

TOWN BUDGET

FOR 2026

TOWN OF SIDNEY

In the County of Delaware

Villages Within or Partly Within Town

Village of Sidney

CERTIFICATION OF TOWN CLERK

I, Sheila R Paul, certify that the following is a true and correct copy of the 2026 budget of the Town of Sidney as adopted by the Sidney Town Board on the 7th day of November 2025.

Signed: Sheila R Paul

Date: November 7, 2025

Town of Sidney
2026 Adopted Budget Worksheet

11/10/2025

Fund	2026 Appropriations and Budgetary Provisions	Less: Estimated Revenue	Less: Appropriated Fund Balance	Amount to be Raised by Tax Levy	2025 Tax Levy	Increase in Tax Levy	Difference
A General-Town Wide	\$ 812,477	\$ 364,641	\$ 52,000	\$ 395,836	\$ 395,247	0.15%	\$ 589
B General-Part Town	\$ 39,518	\$ 7,520	\$ -	\$ 31,998	\$ 28,505	12.25%	\$ 3,493
DA Highway-Town Wide	\$ 494,970	\$ 58,267	\$ 35,198	\$ 401,505	\$ 355,467	12.95%	\$ 46,038
DB Highway-Part Town	\$ 815,580	\$ 532,433	\$ -	\$ 283,147	\$ 335,767	-15.67%	\$ (52,620)
CM Hospital Fund	\$ 689,800	\$ 651,300	\$ 38,500	\$ -	\$ -	0.00%	
SL Sidney Center Lighting Dist.	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 3,500	42.86%	
Total Town Funds	\$ 2,857,345	\$ 1,614,161	\$ 125,698	\$ 1,117,486	\$ 1,118,486	-0.09%	\$ (2,500)
Sidney Fire Protection: These are fixed contract amounts and will count against the tax levy cap							
Sidney	\$ 28,736			\$28,736	\$28,173	2.00%	
Wells Bridge	\$ 27,750			\$27,750	\$26,750	3.74%	
Unadilla	\$ 28,500			\$28,500	\$28,000	1.79%	
Total Fire Protection	\$ 84,986	0	0	\$84,986	\$82,923	2.49%	
	\$ 2,942,331	\$ 1,614,161	\$ 125,698	\$ 1,202,472	\$ 1,201,409	0.09%	\$ 1,063
				TOTAL 2026 TAX LEVY			\$ 43,832.00

Sidney Center Fire District	\$ 97,092	\$ 1,000	\$ -	\$ 96,092	\$ 90,217	6.51%
Consolidated Health	\$ 3,400	\$ 3,400	\$ -	\$ -	\$ 3,400	-100.00%

2026 Adopted Budget

A - General Fund	2025 Jan-Aug Actuals	2025 Budget	2026 Tentative	2026 Preliminary	2026 Adopted	Notes
------------------	-------------------------	-------------	----------------	------------------	--------------	-------

Revenue

A1001 · Real Property Taxes	\$ 395,247	\$ 395,247	\$ 395,836	\$ 395,836	\$ 395,836	
A1081 · Payments In Lieu of Taxes	432	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	
A1090 · Interest & Penalty on Taxes	8,850	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	
A1255 · Town Clerk Fees	1,235	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
A2001 · ESL-Park & Recreation Charges	132,355	\$ 145,000	\$ 140,000	\$ 140,000	\$ 140,000	
A2215 · Election Reimbursement	-	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
A2401 · Interest & Earnings	7,375	\$ 33,440	\$ 32,000	\$ 32,000	\$ 32,000	
A2410 · Rental Revenue	6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
A2544 · Dog License	994	\$ 1,700	\$ 1,500	\$ 1,500	\$ 1,500	
A2610 · Fines & Bail	24,590	\$ 50,000	\$ 45,000	\$ 45,000	\$ 45,000	
A2611 · Fines/Traffic Diversion	18,000	\$ 22,657	\$ 30,000	\$ 30,000	\$ 30,000	
A3001 · Per Capita State Aid	-	\$ 27,141	\$ 27,141	\$ 27,141	\$ 27,141	
A3005 · Mortgage Tax	13,510	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	
A3820 · Youth Programs	1,385	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
A599 · Appropriated Fund Balance	-	\$ 32,000	\$ 52,000	\$ 52,000	\$ 52,000	
Total Revenue	\$ 609,973	\$ 794,185	\$ 812,477	\$ 812,477	\$ 812,477	

