TOWN OF BLACK BROOK
CLINTON COUNTY, NEW YORK
2027 PRELIMINARY TOWN BUDGET

PUBLIC HEARING COPY — NOT YET ADOPTED

Public Hearing: Monday, November 9, 2026, at 5:30 p.m.
Location: Town Hall, 18 North Main Street, Au Sable Forks, New York 12912.

This packet is presented for public inspection, public comment, and Town Board consideration under Article 8 of the New York State Town Law. The Town Board may consider changes following the public hearing. It is **not** a certification of budget adoption.

2027 Preliminary Budget — Summary

Fund / District	Appropriations	Property tax levy
General Fund (A)	$1,087,578.00	$713,000.00
Highway (DA)	$1,801,857.00	$907,436.00
Sewer District #1	$59,622.00	$0.00
Water District #1	$107,761.00	$0.00
Water District #2	$18,245.00	$0.00
Ambulance District (AB004)	$310,000.00	$225,000.00
Town operating fund totals	$3,385,063.00	$1,845,436.00
Au Sable Forks Fire (FD006)	$477,887.26	$477,887.26
Saranac Fire (FD025)	$115,850.19	$115,850.19

IMPORTANT NOTES FOR PUBLIC REVIEW

Fire district amounts are separately apportioned and are not additional Town operating-fund appropriations. The Saranac apportionment is based on supplied valuation data and requires final confirmation.

Tax cap calculations are estimates based on the previously reported Office of the State Comptroller (OSC) limit and omitted-tax assumptions.

The accompanying elected-official compensation schedule, detailed departmental schedules, assessment information, and reconciliation statements form part of this preliminary public-hearing packet. The Town Board adoption resolution and post-adoption Town Clerk certification are intentionally excluded.

2027 PRELIMINARY BUDGET | COVER SHEET

Fiscal year January 1 - December 31, 2027 | Clinton County, New York

FUND / DISTRICT	APPROPRIATIONS	EST. REVENUES	FUND BALANCE	TAX LEVY
A General	$1,087,578.00	$318,315.95	$56,262.05	$713,000.00
DA Highway - Townwide	$1,801,857.00	$806,051.00	$88,370.00	$907,436.00
SS1 Sewer District #1	$59,622.00	$59,622.00	$0.00	$0.00
SW1 Water District #1	$107,761.00	$107,761.00	$0.00	$0.00
SW2 Water District #2	$18,245.00	$18,245.00	$0.00	$0.00
AB004 Black Brook Ambulance	$310,000.00	$85,000.00	$0.00	$225,000.00
SUBTOTAL - OPERATING FUNDS	**$3,385,063.00**	**$1,394,994.95**	**$144,632.05**	**$1,845,436.00**

FIRE DISTRICT TAX APPORTIONMENTS

FD006 Au Sable Forks Fire District	$477,887.26	$0.00	$0.00	$477,887.26
FD025 Saranac Fire District*	$115,850.19	$0.00	$0.00	$115,850.19
TOTAL - ALL FUNDS / DISTRICT SHARES	**$3,978,800.45**	**$1,394,994.95**	**$144,632.05**	**$2,439,173.45**

FINANCING BASIS

Estimated revenues exclude 1001 Real Property Tax; levy is shown separately.

Fund balance is the difference between appropriations and total budgeted revenues.

*Saranac Black Brook share is calculated from the supplied 2025 full valuations:

$52,211,372 / $391,237,620 x $868,105 = $115,850.19 (verify before adoption).

P

S

2027 ELECTED OFFICIALS

Annual compensation schedule | Fiscal year 2027

Elected office	Annual salary	Number of positions
Town Supervisor	$42,238.00	1
Town Clerk / Tax Collector	$30,576.00	1
Highway Superintendent	$74,562.00	1
Town Justice	$16,548.00	1
Town Councilman	$6,675.00 each	4

All positions are salaried. Figures transcribed from the supplied 2027 elected officials compensation schedule.

S495 EXEMPTION IMPACT

Reference schedule — 2026 assessment report (not a 2027 assessment report)

2026 S495 report measure	Reported value
Total assessed value	$284,285,726
Total exemptions, excluding system exemptions	$13,903,643
Total system exemptions	$4,465,660
Total exemptions	$18,369,303
Exempt percentage of assessed value	6.46%
Number of exemptions (excluding system)	182
System exemptions	6

Source: S495 Exemption Impact Report Town Summary 2026, two pages. The source indicates the values were equalized using the uniform percentage of value and that exempt amounts do not take into consideration payments in lieu of taxes or payments for municipal services.

Important: These are 2026 exemption-impact figures supplied for reference. Obtain the corresponding 2027 S495 report if this page is intended to certify 2027 exemptions.

The S495 Exemption Impact Report was supplied by the Clinton County Real Property Office.

