

2027 PRELIMINARY BUDGET

Cathy Giordano

Town Supervisor

Mary Aldrich

Budget Officer

TOWN OF PAWLING

SCHEDULE OF SALARY OF ELECTED TOWN OFFICIALS

ARTICLE 8 OF TOWN LAW

2027

OFFICER	BASE SALARY
SUPERVISOR	$25,703
TOWN BOARD (FOUR MEMBERS)	$10,892
TOWN CLERK	$66,753
TOWN JUSTICE (TWO)	$20,331
SUPERINTENDENT OF HIGHWAYS	$82,400
TAX COLLECTOR	$20,000

Town of Pawling, New York
2027 Tentative Budget Summary

10% override

Funds		Appropriations Tentative Budget 2025	Appropriations Tentative Budget 2026	Appropriations Tentative Budget 2027	Less Estimated Revenues	Less Fund Balance & Appr. Reserves	2025 Amount to Be Raised By Taxes	2026 Amount to Be Raised By Taxes	2027 Amount to Be Raised By Taxes
General Fund (Townwide)	A	$ 4,965,570.00	$ 5,101,700.00	$ 5,605,545.55	$ 1,981,469.55	$ -	$ 3,119,900.00	$ 3,279,995.00	$ 3,624,076.00
Highway Fund (Townwide)	DA	$50,210.00	$20,800.00	$87,964.00	$ (23,272.00)	$37,964.00	$49,210.00	$20,800.00	$ 73,272.00
Totals (Townwide)		**$ 5,015,780.00**	**$ 5,122,500.00**	**$ 5,693,509.55**	**$ 1,958,197.55**	**$ 37,964.00**	**$ 3,169,110.00**	**$ 3,300,795.00**	**$ 3,697,348.00**
General Fund (Town Outside Village)	B	$ 679,440.00	$ 704,275.00	$ 968,489.00	$ 560,528.00	$ 210,000.00	$ 40,000.00	$ 40,000.00	$ 197,961.00
Highway Fund (Town Outside Village)	DB	$ 2,570,815.00	$ 2,714,835.00	$ 3,263,073.36	$ 1,475,364.36	$ 300,000.00	$ 1,350,000.00	$ 1,330,620.00	$ 1,487,709.00
Totals (Town Outside Village)		**$ 3,250,255.00**	**$ 3,419,110.00**	**$ 4,231,562.36**	**$ 2,035,892.36**	**$ 510,000.00**	**$ 1,390,000.00**	**$ 1,370,620.00**	**$ 1,685,670.00**
Special Districts:									
Pawling Water District #2	SW2	$ 97,525.00	$ 97,555.00	$ 145,598.57	$ 95,059.57	$ 15,000.00	$ 28,400.00	$ 28,430.00	$ 35,539.00
Whaley Lake Dam District	WL	$ 194,095.00	$ 191,340.00	$ 229,576.93	$ 5,799.93	$ 40,000.00	$ 179,335.00	$ 173,510.00	$ 183,777.00
							$ 207,735.00	**$ 201,940.00**	**$ 219,316.00**
							$ 4,766,845.00	**$ 4,873,355.00**	**$ 5,602,334.00**
						1.0295 Levy limit	$ 4,766,918.00	$ 4,887,275.00	$ 4,984,970.00
							$ (73.00)	**$ (13,920.00)**	**$ 617,364.00**
Pawling Free Library		$ 450,000.00	$ 550,000.00						
Pawling Fire District		$ 939,386.00	$ 953,903.00						
	Totals	**$ 9,947,041.00**	**$ 10,334,408.00**	**$ 10,300,247.41**					

Taxable Assessed Value (Townwide)	$ 550,911,998	**Estimated Sample Scenario**		
Townwide Taxes to be Raised/AValue*1000=		Assessed Value	Property Taxes	Year
2026 Year Tax Rate ($$$ per Thousand)	6.08	$ 105,000.00	$ 638	2026
Estimated 2027 Tax Rate ($$$ per Thousand)	6.73	$ 105,000.00	$ 707	2027
% Change from Current Year	**10.69%**		**$ 68**	**Increase**

Taxable Assessed Value (Town Outside Village)	$ 464,959,633	**Sample Scenario**		
Outside Village Taxes/AValue*1000+TownwideRate=		Assessed Value	Property Taxes	Year
2026 Year Tax Rate ($$$ per Thousand)	9.08	$ 138,000.00	$ 1,253	2026
Estimated 2027 Tax Rate ($$$ per Thousand)	10.27	$ 138,000.00	$ 1,417	2027
% Change from Current Year	**13.11%**		**$ 164**	**Increase**

2027
Estimated Fund Balance

Fund	A	B	DA	DB	SW2	WL
Non Spendable	$ 101,630	$ 14,675	$ -	$ 2,339	$ -	$ -
Encumbrances	$ 99,472	$ 8,166		$ 181,000	$ 6,843	$ -
Restricted(Hoffman Funds)	$ 199,156					
Restricted Emp Benefits	$ 65,366	$ 17,763				
Restricted Affordable Housing		$ 201,314				
Restricted (Reserve for Capital)	$ -		$ 37,964	$ 100,000	$ 15,000	$ 40,000
Restricted(Reserve for Equipment)	$ -			$ 150,000		
Committed (Transfer Station)	$ 24,000					
Committed Parkland Deposits	$ 1,626					
Assigned (appropriated)	$ -	$ 210,000	$ 37,964	$ 300,000	$ 15,000	$ 40,000
unassigned Unappropriated Fund Balance	$ 1,133,609	$ 258,244	$ 37,474	$ 851,947	$ 17,923	$ 47,622
Total Fund Balance	$ 1,624,859	$ 710,162	$ 113,402	$ 1,585,286	$ 54,766	$ 127,622

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A	**GENERAL FUND**						
Type R	**Revenue**						
Item 1001	**REAL PROPERTY TAXES**						
REAL PROPERTY TAXES		3,050,000.00	3,119,900.00	3,279,995.00	3,279,995.00	3,279,995.00	3,624,076.00
Item 1081	**OTHER PAYMENTS IN LIEU OF TAXE**						
OTHER PAYMENTS IN LIEU OF TAXES		9,328.08	9,825.51	9,300.00	9,300.00	10,605.24	10,600.00
Item 1090	**INT & PENALTIES ON REAL PROP TAX**						
INT & PENALTIES ON REAL PROP TAX		25,001.17	17,492.61	17,005.00	19,976.00	23,302.30	17,005.00
Item 1170	**FRANCHISES**						
FRANCHISES		65,829.93	62,299.57	67,500.00	67,500.00	30,223.29	63,000.00
Item 1232	**TAX COLLECTOR FEES**						
TAX COLLECTOR FEES		385.41	0.00	400.00	400.00	0.00	400.00
Item 1255	**CLERK FEES**						
CLERK FEES		5,138.50	3,829.80	5,000.00	5,000.00	2,703.75	5,200.00
Item 1550	**PUBL POUND CHRG & DOG CTRL FEE**						
PUBL POUND CHRG & DOG CTRL FEE		614.00	275.00	0.00	0.00	75.00	0.00
Item 1603	**MARRIAGE LICENSE FEE**						
MARRIAGE LICENSE FEE		400.00	455.00	450.00	450.00	235.00	450.00
Item 1972	**CHARGES - PROGRAMS FOR THE AGING**						
CHARGES - PROGRAMS FOR THE AGING		0.00	0.00	0.00	0.00	0.00	5,000.00
Item 2001	**PARK AND RECREATION CHARGES**						
PARK AND RECREATION CHARGES		117,062.81	57,362.50	50,000.00	50,000.00	59,051.60	82,000.00
TEEN CENTER FEES		0.00	0.00	0.00	0.00	735.00	0.00
PARK AND RECREATION CHARGES.SUMMER CAMP REVENUES		216,885.39	200,929.90	215,000.00	215,000.00	198,069.23	220,000.00
PARK AND RECREATION CHARGES.FACILITY USE		30,052.50	25,075.12	30,000.00	30,000.00	15,500.00	30,000.00
PARK AND REC CHARGES.BEFORE & AFTER SCHOOL REC CLUBS		2,137.50	93,962.00	80,000.00	80,000.00	45,938.60	80,000.00
Item 2025	**BEACH OR POOL FEES**						
BEACH OR POOL FEES		58,040.00	59,625.00	55,000.00	55,000.00	52,701.73	58,000.00
Item 2050	**GOLF FEES**						
GOLF FEES		375,657.71	369,668.89	340,000.00	340,000.00	288,503.17	365,000.00
Item 2091	**TRIATHLON EVENT INCOME**						
TRIATHLON EVENT INCOME		24,544.15	20,849.12	24,000.00	24,000.00	8,097.50	15,000.00
Item 2130	**REFUSE AND GARBAGE CHARGES**						
REFUSE AND GARBAGE CHARGES		277,797.00	286,558.00	275,000.00	275,000.00	254,007.00	260,000.00

