

VILLAGE OF KENMORE,
NEW YORK



2025 - 2026
Adopted Budget

VILLAGE OF KENMORE

ADOPTED BUDGET

2025 - 2026

	Exhibit / Schedule	Page
Summary of Budget by Fund.....	Exhibit A	1
Summary of Appropriations by Fund.....	Exhibit B	2
Summary of Budget - Debt Service Fund.....	Exhibit C	4
General Fund:		
Appropriations.....	Schedule 1-1	5
Estimated Revenues.....	Schedule 2-1	15
Community Development Fund:		
Appropriations.....	Schedule 1-CD	17
Estimated Revenues.....	Schedule 2-CD	18
Water Fund:		
Appropriations.....	Schedule 1-6	19
Estimated Revenues.....	Schedule 2-6	21
Sewer Fund:		
Appropriations.....	Schedule 1-7	22
Estimated Revenues.....	Schedule 2-7	24
Debt Service Fund:		
Appropriations.....	Schedule 1-V	25
Estimated Revenues.....	Schedule 2-V	26
Estimated Fund Balance at End of Present Fiscal Year..	Schedule 3	27
Estimate of Special Reserves as of January 31, 2025....	Schedule 4	28
Detailed Schedule of Debt Redemption and Interest Expense Provided for in the 2025 - 2026 Budget.....		29
Assessor's Exemption Impact Report.....		Appendix A

VILLAGE OF KENMORE
SUMMARY OF ADOPTED BUDGET BY FUNDS
FOR THE FISCAL YEAR - JUNE 1, 2025 TO MAY 31, 2026

	Total	General Fund	Community Development Fund	Water Fund	Sewer Fund
Budget					
Appropriations	<u>\$ 23,345,493</u>	<u>\$ 18,395,822</u>	<u>\$ 271,221</u>	<u>\$ 2,199,550</u>	<u>\$ 2,478,900</u>
Less:					
Estimated Revenues					
Other Than Real Estate Taxes	8,746,821	4,015,600	271,221	2,050,000	2,410,000
Appropriated Fund Balance	<u>2,107,450</u>	<u>1,889,000</u>	<u>-</u>	<u>149,550</u>	<u>68,900</u>
Total Revenue	<u>10,854,271</u>	<u>5,904,600</u>	<u>271,221</u>	<u>2,199,550</u>	<u>2,478,900</u>
Water Frontage Tax Levy	-	-			
Real Property Tax Levy	<u>12,491,222</u>	<u>12,491,222</u>			
Total to be raised					
Real Property Tax Levy	<u><u>\$ 12,491,222</u></u>	<u><u>\$ 12,491,222</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
	Total	Homestead Base Property	Non-Homestead Base Property		
Homestead Local Adjusted Base Proportions	50.00%	81.1418%	18.8582%		
Home / Non-Homestead Proportion of Levy	\$ 12,491,222	\$ 10,135,607	\$ 2,355,615		
Assessed Valuation	<u><u>\$ 287,173,690</u></u>	<u><u>\$ 251,238,205</u></u>	<u><u>\$ 35,935,485</u></u>		
Tax Rate Per \$1,000 Valuation		<u><u>\$ 40.3426</u></u>	<u><u>\$ 65.5512</u></u>		
Tax Rates for 2024-2025		\$ 38.17	\$ 64.96		
Dollar Change (per \$1,000 of valuation)		\$ 2.17	\$ 0.59		
Percentage Change		5.69%	0.91%		

VILLAGE OF KENMORE
ADOPTED BUDGET-SUMMARY OF APPROPRIATIONS BY FUNDS
FOR THE FISCAL YEAR - JUNE 1, 2025 TO MAY 31, 2026

	Total Funds	General Fund	Community Development Fund	Water Fund	Sewer Fund
General Government Support:					
Board of Trustees	\$ 32,400	\$ 32,400	\$ -	\$ -	\$ -
Village Justice	137,069	137,069	-	-	-
Mayor	24,000	24,000	-	-	-
Village Clerk-Treasurer	711,041	711,041	-	-	-
Tax Arrears Board	-	-	-	-	-
Law	85,527	85,527	-	-	-
Buildings	108,000	108,000	-	-	-
Central Garage	1,221,704	1,221,704	-	-	-
Special Items	843,070	730,620	-	71,500	40,950
	<u>3,162,811</u>	<u>3,050,361</u>	<u>-</u>	<u>71,500</u>	<u>40,950</u>
Public Safety:					
Police	3,444,382	3,444,382	-	-	-
On Street Parking	8,200	8,200	-	-	-
Fire Department	868,864	868,864	-	-	-
Control of Animals	6,000	6,000	-	-	-
Safety Inspection	225,720	225,720	-	-	-
	<u>4,553,166</u>	<u>4,553,166</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transportation:					
Street Administration	661,899	661,899	-	-	-
Street Maintenance	357,795	357,795	-	-	-
Permanent Improvements-CHIPS	150,000	150,000	-	-	-
Snow Removal	447,295	447,295	-	-	-
Street Lighting	470,317	470,317	-	-	-
Sidewalk Maintenance	3,000	3,000	-	-	-
	<u>2,090,306</u>	<u>2,090,306</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Assistance & Opportunity:					
Publicity	33,000	33,000	-	-	-
Culture & Recreation:					
Youth Programs	154,900	154,900	-	-	-
Juvenile Aid	143,091	143,091	-	-	-
Historian	500	500	-	-	-
	<u>298,491</u>	<u>298,491</u>	<u>-</u>	<u>-</u>	<u>-</u>

