

VILLAGE OF LANCASTER, NY
TENTATIVE BUDGET
FOR FISCAL YEAR JUNE 1, 2026 TO MAY 31, 2027

PAGE #	TABLE OF CONTENTS
2	TENTATIVE BUDGET Summary - All Funds
3	General Fund - TENTATIVE BUDGET Summary
4	General Fund - Estimated Revenues
5-14	General Fund - Appropriations
15	Sewer Fund - TENTATIVE BUDGET Summary
16	Sewer Fund - Estimated Revenues
17-18	Sewer Fund - Appropriations
19-20	General Fund - Schedule of Salaries and Wages
21	Sewer Fund - Schedule of Salaries and Wages
22	Department of Public Works - Schedule and Allocation of Salaries and Wages
22	Department of Public Works -Distribution of Salaries and Wages by Appropriation Code
23	Schedule of Indebtedness
24	Delinquent Sewer and Property Maintenance

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Clerk- Treasurers Office

VILLAGE OF LANCASTER, NY
TENTATIVE BUDGET SUMMARY - ALL FUNDS
FOR FISCAL YEAR JUNE 1, 2026 TO MAY 31, 2027

	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	RPTL 520 EXEMPTION REMOVALS	AMT TO BE RAISED BY TAXATION
GENERAL FUND	7,595,239	2,319,509	0	11,386	5,264,344
SEWER FUND	1,294,494	1,294,494	0	0	0
DELINQUENT SEWER & PROPERTY MAINTENANCE					0
TOTAL	8,889,733	3,614,003	0	11,386	5,264,344

VILLAGE OF LANCASTER, NY
 GENERAL FUND - TENTATIVE BUDGET SUMMARY
 FOR FISCAL YEAR JUNE 1, 2026 TO MAY 31, 2027

Total Appropriations	7,595,239
LESS:	
Estimated Revenues Other Than Real Property Taxes	2,319,509
Appropriated Fund Balance	<u>0</u>
Total	2,319,509
Total Amount of General Fund Tax Levy	5,275,730
Prior Year Omitted Taxes - RPTL 520 Exemption Removals	<u>11,386</u>
Amount to be Raised by Real Property Taxes	<u>5,264,344</u>
Taxable Assessed Valuation	<u>667,009,373</u>
Tax Rate/\$1,000 of Taxable Assessed Valuation	7.892459
% Tax Rate Increase (Decrease)	3.21%

2025-26 Tax Levy	5,050,755	(Includes Exemption Removals)
2026-27 Tax Levy	<u>5,275,730</u>	
	<u>224,975</u>	Increase / (Decrease)
	4.45 % Increase / (Decrease)	Tax Levy

Total Allowable Tax Levy Limit	5,290,722	4.75%
2026-27 Tax Levy	<u>5,275,730</u>	
Available Tax Levy Limit Balance	<u>14,992</u>	

VILLAGE OF LANCASTER, NY
GENERAL FUND - ESTIMATED REVENUES
2026-2027 TENTATIVE BUDGET

Account Code	Account	2025-2026 ADOPTED BUDGET	2026-2027 TENTATIVE BUDGET
OTHER TAX ITEMS			
1.1081	Payments in Lieu of Taxes	107,000	53,700
1.1090.	Interest and Penalties on Real Property	35,000	35,000
	Total	142,000	88,700
NON-PROPERTY TAX ITEMS			
1.1116.	Tax on Adult Use Cannabis	0	150,000
1.1120.	Non-Property Tax Distribution by County	1,250,000	1,250,000
1.1130.	Utilities Gross Receipts Tax	95,000	95,000
1.1170.	Franchises	140,000	110,000
	Total	1,485,000	1,605,000
DEPARTMENTAL INCOME			
1.1230.	Treasurer Fees	8,000	8,000
1.1603.	Registrar Fees	1,500	1,500
1.1710.	Public Work Service - Property Maintenance	500	0
1.1789.	EV Charging Station Fees	0	1,000
1.2110.	Zoning Fees - Variance Applications	4,000	1,500
1.2115.	Planning Commission Fees - Site Plan Review	1,500	1,500
	Total	15,500	13,500
CULTURE AND RECREATION			
1.2089.	Celebrations / Special Events - Town Funding Allocation	5,000	5,000
.002	Independence Days - 4th of July	20,000	10,000
.003	Garden Walk	0	0
.010	New Year's Eve Ball Drop	0	0
.013	Fall Fest	0	0
.017	175th Anniversary Celebration	0	0
.025	Christmasville / Tree Lighting	0	0
1.2089.099	HPC - Certificate of Appropriateness Fees	400	400
1.2089.	Total Culture and Recreation	25,400	15,400
INTERGOVERNMENTAL INCOME			
1.2260.	Public Safety - Crossing Guard Shared Services	4,000	4,000
1.2302.	Snow Contract Proceeds	3,050	3,150
1.2389.	Memorial Tree Plaques Program	0	1,500
1.2389.	Community GHG Initiatives - Town Portion 50% (Year 2 of 2)	12,500	0
	Total	19,550	8,650
USE OF MONEY AND PROPERTY			
1.2401.	Interest and Earnings	125,000	125,000
LICENSES AND PERMITS			
1.2545.	Solicitors Permits & Other Licenses	1,200	2,000
1.2590.	Snow Plow Permits	400	300
	Total	1,600	2,300
FINES AND FORFEITURES			
1.2610.	Fines and forfeitures - Justice Court	25,000	25,000
SALES OF PROPERTY AND COMPENSATION FOR LOSSES			
1.2650.	Sale of Scrap	1,250	1,250
1.2680.	Insurance Recoveries	2,500	2,500
	Total	3,750	3,750
MISCELLANEOUS			
1.2770.	Other Unclassified Revenue	5,000	10,000
	Total	5,000	10,000
STATE AID			
1.3001.	State Aid, Per Capita	152,209	152,209
1.3005.	State Aid, Mortgage Tax	95,000	100,000
1.3501.	State Aid, Consolidated Highway Aid (CHIPS)	150,000	150,000
1.3910.	State Aid, Conservation Programs - CSC Grant 50 %	50,000	0
	Total State Aid	447,209	402,209
1.5050.	INTERFUND TRANSFER FOR DEBT SERVICE	20,000	20,000
	TOTAL ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES - GENERAL FUND	2,315,009	2,319,509

