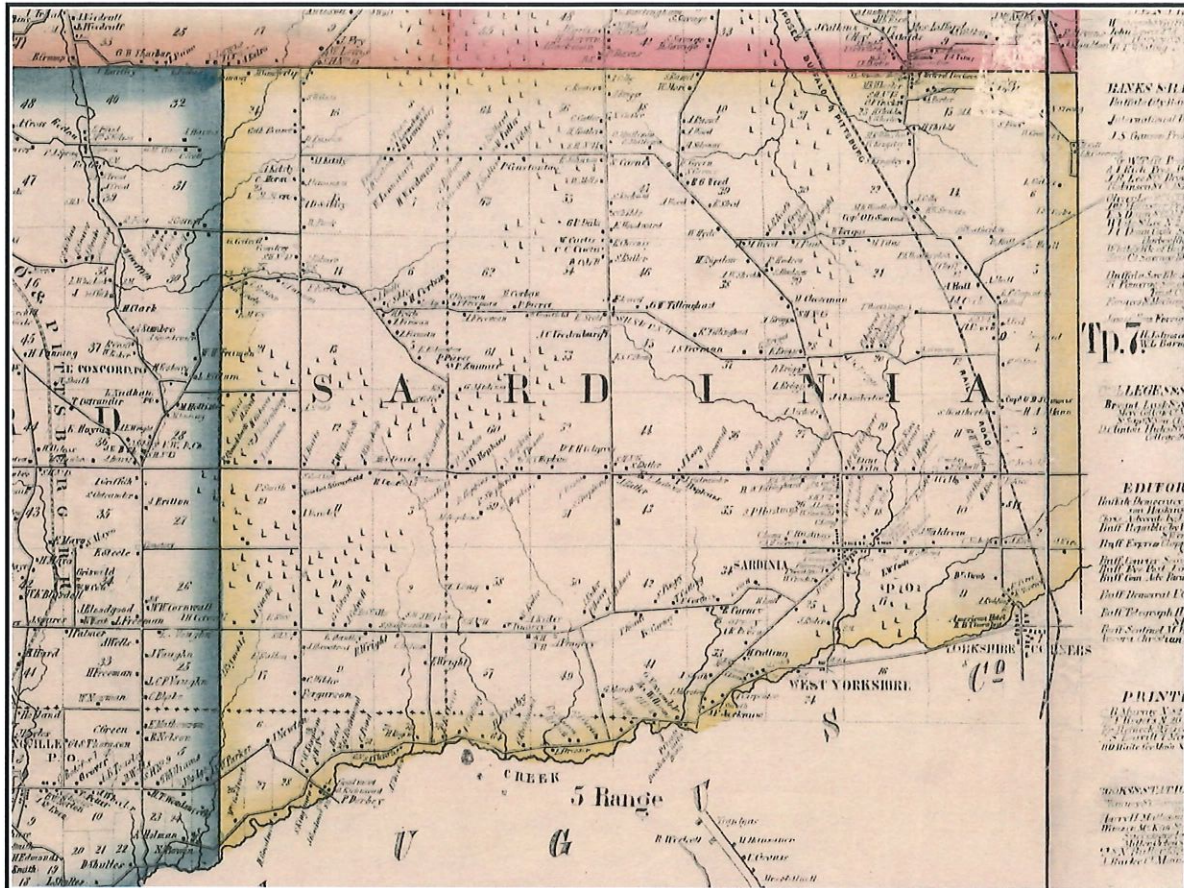


Town of Sardinia Tentative Budget 2027

Beverly Gambino - Supervisor

Sardinia 1855



From Map of Erie County, New York 1855

Samuel Gill

www.old-maps.com

TOWN OF SARDINIA, NEW YORK
SUMMARY OF FISCAL BUDGET BY FUND
FOR 2027

		<u>Appropriations</u>	<u>Estimated Revenue</u>	<u>Unexpended Fund Balance</u>	<u>Amount to be Appropriated Raised by Tax</u>	<u>Appropriated Reserves</u>
A	GENERAL FUND - TOWNWIDE	\$ 4,272,081.00	2,931,460.00	1,340,621.00	0.00	0.00
DA	HIGHWAY FUND	\$ 1,603,200.00	1,103,200.00	500,000.00	0.00	0.00
	TOTAL TOWN	5,875,281.00	4,034,660.00	1,840,621.00	0.00	0.00
SPECIAL DISTRICTS						
SF	FIRE PROTECTION DISTRICT	\$ 480,411.00	147,411.00	25,000.00	308,000.00	0.00
SL	LIGHTING FUND	\$ 20,900.00	800.00	0.00	20,100.00	0.00
	TOTAL SPECIAL DISTRICTS	501,311.00	148,211.00	25,000.00	328,100.00	0.00
	GRANDTOTAL	\$ 6,376,592.00	4,182,871.00	1,865,621.00	328,100.00	0.00

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
Trial Balance

APPROPRIATIONS	4,272,081.00
PROPERTY TAXES	0.00
OTHER REVENUES	2,931,460.00
APPROPRIATED RESERVES	0.00
APPROPRIATED FUND BALANCE	1,340,621.00

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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Expenditures /Revenues 2025	Expenditures /Revenues to 08/31/2026	Adopted Budget/ Modified Budget 2026	Proposed Budget 2027
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APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

TOWN BOARD

A1010.100	PERS SERV COUNCILMAN	34,320.00	23,680.00	35,520.00	37,040.00
				35,520.00	
A1010.400	CONTRACT OFFICE SUPPLIES	715.00	0.00	2,000.00	2,000.00
				2,000.00	
TOTAL TOWN BOARD		35,035.00	23,680.00	37,520.00	39,040.00
				37,520.00	

