

Budget Hearing

TOWN OF CORNWALL

FY 2026 - 2027

4.17.26

7:30 p.m.

Cornwall Town Hall

24 Pine Street

Cornwall, CT 06753

Board of Selectmen

Gordon M Ridgway, First Selectman

Rocco Botto

John Brown

Board of Finance

Jospeh Pryor, Chairman

Jessica Brackman

Cody Gillotti, Alternate

Zejke Hermann

Simon Hewett

Gary Steinkohl

Kate Ward, Vice Chariman

Richard Wolkowitz, Alternate

Proposed Budget
FY 2026-2027

Cover Sheet

DRAFT

Difference between
FY 2025-2026
FY 2026-2027

	Current BUDGET	Proposed BUDGET	%	
	2025-2026	2026-2027	CHANGE	
EXPENSES				
Board of Selectmen Operating Budget	\$ 2,513,882	\$ 2,632,645	4.72%	118,763
Transfer to Capital Fund (five year plan, see last page)	\$ 725,000	\$ 760,000	4.83%	35,000
Board of Selectmen Adjustment		\$ -		-
Subtotal	\$ 3,238,882	\$ 3,392,645	4.75%	153,763
Debt Service	\$ 157,072	\$ 153,488	-2.28%	(3,585)
Board of Education Operating Budget	\$ 3,016,786	\$ 3,210,132	6.41%	193,346
Board of Finance Adjustment	\$ -	\$ -		-
Region 1 Budget	\$ 2,004,274	\$ 2,168,169	8.18%	163,895
Subtotal	\$ 5,021,060	\$ 5,378,301	7.11%	357,241
TOTAL EXPENSES	\$ 8,417,014	\$ 8,924,433	6.03%	507,419
REVENUES				
Federal, State, and Local	\$ 681,754	\$ 687,354	0.82%	5,600
Transfer from Unassigned General Fund	\$ 225,000	\$ 225,000	0.00%	-
Net Property Taxes	\$ 7,510,260	\$ 8,012,079	6.68%	501,819
TOTAL REVENUES	\$ 8,417,014	\$ 8,924,433	6.03%	507,419
Grand List	\$ 480,175,281	\$ 487,269,773	1.48%	7,094,492
Tax Collection Rate	98.0%	98.0%	0.00%	0.0%
CURRENT AND ANTICIPATED MILL RATE	15.96	16.78	5.13%	0.82
	JUNE 30, 2025	JUNE 30, 2026		
	AUDITED	ESTIMATED		
Committed Capital Fund	\$ 1,014,742	\$ 1,081,871	6.62%	\$67,129
Non Major Governmental Fund Balances	\$ 405,313	\$ 360,348		-\$44,965
Assigned General Fund Balance (Gates, subsequent appropriation)	\$ 540,156	\$ 503,979	-6.70%	-\$36,177
Unassigned General Fund Balance	\$ 2,516,611	\$ 2,529,573	0.52%	\$12,962
	\$ 4,476,822	\$ 4,475,771	-0.02%	-\$1,051

GFOA recommends 2.5 months of operating expense in reserve \$1,859,257
 Difference between GFOA recommendation and available unassigned FB \$670,316
 Months of operating expense in reserve 3.40

