

TOWN OF BLACK BROOK

CLINTON COUNTY, NEW YORK

2027 TENTATIVE BUDGET

Town Board Review and Public Presentation



General Fund | Highway Fund | Sewer District

Water District #1 | Water District #2

Ambulance District | Au Sable Forks Fire District

Saranac Fire District

Prepared for the Town of Black Brook

TOWN OF BLACK BROOK 2027 TENTATIVE BUDGET | FUND SUMMARY

Appropriations, estimated revenues, appropriated fund balance and tax levy

Fund	Fund / District	Appropriations	Est. Revenues	Fund Balance	Tax Levy
A	General	\$1,025,746.00	\$255,637.00	\$57,109.00	\$713,000.00
DA	Highway — Town Wide	\$1,714,731.00	\$664,563.00	—	\$1,050,148.00
	GENERAL AND HIGHWAY TOTAL	\$2,740,477.00	\$920,220.00	\$57,109.00	\$1,763,148.00
SM	Ambulance District	\$310,000.00	\$85,000.00	—	\$225,000.00
	TOWN AND AMBULANCE SUBTOTAL	\$3,050,477.00	\$1,005,220.00	\$57,109.00	\$1,988,148.00
FD006	Au Sable Forks Fire (60.7591%)	\$461,532.80	\$3,645.56	—	\$477,887.25
FD025	Saranac Fire (13.3452%)	\$115,850.19	—	—	\$115,850.19
	SUBTOTAL FOR LEVYING TAXES	\$3,647,859.99	\$1,008,865.56	\$57,109.00	\$2,581,885.44
SW1	Water District #1 — Operations	\$87,110.00	\$87,110.00	—	—
SW1	Water District #1 — Bond/Interest	\$20,651.00	\$20,651.00	—	—
SW1	WATER DISTRICT #1 TOTAL	\$107,761.00	\$107,761.00	—	—
SW2	WATER DISTRICT #2 TOTAL	\$18,245.00	\$18,245.00	—	—
SS	Sewer District #1 — Operations	\$39,780.00	\$39,780.00	—	—
SS	Sewer District #1 — Bond/Interest	\$21,042.00	\$21,042.00	—	—
SS	SEWER DISTRICT #1 TOTAL	\$60,822.00	\$60,822.00	—	—
	TOTAL BUDGET	\$3,834,687.99	\$1,195,693.56	\$57,109.00	\$2,581,885.44

Fire district figures represent Black Brook assessed-value shares, not the entire fire district budgets. The Ambulance District 2027 contractual allocation is preliminary, based on 37% of AFVAS proposed operating costs; updated call-volume percentages were not provided.

Highway appropriations revised to \$1,714,731; no Highway fund balance appropriated. General Fund balance: \$57,109.

TOWN OF BLACK BROOK

2027 PROPERTY TAX CAP ANALYSIS

Tax levy reconciliation and proposed 2027 comparison

2026 Tax Levy Reconciliation — Omitted Taxes by Fund

2026 levy components	Amount
General Fund regular levy	\$698,700.00
Highway Fund regular levy	\$705,000.00
Ambulance District regular levy	\$221,000.00
SUBTOTAL — REGULAR LEVIES	\$1,624,700.00
General Fund omitted taxes (A1081)	+\$427.00
Highway Fund omitted taxes (DA1081)	+\$428.00
TOTAL 2026 LEVY REPORTED TO OSC	\$1,625,555.00

2027 Tax Levy Limit — OSC Filing

Tax cap components	Amount
2026 reported levy, including omitted taxes	\$1,625,555.00
Tax base growth factor	1.0099
Allowable levy growth factor	1.0200
Available carryover	\$5,757.00
Adjustments and exclusions	\$0.00
2027 TAX LEVY LIMIT	\$1,680,238.00

2027 Proposed Levy — Omitted Taxes Shown Separately

2027 levy components	Amount
General Fund regular levy	\$713,000.00
Highway Fund regular levy	\$1,050,148.00
Ambulance District regular levy	\$225,000.00
SUBTOTAL — REGULAR LEVIES	\$1,988,148.00
General Fund omitted taxes (A1081)	+\$1,224.95
Highway Fund omitted taxes (DA1081)	+\$1,231.21
TOTAL 2027 OMITTED TAXES	+\$2,456.16
2027 LEVY INCLUDING OMITTED TAXES	\$1,990,604.16
2027 TAX LEVY LIMIT	\$1,680,238.00
ABOVE LIMIT (INCLUDING OMITTED TAXES)	\$310,366.16

Tax Cap Reporting Notes

- The 2026 omitted taxes (\$427 General and \$428 Highway) reconcile regular levies to the \$1,625,555 reported to OSC.
- The 2027 comparison assumes General A1081 (\$1,224.95) and Highway DA1081 (\$1,231.21) are included in the proposed levy, subject to confirmation with OSC.
- Water Districts #1 and #2 and Sewer District #1 are funded by user fees, not ad valorem taxes; genuine user fees are excluded from the property tax cap. Special assessments and property taxes are not.
- Fire districts are shown separately. This comparison includes General, Highway and Ambulance, consistent with the Town's reported approach.

TOWN OF BLACK BROOK

2027 GENERAL FUND | TENTATIVE BUDGET REVIEW

Budget comparison • Prepared for Town Board review and public presentation

BUDGET AT A GLANCE

Measure	2026 Budget	2027 Tentative
General Fund appropriations	\$995,423	\$1,082,855
Estimated revenues (before fund balance)	\$995,423	\$1,025,745.95
Appropriated fund balance	\$0	\$57,109.05
Total available financing	\$995,423	\$1,082,855
Real property tax levy	\$698,700	\$713,000

Appropriations increase: \$87,432 (8.76%). Proposed property tax levy increase: \$14,300 (2.05%).

MAJOR APPROPRIATION AREAS

Budget area	2026 adopted	2027 tentative	Change
GENERAL SUPPORT	\$399,476	\$463,299	\$63,823
PUBLIC SAFETY	\$45,100	\$36,600	\$-8,500
HEALTH	\$24,000	\$24,500	\$500
TRANSPORTATION	\$161,662	\$177,962	\$16,300
ECONOMIC ASSISTANCE	\$17,996	\$19,488	\$1,492
CULTURE AND RECREATION	\$77,025	\$74,475	\$-2,550
HOME AND COMMUNITY	\$9,250	\$9,250	\$0
UNDISTRIBUTED	\$260,914	\$277,281	\$16,367

KEY COST DRIVERS

Account / expenditure	2026 budget	2027 tentative	Change
Hospital and Medical Insurance (A9060.8)	\$172,114	\$197,931	\$25,817
Equipment (A16202.01)	\$1,000	\$25,000	\$24,000
Contractual Expense (A1440.4)	\$5,000	\$25,000	\$20,000
Equipment (A51322.01)	\$15,000	\$25,000	\$10,000
Contractual Expense (A51324.01)	\$0	\$10,000	\$10,000
Contractual Expense (A14304.01)	\$5,000	\$10,000	\$5,000
CE -Communication) IT (—)	\$0	\$3,500	\$3,500

The cost drivers above are the largest individual positive dollar changes in the account-level schedule.