VILLAGE OF KENMORE
ADOPTED BUDGET-SUMMARY OF APPROPRIATIONS BY FUNDS
FOR THE FISCAL YEAR - JUNE 1, 2025 TO MAY 31, 2026

	Total Funds	General Fund	Community Development Fund	Water Fund	Sewer Fund
Home & Community Services:					
Storm Sewers	347,643	347,643	-	-	-
Refuse and Garbage	866,045	866,045	-	-	-
Street Cleaning	392,387	392,387	-	-	-
Shade Trees	200,231	200,231	-	-	-
	<u>1,806,306</u>	<u>1,806,306</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee Benefits	<u>5,224,098</u>	<u>4,904,895</u>	<u>-</u>	<u>178,814</u>	<u>140,389</u>
Interfund Transfers:					
Capital Projects Fund	200,000	200,000	-	-	-
Debt Service Fund	2,664,058	1,459,297	-	534,546	670,215
	<u>2,864,058</u>	<u>1,659,297</u>	<u>-</u>	<u>534,546</u>	<u>670,215</u>
Water Services:					
Water Administration	35,825	-	-	35,825	-
Source of Supply	1,000,000	-	-	1,000,000	-
Transmission and Distribution	378,865	-	-	378,865	-
	<u>1,414,690</u>	<u>-</u>	<u>-</u>	<u>1,414,690</u>	<u>-</u>
Sewer Services:					
Sanitary Sewer Administration	83,025	-	-	-	83,025
Sanitary Sewers	1,544,321	-	-	-	1,544,321
	<u>1,627,346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,627,346</u>
Community Development:					
Public Works	195,221	-	195,221	-	-
Rehabilitation Loans & Grants	44,000	-	44,000	-	-
Public Service	32,000	-	32,000	-	-
	<u>271,221</u>	<u>-</u>	<u>271,221</u>	<u>-</u>	<u>-</u>
TOTAL APPROPRIATIONS	<u>\$ 23,345,493</u>	<u>\$ 18,395,822</u>	<u>\$ 271,221</u>	<u>\$ 2,199,550</u>	<u>\$ 2,478,900</u>

VILLAGE OF KENMORE
SUMMARY OF ADOPTED BUDGET - DEBT SERVICE FUND
FOR THE FISCAL YEAR - JUNE 1, 2025 TO MAY 31, 2026

Budget Appropriations	<u>\$ 3,064,058</u>
Less:	
Estimated Revenues Other Than Real Estate Taxes	2,664,058
Appropriated Fund Balance	<u>400,000</u>
Total Revenue and Appropriated Fund Balance	<u>3,064,058</u>
Balance of Appropriations to be Raised by Real Property Tax Levy	<u><u>\$ -</u></u>

Village of Kenmore

ADOPTED BUDGET

GENERAL FUND

Schedule 1-1

ESTIMATED APPROPRIATIONS

2025-2026

Adopted

Budget**APPROPRIATIONS****1.1010. Board of Trustees**

<u>.100 Personal Services</u>		\$	32,000	
<u>.400 Contractual Expenses</u>				
.429 Unclassified	\$	300		
.470 Expense & Travel		100		
Total Contractual Expenses			400	
Total Board of Trustees				32,400

1.1110. Village Justice

<u>.100 Personal Services</u>			122,569	
<u>.200 Equipment</u>		-		
.210 Furniture & Furnishings		-		
.220 Office Equipment		500		
Total Equipment			500	
<u>.400 Contractual Expenses</u>				
.401 Office Supplies		3,000		
.432 Dues and Subscriptions		3,000		
.435 Contractual Services		7,000		
.436 Postage		1,000		
Total Contractual Expenses			14,000	
Total Village Justice				137,069

1.1210. Mayor

<u>.100 Personal Services</u>			16,000	
<u>.200 Equipment</u>				
.220 Office Equipment			100	
<u>.400 Contractual Expenses</u>				
.401 Office Supplies		200		
.431 Telephone & Police Signals		500		
.432 Dues & Subscriptions		6,300		
.470 Expense & Travel Reimbursement		900		
Total Contractual Expenses			7,900	
Total Mayor				24,000

1.1325. Village Clerk - Treasurer

<u>.100 Personal Services</u>		445,441	
<u>.200 Equipment</u>			
.220 Office Equipment		4,000	

