

**Town of Colden, New York
Adopted Budget
For the Year Ending December 31, 2026**

<u>Description</u>	<u>Page</u>
Budget Summary	2
General Fund Budget	3-6
Highway Fund Budget	7-8
Street Lighting Fund Budget	9
Refuse Fund Budget	10
Water District Budget	11-12
Salary Schedule - General Fund	13-14
Salary Schedule - Highway Fund	15
Salary Schedule - Water Fund	16
Water Fund Usage Rate Schedule	17
Fire District - Budgets	18

Town of Colden, New York
Adopted Budget Budget
For the Year Ending December 31, 2026

Fund	Appropriations	Estimated Revenues	Appropriated Fund Balance	Appropriated From General Fund Balance	Amount to Be Raised by Taxation	Total Tax	Assessed Valuation	Tax Rate Per Thousand	Units Billed	Tax Rate Per Unit
General Fund	\$ 1,178,970	\$ 748,110	\$ 430,860	\$ -	\$ -		\$ 130,485,053	-		
Highway Fund	977,944	178,254	60,000	-	739,690	739,690	130,485,053	5.669		
Lighting District	32,400	30	1,500	-	30,870	30,870	81,421,062	0.379		
Refuse District	433,647	3,795	-	8,500	421,352	421,352			1,463	288.005
Water District No. 1	284,297	88,550	19,700	-	176,047	176,047			258	682.354
Colden Fire District	439,010	-	-	-	439,010	439,010	124,861,233	3.516		
Aurora-Colden Fire	<u>43,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,961</u>	<u>43,961</u>	<u>11,474,718</u>	<u>3.831</u>		
	<u>\$ 3,390,229</u>	<u>\$ 1,018,739</u>	<u>\$ 512,060</u>	<u>\$ 8,500</u>	<u>\$ 1,850,930</u>	<u>\$ 1,850,930</u>				

Town of Colden, New York
Adopted Budget - General Fund
For the Year Ending December 31, 2026

GENERAL FUND - REVENUES

Account Number	Account Description	2025 Adopted Budget	Y-T-D Revenue (8/31/25)	Projected YE Revenue 2025	2026 Adopted Budget
A1001	REAL PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -
A1090	TAX PENALTIES AND INTEREST	5,000	1,612		5,000
A1120	NON PROPERTY TAXES (Sales Tax)	550,000	351,634	576,028	560,000
A1170	FRANCHISE FEES	40,000	41,220	41,220	41,000
A1255	CLERK FEES	1,500	1,388	2,082	1,700
A1603	VITAL STAT FEES	500	620	930	600
A2001	RECREATION FEES	11,000	9,742	9,742	10,000
A2012	RECREATION CONCESSIONS	400	181	181	200
A2215	ELECTION SERVICE CHARGES	3,000	1,000	2,000	2,500
A2389	MISC. REVENUE-OTHER GOVERNMENTS	21,515	-	-	-
A2401	INTEREST AND EARNINGS	20,000	1,277	20,000	20,000
A2530	GAMES OF CHANCE INCOME	10	10	10	10
A2544	DOG LICENSES	2,000	1,535	2,303	2,000
A2555	BUILDING PERMITS	6,000	5,605	5,605	6,000
A2590	MISCELLANEOUS PERMITS	100	75	75	100
A2610	FINES & FORFEITED BAIL	3,500	3,983	5,975	4,000
A2611	FINES & FEES, DOG CASES	250	46	46	100
A2651	SALE OF REFUSE FOR RECYCLING	-	-	-	-
A2680	INS RECOVERIES	-	2,001	2,001	1,600
A2701	REFUND OF PRIOR YEAR EXPENSE	-	43,194	43,194	-
A2705	DONATION INCOME	5,000	4,000	4,000	4,000
A3001	STATE REVENUE SHARING	19,300		19,300	19,300
A3005	MORTGAGE TAX	80,000	43,830	70,957	70,000
A3389	STATE AID / OTHER PUBLIC SAFETY	-	25	25	-
A3820	STATE AID, YOUTH	-	-	-	-
	GENERAL FUND REVENUES SUB TOTAL	769,075	512,977	805,672	748,110
	APPROPRIATED FROM FUND BALANCE	533,614	200,818	204,137	430,860
TOTAL GENERAL FUND REVENUES		\$ 1,302,689	\$ 713,795	\$ 1,009,810	\$ 1,178,970

