

INCORPORATED VILLAGE OF BAXTER ESTATES
TENTATIVE BUDGET
FOR THE FISCAL YEAR COMMENCING JUNE 1, 2025 AND ENDING MAY 31, 2026

Inc. Village of Baxter Estates Final Budget For the Fiscal Year Commencing June 1, 2025 and ending May 31, 2026	2025-2026 FINAL GENERAL FUND	2024-2025 ADOPTED *PRIOR YEAR MEMO ONLY
APPROPRIATIONS	\$ 1,497,099.00	\$ 915,659.00
LESS:		
ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES	\$ 136,344.00	* \$ 110,620.00
APPROPRIATED SURPLUS	\$ 564,293.00	\$ 113,152.00
APPROPRIATED RESERVE	\$ -	\$ -
OTHER	\$ -	\$ -
TOTAL REVENUES	<u>\$ 700,637.00</u>	<u>\$ 223,772.00</u>
BALANCE TO BE RAISED BY REAL PROPERTY TAX LEVY (APPROPRIATIONS LESS TOTAL REVENUES)	<u>\$ 796,462.00</u>	<u>\$ 691,887.00</u>
TOTAL ASSESSED VALUE OF TAXABLE PROPERTY - INCLUDING SPECIAL FRANCHISES FOR UTILITIES	<u>\$ 533,147.00</u>	<u>\$ 584,091.00</u>
TAX RATE PER HUNDRED DOLLARS	<u>\$ 149.2372</u>	<u>\$ 118.3197</u>

**APPROPRIATIONS ARE MADE FOR THE TOTAL AMOUNT SHOWN FOR EACH ADMINISTRATIVE UNIT.
DETAILS BY OBJECT OF EXPENSE ARE SHOWN FOR THE CONVENIENCE OF THE BOARD OF
TRUSTEES IN DETERMINING THE APPROPRIATION FOR EACH ADMINISTRATIVE UNIT.**

*estimated revenues other than real property taxes are reported prior to any modifications for any actual additional income received or anticipated at fiscal year-end.

GENERAL FUND - APPROPRIATIONS INC. VILLAGE OF BAXTER ESTATES FINAL BUDGET FOR THE YEAR JUNE 1, 2025 - MAY 31, 2026 A/C NO.	2023-2024 ACTUAL EXPENDED	2024-2025 ORIGINAL ADOPTED BUDGET	2025-2026 BUDGET OFFICER'S RECOMMENDATION	PERCENT CHANGE FROM PRIOR YEAR	2025-2026 TOTAL FINAL BUDGET
BOARD OF TRUSTEES					
A1010.2 Equipment	-	-	-	-	-
A1010.4 Contractual	2,710.81	6,000.00	6,000.00	0.00%	6,000.00
VILLAGE COURT					
A1110.1 Personal Services	10,675.76	9,000.00	9,000.00	0.00%	9,000.00
A1110.2 Equipment	-	500.00	500.00	0.00%	500.00
A1110.41 Supplies	165.58	1,000.00	1,000.00	0.00%	1,000.00
A1110.45 Fees for Services	-	1,000.00	1,000.00	0.00%	1,000.00
AUDITOR					
A1320.45a Fees for Services-VBE	-	8,100.00	8,400.00	3.70%	8,400.00
A1320.45b Fees for Service-Justice Court	-	900.00	1,000.00	11.11%	1,000.00
TREASURER					
A1325.1 Personal Services	-	-	-	-	-
CLERK					
A1410.L LOSAP Investment Expense	-	-	-	-	-
A1410.10 Personal Services - Clerk	86,990.31	90,300.00	94,300.00	4.43%	94,300.00
A1410.11 Personal Services - Deputy V. C.	91,646.94	94,500.00	99,800.00	5.61%	99,800.00
A1410.20 Equipment	-	2,000.00	10,000.00	400.00%	10,000.00
A1410.41 Supplies	5,342.88	6,000.00	6,000.00	0.00%	6,000.00
A1410.42 Telephone, Fax & Internet	1,788.61	3,000.00	3,000.00	0.00%	3,000.00
A1410.44 Contractual Services	9,230.81	9,000.00	11,000.00	22.22%	11,000.00
A1410.45 Fees for Services	-	-	-	-	-
A1410.46 Miscellaneous	1,703.47	3,500.00	3,500.00	0.00%	3,500.00
LAW					
A1420.44a Litigation - Prosecutor	2,862.50	4,000.00	4,000.00	0.00%	4,000.00
A1420.44b Litigation - Other	-	10,000.00	10,000.00	0.00%	10,000.00
A1429.44c Legal Notices & Stenographer for Public Hea	1,182.50	5,000.00	5,000.00	0.00%	5,000.00
A1420.45 Fees for Services	26,738.58	40,000.00	40,000.00	0.00%	40,000.00
A1420.46 Codification	4,234.00	5,000.00	5,000.00	0.00%	5,000.00