TOWN OF CORNWALL

PROPOSED BUDGET
FY 2026-2027

		FY 2024-2025	FY 2025-26		FY 2026-2027	
		Actuals per Audit	Anticipated	Budget	Proposed Budget	
	Assessor	53,807	58,269	58,869	61,860	5.08%
	Board of Assessment Appeals	0	0	500	500	0.00%
	Board of Selectmen	123,729	128,875	127,191	130,939	2.95%
	Finance Department	76,385	78,354	78,894	80,439	1.96%
	Hammond Beach	43,083	43,128	43,236	43,672	1.01%
	Highway Administration / Suppli	480,309	555,783	537,905	541,785	0.72%
	Highway Vehicle Maintenance	55,941	72,000	60,000	60,000	0.00%
	Insurance and Benefits	403,162	432,871	493,604	531,857	7.75%
	Land Use	40,072	42,417	32,913	44,570	35.42%
	Organizational Support	179,481	188,862	189,462	209,410	10.53%
EXPENSE	Park & Recreation	62,096	65,915	65,915	72,459	9.93%
	Payroll Expenses	61,050	65,000	69,126	70,907	2.58%
	Probate Court	3,624	3,182	3,182	3,915	23.02%
	Public Health & Welfare	66,589	68,557	67,121	68,277	1.72%
	Public Safety	211,168	217,760	213,652	231,364	8.29%
	Registrars of Voters	26,171	15,974	24,720	28,026	13.37%
	Sanitation & Recycling	233,898	228,730	222,847	225,498	1.19%
	Tax Collector	45,558	49,108	46,967	51,287	9.20%
	Town Clerk	77,484	80,133	82,278	80,382	-2.30%
	Town Office Administration	69,655	76,255	63,500	63,500	0.00%
	Contingency	2,000	0	30,000	30,000	0.00%
	Animal Control		2,000	2,000	2,000	0.00%
TOTAL BOARD OF SELECTMEN		2,315,263	2,473,172	2,513,882	2,632,645	4.72%
	Debt Service - Bridge Program		160,608	157,072	153,488	
	Debt Service - CCS (Exp 8/15/2023)	160,608	-	-	-	
	Board of Education	4,810,406	5,021,060	5,021,060	5,378,301	7.11%
	Capital Expenditures	720,000	725,000	725,000	760,000	4.83%
TOTAL EXPENSE		8,006,277	8,379,840	8,417,014	8,924,433	6.03%

Increase over current budget	
BoS	118,763
Debt Service	(3,585)
BoE	357,241
Capital	35,000
TTL Increase	507,419

Proposed Budget Worksheet FY 2026-2027

	FY 2024-2025	FY 2025-2026		FY 2026-2027	+/- Budget '26 vs Budget '27	% of change	NOTES ON PROPOSED FIGURES
	Actual	Anticipated	Budget	Proposed Budget			
Fees For Services							
1	300462 · Town Clerk's Fees	85,075	60,238	70,000	70,000		<u>home sales have slowed down</u> <u>very little available inventory</u>
2	300463 · Hammond Beach Passe:	1,778	1,800	2,000	2,000		
3	300464 · Brush Dump Fees	-	-	1	1		
4	300465 · Landfill Receipts	15,902	17,688	12,000	12,000		
5	300466 · P & Z Fees	833	3,000	500	500		
6	300467 · Park & Recreation	330	200	3,000	3,000		
7	300469 · Other fees, charges	-	-	6,000	6,000		
8	300476 · CCS Tuition	32,000	28,900	34,000	39,600		
	Total Fees For Services	135,918	111,826	127,501	133,101	5,600	4.39%
Other Revenues							
9	300471 Insurance Refunds	22,463	-	-	-		
10	300472 · Commercial Recycling	6,230	11,822	3,500	3,500		
11	300475 · PILOT (local)	20,000	20,000	20,000	20,000		
12	300485 · Miscellaneous (pistol pe	84	1,800	1,500	1,500		
	Total Other Revenues	48,777	33,622	25,000	25,000	-	0.00%
Property Taxes							
13	300402 · Current Levy	7,288,191	7,605,333	7,510,260	8,012,079		
14	300403 · Delinquent Taxes & MVS	48,608	68,000	60,000	60,000		<u>based on historical trending</u>
15	300410 · Interest and Fees	35,981	25,000	25,000	25,000		<u>based on historical trending</u>
	Total Property Taxes	7,372,780	7,698,333	7,595,260	8,097,079	501,819	6.61%
State Education Grants							
16	300421 · For Education Purposes	24,995	32,190	32,190	32,190		<u>figure from state estimates</u>
17	300422 · School Transportation	-	-	-	-		
	Total State Education Grants	24,995	32,190	32,190	32,190	-	0.00%
State General Grants							
18	300431 · Transportation Grant	225,003	299,940	225,003	225,003		<u>figure from state estimates</u>
19	300432 · Indian Casino Funds	4,434	1,434	4,434	4,434		<u>figure from state estimates</u>
20	300434 · In Lieu Tax Grant	14,498	18,231	18,177	18,177		<u>figure from state estimates</u>
21	300438 · Telephone Access	8,148	34,057	10,000	10,000		
22	300442 · Elderly Tax Relief	-	-	-	-		
23	300447 · Vet's Disabled Tax Relie	544	431	550	550		<u>based on historical trending</u>
24	300448 · Town Clerk's Grant	5,500	5,000	5,000	5,000		<u>figure from state estimates</u>
25	300453 · LoCIP Bonded Funds	22,756	48,899	48,899	48,899		
26	300454 · Misc State Payments	125	397	15,000	15,000		
	Total State General Grants	281,008	408,389	327,063	327,063	-	0.00%