Town of Colden, New York
Adopted Budget - General Fund
For the Year Ending December 31, 2026

GENERAL FUND - APPROPRIATIONS

Account Number	Account Description	2025 Adopted Budget	Y-T-D Expenditure (8/31/25)	Projected YE Expenditure 2025	2026 Adopted Budget
A1010.1	TOWN BOARD- PERSONNEL SERVICES	\$ 30,092	\$ 19,675	\$ 30,092	\$ 30,996
A1010.4	TOWN BOARD - CONTRACTUAL	1,500	400	600	750
A1110.1	JUSTICE - PERSONNEL SERVICES	30,274	19,794	30,274	31,182
A1110.2	JUSTICES- EQUIP	-	-	-	-
A1110.11	JUSTICE PERSONNEL - STAFF 1	6,883	2,803	3,737	7,090
A1110.12	JUSTICE PERSONNEL - STAFF 2	6,883	-	-	7,090
A1110.4	JUSTICE - CONTRACTUAL1	2,000	972	972	1,500
A1110.41	JUSTICE - STENOGRAPHER	1,000	-	-	1,000
A1110.42	JUSTICE - PROSECUTOR	2,500	1,470	2,205	2,500
A1110.43	JUSTICE - CONTRACTUAL 2	2,000	897	897	1,500
A1220.1	SUPERVISOR - PERSONNEL SERVICES	36,498	22,066	36,498	37,593
A1220.11	SUPERVISOR PERSONNEL - STAFF	37,395	24,455	37,395	38,517
A1220.2	SUPERVISOR - EQUIPMENT	4,000	2,104	2,104	3,000
A1220.4	SUPERVISOR - CONTRACTUAL	3,500	1,451	2,176	4,000
A1320.4	AUDITING & ACCOUNTING	6,000	5,646	6,000	6,000
A1325.4	CHARGES FOR TAX REDEMPTION	8,320	-	-	-
A1340.1	BUDGET - PERSONNEL SERVICES	2,966	1,939	2,966	3,055
A1340.4	BUDGET - CONTRACTUAL	1,850	-	1,850	1,850
A1355.1	ASSESSORS - PERSONNEL SERVICES	19,500	12,750	19,500	21,500
A1355.2	ASSESSMENT - EQUIPMENT	1,350	-	1,350	1,350
A1355.4	ASSESSMENT - CONTRACTUAL	3,250	1,448	2,173	3,250
A1410.1	TOWN CLERK - PERSONNEL SERVICES	51,051	33,380	51,051	52,583
A1410.11	DEPUTY CLERKS - PERSONNEL SERVICES	37,395	24,455	37,395	38,517
A1410.2	TOWN CLERK - EQUIPMENT	2,500	-	-	2,000
A1410.4	TOWN CLERK, CONTRACTUAL	8,500	3,305	4,957	7,500
A1420.4	ATTORNEY-CONTRACTUAL	15,000	9,051	13,577	15,000
A1440.4	ENGINEER CONTRACTUAL	30,000	1,235	1,235	30,000
A1460.4	RECORDS MGT - CONTRACTUAL	5,000	2,869	3,000	4,500
A1490.4	ADMINISTRATION GRANTS	21,600	12,800	17,067	15,000
A1620.1	BUILDINGS - PERSONNEL SERVICES	17,823	6,356	9,534	18,360
A1620.2	CAPITAL OUTLAY	125,000	19,474	61,661	40,000
A1620.4	OPR OF BLDGS – CONTRACTUAL / UTILITIES	65,000	42,534	63,801	80,000
A1650.4	COMPUTER WEBSITE	10,000	4,134	6,200	8,000
A1670.4	PRINT & MAIL - CONTRACTUAL	13,200	4,035	6,052	13,500
A1910.4	INSURANCE	48,000	49,453	49,453	52,000
A1920.4	MUNICIPAL ASSOCIATION DUES	3,500	2,975	2,975	3,500
A3120.1	TOWN CONSTABLE - PERSONNEL SERV.	2,219	1,249	1,666	2,285
A3120.4	POLICE CONTRACTUAL	1,000	-	-	1,000
A3310.4	TRAFFIC CONTROL-CONTRACTUAL	2,500	2,152	3,227	2,500
A3510.1	DOG CONTROL - PERSONNEL SERVICES	12,172	7,959	9,360	12,538
A3510.2	DOG CONTROL - EQUIPMENT	400	-	-	400
A3510.4	DOG CONTROL - CONTRACTUAL	2,000	1,477	2,215	2,200