VILLAGE OF LANCASTER, NY
GENERAL FUND - APPROPRIATIONS
2026-2027 TENTATIVE BUDGET

Account Code	Department	2025-2026 ADOPTED BUDGET	2026-2027 TENTATIVE BUDGET
GENERAL GOVERNMENTAL SUPPORT			
1.1010.	BOARD OF TRUSTEES		
.1	Personal Services	40,400	40,400
.2	Equipment	500	500
	Total Equipment	500	500
.4	Contractual Expenses		
.401	Office Supplies	200	200
.430	Printing and Advertising - Newsletters	4,000	5,000
.435	Contractual Services:		
.4351	Auditor	32,100	32,100
.4353	Special Attorney Services	15,000	15,000
.4354	Grant Writer	15,600	15,600
.4355	Actuarial Services - GASB Reporting	7,500	7,500
.4356	Human Resources Consultant	32,400	32,400
.4358	Annual Training Services - Consultant	0	0
.4359	Engineering Services	75,000	75,000
.436	Asset Inventory Services	10,000	10,000
.470	Expense and Travel	2,000	2,500
.485	Cell Phone	1,600	1,600
	Total Contractual Expenses	195,400	196,900
	TOTAL BOARD OF TRUSTEES	236,300	237,800
1.1110.	VILLAGE JUSTICE		
.1	Personal Services	70,930	70,930
.2	Equipment		
	Miscellaneous Equipment	750	750
	Total Equipment	750	750
.4	Contractual Expenses		
.401	Office Supplies	1,000	1,000
.409	Law Books	1,000	1,300
.430	Printing and Advertising	600	300
.432	Dues and Subscriptions	450	450
.435	Contractual Services	7,000	7,000
.436	Postage, Freight, Express	1,200	1,200
.470	Expense and Travel	1,000	1,000
.471	Bailiff	2,500	2,500
.473	Copier Maintenance	1,800	1,800
	Total Contractual Expenses	16,550	16,550
	TOTAL VILLAGE JUSTICE	88,230	88,230
1.1210.	EXECUTIVE MAYOR		
.1	Personal Services	14,960	14,960
	Total Personal Services	14,960	14,960
.2	Equipment	750	750
	Total Equipment	750	750
.4	Contractual Expenses		
.401	Office Supplies	500	250
.402	Plaques & Awards	500	750
.430	Printing and Advertising	350	350
.431	Telephone	0	0
.432	Dues and Subscriptions	100	100
.453	Repair to Equipment	100	100
.470	Expenses and Travel	1,000	1,000
.485	Cell Phone	750	750
	Total Contractual Expenses	3,300	3,300
	TOTAL EXECUTIVE	19,010	19,010

FINANCE			
1.1325.	TREASURER		
.1	Personal Services	166,756	166,756
	Total Personal Services	166,756	166,756
.2	Equipment	2,500	2,500
	Total Equipment	2,500	2,500
.4	Contractual Expenses		
.401	Office Supplies	3,500	3,500
.402	Records Mgmt. (Supplies/Labor)	1,000	1,000
.430	Printing and Advertising	8,000	8,000
.432	Dues and Subscriptions	1,200	1,200
.434	Professional Services - Lease Payments (Copier / Postage Meter)	5,500	6,000
	Contractual Services:		
.4351	Printing of Tax Bills - Erie County	2,200	2,200
.4352	Service Maintenance Contracts	80,000	80,000
.4353	Payroll Service	12,500	13,500
.436	Postage	5,000	5,000
.470	Expense and Travel / Training	4,500	4,500
.474	Web Site & Internet Access & Software License	10,000	10,000
.485	Cell Phone	800	800
	Total Contractual Expenses	134,200	135,700
	TOTAL TREASURER	303,456	304,956
1.1420.	LAW		
.1	Personal Services	53,710	53,710
.4	Contractual Expenses		
.401	Office Supplies	0	0
.409	Law Books	2,100	2,300
.430	Printing/Advertising	0	0
.431	Telephone	0	0
.432	Dues and Subscriptions	50	300
.435	Contractual Services:		
	Dictation Machine Maintenance	600	600
.436	Postage	0	0
.470	Expense and Travel	1,500	2,000
.471	Miscellaneous Legal Fees	500	500
	Total Contractual Expense	4,750	5,700
	TOTAL LAW	58,460	59,410
1.1450.	ELECTIONS		
.4	Contractual Expenses		
.401	Office Supplies/Board of Elections Personnel	0	350
.430	Advertising	0	250
.435	Contractual Services - Election Inspectors	0	1,300
	Total Contractual Expenses	0	1,900
	TOTAL ELECTIONS	0	1,900
1.1620.	SHARED SERVICES MUNICIPAL BUILDING		
.1	Personal Services	32,000	32,000
.2	Equipment	0	0
.4	Contractual Expenses		
.402	Janitorial Supplies	3,000	3,000
.430	Fire Alarm Inspection & Annual Monitoring	1,500	1,500
.431	Elevator Maintenance	6,000	6,000
.435	Contractual Services	3,500	7,500
.438	Electric	14,000	14,000
.439	Telephone	5,000	7,000
.440	Gas	12,000	12,000
.441	Water	500	500
.450	Building and Grounds Maintenance	7,500	15,000
.453	Equipment Repair and Maintenance	5,000	5,000
	Total Contractual Expenses	58,000	71,500
	TOTAL MUNICIPAL BUILDING	90,000	103,500