JUSTICES

A1110.101	TOWN JUSTICE PERS SERV	33,400.00	22,266.72	33,400.00	33,400.00
				33,400.00	
A1110.110A	PERSONNEL SERVICES CLERK	15,737.43	10,010.96	20,000.00	20,000.00
				20,000.00	
A1110.200	EQUIPMENT	0.00	0.00	1,000.00	1,000.00
				1,000.00	
A1110.400	CONTRACTUAL	3,514.64	2,848.97	5,500.00	5,500.00
				5,500.00	
A1110.410	PROSECUTOR	8,364.00	5,075.00	9,000.00	18,000.00
				9,000.00	
A1110.420	PROSECUTOR EXPENSE	0.00	0.00	100.00	100.00
				100.00	
TOTAL JUSTICES		61,016.07	40,201.65	69,000.00	78,000.00
				69,000.00	

SUPERVISOR

A1220.100	PERSONAL SERVICES	37,040.00	25,248.23	38,615.00	40,260.00
				38,615.00	
A1220.120	DEPUTY	875.00	610.00	915.00	955.00
				915.00	
A1220.130	BOOKKEEPER	26,234.59	13,266.20	31,000.00	31,000.00
				31,000.00	
A1220.200	EQUIPMENT	0.00	0.00	1,000.00	1,000.00
				1,000.00	
A1220.400	CONTRACTUAL	6,387.39	5,098.98	8,500.00	10,000.00
				8,500.00	
A1220.480	ACCOUNTANTS	0.00	0.00	0.00	0.00
				0.00	
TOTAL SUPERVISOR		70,536.98	44,223.41	80,030.00	83,215.00
				80,030.00	

AUDITOR

A1320.400	ANNUAL AUDIT & ACCOUNTING SERV	20,680.00	19,956.00	25,000.00	25,000.00
				25,000.00	
TOTAL AUDITOR		20,680.00	19,956.00	25,000.00	25,000.00
				25,000.00	

BUDGET

A1340.100	PERSONAL SERVICES	4,000.00	2,746.18	4,200.00	4,380.00
				4,200.00	
A1340.400	CONTRACTUAL	0.00	0.00	100.00	100.00
				100.00	
TOTAL BUDGET		4,000.00	2,746.18	4,300.00	4,480.00
				4,300.00	

ASSESSMENTS

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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		Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
		2025	08/31/2026	2026	2027
A1355.100	ASSESSOR - PERSONAL SERV	21,000.00	14,600.00	21,900.00	22,900.00
A1355.140	ASSESSOR - CLERK	11,858.30	7,659.49	21,900.00	15,000.00
A1355.200	EQUIPMENT	0.00	0.00	11,000.00	100.00
A1355.400	CONTRACTUAL	1,695.52	148.13	100.00	4,500.00
TOTAL ASSESSMENTS		34,553.82	22,407.62	4,500.00	42,500.00
				37,500.00	
TOWN CLERK					
A1410.100	PERSONAL SERVICES	51,850.00	35,373.09	54,100.00	56,400.00
A1410.110	DEPUTY TOWN CLERK	5,800.08	3,963.75	54,100.00	10,000.00
A1410.200	EQUIPMENT	0.00	263.99	10,000.00	750.00
A1410.400	CONTRACTUAL	6,000.00	5,776.81	750.00	8,000.00
TOTAL TOWN CLERK		63,650.08	45,377.64	6,000.00	75,150.00
				6,000.00	70,850.00
ATTORNEY					
A1420.400	CONTRACTUAL	14,911.98	14,206.93	65,000.00	65,000.00
TOTAL ATTORNEY		14,911.98	14,206.93	65,000.00	65,000.00
				65,000.00	
ENGINEERING					
A1440.400	CONTRACTUAL	6,742.93	6,337.04	65,000.00	65,000.00
TOTAL ENGINEERING		6,742.93	6,337.04	65,000.00	65,000.00
				65,000.00	
BOARD OF ETHICS					
A1470.400	CONTRACTUAL	0.00	0.00	100.00	100.00
TOTAL BOARD OF ETHICS		0.00	0.00	100.00	100.00
				100.00	
ADMINISTR GRANTS					
A1490.100	PERSONNEL SERVICES	0.00	3,269.27	5,000.00	5,215.00
A1490.400	CONTRACTUAL	0.00	0.00	5,000.00	5,215.00
TOTAL ADMINISTR GRANTS		0.00	3,269.27	5,000.00	10,430.00
				10,000.00	
OPERATION OF BUILDINGS					
A1620.100	PERSONAL SERV	27,003.39	17,057.68	30,000.00	34,000.00
A1620.200	EQUIPMENT	590.94	190.00	30,000.00	1,000.00
A1620.220	Town Hall Imprv	30,980.00	0.00	1,000.00	1,000,000.00
A1620.230	CAPITAL IMP	74,300.00	74,993.58	50,000.00	150,000.00
A1620.410	ELECTRICITY	8,049.82	5,927.74	300,000.00	15,000.00
A1620.420	HEAT	4,158.05	5,594.74	10,000.00	15,000.00
A1620.430	TELEPHONE	5,766.36	3,801.71	10,000.00	10,000.00
A1620.440	REPAIRS	0.00	8,900.00	11,000.00	20,000.00
				20,000.00	