NYS - Real Property System
County of Clinton
Town of Black Brook - 0926

Assessor's Report - 2026 - Prior Year File
S495 Exemption Impact Report
Town Summary

RPS221/V04/L001
Date/Time - 11/6/2026 11:18:01

al Assessed Value 284,285,726
niform Percentage 100.00

Equalized Total Assessed Value 284,285,726

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equaliz of Exemp	ue	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1		00	0.03
13500	TOWN - GENERALLY	RPTL 406(1)	14	1	00	0.35
13830	O/S SPEC DIST - SEWER OR WATER	RPTL 410-a	2		00	0.06
13870	SPEC DIST USED FOR PURPOSE ES	RPTL 410	2		00	0.03
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	11		00	0.25
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	3	00	1.18
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	4		00	0.12
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1		00	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	27		10	0.11
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	10		00	0.04
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	22		07	0.15
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	11		00	0.08
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	20		99	0.23
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	11		45	0.15
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2		74	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	13		03	0.25
41803	PERSONS AGE 65 OR OVER	RPTL 467	9		77	0.11
41806	PERSONS AGE 65 OR OVER	RPTL 467	1		12	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	19	4	16	1.74
47613	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	1		0	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1		0	0.00

2027 Preliminary Budget

al Assessed Value 284,285,726
niform Percentage 100.00

Equalized Total Assessed Value 284,285,726

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equaliz of Exemp	ue	Percent of Value Exempted
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	5	4	60	1.57
Total Exemptions Exclusive of System Exemptions:			**182**	**13**	**43**	**4.89**
Total System Exemptions:			**6**	**4**	**60**	**1.57**
Totals:			**188**	**18**	**03**	**6.46**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxe for municipal services.

ther payments

Amount, if any, attributable to payments in lieu of taxes: _____

2027 Preliminary Budget

TOWN OF BLACK BROOK

2027 FIRE DISTRICT & REVENUE RECONCILIATION

Supporting schedule for the 2027 budget cover sheet. Fire district allocations are shown separately from Town operating funds.

Au Sable Forks Fire District (FD006)

Municipality	Allocation percentage	Tax levy share
Town of Black Brook	60.7590901%	$477,887.26
Town of Jay	39.2409099%	$308,640.74
TOTAL	**100.0000000%**	**$786,528.00**

District appropriations $792,528.00 less estimated interest earnings $6,000.00 = tax levy $786,528.00.

Saranac Fire District (FD025)

Municipality	Allocation percentage	Estimated levy share
Town of Black Brook	13.3451819%	$115,850.19
Town of Saranac	86.6548181%	$752,254.81
TOTAL	**100.0000000%**	**$868,105.00**

Valuation basis: Black Brook $52,211,372 / combined district $391,237,620; remaining Town of Saranac valuation $339,026,248. No separate revenue deduction is shown in the supplied Saranac worksheet.

Town operating fund revenue treatment

General: $1,031,315.95 listed revenue less $713,000 property tax = $318,315.95 non-tax revenue.

Highway: $1,713,487.00 listed revenue less $907,436 property tax = $806,051.00 non-tax revenue.

Ambulance: $310,000 listed revenue less $225,000 property tax = $85,000 non-tax revenue.

Water and sewer: listed revenues treated as non-property-tax financing.

Reconciliation and certification checks

• Both fire district allocations reconcile to 100% and their respective district tax levy amounts.

• Saranac allocation uses supplied 2025 full valuations and a proposed/draft 2027 budget of $868,105; verify final certified levy and valuation apportionment before adoption. An earlier draft supporting schedule cites $886,105, an $18,000 discrepancy requiring source verification.

TOWN OF BLACK BROOK

2027 AMBULANCE DISTRICT & SERVICE RECONCILIATION

Supporting schedule for the 2027 municipal budget. Shared ambulance provider costs and the Town of Black Brook Ambulance District fund are presented separately.

Au Sable Forks Volunteer Ambulance Service (AFVAS) | 2027 proposed operating budget

Municipality	Allocation %	2027 allocation
Town of Black Brook	39.6001%	$303,789.00
Town of Jay	60.3999%	$463,353.00
TOTAL	**100.0000%**	**$767,142.00**

The reported call counts were 244 for the Town of Jay and 160 for the Town of Black Brook (404 total). The allocation percentages shown above are calculated from the proposed dollar shares, rather than directly from the call-count ratios.

Town of Black Brook | Ambulance District (AF) appropriation reconciliation

Budget account / source	Amount
45404.22.0.0 Ambulance contractual	$303,789.00
99509.22.0.0 Transfer to capital - equipment	$6,211.00
TOTAL DISTRICT APPROPRIATIONS	**$310,000.00**

District revenue reconciliation: Real property tax $225,000.00 + interest earnings $3,800.00 + insurance recoveries $81,200.00 = **$310,000.00**. Appropriations less revenues = **$0.00**.

Reconciliation and certification checks

1. The two proposed municipal ambulance service allocations total $767,142.00; variance $0.00.
2. Black Brook contractual funding of $303,789.00 agrees with its stated provider allocation.
3. The separate $6,211.00 equipment transfer brings Black Brook district appropriations to $310,000.00; it is **not** an additional share of the AFVAS provider operating budget.
4. Verify Town of Jay's final approved amount, the intermunicipal agreement, treatment of insurance recoveries, and the final provider budget before certification.