Proposed Budget Worksheet FY 2026-2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027	+/-	% of change
		Actual	Anticipated	Budget	Proposed Budget	Budget '26 vs Budget '27	
Transfers/Non-Revenue Receipts							
27	300486 · Undesignated Fund Bal	-	-	225,000	225,000		
28	300491 · Interest	126,640	104,906	85,000	85,000		
29		-			-		
	Total Transfers/Non-Revenue Rec	126,640	104,906	310,000	310,000	-	0.00%
	Total Income	7,990,118	8,389,266	8,417,014	8,924,433	507,419	6.03%
01 · Board of Selectmen Budget							
Assessor							
30	52002 · Assessor's Salary	24,317	25,046	25,046	26,050	4.01%	Dept Reque
31	52003 · Assessor's Clerk Salary	13,550	16,393	16,393	17,060	4.07%	Dept Reque
32	52205 · Office / Computer	1,970	1,800	2,000	2,000		
33	52209 · Mileage, Travel	428	-	400	400		
34	52210 · Meetings / Memberships	30	30	30	30		
36	52216 · Contracted Services	13,512	15,000	15,000	16,320		
	Total Assessor	53,807	58,269	58,869	61,860	2,991	5.08%
Board of Assessment Appeals							
37	53002 · BAA Salaries	-	-	498	498		
38	53004 · BAA Clerk Wage	-	-	1	1		
39	53105 · Expenditures	-	-	1	1		
	Total Board of Assessment Appea	-	-	500	500	-	0.00%
Board of Selectmen							
40	50202 · Selectmen's Salaries	75,864	78,140	78,140	80,484		
41	50203 · Selectmen's Clerk	45,418	46,780	46,780	48,184		
42	50204 · BOS Temporary Clerk	-	-	1	1		
43	50305 · BOS Office Supplies	1,646	900	900	900		
44	50308 · BOS Bids, Legal Etc	496	2,550	500	500		
45	50316 · BOS Contracted Service	-	180	600	600		
46	50310 · Membership/Meetings	250	325	150	150		
47	50346 · Postage	55	-	120	120		
	Total Board of Selectmen	123,729	128,875	127,191	130,939	3,748	2.95%
Finance Department							
48	53402 · Treasurer's Salary	4,022	4,143	4,143	4,267		
49	53403 · Finance Director	45,991	47,371	47,371	48,792		
51	53505 · Office Supplies	2,282	1,500	1,500	1,500		