GENERAL FUND APPROPRIATIONS — DETAIL

Account code	Account description	Expenditure type	2026 adopted	2027 tentative
GENERAL SUPPORT				
A10101.01	Town Board	Personal Services	\$26,700	\$26,700
A10102.01	Town Board	Equipment	\$100	\$100
A10104.01	Town Board	Contractual Expense	\$500	\$100
A11101.01	Justices	Personal Services	\$16,548	\$16,548
A11101.01.40	Justices	Clerk to Justice	\$5,000	\$6,500
A11102.01	Justices	Equipment	\$1,000	\$1,000
A11104.01	Justices	Contractual Expense	\$1,000	\$1,000
A12201.01	Supervisor	Personal Services	\$42,238	\$42,238
A12201.01.74	Supervisor	Deputy Supervisor	—	—
A12202.01	Supervisor	Equipment	\$1,200	\$1,200
A12204.01	Supervisor	Contractual Expense	\$1,000	\$1,000
A13301.01	Tax Collector	Personal Services	\$4,894	\$4,894
A13301.01.54	Tax Collector	Personal Serv. Deputy	\$4,894	\$4,984
A13302.01	Tax Collector	Equipment	\$500	\$500
A13304.01	Tax Collector	Contractual Expense	\$3,500	\$3,500
A13401.01	Budget	Personal Services	\$3,000	\$3,000
A13551.01	Assessment	Personal Services	\$22,947	\$22,947
A13552.01	Assessment	Equipment	\$500	\$500
A13554.01	Assessment	Contractual Expense	\$12,500	\$12,500

Account code	Account description	Expenditure type	2026 adopted	2027 tentative
A13554.01.52	Assessment	Cont. (Board Review)	\$600	\$600
A13554.01.79	Assessment	C&E (Legal)	—	—
A14101.01	Town Clerk	Personal Services	\$10,394	\$10,394
A1410.1.0.1	Town Clerk	Asst. Clerk	\$10,394	\$10,394
A14102.01	Town Clerk	Equipment	\$1,000	\$1,000
A14104.01	Town Clerk	Contractual Expense	\$2,500	\$3,500
A14204.01	Attorney	Contractual Expense	\$15,000	\$14,000
A14301.01	Personnel	Personal Services	\$45,000	\$45,000
A14302.01	Personnel	Equipment	\$100	\$100
A14304.01	Personnel	Contractual Expense	\$5,000	\$10,000
A1440.4	Engineer	Contractual Expense	\$5,000	\$25,000
A1450.4	Elections	Contractual Expense	\$13,000	\$13,000
A16201.01	Buildings	Personal Services	\$48,680	\$48,680
A1620.1.0.2	Buildings	PS/Cleaning	\$2,600	\$2,600
A16202.01	Buildings	Equipment	\$1,000	\$25,000
A16204.01	Buildings	Contractual Expense	\$32,000	\$35,000
A1620.4.1.0.22	Buildings	CE Town Hall Electric	\$4,000	\$6,300
A1620.4.1.024	Buildings	CE Maint. Electric	\$2,700	\$2,800
A16204.01.44	Buildings	CE Kero (Maint. Kero)	—	\$1,500
A16204.01.51	Buildings	CE Propane Town Hall	\$1,500	\$1,500
A16204.01.61	Buildings	CE -Web-page	\$720	\$720
—	CE -Communication) IT	CE -Communication) IT	—	\$3,500

Account code	Account description	Expenditure type	2026 adopted	2027 tentative
A19104.01	Unallocated Insurance	Unallocated Insurance	\$24,000	\$24,000
A19202.01	Municipal Association Dues	Municipal Assoc. Dues	\$2,000	\$2,000
A19504.01	Taxes and Assessments	Taxes & Assess.	\$7,500	\$7,500
A19904.01	Contingency Account	Contingency Account	\$16,767	\$20,000
PUBLIC SAFETY				
A33104.01	Traffic Control	Contractual Expense	\$7,500	\$7,500
A35101.01	Dog Control	Personal Services	\$4,500	\$4,500
A35102.01	Dog Control	Equipment	\$100	\$100
A35104.01	Dog Control	Contractual Expense	\$500	\$500
A3510.4.1.0.55	Dog Control	C&E Elmore SPCA	\$3,000	\$4,000
A3510.4.1.0.60	Dog Control	C&E Dangerous Dog	\$1,000	\$1,000
A36201.01	Safety Inspection	Personal Services	\$25,000	\$15,500
A36202.01	Safety Inspection	Equipment	\$1,500	\$1,500
A36204.01	Safety Inspection	Contractual Expense	\$2,000	\$2,000
HEALTH				
A40204.1.0.0	Registrar of Vital Statistics	Vital Stats	\$500	\$500
A40684.01	Medical Center	Contractual Expense	\$23,000	\$23,500
A45064.01	Medical Center	Contractual Expense	\$500	\$500
TRANSPORTATION				
A50101.01	Superintendent of Highways	Personal Services	\$74,562	\$74,562
A50101.01.59	Superintendent of Highways	Asst. Clerk.	\$5,000	\$5,000
A50102.01	Superintendent of Highways	Equipment	\$100	\$100

Account code	Account description	Expenditure type	2026 adopted	2027 tentative
A50104.01	Superintendent of Highways	Contractual Expense	\$500	\$500
A51322.01	Garage	Equipment	\$15,000	\$25,000
A51324.01	Garage	Contractual Expense	—	\$10,000
A5132.4.25	Garage	CE Silver lake Rd Electric	\$10,000	\$7,500
A5132.4.26	Garage	CE Clayburgh-Electric	\$5,200	\$1,500
A5132.4.41	Garage	CE Silver lake (Fuel Oil)	\$15,000	\$17,500
A5132.4.42	Garage	CE Clayburgh (Fuel Oil)	\$3,000	\$3,000
A5132.4.76	Garage	CE Clayburgh (Phone)	\$500	\$500
A51824.01	Street Lighting	Contractual Expense	\$22,800	\$22,800
A54104.01	Sidewalks	Contractual Expense	\$10,000	\$10,000
ECONOMIC ASSISTANCE				
A60104.01	Social Services Contract	Contractual Expense	\$16,396	\$16,888
A60104.01.69	Social Services Contract	Contractual Expense	—	\$1,000
A67724.01.18	Programs for Aging	Contractual Expense	\$1,600	\$1,600
CULTURE AND RECREATION				
A71101.01	Parks	Personal Services	\$5,000	\$5,000
A71102.01	Parks	Equipment	\$1,000	\$1,000
A71104.01	Parks	Contractual Expense	\$15,000	\$15,000
A71104.1.0.27	Parks	C&E Clock -Electric	\$1,200	\$1,200
A71104.1.0.53	Parks	C&E Clock -River Park	\$2,000	\$2,000
A71402.01	Playgrounds and Recreation	Equipment	\$1,500	\$1,500
A72704.01	Band Concerts	Contractual Expense	\$2,600	\$1,000