Town of Colden, New York
Adopted Budget - General Fund
For the Year Ending December 31, 2026

GENERAL FUND - APPROPRIATIONS (continued)

Account Number	Account Description	2025 Adopted Budget	Y-T-D Expenditure (8/31/25)	Projected YE Expenditure 2025	2026 Adopted Budget
A3620.1	CODE ENFORCEMENT OFFICER	33,227	21,725	28,966	34,224
A3620.11	BUILDING CODE CLERK	2,967	1,939	1,939	3,056
A3620.2	CODE ENFORCEMENT- EQUIPMENT	3,000	-	-	1,500
A3620.4	CODE ENFORCEMENT- CONTRACTUAL	10,000	6,419	8,000	12,000
A4020.1	VITAL STAT - REGISTRAR - PERS SVCS	694	454	605	715
A5010.1	HIGHWAY SUPER - PERSONNEL SERVICES	79,940	52,268	79,940	82,338
A5010.11	HIGHWAY - CLERK	3,516	2,299	3,516	3,621
A5010.4	HIGHWAY SUPER CONTRACTUAL	8,000	3,168	4,751	8,000
A5182.4	STREET LIGHTING	8,000	2,237	3,356	5,000
A6070.4	SERVICES FOR RECIPIENTS	1,000	1,000	1,000	3,000
A6410.4	ECONOMIC DEVELOPMENT	1,000	140	-	500
A6510.4	VETERANS SERVICES	1,000	859	859	1,000
A6772.4	AGING PROGRAMS	4,000	556	833	2,000
A7020.41	CONCESSIONS	400	226	226	400
A7110.1	PARKS - PERSONNEL SERVICES	47,736	32,104	42,805	49,171
A7110.12	PARKS - SUMMER HELP	12,376	-	-	12,747
A7110.2	PARKS - EQUIPMENT	35,000	-	-	20,000
A7110.4	PARKS - CONTRACTUAL	15,000	11,057	11,057	18,000
A7310.1	YOUTH - PERSONNEL SERVICES	24,732	16,171	24,256	25,474
A7310.11	YOUTH - PERSONNEL SERVICES-STAFF	20,434	13,546	13,546	20,968
A7310.2	YOUTH - EQUIPMENT	3,000	145	145	1,000
A7310.4	YOUTH - CONTRACTUAL	12,000	8,546	8,546	10,000
A7310.42	ADULT - RECREATION	10,000	4,453	4,453	7,000
A7410.4	LIBRARY	2,000	2,000	2,000	2,000
A7510.1	HISTORIAN - PERSONNEL SERVICES	904	-	904	931
A7510.4	HISTORIAN – CONTRACTUAL	500	-	-	500
A7550.4	CELEBRATIONS	15,000	12,188	12,188	15,000
A7620.4	SR CITIZENS - TRIPS	9,000	3,075	4,613	8,000
A7989.4	SENIOR CITIZENS CONTRACTUAL	4,000	-	-	4,000
A8010.1	ZONING - PERS SVCS	308	46	61	317
A8010.4	ZONING -CONTR	250	-	-	250
A8020.1	PLANNING - PERSONNEL SERVICES	822	259	345	847
A8020.4	PLANNING CONTRACTUAL	20,000	48	71	20,000
A8090.1	ENVIRONMENTAL- PERSONNEL SERVICES	822	-	-	847
A8090.4	ENVIRONMENTAL- CONTRACTUAL	2,500	1,360	2,500	2,500
A8760.2	EMERGENCY DISASTER WORK EQUIPMENT	15,000	-	-	2,000
A8760.4	EMERGENCY DISASTER WORK CONTRACTUAL	1,000	-	-	1,000
A8810.4	CEMETERIES -CONTRACTUAL	3,000	550	733	2,000
A9010.8	EMPLOYEE BENEFITS -RETIREMENT	41,629	41,629	41,629	51,876
A9030.8	EMPLOYEE BENEFITS -SOCIAL SECURITY	38,805	24,351	36,526	41,047
A9040.8	EMPLOYEE BENEFITS -WORK COMP	10,000	5,421	4,313	10,000
A9050.8	EMPLOYEE BENEFITS -UNEMPLOYMENT	1,000	362	543	1,000
A9055.8	EMPLOYEE BENEFITS -DISABILITY	500	472	437	500
A9060.8	EMPLOYEE BENEFITS -MEDICAL INS.	126,100	45,966	71,932	79,036
	SUBTOTAL GEN FUND APPROPRIATIONS	1,311,783	663,795	942,810	1,170,470
	APPROPRIATE TO FUND BALANCE	-	-	-	-
	APPROPRIATE TO OTHER TOWN FUNDS	67,000	50,000	67,000	8,500
	TOTAL GENERAL FUND APPROPRIATIONS	\$ 1,113,617	\$ 713,795	\$ 1,009,810	\$ 1,178,970

