Town of Macedon

2027

Town Budget

ADOPTED

In the County of Wayne

Certification of the Town Clerk

I, Karrie Bowers, Town Clerk certify that the following is a true and correct copy of the 2027 Adopted Budget of the Town of Macedon by the Town Board the 5th Day of November, 2026

Karrie Bowers

Karrie M. Bowers, Town Clerk

Dated November 5, 2026

	Town of Macedon 2027 Budget Plan (Adopted)	Acct Code	Sub Code	2026 Adopted	Current Plan
A	**General Townwide**				[formula]
3	**Reserve**: Accrued Employee Benefits	A 0830		0	
4	**Reserve**: Police Vehicles	A 0962	.401	43,771	10,000
5	**Reserve**: Buildings	A 0962	-A	0	
6	**Reserve**: Parks Equipment	A 0962	.402	0	20,000
7	**Reserve**: Building/Zoning Vehicles	A 0884		0	
8	**Reserve**: Technology	A 0962	.403	50,000	40,000
9	**Reserve**: Ambulance Vehicles	A 0887		0	
10	**Reserve**: Park Lodge	A 0889		0	
11	**Town Board**	A 1010	.100	37,284	***$38,404***
12	Capital Equipment	A 1010	.200	0	
13	Contractual, General	A 1010	.400	1,000	3,300
14	**Justice Court**	A 1110	.100	162,486	***$175,487***
15	Capital Equipment	A 1110	.200	0	
16	Contractual	A 1110	.400	10,265	14,530
17	**Supervisor's Office**	A 1220	.100	129,624	***$133,512***
18	Capital Equipment	A 1220	.200	0	
19	Contractual	A 1220	.400	10,000	9,000
20	**Finance (BPD/McGill)**	A 1310	.400	15,000	15,000
21	**Accounting**	A 1320	.100	81,968	***$88,527***
22	Capital Equipment	A 1320	.200	0	0
23	Contractual	A 1320	.400	5,000	5,000
24	Auditor - GASB 87	A 1320	.401	5,000	5,000
25	Auditor - Town Books	A 1320	.402	79,000	75,000
26	Auditor - GASB 34	A 1320	.403	5,000	5,000
27	Third Party Payroll Processor	A 1320	.404	14,500	12,500
	Actuary Services	A 1320	.405	0	2,500
29	**Tax Collector**	A 1330	.100	11,801	***$12,155***
30	Capital Equipment	A 1330	.200	0	0
31	Contractual	A 1330	.400	350	3,350
32	**Assessor**	A 1355	.100	111,930	***$115,288***
33	Capital Equipment	A 1355	.200	0	1,000
34	Contractual	A 1355	.400	12,500	11,500
35	Contractual - Appraisals/Other	A 1355	.401	12,000	18,000
36	**Assess. Rev. Bd.**	A 1356	.100	3,800	***$4,010***
37	Capital Equipment	A 1356	.200	0	0

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38	Contractual	A 1356	.400	100	120
	Credit Card Fees	A 1375	.400	0	50
40	EFC Admin. Fee	A 1380	.400	0	0
41	**Town Clerk**	A 1410	.100	98,349	***$101,299***
42	Capital Equipment	A 1410	.200	1,500	0
43	Contractual	A 1410	.400	9,970	10,570
44	Law, Contractual (AJV)	A 1420	.400	15,000	15,000
45	Law, Contractual (Barclay Damon)	A 1420	.401	75,000	60,000
46	Law, Contractual (Barclay: Assess Litig)	A 1420	.402	12,000	12,000
	Law, Union Dealings (Barclay)	A 1420	.403	0	5,000
48	HR - Contractual (EAP)	A 1430	.400	0	5,000
49	**Engineering**	A 1440	.100	19,941	***$20,539***
50	Capital Equipment	A 1440	.200	0	0
51	Contractual	A 1440	.400	0	0
52	Contractual - Quaker Rd Monitor	A 1440	.401	8,000	8,500
53	Contractual - High Acres Expn.	A 1440	.402	0	0
54	Contractual - Grant Admin	A 1440	.403	50,000	50,000
55	Surveying	A 1440	.405	0	0
56	**Elections**	A 1450	.100	0	***$0***
57	Capital Equipment	A 1450	.200	0	0
58	Contractual	A 1450	.400	0	0
59	**Records Mgmt.**	A 1460	.100	4,319	***$4,449***
60	Capital Equipment	A 1460	.200	0	0
61	Contractual	A 1460	.400	2,950	3,000
62	**Buildings**	A 1620	.100	0	***$2,999***
63	Capital Equipment	A 1620	.200	0	0
64	HA Building Reserve Expend.	A 1620	.202	0	0
65	Capital - 81 Main	A 1620	.206	0	0
66	Capital Expense - Energy/Maint.	A 1620	.242	0	
67	Infrastructure (utilities, etc.)	A 1620	.400	250,000	255,000
68	Projects: 32 Main	A 1620	.401	50,000	60,000
69	Projects: Court Building	A 1620	.402	40,000	0
70	Projects: Hamlet Hall	A 1620	.403	0	0
71	Projects: 30 Main (Library)	A 1620	.404	0	0
	Projects: Trane HW Update	A 1620	.405	0	12,860
	Projects: 4 West St.	A 1620	.406		0

