

Town of Cairo — 2027 preliminary budget

Discussion draft updated October 8, 2026. Capital H projects and aid are separated from Highway. Levy, tax cap and fund balances remain provisional.

Fund / district	2026 adopted	2027 proposed	Expenditure change	Change %	Proposed levy	2026 adopted levy	Levy change	Levy change %
General	4,124,699.53	4,124,219.93	(479.60)	(0.0%)	2,233,038.06	2,450,843.53	(217,805.47)	(8.9%)
Highway	2,135,706.00	1,488,979.66	(646,726.34)	(30.3%)	1,291,080.89	1,480,344.00	(189,263.11)	(12.8%)
Cairo Fire	512,700.00	522,950.00	10,250.00	2.0%	522,950.00	512,700.00	10,250.00	2.0%
Round Top Fire	123,092.00	128,092.00	5,000.00	4.1%	128,092.00	123,092.00	5,000.00	4.1%
Cairo Hydrant	34,000.00	34,000.00	-	-	34,000.00	34,000.00	-	-
Acra Lighting	16,800.00	16,800.00	-	-	16,800.00	16,800.00	-	-
Cairo Lighting	36,350.00	36,350.00	-	-	36,350.00	36,350.00	-	-
Frank Hitchcock Lighting	5,300.00	5,300.00	-	-	5,300.00	5,300.00	-	-
Puriling Lighting	9,683.00	9,683.00	-	-	9,683.00	9,683.00	-	-
Round Top Lighting	3,950.00	3,950.00	-	-	3,950.00	3,950.00	-	-
South Cairo Lighting	10,230.00	10,230.00	-	-	10,230.00	10,230.00	-	-
Winter Clove Lighting	2,780.00	2,780.00	-	-	2,780.00	2,780.00	-	-
Sewer	212,000.00	260,744.83	48,744.83	23.0%	n.a.	n.a.	n.a. n.a.	
Water	214,089.00	229,703.50	15,614.50	7.3%	n.a.	n.a.	n.a. n.a.	
Capital Projects (H)	-	-	- n.a.		n.a.	n.a.	n.a.	
All funds / districts	7,441,379.53	6,873,782.92	(567,596.61)	(7.6%)	4,294,253.95	4,686,072.53	(391,818.58)	(8.4%)
General + Highway	6,260,405.53	5,613,199.59	(647,205.94)	(10.3%)	3,524,118.95	3,931,187.53	(407,068.58)	(10.4%)

Fund	Account	Description	Type	2026 adopted	2027 estimated	Variance vs 2026
CU	CU-2701	Refunds Prior Years Expenditures	Other revenue	-	-	-
CU	CU-5031	Interfund Transfers	Other revenue	-	-	-
DA	DA-1001	Real Property Taxes	Tax levy	1,480,344.00	1,291,080.89	(189,263.11)
DA	DA-1062	Town Payment to Reduce Tax Levy	Fund balance	255,076.00	154,898.77	(100,177.23)
DA	DA-2300	Services, Other Governments	Other revenue			n.a.
DA	DA-2401	Interest & Earnings	Other revenue	30,000.00	30,000.00	-
DA	DA-2414	Rent Equipment/Other Governments	Other revenue			n.a.
DA	DA-2500	Fuel	Other revenue	12,000.00	12,000.00	-
DA	DA-2650	Sale of Scrap & Exc.Mat	Other revenue	500.00	500.00	-
DA	DA-2665	Sales of Equipment	Other revenue			n.a.
DA	DA-2680	Insurance Recoveries	Other revenue			n.a.
DA	DA-2701	Refund of Prior Year Expenditures	Other revenue			n.a.
DA	DA-2770	Unclassified	Other revenue	500.00	500.00	-
H	H-3501	Consolidated Highway Aid	Other revenue	188,080.00	188,080.00	-
DA	DA-3591	State Aid - Highway Capital Projects	Other revenue	-	-	-
H	H-3592	Pave NY	Other revenue	169,206.00	169,206.00	-
H	H-3592	Additional Pave NY - Capital H	Other revenue		786,533.31	
DA	DA-3960	S Emergency Disaster Aid	Other revenue			n.a.
DA	DA-4960	F Emergency Disaster Aid	Other revenue			n.a.
DA	DA-5031	Interfund Transfers	Other revenue			n.a.
DA	DA-5710	Serial Bonds	Other revenue			n.a.
FD242	SF-1001	Special District: Round Top Fire	Tax levy	115,000.00	128,092.00	13,092.00
FD241	SF-1001	Special District: Cairo Fire District	Tax levy	512,700.00	522,950.00	10,250.00
SH241	SH-1001	Special District: Cairo Hydrant	Tax levy	34,000.00	34,000.00	-
SH241	SH-2401	Interest and Earnings	Other revenue			n.a.
LD241	SL-10011	Street Lighting - Acra	Tax levy	16,150.00	16,800.00	650.00
LD242	SL-10012	Street Lighting - Cairo	Tax levy	37,000.00	36,350.00	(650.00)
LD243	SL-10013	Street Lighting - Frank Hitchcock	Tax levy	5,300.00	5,300.00	-
LD244	SL-10014	Street Lighting - Purling	Tax levy	9,683.00	9,683.00	-
LD245	SL-10015	Street Lighting - Round Top	Tax levy	3,950.00	3,950.00	-
LD246	SL-10016	Street Lighting - South Cairo	Tax levy	10,230.00	10,230.00	-
LD247	SL-10017	Street Lighting - Winter Clove	Tax levy	2,780.00	2,780.00	-
SL	SL-2401	Interest & Earnings	Other revenue	650.00	650.00	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-1220-106	Supervisor - Per Serv - Supervisor	16,086.00	16,342.69	256.69	1.6%
A	A0-1220-107	Supervisor - Per Serv -Secretary	20,609.00	21,250.00	641.00	3.1%
A	A0-1220-109	Supervisor Personal Services - Accounts Payable		23,400.00	n.a.	n.a.
A	A0-1220-108	Supervisor - Per Serv - Bookkeeper	69,306.00	69,306.00	-	-
A	A0-1220-110	Description not provided	-	132.59	132.59	n.a.
A	A0-1220-2	Supervisor - Equipment	500.00	500.00	-	-
A	A0-1220-4	Supervisor Contractual		-	n.a.	n.a.
A	A0-1220-400	Supervisor - Contractual	12,000.00	12,000.00	-	-
A	A0-1320-4	Auditor - Contractual	127,000.00	-	(127,000.00)	(100.0%)
A	A0-1330-1	Tax Collection Personal Services		-	n.a.	n.a.
A	A0-1330-110	Tax Collection - Tax Collector - Per Ser	14,547.00	14,750.00	203.00	1.4%
A	A0-1330-111	Tax Collection - Clerk - Per Serv	3,200.00	3,000.00	(200.00)	(6.3%)
A	A0-1330-2	Tax Collection Equipment		-	n.a.	n.a.
A	A0-1330-4	Tax Collection Contractual	4,500.00	4,275.00	(225.00)	(5.0%)
A	A0-1355-1	Assessor Personal Services		-	n.a.	n.a.
A	A0-1355-112	Assessment - Per Ser - Assessor	64,894.00	64,894.00	-	-
A	A0-1355-113	Assessment - Per Ser - Clerk	9,000.00	9,270.00	270.00	3.0%
A	A0-1355-114	Assessment - Per Ser - File Clerk	-	-	-	n.a.
A	A0-1355-115	Assessment - Per Ser -Data Collector	8,000.00	8,240.00	240.00	3.0%
A	A0-1355-2	Assessor Equipment	600.00	600.00	-	-
A	A0-1355-4	Assessor Contractual	3,500.00	5,000.00	1,500.00	42.9%