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A	**GENERAL FUND**					
Type R	**Revenue**					
Item 2130	**REFUSE AND GARBAGE CHARGES**					
REFUSE AND GARBAGE TRANSFER STATION CAPITAL RESERVE	0.00	0.00	0.00	0.00	16,280.00	24,000.00
Item 2390	**SHARE OF JOINT ACTIVITY, OTHER GOVRNMNTS**					
SHARE OF JOINT ACTIVITY, OTHER GOVRNMNTS	7,365.54	8,681.10	11,000.00	11,000.00	9,138.00	11,000.00
Item 2401	**INTEREST AND EARNINGS**					
INTEREST AND EARNINGS	110,822.71	128,519.84	50,375.00	50,375.00	79,007.07	110,000.00
Item 2410	**RENTAL OF REAL PROPERTY**					
RENTAL OF REAL PROPERTY	21,600.00	22,300.00	21,600.00	21,600.00	15,700.00	21,600.00
Item 2540	**BINGO LICENSES**					
BINGO LICENSES	714.18	572.87	100.00	100.00	233.21	350.00
Item 2544	**DOG LICENSES**					
DOG LICENSES	6,429.50	6,352.00	6,500.00	6,500.00	4,240.50	6,500.00
Item 2590	**PERMITS, OTHER**					
PERMITS, OTHER	520.00	520.00	300.00	300.00	310.00	520.00
Item 2610	**FINES AND FOREFEITED BAIL**					
FINES AND FOREFEITED BAIL	101,247.00	78,966.00	80,000.00	80,000.00	63,047.75	95,000.00
Item 2651	**SALE OF REFUSE FOR RECYCLING**					
SALE OF REFUSE FOR RECYCLING	12,160.20	9,239.92	13,000.00	13,000.00	8,272.21	11,000.00
Item 2665	**SALES OF EQUIPMENT**					
SALES OF EQUIPMENT	14,440.00	10,315.00	0.00	0.00	3,190.00	2,000.00
Item 2680	**INSURANCE RECOVERIES**					
INSURANCE RECOVERIES	4,077.15	12,581.35	0.00	0.00	7,418.65	5,000.00
Item 2701	**REFUNDS OF PRIOR YRS EXPENDITU**					
REFUNDS OF PRIOR YRS EXPENDITURE	15,055.94	37,471.46	0.00	0.00	685.52	0.00
Item 2704	**EMPLOYEE CONTRIBUTIONS**					
EMPLOYEE CONTRIBUTIONS	70,317.96	82,582.78	75,000.00	75,000.00	64,493.06	82,912.00
Item 2705	**GIFTS AND DONATIONS**					
GIFTS AND DONATIONS	44,251.17	26,914.92	40,000.00	40,000.00	745.00	40,000.00
Item 2706	**GRANTS FROM LOCAL GOVERNMENTS**					
GRANTS FROM LOCAL GOVERNMENTS	0.00	6,000.00	0.00	14,010.00	18,216.96	0.00
Item 2770	**MISCELLANEOUS REVENUE**					
MISCELLANEOUS REVENUE	3,475.41	3,225.00	0.00	102,399.00	145,669.87	0.00

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account / Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A	**GENERAL FUND**						
Type R	**Revenue**						
Item 2801	**INTERFUND TRANSFERS**						
INTERFUND REVENUES		0.00	0.00	0.00	0.00	0.00	5,000.00
Item 3001	**STATE REVENUE SHARING (PER CAP**						
NYS AID & INCENTIVES FOR MUNICIPALITIES (AIM)		19,953.00	21,349.00	19,950.00	19,950.00	19,953.00	24,141.00
Item 3005	**MORTGAGE TAX**						
MORTGAGE TAX		231,322.61	322,083.14	250,000.00	250,000.00	68,319.85	310,000.00
Item 3089	**OTHER STATE AID**						
OTHER STATE AID		2,611.67	61,438.98	0.00	0.00	4,188.00	2,792.00
Item 3389	**DC SCHOOL BUS PROGRAM**						
DC SCHOOL BUS PROGRAM		8,330.00	15,322.50	0.00	0.00	8,987.50	18,000.00
Item 4089	**GENERAL GOVERMENT AID**						
FEDERAL AID OTHER ARPA		173,315.07	0.00	0.00	0.00	0.00	0.00
Item 4960	**EMERGENCY DISASTER ASSISTANCE**						
EMERGENCY DISASTER ASSISTANCE		31,592.78	0.00	0.00	0.00	0.00	0.00
Item 4999	**APPROPRIATED FUND BALANCE**						
APPROPRIATED FUND BALANCE		0.00	0.00	80,225.00	80,225.00	0.00	0.00
Item 5031	**INTERFUND TRANSFERS**						
INTERFUND TRANSFERS		5,000.00	21,068.98	5,000.00	5,000.00	0.00	0.00
Total Type R Revenue		**(5,143,476.04)**	**(5,203,612.86)**	**(5,101,700.00)**	**(5,221,080.00)**	**(4,807,839.56)**	**(5,605,546.00)**
Type E	**Expense**						
Item 1010	**TOWN BOARD**						
TOWN BOARD.PERSONAL SERVICES		58,150.69	69,706.35	72,170.00	72,170.00	38,518.34	56,569.00
TOWN BOARD.CONTRACTUAL		7,243.66	17,586.40	6,400.00	6,400.00	2,041.97	6,500.00
Item 1110	**JUSTICE**						
JUSTICE.PERSONAL SERVICES		113,441.43	127,422.63	138,350.00	138,350.00	100,048.86	133,183.00
JUSTICE.CONTRACTUAL		8,097.01	13,173.94	9,000.00	23,010.00	5,352.09	11,500.00
Item 1220	**SUPERVISOR**						
SUPERVISOR.PERSONAL SERVICES		91,334.00	96,443.52	97,110.00	97,110.00	68,999.30	80,293.00
SUPERVISOR.CONTRACTUAL		8,709.34	8,102.96	8,500.00	8,500.00	5,179.60	9,800.00
Item 1320	**AUDITOR**						