Village of Kenmore

ADOPTED BUDGET GENERAL FUND

2025-2026
Adopted
Budget

<u>.400 Contractual Expenses</u>			
.401	Office Supplies	8,500	
.429	Unclassified	500	
.430	Printing & Advertising	5,000	
.431	Telephone & Police Signals	8,000	
.432	Dues & Subscriptions	1,500	
.434	Professional services	100,000	
.435	Contractual Services	55,000	
.436	Postage	9,000	
.437	IT	60,000	
.457	Furniture, Fixtures and Office Equipment	13,500	
.470	Expense & Travel Reimbursement	100	
.471	Training & Education Expense	500	
	Total Contractual Expenses	261,600	
	Village Clerk - Treasurer		711,041
1.1420.	Law		
	<u>.100 Personal Services</u>	23,731	
	<u>.400 Contractual Expenses:</u>		
	Services & Other Expenses:		
.432	Dues & Subscriptions	100	
.434	Professional Services	60,996	
.471	Training & Education	700	
	Total Contractual Expenses	61,796	
	Total Law		85,527
1.1620.	Buildings		
	<u>.400 Contractual Expenses</u>		
.499	Municipal Lease	108,000	
	Total Buildings		108,000
1.1640.	Central Garage		
	<u>.100 Personal Services</u>	366,404	
	<u>.200 Equipment</u>		
.215	Permanent Improvements	15,000	
.220	Office Equipment	1,000	
.250	Other Equipment	8,000	
	Total Equipment	24,000	

Village of Kenmore

ADOPTED BUDGET

GENERAL FUND

2025-2026

Adopted

Budget

<u>.400 Contractual Expenses</u>			
.401 Office Supplies	5,000		
.402 Janitorial Supplies	6,500		
.414 Landscaping Materials	1,000		
.419 Building Maintenance - Materials & Supplies	45,000		
.420 Fire Extinguishers	-		
.431 Telephone & Police Signals	6,600		
.434 Professional Services	-		
.435 Contractual Services	635,000		
.438 Light, Heat and Water	47,900		
.450 New Equipment Leases	44,000		
.452 Trucks & Related Equipment	40,300		
Total Contractual Expenses		831,300	
Total Central Garage			1,221,704
1.1900 Special Items			
1.1910.4 Fire and Liability Insurance	315,000		
1.1920.4 Dues to Associations	200		
1.1922.4 Refunds	1,000		
1.1930.4 Claims	50,000		
1.1989.4 Professional Services-Grant Writer	30,000		
1.1990.0 Contingent	284,420		
1.1991.0 Taylor Law - Arbitration/Negotiation Expense	50,000		
Total Special Items			730,620
1.3120. Police			
<u>.100 Personal Services</u>		3,123,682	
<u>.200 Equipment</u>			
.210 Furniture & Furnishings	3,000		
.220 Office Equipment	5,000		
.230 Motor Vehicle Equipment	106,000		
.250 Other Equipment	24,000		
Total Equipment		138,000	

Village of Kenmore

ADOPTED BUDGET

GENERAL FUND

2025-2026

Adopted

Budget

<u>.400 Contractual Expenses</u>			
.401 Office Supplies	6,500		
.402 Janitorial Supplies	2,500		
.403 Uniforms	12,000		
.407 Public Safety and Medical Supplies	2,700		
.408 Range Supplies	3,200		
.414 Landscaping Materials	500		
.416 Gasoline & Oil	47,000		
.417 Automotive Equipment & Parts	13,000		
.419 Building Maintenance - Materials & Supplies	12,600		
.429 Unclassified	3,500		
.430 Printing & Advertising	3,500		
.431 Telephone & Police Signals	14,000		
.432 Dues & Subscriptions	1,600		
.435 Contractual Services	23,000		
.436 Postage	-		
.438 Light, Heat and Water	15,000		
.451 Automobiles & Related Equipment	8,000		
.454 Building Equipment	1,000		
.455 Public Safety Equipment	3,000		
.457 Furniture, Fixtures and Office Equipment	700		
.470 Expense & Travel Reimbursement	1,000		
.471 Training & Education Expense	6,000		
.472 Physical Exams and Blood Tests	1,500		
.473 Prisoner Care and Meals	900		
Total Contractual Expenses		182,700	
Total Police			3,444,382
 1.3320. On Street Parking			
<u>.100 Personal Services</u>		3,000	
<u>.400 Contractual Expenses</u>			
.411 Parking Meter Material & Supplies	5,200		
.438 Light and Heat	-		
Total Contractual Expenses		5,200	
Total On Street Parking			8,200

Village of Kenmore

ADOPTED BUDGET

GENERAL FUND

2025-2026
Adopted
Budget

1.3410. Fire Department

<u>.100 Personal Services</u>		429,314	
<u>.200 Equipment</u>			
.215 Permanent Improvements	10,000		
.220 Office Equipment	400		
.250 Other Equipment	400		
.260 Public Safety Equipment	40,000		
Total Equipment		50,800	
<u>.400 Contractual Expenses</u>			
.401 Office Supplies	2,000		
.402 Janitorial Supplies	4,500		
.403 Uniforms	3,500		
.407 Recharge - Extinguishers, Oxygen & Air Tanks	12,000		
.414 Landscaping Materials	600		
.416 Gasoline & Oil	12,000		
.417 Automotive Equipment & Parts	6,500		
.419 Building Maintenance - Materials & Supplies	15,000		
.431 Telephone & Police Signals	5,000		
.432 Dues & Subscriptions	250		
.435 Contractual Services	175,000		
.438 Light, Heat and Water	10,000		
.451 Automobiles & Related Equipment	4,500		
.452 Trucks and Related Equipment	75,000		
.453 Other Motorized Equipment	400		
.455 Public Safety Equipment	40,000		
.457 Equipment Repairs	4,000		
.470 Expense & Travel Reimbursement	500		
.471 Training & Education Expense	3,000		
.472 Physical Exams and Blood Tests	15,000		
Total Contractual Expenses		388,750	
Total Fire Department			868,864

