

TOWN OF WALES

NEW YORK

ESTABLISHED 1818

2026

Adopted Budget

Supervisor: Tim Howard

Councilmembers: Donald Butcher

Jeff Gawronski

Dave Newman

Brenda O'Connor

2026 BUDGET FOR THE TOWN OF WALES

Adopted Summary of All Funds

FUNDS:	FUND CODE:	Appropriations	Estimated Revenues	Appropriated Fund Balance	Amount to be Raised by Taxation
GENERAL	A	\$ 1,077,140	\$ 677,640	\$ 399,500	\$ -
HIGHWAY	DA	843,524	546,805	212,719	84,000
WC FIRE PROTECTION	SF	332,830	5,098	-	327,732
LIGHTING	SL	12,000	131	-	11,869
REFUSE	SR	294,664	-	-	294,664
SO W FIRE DISTRICT	T	119,145	-	-	119,145

2026 BUDGET FOR THE TOWN OF WALES

Schedule of Salaries of Elected Town Officials

POSITION	ANNUAL SALARY
Councilmember	\$ 7,976
Councilmember	7,976
Councilmember	7,976
Councilmember	7,976
Supervisor:	
Salary	37,182
Town Clerk/Tax Collector:	
Salary	59,849
Supervisor Assistant	3,372
Refuse Stipend	2,601
Vital Statistics Stipend	588
Central Services	2,601
Cemetery	1,041
Town Justice	13,938
Town Justice	13,938
Highway Superintendent:	
Salary	69,056
Superintendent of Parks	2,657
Superintendent of Buildings	1,442
Superintendent of Cemetery	640

2026 BUDGET FOR THE TOWN OF WALES
GENERAL FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
<u>Appropriations</u>				
Town Board PS	A1010.1	31,904	628	2.0%
Town Board CE	A1010.4	500	-	0.0%
SUB-TOTAL:		32,404	628	2.0%
Town Justice I PS	A1110.10	13,938	273	2.0%
Town Justice II PS	A1110.11	13,938	273	2.0%
Town Just Clerk PS	A1110.12	23,153	454	2.0%
Town Justices CE	A1110.4	8,500	-	0.0%
SUB-TOTAL:		59,529	1,000	1.7%
Supervisor PS	A1220.1	37,182	729	2.0%
Supervisor PS	A1220.12	3,372	67	2.0%
Supervisor CO	A1220.2	1,200	-	0.0%
Supervisor CE	A1220.4	60,000	4,410	7.9%
SUB-TOTAL:		101,754	5,206	5.4%
Budget CE	A1340.4	7,650	-	0.0%
SUB-TOTAL:		7,650	-	0.0%
Assessors PS	A1355.1	22,440	4,887	27.8%
Assessors PS	A1355.13	3,471	(4,447)	-56.2%
Assessors CO	A1355.2	1,500	-	0.0%
Assessors CE	A1355.4	4,000	-	0.0%
SUB-TOTAL:		31,411	440	1.4%

2026 BUDGET FOR THE TOWN OF WALES
GENERAL FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
Town Clerk PS	A1410.1	59,849	1,174	2.0%
Dep. Town Clerk PS	A1410.11	22,623	3,946	21.1%
Town Clerk CO	A1410.2	1,500	-	0.0%
Town Clerk CE	A1410.4	3,500	-	0.0%
SUB-TOTAL:		87,472	5,120	6.2%
Attorney PS	A1420.1	19,280	378	2.0%
Attorney CE	A1420.4	3,000	-	0.0%
Attorney PS Pros	A1420.1	5,261	205	4.1%
SUB-TOTAL:		27,541	583	2.2%
Engineer CE	A1440.4	10,000	-	0.0%
Engineer SOLAR	A1440.41	-	-	*****
SUB-TOTAL:		10,000	-	0.0%
Records Management	A1460.2	-	-	*****
Records Management	A1460.4	-	-	*****
SUB-TOTAL:		-	-	*****
Central Services	A1610.1	2,601	51	2.0%
SUB-TOTAL:		2,601	51	2.0%
Buildings PS	A1620.1	1,442	29	2.1%
Buildings PS	A1620.12	3,600	1,437	66.4%
Buildings CO	A1620.2	10,000	-	0.0%
Buildings CE	A1620.4	60,000	-	0.0%
SUB-TOTAL:		75,042	1,466	2.0%
Printing & Mailing	A1670.4	5,500	-	0.0%
SUB-TOTAL:		5,500	0	0.0%
Central Data Process & Cap Outlay	A1680.2	5,485	5,485	*****
Central Data Process	A1680.4	14,500	-	0.0%
SUB-TOTAL:		19,985	5,485	37.8%

