VILLAGE BUDGET

FOR 2026-2027

VILLAGE OF SPECULATOR

IN

HAMILTON COUNTY

CERTIFICATION OF CLERK

I, Crystal O'Brien, VILLAGE CLERK, CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT COPY OF THE 2026-2027 BUDGET OF THE VILLAGE OF SPECULATOR AS ADOPTED BY THE VILLAGE BOARD ON APRIL 13, 2026.

I ALSO CERTIFY THAT THE TAXABLE ASSESSED VALUATION ON WHICH TAXES ARE LEVIED FOR THE 2026 - 2027 YEAR IS $ 147,783,651 THAT THE ASSESSMENT ROLL IS DATED MARCH 1, 2025.

Signed: _____

Dated: 4/15/2026

VILLAGE OF SPECULATOR, NEW YORK

SUMMARY OF FISCAL BUDGET BY FUND

FOR 2026-2027

			Appropriations	Estimated Revenue	Unexpended Fund Balance	Amount to be Raised by Tax
A	GENERAL FUND	$	1,301,269.00	225,746.00	116,307.00	959,216.00
F	WATER FUND	$	294,425.00	281,100.00	13,325.00	0.00
G	SEWER FUND	$	405,091.00	346,200.00	58,891.00	0.00
		$				
	GRANDTOTAL	$	2,000,785.00	853,046.00	188,523.00	959,216.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
APPROPRIATIONS					
GENERAL GOVERNMENT SUPPORT					
BOARD OF TRUSTEES					
	PERSONAL SERVICES				
A1010.1	PERSONNEL SERVICES	3,441.88	3,177.00	6,354.00	6,354.00
	TOTAL PERSONAL SERVICES	3,441.88	3,177.00	6,354.00	6,354.00
	CONTRACTUAL EXPENSE				
A1010.4	CONTRACTUAL	0.00	700.00	700.00	700.00
	TOTAL CONTRACTUAL EXPENSE	0.00	700.00	700.00	700.00
TOTAL BOARD OF TRUSTEES		3,441.88	3,877.00	7,054.00	7,054.00
MAYOR					
	PERSONAL SERVICES				
A1210.1	PERSONNEL SERVICES	0.00	0.00	2,753.00	2,753.00
	TOTAL PERSONAL SERVICES	0.00	0.00	2,753.00	2,753.00
	CONTRACTUAL EXPENSE				
A1210.4	CONTRACTUAL	2,051.98	1,500.00	1,500.00	1,500.00
	TOTAL CONTRACTUAL EXPENSE	2,051.98	1,500.00	1,500.00	1,500.00
TOTAL MAYOR		2,051.98	1,500.00	4,253.00	4,253.00
AUDITOR					
	CONTRACTUAL EXPENSE				
A1320.4	CONTRACTUAL	3,600.00	15,000.00	15,000.00	15,000.00
	TOTAL CONTRACTUAL EXPENSE	3,600.00	15,000.00	15,000.00	15,000.00
TOTAL AUDITOR		3,600.00	15,000.00	15,000.00	15,000.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
CLERK/TREASURER					
	PERSONAL SERVICES				
A1325.1	PERSONNEL SERVICES	66,546.07	87,017.00	96,720.00	96,720.00
	TOTAL PERSONAL SERVICES	66,546.07	87,017.00	96,720.00	96,720.00
	CONTRACTUAL EXPENSE				
A1325.4	CONTRACTUAL	3,399.94	4,550.00	4,550.00	4,550.00
	TOTAL CONTRACTUAL EXPENSE	3,399.94	4,550.00	4,550.00	4,550.00
TOTAL CLERK/TREASURER		69,946.01	91,567.00	101,270.00	101,270.00
LAW					
	CONTRACTUAL EXPENSE				
A1420.4	CONTRACTUAL	7,411.50	12,000.00	15,000.00	15,000.00
	TOTAL CONTRACTUAL EXPENSE	7,411.50	12,000.00	15,000.00	15,000.00
TOTAL LAW		7,411.50	12,000.00	15,000.00	15,000.00
ELECTION					
	CONTRACTUAL EXPENSE				
A1450.4	CONTRACTUAL	378.92	600.00	750.00	750.00
	TOTAL CONTRACTUAL EXPENSE	378.92	600.00	750.00	750.00
TOTAL ELECTION		378.92	600.00	750.00	750.00
BUILDINGS					
	PERSONAL SERVICES				
A1620.1	PERS SERV	1,976.55	2,000.00	2,000.00	2,000.00
	TOTAL PERSONAL SERVICES	1,976.55	2,000.00	2,000.00	2,000.00
	EQUIPMENT/CAPITAL OUTLAY				
A1620.2	EQUIPMENT	1,479.60	6,000.00	200.00	200.00
A1620.2R	EQUIPMENT RESERVE	3,535.88	0.00	0.00	0.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	TOTAL EQUIPMENT/CAPITAL OUTLAY	5,015.48	6,000.00	200.00	200.00
	CONTRACTUAL EXPENSE				
A1620.4	CONTRACTUAL - VILLAGE HALL	25,799.01	25,900.00	32,000.00	32,000.00
	TOTAL CONTRACTUAL EXPENSE	25,799.01	25,900.00	32,000.00	32,000.00
	TOTAL BUILDINGS	32,791.04	33,900.00	34,200.00	34,200.00
	CENTRAL GARAGE				
	PERSONAL SERVICES				
A1640.1	PERSONNEL SERVICES	62,837.22	98,129.00	84,235.00	84,235.00
A1640.12	PERSONNEL SERVICES OVERTIME	230.66	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	63,067.88	98,129.00	84,235.00	84,235.00
	EQUIPMENT/CAPITAL OUTLAY				
A1640.2	EQUIPMENT	970.10	0.00	0.00	0.00
A1640.2R	EQUIPMENT RESERVE	48,126.73	35,000.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	49,096.83	35,000.00	0.00	0.00
	CONTRACTUAL EXPENSE				
A1640.4	CONTRACTUAL	51,436.67	47,200.00	56,700.00	56,700.00
	TOTAL CONTRACTUAL EXPENSE	51,436.67	47,200.00	56,700.00	56,700.00