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74	**Central Storeroom**	A 1660	.200	0	0
75	Contractual	A 1660	.400	18,000	15,000
76	Town Insurance	A 1910	.400	186,000	220,000
77	Munic. Assoc. Dues	A 1920	.400	1,500	1,500
78	Judgments & Claims	A 1930	.400	0	0
79	Land Purchase	A 1940	.400	0	0
80	Taxes on Town Property	A 1950	.400	3,100	7,500
81	Dissolution Grant InKind Expense	A 1989	.400	0	0
82	Contingency	A 1990	.400	50,000	50,000
83	**Police Townwide**	A 3120	.100	1,132,978	***$1,109,046***
84	Capital Equipment	A 3120	.200	60,360	83,762
85	Contractual	A 3120	.400	103,100	110,500
86	Gananda Crossing Guard	A 3121	.101	8,655	***$8,915***
87	PMI Crossing Guard	A 3121	.102	8,655	***$8,915***
88	Crossing Guards - Contractual	A 3121	.400	0	500
89	Traffic Control	A 3310	.400	36,500	37,230
90	**Animal Control**	A 3510	.100	10,703	***$7,014***
91	Capital Equipment	A 3510	.200	0	0
92	Contractual	A 3510	.400	1,300	800
93	**Safety Inspection**	A 3620	.100	0	***$0***
94	Capital Equipment	A 3620	.200	0	0
95	Contractual	A 3620	.400	35,000	36,050
96	**Registrar of Vital Statistics**	A 4020	.100	1,329	***$1,369***
97	Capital Equipment	A 4020	.200	0	0
98	Contractual	A 4020	.400	3,650	3,450
99	**Ambulance - Townwide**	A 4540	.100	564,904	***$553,738***
100	Capital Equipment	A 4540	.200	2,500	0
101	Contractual- Staffing Agency	A 4540	.400	190,000	207,550
102	Contractual- Fuel/Supplies/etc.	A 4540	.401	133,700	143,620
103	**Highway Admin.**	A 5010	.100	132,949	***$136,937***
104	Capital Equipment	A 5010	.200	0	0
105	Contractual	A 5010	.400	2,700	2,875
106	**Highway Garage**	A 5132	.100	0	***0***
107	Capital Equipment	A 5132	.200	0	45,000
108	Contractual	A 5132	.400	63,445	63,445
109	Street Lighting - Contractual	A 5182	.400	11,569	11,800

	Town of Macedon 2027 Budget Plan (Adopted)	Acct Code	Sub Code	2026 Adopted	Current Plan
110	Veterans' Services	A 6510	.400	1,000	1,000
111	**Programs for Aging**	A 6772	.100	0	***0***
112	Capital Equipment	A 6772	.200	0	0
113	Contractual	A 6772	.400	6,775	6,775
114	**Recreation Admin**	A 7020	.100	59,809	***$61,603***
115	Capital Equipment	A 7020	.200	300	0
116	Contractual	A 7020	.400	4,700	5,050
117	Messengers	A 7020	.401	2,500	2,500
118	**Parks**	A 7110	.100	203,468	***$213,283***
119	Capital Equipment	A 7110	.200	29,000	17,400
120	Contractual	A 7110	.400	140,650	107,650
121	**Rec Youth Programs**	A 7310	.100	3,399	***$3,507***
122	Capital Equipment	A 7310	.200	0	0
123	Contractual	A 7310	.400	20,400	20,100
124	Contractual - PCC	A 7310	.401	32,500	32,500
125	**Rec Summer Day Camp**	A 7312	.100	61,970	***$61,835***
126	Capital Equipment	A 7312	.200	200	0
127	Contractual	A 7312	.400	9,500	9,700
128	**Library** (operating costs, excl. Health Ins.)	A 7410	.400	294,056	314,640
129	Health Insurance (reimbursed in A 2389)	A 7410	.401	74,320	64,463
130	**Historian**	A 7510	.100	4,456	***$4,590***
131	Capital Equipment	A 7510	.200	3,000	4,500
132	Contractual	A 7510	.400	1,050	5,100
133	**Rec: Adult / Senior Programs**	A 7620	.100	0	***0***
134	Capital Equipment	A 7620	.200	0	0
135	Contractual	A 7620	.400	3,850	4,850
136	**Special Events**	A 7989	**.100**	**0**	***0***
137	Capital Equipment	A 7989	.200	0	0
138	Contractual	A 7989	.400	0	0
139	**Building & Zoning**	A 8010	.100	170,619	***$183,738***
140	Capital Equipment	A 8010	.200		1,200
141	Contractual	A 8010	.400	21,525	34,050
142	Contractual - MS4	A 8010	.401	25,500	25,500
143	Contractual - GIS (County now)	A 8010	.402	10,000	0
	Paperless Software	A 8010	.403	0	33,800
145	**Zoning Board of Appeals**	A 8011	.100	4,217	***$4,345***