Account code	Account description	Expenditure type	2026 adopted	2027 tentative
A73101.01	Youth Programs	Personal Services	\$9,000	\$9,000
A73102.01	Youth Programs	Equipment	\$5,000	\$5,000
A73104.01	Youth Programs	Contractual Expense	\$5,500	\$5,500
A73204.1.0.0	Joint Youth Programs	C&E Joint Youth	\$3,000	\$2,000
A73204.1.0.3	Joint Youth Programs	Youth Gym Charge	\$1,500	\$1,500
A74104.1.0.0	Library	Contractual Expense	\$6,500	\$6,500
A75101.1.0.0	Historian	Personal Services	\$1,365	\$1,365
A75102.1.0.2	Historian	Equipment	\$200	\$10
A75104.1.0.0	Historian	Contractual Expense	\$160	\$400
A75502.01	Celebrations	Equipment	\$1,500	\$1,500
A75504.01	Celebrations	Contractual Expense	\$15,000	\$15,000
HOME AND COMMUNITY				
A80204.01	Planning	Planning Contractual	\$5,000	\$5,000
A85104.01	Community Beautification	Contractual Expense	\$1,500	\$1,500
A86664.01	Clearance, Demolition and Rehabilitation	C&E Rehab.	—	—
A86864.01	Community Development	C&E Comm Development	—	—
A87904.01	Reforestation	Contractual Expense	\$250	\$250
A88101.01	Cemeteries	Personal Services	\$2,500	\$2,500
UNDISTRIBUTED				
A9010.8	State Retirement	State Retirement	\$45,000	\$45,000
A9030.8	Social Security	Social Security	\$28,000	\$28,000
A9040.8	Workers' Compensation	Workers' Compensation	\$5,500	\$6,050

Account code	Account description	Expenditure type	2026 adopted	2027 tentative
A9055.8	Disability Insurance	Disability Insurance	\$300	\$300
A9060.8	Medical Insurance	Hospital and Medical Insurance	\$172,114	\$197,931
A9901.9	Interfund Transfers	Interfund Transfers	—	—
A9950.9	Transfers to Capital Projects	Transfer to capt.	\$10,000	—
Calculated appropriation total			2026 budget	2027 tentative
General Fund appropriations			\$995,423	\$1,082,855

GENERAL FUND REVENUES — DETAIL

Account code	Account description	Expenditure type	2026 adopted	2027 tentative
REVENUE ACCOUNTS				
A1001	Real Property Taxes	Real Property Taxes	\$698,700	\$713,000
A1081	Omitted Tax	Omitted Tax	\$427	\$1,224.95
A1089	Other Tax Items	Other Tax Items	\$100	\$100
A1090	Interest & Penalties on Real Property Taxes	Interest & Penalties on Real Property Taxes	\$5,000	\$5,000
A1120	Non-Property Tax Distribution by County	Non-Property Tax Distribution by County	\$135,000	\$155,000
A1170	Franchises Fees	Franchises Fees	\$15,791	\$15,791
A2192	Charges For Cemetery Services	Charges For Cemetery Services	\$2,500	\$2,500
A1255	Clerk Fees	Clerk Fees	\$775	\$1,000
A2350.01	Youth Service	Youth Service	\$500	\$500
A2397.01	Capital Proj. Gov.	Capital Proj. Gov.	—	—
A2401.01	Interest & Earnings	Interest & Earnings	\$57,600	\$57,600
A2530	Games of Chance License	Games of Chance License	—	—
A2544	Dog License	Dog License	\$500	\$500
A2555	Licenses & Permits	Licenses & Permits	\$5,000	\$5,000
A2610	Fines & Forfeited Bail	Fines & Forfeited Bail	\$2,000	\$2,000
A2625	Forfeited of crimes	Forfeited of crimes	—	—
A2652	Sale of Forest Products	Sale of Forest Products	\$3,000	\$3,000
A2665	Sales of Equipment	Sales of Equipment	\$100	\$100
A2680.1.0.0	Insurance Recoveries	Insurance Recoveries	\$17,830	\$17,830

Account code	Account description	Expenditure type	2026 adopted	2027 tentative
A2701	Refunds of Prior Years Expenditures	Refunds of Prior Years Expenditures	\$1,500	\$1,500
A2705	Gifts and Donations	Gifts and Donations	\$10,000	\$5,000
A2705.01.83	Gifts and Donations	Gifts and Donations	—	\$5,000
A2706	Grants local Gov.	Grants local Gov.	\$100	\$100
A2770	Other Unclassified Revenues	Other Unclassified Revenues	—	—
A3001	Per Capita/AM	Per Capita/AM	\$9,000	\$9,000
A3005	Mortgage Tax	Mortgage Tax	\$25,000	\$20,000
A3089	State Aid Other	State Aid Other	—	—
A3902.01	Aid Planning	Aid Planning	\$5,000	\$5,000
A5031	Interfund Transfers	Interfund Transfers	—	—

REVENUES AND FUND BALANCE

Financing source	2026 budget	2027 tentative
Estimated revenues	\$995,423	\$1,025,745.95
Appropriated fund balance	—	\$57,109.05
Total available	\$995,423	\$1,082,855
General Fund appropriations	\$995,423	\$1,082,855
Difference (appropriations less revenues)	\$0	\$0

TOWN OF BLACK BROOK

2027 HIGHWAY FUND | TENTATIVE BUDGET REVIEW

Combined budget comparison • Prepared for Town Board review and public presentation

BUDGET AT A GLANCE

Measure	2026 Adopted	2027 Tentative
Highway appropriations (summary provided)	\$1,347,026	\$1,714,731
Highway tax levy	\$705,000	\$1,050,148
Highway revenues (revenue schedule)	\$1,369,583	\$1,714,731
Appropriations increase (summary basis): \$367,705 (27.30%). Proposed tax levy increase: \$345,148 (48.96%).		

MAJOR APPROPRIATION AREAS

Budget area	2026 adopted	2027 tentative	Change
General Repairs	\$254,911	\$291,055	\$36,144
Permanent Improvements	\$340,000	\$345,826	\$5,826
Machinery	\$25,000	\$60,000	\$35,000
Snow Removal - Town	\$281,843	\$376,238	\$94,395
Services for Other Governments - County	\$199,859	\$256,344	\$56,485
Employee Benefits	\$224,081	\$358,997	\$134,916

KEY COST DRIVERS

Item	2026 adopted	2027 tentative
Hospital & Medical Insurance	\$117,864	\$247,697
Town Snow - Salt	\$74,765	\$101,697
Town Snow - USLD	\$35,046	\$56,073
County Snow - Salt	\$51,956	\$70,670
County Snow - USLD	\$24,354	\$38,966
General Repairs - USLD	\$29,000	\$46,400
Machinery Equipment	\$20,000	\$50,000

TOWNWIDE HIGHWAY ASSESSED VALUATION

Measure	2026	2027
Assessed valuation	\$230,682,431	\$261,883,823
Estimated levy per \$1,000	\$3.06	\$4.01
Valuation increases by \$31,201,392 (13.53%). Tax rates are estimates based on the proposed levies, not certified rates.		