2026 BUDGET FOR THE TOWN OF WALES
GENERAL FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
Unallocated Ins.	A1910.4	25,000	1,500	6.4%
SUB-TOTAL:		25,000	1,500	6.4%
Municipal Assoc Dues	A1920.4	1,500	-	0.0%
SUB-TOTAL:		1,500	-	0.0%
Chargebacks	A1950.4	108	8	8.0%
SUB-TOTAL:		108	8	8.0%
Contingency Acct.	A1990.4	20,000	-	0.0%
SUB-TOTAL:		20,000	-	0.0%
Constable PS	A3120.1	3,390	130	4.0%
SUB-TOTAL:		3,390	130	4.0%
Dog Control PS	A3510.1	5,453	107	2.0%
Dog Control CE	A3510.4	2,000	1,000	100.0%
SUB-TOTAL:		7,453	1,107	17.4%
Exam Brd PS	A3610.1	1,544	31	2.0%
SUB-TOTAL:		1,544	31	2.0%
Bldg Inspec-Code PS	A3620.1	26,500	3,434	14.9%
Bldg Insp PS	A3620.11	17,736	2,397	15.6%
Bldg Inspec-Code CO	A3620.2	1,000	-	0.0%
Bldg Inspec-Code CE	A3620.4	9,650	3,650	60.8%
SUB-TOTAL:		54,886	9,481	20.9%
Civil Defense	A3640.4	450	50	12.5%
SUB-TOTAL:		450	50	12.5%
Public Health - Code Red	A4010.4	3,206	-	0.0%
SUB-TOTAL:		3,206	-	0.0%
Registrar PS	A4020.1	588	12	2.1%
SUB-TOTAL:		588	12	2.1%

2026 BUDGET FOR THE TOWN OF WALES
GENERAL FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
Highway Super. PS	A5010.1	69,056	1,355	2.0%
Highway Super. CE	A5010.4	2,514	73	3.0%
Highway Super CE	A5010.42	800	-	0.0%
SUB-TOTAL:		72,370	1,428	2.0%
Prog for Aging CE	A6772.4	5,365	105	2.0%
SUB-TOTAL:		5,365	105	2.0%
Parks PS	A7110.1	2,657	54	2.1%
Parks PS	A7110.12	1,469	-	0.0%
Parks CE	A7110.2	8,000	-	0.0%
Parks CO	A7110.4	2,500	-	0.0%
SUB-TOTAL:		14,626	54	0.4%
Youth Cont. CE	A7310.4	17,892	841	4.9%
SUB-TOTAL:		17,892	841	4.9%
Historian PS	A7510.1	3,008	59	2.0%
Historian PS	A7510.12	812	16	2.0%
Historian CE	A7510.4	2,000	-	0.0%
SUB-TOTAL:		5,820	75	1.3%
Celebrations CE	A7550.4	1,500	-	0.0%
SUB-TOTAL:		1,500	-	0.0%

