

General Fund 2026-2027

Page 1 - APPROPRIATIONS

o Mayor, Mayor (1/2) - **A1210.110**

Why the cut in pay? Pay was cut from 18,000 to 10,000

- **The mayor requested a decrease in his salary.**

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o Engineer, Contractual – **A1440.410 \$50,000**

Is this an accurate # with the number of planned projects? What does this pay for?

- **This is the amount MRB advised budgeting for next year's Engineering costs.**

NBRC – there is no line item (\$500,000 has been committed from fund balance)

- **Project will not be in next year's budget. When it is time, the Board will need to create a Capital budget for the overall project.**

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o Police Officers

No contract agreement, what's the expected increase? Why weren't these put in yet?

- **Contract negotiations are scheduled to begin at the end of this month. At this time, no agreement has been reached; therefore, any projected salary increases are unknown and could not be accurately included in the budget.**

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o Police Officers, Sergeants Pay – **A3120.117 \$6,210**

Why is this still in the budget? Is there a plan to hire? If so, it's not enough to cover the position, if not, what is this money actually being used for?

- **This line remains in the budget as a contractual obligation. It reflects current compensation requirements and provides flexibility to meet any additional needs tied to the position under the existing agreement.**

o Police Officers - Officer In Charge – Why isn't there a line for this? Where does the current pay come out of?

- **There is no separate budget line for the Office in Charge position. The OIC stipend of \$0.72 per hour is paid through the overtime budget line and the officers salaried budget line. This might happen eighty (80) hours a year for a total of \$57.60 a year.**

o Police Officer, Longevity – **A3120.118 \$10,000**

What is this? Is this part of a possible new contract agreement? If so, why was this put in but not the projected pay increases?

- **Longevity is being discussed as part of the contract agreement.**

o Police Officer, Police Vehicle- **A3120.413 \$66,932.00**

-What is the rationale for the # of vehicles we own? What is the replacement schedule? Does this amount cover to completely outfit the vehicle?

- **The department currently maintains six vehicles. This number allows the department to keep mileage low and reduce long-term maintenance costs.**

The long-term goal is a five-six-year replacement schedule. Historically, when the department operated with fewer, older vehicles, maintenance costs were the same as now. Maintaining a consistent replacement cycle helps control those expenses and improves reliability.

The department also aims to maximize trade-in value by rotating vehicles regularly. This was discussed at Village Board Meetings at least two years ago.

- Police Officer, Uniforms- A3120.410 \$4,400.00
 - **This line reflects a contractual clothing allowance of \$550 annually for each of the department's eight officers.**

- Police Officer, Uniform Rollover- A3120.411 \$6000.00
 - Each officer gets \$550/year for uniforms per contract, why is another \$6,000.00 added in each year? If uniform money is unspent, this would carry to next year but why another \$6,000?
 - **This is a contractual provision allowing officers to carry over any unused portion of their annual clothing allowance into the following year. This year it is over \$7000.00 to date.**

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o Fire Department

Where is the line for the new fire truck?

- **The new fire truck will need to be included in the 2027-2028 budget when it is scheduled to arrive.**

o Fire Department, Truck house Rental – **A3410.460**

There was a Budget Modification for \$32,500. Why is it back to being budgeted at \$30,000 and not \$32,500.00

- **The budget modification was for \$2,500.00. This was a coding error. The quarterly Ambulance reimbursement of \$2,500 was taken from this line instead of A4540.440. Truck house rental is \$30,000.00 for the 2026-2027 budget.**

o Code Enforcement

Where is the new code person getting paid from? Is it intended for the current person to become full-time? If yes, why will they be getting paid more (zero experience in the Village of Dansville) than the previous Code person who had 17 years' experience?

- **The Code Officer salary is located on line A3620.110. This is intended to become full-time with the salary being based off pending contract negotiations.**

• Page 6 - APPROPRIATIONS

o Transportation, Highway Department, Overtime – **A5110.113 \$25,000**

Why is this so high? In the past three budgets, the highest expense was \$15,912.

- **We have calculated the average Overtime from 2011-current, and it comes out to \$24,343.19.**

o Transportation, Highway Department, Laborer – **A5110.130 \$56,180**

Needs to be corrected to MEO, probationary Grade 10. We have one MEO. Do we need another?

