VILLAGE BUDGET

FOR 2026-2027

VILLAGE OF BLACK RIVER

IN

JEFFERSON COUNTY

CERTIFICATION OF CLERK

I, Abigail Simpson, VILLAGE CLERK, CERTIFY THAT THE FOLLOWING IS A TRUE AND CORRECT COPY OF THE 2026-2027 BUDGET OF THE VILLAGE OF BLACK RIVER AS ADOPTED BY THE VILLAGE BOARD ON MARCH 23, 2026.

Signed: Abigail Simpson

Dated: March 23, 2026

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
APPROPRIATIONS					
GENERAL GOVERNMENT SUPPORT					
VILLAGE BOARD					
	PERSONAL SERVICES				
A1010.1	PERSONNEL SERVICES	9,700.00	9,700.00	9,700.00	9,700.00
	TOTAL PERSONAL SERVICES	9,700.00	9,700.00	9,700.00	9,700.00
	CONTRACTUAL EXPENSE				
A1010.4	CONTRACTUAL	130.94	500.00	500.00	500.00
	TOTAL CONTRACTUAL EXPENSE	130.94	500.00	500.00	500.00
TOTAL VILLAGE BOARD		9,830.94	10,200.00	10,200.00	10,200.00
MAYOR					
	PERSONAL SERVICES				
A1210.1	PERSONNEL SERVICES	3,500.00	3,500.00	3,500.00	3,500.00
	TOTAL PERSONAL SERVICES	3,500.00	3,500.00	3,500.00	3,500.00
	CONTRACTUAL EXPENSE				
A1210.4	CONTRACTUAL	14.99	250.00	250.00	250.00
	TOTAL CONTRACTUAL EXPENSE	14.99	250.00	250.00	250.00
TOTAL MAYOR		3,514.99	3,750.00	3,750.00	3,750.00
TREASURER					
	PERSONAL SERVICES				
A1325.1	PERSONNEL SERVICES	52,481.17	50,000.00	50,000.00	50,000.00
	TOTAL PERSONAL SERVICES	52,481.17	50,000.00	50,000.00	50,000.00

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	EQUIPMENT/CAPITAL OUTLAY				
A1325.2	EQUIPMENT	4,199.99	5,000.00	5,000.00	5,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	4,199.99	5,000.00	5,000.00	5,000.00
	CONTRACTUAL EXPENSE				
A1325.4	CONTRACTUAL	18,528.50	13,000.00	13,000.00	13,000.00
	TOTAL CONTRACTUAL EXPENSE	18,528.50	13,000.00	13,000.00	13,000.00
	TOTAL TREASURER	75,209.66	68,000.00	68,000.00	68,000.00
	DEPUTY CLERK				
	PERSONAL SERVICES				
A1326.1	PERSONNEL SERVICES	26,353.26	33,000.00	35,000.00	35,000.00
	TOTAL PERSONAL SERVICES	26,353.26	33,000.00	35,000.00	35,000.00
	TOTAL DEPUTY CLERK	26,353.26	33,000.00	35,000.00	35,000.00
	ASSESSMENT				
	CONTRACTUAL EXPENSE				
A1355.4	CONTRACTUAL	238.40	300.00	300.00	300.00
	TOTAL CONTRACTUAL EXPENSE	238.40	300.00	300.00	300.00
	TOTAL ASSESSMENT	238.40	300.00	300.00	300.00
	CLERK RECODIFICATION				
	CONTRACTUAL EXPENSE				
A1410.4	CONTRACTUAL	0.00	1,500.00	1,500.00	1,500.00
	TOTAL CONTRACTUAL EXPENSE	0.00	1,500.00	1,500.00	1,500.00
	TOTAL CLERK RECODIFICATION	0.00	1,500.00	1,500.00	1,500.00