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146	Capital Equipment	A 8011	.200	0	0
147	Contractual	A 8011	.400	250	200
148	**Planning Board**	A 8020	.100	19,823	***$20,425***
149	Capital Equipment	A 8020	.200	0	0
150	Contractual	A 8020	.400	450	450
151	Community Beautification	A 8510	.400	5,200	4,700
152	Midlakes Canal Permit (offsets A-2410)	A 8510	.401	7,575	7,575
153	**Cemeteries** Labor	A 8810	.100	34,083	***$36,053***
154	Labor (Hwy dept)	A 8810	.101	3,500	***$3,500***
155	Capital Equipment	A 8810	.200	0	0
156	Contractual	A 8810	.400	5,100	5,200
157	Forms/Bases for Plots (Hwy dept)	A 8810	.401	6,000	6,000
158	**Home and Community Services**	A 8989	.100	0	***0***
159	Contractual	A 8989	.400	0	0
160	**Benefits:** ERS Retirement	A 9010	.801	290,307	250,000
161	Social Security	A 9030	.800	191,395	***193,160***
162	Medicare	A 9035	.800	44,762	***45,174***
163	Workers' Compensation	A 9040	.800	63,720	***70,092***
164	Disability Insurance	A 9055	.800	2,897	2,896
165	Medical Insurance	A 9060	.800	647,788	776,183
166	Police Retirement	A 9010	.802	164,908	265,185
167	Debt: Trane Energy (2015-29)	A 9710	.604	80,000	80,000
168	^ Interest	A 9710	.704	8,850	6,950
169	**Ambulance** (5 yrs; 2026-30)	A 9710	.603	41,300	0
170	**Police** Vehicles (26-28)	A 9785	.604	0	28,239
171	^ Interest	A 9785	.704	0	4,268
172	**Ambulance** '23 WN15 (2023-28)	A 9789	.603	25,033	26,364
173	^ Interest	A 9789	.703	4,206	2,876
174	**Ambulance** Equipment (2025-31)	A 9785	.610	38,000	55,673
175	**BZ** '25 Red Silverado (2025-2027)	A 9788	.605	9,048	5,440
176	**BZ** '26 Silverado (2026-??)	A 9788	.606	0	4,600
177	**Parks** Vermeer Mini Loader (2023-29)	A 9788	.608	10,650	10,637
178	**Parks** Silverado (26-28)	A 9788	.611	9,500	4,608
179	**Parks** Wht Silverado Lease (26-28)	A 9788	.612	9,500	4,830
	Interfund Transfer to DA	A 9901	.900		928,269

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181	**Total Expenses (A)**			7,170,197	***8,384,192***
182	Real Property Taxes	A 1001		0	0
183	PILOT In Lieu Of Taxes	A 1081		20,500	20,500
184	Omitted Town Taxes	A 1082		0	0
185	Int. & Pen. On Taxes	A 1090		10,000	10,000
	Tax on Adult Use Cannabis	A 1116		0	132,600
187	Sales Taxes	A 1120		1,250,000	1,350,000
188	Cable Franchise Fees	A 1170		50,000	50,000
189	Town Clerk Fees	A 1255		27,721	5,125
190	Attorney Fee Reimbursements	A 1265		5,000	5,000
191	Dog Control Fees	A 1550		50	75
192	Registrar of Vital Statistics	A 1603		5,000	1,950
193	Ambulance Revenue	A 1640		500,000	565,000
194	Recreation General Income	A 2001		1,500	1,500
195	Adult Exercise	A 2001A		2,500	2,000
196	Summer Camp Fees	A 2001B		92,000	99,000
197	Softball & Girls Travel B-Ball	A 2001C		0	0
198	Travel Indoor Soccer & Tournament	A 2001D		5,000	4,800
199	Spring/Summer/Fall/Winter Soccer	A 2001E		15,500	17,450
200	Tennis Camp Fees	A 2001F		2,500	2,250
201	Park Concessions	A 2012		0	0
202	Recreational Facility Charges	A 2025		4,000	3,000
203	Zoning Fees	A 2110		30,000	44,550
	Planning Fees	A 2115		0	10,450
205	WM Landfill Host Agreement	A 2130		2,000,000	2,200,000
206	Waste Management - Recycling	A 2130A		150,000	150,000
207	WM RNG Revenue	A 2130B		125,000	259,000
208	Cemetery - Sale of Lots	A 2190		4,000	3,000
209	Cemetery - Charges Collected	A 2192		3,500	2,000
210	Police - Fees; DWI & SRO Reimb.	A 2260		6,000	5,000
211	Police Training Fees	A 2261		0	0
212	Police Gananda SLO	A 2262		70,000	0
213	Transportation	A 2300		0	0
214	Misc Revenue, Other Govts	A 2389		74,320	***64,463***
215	Due From Gananda - Utilities	A 2391		8,000	0
216	Interest & Earnings	A 2401		180,000	140,000

