TOWN BUDGET

FOR 2027

TOWN OF LITTLE VALLEY

IN

COUNTY

VILLAGES WITHIN TOWN

1

CERTIFICATION OF TOWN CLERK

I, Megan L. Morgenstern, TOWN CLERK, CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT COPY OF THE 2027 BUDGET OF THE TOWN OF LITTLE VALLEY AS ADOPTED ON OCTOBER 13, 2026.

Signed: Megan L

Dated: 10/29/26

TOWN OF LITTLE VALLEY, NEW YORK

SUMMARY OF FISCAL BUDGET BY FUND FOR
2027

	Appropriations	Estimated Revenue	Unexpended Fund Balance	Amount to be raised
General-townwide	$ 443,076.00	$ 32,470.00	$ 72,606.00	$ 338,000.00
General-Outside	$ 23,095.00	$ 6,700.00	$ 6,395.00	$ 10,000.00
Highway-Townwide	$ 174,400.00	$ 1,500.00	$ 36,900.00	$ 136,000.00
Highway-Outside	$ 459,190.00	$ 226,000.00	$ 79,190.00	$ 154,000.00
Total	**$1,099,761.00**	**$ 266,670.00**	**$195,091.00**	**$ 638,000.00**
Special Dsitricts	$ 79,080.00			$ 79,080.00
Fire				$ -
Water	$ 3,745.27			$ 3,745.27
Sewer	$ 20.00			$ 20.00
Total Dsitricts	**$ 82,845.27**	**$ -**		**$ 82,845.27**
Grand Total	**$1,182,606.27**	**$ 266,670.00**	**$195,091.00**	**$ 720,845.27**