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
LAW					
	CONTRACTUAL EXPENSE				
A1420.4	CONTRACTUAL	2,796.81	6,000.00	6,500.00	6,500.00
	TOTAL CONTRACTUAL EXPENSE	2,796.81	6,000.00	6,500.00	6,500.00
TOTAL LAW		2,796.81	6,000.00	6,500.00	6,500.00
BUILDINGS					
	EQUIPMENT/CAPITAL OUTLAY				
A1620.2	CAPITAL PROJECTS	21.60	0.00	6,250.00	6,250.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	21.60	0.00	6,250.00	6,250.00
	CONTRACTUAL EXPENSE				
A1620.4	CONTRACTUAL	40,230.67	35,000.00	26,200.00	26,200.00
	TOTAL CONTRACTUAL EXPENSE	40,230.67	35,000.00	26,200.00	26,200.00
TOTAL BUILDINGS		40,252.27	35,000.00	32,450.00	32,450.00
CENTRAL GARAGE					
	EQUIPMENT/CAPITAL OUTLAY				
A1640.2	EQUIPMENT	0.00	1,300.00	4,000.00	4,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	1,300.00	4,000.00	4,000.00
	CONTRACTUAL EXPENSE				
A1640.4	CONTRACTUAL	0.00	20,900.00	0.00	0.00
	TOTAL CONTRACTUAL EXPENSE	0.00	20,900.00	0.00	0.00
TOTAL CENTRAL GARAGE		0.00	22,200.00	4,000.00	4,000.00
SPECIAL ITEMS					

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
A1910.4	INSURANCE	55,738.26	55,000.00	60,000.00	60,000.00
A1920.4	MUNICIPAL ASSOC	1,145.00	1,500.00	1,500.00	1,500.00
A1990.4	CONTINGENCY	534.98	5,000.00	5,000.00	5,000.00
	TOTAL SPECIAL ITEMS	57,418.24	61,500.00	66,500.00	66,500.00
	TOTAL GENERAL GOVERNMENT SUPPORT	215,614.57	241,450.00	228,200.00	228,200.00
PUBLIC SAFETY					
	POLICE				
	PERSONAL SERVICES				
A3120.1	PERSONNEL SERVICES	32,223.50	35,000.00	45,000.00	45,000.00
	TOTAL PERSONAL SERVICES	32,223.50	35,000.00	45,000.00	45,000.00
	EQUIPMENT/CAPITAL OUTLAY				
A3120.2	EQUIPMENT	384.99	82,000.00	2,000.00	2,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	384.99	82,000.00	2,000.00	2,000.00
	CONTRACTUAL EXPENSE				
A3120.4	CONTRACTUAL	1,885.74	5,000.00	5,000.00	5,000.00
	TOTAL CONTRACTUAL EXPENSE	1,885.74	5,000.00	5,000.00	5,000.00
	TOTAL POLICE	34,494.23	122,000.00	52,000.00	52,000.00
	FIRE CONTROL/PREVENTION				
	CONTRACTUAL EXPENSE				
A3410.4	CONTRACTUAL	38,979.00	48,979.00	49,958.58	49,958.58
	TOTAL CONTRACTUAL EXPENSE	38,979.00	48,979.00	49,958.58	49,958.58
	TOTAL FIRE CONTROL/PREVENTION	38,979.00	48,979.00	49,958.58	49,958.58

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
SAFETY INSPECTION					
	PERSONAL SERVICES				
A3620.1	PERSONNEL SERVICES	3,461.64	7,800.00	7,800.00	7,800.00
	TOTAL PERSONAL SERVICES	3,461.64	7,800.00	7,800.00	7,800.00
	CONTRACTUAL EXPENSE				
A3620.4	CONTRACTUAL	715.70	1,500.00	1,500.00	1,500.00
	TOTAL CONTRACTUAL EXPENSE	715.70	1,500.00	1,500.00	1,500.00
TOTAL SAFETY INSPECTION		4,177.34	9,300.00	9,300.00	9,300.00
TOTAL PUBLIC SAFETY		77,650.57	180,279.00	111,258.58	111,258.58
PUBLIC HEALTH					
	BLACK FLY CONTROL/HEALTH OFFICER				
	CONTRACTUAL EXPENSE				
A4010.4	CONTR	125.00	125.00	125.00	125.00
	TOTAL CONTRACTUAL EXPENSE	125.00	125.00	125.00	125.00
TOTAL BLACK FLY CONTROL/HEALTH OFFICER		125.00	125.00	125.00	125.00
	REGISTRAR OF VITAL STATS				
	CONTRACTUAL EXPENSE				
A4020.4	CONTRACTUAL	50.00	50.00	50.00	50.00
	TOTAL CONTRACTUAL EXPENSE	50.00	50.00	50.00	50.00
TOTAL REGISTRAR OF VITAL STATS		50.00	50.00	50.00	50.00
	AMBULANCE				
	CONTRACTUAL EXPENSE				
A4540.4	CONTRACTUAL	17,644.00	17,644.00	17,996.88	17,996.88
	TOTAL CONTRACTUAL EXPENSE	17,644.00	17,644.00	17,996.88	17,996.88

