

VILLAGE OF KENMORE, **NEW YORK**



2026 - 2027
Tentative Budget

VILLAGE OF KENMORE
TENTATIVE BUDGET
2026 - 2027

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VILLAGE OF KENMORE
 SUMMARY OF TENTATIVE BUDGET BY FUNDS
 FOR THE FISCAL YEAR - JUNE 1, 2026 TO MAY 31, 2027

	<u>Total</u>	<u>General Fund</u>	<u>Community Development Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>
Budget Appropriations	\$ 24,398,801	\$ 19,465,061	\$ 271,221	\$ 2,125,617	\$ 2,536,902
Less:					
Estimated Revenues Other Than Real Estate Taxes	8,881,821	4,150,600	271,221	2,050,000	2,410,000
Appropriated Fund Balance	2,402,519	2,200,000	-	75,617	126,902
Total Revenue	11,284,340	6,350,600	271,221	2,125,617	2,536,902
Water Frontage Tax Levy	-	-			
Real Property Tax Levy	13,114,461	13,114,461			
Total to be raised					
Real Property Tax Levy	<u>\$ 13,114,461</u>	<u>\$ 13,114,461</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Total</u>	<u>Homestead Base Property</u>	<u>Non-Homestead Base Property</u>		
Homestead Local Adjusted Base Proportions	50.00%	80.8843%	19.1157%		
Home / Non-Homestead Proportion of Levy	\$ 13,114,461	\$ 10,607,540	\$ 2,506,921		
Assessed Valuation	<u>\$ 286,310,130</u>	<u>\$ 251,576,301</u>	<u>\$ 34,733,829</u>		
Tax Rate Per \$1,000 Valuation		<u>\$ 42.1643</u>	<u>\$ 72.1752</u>		
Tax Rates for 2025-2026		\$ 40.34	\$ 65.55		
Dollar Change (per \$1,000 of valuation)		\$ 1.82	\$ 6.63		
Percentage Change		4.52%	10.11%		

VILLAGE OF KENMORE

TENTATIVE BUDGET-SUMMARY OF APPROPRIATIONS BY FUNDS
FOR THE FISCAL YEAR - JUNE 1, 2026 TO MAY 31, 2027

	Total Funds	General Fund	Community Development Fund	Water Fund	Sewer Fund
General Government Support:					
Board of Trustees	\$ 39,800	\$ 39,800	\$ -	\$ -	\$ -
Village Justice	140,033	140,033	-	-	-
Mayor	24,000	24,000	-	-	-
Village Clerk-Treasurer	757,381	757,381	-	-	-
Tax Arrears Board	-	-	-	-	-
Law	90,138	90,138	-	-	-
Buildings	108,000	108,000	-	-	-
Central Garage	1,231,951	1,231,951	-	-	-
Special Items	929,000	812,700	-	74,150	42,150
	3,320,303	3,204,003	-	74,150	42,150
Public Safety:					
Police	3,625,235	3,625,235	-	-	-
On Street Parking	8,200	8,200	-	-	-
Fire Department	890,315	890,315	-	-	-
Control of Animals	6,000	6,000	-	-	-
Safety Inspection	296,575	296,575	-	-	-
	4,826,325	4,826,325	-	-	-
Transportation:					
Street Administration	685,988	685,988	-	-	-
Street Maintenance	382,816	382,816	-	-	-
Permanent Improvements-CHIPS	150,000	150,000	-	-	-
Snow Removal	490,316	490,316	-	-	-
Street Lighting	292,510	292,510	-	-	-
Sidewalk Maintenance	3,000	3,000	-	-	-
	2,004,630	2,004,630	-	-	-
Economic Assistance & Opportunity:					
Publicity	33,000	33,000	-	-	-
Culture & Recreation:					
Youth Programs	182,980	182,980	-	-	-
Juvenile Aid	143,291	143,291	-	-	-
Historian	500	500	-	-	-
	326,771	326,771	-	-	-