TOWN OF LITTLE VALLEY
2027 SCHEDULE OF SALARIES OF
ELECTED AND APPOINTED OFFICERS

	ANNUAL AMOUNT TO BE PAID
SUPERVISOR	$5,000.00
JUSTICE	$6,500.00
COUNCILMEN (4)	$8,001.00
SUPERINTENDENT	$65,000.00
TOWN CLERK, REGISTRAR	$46,000.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-A		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
APPROPRIATIONS					
GENERAL GOVERNMENT SUPPORT					
TOWN BOARD					
A1010.1	PERSONAL SERVICES	8,001.00	8,001.00	8,001.00	8,001.00
A1010.4	CONTRACTUAL	35.00	400.00	400.00	400.00
TOTAL TOWN BOARD		8,036.00	8,401.00	8,401.00	8,401.00
JUSTICE					
A1110.1	PERSONAL SERVICES	6,500.00	6,500.00	6,500.00	6,500.00
A1110.1C	PERSONAL SERVICES OFFICE	3,585.00	10,000.00	10,000.00	10,000.00
A1110.1D	PERSONAL SERVICES	1,440.00	2,000.00	2,000.00	2,000.00
A1110.2	EQUIPMENT	0.00	0.00	0.00	0.00
A1110.4	CONTRACTUAL	515.83	3,000.00	3,000.00	3,000.00
A1110.4TP	CONTRACTUAL	3,600.00	3,700.00	3,700.00	3,700.00
TOTAL JUSTICE		15,640.83	25,200.00	25,200.00	25,200.00
SUPERVISOR					
A1220.1	PERSONAL SERVICES	5,000.00	5,000.00	5,000.00	5,000.00
A1220.1B	PERSONAL SERVICES OFFICE	7,200.00	7,200.00	8,200.00	8,200.00
A1220.2	EQUIPMENT	0.00	0.00	0.00	0.00
A1220.4	CONTRACTUAL	2,562.52	3,300.00	3,500.00	3,500.00
TOTAL SUPERVISOR		14,762.52	15,500.00	16,700.00	16,700.00
TAX COLLECTION					
A1330.1	PERSONAL SERVICES	3,500.00	3,500.00	3,500.00	3,500.00
A1330.4	CONTRACTUAL	2,854.35	3,600.00	3,600.00	3,600.00
TOTAL TAX COLLECTION		6,354.35	7,100.00	7,100.00	7,100.00
BUDGET OFFICER					
A1340.1	BUDGET OFFICER	2,500.00	2,500.00	2,500.00	2,500.00
TOTAL BUDGET OFFICER		2,500.00	2,500.00	2,500.00	2,500.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-A		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
ASSESSOR					
A1355.1	PERSONAL SERVICES	12,750.00	13,000.00	13,650.00	13,650.00
A1355.1C	PERSONAL SERVICES OFFICE	0.00	500.00	500.00	500.00
A1355.2	EQUIPMENT	500.00	500.00	500.00	500.00
A1355.4	CONTRACTUAL	1,305.66	2,000.00	2,000.00	2,000.00
A1355.4R	CONTRACTUAL REVALUATION	16,000.00	16,000.00	0.00	0.00
TOTAL ASSESSOR		30,555.66	32,000.00	16,650.00	16,650.00
CLERK					
A1410.1	PERSONAL SERVICES	43,150.00	44,000.00	46,000.00	46,000.00
A1410.1D	PERSONAL SERVICES OFFICE	16,040.00	18,000.00	19,000.00	19,000.00
A1410.2	EQUIPMENT	500.00	500.00	600.00	600.00
A1410.4	CONTRACTUAL	6,499.17	9,975.00	10,000.00	10,000.00
A1410.9	CLERK FEES	0.00	25.00	0.00	0.00
TOTAL CLERK		66,189.17	72,500.00	75,600.00	75,600.00
ATTORNEY					
A1420.4	CONTRACTUAL	660.00	4,000.00	4,000.00	4,000.00
TOTAL ATTORNEY		660.00	4,000.00	4,000.00	4,000.00
BUILDINGS					
A1620.1	PERSONAL SERVICES	0.00	0.00	0.00	0.00
A1620.4	CONTRACTUAL	21,548.13	26,000.00	26,000.00	26,000.00
A1620.4C	COVID RELIEF FUNDS	0.00	0.00	0.00	0.00
TOTAL BUILDINGS		21,548.13	26,000.00	26,000.00	26,000.00
COMMUNICATIONS					
A1650.2	EQUIPMENT	0.00	0.00	0.00	0.00
A1650.4	CONTRACTUAL	3,459.03	5,500.00	5,500.00	5,500.00
TOTAL COMMUNICATIONS		3,459.03	5,500.00	5,500.00	5,500.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-A		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
SPECIAL ITEMS					
A1910.4	SPECIAL ITEMS - UNALLOCATED	27,473.53	32,500.00	33,000.00	33,000.00
A1920.4	SPECIAL ITEMS - MUNICIPAL DUES	600.00	600.00	600.00	600.00
A1990.4	CONTINGENCY ACCOUNT	0.00	5,500.00	5,500.00	5,500.00
TOTAL SPECIAL ITEMS		28,073.53	38,600.00	39,100.00	39,100.00
TOTAL GENERAL GOVERNMENT SUPPORT		197,779.22	237,301.00	226,751.00	226,751.00
PUBLIC SAFETY					
COVID RELIEF FUNDS					
A3010.1C	COVID RELIEF FUNDS	0.00	0.00	0.00	0.00
TOTAL COVID RELIEF FUNDS		0.00	0.00	0.00	0.00
CONSTABLE					
A3120.1	PERSONAL SERVICES	200.00	200.00	200.00	200.00
A3120.4	CONTRACTUAL	0.00	25.00	25.00	25.00
TOTAL CONSTABLE		200.00	225.00	225.00	225.00
DOG CONTROL					
A3510.1	PERSONAL SERVICES	3,500.00	3,500.00	3,500.00	3,500.00
A3510.4	CONTRACTUAL	1,587.05	2,500.00	2,500.00	2,500.00
TOTAL DOG CONTROL		5,087.05	6,000.00	6,000.00	6,000.00
TOTAL PUBLIC SAFETY		5,287.05	6,225.00	6,225.00	6,225.00
TRANSPORTATION					
SUPT OF HIGHWAY					
A5010.1	PERSONAL SERVICES	61,250.00	62,000.00	67,000.00	67,000.00
A5010.4	CONTRACTUAL	1,532.36	1,500.00	1,800.00	1,800.00
TOTAL SUPT OF HIGHWAY		62,782.36	63,500.00	68,800.00	68,800.00
TOTAL TRANSPORTATION		62,782.36	63,500.00	68,800.00	68,800.00
ECONOMIC ASSISTANCE AND OPPORTUNITY					