1.1621.	NORTH END FIRE HALL		
.1	Personal Services	16,000	16,000
.2	Equipment	0	0
.4	Contractual Expenses		
.419	Janitorial Supplies	2,500	2,500
.435	Contractual Services	500	3,000
.437	Fire Alarm Annual Monitoring	300	300
.438	Electric	4,500	4,500
.439	Telephone	1,000	1,000
.440	Gas	6,000	6,000
.441	Water	750	750
.450	Repairs	1,500	1,500
.453	Building and Grounds Maintenance	2,500	2,500
	Total Contractual Expenses	19,550	22,050
	TOTAL NORTH END FIRE HALL	35,550	38,050
1.1640.	DEPARTMENT PUBLIC WORKS GARAGE		
.1	Personal Services	420,000	420,000
.2	Equipment		
	Mechanics	1,000	1,000
	Total Equipment	1,000	1,000
.4	Contractual Expenses		
.402	Janitorial Supplies	4,000	5,000
.403	Uniforms	1,000	1,000
.431	Telephone	4,500	4,500
.435	Contractual Services	7,500	10,000
.436	Environmental Disposal	1,500	1,500
.437	Fire Alarm Monitoring & Maintenance	300	1,500
.439	Electric	13,200	13,200
.440	Gas	15,000	20,000
.441	Water	2,500	2,500
.450	Building and Grounds Maintenance	12,500	12,500
.453	Repairs	10,000	10,000
.455	Fleet Maintenance Software - Annual Fee (moved to 5010.403)	3,250	0
.475	Roof Maintenance	500	500
.485	Cell Phone	1,000	1,000
	Total Contractual Expenses	76,750	83,200
	TOTAL DEPARTMENT PUBLIC WORKS GARAGE	497,750	504,200
	SPECIAL ITEMS		
1.1380.4	Fiscal Agent / Bank Fees	1,200	1,200
1.1910.4	Unallocated Insurance	175,000	175,000
1.1920.4	Municipal Association Dues	6,500	6,500
1.1930.4	Judgments and Claims	1,000	1,000
1.1950.4	Taxes and Assessments on Municipal Property	1,100	1,100
1.1960.4	Property Tax Cancellation / Refund	2,500	2,500
1.1990.9	Contingent Account - Unclassified	75,000	100,000
	TOTAL SPECIAL ITEMS	262,300	287,300
	TOTAL GENERAL GOVERNMENTAL SUPPORT	1,591,056	1,644,356

PUBLIC SAFETY

1.3120.	POLICE		
.1	Personal Services - Crossing Guards	65,000	65,000
.4	Contractual Expenses		
.403	Uniforms / Safety Materials - Crossing Guards	1,000	1,000
.435	Contractual - Town Police Officer Services	4,000	4,000
.475	Town of Lancaster Police Fund - Sales Tax	1,250,000	1,250,000
	Total Contractual Expenses	1,255,000	1,255,000
	TOTAL POLICE	1,320,000	1,320,000
1.3411.	FIRE DEPARTMENT		
.1	Personal Services		
	Personal Services - Fire Chief - PT	24,000	24,000
.2	Equipment	2,000	2,500
.2602	Turnout Gear	28,500	31,500
.2603	Fire Coats/Uniforms	1,000	1,000
.2604	Monitor II Pagers	6,500	6,500
.2607	Radio Equipment Maintenance	500	500
.26010	Copier	1,600	1,600
.26015	Hose Adaptors/Fittings	1,100	1,500
.26018	Absorbent Materials/Flares	250	250
.26019	First Aid	6,000	6,000
.26023	Fire Extinguishers	300	300
.26026	SCBA Bottles	7,000	9,000
.26034	Asst. Hand Tools	1,500	1,500
.26035	Batteries	900	900
.26038	Tarps	200	200
.26043	CO Detector Meters	1,000	1,000
	Total Equipment	58,350	64,250
.4	Contractual Expenses		
.401	Office Supplies	1,400	1,500
.416	Gasoline and Oil	9,000	10,000
.432	Dues and Subscriptions	3,250	3,250
.435	Fire Education Program	1,500	1,500
.436	Postage / Mailings	500	500
.439	Fire Police	1,200	1,500
.440	Recruitment and Retention Program	11,000	11,000
.455	Repairs and Maintenance - Public Safety Equipment	1,750	1,750
.456	Repairs and Maintenance - Vehicles / Apparatus	10,000	12,500
.470	Training	8,000	8,000
.471	Physicals	16,500	16,500
.472	Expense and Travel - Inspection	1,200	1,200
.477	Information Technology (IT)	25,000	25,000
.479	Yearly Service & Certification/Inspection	12,500	12,500
.481	Rescue Rope	200	200
.482	Hydrant Rental	76,400	76,400
.485	Cell Phones / Data Plans	4,000	4,000
	Total Contractual Expenses	183,400	187,300
1.9560.9	Transfer to Equipment Reserve Fund - Chief Vehicles	0	0
	TOTAL FIRE DEPARTMENT	265,750	275,550

1.3989.	BUILDING INSPECTION		
.1	Personal Services		
	Personal Services - Codes Enforcement Office	30,000	0
.4	Contractual Expenses		
.416	Materials - Codes Enforcement Officer	1,500	0
.417	Fuel & Maintenance - Codes Enforcement Officer	2,000	0
.432	Dues & Subscriptions - Codes Enforcement Officer	200	200
.435	Contractual Svcs. - Town of Lancaster	70,000	71,500
.436	Postage	300	300
.437	Contractual Svcs - Town IPS Software Annual Fee	800	800
.470	Education / Travel - Codes Enforcement Officer	500	0
.475	Property Maintenance Services	2,500	0
.485	Cell Phone	850	0
	Total Contractual Expenses	<u>78,650</u>	<u>72,800</u>
	TOTAL BUILDING INSPECTION	<u>108,650</u>	<u>72,800</u>
1.3990.	DISASTER PREPAREDNESS		
.1	Personal Services - OEM Director	3,750	3,750
.2	Equipment	1,500	1,500
	Total Equipment	<u>1,500</u>	<u>1,500</u>
.4	Contractual Expenses		
.401	Office Supplies	500	500
.402	Misc. Supplies	1,000	1,000
.432	Dues & Subscriptions	500	500
.436	Training	1,000	1,000
.474	Website & Info Technology	2,000	2,000
.475	Expense and Travel (Mileage)	1,000	1,000
.476	Mobile Phone & Data Card	2,000	2,000
.477	Radio Batteries	100	100
.479	Pagers	500	500
.480	Jumpsuits	100	100
	Total Contractual Expenses	<u>8,700</u>	<u>8,700</u>
	TOTAL DISASTER PREPAREDNESS	<u>13,950</u>	<u>13,950</u>
	TOTAL PUBLIC SAFETY	<u>1,708,350</u>	<u>1,682,300</u>
	HEALTH		
1.4020.	REGISTRAR OF VITAL STATISTICS		
.1	Personal Services	4,200	4,700
.4	Contractual Expenses		
.401	Supplies & Materials	100	100
.435	Contractual Services	250	250
	TOTAL HEALTH	<u>4,550</u>	<u>5,050</u>

