

TOWN BUDGET

FOR 2026

TOWN OF LITTLE VALLEY

IN

COUNTY

VILLAGES WITHIN TOWN

1

CERTIFICATION OF TOWN CLERK

I, Megan Morgenstern, TOWN CLERK,
CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT COPY OF THE
2026 BUDGET OF THE TOWN OF LITTLE VALLEY AS ADOPTED ON OCTOBER 14,
2025.

Signed: Megan Morgenstern

Dated: 10/31/25



TOWN OF LITTLE VALLEY, NEW YORK
SUMMARY OF FISCAL BUDGET BY FUND FOR 2026

	Appropriations	Estimated Revenue	Unexpended Fund Balance	Amount to be raised
General-townwide	\$ 435,226.00	\$ 32,070.00	\$ 75,156.00	\$ 328,000.00
General-Outside	\$ 23,000.00	\$ 6,700.00	\$ 8,800.00	\$ 7,500.00
Highway-Townwide	\$ 174,600.00	\$ 1,500.00	\$ 36,100.00	\$ 137,000.00
Highway-Outside	\$ 435,035.00	\$ 207,735.00	\$ 74,300.00	\$ 153,000.00
Total	\$1,067,861.00	\$ 248,005.00	\$194,356.00	\$ 625,500.00
Special Dsitricts	\$ 72,074.00			\$ 72,074.00
Fire				\$ -
Water	\$ 2,668.64			\$ 2,668.64
Sewer	\$ 330.14			\$ 330.14
Total Dsitricts	\$ 75,072.78	\$ -		\$ 75,072.78
 Grand Total	 \$1,142,933.78	 \$ 248,005.00	 \$194,356.00	 \$ 700,572.78

TOWN OF LITTLE VALLEY
2026 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	\$62,000.00
TOWN CLERK, REGISTRAR	\$44,000.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-A		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
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	0.00	400.00	400.00	400.00
TOTAL TOWN BOARD		8,001.00	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	4,005.20	10,000.00	10,000.00	10,000.00
A1110.ID	PERSONAL SERVICES	1,368.00	2,000.00	2,000.00	2,000.00
A1110.2	EQUIPMENT	0.00	0.00	0.00	0.00
A1110.4	CONTRACTUAL	2,460.58	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		17,933.78	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	7,200.00	7,200.00
A1220.2	EQUIPMENT	0.00	0.00	0.00	0.00
A1220.4	CONTRACTUAL	2,352.31	3,000.00	3,300.00	3,300.00
TOTAL SUPERVISOR		14,552.31	15,200.00	15,500.00	15,500.00
TAX COLLECTION					
A1330.1	PERSONAL SERVICES	3,500.00	3,500.00	3,500.00	3,500.00
A1330.4	CONTRACTUAL	2,686.47	3,600.00	3,600.00	3,600.00
TOTAL TAX COLLECTION		6,186.47	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 2026

(ADOPTED OCTOBER 14, 2025)