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ENGINEER						
A1440.44a	Fees for Services	19,672.50	15,000.00	15,000.00	0.00%	15,000.00
A1440.44b	MS4 Report		15,000.00	15,000.00	0.00%	15,000.00
ELECTIONS						
A1450.41	Supplies	813.70	100.00	100.00	0.00%	100.00
A1450.45	Fees for Services	300.00	300.00	300.00	0.00%	300.00
BUILDINGS						
A1620.2	Building	1,666.06	15,000.00	15,000.00	0.00%	15,000.00
A1620.43	Utilities	10,740.38	12,000.00	12,000.00	0.00%	12,000.00
A1620.44	Contractual Services	20,813.04	18,000.00	20,000.00	11.11%	20,000.00
A1620.47	Rent	-	-	-	-	-
SPECIAL ITEMS						
A1910.0	Unallocated Insurance	26,805.91	30,000.00	30,000.00	0.00%	30,000.00
A1920.0	Municipal Association Dues	7,329.00	7,500.00	8,500.00	13.33%	8,500.00
A1950.4	Sewer Tax	2,435.58	4,000.00	4,000.00	0.00%	4,000.00
A1960.4	Met Commuter Trans Mobility Tax	-	-	-	-	-
A1964.0	Refund of Real Property Taxes	-	20,000.00	20,000.00	0.00%	20,000.00
A1980.0	Provision for Allowance for Uncollected Taxes	-	1,500.00	1,500.00	-	1,500.00
A1990.0	Contingent Account	-	40,000.00	40,000.00	0.00%	40,000.00
FIRE DEPARTMENT						
A3410.43	Insurance	1,032.80	4,000.00	4,000.00	0.00%	4,000.00
A3410.44	Contractual Expense including LOSAP	137,004.00	124,459.00	143,099.00	14.98%	143,099.00
SAFETY INSPECTION						
A3620.10a	Personal Services - Superintendent of Building	43,758.33	57,500.00	57,500.00	0.00%	57,500.00
A3620.10b	Personal Services - Code Enforcer	2,025.00	3,000.00	3,000.00	0.00%	3,000.00
A3620.2	Building Department Capital	-	500.00	500.00	0.00%	500.00
A3620.45	Contractual	4,725.00	5,000.00	5,000.00	0.00%	5,000.00
REGISTRAR OF VITAL STATISTICS						
A4020.45	Fees for Services	-	-	-	-	-
STREET MAINTENANCE						
A5110.44	Contractual Expense	9,197.20	20,000.00	20,000.00	0.00%	20,000.00
PERMANENT IMPROVEMENTS						
A5112.20	Reconstruction of Roads	43,885.75	-	-	-	-
SNOW REMOVAL						
A5142.41	Supplies	-	7,500.00	7,500.00	0.00%	7,500.00
A5142.44	Contractual Expense	42,691.59	56,000.00	56,000.00	0.00%	56,000.00
STREET LIGHTING						
A5182.44	Contractual Expense	5,821.07	10,000.00	10,000.00	0.00%	10,000.00
SIDEWALKS						
A5410.44	Contractual Expense	-	500.00	500.00	0.00%	500.00
STORM SEWERS						
A8140.44	Contractual Expense	195.00	12,000.00	12,000.00	0.00%	12,000.00
STREET CLEANING						
A8170.43	Street Sweeping	17,229.00	18,000.00	18,000.00	0.00%	18,000.00
A8170.44	Leaf Removal	28,000.00	29,000.00	35,000.00	20.69%	35,000.00
COMMUNITY ENVIRONMENT						
A8510.0	Community Beautification	2,903.83	7,000.00	7,000.00	0.00%	7,000.00
A8561.0	Shade Trees	-	2,500.00	2,500.00	0.00%	2,500.00
A8684.0	Planning and Management Development	23,664.53	5,000.00	5,000.00	0.00%	5,000.00
EMPLOYEE BENEFITS						
A9010.8	State Retirement	20,630.00	25,000.00	25,000.00	0.00%	25,000.00
A9025.8	Employee Benefits/LOSAP	-	-	-	-	-
A9030.8	Social Security/Medicare	17,988.95	25,000.00	25,000.00	0.00%	25,000.00
A9040.8	Workers Compensation	3,744.69	5,000.00	5,000.00	0.00%	5,000.00
A9050.8	Unemployment Insurance	145.92	2,500.00	2,500.00	0.00%	2,500.00
A9055.8	DBL/PFL Insurance	1,073.18	2,000.00	2,000.00	0.00%	2,000.00
A9060.8	Hospital & Medical Insurance	11,792.00	19,000.00	19,100.00	0.53%	19,100.00
INTERFUND TRANSFERS						
A9550.9	Transfer to Highway Fund	-	-	250,000.00	-	250,000.00
A9550.9	Transfer to Baxter Beach Fund	-	-	282,000.00	-	282,000.00
DEBT SERVICE PRINCIPAL						
A9710.6	Principal on Indebtedness	-	-	-	-	-
A9710.7	Interest on Indebtedness	-	-	-	-	-

