

Budget Vote

TOWN OF CORNWALL

FY 2026 - 2027

5.15.26

7:30 p.m.

Cornwall Consolidated School  
5 Cream Hill Road , West Cornwall, CT  
06796

# 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

Richard Wolkowitz, Alternate

Proposed Budget  
FY 2026-2027

Cover Sheet

DRAFT

	Current BUDGET	Proposed BUDGET	%	Difference between FY 2025-2026 FY 2026-2027
	2025-2026	2026-2027	CHANGE	
<b>EXPENSES</b>				
Board of Selectmen Operating Budget	\$ 2,513,882	\$ 2,632,217	4.71%	118,335
Transfer to Capital Fund (five year plan, see last page)	\$ 725,000	\$ 760,000	4.83%	35,000
Board of Selectmen Adjustment		\$ -		-
<b>Subtotal</b>	<b>\$ 3,238,882</b>	<b>\$ 3,392,217</b>	<b>4.73%</b>	<b>153,335</b>
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
<b>Subtotal</b>	<b>\$ 5,021,060</b>	<b>\$ 5,378,301</b>	<b>7.11%</b>	<b>357,241</b>
<b>TOTAL EXPENSES</b>	<b>\$ 8,417,014</b>	<b>\$ 8,924,005</b>	<b>6.02%</b>	<b>506,991</b>
<b>REVENUES</b>				
Federal, State, and Local	\$ 681,754	\$ 763,002	11.92%	81,248
Transfer from Unassigned General Fund	\$ 225,000	\$ 225,000	0.00%	-
Net Property Taxes	\$ 7,510,260	\$ 7,936,003	5.67%	425,743
<b>TOTAL REVENUES</b>	<b>\$ 8,417,014</b>	<b>\$ 8,924,005</b>	<b>6.02%</b>	<b>506,991</b>
Grand List	\$ 480,175,281	\$ 487,269,773	1.48%	7,094,492
Tax Collection Rate	98.0%	98.0%	0.00%	0.0%
<b>CURRENT AND ANTICIPATED MILL RATE</b>	<b>15.96</b>	<b>16.62</b>	<b>4.13%</b>	<b>0.66</b>
	<b>JUNE 30, 2025 AUDITED</b>	<b>JUNE 30, 2026 ESTIMATED</b>		
Committed Capital Fund	\$ 1,014,742	\$ 476,905	-53.00%	-\$537,837
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	\$ 2,562,449	1.82%	\$45,838
	<b>\$ 4,476,822</b>	<b>\$ 3,903,681</b>	<b>-12.80%</b>	<b>-\$573,141</b>

GFOA recommends 2.5 months of operating expense in reserve \$1,859,168  
 Difference between GFOA recommendation and available unassigned FB \$703,281  
 Months of operating expense in reserve 3.45

**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	61,432	4.35%
	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	497,707	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%
<u>EXPENSE</u>	Park & Recreation	62,096	57,115	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%
<b>TOTAL BOARD OF SELECTMEN</b>		<b>2,315,263</b>	<b>2,406,296</b>	<b>2,513,882</b>	<b>2,632,217</b>	<b>4.71%</b>
	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	5,055,060	5,021,060	5,378,301	7.11%
	Capital Expenditures	720,000	725,000	725,000	760,000	4.83%
<b>TOTAL EXPENSE</b>		<b>8,006,277</b>	<b>8,346,964</b>	<b>8,417,014</b>	<b>8,924,005</b>	<b>6.02%</b>

Increase over current budget	
BoS	118,335
Debt Service	(3,585)
BoE	357,241
Capital	35,000
<b>TTL Increase</b>	<b>506,991</b>