Schedule 1-A		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
ASSESSOR					
A1355.1	PERSONAL SERVICES	12,500.00	12,750.00	13,000.00	13,000.00
A1355.1C	PERSONAL SERVICES OFFICE	0.00	500.00	500.00	500.00
A1355.2	EQUIPMENT	211.61	500.00	500.00	500.00
A1355.4	CONTRACTUAL	1,386.36	2,000.00	2,000.00	2,000.00
A1355.4R	CONTRACTUAL REVALUATION	0.00	16,000.00	16,000.00	16,000.00
TOTAL ASSESSOR		14,097.97	31,750.00	32,000.00	32,000.00
CLERK					
A1410.1	PERSONAL SERVICES	41,072.00	43,150.00	44,000.00	44,000.00
A1410.1D	PERSONAL SERVICES OFFICE	14,666.50	17,680.00	18,000.00	18,000.00
A1410.2	EQUIPMENT	495.24	500.00	500.00	500.00
A1410.4	CONTRACTUAL	5,225.95	10,000.00	10,000.00	10,000.00
A1410.9	CLERK FEES	0.00	0.00	0.00	0.00
TOTAL CLERK		61,459.69	71,330.00	72,500.00	72,500.00
ATTORNEY					
A1420.4	CONTRACTUAL	0.00	4,000.00	4,000.00	4,000.00
TOTAL ATTORNEY		0.00	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	21,775.54	25,000.00	26,000.00	26,000.00
A1620.4C	COVID RELIEF FUNDS	15,329.15	0.00	0.00	0.00
TOTAL BUILDINGS		37,104.69	25,000.00	26,000.00	26,000.00
COMMUNICATIONS					
A1650.2	EQUIPMENT	0.00	0.00	0.00	0.00
A1650.4	CONTRACTUAL	5,137.44	5,500.00	5,500.00	5,500.00
TOTAL COMMUNICATIONS		5,137.44	5,500.00	5,500.00	5,500.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-A		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
SPECIAL ITEMS					
A1910.4	SPECIAL ITEMS - UNALLOCATED	23,550.50	27,300.00	32,500.00	32,500.00
A1920.4	SPECIAL ITEMS - MUNICIPAL DUES	600.00	600.00	600.00	600.00
A1990.4	CONTINGENCY ACCOUNT	0.00	4,200.00	5,500.00	5,500.00
TOTAL SPECIAL ITEMS		24,150.50	32,100.00	38,600.00	38,600.00
TOTAL GENERAL GOVERNMENT SUPPORT		191,123.85	228,081.00	237,301.00	237,301.00
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	1,199.13	2,000.00	2,500.00	2,500.00
TOTAL DOG CONTROL		4,699.13	5,500.00	6,000.00	6,000.00
TOTAL PUBLIC SAFETY		4,899.13	5,725.00	6,225.00	6,225.00
TRANSPORTATION					
SUPT OF HIGHWAY					
A5010.1	PERSONAL SERVICES	59,169.00	61,250.00	62,000.00	62,000.00
A5010.4	CONTRACTUAL	1,187.84	1,500.00	1,500.00	1,500.00
TOTAL SUPT OF HIGHWAY		60,356.84	62,750.00	63,500.00	63,500.00
TOTAL TRANSPORTATION		60,356.84	62,750.00	63,500.00	63,500.00
ECONOMIC ASSISTANCE AND OPPORTUNITY					

**TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-A		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
PUBLICITY					
A6410.4	CONTRACTUAL	140.82	500.00	500.00	500.00
TOTAL PUBLICITY		140.82	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		540.82	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	630.00	900.00	900.00	900.00
TOTAL CEMETARY		630.00	900.00	900.00	900.00
TOTAL HOME AND COMMUNITY SERVICES		630.00	900.00	900.00	900.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
A9010.8	EMPLOYEE BENEFITS - ST RETIREMENT	23,377.00	25,000.00	27,000.00	27,000.00
A9030.8	EMPLOYEE BENEFITS - FICA	12,942.36	14,000.00	15,000.00	15,000.00
TOTAL EMPLOYEE BENEFITS		36,319.36	39,000.00	42,000.00	42,000.00
WORKERS' COMP INSURANCE					
A9040.8	WORKERS' COMP INSURANCE	18,208.73	13,000.00	13,000.00	13,000.00
A9050.8	EMPLOYEE BENEFITS - UNEMPLOYMENT	0.00	0.00	0.00	0.00
A9055.8	EMPLOYEE BENEFITS - DISABILITY	440.64	800.00	800.00	800.00
A9060.8	EMPLOYEE BENEFITS - MED INSURANCE	35,099.93	60,000.00	70,000.00	70,000.00
TOTAL WORKERS' COMP INSURANCE		53,749.30	73,800.00	83,800.00	83,800.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-A		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
SAFETY EQUIPMENT					
A9089.85	SAFETY EQUIPMENT	499.99	500.00	500.00	500.00
TOTAL SAFETY EQUIPMENT		499.99	500.00	500.00	500.00
TOTAL EMPLOYEE BENEFITS		90,568.65	113,300.00	126,300.00	126,300.00
TOTAL APPROPRIATIONS		348,119.29	411,756.00	435,226.00	435,226.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 2-A		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
ESTIMATED REVENUES					
REAL PROPERTY TAXES					
A1001	REAL PROPERTY TAXES	311,880.00	321,000.00	328,000.00	328,000.00
	TOTAL REAL PROPERTY TAXES	311,880.00	321,000.00	328,000.00	328,000.00
REAL PROPERTY TAX ITEMS					
A1090	INTEREST ON TAX	6,717.18	4,000.00	4,000.00	4,000.00
	TOTAL REAL PROPERTY TAX ITEMS	6,717.18	4,000.00	4,000.00	4,000.00
NON-PROPERTY TAX ITEMS					
A1170	FRANCHISE TAX	2,340.00	1,800.00	1,800.00	1,800.00
	TOTAL NON-PROPERTY TAX ITEMS	2,340.00	1,800.00	1,800.00	1,800.00
DEPARTMENTAL INCOME					
A1255	CLERK FEES	1,802.80	800.00	800.00	800.00
	TOTAL DEPARTMENTAL INCOME	1,802.80	800.00	800.00	800.00
USE OF MONEY AND PROPERTY					
A2401	INTEREST & EARNINGS	10,862.08	4,000.00	5,000.00	5,000.00
	TOTAL USE OF MONEY AND PROPERTY	10,862.08	4,000.00	5,000.00	5,000.00
LICENSES AND PERMITS					
A2530	GAMES/CHANCE	20.00	20.00	20.00	20.00
A2544	DOG LICENSES	2,836.00	1,800.00	1,800.00	1,800.00
	TOTAL LICENSES AND PERMITS	2,856.00	1,820.00	1,820.00	1,820.00
FINES AND FORFEITURES					
A2610	FINES	4,661.50	3,500.00	3,000.00	3,000.00
A2611	DOG FINES/DOG IMPOUND FEE	825.00	150.00	150.00	150.00
	TOTAL FINES AND FORFEITURES	5,486.50	3,650.00	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	0.00	0.00	0.00	0.00
A2770	MISC - REFUNDS	187.98	0.00	0.00	0.00
A2770D	IMPOUNDMENT FEES	0.00	0.00	500.00	500.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	187.98	0.00	500.00	500.00
STATE AID					
A3001	STATE AID	6,155.00	6,000.00	6,000.00	6,000.00
A3005	MORTGAGE TAX	18,311.95	9,000.00	9,000.00	9,000.00
A3089	ASSESSMENT AID	721.00	0.00	0.00	0.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 2-A		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
TOTAL STATE AID		25,187.95	15,000.00	15,000.00	15,000.00
FEDERAL AID					
A4089	COVID RELIEF FUNDS	15,329.15	0.00	0.00	0.00
	TOTAL FEDERAL AID	15,329.15	0.00	0.00	0.00
					360,070.00
TOTAL ESTIMATED REVENUES		382,649.64	352,070.00	360,070.00	360,070.00
APPROPRIATED FUND BALANCE		-34,530.35	59,686.00	75,156.00	75,156.00