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-A		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
PUBLICITY					
A6410.4	CONTRACTUAL	206.30	500.00	500.00	500.00
TOTAL PUBLICITY		206.30	500.00	500.00	500.00
VETERANS SERVICES					
A6510.4	CONTRACTUAL	400.00	400.00	400.00	400.00
TOTAL VETERANS SERVICES		400.00	400.00	400.00	400.00
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		606.30	900.00	900.00	900.00
CULTURE AND RECREATION					
HISTORIAN					
A7510.4	CONTRACTUAL	0.00	100.00	100.00	100.00
TOTAL HISTORIAN		0.00	100.00	100.00	100.00
TOTAL CULTURE AND RECREATION		0.00	100.00	100.00	100.00
HOME AND COMMUNITY SERVICES					
CEMETARY					
A8810.4	CONTRACTUAL	662.00	900.00	900.00	900.00
TOTAL CEMETARY		662.00	900.00	900.00	900.00
TOTAL HOME AND COMMUNITY SERVICES		662.00	900.00	900.00	900.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
A9010.8	EMPLOYEE BENEFITS - ST RETIREMENT	23,498.00	27,000.00	30,000.00	30,000.00
A9030.8	EMPLOYEE BENEFITS - FICA	13,358.04	15,000.00	15,500.00	15,500.00
TOTAL EMPLOYEE BENEFITS		36,856.04	42,000.00	45,500.00	45,500.00
WORKERS' COMP INSURANCE					
A9040.8	WORKERS' COMP INSURANCE	12,877.69	13,000.00	13,100.00	13,100.00
A9050.8	EMPLOYEE BENEFITS - UNEMPLOYMENT	0.00	0.00	0.00	0.00
A9055.8	EMPLOYEE BENEFITS - DISABILITY	445.56	800.00	800.00	800.00
A9060.8	EMPLOYEE BENEFITS - MED INSURANCE	39,017.99	70,000.00	79,500.00	79,500.00
TOTAL WORKERS' COMP INSURANCE		52,341.24	83,800.00	93,400.00	93,400.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-A		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
SAFETY EQUIPMENT					
A9089.85	SAFETY EQUIPMENT	500.00	500.00	500.00	500.00
TOTAL SAFETY EQUIPMENT		500.00	500.00	500.00	500.00
TOTAL EMPLOYEE BENEFITS		89,697.28	126,300.00	139,400.00	139,400.00
TOTAL APPROPRIATIONS		356,814.21	435,226.00	443,076.00	443,076.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 2-A		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
ESTIMATED REVENUES					
	REAL PROPERTY TAXES				
A1001	REAL PROPERTY TAXES	321,000.00	328,000.00	338,000.00	338,000.00
	TOTAL REAL PROPERTY TAXES	321,000.00	328,000.00	338,000.00	338,000.00
	REAL PROPERTY TAX ITEMS				
A1090	INTEREST ON TAX	5,348.32	4,000.00	4,500.00	4,500.00
	TOTAL REAL PROPERTY TAX ITEMS	5,348.32	4,000.00	4,500.00	4,500.00
	NON-PROPERTY TAX ITEMS				
A1170	FRANCHISE TAX	2,170.00	1,800.00	1,700.00	1,700.00
	TOTAL NON-PROPERTY TAX ITEMS	2,170.00	1,800.00	1,700.00	1,700.00
	DEPARTMENTAL INCOME				
A1255	CLERK FEES	1,755.15	800.00	800.00	800.00
	TOTAL DEPARTMENTAL INCOME	1,755.15	800.00	800.00	800.00
	USE OF MONEY AND PROPERTY				
A2401	INTEREST & EARNINGS	7,938.45	5,000.00	5,000.00	5,000.00
	TOTAL USE OF MONEY AND PROPERTY	7,938.45	5,000.00	5,000.00	5,000.00
	LICENSES AND PERMITS				
A2530	GAMES/CHANCE	30.00	20.00	20.00	20.00
A2544	DOG LICENSES	2,145.00	1,800.00	1,800.00	1,800.00
	TOTAL LICENSES AND PERMITS	2,175.00	1,820.00	1,820.00	1,820.00
	FINES AND FORFEITURES				
A2610	FINES	3,716.00	3,000.00	3,000.00	3,000.00
A2611	DOG FINES/DOG IMPOUND FEE	250.00	150.00	150.00	150.00
	TOTAL FINES AND FORFEITURES	3,966.00	3,150.00	3,150.00	3,150.00
A2660	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00
A2680	INSURNACE RECOVERY	0.00	0.00	0.00	0.00
	MISCELLANEOUS LOCAL SOURCES				
A2701	REFUND OF PRIOR YEARS EXPENDITURES	620.00	0.00	0.00	0.00
A2705	DOG SHELTER DONATIONS	0.00	0.00	0.00	0.00
A2770	MISC - REFUNDS	18.28	0.00	0.00	0.00
A2770D	IMPOUNDMENT FEES	500.00	500.00	500.00	500.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	1,138.28	500.00	500.00	500.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 2-A		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
	STATE AID				
A3001	STATE AID	6,155.00	6,000.00	6,000.00	6,000.00
A3005	MORTGAGE TAX	16,658.21	9,000.00	9,000.00	9,000.00
A3089	ASSESSMENT AID	721.00	0.00	0.00	0.00
	TOTAL STATE AID	23,534.21	15,000.00	15,000.00	15,000.00
A4089	COVID RELIEF FUNDS	0.00	0.00	0.00	0.00
					370,470.00
TOTAL ESTIMATED REVENUES		369,025.41	360,070.00	370,470.00	370,470.00
APPROPRIATED FUND BALANCE		-12,211.20	75,156.00	72,606.00	72,606.00
TOTAL REVENUES & OTHER SOURCES		356,814.21	435,226.00	443,076.00	443,076.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL - OUTSIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-B		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
APPROPRIATIONS					
PUBLIC SAFETY					
SAFTY INSPECTION PEROSONAL SERVICES					
B3620.1	SAFTY INSP PERSONAL SERVICES	5,192.31	5,500.00	5,665.00	5,665.00
B3620.1D	DEPUTY	207.69	0.00	0.00	0.00
B3620.4	CONTRACTUAL EXPENSE	0.00	300.00	300.00	300.00
TOTAL SAFTY INSPECTION PEROSONAL SERVICES		5,400.00	5,800.00	5,965.00	5,965.00
TOTAL PUBLIC SAFETY		5,400.00	5,800.00	5,965.00	5,965.00
ECONOMIC ASSISTANCE AND OPPORTUNITY					
AGING					
B6772.4	CONTRACTUAL	750.00	750.00	750.00	750.00
TOTAL AGING		750.00	750.00	750.00	750.00
TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY		750.00	750.00	750.00	750.00
CULTURE AND RECREATION					
PARK					
B7140.4	POOL - CONTRACTUAL	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL PARK		1,000.00	1,000.00	1,000.00	1,000.00
YOUTH					
B7310.4	CONTRACTUAL	850.00	850.00	850.00	850.00
TOTAL YOUTH		850.00	850.00	850.00	850.00
LIBRARY					
B7410.4	CONTRACTUAL	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL LIBRARY		1,000.00	1,000.00	1,000.00	1,000.00
TOTAL CULTURE AND RECREATION		2,850.00	2,850.00	2,850.00	2,850.00
HOME AND COMMUNITY SERVICES					