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A	**GENERAL FUND**						
Type E	**Expense**						
Item 1320	**AUDITOR**						
AUDITOR.CONTRACTUAL		0.00	0.00	32,000.00	32,000.00	0.00	31,000.00
Item 1330	**TAX COLLECTION**						
TAX COLLECTION.PERSONAL SERVICES		25,792.78	26,489.46	26,505.00	26,505.00	20,873.78	27,410.00
TAX COLLECTION.CONTRACTUAL		4,289.14	4,127.12	5,910.00	5,910.00	3,288.12	5,300.00
Item 1340	**BUDGET**						
BUDGET.PERSONAL SERVICES		123,011.26	120,784.40	134,020.00	122,420.00	78,220.15	104,590.00
BUDGET.CONTRACTUAL		30,288.81	28,887.62	31,000.00	42,600.00	33,836.77	78,950.00
Item 1355	**ASSESSMENT**						
ASSESSMENT.PERSONAL SERVICES		0.00	0.00	0.00	40,000.00	29,594.76	40,000.00
ASSESSMENT.CONTRACTUAL		100,829.22	122,008.05	103,000.00	63,000.00	31,812.78	49,000.00
ASSESSMENT.LEGAL NOTICES		0.00	975.00	0.00	0.00	698.25	500.00
ASSESSMENT.APPRASALS & LEGAL		156.00	0.00	0.00	0.00	0.00	8,800.00
Item 1380	**FISCAL AGENT FEES**						
FISCAL AGENCIES.JE BANK CHARGES		672.00	921.00	5,000.00	5,000.00	0.00	2,500.00
Item 1410	**CLERK**						
CLERK.PERSONAL SERVICES		144,699.93	148,898.41	148,425.00	148,425.00	110,209.92	148,590.00
CLERK.EQUIPMENT		0.00	1,209.00	0.00	0.00	0.00	0.00
CLERK.CONTRACTUAL		11,370.17	13,984.15	12,000.00	12,000.00	8,797.13	13,000.00
Item 1420	**ATTORNEY**						
ATTORNEY.CONTRACTUAL		188,070.08	242,002.60	155,000.00	155,000.00	99,059.41	175,000.00
Item 1430	**PERSONNEL**						
PERSONNEL.CONTRACTUAL		0.00	2,450.00	0.00	0.00	9,409.00	0.00
PERSONNEL.CONSULTANT SERVICES		0.00	0.00	0.00	0.00	0.00	10,000.00
Item 1440	**ENGINEER**						
ENGINEER.CONTRACTUAL		32,011.45	26,041.69	40,000.00	40,000.00	0.00	30,000.00
GRANT ADMIN EXPENDITURE		31,284.39	29,974.22	30,000.00	30,000.00	14,998.48	15,000.00
Item 1610	**CENTRAL PRINT AND MAILING**						
CENTRAL PRINT AND MAILING.CONTRACTUAL		9,140.09	10,595.41	11,000.00	11,000.00	4,958.97	12,000.00
Item 1620	**BUILDINGS**						
BUILDINGS.PERSONAL SERVICES		276,917.89	247,025.44	262,415.00	262,415.00	217,240.81	261,866.00
BUILDINGS.EQUIPMENT		30,004.81	18,497.06	24,000.00	34,202.00	32,763.63	30,000.00
BUILDINGS EQUIPMENT PARTS		3,941.31	4,000.00	4,000.00	4,000.00	3,978.27	4,000.00

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A GENERAL FUND						
Type E Expense						
Item 1620 BUILDINGS						
BUILDINGS.TRAINING, ETC.	2,915.93	3,498.86	3,750.00	3,750.00	397.13	3,750.00
BUILDINGS.OFFICE SUPPLIES	1,480.65	1,476.97	1,500.00	1,500.00	929.62	1,600.00
BUILDINGS.TELEPHONE	3,972.88	3,444.55	4,000.00	4,000.00	2,694.85	4,000.00
BUILDINGS.MAINTENANCE CONTRACT	44,683.20	45,500.81	40,000.00	40,000.00	40,893.24	49,600.00
BUILDINGS.FUEL OIL/PROPANE	42,243.82	34,332.76	50,000.00	50,000.00	37,046.27	75,000.00
BUILDINGS. ELECTRIC	36,537.17	65,009.62	65,000.00	99,400.00	57,560.93	100,000.00
BUILDINGS.WATER & SEWER	4,127.16	2,969.04	5,000.00	5,000.00	4,312.67	4,100.00
BUILDINGS.CLEANING & PAPER SUPPLIES	9,000.80	7,060.74	7,000.00	7,000.00	7,100.19	9,500.00
BUILDINGS.LEASE/RENTAL AGREEMENTS	2,456.27	2,492.48	2,000.00	2,000.00	1,437.60	3,000.00
BUILDINGS.VEHICLE GAS & MAINT	24,972.00	18,951.11	20,000.00	20,000.00	19,180.04	23,000.00
BUILDINGS.BLDG MAINT & REPAIRS	32,576.31	34,183.93	25,000.00	25,000.00	22,070.84	80,000.00
Item 1650 CENTRAL COMMUN						
CENTRAL COMMUN.EQUIPMENT	0.00	0.00	0.00	13,190.00	13,190.00	0.00
CENTRAL COMMUN.CONTRACTUAL	4,920.49	4,548.40	5,000.00	26,768.00	10,562.41	5,200.00
Item 1670 CENTRAL PRINTING AND MAILING						
CENTRAL PRINTING AND MAILING.CONTRACTUAL	12,931.00	11,560.00	14,500.00	4,500.00	2,658.00	16,000.00
CENTRAL PRINTING AND MAILING.POSTAGE	0.00	0.00	0.00	10,000.00	5,000.00	0.00
Item 1680 CENTRAL DATA PROCESSING						
CENTRAL DATA PROCESSING.EQUIPMENT	2,016.95	24,618.85	5,975.00	22,807.00	5,664.16	25,000.00
CENTRAL DATA PROCESSING.CONTRACTUAL	37,813.09	35,778.60	38,000.00	38,000.00	48,970.66	108,625.00
Item 1910 UNALLOCATED INSURANCE						
UNALLOCATED INSURANCE	135,277.56	145,064.89	150,000.00	150,000.00	161,777.39	165,000.00
Item 1920 MUNICIPAL ASSOCIATION DUES						
MUNICIPAL ASSOCIATION DUES	1,350.00	1,395.00	1,400.00	1,400.00	1,395.00	1,450.00
Item 1930 JUDGMENTS & CLAIMS						
JUDGMENTS & CLAIMS	11,707.76	14,162.94	15,000.00	15,000.00	0.00	15,000.00
Item 1980 MTA TAX						
MTA TAX.CONTRACTUAL	3,481.31	1,959.34	6,340.00	6,340.00	2,104.09	6,340.00
Item 1990 CONTINGENT ACCOUNT						
CONTINGENT ACCOUNT	0.00	0.00	0.00	0.00	0.00	50,000.00