	TOTAL CENTRAL GARAGE	163,601.38	180,329.00	140,935.00	140,935.00
	CENTRAL PRINTING & MAILING				
	CONTRACTUAL EXPENSE				
A1670.4	CONTRACTUAL	2,550.58	2,500.00	3,700.00	3,700.00
	TOTAL CONTRACTUAL EXPENSE	2,550.58	2,500.00	3,700.00	3,700.00
	TOTAL CENTRAL PRINTING & MAILING	2,550.58	2,500.00	3,700.00	3,700.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
SPECIAL ITEMS					
A1910.4	UNALLOCATED INS.	25,875.59	28,500.00	29,700.00	29,700.00
A1920.4	MUNICIPAL ASSN.	977.00	1,000.00	1,000.00	1,000.00
A1990.4	CONTINGENT FUND	0.00	0.00	10,000.00	10,000.00
	TOTAL SPECIAL ITEMS	26,852.59	29,500.00	40,700.00	40,700.00
	TOTAL GENERAL GOVERNMENT SUPPORT	312,625.88	370,773.00	362,862.00	362,862.00
PUBLIC SAFETY					
FIRE DEPARTMENT					
EQUIPMENT/CAPITAL OUTLAY					
A3410.2	EQUIPMENT	32,832.32	50,260.00	101,199.00	101,199.00
A3410.2R	EQUIPMENT RESERVE	14,097.83	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	46,930.15	50,260.00	101,199.00	101,199.00
CONTRACTUAL EXPENSE					
A3410.4	CONTRACTUAL	77,160.45	102,088.50	115,800.00	115,800.00
	TOTAL CONTRACTUAL EXPENSE	77,160.45	102,088.50	115,800.00	115,800.00
	TOTAL FIRE DEPARTMENT	124,090.60	152,348.50	216,999.00	216,999.00
SAFETY INSPECTION					
PERSONAL SERVICES					
A3620.1	PERSONNEL SERVICES	5,729.76	5,902.00	6,138.00	6,138.00
	TOTAL PERSONAL SERVICES	5,729.76	5,902.00	6,138.00	6,138.00
CONTRACTUAL EXPENSE					
A3620.4	CONTRACTUAL	6,959.40	3,000.00	3,000.00	3,000.00
	TOTAL CONTRACTUAL EXPENSE	6,959.40	3,000.00	3,000.00	3,000.00
	TOTAL SAFETY INSPECTION	12,689.16	8,902.00	9,138.00	9,138.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
TOTAL PUBLIC SAFETY		136,779.76	161,250.50	226,137.00	226,137.00
TRANSPORTATION					
STREET ADMINISTRATION					
PERSONAL SERVICES					
A5010.1	PERSONNEL SERV	54,013.22	62,400.00	64,896.00	64,896.00
	TOTAL PERSONAL SERVICES	54,013.22	62,400.00	64,896.00	64,896.00
CONTRACTUAL EXPENSE					
A5010.4	CONTRACTUAL	0.00	0.00	1,500.00	1,500.00
	TOTAL CONTRACTUAL EXPENSE	0.00	0.00	1,500.00	1,500.00
TOTAL STREET ADMINISTRATION		54,013.22	62,400.00	66,396.00	66,396.00
STREET MAINTENANCE					
PERSONAL SERVICES					
A5110.1	PERSONNEL SERVICES	15,803.55	18,193.00	3,422.00	3,422.00
A5110.12	PERSONNEL SERV OT	0.00	300.00	300.00	300.00
	TOTAL PERSONAL SERVICES	15,803.55	18,493.00	3,722.00	3,722.00
CONTRACTUAL EXPENSE					
A5110.4	CONTRACTUAL	2,190.42	5,600.00	2,500.00	2,500.00
	TOTAL CONTRACTUAL EXPENSE	2,190.42	5,600.00	2,500.00	2,500.00
TOTAL STREET MAINTENANCE		17,993.97	24,093.00	6,222.00	6,222.00
PERMANENT IMPROVEMENTS					
EQUIPMENT/CAPITAL OUTLAY					
A5112.2	CHIPS	1,352.76	11,300.00	78,300.00	78,300.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	1,352.76	11,300.00	78,300.00	78,300.00
TOTAL PERMANENT IMPROVEMENTS		1,352.76	11,300.00	78,300.00	78,300.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
SNOW REMOVAL					
	PERSONAL SERVICES				
A5142.1	PERSONNEL SERVICES	10,739.01	14,413.00	25,606.00	25,606.00
A5142.12	PERSONNEL SERV OT	4,391.76	3,500.00	5,538.00	5,538.00
	TOTAL PERSONAL SERVICES	15,130.77	17,913.00	31,144.00	31,144.00
	EQUIPMENT/CAPITAL OUTLAY				
A5142.2	EQUIPMENT	0.00	8,000.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	8,000.00	0.00	0.00
	CONTRACTUAL EXPENSE				
A5142.4	CONTRACTUAL	234.47	8,200.00	6,700.00	6,700.00
	TOTAL CONTRACTUAL EXPENSE	234.47	8,200.00	6,700.00	6,700.00
TOTAL SNOW REMOVAL		15,365.24	34,113.00	37,844.00	37,844.00
STREET LIGHTING					
	CONTRACTUAL EXPENSE				
A5182.4	CONTRACTUAL	16,071.45	15,700.00	21,200.00	21,200.00
	TOTAL CONTRACTUAL EXPENSE	16,071.45	15,700.00	21,200.00	21,200.00
TOTAL STREET LIGHTING		16,071.45	15,700.00	21,200.00	21,200.00
SIDEWALKS					
	PERSONAL SERVICES				
A5410.1	PERSONNEL SERVICES	325.34	0.00	2,440.00	2,440.00
A5410.12	PERSONNEL SERVICES	174.87	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	500.21	0.00	2,440.00	2,440.00
	EQUIPMENT/CAPITAL OUTLAY				
A5410.2	EQUIPMENT	239.96	200.00	200.00	200.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	239.96	200.00	200.00	200.00