TOTAL REVENUES & OTHER SOURCES		348,119.29	411,756.00	435,226.00	435,226.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL - OUTSIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-B		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS					
PUBLIC SAFETY					
SAFTY INSPECTION PEROSONAL SERVICES					
B3620.1	SAFTY INSP PERSONAL SERVICES	5,400.00	5,400.00	5,500.00	5,500.00
B3620.1D	DEPUTY	875.00	3,500.00	0.00	0.00
B3620.4	CONTRACTUAL EXPENSE	200.00	600.00	300.00	300.00
TOTAL SAFTY INSPECTION PEROSONAL SERVICES		6,475.00	9,500.00	5,800.00	5,800.00
TOTAL PUBLIC SAFETY		6,475.00	9,500.00	5,800.00	5,800.00
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 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-B		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
ZONING					
B8010.4	CONTRACTUAL	40.00	10,200.00	10,200.00	10,200.00
TOTAL ZONING		40.00	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	544.26	600.00	600.00	600.00
TOTAL PLANNING		1,044.26	1,300.00	1,300.00	1,300.00
COMMUNITY BEAUTIFICATION					
B8510.4	COMMUNITY BEAUTIFICATION	1,000.00	2,500.00	1,000.00	1,000.00
TOTAL COMMUNITY BEAUTIFICATION		1,000.00	2,500.00	1,000.00	1,000.00
TOTAL HOME AND COMMUNITY SERVICES		2,084.26	14,000.00	12,500.00	12,500.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
B9030.8	EMPLOYEE BENEFITS - FICA	518.33	800.00	600.00	600.00
TOTAL EMPLOYEE BENEFITS		518.33	800.00	600.00	600.00
WORKERS COMP INSURANCE					
B9040.8	WORKERS COMP INSURANCE	981.10	700.00	500.00	500.00
TOTAL WORKERS COMP INSURANCE		981.10	700.00	500.00	500.00
TOTAL EMPLOYEE BENEFITS		1,499.43	1,500.00	1,100.00	1,100.00
TOTAL APPROPRIATIONS		13,658.69	28,600.00	23,000.00	23,000.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET GENERAL - OUTSIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 2-B		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
ESTIMATED REVENUES					
REAL PROPERTY TAXES					
B1001	REAL PROPERTY TAXES	7,300.00	12,000.00	7,500.00	7,500.00
	TOTAL REAL PROPERTY TAXES	7,300.00	12,000.00	7,500.00	7,500.00
DEPARTMENTAL INCOME					
B1560	DEPARTMENT INCOME SAFTY INSP	7,441.00	2,000.00	2,000.00	2,000.00
B1603	REGISTRAR	566.00	200.00	200.00	200.00
B2089	COMMUNITY BEAUTIFICATION	0.00	0.00	0.00	0.00
	TOTAL DEPARTMENTAL INCOME	8,007.00	2,200.00	2,200.00	2,200.00
USE OF MONEY AND PROPERTY					
B2401	INTEREST EARNED	1,257.90	50.00	500.00	500.00
	TOTAL USE OF MONEY AND PROPERTY	1,257.90	50.00	500.00	500.00
MISCELLANEOUS LOCAL SOURCES					
B2770	MISC - REFUNDS	30.00	0.00	0.00	0.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	30.00	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
					14,200.00
TOTAL ESTIMATED REVENUES		20,749.90	18,250.00	14,200.00	14,200.00
APPROPRIATED FUND BALANCE					
		-7,091.21	10,350.00	8,800.00	8,800.00
TOTAL REVENUES & OTHER SOURCES		13,658.69	28,600.00	23,000.00	23,000.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-DA		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS					
TRANSPORTATION					
MISC					
DA5140.1	PERSONAL SERVICES	11,223.20	22,000.00	17,000.00	17,000.00
DA5140.4	CONTRACTUAL	0.00	0.00	0.00	0.00
TOTAL MISC		11,223.20	22,000.00	17,000.00	17,000.00
SNOW REMOVAL					
DA5142.1	PERSONAL SERVICES	23,294.64	43,000.00	47,000.00	47,000.00
DA5142.2	EQUIPMENT	8,000.00	5,000.00	10,000.00	10,000.00
DA5142.4	CONTRACTUAL	33,488.80	45,000.00	45,000.00	45,000.00
TOTAL SNOW REMOVAL		64,783.44	93,000.00	102,000.00	102,000.00
TOTAL TRANSPORTATION		76,006.64	115,000.00	119,000.00	119,000.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
DA9010.8	EMPLOYEE BENEFITS - ST RETIREMENT	5,450.50	7,500.00	9,000.00	9,000.00
DA9030.8	EMPLOYEE BENEFITS - FICA	2,717.14	5,300.00	5,000.00	5,000.00