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL - OUTSIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-B		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
ZONING					
B8010.4	CONTRACTUAL	35.00	10,200.00	10,200.00	10,200.00
TOTAL ZONING		35.00	10,200.00	10,200.00	10,200.00
PLANNING					
B8020.1	PERSONAL SERVICES	500.00	700.00	700.00	700.00
B8020.4	CONTRACTUAL	380.80	600.00	600.00	600.00
TOTAL PLANNING		880.80	1,300.00	1,300.00	1,300.00
COMMUNITY BEAUTIFICATION					
B8510.4	COMMUNITY BEAUTIFICATION	2,500.00	1,000.00	1,000.00	1,000.00
TOTAL COMMUNITY BEAUTIFICATION		2,500.00	1,000.00	1,000.00	1,000.00
TOTAL HOME AND COMMUNITY SERVICES		3,415.80	12,500.00	12,500.00	12,500.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
B9030.8	EMPLOYEE BENEFITS - FICA	451.39	600.00	600.00	600.00
TOTAL EMPLOYEE BENEFITS		451.39	600.00	600.00	600.00
WORKERS COMP INSURANCE					
B9040.8	WORKERS COMP INSURANCE	672.86	500.00	430.00	430.00
TOTAL WORKERS COMP INSURANCE		672.86	500.00	430.00	430.00
TOTAL EMPLOYEE BENEFITS		1,124.25	1,100.00	1,030.00	1,030.00
TOTAL APPROPRIATIONS		13,540.05	23,000.00	23,095.00	23,095.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL - OUTSIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 2-B		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
ESTIMATED REVENUES					
	REAL PROPERTY TAXES				
B1001	REAL PROPERTY TAXES	12,000.00	7,500.00	10,000.00	10,000.00
	TOTAL REAL PROPERTY TAXES	12,000.00	7,500.00	10,000.00	10,000.00
	DEPARTMENTAL INCOME				
B1560	DEPARTMENT INCOME SAFTY INSP	2,119.60	2,000.00	2,000.00	2,000.00
B1603	REGISTRAR	554.00	200.00	200.00	200.00
B2089	COMMUNITY BEAUTIFICATION	0.00	0.00	0.00	0.00
	TOTAL DEPARTMENTAL INCOME	2,673.60	2,200.00	2,200.00	2,200.00
	USE OF MONEY AND PROPERTY				
B2401	INTEREST EARNED	1,101.32	500.00	500.00	500.00
	TOTAL USE OF MONEY AND PROPERTY	1,101.32	500.00	500.00	500.00
B2770	MISC - REFUNDS	0.00	0.00	0.00	0.00
	STATE AID				
B3001	STATE AID	4,155.00	4,000.00	4,000.00	4,000.00
	TOTAL STATE AID	4,155.00	4,000.00	4,000.00	4,000.00
					16,700.00
TOTAL ESTIMATED REVENUES		19,929.92	14,200.00	16,700.00	16,700.00
APPROPRIATED FUND BALANCE		-6,389.87	8,800.00	6,395.00	6,395.00
TOTAL REVENUES & OTHER SOURCES		13,540.05	23,000.00	23,095.00	23,095.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-DA		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
APPROPRIATIONS					
TRANSPORTATION					
MISC					
DA5140.1	PERSONAL SERVICES	18,057.52	17,000.00	17,000.00	17,000.00
DA5140.4	CONTRACTUAL	0.00	0.00	0.00	0.00
TOTAL MISC		18,057.52	17,000.00	17,000.00	17,000.00
SNOW REMOVAL					
DA5142.1	PERSONAL SERVICES	44,313.74	47,000.00	47,000.00	47,000.00
DA5142.2	EQUIPMENT	1,200.00	10,000.00	10,000.00	10,000.00
DA5142.4	CONTRACTUAL	36,686.35	45,000.00	45,000.00	45,000.00
TOTAL SNOW REMOVAL		82,200.09	102,000.00	102,000.00	102,000.00
TOTAL TRANSPORTATION		100,257.61	119,000.00	119,000.00	119,000.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
DA9010.8	EMPLOYEE BENEFITS - ST RETIREMENT	8,046.00	9,000.00	9,000.00	9,000.00
DA9030.8	EMPLOYEE BENEFITS - FICA	4,847.87	5,000.00	5,000.00	5,000.00
TOTAL EMPLOYEE BENEFITS		12,893.87	14,000.00	14,000.00	14,000.00
WORKERS' COMP INSURANCE					
DA9040.8	WORKERS' COMP INSURANCE	4,555.84	4,500.00	4,300.00	4,300.00
DA9050.8	EMPLOYEE BENEFITS - UNEMPLOYMENT	0.00	0.00	0.00	0.00
DA9055.8	EMPLOYEE BENEFITS - DISABILITY	27.24	100.00	100.00	100.00
DA9060.8	EMPLOYEE BENEFITS - MEDICAL INS	13,167.54	37,000.00	37,000.00	37,000.00
TOTAL WORKERS' COMP INSURANCE		17,750.62	41,600.00	41,400.00	41,400.00