HIGHWAY FUND APPROPRIATIONS — DETAIL

Account code, account name, 2026 adopted budget, and 2027 tentative budget

Account code	Account name	2026 adopted	2027 tentative
UNALLOCATED INSURANCE			
DA19104.03	Unallocated Insurance	\$21,332	\$26,271
GENERAL REPAIRS			
DA51101.03	Personal Services	\$173,963	\$179,755
DA51104.03	Contractual Expense	\$33,948	\$42,000
DA51104.03.4	CE Tires	\$6,500	\$6,500
DA51104.03.5	CE Oil	\$3,000	\$4,500
DA51104.03.6	CE USLD	\$29,000	\$46,400
DA51104.03.7	CE Gas	\$8,500	\$11,900
IMPROVEMENTS			
DA51124.03	Permanent Improvements	\$340,000	\$345,826
MACHINERY			
DA51302.03	Equipment	\$20,000	\$50,000
DA51304.03	Contractual Expense	\$5,000	\$10,000
SNOW REMOVAL — TOWN HIGHWAYS 59%			
DA51421.03	Personal Services	\$119,817	\$119,846
DA51424.03	Contractual Expense	\$27,730	\$41,285
DA51424.03.8	CE Tire	\$3,540	\$3,500

Account code	Account name	2026 adopted	2027 tentative
DA5142.4.3.09	CE Oil	\$4,425	\$6,832
DA5142.4.3.10	CE USLD	\$35,046	\$56,073
DA5142.4.3.11	CE Gas	\$5,900	\$8,260
DA5142.4.3.12	CE Maintenance (Town)	\$10,620	\$38,745
DA5142.4.3.13	CE Salt	\$74,765	\$101,697
SERVICES FOR OTHER GOVERNMENTS — COUNTY HIGHWAY 41%			
DA51481.03	Personal Services	\$83,264	\$80,538
DA51484.03	Contractual Expense	\$19,270	\$30,710
DA51484.03.32	CE Tire	\$2,460	\$3,395
DA5148.4.33	CE Oil	\$3,075	\$4,305
DA51484.03.34	CE USLD	\$24,354	\$38,966
DA51484.03.35	CE Gas	\$4,100	\$10,800
DA51484.03.36	CE Maintenance (County)	\$7,380	\$12,960
DA51484.03.37	CE Salt (County)	\$51,956	\$70,670
DA51484.03.38	Other CE	\$500	\$500
DA056808.03	Other / Source code DA056808.03	\$3,500	\$3,500
EMERGENCY DISASTER WORK			
DA87604.3.0.0	Contractual Expense	—	—
EMPLOYEE BENEFITS			

Account code	Account name	2026 adopted	2027 tentative
DA90108.03	State Retirement	\$47,641	\$50,000
DA90308.03	Social Security	\$26,276	\$29,000
DA90408.03	Workers Compensation	\$32,000	\$32,000
DA90508.03	Unemployment Insurance	—	—
DA90558.03	Disability Insurance	\$300	\$300
DA90608.03	Hospital & Medical Insurance	\$117,864	\$247,697
TRANSFERS			
DA99019.03	Capital Project Fund	—	\$0
Provided source total			
Total highway appropriations		\$1,347,026	\$1,714,731

HIGHWAY FUND REVENUES — DETAIL

Account code, account name, 2026 adopted budget, and 2027 tentative budget

Account code	Account name	2026 adopted	2027 tentative
LOCAL SOURCES			
DA1001	Real Property Tax	\$705,000	\$1,050,148
DA1081	Omitted Tax Items	\$428	\$1,231.21
DA1089.3	Other Tax Items	—	—
DA2300-2399	Services for Other Governments	\$294,034	\$294,034
DA2401	Interest and Earnings	\$26,506	\$25,702.79
DA2650	Sales of Scrap & Excess	\$100	\$100
DA2665	Sales of Equipment	—	—
DA2680	Insurance Recovery	\$3,093	\$3,093
DA2706.3.0.0	Grants - Local Government	—	—
DA2770	Unclassified	\$422	\$422
STATE / FEDERAL AID & TRANSFERS			
DA3501-3099B	Consolidated Highway Aid	\$340,000	\$340,000
DA4960.3.0.0	Federal Aid	—	—
DA5031.3.0.0	Interfund Transfer	—	—
Provided source total			
Local sources		\$1,029,583	\$1,374,731

Provided source total			
	2026 adopted	2027 tentative	
State/federal aid & transfers	\$340,000	\$340,000	
Total highway revenues	\$1,369,583	\$1,714,731	

TOWN OF BLACK BROOK

2027 WATER DISTRICT #1 | TENTATIVE BUDGET REVIEW
 Prepared for Town Board review and public presentation

EXECUTIVE SUMMARY

Budget measure	2026 adopted / budget	2027 tentative	Change
Detailed appropriations	\$107,761.00	\$107,761.00	\$0.00
Estimated revenues	\$113,925.00	\$107,761.00	(\$6,164.00)
Difference (appropriations less revenues)	(\$6,164.00)	\$0.00	\$6,164.00

MAJOR APPROPRIATION AREAS

Budget area	2026 budget	2027 tentative	Change
GENERAL ADMINISTRATION	\$200.00	\$200.00	\$0.00
WATER ADMINISTRATION	\$31,964.00	\$34,240.00	\$2,276.00
SOURCE OF SUPPLY, POWER & PUMPING	\$11,800.00	\$12,500.00	\$700.00
PURIFICATION	\$18,800.00	\$23,800.00	\$5,000.00
TRANSMISSION	\$8,000.00	\$9,500.00	\$1,500.00
EMPLOYEE BENEFITS	\$36,997.00	\$27,521.00	(\$9,476.00)

KEY COST DRIVERS

Account description	2026 budget	2027 tentative	Increase
Electric	\$8,500.00	\$11,000.00	\$2,500.00
State retirement	\$1,500.00	\$3,162.00	\$1,662.00
Contractual expense	\$5,000.00	\$6,500.00	\$1,500.00
Water break	\$0.00	\$1,500.00	\$1,500.00
Backup operator — Derrick Martneau	\$4,864.00	\$6,240.00	\$1,376.00
Equipment	\$0.00	\$1,000.00	\$1,000.00
Personal services — Fred Drake	\$12,600.00	\$13,500.00	\$900.00