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	CONTRACTUAL EXPENSE				
A5410.4	CONTRACTUAL	0.00	500.00	1,000.00	1,000.00
	TOTAL CONTRACTUAL EXPENSE	0.00	500.00	1,000.00	1,000.00
	TOTAL SIDEWALKS	740.17	700.00	3,640.00	3,640.00
	TOTAL TRANSPORTATION	105,536.81	148,306.00	213,602.00	213,602.00
	ECONOMIC ASSISTANCE AND OPPORTUNITY				
	PUBLICITY				
	CONTRACTUAL EXPENSE				
A6410.4	CONTRACTUAL	2,267.21	6,676.50	2,100.00	2,100.00
	TOTAL CONTRACTUAL EXPENSE	2,267.21	6,676.50	2,100.00	2,100.00
	TOTAL PUBLICITY	2,267.21	6,676.50	2,100.00	2,100.00
	TOTAL ECONOMIC ASSISTANCE AND OPPORTUNITY	2,267.21	6,676.50	2,100.00	2,100.00
	CULTURE AND RECREATION				
	PLAYGROUNDS & REC CENTERS				
	PERSONAL SERVICES				
A7140.1	PERS SERVS	25,113.45	23,789.00	35,628.00	35,628.00
A7140.12	PERSONNEL OT	2,544.73	600.00	600.00	600.00
	TOTAL PERSONAL SERVICES	27,658.18	24,389.00	36,228.00	36,228.00
	EQUIPMENT/CAPITAL OUTLAY				
A7140.2	EQUIPMENT	0.00	0.00	0.00	0.00
A7140.2R	EQUIPMENT RESERVE	5,475.00	25,000.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	5,475.00	25,000.00	0.00	0.00
	CONTRACTUAL EXPENSE				
A7140.4	CONTRACTUAL	35,798.29	43,065.00	37,200.00	37,200.00
	TOTAL CONTRACTUAL EXPENSE	35,798.29	43,065.00	37,200.00	37,200.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
TOTAL PLAYGROUNDS & REC CENTERS		68,931.47	92,454.00	73,428.00	73,428.00
YOUTH AGENCIES					
	PERSONAL SERVICES				
A7310.1	PERSONNEL SERVICES	20,195.00	20,500.00	20,900.00	20,900.00
A7310.12	PERSONNEL OVERTIME	172.50	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	20,367.50	20,500.00	20,900.00	20,900.00
	CONTRACTUAL EXPENSE				
A7310.4	CONTRACTUAL	801.62	1,000.00	1,500.00	1,500.00
	TOTAL CONTRACTUAL EXPENSE	801.62	1,000.00	1,500.00	1,500.00
TOTAL YOUTH AGENCIES		21,169.12	21,500.00	22,400.00	22,400.00
CELEBRATIONS					
	CONTRACTUAL EXPENSE				
A7550.4	CONTRACTUAL	700.00	700.00	700.00	700.00
	TOTAL CONTRACTUAL EXPENSE	700.00	700.00	700.00	700.00
TOTAL CELEBRATIONS		700.00	700.00	700.00	700.00
TOTAL CULTURE AND RECREATION		90,800.59	114,654.00	96,528.00	96,528.00
HOME AND COMMUNITY SERVICES					
ZONING					
	PERSONAL SERVICES				
A8010.1	PERSONNEL SERVICES	5,729.76	5,902.00	6,138.00	6,138.00
	TOTAL PERSONAL SERVICES	5,729.76	5,902.00	6,138.00	6,138.00
	CONTRACTUAL EXPENSE				
A8010.4	CONTRACTUAL	1,720.00	1,500.00	1,500.00	1,500.00
	TOTAL CONTRACTUAL EXPENSE	1,720.00	1,500.00	1,500.00	1,500.00
TOTAL ZONING		7,449.76	7,402.00	7,638.00	7,638.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
REFUSE COLLECT & DISPOSAL					
	PERSONAL SERVICES				
A8160.1	PERS SERV	39,515.46	30,110.00	54,934.00	54,934.00
A8160.12	PERSONNEL OT	347.83	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	39,863.29	30,110.00	54,934.00	54,934.00
	EQUIPMENT/CAPITAL OUTLAY				
A8160.2	EQUIPMENT	0.00	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	CONTRACTUAL EXPENSE				
A8160.4	CONTRACTUAL	55,414.19	60,000.00	68,494.00	68,494.00
	TOTAL CONTRACTUAL EXPENSE	55,414.19	60,000.00	68,494.00	68,494.00
TOTAL REFUSE COLLECT & DISPOSAL		95,277.48	90,110.00	123,428.00	123,428.00
STREET CLEANING					
	EQUIPMENT/CAPITAL OUTLAY				
A8170.2	EQUIPMENT	0.00	500.00	500.00	500.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	500.00	500.00	500.00
	CONTRACTUAL EXPENSE				
A8170.4	CONTRACTUAL	0.00	1,700.00	1,700.00	1,700.00
	TOTAL CONTRACTUAL EXPENSE	0.00	1,700.00	1,700.00	1,700.00
TOTAL STREET CLEANING		0.00	2,200.00	2,200.00	2,200.00
FLOOD AND EROSION CONTROL CONTRACTUAL					
	CONTRACTUAL EXPENSE				
A8745.4	FLOOD AND EROSION CONTROL	21,952.80	8,000.00	0.00	0.00
	TOTAL CONTRACTUAL EXPENSE	21,952.80	8,000.00	0.00	0.00
TOTAL FLOOD AND EROSION CONTROL CONTRACTUAL		21,952.80	8,000.00	0.00	0.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
CEMETERY					
	PERSONAL SERVICES				
A8810.1	PERSONNEL SERVICES	816.79	368.00	3,387.00	3,387.00
A8810.12	PERSONNEL SERVICES OT	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	816.79	368.00	3,387.00	3,387.00
	EQUIPMENT/CAPITAL OUTLAY				
A8810.2	EQUIPMENT	0.00	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	CONTRACTUAL EXPENSE				