Town of Colden, New York
Adopted Budget - General Fund
For the Year Ending December 31, 2026

COMPUTATION OF 2026 TAX RATE

BUDGET APPROPRIATIONS		\$	1,178,970
LESS: ESTIMATED REVENUES	\$	748,110	
APPROPRIATED FUND BALANCE	<u>430,860</u>		
			<u>1,178,970</u>
AMOUNT TO BE RAISED BY TAXATION		\$	<u><u>-</u></u>
ASSESSED VALUATION			<u>130,485.053</u>
TAX RATE PER THOUSAND OF ASSESSED VALUATION			<u><u>-</u></u>

Town of Colden, New York
Adopted Budget - Highway Fund
For the Year Ending December 31, 2026

HIGHWAY FUND REVENUES

Account Number	Account Description	2025 Adopted Budget	Y-T-D Revenue (8/31/25)	Projected YE Revenue 2025	2026 Adopted Budget
DA1001	REAL PROPERTY TAX	\$ 722,050	\$ 727,242	\$ 727,242	\$ 739,690
DA2300	SERVICES-OTHER GOVERNMENTS	43,000	22,288	38,000	44,290
DA2401	INTEREST AND EARNINGS	3,000	1,965	2,947	3,000
DA2651	SALE OF FUEL	5,000	1,924	2,885	3,500
DA2665	SALE OF EQUIPMENT	5,000	126	126	5,000
DA3501	STATE AID - CHIPS	<u>115,132</u>	<u>-</u>	<u>115,132</u>	<u>122,464</u>
	HIGHWAY FUND REVENUES SUB TOTAL	893,182	753,544	886,333	917,944
	APPROPRIATED FROM GENERAL FUND	50,000	-	28,345	-
	APPROPRIATED FROM TAX CAP RESERVE	-	-	-	-
	APPROPRIATED FROM HIGHWAY FUND	<u>60,000</u>	<u>-</u>	<u>62,340</u>	<u>60,000</u>
	TOTAL HIGHWAY FUND REVENUES	<u>\$ 1,003,182</u>	<u>\$ 753,544</u>	<u>\$ 977,018</u>	<u>\$ 977,944</u>

HIGHWAY FUND APPROPRIATIONS

Account Number	Account Description	2025 Adopted Budget	Y-T-D Expenditure (8/31/25)	Projected YE Expenditure 2025	2026 Adopted Budget
DA5110.1	GENERAL REPAIRS - PERSONNEL SVC	254,743	\$ 172,483	\$ 254,743	262,386
DA5110.11	GENERAL REPAIRS - PT SEASONAL	18,180	-	18,180	18,725
DA5110.4	GENERAL REPAIRS- CONTRACTUAL	150,000	69,823	140,000	142,500
DA5110.41	FUEL	40,000	18,892	28,338	40,000
DA5112.4	CHIPS - CONTRACTUAL	115,132	122,464	115,132	122,464
DA5130.2	MACHINERY - EQUIPMENT	110,000	154,958	154,958	55,000
DA5130.4	MACHINERY -CONTRACTUAL	99,200	43,108	60,000	95,100
DA5142.4	SNOW REMOVAL - CONTRACTUAL	60,000	47,814	55,000	65,000
DA9010.8	EMPLOYEE BENEFITS - RETIREMENT	43,457	48,650	48,650	54,155
DA9030.8	EMPLOYEE BENEFITS -SOCIAL SECURITY	20,879	13,034	20,879	21,505
DA9040.8	EMPLOYEE BENEFITS - WORKER'S COMP	32,000	20,846	20,846	32,000
DA9055.8	EMPLOYEE BENEFITS - DISABILITY	100	92	92	100
DA9060.8	EMPLOYEE BENEFITS - MEDICAL	<u>59,491</u>	<u>40,134</u>	<u>60,201</u>	<u>69,009</u>
	FUND APPROPRIATIONS SUBTOTAL	1,003,182	752,297	977,018	977,944
	APPROPRIATE TO RESERVES	-	-	-	-
	APPROPRIATE TO FUND BALANCE	<u>-</u>	<u>1,247</u>	<u>-</u>	<u>-</u>
	TOTAL HIGHWAY FUND APPROPRIATIONS	<u>\$ 1,003,182</u>	<u>\$ 753,544</u>	<u>\$ 977,018</u>	<u>\$ 977,944</u>