2027 estimated revenues

Revenue estimates remain provisional. Property taxes and fund-balance financing are shown in Funding.

Fund	Account	Description	Type	2026 adopted	2027 estimated	Variance vs 2026
A	A0-1001	Real Property Taxes	Tax levy	2,450,843.53	2,233,038.06	(217,805.47)
A	A0-1062	Town Payment to Reduce Tax Levy	Fund balance	678,541.00	629,916.44	(48,624.56)
A	A0-1081	Other Payments in lieu of Taxes	Other revenue	4,194.00	4,194.00	-
A	A0-1089	Other Tax Items	Other revenue	200.00	200.00	-
A	A0-1090	Interest/Penalty-Real prop Tax	Other revenue	20,000.00	20,000.00	-
A	A0-1170	Franchise Tax	Other revenue	25,000.00	25,000.00	-
A	A0-1232	Tax Collectors Fees	Other revenue	500.00	500.00	-
A	A0-1255	Clerk Fees	Other revenue	3,000.00	3,000.00	-
A	A0-1520	Police Fees	Other revenue	200.00	200.00	-
A	A0-1540	Fire Inspection Fees	Other revenue	1,000.00	1,000.00	-
A	A0-1560	Safety Inspection Fees	Other revenue			n.a.
A	A0-1580	Restitution Surcharges	Other revenue			n.a.
A	A0-1589	Other Public Safety Departmental Income	Other revenue			n.a.
A	A0-1640	Ambulance Charges	Other revenue	600,000.00	600,000.00	-
A	A0-1640	Ambulance Charges - revenue from County	Other revenue		72,498.00	-
A	A0-2001	Park and Recreation Charges	Other revenue	300.00	300.00	-
A	A0-2012	Recreation Concessions	Other revenue			n.a.
A	A0-2070	Contributions Private Agency Youth	Other revenue			n.a.
A	A0-2110	Zoning Fees	Other revenue	500.00	500.00	-
A	A0-2115	Planning Board Fees	Other revenue	7,500.00	7,500.00	-
A	A0-2210	General Services Other Governments	Other revenue			n.a.
A	A0-2401	Interest & Earnings	Other revenue	60,000.00	60,000.00	-
A	A0-2410	Rent Real Property	Other revenue	12,000.00	12,000.00	-
A	A0-2501	Business and Occupation Licenses	Other revenue	100.00	100.00	-
A	A0-2530	Games of Chance	Other revenue			n.a.
A	A0-2540	Bingo Licenses	Other revenue			n.a.
A	A0-2544	Dog Licenses	Other revenue	1,100.00	1,100.00	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-1620-121	Buildings - Per Ser - Bldg Supervisor	16,975.00	-	(16,975.00)	(100.0%)
A	A0-1620-150	Buildings - Per Ser - MacN	43,813.00	45,127.39	1,314.39	3.0%
A	A0-1620-151	Buildings - Per Ser - Connor	37,513.63	38,639.04	1,125.41	3.0%
A	A0-1620-2	Buildings Equipment		-	n.a.	n.a.
A	A0-1620-202	Building Improvements	50,000.00		(50,000.00)	(100.0%)
A	A0-1620-203	Building Improvement-Ambulance /Rte 32	-	-	-	n.a.
A	A0-1620-4	Buildings Contractual		-	n.a.	n.a.
A	A0-1620-400	Buildings - Contractual	30,000.00	30,000.00	-	-
A	A0-1620-401	Buildings - Cleaning	7,000.00	7,000.00	-	-
A	A0-1620-407	Buildings Contrac - Acra	10,000.00	10,000.00	-	-
A	A0-1620-408	Buildings - Contractual - Ambulance	12,000.00	12,000.00	-	-
A	A0-1620-409	Buildings - Contractual - Route 32	5,000.00	5,000.00	-	-
A	A0-1620-410	Bldgs Contrac Police Bldg.	12,000.00	12,000.00	-	-
A	A0-1620-411	Buildings - Contractual - Library	15,000.00	15,000.00	-	-
A	A0-1650-4	Central Communications - Contractual	12,000.00	12,000.00	-	-
A	A0-1660-4	Contractual		-	n.a.	n.a.
A	A0-1660-414	Central Storeroom - Contractual - Suppli		-	-	n.a.
A	A0-1670-4	Printing & Mailing Contractual	188.00	188.00	-	-