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A GENERAL FUND						
Type E Expense						
Item 3310 TRAFFIC CONTROL						
TRAFFIC CONTROL.EQUIPMENT	0.00	20,000.00	20,000.00	20,000.00	2,311.20	20,000.00
TRAFFIC CONTROL.CONTRACTUAL	9,777.35	9,176.99	10,000.00	10,000.00	5,346.88	10,000.00
Item 3510 CONTROL OF DOGS						
CONTROL OF DOGS.PERSONAL SERVICES	20,000.00	20,000.00	20,000.00	20,000.00	13,999.98	20,000.00
CONTROL OF DOGS.CONTRACTUAL	1,819.90	534.20	2,000.00	2,000.00	81.31	2,000.00
Item 4540 AMBULANCE						
AMBULANCE.CONTRACTUAL	539,865.00	561,480.00	583,950.00	583,950.00	485,680.00	616,152.00
Item 5010 SUPT. OF HIGHWAYS						
SUPT. OF HIGHWAYS.PERSONAL SERVICES	128,457.47	134,853.78	147,510.00	147,510.00	105,286.29	147,365.00
SUPT. OF HIGHWAYS.CONTRACTUAL	3,667.84	3,141.16	4,500.00	4,500.00	1,889.03	4,000.00
Item 5132 GARAGE						
GARAGE.EQUIPMENT	13,760.00	14,500.00	14,500.00	15,195.00	15,195.00	9,000.00
GARAGE.CONTRACTUAL	13,450.56	9,737.10	12,500.00	11,805.00	7,741.90	14,000.00
Item 5182 STREET LIGHTING						
STREET LIGHTING.CONTRACTUAL	4,694.84	3,897.09	6,500.00	6,500.00	2,311.41	4,100.00
Item 6772 PROGRAMS FOR THE AGING						
PROGRAMS FOR THE AGING.PERSONAL SERVICES	4,087.53	5,298.57	6,135.00	6,135.00	3,895.61	6,315.00
PROGRAMS FOR THE AGING.CONTRACTUAL	4,659.17	3,609.64	5,000.00	5,000.00	1,117.70	8,000.00
Item 7020 RECREATION ADMINISTRATION						
RECREATION ADMINISTRATION.PERSONAL SERVICES	169,796.42	159,391.07	187,865.00	187,865.00	123,604.43	158,966.00
RECREATION ADMINISTRATION.CONTRACTUAL	12,930.19	16,520.21	18,000.00	18,000.00	10,409.59	18,000.00
Item 7110 PARKS						
PARKS.PERSONAL SERVICES	102,432.37	109,045.87	112,490.00	112,490.00	82,783.75	119,510.00
PARKS.EQUIPMENT	26,985.10	219,641.76	1,400.00	1,400.00	1,276.05	0.00
PARKS.EQUIPMENT. PARTS	4,000.00	4,011.61	4,000.00	4,000.00	2,699.40	4,000.00
PARKS.TRAINING, ETC.	1,039.98	877.94	1,100.00	1,100.00	0.00	1,100.00
PARKS.MAINTENANCE CONTRACT	28,434.54	41,525.54	41,000.00	41,000.00	41,169.43	41,000.00
PARKS. ELECTRIC	2,164.54	3,866.36	3,000.00	6,200.00	4,623.90	4,000.00
PARKS.PERMITS-DEC. ETC.	26,050.72	24,605.00	18,000.00	18,000.00	16,573.20	26,000.00
Item 7145 TEEN CENTER						

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A GENERAL FUND						
Type E Expense						
Item 7145 TEEN CENTER						
TEEN CENTER.PERSONAL SERVICES	0.00	0.00	2,200.00	2,200.00	0.00	2,200.00
TEEN CENTER.EQUIPMENT	479.84	0.00	0.00	0.00	0.00	0.00
TEEN CENTER.CONTRACTUAL	3,215.64	3,293.11	3,500.00	3,500.00	3,542.82	2,400.00
Item 7230 BEACH & POOL						
BEACH & POOL.PERSONAL SERVICES	83,529.20	79,361.05	80,000.00	80,000.00	74,314.06	80,000.00
BEACH & POOL.EQUIPMENT	0.00	13,450.00	0.00	0.00	0.00	0.00
BEACH & POOL.CONTRACTUAL	4,792.49	3,958.13	5,000.00	5,000.00	6,771.98	10,000.00
Item 7250 GOLF COURSE - GROUNDS						
GOLF COURSE - GROUNDS.PERSONAL SERVICES	83,401.45	92,073.46	94,030.00	94,030.00	73,822.34	96,822.00
GOLF COURSE - GROUNDS.EQUIPMENT	8,847.47	9,362.20	0.00	0.00	0.00	25,000.00
GOLF COURSE - GROUNDS.TRAINING, ETC.	0.00	702.20	825.00	825.00	156.60	825.00
GOLF COURSE - GROUNDS.MAINTENANCE CONTRACT	24,647.62	29,082.30	35,300.00	35,300.00	32,828.00	37,000.00
GOLF COURSE - GROUNDS.FUEL OIL/PROPANE	2,572.20	1,280.66	3,000.00	3,000.00	229.52	3,000.00
GOLF COURSE - GROUNDS ELECTRIC	3,772.75	3,960.76	4,000.00	6,400.00	3,828.57	4,200.00
GOLF COURSE - GROUNDS.WATER & SEWER	1,258.20	1,252.47	1,800.00	1,800.00	972.22	1,800.00
GOLF COURSE - GROUNDS.VEHICLE GAS & MAINT	5,450.00	7,787.21	8,000.00	8,000.00	7,358.78	8,500.00
GOLF COURSE - GROUNDS.LICENSES	0.00	900.00	450.00	450.00	460.13	1,200.00
GOLF COURSE - GROUNDS.GREENS SUPPLIES	2,939.46	4,816.80	3,000.00	3,000.00	3,012.41	3,500.00
GOLF COURSE - GROUNDS.FERTILIZER & CHEMICALS	19,787.80	17,480.67	22,000.00	22,000.00	23,069.95	23,000.00
GOLF COURSE - GROUNDS.OTHER GOLF COURSE SUPPLIES	2,181.23	2,479.79	2,500.00	2,500.00	2,022.61	2,750.00
GOLF COURSE - GROUNDS.CLUB HOUSE TRAINING	495.00	0.00	0.00	0.00	0.00	0.00
Item 7260 GOLF COURSE - CLUB HOUSE						
GOLF COURSE - CLUB HOUSE.PERSONAL SERVICES	77,576.18	79,771.77	80,565.00	80,565.00	65,973.02	82,154.00
GOLF COURSE - CLUB HOUSE.EQUIPMENT	0.00	522.34	1,280.00	1,280.00	0.00	0.00
GOLF COURSE - CLUB HOUSE.CONTRACTUAL	17,676.43	18,925.77	15,000.00	15,000.00	13,128.77	22,500.00
Item 7310 OTHER REC PROGRAMS						