A8810.4	CONTRACTUAL	0.00	2,000.00	0.00	0.00
	TOTAL CONTRACTUAL EXPENSE	0.00	2,000.00	0.00	0.00
TOTAL CEMETERY		816.79	2,368.00	3,387.00	3,387.00
TOTAL HOME AND COMMUNITY SERVICES		125,496.83	110,080.00	136,653.00	136,653.00
EMPLOYEE BENEFITS					
	EMPLOYEE BENEFITS				
A9010.8	NYS RETIREMENT	43,113.27	52,000.00	53,800.00	53,800.00
A9016.8	EMPLOYEE BENEFITS - FIRE RETIREMENT	11,531.57	20,000.00	20,000.00	20,000.00
A9030.8	SOCIAL SECURITY	24,192.78	25,400.00	28,100.00	28,100.00
A9040.8	WORKER'S COMP	18,504.88	26,300.00	20,600.00	20,600.00
A9050.8	UNEMPLOYMENT INS	0.00	1,500.00	1,500.00	1,500.00
A9055.8	DISABILITY INSURANCE	0.00	300.00	300.00	300.00
A9060.8	HOSP & MEDIC INS	76,439.66	95,800.00	101,802.00	101,802.00
TOTAL EMPLOYEE BENEFITS		173,782.16	221,300.00	226,102.00	226,102.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
TOTAL EMPLOYEE BENEFITS		173,782.16	221,300.00	226,102.00	226,102.00
DEBT SERVICE					
INSTALLMENT PURCHASE DEBT					
PRINCIPAL					
A9785.6	PRINCIPAL	34,240.03	35,226.00	36,241.00	36,241.00
	TOTAL PRINCIPAL	34,240.03	35,226.00	36,241.00	36,241.00
INTEREST					
A9785.7	INTEREST	3,044.36	2,058.00	1,044.00	1,044.00
	TOTAL INTEREST	3,044.36	2,058.00	1,044.00	1,044.00
TOTAL INSTALLMENT PURCHASE DEBT		37,284.39	37,284.00	37,285.00	37,285.00
TOTAL DEBT SERVICE		37,284.39	37,284.00	37,285.00	37,285.00
TOTAL APPROPRIATIONS		984,573.63	1,170,324.00	1,301,269.00	1,301,269.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 2-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
ESTIMATED REVENUES					
	REAL PROPERTY TAXES				
A1001	REAL PROPERTY TAXES	921,748.98	940,408.00	959,216.00	959,216.00
	TOTAL REAL PROPERTY TAXES	921,748.98	940,408.00	959,216.00	959,216.00
	REAL PROPERTY TAX ITEMS				
A1090	INTEREST / PENAL ON R/P TAXES	5,830.58	4,000.00	4,000.00	4,000.00
	TOTAL REAL PROPERTY TAX ITEMS	5,830.58	4,000.00	4,000.00	4,000.00
	NON-PROPERTY TAX ITEMS				
A1130	UTILITIES GROSS RECEIPTS TAX	9,613.59	7,100.00	8,000.00	8,000.00
	TOTAL NON-PROPERTY TAX ITEMS	9,613.59	7,100.00	8,000.00	8,000.00
	DEPARTMENTAL INCOME				
A1255	CLERK FEES	138.00	100.00	100.00	100.00
A1603	REGISTRAR FEES	60.00	100.00	100.00	100.00
A2001	PARK & REC FEES	200.00	200.00	500.00	500.00
A2012	Recreation Concessions	50.00	0.00	0.00	0.00
A2110	ZONING FEES	470.00	1,000.00	1,000.00	1,000.00
A2130	REFUSE CHARGES	9,782.03	7,000.00	9,600.00	9,600.00
A2192	CEMETERY CHARGE	725.00	300.00	300.00	300.00
	TOTAL DEPARTMENTAL INCOME	11,425.03	8,700.00	11,600.00	11,600.00
	INTERGOVERNMENTAL CHARGES				
A2302	SNOW REMOVAL	5,700.00	5,700.00	5,700.00	5,700.00
A2390	SHRE JOINT ACTIVITY - SNOWFLAKES	0.00	0.00	900.00	900.00
	TOTAL INTERGOVERNMENTAL CHARGES	5,700.00	5,700.00	6,600.00	6,600.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 2-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	USE OF MONEY AND PROPERTY				
A2401	INTEREST & EARNINGS	14,446.21	9,000.00	9,000.00	9,000.00
A2440	RENTAL - VERIZON SMALL CELL	2,400.00	2,400.00	2,500.00	2,500.00
	TOTAL USE OF MONEY AND PROPERTY	16,846.21	11,400.00	11,500.00	11,500.00
	LICENSES AND PERMITS				
A2555	BUILDING AND ALTERATION PERMITS	12,686.50	11,300.00	11,300.00	11,300.00
	TOTAL LICENSES AND PERMITS	12,686.50	11,300.00	11,300.00	11,300.00
	SALE OF PROPERTY & COMPENSATIO				
A2650	SALE OF EXCESS	0.00	0.00	0.00	0.00
A2665	SALES OF EQUIPMENT	0.00	0.00	60,000.00	60,000.00
A2680	INSURANCE REC	6,027.06	0.00	0.00	0.00
	TOTAL SALE OF PROPERTY &	6,027.06	0.00	60,000.00	60,000.00
	MISCELLANEOUS LOCAL SOURCES				
A2701	REFUNDS - PRIOR YEAR	8,782.50	0.00	0.00	0.00
A2705	GIFTS & DONATIONS	7,939.05	11,000.00	7,500.00	7,500.00
A2770	MISCELLANEOUS	968.56	0.00	0.00	0.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	17,690.11	11,000.00	7,500.00	7,500.00
	STATE AID				
A3001	REVENUE SHARING	1,815.00	1,815.00	2,196.00	2,196.00
A3005	MORTGAGE TAX	4,946.08	3,750.00	3,750.00	3,750.00
A3089	STATE AID OTHER - GRANT - DEC GRANT	32,127.00	18,000.00	0.00	0.00
A3389	STATE AID, OTHER PUBLIC SAFTEY FD	2,500.00	6,250.00	21,000.00	21,000.00
A3501	CHIPS	68,322.00	19,300.00	78,300.00	78,300.00
A3960	STATE AID - EMERGENCY DISASTER ASSIST	0.00	0.00	0.00	0.00