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(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	TOTAL AMBULANCE	17,644.00	17,644.00	17,996.88	17,996.88
TOTAL PUBLIC HEALTH		17,819.00	17,819.00	18,171.88	18,171.88
TRANSPORTATION					
STREET ADMIN					
	CONTRACTUAL EXPENSE				
A5010.4	CONTRACTUAL	192,200.32	2,200.00	2,200.00	2,200.00
	TOTAL CONTRACTUAL EXPENSE	192,200.32	2,200.00	2,200.00	2,200.00
TOTAL STREET ADMIN		192,200.32	2,200.00	2,200.00	2,200.00
STREET MAINTENANCE					
	PERSONAL SERVICES				
A5110.1	PERSONNEL SERVICES	259,438.77	186,640.00	167,200.00	167,200.00
	TOTAL PERSONAL SERVICES	259,438.77	186,640.00	167,200.00	167,200.00
	EQUIPMENT/CAPITAL OUTLAY				
A5110.2	EQUIPMENT	0.00	8,550.00	5,200.00	5,200.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	8,550.00	5,200.00	5,200.00
	CONTRACTUAL EXPENSE				
A5110.4	CONTRACTUAL	53,441.06	80,000.00	63,000.00	63,000.00
	TOTAL CONTRACTUAL EXPENSE	53,441.06	80,000.00	63,000.00	63,000.00
TOTAL STREET MAINTENANCE		312,879.83	275,190.00	235,400.00	235,400.00
GARAGE					
	CONTRACTUAL EXPENSE				
A5132.4	CONTRACTUAL EXPENSES	0.00	0.00	500.00	500.00
	TOTAL CONTRACTUAL EXPENSE	0.00	0.00	500.00	500.00
TOTAL GARAGE		0.00	0.00	500.00	500.00

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STREET LIGHTING					
	CONTRACTUAL EXPENSE				
A5182.4	CONTRACTUAL	28,603.59	32,000.00	32,000.00	32,000.00
	TOTAL CONTRACTUAL EXPENSE	28,603.59	32,000.00	32,000.00	32,000.00
TOTAL STREET LIGHTING		28,603.59	32,000.00	32,000.00	32,000.00
FUEL					
	CONTRACTUAL EXPENSE				
A5210.4	CONTRACTUAL	20,372.20	29,000.00	29,000.00	29,000.00
	TOTAL CONTRACTUAL EXPENSE	20,372.20	29,000.00	29,000.00	29,000.00
TOTAL FUEL		20,372.20	29,000.00	29,000.00	29,000.00
TOTAL TRANSPORTATION		554,055.94	338,390.00	299,100.00	299,100.00
CULTURE AND RECREATION					
RECREATION IMP					
	EQUIPMENT/CAPITAL OUTLAY				
A7140.2	PLAYGROUND EQUIPMENT	0.00	3,000.00	2,000.00	2,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	3,000.00	2,000.00	2,000.00
TOTAL RECREATION IMP		0.00	3,000.00	2,000.00	2,000.00
RECREATION					
	PERSONAL SERVICES				
A7310.1	PERSONNEL SERV	7,220.75	7,600.00	9,800.00	9,800.00
	TOTAL PERSONAL SERVICES	7,220.75	7,600.00	9,800.00	9,800.00
	EQUIPMENT/CAPITAL OUTLAY				
A7310.2	EQUIPMENT	88.76	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	88.76	0.00	0.00	0.00

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	CONTRACTUAL EXPENSE				
A7310.4	CONTRACTUAL	2,169.82	3,000.00	3,000.00	3,000.00
	TOTAL CONTRACTUAL EXPENSE	2,169.82	3,000.00	3,000.00	3,000.00
	TOTAL RECREATION	9,479.33	10,600.00	12,800.00	12,800.00
	LIBRARY				
	CONTRACTUAL EXPENSE				
A7410.4	CONTRACTUAL	12,893.00	12,893.00	12,893.00	12,893.00
	TOTAL CONTRACTUAL EXPENSE	12,893.00	12,893.00	12,893.00	12,893.00
	TOTAL LIBRARY	12,893.00	12,893.00	12,893.00	12,893.00
	HISTORIAN				
	CONTRACTUAL EXPENSE				
A7510.4	CONTRACTUAL	251.01	1,000.00	1,000.00	1,000.00
	TOTAL CONTRACTUAL EXPENSE	251.01	1,000.00	1,000.00	1,000.00
	TOTAL HISTORIAN	251.01	1,000.00	1,000.00	1,000.00
	CELEBRATIONS				
	CONTRACTUAL EXPENSE				
A7550.4	CONTRACTUAL	0.00	1,000.00	2,000.00	2,000.00
	TOTAL CONTRACTUAL EXPENSE	0.00	1,000.00	2,000.00	2,000.00
	TOTAL CELEBRATIONS	0.00	1,000.00	2,000.00	2,000.00
	TOTAL CULTURE AND RECREATION	22,623.34	28,493.00	30,693.00	30,693.00
	HOME AND COMMUNITY SERVICES				
	ZONING				