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A GENERAL FUND						
Type E Expense						
Item 7310 OTHER REC PROGRAMS						
OTHER REC PROGRAMS.PERSONAL SERVICES	41,541.52	6,081.00	3,500.00	3,500.00	0.00	3,500.00
OTHER REC PROGRAMS.CONTRACTUAL	44,423.99	55,983.55	35,000.00	35,000.00	41,613.15	70,000.00
OTHER REC PROGRAMS.TRIATHLON EXPENSES	12,946.69	14,029.73	15,000.00	15,000.00	4,197.71	15,000.00
Item 7320 YOUTH PROGRAMS - SUMMER CAMP						
YOUTH PROGRAMS - SUMMER CAMP.PERSONAL SERVICES	106,851.62	116,343.16	108,000.00	108,000.00	107,195.43	108,000.00
YOUTH PROGRAMS - SUMMER CAMP.CONTRACTUAL	38,654.24	13,281.11	25,000.00	25,000.00	17,556.60	25,000.00
YOUTH PROGRAMS - SUMMER CAMP.SCHOLARSHIPS USED SUMMER CAMP	0.00	0.00	0.00	0.00	0.00	40,000.00
Item 7330 BEFORE & AFTER SCHOOL REC CLUBS						
BEFORE & AFTER SCHOOL REC CLUBS.PERSONAL SERVICES	0.00	43,666.08	42,000.00	42,000.00	30,845.76	21,000.00
BEFORE & AFTER SCHOOL REC CLUBS.CONTRACTUAL	0.00	2,256.09	2,500.00	2,500.00	334.66	2,500.00
Item 7510 HISTORIAN						
HISTORIAN.PERSONAL SERVICES	1,500.00	1,500.00	1,500.00	1,500.00	1,153.80	1,500.00
Item 7550 CELEBRATIONS						
CELEBRATIONS.CONTRACTUAL	2,907.73	4,667.09	3,500.00	3,500.00	3,410.50	5,000.00
Item 8160 REFUSE AND GARBAGE						
REFUSE AND GARBAGE.PERSONAL SERVICES	85,447.93	85,632.58	90,735.00	90,735.00	72,111.06	94,294.00
REFUSE AND GARBAGE.PERSONAL SERVICES - OVERTIME	2,812.89	0.00	3,000.00	3,000.00	0.00	0.00
REFUSE AND GARBAGE.EQUIPMENT	17,431.00	9,107.00	10,000.00	10,000.00	0.00	0.00
REFUSE AND GARBAGE.CONTRACTUAL	176,858.11	164,634.87	178,000.00	178,000.00	111,205.42	180,000.00
Item 8745 FLOOD AND EROSION CONTROL						
FLOOD AND EROSION CONTROL.CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	38,000.00
Item 9010 STATE RETIREMENT						
STATE RETIREMENT	150,189.77	190,902.44	218,840.00	218,840.00	50,332.23	223,208.00
Item 9030 SOCIAL SECURITY						
SOCIAL SECURITY	106,533.56	108,475.04	115,600.00	115,600.00	85,237.40	112,538.00
Item 9035 MEDICARE						
MEDICARE	25,255.96	25,575.40	27,035.00	27,035.00	20,293.45	26,319.00

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund A	**GENERAL FUND**						
Type E	**Expense**						
Item 9035	**MEDICARE**						
MEDICARE							
Item 9040	**WORKERS COMPENSATION**						
WORKERS COMPENSATION		9,890.45	11,783.00	12,675.00	12,675.00	15,341.23	9,432.00
Item 9050	**UNEMPLOYMENT INSURANCE**						
UNEMPLOYMENT INSURANCE		0.00	833.54	0.00	3,378.00	0.00	0.00
Item 9060	**HOSPITAL & MEDICAL INSURANCE**						
HOSPITAL & MEDICAL INSURANCE		588,299.52	518,251.27	616,300.00	616,300.00	430,529.00	610,000.00
EAP PROGRAM		1,950.00	1,950.00	2,040.00	2,040.00	1,950.00	2,065.00
Item 9089	**EMPLOYEE HRA BENEFITS**						
MEDICARE REIMBURSEMENT		35,594.60	66,777.30	30,000.00	30,000.00	13,300.00	40,320.00
EMPLOYEE BENEFIT HRA & FSA		24,577.62	2,136.23	0.00	0.00	550.00	900.00
EMPLOYEE HRA BENEFITS.HRA MVP		0.00	26,054.82	30,000.00	30,000.00	16,659.17	35,478.00
EMPLOYEE BENEFITS.HEALTH INS BUYOUT		0.00	0.00	0.00	0.00	0.00	49,500.00
Item 9710	**SERIAL BONDS**						
SERIAL BONDS.PRINCIPAL		62,790.50	81,661.80	82,365.00	82,365.00	82,361.95	87,186.00
SERIAL BONDS.INTEREST		54,593.26	54,235.85	51,940.00	51,940.00	48,446.36	48,930.00
Item 9730	**BOND ANTICIPATION NOTES**						
BOND ANTICIPATION NOTES.INTEREST		0.00	(15,800.00)	0.00	0.00	0.00	0.00
Item 9901	**TRANSFERS TO OTHER FUNDS**						
TRANSFERS TO OTHER FUNDS		0.00	0.00	0.00	0.00	0.00	24,000.00
Item 9950	**TRANSFERS TO CAPITAL PROJECT FUND**						
TRANSFERS TO CAPITAL PROJECT FUND		415,947.67	21,398.00	0.00	0.00	0.00	0.00
Total Type E Expense		**5,181,614.92**	**5,186,906.85**	**5,101,700.00**	**5,221,080.00**	**3,758,938.20**	**5,605,545.00**
Fund B	**TOWN OUTSIDE VILLAGE**						
Type R	**Revenue**						
Item 1001	**REAL PROPERTY TAXES**						
REAL PROPERTY TAXES		20,000.00	40,000.00	40,000.00	40,000.00	40,000.00	197,961.00
Item 2110	**ZONING FEES**						
ZONING FEES		7,100.00	9,200.00	5,000.00	5,000.00	4,500.00	9,200.00
Item 2115	**PLANNING BOARD FEES**						

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund B	**TOWN OUTSIDE VILLAGE**						
Type R	**Revenue**						
Item 2115	**PLANNING BOARD FEES**						
PLANNING BOARD FEES		9,950.00	34,075.00	15,000.00	15,000.00	11,170.00	20,000.00
PLANNING ESCROW EARNED		81,637.69	86,151.60	75,000.00	75,000.00	81,335.60	90,000.00
Item 2401	**INTEREST AND EARNINGS**						
INTEREST AND EARNINGS		57,462.99	130,777.64	51,000.00	51,000.00	31,572.79	60,000.00
Item 2555	**BUILDING AND ALTERATION PERMITS**						
BUILDING AND ALTERATION PERMITS		337,767.73	314,572.29	330,000.00	330,000.00	214,059.99	330,000.00
Item 2590	**PERMITS, OTHER**						
PERMITS, ENV & OTHER		26,650.00	28,450.00	20,000.00	20,000.00	14,250.00	29,000.00
Item 2655	**MINOR SALES, OTHER**						
SHORT TERM RENTALS		5,850.00	0.00	0.00	0.00	8,050.00	10,000.00
Item 2701	**REFUNDS OF PRIOR YRS EXPENDITU**						
REFUNDS OF PRIOR YRS EXPENDITU		2,928.74	0.00	0.00	0.00	0.00	0.00
Item 2704	**EMPLOYEE CONTRIBUTIONS**						
EMPLOYEE CONTRIBUTIONS		1,608.23	11,718.21	11,000.00	11,000.00	13,694.00	12,328.00
Item 2770	**MISCELLANEOUS REVENUE**						
MISCELLANEOUS REVENUE		0.00	100.00	0.00	0.00	0.00	0.00
Item 4999	**APPROPRIATED FUND BALANCE**						
APPROPRIATED FUND BALANCE		0.00	0.00	157,275.00	157,275.00	0.00	210,000.00
Total Type R Revenue		**(550,955.38)**	**(655,044.74)**	**(704,275.00)**	**(704,275.00)**	**(418,632.38)**	**(968,489.00)**
Type E	**Expense**						
Item 1980	**MTA TAX**						
MTA TAX.CONTRACTUAL		595.26	356.27	1,150.00	1,150.00	381.71	1,233.00
Item 3120	**POLICE**						
POLICE.PERSONAL SERVICES		17,150.00	18,060.00	20,160.00	20,160.00	11,900.00	20,160.00
POLICE.CONTRACTUAL		0.00	0.00	2,000.00	2,000.00	0.00	0.00
Item 3620	**BUILDINGS**						
BUILDINGS.PERSONAL SERVICES		187,576.87	197,288.24	204,640.00	204,640.00	152,634.30	203,540.00
BUILDINGS.EQUIPMENT		4,586.54	0.00	0.00	0.00	0.00	0.00
BUILDINGS.CONTRACTUAL		15,834.31	15,814.68	13,000.00	13,000.00	9,631.80	15,000.00
Item 4020	**REGISTRAR/VITAL STATS**						