# Proposed Budget Worksheet FY 2026-2027

	FY 2024-2025	FY 2025-2026		FY 2026-2027	+/- Budget '26 vs Budget '27	% of change	<b>NOTES ON PROPOSED FIGURES</b>
	Actual	Anticipated	Budget	Proposed Budget			
<b>Fees For Services</b>							
1	300462 · Town Clerk's Fees	85,075	60,238	70,000	70,000		<u>home sales have slowed down</u>
2	300463 · Hammond Beach Passe:	1,778	1,800	2,000	2,000		<u>very little available inventory</u>
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		
	<b>Total Fees For Services</b>	<b>135,918</b>	<b>111,826</b>	<b>127,501</b>	<b>133,101</b>	5,600	4.39%
<b>Other Revenues</b>							
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		
	<b>Total Other Revenues</b>	<b>48,777</b>	<b>33,622</b>	<b>25,000</b>	<b>25,000</b>	-	0.00%
<b>Property Taxes</b>							
13	300402 · Current Levy	7,288,191	7,605,333	7,510,260	7,936,003		
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>
	<b>Total Property Taxes</b>	<b>7,372,780</b>	<b>7,698,333</b>	<b>7,595,260</b>	<b>8,021,003</b>	425,743	5.61%
<b>State Education Grants</b>							
16	300421 · For Education Purposes	24,995	32,190	32,190	32,190		<u>figure from state estimates</u>
17	300422 · School Transportation	-	-	-	-		
	<b>Total State Education Grants</b>	<b>24,995</b>	<b>32,190</b>	<b>32,190</b>	<b>32,190</b>	-	0.00%
<b>State General Grants</b>							
18	300431 · Transportation Grant	225,003	299,940	225,003	299,940		<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	18,961	updated 5.4.26	<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	48,826	updated 5.4.26	
26	300454 · Misc State Payments	125	397	15,000	15,000		
	<b>Total State General Grants</b>	<b>281,008</b>	<b>408,389</b>	<b>327,063</b>	<b>402,711</b>	75,648	23.13%

# 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	
<b>Transfers/Non-Revenue Receipts</b>							
27	300486 · Undesignated Fund Bal	-	-	225,000	225,000		
28	300491 · Interest	126,640	104,906	85,000	85,000		
29		-			-		
<b>Total Transfers/Non-Revenue Recd</b>		126,640	104,906	310,000	310,000	-	0.00%
<b>Total Income</b>		7,990,118	8,389,266	8,417,014	8,924,005	506,991	6.02%
<b>01 · Board of Selectmen Budget</b>							
<b>Assessor</b>							
30	52002 · Assessor's Salary	24,317	25,046	25,046	25,797		
31	52003 · Assessor's Clerk Salary	13,550	16,393	16,393	16,885		
32	52205 · Office / Computer	1,970	1,800	2,000	2,000		
33	52209 · Mileage, Travel	428	-	400	400		
34	52210 · Meetings / Membership	30	30	30	30		
36	52216 · Contracted Services	13,512	15,000	15,000	16,320		
<b>Total Assessor</b>		53,807	58,269	58,869	61,432	2,563	4.35%
<b>Board of Assessment Appeals</b>							
37	53002 · BAA Salaries	-	-	498	498		
38	53004 · BAA Clerk Wage	-	-	1	1		
39	53105 · Expenditures	-	-	1	1		
<b>Total Board of Assessment Appeals</b>		-	-	500	500	-	0.00%
<b>Board of Selectmen</b>							
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 Services	-	180	600	600		
46	50310 · Membership/Meetings	250	325	150	150		
47	50346 · Postage	55	-	120	120		
<b>Total Board of Selectmen</b>		123,729	128,875	127,191	130,939	3,748	2.95%
<b>Finance Department</b>							
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