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217	Rental of Real Property	A 2410		7,575	7,575
218	Rental of Real Property - Cell Tower	A 2410A		15,100	13,000
219	Pal-Mac CSD Right of Way	A 2411		0	0
220	Solar/Wind Power HCAs	A 2460		80,000	80,000
221	Dog Licenses	A 2544		6,000	4,550
222	Permits Other	A 2590		0	0
223	Fines & Forfeited Bail	A 2610		45,000	60,000
224	Fines & Penalties - Dog Cases	A 2611		0	2,500
225	Sales, Other	A 2655		0	0
226	Sale of Real Property	A 2660		0	0
227	Sale of Equipment	A 2665		9,000	6,500
228	Insurance Recoveries	A 2680		0	0
229	Refund of Prior Years' Expenditures	A 2701		0	0
230	Gifts & Donations	A 2705		0	0
231	Grants, Loc Govt (Gravino Park)	A 2706		0	0
232	Grants, Loc Govt (Invasive Species)	A 2706A		0	0
233	Grant, Pomeroy (Historic Markers)	A 2706B		2,500	4,000
234	Unclassified Revenues	A 2770		0	0
235	Verizon Cemetery Driveway	A 2771		0	0
236	State Aid - Revenue Sharing	A 3001		37,732	37,732
237	State Aid - Reorg and Efficiency	A 3004		350,000	364,000
238	State Aid - Mortgage Tax	A 3005		200,000	200,000
	State Aid - Other	A 3089		0	3,000
240	Interfund Transfer - SF4 (2026-2028)	A 5031-1		6,500	***6,500***
241	Interfund Transfer - SV1 (2026)	A 5031-2		**6,000**	***3,000***
242	**Total Revenues (A)**			**5,407,498**	***5,941,070***
DA	**Townwide Highway**				
244	Salt Barn Maintenance Reserve	DA 0962	.401	5,000	5,000
245	Highway Reserve - Road Projects	DA 0962	.402	100,000	100,000
246	Highway Equipment Reserve	DA 0962	.403	160,000	160,000
247	**Highway General Repairs**	DA 5110	.100	269,541	***$327,714***
248	Capital Equipment	DA 5110	.200	0	0
249	Contractual	DA 5110	.400	406,060	406,819
250	CHiPS - Improvements	DA 5112	.200	251,789	***273,988***
251	PAVE-NY	DA 5112	.210	54,245	***54,235***
252	EWR - Extreme Weather Recovery	DA 5112	.220	44,456	***44,456***