TOTAL EMPLOYEE BENEFITS		30,644.49	55,600.00	55,400.00	55,400.00
TOTAL APPROPRIATIONS		130,902.10	174,600.00	174,400.00	174,400.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 2-DA		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
ESTIMATED REVENUES					
	REAL PROPERTY TAXES				
DA1001	REAL PROPERTY TAXES	137,000.00	137,000.00	136,000.00	136,000.00
	TOTAL REAL PROPERTY TAXES	137,000.00	137,000.00	136,000.00	136,000.00
	USE OF MONEY AND PROPERTY				
DA2401	INTEREST	5,328.95	1,500.00	1,500.00	1,500.00
	TOTAL USE OF MONEY AND PROPERTY	5,328.95	1,500.00	1,500.00	1,500.00
DA2650	SALE OF SCRAP	0.00	0.00	0.00	0.00
DA2680	INSURANCE RECOVERY	0.00	0.00	0.00	0.00
DA5710	SERIAL BONDS	0.00	0.00	0.00	0.00
					137,500.00
TOTAL ESTIMATED REVENUES		142,328.95	138,500.00	137,500.00	137,500.00
APPROPRIATED FUND BALANCE		-11,426.85	36,100.00	36,900.00	36,900.00
TOTAL REVENUES & OTHER SOURCES		130,902.10	174,600.00	174,400.00	174,400.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY - OUTSIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-DB		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
APPROPRIATIONS					
TRANSPORTATION					
GEN REPAIR					
DB5110.1	PERSONAL SERVICES	64,435.18	63,000.00	63,000.00	63,000.00
DB5110.4	REPAIRS	79,604.18	84,375.14	84,375.00	84,375.00
DB5110.45	CONTRACTUAL FUEL	21,869.39	25,000.00	27,000.00	27,000.00
TOTAL GEN REPAIR		165,908.75	172,375.14	174,375.00	174,375.00
CAPITAL					
DB5112.2	CHIPS PROJECTS	171,913.34	69,735.00	88,000.00	88,000.00
TOTAL CAPITAL		171,913.34	69,735.00	88,000.00	88,000.00
MACHINERY					
DB5130.1	PERSONAL SERVICES	29,722.44	34,000.00	34,000.00	34,000.00
DB5130.2	EQUIPMENT	30,740.00	204,392.00	25,000.00	25,000.00
DB5130.4	CONTRACTUAL	33,671.25	46,505.76	40,000.00	40,000.00
TOTAL MACHINERY		94,133.69	284,897.76	99,000.00	99,000.00
TOTAL TRANSPORTATION		431,955.78	527,007.90	361,375.00	361,375.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
DB9010.8	EMPLOYEE BENEFITS - ST RETIREMENT	8,046.00	9,000.00	9,000.00	9,000.00
DB9030.8	EMPLOYEE BENEFITS - FICA	7,279.56	7,600.00	7,600.00	7,600.00
TOTAL EMPLOYEE BENEFITS		15,325.56	16,600.00	16,600.00	16,600.00
WORKERS' COMP INSURANCE					
DB9040.8	WORKERS' COMP INSURANCE	6,525.37	6,800.00	6,515.00	6,515.00
DB9050.8	EMPLOYEE BENEFITS - UNEMPLOYMENT	0.00	0.00	0.00	0.00
DB9055.8	EMPLOYEE BENEFITS - DISABILITY	27.24	100.00	100.00	100.00
DB9060.8	EMPLOYEE BENEFITS - MEDICAL INS	18,222.88	37,000.00	37,000.00	37,000.00
TOTAL WORKERS' COMP INSURANCE		24,775.49	43,900.00	43,615.00	43,615.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY - OUTSIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 1-DB		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
SAFETY EQUIPMENT					
DB9089.85	SAFTEY EQUIPMENT	1,325.18	1,500.00	1,500.00	1,500.00
TOTAL SAFETY EQUIPMENT		1,325.18	1,500.00	1,500.00	1,500.00
TOTAL EMPLOYEE BENEFITS		41,426.23	62,000.00	61,715.00	61,715.00
DEBT SERVICE					
SERIAL BOND INTERNATIONAL TK 2009					
DB9710.66	JOHN DEERE LOADER 2018 624 K II	0.00	0.00	0.00	0.00
DB9710.67	WESTERN STAR 4700 TRUCK	0.00	0.00	0.00	0.00
DB9710.68	2022 WESTERN STAR 4700 TRUCK	33,697.45	34,600.00	35,200.00	35,200.00
DB9710.76	JOHN DEERE LOADER 2018 624 K II	0.00	0.00	0.00	0.00
DB9710.77	WESTERN STAR 4700 TRUCK INTERST	0.00	0.00	0.00	0.00
DB9710.78	2022 WESTERN STAR 4700 TRUCK INTEREST	2,491.20	1,700.00	900.00	900.00
TOTAL SERIAL BOND INTERNATIONAL TK 2009		36,188.65	36,300.00	36,100.00	36,100.00
TOTAL DEBT SERVICE		36,188.65	36,300.00	36,100.00	36,100.00
TOTAL APPROPRIATIONS		509,570.66	625,307.90	459,190.00	459,190.00

TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY - OUTSIDE
FOR 2027

(ADOPTED OCTOBER 13, 2026)

Schedule 2-DB		Expenditures /Revenues 2025	Modified Budget 09/30/2026	Recommended Budget 2027	Adopted Budget 2027
ESTIMATED REVENUES					
	REAL PROPERTY TAXES				
DB1001	REAL PROPERTY TAXES	140,000.00	153,000.00	154,000.00	154,000.00
	TOTAL REAL PROPERTY TAXES	140,000.00	153,000.00	154,000.00	154,000.00
	NON-PROPERTY TAX ITEMS				
DB1120	SALES TAX	173,457.17	135,000.00	135,000.00	135,000.00
	TOTAL NON-PROPERTY TAX ITEMS	173,457.17	135,000.00	135,000.00	135,000.00
	USE OF MONEY AND PROPERTY				
DB2401	INTEREST	9,709.26	3,000.00	3,000.00	3,000.00
	TOTAL USE OF MONEY AND PROPERTY	9,709.26	3,000.00	3,000.00	3,000.00
	SALE OF PROPERTY & COMPENSATIO				
DB2650	SALE OF SCRAP	290.01	0.00	0.00	0.00
DB2665	SALE OF EQUIPMENT	800.00	0.00	0.00	0.00
DB2680	INSURANCE RECOVERIES	0.00	5,950.00	0.00	0.00
	TOTAL SALE OF PROPERTY &	1,090.01	5,950.00	0.00	0.00
	MISCELLANEOUS LOCAL SOURCES				
DB2701	REFUND OF PRIOR YEAR EXPENDITURES	0.00	4,375.14	0.00	0.00
DB2770	UNCLASIFIED	2,341.20	555.76	0.00	0.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	2,341.20	4,930.90	0.00	0.00
	STATE AID				
DB3501	CHIPS	171,913.34	69,735.00	88,000.00	88,000.00
	TOTAL STATE AID	171,913.34	69,735.00	88,000.00	88,000.00
					380,000.00
TOTAL ESTIMATED REVENUES		498,510.98	371,615.90	380,000.00	380,000.00
APPROPRIATED FUND BALANCE		11,059.68	253,692.00	79,190.00	79,190.00
TOTAL REVENUES & OTHER SOURCES		509,570.66	625,307.90	459,190.00	459,190.00

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
FD540	Fire district	TO		1,205	57,944,674.00
OT540	Omitted tax - School	MT		1	91.65

NYS - Real Property System
County of Cattaraugus
Town of Little Valley - 0454

File Totals - 2026 - Prior Year File
Roll Section Town Summary

R/S	Name	# Parcels	Land Assessed Value	Total Assessed Value	Taxable Value			
					County	Town/City	School	Village
1	Taxable	1,066	10,946,110	46,763,355	45,423,553	45,580,009	46,316,717	18,421,835
3	S.O.L.	30	1,283,097	7,394,150	41,680	7,394,150	7,352,480	0
5	Special Franch.	16	0	816,303	816,303	816,303	816,303	308,526
6	Utility	30	29,900	2,913,746	2,559,709	2,559,709	2,559,709	325,744
8	Wholly Exmpt	65	1,027,000	21,224,361	0	0	0	0
	Town Totals:	1,207	13,286,107	79,111,915	48,841,245	56,350,171	57,045,209	19,056,105