VILLAGE OF KENMORE

TENTATIVE BUDGET-SUMMARY OF APPROPRIATIONS BY FUNDS
FOR THE FISCAL YEAR - JUNE 1, 2026 TO MAY 31, 2027

	Total Funds	General Fund	Community Development Fund	Water Fund	Sewer Fund
Home & Community Services:					
Storm Sewers	358,760	358,760	-	-	-
Refuse and Garbage	889,265	889,265	-	-	-
Street Cleaning	403,721	403,721	-	-	-
Shade Trees	204,407	204,407	-	-	-
	<u>1,856,153</u>	<u>1,856,153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employee Benefits	<u>5,847,450</u>	<u>5,473,645</u>	<u>-</u>	<u>210,970</u>	<u>162,835</u>
Interfund Transfers:					
Capital Projects Fund	-	-	-	-	-
Debt Service Fund	2,728,045	1,740,534	-	329,356	658,155
	<u>2,728,045</u>	<u>1,740,534</u>	<u>-</u>	<u>329,356</u>	<u>658,155</u>
Water Services:					
Water Administration	38,100	-	-	38,100	-
Source of Supply	1,035,000	-	-	1,035,000	-
Transmission and Distribution	438,041	-	-	438,041	-
	<u>1,511,141</u>	<u>-</u>	<u>-</u>	<u>1,511,141</u>	<u>-</u>
Sewer Services:					
Sanitary Sewer Administration	85,300	-	-	-	85,300
Sanitary Sewers	1,588,462	-	-	-	1,588,462
	<u>1,673,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,673,762</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>\$ 24,398,801</u>	<u>\$ 19,465,061</u>	<u>\$ 271,221</u>	<u>\$ 2,125,617</u>	<u>\$ 2,536,902</u>

VILLAGE OF KENMORE
SUMMARY OF TENTATIVE BUDGET - DEBT SERVICE FUND

Budget Appropriations	<u>\$ 3,129,045</u>
Less:	
Estimated Revenues Other Than Real Estate Taxes	2,728,045
Appropriated Fund Balance	<u>401,000</u>
Total Revenue and Appropriated Fund Balance	<u>3,129,045</u>
Balance of Appropriations to be Raised by Real Property Tax Levy	<u><u>\$ -</u></u>

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

Schedule 1-1

2026-2027

1.1010. Board of Trustees			
<u>.100 Personal Services</u>		\$ 39,000	
<u>.400 Contractual Expenses</u>			
.429 Unclassified	\$ 300		
.470 Expense & Travel	500		
Total Contractual Expenses		<u>800</u>	
Total Board of Trustees			39,800
1.1110. Village Justice			
<u>.100 Personal Services</u>		125,533	
.220 Office Equipment	<u>500</u>		
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	<u>1,000</u>		
Total Contractual Expenses		<u>14,000</u>	
Total Village Justice			140,033
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	<u>900</u>		
Total Contractual Expenses		<u>7,900</u>	
Total Mayor			24,000

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

2026-2027

1.1325.	Village Clerk - Treasurer		
	<u>.100 Personal Services</u>	491,281	
	<u>.200 Equipment</u>		
	.220 Office Equipment	4,000	
	<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	14,000	
	.470 Expense & Travel Reimbursement	100	
	.471 Training & Education Expense	500	
	Total Contractual Expenses	262,100	
	Village Clerk - Treasurer		757,381
1.1420.	Law		
	<u>.100 Personal Services</u>	24,338	
	<u>.400 Contractual Expenses:</u>		
	Services & Other Expenses:		
	.432 Dues & Subscriptions	100	
	.434 Professional Services	65,000	
	.471 Training & Education	700	
	Total Contractual Expenses	65,800	
	Total Law		90,138
1.1620.	Buildings		
	<u>.400 Contractual Expenses</u>		
	.499 Municipal Lease	108,000	
	Total Buildings		108,000

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

2026-2027

1.1640. Central Garage

<u>.100 Personal Services</u>		376,651	
<u>.200 Equipment</u>			
.215 Permanent Improvements	15,000		
.220 Office Equipment	1,000		
.250 Other Equipment	8,000		
Total Equipment		24,000	
<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		
.431 Telephone & Police Signals	6,600		
.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			1,231,951

1.1900 Special Items

1.1910.4 Fire and Liability Insurance		346,500	
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		335,000	
1.1991.0 Taylor Law - Arbitration/Negotiation Expense		50,000	
Total Special Items			812,700