WATER DISTRICT #1 — APPROPRIATIONS

Detailed account comparison | 2026 adopted and 2027 tentative

Account code	Account description	Expenditure type	2026 budget	2027 tentative	Change
GENERAL ADMINISTRATION					
SW14204.09	Attorney CE	Contractual expense	\$100.00	\$100.00	\$0.00
SW19104.09	Unallocated insurance	Contractual expense	\$100.00	\$100.00	\$0.00
WATER ADMINISTRATION					
SW63101.09	Personal services — Fred Drake	Personal services	\$12,600.00	\$13,500.00	\$900.00
SW63101.09.17	Backup operator — Derrick Martineau	Personal services	\$4,864.00	\$6,240.00	\$1,376.00
SW63101.09.38	Billing clerks (2)	Personal services	\$3,000.00	\$3,000.00	\$0.00
SW63102.09	Equipment	Equipment	\$500.00	\$500.00	\$0.00
SW63104.09	Contractual expense	Contractual expense	\$6,000.00	\$6,000.00	\$0.00
SW63104.09.64	Contractual expense — designated	Contractual expense	\$5,000.00	\$5,000.00	\$0.00
SOURCE OF SUPPLY, POWER & PUMPING					
SW63204.09	Contractual expense	Contractual expense	\$4,500.00	\$4,500.00	\$0.00
SW63204.09.26	Electric	Contractual expense	\$5,300.00	\$6,000.00	\$700.00
SW63204.09.62	Propane — pump	Contractual expense	\$1,000.00	\$1,000.00	\$0.00
SW63204.09.71	Propane — well	Contractual expense	\$1,000.00	\$1,000.00	\$0.00
PURIFICATION					
SW63302.09	Equipment	Equipment	\$0.00	\$1,000.00	\$1,000.00
SW63304.09	Contractual expense	Contractual expense	\$5,000.00	\$6,500.00	\$1,500.00
SW63304.09.45	Engine	Contractual expense	\$5,200.00	\$5,200.00	\$0.00
SW63304.09.46	Unlabeled source line	Contractual expense	\$0.00	\$0.00	\$0.00
SW63304.09	Jay	Contractual expense	\$100.00	\$100.00	\$0.00
SW63304.09.72	Electric	Contractual expense	\$8,500.00	\$11,000.00	\$2,500.00
TRANSMISSION					
SW63404.09	Contractual expense	Contractual expense	\$6,500.00	\$6,000.00	(\$500.00)
SW63404.09.49	Water break	Contractual expense	\$0.00	\$1,500.00	\$1,500.00
SW63404.09.75	Chemical	Contractual expense	\$1,500.00	\$2,000.00	\$500.00
EMPLOYEE BENEFITS					

Account code	Account description	Expenditure type	2026 budget	2027 tentative	Change
SW90108.09	State retirement	Employee benefits / Insurance	\$1,500.00	\$3,162.00	\$1,662.00
SW90308.09	Social Security / Medicare	Employee benefits / Insurance	\$1,607.00	\$1,511.00	(\$96.00)
SW90408.09	Workers compensation	Employee benefits / Insurance	\$1,150.00	\$1,150.00	\$0.00
SW90508.09	Disability insurance	Employee benefits / Insurance	\$0.00	\$0.00	\$0.00
SW90608.09	Hospital / medical — buyout allocation	Employee benefits / Insurance	\$2,500.00	\$1,047.00	(\$1,453.00)
SW97106.09	Serial bonds — principal	Debt service	\$18,000.00	\$17,000.00	(\$1,000.00)
SW97107.09	Bond interest	Debt service	\$3,253.00	\$3,253.00	\$0.00
SW97306.09	Bond anticipation	Debt service	\$0.00	\$0.00	\$0.00
SW97307.09	BAW interest	Debt service	\$0.00	\$0.00	\$0.00
SW97976.09	Other governments	Contractual expense	\$0.00	\$0.00	\$0.00
SW99509.09	Transfer to capital	Interfund transfer	\$8,987.00	\$398.00	(\$8,589.00)
TOTAL APPROPRIATIONS			\$107,761.00	\$107,761.00	\$0.00

WATER DISTRICT #1 — REVENUES

Detailed revenue comparison | 2026 budget and 2027 tentative

Account code	Account description	Revenue type	2026 budget	2027 tentative	Change
SW2140.09	Unmetered water sales	Water charges	\$108,200.00	\$107,661.00	(\$539.00)
SW2148.09	Interest and penalty	Other revenue	\$125.00	\$0.00	(\$125.00)
SW2401.09	Interest and earnings	Other revenue	\$5,600.00	\$100.00	(\$5,500.00)
SW2660.09	Insurance recoveries	Other revenue	\$0.00	\$0.00	\$0.00
SW2770.09	Miscellaneous revenues	Other revenue	\$0.00	\$0.00	\$0.00
SW5031.09	Interfund transfer	Interfund transfer	\$0.00	\$0.00	\$0.00
TOTAL ESTIMATED REVENUES			\$113,925.00	\$107,761.00	(\$6,164.00)

BUDGET COMPARISON

Measure	2026 budget	2027 tentative
Total appropriations (detail)	\$107,761.00	\$107,761.00
Total estimated revenues	\$113,925.00	\$107,761.00
Difference (appropriations less revenues)	(\$6,164.00)	\$0.00

TOWN OF BLACK BROOK

2027 WATER DISTRICT #2 | TENTATIVE BUDGET REVIEW
Prepared for Town Board review and public presentation

EXECUTIVE SUMMARY

Budget measure	2026 adopted / budget	2027 tentative	Change
Detailed appropriations	\$17,582.00	\$18,245.00	\$663.00
Estimated revenues	\$17,582.00	\$18,245.00	\$663.00
Difference (appropriations less revenues)	\$0.00	\$0.00	\$0.00

MAJOR APPROPRIATION AREAS

Budget area	2026 budget	2027 tentative	Change
INSURANCE	\$100.00	\$100.00	\$0.00
EQUIPMENT	\$800.00	\$800.00	\$0.00
EQUIPMENT	\$2,050.00	\$2,050.00	\$0.00
TRANSMISSION AND DISTRIBUTION	\$12,061.00	\$13,816.50	\$1,755.50
EQUIPMENT	\$0.00	\$0.00	\$0.00
EMPLOYEE BENEFITS	\$2,571.00	\$1,478.50	(\$1,092.50)
CAPITAL	\$0.00	\$0.00	\$0.00

KEY COST DRIVERS

Account description	2026 budget	2027 tentative	Change
Medical insurance — Employee Benefits	\$1,620.00	\$250.00	(\$1,370.00)
Fuel oil — Transmission And Distribution	\$2,162.00	\$3,366.50	\$1,204.50

Account description	2026 budget	2027 tentative	Change
Electric — Transmission And Distribution	\$3,000.00	\$3,400.00	\$400.00
State retirement — Employee Benefits	\$500.00	\$695.00	\$195.00
Personal services — Transmission And Distribution	\$4,849.00	\$5,000.00	\$151.00
Social Security and Medicare — Employee Benefits	\$300.00	\$382.50	\$82.50

WATER DISTRICT #2 — APPROPRIATIONS

Detailed account comparison | 2026 adopted and 2027 tentative

Account code	Account description	Expenditure type	2026 budget	2027 tentative	Change
Code	Account	Contractual expense	\$0.00	\$0.00	\$0.00
INSURANCE					
DA19104.10	Unallocated insurance	Contractual expense	\$100.00	\$100.00	\$0.00
ADMINISTRATION					
SW83101.10	Personal services	Personal services	\$25.00	\$25.00	\$0.00