Town of Colden, New York
Adopted Budget - Highway Fund
For the Year Ending December 31, 2026

COMPUTATION OF 2026 TAX RATE

BUDGET APPROPRIATIONS		\$	977,944
LESS: ESTIMATED REVENUES	\$	178,254	
APPROPRIATED FUND BALANCE (GENERAL)		-	
APPROPRIATED FUND BALANCE (HIGHWAY)		60,000	
APPROPRIATED FROM TAX CAP RESERVE		<u>-</u>	
			<u>238,254</u>
AMOUNT TO BE RAISED BY TAXATION		\$	<u>739,690</u>
ASSESSED VALUATION		\$	<u>130,485.053</u>
TAX RATE PER THOUSAND OF ASSESSED VALUATION			<u>5.669</u>

Town of Colden, New York
Adopted Budget - Street Lighting Fund
For the Year Ending December 31, 2026

STREET LIGHTING DISTRICT FUND REVENUES

Account Number	Account Description	2025 Adopted Budget	Y-T-D Revenue (8/31/25)	Projected YE Revenue 2025	2026 Adopted Budget
SL1-1001	REAL PROPERTY TAXES	\$ 25,470	\$ 25,470	25,470	\$ 30,870
SL-1090	TAX PENALTIES AND INTEREST	-	-	-	-
SL1-2401	INTEREST & EARNINGS	<u>30</u>	<u>22</u>	<u>33</u>	<u>30</u>
	REVENUES SUB TOTAL	25,500	25,492	25,503	30,900
	SUBTOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	APPROPRIATED FROM FUND BALANCE	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
	TOTAL FUND REVENUES	<u>\$ 25,500</u>	<u>\$ 25,492</u>	<u>\$ 25,503</u>	<u>\$ 32,400</u>

STREET LIGHTING DISTRICT FUND APPROPRIATIONS

Account Number	Account Description	2025 Adopted Budget	Y-T-D Expenditure (8/31/25)	Projected YE Expenditure 2025	2026 Adopted Budget
SL1-5182.4	STREET LIGHTING	<u>\$ 27,000</u>	<u>\$ 15,978</u>	<u>\$ 23,967</u>	<u>\$ 32,400</u>
	FUND APPROPRIATIONS SUBTOTAL	27,000	15,978	23,967	32,400
	APPROPRIATE TO FUND BALANCE	<u>-</u>	<u>9,514</u>	<u>1,536</u>	<u>-</u>
	TOTAL FUND APPROPRIATIONS	<u>\$ 27,000</u>	<u>\$ 25,492</u>	<u>\$ 25,503</u>	<u>32,400</u>

COMPUTATION OF 2026 TAX RATE

BUDGET APPROPRIATIONS		\$ 32,400
LESS: ESTIMATED REVENUES	\$ 30	
APPROPRIATED FUND BALANCE	<u>1,500</u>	<u>1,530</u>
AMOUNT TO BE RAISED BY TAXATION		<u>\$ 30,870</u>
ASSESSED VALUATION		<u>\$81,421,062</u>
TAX RATE PER THOUSAND OF ASSESSED VALUATION		<u>0.3791</u>

Town of Colden, New York
Adopted Budget - Refuse Fund
For the Year Ending December 31, 2026