NOTES ON PROPOSED FIGURES

per BoF meeting

Proposed Budget Worksheet FY 2026-2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027	+/-	% of change
		Actual	Anticipated	Budget	Proposed Budget	Budget '26 vs Budget '27	
52	53507 · Printing	2,720	3,060	3,600	3,600		
53	53515 · Computer	3,100	2,780	2,780	2,780		
54	53546 · Postage	770	1,500	1,500	1,500		
55	53550 · Town Audit	17,500	18,000	18,000	18,000		
Total Finance Department		76,385	78,354	78,894	80,439	1,545	1.96%
Hammond Beach							
56	69103 · Salaries	39,888	39,336	39,336	39,772		
57	69207 · Programs	208	600	1,000	1,000		
58	69213 · Utilities	240	700	1,000	1,000		
59	69214 · Supplies	264	392	400	400		
60	69215 · Equipment	-	-	300	300		
61	69216 · Contracted Services	2,483	2,100	1,200	1,200		
Total Hammond Beach		43,083	43,128	43,236	43,672	436	1.01%
Highway Administration / Suppli							
62	60011 · Garage Heat	9,468	13,000	10,000	10,000		
63	60013 · Utilities	7,742	6,000	6,000	8,000		
64	60014 · Supplies	15,677	15,000	13,000	15,000		
65	60015 · Small Equipment	5,334	6,000	2,500	2,500		
66	60016 · Contracted Services	62,305	30,000	30,000	30,000		
67	60018 · Small Equipment Repair	173	1,307	1,000	1,000		
68	60035 · Garage Repairs (buildin	1,026	500	2,000	2,000		
69	61010 · Drug Testing	-	-	200	200		
70	OT Labor Expense	9,000	11,500	10,528	10,372		
71	Regular Labor Expense	219,942	284,676	297,177	297,214		
Total 61603 · Labor Expense		228,942	296,176	307,705	307,585	3% raise/Malahan & Vanicky Longevity	<u>Union Contract</u>
72	61604 · HWY Temporary Labor	9,363	12,000	6,000	6,000		
73	62012 Fuel,Gas,Oil,Grease	36,484	36,000	38,000	38,000		
74	62014 · Highway Signs	2,662	1,800	2,500	2,500		
75	62018 · Road Materials	28,579	28,000	28,000	28,000		
76	62050 · Snow Removal	49,554	80,000	61,000	61,000		
77	64016 · Tree Maintenance	23,000	30,000	30,000	30,000		
Total Highway Administration / Su		480,309	555,783	537,905	541,785	3,880.36	0.72%

NOTES ON PROPOSED FIGURES

Proposed Budget Worksheet FY 2026-2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027	+/-	% of change	
		Actual	Anticipated	Budget	Proposed Budget	Budget '26 vs Budget '27		<u>NOTES ON PROPOSED FIGURES</u>
78	63016 · Vehicle / Equipment Mai	55,941	72,000	60,000	60,000			
Insurance and Benefits								
79	57540 · General Insurance	1,224	3,800	5,376	5,537			
80	57542 · Workers' Compensation	37,647	36,827	41,470	42,092	18.3%	VFD - 4.8%	Ambulance - 76.9% Town
81	57543 · Public Liability	55,192	56,593	70,848	72,973	17.38%	VFD - 82.62%	Town
82	57544 · Employees Health Insur	275,207	290,993	325,412	359,117	13.5 %	HI / 6% dental	one less employee coverage
83	Total 57545 · Employee's Pensi	33,892	44,658	50,498	52,137			includes 4K for Tx Collector cost share
Total Insurance and Benefits		403,162	432,871	493,604	531,857	38,253.08	7.75%	
Land Use								
84	54202 · Zoning Enf Wage	10,891	-	8,263	40,170			average 15 hrs per week
85	54203 · Land Use Administrator	10,739	37,752	12,842	-			
86	54204 · Land Use Clerk	14,590	-	7,408	-			
87	54305 · Office Supplies	479	200	500	500	*		LU will submit budget request by end of week
88	54307 · Printing	-	165	200	200	*		
89	54308 · Legal Notices	817	2,700	800	800	*		
90	54310 · Meetings / Mileage	1,841	275	500	500	*		
91	54315 · Computer	-	-	400	400	*		
92	54316 · Consulting Services	500	570	1,000	1,000	*		
93	54317 · Legal Fees	215	755	1,000	1,000	*		
Total Land Use		40,072	42,417	32,913	44,570	11,657.00	35.42%	
Municipal Commissions / Activities								
94	71980 · Agricultural Advisory	1,000	1,100	1,100	1,200			
95	70780 · Cemetery Maintenance	4,200	5,000	5,000	5,250			
96	72074 * Conservation Commission	1,102	2,300	2,300	2,000			
97	70781 * Cwl Affordable Housing Com.	2,500	2,500	2,500	2,500	*		follow up sent via email
98	72075 * Econ Devl Comm	4,821	6,500	6,500	7,150			Addt's cost for port-a-lets
99	71480 · Town Celebrations	966	500	500	500	*		follow up sent via email
Total Municipal Commissions / Ac		14,590	17,900	17,900	18,600	700.00	3.91%	
Cornwall Organizations								
	70079 · Bonney Brook (NEW)				2,000			NEW
100	70080 · Cornwall Child Center	52,500	55,000	55,000	57,500			Request was for \$60,000
101	70195 · Cornwall Conservation Trust	2,000	2,000	2,000	2,000			
102	70185 · Cornwall Historical Society	6,600	6,600	6,600	7,000			
103	70190 · Cornwall Housing Corp	4,000	4,000	4,000	6,000			
104	70180 · Cornwall Library	60,000	60,000	60,000	60,000			