VILLAGE OF BLACK RIVER
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FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	PERSONAL SERVICES				
A8010.1	PERSONNEL SERVICES	11,538.80	7,800.00	7,800.00	7,800.00
	TOTAL PERSONAL SERVICES	11,538.80	7,800.00	7,800.00	7,800.00
	CONTRACTUAL EXPENSE				
A8010.4	CONTRACTUAL	87.66	500.00	500.00	500.00
	TOTAL CONTRACTUAL EXPENSE	87.66	500.00	500.00	500.00
	TOTAL ZONING	11,626.46	8,300.00	8,300.00	8,300.00
	PLANNING				
	PERSONAL SERVICES				
A8020.1	PERSONNEL SERVICES	3,152.00	3,400.00	3,400.00	3,400.00
	TOTAL PERSONAL SERVICES	3,152.00	3,400.00	3,400.00	3,400.00
	CONTRACTUAL EXPENSE				
A8020.4	CONTRACTUAL	61.46	1,000.00	1,000.00	1,000.00
	TOTAL CONTRACTUAL EXPENSE	61.46	1,000.00	1,000.00	1,000.00
	TOTAL PLANNING	3,213.46	4,400.00	4,400.00	4,400.00
	REFUSE				
	CONTRACTUAL EXPENSE				
A8160.4	CONTRACTUAL	23,776.38	27,000.00	27,000.00	27,000.00
	TOTAL CONTRACTUAL EXPENSE	23,776.38	27,000.00	27,000.00	27,000.00
	TOTAL REFUSE	23,776.38	27,000.00	27,000.00	27,000.00
	COMMUNIYU BEAUTIFICATION				
	CONTRACTUAL EXPENSE				
A8510.4	CONTRACTUAL	1,053.65	6,000.00	6,000.00	6,000.00
	TOTAL CONTRACTUAL EXPENSE	1,053.65	6,000.00	6,000.00	6,000.00

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
TOTAL COMMUNIYU BEAUTIFICATION		1,053.65	6,000.00	6,000.00	6,000.00
SHADE TREES					
	CONTRACTUAL EXPENSE				
A8560.4	CONTRACTUAL	0.00	2,000.00	5,000.00	5,000.00
	TOTAL CONTRACTUAL EXPENSE	0.00	2,000.00	5,000.00	5,000.00
TOTAL SHADE TREES		0.00	2,000.00	5,000.00	5,000.00
CEMETERIES					
	CONTRACTUAL EXPENSE				
A8810.4	CEMETERIES	1,000.00	1,000.00	1,000.00	1,000.00
	TOTAL CONTRACTUAL EXPENSE	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL CEMETERIES		1,000.00	1,000.00	1,000.00	1,000.00
TOTAL HOME AND COMMUNITY SERVICES		40,669.95	48,700.00	51,700.00	51,700.00
EMPLOYEE BENEFITS					
	EMPLOYEE BENEFITS				
A9010.8	RETIREMENT	61,366.00	45,000.00	52,500.00	52,500.00
A9015.8	POLICE & FIRE RET.	0.00	0.00	0.00	0.00
A9030.8	FICA	35,322.68	26,400.00	26,400.00	26,400.00
A9040.8	WORKERS COMP	4,065.82	5,500.00	5,500.00	5,500.00
A9045.8	HEALTH INS. CO-PAY	1,383.27	1,500.00	1,500.00	1,500.00
A9055.8	DISABILITY INSURANCE	120.78	200.00	200.00	200.00
A9060.8	HEALTH INSURANCE	157,797.55	93,271.00	158,558.50	158,558.50
TOTAL EMPLOYEE BENEFITS		260,056.10	171,871.00	244,658.50	244,658.50