1.3510. Control of Animals

<u>.400 Contractual Expenses</u>			
.435 Contractual Services	1,000		
.479 Rodent Control	5,000		
Total Contractual Expenses		6,000	
Total Control of Animals			6,000

Village of Kenmore

ADOPTED BUDGET GENERAL FUND

2025-2026
Adopted
Budget

1.3620. Safety Inspection

<u>.100 Personal Services</u>		177,820	
<u>.200 Equipment</u>			
.230 Motor Vehicle Equipment	14,000		
Total Equipment		14,000	
<u>.400 Contractual Expenses</u>			
.401 Office Supplies	800		
.417 Automotive Equipment & Parts	2,000		
.431 Telephone & Police Signals	2,500		
.432 Dues & Subscriptions	5,000		
.434 Professional Services	1,600		
.435 Contractual Services	12,000		
.436 Postage	-		
.470 Expense & Travel Reimbursement	1,000		
.471 Training & Education Expense	9,000		
Total Contractual Expenses		33,900	
Safety Inspection			225,720

1.5010. Street Administration

<u>.100 Personal Services</u>		200,799	
<u>.400 Contractual Expenses</u>			
.407 Public Safety and Medical Supplies	5,000		
.416 Gasoline & Oil	200,000		
.417 Automotive Equipment & Parts	250,000		
.432 Dues & Subscriptions	100		
.434 Professional Services	-		
.451 Automobiles & Related Equipment	500		
.455 Public Safety Equipment-Radio	1,000		
.470 Expense & Travel Reimbursement	1,500		
.471 Training & Education Expense	1,000		
.472 Physical Exams and Blood Tests	2,000		
Total Contractual Expenses		461,100	
Total Street Administration			661,899

1.5110. Street Maintenance

<u>.100 Personal Services</u>	262,295
<u>.200 Equipment</u>	
.260 Public Safety Equipment	500

Village of Kenmore

ADOPTED BUDGET

GENERAL FUND

			2025-2026 Adopted Budget
<u>.400 Contractual Expenses</u>			
.403	Uniforms	2,000	
.404	Water Pipes and Supplies	1,000	
.406	Sewer Pipes and Supplies	1,000	
.413	Resurfacing Materials - Bituminous Mixture	90,000	
.429	Unclassified	1,000	
	Total Contractual Expenses	95,000	
	Street Maintenance		357,795
1.5112.	Permanent Improvements-CHIPS		
.201	CHIPS Improvements	150,000	
	Permanent Improvements-CHIPS		150,000
1.5142.	Snow Removal		
<u>.100</u>	<u>Personal Services</u>	302,295	
<u>.400 Contractual Expenses</u>			
.415	Chemicals - Rock Salt	145,000	
	Total Contractual Expenses	145,000	
	Total Snow Removal		447,295
1.5182.	Street Lighting		
<u>.100</u>	<u>Personal Services</u>	88,017	
<u>.400 Contractual Expenses</u>			
.410	Light Standard Material	15,000	
.412	Street Sign Materials and Supplies	15,000	
.434	Professional Services	30,000	
.438	Light and Heat	320,000	
.456	Trucks & Related Equipment	2,000	
.471	Training & Education Expense	300	
	Total Contractual Expenses	382,300	
	Total Street Lighting		470,317
1.5410A.	Sidewalk Maintenance		
<u>.100</u>	<u>Personal Services</u>	3,000	
<u>.400 Contractual Expenses</u>			
.435	Contractual Expenses	-	
	Total Sidewalk Maintenance		3,000

Village of Kenmore

ADOPTED BUDGET

GENERAL FUND

2025-2026
Adopted
Budget

1.6410. Publicity

<u>.100 Personal Services</u>		15,000	
<u>.400 Contractual Expenses</u>			
.419 Building Maintenance - Materials & Supplies	5,000		
.430 Printing & Advertising	6,000		
.439 Farmers Market	6,000		
.435 Contractual Expenses	1,000		
Total Contractual Expenses		18,000	
Total Publicity			33,000

1.7180. Special Recreation Facility

<u>.100 Personal Services</u>		105,600	
<u>.200 Equipment</u>			
.210 Furniture & Furnishings	200		
.215 Permanent Improvements	1,000		
.260 Public Safety Equipment	100		
Total Equipment		1,300	
<u>.400 Contractual Expenses</u>			
.402 Janitorial Supplies	4,000		
.414 Landscaping	3,000		
.419 Building Maintenance - Materials & Supplies	7,000		
.429 Unclassified	3,000		
.430 Security	1,000		
.431 Telephone	3,500		
.434 Professional Services	2,500		
.438 Light and Heat	24,000		
Total Contractual Expenses		48,000	
Total Youth Programs			154,900

1.7311. Juvenile Aid

<u>.100 Personal Services</u>		134,591	
<u>.400 Contractual Expenses</u>			
.401 Office Supplies	1,200		
.429 Unclassified	1,500		
.431 Telephone & Police Signals	2,600		
.435 Contractual Services	1,000		
.457 Repairs Furniture and Office Equipment	450		
.470 Expense & Travel Reimbursement	750		
.471 Training & Education Expense	1,000		
Total Contractual Expenses		8,500	
Total Juvenile Aid			143,091