TRANSPORTATION

1.5010.	STREETS ADMINISTRATION		
.1	Personal Services	209,867	209,867
.2	Equipment Engineer Equipment	500	500
.4	Contractual Expenses		
.402	Office Supplies	2,500	2,500
.403	Computer Software / Email / Microsoft Licenses	15,000	15,000
.405	Meal Allowance	0	0
.406	Professional Training	1,500	1,500
.430	Printing and Advertising	250	600
.435	Contractual - Medical and Optical	1,500	1,500
.436	Postage	100	100
.441	Computer / Copier Maintenance	3,500	3,500
.442	Safety Supplies	3,000	3,000
.471	Expense and Travel	1,500	1,500
.472	Alcohol & Drug Testing	1,500	1,600
.473	Annual Hosting Fee - GIS System	550	550
	Total Contractual Expenses	30,900	31,350
	TOTAL STREETS ADMINISTRATION	241,267	241,717
1.5110.	STREETS MAINTENANCE		
.1	Personal Services	306,260	306,260
.2	Equipment -	2,500	2,500
.4	Contractual Expenses		
.401	Highway Markings	3,000	3,000
.412	Signs	7,500	7,500
.413	Resurfacing Materials	6,000	6,000
.416	Gasoline and Oil	30,000	30,000
.417	Tires and Batteries	5,000	5,000
.419	Tools and Paint	8,000	8,000
.434	Paving and Reconstruction	60,000	60,000
.435	Service Maintenance Contract	1,600	1,600
.452	Repairs and Maintenance to Trucks and Related Equipment	25,000	30,000
.475	Unclassified - Pest Control	900	1,200
	Total Contractual Expenses	147,000	152,300
	TOTAL STREETS MAINTENANCE	455,760	461,060
1.5112.	CONSOLIDATED HIGHWAY IMPROVEMENT PROGRAM		
.1	Personal Services	0	0
.4	Contractual Expenses		
.434	Paving and Reconstruction	150,000	150,000
.453	O & M	0	0
	Total Contractual Expenses	150,000	150,000
	TOTAL CONSOLIDATED HIGHWAY IMPROVEMENT PROGRAM	150,000	150,000
1.5132.	SNOW REMOVAL		
.1	Personal Services	180,000	180,000
.2	Equipment / Plow	2,000	2,000
.4	Contractual Expenses		
.414	Materials - Snow Plow Parts	3,500	5,000
.415	Chemicals - Road Salt Grit	110,000	150,000
.416	Gasoline and Oil	13,500	13,500
.417	Tires and Batteries	3,500	3,500
.430	Contractual Services	2,000	2,000
.452	Repairs and Maintenance to Trucks and Related Equipment	28,000	35,000
	Total Contractual Expenses	160,500	209,000
	TOTAL SNOW REMOVAL	342,500	391,000

1.5182.	STREET LIGHTING		
.2	Equipment	0	0
.4	Contractual Expenses		
.434	Contractual Services - Traffic Signal Electric & Maint	3,000	3,000
.435	Contractual - Street Light Maintenance & Repairs	20,000	20,000
.438	Street Lighting Energy Costs - N.Y.S.E.G.	62,500	62,500
.450	Repairs Street Light Bases / Poles	1,000	1,000
.451	Relamp Central Ave / Village-Owned Lights	0	0
	Total Contractual Expenses	86,500	86,500
	TOTAL STREET LIGHTING	86,500	86,500
1.5410.	SIDEWALKS		
.4	Contractual Expenses		
	Sidewalk Replacement Program	10,000	10,000
	TOTAL SIDEWALKS	10,000	10,000
	TOTAL TRANSPORTATION	1,286,027	1,340,277
	CULTURE AND RECREATION		
1.7110.	PARKS		
.1	Personal Services	40,000	40,000
.2	Equipment, Mowers & Mini Sweeper	3,000	3,000
.4	Contractual Expenses		
.414	Materials - Other	5,000	7,500
.415	Chemicals and Fertilizer	500	500
.416	Gas and Oil	3,000	5,000
.432	Fertilizer / Weed Control Program	500	500
.434	Trees	0	0
.435	Maintenance Landscaping Materials	5,500	4,000
.438	Electric	1,500	1,500
.441	Water	17,500	22,000
.453	Repairs to Equipment	6,500	6,500
	Total Contractual Expenses	40,000	47,500
	TOTAL PARKS	83,000	90,500
1.7510.	HISTORIAN		
.4	Contractual Expenses		
.401	Office Supplies	500	500
.432	Dues and Subscriptions	100	100
.470	Expense and Travel	0	0
	Total Historian	600	600
1.7520.	HISTORIC DISTRICT		
.401	Office Supplies	150	150
.432	Dues & Subscriptions	400	550
.434	Professional Services - Secretary	2,340	2,340
	- Historic Preservation Commission Members	10,900	10,900
.435	Contractual Services (inc. copier lease & maintenance)	300	1,300
.470	Expense and Travel	400	400
.471	Education and Training	500	500
	Total Historic District	14,990	16,140