Total Assessed Value 79,111,915
Uniform Percentage 37.00

Equalized Total Assessed Value 213,815,986

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	8	3,836,216	1.79
13100	CO - GENERALLY	RPTL 406(1)	6	27,554,595	12.89
13500	TOWN - GENERALLY	RPTL 406(1)	2	288,919	0.14
13650	VG - GENERALLY	RPTL 406(1)	19	12,802,057	5.99
13800	SCHOOL DISTRICT	RPTL 408	4	5,447,297	2.55
14110	USA - SPECIFIED USES	STATE L 54	2	1,202,432	0.56
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	267,027	0.12
25110	NONPROF CORP - RELIG(CONST PR(	RPTL 420-a	7	2,275,405	1.06
25130	NONPROF CORP - CHAR (CONST PR(	RPTL 420-a	3	64,865	0.03
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	578,919	0.27
26050	AGRICULTURAL SOCIETY	RPTL 450	4	924,324	0.43
26100	VETERANS ORGANIZATION	RPTL 452	2	841,622	0.39
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	1,051,351	0.49
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	2	150,270	0.07
29700	PROP WITHDRAWN FROM FORECLO	RPTL 1138	1	77,838	0.04
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	31	399,689	0.19
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	32	683,784	0.32
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	24	846,973	0.40
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41161	COLD WAR VETERANS (15%)	RPTL 458-b	1	0	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41400	CLERGY	RPTL 460	1	4,054	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	16	625,259	0.29
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	25,465	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	10	537,054	0.25
41801	PERSONS AGE 65 OR OVER	RPTL 467	2	70,230	0.03
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	5,724	0.00

NYS - Real Property System
County of Cattaraugus
Town of Little Valley - 0454

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

RPS221/V04/L001
Date/Time - 9/9/2026 08:39:28

Total Assessed Value 79,111,915
Uniform Percentage 37.00

Equalized Total Assessed Value 213,815,986

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	8	956,857	0.45
Total Exemptions Exclusive of System Exemptions:			**196**	**61,518,227**	**28.77**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**196**	**61,518,227**	**28.77**

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: _____

NYS - Real Property System
County of Cattaraugus
Town of Little Valley - 0454
Village of Little Valley
SWIS Code - 045401

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

RPS221/V04/L001
Date/Time - 9/9/2026 08:39:28

Total Assessed Value 35,083,520
Uniform Percentage 37.00

Equalized Total Assessed Value 94,820,324

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	2,175,946	2.29
13100	CO - GENERALLY	RPTL 406(1)	4	16,028,919	16.90
13500	TOWN - GENERALLY	RPTL 406(1)	2	288,919	0.30
13650	VG - GENERALLY	RPTL 406(1)	19	12,802,057	13.50
13800	SCHOOL DISTRICT	RPTL 408	4	5,447,297	5.74
14110	USA - SPECIFIED USES	STATE L 54	1	391,622	0.41
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	267,027	0.28
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	1,664,595	1.76
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	37,027	0.04
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	578,919	0.61
26050	AGRICULTURAL SOCIETY	RPTL 450	3	890,541	0.94
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	1,051,351	1.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	129,189	0.14
29700	PROP WITHDRAWN FROM FORECLOSUI	RPTL 1138	1	77,838	0.08
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	16	207,568	0.22
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	17	359,459	0.38
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	14	483,811	0.51
41161	COLD WAR VETERANS (15%)	RPTL 458-b	1	0	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	274,622	0.29
41801	PERSONS AGE 65 OR OVER	RPTL 467	1	33,108	0.03
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	5,724	0.01

Total Assessed Value 35,083,520
Uniform Percentage 37.00

Equalized Total Assessed Value 94,820,324

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	182,389	0.19
Total Exemptions Exclusive of System Exemptions:			106	43,377,927	45.75
Total System Exemptions:			0	0	0.00
Totals:			106	43,377,927	45.75

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: _____

Total Assessed Value 44,028,395
Uniform Percentage 37.00

Equalized Total Assessed Value 118,995,662

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	6	1,660,270	1.40
13100	CO - GENERALLY	RPTL 406(1)	2	11,525,676	9.69
14110	USA - SPECIFIED USES	STATE L 54	1	810,811	0.68
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	3	610,811	0.51
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	27,838	0.02
26050	AGRICULTURAL SOCIETY	RPTL 450	1	33,784	0.03
26100	VETERANS ORGANIZATION	RPTL 452	2	841,622	0.71
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	21,081	0.02
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	15	192,122	0.16
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	15	324,324	0.27
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	10	363,162	0.31
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41400	CLERGY	RPTL 460	1	4,054	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	16	625,259	0.53
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	25,465	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	262,432	0.22
41801	PERSONS AGE 65 OR OVER	RPTL 467	1	37,122	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	6	774,468	0.65
Total Exemptions Exclusive of System Exemptions:			**90**	**18,140,300**	**15.24**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**90**	**18,140,300**	**15.24**