Proposed Budget Worksheet FY 2026-2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027	+/-	% of change
		Actual	Anticipated	Budget	Proposed Budget	Budget '26 vs Budget '27	
104a	West Cornwall Library (NEW)				2,000	NEW - request was for \$6,000	
105	72078 · Little Guild	2,000	3,000	3,000	3,000	*	Little Guild will submit request by end of week
Total Cornwall Organizations		127,100	130,600	130,600	139,500	8,900.00	6.81%
Dues and Memberships							
106	70271 · CCM & COST	2,232	2,232	2,232	2,232	*	
107	71170 · Housatonic River Commission	400	400	400	400		
108	72072 · HVA - Housatonic Valley Assoc	250	250	250	250		
109	71070 · NW Conservation District	600	600	600	600		
110	70270 · NW Council of Gov's	1,043	1,300	1,300	1,300	*	
111	70870 · Regional Housing	-		100	100	*	
Total Dues and Memberships		4,525	4,782	4,882	4,882	0.00	0.00%
Regional Organizational Support							
112	72070 · Elderly Nutrition Project	366	278	278	278	*	
113	72077 · FISH	-	250	250	250		
114	71260 · Geer Dial a Ride	9,500	9,500	9,500	9,500		
115	72071 · Greenwood's	7,000	7,500	7,500	10,000		
116	71860 · HYSB & HVRHS Art Garage	5,900	6,900	6,900	10,400	HYSB asked for \$17,500 / \$1,000 for Art Garage	
117	71560 · NW Corner Chore Service	7,500	8,000	8,000	10,000		
118	71760 · Regional Mental Health	-	152	152	-	not requested funding	
119	71360 · Susan B. Anthony Project	1,500	1,500	1,500	2,000		
120	71660 · Project Sage (WSS)	1,500	1,500	1,500	3,500		
Total Regional Organizational Support		33,266	35,580	35,580	45,928	10,348.00	29.08%
121	70585 · Tax Refunds	-	-	500	500		
Park & Recreation							
122	68503 · Salaries	27,296	28,115	28,115	28,959		
123	68506 · Supplies - Tech - Fees	711	5,000	5,000	5,000		
124	68507 · Community Town Events	9,016	7,000	7,000	7,000		
125	68512 · Family / Child Centered	2,384	1,800	1,800	4,000	P/R asked for \$5,000	
126	68513 · Seniors	3,787	5,000	5,000	5,000		
127	68514 · Sports	5,080	6,000	6,000	6,000		
128	68515 · Racket Sports	3,995	4,000	4,000	6,500		
129	68516 · Fields / Services	9,827	9,000	9,000	10,000	P/R asked for \$11,000	
Total Park & Recreation		62,096	65,915	65,915	72,459	6,543.57	9.93%
130	58140 · Social Security / Medicare	61,050	65,000	69,126	70,907	1,780.76	2.58%
131	Probate Court	3,624	3,182	3,182	3,915	732.58	23.02%

