



Village of Perry Board of Trustees

Village Board Meeting • Agenda • Monday, February 9, 2026 • 7:00 PM

Village Board Room • 46 N Main Street, Perry, NY 14530

1. Open Meeting and Pledge of Allegiance

2. Presentations & Board Actions
 - a. 2026-2027 Draft Budget



2026-2027 Draft Budget

Village of Perry
February 2, 2026

2026-2027 Draft Budget Summary

	Appropriations	Estimated Revenue	Raised by tax	Fund Balance
General Fund (A)	\$3,799,261	\$1,221,735	\$2,577,526 (1.37% levy increase)	
Water Fund (F)	\$1,047,559	\$857,382		\$190,177
Sewer Fund (G)	\$1,182,020	\$1,182,020		

2026-2027 Tax Year	Total Levy = \$2,577,526	
	<u>Town of Castile</u>	<u>Town of Perry</u>
Total assessed value	\$35,655,959	\$160,322,340
Equalization rate	80%	100%
Full value	\$44,569,949	\$160,322,340
<i>Total assessed value</i>		<i>\$204,892,289</i>
% of Full value	21.75%	78.25%
Tax Levy to be raised	\$560,686	\$2,016,840
Tax Rate 2026-2027	15.724884	12.579907
<i>Tax Rate 2025-2026</i>	<i>14.414451</i>	<i>12.540572</i>
<i>*overall tax rate before equalization rate = \$13.152099 (2.14% increase from 2025-2026)</i>		

General Fund Revenues

Revenue	2025-2026 Budget	2026-2027 Draft Budget
Taxes	\$2,543,937	\$2,577,526
PILOTS and penalties	\$93,535	\$110,000
Franchise and Gross Receipts tax	\$82,000	\$82,000
Departmental Income	\$26,350	\$18,100
Intergovernmental charges	\$162,600	\$164,600 *includes TOC fire contract*
Interest and rental of property	\$129,831	\$132,300
Games of Chance	\$75	\$75
Fines and fees	\$130,000	\$150,000
Sale of Equipment	\$13,500	\$28,500
State Aid	\$233,057	\$386,160
Federal Aid	\$0	\$0
Interfund Transfers (Reserves)	\$0	\$150,000 *Equipment Reserve for Bucket Truck*
Total	\$3,414,885	\$3,799,261

General Fund Expenditures

Expenditures	2025-2026 Budget	2026-2027 Draft Budget
Personnel	\$1,294,546	\$1,332,317
Capital	\$361,150	\$640,300 *CHIPS & Budget Truck*
Contractual	\$954,433	\$963,985
Debt	\$77,456	\$78,359
Benefits	\$677,300	\$734,300
Transfer to Reserves	\$50,000	\$50,000
Total	\$3,414,885	\$3,799,261

General Fund Reserves and Fund Balance

Account	Balance
<i>Restricted Reserves (as of 1/27/26)</i>	
Equipment Reserve	\$249,757 *Draft budget has \$150k included for Bucket Truck*
Fire Apparatus Reserve	\$87,564
Repair Reserve	\$79,107
Employee Benefits and Accrued Liabilities Reserve	\$44,851
Park Capital Reserve	\$63,411
<i>Fund Balance</i>	
Unassigned (<i>as of 5/31/25 less approved expenditures</i>)	\$973,159
<i>Total General Fund Balance</i>	<i>\$1,497,849</i>

Additional Department Requests

Office

- Color printer (split between three funds) - \$ 7,619

Fire

- TriBand Radios - \$8,000
- Battery Operated Rescue Tool - \$12,500

plan to apply for VFIRE grant

DPW

- F650/F750 Dump Truck - \$125,000
- Paving additional streets - \$\$\$
- Sidewalk repairs/replacements - \$\$\$

Parks/Community Beautification

- Dog park - \$45,000

Other funding partners and parks reserve?

- Fence for D2 and D3 - \$20,000
- Main St lighting - \$20,000

Zoning

- Additional staff hours - \$15,000

Police

- Creation of Investigator position and fill 24 hours per week with part-time officers - \$32,600

Water Fund Revenue & Expenditures

Revenue	2025-2026 Budget	2026-2027 Draft Budget
Department Income	\$813,382	\$813,382
Intergovernmental charges	\$9,500	\$11,500
Interest	\$25,000	\$32,500
Appropriated Fund Balance		\$190,177*
Total	\$847,882	\$1,047,559

Expenditures	2025-2026 Budget	2026-2027 Draft Budget
Personnel	\$287,950	\$289,500
Capital	\$113,400	\$95,000
Contractual	\$264,500	\$323,000
Debt	\$89,682	\$249,109*
Benefits	\$92,350	\$90,950
Total	\$847,882	\$1,047,559

*Increase in debt is **projected** for the Water Treatment Plant upgrade. Options are to increase water rates slightly as of June 1, 2026, or use Fund Balance to cover any shortfall in the budget.

Water Fund Reserves and Fund Balance

Account	Balance
<i>Restricted Reserve</i>	
Water Reserve (as of 1/27/26)	\$102,289
<i>Fund Balance</i>	
Unassigned (as of 5/31/25)	\$1,041,347
<i>Total Water Fund Balance</i>	<i>\$1,143,636</i>

Sewer Fund Revenue & Expenditures

Revenue	2025-2026 Budget	2026-2027 Draft Budget
Department Income	\$1,074,020	\$1,075,520
Intergovernmental charges	\$89,473	\$90,000
Interest	\$15,000	\$16,500
Total	\$1,178,493	\$1,182,020

Expenditures	2025-2026 Budget	2026-2027 Draft Budget
Personnel	\$288,150	\$287,600
Capital	\$27,500	\$39,700
Contractual	\$379,805	\$373,000
Debt	\$386,688	\$331,421
Benefits	\$96,350	\$94,950
Transfer to Reserves	\$0	\$55,349
Total	\$1,178,493	\$1,182,020

Sewer Fund Reserve and Fund Balance

Account	Balance
<i>Restricted Reserves (as of 1/27/26)</i>	
Sewer Reserve	\$190,180
Sewer Indebtedness Reserve	\$61,711
<i>Fund Balance</i>	
Unassigned (as of 5/31/25)	\$598,294
<i>Total Sewer Fund Balance</i>	<i>\$850,185</i>

Additional Department Requests

Sewer

- Mixer for sludge - \$16,000
- 3hp grinder pump - \$12,000
- Sludge flow meter - \$11,000

use reserve or fund balance?