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253	POP - Pave our Potholes	DA 5112	.230	36,164	***36,157***
254	Machinery - Equipment	DA 5130	.200	0	***1,372,959***
255	Contractual	DA 5130	.400	108,503	110,778
256	**Brush & Weeds**	DA 5140	.100	0	***0***
257	Capital Equipment	DA 5140	.200	15,500	0
258	Contractual	DA 5140	.400	11,000	11,000
259	**Snow Removal**	DA 5142	.100	167,488	***$192,953***
260	Capital Equipment	DA 5142	.200	0	0
261	Contractual	DA 5142	.400	166,222	217,210
262	**Services to Other Govt.**	DA 5148	.100	165,644	***$191,997***
263	Capital Equipment	DA 5148	.200	0	0
264	Contractual	DA 5148	.400	226,829	298,133
265	**Benefits:** ERS Retirement	DA 9010	.800	56,676	109,115
266	Social Security	DA 9030	.800	37,366	***44,185***
267	Medicare	DA 9035	.800	8,739	***10,334***
268	Workers' Compensation	DA 9040	.800	12,440	15,000
269	Disability Insurance	DA 9055	.800	566	650
270	Medical Insurance	DA 9060	.800	119,452	198,715
271	Debt: 2015-29 Salt Shed Princ	DA 9710	.604	75,000	80,000
272	^ Interest	DA 9710	.704	8,732	6,950
273	Lease: 2022-26 Volvo L90 Loader	DA 9788	.605	29,724	0
274	^ Interest	DA 9788	.705	1,118	0
275	Total Expenses (DA)			2,538,253	***4,268,348***
276	Real Property Taxes	DA 1001		0	0
277	Fuel Depot Receipts	DA 2302		0	0
278	Services to County	DA 2300		135,000	150,000
279	Services To State	DA 2301		185,718	216,797
280	GCSD - Reimbursements	DA 2391		7,000	7,000
281	PMCSD - Reimbursements	DA 2392		8,000	8,000
282	Town of Palmyra Equip. $	DA 2393		0	0
283	Interest & Earnings	DA 2401		100,000	15,000
284	Equip. Rental Fees to Other Govts	DA 2414		0	0
285	Sale of Scrap Material	DA 2650		1,000	3,500
286	Sale of Equipment	DA 2665		0	125,000
287	Insurance Recoveries	DA 2680		0	0
288	Refund of Prior Yrs. Expense	DA 2701		0	0

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289	Wayne Co. Grant Program	DA 2760		0	0
290	Misc. Revenues	DA 2770		0	500
291	Interfund Revenues - Gravino Grant	DA 2801		0	0
292	NYSDOT Grant $	DA 3089		0	0
293	State Aid - CHiPS	DA 3501		251,789	273,988
294	State Aid - PAVE-NY	DA 3501B		54,245	54,235
295	State Aid - EWR	DA 3501C		44,456	44,456
296	State Aid - POP	DA 3501D		36,164	36,157
	Interfund Transfer from A	DA 5031			***928,269***
298	Total Revenues (DA)			**823,372**	***1,862,902***
F	**Water**				
300	Debt: 2017-36 Project Principal	F 9710	.600	110,000	115,000
301	Debt: 2017-36 Project Interest	F 9710	.700	40,900	38,150
302	Reserves for future budgets	F 0962	.401	6,500	5,650
303	Total Expenses (F)			**157,400**	***158,800***
304	Real Property Taxes	F 1001		0	0
305	Fees To Be Collected for Debt Service	F xxx		0	0
306	Total Revenues (F)			**0**	***0***
SD	**Special Drainage (outside hamlet)**				
308	Drainage SD Personal Services	SD 8540	.100	13,280	***$18,292***
309	Capital Equipment	SD 8540	.200	0	
310	Contractual	SD 8540	.400	42,653	28,934
311	**Benefits:** ERS Retirement	SD 9010	.800	1,249	0
312	Social Security	SD 9030	.800	823	***1,134***
313	Medicare	SD 9035	.800	193	***265***
314	Workers' Compensation	SD 9040	.800	274	0
315	Disability Insurance	SD 9055	.800	12	12
316	Medical Insurance	SD 9060	.800	0	0
317	~~Debt: 2025-29 ECR235 Excavator Prin~~	SD 9785	.601	0	0
318	Total Expenses			**58,484**	***48,637***
319	Real Property Taxes	SD 1001		0	0
320	Interest & Earnings	SD 2401		0	0
321	NYS Drainage Grant	SD 3089		0	0
322	Interfund Transfer from SD2	SD 5031		0	***0***
323	Total Revenues			**0**	***0***

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SD2	**Special Drainage - Hamlet**				
325	Drainage SD2 Personal Services	SD2 8540	.100	1,211	***$2,494***
326	Capital Equipment	SD2 8540	.200	0	0
327	Contractual	SD2 8540	.400	14,009	13,941
328	**Benefits:** ERS Retirement	SD2 9010	.800	114	165
329	Social Security	SD2 9030	.800	75	***155***
330	Medicare	SD2 9035	.800	18	***36***
331	Workers' Compensation	SD2 9040	.800	25	0
332	Disability Insurance	SD2 9055	.800	1	0
333	Medical Insurance	SD2 9060	.800	0	0
334	Judgements & Claims	SD2 1930	.400	0	0
335	Interfund to SD (shared debt service)	SD2-9901	.900	0	***0***
336	Total Expenses			**15,453**	***16,791***
337	Real Property Taxes	SD2 1001		0	
338	Interest & Earnings	SD2 2401		0	
339	Total Revenues			**0**	***0***
SF1	**Macedon Center FPD**				
341	Macedon Center Fire Assoc.	SF1 3410	.400	280,121	294,998
342	South Macedon Fire & Rescue	SF1 3410	.401	28,473	29,540
343	Total Expenses			**308,594**	***324,538***
344	Real Property Taxes	SF1 1001		0	
345	Interest & Earnings	SF1 2401		0	
346	State Aid - SEMA	SF1 3960		0	
347	Federal Aid - FEMA	SF1 4960		0	
348	Total Revenues			**0**	***0***
SF2	**Macedon FPD (outside hamlet)**				
350	Farmington Fire	SF2 3410	.402	57,200	0
351	Macedon Center Fire Assoc.	SF2 3410	.403	28,473	29,540
352	South Macedon Fire & Rescue	SF2 3410	.404	296,810	311,650
353	South Macedon (replaces .402)	SF2 3410	.405	0	40,000
354	MCFD (replaces .402)	SF2 3410	.406	0	10,000
355	Total Expenses			**382,483**	***391,190***
356	Real Property Taxes	SF2 1001		0	
357	Omitted Town Taxes	SF2 1082		0	
358	Interest & Earnings	SF2 2401		0	