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TOTAL EXPENDED 2023-2024	\$ 753,356.76				
TOTAL ORIGINALLY ADOPTED BUDGET APPROPRIATIONS 2024-2025		\$ 917,659.00			
TOTAL BUDGET OFFICER'S RECOMMENDED APPROPRIATIONS 2025-2025			\$ 1,497,099.00		
TOTAL FINAL BUDGET APPROPRIATIONS 2025-2026				38.70%	\$ 1,497,099.00

INC. VILLAGE OF BAXTER ESTATES GENERAL FUND - FOR THE YEAR JUNE 1, 2025 - MAY 31, 2026 ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES TO BE LEVIED A/C NO.	2023-2024 ACTUAL REVENUE	2024-2025 ESTIMATION UPON ORIGINAL BUDGET ADOPTION	2025-2026 BUDGET OFFICER'S ESTIMATED REVENUES	PERCENT CHANGE FROM PRIOR YEAR	2025-2026 FINAL ESTIMATED
A1090 INTEREST AND PENALTIES ON REAL PROPERTY TAXES	1,950.08	1,000.00	1,000.00	0.00%	1,000.00
A1120 SALES TAX DISTRIBUTION	2,614.00	2,776.00	2,000.00	-27.95%	2,000.00
A1170 FRANCHISE FEES	29,066.66	12,000.00	12,000.00	0.00%	12,000.00
A1560 SAFETY INSPECTION FEES (Building Dep	80,881.79	30,000.00	30,000.00	0.00%	30,000.00
A2401 INTEREST EARNINGS	62,351.23	3,500.00	30,000.00	757.14%	30,000.00
A2401.L USE OF MONEY & PROP./LOSAP	-	-	-	-	-
A2410 RENTAL OF PROPERTY	30,240.00	30,240.00	30,240.00	0.00%	30,240.00
A2610 FINES AND FORFEITED BAIL	21,043.00	10,000.00	10,000.00	0.00%	10,000.00
A2655 MINOR SALES	-	-	-	-	-
A2665 SALES OF EQUIPMENT	-	-	-	-	-
A2680 INSURANCE RECOVERIES	-	-	-	-	-
A2690 OTHER COMPENSATION FOR LOSS	-	-	-	-	-
A2701 REFUND - PRIOR YEAR EXPENSE	1,000.00	-	-	-	-
A2705 GIFTS AND DONATIONS	-	-	-	-	-
A2706 MISC/GRANTS FROM LOCAL GOVTS	-	-	-	-	-
A2770 OTHER UNCLASSIFIED REVENUES	-	-	-	-	-
A3001 STATE AID, REVENUE SHARING	8,718.00	6,104.00	6,104.00	0.00%	6,104.00
A3005 STATE AID, MORTGAGE TAX	16,631.26	15,000.00	15,000.00	0.00%	15,000.00
A3089 STATE AID, PER CAPITA	-	-	-	-	-
A3501 STATE AID, CHIPS	-	-	-	-	-
A3599 STATE AID, GRANTS	165,658.35	-	-	-	-
A3960 STATE AID, DISASTER RELIEF	-	-	-	-	-
TR2705 GIFTS AND DONATIONS	-	-	-	-	-
TOTAL REVENUE OTHER THAN REAL PROPERTY TAXES 2023-2024	\$ 420,154.37				
TOTAL ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES 2024-2025		\$ 110,620.00			
TOTAL BUDGET OFFICER'S ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES 2025-2026			\$ 136,344.00		
FINAL BUDGET ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES 2025-2026				18.87%	\$ 136,344.00