NOTES ON PROPOSED FIGURES

Proposed Budget Worksheet FY 2026-2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027	+/-	% of change
		Actual	Anticipated	Budget	Proposed Budget	Budget '26 vs Budget '27	
Public Health & Welfare							
132	68003 · Municipal Agent Salar	1,267	1,305	1,305	1,344		
Social Service							
133	67803 · Social Service Admini	34,353	35,384	35,384	36,445		
134	67905 · Office Supplies	3,660	4,537	1,200	1,200		
135	67909 · Mileage / Travel	-	-	500	500		
136	67910 · Meetings / Membershi	-	-	100	100		
137	67991 · General Assistance	-	-	500	500		
138	67992 · GA Medical	-	-	200	200		
139	67993 · GA Burial	-	-	1	1		
Total Social Service		38,013	39,921	37,885	38,946	1,061.50	2.80%
140	67700 · Torrington Area Health	8,609	8,631	8,631	8,686		
142	67703 · Senior Van	10,200	10,200	10,500	10,500 *		
143	67716 · Visiting Nurse Homecar	4,500	4,500	4,500	4,500 *		
144	67760 · Hepatitis B. Vaccine	-	-	300	300 *		
145	67770 · Food and Fuel Fund	4,000	4,000	4,000	4,000 *		
Total Public Health & Welfare		66,589	68,557	67,121	68,277	1,155.59	1.72%
Public Safety							
146	65016 · CVFD Physical Exams	12,725	9,000	9,000	12,725	per 2.11.26 JH email	
147	65035 · Firehouse Maintenance	35,794	37,500	32,000	35,000		
148	65045 · CVFD Service Incentive	36,388	39,500	42,000	42,000 *		
149	65050 · CVFD Op / Fire	75,908	79,600	79,600	85,305	7.17%	
150	65051 · CVFD Ambulance	25,892	27,000	27,000	28,490	5.52%	
152	66003 · Fire Marshal Salary	3,859	3,800	3,000	4,000	0.33333333	
153	66005 · Fire Marshal Expenses	1,096	1,200	1,200	1,700	0.41666667	
154	66016 · 911 Contract	19,505	20,160	18,852	21,144	12.16%	
155	66050 · Civil Preparedness	-	-	1,000	1,000	0	
Total Public Safety		211,168	217,760	213,652	231,364	17,711.90	8.29%
Registrars of Voters							
	56601 · Early Voting Wages		2,677		7,800		
156	56602 · Registrars' Salaries	19,332	8,000	10,893	10,900		
157	56603 · Election Workers' Wage	2,571	3,500	9,837	2,800		
158	56805 · Office Supplies	718	2,000	800	800		
159	56809 · Mileage / Travel	-	-	50	72		
160	56810 · Meetings/Memberships	1,450	1,160	1,330	1,340		
161	56816 · Contracted Services	1,954	1,134	1,660	4,158		

NOTES ON PROPOSED FIGURES

Proposed Budget Worksheet FY 2026-2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027	+/-	% of change
		Actual	Anticipated	Budget	Proposed Budget	Budget '26 vs Budget '27	
162	56846 · Postage	146	180	150	156		
	Total Registrars of Voters	26,171	15,974	24,720	28,026	3,306.02	13.37%
	Sanitation & Recycling						
163	67002 · Salaries / Wages	89,321	89,270	88,347	90,998		
164	67114 · Landfill Supplies / Repa	4,906	7,000	7,000	7,000		
165	67116 · MSW Hauling	21,335	23,376	23,000	23,000		
166	67119 · Site Testing	13,348	10,000	10,000	10,000		
167	67135 · Building Repairs	-	-	500	500		
168	67216 · MIRA Contract	38,166	42,461	38,000	38,000		
169	67287 · Bulky Waste	35,355	35,703	32,000	32,000		
170	67288 · Hazardous Waste	13,794	3,500	4,000	4,000		
171	67289 · Compost	576	-	3,000	3,000		
172	67305 · Recycling Expense	2,431	3,000	3,000	3,000		
173	67316 · Recycling Box Rent	756	780	1,000	1,000		
174	67388 · Recycling Hauling	13,912	13,640	13,000	13,000		
	Total Sanitation & Recycling	233,898	228,730	222,847	225,498	2,650.60	1.19%
	Tax Collector						
175	52502 · Salary	30,034	31,724	30,935	31,863		
176	52503 · Tax Collector's Clerk W:	3,389	4,210	4,210	4,210		
177	52705 · Office Supplies	408	150	350	350		
178	52707 · Printing	1,498	1,400	1,200	-		
179	52708 · Legal Notices	650	775	775	775		
180	52710 · Meetings / Membership:	465	540	400	512		
181	52715 · Computer	-	-	600	600		
182	52716 · Contracted Services	7,187	8,712	7,019	11,876		
183	52746 · Postage	1,926	1,598	1,478	1,100		
	Total Tax Collector	45,558	49,108	46,967	51,287	4,319.55	9.20%
	Town Clerk						
184	50902 · Town Clerk Salary	51,824	53,378	53,378	56,047	5% Dept Reque	
185	50903 · Assistant Town Clerk W	7,301	6,500	7,000	2,335	per recommendation of TC	
186	51105 · Office Supplies	879	850	900	900		
187	51108 · Legal Notices	350	761	700	800		
188	51110 · Meetings, Memberships	1,057	1,230	1,000	900		
189	51115 · Computer	1,335	300	1,000	1,000		
190	51116 · Contracted Services	13,107	16,500	16,500	16,500		
191	51117 · Elections	1,109	364	1,300	1,400		