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

2026-2027

1.3120. Police		
<u>.100 Personal Services</u>		3,291,035
<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
<u>.400 Contractual Expenses</u>		
.401 Office Supplies	6,500	
.402 Janitorial Supplies	3,500	
.403 Uniforms	14,000	
.407 Public Safety and Medical Supplies	2,700	
.408 Range Supplies	3,200	
.414 Landscaping Materials	1,000	
.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	33,000	
.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		196,200
Total Police		3,625,235

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

		2026-2027	
1.3320.	On Street Parking		
	<u>.100 Personal Services</u>	3,000	
	<u>.400 Contractual Expenses</u>		
	.411 Parking Meter Material & Supplies	5,200	
	Total Contractual Expenses	5,200	
	Total On Street Parking		8,200
1.3410.	Fire Department		
	<u>.100 Personal Services</u>	450,765	
	<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		890,315

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

2026-2027

1.3510. Control of Animals

.400 Contractual Expenses

.435 Contractual Services 1,000

.479 Rodent Control 5,000

Total Contractual Expenses 6,000

Total Control of Animals

6,000

1.3620. Safety Inspection

.100 Personal Services 234,175

.200 Equipment

.230 Motor Vehicle Equipment 21,500

Total Equipment 21,500

.400 Contractual Expenses

.401 Office Supplies 800

.403 Uniforms 1,000

.416 Gasoline & Oil 2,000

.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

.470 Expense & Travel Reimbursement 1,000

.471 Training & Education Expense 13,000

Total Contractual Expenses 40,900

Safety Inspection

296,575

1.5010. Street Administration

.100 Personal Services 214,888

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

2026-2027

<u>.400 Contractual Expenses</u>			
.407	Public Safety and Medical Supplies	5,000	
.416	Gasoline & Oil	200,000	
.417	Automotive Equipment & Parts	260,000	
.432	Dues & Subscriptions	100	
.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	<u>2,000</u>	
	Total Contractual Expenses		<u>471,100</u>
	Total Street Administration		685,988
1.5110.	Street Maintenance		
	<u>.100 Personal Services</u>		267,316
	<u>.200 Equipment</u>		
	.260 Public Safety Equipment		500
	<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	110,000	
	.429 Unclassified	<u>1,000</u>	
	Total Contractual Expenses		<u>115,000</u>
	Street Maintenance		382,816
1.5112.	Permanent Improvements-CHIPS		
	.201 CHIPS Improvements		<u>150,000</u>
	Permanent Improvements-CHIPS		150,000
1.5142.	Snow Removal		
	<u>.100 Personal Services</u>		322,316
	<u>.400 Contractual Expenses</u>		
	.415 Chemicals - Rock Salt	<u>168,000</u>	
	Total Contractual Expenses		<u>168,000</u>
	Total Snow Removal		490,316

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

2026-2027

1.5182. Street Lighting			
<u>.100 Personal Services</u>		100,210	
<u>.400 Contractual Expenses</u>			
.410 Light Standard Material	25,000		
.412 Street Sign Materials and Supplies	15,000		
.434 Professional Services	50,000		
.438 Light and Heat	100,000		
.456 Trucks & Related Equipment	2,000		
.471 Training & Education Expense	300		
		<hr/>	
Total Contractual Expenses		192,300	
Total Street Lighting			292,510
1.5410A. Sidewalk Maintenance			
<u>.100 Personal Services</u>		3,000	
<u>.400 Contractual Expenses</u>			
Total Sidewalk Maintenance			3,000
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		
		<hr/>	
Total Contractual Expenses		18,000	
Total Publicity			33,000
1.7180. Special Recreation Facility			
<u>.100 Personal Services</u>		133,680	
<u>.200 Equipment</u>			
.210 Furniture & Furnishings	200		
.215 Permanent Improvements	1,000		
.260 Public Safety Equipment	100		
		<hr/>	
Total Equipment		1,300	

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

2026-2027

<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		<u>48,000</u>	
Total Youth Programs			182,980
1.7311. Juvenile Aid			
<u>.100 Personal Services</u>		134,791	
<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		<u>8,500</u>	
Total Juvenile Aid			143,291
1.7510. Historian			
<u>.400 Contractual Expenses</u>			
.430 Printing & Advertising		500	
Total Historian			500
1.8140. Storm Sewers			
<u>.100 Personal Services</u>		234,760	
<u>.400 Contractual Expenses</u>			
.406 Sewer Pipes and Supplies	10,000		
.434 Professional Services	114,000		
Total Contractual Expenses		<u>124,000</u>	
Total Storm Sewers			358,760