A	A0-1680-2	Central Data Processing - Equipment		-	n.a.	n.a.
A	A0-1680-20	Central Data Processing - Printers	2,000.00	2,000.00	-	-
A	A0-1680-21	Central Data Processing - Computers	2,000.00	2,000.00	-	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
SS	SS-8110-400	Sewer Administration - Contractual		-	n.a.	n.a.
SS	SS-8110-450	Sewer Administration - Contractual	30,000.00	30,000.00	-	-
SS	SS-8110-451	Sewer Administration - Contractual		-	n.a.	n.a.
SS	SS-8120-150	Sanitary Sewers - Pers Ser - Labor	-	-	-	n.a.
SS	SS-8120-2	Sanitary Sewers - Equipment	30,000.00	30,000.00	-	-
SS	SS-8120-401	Sanitary Sewers - Electric	25,000.00	25,000.00	-	-
SS	SS-8120-402	Sanitary Sewers - Contractual	74,354.00	120,000.00	45,646.00	61.4%
SS	SS-8760-4	Sanitary Sewers Contractual	-	-	-	n.a.
SS	SS-9030-8	Social Security	777.00	625.83	(151.17)	(19.5%)
SS	SS-9060-8	Hospital/Medical Insurance	-	-	-	n.a.
SS	SS-9710-6	Sanitary Sewers Principal On Indebtednes	41,737.00	41,737.00	-	-
SS	SS-9710-7	Sanitary Sewers Interest on Indebtedness	5,257.00	5,257.00	-	-
SS	SS-9901-9	Interfund Transfers	-	-	-	n.a.
SW	SW-8310-1	Water Administration Personal Services		-	n.a.	n.a.
SW	SW-8310-102	Water Administration - Clerk 1 Pers Ser	4,875.00	4,875.00	-	-
SW	SW-8310-103	Water Administration - Clerk 2 Pers Ser	-	-	-	n.a.
SW	SW-8310-140	Water Administration - Per Ser - Admenis	-	-	-	n.a.
SW	SW-8310-2	Water Administration - Equipment	-	-	-	n.a.
SW	SW-8310-4	Water Administration - Contractual	30,000.00	30,000.00	-	-
SW	SW-8320-150	Source of Supply - Pers Ser - Labor	-	-	-	n.a.
SW	SW-8320-2	Sourse Supply Power Pumping - Equipment	2,000.00	2,000.00	-	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-3120-401	Police - Contractual - Grant	3,815.90		(3,815.90)	(100.0%)
A	A0-3310-4	Traffic Control Contractual	-	-	-	n.a.
A	A0-3320-4	On Street Parking Contractual	-	-	-	n.a.
A	A0-3510-1	Control of Dogs Personal Services		-	n.a.	n.a.
A	A0-3510-150	Control Of Dogs - Per Ser	8,240.00	8,240.00	-	-
A	A0-3510-2	Control of Dogs - Equipment		-	n.a.	n.a.
A	A0-3510-4	Control of Dogs Contractual	2,500.00	3,000.00	500.00	20.0%
A	A0-3610-1	Zoning Board of Appeals - Personal Servi		-	n.a.	n.a.
A	A0-3610-107	Zoning Board of Appeals - Per Ser - Secr	3,000.00	3,090.00	90.00	3.0%
A	A0-3610-150	Zoning Board of Appeals - Per Ser	2,000.00	3,000.00	1,000.00	50.0%
A	A0-3610-2	Zoning Board of Appeals - Equipment		-	n.a.	n.a.
A	A0-3610-4	Zoning Board of Appeals - Contractual	2,000.00	2,000.00	-	-
A	A0-3620-1	Safety Inspection Personal Services		-	n.a.	n.a.
A	A0-3620-111	Safety Inspection - Per Ser - Clerk 1	39,764.00	40,956.92	1,192.92	3.0%
A	A0-3620-113	Safety Inspection - Per Ser - Clerk 2	1,500.00	-	(1,500.00)	(100.0%)
A	A0-3620-130	Safety Inspection - Per Ser - Code Enfor	60,044.00	62,257.32	2,213.32	3.7%
A	A0-3620-131	Safety Inspection - Per Ser - Dep Code E	50,755.00	52,277.65	1,522.65	3.0%
A	A0-3620-134	Safety Inspection - Per Ser - Bldg Insp	23,920.00	32,610.00	8,690.00	36.3%
A	A0-3620-2	Safety Inspection - Equipment	1,900.00	2,000.00	100.00	5.3%
A	A0-3620-4	Safety Inspection - Contractual	12,280.00	5,000.00	(7,280.00)	(59.3%)
A	A0-4010-1	Public Health Personal Services		-	n.a.	n.a.