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2025	08/31/2026	2026	2027

A1620.470	COMPUTER	0.00	130.37	3,000.00	3,000.00
				3,000.00	
A1620.471	COMP UPGRADES	0.00	1,280.39	8,000.00	8,000.00
				8,000.00	
A1620.490	OTHER EXPENSES	9,199.78	5,064.65	10,000.00	10,000.00
				10,000.00	
TOTAL OPERATION OF BUILDINGS		160,048.34	122,940.86	453,000.00	1,266,000.00
				453,000.00	
SECRETARIAL POOL					
A1650.100	PERSONAL SERVICES	666.72	236.80	2,500.00	2,500.00
				2,500.00	
TOTAL SECRETARIAL POOL		666.72	236.80	2,500.00	2,500.00
				2,500.00	
CENTRAL STOREROOM					
A1660.470	COPIER CONTR	1,998.82	1,413.59	3,500.00	3,500.00
				3,500.00	
A1660.490	CONTRACTUAL	905.45	264.27	3,500.00	2,500.00
				3,500.00	
TOTAL CENTRAL STOREROOM		2,904.27	1,677.86	7,000.00	6,000.00
				7,000.00	
CENTRAL,PRINT,MAILING					
A1670.400	CONTRACTUAL	5,525.60	358.17	10,000.00	10,000.00
				10,000.00	
TOTAL CENTRAL,PRINT,MAILING		5,525.60	358.17	10,000.00	10,000.00
				10,000.00	
SPECIAL ITEMS					
A1910.400	UNALLOCATED INSURANCE	60,349.39	64,551.83	67,000.00	68,000.00
				67,000.00	
A1920.400	MUNICIP ASSOCIATION DUES	2,129.10	1,650.00	3,000.00	3,500.00
				3,000.00	
A1935.400	TAX CANCELLATION AND REFUNDS	0.00	0.00	100.00	100.00
				100.00	
A1990.400	CONTINGENT ACCOUNT	0.00	0.00	15,000.00	15,000.00
				15,000.00	
TOTAL SPECIAL ITEMS		62,478.49	66,201.83	85,100.00	86,600.00
				85,100.00	
TOTAL GENERAL GOVERNMENT SUPPORT		542,750.28	413,821.26	1,021,900.00	1,859,015.00
				1,021,900.00	
PUBLIC SAFETY					
PUBLIC SAFETY					
A3010.100	PERSONAL SERVICES	4,000.00	2,800.00	4,200.00	18,000.00
				4,200.00	
A3010.400	CONTRACTUAL	0.00	0.00	200.00	200.00
				200.00	
TOTAL PUBLIC SAFETY		4,000.00	2,800.00	4,400.00	18,200.00
				4,400.00	
POLICE					
A3120.100	PERSONAL SERVICES	3,666.62	2,487.57	5,000.00	6,500.00
				5,000.00	
A3120.200	EQUIPMENT	0.00	0.00	1,000.00	1,000.00
				1,000.00	
A3120.400	CONTRACTUAL	649.98	0.00	1,500.00	1,500.00
				1,500.00	
TOTAL POLICE		4,316.60	2,487.57	7,500.00	9,000.00
				7,500.00	

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2025	08/31/2026	2026	2027

CONTROL OF DOGS

A3510.100	OFFICER	7,589.34	10,000.00	10,000.00	10,000.00
				10,000.00	
A3510.400	MATERIALS & SUPPLIES	181.80	0.00	500.00	200.00
				500.00	
TOTAL CONTROL OF DOGS		7,771.14	10,000.00	10,500.00	10,200.00
				10,500.00	

BUILDING CODE ENFORCEM

A3620.100	PERSONAL SERV	31,070.00	21,596.72	32,395.00	33,800.00
				32,395.00	
A3620.110	PERSONAL SERVIC	0.00	0.00	0.00	0.00
				0.00	
A3620.200	EQUIPMENT	0.00	0.00	500.00	500.00
				500.00	
A3620.400	CONTRACTUAL	660.00	622.80	2,000.00	1,500.00
				2,000.00	
TOTAL BUILDING CODE ENFORCEM		31,730.00	22,219.52	34,895.00	35,800.00
				34,895.00	
TOTAL PUBLIC SAFETY		47,817.74	37,507.09	57,295.00	73,200.00
				57,295.00	

PUBLIC HEALTH

REGISTRAR OF VITAL STATIST

A4020.100	PERS SERV	1,070.00	729.81	1,116.00	1,165.00
				1,116.00	
A4020.400	CONTRACTUAL	13.33	0.00	100.00	100.00
				100.00	
TOTAL REGISTRAR OF VITAL STATIST		1,083.33	729.81	1,216.00	1,265.00
				1,216.00	
TOTAL PUBLIC HEALTH		1,083.33	729.81	1,216.00	1,265.00
				1,216.00	

TRANSPORTATION

HIGHWAY ADMINISTRATION

A5010.100	SUPERINTENDENT	73,000.00	49,761.04	76,105.00	79,340.00
				76,105.00	
A5010.110	PERSONAL SERVIC	1,050.00	716.04	1,095.00	1,145.00
				1,095.00	
A5010.400	CONTRACTUAL	262.00	515.00	5,000.00	5,000.00
				5,000.00	
TOTAL HIGHWAY ADMINISTRATION		74,312.00	50,992.08	82,200.00	85,485.00
				82,200.00	

GARAGE

A5132.200	CAPITAL EQUI	0.00	19,864.00	100,000.00	125,000.00
				100,000.00	
A5132.300	SALT SHED	0.00	0.00	500,000.00	500,000.00
				500,000.00	
A5132.410	ELECTRICITY	3,732.38	3,308.42	6,000.00	8,000.00
				6,000.00	
A5132.420	HEATING FUEL	4,446.24	4,383.27	10,000.00	15,000.00
				10,000.00	
A5132.430	TELEPHONE	2,086.76	1,400.23	4,000.00	3,500.00
				4,000.00	
A5132.440	BUILDING REPAIRS	0.00	0.00	15,000.00	15,000.00
				15,000.00	
A5132.490	OTHER EXPENSES	6,815.57	4,897.03	5,000.00	9,000.00
				5,000.00	
TOTAL GARAGE		17,080.95	33,852.95	640,000.00	675,500.00
				640,000.00	

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
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STREET LIGHTING

A5182.410	ARCADE - ENTIRE TOWN	2,617.46	1,938.21	3,500.00	4,500.00
				3,500.00	
A5182.420	NYSEG - ENTIRE TOWN	8,959.43	6,699.32	15,000.00	15,000.00
				15,000.00	
TOTAL STREET LIGHTING		11,576.89	8,637.53	18,500.00	19,500.00
				18,500.00	
TOTAL TRANSPORTATION		102,969.84	93,482.56	740,700.00	780,485.00
				740,700.00	