NOTES ON PROPOSED FIGURES

Proposed Budget Worksheet FY 2026-2027

		FY 2024-2025	FY 2025-2026		FY 2026-2027	+/-	% of change
		Actual	Anticipated	Budget	Proposed Budget	Budget '26 vs Budget '27	
192	51146 · Postage	522	250	500	500		
	Total Town Clerk	77,484	80,133	82,278	80,382	-1,896.37	-2.30%
	Town Office Administration						
193	57103 · Town Office Custodian	6,851	6,373	5,000	5,000		
194	57105 · Town Office Supplies	2,581	2,000	2,000	2,000		
	57108 · Municipal Website (NEW)				-		
195	57111 · Town Office Heating	8,540	10,820	10,000	10,000		
196	57113 · Town Office Utilities	18,898	32,112	21,000	21,000		
197	57116 · Town Office Contracted	31,372	19,000	17,000	17,000		
198	57117 · Town Counsel	1,414	5,150	8,000	8,000		
199	57135 · Town Building Repairs	-	800	500	500		
	Total Town Office Administration	69,655	76,255	63,500	63,500	0.00	0.00%
200	10000 · Contingency	-	-	30,000	30,000		
201	10001 · Animal Control / Bldg R	2,000	2,000	2,000	2,000		
	Total Transfers	2,000	2,000	32,000	32,000	0.00	0.00%
	Total 01 · Board of Selectmen Budget	2,315,263	2,473,172	2,513,882	2,632,645	118,763	4.72%
	02 · Board of Education						
202	80080 · Board of Education Expe	4,810,406	5,021,060	5,021,060	5,378,301		357,241
	03 · Capital Expenditures						
203	80015 · CCS Capital Projects	60,000	50,000	50,000	50,000		
204	90015 · BOS Capital Projects	660,000	675,000	675,000	710,000		
	Total 03 · Capital Expenditures	720,000	725,000	725,000	760,000	35,000	4.83%
	04 · Debt Service						
205	73300 · Bond / Bridge Loan (Principal)	150,000	150,000	150,000	150,000		
206	73310 · Bond / Bridge Loan (Inter	10,608	7,072	7,072	3,488		
	Total 04 · Debt Service	160,608	157,072	157,072	153,488	-3,584.50	-2.28%
	Total Expense	8,006,277	8,376,304	8,417,014	8,924,433	507,419	6.03%
	Net	(16,159)	12,962	-	-		