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
DA	DA-5140-4	Misc. Brush & Weeds Contractual	1,500.00	1,500.00	-	-
DA	DA-5142-1	Snow Removal Personal Services		-	n.a.	n.a.
DA	DA-5142-150	Snow Removal Pers Serv	110,000.00	140,000.00	30,000.00	27.3%
DA	DA-5142-2	Snow Removal - Equipment	10,000.00	30,000.00	20,000.00	200.0%
DA	DA-5142-4	Snow Removal Contractual	185,250.00	230,000.00	44,750.00	24.2%
DA	DA-8760-1	Emergency Disaster Work Personal Service		-	n.a.	n.a.
DA	DA-8760-170	Emergency Disaster Work-Per Ser - Hway		-	n.a.	n.a.
DA	DA-8760-2	Emergency Disaster Work - Equipment		-	n.a.	n.a.
DA	DA-8760-4	Emergency Disaster Work Contractual		-	n.a.	n.a.
DA	DA-9010-8	State Retirement	-	53,981.21	53,981.21	n.a.
DA	DA-9030-8	Social Security/Medicare	52,000.00	48,389.28	(3,610.72)	(6.9%)
DA	DA-9040-8	Workers Compensation	12,512.00	11,363.61	(1,148.39)	(9.2%)
DA	DA-9050-8	Unemployment Insurance	-	-	-	n.a.
DA	DA-9055-8	Disability Insurance	1,000.00	1,030.00	30.00	3.0%
DA	DA-9060-8	Hospital/Medical Insurance	300,000.00	160,000.00	(140,000.00)	(46.7%)
DA	DA-9089-8	Other Benefits		-	n.a.	n.a.
DA	DA-9089-802	Other Benefits - Drug & Alcohol Testing	1,000.00	1,000.00	-	-
DA	DA-9089-803	Other Benefits - Uniforms	7,000.00	7,000.00	-	-
DA	DA-9089-804	Other Benefits - Meal Allowance	2,200.00	2,200.00	-	-
DA	DA-9710-6	Serial Bonds - Principal On Indebtedness	39,590.00	39,590.00	-	-
DA	DA-9710-7	Serial Bonds - Interest on Indebtedness	3,182.00	3,182.00	-	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-5010-4	Highway and Street Administration Contra	3,100.00	3,100.00	-	-
A	A0-5132-2	Highway Garage - Equipment	100,000.00		(100,000.00)	(100.0%)
A	A0-5132-4	Highway Garage Contractual	17,000.00	17,000.00	-	-
A	A0-5182-2	Street Lighting - Equipment	10,000.00	10,000.00	-	-
A	A0-5182-4	Street Lighting Contractual	18,000.00	18,000.00	-	-
A	A0-6410-4	Publicity Contractual	1,000.00	1,000.00	-	-
A	A0-6497-4	Economic Development - Contractual	12,000.00	5,000.00	(7,000.00)	(58.3%)
A	A0-6510-4	Veterans Services Contractual	2,000.00	2,500.00	500.00	25.0%
A	A0-6772-4	Programs for Aging Contractual	2,000.00	2,500.00	500.00	25.0%
A	A0-7110-1	Parks - Personal Services		-	n.a.	n.a.
A	A0-7110-150	Parks - Per Ser - Baird & Adrian + OT	60,000.00	84,000.00	24,000.00	40.0%
A	A0-7110-2	Parks Equipment		-	n.a.	n.a.
A	A0-7110-200	Parks - Equipment	20,000.00	20,000.00	-	-
A	A0-7110-208	Parks - Playground Equipment	1,500.00	1,500.00	-	-
A	A0-7110-4	Parks Contractual		-	n.a.	n.a.
A	A0-7110-400	Parks - Contractual	45,000.00	50,000.00	5,000.00	11.1%
A	A0-7110-405	Parks - Contractual		-	-	n.a.
A	A0-7310-1	Youth Programs Personal Services		-	n.a.	n.a.
A	A0-7310-150	Youth Programs - Personal Services	17,000.00	17,000.00	-	-
A	A0-7310-2	Youth Programs Equipment		-	-	n.a.
A	A0-7310-4	Youth Programs Contractual	6,000.00	6,000.00	-	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-9015-8	Fire & Police Retirement	-	71,770.00	71,770.00	n.a.
A	A0-9030-8	Social Security/Medicare	145,000.00	151,525.00	6,525.00	4.5%
A	A0-9040-8	Workers Compensation	53,339.00	48,443.39	(4,895.61)	(9.2%)
A	A0-9050-8	Unemployment Insurance		12,052.42	n.a.	n.a.
A	A0-9055-8	Disability Insurance	3,000.00	2,140.00	(860.00)	(28.7%)
A	A0-9060-8	Hospital/Medical Insurance	370,000.00	413,423.09	43,423.09	11.7%
A	A0-9089-8	Drug & Alcohol Drug Testing/Uniforms		-	n.a.	n.a.
A	A0-9089-802	Drug & Alcohol Testing	500.00	515.00	15.00	3.0%
A	A0-9089-803	Other - Uniforms	8,000.00	6,471.34	(1,528.66)	(19.1%)
A	A0-9710-6	Serial Bonds - Principal-	18,650.00	18,650.00	-	-
A	A0-9710-7	Serial Bonds - Interest -	5,836.00	5,836.00	-	-
A	A0-9711-6	Serial Bonds - Principal-	87,000.00	87,000.00	-	-
A	A0-9711-7	Serial Bonds - Interest -	53,795.00	53,795.00	-	-
A	A0-9712-6	Serial Bonds - Principal-	13,910.00	13,910.00	-	-
A	A0-9712-7	Serial Bonds - Interest -	1,118.00	1,118.00	-	-
A	A0-9713-6	Serial Bonds - Principal-	77,550.00	77,550.00	-	-
A	A0-9713-7	Serial Bonds - Interest -	11,528.00	11,528.00	-	-
A	A0-9722-6	Statutory Installment Bonds - Princ - Am	-	-	-	n.a.
A	A0-9722-7	Statutory Installment Bonds - Inter - Am	-	-	-	n.a.
A	A0-9785-6	Installment Purchase Debt - Principal	17,854.00	17,854.00	-	-
A	A0-9785-7	Installment Purchase Debt - Interest	2,834.00	2,834.00	-	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-8189-1	Personal Services		-	n.a.	n.a.
A	A0-8189-150	Recycling - Per Serv	8,488.00	8,742.64	254.64	3.0%
A	A0-8189-2	Recycling - Equipment		-	n.a.	n.a.
A	A0-8189-4	Recycling - Contractual		-	n.a.	n.a.
A	A0-8510-1	Beautification Personal Services		-	n.a.	n.a.
A	A0-8510-150	Beautification Per Serv	-	-	-	n.a.
A	A0-8510-2	Beautification - Equipment	-	-	-	n.a.
A	A0-8510-4	Beautification - Contractual	3,000.00	3,000.00	-	-
A	A0-8760-1	Emergency Disaster Work - Personal Servi		-	n.a.	n.a.
A	A0-8760-107	Emergency Disaster Work - Per Ser -Secre	-	-	-	n.a.
A	A0-8760-126	Emergency Disaster Work - Per Ser - Offi	-	-	-	n.a.
A	A0-8760-136	Emergency Disaster Work - Per Ser - Hway	-	-	-	n.a.
A	A0-8760-150	Emergency Disaster Work - Per Ser	-	-	-	n.a.
A	A0-8760-160	Emergency Disaster Work-Per Ser-Ambulan	-	-	-	n.a.
A	A0-8760-180	Emergency Disaster Work-Per Ser - Park	-	-	-	n.a.
A	A0-8760-2	Emergency Disaster Work - Equipment	-	-	-	n.a.
A	A0-8760-4	Emergency Disaster Work - Contractual	-	-	-	n.a.
A	A0-8810-1	Cemeteries - Personal Services		-	n.a.	n.a.
A	A0-8810-150	Cemeteries Per Serv	-	-	-	n.a.
A	A0-8810-4	Cemeteries Contractual	10,000.00	10,000.00	-	-
A	A0-9010-8	State Retirement	-	176,665.79	176,665.79	n.a.