ECONOMIC ASSISTANCE AND OPPORTUNITY

CODIFICATION OF LAWS

A6220.400	CONTRACTUAL	1,195.00	1,295.00	15,000.00	15,000.00
				15,000.00	
TOTAL CODIFICATION OF LAWS		1,195.00	1,295.00	15,000.00	15,000.00
				15,000.00	

PUBLICITY

A6410.400	CONTRACTUAL	1,556.83	609.38	10,000.00	9,000.00
				10,000.00	
TOTAL PUBLICITY		1,556.83	609.38	10,000.00	9,000.00
				10,000.00	

VETERANS SERVICES

A6510.400	CONTRACTUAL	6,500.00	6,500.00	6,500.00	6,500.00
				6,500.00	
TOTAL VETERANS SERVICES		6,500.00	6,500.00	6,500.00	6,500.00
				6,500.00	

PROGRAMS FOR AGING

A6772.400	CONTRACTUAL	23,358.71	0.00	32,500.00	10,000.00
				32,500.00	
A6772.420	RURAL TRANSIT	277.00	425.00	425.00	355.00
				425.00	
TOTAL PROGRAMS FOR AGING		23,635.71	425.00	32,925.00	10,355.00
				32,925.00	
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		32,887.54	8,829.38	64,425.00	40,855.00
				64,425.00	

CULTURE AND RECREATION

RECREATION ADMINISTR

A7020.100	PERSONAL SERVICES	4,319.36	4,502.96	10,000.00	10,000.00
				10,000.00	
A7020.400	CONTRACTUAL	869.67	1,993.63	2,500.00	2,500.00
				2,500.00	
TOTAL RECREATION ADMINISTR		5,189.03	6,496.59	12,500.00	12,500.00
				12,500.00	

PARKS

A7110.100	PERSONAL SERVICES	27,019.67	17,057.68	30,000.00	50,000.00
				30,000.00	
A7110.200	CAPITAL IMPROVEMENT - ARPA	0.00	0.00	0.00	0.00
				0.00	
A7110.201	WALKING PATH	336,389.40	0.00	750,000.00	20,000.00
				750,000.00	
A7110.400	CONTRACTUAL	8,961.38	6,674.48	30,000.00	30,000.00
				30,000.00	
A7110.401	UTILITIES	7,934.54	3,657.48	10,000.00	12,000.00
				10,000.00	
TOTAL PARKS		380,304.99	27,389.64	820,000.00	112,000.00
				820,000.00	

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
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PLAYGROUNDS

A7140.110	PERSONAL SERVICES-WR	0.00	0.00	1,000.00	1,000.00
				1,000.00	
A7140.120	PERSONAL SERVICES-SR	24,302.82	22,259.69	20,000.00	30,000.00
				20,000.00	
A7140.200	EQUIPMENT	0.00	0.00	100,000.00	100,000.00
				100,000.00	
A7140.210	EQUIPMENT-WR	0.00	0.00	50.00	50.00
				50.00	
A7140.220	EQUIPMENT-SR	0.00	0.00	2,000.00	2,000.00
				2,000.00	
A7140.230	DUG OUTS TH FIELD	0.00	0.00	0.00	50,000.00
				0.00	
A7140.400	CONTRACTUAL	0.00	0.00	600.00	600.00
				600.00	
A7140.420	FIELD TRIP REGISTRATIONS	1,794.00	300.00	1,000.00	1,000.00
				1,000.00	
A7140.430	FIELD TRIP TRANSPORTATION	0.00	0.00	1,000.00	0.00
				1,000.00	
A7140.440	PLAYGROUNDS EXPENSE	0.00	0.00	3,500.00	3,500.00
				3,500.00	
TOTAL PLAYGROUNDS		26,096.82	22,559.69	129,150.00	188,150.00
				129,150.00	

SPECIAL RECREAT FACILITIES

A7180.100	PERS SERV	59,856.30	49,011.21	59,000.00	59,000.00
				59,000.00	
A7180.110	PERSONNEL SERVICES - Maint.Coord.	7,000.00	4,838.54	7,400.00	8,000.00
				7,400.00	
A7180.200	EQUIPMENT	8,013.08	0.00	40,000.00	40,000.00
				40,000.00	
A7180.220	POOL HOUSE AND RESTROOMS	0.00	0.00	15,000.00	115,000.00
				15,000.00	
A7180.400	CONTRACTUAL	8,551.00	11,324.63	15,000.00	15,000.00
				15,000.00	
TOTAL SPECIAL RECREAT FACILITIES		83,420.38	65,174.38	136,400.00	237,000.00
				136,400.00	

BAND CONCERTS

A7270.00	BAND CONCERTS	4,166.00	4,249.00	7,000.00	6,000.00
				7,000.00	
TOTAL BAND CONCERTS		4,166.00	4,249.00	7,000.00	6,000.00
				7,000.00	

YOUTH PROGRAMS

A7310.4	BOYS AND GIRLS CLUB	3,000.00	3,500.00	3,500.00	4,000.00
				3,500.00	
A7310.41	MUCKDOGS BASEBALL	2,500.00	3,000.00	3,000.00	3,500.00
				3,000.00	
TOTAL YOUTH PROGRAMS		5,500.00	6,500.00	6,500.00	7,500.00
				6,500.00	

HISTORIAN

A7510.100	PERSONAL SERVICES	1,740.00	1,210.00	1,815.00	1,895.00
				1,815.00	
A7510.400	CONTRACTUAL	0.00	0.00	100.00	100.00
				100.00	
A7510.410	SARDINIA MEETING HOUSE	15,000.00	15,000.00	15,000.00	15,000.00
				15,000.00	
TOTAL HISTORIAN		16,740.00	16,210.00	16,915.00	16,995.00
				16,915.00	

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2025	08/31/2026	2026	2027

CELEBRATIONS

A7989.410	OTHER CULTURE & CELEBRAT	2,054.84	0.00	15,000.00	10,000.00
				15,000.00	
TOTAL CELEBRATIONS		2,054.84	0.00	15,000.00	10,000.00
				15,000.00	
TOTAL CULTURE AND RECREATION		523,472.06	148,579.30	1,143,465.00	590,145.00
				1,143,465.00	