Account code	Account description	Expenditure type	2026 budget	2027 tentative	Change
EQUIPMENT					
SW83102.10	Equipment	Equipment	\$25.00	\$25.00	\$0.00
SW83104.10	Contractual expense	Contractual expense	\$500.00	\$500.00	\$0.00
SW83104.10.65	Utility billing / contractual	Contractual expense	\$250.00	\$250.00	\$0.00
SW83302.10	Equipment	Equipment	\$25.00	\$25.00	\$0.00
SW83304.10	Contractual expense	Contractual expense	\$25.00	\$25.00	\$0.00
SW83304.10.47	Water testing / contractual	Contractual expense	\$2,000.00	\$2,000.00	\$0.00
TRANSMISSION AND DISTRIBUTION					
SW83401.10	Personal services	Personal services	\$4,849.00	\$5,000.00	\$151.00
SW83404.10	Contractual expense	Contractual expense	\$1,300.00	\$1,300.00	\$0.00
SW83404.10.29	Electric	Contractual expense	\$3,000.00	\$3,400.00	\$400.00
SW83404.10.48	Fuel oil	Contractual expense	\$2,162.00	\$3,366.50	\$1,204.50
SW83404.10.50	Chlorine	Contractual expense	\$750.00	\$750.00	\$0.00
EQUIPMENT					
SW8730.2.10	Other equipment	Equipment	\$0.00	\$0.00	\$0.00
EMPLOYEE BENEFITS					
SW90108.10	State retirement	Employee benefits / insurance	\$500.00	\$695.00	\$195.00
SW90308.10	Social Security and Medicare	Employee benefits / insurance	\$300.00	\$382.50	\$82.50
SW90408.10	Workers compensation	Employee benefits / insurance	\$151.00	\$151.00	\$0.00
SW90608.10	Medical insurance	Employee benefits / insurance	\$1,620.00	\$250.00	(\$1,370.00)
CAPITAL					
SW99509.10	Transfer to capital	Interfund transfer	\$0.00	\$0.00	\$0.00
TOTAL APPROPRIATIONS			\$17,582.00	\$18,245.00	\$663.00

WATER DISTRICT #2 — REVENUES

Detailed revenue comparison | 2026 budget and 2027 tentative

Account code	Account description	Revenue type	2026 budget	2027 tentative	Change
SW2142.10	Unmetered water sales	Water charges	\$17,272.00	\$18,060.00	\$788.00
SW2144.10	Water service charges	Water charges	\$0.00	\$0.00	\$0.00
SW2148.10	Interest and penalties	Other revenue	\$25.00	\$25.00	\$0.00
SW2401.10	Interest and earnings	Other revenue	\$285.00	\$160.00	(\$125.00)
SW2650.10	Sale of surplus	Other revenue	\$0.00	\$0.00	\$0.00
SW2680.10	Insurance recoveries	Other revenue	\$0.00	\$0.00	\$0.00
TOTAL ESTIMATED REVENUES			\$17,582.00	\$18,245.00	\$663.00

BUDGET COMPARISON

Measure	2026 budget	2027 tentative
Total appropriations (detail)	\$17,582.00	\$18,245.00
Total estimated revenues	\$17,582.00	\$18,245.00
Difference (appropriations less revenues)	\$0.00	\$0.00

TOWN OF BLACK BROOK

2027 SEWER DISTRICT | TENTATIVE BUDGET REVIEW
Town Board and public budget presentation

EXECUTIVE SUMMARY

Budget measure	2026 adopted	2027 tentative	Change
Total appropriations	\$59,936	\$60,822	\$886
Total estimated revenues	\$60,036	\$60,822	\$786
Revenues less appropriations	\$100	\$0	\$-100

The 2027 Sewer District tentative budget is balanced at \$60,822 in appropriations and estimated revenues. Appropriations increase by \$886 (1.48%) compared with the 2026 adopted budget.

MAJOR APPROPRIATION AREAS

Budget area	2026 adopted	2027 tentative	Change
Administration	\$6,300	\$6,509	\$209
Sanitary sewer	\$11,400	\$11,700	\$300
Treatment / disposal	\$18,000	\$18,000	\$0
Employee benefits	\$5,623	\$3,571	\$-2,052
Debt service	\$18,613	\$21,042	\$2,429
Transfer to capital	\$0	\$0	\$0

KEY COST DRIVERS

Expenditure	2026 adopted	2027 tentative	Increase
New project principal - verify account	\$0	\$8,340	\$8,340
Administration - personal services	\$2,400	\$3,000	\$600
Sanitary sewer - personal services	\$8,200	\$8,500	\$300
Administration - equipment	\$0	\$100	\$100
Social Security / Medicare	\$812	\$880	\$68

SEWER DISTRICT APPROPRIATIONS — DETAIL

Account descriptions, expenditure types, historical actuals and tentative budget

Account code	Account description	Expenditure type	2024 actual	2025 actual	2026 budget	2026 YTD	2027 tentativ
ADMINISTRATION							
SS8110.1	Sewer administration	Personal services	\$2,400	\$2,400	\$2,400	\$876.66	\$3,000
SS8110.2	Sewer administration	Equipment	\$0	\$0	\$0	\$0	\$100
SS8110.4	Sewer administration	Contractual	\$1,695.83	\$1,588.54	\$2,400	\$1,370.26	\$2,100
SS8110.4.63	Sewer administration	Contractual	\$0	\$0	\$1,500	\$0	\$1,309
SANITARY SEWER							
SS8120.1	Sanitary sewer	Personal services	\$5,400.20	\$9,097	\$8,200	\$6,763	\$8,500
SS8120.2	Sanitary sewer	Equipment	\$0	\$0	\$100	\$0	\$100
SS8120.4	Sanitary sewer	Contractual	\$159.80	\$32.89	\$500	\$22.99	\$500
SS8120.4.14	Sanitary sewer	Tank pumping	\$2,993.75	\$1,382	\$2,000	\$20,695	\$2,000
SS8120.4.30	Sanitary sewer	Electric	\$443.89	\$524.87	\$600	\$374.90	\$600
TREATMENT / DISPOSAL							
SS8130.4	Sewage treatment and disposal	Contractual	\$19,118.22	\$12,394.94	\$18,000	\$13,587	\$18,000
EMPLOYEE BENEFITS							
SS9010.8	State retirement	Employee benefits	\$0	\$0	\$1,500	\$0	\$1,391
SS9030.8	Social Security / Medicare	Employee benefits	\$590.62	\$873.42	\$812	\$560.79	\$880
SS9040.8	Workers compensation	Employee benefits	\$750	\$750	\$750	\$750	\$750
SS9060.8	Hospital and medical insurance	Employee benefits	\$2,703.24	\$6,538.80	\$2,561	\$303.34	\$550
DEBT SERVICE - PRINCIPAL							
SS9720.6	Serial bonds	Principal	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000

Account code	Account description	Expenditure type	2024 actual	2025 actual	2026 budget	2026 YTD	2027 tentativ
SS9720.6	Serial bonds	Principal	\$0	\$0	\$0	\$0	\$8,340
SS9730.6	Bond anticipation notes	Principal	\$0	\$0	\$5,000	\$0	\$0
DEBT SERVICE - INTEREST							
SS9720.7	Serial bonds	Interest	\$2,908.13	\$2,379.37	\$3,702	\$1,057.50	\$3,702
SS9720.7	Serial bonds	Interest	\$0	\$0	\$0	\$0	\$0
SS9730.7	Bond anticipation notes	Interest	\$0	\$0	\$911	\$0	\$0
SS9950.9	Interfund transfer	Transfer	\$3,046	\$0	\$0	\$0	\$0
TOTAL		Appropriations	\$51,209.68	\$46,961.83	\$59,936	\$55,361.44	\$60,822

SEWER DISTRICT REVENUES — DETAIL

Revenue descriptions and comparative budget amounts

Account code	Account description	Revenue type	2024 actual	2025 actual	2026 budget	2026 YTD	2027 tentativ
SS2120	Sewer rents	Sewer rents	\$55,880	\$55,280	\$55,080	\$41,510	\$55,480
SS2120	Sewer rents (Stewart's quarterly septic pumping)	Sewer rents	\$0	\$0	\$0	\$0	\$1,200
SS2126	Additional sewer revenues	Other sewer revenues	\$0	\$2,577.59	\$0	\$0	\$0
SS2148	Interest and penalties	Interest / penalties	\$0	\$0	\$100	\$0	\$100
SS2401	Interest and earnings	Interest earnings	\$5,854.24	\$4,624	\$4,856	\$1,618.54	\$4,042
TOTAL	Estimated revenues		\$61,734.24	\$62,481.59	\$60,036	\$43,128.54	\$60,822

BUDGET COMPARISON

Description	2026 adopted	2027 tentative
Total appropriations	\$59,936	\$60,822
Total estimated revenues	\$60,036	\$60,822
Difference (Appropriations Less Revenues)	\$-100	\$0

The 2027 revenue schedule includes a separate \$1,200 line for Stewart's quarterly septic pumping. The worksheet uses account SS2120 for both the standard sewer rents and this additional revenue.