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-7410-4	Library - Contractual	228,265.00	238,361.38	10,096.38	4.4%
A	A0-7510-1	Historian Personal Services		-	n.a.	n.a.
A	A0-7510-150	Historian - Per Ser	1,803.00	271.72	(1,531.28)	(84.9%)
A	A0-7510-2	Historian - Equipment		-	n.a.	n.a.
A	A0-7510-4	Historian Contractual	450.00	450.00	-	-
A	A0-7550-4	Celebrations Contractual	15,000.00	15,000.00	-	-
A	A0-8010-1	Personal Services		-	n.a.	n.a.
A	A0-8010-111	Zoning - Per Ser - Clerk	-	-	-	n.a.
A	A0-8010-150	Zoning - Per Ser	-	-	-	n.a.
A	A0-8010-2	Zoning - Equipment	-	-	-	n.a.
A	A0-8010-4	Zoning - Contractual		-	n.a.	n.a.
A	A0-8010-400	Zoning - Contractual	-	-	-	n.a.
A	A0-8010-420	Zoning - Contractual - Consultant	-	-	-	n.a.
A	A0-8020-1	Planning Personal Services		-	n.a.	n.a.
A	A0-8020-107	Planning - Per Ser -Secretary	27,000.00	27,810.00	810.00	3.0%
A	A0-8020-150	Planning - Per Ser	8,000.00	3,462.00	(4,538.00)	(56.7%)
A	A0-8020-2	Planning - Equipment		-	n.a.	n.a.
A	A0-8020-4	Planning - Contractual	4,000.00	7,000.00	3,000.00	75.0%
A	A0-8160-1	Refuse & Garbage -Personal Services		-	n.a.	n.a.
A	A0-8160-150	Refuse & Garbage - Per Serv		-	n.a.	n.a.
A	A0-8160-4	Refuse & Garbage Contractual	2,500.00	2,500.00	-	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-9901-9	Interfund Transfers	50,000.00	-	(50,000.00)	(100.0%)
CU	CU-9901-9	Interfund Transfers	-	-	-	n.a.
DA	DA-5110-1	General Repairs - Personal Services	-	-	n.a.	n.a.
DA	DA-5110-150	General Repairs Pers Serv	505,000.00	411,633.56	(93,366.44)	(18.5%)
DA	DA-5110-4	General Repairs- Contractual	60,000.00	100,000.00	40,000.00	66.7%
DA	DA-5112-2	Permanent Improvements - Equipment	-	-	n.a.	n.a.
H	H-5112-204	Permanent Improvements - Capit Outlay -	110,000.00	-	(110,000.00)	(100.0%)
H	H-5112-205	Permanent Improvements - CHIPS Reimburse	188,080.00	-	(188,080.00)	(100.0%)
H	H-5112-205	Separate 2027 additional Pave NY project	-	-	n.a.	n.a.
H	H-5112-209	Permanent Improve-Pave NY	169,206.00	-	(169,206.00)	(100.0%)
DA	DA-5120-1	Maintenance of Bridges - Personal Service	-	-	n.a.	n.a.
DA	DA-5120-150	Maint. of Bridges - Pers Serv	-	-	n.a.	n.a.
DA	DA-5120-4	Maintenance of Bridges - Contractual	-	-	n.a.	n.a.
DA	DA-5130-2	Machinery Equipment	176,000.00	50,000.00	(126,000.00)	(71.6%)
DA	DA-5130-204	Equipment - Purchase New Trucks	121,076.00	150,000.00	28,924.00	23.9%
DA	DA-5130-4	Machinery Contractual	-	-	n.a.	n.a.
DA	DA-5130-400	Machine - Contractual	58,000.00	25,000.00	(33,000.00)	(56.9%)
DA	DA-5130-435	Machinery - Leases	-	-	-	n.a.
DA	DA-5140-1	Brush & Weeds - Personal Services	-	-	n.a.	n.a.
DA	DA-5140-150	Misc. Brush & Weeds Pers Serv	-	-	-	n.a.
DA	DA-5140-2	Misc. Brush & Weeds - Equipment	1,250.00	1,250.00	-	-