Note: This supporting schedule does not add the $767,142 provider budget to Town operating appropriations or to the Town tax levy. It is an allocation and reconciliation exhibit.

The Town of Jay's $463,353 preliminary allocation is reported as confirmed in its published 2027 Preliminary Budget.

General Fund (A) | 2027 Budget

Appropriations $1,087,578.00 | Listed revenues $1,031,315.95 | Difference $56,262.05

Appropriation Schedule

Account code	Account / description	2027 budget
10101.1.0.0	1010.1 - Town Board PS	$26,700.00
10102.1.0.0	1010.2 - Town Board EQ	$100.00
10104.1.0.0	1010.4 - Town Board CE	$100.00
11101.1.0.0	1110.1 - Justices PS	$16,548.00
11101.1.0.40	1110.1 - Justices PS CLERK TO JU	$6,000.00
11102.1.0.0	1110.2 - Justices EQ	$1,000.00
11104.1.0.0	1110.4 - Justices CE	$1,000.00
12201.1.0.0	1220.1 - Supervisor PS	$42,238.00
12202.1.0.0	1220.2 - Supervisor EQ	$1,200.00
12204.1.0.0	1220.4 - Supervisor CE	$1,000.00
13301.1.0.0	1330.1 - Tax Collector PS	$4,894.00
13301.1.0.54	1330.1 - Tax Collector PS DEPUTY TAX	$4,894.00
13302.1.0.0	1330.2 - Tax Collector EQ	$500.00
13304.1.0.0	1330.4 - Tax Collector CE	$3,500.00
13401.1.0.0	1340.1 - Budget PS	$3,000.00
13551.1.0.0	1355.1 - Assessment PS	$22,947.00
13552.1.0.0	1355.2 - Assessment EQ	$500.00
13554.1.0.0	1355.4 - Assessment CE	$12,500.00
13554.1.0.52	1355.4 - Assessment CE Board of Revie	$600.00
13554.1.0.79	1355.4 - Assessment CE Assessor(Speci	$4,000.00
14101.1.0.0	1410.1 - Town Clerk PS	$10,394.00
14101.1.0.1	1410.1 - Town Clerk PS Assist Clerk (T	$10,394.00
14102.1.0.0	1410.2 - Town Clerk EQ	$1,000.00
14104.1.0.0	1410.4 - Town Clerk CE	$3,500.00
14204.1.0.0	1420.4 - Attorney CE	$10,000.00
14301.1.0.0	1430.1 - Personnel PS	$50,000.00
14302.1.0.0	1430.2 - Personnel EQ	$100.00
14304.1.0.0	1430.4 - Personnel CE	$7,500.00

Account code	Account / description	2027 budget
14404.1.0.0	1440.4 - Engineer CE	$20,000.00
14504.1.0.0	1450.4 - Elections CE	$10,000.00
16201.1.0.0	1620.1 - Buildings PS	$48,680.00
16201.1.0.2	1620.1 - Buildings PS BUILDINGS C	$2,600.00
16202.1.0.0	1620.2 - Buildings EQ	$25,000.00
16204.1.0.0	1620.4 - Buildings CE	$35,000.00
16204.1.0.22	1620.4 - Buildings CE TOWN HALL	$6,300.00
16204.1.0.24	1620.4 - Buildings CE MAINTENAN	$2,800.00
16204.1.0.44	1620.4 - Buildings CE Kero (Town Ha	$1,500.00
16204.1.0.51	1620.4 - Buildings CE Propane(Town	$1,500.00
16204.1.0.61	1620.4 - Buildings CE Web Page	$720.00
16204.1.0.86	1620.4 - Buildings CE IT -Service	$3,500.00
19104.1.0.0	1910.4 - Unallocated Insurance	$24,000.00
19204.1.0.0	1920.4 - Municipal Associatoin D	$2,000.00
19504.1.0.0	1950.4 - Taxes & Assesments on	$7,500.00
19904.1.0.0	1990.4 - Contingency Account	$20,000.00
33104.1.0.0	3310.4 - Traffic Control CE	$7,500.00
35101.1.0.0	3510.1 - Dog Control PS	$4,500.00
35102.1.0.0	3510.2 - Dog Control EQ	$100.00
35104.1.0.0	3510.4 - Dog Control CE	$500.00
35104.1.0.55	3510.4 - Dog Control CE ELMORE SPC	$4,000.00
35104.1.0.60	3510.4 - Dog Control CE Dangerous Dog	$1,000.00
36201.1.0.0	3620.1 - Safety Inspection PS	$15,500.00
36202.1.0.0	3620.2 ~ Safety Inspection EQ	$1,500.00
36204.1.0.0	3620.4 - Safety Inspection CE	$2,000.00
40204.1.0.0	4020.4 - Regis. of Vital Stats CE	$500.00
40684.1.0.0	4068.4 - Insect Control	$23,500.00
45604.1.0.0	4560.4 - Medical Center and/or P	$500.00
50101.1.0.0	5010.1 - Supt. of Highway PS	$74,562.00
50102.1.0.0	5010.2 - Supt. of Highway EQ	$100.00
50104.1.0.0	5010.4 - Supt. of Highway CE	$500.00
51322.1.0.0	5132.2 - Garage EQ	$35,000.00