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
INTERFUND TRANSFER					
A9501.9	EQUIPMENT	0.00	5,000.00	5,000.00	5,000.00
A9550.9	BUILDINGS & GROUNDS	0.00	5,000.00	5,000.00	5,000.00
TOTAL INTERFUND TRANSFER		0.00	10,000.00	10,000.00	10,000.00
TOTAL EMPLOYEE BENEFITS		260,056.10	181,871.00	254,658.50	254,658.50
DEBT SERVICE					
DEBT SERVICE					
PRINCIPAL					
A9785.6	PLOW - PRINCIPAL	14,353.00	14,983.00	15,640.56	15,640.56
	TOTAL PRINCIPAL	14,353.00	14,983.00	15,640.56	15,640.56
INTEREST					
A9785.7	PLOW - INTEREST	1,974.19	1,345.00	687.00	687.00
	TOTAL INTEREST	1,974.19	1,345.00	687.00	687.00
TOTAL DEBT SERVICE		16,327.19	16,328.00	16,327.56	16,327.56
TOTAL DEBT SERVICE		16,327.19	16,328.00	16,327.56	16,327.56
TOTAL APPROPRIATIONS		1,204,816.66	1,053,330.00	1,010,109.52	1,010,109.52

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 2-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
ESTIMATED REVENUES					
	REAL PROPERTY TAXES				
A1001	REAL PROPERTY TAXES	427,450.00	450,000.00	550,000.00	550,000.00
	TOTAL REAL PROPERTY TAXES	427,450.00	450,000.00	550,000.00	550,000.00
	REAL PROPERTY TAX ITEMS				
A1090	TAX PENALTIES	1,664.18	2,000.00	2,000.00	2,000.00
	TOTAL REAL PROPERTY TAX ITEMS	1,664.18	2,000.00	2,000.00	2,000.00
	NON-PROPERTY TAX ITEMS				
A1120	SALES TAX	332,624.01	300,000.00	300,000.00	300,000.00
A1130	UTILITIES GROSS RECEIPTS	15,412.41	14,000.00	14,000.00	14,000.00
A1170	FRANCHISES	8,750.47	7,500.00	7,500.00	7,500.00
	TOTAL NON-PROPERTY TAX ITEMS	356,786.89	321,500.00	321,500.00	321,500.00
	DEPARTMENTAL INCOME				
A1255	CLERK FEES	75.00	100.00	100.00	100.00
A1520	POLICE FEES	2,639.00	500.00	500.00	500.00
A1601	PUBLIC HEALTH FEES	300.00	0.00	0.00	0.00
A2001	PARK & RECREATION	6,000.00	7,300.00	7,000.00	7,000.00
A2110	ZONING FEES	0.00	0.00	0.00	0.00
A2115	PLANNING BOARD FEES	0.00	0.00	0.00	0.00
	TOTAL DEPARTMENTAL INCOME	9,014.00	7,900.00	7,600.00	7,600.00
A2300	SRVICES FROM OTHER GOVERNMENTS	0.00	0.00	0.00	0.00

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 2-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	USE OF MONEY AND PROPERTY				
A2401	INTEREST & EARNINGS	30.17	30.00	30.00	30.00
A2401B	INTEREST BUILDING & GROUNDS RESERVE	0.00	0.00	0.00	0.00
A2401E	INTEREST EQUIPTMENT RESERVE	82.31	0.00	0.00	0.00
A2410	CELL TOWER RENT	28,021.38	28,000.00	28,000.00	28,000.00
	TOTAL USE OF MONEY AND PROPERTY	28,133.86	28,030.00	28,030.00	28,030.00
	LICENSES AND PERMITS				
A2590	BUILDING PERMITS	1,490.50	1,000.00	1,000.00	1,000.00
	TOTAL LICENSES AND PERMITS	1,490.50	1,000.00	1,000.00	1,000.00
	SALE OF PROPERTY & COMPENSATIO				
A2655	MINOR SALES, OTHER	1,986.59	0.00	0.00	0.00
A2660	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00
A2680	INSURANCE RECOVERY	4,360.00	0.00	0.00	0.00
	TOTAL SALE OF PROPERTY &	6,346.59	0.00	0.00	0.00
	MISCELLANEOUS LOCAL SOURCES				
A2701	REFUND OF PRIOR YEARS EXPENDITURES	385.50	0.00	0.00	0.00
A2750	STATE REVENUE SHARING	0.00	0.00	0.00	0.00
A2770	OTHER UNCLASSIFIED REVENUES	127.72	0.00	0.00	0.00
A2773	PATROL VEHICLE RESERVES	0.00	80,000.00	0.00	0.00
	TOTAL MISCELLANEOUS LOCAL SOURCES	513.22	80,000.00	0.00	0.00
	INTERFUND REVENUES				
A2801	INTERFUND REVENUE	15,000.00	3,450.00	3,450.00	3,450.00
	TOTAL INTERFUND REVENUES	15,000.00	3,450.00	3,450.00	3,450.00