VILLAGE OF SPECULATOR
FISCAL BUDGET GENERAL FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 2-A		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	TOTAL STATE AID	109,710.08	49,115.00	105,246.00	105,246.00
A4089	FEDERAL AID - OTHER	0.00	0.00	0.00	0.00
A4960	FEDERAL AID - EMERGENCY DISASTER	0.00	0.00	0.00	0.00
					1,184,962.00
TOTAL ESTIMATED REVENUES		1,117,278.14	1,048,723.00	1,184,962.00	1,184,962.00
APPROPRIATED FUND BALANCE		-132,704.51	121,601.00	116,307.00	116,307.00
TOTAL REVENUES & OTHER SOURCES		984,573.63	1,170,324.00	1,301,269.00	1,301,269.00

VILLAGE OF SPECULATOR
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-F		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
APPROPRIATIONS					
GENERAL GOVERNMENT SUPPORT					
SPECIAL ITEMS					
F1910.4	UNALLOCATED INS	5,871.37	6,500.00	6,500.00	6,500.00
F1990.4	CONTINGENT FUND	0.00	10,000.00	10,000.00	10,000.00
	TOTAL SPECIAL ITEMS	5,871.37	16,500.00	16,500.00	16,500.00
	TOTAL GENERAL GOVERNMENT SUPPORT	5,871.37	16,500.00	16,500.00	16,500.00
HOME AND COMMUNITY SERVICES					
WATER ADMINISTRATION					
PERSONAL SERVICES					
F8310.1	PERSONNEL SERVICE	18,482.25	19,993.00	20,790.00	20,790.00
	TOTAL PERSONAL SERVICES	18,482.25	19,993.00	20,790.00	20,790.00
EQUIPMENT/CAPITAL OUTLAY					
F8310.2	EQUIPMENT	898.00	1,200.00	2,500.00	2,500.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	898.00	1,200.00	2,500.00	2,500.00
CONTRACTUAL EXPENSE					
F8310.4	CONTRACTUAL	12,846.23	9,150.00	11,400.00	11,400.00
	TOTAL CONTRACTUAL EXPENSE	12,846.23	9,150.00	11,400.00	11,400.00
	TOTAL WATER ADMINISTRATION	32,226.48	30,343.00	34,690.00	34,690.00
SOURCE OF SUP,POW,PUMP					
EQUIPMENT/CAPITAL OUTLAY					
F8320.2	EQUIPMENT	0.00	37,560.00	8,850.00	8,850.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	37,560.00	8,850.00	8,850.00