	Town of Macedon 2027 Budget Plan (Adopted)	Acct Code	Sub Code	2026 Adopted	Current Plan
359	Total Revenues			0	***0***
SF3	**Walworth Fire District**				
361	Walworth Fire District	SF3 3410	.400	14,190	17,231
362	Total Expenses			**14,190**	***17,231***
363	Real Property Taxes	SF3 1001		0	
364	Total Revenues			**0**	***0***
SF4	**Hamlet FPD**				
366	Macedon Center Fire Assoc.	SF4 3410	.400	43,029	45,180
367	South Macedon Fire & Rescue	SF4 3410	.401	43,029	45,180
368	Interfund Transfer to "A", year 1 of 3	SF4 9710	.600	6,500	0
369	Debt: 2010-24 V Fire Truck Interest	SF4 9710	.700	0	0
370	Interfund Transfer to A ('26-'28)	SF4 9901	.900	0	6,500
371	Total Expenses			**92,558**	***96,860***
372	Real Property Taxes	SF4 1001		0	
373	Total Revenues			**0**	***0***
SG	**Sidewalk - Gananda**				
375	Sidewalk Labor	SG 5410	.100	0	***0***
376	Sidewalk Capital Equipment	SG 5410	.200	0	
377	Sidewalk Contractual	SG 5410	.400	1,750	3,000
378	**Benefits:** ERS Retirement	SG 9010	.800	0	0
379	Social Security	SG 9030	.800	0	0
380	Medicare	SG 9035	.800	0	0
381	Workers' Compensation	SG 9040	.800	0	0
382	Disability Insurance	SG 9055	.800	0	0
383	Medical Insurance	SG 9060	.800	0	0
384	Total Expenses			**1,750**	***3,000***
385	Real Property Taxes	SG 1001		0	
386	Interest & Earnings	SG 2401		0	
387	Total Revenues			**0**	***0***
SV	**Sidewalk - Hamlet**				
389	Hamlet Sidewalk Labor	SV 5410	.100	4,770	***$4,913***
390	Hamlet Sidewalk Cap Equip	SV 5410	.200	0	
391	Hamlet Sidewalk Contractual	SV 5410	.400	3,000	3,500
392	**Benefits:** ERS Retirement	SV 9010	.800	449	0
393	Social Security	SV 9030	.800	296	***305***

	Town of Macedon 2027 Budget Plan (Adopted)	Acct Code	Sub Code	2026 Adopted	Current Plan
394	Medicare	SV 9035	.800	69	***71***
395	Workers' Compensation	SV 9040	.800	98	0
396	Disability Insurance	SV 9055	.800	4	0
397	Medical Insurance	SV 9060	.800	0	0
398	Total Expenses			**8,686**	***8,789***
399	Real Property Taxes	SV 1001		0	
400	Interest & Earnings	SV 2401		0	
401	Interfund Transfer from A0916	SV 5031		0	
402	Total Revenues			**0**	***0***
SL1	**Lighting - Macedon Center**				
404	Street Lighting	SL1 5182	.400	3,200	2,200
405	Total Expenses			**3,200**	***2,200***
406	Real Property Taxes	SL1 1001		0	
407	Interest & Earnings	SL1 2401		0	
408	Total Revenues			**0**	***0***
SL2	**Lighting - Gananda**				
410	Street Lighting	SL2 5182	.400	14,800	7,500
411	Total Expenses			**14,800**	***7,500***
412	Real Property Taxes	SL2 1001		0	
413	Omitted Town Taxes	SL2 1082		0	
414	Interest & Earnings	SL2 2401		0	
415	Total Revenues			**0**	***0***
SL3	**Lighting - Macedon Commons**				
417	Street Lighting	SL3 5182	.400	1,500	1,000
418	Total Expenses			1,500	***1,000***
419	Real Property Taxes	SL3 1001		0	
420	Interest & Earnings	SL3 2401		0	
421	Total Revenues			**0**	***0***
SL4	**Lighting - Parkwood Heights**				
423	Street Lighting	SL4 5182	.400	7,500	5,000
424	Total Expenses			**7,500**	***5,000***
425	Real Property Taxes	SL4 1001		0	
426	Interest & Earnings	SL4 2401		0	
427	Total Revenues			**0**	***0***
SL5	**Lighting - Hamlet**				