HOME AND COMMUNITY SERVICES

ZONING

A8010.100	PERSONAL SERVICES	965.00	260.00	3,500.00	3,500.00
				3,500.00	
A8010.101	PERSONNEL SECRETARY	0.00	0.00	0.00	6,000.00
				0.00	
A8010.400	CONTRACTUAL	186.19	60.00	500.00	500.00
				500.00	
TOTAL ZONING		1,151.19	320.00	4,000.00	10,000.00
				4,000.00	

PLANNING BOARD

A8020.100	PERSONAL SERVICES	2,900.00	1,595.00	5,500.00	5,500.00
				5,500.00	
A8020.101	PERSONNEL SECRETARY	0.00	0.00	0.00	6,000.00
				0.00	
A8020.200	EQUIPMENT	0.00	0.00	100.00	100.00
				100.00	
A8020.400	CONTRACTUAL	626.19	60.00	1,000.00	1,000.00
				1,000.00	
A8020.410	PLANNER	0.00	0.00	2,500.00	2,500.00
				2,500.00	
TOTAL PLANNING BOARD		3,526.19	1,655.00	9,100.00	15,100.00
				9,100.00	

ASSESSMENT REVIEW

A8040.410	BAR	725.00	725.00	1,000.00	1,000.00
				1,000.00	
A8040.420	OTHER	0.00	0.00	1,400.00	1,400.00
				1,400.00	
TOTAL ASSESSMENT REVIEW		725.00	725.00	2,400.00	2,400.00
				2,400.00	

ENVIRONMENTAL CONTROL

A8090.400	CONTRACTUAL	0.00	0.00	15,000.00	10,000.00
				15,000.00	
TOTAL ENVIRONMENTAL CONTROL		0.00	0.00	15,000.00	10,000.00
				15,000.00	

COMMUN BEAUTIFICATION

A8510.400	CONTRACTUAL	302.93	0.00	10,000.00	8,000.00
				10,000.00	
TOTAL COMMUN BEAUTIFICATION		302.93	0.00	10,000.00	8,000.00
				10,000.00	

TOTAL HOME AND COMMUNITY SERVICES

5,705.31	2,700.00	40,500.00	45,500.00
		40,500.00	

EMPLOYEE BENEFITS

EMPLOYEE BENEFITS

A9010.800	STATE RETIREMENT	20,596.80	0.00	35,000.00	38,000.00
				35,000.00	
A9030.800	SOCIAL SECURITY	31,906.72	22,160.79	40,000.00	45,000.00
				40,000.00	
A9040.800	WORKERS COMPENSATION	8,108.65	5,644.79	25,000.00	25,000.00
				25,000.00	

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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		Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
		2025	08/31/2026	2026	2027
A9050.800	UNEMPLOYMENT INSURANCE	4,875.00	6,396.00	12,000.00	12,000.00
				12,000.00	
A9060.800	HOSPITAL & MEDICAL INSURANCE	18,765.70	11,996.18	35,000.00	35,000.00
				35,000.00	
A9089.800	MEDICARE	7,462.04	5,182.77	15,000.00	15,000.00
				15,000.00	
TOTAL EMPLOYEE BENEFITS		91,714.91	51,380.53	162,000.00	170,000.00
				162,000.00	
TOTAL EMPLOYEE BENEFITS		91,714.91	51,380.53	162,000.00	170,000.00
				162,000.00	
INTERFUND TRANSFERS					
TRANSFERS TO OTHER FUNDS					
A9901.900	TRANSFERS TO HIGHWAY FUND	1,054,400.00	759,380.00	759,380.00	568,138.00
				759,380.00	
A9901.910	TRANSFERS TO FIRE PROTECTION FUND	163,478.00	163,478.00	163,478.00	143,478.00
				163,478.00	
A9901.920	TRANSFERS TO LIGHTING FUND	0.00	0.00	0.00	0.00
				0.00	
TOTAL TRANSFERS TO OTHER FUNDS		1,217,878.00	922,858.00	922,858.00	711,616.00
				922,858.00	
TOTAL INTERFUND TRANSFERS		1,217,878.00	922,858.00	922,858.00	711,616.00
				922,858.00	
TOTAL APPROPRIATIONS		2,566,279.01	1,679,887.93	4,154,359.00	4,272,081.00
				4,154,359.00	