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund B	**TOWN OUTSIDE VILLAGE**						
Type E	**Expense**						
Item 4020	**REGISTRAR/VITAL STATS**						
REGISTRAR/VITAL STATS.PERSONAL SERVICES		5,070.00	5,070.00	5,070.00	5,070.00	2,919.27	3,570.00
REGISTRAR/VITAL STATS.CONTRACTUAL		471.23	30.43	500.00	500.00	0.00	500.00
Item 8010	**ZONING**						
ZONING.PERSONAL SERVICES		15,434.40	16,347.47	16,345.00	16,345.00	12,598.19	16,834.00
ZONING.EQUIPMENT		0.00	604.50	0.00	0.00	0.00	0.00
ZONING.CONTRACTUAL		1,815.63	4,676.79	4,000.00	4,000.00	498.79	4,700.00
Item 8020	**PLANNING**						
PLANNING.PERSONAL SERVICES		78,863.18	80,118.81	84,630.00	84,630.00	69,912.74	111,243.00
PLANNING.EQUIPMENT		0.00	604.50	0.00	0.00	0.00	0.00
PLNG REVIEW ESCROW		86,824.29	93,487.83	75,000.00	75,000.00	84,098.76	90,000.00
PLANNING.CONTRACTUAL		4,504.53	6,685.24	5,000.00	5,000.00	6,727.47	7,462.00
PLANNING TOWN PLANNER		0.00	0.00	35,000.00	35,000.00	0.00	0.00
Item 8090	**ENVIRONMENTAL CONTROL**						
ENVIRONMENTAL CONTROL.PERSONAL SERVICES		6,970.00	7,509.16	7,260.00	7,260.00	6,055.25	7,414.00
ENVIRONMENTAL CONTROL.CONTRACTUAL		720.00	1,663.42	2,000.00	2,000.00	500.00	12,800.00
Item 8710	**CONSERVATION**						
CONSERVATION.CONTRACTUAL		0.00	0.00	7,000.00	7,000.00	0.00	0.00
Item 9010	**STATE RETIREMENT**						
STATE RETIREMENT		30,038.47	47,155.90	56,580.00	56,580.00	12,839.66	61,476.00
Item 9030	**SOCIAL SECURITY**						
SOCIAL SECURITY		19,321.36	20,073.18	20,965.00	20,965.00	15,788.12	22,491.00
Item 9035	**MEDICARE**						
MEDICARE		4,525.22	4,694.53	4,905.00	4,905.00	3,693.70	5,260.00
Item 9040	**WORKERS COMPENSATION**						
WORKERS COMPENSATION		3,643.85	4,345.00	4,670.00	4,670.00	8,004.12	3,947.00
Item 9050	**UNEMPLOYMENT INSURANCE**						
UNEMPLOYMENT INSURANCE		10,361.23	25.78	0.00	0.00	0.00	0.00
Item 9060	**HOSPITAL & MEDICAL INSURANCE**						
HOSPITAL & MEDICAL INSURANCE		51,378.92	111,868.92	125,000.00	125,000.00	103,243.48	166,012.00
EAP PROGRAM		75.00	75.00	100.00	100.00	75.00	210.00
Item 9089	**EMPLOYEE HRA BENEFITS**						

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund B	**TOWN OUTSIDE VILLAGE**						
Type E	**Expense**						
Item 9089	**EMPLOYEE HRA BENEFITS**						
EMPLOYEE BENEFIT HRA		717.92	0.00	0.00	0.00	0.00	0.00
EMPLOYEE HRA BENEFITS.HRA MVP		0.00	9,288.94	9,300.00	9,300.00	8,517.44	10,137.00
EMPLOYEE HRA BENEFITS.HEALTH INS BUYOUT		0.00	0.00	0.00	0.00	0.00	4,500.00
Item 9901	**TRANSFERS TO OTHER FUNDS**						
TRANSFERS TO OTHER FUNDS		0.00	0.00	0.00	0.00	0.00	200,000.00
Total Type E Expense		**546,478.21**	**645,844.59**	**704,275.00**	**704,275.00**	**510,019.80**	**968,489.00**
Fund DA	**HIGHWAY TOWN WIDE**						
Type R	**Revenue**						
Item 1001	**REAL PROPERTY TAXES**						
REAL PROPERTY TAXES		72,935.00	49,210.00	20,800.00	20,800.00	20,800.00	73,272.00
Item 2401	**INTEREST AND EARNINGS**						
INTEREST AND EARNINGS		3,431.34	3,667.98	0.00	0.00	2,195.47	3,700.00
Item 4999	**APPROPRIATED FUND BALANCE**						
APPROPRIATED FUND BALANCE		0.00	0.00	0.00	0.00	0.00	37,964.00
Item 5031	**INTERFUND TRANSFERS**						
INTERFUND TRANSFERS		154,775.00	0.00	0.00	0.00	0.00	0.00
Total Type R Revenue		**(231,141.34)**	**(52,877.98)**	**(20,800.00)**	**(20,800.00)**	**(22,995.47)**	**(114,936.00)**
Type E	**Expense**						
Item 5120	**BRIDGES**						
BRIDGES.CONTRACTUAL		0.00	26,145.00	20,800.00	20,800.00	0.00	20,000.00
Item 9730	**BOND ANTICIPATION NOTES**						
BOND ANTICIPATION NOTES.PRINCIPAL		164,450.00	0.00	0.00	0.00	0.00	35,000.00
BOND ANTICIPATION NOTES.INTEREST		5,755.75	0.00	0.00	0.00	0.00	21,972.00
Item 9950	**TRANSFERS TO CAPITAL PROJECT FUND**						
TRANSFERS TO CAPITAL PROJECT FUND		38,300.00	24,064.00	0.00	0.00	0.00	0.00
Item 9953	**TRANSFER TO RESERVE FOR REPAIRS**						
TRANSFER TO RESERVE FOR REPAIRS..		0.00	0.00	0.00	0.00	0.00	37,964.00

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund DA	**HIGHWAY TOWN WIDE**						
Type E	**Expense**						
Total Type E Expense		**208,505.75**	**50,209.00**	**20,800.00**	**20,800.00**	**0.00**	**114,936.00**
Fund DB	**HIGHWAY OUTSIDE VILLAGE**						
Type R	**Revenue**						
Item 1001	**REAL PROPERTY TAXES**						
REAL PROPERTY TAXES		1,290,000.00	1,350,000.00	1,330,620.00	1,330,620.00	1,330,620.00	1,487,709.00
Item 1120	**NON-PROPERTY TAX DISTRIB BY CN**						
NON-PROPERTY TAX DISTRIB BY CN		673,643.93	645,476.66	735,000.00	735,000.00	349,706.05	735,000.00
Item 2300	**TRANSPORTATION SERVICES, OTHER GOVTS.**						
TRANSPORTATION SERVICES, OTHER GOVTS		52,770.00	131,929.50	123,000.00	123,000.00	61,566.50	123,113.00
Item 2401	**INTEREST AND EARNINGS**						
INTEREST AND EARNINGS		78,392.37	85,100.83	57,615.00	57,615.00	38,896.77	85,000.00
Item 2590	**PERMITS, OTHER**						
PERMITS, OTHER		150.00	200.00	0.00	0.00	750.00	0.00
Item 2680	**INSURANCE RECOVERIES**						
INSURANCE RECOVERIES		9,923.01	0.00	0.00	0.00	0.00	0.00
Item 2704	**EMPLOYEE CONTRIBUTIONS**						
EMPLOYEE CONTRIBUTIONS		16,368.56	17,117.83	14,000.00	14,000.00	20,081.27	24,251.00
Item 2770	**MISCELLANEOUS REVENUE**						
MISCELLANEOUS REVENUE		3,000.00	4,751.85	1,500.00	1,500.00	1,500.00	3,000.00
Item 3501	**CONSOLIDATED HIGHWAY AID**						
CONSOLIDATED HIGHWAY AID		272,056.05	288,947.37	270,000.00	270,000.00	0.00	305,000.00
Item 3960	**NYS EMERGENCY DISASTER ASSISTANCE**						
NYS EMERGENCY DISASTER ASSISTANCE		29,156.54	0.00	0.00	0.00	0.00	0.00
Item 4960	**EMERGENCY DISASTER ASSISTANCE**						
EMERGENCY DISASTER ASSISTANCE		192,373.65	0.00	0.00	0.00	0.00	0.00
Item 4999	**APPROPRIATED FUND BALANCE**						
APPROPRIATED FUND BALANCE		0.00	0.00	183,100.00	183,100.00	0.00	300,000.00
Item 5031	**INTERFUND TRANSFERS**						
INTERFUND TRANSFERS		0.00	0.00	0.00	0.00	0.00	200,000.00
Total Type R							