TOTAL EMPLOYEE BENEFITS		8,167.64	12,800.00	14,000.00	14,000.00
WORKERS' COMP INSURANCE					
DA9040.8	WORKERS' COMP INSURANCE	4,977.02	4,600.00	4,500.00	4,500.00
DA9050.8	EMPLOYEE BENEFITS - UNEMPLOYMENT	0.00	0.00	0.00	0.00
DA9055.8	EMPLOYEE BENEFITS - DISABILITY	19.80	100.00	100.00	100.00
DA9060.8	EMPLOYEE BENEFITS - MEDICAL INS	8,004.60	35,000.00	37,000.00	37,000.00
TOTAL WORKERS' COMP INSURANCE		13,001.42	39,700.00	41,600.00	41,600.00
TOTAL EMPLOYEE BENEFITS		21,169.06	52,500.00	55,600.00	55,600.00
TOTAL APPROPRIATIONS		97,175.70	167,500.00	174,600.00	174,600.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 2-DA		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
ESTIMATED REVENUES					
	REAL PROPERTY TAXES				
DA1001	REAL PROPERTY TAXES	135,000.00	137,000.00	137,000.00	137,000.00
	TOTAL REAL PROPERTY TAXES	135,000.00	137,000.00	137,000.00	137,000.00
	USE OF MONEY AND PROPERTY				
DA2401	INTEREST	6,462.18	1,500.00	1,500.00	1,500.00
	TOTAL USE OF MONEY AND PROPERTY	6,462.18	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
					138,500.00
TOTAL ESTIMATED REVENUES		141,462.18	138,500.00	138,500.00	138,500.00
APPROPRIATED FUND BALANCE		-44,286.48	29,000.00	36,100.00	36,100.00
TOTAL REVENUES & OTHER SOURCES		97,175.70	167,500.00	174,600.00	174,600.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY - OUTSIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-DB		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
APPROPRIATIONS					
TRANSPORTATION					
GEN REPAIR					
DB5110.1	PERSONAL SERVICES	48,569.84	55,000.00	63,000.00	63,000.00
DB5110.4	REPAIRS	79,650.62	80,000.00	80,000.00	80,000.00
DB5110.45	CONTRACTUAL FUEL	18,359.97	25,000.00	25,000.00	25,000.00
TOTAL GEN REPAIR		146,580.43	160,000.00	168,000.00	168,000.00
CAPITAL					
DB5112.2	CHIPS PROJECTS	110,886.42	69,735.00	69,735.00	69,735.00
TOTAL CAPITAL		110,886.42	69,735.00	69,735.00	69,735.00
MACHINERY					
DB5130.1	PERSONAL SERVICES	25,651.24	38,100.00	34,000.00	34,000.00
DB5130.2	EQUIPMENT	18,396.50	45,740.00	25,000.00	25,000.00
DB5130.4	CONTRACTUAL	28,717.32	40,000.00	40,000.00	40,000.00
TOTAL MACHINERY		72,765.06	123,840.00	99,000.00	99,000.00
TOTAL TRANSPORTATION		330,231.91	353,575.00	336,735.00	336,735.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
DB9010.8	EMPLOYEE BENEFITS - ST RETIREMENT	5,450.50	7,500.00	9,000.00	9,000.00
DB9030.8	EMPLOYEE BENEFITS - FICA	5,754.41	7,200.00	7,600.00	7,600.00
TOTAL EMPLOYEE BENEFITS		11,204.91	14,700.00	16,600.00	16,600.00
WORKERS' COMP INSURANCE					
DB9040.8	WORKERS' COMP INSURANCE	6,448.66	6,600.00	6,800.00	6,800.00
DB9050.8	EMPLOYEE BENEFITS - UNEMPLOYMENT	0.00	0.00	0.00	0.00
DB9055.8	EMPLOYEE BENEFITS - DISABILITY	19.80	100.00	100.00	100.00
DB9060.8	EMPLOYEE BENEFITS - MEDICAL INS	19,268.14	35,000.00	37,000.00	37,000.00
TOTAL WORKERS' COMP INSURANCE		25,736.60	41,700.00	43,900.00	43,900.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY - OUTSIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 1-DB		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
SAFETY EQUIPMENT					
DB9089.85	SAFETY EQUIPMENT	997.27	1,500.00	1,500.00	1,500.00
TOTAL SAFETY EQUIPMENT		997.27	1,500.00	1,500.00	1,500.00
TOTAL EMPLOYEE BENEFITS		37,938.78	57,900.00	62,000.00	62,000.00
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	32,907.91	34,000.00	34,600.00	34,600.00
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	3,280.74	2,500.00	1,700.00	1,700.00
TOTAL SERIAL BOND INTERNATIONAL TK 2009		36,188.65	36,500.00	36,300.00	36,300.00
TOTAL DEBT SERVICE		36,188.65	36,500.00	36,300.00	36,300.00
TOTAL APPROPRIATIONS		404,359.34	447,975.00	435,035.00	435,035.00