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

		<u>2026-2027</u>
1.8160. Refuse and Garbage		
<u>.100 Personal Services</u>		883,765
<u>.400 Contractual Expenses</u>		
.429 Unclassified	<u>5,500</u>	
Total Contractual Expenses		<u>5,500</u>
Total Refuse and Garbage		889,265
1.8170. Street Cleaning		
<u>.100 Personal Services</u>		<u>403,721</u>
Total Street Cleaning		403,721
1.8560. Shade Trees		
<u>.100 Personal Services</u>		153,007
<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	<u>400</u>	
Total Contractual Expenses		<u>51,400</u>
Total Shade Trees		204,407
	Employee Benefits	
1.9010. State Retirement-ERS		665,000
1.9015. State Retirement-PFRS		1,140,000
1.9025. Awards Program-Voluntary Fireman		100,000
1.9030. Social Security		618,000
1.9040. Workers Compensation		800,000
1.9045. Life Insurance		8,645
1.9050. Unemployment Insurance		7,000
1.9060. Hospital & Dental Insurance		<u>2,135,000</u>
	Total Employee Benefits	5,473,645

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - GENERAL FUND

	<u>2026-2027</u>
1.9901.9 Transfer to Debt Service Fund	
Fiscal Agent Fees	3,000
Serial Bonds - Principal	470,000
Serial Bonds - Interest	106,584
BAN - Principal	670,000
BAN - Interest	<u>490,950</u>
Total Transfer to Debt Service Fund	1,740,534
1.9950.9 Transfer to Capital Projects Fund	<u>-</u>
TOTAL GENERAL FUND APPROPRIATIONS	<u><u>\$ 19,465,061</u></u>

VILLAGE OF KENMORE
 2026-2027 TENTATIVE BUDGET
 ESTIMATED REVENUES - GENERAL FUND

Schedule 2-1

		2026-2027
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		
1.1116.	Cannabis Tax	65,000
1.1120.	Non-Property Tax Distribution by County	1,870,000
1.1130.	Utilities Gross Receipts Tax	320,000
	Total Non-Property Tax Items	2,255,000
 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	120,000
	Total Use of Money and Property	120,000

VILLAGE OF KENMORE
 2026-2027 TENTATIVE BUDGET
 ESTIMATED REVENUES - GENERAL FUND

2026-2027

		<u>2026-2027</u>	
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	<u>143,600</u>	143,600
Fines and Forfeitures			
1.2610.	Fines and Forfeited Bail	225,000	
	Total Fines and Forfeitures	<u>225,000</u>	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	<u>11,000</u>	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	<u>10,000</u>	10,000
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	
	Total State Aid	<u>866,350</u>	866,350
TOTAL ESTIMATED REVENUES			
OTHER THAN REAL PROPERTY TAXES - GENERAL FUND			\$ <u>4,150,600</u>

VILLAGE OF KENMORE
 2026-2027 TENTATIVE BUDGET
 APPROPRIATIONS - COMMUNITY DEVELOPMENT FUND

Schedule 1-CD
2026-2027

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

.400 Contractual Expenses

.435 Sidewalks \$ 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

Community Policing 20,000

CD 8692.0 Grants to Other Municipalities

.400 Contractual Expenses 10,000

TOTAL APPROPRIATIONS

\$ 271,221

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET

ESTIMATED REVENUES - COMMUNITY DEVELOPMENT FUND

Schedule 2-CD
2026-2027

CD 4910 Federal Aid - Community Development Act
Grant and Program Income

\$ 271,221

TOTAL ESTIMATED REVENUES

\$ 271,221

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - WATER FUND

Schedule 1-6
2026-2027

6.1900	Special Items		
6.1910.4	General Liability Insurance	\$ 29,150	
6.1990.4	Contingent Account	45,000	
	Total Special Items		74,150
6.8310.	Water Administration		
	<u>.100 Personal Services</u>	29,600	
	<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		38,100
6.8320.	Source of Supply, Power and Pumping		
	<u>.400 Contractual Expenses</u>		
	.418 Purchase of Water for Resale	1,035,000	
	Total Source of Supply, Power and Pumping		1,035,000
6.8340.	Transmission and Distribution		
	<u>.100 Personal Services</u>	263,007	
	<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		438,041