Account code	Account / description	2027 budget
51324.1.0.0	5132.4 - Garage CE	$10,000.00
51324.1.0.25	5132.4 - Garage CE HIGHWAY G	$7,500.00
51324.1.0.26	5132.4 - Garage CE HIGHWAY G	$1,500.00
51324.1.0.41	5132.4 - Garage CE Fuel Oil (Silver	$17,500.00
51324.1.0.42	5132.4 - Garage CE Fuel Oil (Clayb	$3,000.00
51324.1.0.76	5132.4 - Garage CE Phone (Claybur	$250.00
51824.1.0.0	5182.4 - Street Lighting CE	$22,800.00
54104.1.0.0	5410.4 - Sidewalks	$10,000.00
60101.1.0.0	6010.1 - Social Services Admin P	$16,888.00
60104.1.0.69	6010.4 - Social Services Contract / JCEO Gift Drive	$1,000.00
67724.1.0.18	6772.4 - Programs for Aging CE SENIOR CITIZ	$1,600.00
71101.1.0.0	7110.1 - Parks PS	$5,000.00
71102.1.0.0	7110.2 - Parks EQ	$1,000.00
71104.1.0.0	7110.4 - Parks CE	$12,500.00
71104.1.0.27	7110.4 - Parks CE PARKS,CLOC	$1,200.00
71104.1.0.53	7110.4 - Parks CE River Park(Elec	$1,500.00
71402.1.0.0	7140.2 - Playgrounds/Recreation	$1,500.00
73101.1.0.0	7310.1 - Youth Programs PS	$9,000.00
73102.1.0.0	7310.2 - Youth Programs EQ	$5,000.00
73104.1.0.0	7310.4 - Youth Programs CE	$5,500.00
73204.1.0.0	7320.4 - Joint Youth Programs	$2,000.00
73204.1.0.3	7320.4 - Joint Youth Programs YOUTH GYM	$1,500.00
74104.1.0.0	7410.4 - Library CE	$6,500.00
75101.1.0.0	7510.1 - Historian PS	$1,365.00
75102.1.0.0	7510.2 - Historian EQ	$10.00
75104.1.0.0	7510.4 - Historian CE	$400.00
75502.1.0.0	7550.2 - Celebrations EQ	$1,500.00
75504.1.0.0	7550.4 - Celebrations CE	$15,000.00
80204.1.0.0	8020.4 - Planning CE	$5,000.00
85104.1.0.0	8510.4 - Community Beautificati	$1,500.00
87904.1.0.0	8790.4 - Re-forestation	$250.00
88101.1.0.0	8810.1 - Cemeteries PS	$2,500.00

Account code	Account / description	2027 budget
90108.1.0.0	9010.8 - State Retirement	$45,000.00
90308.1.0.0	9030.8 - Social Security (Town S	$28,000.00
90408.1.0.0	9040.8 - Workers Compensation	$6,050.00
90558.1.0.0	9055.8 - Disability Insurance	$300.00
90608.1.0.0	9060.8 - Medical Insuance	$207,994.00
	TOTAL APPROPRIATION SCHEDULE	**$1,087,578.00**

GENERAL FUND (A) | REVENUE SCHEDULE

Revenue Schedule

Account code	Account / description	2027 budget
1001.1.0.0	1001 - Real Property Tax	$713,000.00
1081.1.0.0	1081 - Omitted Tax Other Payme	$1,224.95
1089.1.0.0	1089.1 - Other Tax Items	$100.00
1090.1.0.0	1090 - Real Property Tax Interest	$5,000.00
1120.1.0.0	1120 - Non-Property SalesTax D	$155,000.00
1170.1.0.0	, 1170 - Franchise Fees	$15,791.00
1255.1.0.0	1255 - Town Clerk Fees	$1,000.00
2192.1.0.0	2192 - Charges for Cemetery Ser	$2,500.00
2350.1.0.0	2350 - Youth Services, Other Gov	$500.00
2401.1.0.0	2401 - Interest & Earnings	$57,600.00
2544.1.0.0	2544 - Licenses	$500.00
2555.1.0.0	2555 - Licenses & Permits	$5,000.00
2610.1.0.0	2610 - Fines, Forfeits of Bail	$2,000.00
2652.1.0.0	2652 - Stumpage Fees	$3,000.00
2665.1.0.0	2665 - Sales of Equipment	$100.00
2680.1.0.0	2680 - Insurance Recoveries	$23,400.00
2701.1.0.0	2701 - Refunds from Prior Years	$1,500.00
2705.1.0.0	2705 - Gifts & Donations	$5,000.00
2705.1.0.83	2705 - Gifts & Donations Labor Day Don	$5,000.00
2706.1.0.0	2706 - Grants from Local Govern	$100.00
3001.1.0.0	3001 ~ State per Capita Aid	$9,000.00
3005.1.0.0	3005 - State Aid Mtg Tax	$20,000.00
3902.1.0.0	3902 - State Aid Planning Studies	$5,000.00
	TOTAL REVENUE SCHEDULE	**$1,031,315.95**