**TOWN OF LITTLE VALLEY
FISCAL BUDGET HIGHWAY - OUTSIDE
FOR 2026**

(ADOPTED OCTOBER 14, 2025)

Schedule 2-DB		Expenditures /Revenues 2024	Modified Budget 09/30/2025	Recommended Budget 2026	Adopted Budget 2026
ESTIMATED REVENUES					
REAL PROPERTY TAXES					
DB1001	REAL PROPERTY TAXES	135,256.00	140,000.00	153,000.00	153,000.00
	TOTAL REAL PROPERTY TAXES	135,256.00	140,000.00	153,000.00	153,000.00
NON-PROPERTY TAX ITEMS					
DB1120	SALES TAX	168,535.18	135,000.00	135,000.00	135,000.00
	TOTAL NON-PROPERTY TAX ITEMS	168,535.18	135,000.00	135,000.00	135,000.00
USE OF MONEY AND PROPERTY					
DB2401	INTEREST	14,120.33	2,500.00	3,000.00	3,000.00
	TOTAL USE OF MONEY AND PROPERTY	14,120.33	2,500.00	3,000.00	3,000.00
SALE OF PROPERTY & COMPENSATIO					
DB2650	SALE OF SCRAP	99.56	0.00	0.00	0.00
DB2665	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
DB2680	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
	TOTAL SALE OF PROPERTY &	99.56	0.00	0.00	0.00
MISCELLANEOUS LOCAL SOURCES					
DB2770	UNCLASSIFIED	1,528.29	0.00	0.00	0.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	1,528.29	0.00	0.00	0.00
STATE AID					
DB3501	CHIPS	110,886.42	69,735.00	69,735.00	69,735.00
	TOTAL STATE AID	110,886.42	69,735.00	69,735.00	69,735.00
					360,735.00
TOTAL ESTIMATED REVENUES		430,425.78	347,235.00	360,735.00	360,735.00
APPROPRIATED FUND BALANCE					
		-26,066.44	100,740.00	74,300.00	74,300.00
TOTAL REVENUES & OTHER SOURCES		404,359.34	447,975.00	435,035.00	435,035.00

Equalized Total Assessed Value 197,221,560

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	3,370,250	1.71
13100	CO - GENERALLY	RPTL 406(1)	6	25,488,000	12.92
13500	TOWN - GENERALLY	RPTL 406(1)	2	267,250	0.14
13650	VG - GENERALLY	RPTL 406(1)	18	11,825,653	6.00
13800	SCHOOL DISTRICT	RPTL 408	5	5,055,000	2.56
14110	USA - SPECIFIED USES	STATE L 54	2	1,112,250	0.56
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	247,000	0.13
25110	NONPROF CORP - RELIG(CONST PRI	RPTL 420-a	6	1,992,250	1.01
25130	NONPROF CORP - CHAR (CONST PRI	RPTL 420-a	4	240,500	0.12
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	535,500	0.27
26050	AGRICULTURAL SOCIETY	RPTL 450	4	855,000	0.43
26100	VETERANS ORGANIZATION	RPTL 452	2	778,500	0.39
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	972,500	0.49
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	2	139,000	0.07
29700	PROP WITHDRAWN FROM FORECLO	RPTL 1138	1	72,000	0.04
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	33	439,613	0.22
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	35	775,813	0.39
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	25	907,900	0.46
41161	COLD WAR VETERANS (15%)	RPTL 458-b	2	0	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41400	CLERGY	RPTL 460	1	3,750	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	15	457,705	0.23
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	18,935	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	14	602,450	0.31
41801	PERSONS AGE 65 OR OVER	RPTL 467	3	95,880	0.05
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	5,160	0.00