3% increase in wages presented  
11% HI increase presented

## 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		
<b>Total Finance Department</b>		<b>76,385</b>	<b>78,354</b>	<b>78,894</b>	<b>80,439</b>	1,545	1.96%
<b>Hammond Beach</b>							
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		
<b>Total Hammond Beach</b>		<b>43,083</b>	<b>43,128</b>	<b>43,236</b>	<b>43,672</b>	436	1.01%
<b>Highway Administration / Suppli</b>							
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	226,600	297,177	297,214		
<b>Total 61603 · Labor Expense</b>		<b>228,942</b>	<b>238,100</b>	<b>307,705</b>	<b>307,585</b>	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		
<b>Total Highway Administration / Su</b>		<b>480,309</b>	<b>497,707</b>	<b>537,905</b>	<b>541,785</b>	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			
78	63016 · Vehicle / Equipment Mai	55,941	72,000	60,000			
<b>Insurance and Benefits</b>							
79	57540 · General Insurance	1,224	3,800	5,376			
80	57542 · Workers' Compensation	37,647	36,827	41,470			18.3% VFD - 4.8% Ambulance - 76.9% Town
81	57543 · Public Liability	55,192	56,593	70,848			17.38% VFD - 82.62% Town
82	57544 · Employees Health Insur	275,207	290,993	325,412			13.5 % HI / 6% dental
83	Total 57545 · Employee's Pensi	33,892	44,658	50,498			<b>one less employee coverage includes 4K for Tx Collector cost share</b>
	<b>Total Insurance and Benefits</b>	<b>403,162</b>	<b>432,871</b>	<b>493,604</b>	<b>531,857</b>	38,253.08	7.75%
<b>Land Use</b>							
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 *		
	<b>Total Land Use</b>	<b>40,072</b>	<b>42,417</b>	<b>32,913</b>	<b>44,570</b>	11,657.00	35.42%
<b>Municipal Commissions / Activities</b>							
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
	<b>Total Municipal Commissions / Ac</b>	<b>14,590</b>	<b>17,900</b>	<b>17,900</b>	<b>18,600</b>	700.00	3.91%
<b>Cornwall Organizations</b>							
	70079 · Bonney Brook (NEW)				2,000		<b>NEW</b>
100	70080 · Cornwall Child Center	52,500	55,000	55,000	57,500		<b>Request was for \$60,000</b>
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		

**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	
104a	West Cornwall Library (NEW)				2,000	NEW - request was for \$6,000 Little Guild will submit request by end of week	
105	72078 · Little Guild	2,000	3,000	3,000	3,000		
<b>Total Cornwall Organizations</b>		<b>127,100</b>	<b>130,600</b>	<b>130,600</b>	<b>139,500</b>	8,900.00	6.81%
<b>Dues and Memberships</b>							
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		
<b>Total Dues and Memberships</b>		<b>4,525</b>	<b>4,782</b>	<b>4,882</b>	<b>4,882</b>	0.00	0.00%
<b>Regional Organizational Support</b>							
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 · Greenwoods	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		
<b>Total Regional Organizational Sup</b>		<b>33,266</b>	<b>35,580</b>	<b>35,580</b>	<b>45,928</b>		
121	70585 · Tax Refunds	-	-	500	500		
<b>Park &amp; Recreation</b>							
122	68503 · Salaries	27,296	28,115	28,115	28,959		
123	68506 · Supplies - Tech - Fees	711	3,000	5,000	5,000		
124	68507 · Commnity Town Events	9,016	5,000	7,000	7,000		
125	68512 · Family / Child Centered	2,384	1,000	1,800	4,000		
126	68513 · Seniors	3,787	4,000	5,000	5,000	P/R asked for \$5,000	
127	68514 · Sports	5,080	4,000	6,000	6,000		
128	68515 · Racket Sports	3,995	3,000	4,000	6,500	P/R asked for \$11,000	
129	68516 · Fields / Services	9,827	9,000	9,000	10,000		
<b>Total Park &amp; Recreation</b>		<b>62,096</b>	<b>57,115</b>	<b>65,915</b>	<b>72,459</b>	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	
<b>Public Health &amp; Welfare</b>							
132	68003 · Municipal Agent Salar	1,267	1,305	1,305	1,344		
<b>Social Service</b>							
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		
<b>Total Social Service</b>		<b>38,013</b>	<b>39,921</b>	<b>37,885</b>	<b>38,946</b>	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 *		
<b>Total Public Health &amp; Welfare</b>		<b>66,589</b>	<b>68,557</b>	<b>67,121</b>	<b>68,277</b>	1,155.59	1.72%
<b>Public Safety</b>							
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	
<b>Total Public Safety</b>		<b>211,168</b>	<b>217,760</b>	<b>213,652</b>	<b>231,364</b>	17,711.90	8.29%
<b>Registrars of Voters</b>							
	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		
	<b>Total Registrars of Voters</b>	<b>26,171</b>	<b>15,974</b>	<b>24,720</b>	<b>28,026</b>	3,306.02	13.37%
	<b>Sanitation &amp; Recycling</b>						
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		
	<b>Total Sanitation &amp; Recycling</b>	<b>233,898</b>	<b>228,730</b>	<b>222,847</b>	<b>225,498</b>	2,650.60	1.19%
	<b>Tax Collector</b>						
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		
	<b>Total Tax Collector</b>	<b>45,558</b>	<b>49,108</b>	<b>46,967</b>	<b>51,287</b>	4,319.55	9.20%
	<b>Town Clerk</b>						
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		
	<b>Total Town Clerk</b>	<b>77,484</b>	<b>80,133</b>	<b>82,278</b>	<b>80,382</b>	-1,896.37	-2.30%
	<b>Town Office Administration</b>						
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		
	<b>Total Town Office Administration</b>	<b>69,655</b>	<b>76,255</b>	<b>63,500</b>	<b>63,500</b>	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		
	<b>Total Transfers</b>	<b>2,000</b>	<b>2,000</b>	<b>32,000</b>	<b>32,000</b>	0.00	0.00%
	<b>Total 01 · Board of Selectmen Budget</b>	<b>2,315,263</b>	<b>2,406,296</b>	<b>2,513,882</b>	<b>2,632,217</b>	118,335	4.71%
	<b>02 · Board of Education</b>						
202	80080 · Board of Education Expe	4,810,406	5,055,060	5,021,060	5,378,301		357,241
	<b>03 · Capital Expenditures</b>						
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		
	<b>Total 03 · Capital Expenditures</b>	<b>720,000</b>	<b>725,000</b>	<b>725,000</b>	<b>760,000</b>	35,000	4.83%
	<b>04 · Debt Service</b>						
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		
	<b>Total 04 · Debt Service</b>	<b>160,608</b>	<b>157,072</b>	<b>157,072</b>	<b>153,488</b>	-3,584.50	-2.28%
	<b>Total Expense</b>	<b>8,006,277</b>	<b>8,343,428</b>	<b>8,417,014</b>	<b>8,924,005</b>	<b>506,991</b>	<b>6.02%</b>
	<b>Net</b>	<b>(16,159)</b>	<b>45,838</b>	<b>-</b>	<b>-</b>		