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-4010-150	Public Health - Pers. Serv	-	-	-	n.a.
A	A0-4010-4	Public Health - Contractual	-	-	-	n.a.
A	A0-4020-1	Registrar of Vital Statistics Personal S		-	n.a.	n.a.
A	A0-4020-117	Registrar of Vital Statistics-Per Ser	1,030.00	100.00	(930.00)	(90.3%)
A	A0-4020-4	Registrar of Vital Statistics Contractua	-	-	-	n.a.
A	A0-4540-1	Ambulance Personal Services		-	n.a.	n.a.
A	A0-4540-111	Ambulance - Per Ser - Clerk	-	-	-	n.a.
A	A0-4540-140	Ambulance - Administrator - Per Ser	16,500.00	16,500.00	-	-
A	A0-4540-150	Ambulance - Per Ser	503,000.00	528,500.00	25,500.00	5.1%
A	A0-4540-2	Ambulance Equipment		-	n.a.	n.a.
A	A0-4540-200	Ambulance - Equipment	30,000.00	30,000.00	-	-
A	A0-4540-207	Ambulance - Equipment - Lease		-	n.a.	n.a.
A	A0-4540-4	Ambulance Contractual		-	n.a.	n.a.
A	A0-4540-400	Ambulance - Contractual	43,075.00	46,000.00	2,925.00	6.8%
A	A0-4540-404	Ambulance Contractual - Billing	45,000.00	50,000.00	5,000.00	11.1%
A	A0-4540-414	Ambulance - Contractual EMS	76,925.00		(76,925.00)	(100.0%)
A	A0-5010-1	Highway and Street Admin.Personal Servic		-	n.a.	n.a.
A	A0-5010-135	Hway Administration - Per Ser - Hway Sup	55,620.00	55,620.00	-	-
A	A0-5010-136	Hway Administration - Per Ser - Hway Dep		-	n.a.	n.a.
A	A0-5010-137	Highway Superintendent-Clerk	39,764.00	40,956.92	1,192.92	3.0%
A	A0-5010-2	Highway and Street Administration - Equi		-	n.a.	n.a.

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
DA	DA-9730-6	Debt Principal	-	-	-	n.a.
DA	DA-9730-7	Debt Interest	-	-	-	n.a.
DA	DA-9901-9	Interfund Transfers	21,860.00	21,860.00	-	-
FD242	SF-3410-4	Fire Protection Contractual (Round Top)	115,000.00	120,000.00	5,000.00	4.3%
FD242	SF-9040-8	Workers Compensation	8,092.00	8,092.00	-	-
SH241	SH-8310-4	Water Hydrant Contractual	34,000.00	34,000.00	-	-
SL	SL-5182-4	Street Lighting Contractual	-	-	n.a.	n.a.
LD241	SL-5182-441	Street Lighting - Acra Lighting	16,800.00	16,800.00	-	-
LD242	SL-5182-442	Street Lighting - Cairo Lighting	36,350.00	36,350.00	-	-
LD243	SL-5182-443	Street Lighting - F Hitchcock Lighting	5,300.00	5,300.00	-	-
LD244	SL-5182-444	Street Lighting - Purling Lighting	9,683.00	9,683.00	-	-
LD245	SL-5182-445	Street Lighting - Round Top Lighting	3,950.00	3,950.00	-	-
LD246	SL-5182-446	Street Lighting - So Cairo Lighting	10,230.00	10,230.00	-	-
LD247	SL-5182-447	Street Lighting - Winter Clove Lighting	2,780.00	2,780.00	-	-
SL	SL-9901-9	Interfund Transfers	-	-	n.a.	n.a.
SS	SS-8110-1	Sewer Administration Personal Services	-	-	n.a.	n.a.
SS	SS-8110-102	Sewer Administration - Clerk 1 Pers Ser	4,875.00	8,125.00	3,250.00	66.7%
SS	SS-8110-103	Sewer Administration - Clerk 2 Pers Ser	-	-	n.a.	n.a.
SS	SS-8110-140	Sewer Administration - Per Ser - Admenis	-	-	n.a.	n.a.
SS	SS-8110-2	Sewer Administration - Equipment	-	-	n.a.	n.a.
SS	SS-8110-4	Contractual	-	-	n.a.	n.a.