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund DB	**HIGHWAY OUTSIDE VILLAGE**						
Type R	**Revenue**						
Revenue		**(2,617,834.11)**	**(2,523,524.04)**	**(2,714,835.00)**	**(2,714,835.00)**	**(1,803,120.59)**	**(3,263,073.00)**
Type E	**Expense**						
Item 1380	**FISCAL AGENT FEES**						
FISCAL AGENT FEES.CONTRACTUAL		890.00	965.44	5,000.00	5,000.00	0.00	1,000.00
Item 1980	**MTA TAX**						
MTA TAX.CONTRACTUAL		1,212.65	699.41	2,220.00	2,345.00	672.06	2,409.00
Item 5110	**GENERAL REPAIRS**						
GENERAL REPAIRS.PERSONAL SERVICES		538,038.32	537,224.10	541,785.00	577,440.00	444,239.31	591,832.00
GENERAL REPAIRS.PERSONAL SERVICES - OVERTIME		11,277.66	10,269.50	10,000.00	10,000.00	10,567.85	10,600.00
GENERAL REPAIRS.CONTRACTUAL		86,654.91	86,153.94	110,000.00	110,000.00	70,189.81	100,000.00
Item 5112	**ROAD CONSTRUCTION**						
ROAD CONSTRUCTION EQUIP & CAP		499,999.49	703,995.81	643,725.00	596,210.00	38,525.00	700,000.00
ROAD CONSTRUCTION HYDROLOGIC STUDIES		25,750.00	7,750.00	0.00	0.00	0.00	0.00
ROAD CONSTRUCTION.CONTRACTUAL		81,321.83	84,915.56	85,000.00	85,000.00	69,971.92	180,000.00
ROAD CONSTRUCTION ENGINEERING		24,545.60	22,780.59	10,000.00	10,000.00	4,189.86	0.00
Item 5130	**MACHINERY**						
MACHINERY.EQUIPMENT		0.00	74,176.50	0.00	0.00	0.00	0.00
MACHINERY.CONTRACTUAL		90,959.24	81,688.01	90,000.00	90,000.00	73,857.14	90,000.00
Item 5140	**MISC (BRUSH & WEEDS)**						
MISC (BRUSH & WEEDS).CONTRACTUAL		14,796.29	15,000.00	15,000.00	15,000.00	6,257.42	15,000.00
Item 5142	**SNOW REMOVAL**						
SNOW REMOVAL.PERSONAL SERVICES		7,202.25	0.00	50,000.00	0.00	0.00	0.00
SNOW REMOVAL.PERSONAL SERVICES - OVERTIME		53,149.95	65,289.72	50,000.00	100,000.00	80,173.26	70,000.00
SNOW REMOVAL.CONTRACTUAL		172,230.13	396,528.33	270,000.00	270,000.00	333,843.18	225,000.00
Item 9010	**STATE RETIREMENT**						
STATE RETIREMENT		76,363.00	90,074.42	106,890.00	115,895.00	23,378.86	109,519.00
Item 9030	**SOCIAL SECURITY**						
SOCIAL SECURITY		38,590.09	38,441.78	40,410.00	42,620.00	31,831.53	43,923.00
Item 9035	**MEDICARE**						
MEDICARE		9,025.11	8,990.45	9,455.00	9,975.00	7,440.25	10,272.00
Item 9040	**WORKERS COMPENSATION**						

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund DB	**HIGHWAY OUTSIDE VILLAGE**						
Type E	**Expense**						
Item 9040	**WORKERS COMPENSATION**						
WORKERS COMPENSATION		38,520.70	45,910.00	49,360.00	49,360.00	43,355.65	41,365.00
Item 9060	**HOSPITAL & MEDICAL INSURANCE**						
HOSPITAL & MEDICAL INSURANCE		301,923.88	237,935.33	395,000.00	395,000.00	322,494.72	476,235.00
EAP PROGRAM		600.00	600.00	650.00	650.00	600.00	315.00
Item 9089	**EMPLOYEE HRA BENEFITS**						
MEDICARE REIMBURSEMENT		9,304.70	14,645.10	10,000.00	10,000.00	2,241.20	15,120.00
EMPLOYEE BENEFIT HRA		8,860.30	350.13	0.00	0.00	0.00	0.00
EMPLOYEE HRA BENEFITS.HEALTH INS BUYOUT		0.00	0.00	0.00	0.00	0.00	8,000.00
Item 9710	**SERIAL BONDS**						
SERIAL BONDS..		133,465.50	146,457.20	147,625.00	147,625.00	147,620.05	154,658.00
SERIAL BONDS INTEREST		80,693.54	77,175.34	72,715.00	72,715.00	67,721.68	67,826.00
Item 9951	**TRANSFER TO RESERVE FOR CAPITAL EQUIPMEN**						
TRANSFER TO RESERVE FOR CAPITAL EQUIPMEN..		0.00	0.00	0.00	0.00	0.00	250,000.00
Item 9952	**TRANSFER TO RESERVE FOR CAPITAL**						
TRANSFER TO RESERVE FOR CAPITAL..		0.00	0.00	0.00	0.00	0.00	100,000.00
Total Type E Expense		**2,305,375.14**	**2,748,016.66**	**2,714,835.00**	**2,714,835.00**	**1,779,170.75**	**3,263,074.00**
Fund H	**CAPITAL PROJECTS**						
Type R	**Revenue**						
Item 2401	**INTEREST AND EARNINGS**						
INTEREST AND EARNINGS		15,428.60	4,839.58	0.00	0.00	678.39	0.00
Item 2705	**GIFTS AND DONATIONS**						
GIFTS AND DONATIONS		0.00	5,900.00	0.00	0.00	0.00	0.00
Item 3097	**GENERAL GOVERNMENT CAPITAL PROJECT**						
GENERAL GOVERNMENT CAPITAL PROJECT		13,897.00	0.00	0.00	0.00	0.00	0.00
Item 5031	**INTERFUND TRANSFERS**						
INTERFUND TRANSFERS		327,832.67	0.00	0.00	0.00	0.00	0.00
Total Type R Revenue		**(357,158.27)**	**(10,739.58)**	**0.00**	**0.00**	**(678.39)**	**0.00**