Expenditures

A1010.1 · Town Board, Personal Services	\$ 8,131	\$ 12,196	\$ 12,600	\$ 12,600	\$ 12,600	
A1010.4 · Town Board, Contractual	-	\$ 500	\$ 500	\$ 500	\$ 500	
A1110.1 · Justices, Personal Service	12,831	\$ 19,247	\$ 19,632	\$ 19,632	\$ 19,632	
A111011 · Justice - Clerk	27,021	\$ 45,986	\$ 48,282	\$ 48,282	\$ 48,282	
A1110.2 · Justices, Equipment	-	\$ 400	\$ 400	\$ 400	\$ 400	
A1110.4 · Justices, Contractual	1,353	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
A1220.1 · Supervisor, Personal Services	6,667	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
A1220.11 · Supervisor, Deputy	634	\$ 951	\$ 980	\$ 980	\$ 980	
A1220.4 · Supervisor, Contractual	354	\$ 750	\$ 750	\$ 750	\$ 750	
A122041 · Bookkeeping - Services	4,200	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	
A122041 · Bookkeeping - Expenses	883	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	
A1355.1 · Assessor, Personal Services	21,873	\$ 46,608	\$ 38,340	\$ 38,340	\$ 38,340	
A1355.11 · Assessor, Assistant	13,870	\$ -	\$ -	\$ -	\$ -	
A1355.2 · Assessors, Equipment	-	\$ 750	\$ 750	\$ 750	\$ 750	
A1355.4 · Assessors, Contractual	2,321	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	

A1410.1 · Town Clerk, Personal Services	\$	36,147	\$	52,212	\$	53,778	\$	53,778.00	\$	53,778	
A1410.2 · Town Clerk, Equipment	\$	1,555	\$	2,000	\$	2,500	\$	2,500	\$	2,500	
A1410.41 · Town Clerk, Training	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500	
A1410.4 · Town Clerk, Contractual	\$	7,269	\$	13,000	\$	9,000	\$	9,000	\$	9,000	
A141011 · Town Clerk - Deputy	\$	17,379	\$	21,189	\$	21,400	\$	21,400	\$	21,400	
A1420.1 · Attorney, Personal Services	\$	19,040	\$	28,560	\$	30,000	\$	30,000	\$	30,000	
A1420.4 · Attorney, Contractual	\$	-	\$	4,000	\$	6,000	\$	6,000	\$	6,000	
A1430.4 · Grievance Day, Contractual	\$	1,200	\$	750	\$	1,200	\$	1,200	\$	1,200	
A1450.1 · Elections, Personnel	\$	7,775	\$	15,000	\$	15,000	\$	15,000	\$	15,000	
A1620.41 · Buildings - 44 Grand	\$	52,280	\$	70,000	\$	80,000	\$	80,000	\$	80,000	
A1670.4 · Central Printings & Mailing	\$	1,936	\$	1,500	\$	1,700	\$	1,700	\$	1,700	
A1910.4 · Unallocated Insurance	\$	47,461	\$	48,000	\$	52,800	\$	52,800	\$	52,800	
A1920.4 · Municipal Association Dues	\$	-	\$	1,600	\$	1,600	\$	1,600	\$	1,600	
A1990.4 · Contingency	\$	-	\$	10,000	\$	10,000	\$	10,000	\$	10,000	
A3510.1 · Dog Control Officer, Personnel	\$	3,877	\$	5,816	\$	5,990	\$	5,990	\$	5,990	
A3510.4 · Dog Control, Contractual	\$	794	\$	3,500	\$	3,500	\$	3,500	\$	3,500	
A5010.1 · Highway, Personnel	\$	45,827	\$	66,195	\$	72,000	\$	72,000	\$	72,000	
A5010.4 · Highways, Contractual	\$	125	\$	600	\$	600	\$	600	\$	600	
A5132.4 · Garage, Contractual	\$	22,906	\$	27,000	\$	27,000	\$	27,000	\$	27,000	
A5182.4 · Street Lighting, Contractual	\$	3,340	\$	4,500	\$	5,500	\$	5,500	\$	5,500	
A7140.1 · ESL-Playgrounds, Personnel	\$	54,203	\$	70,000	\$	72,000	\$	72,000	\$	72,000	
A7140.2 · ESL-Recreation Equipment	\$	-	\$	30,000	\$	10,000	\$	10,000	\$	10,000	
A7140.4 · ESL-Playgrounds, Contractual	\$	38,654	\$	43,000	\$	50,000	\$	50,000	\$	50,000	
A7320.4 · Joint Youth, Contractual	\$	-	\$	5,500	\$	5,500	\$	5,500	\$	5,500	
A8160.4 · Refuse & Garbage, Contractual	\$	873	\$	875	\$	875	\$	875	\$	875	
A8810.4 · Cemeteries, Contractual	\$	7,159	\$	1,300	\$	1,300	\$	1,300	\$	1,300	
A9010.8 · NYS Retirement	\$	-	\$	36,000	\$	42,000	\$	42,000	\$	42,000	
A9030.8 · Social Security	\$	16,317	\$	23,000	\$	24,000	\$	24,000	\$	24,000	
A903081 · ESL-Social Security	\$	4,147	\$	5,400	\$	5,500	\$	5,500	\$	5,500	
A9050.8 · ESL-Unemployment Insurance	\$	-	\$	1,000	\$	500	\$	500	\$	500	
A9055.8 · Disability Insurance	\$	46	\$	200	\$	200	\$	200	\$	200	
A9060.8 · Hospital & Medical Insurance	\$	26,845	\$	48,000	\$	50,000	\$	50,000	\$	50,000	
Total Expenditures	\$	517,293	\$	794,185	\$	812,477	\$	812,477	\$	812,477	
A962 · Budgetary Provisions for Other Uses	\$	-	\$	-	\$	-	\$	-	\$	-	
Total Expenditures Plus Provision for Other Uses											
	\$		\$	794,185	\$	812,477	\$	812,477	\$	812,477	