Village of Kenmore

ADOPTED BUDGET

GENERAL FUND

			2025-2026 Adopted Budget
1.7510. Historian			
<u>.400 Contractual Expenses</u>			
.430 Printing & Advertising		500	
Total Historian			500
1.8140. Storm Sewers			
<u>.100 Personal Services</u>		228,643	
<u>.400 Contractual Expenses</u>			
.406 Sewer Pipes and Supplies	5,000		
.434 Professional Services	114,000		
Total Contractual Expenses		119,000	
Total Storm Sewers			347,643
1.8160. Refuse and Garbage			
<u>.100 Personal Services</u>		860,545	
<u>.400 Contractual Expenses</u>			
.429 Unclassified	5,500		
Total Contractual Expenses		5,500	
Total Refuse and Garbage			866,045
1.8170. Street Cleaning			
<u>.100 Personal Services</u>		392,387	
Total Street Cleaning			392,387
1.8560. Shade Trees			
<u>.100 Personal Services</u>		148,831	
<u>.400 Contractual Expenses</u>			
.407 Public Safety & Medical Supplies	500		
.414 Landscaping Materials	20,000		
.415 Chemicals	500		
.435 Shade Trees	30,000		
.470 Expense & Travel Reimbursement	400		
Total Contractual Expenses		51,400	
Total Shade Trees			200,231

Village of Kenmore

ADOPTED BUDGET

GENERAL FUND

		2025-2026 Adopted Budget
Employee Benefits		
1.9010.	State Retirement-ERS	543,000
1.9015.	State Retirement-PFRS	1,080,000
1.9025.	Awards Program-Voluntary Fireman	100,000
1.9030.	Social Security	576,000
1.9040.	Workers Compensation	800,000
1.9045.	Life Insurance	8,645
1.9050.	Unemployment Insurance	7,000
1.9060.	Hospital & Dental Insurance	1,790,250
Total Employee Benefits		4,904,895
 1.9901.9 Transfer to Debt Service Fund		
	Fiscal Agent Fees	3,000
	Serial Bonds - Principal	471,000
	Serial Bonds - Interest	127,003
	BAN - Principal	431,420
	BAN - Interest	426,874
Total Transfer to Debt Service Fund		1,459,297
 1.9950.9 Transfer to Capital Projects Fund		200,000
 TOTAL GENERAL FUND APPROPRIATIONS		\$ 18,395,822

Village of Kenmore**ADOPTED BUDGET****GENERAL FUND**

2025-2026

Adopted

Budget

Schedule 2-1

ESTIMATED REVENUES**REVENUES**

Other Tax Items			
1.1081.	Other Payments in Lieu of Taxes	\$ 73,800	
1.1090.	Interest and Penalties on Real Property	32,500	
	Total Other Tax Items		\$ 106,300
Non-Property Tax Items			
1.1120.	Non-Property Tax Distribution by County	1,850,000	
1.1130.	Utilities Gross Receipts Tax	320,000	
	Total Non-Property Tax Items		2,170,000
Departmental Income			
1.1230.	Treasurer Fees	5,200	
1.1520.	Police Fees - DWI	5,000	
1.1540.	Fire Inspections	3,000	
	Total Departmental Income		13,200
Transportation			
1.1710.	Public Works Service	2,000	
1.1740.	On Street Parking Meter Fees	20,000	
	Total Transportation		22,000
Home and Community Services			
1.2110.	Zoning Fees	150	
	Total Home and Community Services		150
Intergovernmental Charges			
1.2262.	Fire Protection Services for Other Governments	340,000	
1.2302.	Snow Removal Services for Other Governments	32,000	
1.2350.	Youth Recreation	6,000	
	Total Intergovernmental Charges		378,000
Use of Money and Property			
1.2401.	Interest Earnings	70,000	
	Total Use of Money and Property		70,000

Village of Kenmore**ADOPTED BUDGET****GENERAL FUND**

		2025-2026 Adopted Budget
Licenses and Permits		
1.2501.	Business and Occupational Licenses	
	.1 Automatic Devices	500
	.4 Occupational Licenses	2,000
	.5 Licenses-Other	31,000
1.2590.	Permits	
	.1 Public Safety Permits	100
	.2 Building and Alterations	45,000
	.4 Other-Sump Pumps, etc.	65,000
	Total Licenses and Permits	143,600
Fines and Forfeitures		
1.2610.	Fines and Forfeited Bail	225,000
	Total Fines and Forfeitures	225,000
Sale of Property and Compensation for Loss		
1.2680.	Insurance Recoveries	10,000
1.2651.	Sale of Refuse for Recycling	500
1.2655.	Sale of Property	500
	Total Sale of Property and Compensation for Loss	11,000
Miscellaneous		
1.2701.	Prior Years Expense	5,000
1.2705.	Gifts and Donations	-
1.2770.	Other Unclassified Revenues & Refuse for Recycling	5,000
	Total Miscellaneous	10,000
Interfund Revenues: Reimbursement of Expenses and Contributions		
1.2816.	Transfer from Water and Sewer Funds	-
	Total Interfund Revenues	-
State Aid		
1.3001.	State Aid, Per Capita	641,350
1.3005.	State Aid, Mortgage Tax	75,000
1.3501.	Consolidated Highway Aid	150,000
1.3820.	Youth Programs	-
	Total State Aid	866,350
TOTAL ESTIMATED REVENUES		
OTHER THAN REAL PROPERTY TAXES - GENERAL FUND		\$ 4,015,600