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - WATER FUND

		<u>2026-2027</u>
	Employee Benefits	
6.9010.8	State Retirement	45,000
6.9030.8	Social Security	22,000
6.9040.8	Workers Compensation	50,670
6.9060.8	Hospital & Dental Insurance	<u>93,300</u>
	Total Employee Benefits	210,970
6.9910.9	Interfund Transfers	
	Transfer to Debt Service Fund:	
	Serial Bonds - Principal	158,000
	Serial Bonds - Interest	<u>171,356</u>
	Total Interfund Transfers	<u>329,356</u>
TOTAL WATER FUND APPROPRIATIONS		<u><u>\$ 2,125,617</u></u>

VILLAGE OF KENMORE
2026-2027 TENTATIVE BUDGET
ESTIMATED REVENUES - WATER FUND

REVENUES		Schedule 2-6
		<u>2026-2027</u>
Home and Community Service - Water Sales and Charges		
6.2140.	Metered Water Sales	\$ 2,010,000
6.2142.	Unmetered Water Sales	30,000
6.2144.	Water Service Charges	<u>5,000</u>
	Total Water Sales and Charges	2,045,000
 Sale of Property and Compensation for Loss		
6.2665.	Sales of Equipment	<u>5,000</u>
 TOTAL ESTIMATED REVENUES - WATER FUND		 <u><u>\$ 2,050,000</u></u>

VILLAGE OF KENMORE

2026-2027 TENTATIVE BUDGET APPROPRIATIONS - SEWER FUND

		Schedule 1-7 2026-2027
Special Items		
7.1910.4	General Liability Insurance	\$ 13,300
7.1990.4	Contingent	28,850
	Total Special Items	42,150
7.8110.	Sanitary Sewer Administration	
	<u>.100 Personal Services</u>	29,600
	<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	55,700
	Total Sanitary Sewer Administration	85,300
7.8120.	Sanitary Sewers	
	<u>.100 Personal Services</u>	173,007
	<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	1,372,105
	.452 Trucks and Related Equipment	3,000
	Total Contractual Expenses	1,415,455
	Total Sanitary Sewers	1,588,462
	Employee Benefits	
7.9010	State Retirement	30,000
7.9030	Social Security	15,000
7.9040	Workers Compensation	28,975
7.9060	Hospital and Dental Insurance	88,860
	Total Employee Benefits	162,835
7.9901.9	Interfund Transfers	
	Transfer to Debt Service Fund:	
	Serial Bonds - Principal	471,000
	Serial Bonds - Interest	187,155
	Total Interfund Transfers	658,155
TOTAL SEWER FUND APPROPRIATIONS		\$ 2,536,902

VILLAGE OF KENMORE
2026-2027 TENTATIVE BUDGET
ESTIMATED REVENUES - SEWER FUND

		Schedule 2-7
		<u>2026-2027</u>
	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
 2026-2027 TENTATIVE BUDGET
 APPROPRIATIONS - DEBT SERVICE FUND

		Schedule 1-V <u>2026-2027</u>
V1380.0 Fiscal Agent Fees		\$ 3,000
V9710.0 Serial Bonds		
Principal on Debt	\$ 1,300,000	
Interest on Debt	<u>465,095</u>	
Total Serial Bonds		<u>1,765,095</u>
V9730.0 Bond Anticipation Notes		
Principal on Debt	870,000	
Interest on Debt	<u>490,950</u>	
Total Bond Anticipation Notes		<u>1,360,950</u>
 TOTAL DEBT SERVICE FUND APPROPRIATIONS		 <u><u>\$ 3,129,045</u></u>

VILLAGE OF KENMORE
2026-2027 TENTATIVE BUDGET
ESTIMATED REVENUES - DEBT SERVICE FUND

		Schedule 2-V <u>2026-2027</u>
V5031 Interfund Transfers		
General Fund	\$ 1,740,534	
Water Fund	329,356	
Sewer Fund	658,155	
Total Interfund Transfers	<u> </u>	<u>2,728,045</u>
TOTAL ESTIMATED REVENUES - DEBT SERVICE FUND		<u><u>\$ 2,728,045</u></u>

VILLAGE OF KENMORE
TENTATIVE 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	<u>\$ 2,200,000</u>	<u>\$ 75,617</u>	<u>\$ 126,902</u>	<u>\$ -</u>