	Town of Macedon 2027 Budget Plan (Adopted)	Acct Code	Sub Code	2026 Adopted	Current Plan
429	Street Lighting	SL5 5182	.400	22,650	18,000
430	Total Expenses			22,650	***18,000***
431	Real Property Taxes	SL5 1001		0	0
432	Interest & Earnings	SL5 2401		0	
433	Take from A 0916			0	
434	Total Revenues			0	***0***
SS1	**Sewer - Town outside Hamlet**				
436	Contract: 2018- WCWSA	SS1 9730	.600	368,044	0
		SS1 9797	.600	0	394,642
438	Total Expenses			368,044	***394,642***
439	Interest & Earnings	SS1 2402		0	
440	EDU Unit Taxes Received	SS1 1001		0	0
441	Total Revenues			0	***0***
SS2	**Sewer - Gananda**				
443	Contract: 2018- WCWSA	SS2 9730	.600	464,447	
		SS2 9797	.600	0	454,004
445	Total Expenses			464,447	***454,004***
446	Interest & Earnings	SS2 2402		0	
447	EDU Unit Fees Received	SS2 1001		0	0
448	Total Revenues			0	***0***
SS3	**Sewer - Hamlet**				
450	Transmission and Distribution	SS3 8340	.400	0	30,000
	Contract: 2018 WCWSA	SS3 9797	.600	372,789	375,646
452	Total Expenses			372,789	***405,646***
453	Interest & Earnings	SS3 2401		0	
454	EDU Unit Taxes Received	SS3 1001		0	
455	Total Revenues			0	***0***
SS4	**Sewer - Burnham Heights**				
457		SS4 9797	.600	0	7,124
458	Total Expenses			372,789	***7,124***
459	Taxes Received	SS4 1001		0	0
	Payments in Lieu	SS4 1081		0	7,124
461	Total Revenues			0	***7,124***
SV1	**Brush and Leaf Pickup - Hamlet**				
463	Brush & Leaf Pickup	SV1 5410	.100	21,087	***$25,274***

	Town of Macedon 2027 Budget Plan (Adopted)	Acct Code	Sub Code	2026 Adopted	Current Plan
464	Capital Equipment	SV1 5410	.200	0	
465	Contractual	SV1 5410	.400	11,350	9,109
466	**Benefits:** ERS Retirement	SV1 9010	.800	1,983	0
467	Social Security	SV1 9030	.800	1,307	***1,567***
468	Medicare	SV1 9035	.800	306	***366***
469	Workers' Compensation	SV1 9040	.800	435	0
470	Disability Insurance	SV1 9055	.800	20	0
471	Medical Insurance	SV1 9060	.800	0	0
472	Leaf Vacuum (2023-2026) Prin	SV1 9785	.600	**13,650**	0
	Leaf Vacuum (2023-2026) Int	SV1 9785	.700	**0**	0
474	Interfund Transfer to A - 2026-27	SV1 9901	.900	**6,000**	3,000
475	Total Expenses			**56,138**	***39,316***
476	Real Property Taxes	SV1 1001		0	
477	Omitted Town Taxes	SV1 1082		0	
478	Interest & Earnings	SV1 2401		0	0
479	Total Revenues			**0**	***0***
	END				