VILLAGE OF KENMORE
ADOPTED BUDGET
APPROPRIATIONS - COMMUNITY DEVELOPMENT FUND

2025-2026
Adopted
Budget

**CD 8662.0 Public Works Facilities, Site Improvements &
Street Reconstruction and Resurfacing**

.400 Contractual Expenses

.435 Street Reconstruction \$ 195,221

CD 8668.0 Residential Rehabilitation Loans & Grants

.400 Contractual Expenses

.449 Unclassified 44,000

.435 Streets 2,000

CD 8676.0 Provision of Public Service

.100 Personal Services

Code Enforcement -

Community Policing 20,000

CD 8692.0 Grants to Other Municipalities

.400 Contractual Expenses 10,000

TOTAL APPROPRIATIONS

\$ 271,221

VILLAGE OF KENMORE
ADOPTED BUDGET
ESTIMATED REVENUES - COMMUNITY DEVELOPMENT FUND

	2025-2026 Adopted Budget
REVENUES	
CD 4910 Federal Aid - Community Development Act	
Grant and Program Income	\$ 271,221
 TOTAL ESTIMATED REVENUES	 \$ 271,221

VILLAGE OF KENMORE
ADOPTED BUDGET
APPROPRIATIONS - WATER FUND

			2025-2026 Adopted Budget
			<hr/>
6.1900	Special Items		
6.1910.4	General Liability Insurance	\$ 26,500	
6.1990.4	Contingent Account	45,000	
	Total Special Items		71,500
6.8310.	Water Administration		
	<u>.100 Personal Services</u>	27,325	
	<u>.400 Contractual Expenses</u>		
	.401 Office Supplies	2,000	
	.434 Professional Services	1,500	
	.436 Postage	5,000	
	Total Contractual Expenses	8,500	
	Total Water Administration		35,825
6.8320.	Source of Supply, Power and Pumping		
	<u>.400 Contractual Expenses</u>		
	.418 Purchase of Water for Resale	1,000,000	
	Total Source of Supply, Power and Pumping		1,000,000
6.8340.	Transmission and Distribution		
	<u>.100 Personal Services</u>	203,831	
	<u>.200 Equipment</u>		
	.250 Other Equipment	500	
	.270 Water Meters	100,000	
	.271 Water Meter Repurchase	5,000	
	Total Equipment	105,500	
	<u>.400 Contractual Expenses</u>		
	.403 Uniforms	400	
	.404 Water Pipe & Supplies	30,000	
	.407 Public Safety & Medical Supplies	200	
	.409 Hydrant Materials	12,000	
	.413 Chemicals - Bituminous Mixture	5,500	
	.416 Gasoline & Oil	5,500	
	.417 Automotive Equipment & Parts	1,000	
	.431 Telephone & Police Signals	2,134	
	.434 Professional Services	10,000	
	.438 Light and Heat	1,000	
	.452 Trucks & Related Equipment	500	
	.470 Expense & Travel Reimbursement	1,300	
	Total Contractual Expenses	69,534	
	Total Transmission and Distribution		378,865

VILLAGE OF KENMORE
ADOPTED BUDGET
APPROPRIATIONS - WATER FUND

			2025-2026 Adopted Budget
			<hr/>
	Employee Benefits		
6.9010.8	State Retirement	37,000	
6.9030.8	Social Security	18,000	
6.9040.8	Workers Compensation	46,064	
6.9060.8	Hospital & Dental Insurance	77,750	
	Total Employee Benefits	<hr/>	178,814
6.9910.9	Interfund Transfers		
	Transfer to Debt Service Fund:		
	Serial Bonds - Principal	352,000	
	Serial Bonds - Interest	182,546	
	Total Interfund Transfers	<hr/>	534,546
TOTAL WATER FUND APPROPRIATIONS			<u><u>\$ 2,199,550</u></u>

VILLAGE OF KENMORE
ADOPTED BUDGET
ESTIMATED REVENUES - WATER FUND

		2025-2026 Adopted Budget
REVENUES		
	Home and Community Service - Water Sales and Charges	
6.2140.	Metered Water Sales	\$ 2,020,000
6.2142.	Unmetered Water Sales	20,000
6.2144.	Water Service Charges	5,000
	Total Water Sales and Charges	2,045,000
 Sale of Property and Compensation for Loss		
6.2665.	Sales of Equipment	5,000
 TOTAL ESTIMATED REVENUES - WATER FUND		 \$ 2,050,000