- **This line item has been changed from Laborer to MEO. Current starting rate (probationary) is \$54,038.40, which will increase on June 1st. The board approved the hiring of 2 MEO's.**

o Transportation, Highway Department, Equipment – **A5110.210 \$50,000**

Why is this so high? What's included? Is this padded? Nothing was spent this year. \$16,008 in 23/24. Not in line historically.

- **One of the anticipated purchases is a loader pick-up broom for this budget. The cost is \$25,000.00.**

o Transportation, Highway Department, Equipment (2025 F-550) – **A5110.212 \$95,308.02**

Does this cover the entire cost of the vehicle and outfitting it? Does anything else need to be purchased for it?

- **This includes the complete cost of vehicle and outfitting.**

o Transportation, Highway Department, Vac Truck Maintenance (1/3) – **A5110.211 \$1,000**

▪ Should this be split equally in thirds between the funds? Why \$1,000 from General, \$3,000 from Sewer and \$1,000 from Water?

- **This was the amount submitted by the Department Heads as a fair split.**

• Page 7 - APPROPRIATIONS

o Transportation, Highway Department, Unclassified Exp – **A5110.444 \$25,000**

What is this for? Historically, this much has not been spent. \$11,215 in 24/25.

- **This line is for purchases that do not have a specific line item. Example: trash bags, paint, drug screens. The average money spent is \$24,000.00**

o Consolidation Highway Improvement, Municipal Parking Lot (Ossian street) – **A5112.420 \$0**

What is the cost to upgrade the pad where the gym use to be?

How far will this amount of \$ take the project? Are you not doing the parking lot behind Star Theatre and Dogwood Floral?

- **The entire cost of the parking lot is in the 2025-2026 budget.**

o Consolidation Highway Improvement, Contr – **A5112.410 \$240,000**

What is this for? CHIPS?

- **This line item is used for purchases or paving using CHIPS money. "CHIPS" has been added to this expenditure line and the revenue line.**

• Page 8 - APPROPRIATIONS

o Snow Removal, Contractual/salt – **A5142.410 \$25,000**

Why is this so high? Historically, it's never been this high and have never used this much. \$15,649 spent in 24/25.

- **We have had mild winters, and the cost of salt has increased. There have been previous years we have spent \$24,000.00.**

o Street Lighting, Babcock Park – **A5182.410 \$57,000**

Why is this so much higher than previously? (up 60%)

- **We increased this line as the cost of electricity supply has increased.**

o Sidewalks, Materials – **A5410.444 \$32,000**

\$11,000 increase; how many sidewalks does this cover? Will the crew have time with all the other planned projects?

- **This includes sidewalks on the list and Ossian Street. There has been an increase in the cost of concrete.**

o Culture and Recreation, Parks A7110.110, A7110.120, A7110.130 \$77,335.00

3 positions equal over full-time hours for the entire year. Could cut by \$50k

- **A7110.110 average hours worked 2025-2026 budget =709.
Wage increases to \$21.00/hour.
Average salary for 2026-2027 is \$14,889 (\$15,000 budgeted)**
- **A7110.120 average hours worked (2 employees) = 1939
Wage increases to \$21.00/hour
Average salary for 2026-2027 is \$40,719 (\$41,335 budgeted)**
- **A7110.130 average hours worked 2025-2026 budget – 1174
Wage increases to \$21.00/hour
Average salary for 2026-2027 is \$24,654 (\$21,000 budgeted)**

• Page 9 - APPROPRIATIONS

o Home and Community Services Planning, Comprehensive Secretary – **A8020.110**

This is 3 positions; line needs to be broken down to show this.

2 New Line items to reflect each secretary position

- **A8020.110 = \$1800.00**
- **A8020.111= \$480.00**
- **A8020.112 = \$480.00**

o Street Sweeping, Bid Contract Amount – **A8170.410\$4,500**

Why this amount? Are we renting a sweeper? Who swept this year, why was it free?

- **We have a Street Sweeper reserved for June. The cost is \$3,800.00 per week plus insurance.**

• Page 10 - APPROPRIATIONS

o Tree Removal and Trim, Tree Replacement – **A8560.420 \$7,500**

Why hasn't any money been taken out of this line for the current budget? Are we not replacing any trees that have been removed?

- **There was a bill for \$3,600.00 paid to Stonerock Trees in March.**

o Employee Benefits, Retirement General – **A9010.810\$90,000**

How did you get these #'s? Are there quotes? Current year annualized exceeds \$102,000.