Equalized Total Assessed Value 197,221,560

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	908,083	0.46
Total Exemptions Exclusive of System Exemptions:					
			204	57,165,940	28.99
Total System Exemptions:					
			0	0	0.00
Totals:			204	57,165,940	28.99

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: _____

Equalized Total Assessed Value 87,815,925

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	2,012,750	2.29
13100	CO - GENERALLY	RPTL 406(1)	4	14,826,750	16.88
13500	TOWN - GENERALLY	RPTL 406(1)	2	267,250	0.30
13650	VG - GENERALLY	RPTL 406(1)	18	11,825,653	13.47
13800	SCHOOL DISTRICT	RPTL 408	5	5,055,000	5.76
14110	USA - SPECIFIED USES	STATE L 54	1	362,250	0.41
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	247,000	0.28
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	4	1,539,750	1.75
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	214,750	0.24
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	535,500	0.61
26050	AGRICULTURAL SOCIETY	RPTL 450	3	823,750	0.94
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	972,500	1.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	119,500	0.14
29700	PROP WITHDRAWN FROM FORECLOSUI	RPTL 1138	1	72,000	0.08
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	18	240,900	0.27
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	17	370,813	0.42
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	13	453,475	0.52
41161	COLD WAR VETERANS (15%)	RPTL 458-b	2	0	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	9	306,300	0.35
41801	PERSONS AGE 65 OR OVER	RPTL 467	2	61,150	0.07
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	5,160	0.01

Equalized Total Assessed Value 87,815,925

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	175,388	0.20
Total Exemptions Exclusive of System Exemptions:					
			113	40,487,588	46.11
Total System Exemptions:					
			0	0	0.00
Totals:					
			113	40,487,588	46.11

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: _____

Equalized Total Assessed Value 109,405,635

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	1,357,500	1.24
13100	CO - GENERALLY	RPTL 406(1)	2	10,661,250	9.74
14110	USA - SPECIFIED USES	STATE L 54	1	750,000	0.69
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	452,500	0.41
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	25,750	0.02
26050	AGRICULTURAL SOCIETY	RPTL 450	1	31,250	0.03
26100	VETERANS ORGANIZATION	RPTL 452	2	778,500	0.71
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	19,500	0.02
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	15	198,713	0.18
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	18	405,000	0.37
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	12	454,425	0.42
41400	CLERGY	RPTL 460	1	3,750	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	15	457,705	0.42
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	18,935	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	5	296,150	0.27
41801	PERSONS AGE 65 OR OVER	RPTL 467	1	34,730	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	6	732,695	0.67

Total Exemptions Exclusive of System Exemptions:

91 16,678,353 15.24

Total System Exemptions:

0 0 0.00

Totals:

91 16,678,353 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: _____

File Totals - 2025 - Prior Year File
Special District Town Summary

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

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
FD540	Fire district	TO		1,205	57,802,783.00
OT540	Omitted tax - School	MT		1	527.92

R/S	Name	# Parcels	Land		Total Assessed Value	Taxable Value			
			Assessed Value	Assessed Value		County	Town/City	School	Village
1	Taxable	1,068	10,970,610	46,618,105	45,137,630	45,295,223	46,156,534	18,313,920	
3	S.O.L.	30	1,283,097	7,319,570	4,380	7,319,570	7,315,180	0	
5	Special Franch.	16	0	856,942	856,942	856,942	856,942	330,276	
6	Utility	30	29,900	2,913,746	2,550,513	2,550,513	2,550,513	323,073	
8	Wholly Exmpt	63	962,500	21,180,261	0	0	0	0	
Town Totals:		1,207	13,246,107	78,888,624	48,549,465	56,022,248	56,879,169	18,967,269	