VILLAGE OF KENMORE
ESTIMATE OF SPECIAL RESERVES AS OF JANUARY 31, 2026

	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 2026-2027 TENTATIVE BUDGET

GENERAL FUND:	<u>Retirement</u>	<u>Interest</u>	<u>Due</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
<u>SERIAL BONDS</u>	<u>Period</u>	<u>Rate</u>	<u>Dates</u>	<u>Outstanding</u>	<u>Payment</u>	<u>Payment</u>	<u>Outstanding</u>
				<u>at 6-1-26</u>	<u>Due</u>	<u>Due</u>	<u>at 5-31-27</u>
Various Purposes	2016-2030	var 2.0%	10/1/2026 4/1/2027	205,000	40,000 -	2,924 2,424	165,000
Various Purposes	1450000	var 3.0%	8/1/2026 2/1/2027	238,000	128,000 -	3,728 1,168	110,000
Various Purposes	2019-2033	var 5.0%	6/1/2026 12/1/2026	310,000	37,000	4,650 4,095	273,000
Various Purposes	2022-2035	var 5.0%	6/1/2026 12/1/2026	2,912,000	265,000	47,110 40,485	2,647,000
TOTAL SERIAL BONDS - GENERAL FUND				<u>\$ 3,665,000</u>	<u>\$ 470,000</u>	<u>\$ 106,584</u>	<u>\$ 3,195,000</u>

VILLAGE OF KENMORE
DETAIL SCHEDULE OF DEBT REDEMPTION AND INTEREST EXPENSE
PROVIDED FOR IN THE 2026-2027 TENTATIVE BUDGET

WATER FUND:	<u>Retirement</u>	<u>Interest</u>	<u>Due</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
<u>SERIAL BONDS</u>	<u>Period</u>	<u>Rate</u>	<u>Dates</u>	<u>Outstanding</u>	<u>Payment</u>	<u>Payment</u>	<u>Outstanding</u>
				<u>at 6-1-26</u>	<u>Due</u>	<u>Due</u>	<u>at 5-31-27</u>
Various Purposes	2016-2041	var 2.0%	10/1/2026 4/1/2027	2,645,000	160,000 -	41,251 39,251	2,485,000
Water System Improvements	2017-2042	var 3.0%	8/1/2026 2/1/2027	2,398,000	135,000 -	33,559 30,859	2,263,000
Water System Improvements/Meters	2019-2038	var 5.0%	6/1/2026 12/1/2026	776,000	55,000 -	12,113 11,288	721,000
Water System Improvements/Meters	2022-2035	var 5.0%	6/1/2026 12/1/2026	101,000	9,000 -	1,630 1,405	92,000
TOTAL SERIAL BONDS - WATER FUND				<u>\$ 5,920,000</u>	<u>\$ 359,000</u>	<u>\$ 171,356</u>	<u>\$ 5,561,000</u>

VILLAGE OF KENMORE
DETAIL SCHEDULE OF DEBT REDEMPTION AND INTEREST EXPENSE
PROVIDED FOR IN THE 2026-2027 TENTATIVE BUDGET

SEWER FUND:	<u>Retirement</u>	<u>Interest</u>	<u>Due</u>	<u>Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>
<u>SERIAL BONDS</u>	<u>Period</u>	<u>Rate</u>	<u>Dates</u>	<u>Outstanding</u>	<u>Payment</u>	<u>Payment</u>	<u>Outstanding</u>
				<u>at 6-1-26</u>	<u>Due</u>	<u>Due</u>	<u>at 5-31-27</u>
Sewer System Improvements	2017-2042	var 3.0%	8/1/2026 2/1/2027	3,419,000	192,000 -	47,848 44,008	3,227,000
Sewer System Improvements	2019-2038	var 5.0%	6/1/2026 12/1/2026	259,000	18,000 -	4,037 3,767	241,000
Sewer System Improvements	2022-2035	var 5.0%	6/1/2026 12/1/2026	2,912,000	261,000 -	47,010 40,485	2,651,000
TOTAL SERIAL BONDS - SEWER FUND				<u>\$ 6,590,000</u>	<u>\$ 471,000</u>	<u>\$ 187,155</u>	<u>\$ 6,119,000</u>