VILLAGE OF SPECULATOR
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-F		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	CONTRACTUAL EXPENSE				
F8320.4	CONTRACTUAL	8,522.15	28,325.00	25,650.00	25,650.00
	TOTAL CONTRACTUAL EXPENSE	8,522.15	28,325.00	25,650.00	25,650.00
	TOTAL SOURCE OF SUP,POW,PUMP	8,522.15	65,885.00	34,500.00	34,500.00
	PURIFICATION				
	EQUIPMENT/CAPITAL OUTLAY				
F8330.2	EQUIPMENT	0.00	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	CONTRACTUAL EXPENSE				
F8330.4	CONTRACTUAL	5,800.32	8,738.00	8,700.00	8,700.00
	TOTAL CONTRACTUAL EXPENSE	5,800.32	8,738.00	8,700.00	8,700.00
	TOTAL PURIFICATION	5,800.32	8,738.00	8,700.00	8,700.00
	TRANSM & DISTRIB				
	PERSONAL SERVICES				
F8340.1	PERSONNEL SERVICES	56,268.32	56,238.00	68,444.00	68,444.00
F8340.12	PERSONNEL SERVICES OT	6,338.15	13,834.00	11,341.00	11,341.00
	TOTAL PERSONAL SERVICES	62,606.47	70,072.00	79,785.00	79,785.00
	EQUIPMENT/CAPITAL OUTLAY				
F8340.2	EQUIPMENT	33,432.66	19,600.00	11,100.00	11,100.00
F8340.2R	EQUIPMENT RESERVE	13,651.55	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	47,084.21	19,600.00	11,100.00	11,100.00
	CONTRACTUAL EXPENSE				
F8340.4	CONTRACTUAL	19,191.21	18,000.00	13,600.00	13,600.00
	TOTAL CONTRACTUAL EXPENSE	19,191.21	18,000.00	13,600.00	13,600.00
	TOTAL TRANSM & DISTRIB	128,881.89	107,672.00	104,485.00	104,485.00

VILLAGE OF SPECULATOR
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-F		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
TOTAL HOME AND COMMUNITY SERVICES		175,430.84	212,638.00	182,375.00	182,375.00
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS					
F9010.8	NYS RETIREMENT	9,372.45	11,400.00	11,700.00	11,700.00
F9030.8	SOCIAL SECURITY	6,042.34	6,800.00	6,900.00	6,900.00
F9040.8	WORKMENS COMP	4,540.84	5,000.00	5,000.00	5,000.00
F9055.8	DISABILITY INSURANCE	0.00	40.00	40.00	40.00
F9060.8	HOSP & MEDICAL INS	13,286.05	20,400.00	18,342.00	18,342.00
TOTAL EMPLOYEE BENEFITS		33,241.68	43,640.00	41,982.00	41,982.00
TOTAL EMPLOYEE BENEFITS		33,241.68	43,640.00	41,982.00	41,982.00
DEBT SERVICE					
BOND					
PRINCIPAL					
F9710.6	PRINCIPAL	38,000.00	38,000.00	39,000.00	39,000.00
	TOTAL PRINCIPAL	38,000.00	38,000.00	39,000.00	39,000.00
INTEREST					
F9710.7	INTEREST	10,395.00	9,900.00	8,168.00	8,168.00
	TOTAL INTEREST	10,395.00	9,900.00	8,168.00	8,168.00
TOTAL BOND		48,395.00	47,900.00	47,168.00	47,168.00
INSTALLMENT PURCHASE DEBT					
PRINCIPAL					
F9785.6	PRINCIPAL	0.00	0.00	6,200.00	6,200.00
	TOTAL PRINCIPAL	0.00	0.00	6,200.00	6,200.00

VILLAGE OF SPECULATOR
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-F		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	INTEREST				
F9785.7	INTEREST	0.00	0.00	200.00	200.00
	TOTAL INTEREST	0.00	0.00	200.00	200.00
	TOTAL INSTALLMENT PURCHASE DEBT	0.00	0.00	6,400.00	6,400.00
	TOTAL DEBT SERVICE	48,395.00	47,900.00	53,568.00	53,568.00
	TOTAL APPROPRIATIONS	262,938.89	320,678.00	294,425.00	294,425.00