ESTIMATED SURPLUS AT END OF PRESENT FISCAL YEAR AFTER DEDUCTING ESTIMATED ENCUMBRANCES	GENERAL FUND BALANCE
FUND BALANCE PREDICTION	\$ 900,000.00
ESTIMATED SURPLUS APPROPRIATED BY BOARD	\$ 564,293.00

ESTIMATE OF SPECIAL RESERVES	SPECIAL RESERVES BALANCE
RESERVE FOR HIGHWAY MAINTENANCE	\$ 182,000.00
CAPITAL FUND	\$ 79,800.00
BAXTER BEACH FUND	\$ -

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CAPITAL PROJECTS - BAXTER BEACH REMEDIATION

H510 ESTIMATED REVENUES	
H3097 - STATE AID - ARPA FUNDING	\$ 30,433.00
H3097 - STATE AID - DASNY 27331	\$ 7,700,000.00
H5031 - INTERFUND TRANSFER	\$ 282,000.00
H960 APPROPRIATIONS	
H1620.21 - ENGINEERING FEES	\$ 345,000.00
H1620.22 - LEGAL FEES	\$ 25,000.00
H1620.23 - PROJECT MANGEMENT COSTS	\$ 20,000.00
H1620.24 - CONSTRUCTION COSTS	\$ 7,621,500.00

SCHEDULE OF SALARIES AND WAGES

UNIT AND TITLE	GENERAL FUND - ALL DEPARTMENTS
VILLAGE JUSTICE COURT	
<i>Court Clerk 1 person for 12 months part-time salaried</i>	\$ 8,320.00
CLERK'S OFFICE	
<i>Village Clerk-Treasurer 1 person for 12 months full-time salaried</i>	\$ 94,261.44
<i>Deputy Village Clerk 1 person for 12 months full-time salaried</i>	\$ 99,307.12
BUILDING DEPARTMENT	
<i>Superintendent of Buildings 1 person for 12 months- hourly- \$120.48 per hour</i>	\$ 52,124.47
<i>Code Enforcement Officer 1 person for 12 months- hourly- \$56.16 per hour</i>	\$ 2,287.58
TOTAL SALARIES	\$ 256,300.61

TAX LEVY LIMIT CALCULATION

<u>Tax Levy Limit Before Adjustments/Exclusions</u>	
Real Property Tax Levy FYE 2025	\$ 691,887.00
Tax Cap Reserve Offset from FYE 2024 Use to Reduce FYE 2025 Levy	\$ -
Total Tax Cap Reserve Amount from FYE 2025	\$ -
Tax Base Growth Factor	1.0000
PILOTs Receivable FYE 2025	\$ 792.00
Tort Exclusion Amount Claimed in FYE 2025	\$ -
Allowable Levy Growth Factor	1.02
PILOTs Receivable FYE 2026	\$ 808.00
Available Carryover from FYE 2025	\$ -
Tax Levy Limit Before Adjustments/Exclusions	\$ 706,517.00
<u>Adjustments for Transfer of Local Government Functions</u>	
Costs Incurred from Transfer of Local Government Functions	\$ -
Savings Realized from Transfer of Local Government Functions	\$ -
Total Adjustments	\$ -
<u>Exclusions</u>	
Tort Exclusion	\$ -
Teachers' Retirement System Exclusion	\$ -
Employees' Retirement System Exclusion	\$ -
Police and Fire Retirement System Exclusion	\$ -
Total Exclusions	\$ -
<u>Excesses</u>	
Local Law 1 of 2025, Authorizing the Village of Baxter Estates to authorize a property tax levy in excess of the limit established, in excess in the amount of	\$ 89,945.00
FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$ 796,462.00

I CERTIFY THAT THIS IS A TRUE COPY OF THE BUDGET OF THE VILLAGE OF BAXTER ESTATES FOR THE FISCAL YEAR ENDING MAY 31, 2026 AS IT WAS ADOPTED BY THE VILLAGE BOARD ON APRIL 9, 2025.

SIGNED: _____
Nora Haagenon, Village of Baxter Estates Mayor