Little Valley Fire District Budget 2026					
	Actual 2024	Actual as of 8/31/25	Budget 2025	Preliminary 2026	Adopted Budget 2026
Income					
A1001 - Taxes	68,635.00	70,239.00	70,239.00	72,074.00	72,074.00
A2262 - Charges for Fire Protection	55,835.00	57,500.00	57,500.00	58,650.00	58,650.00
A2401 - Interest	6,541.96	2,605.64	2,500.00	3,000.00	3,500.00
A2665 - Sale of Equipment	3,000.00	0.00	0.00	0.00	0.00
A2701 - Refund of Prior Yr Exps.	3,384.44	0.00	0.00	0.00	0.00
A2770 - Unclassified Revenue	0.00	0.00	0.00	0.00	0.00
Ins- Dept. Insurance	5,965.54	5,798.58	6,250.00	6,250.00	6,250.00
Total Income	\$143,361.94	\$136,143.22	\$136,489.00	\$139,974.00	\$140,474.00
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 Services	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
A1420.4 - Attorney	\$4,147.50	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
A1450.4 - Elections	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00
A3410.2 - Equipment	\$16,433.08	\$9,998.02	\$25,000.00	\$25,000.00	\$25,000.00
A3410.4 - Contractual					
1 - 2010 Pumper	4,230.06	11,380.08	8,000.00	8,000.00	8,000.00
4 - 2011 Ford F-350	1,317.29	1,031.41	2,000.00	2,000.00	2,000.00
5 - 2008 Pumper Tanker	3,655.96	1,119.38	6,000.00	6,000.00	6,000.00
8 - 2011 Ambulance	2,062.83	6,164.28	5,000.00	8,000.00	8,000.00
ATV - Trailer	0.00	0.00	500.00	500.00	500.00
9 - ATV1 2006	139.49	0.00	500.00	500.00	500.00
AD - Legal Notices	32.83	0.00	100.00	100.00	100.00
AMB - Supplies	6,989.20	1,939.88	6,000.00	6,000.00	5,000.00
Electronics	2,904.40	2,257.78	5,000.00	5,000.00	5,000.00
Fuel	2,748.02	2,937.62	4,000.00	4,000.00	4,000.00
H - Hydrant	5,580.00	5,580.00	5,600.00	7,300.00	7,300.00
H&L - Hose & Ladder Testing	0.00	0.00	0.00	5,000.00	5,000.00
Ins - Insurance	24,670.29	1,434.00	30,000.00	30,000.00	28,000.00
Office Supplies	85.00	220.58	500.00	500.00	500.00
Bank Fees	0.00	0.00	0.00	0.00	0.00
Office Equipment	0.00	0.00	1,000.00	1,000.00	874.00
Grant Writer	2,500.00	0.00	3,500.00	3,500.00	3,500.00
Training	2,008.52	150.00	3,000.00	3,000.00	3,000.00
Personal/Physicals	2,110.00	1,833.00	3,000.00	3,000.00	3,000.00
Dues	300.00	0.00	500.00	500.00	500.00
Equipment Bay Rental	17,500.00	18,500.00	18,500.00	18,500.00	18,500.00
Other A3410.4 - Contractual	0.00	0.00	2,089.00	874.00	0.00
Total A3410.4 - Contractual	\$78,833.89	\$54,548.01	\$104,789.00	\$113,274.00	\$109,274.00
A9720.6 - Pumper/Tanker	16,666.66	0.00	0.00	0.00	0.00
A9720.7 - Loan Interest	208.33	0.00	0.00	0.00	0.00
Total Expenses	\$16,874.99	\$0.00	\$0.00	\$0.00	\$0.00
Overall Total Expenses	\$117,489.46	\$64,546.03	\$136,489.00	\$144,974.00	\$140,474.00
Tax Rate	1.200990855	1.218212276	1.218212276	1.246894981	1.246894981
Napoli	24,360.00	25,500.00	25,500.00	26,010.00	26,010.00
Mansfield	31,475.00	32,000.00	32,000.00	32,640.00	32,640.00
Charges for Fire Protection	\$55,835.00	\$57,500.00	\$57,500.00	\$58,650.00	\$58,650.00
Overall Total Expenses	\$117,489.46	\$64,546.03	\$136,489.00	\$144,974.00	\$140,474.00
Total Income Minus Taxes	74,726.94	65,904.22	66,250.00	67,900.00	68,400.00
Increase in Taxes			0.00	1,835.00	1,835.00
Fire District Assessment	57,148,645	57,657,439	57,657,439	57,802,783	57,802,783