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
2025	08/31/2026	2026	2027

REVENUES

REAL PROPERTY TAX ITEMS					
A1090	INTEREST & PENALTIES	6,636.87	7,874.80	8,500.00 8,500.00	14,000.00
	TOTAL REAL PROPERTY TAX ITEMS	6,636.87	7,874.80	8,500.00 8,500.00	14,000.00
NON-PROPERTY TAX ITEMS					
A1120	NONPROPERTY TAX DISTRIB BY COUNTY	375,197.17	204,530.01	250,000.00 250,000.00	350,000.00
A1170	FRANCHISE FEES	20,112.96	18,831.63	21,000.00 21,000.00	21,000.00
	TOTAL NON-PROPERTY TAX ITEMS	395,310.13	223,361.64	271,000.00 271,000.00	371,000.00
DEPARTMENTAL INCOME					
A1255	MARRIAGE LICENSES/DECALS	1,363.80	762.85	700.00 700.00	900.00
A2001	PARK AND RECREAT CHARGES	20,093.00	20,506.00	16,000.00 16,000.00	20,000.00
A2110	ZONING FEES	400.00	100.00	400.00 400.00	400.00
A2115	PLANNING FEES	200.00	400.00	500.00 500.00	500.00
	TOTAL DEPARTMENTAL INCOME	22,056.80	21,768.85	17,600.00 17,600.00	21,800.00
USE OF MONEY AND PROPERTY					
A2401	INTEREST & EARNINGS	99,980.82	64,399.51	140,000.00 140,000.00	100,000.00
	TOTAL USE OF MONEY AND PROPERTY	99,980.82	64,399.51	140,000.00 140,000.00	100,000.00
LICENSES AND PERMITS					
A2530	GAMES OF CHANCE	0.00	0.00	10.00 10.00	10.00
A2544	DOG LICENSES	1,318.00	794.00	2,000.00 2,000.00	1,500.00
A2555	BUILDING PERMITS	16,124.57	11,819.80	9,000.00 9,000.00	15,000.00
A2590	OTHER PERMITS	0.00	3,000.00	500.00 500.00	500.00
A2592	LANDFILL PERMIT FEES	2,353,133.59	1,565,985.70	2,750,000.00 2,750,000.00	2,150,000.00
A2593	LANDFILL HOST AGREEMENT 2ND	75,000.00	75,000.00	75,000.00 75,000.00	75,000.00
	TOTAL LICENSES AND PERMITS	2,445,576.16	1,656,599.50	2,836,510.00 2,836,510.00	2,242,010.00
FINES AND FORFEITURES					
A2610	FINES AND FORFEITED BAIL	29,538.00	16,596.00	32,000.00 32,000.00	30,000.00
A2611	FINES AND PENALTIES - DOG CASES	410.00	0.00	500.00 500.00	500.00
	TOTAL FINES AND FORFEITURES	29,948.00	16,596.00	32,500.00 32,500.00	30,500.00
SALE OF PROPERTY & COMPENSATIO					
A2650	SALES OF SCRAP	0.00	0.00	100.00 100.00	100.00
A2660	SALES OF REAL PROPERTY	0.00	0.00	0.00 0.00	0.00
	TOTAL SALE OF PROPERTY &	0.00	0.00	100.00 100.00	100.00

TOWN OF SARDINIA
GENERAL FUND - TOWNWIDE
TENTATIVE 2027

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		Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
		2025	08/31/2026	2026	2027
MISCELLANEOUS LOCAL SOURCES					
A2701	REFUNDS OF PRIOR YEAR'S EXPEND	9,323.80	7,402.99	8,000.00 8,000.00	8,000.00
A2705	GIFTS & DONATIONS	25.00	20.00	50.00 50.00	50.00
A2770	MISCELLANEOUS REVENUE	52,126.53	18,425.28	4,000.00 4,000.00	4,000.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	61,475.33	25,848.27	12,050.00 12,050.00	12,050.00
STATE AID					
A3001	PER CAPITA	0.00	0.00	24,819.00 24,819.00	0.00
A3005	MORTGAGE TAX	54,468.95	30,995.09	40,000.00 40,000.00	40,000.00
A3089	GRANTS	0.00	5,208.00	100,000.00 100,000.00	100,000.00
	TOTAL STATE AID	54,468.95	36,203.09	164,819.00 164,819.00	140,000.00
TOTAL REVENUES		3,115,453.06	2,052,651.66	3,483,079.00 3,483,079.00	2,931,460.00
APPROPRIATED FUND BALANCE		-549,174.05	-372,763.73	671,280.00 671,280.00	1,340,621.00
TOTAL REVENUES & OTHER SOURCES		2,566,279.01	1,679,887.93	4,154,359.00 4,154,359.00	4,272,081.00

TOWN OF SARDINIA
HIGHWAY FUND
Trial Balance

APPROPRIATIONS	1,603,200.00
PROPERTY TAXES	0.00
OTHER REVENUES	1,103,200.00
APPROPRIATED RESERVES	0.00
APPROPRIATED FUND BALANCE	500,000.00

TOWN OF SARDINIA

HIGHWAY FUND

TENTATIVE 2027

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Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
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APPROPRIATIONS**TRANSPORTATION****GENERAL REPAIRS**

DA5110.120	PERSONAL SERVICES	103,536.00	69,890.40	192,600.00	200,000.00
				192,600.00	
DA5110.121	DEPUTY SUPERINTENDENT	0.00	0.00	0.00	0.00
				0.00	
DA5110.130	OVERTIME	6,074.42	1,797.82	21,400.00	25,000.00
				21,400.00	
DA5110.140	PART-TIME	0.00	0.00	5,000.00	5,000.00
				5,000.00	
DA5110.420	FUEL & LUBE	34,514.43	25,986.96	50,000.00	50,000.00
				50,000.00	
DA5110.430	PARTS & LABOR	24,165.19	6,820.23	40,000.00	40,000.00
				40,000.00	
DA5110.440	ROAD CONSTRUCTION MAT	204,729.95	214,474.14	250,000.00	275,000.00
				250,000.00	
DA5110.450	SIDEWALK CONSTRUCTION	0.00	0.00	11,000.00	11,000.00
				11,000.00	
DA5110.490	OTHER EXPENSES	508.13	430.00	3,000.00	3,000.00
				3,000.00	
TOTAL GENERAL REPAIRS		373,528.12	319,399.55	573,000.00	609,000.00
				573,000.00	

HIGHWAY MACHINERY

DA5130.200	EQUIPMENT	200,868.00	0.00	275,000.00	275,000.00
				275,000.00	
DA5130.430	REPAIRS & MAINTENAN	28,511.08	25,671.66	50,000.00	50,000.00
				50,000.00	
TOTAL HIGHWAY MACHINERY		229,379.08	25,671.66	325,000.00	325,000.00
				325,000.00	

SNOW REMOVAL

DA5142.120	PERSONAL SERVICES	63,069.76	61,521.92	149,800.00	150,000.00
				149,800.00	
DA5142.121	DEPUTY SUPERINTENDENT	0.00	0.00	0.00	0.00
				0.00	
DA5142.130	OVERTIME	42,329.79	25,758.13	64,200.00	64,200.00
				64,200.00	
DA5142.140	PART-TIME	0.00	0.00	5,000.00	5,000.00
				5,000.00	
DA5142.430	PARTS & LABOR	18,963.93	7,577.42	35,000.00	35,000.00
				35,000.00	
DA5142.450	SAND & SALT	89,217.77	45,992.23	135,000.00	150,000.00
				135,000.00	
DA5142.490	OTHER EXPENSES	0.00	0.00	1,000.00	1,000.00
				1,000.00	
TOTAL SNOW REMOVAL		213,581.25	140,849.70	390,000.00	405,200.00
				390,000.00	
TOTAL TRANSPORTATION		816,488.45	485,920.91	1,288,000.00	1,339,200.00
				1,288,000.00	