**NOTES ON PROPOSED FIGURES**

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 5.7.26
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	60,585
					-
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	19,135
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)					27,350
<b>Total Capital Expenditures</b>	<b>625,000</b>	<b>720,000</b>	<b>725,000</b>	<b>760,000</b>	<b>295,905</b>

**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	2,632,216	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	2,168,169	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	8,924,005	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	16.62	15.96	15.30	14.70	14.49	16.70	16.70	16.70	16.62	16.12
					Reval					Reval
Budget + or - over PY	506,991	355,319	293,122	276,100	200,520	298,850	-60,875	97,788	197,092	46,025
	6.02%	4.41%	3.77%	3.69%	2.75%	4.27%	-0.86%	1.41%	2.92%	0.69%
Mil Rate + or - over PY	0.6595	0.66	0.6	0.21	-2.21	0	0	0.08	0.5	0.81
	4.13%	4.31%	4.08%	1.45%	-13.23%	0.00%	0.00%	0.48%	3.10%	5.29%
Grand List + or - over PY	7,094,492	-317,302	3,124,093	497,165	76,885,350	2,745,639	4,091,460	3,339,676	424,880	-15,431,780
	1.48%	-0.07%	0.65%	0.10%	19.22%	0.69%	1.04%	0.86%	0.11%	-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
<b>Months of reserve</b>		<b>3.40</b>	<b>3.59</b>	<b>3.83</b>	<b>4.53</b>	<b>4.51</b>	<b>4.00</b>	<b>3.82</b>	<b>3.52</b>	<b>2.69</b>
<b>Amt of UGFB actually used</b>		<b>-</b>	<b>16,373</b>	<b>487,855</b>	<b>350,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Blue shaded area is estimated