VILLAGE OF SPECULATOR
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 2-F		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
ESTIMATED REVENUES					
	DEPARTMENTAL INCOME				
F2140	METERED USAGE	261,830.36	270,700.00	270,700.00	270,700.00
F2144	WATER SERVICE	8,813.70	2,500.00	2,500.00	2,500.00
F2148	INTEREST/PENALTIES	2,506.35	1,000.00	1,000.00	1,000.00
	TOTAL DEPARTMENTAL INCOME	273,150.41	274,200.00	274,200.00	274,200.00
	USE OF MONEY AND PROPERTY				
F2401	INTEREST & EARNINGS	1,900.63	1,100.00	1,900.00	1,900.00
	TOTAL USE OF MONEY AND PROPERTY	1,900.63	1,100.00	1,900.00	1,900.00
	SALE OF PROPERTY & COMPENSATIO				
F2650	SALES OF SCRAP & EXCESS MATERIALS	0.00	0.00	0.00	0.00
F2665	SALES OF EQUIPMENT	0.00	0.00	5,000.00	5,000.00
F2680	INSURANCE RECOVERIES	231.84	0.00	0.00	0.00
	TOTAL SALE OF PROPERTY &	231.84	0.00	5,000.00	5,000.00
F3960	STATE AID - EMERGENCY DISASTER RELIEF	0.00	0.00	0.00	0.00
F4960	FEDERAL AID - EMERGENCY DISASTER	0.00	0.00	0.00	0.00
					281,100.00
TOTAL ESTIMATED REVENUES		275,282.88	275,300.00	281,100.00	281,100.00

APPROPRIATED FUND BALANCE	-12,343.99	45,378.00	13,325.00	13,325.00
TOTAL REVENUES & OTHER SOURCES	262,938.89	320,678.00	294,425.00	294,425.00

VILLAGE OF SPECULATOR
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-G		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
APPROPRIATIONS					
GENERAL GOVERNMENT SUPPORT					
LEGAL BOND COUNCEL					
	CONTRACTUAL EXPENSE				
G1420.4	CONTRACTUAL	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00
TOTAL LEGAL BOND COUNCEL		0.00	0.00	0.00	0.00
SPECIAL ITEMS					
G1910.4	UNALLOCATED INS	7,828.49	8,700.00	8,300.00	8,300.00
G1990.4	CONTINGENT FUND	0.00	10,000.00	10,000.00	10,000.00
TOTAL SPECIAL ITEMS		7,828.49	18,700.00	18,300.00	18,300.00
TOTAL GENERAL GOVERNMENT SUPPORT		7,828.49	18,700.00	18,300.00	18,300.00
HOME AND COMMUNITY SERVICES					
SEWER ADMINISTRATION					
	PERSONAL SERVICES				
G8110.1	PERSONNEL SERVICE	22,589.50	24,436.00	25,411.00	25,411.00
	TOTAL PERSONAL SERVICES	22,589.50	24,436.00	25,411.00	25,411.00
	EQUIPMENT/CAPITAL OUTLAY				
G8110.2	EQUIPMENT	898.00	1,200.00	2,500.00	2,500.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	898.00	1,200.00	2,500.00	2,500.00
	CONTRACTUAL EXPENSE				
G8110.4	CONTRACTUAL	33,935.00	16,940.00	17,800.00	17,800.00
	TOTAL CONTRACTUAL EXPENSE	33,935.00	16,940.00	17,800.00	17,800.00
TOTAL SEWER ADMINISTRATION		57,422.50	42,576.00	45,711.00	45,711.00

VILLAGE OF SPECULATOR
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-G		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
SEWAGE TREATMENT & DISPOSAL					
	PERSONAL SERVICES				
G8130.1	PERS SERV	65,087.61	65,800.00	82,606.00	82,606.00
G8130.12	PERSONNEL	5,383.26	15,575.00	11,854.00	11,854.00
	TOTAL PERSONAL SERVICES	70,470.87	81,375.00	94,460.00	94,460.00
	EQUIPMENT/CAPITAL OUTLAY				
G8130.2	EQUIPMENT	44,042.23	26,000.00	10,000.00	10,000.00
G8130.2R	EQUIPMENT RESERVE	34,709.17	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	78,751.40	26,000.00	10,000.00	10,000.00
	CONTRACTUAL EXPENSE				
G8130.4	CONTRACTUA	58,782.58	57,310.00	76,769.00	76,769.00
	TOTAL CONTRACTUAL EXPENSE	58,782.58	57,310.00	76,769.00	76,769.00
	TOTAL SEWAGE TREATMENT & DISPOSAL	208,004.85	164,685.00	181,229.00	181,229.00
	TOTAL HOME AND COMMUNITY SERVICES	265,427.35	207,261.00	226,940.00	226,940.00
EMPLOYEE BENEFITS					
	EMPLOYEE BENEFITS				
G9010.8	STATE RETIREMENT	9,997.28	12,100.00	12,500.00	12,500.00
G9030.8	SOCIAL SECURITY	6,944.16	7,600.00	8,500.00	8,500.00
G9040.8	WORKMENS COMP	5,286.92	5,300.00	5,300.00	5,300.00
G9055.8	DISABILITY INSURANCE	0.00	40.00	40.00	40.00
G9060.8	HOSP & MEDICAL INS	16,203.26	23,600.00	22,885.00	22,885.00
	TOTAL EMPLOYEE BENEFITS	38,431.62	48,640.00	49,225.00	49,225.00
	TOTAL EMPLOYEE BENEFITS	38,431.62	48,640.00	49,225.00	49,225.00