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-1680-22	Central Data Processing - Cameras	4,000.00	4,000.00	-	-
A	A0-1680-4	Central Data Processing Contractual		-	n.a.	n.a.
A	A0-1680-416	Central Data Processing-Contractual-Copy	5,000.00	4,000.00	(1,000.00)	(20.0%)
A	A0-1680-417	Central Data Processing - Contractual - Print	-	5,500.00	5,500.00	n.a.
A	A0-1680-418	Central Data Processing-Contractual-Comp	35,000.00	35,000.00	-	-
A	A0-1910-4	Unallocated Insurance	150,000.00	150,000.00	-	-
A	A0-1920-4	Municipal Association Dues	1,200.00	1,200.00	-	-
A	A0-1930-4	Judgements and Claims	-	-	-	n.a.
A	A0-1990-4	Contingency	80,000.00	80,000.00	-	-
A	A0-3010-1	Public Safety Administration Personal Se		-	n.a.	n.a.
A	A0-3010-150	Public Safety Administration - Per Ser		-	n.a.	n.a.
A	A0-3010-4	Public Safety Administration Contractual		-	n.a.	n.a.
A	A0-3010-460	Pub Safety Admin - Cont 911 Signs	350.00	350.00	-	-
A	A0-3120-1	Police - Personal Services		-	n.a.	n.a.
A	A0-3120-125	Police - Per Ser - Chief	18,540.00	18,540.00	-	-
A	A0-3120-126	Police - Per Ser - Officers	258,928.00	296,687.00	37,759.00	14.6%
A	A0-3120-2	Police Equipment		-	n.a.	n.a.
A	A0-3120-200	Police - Equipment	2,000.00	3,500.00	1,500.00	75.0%
A	A0-3120-206	Police Vehicle Lease	-	-	-	n.a.
A	A0-3120-4	Police Contractual		-	n.a.	n.a.
A	A0-3120-400	Police - Contractual	36,530.00	32,234.00	(4,296.00)	(11.8%)

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
SW	SW-8320-401	Sourse Supply Power Pumping - Electric	27,500.00	27,500.00	-	-
SW	SW-8320-402	Sourse Supply Power Pumping - Contractua	42,605.00	42,600.00	(5.00)	(0.0%)
SW	SW-9030-8	Social Security	700.00	375.50	(324.50)	(46.4%)
SW	SW-9040-8	Workmen's Compensation	-	-	-	n.a.
SW	SW-9710-6	Principal On Indebtedhess	25,600.00	41,544.00	15,944.00	62.3%
SW	SW-9710-7	Interest on Indebtedness	6,812.00	6,812.00	-	-
SW	SW-9711-6	Principal On Indebtedness	73,997.00	73,997.00	-	-
SW	SW-9901-9	Interfund Transfers		-	n.a.	n.a.
TE	TE-8810-4	Cemeteries Contractual		-	n.a.	n.a.
DA	DA-5112-206	EWR		-	n.a.	n.a.
DA	DA-5112-207	POPS		-	n.a.	n.a.
FD241	FD241	Cairo Fire District requisition	512,700.00	522,950.00	10,250.00	2.0%

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-1410-1	Town Clerk Personal Services		-	n.a.	n.a.
A	A0-1410-117	Town Clerk - Per Ser - Town Clerk	32,960.00	32,960.00	-	-
A	A0-1410-118	Town Clerk - Per Ser - Deputy Clerk	27,850.00	28,685.50	835.50	3.0%
A	A0-1410-2	Town Clerk Equipment	1,100.00	1,500.00	400.00	36.4%
A	A0-1410-4	Town Clerk Contractual	4,100.00	5,600.00	1,500.00	36.6%
A	A0-1420-4	Law Contractual	90,000.00	90,000.00	-	-
A	A0-1430-1	Board of Assessment Review Personal Serv		-	n.a.	n.a.
A	A0-1430-150	Board of Assess Review Pers. Services	1,339.00	1,525.86	186.86	14.0%
A	A0-1430-4	Board of Assessment Review Contractual	500.00	500.00	-	-
A	A0-1440-4	Engineer Contractual	-	-	-	n.a.
A	A0-1450-1	Election Personal Services		-	n.a.	n.a.
A	A0-1450-150	Elections - Per Ser	-	-	-	n.a.
A	A0-1450-4	Election Contractual	-	-	-	n.a.
A	A0-1460-1	Records Management Personal Services		-	n.a.	n.a.
A	A0-1460-150	Records Management Per Ser	-	-	-	n.a.
A	A0-1460-2	Records Management Equipment	-	-	-	n.a.
A	A0-1460-4	Records Management Contractual		-	n.a.	n.a.
A	A0-1460-400	Records Management - Contractual	-	-	-	n.a.
A	A0-1480-4	Public Info and Services Contractual	-	-	-	n.a.
A	A0-1620-1	Buildings Personal Services		-	n.a.	n.a.
A	A0-1620-113	Buildings - Per Ser - Cleaner	27,316.00	27,316.00	-	-