Account Number	Account Description	2025 Adopted Budget	Y-T-D Revenue (8/31/25)	Projected YE Revenue 2025	2026 Adopted Budget
----------------	---------------------	---------------------	-------------------------	---------------------------	---------------------

REFUSE FUND REVENUES

SR-1001	REAL PROPERTY TAXES	\$ 364,648	\$ 364,648	\$ 364,648	\$ 421,352
SR-2130	REFUSE & GARBAGE CHARGES	800	\$ 2,298	3,446	1,500
SR-2130.1	Extra Can Charges	-	\$ -	-	1,395
SR-2401	INTEREST & EARNINGS	<u>400</u>	<u>882</u>	<u>882</u>	<u>900</u>
	REVENUES SUB TOTAL	365,848	367,828	368,976	425,147
	APPROPRIATED FROM FUND BALANCE	-	-	(35,812)	-
	APPROPRIATED FROM GENERAL FUND	<u>17,000</u>	<u>17,000</u>	<u>-</u>	<u>8,500</u>
	TOTAL FUND REVENUES	<u>\$ 382,848</u>	<u>\$ 384,828</u>	<u>\$ 333,165</u>	<u>\$ 433,647</u>

REFUSE FUND APPROPRIATIONS

Account Number	Account Description	2025 Adopted Budget	Y-T-D Expenditure (8/31/25)	Projected YE Expenditure 2025	2026 Adopted Budget
----------------	---------------------	---------------------	-----------------------------	-------------------------------	---------------------

SR8160.4	REFUSE AND GARBAGE	\$ 341,453	\$ 222,110	\$ 333,165	\$ 432,252
SR8160.41	REFUSE AND GARBAGE Additional	\$ -	\$ -	\$ -	\$ 1,395
SR8160.41	HAZARDOUS WASTE	<u>40,195</u>	<u>-</u>	<u>-</u>	<u>-</u>
	APPROPRIATE TO FUND BALANCE	-	162,718	-	-
	TOTAL FUND APPROPRIATIONS	<u>\$ 341,453</u>	<u>\$ 222,110</u>	<u>\$ 333,165</u>	<u>\$ 433,647</u>

COMPUTATION OF 2026 TAX RATE

BUDGET APPROPRIATIONS		\$ 433,647
LESS: ESTIMATED REVENUES	\$ 3,795	
APPROPRIATED FUND BALANCE (GENERAL)	8,500	
APPROPRIATED FUND BALANCE (REFUSE)	<u>-</u>	<u>12,295</u>
AMOUNT TO BE RAISED BY TAXATION		<u>\$ 421,352</u>
UNITS BILLED		<u>1,463</u>
TAX RATE PER HOUSEHOLD		<u>\$ 288.01</u>

Town of Colden, New York
Adopted Budget - Water District Fund
For the Year Ending December 31, 2026

WATER DISTRICT FUND REVENUES

Account Number	Account Description	2025 Adopted Budget	Y-T-D Revenue (8/31/25)	Projected YE Revenue 2025	2026 Adopted Budget
SW1030	SPECIAL ASSESSMENTS	\$ 128,339	\$ 128,339	\$ 128,339	\$ 176,047
SW1090	TAX PENALTIES AND INTEREST	5,500	4,573	4,573	5,000
SW2140	WATER RENTS	81,000	67,302	81,000	81,000
SW2142	UNMETERED WATER SALES	1,800	70	141	1,800
SW2144	SERVICE CHARGES	250	200	400	250
SW2148	CAP (Penalties)	200	-	-	200
SW4089	FEDERAL AID-CARES ACT	-	-	-	-
SW2401	SAVINGS INTEREST	300	748	1,122	300
	REVENUES SUB TOTAL	217,389	201,232	215,575	264,597
	APPROPRIATED FROM FUND BALANCE	15,000	-	-	19,700
	TOTAL WATER FUND REVENUES	\$ 232,389	\$ 201,232	\$ 215,575	\$ 284,297