Highway Fund (DA) | 2027 Budget

Appropriations $1,801,857.00 | Listed revenues $1,713,487.00 | Difference $88,370.00

Appropriation Schedule

Account code	Account / description	2027 budget
19104.3.0.0	1910.4 - Unallocated Insurance	$26,271.00
51101.3.0.0	5110.1 - General Repairs PS	$179,814.00
51104.3.0.0	5110.4 - General Repairs CE	$42,000.00
51104.3.0.4	5110.4 - General Repairs CE TIRE(4/1-10/31	$6,500.00
51104.3.0.5	5110.4 - General Repairs CE OIL(4/1-10/31)	$4,500.00
51104.3.0.6	5110.4 - General Repairs CE USLD(4-1/10/	$46,400.00
51104.3.0.7	5110.4 - General Repairs CE GAS(4-1/10/31	$11,900.00
51124.3.0.0	5112.4 - Permanent Improvement	$451,811.00
51302.3.0.0	5130.2 - Machinery EQ	$50,000.00
51304.3.0.0	5130.4 - Machinery CE	$10,000.00
51421.3.0.0	5142.1 - Snow Removal PS	$119,846.00
51421.3.0.84	5142.1 - Snow Removal PS Town - Comp	$7,887.00
51424.3.0.0	5142.4 - Snow Removal CE	$42,477.00
51424.3.0.10	5142.4 - Snow Removal CE USLD(TOWN	$56,073.00
51424.3.0.11	5142.4 - Snow Removal CE GAS(TOWN)	$11,245.00
51424.3.0.12	5142.4 - Snow Removal CE MAINT.(TOW	$30,506.00
51424.3.0.13	5142.4 - Snow Removal CE SALT(TOWN)	$101,740.00
51424.3.0.8	5142.4 - Snow Removal CE TIRES(TOWN)	$4,068.00
51424.3.0.9	5142.4 - Snow Removal CE OIL(TOWN)	$6,571.00
51481.3.0.0	5148.1 - Serv. to Other Govt. PS	$80,538.00
51481.3.0.85	5148.1 - Serv. to Other Govt. PS County - Comp	$5,483.00
51484.3.0.0	5148.4 - Serv. to Other Govt. CE	$29,518.00
51484.3.0.32	5148.4 - Serv. to Other Govt. CE TIRE(COUNT	$2,827.00
51484.3.0.33	5148.4 - Serv. to Other Govt. CE OIL(COUNTY	$4,566.00
51484.3.0.34	5148.4 - Serv. to Other Govt. CE USLD(COUNT	$38,966.00
51484.3.0.35	5148.4 - Serv. to Other Govt. CE GAS(COUNT	$7,815.00
51484.3.0.36	5148.4 - Serv. to Other Govt. CE MAINT(COU	$21,199.00
51484.3.0.37	5148.4 - Serv. to Other Govt. CE SALT(COUNT	$70,700.00

Account code	Account / description	2027 budget
51484.3.0.38	5148.4 - Serv. to Other Govt. CE MAINT(4/1-10	$500.00
56808.3.0.0	5608.8 - Other Employee Benefit	$3,500.00
90108.3.0.0	9010.8 - State Retirement	$50,000.00
90308.3.0.0	9030.8 - Social Security (Lown S	$29,000.00
90408.3.0.0	9040.8 - Workers Comp	$32,000.00
90558.3.0.0	9055.8 - Disability Insurance	$300.00
90608.3.0.0	9060.8 - Medical Insuance	$215,336.00
	TOTAL APPROPRIATION SCHEDULE	**$1,801,857.00**

Revenue Schedule

Account code	Account / description	2027 budget
1001.3.0.0	1001 - Real Property Tax	$907,436.00
1081.3.0.0	1081 - Omitted Tax Other Payme	$1,231.21
2300.3.0.0	2300 - Transportation Services	$302,856.00
2401.3.0.0	2401 - Interest & Earnings	$25,702.79
2650.3.0.0	2650 - Sale of Surplus Scrap	$100.00
2680.3.0.0	2680 - Insurance Recoveries	$23,928.00
2770.3.0.0	2770 - UNCLASSIFIED	$422.00
3501.3.0.0	3501 - State Aid/CHIPS	$451,811.00
	TOTAL REVENUE SCHEDULE	**$1,713,487.00**