1.7550.	CELEBRATIONS		
.1	Personal Services - Assistant / Seasonal Employees	9,500	2,000
.102	DPW - overtime	30,000	30,000
.103	DPW - regular time	50,000	50,000
	Total Personal Services	89,500	82,000
.2	Equipment	500	500
.4	Contractual Expenses	0	0
.402	Independence Days - 4th of July	30,000	35,000
.403	Garden Walk	500	500
.410	New Year's Eve Ball Drop	10,500	8,500
.413	Fall Fest	7,500	6,000
.425	Christmasville / Tree Lighting	2,500	10,000
.420	Misc Overhead - Electric, Cell Phone, & Supplies	4,000	7,500
.435	Contractual Expenses - Events Director	0	0
	Total Celebrations	145,000	150,000
	TOTAL CULTURE AND RECREATION	243,590	257,240

HOME AND COMMUNITY SERVICES

1.8010.	ZONING		
.4	Contractual Expenses		
.430	Printing and Advertising	2,500	2,500
.434	Professional Services - ZBA Members	4,500	4,500
.471	Education and Training	500	500
	Total Contractual Expenses	7,500	7,500
	TOTAL ZONING	7,500	7,500

1.8020.	PLANNING		
.1	Personal Services - Secretary	2,340	2,340
	Total Personal Services	2,340	2,340
.4	Contractual Expenses		
.401	Office Supplies	200	200
.432	Dues and Subscriptions	350	350
.434	Professional Services - Planning Commission Members	7,000	7,000
.435	Planning Consultant	0	0
.436	Postage	550	550
.470	Expense and Travel	175	175
.471	Education and Training	400	400
	Total Contractual Expenses	8,675	8,675
	TOTAL PLANNING	11,015	11,015

1.8090.	ENVIRONMENTAL / CLIMATE SMART		
.1	Personal Services - CCE Coordinator (CSC Grant)	68,290	68,290
	Personal Services - NYSERDA Clean Energy Intern	0	0
.4	Contractual Expenses		
.401	Office Supplies and Equipment	500	400
.402	Materials and Supplies - Outreach	1,500	1,500
.432	Dues & Subscriptions	0	100
.435	Contractual Svcs - Operations & Maintenance	15,000	15,000
.435	Climate Smart Initiatives / Projects - Composting, Etc.	10,000	10,000
	Total Contractual Expenses	27,000	27,000
	TOTAL ENVIRONMENTAL / CLIMATE SMART	95,290	95,290

1.8160.	REFUSE AND GARBAGE		
.1	Personal Services	170,000	170,000
.4	Contractual Expenses		
.416	Gasoline and Oil	7,500	7,500
.417	Tires and Batteries	1,200	1,200
.434	Contractual Services:		
	Dumpsters / Green Waste Disposal Charges	20,000	20,000
.453	Equipment Repair and Maintenance	5,000	5,000
	Total Contractual Expenses	33,700	33,700
	TOTAL REFUSE AND GARBAGE	203,700	203,700
1.8170.	STREET CLEANING		
.1	Personal Services	40,000	40,000
.4	Contractual Expenses		
.414	Materials - Other-Shovels, Steel Brooms	1,000	1,000
.416	Gasoline and Oil	10,000	10,000
.417	Tires and Batteries	1,200	1,200
.441	Water	0	0
.452	Repairs and Maintenance to Trucks and Related Equipment	10,000	10,000
	Total Contractual Expenses	22,200	22,200
	TOTAL STREET CLEANING	62,200	62,200
1.8510.	BEAUTIFICATION		
.1	Personal Services	20,000	20,000
.4	Contractual Services		
.401	Supplies and Materials	3,000	3,000
.402	Banners & Related Expenses (Veterans Recognition)	2,500	2,500
.431	Flowers & Hanging Baskets - Central Business District	4,000	4,000
.435	Contractual Services	0	0
.438	Electric - Central Business District Trees / Receptacles	3,000	3,000
	Total Contractual Expenses	12,500	12,500
	TOTAL BEAUTIFICATION	32,500	32,500
1.8540.	DRAINAGE		
.1	Personal Services	35,000	35,000
.4	Contractual Services		
.414	Materials and Pipe	11,500	11,500
.416	Gasoline and Oil	2,500	2,500
.435	Contractual Services		
	MS4 Compliance	3,000	3,000
.453	Equipment Repair	2,000	2,000
	Total Contractual Expenses	19,000	19,000
	TOTAL DRAINAGE	54,000	54,000
1.8560.	SHADE TREES		
.1	Personal Services	80,000	80,000
.250	Equipment		
	Saws and Other Equipment	2,500	2,500
.4	Contractual Expenses		
	Educational Materials & Supplies	1,200	1,200
.416	Gasoline and Oil	8,000	8,000
.432	Dues & Subscriptions	500	500
.434	Trees	15,000	15,000
.435	Contractual Services - Pruning	10,000	10,000
.436	Tree Database / Info Technology	3,500	3,500
.440	Memorial Tree Plaques Program	0	1,500
.452	Truck Repair and Maintenance	8,500	8,500
.470	Training	1,000	1,000
.475	Misc - Topsoil & Materials for Maintenance	7,000	7,000
.476	Contractual Removal by Others	5,000	5,000
	Total Contractual Expenses	59,700	61,200
	TOTAL SHADE TREES	142,200	143,700