**SARANAC FIRE DISTRICT
WORKSHEET FOR
COMPUTATION OF 2027 SPENDING LIMITATION
Town Law, Section 176(18)
PROPOSED BUDGET 2027**

Draft (mc)

Full Valuation - 2025 Saranac Fire District Town of Saranac	\$339,026,248
Full Valuation - 2025 Saranac Fire District Town of Black Brook	\$52,211,372
TOTAL	\$391,237,620
Subtract First Million of Full Valuation	(\$1,000,000)
Excess Over First Million of Full Evaluation	\$390,237,620
Multiply One Million	\$0.001
Expenditures permitted on Full Valuation below \$1,000,000	\$390,238
Add Expenditures permitted on Full Valuation below \$1,000,000	\$2,000.00
Expenditures Permitted on Full Valuation	\$392,238

Add Amounts Excludable from Limitations:		
Payments under contract for water supply, fire hydrants, etc.		\$1,800
Payments for fire protection	South Platts	\$800
	EMS-Morrisonville	\$469,705
		\$470,505

Principle & Interest on Bonds, Bond Anticipation Notes, Capital Notes & Budget Notes		
Total BAN Payments		\$0

Earned Interest		\$0
Audit Fees		\$5,000
Compensation of Paid District Officers		\$9,000
	Secretary	\$4,500
	Treasurer	\$4,500

Physicals		\$4,500
Workman's Comp Law - VFBL		\$25,750
Cost of Blanket Accident Insurance		\$18,500
District Contribution of Social Security		\$1,500
Vehicle Liability Insurance		\$16,500
Payment of comprised claims & judgments		\$0
Appropriations to Reserve Funds established pursuant To General Municipal Law - Equipment		\$40,000
Appropriations to Reserve Funds established pursuant To General Municipal Law - Building		\$20,000
Gifts & Donations		\$0
Vehicle Fuel		\$15,000
TOTAL EXCLUDABLE		\$628,055

Statutory Spending Limitation or Contractual Expenses	\$240,050
Authorized Increase in Spending Limitation	\$628,055
	\$868,105

WORKSHEET FOR 2027 BUDGET

CONTRACTUAL EXPENSES

Expense Type	Budget	Expense Type	Budget
Personal Services	\$500	Office Supplies	\$1,500
Equip./Srvs. Total	\$17,100	Postage	\$300
air packs	\$2,000	Conventions	\$0
jaws	\$1,500	Fire/Amb Training	\$10,000
zoll	\$1,500	Other Travel	\$2,000
Amb Equip Testing	\$2,400	Association Dues	\$850
Hose/Ladder Testing	\$7,700	Uniforms	\$2,000
Pump Testing	\$1,000	Public Notices	\$800
svmn/generator	\$1,000	Fuel & Lights	\$38,000
Vehicle Maintenance	\$5,000	Repairs/Buildings	\$32,000
Snow Removal Total	\$6,000	Maint Suppl/Amb	\$10,000
St I	\$3,500	Maint Suppl/Fire	\$1,500
St II	\$2,500	Rep App & Equip	\$15,000
Lawn Care Total	\$1,500	Syst. Radio Rep	\$4,000
St I	\$1,500	Dry Hydrants	\$1,500
St II	\$0	Public liab & Prpty Dmge Ins	\$16,000
Total Personal Services	\$30,100	Legal Fees	\$4,000
		F/tighter's Dinner	\$500
Misc. Equipment	\$15,000	IT Services	\$5,000
Personal Equipment	\$20,000	Total Other	\$144,950
County Medical Supp	\$5,000		
Ambulance Equipment	\$15,000		
Personal Protection-EMS	\$3,000		
Foam	\$3,000		
Pagers	\$4,000		
Total Equipment	\$65,000		
Total Srvs & Equip	\$95,100		
		Total Services, Equipment & Other	\$240,050
		Total Excludable	\$628,055
		Budget for 2027	\$868,105
1. Taxable Budget/Full Valuation = District Tax Rate			2.22

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09/18/26

Accrual Basis

Pending Approval

Au Sable Forks Fire District Profit & Loss Budget Overview January through December 2027

B/B

	Jan - Dec 27
Ordinary Income/Expense	
Income	
1001 - Taxes	786,528.00
2401 - Interest Earnings	6,000.00
2770 - Unclassified Revenue	0.00
Total Income	792,528.00
Expense	
3410.1 - Salaries	
101 - Treasurer	9,000.00
Total 3410.1 - Salaries	9,000.00
3410.2 - Equipment	
200 - Miscellaneous	5,000.00
204 - Turn Out	10,000.00
217 - Fire Chief Expense	10,000.00
Total 3410.2 - Equipment	25,000.00
3410.4 - Contractual	
401 - Office Supplies	3,000.00
402 - Postage	300.00
405-1 - Travel Expense	250.00
406 - Dues	945.00
407 - Public Drills	450.00
408 - Voting	150.00
409 - Public Notices	400.00
410 - Utilities	
410-1 Telephone	240.00
410-2 - Cell Phones [2]	1,032.00
410-3 - Lights	12,000.00
410-4 - Propane Gas	8,100.00
410-5 - Water/Sewage Town of Jay	1,200.00
410-6 - Waste Management Garbage	360.00
410-7 - Internet	2,000.00
410-8 - Fuel - For Generator	1,250.00
410 - Utilities - Other	2,000.00
Total 410 - Utilities	28,182.00
412 - Building maintenance	
412-1 - Fire Alarm Monitoring	600.00
412-2 - Building Admin Build Out	5,000.00
412 - Building maintenance - Other	8,000.00
Total 412 - Building maintenance	13,600.00
413 - Maintenance Supplies	2,000.00
414 - Repairs Apparatus	24,000.00
415 - Repairs Equipment	100.00
416-4 - AED	250.00
416 - Maintenance Apparatus & Equip	
416-3 - Gas Detector	1,500.00
Total 416 - Maintenance Apparatus & Equip	1,500.00
417 - Gas & Oil	
417-1 - On Road Fuel	7,000.00
417-2 - Small Engine Gas	250.00
417-3 - Def Fluid	300.00
Total 417 - Gas & Oil	7,550.00