WATER DISTRICT FUND APPROPRIATIONS

Account Number	Account Description	2025 Adopted Budget	Y-T-D Expenditure (8/31/25)	Projected YE Expenditure 2025	2026 Adopted Budget
SW8310.11	PERSONAL SERV WATER CLERK	\$ 9,945	\$ 6,900	9,945	\$ 10,245
SW8310.2	OFFICE - EQUIPMENT	1,100	-	-	1,100
SW8310.4	CONTRACTUAL	5,700	3,027	4,541	4,500
SW8320.4	SOURCE OF WATER	70,000	77,706	116,559	120,000
SW8340.1	TRANS. & DISTRIBUTION PER SERVICES	22,827	10,265	15,398	23,510
SW8340.2	TRANS. & DISTRIBUTION - EQUIPMENT	3,000	7,228	7,228	6,500
SW8340.4	TRANS. & DISTRIBUTION - CONTRACTUAL	5,000	405	607	4,500
SW8350.4	CONTRACTOR SERVICES	5,450	62	4,000	4,500
SW9030.8	EMPLOYEE BENEFITS - SOCIAL SECURITY	2,507	1,158	1,737	2,582
SW9040.8	EMPLOYEE BENEFITS - WORKERS COMP	1,500	842	1,263	1,500
SW9060.8	EMPL BEN - MED INS	-	-	-	-
SW9710.6	DEBT PRINCIPAL	94,155	94,155	94,155	94,155
	FUND APPROPRIATIONS SUBTOTAL	221,184	201,748	255,433	273,092
	APPROPRIATION TO REPAIRS RESERVE	11,205	11,205	11,205	11,205
	APPROPRIATE TO FUND BALANCE	-	(11,722)	(39,859)	-
	TOTAL WATER FUND APPROPRIATIONS	\$ 232,389	\$ 201,232	\$ 226,780	\$ 284,297

Town of Colden, New York
Adopted Budget - Water District Fund
For the Year Ending December 31, 2026

COMPUTATION OF 2026 TAX RATE

BUDGET APPROPRIATIONS		\$	284,297
LESS: ESTIMATED REVENUES	\$	88,550	
APPROPRIATED FUND BALANCE		15,000	
APPROPRIATED RESERVE BALANCE		<u>4,700</u>	
			<u>108,250</u>
AMOUNT TO BE RAISED BY TAXATION		\$	<u>176,047</u>
UNITS BILLED			<u>258</u>
ANNUAL TAX RATE PER UNIT			<u>682.35</u>

Town of Colden, New York
Adopted Budget - General Fund Salary Schedule
For the Year Ending December 31, 2026

Account Number	Department	Total Hours	Number of Persons	Compensation Rate of (1)	Total Appropriations
A1010	TOWN BOARD		4	\$ 7,749	\$ 30,996
A1110	JUSTICE				
	Town Justices		2	15,591	31,182
	Court Clerk	335	1	21.16	7,090
	Court Clerk	335	1	21.16	7,090
					<hr/> 45,362
A1220	SUPERVISOR				
	Supervisor		1	37,593	37,593
	Assistant Supervisor/Bookkeeper	1820	1	21.16	38,517
					<hr/> 76,110
A1340	BUDGET - Officer		1	3,055	3,055
A1355	ASSESSOR		1	21,500	21,500
A1410	TOWN CLERK				
	Town Clerk		1	52,583	52,583
	Deputy Town Clerk	1820	1	21.16	38,517
					<hr/> 91,100
A1620	BUILDINGS				
	Cleaning	1000	1	18.36	18,360
A3120	TOWN CONSTABLE	93	1	24.57	2,285
A3501	DOG CONTROL OFFICER		1	12,538	12,538
A3620	CODE ENFORCEMENT		2	17,112	34,224
	Building Code Clerk		1	3,056	3,056
					<hr/> 37,279

Town of Colden, New York
Adopted Budget - General Fund Salary Schedule
For the Year Ending December 31, 2026

Account Number	Department	Total Hours	Number of Persons	Compensation Rate of (1)	Total Appropriations
A4020	VITAL STATISTICS - Registrar		1	\$ 715	\$ 715
A5010	HIGHWAY				
	Highway Superintendent		1	82,338	82,338
	Deputy Supervisor Duties				-
	Clerk Typist		1	3,621	3,621
					<hr/> 85,959
A7110	PARKS				
	Parks & Public Works	2,080	1	23.64	49,171
	Parks Summer Help	673	1	18.94	12,747
					<hr/> 61,918
A7310	YOUTH - Supervisors				
	Recreation Supervisor		1	14,865	14,865
	Assistant Supervisor (1)		1	10,609	10,609
					<hr/> 25,474
A7310.11	YOUTH - STAFF				
	Assistants	725	1	16.50	11,963
	Tennis Instructor	210	1	19.94	4,187
	Assistants-tennis	198	1	16.00	3,168
	Umpires	100	1	16.50	1,650
					<hr/> 20,968
A7510	HISTORIAN		1	931	931
A8010.1	ZONING- Secretary	15	1	21.16	317
A8020.1	PLANNING-Secretary	40	1	21.16	847
A8090.1	ENVIRONMENTAL-Secretary	40	1	21.16	847
					<hr/>
Total General Fund Salaries and Wages				\$	<u><u>536,560</u></u>