VILLAGE OF BLACK RIVER
FISCAL BUDGET GENERAL FUND - TOWNWIDE
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 2-A		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	STATE AID				
A3001	STATE REVENUE SHARING	8,236.00	8,236.00	8,236.00	8,236.00
A3005	MORTGAGE TAX	5,828.39	8,000.00	8,000.00	8,000.00
A3089	STATE AID PAYMENT	0.00	0.00	0.00	0.00
A3501	CHIPS	191,695.35	87,707.44	51,886.00	51,886.00
	TOTAL STATE AID	205,759.74	103,943.44	68,122.00	68,122.00
A9901.9	TRANSFER TO OTHER FUND	0.00	0.00	0.00	0.00
					981,702.00
TOTAL ESTIMATED REVENUES		1,052,158.98	997,823.44	981,702.00	981,702.00
APPROPRIATED FUND BALANCE		152,657.68	55,506.56	28,407.52	28,407.52
TOTAL REVENUES & OTHER SOURCES		1,204,816.66	1,053,330.00	1,010,109.52	1,010,109.52

VILLAGE OF BLACK RIVER
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-F		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
APPROPRIATIONS					
HOME AND COMMUNITY SERVICES					
WATER ADMIN					
	PERSONAL SERVICES				
F8310.1	PERSONNEL SERVICES	0.00	174,640.00	167,200.00	167,200.00
	TOTAL PERSONAL SERVICES	0.00	174,640.00	167,200.00	167,200.00
	EQUIPMENT/CAPITAL OUTLAY				
F8310.2	EQUIPMENT	0.00	0.00	2,700.00	2,700.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	2,700.00	2,700.00
	CONTRACTUAL EXPENSE				
F8310.4	CONTRACTUAL	0.00	0.00	5,000.00	5,000.00
	TOTAL CONTRACTUAL EXPENSE	0.00	0.00	5,000.00	5,000.00
TOTAL WATER ADMIN		0.00	174,640.00	174,900.00	174,900.00
SOURCE OF SUPPL, POWER					
	EQUIPMENT/CAPITAL OUTLAY				
F8320.2	WATER CAP PROJ	101,752.95	48,585.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	101,752.95	48,585.00	0.00	0.00
	CONTRACTUAL EXPENSE				
F8320.4	CONTRACTUAL	86,100.05	60,000.00	54,500.00	54,500.00
	TOTAL CONTRACTUAL EXPENSE	86,100.05	60,000.00	54,500.00	54,500.00
TOTAL SOURCE OF SUPPL, POWER		187,853.00	108,585.00	54,500.00	54,500.00
PURIFICATION					

VILLAGE OF BLACK RIVER
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-F		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
	EQUIPMENT/CAPITAL OUTLAY				
F8330.2	EQUIPMENT	0.00	0.00	28,800.00	28,800.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	28,800.00	28,800.00
	CONTRACTUAL EXPENSE				
F8330.4	CONTRACTUAL	3,957.00	13,000.00	13,000.00	13,000.00
	TOTAL CONTRACTUAL EXPENSE	3,957.00	13,000.00	13,000.00	13,000.00
	TOTAL PURIFICATION	3,957.00	13,000.00	41,800.00	41,800.00
	TRANSMISSION & DISTRIBUTION				
	EQUIPMENT/CAPITAL OUTLAY				
F8340.2	EQUIPMENT	0.00	0.00	10,000.00	10,000.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	10,000.00	10,000.00
	CONTRACTUAL EXPENSE				
F8340.4	CONTRACTUA	0.00	0.00	10,000.00	10,000.00
	TOTAL CONTRACTUAL EXPENSE	0.00	0.00	10,000.00	10,000.00
	TOTAL TRANSMISSION & DISTRIBUTION	0.00	0.00	20,000.00	20,000.00
	TOTAL HOME AND COMMUNITY SERVICES	191,810.00	296,225.00	291,200.00	291,200.00
	EMPLOYEE BENEFITS				
	EMPLOYEE BENEFITS				
F9010.8	STATE RETIREMENT	0.00	25,000.00	20,000.00	20,000.00
F9030.8	FICA	0.00	13,348.00	13,348.00	13,348.00
F9040.8	WORKERS COMPENS	0.00	0.00	0.00	0.00
F9060.8	HEALTH INSURANCE	0.00	93,271.00	133,666.50	133,666.50