EMPLOYEE BENEFITS**EMPLOYEE BENEFITS**

DA9010.800	STATE RETIREMENT	48,059.20	0.00	90,000.00	100,000.00
				90,000.00	
DA9030.800	SOCIAL SECURITY	12,689.03	9,362.10	30,000.00	30,000.00
				30,000.00	
DA9040.800	WORKERS COMPENSATION	12,796.99	8,935.68	45,000.00	45,000.00
				45,000.00	
DA9050.800	UNEMPLOYMENT INSURANCE	0.00	0.00	5,000.00	5,000.00
				5,000.00	

TOWN OF SARDINIA

HIGHWAY FUND

TENTATIVE 2027

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		Expenditures /Revenues	Expenditures /Revenues to	Adopted Budget/ Modified Budget	Proposed Budget
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DA9060.800	HOSPITAL & MEDICAL INSURANCE	35,255.08	25,388.31	75,000.00	75,000.00
				75,000.00	
DA9089.800	MEDICARE EMPLOYMENT BENEFITS	2,967.59	2,189.53	9,000.00	9,000.00
				9,000.00	
TOTAL EMPLOYEE BENEFITS		111,767.89	45,875.62	254,000.00	264,000.00
				254,000.00	
TOTAL EMPLOYEE BENEFITS		111,767.89	45,875.62	254,000.00	264,000.00
				254,000.00	
TOTAL APPROPRIATIONS		928,256.34	531,796.53	1,542,000.00	1,603,200.00
				1,542,000.00	

TOWN OF SARDINIA

HIGHWAY FUND

TENTATIVE 2027

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REVENUES**NON-PROPERTY TAX ITEMS**

DA1120	NON-PROPERTY TAX ITEMS	160,798.81	87,655.73	125,000.00 125,000.00	125,000.00
	TOTAL NON-PROPERTY TAX ITEMS	160,798.81	87,655.73	125,000.00 125,000.00	125,000.00

INTERGOVERNMENTAL CHARGES

DA2300	TRANSPORTATION SERVICES	0.00	0.00	0.00 0.00	0.00
DA2302	SNOW REMOVAL - OTHER GOVERNMENTS	311,452.45	106,549.59	250,000.00 250,000.00	260,000.00
	TOTAL INTERGOVERNMENTAL CHARGES	311,452.45	106,549.59	250,000.00 250,000.00	260,000.00

USE OF MONEY AND PROPERTY

DA2401	INTEREST & EARNINGS	40,202.19	30,276.24	38,000.00 38,000.00	45,500.00
	TOTAL USE OF MONEY AND PROPERTY	40,202.19	30,276.24	38,000.00 38,000.00	45,500.00

SALE OF PROPERTY & COMPENSATIO

DA2650	SALES OF SCRAP	0.00	146.00	1,000.00 1,000.00	1,000.00
DA2665	SALE OF EQUIPMENT	0.00	0.00	10,000.00 10,000.00	10,000.00
	TOTAL SALE OF PROPERTY &	0.00	146.00	11,000.00 11,000.00	11,000.00

MISCELLANEOUS LOCAL SOURCES

DA2770	UNCLASSIFIED REVENUES	29,787.91	0.00	500.00 500.00	500.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	29,787.91	0.00	500.00 500.00	500.00

STATE AID

DA3501	CHIPS AID	94,708.24	0.00	108,120.00 108,120.00	93,062.00
	TOTAL STATE AID	94,708.24	0.00	108,120.00 108,120.00	93,062.00

INTERFUND TRANSFERS

DA5031	INTERFUND TRANSFER	1,054,400.00	759,380.00	759,380.00 759,380.00	568,138.00
	TOTAL INTERFUND TRANSFERS	1,054,400.00	759,380.00	759,380.00 759,380.00	568,138.00

TOTAL REVENUES		1,691,349.60	984,007.56	1,292,000.00 1,292,000.00	1,103,200.00
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APPROPRIATED FUND BALANCE		-763,093.26	-452,211.03	250,000.00 250,000.00	500,000.00
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TOTAL REVENUES & OTHER SOURCES		928,256.34	531,796.53	1,542,000.00 1,542,000.00	1,603,200.00
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TOWN OF SARDINIA
FIRE PROTECTION DISTRICT
Trial Balance

APPROPRIATIONS	480,411.00
PROPERTY TAXES	308,000.00
OTHER REVENUES	147,411.00
APPROPRIATED RESERVES	0.00
APPROPRIATED FUND BALANCE	25,000.00

**TOWN OF SARDINIA
FIRE PROTECTION DISTRICT
TENTATIVE 2027**

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APPROPRIATIONS

GENERAL GOVERNMENT SUPPORT

SPECIAL ITEMS

SF1990.400	Contingent	0.00	0.00	8,000.00	8,000.00
				8,000.00	
TOTAL SPECIAL ITEMS		0.00	0.00	8,000.00	8,000.00
				8,000.00	
TOTAL GENERAL GOVERNMENT SUPPORT		0.00	0.00	8,000.00	8,000.00
				8,000.00	