1.8989.	ECONOMIC DEVELOPMENT		
.1	Personal Services		
	Director of Economic Development	2,500	2,500
	Total Personal Services	2,500	2,500
.2	Equipment	0	0
	Total Equipment	0	0
.4	Contractual Expenses		
.401	Office Supplies	500	0
.430	Printing/Advertising	500	0
.432	Dues & Subscriptions	850	0
.435	Contractual Services	5,000	5,000
.436	Postage	200	0
.437	Consulting Fees	1,000	0
.471	Education & Training	0	0
	Total Contractual	8,050	5,000
	TOTAL ECONOMIC DEVELOPMENT	10,550	7,500
	TOTAL HOME AND COMMUNITY SERVICES	618,955	617,405
	EMPLOYEE BENEFITS		
1.9010.8	State Retirement - Employees	270,000	300,000
1.9030.8	Social Security	175,000	175,000
1.9040.8	Workmen's Compensation	200,000	200,000
1.9040.8	Workmen's Compensation - Fire District	120,000	120,000
1.9050.8	Unemployment Insurance	5,000	5,000
1.9055.8	Disability Insurance	1,500	1,500
1.9060.8	Hospital and Medical Insurance	600,000	600,000
1.9060.9	Service Awards Program	325,000	435,000
1.9089.9	Employee Benefits - Other (EAP)	3,500	3,500
	TOTAL EMPLOYEE BENEFITS	1,700,000	1,840,000
	INTERFUND TRANSFERS		
1.9901.2	Transfer to Capital Projects	0	0
1.9560.9	Transfer to Equipment Reserve Fund	0	0
	TOTAL INTERFUND TRANSFERS	0	0
	DEBT SERVICE		
1.9710.6	Serial Bond - Principal	185,000	185,000
.7	Serial Bond - Interest	28,236	23,611
1.9730.6	Bond Anticipation Notes - Principal	0	0
.7	Bond Anticipation Notes - Interest	0	0
	TOTAL DEBT SERVICE	213,236	208,611
	TOTAL GENERAL FUND APPROPRIATIONS	7,365,764	7,595,239

VILLAGE OF LANCASTER, NY
 SEWER FUND - TENTATIVE BUDGET SUMMARY
 FOR FISCAL YEAR JUNE 1, 2026 TO MAY 31, 2027

	2025-2026 ADOPTED BUDGET	2026-2027 TENTATIVE BUDGET
Appropriations	1,291,471	1,294,494
Less: Estimated Revenues	<u>1,291,471</u>	<u>1,294,494</u>
Fund Balance To Be Appropriated	<u>0</u>	<u>0</u>

VILLAGE OF LANCASTER, NY
 SEWER FUND - ESTIMATED REVENUES
 2026-2027 TENTATIVE BUDGET

Account Code	Account	2025-2026 ADOPTED BUDGET	2026-2027 TENTATIVE BUDGET
3.2122.	Service Charges - Sewer Rents	1,248,971	1,251,994
3.2128.	Interest and Penalties on Sewer Rents	22,500	22,500
3.2401	Interest and Earnings	20,000	20,000
3.5050.	Interfund Transfer for Debt Service	0	0
TOTAL ESTIMATED REVENUES - SEWER FUND		1,291,471	1,294,494

VILLAGE OF LANCASTER, NY
SEWER FUND - APPROPRIATIONS
2026-2027 TENTATIVE BUDGET

Account Code	Account	2025-2026 ADOPTED BUDGET	2026-2027 TENTATIVE BUDGET
SPECIAL ITEMS			
3.1910.4	Unallocated Insurance	10,000	10,000
3.1990.4	Contingent Account - Future Projects / Debt Service	60,000	65,000
	TOTAL SPECIAL ITEMS	70,000	75,000
3.8115. ADMINISTRATION			
.1	Personal Services		
.101	DPW	65,183	65,183
.102	Clerk- Treasurer Office	24,619	24,619
	Total Personal Services	89,802	89,802
.2	Equipment	0	0
4	Contractual Expenses		
.401	Office Supplies	700	700
.405	Meal Allowance	0	0
.430.1	Printing - DPW	500	500
.430.2	Printing - Clerk/Treasurer	4,500	4,500
.436.1	Postage - DPW	100	100
.436.2	Postage - Clerk/Treasurer	8,500	8,500
.450	Office Supplies - Clerk/Treasurer	300	300
.451	Software Support & Maintence - Clerk/Treasurer	8,500	8,500
.470	Expense and Travel	250	250
.471	Training	300	300
.472	Safety Training	1,000	1,000
.473	Safety Training, OSHA	1,500	1,500
.485	Cell Phone	600	600
	Total Contractual Expenses	26,750	26,750
	TOTAL ADMINISTRATION	116,552	116,552
3.8120. SANITARY SEWERS			
.1	Personal Services	200,000	200,000
.2	Equipment		
	Equipment	10,000	10,000
.4	Contractual Expenses		
.415	Chemicals	8,500	8,500
.416	Fuel and Lube Products	6,500	8,500
.433	Pollution Control	10,000	10,000
.434	Infrastructure / Sewer Lines - Repairs & Materials (DPW)	10,000	10,000
.435	Contractual Services - Engineer / Contractor	125,000	125,000
.453	Repairs and Maintenance to Equipment / Vehicles	12,500	12,500
.454	Flow Monitor Maintenance	10,000	10,000
.455	Video Inspection	10,000	10,000
.456	Reporting Analysis	10,000	10,000
	Total Contractual Expenses	202,500	204,500
	TOTAL SANITARY SEWER	412,500	414,500
3.8130. SEWAGE TREATMENT AND DISPOSAL			
.2	Equipment		
	Miscellaneous	1,000	1,000
.4	Contractual Expenses		
.461	Pump Maintenance	1,000	1,000
	TOTAL SEWAGE TREATMENT AND DISPOSAL	2,000	2,000

EMPLOYEE BENEFITS			
3.9010.8	State Retirement	40,000	45,000
3.9030.8	Social Security	25,000	25,000
3.9040.8	Workmen's Compensation	45,000	45,000
3.9060.8	Hospital and Medical Insurance	50,000	50,000
3.9065.8	Disability Insurance	300	300
	TOTAL EMPLOYEE BENEFITS	<u>160,300</u>	<u>165,300</u>
INTERFUND TRANSFERS			
3.9901.2	Transfer to Capital Projects	150,000	150,000
	TOTAL INTERFUND TRANSFERS	<u>150,000</u>	<u>150,000</u>
DEBT SERVICE			
3.9710.6	Serial Bonds - Principal	355,000	350,000
.7	Serial Bonds - Interest	25,119	21,142
3.9730.6	Bond Anticipation Notes - Principal	0	0
.7	Bond Anticipation Notes - Interest (Net of Premium)	0	0
3.9785.6	Installment Debt - Lease Payment - Principal	0	0
.7	Installment Debt - Lease Payment - Interest	0	0
	TOTAL DEBT SERVICE	<u>380,119</u>	<u>371,142</u>
	TOTAL SEWER FUND APPROPRIATIONS	<u>1,291,471</u>	<u>1,294,494</u>