Sewer District #1 (SS1) | 2027 Budget

Appropriations $59,622.00 | Listed revenues $59,622.00 | Difference $0.00

Appropriation Schedule

Account code	Account / description	2027 budget
81101.7.0.0	8110.1 - Administration PS	$3,000.00
81102.7.0.0	8110.2 - Administration EQ	$100.00
81104.7.0.0	8110.4 - Administration CE	$2,100.00
81104.7.0.63	8110.4 - Administration CE Utility Billing S	$1,309.00
81201.7.0.0	8120.1 - Sanitary Sewers PS	$8,500.00
81202.7.0.0	8120.2 - Sanitary Sewers EQ	$100.00
81204.7.0.0	8120.4 - Sanitary Sewers CE	$500.00
81204.7.0.14	8120.4 - Sanitary Sewers CE TANK PUMPI	$2,000.00
81204.7.0.30	8120.4 - Sanitary Sewers CE (ELECTRIC)S	$600.00
81304.7.0.0	8130.4 - Treat.Disp CE (JAY)	$18,000.00
90108.7.0.0	9010.8 - State Retirement	$1,391.00
90308.7.0.0	9030.8 - Social Security (Town S	$880.00
90408.7.0.0	9040.8 - Workers Comp	$750.00
90608.7.0.0	9060.8 - Medical Insuance	$550.00
97206.7.0.0	9720.6 - Statutory Installment Bo	$9,000.00
97207.7.0.0	9720.7 - Statutory Installment Bo	$3,702.00
97306.7.0.0	9730.6 - Principal on BAN	$7,140.00
	TOTAL APPROPRIATION SCHEDULE	**$59,622.00**

Revenue Schedule

Account code	Account / description	2027 budget
2120.7.0.0	2120 - Sewer Rents	$55,480.00
2148.7.0.0	2148 - Interest and Penalties on R	$100.00
2401.7.0.0	2401 - Interest & Earnings	$4,042.00
	TOTAL REVENUE SCHEDULE	**$59,622.00**

Water District #1 (SW1) | 2027 Budget

Appropriations $107,761.00 | Listed revenues $107,761.00 | Difference $0.00

Appropriation Schedule

Account code	Account / description	2027 budget
14204.9.0.0	1420.4 - Attorney CE	$100.00
19104.9.0.0	1910.4 - Unallocated Insurance	$100.00
83101.9.0.0	8310.1 - Administration PS	$12,600.00
83101.9.0.17	8310.1 - Administration PS BACKUP OPE	$4,864.00
83101.9.0.39	8310.1 - Administration PS BILLING CLE	$3,000.00
83102.9.0.0	8310.2 - Administration Equipment	$500.00
83104.9.0.0	8310.4 - Administration CE	$6,000.00
83204.9.0.0	8320.4 - Source Power Pump CE	$4,500.00
83204.9.0.28	8320.4 - Source Power Pump CE (ELECTRIC)	$6,000.00
83302.9.0.0	8330.2 - Purification EQ	$1,000.00
83304.9.0.0	8330.4 - Purification CE	$6,500.00
83304.9.0.45	8330.4 - Purification CE ENDYNE SW-	$5,200.00
83304.9.0.46	8330.4 - Purification CE Gay Water Cha	$100.00
83304.9.0.72	8330.4 - Purification CE (ELECTRIC)	$11,000.00
83304.9.4.0	8330.4 - Purification CE CE	$6,000.00
83404.9.0.49	8340.4 - Transmission/Distributio SWw#1 (Water B	$1,500.00
83404.9.0.75	8340.4 - Transmission/Distributio SW#1(Chlorine	$2,000.00
90108.9.0.0	9010.8 - State Retirement	$3,162.00
90308.9.0.0	9030.8 - Social Security (Town S	$1,511.00
90408.9.0.0	9040.8 - Workers Comp	$1,150.00
90608.9.0.0	9060.8 - Medical Insuance	$1,047.00
97106.9.0.0	9710.6 - Debt Service on Bond	$22,029.00
97107.9.0.0	9710.7 - Interest on Debt Service	$7,500.00
99509.9.0.0	9950.9 - Transfers to Capt. Projec	$398.00
	TOTAL APPROPRIATION SCHEDULE	**$107,761.00**

WATER DISTRICT #1 (SW1) | REVENUE SCHEDULE

Account code	Account / description	2027 budget
2140.9.0.0	2140 - Metered Water Sales	$107,661.00
2401.9.0.0	2401 - Interest & Earnings	$100.00
	TOTAL REVENUE SCHEDULE	**$107,761.00**