VILLAGE OF BLACK RIVER
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-F		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
TOTAL EMPLOYEE BENEFITS		0.00	131,619.00	167,014.50	167,014.50
TOTAL EMPLOYEE BENEFITS		0.00	131,619.00	167,014.50	167,014.50
DEBT SERVICE					
BOND					
PRINCIPAL					
F9750.6	PRINCIPAL	0.00	0.00	0.00	0.00
	TOTAL PRINCIPAL	0.00	0.00	0.00	0.00
INTEREST					
F9750.7	INTEREST	0.00	0.00	0.00	0.00
	TOTAL INTEREST	0.00	0.00	0.00	0.00
TOTAL BOND		0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE		0.00	0.00	0.00	0.00
INTERFUND TRANSFERS					
TRANSFERS TO OTHER FUNDS					
F9901.9	SALARI TRANSFER	130,000.00	0.00	0.00	0.00
F9901.91	EQUIPMENT	0.00	5,000.00	5,000.00	5,000.00
TOTAL TRANSFERS TO OTHER FUNDS		130,000.00	5,000.00	5,000.00	5,000.00
TOTAL INTERFUND TRANSFERS		130,000.00	5,000.00	5,000.00	5,000.00
TOTAL APPROPRIATIONS		321,810.00	432,844.00	463,214.50	463,214.50

VILLAGE OF BLACK RIVER
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 2-F		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
ESTIMATED REVENUES					
F1001	REAL PROPERTY TAXES	0.00	0.00	0.00	0.00
	DEPARTMENTAL INCOME				
F2140	METERED WATER SALES	272,077.02	313,000.00	313,000.00	313,000.00
F2144	WATER SERVICE CHARGES	0.00	0.00	0.00	0.00
F2148	WATER PENALTIES	927.41	1,000.00	1,000.00	1,000.00
	TOTAL DEPARTMENTAL INCOME	273,004.43	314,000.00	314,000.00	314,000.00
	USE OF MONEY AND PROPERTY				
F2401	INTEREST & EARNINGS	21.23	10.00	10.00	10.00
F2401E	INTEREST WATER EQUIPTMENT RESERVE	1.72	0.00	0.00	0.00
	TOTAL USE OF MONEY AND PROPERTY	22.95	10.00	10.00	10.00
	SALE OF PROPERTY & COMPENSATIO				
F2680	INSURANCE RECOVERY	16,837.04	0.00	0.00	0.00
	TOTAL SALE OF PROPERTY &	16,837.04	0.00	0.00	0.00
F3991	STATE GRANT	0.00	0.00	0.00	0.00
	FEDERAL AID				
F4089	FEDERAL AID ARPA	127,281.67	0.00	0.00	0.00
	TOTAL FEDERAL AID	127,281.67	0.00	0.00	0.00
					314,010.00

VILLAGE OF BLACK RIVER
FISCAL BUDGET WATER FUND
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 2-F	Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
TOTAL ESTIMATED REVENUES	417,146.09	314,010.00	314,010.00	314,010.00
APPROPRIATED FUND BALANCE	-95,336.09	118,834.00	149,204.50	149,204.50
TOTAL REVENUES & OTHER SOURCES	321,810.00	432,844.00	463,214.50	463,214.50