2026 BUDGET FOR THE TOWN OF WALES
GENERAL FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
Sr Citizens CE	A7620.4	7,009	137	2.0%
SUB-TOTAL:		7,009	137	2.0%
Zoning PS	A8010.1	771	15	2.0%
Zoning PS	A8010.12	2,626	52	2.0%
Zoning PS	A8010.13	1,200	649	117.8%
SUB-TOTAL:		4,597	716	18.4%
Planning PS	A8020.1	771	15	2.0%
Planning PS	A8020.12	2,626	52	2.0%
Planning PS	A8020.13	2,000	1,449	263.0%
SUB-TOTAL:		5,397	1,516	39.1%
Conservation PS	A8090.1	457	9	2.0%
Conservation PS	A8090.11	1,458	29	2.0%
SUB-TOTAL:		1,915	38	2.0%
Refuse & Garbage	A8160.4	230	-	0.0%
SUB-TOTAL:		230	-	0.0%
Emergency Disaster Work CO	A8760.1	2,040	(1,649)	-44.7%
Emergency Disaster Work CE	A8760.4	876	26	3.1%
SUB-TOTAL:		2,916	(1,623)	-35.8%
Cemetery PS	A8810.1	1,681	34	2.1%
Cemetery PS	A8810.12	3,135	-	0.0%
Cemetery CO	A8810.2	300	-	0.0%
Cemetery CE	A8810.4	2,500	-	0.0%
SUB-TOTAL:		7,616	34	0.4%
Other Home & Comm Serv	A8989.4	500	-	0.0%
SUB-TOTAL:		500	-	0.0%

2026 BUDGET FOR THE TOWN OF WALES
GENERAL FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
NYS Retirement	A9010.8	46,779	1,799	4.0%
Social Security	A9030.8	31,149	1,383	4.6%
Workers Comp	A9040.8	6,163	(1,146)	-15.7%
Health Ins.	A9060.8	17,110	(4,990)	-22.6%
SUB-TOTAL:		101,200	(2,954)	-2.8%
Interfund Transfer	A9901	150,000	25,000	20.0%
Capital Reserves	A9950.9	99,172	-	0.0%
SUB-TOTAL:		249,172	25,000	11.2%
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Appropriation TOTALS:		1,077,140	57,666	5.7%

2026 BUDGET FOR THE TOWN OF WALES
GENERAL FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
<u>Revenues</u>				
Property Tax	A1001	-	-	*****
Interest & Penalties	A1090	6,850	-	0.0%
Sales Tax	A1120	485,000	25,000	5.4%
Franchise Fees	A1170	39,000	-	0.0%
Tax Collection Fees	A1232	100	-	0.0%
Clerk's Fees	A1255	1,500	-	0.0%
Dog Pound Fees	A1550	100	-	0.0%
Zoning Fees	A2110	-	-	*****
Elections	A2215	400	-	0.0%
Int & Earnings	A2401	3,000	-	0.0%
Rental of Property	A2410		-	*****
Games of Chance	A2530	10	-	0.0%
Dog Licenses	A2544	1,200	-	0.0%
Building Permits	A2555	11,000	-	0.0%
Animal Permits	A2590	-	-	*****
Special Use Permits	A2594	1,000	-	0.0%
Justice Receipts	A2610	32,288	-	0.0%
Minor Sales	A2655	-	-	*****
Refunds Prior Year Expense	A2701	-	-	*****
Grants from Local Governments	A2706			*****
Unclassified	A2770	-	-	*****
Solar	A2772			
Mortgage Taxes	A3005	70,000	10,000	16.7%
AIM Payments	A3089	26,192	-	0.0%
State Aid	A3089	-	-	*****
Federal Aid	A4089	-	-	*****
Revenue TOTALS:		<u>677,640</u>	<u>35,000</u>	5.4%
Use of Fund Balance/Reserves		<u>399,500</u>	22,666	6.0%

