

Town of Macedon

2027

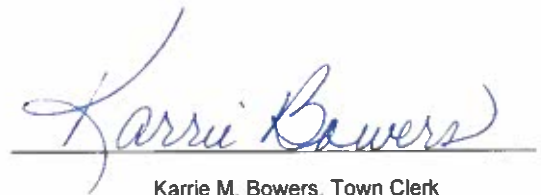
Town Budget

PRELIMINARY

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 Preliminary Budget of the Town of Macedon by the Town Board
the 30th Day of October, 2026



Karrie M. Bowers, Town Clerk

Dated:

October 30, 2026

	Town of Macedon 2027 Budget Plan (Prelim-3)	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

	Town of Macedon 2027 Budget Plan (Prelim-3)	Acct Code	Sub Code	2026 Adopted	Current Plan
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	350,177
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 (Prelim-3)	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		578,092

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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	1,022,782
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	3,918,171
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	PMCSO - 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			578,092
298	Total Revenues (DA)			823,372	1,512,725
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: 2026-29 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 (Prelim-3)	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 (Prelim-3)	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 (Prelim-3)	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 (Prelim-3)	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 ¢
	Prior Year	2027	Prior Year	2027	Prior Year	2027	Prior Year	2027	Prior Year	Prior Year	2027	Prior Year	2027	CHANGE PER THOU
Summary (Prelim-3)														
A	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	1,145,037,574	0.605326	1.536823	0.605326	-60.61%
DA	2,538,253	3,918,171	823,372	1,512,725	25,000	20,000	1,689,881	2,385,446	837,896,569	1,145,037,574	2.016813	2.016813	2.083290	3.30%
SD	58,484	48,637	0	0	40,000	30,012	18,484	18,625	752,008,893	1,026,464,963	0.024580	0.024580	0.018145	-0.64 ¢
SD2	15,453	16,791	0	0	5,000	12,500	10,453	4,291	109,578,571	147,691,280	0.095390	0.095390	0.079052	-6.63 ¢
SF1	308,594	324,538	0	0	0	0	308,594	324,538	385,746,301	548,865,051	0.799992	0.799992	0.593452	-20.65 ¢
SF2	382,483	391,190	0	0	0	0	382,483	391,190	372,603,112	500,094,357	1.026516	1.026516	0.782232	-24.43 ¢
SF3	14,190	17,231	0	0	0	0	14,190	17,231	8,570,841	12,872,670	1.655613	1.655613	1.338572	-31.70 ¢
SF4	92,558	96,860	0	0	0	0	92,558	96,860	109,578,571	147,691,280	0.844672	0.844672	0.655827	-18.88 ¢
SG	1,750	3,000	0	0	0	0	1,750	3,000	115,333,338	158,789,783	0.015173	0.015173	0.018893	0.37 ¢
SV	8,686	8,789	0	0	0	5,000	8,686	3,789	54,816,232	53,182,117	0.158464	0.158464	0.071243	-8.72 ¢
SL1	3,200	2,200	0	0	0	0	3,200	2,200	9,802,831	13,694,147	0.326436	0.326436	0.160653	-16.58 ¢
SL2	14,800	7,500	0	0	0	0	14,800	7,500	119,781,238	164,825,183	0.123559	0.123559	0.045503	-7.81 ¢
SL3	1,500	1,000	0	0	400	0	1,100	1,000	4,100,000	4,454,000	0.268293	0.268293	0.224517	-4.38 ¢
SL4	7,500	5,000	0	0	1,500	500	6,000	4,500	30,239,400	35,447,000	0.198417	0.198417	0.126950	-7.15 ¢
SL5	22,650	18,000	0	0	5,000	5,000	17,650	13,000	110,504,095	147,879,530	0.159723	0.159723	0.087909	-7.18 ¢
SS1	368,044	394,642	0	0	38,669	44,867	329,375	349,775	775	823	425.00	425.00	425.00	0.00%
SS2	464,447	454,004	0	0	0	47,704	464,447	406,300	978	956	474.89	425.00	425.00	-10.51%
SS3	372,789	405,646	0	0	39,164	69,471	333,625	336,175	785	791	425.00	425.00	425.00	0.00%
SS4	0	7,124	0	7,124	0	0	0	0	0	0	0.00	0.00	0.00	0.00%
F	157,400	158,800	0	0	0	0	157,400	158,800	787	794	200.00	200.00	200.00	0.00%
SV1	56,138	39,316	0	0	0	0	56,138	39,316	110,512,022	147,887,923	0.507984	0.507984	0.265853	-24.2 ¢
TOTAL BUDGET		12,059,116	14,702,631	6,230,870	7,460,919	629,733	1,985,054	5,198,513	5,256,658				10/30/2026 10:32:16	

"Tax Cap" Levy Limit Calculation		yields
Prior Year Tax Levy	5,198,513	5,332,429
Less Prior Year SF3	-14,190	
subtotal	5,184,323	
x NYS growth factor for Macedon	1.0084	
yields	5,227,871	
+ PILOTS receivable prior year		
- Exclusions* from prior year		
times allowable growth factor**	1.020	

A and DA combined:	3.554	2.689
		-24.34%

* Enter exclusions and PILOTS as negative numbers.

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