VILLAGE OF BLACK RIVER
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-G		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
APPROPRIATIONS					
HOME AND COMMUNITY SERVICES					
SEWER ADMIN					
	CONTRACTUAL EXPENSE				
G8110.4	CONTRACTUAL	160,246.90	170,940.00	178,024.00	178,024.00
	TOTAL CONTRACTUAL EXPENSE	160,246.90	170,940.00	178,024.00	178,024.00
	TOTAL SEWER ADMIN	160,246.90	170,940.00	178,024.00	178,024.00
SANITARY SEWERS					
	CONTRACTUAL EXPENSE				
G8120.4	DANC	133,467.09	171,000.00	129,000.00	129,000.00
	TOTAL CONTRACTUAL EXPENSE	133,467.09	171,000.00	129,000.00	129,000.00
	TOTAL SANITARY SEWERS	133,467.09	171,000.00	129,000.00	129,000.00
SANITATION					
	PERSONAL SERVICES				
G8130.1	PERSONNEL SERVICES	0.00	0.00	0.00	0.00
	TOTAL PERSONAL SERVICES	0.00	0.00	0.00	0.00
	EQUIPMENT/CAPITAL OUTLAY				
G8130.2	EQUIPMENT	0.00	0.00	0.00	0.00
	TOTAL EQUIPMENT/CAPITAL OUTLAY	0.00	0.00	0.00	0.00
	CONTRACTUAL EXPENSE				
G8130.4	CONTRACTUAL	0.00	0.00	0.00	0.00
	TOTAL CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00
	TOTAL SANITATION	0.00	0.00	0.00	0.00
	TOTAL HOME AND COMMUNITY SERVICES	293,713.99	341,940.00	307,024.00	307,024.00

VILLAGE OF BLACK RIVER
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 1-G		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
EMPLOYEE BENEFITS					
TRANSFER					
G9501.9	SALARY & BENEFITS	0.00	3,450.00	3,465.00	3,465.00
TOTAL TRANSFER		0.00	3,450.00	3,465.00	3,465.00
TOTAL EMPLOYEE BENEFITS		0.00	3,450.00	3,465.00	3,465.00
DEBT SERVICE					
BOND					
PRINCIPAL					
G9750.6	PRINCIPAL	93,626.00	94,925.00	96,225.00	96,225.00
	TOTAL PRINCIPAL	93,626.00	94,925.00	96,225.00	96,225.00
INTEREST					
G9750.7	INTEREST	0.00	0.00	0.00	0.00
	TOTAL INTEREST	0.00	0.00	0.00	0.00
TOTAL BOND		93,626.00	94,925.00	96,225.00	96,225.00
TOTAL DEBT SERVICE		93,626.00	94,925.00	96,225.00	96,225.00
TOTAL APPROPRIATIONS		387,339.99	440,315.00	406,714.00	406,714.00

VILLAGE OF BLACK RIVER
FISCAL BUDGET SEWER FUND
FOR 2026-2027

(ADOPTED MARCH 23, 2026)

Schedule 2-G		Expenditures /Revenues 2024-2025	Modified Budget 01/31/2026	Recommended Budget 2026-2027	Adopted Budget 2026-2027
ESTIMATED REVENUES					
	REAL PROPERTY TAXES				
G1001	SEWER CAPITAL CHARGE	166,175.00	170,940.00	178,024.00	178,024.00
	TOTAL REAL PROPERTY TAXES	166,175.00	170,940.00	178,024.00	178,024.00
G1090	DANC TAX INTEREST	0.00	0.00	0.00	0.00
	DEPARTMENTAL INCOME				
G2120	METERED SEWER	168,600.51	170,000.00	128,000.00	128,000.00
G2122	SEWER CONNECTION FEE	0.00	0.00	0.00	0.00
G2128	SEWER INT & PENALTIES	926.16	1,000.00	1,000.00	1,000.00
	TOTAL DEPARTMENTAL INCOME	169,526.67	171,000.00	129,000.00	129,000.00
	INTERGOVERNMENTAL CHARGES				
G2300	UNCLASSIFIED REVENUES - DANC ADMIN	96,217.25	3,450.00	3,465.00	3,465.00
G2300D	SERVICES FROM OTHER GOV - EFC DEBT	0.00	94,925.00	96,225.00	96,225.00
	TOTAL INTERGOVERNMENTAL CHARGES	96,217.25	98,375.00	99,690.00	99,690.00
	USE OF MONEY AND PROPERTY				
G2401	INTEREST	10.78	0.00	0.00	0.00
	TOTAL USE OF MONEY AND PROPERTY	10.78	0.00	0.00	0.00
					406,714.00
TOTAL ESTIMATED REVENUES		431,929.70	440,315.00	406,714.00	406,714.00

APPROPRIATED FUND BALANCE	-44,589.71	0.00	0.00	0.00
TOTAL REVENUES & OTHER SOURCES	387,339.99	440,315.00	406,714.00	406,714.00