VILLAGE OF KENMORE
ADOPTED BUDGET
APPROPRIATIONS - SEWER FUND

			2025-2026 Adopted Budget
			<hr/>
	Special Items		
7.1910.4	General Liability Insurance	\$ 12,100	
7.1990.4	Contingent	28,850	
	Total Special Items	<hr/>	40,950
7.8110.	Sanitary Sewer Administration		
	<u>.100 Personal Services</u>	27,325	
	<u>.400 Contractual Expenses</u>		
	.401 Office Supplies	1,000	
	.434 Professional Services	1,200	
	.436 Postage	3,500	
	.499 DEC Compliance	50,000	
	Total Contractual Expenses	<hr/> 55,700	
	Total Sanitary Sewer Administration		83,025
7.8120.	Sanitary Sewers		
	<u>.100 Personal Services</u>	168,831	
	<u>.400 Contractual Expenses</u>		
	.403 Uniforms	600	
	.406 Sewer Pipes	5,000	
	.407 Public Safety and Medical Supplies	250	
	.416 Gasoline & Oil	6,500	
	.417 Automotive Equipment and Parts	8,000	
	.434 Professional Services	20,000	
	.435 Contractual Services	1,332,140	
	.452 Trucks and Related Equipment	3,000	
	Total Contractual Expenses	<hr/> 1,375,490	
	Total Sanitary Sewers		1,544,321

VILLAGE OF KENMORE
ADOPTED BUDGET
APPROPRIATIONS - SEWER FUND

		2025-2026 Adopted Budget
Employee Benefits		
7.9010	State Retirement	25,000
7.9030	Social Security	15,000
7.9040	Workers Compensation	26,339
7.9060	Hospital and Dental Insurance	74,050
Total Employee Benefits		140,389
7.9901.9 Interfund Transfers		
Transfer to Debt Service Fund:		
	Serial Bonds - Principal	462,000
	Serial Bonds - Interest	208,215
Total Interfund Transfers		670,215
TOTAL SEWER FUND APPROPRIATIONS		\$ 2,478,900

VILLAGE OF KENMORE
ADOPTED BUDGET
ESTIMATED REVENUES - SEWER FUND

	<u>2025-2026 Adopted Budget</u>
REVENUES	
Home and Community Service - Sewer Charges	
7.2120. Sewer Rents	<u>2,410,000</u>
 TOTAL ESTIMATED REVENUES - SEWER FUND	 <u><u>\$ 2,410,000</u></u>

VILLAGE OF KENMORE
ADOPTED BUDGET
APPROPRIATIONS - DEBT SERVICE FUND

		2025-2026 Adopted Budget
		<u> </u>
V1380.0 Fiscal Agent Fees		\$ 3,000
V9710.0 Serial Bonds		
Principal on Debt	\$ 1,285,000	
Interest on Debt	<u>517,764</u>	
Total Serial Bonds		<u>1,802,764</u>
V9730.0 Bond Anticipation Notes		
Principal on Debt	831,420	
Interest on Debt	<u>426,874</u>	
Total Bond Anticipation Notes		<u>1,258,294</u>
TOTAL DEBT SERVICE FUND APPROPRIATIONS		<u><u>\$ 3,064,058</u></u>

VILLAGE OF KENMORE
ADOPTED BUDGET
ESTIMATED REVENUES - DEBT SERVICE FUND

		2025-2026 Adopted Budget
REVENUES		
V5031 Interfund Transfers		
General Fund	\$ 1,459,297	
Water Fund	534,546	
Sewer Fund	670,215	
Total Interfund Transfers		<u>2,664,058</u>
TOTAL ESTIMATED REVENUES - DEBT SERVICE FUND		<u>\$ 2,664,058</u>

VILLAGE OF KENMORE

ADOPTED BUDGET

ESTIMATED FUND BALANCE AT END OF PRESENT FISCAL YEAR

	General Fund	Water Fund	Sewer Fund	Community Development Fund
Estimated Available				
End of Present Fiscal Year After				
Deducting Estimated Encumbrances	\$ 5,894,530	\$ 3,628,538	\$ 820,873	\$ -
Estimated Fund Balance				
Appropriated By Board	\$ 1,889,000	\$ 149,550	\$ 68,900	\$ -

VILLAGE OF KENMORE
ESTIMATE OF SPECIAL RESERVES AS OF JANUARY 31, 2025

	Balance	Budget Officer Recommended Appropriation	Adopted
General Fund	None	None	None
Water Fund	None	None	None
Sewer Fund	None	None	None
Community Development Fund	None	None	None

VILLAGE OF KENMORE
DETAIL SCHEDULE OF DEBT REDEMPTION AND INTEREST EXPENSE
PROVIDED FOR IN THE 2025-2026 ADOPTED BUDGET

GENERAL FUND:	Retirement	Interest	Due	Balance	Principal	Interest	Balance
<u>SERIAL BONDS</u>	<u>Period</u>	<u>Rate</u>	<u>Dates</u>	<u>Outstanding at 6-1-25</u>	<u>Payment Due</u>	<u>Payment Due</u>	<u>Outstanding at 5-31-26</u>
Various Purposes	2016-2030	var 2.0%	10/1/2025 4/1/2026	244,000	39,000 -	3,363 2,924	205,000
Various Purposes	2017-2031	var 3.0%	8/1/2025 2/1/2026	378,000	140,000 -	6,528 3,728	238,000
Various Purposes	2019-2033	var 5.0%	6/1/2025 12/1/2025	346,000	36,000	5,190 4,650	310,000
Various Purposes	2022-2035	var 5.0%	6/1/2025 12/1/2025	3,168,000	256,000	53,510 47,110	2,912,000
TOTAL SERIAL BONDS - GENERAL FUND				<u>\$ 4,136,000</u>	<u>\$ 471,000</u>	<u>\$ 127,003</u>	<u>\$ 3,665,000</u>