VILLAGE OF SPECULATOR
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-G		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
DEBT SERVICE					
BONDS					
PRINCIPAL					
G9710.6	PRINCIPAL	58,840.00	81,066.00	81,726.00	81,726.00
	TOTAL PRINCIPAL	58,840.00	81,066.00	81,726.00	81,726.00
INTEREST					
G9710.7	INTEREST	7,719.75	27,700.00	26,700.00	26,700.00
	TOTAL INTEREST	7,719.75	27,700.00	26,700.00	26,700.00
TOTAL BONDS		66,559.75	108,766.00	108,426.00	108,426.00
BOND ANTICIPATION NOTE					
PRINCIPAL					
G9730.6	PRINCIPAL	9,000.00	0.00	0.00	0.00
	TOTAL PRINCIPAL	9,000.00	0.00	0.00	0.00
INTEREST					
G9730.7	INTEREST	42,667.96	0.00	0.00	0.00
	TOTAL INTEREST	42,667.96	0.00	0.00	0.00
TOTAL BOND ANTICIPATION NOTE		51,667.96	0.00	0.00	0.00
INSTALLMENT PURCHASE DEBT					
PRINCIPAL					
G9785.6	- PRINCIPAL	0.00	0.00	2,100.00	2,100.00
	TOTAL PRINCIPAL	0.00	0.00	2,100.00	2,100.00
INTEREST					
G9785.7	INTEREST	0.00	0.00	100.00	100.00
	TOTAL INTEREST	0.00	0.00	100.00	100.00
TOTAL INSTALLMENT PURCHASE DEBT		0.00	0.00	2,200.00	2,200.00

VILLAGE OF SPECULATOR
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 1-G		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
TOTAL DEBT SERVICE		118,227.71	108,766.00	110,626.00	110,626.00
INTERFUND TRANSFERS					
TRANSFERS TO CAPITAL FUNDS					
G9950.9	INTERFUND TRANSFER	0.00	0.00	0.00	0.00
TOTAL TRANSFERS TO CAPITAL FUNDS		0.00	0.00	0.00	0.00
TOTAL INTERFUND TRANSFERS		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		429,915.17	383,367.00	405,091.00	405,091.00

VILLAGE OF SPECULATOR
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 2-G		Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
ESTIMATED REVENUES					
	DEPARTMENTAL INCOME				
G2120	SEWER USER FEES	308,954.12	337,600.00	337,600.00	337,600.00
G2122	SEWER CHARGES	0.00	0.00	0.00	0.00
G2128	INTEREST / PENALTIES	2,713.34	1,200.00	1,200.00	1,200.00
	TOTAL DEPARTMENTAL INCOME	311,667.46	338,800.00	338,800.00	338,800.00
	INTERGOVERNMENTAL CHARGES				
G2374	SEWER SERVICES	2,140.00	0.00	0.00	0.00
	TOTAL INTERGOVERNMENTAL CHARGES	2,140.00	0.00	0.00	0.00
	USE OF MONEY AND PROPERTY				
G2401	INTEREST & EARNINGS	2,670.47	1,500.00	2,400.00	2,400.00
	TOTAL USE OF MONEY AND PROPERTY	2,670.47	1,500.00	2,400.00	2,400.00
	SALE OF PROPERTY & COMPENSATIO				
G2650	SALES OF SCRAP & EXCESS MATERIALS	0.00	0.00	0.00	0.00
G2665	SALES OF EQUIPMENT	0.00	0.00	5,000.00	5,000.00
G2680	INSURANCE RECOVERIES	283.35	0.00	0.00	0.00
	TOTAL SALE OF PROPERTY &	283.35	0.00	5,000.00	5,000.00
G2701	REFUNDS OF PRIOR YEARS' EXPENDITURE	0.00	0.00	0.00	0.00
G3990	STATE AID - SEWER PROJECT EFC	0.00	0.00	0.00	0.00
G4960	FEDERAL AID - EMERGENCY DISASTER	0.00	0.00	0.00	0.00
G5031	INTERFUND TRANSFER	0.00	0.00	0.00	0.00

VILLAGE OF SPECULATOR
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED APRIL 13, 2026)

Schedule 2-G	Expenditures /Revenues 2024-2025	Modified Budget 02/28/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
				346,200.00
TOTAL ESTIMATED REVENUES	316,761.28	340,300.00	346,200.00	346,200.00
APPROPRIATED FUND BALANCE	113,153.89	43,067.00	58,891.00	58,891.00
TOTAL REVENUES & OTHER SOURCES	429,915.17	383,367.00	405,091.00	405,091.00