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund H	**CAPITAL PROJECTS**						
Type R	**Revenue**						
Type E	**Expense**						
Item 1620	**BUILDINGS**						
BUILDINGS CAPITAL PAID BY ARPA FUNDS		9,846.92	0.00	0.00	0.00	0.00	0.00
Total Type E Expense		**9,846.92**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund SW2	**WILLOW LAKE EST WATER DIST #2**						
Type R	**Revenue**						
Item 1001	**REAL PROPERTY TAXES**						
REAL PROPERTY TAXES		25,820.00	28,400.00	28,430.00	28,430.00	28,430.00	35,539.00
Item 2140	**METERED SALES**						
METERED WATER SALES		56,224.45	48,963.01	56,000.00	56,000.00	34,371.26	89,960.00
Item 2148	**INTEREST AND PENALITIES**						
INTEREST AND PENALITIES - WATER RENTS		3,087.58	0.00	2,125.00	2,125.00	0.00	1,500.00
Item 2401	**INTEREST AND EARNINGS**						
INTEREST AND EARNINGS		3,264.75	3,527.95	1,000.00	1,000.00	1,509.79	3,600.00
Item 2701	**REFUNDS OF PRIOR YRS EXPENDITU**						
REFUNDS OF PRIOR YRS EXPENDITU		0.00	5,605.72	0.00	0.00	0.00	0.00
Item 4999	**APPROPRIATED FUND BALANCE**						
APPROPRIATED FUND BALANCE		0.00	0.00	10,000.00	10,000.00	0.00	15,000.00
Total Type R Revenue		**(88,396.78)**	**(86,496.68)**	**(97,555.00)**	**(97,555.00)**	**(64,311.05)**	**(145,599.00)**
Type E	**Expense**						
Item 1380	**FISCAL AGENT FEES**						
FISCAL AGENT FEES.CONTRACTUAL		2,272.00	718.00	3,000.00	3,000.00	0.00	2,500.00
Item 1420	**ATTORNEY**						
ATTORNEY.CONTRACTUAL		214.50	721.50	0.00	0.00	0.00	0.00
Item 1980	**MTA TAX**						
MTA TAX.CONTRACTUAL		0.00	0.19	0.00	0.00	0.00	0.00
Item 8310	**WATER ADMINISTRATION**						

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund SW2	**WILLOW LAKE EST WATER DIST #2**						
Type E	**Expense**						
Item 8310	**WATER ADMINISTRATION**						
WATER ADMINISTRATION.PERSONAL SERVICES		0.00	168.84	0.00	0.00	0.00	0.00
WATER ADMINISTRATION.CONTRACTUAL		953.88	5,000.78	3,500.00	3,500.00	3,250.00	3,500.00
Item 8320	**SOURCE OF SUPPLY, POWER & PUMPING**						
SOURCE OF SUPPLY, POWER & PUMPING.EQUIPMENT		0.00	20,725.61	5,000.00	5,000.00	0.00	10,000.00
SOURCE OF SUPPLY, POWER & PUMPING.CONTRACTUAL		15,192.15	21,161.16	19,045.00	19,045.00	18,367.77	21,000.00
Item 8340	**TRANSMISSION AND DISTRIBUTION**						
TRANSMISSION AND DISTRIBUTION.CONTRACTUAL		28,993.44	35,366.35	30,500.00	30,500.00	28,344.91	44,351.00
TRANSMISSION AND DISTRIBUTION.GAS & ELECTRIC		0.00	0.00	0.00	0.00	0.00	13,000.00
Item 9030	**SOCIAL SECURITY**						
SOCIAL SECURITY		0.00	10.47	0.00	0.00	0.00	0.00
Item 9035	**MEDICARE**						
MEDICARE		0.00	2.45	0.00	0.00	0.00	0.00
Item 9710	**SERIAL BONDS**						
SERIAL BONDS.PRINCIPAL		10,171.00	10,378.00	10,585.00	10,585.00	10,585.00	10,793.00
SERIAL BONDS.INTEREST		2,267.80	2,118.82	1,970.00	1,970.00	1,021.79	1,812.00
Item 9730	**BOND ANTICIPATION NOTES**						
BOND ANTICIPATION NOTES.PRINCIPAL		7,770.00	7,767.00	7,770.00	7,770.00	0.00	7,770.00
BOND ANTICIPATION NOTES.INTEREST		12,884.01	11,436.73	11,185.00	11,185.00	0.00	10,873.00
Item 9901	**TRANSFERS TO OTHER FUNDS**						
TRANSFERS TO OTHER FUNDS		5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00
Item 9953	**TRANSFER TO RESERVE FOR REPAIRS**						
TRANSFER TO RESERVE FOR REPAIRS..		0.00	0.00	0.00	0.00	0.00	15,000.00
Total Type E Expense		**85,718.78**	**120,575.90**	**97,555.00**	**97,555.00**	**61,569.47**	**145,599.00**
Fund T	**TRUST & AGENCY**						
Type R	**Revenue**						
Item 2401	**INTEREST AND EARNINGS**						
INTEREST AND EARNINGS		0.00	0.00	0.00	0.00	458.89	0.00

TOWN OF PAWLING

Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description		2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Fund T	**TRUST & AGENCY**						
Type R	**Revenue**						
Total Type R Revenue		**0.00**	**0.00**	**0.00**	**0.00**	**(458.89)**	**0.00**
Fund WL	**WHALEY LAKE DAM DISTRICT**						
Type R	**Revenue**						
Item 1001	**REAL PROPERTY TAXES**						
REAL PROPERTY TAXES		178,335.00	179,335.00	173,510.00	173,510.00	173,510.00	183,777.00
Item 2401	**INTEREST AND EARNINGS**						
INTEREST AND EARNINGS		4,611.62	5,967.32	5,830.00	5,830.00	3,393.12	5,800.00
Item 4999	**APPROPRIATED FUND BALANCE**						
APPROPRIATED FUND BALANCE		0.00	0.00	12,000.00	12,000.00	0.00	40,000.00
Total Type R Revenue		**(182,946.62)**	**(185,302.32)**	**(191,340.00)**	**(191,340.00)**	**(176,903.12)**	**(229,577.00)**
Type E	**Expense**						
Item 1380	**FISCAL AGENT FEES**						
FISCAL AGENT FEES.CONTRACTUAL		781.00	1,000.00	1,000.00	1,000.00	0.00	0.00
Item 8740	**SMALL WATERSHED PROTECTION DISTRICT**						
SMALL WATERSHED PROTECTION DISTRICT.PERSONAL SERVICES		1,200.80	917.76	1,500.00	1,500.00	0.00	0.00
SMALL WATERSHED PROTECTION DISTRICT.EQUIPMENT		0.00	2,384.04	0.00	0.00	0.00	0.00
SMALL WATERSHED PROTECTION DISTRICT.CONTRACTUAL		0.00	110.00	12,000.00	12,000.00	4,500.00	12,000.00
Item 9710	**SERIAL BONDS**						
SERIAL BONDS..		148,573.00	151,503.00	149,435.00	149,435.00	149,433.00	152,363.00
SERIAL BONDS..		31,759.29	29,583.74	27,405.00	27,405.00	14,242.67	25,214.00
Item 9953	**TRANSFER TO RESERVE FOR REPAIRS**						
TRANSFER TO RESERVE FOR REPAIRS..		0.00	0.00	0.00	0.00	0.00	40,000.00
Total Type E Expense		**182,314.09**	**185,498.54**	**191,340.00**	**191,340.00**	**168,175.67**	**229,577.00**

TOWN OF PAWLING
Budget Preparation Publication

Fiscal Year: 2027 Period From: 1 To: 12

Account Description	2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	2026 Actual Per 1-12	2027 TENTATIVE Stage
Grand Total	**(652,054.73)**	**219,453.34**	**0.00**	**0.00**	**(1,017,065.56)**	**0.00**