VILLAGE OF KENMORE
DETAIL SCHEDULE OF DEBT REDEMPTION AND INTEREST EXPENSE
PROVIDED FOR IN THE 2025-2026 ADOPTED BUDGET

WATER FUND:	Retirement	Interest	Due	Balance	Principal	Interest	Balance
<u>SERIAL BONDS</u>	<u>Period</u>	<u>Rate</u>	<u>Dates</u>	<u>Outstanding at 6-1-25</u>	<u>Payment Due</u>	<u>Payment Due</u>	<u>Outstanding at 5-31-26</u>
Various Purposes	2016-2041	var 2.0%	10/1/2025 4/1/2026	2,801,000	156,000 -	43,006 41,251	2,645,000
Water System Improvements	2017-2042	var 3.0%	8/1/2025 2/1/2026	2,529,000	131,000 -	36,179 33,559	2,398,000
Water System Improvements/Meters	2019-2038	var 5.0%	6/1/2025 12/1/2025	832,000	56,000 -	12,953 12,113	776,000
Water System Improvements/Meters	2022-2035	var 5.0%	6/1/2025 12/1/2025	110,000	9,000 -	1,855 1,630	101,000
TOTAL SERIAL BONDS - WATER FUND				<u>\$ 6,272,000</u>	<u>\$ 352,000</u>	<u>\$ 182,546</u>	<u>\$ 5,920,000</u>

VILLAGE OF KENMORE
DETAIL SCHEDULE OF DEBT REDEMPTION AND INTEREST EXPENSE
PROVIDED FOR IN THE 2025-2026 ADOPTED BUDGET

SEWER FUND:	Retirement	Interest	Due	Balance	Principal	Interest	Balance
<u>SERIAL BONDS</u>	<u>Period</u>	<u>Rate</u>	<u>Dates</u>	<u>Outstanding at 6-1-25</u>	<u>Payment Due</u>	<u>Payment Due</u>	<u>Outstanding at 5-31-26</u>
Sewer System Improvements	2017-2042	var 3.0%	8/1/2025 2/1/2026	3,608,000	189,000 -	51,628 47,848	3,419,000
Sewer System Improvements	2019-2038	var 5.0%	6/1/2025 12/1/2025	277,000	18,000 -	4,307 4,037	259,000
Sewer System Improvements	2022-2035	var 5.0%	6/1/2025 12/1/2025	3,167,000	255,000 -	53,385 47,010	2,912,000
TOTAL SERIAL BONDS - SEWER FUND				<u>\$ 7,052,000</u>	<u>\$ 462,000</u>	<u>\$ 208,215</u>	<u>\$ 6,590,000</u>

NYS - Real Property System
County of Erie
Town of Tonawanda - 1464
Village of Kenmore
SWIS Code - 146401

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
Village Report

RPS221/V04/L001
Date/Time - 2/25/2025 10:04:11
Total Assessed Value 322,573,083
Uniform Percentage 23.00

Equalized Total Assessed Value 1,402,491,665

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	4	4,783	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	2	5,807,391	0.41
13650	VG - GENERALLY	RPTL 406(1)	22	14,261,957	1.02
13800	SCHOOL DISTRICT	RPTL 408	5	47,289,130	3.37
17650	FACILITIES DEVELOPMENT CORP	MC K UCON L 4413	1	280,000	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	1,055,652	0.08
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	17	17,542,174	1.25
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	9	3,474,348	0.25
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	35,767,391	2.55
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	782,609	0.06
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	7	44,404	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	27	2,924,243	0.21
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	218	4,094,609	0.29
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	166	5,196,522	0.37
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	91	4,504,035	0.32
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	22,352	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	29	363,130	0.03
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	8	241,717	0.02
41400	CLERGY	RPTL 460	4	26,087	0.00
41637	VOL/FIRE/AMB	RPTL 466-a	30	618,226	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	10	972,565	0.07
41804	PERSONS AGE 65 OR OVER	RPTL 467	45	1,860,457	0.13
41900	PHYSICALLY DISABLED	RPTL 459	4	49,778	0.00
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	5	515,652	0.04
41937	DISABILITIES AND LIMITED INCOM	RPTL 459-c	5	243,739	0.02
47597	Mix-use Properties outside NYC	RPTL S485-a	1	5,586,957	0.40

NYS - Real Property System
County of Erie
Town of Tonawanda - 1464
Village of Kenmore
SWIS Code - 146401

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
Village Report

RPS221/V04/L001
Date/Time - 2/25/2025 10:04:11
Total Assessed Value 322,573,083
Uniform Percentage 23.00

Equalized Total Assessed Value 1,402,491,665

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47611	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	380,496	0.03

Total Exemptions Exclusive of System Exemptions:	724	153,910,404	10.97
Total System Exemptions:	0	0	0.00
Totals:	724	153,910,404	10.97

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: _____