VILLAGE OF LANCASTER, NY
GENERAL FUND
2026-27 Schedule of Salaries and Wages

Account Code	Department/Title	No. of Persons	Rate of Compensation	Total Appropriations	Department Total
1.1010.	BOARD OF TRUSTEES Trustees - Malone Schaefer, Mikoley, Miller, and O'Brien	4	10,100	40,400	40,400
1.1110.	VILLAGE JUSTICE Village Justice - Hadsall Acting Village Justice - Bumbalo Court Clerk - Giso Contractual Services - Jack Bromwich (\$17.00 / hour) - covered under expense line .471	1 1 1	19,380 6,050 \$25.00 / hour	19,380 6,050 45,500	70,930
1.1210.	MAYOR Mayor - Schroeder Deputy Mayor - Malone Schaefer	1 1	13,160 1,800	13,160 1,800	14,960
1.1325.	TREASURER Clerk-Treasurer - Stegmeier (95%) Budget Director - Stegmeier Director of Funding Advancement - Stegmeier Deputy Clerk - Part Time- Kisiel (75%) Deputy Treasurer - Part Time - Debbins (75%) Clerk - Part Time - A. Moore (75%) Provision for Seasonal Help	1 1 1 1 1 1 1	97,375 2,500 2,500 \$25.00 \$25.00 \$21.55 10,000	92,506 2,500 2,500 26,250 16,500 16,500 10,000	166,756
1.1420.	LAW Deputy Village Attorney / Prosecutor - Village Attorney - Herdzik	1 1	16,400 37,310	16,400 37,310	53,710
1.1620.	BUILDING Department of Public Works			32,000	32,000
1.1621.	NORTH END FIRE HALL Department of Public Works			16,000	16,000
1.1640.	CENTRAL GARAGE Department of Public Works			420,000	420,000
1.3120.	POLICE Crossing Guards (PT) - 6 Locations	9	\$16.50 (\$17.00 effective 9/1/25)	65,000	65,000
1.3411.	FIRE DEPARTMENT Fire Chief (PT) - Feldmann Assistant Fire Chiefs (PT)	1 3	6,000 6,000	6,000 18,000	24,000
1.3989.	BUILDING INSPECTION	0	0	0	0
1.3990.	EMERGENCY MANAGEMENT OEM Director - Kuhlmeiy	1	3,750	3,750	3,750
1.4020.	REGISTRAR OF VITAL STATISTICS Registrar of Vital Statistics - Stegmeier Deputy Registrar - Kisiel	1 1	3,500 1,200	3,500 1,200	4,700
1.5010.	STREET ADMINISTRATION Superintendent - Cisco (75.00%) Account Clerk-Typist (PT) - M. Rinow (75.00%) Clerk-Typist - K. Moore (75.00%) Provision for Department Overtime Acting General Crew Chief - (75%) Longevity	1 1 1 1 1 1	94,550 \$20.05 / hour \$25.80/hour 2,500 \$36.25/hour 19,210	70,912 14,250 40,995 2,500 62,000 19,210	209,867
1.5110.	STREETS MAINTENANCE Department of Public Works			306,260	306,260

1.5112.	CONSOLIDATED HIGHWAY Improvement Program	0	0	0	0
1.5132.	SNOW REMOVAL Department of Public Works			180,000	180,000
1.7110.	PARKS Department of Public Works			40,000	40,000
1.7520.	HISTORIC PRESERVATION COMMISSION Professional Services - (covered under expense line .434) Secretary - Contractual Services - \$195 per month Board Chairperson (1) - Stipend \$125 per meeting Board Members (6 + Alternates) - Stipend \$100 per meeting				0
1.7550.	CELEBRATIONS Department of Public Works (regular time) Department of Public Works (overtime) Stipend - Events Assistant - K. Moore			50,000 30,000 2,000	82,000
1.8010.	ZONING Professional Services - (covered under expense line .434) Board Members (5) - Stipend \$40 per hearing				0
1.8020.	PLANNING Secretary (Clerk-Typist)- Part-Time - Debbins Professional Services - (covered under expense line .434) Board Chairperson (1) - Stipend \$125 per meeting Board Members (6 + Alternates) - Stipend \$ 100 per meeting	1	2,340	2,340	2,340
1.8090.	ENVIRONMENTAL / CLIMATE SMART CCE Coordinator - Stypa (CSC Grant)	1	68,290	68,290	68,290
1.8160.	REFUSE AND GARBAGE Department of Public Works			170,000	170,000
1.8170.	STREET CLEANING Department of Public Works			40,000	40,000
1.8510.	BEAUTIFICATION Department of Public Works			20,000	20,000
1.8540.	DRAINAGE Department of Public Works			35,000	35,000
1.8560.	SHADE TREES Department of Public Works			80,000	80,000
1.8989.	ECONOMIC DEVELOPMENT Director of Economic Development -			2,500	2,500
TOTAL GENERAL FUND SALARIES AND WAGES					2,148,463