2026 BUDGET FOR THE TOWN OF WALES
HIGHWAY FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
<u>Appropriations</u>				
Repairs PS	DA5110.1	79,389	(10,272)	-11.5%
Repairs CE	DA5110.4	77,273	2,251	3.0%
Repairs	DA5110.42	50,000	-	0.0%
SUB-TOTAL:		206,663	(8,021)	-3.7%
Improvements CO	DA5112.2	59,631	3,466	6.2%
SUB-TOTAL:		59,631	3,466	6.2%
Machinery EQ	DA5130.2	150,000	50,000	50.0%
Machinery CE	DA5130.4	44,474	1,295	3.0%
SUB-TOTAL:		194,474	51,295	35.8%
Snow Removal PS	DA5142.1	71,282	12,742	21.8%
Snow Removal CE	DA5142.4	80,187	2,336	3.0%
SUB-TOTAL:		151,469	15,077	11.1%
State Retirement	DA9010.8	24,861	408	1.7%
Social Security	DA9030.8	12,026	189	1.6%
Workers Comp	DA9040.8	13,810	431	3.2%
Disability insurance	DA9055.8	250	-	0.0%
Hos/Med Insurance	DA9060.8	30,340	12,640	71.4%
SUB-TOTAL:		81,287	13,667	20.2%
Transfers, Capital	DA9950.9	150,000	(24,980)	-14.3%
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Appropriation TOTALS:		843,524	50,505	6.4%

2026 BUDGET FOR THE TOWN OF WALES
HIGHWAY FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
<u>Revenues</u>				
Property Tax	DA1001	84,000	6,000	7.7%
Pay't in Lieu of Taxes	DA1081	1,033	(120)	-10.4%
Sales Tax	DA1120	115,000	20,000	21.1%
Ser Other Gov	DA2300	220,141	6,412	3.0%
Interest & Earnings	DA2401	1,000	500	100.0%
Equipment Sales	DA2665	-	-	*****
Insurance Recoveries	DA2680	-	-	*****
Refunds of Prior Years	DA2701	-	-	*****
Unclassified	DA2770	-	-	*****
State Aid	DA3089	-	-	*****
Con Highway Aid	DA3501	59,631	3,466	6.2%
Fed Aid Emer Disaster As	DA4960		-	*****
Interfund Transfers	DA5031	150,000	25,000	20.0%
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Revenue TOTALS:		630,805	61,258	10.8%
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Use of Fund Balance/Reserves		<u>212,719</u>	(10,753)	-4.8%

2026 BUDGET FOR THE TOWN OF WALES
FIRE PROTECTION FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
<u>Appropriations</u>				
Fire Contract	SF3410.4	206,139	6,004	3.0%
Fire Dispatch	SF3410.4	12,671	(1,927)	-13.2%
Workers Comp	SF9040.8	16,020	(3,616)	-18.4%
Fire Prot. LOSAP	SF9025.8	98,000	1,000	1.0%
Other	SF8989.4	-	-	*****
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Appropriation TOTALS:		332,830	1,461	0.4%
 <u>Revenues</u>				
Property Tax	SF1001	327,732	3,563	1.1%
Interest and Earnings	SF2401	-	-	*****
Miscellaneous	SF2770	-	-	*****
Payment in Lieu of Taxes	SF1081	5,098	148	3.0%
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Revenue TOTALS:		332,830	3,711	1.1%
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Budgeted Use of Fund Balance		-	(2,250)	-100.0%

2026 BUDGET FOR THE TOWN OF WALES

LIGHTING FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
<u>Appropriations</u>				
Chargebacks	SL1930.4	6	6	*****
Street Lights CE	SL5182.4	11,994	994	9.0%
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Appropriation TOTALS:		12,000	1,000	9.1%
<u>Revenues</u>				
Property Tax	SL1001	11,869	939	8.6%
Interest and Earnings	SL2401	-	-	*****
Pay't in Lieu of Taxes	SL1081	131	61	87.1%
Federal Aid - ARP	SL4089			
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Revenue TOTALS:		12,000	1,000	9.1%