Water District #2 (SW2) | 2027 Budget

Appropriations $18,245.00 | Listed revenues $18,245.00 | Difference $0.00

Appropriation Schedule

Account code	Account / description	2027 budget
19104.10.0.0	1910.4 - Unallocated Insurance	$100.00
53404.10.0.29	8340.4 - Transmission/Distributio WATER 2 (EL	$3,400.00
83101.10.0.0	8310.1 - Administration PS	$25.00
83102.10.0.0	8310.2 - Administration EQ	$25.00
83104.10.0.0	8310.4 - Administration CE	$500.00
83104.10.0.65	8310.4 - Administration CE Utility Billing S	$250.00
83302.10.0.0	8330.2 - Purification EQ	$25.00
83304.10.0.0	8330.4 - Purification CE	$25.00
83304.10.0.47	8330.4 - Purification CE ENDYNE SW-	$2,000.00
83401.10.0.0	8340.1 - Transmission/Distributio	$5,000.00
83404.10.0.0	8340.4 - Transmission/Distributio	$1,300.00
83404.10.0.48	8340.4 - Transmission/Distributio F.O. Heat SW-	$3,366.00
83404.10.0.50	8340.4 - Transmission/Distributio SW#2(Chlorine	$750.00
90108.10.0.0	9010.8 - State Retirement	$695.00
90308.10.0.0	9030.8 - Social Security (Town S	$383.00
90408.10.0.0	9040.8 - Workers Compensation	$151.00
90608.10.0.0	9060.8 - Medical Insuance	$250.00
	TOTAL APPROPRIATION SCHEDULE	**$18,245.00**

Revenue Schedule

Account code	Account / description	2027 budget
2142.10.0.0	2142 - Unmetered Water Sales	$18,060.00
2148.10.0.0	2148 - Interest and Penalties on R	$25.00
2401.10.0.0	2401 - Interest & Earnings	$160.00
	TOTAL REVENUE SCHEDULE	**$18,245.00**

Ambulance District (AF) | 2027 Budget

Appropriations $310,000.00 | Listed revenues $310,000.00 | Difference $0.00

Appropriation Schedule

Account code	Account / description	2027 budget
45404.22.0.0	4540.4 - Ambulance Contractual	$303,789.00
99509.22.0.0	9950.9 - Transfer to Capital - Equipment	$6,211.00
TOTAL APPROPRIATION SCHEDULE		**$310,000.00**

Revenue Schedule

Account code	Account / description	2027 budget
1001.22.0.0	1001 - Real Property Tax	$225,000.00
2401.22.0.0	2401 - Interest & Earnings	$3,800.00
2680.22.0.0	2680 - Insurance Recoveries	$81,200.00
TOTAL REVENUE SCHEDULE		**$310,000.00**

AU SABLE FORKS FIRE DISTRICT **2027**
BUDGET SUMMARY

REVISED 10-6-2026 $ 792,528.00

Less:

Estimated Interest Earnings	$ 6,000.00	
Estimated Assigned Appropriated Fund Balance	$ -	
Amount to be Raised by Real Property Taxes		$ 786,528.00

TAX APPORTIONMENT

(to be used when fire district is in more than one town)

2026 Final Assessment Rolls to be used for 2027 Calculations

Town	Assessed Valuation (AV)	Equalization Rate (ER)	Full Valuation (AV÷ER)		Total Full Valuation Percentage (1)÷(2)		Apprortioned Tax= (3) X Real Tax Property Tax to be Raised
Black Brook	$ 213,826,643	100%	$ 213,826,643	#1	0.607590901	#3	$ 477,887.26
Jay	$ 138,098,711	100%	$ 138,098,711	#1	0.392409099	#3	$ 308,640.74
				#1		#3	$ -
			$ 351,925,354	#2	1	100% **	$ 786,528.00

**Must agree with Budget Summary "Amount to be Raised by Real Property Taxes".

Town	Total Appropriationed
Town of Black Brook	$ 477,887.26
Town of Jay	$ 308,640.74
	$ 786,528.00

I certify that the estimates were approved by the fire commissioners on 10/20/26 (Date)

Charlene Garso
Fire District Secretary

NOTE: File two certified copies of the adopted budget with the town Budget Officer By November 7.

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 Managememt 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

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

Category	2024 Budgeted	2025 Budgeted	2026 Budgeted	2027 Proposed	Increase/Decrease	Explanation
Payroll	$496,026.00	$528,239.00	$563,700.00	$615,392.00	$51,692.00	$2/hr raise BLS, $3/hr raise ALS. Sick/Vac/Pers Time Adjustment for FT Emp.
Payroll Processing	$5,418.00	$5,418.00	$5,500.00	$6,000.00	$500.00	Based on actuals
Disability and Paid Family Leave Insurance (Shelterpoint)	$3,100.00	$3,500.00	$3,500.00	$3,500.00	$0.00	
Workers Comp Insurance	$22,700.00	$30,000.00	$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	**$529,744.00**	**$569,657.00**	**$602,700.00**	**$654,892.00**	**$52,192.00**	
Package (Auto, Property, Liability, Umbrella Equip) (Selective)	$9,475.00	$10,000.00	$11,500.00	$12,500.00	$1,000.00	Based on new rates per insurance company
Crime Policy (Selective)		$0.00	$500.00	$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	**$15,000.00**	**$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**	**$10,000.00**	$5,000.00	Added Medical Director Services ($5300)
Property Tax	**$360.00**	**$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
Utilities	**$11,500.00**	**$11,500.00**	**$11,500.00**	**$12,000.00**	$500.00	Based on actuals
Vehicle Maintenance	**$35,000.00**	**$35,000.00**	**$45,000.00**	**$30,000.00**	-$15,000.00	Estimate based on actuals
Totals	**$630,829.00**	**$668,407.00**	**$717,450.00**	**$767,142.00**	**$49,692.00**	