NOTES ON PROPOSED FIGURES

WORKSHEET

Town of Cornwall

Capital Projects Fiscal Years 2024-2026
with Proposed 2026-2027

	Budget FY 2024	Budget FY 2025	Budget FY 2026	Proposed FY 2027	Current Balance 4.6.26
School Capital Projects	115,000	60,000	50,000	50,000	45,328
Highway Equipment	Backhoe 100,000	Backhoe /mower 100,000	Trk # 10 100,000	Trk # 10 100,000	97,993
Senior Van	-	-	-	-	324
Trnsf Sta Equipment	-	-	-	-	(518)
Trnsf Sta Building	-	-	-	-	6,954
Town Buildings		-	60,000	60,000	20,585
					-
CVFD Equipment / Repairs	20,000	20,000	20,000	20,000	23,119
					-
					-
CVFD - **Truck Fund**	80,000	80,000	80,000	80,000	19,592
					-
Road Improvement	300,000	320,000	320,000	340,000	160,135
Storm Damage Reserves		100,000	50,000	50,000	150,000
Tree Removal		-	20,000	-	20,000
Bridges Culverts, Guide Rails	-	30,000	10,000	20,000	40,111
	-	-	-	-	-
Hydrants					13,287
WC Wastewater Study					(250,219)
Town Plan Project	10,000	10,000	5,000	10,000	8,751
					-
Revaluation	-	-	10,000	30,000	14,113
Unallocated (interest earnings on Capital Funds)					107,350
Total Capital Expenditures	625,000	720,000	725,000	760,000	476,905

NOTES FOR FY '26 CAPITAL PROJECTS

- a) **1.20.26 BoS adjusted CVFD truck fund -20K, +20K to CVFD equipment**
- b) **3.16.26 20K reduction to Town Buildings**

CORNWALL

BUDGET AND MIL RATE

Compilation

FY	2027	2026	2025	2024	2023	2022	2021	2020	2019	2018
GL Year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Grand List	487,269,773	480,175,281	480,492,583	477,368,490	476,871,325	399,985,975	397,240,336	393,148,876	389,809,200	389,384,320
98% of GL	477,524,378	470,571,775	470,882,731	467,821,120	467,333,899	391,986,256	389,295,529	385,285,898	382,013,016	381,596,634
One Mil	487,270	480,175	480,493	477,368	476,871	399,986	397,240	393,149	389,809	389,384
98% Budget Mil	477,524	470,572	470,883	467,821	467,334	391,986	389,296	385,286	382,013	381,597
Selectmen Expenses	2,632,644	2,513,882	2,408,979	2,317,689	2,333,853	2,164,987	2,071,529	2,041,500	2,002,026	1,902,493
BOE Exp										
CCS	3,210,132	3,016,786	2,747,222	2,633,903	2,664,983	2,533,404	2,499,250	2,484,270	2,361,446	2,511,785
Region #1	2,184,534	2,004,274	2,024,886	1,847,118	1,450,214	1,484,561	1,372,972	1,493,993	1,636,845	1,464,923
L-T Debt	153,488	157,072	160,608	344,863	343,423	354,001	352,352	354,215	360,873	364,897
Capital Exp	760,000	725,000	720,000	625,000	700,000	755,000	697,000	680,000	595,000	515,000
Total Budget	8,940,798	8,417,014	8,061,695	7,768,573	7,492,473	7,291,953	6,993,103	7,053,978	6,956,190	6,759,098
Mil Rate	16.78	15.96	15.30	14.70	14.49	16.70	16.70	16.70	16.62	16.12
					Reval					Reval
Budget + or - over PY	523,784 6.22%	355,319 4.41%	293,122 3.77%	276,100 3.69%	200,520 2.75%	298,850 4.27%	-60,875 -0.86%	97,788 1.41%	197,092 2.92%	46,025 0.69%
Mil Rate + or - over PY	0.82 5.14%	0.66 4.31%	0.6 4.08%	0.21 1.45%	-2.21 -13.23%	0 0.00%	0 0.00%	0.08 0.48%	0.5 3.10%	0.81 5.29%
Grand List + or - over PY	7,094,492 1.48%	-317,302 -0.07%	3,124,093 0.65%	497,165 0.10%	76,885,350 19.22%	2,745,639 0.69%	4,091,460 1.04%	3,339,676 0.86%	424,880 0.11%	-15,431,780 -3.81%
UGFB at FYE before Appropriation below		2,754,573	2,741,611	2,771,222	3,280,844	2,990,579	2,719,365	2,277,885	2,248,351	1,906,751
UGFB Appropriated to next FY		225,000	225,000	200,000	350,000	175,000	288,110	50,325	176,500	350,000
Months of reserve		3.40	3.59	3.83	4.53	4.51	4.00	3.82	3.52	2.69
Amt of UGFB actually used		-	16,373	487,855	350,000	-	-	-	-	-

Blue shaded area is estimated

Shaded area is estimated

4/6/2026