(1) Rates listed in whole numbers are annual amounts Rates with a decimal represent hourly wage

Final budgeted appropriations are rounded to the nearest dollar

Town of Colden, New York
Adopted Budget - Highway Fund Salary Schedule
For the Year Ending December 31, 2026

Account Number	Department	Total Hours	Number of Persons	Rate of Compensation	Total Appropriations
DA5110.1	Motor Equipment Operator	2080	3	\$ 33.90	\$ 211,546
DA5110.1	Estimated Overtime	1000	1	50.84	<u>50,840</u>
					262,386
DA5110.12	Part Time Seasonal	480	2	19.51	18,725
Total Highway Fund Salaries and Wages					<u>\$ 281,111</u>

Final budgeted appropriations are rounded to the nearest dollar

Town of Colden, New York
Adopted Budget - Water Fund Salary Schedule
For the Year Ending December 31, 2026

Account Number	Department	Total Hours	Number of Persons	Compensation Rate of (1)	Total Appropriations
SW8310.11	Water District Clerk	484	1	\$ 21.17	\$ 10,245
SW8340.1	Water District Worker	884	1	26.59	23,510
SW8340.1	Skilled Laborer	0	1	-	-
					<u>23,510</u>
Total Water Fund Salaries and Wages					<u><u>\$ 33,755</u></u>

(1) Rates listed in whole numbers as annual amounts. Rates with a decimal represent hourly rates.
Final budgeted appropriations are rounded to the nearest dollar

Town of Colden, New York
Adopted Budget - Water District Fund
For the Year Ending December 31, 2026

District Usage Estimate

District Water Usage Cost

Average gallons per year per account	54,852
# of Customers	<u>258</u>
Average gallons billed monthly by Erie County Water Authority (ECWA)	1,179,318
Average monthly cost of water from ECWA	<u>\$ 10,000</u>
Estimated Annual Appropriation	<u>\$ 120,000</u>

Water Rents to be Billed

Per quarter per account	13,713	
Gallon per quarter minimum	<u>4,000</u>	
Average individual gallons per quarter	10,607	
Cost per thousand gallons	<u>3.22</u>	
		\$ 42.43
Quarterly Flat charge		<u>49</u>
Average bill to customer per quarter		\$ 91.63
Number of Customers		<u>221</u>
Anticipated quarterly rents		\$ 20,250
Anticipated annual rents		<u>\$ 81,000</u>
O/M Contribution Margin		<u>\$ (39,000)</u>

**Town of Colden, New York
 Adopted Budget - Fire Districts
 Computation of 2026 Tax Rate
 For the Year Ending December 31, 2026**

DESCRIPTION	2026 Adopted Budget
<u>COLDEN FIRE DISTRICT</u>	
BUDGET REQUEST	\$ 439,010
ASSESSED VALUATION	<u>124,861,233</u>
TAX RATE PER THOUSAND OF ASSESSED VALUATION	<u><u>3.52</u></u>

AURORA-COLDEN DISTRICT

BUDGET REQUEST	\$ 405,995
AMOUNT OF AURORA- COLDEN FIRE DISTRICT BUDGET LEVIED IN THE TOWN OF COLDEN	<u>43,961</u>
TAX RATE PER THOUSAND OF ASSESSED VALUATION - COLDEN	<u><u>3.83</u></u>

PERCENTAGE OF EQUALIZED VALUE IN TOWN OF COLDEN

	<u>ASSESSED VALUE</u>	<u>EQUALIZATION RATE</u>	<u>EQUALIZED VALUE</u>
TOWN OF COLDEN	11,474,718	9.74%	<u><u>43,961</u></u>