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: _____

Little Valley Fire District
Budget 2027

	Actual 2025	Actual as of 9/22/26	Budget 2026	Preliminary 2027	Adopted Budget 2027
Income					
A1001 - Taxes	70,239.00	72,074.00	72,074.00	79,080.00	79,080.00
A2262 - Charges for Fire Protec	57,500.00	58,650.00	58,650.00	64,500.00	64,500.00
A2401 - Interest	2,500.00	4,937.65	3,500.00	4,500.00	4,500.00
A2665 - Sale of Equipment	0.00	0.00	0.00	0.00	0.00
A2701 - Refund of Prior Yr Exps	0.00	3,065.50	0.00	0.00	0.00
A2770 - Unclassified Revenue	0.00	0.00	0.00	0.00	0.00
Ins- Dept. Insurance	6,250.00	6,235.50	6,250.00	6,800.00	6,800.00
Total Income	**$136,489.00**	**$144,962.65**	**$140,474.00**	**$154,880.00**	**$154,880.00**
Expenses					
A3410.1 - Personal Services					
S - Secretary	600.00	0.00	600.00	600.00	600.00
T - Treasurer	600.00	0.00	600.00	600.00	600.00
Total A3410.1 - Personal Servi	**$1,200.00**	**$0.00**	**$1,200.00**	**$1,200.00**	**$1,200.00**
A1420.4 - Attorney	$5,000.00	$3,500.00	$5,000.00	$3,000.00	$3,000.00
A1450.4 - Elections	$500.00	$0.00	$0.00	$0.00	$0.00
			0		
A3410.2 - Equipment	**$25,000.00**	**$18,979.16**	**$25,000.00**	**$22,500.00**	**$22,500.00**
	22470				
A3410.4 - Contractual					
1 - 2010 Pumper	8,000.00	74,725.73	8,000.00	6,000.00	6,000.00
4 - 2011 Ford F-350	2,000.00	1,922.97	2,000.00	2,000.00	2,000.00
5 - 2008 Pumper Tanker	6,000.00	5,737.91	6,000.00	6,000.00	6,000.00
8 - 2011 Ambulance	5,000.00	7,138.50	8,000.00	9,000.00	9,000.00
ATV - Trailer	500.00	58.66	500.00	250.00	250.00
9 - ATV1 1999	500.00	99.07	500.00	10,000.00	10,000.00
AD - Legal Notices	100.00	0.00	100.00	100.00	100.00
AMB - Supplies	6,000.00	6,836.96	5,000.00	4,000.00	4,000.00
Electronics	5,000.00	6,072.45	5,000.00	1,500.00	1,500.00
Fuel	4,000.00	3,595.70	4,000.00	4,000.00	4,000.00
H - Hydrant	5,600.00	7,100.00	7,300.00	7,100.00	7,100.00
H&L - Hose & Ladder Testing	0.00	3,535.80	5,000.00	4,000.00	4,000.00
Ins - Insurance	30,000.00	3,078.00	28,000.00	28,500.00	28,500.00
Cancer Insurance				3,100.00	3,100.00
Office Supplies	500.00	358.26	500.00	500.00	500.00
Office Equipment	1,000.00	0.00	874.00	0.00	0.00
Grant Writer	3,500.00	0.00	3,500.00	2,500.00	2,500.00
Training	3,000.00	787.46	3,000.00	1,500.00	1,500.00
Personal/Physicals	3,000.00	1,856.00	3,000.00	3,000.00	3,000.00
Dues	500.00	0.00	500.00	300.00	300.00
Equipment Bay Rental	18,500.00	18,500.00	18,500.00	20,000.00	20,000.00
IAR (I AM RESPONDING)	0.00	0.00	0.00	830.00	830.00
ESO (AMBULANCE)	0.00	0.00	0.00	2,830.00	2,830.00
ESO (FIRE)	0.00	0.00	0.00	1,120.00	1,120.00
CELL PHONE AT&T	0.00	0.00	0.00	2,050.00	2,050.00
Stryker Contract (2 of 3)	0.00	0.00	0.00	4,000.00	4,000.00
Air Packs/checks	0.00	0.00	0.00	2,000.00	2,000.00
Medical Director Fee	0.00	0.00	0.00	2,000.00	2,000.00
Other A3410.4 - Contractual	2,089.00	0.00	0.00	0.00	0.00
Total A3410.4 - Contractual	**$104,789.00**	**$141,403.47**	**$109,274.00**	**$128,180.00**	**$128,180.00**

Overall Total Expenses	**$136,489.00**	**$163,882.63**	**$140,474.00**	**$154,880.00**	**$154,880.00**
Tax Rate	1.218212276	1.250038178	1.246894981	1.364750106	1.364750106
Napoli	25,500.00	25,500.00	26,010.00	28,600.00	28,600.00
Mansfield	32,000.00	32,000.00	32,640.00	35,900.00	35,900.00
Charges for Fire Protection	**$57,500.00**	**$57,500.00**	**$58,650.00**	**$64,500.00**	**$64,500.00**
Overall Total Expenses	**$136,489.00**	**$163,882.63**	**$140,474.00**	**$154,880.00**	**$154,880.00**
Total Income Minus Taxes	66,250.00	72,888.65	68,400.00	75,800.00	75,800.00
Increase in Taxes	0.00		1,835.00	7,006.00	0.00
Fire District Assessment	57,657,439	57,657,439	57,802,783	57,944,674	57,944,674