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09/18/26

Accrual Basis

Au Sable Forks Fire District

Profit & Loss Budget Overview

January through December 2027

	Jan - Dec 27
418 - Alarms Maintenance	950.00
420 - Legal Fees	8,000.00
422 - Fire Physicals	4,000.00
423 - Major Incidents	2,300.00
427 - Custodial Service Building	12,000.00
428 - Awards Night	2,400.00
429 - Training/Commissioners	500.00
431 - Clinton County Air	800.00
432 - NFPA Testing	14,000.00
433 - NYS Mandated Audit	6,600.00
434 - Contingency	2,100.00
435 - Broker Fees	2,100.00
Total 3410.4 - Contractual	138,427.00
9030 - Payroll Expenses	
831 - Social Security	1,400.00
Total 9030 - Payroll Expenses	1,400.00
9040 - Workers Compensation	
841 - VFBL	18,500.00
844 - Accident	2,500.00
Total 9040 - Workers Compensation	21,000.00
9050 - Insurance	
857 - Package Renewal	17,000.00
859 - Cancer Cov Mandated	3,500.00
Total 9050 - Insurance	20,500.00
9730 - Debt Service	
9730.6 - Lease 112 - Principal	14,584.00
9730.7 - Lease 112 - Interest	7,745.00
9730.8 - New Building Principal	105,000.00
9730.9 - New Building Interest	246,200.00
Total 9730 - Debt Service	373,529.00
9960 - Transfer To Reserves	
901 - Equipment	203,672.00
Total 9960 - Transfer To Reserves	203,672.00
Total Expense	792,528.00
Net Ordinary Income	0.00
Net Income	0.00

TOWN OF BLACK BROOK

2027 AMBULANCE DISTRICT — TENTATIVE

Fund SM | Proposed appropriations and estimated revenues

Appropriations

Account	Description	2026 Budget	2027 Tentative
SM.19904.22	Contingency	\$0.00	\$0.00
SM.45402.22	Equipment	\$0.00	\$0.00
SM.45404.22	Contractual Expense	\$264,596.00	\$283,843.00
SM97206.2	Debt Service — Principal	\$30,000.00	\$0.00
SS97207.07	Debt Service — Interest	\$7,200.00	\$0.00
SM.99509.22	Transfer to Capital	\$7,004.00	\$26,157.00
	TOTAL APPROPRIATIONS	\$308,800.00	\$310,000.00

Revenues

Account	Description	2026 Budget	2027 Tentative
SM.1001.22	Real Property Tax	\$221,000.00	\$225,000.00
SM.1081.22	Omitted Tax	\$0.00	\$0.00
SM.2401.22	Interest & Earnings	\$3,800.00	\$3,800.00
SM.2680.22	Insurance Recovery	\$84,000.00	\$81,200.00
SM.2701.22	Refunds of Prior Year	\$0.00	\$0.00
	TOTAL REVENUES	\$308,800.00	\$310,000.00

Budget Notes

- The \$283,843 contractual appropriation is based on approximately 37% of AFVAS's proposed 2027 operating budget of \$767,142.
- The 37% share is a preliminary allocation. Updated call-volume percentages had not been provided at the time of budget submission.
- The \$26,157 transfer to capital brings total appropriations to \$310,000. Estimated non-tax revenues are \$85,000; the proposed tax levy is \$225,000.
- The submitted interest debt-service account uses prefix SS97207.07; confirm whether SM is intended before final adoption.

TOWN OF BLACK BROOK

2027 Tentative Budget — AFVAS Proposed Operating Budget

AFVAS Operating Budget	2026 Budget	2027 Proposed	Change
Total Operating Expenses	\$717,450.00	\$767,142.00	+\$49,692.00
Percentage Increase			+6.93%

Ambulance District Allocation — Preliminary Basis

The 2027 ambulance allocation is based on the same call-volume percentage used for the 2026 budget. Updated 2027 call-volume percentages had not been provided at the time of budget submission. The allocation is preliminary and subject to review when updated call-volume information becomes available.

Distinction between the AFVAS and Town budgets: The AFVAS proposed operating expenses of \$767,142 represent the ambulance service's overall organizational budget, not Black Brook's individual district appropriation or tax levy. The Town's existing 2027 Ambulance District (AB004) figures remain unchanged pending confirmation of its 2027 allocation.

Significant AFVAS changes: Payroll increases \$51,692; professional services increases \$5,000; building maintenance and patient care supplies each increase \$3,000; vehicle maintenance decreases \$15,000.

The next page reproduces the original AFVAS 2027 proposed budget submitted to the Town.

Category	2023 Budgeted	2023 Budgeted	2024 Budgeted	2027 Proposed	Increase/Decrease	Explanation
Payroll	\$446,016.00	\$528,291.00	\$561,700.00	\$625,392.00	\$71,692.00	\$2/hr raise BLS, \$3/hr raise ALS, Sick/Vac/Pres Time Adjustment for PT Emp
Payroll Processing	\$3,418.00	\$3,428.00	\$3,500.00	\$6,000.00	\$560.00	Based on actuals
Disability and Paid Family Leave Insurance (Seaharport)	\$1,300.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	
Workers Comp Insurance	\$22,700.00	\$10,000.00	\$27,000.00	\$27,000.00	\$0.00	
Employee Health Insurance	\$2,500.00	\$2,500.00	\$3,000.00	\$3,000.00	\$0.00	
Total Cost of Labor	\$579,734.00	\$549,657.00	\$642,700.00	\$654,892.00	\$52,992.00	
Package (Auto, Property, Liability, Umbrella Equip) (Selective)	\$9,475.00	\$30,000.00	\$11,500.00	\$12,500.00	\$1,000.00	Based on new rates per insurance company
Crime Policy (Selective)		\$0.00	\$300.00	\$500.00	\$0.00	
Volunteer Workers Comp Insurance	\$6,750.00	\$6,750.00	\$6,750.00	\$6,750.00	\$0.00	
Total Insurance	\$16,225.00	\$16,750.00	\$18,750.00	\$19,750.00	\$1,000.00	
Accounting Fees	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	
Building Repairs and Maintenance	\$1,000.00	\$3,000.00	\$3,000.00	\$6,000.00	\$3,000.00	Replacement Windows
Facility/Office Supplies and Services	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	
Patient Care Supplies and equipment	\$35,000.00	\$12,000.00	\$12,000.00	\$15,000.00	\$3,000.00	Based on actuals
Patient Care Training	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	Based on actuals
Patient Care Equipment and Maintenance	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$0.00	Based on actuals
Professional Services	\$3,000.00	\$2,000.00	\$5,000.00	\$8,000.00	\$5,000.00	Added Medical Director Services (\$7100)
Property Tax	\$160.00	\$0.00	\$0.00	\$0.00	\$0.00	
Radio Maintenance	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	Based on actuals
Uniforms	\$3,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$0.00	Based on actuals
Cultists	\$11,500.00	\$11,500.00	\$11,500.00	\$12,000.00	\$500.00	Based on actuals
Vehicle Maintenance	\$15,000.00	\$15,000.00	\$45,000.00	\$30,000.00	-\$15,000.00	Estimate based on actuals
Total	\$630,829.00	\$668,607.00	\$777,650.00	\$787,142.00	\$49,692.00	