2027 Town of Macedon		EXPENSES		minus REVENUES		minus APPLIED FB		resulting TAX LEVY		divided by TAX BASE		yields TAX RATE		% or ¢
Summary (Adopted)		Prior Year	2027	Prior Year	2027	Prior Year	2027	Prior Year	2027	Prior Year	2027	Prior Year	2027	CHANGE PER THOU
A	GENERAL TOWN-WIDE	7,170,197	8,384,192	5,407,498	5,941,070	475,000	1,750,000	1,287,699	693,122	837,896,569	**1,144,845,874**	1.536823	0.605428	-60.61%
DA	HIGHWAY TOWN-WIDE	2,538,253	4,268,348	823,372	1,862,902	25,000	20,000	1,689,881	2,385,446	837,896,569	**1,144,845,874**	2.016813	2.083639	3.31%
SD	DRAINAGE: (TOWN)	58,484	48,637	0	0	40,000	30,012	18,484	18,625	752,008,893	**1,026,273,263**	0.024580	0.018149	-0.64 ¢
SD2	DRAINAGE: (HAMLET)	15,453	16,791	0	0	5,000	12,500	10,453	4,291	109,578,571	**147,691,280**	0.095390	0.029052	-6.63 ¢
SF1	FIRE PROT: MAC. CENTER	308,594	324,538	0	0	0	0	308,594	324,538	385,746,301	**546,732,351**	0.799992	0.593596	-20.64 ¢
SF2	FIRE PROT: MACEDON	382,483	391,190	0	0	0	0	382,483	391,190	372,603,112	**500,035,357**	1.026516	0.782325	-24.42 ¢
SF3	FIRE DIST: WALWORTH	14,190	17,231	0	0	0	0	14,190	17,231	8,570,841	**12,872,670**	1.655613	1.338572	-31.70 ¢
SF4	FIRE PROT: HAMLET	92,558	96,860	0	0	0	0	92,558	96,860	109,578,571	**147,691,280**	0.844672	0.655827	-18.88 ¢
SG	SIDEWALK - GANANDA	1,750	3,000	0	0	0	0	1,750	3,000	115,333,338	**158,789,783**	0.015173	0.018893	0.37 ¢
SV	SIDEWALK - HAMLET	8,686	8,789	0	0	0	5,000	8,686	3,789	54,816,232	**53,182,117**	0.158464	0.071243	-8.72 ¢
SL1	LIGHTING: MAC. CENTER	3,200	2,200	0	0	0	0	3,200	2,200	9,802,831	**13,694,147**	0.326436	0.160653	-16.58 ¢
SL2	LIGHTING: GANANDA	14,800	7,500	0	0	0	0	14,800	7,500	119,781,238	**164,825,183**	0.123559	0.045503	-7.81 ¢
SL3	LIGHTING: MAC. COMMONS	1,500	1,000	0	0	400	0	1,100	1,000	4,100,000	**4,454,000**	0.268293	0.224517	-4.38 ¢
SL4	LIGHTING: PARKWOOD	7,500	5,000	0	0	1,500	500	6,000	4,500	30,239,400	**35,447,000**	0.198417	0.126950	-7.15 ¢
SL5	LIGHTING: HAMLET	22,650	18,000	0	0	5,000	5,000	17,650	13,000	110,504,095	**147,879,530**	0.159723	0.087909	-7.18 ¢
SS1	SEWER: MACEDON	368,044	394,642	0	0	38,669	44,867	329,375	349,775	775	**823**	425.00	425.00	0.00%
SS2	SEWER: GANANDA	464,447	454,004	0	0	0	47,704	464,447	406,300	978	**956**	474.89	425.00	-10.51%
SS3	SEWER: HAMLET	372,789	405,646	0	0	39,164	69,471	333,625	336,175	785	**791**	425.00	425.00	0.00%
SS4	SEWER: BURNHAM HGHTS	0	7,124	0	7,124	0	0	0	0	0	**0**	0.00	0.00	0.00%
F	WATER PROJECT - HAMLET	157,400	158,800	0	0	0		157,400	158,800	787	**794**	200.00	200.00	0.00%
SV1	BRUSH AND LEAF - HAMLET	56,138	39,316	0	0	0		56,138	39,316	110,512,022	**147,887,923**	0.507984	0.265853	-24.2 ¢
	TOTAL BUDGET	12,059,116	15,052,808	6,230,870	7,811,096	629,733	1,985,054	5,198,513	5,256,658					11/6/2026 11:39:41

"Tax Cap" Levy Limit Calculation			
Prior Year Tax Levy	5,198,513	yields	5,332,429
Less Prior Year SF3	-14,190	- PILOTS* recvbl	
subtotal	5,184,323	+Carryover	
x NYS growth factor for Macedon	1.0084	=Tax Levy Limit	**5,332,429**
yields	5,227,871	Proposed Tax Levy	5,256,658
+ PILOTS receivable prior year		Less Curr Year SF3	-17,231
- Exclusions* from prior year		Qualified Levy	**5,239,427**
times allowable growth factor**	1.020	**Over (Under) Cap**	$(93,002)

A and DA combined:	3.554	2.689	-24.33%

Approximately $1M of "A" fund balance is being used to offset Highway equipment purchases and personnel expansion. This is not a solution that we should rely on in future.

** Enter exclusions and PILOTS as negative numbers.*

*** AGF= 1+min(inflation rate, 2%)*