PUBLIC SAFETY

FIRE PROTECTION

SF3410.410	GRANT WRITER	0.00	0.00	5,000.00	5,000.00
				5,000.00	
SF3410.430	WATER	23,959.21	0.00	0.00	0.00
				0.00	
SF3410.440	FIRE COMPANY DISPATCH	15,964.00	0.00	20,000.00	25,000.00
				20,000.00	
SF3410.471	SNOW PLOWING	0.00	0.00	750.00	750.00
				750.00	
SF3410.480	CONTRACTUAL	252,182.21	264,791.32	264,792.00	278,031.00
				264,792.00	
SF3410.491	CNT APPARATUS	83,546.18	87,742.39	87,743.00	92,130.00
				87,743.00	
TOTAL FIRE PROTECTION		375,651.60	352,533.71	378,285.00	400,911.00
				378,285.00	
TOTAL PUBLIC SAFETY		375,651.60	352,533.71	378,285.00	400,911.00
				378,285.00	

EMPLOYEE BENEFITS

EMPLOYEE BENEFITS

SF9010.800	RETIREMENT BENEFIT - LOSAP	25,338.00	30,933.67	50,000.00	40,000.00
				50,000.00	
SF9040.800	WORKERS COMPENSATION	8,585.54	6,104.56	30,000.00	25,000.00
				30,000.00	
SF9089.800	OTHER BENEFITS/CANCER BILL	3,281.60	3,902.50	6,500.00	6,500.00
				6,500.00	
TOTAL EMPLOYEE BENEFITS		37,205.14	40,940.73	86,500.00	71,500.00
				86,500.00	
TOTAL EMPLOYEE BENEFITS		37,205.14	40,940.73	86,500.00	71,500.00
				86,500.00	
TOTAL APPROPRIATIONS		412,856.74	393,474.44	472,785.00	480,411.00
				472,785.00	

**TOWN OF SARDINIA
FIRE PROTECTION DISTRICT
TENTATIVE 2027**

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REVENUES

REAL PROPERTY TAXES					
SF1001	REAL PROPERTY TAXES	200,000.00	250,000.00	250,000.00 250,000.00	308,000.00
	TOTAL REAL PROPERTY TAXES	200,000.00	250,000.00	250,000.00 250,000.00	308,000.00
USE OF MONEY AND PROPERTY					
SF2401	INTEREST & EARNINGS	2,059.69	1,119.38	4,000.00 4,000.00	3,933.00
	TOTAL USE OF MONEY AND PROPERTY	2,059.69	1,119.38	4,000.00 4,000.00	3,933.00
INTERFUND TRANSFERS					
SF5031	INTERFUND TRANSFER	163,478.00	163,478.00	163,478.00 163,478.00	143,478.00
	TOTAL INTERFUND TRANSFERS	163,478.00	163,478.00	163,478.00 163,478.00	143,478.00
TOTAL REVENUES		365,537.69	414,597.38	417,478.00 417,478.00	455,411.00
APPROPRIATED FUND BALANCE		47,319.05	-21,122.94	55,307.00 55,307.00	25,000.00
TOTAL REVENUES & OTHER SOURCES		412,856.74	393,474.44	472,785.00 472,785.00	480,411.00

TOWN OF SARDINIA

LIGHTING FUND

Trial Balance

APPROPRIATIONS	20,900.00
PROPERTY TAXES	20,100.00
OTHER REVENUES	800.00
APPROPRIATED RESERVES	0.00
APPROPRIATED FUND BALANCE	0.00

**TOWN OF SARDINIA
LIGHTING FUND**

TENTATIVE 2027

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APPROPRIATIONS

TRANSPORTATION

LIGHTING

SL5182.413	CHAFEE HAMLET	1,711.84	1,404.55	2,900.00	2,900.00
				2,900.00	
SL5182.414	ALLEN WEST	496.96	447.81	900.00	900.00
				900.00	
SL5182.421	SAR. HAMLET	5,631.21	4,298.37	9,000.00	9,000.00
				9,000.00	
SL5182.422	MILLER AVE	1,716.37	1,297.03	4,000.00	3,000.00
				4,000.00	
SL5182.423	ALLEN WEST	542.02	443.10	1,500.00	1,500.00
				1,500.00	
SL5182.424	TIMELESS & JOSHUA	2,083.75	1,551.08	3,600.00	3,600.00
				3,600.00	
TOTAL LIGHTING		12,182.15	9,441.94	21,900.00	20,900.00
				21,900.00	
TOTAL TRANSPORTATION		12,182.15	9,441.94	21,900.00	20,900.00
				21,900.00	
TOTAL APPROPRIATIONS		12,182.15	9,441.94	21,900.00	20,900.00
				21,900.00	

TOWN OF SARDINIA

LIGHTING FUND

TENTATIVE 2027

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REVENUES

REAL PROPERTY TAXES					
SL1001	REAL PROPERTY TAXES	21,300.00	21,300.00	21,300.00	20,100.00
				21,300.00	
	TOTAL REAL PROPERTY TAXES	21,300.00	21,300.00	21,300.00	20,100.00
				21,300.00	
USE OF MONEY AND PROPERTY					
SL2401	INTEREST & EARNINGS	629.15	453.45	600.00	800.00
				600.00	
	TOTAL USE OF MONEY AND PROPERTY	629.15	453.45	600.00	800.00
				600.00	
TOTAL REVENUES		21,929.15	21,753.45	21,900.00	20,900.00
				21,900.00	
APPROPRIATED FUND BALANCE		-9,747.00	-12,311.51	0.00	0.00
				0.00	
TOTAL REVENUES & OTHER SOURCES		12,182.15	9,441.94	21,900.00	20,900.00
				21,900.00	

TOWN OF SARDINIA
SCHEDULE OF SALARIES OF ELECTED AND APPOINTED
OFFICERS AND EMPLOYEES
2027

Superintendent of Highways	\$	79,340.00	YEARLY
Supervisor	\$	40,260.00	YEARLY
Town Clerk	\$	56,400.00	YEARLY
Town Councilman	\$	9,260.00	YEARLY
Town Councilman	\$	9,260.00	YEARLY
Town Councilman	\$	9,260.00	YEARLY
Town Councilman	\$	9,260.00	YEARLY
Town Justice	\$	16,700.00	YEARLY
Town Justice	\$	16,700.00	YEARLY