2026 BUDGET FOR THE TOWN OF WALES

REFUSE FUND

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
<u>Appropriations</u>				
Chargebacks	SR1930.4	445	445	*****
Refuse PE	SR8160.1	2,601	51	2.0%
Refuse CO	SR8160.41	289,008	17,134	6.3%
Refuse CO	SR8160.42	3,055	(445)	-12.7%
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Appropriation TOTALS:		294,664	16,740	6.0%
<u>Revenues</u>				
Property Tax	SR1001	294,664	18,740	6.8%
Sale of Totes	SR2130	-	(2,000)	-100.0%
Interest and Earnings	SR2401	-	-	*****
Federal Aid - ARP	SR4089	-	-	*****
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Revenue TOTALS:		294,664	16,740	6.0%

2026 BUDGET FOR THE TOWN OF WALES

South Wales Fire District Fund

ACCOUNT:	ACCOUNT CODE:	Adopted Budget 2026	Change from Adopted 2025	% Change from 2025
<u>Appropriations</u>				
Fire Contract		119,145.20	(7,538.80)	-6.0%
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Appropriation TOTALS:		119,145.20	(7,538.80)	-6.0%
<u>Revenues</u>				
Real Property Tax		119,145.20	(7,538.80)	-6.0%
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Revenue TOTALS:		119,145.20	(7,538.80)	-6.0%

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
66010	Refuse Dist	UN		1,118	1,203.50
66020	Wales Center Fire	TO		1,267	105,147,138.00
66021	South Wales Fire	TO		357	25,642,310.00
66032	Lighting Dist	TO		1,616	130,786,443.00

R/S	Name	# Parcels	Land Assessed Value	Total Assessed Value	Taxable Value			
					County	Town/City	School	Village
1	Taxable	1,499	22,337,802	113,971,068	109,165,126	108,746,987	110,482,092	0
5	Special Franch.	9	0	2,112,778	2,112,778	2,112,778	2,112,778	0
6	Utility	72	132,100	14,700,578	14,700,578	14,700,578	14,700,578	0
7	Ceiling RR	1	0	133,512	133,512	133,512	133,512	0
8	Wholly Exmpt	38	851,825	6,257,025	0	0	0	0
Town Totals:		1,619	23,321,727	137,174,961	126,111,994	125,693,855	127,428,960	0

Equalized Total Assessed Value 527,596,004

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	876,538	0.17
13100	CO - GENERALLY	RPTL 406(1)	1	1,270,000	0.24
13500	TOWN - GENERALLY	RPTL 406(1)	8	2,446,923	0.46
13800	SCHOOL DISTRICT	RPTL 408	1	4,723,846	0.90
25110	NONPROF CORP - RELIG(CONST PRI	RPTL 420-a	3	325,000	0.06
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	8	10,670,000	2.02
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	290,000	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	3,005,096	0.57
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	7	457,308	0.09
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	9	1,626,500	0.31
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	55	1,798,777	0.34
41126	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	1	18,058	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	48	2,671,581	0.51
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	28	2,216,158	0.42
41153	COLD WAR VETERANS (10%)	RPTL 458-b	16	123,200	0.02
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	38,492	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	1	446,538	0.08
41400	CLERGY	RPTL 460	1	5,769	0.00
41683	VOLUNTEER FIREFIGHTERS AND AM	RPTL 466-c, d, e, & g	4	11,554	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	151,538	0.03
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	114	6,957,515	1.32
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	777,350	0.15
41801	PERSONS AGE 65 OR OVER	RPTL 467	2	156,673	0.03
41803	PERSONS AGE 65 OR OVER	RPTL 467	3	277,196	0.05
41806	PERSONS AGE 65 OR OVER	RPTL 467	8	548,138	0.10
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	21	2,267,581	0.43

NYS - Real Property System
County of Erie
Town of Wales - 1466

Assessor's Report - 2025 - Prior Year File
S495 Exemption Impact Report
Town Summary

RPS221/V04/L001
Date/Time - 10/8/2025 15:06:59
Total Assessed Value 137,174,961
Uniform Percentage 26.00

Equalized Total Assessed Value 527,596,004

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	769	0.00
Total Exemptions Exclusive of System Exemptions:			357	44,157,331	8.37
Total System Exemptions:			1	769	0.00
Totals:			358	44,158,100	8.37

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

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