VILLAGE OF LANCASTER, NY
 SEWER FUND
 2026-27 Schedule of Salaries and Wages

Account Code	Department/Title	No. of Persons	Rate of Compensation	Total Appropriations	Department Total
3.8115.	SEWER ADMINISTRATION				
	Department of Public Works				89,802
	Superintendent - Cisco (25.00%)	1	94,550	23,638	
	Account Clerk-Typist (PT) - M. Rinow (25.00%)	1	\$20.05 / hour	4,750	
	Clerk-Typist - K. Moore (25.00%)	1	\$25.80 / hour	13,665	
	Clerk-Treasurer - Stegmeier (5%)	1	97,375	4,869	
	Deputy Clerk - Part Time - Kisiel (25%)	1	\$25.00 / hr	8,750	
	Deputy Treasurer - Debbins (25%)	1	\$25.00 / hr	5,500	
	Clerk - Part Time - A. Moore (25%)	1	\$21.55 / hr	5,500	
	Acting General Crew Chief - (25%)	1	\$36.25 / hour	20,600	
	Longevity		2,530	2,530	
3.8120.	SANITARY SEWERS				
	Department of Public Works			200,000	200,000
	TOTAL SEWER FUND SALARIES AND WAGES				289,802

Village of Lancaster, N.Y.
DEPARTMENT OF PUBLIC WORKS
SCHEDULE AND ALLOCATION OF SALARIES & WAGES
2026-27 TENTATIVE BUDGET

	Effective Hourly Rate	Budgeted Positions	2025-2026 ADOPTED	2026-2027 TENTATIVE
DEPARTMENT OF PUBLIC WORKS:				
Superintendent - Cisco	\$45.46	1	94,550	94,550
Account - Clerk Typist (PT hourly) - Rinow	\$20.05	1	19,000	19,000
MEO - Snyder, Durkin, Seelig, Burke, Dickman, Rogala, Stoldt, Vacant	\$34.97	8	581,900	581,900
Heavy Equipment Operator - Sewer - Marino	\$35.38	1	73,600	73,600
Auto Mechanic I - Dennis, Jr., Schurkus	\$36.02	2	149,850	149,850
Laborer- Guarino, Mancuso, Gee, McCadden, Lubkowski, Arndt, Moore, Marschner, Gaglione	\$34.25	9	641,160	641,160
Laborer - Seasonal (6 maximum)	\$17.00	6	60,000	60,000
Clerk Typist - K. Moore	\$25.80	1	54,660	54,660
Acting General Crew Chief (Out of Title Difference)	\$36.25	N/A	10,000	10,000
TOTAL PUBLIC WORKS			1,684,720	1,684,720
VILLAGE HALL / CENTRAL GARAGE:				
Village Hall / Central Garage - Cleaner - Wetzler	\$16.00	1	17,850	17,850
TOTAL CENTRAL GARAGE SALARIES & WAGES	(\$16.50 effective 1/1/27)		17,850	17,850
OUT OF TITLE / OVERTIME / LONGEVITY:				
Out of Title (No Overtime)			50,000	50,000
Overtime			120,000	120,000
Longevity			21,740	21,740
TOTAL OUT OF TITLE / OVERTIME / LONGEVITY			191,740	191,740
TOTAL D.P.W. SALARIES AND WAGES			1,894,310	1,894,310

Village of Lancaster, N.Y.
DEPARTMENT OF PUBLIC WORKS
DISTRIBUTION OF SALARIES & WAGES
BY APPROPRIATION CODE
2026-27 TENTATIVE BUDGET

	2025-2026 ADOPTED	2026-2027 TENTATIVE
1.1620	32,000	32,000
1.1621	16,000	16,000
1.1640	420,000	420,000
1.5010	209,867	209,867
1.5110	306,260	306,260
1.5112	0	0
1.5132	180,000	180,000
1.7110	40,000	40,000
1.7550 - regular time	50,000	50,000
1.7550 - overtime	30,000	30,000
1.8160	170,000	170,000
1.8170	40,000	40,000
1.8510	20,000	20,000
1.8540	35,000	35,000
1.8560	80,000	80,000
3.8115	65,183	65,183
3.8120	200,000	200,000
	\$1,894,310	\$1,894,310

VILLAGE OF LANCASTER, NY
 SCHEDULE OF INDEBTEDNESS
 2026-2027 TENTATIVE BUDGET

Description	Period of Redemption	Interest Rate	Due Date	Balance at 6/1/2026	Principal	Balance at 5/31/2027	Interest
SERIAL BONDS							
GENERAL FUND:							
General Purposes	2010-2030	5.00%	2/1/2027	140,000	30,000	110,000	3,500
Fire Dept. - Custom Pumper	2010-2030	5.00%	8/1/2026				3,500
Public Improvement Serial Bonds - 2017	2017-2029	2.75%	3/1/2027	255,000	85,000	170,000	3,506
Fire Dept. - Ladder Truck	2017-2029	2.75%	9/1/2026				3,506
Public Improvement Serial Bonds - 2021	2021-2035	1.125%	8/15/2026	700,000	70,000	630,000	4,996
LED Streetlighting Conversion Project	2021-2035	1.125%	2/15/2027				4,603
Total General Fund				1,095,000	185,000	910,000	23,611
SEWER FUND:							
General Purposes - Refunding Bonds 2020	2020-2028	1.25%	12/15/2026	290,000	145,000	145,000	2,204
Repairs - Holland/ Old Lake/ Colonial	2020-2028	1.25%	6/15/2026				2,204
General Purposes - Refunding Bonds 2020	2020-2032	1.00%	7/15/2026	705,000	105,000	600,000	5,171
Repairs - Como/Christen, Newell, Sturm	2020-2032	1.00%	1/15/2027				4,593
Public Improvement Serial Bonds - 2022	2022-2032	1.00%	3/15/2027	350,000	100,000	250,000	3,485
Sanitary Sewer Repairs - MS 1, 4 & 7	2022-2032	1.00%	9/15/2026				3,485
Total Sewer Fund				1,345,000	350,000	995,000	21,142
TOTAL SERIAL BONDS				2,440,000	535,000	1,905,000	44,753

VILLAGE OF LANCASTER, NY
DELINQUENT SEWER AND PROPERTY MAINTENANCE
FOR JUNE 1, 2026 TO MAY 31, 2027 TAX LEVY

	2026-27 TAX LEVY
GENERAL FUND - PROPERTY MAINTENANCE	TBD
SEWER FUND- UNPAID SEWER W/PENALTY	TBD
TOTAL DELINQUENT SEWER AND PROPERTY MAINTENANCE	0