- **This calculation is based on the NYSLRS projected invoice. There are 4 tiers that annualize at different rates, and the**

salaries are plugged into a spreadsheet to calculate the amount due from each fund.

o Employee Benefits, Police and Fire Retirement – **A9016.8 \$246,608**

How did you get these #'s? Are there quotes? Current year exceeds \$286,000.

➤ **This calculation is based on the NYSLRS projected invoice.**

o Employee Benefits, Hospitalizations/Ins – **A9060.810\$437,000**

▪ Wasn't a lower cost vendor found for hospitalization? Is this 15% increase accurate? Water and Sewer decreased, why did this one increase?

➤ **Insurance was estimated to increase 13.5% (General Fund) in current budget- it increased 14% in January. The general fund was under-budgeted for this expense in the 2025-2026 budget, and the Water and Sewer Funds were over budgeted in current year.**

• Page 1 - REVENUES

Interfund Transfers, Real Property Taxes – **A1001\$2,601,261**

▪ What will be the new tax rate given tax revenues are slated to increase by 4.07%?

➤ **The tax rate is 11.934888**

o Non-Property Tax Items, County Sales Tax – **A1120\$142,000**

Large jump from \$67,000 with 3 months left in current budget.

➤ **Payment of \$29,157.19 received in April and one more payment is expected in May.**

o Departmental Income, Sidewalks – **A1710 \$10,000**

How much is a sidewalk per block? How much does the homeowner pay?

➤ **Village charges \$12.00 per linear foot to homeowner for a sidewalk.**

• Page 2 - REVENUES

o Intergovernmental Charges, Fire Protection/rescue – **A2262 \$96,600**

What are outside towns paying for fire rates? Same as village residents?

➤ **Town of Osian paid \$34,000. It typically increases 3% annually.**

➤ **Town of North Dansville paid \$42,766. It typically increases 3% annually.**

➤ **Town of Dansville paid \$17,500. It typically increases 3% annually.**

o Use of Money and Property, Interest and Earnings – **A2401 \$151,000**

Which Fund Balance lines are being used to generate this interest?

➤ **This would include all fund balance lines as this is for interest earned across all accounts.**

o Fines and Forfeitures, Fines and Forfeited Bail – **A2610 \$25,000**

Why is this anticipated coming in higher? Been decreasing past three years.

➤ **The court has earned \$17,800 as of March 31. By the end of April they will be over \$23,000.00 with more fees collected in May.**

o Fines and Forfeitures, DWI Fines – **A2615 \$0**

Why is this zero?

➤ **This line has been deleted.**

o Sale of Property and Compensation For, Sales of Equipment – **A2665 \$30,000**

Is this the sale of the F550 and Sterling?

➤ **Yes, this is revenue from the sales of the F550 and Sterling.**

o Sale of Property and Compensation For, Loader #1 & #2 – **A2266, A2267 \$0**

Have been put to bid, no revenue anticipated on sale?

➤ **The revenue from the sealed bids will be in the current year's budget.**

o 6 Wheel Dump truck in preliminary budget is now removed, why?

➤ **Equipment purchases were assessed during the preliminary budget phase, and two large purchases for the highway department will be made in this year's budget. This item will be in the 2027-2028 budget for purchase.**

• Page 3 - REVENUES

o State Aid, State Aid Revenue – **A3001 \$40,191**

Is this the same line as the NY Aim line A3089? Anticipated same revenue on two lines.

➤ **Correct, this error has been fixed. A3089 is at 0.**

o State Aid, Restitution – **A3120 \$500**

It should be dropped to zero.

➤ **This is a projection of restitution we may receive.**

o State Aid, State Aid Mortgage Tax – **A3005 \$45,000**

What was sold to take this money in?

➤ **Mortgage Tax Distribution from Livingston County received in November and April from recording taxes collected by the County Clerk.**

o State Aid, State Aid Consolidated Highway Aid – **A3501 \$390,000**

Is this guaranteed? Why wasn't this spent in the current year? Does this put us at risk this year for receiving it? If you're adding unspent portion of this year's budget figure to anticipated \$240,000 in 26/27, this number should be \$362,000.

➤ **This is the projected amount of CHIPS awarded to the Village in the next fiscal year.**