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

Draft JMC

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

Draft JMC

WORKSHEET FOR 2027 BUDGET

CONTRACTUAL EXPENSES

Expense Type		Budget
Personal Services		$500
Equip./Srvs. Total		$17,100
air packs	$2,000	
jaws	$1,500	
zoll	$1,500	
Amb Equip Testing	$2,400	
Hose/Ladder Testing	$7,700	
Pump Testing	$1,000	
svmn/generator	$1,000	
Vehicle Maintenance		$5,000
Snow Removal Total		$6,000
Stl	$3,500	
St II	$2,500	
Lawn Care Total		$1,500
Stl	$1,500	
StII	$0	
Total Personal Services		**$30,100**
Misc. Equipment		$15,000
Personal Equipment		$20,000
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**

Expense Type	Budget
Office Supplies	$1,500
Postage	$300
Conventions	$0
Fire/Amb Training	$10,000
Other Travel	$2,000
Association Dues	$850
Uniforms	$2,000
Public Notices	$800
Fuel & Lights	$38,000
Repairs/Buildings	$32,000
Maint Suppl/Amb	$10,000
Maint Suppl/Fire	$1,500
Rep App & Equip	$15,000
Syst. Radio Rep	$4,000
Dry Hydrants	$1,500
Public liab & Prpty Dmge Ins	$16,000
Legal Fees	$4,000
F/fighter's Dinner	$500
IT Services	$5,000
Total Other	**$144,950**

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

NYS - Real Property System
County of Clinton
Town of Black Brook - 0926

Assessor's Report - 2026 - Prior Year File
S495 Exemption Impact Report
Town Summary

RPS221/V04/L001
Date/Time - 11/6/2026 11:18:01
al Assessed Value 284,285,726
niform Percentage 100.00

Equalized Total Assessed Value 284,285,726

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equaliz of Exemp	ue	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1		00	0.03
13500	TOWN - GENERALLY	RPTL 406(1)	14	1	00	0.35
13830	O/S SPEC DIST - SEWER OR WATER	RPTL 410-a	2		00	0.06
13870	SPEC DIST USED FOR PURPOSE ES	RPTL 410	2		00	0.03
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	11		00	0.25
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	3	00	1.18
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	4		00	0.12
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1		00	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	27		10	0.11
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	10		00	0.04
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	22		07	0.15
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	11		00	0.08
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	20		99	0.23
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	11		45	0.15
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2		74	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	13		03	0.25
41803	PERSONS AGE 65 OR OVER	RPTL 467	9		77	0.11
41806	PERSONS AGE 65 OR OVER	RPTL 467	1		12	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	19	4	16	1.74
47613	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	1		0	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1		0	0.00

2027 Preliminary Budget

al Assessed Value 284,285,726
niform Percentage 100.00

Equalized Total Assessed Value 284,285,726

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equaliz of Exemp	ue	Percent of Value Exempted
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	5	4	60	1.57
Total Exemptions Exclusive of System Exemptions:			**182**	**13**	**43**	**4.89**
Total System Exemptions:			**6**	**4**	**60**	**1.57**
Totals:			**188**	**18**	**03**	**6.46**

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxe ther payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

2027 Preliminary Budget

TOWN OF BLACK BROOK

2027 PRELIMINARY BUDGET | TAX CAP RECONCILIATION

1 | Town tax levy comparison

Levy component	Tentative	Preliminary
General Fund (A)	$713,000.00	$713,000.00
Highway Fund (DA)	$1,050,148.00	$907,436.00
Ambulance District	$225,000.00	$225,000.00
TOTAL REGULAR TOWN LEVY	$1,988,148.00	$1,845,436.00

Reduction from tentative to preliminary levy: $142,712.00 (Highway Fund).

2 | Comparison with previously reported OSC levy limit

Levy incl. assumed omitted taxes	$1,990,604.16	$1,847,892.16
Previously reported 2027 limit	$1,680,238.00	$1,680,238.00
AMOUNT ABOVE REPORTED LIMIT	$310,366.16	$167,654.16

On these assumptions, the preliminary levy is approximately 9.98% above the previously reported $1,680,238 limit. The amount over the reported limit declined by $142,712 from the tentative comparison.

3 | Source and treatment notes

? 2026 reported levy in earlier OSC analysis: $1,625,555, including $855 in omitted taxes.

? Preliminary regular Town levy: General $713,000 + Highway $907,436 + Ambulance $225,000 = $1,845,436.

? Fire district apportionments are excluded from this Town tax cap comparison.

? Assumed 2027 omitted taxes of $2,456.16 are carried forward for illustration; confirm treatment, exclusions and final OSC limit.

? This reconciliation does not confirm OSC acceptance or legal compliance. Confirm the final OSC filing and local-law filing status.