Fund	Account	Description	Type	2026 adopted	2027 estimated	Variance vs 2026
A	A0-2555	Building Permit	Other revenue	40,000.00	40,000.00	-
A	A0-2590	Other Permits	Other revenue	1,000.00	1,000.00	-
A	A0-2610	Fines & Forfeited Bail	Other revenue	80,000.00	80,000.00	-
A	A0-2611	Fines & Penalties Dog Cases	Other revenue			n.a.
A	A0-2615	Stop DWI Reimbursement	Other revenue	1,500.00	1,500.00	-
A	A0-2650	Sales of Scrap & Excess Materials	Other revenue			n.a.
A	A0-2651	Sales of Recycling Refuse	Other revenue			n.a.
A	A0-2655	Sales, Other	Other revenue			n.a.
A	A0-2660	Sales of Real Property	Other revenue			n.a.
A	A0-2665	Sales of Equipment	Other revenue			n.a.
A	A0-2680	Insurance Recoveries	Other revenue			n.a.
A	A0-2701	Refund Prior Year Expenditure	Other revenue			n.a.
A	A0-2705	Gifts and Donations	Other revenue	100.00	100.00	-
A	A0-2770	Unclassified Revenues(Specify)	Other revenue	20,000.00	20,000.00	-
A	A0-3001	State Aid, Revenue Sharing	Other revenue	18,305.00	18,305.00	-
A	A0-3005	State Aid, Mortgage Tax	Other revenue	90,000.00	90,000.00	-
A	A0-3021	Court Facilities Grant	Other revenue			n.a.
A	A0-3040	St Aid, Real Property Tax Administration	Other revenue			n.a.
A	A0-3060	State Aid, Records Management	Other revenue			n.a.
A	A0-3089	Other State Aid (Specify)	Other revenue		193,452.43	n.a.
A	A0-3097	General Government Capital Grant	Other revenue			n.a.
A	A0-3389	Other Public Safety	Other revenue	3,816.00	3,816.00	-
A	A0-3772	State Aid, Programs for Aging	Other revenue			n.a.
A	A0-3820	State Aid, Youth Programs	Other revenue	5,000.00	5,000.00	-
A	A0-3889	State Aid, Other Culture & Recreation	Other revenue			n.a.
A	A0-3902	State Aid, Planning Studies	Other revenue			n.a.
A	A0-3960	State Aid, Emergency Disaster Aid	Other revenue			n.a.
A	A0-4089	FEDERAL AID-OTHER	Other revenue			n.a.
A	A0-4960	F-Emergency Disaster Aid	Other revenue			n.a.
A	A0-5031	Interfund Transfer	Other revenue			n.a.
A	A0-5710	Serial Bonds	Other revenue			n.a.
A	A0-5730	BAN	Other revenue			n.a.
CU	CU-2401	Interest and Earnings	Other revenue			-

2027 proposed expenditures

Compare the proposed 2027 amounts with the 2026 adopted budget and year-to-date spending. Amounts remain subject to Town review.

Fund	Account	Description	2026 adopted	2027 proposed	Change vs 2026	Change %
A	A0-1010-1	Legislative Board Personal Services		-	n.a.	n.a.
A	A0-1010-100	Legislative Board Pers Serv	29,821.00		(29,821.00)	(100.0%)
A	A0-1010-119	Legislative Deputy Supervisor Pers Serv		-	n.a.	n.a.
A	A0-1010-2	Legislative - Equipment		-	n.a.	n.a.
A	A0-1010-4	Legislative Board Contractual	1,000.00	1,000.00	-	-
A	A0-1110-1	Municipal Court Personal Services		-	n.a.	n.a.
A	A0-1110-101	Muni Court - Just. Vandenburg Pers Serv	16,480.00	16,967.84	487.84	3.0%
A	A0-1110-102	Muni Court Clerk 1 Pers Serv	52,000.00	54,000.00	2,000.00	3.8%
A	A0-1110-103	Muni Court - Clerk 2 Pers Serv	47,840.00	49,840.00	2,000.00	4.2%
A	A0-1110-104	Muni Court- Just. Sirago - Per Ser	16,480.00	16,967.84	487.84	3.0%
A	A0-1110-105	Muni Court - Court Security - Per Ser	4,000.00	6,000.00	2,000.00	50.0%
A	A0-1110-2	Municipal Court Equipment	1,315.00	1,070.16	(244.84)	(18.6%)
A	A0-1110-4	Municipal Court Contractual		-	n.a.	n.a.
A	A0-1110-400	Muni Court - Contractual	7,000.00	5,973.44	(1,026.56)	(14.7%)
A	A0-1110-401	Muni Court - Contractual - Grant		-	n.a.	n.a.
A	A0-1220-1	Supervisor Personal Services		-	n.a.	n.a.

Fund	Account	Description	Type	2026 adopted	2027 estimated	Variance vs 2026
SS	SS-2120	Sewer Rents (EDU)	Other revenue	57,058.00	57,058.00	-
SS	SS-2122	Sewer Charges (O&M)	Other revenue	140,181.00	140,181.00	-
SS	SS-2128	Interest/Penalties/Sewer Accounts	Other revenue	9,761.00	9,761.00	-
SS	SS-2401	Interest & Earnings	Other revenue	5,000.00	5,000.00	-
SS	SS-2680	Insurance Recoveries	Other revenue			n.a.
SS	SS-2701	Refund of Prior Years Expenditures	Other revenue			n.a.
SS	SS-2770	Unclassified Revenues	Other revenue		118,000.00	n.a.
SS	SS-3960	S Emergency/Disaster Aid	Other revenue			n.a.
SS	SS-4960	F Emergency/Disaster Aid	Other revenue			n.a.
SW	SW-2140	Metered Water Sales	Other revenue	168,559.00	168,559.00	-
SW	SW-2142	Unmetered Water Sales	Other revenue	34,000.00	34,000.00	-
SW	SW-2144	Water Service Charges	Other revenue	3,900.00	3,900.00	-
SW	SW-2148	Interest/Penalties - Water Rents	Other revenue	5,630.00	5,630.00	-
SW	SW-2401	Interest and Earnings	Other revenue	2,000.00	2,000.00	-
SW	SW-2701	Refund of Prior Years Expenditures	Other revenue		1,323.45	n.a.
SW	SW-2770	Unclassified Revenue	Other revenue		48,024.61	n.a.
SW	SW-5031	Interfund Transfers	Other revenue			n.a.
SW	SW-2210	General Government Capital Grant				
SW	SW-5730	Bond Anticipation Notes	Other revenue			n.a.
SW	SW-3M (code	One-time 3M PFAS settlement Installment	Other revenue		37,772.00	n.a.
TE	TE-2401	Interest & Earnings	Other revenue	-	-	-
TN	TN-2401	Interest & Earnings	Other revenue	-	-	-
SS	SS- CONNECTIO N (code pending)	One-time connection fee — 685 NY LLC	Other revenue		354,051.00	n.a.