2026 Adopted Budget

B - General Fund Part Town

Revenue

	2025 Jan-Aug Actuals	2025 Budget	2026 Tentative	2026 Preliminary	2026 Adopted	Notes
B1001 · Real Property Taxes	\$ 28,505	\$ 28,505	\$ 31,998	\$ 31,998	\$ 31,998	
B2110 · Planning & Zoning Fees	\$ 1,470	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900	
B3001 · St Aid Revenue Sharing	\$ -	\$ 4,620	\$ 4,620	\$ 4,620	\$ 4,620	
B599 · Appropriated Fund Balance	\$ -	\$ -				
Total Revenue	\$ 29,975	\$ 36,025	\$ 39,518	\$ 39,518	\$ 39,518	

Expenditures

B7140.4 · Playground, Contractual	\$ 1,260	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
B8010.1 · Zoning, Personal Services	\$ 14,817	\$ 22,225	\$ 24,448	\$ 24,448	\$ 24,448	
B8010.4 · Zoning, Contractual	\$ -	\$ 1,500	\$ 1,800	\$ 1,800	\$ 1,800	
B8020.1 · Planning, Personal Services	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	
B8020.4 · Planning, Contractual	\$ 6,246	\$ 3,200	\$ 4,000	\$ 4,000	\$ 4,000	
B9010.8 · State Retirement	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
B9030.8 · Social Security	\$ 1,133	\$ 1,700	\$ 1,870	\$ 1,870	\$ 1,870	
Total Expenditures	\$ 24,356	\$ 36,025	\$ 39,518	\$ 39,518	\$ 39,518	
Net Revenue						

2026 Adopted Budget

DA-Highway Fund

	2025 Jan-Aug Actuals	2025 Budget	2026 Tentative	2026 Preliminary	2026 Adopted	Notes
Revenue						
DA1001 • Real Property Taxes	\$ 355,467	\$ 355,467	\$ 401,505	\$ 401,505	\$ 401,505	
DA2401 • Interest & Earnings	\$ 5,642	\$ 6,336	\$ 6,000	\$ 6,000	\$ 6,000	
DA2650 • Sale of Excess Materials	\$ 86	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
DA2665 • Sale of Equipment	\$ -	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	
DA2690 • Other Compensation for Loss	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	
DA3001 • State Aid Revenue Sharing	\$ -	\$ 41,267	\$ 41,267	\$ 41,267	\$ 41,267	
DA599 • Approp. Fund Balance	\$ -	\$ 34,000	\$ 35,198	\$ 35,198	\$ 35,198	
Total Revenue	\$ 361,195	\$ 463,070	\$ 494,970	\$ 494,970	\$ 494,970	
Expenditures						
DA51302 • Machinery, Equipment	\$ 50,432	\$ 51,000	\$ 30,000	\$ 30,000	\$ 30,000	
DA51303 • Machinery, Reserve	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	
DA51304 • Machinery, Contractual	\$ 80,791	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
DA51404 • Brush, Weeds Contr	\$ 3,852	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	
DA51421 • Snow Removal, Personnel	\$ 90,992	\$ 134,400	\$ 144,800	\$ 144,800	\$ 144,800	
DA51424 • Snow Removal, Contractual	\$ 59,876	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000	
DA90108 • State Retirement	\$ -	\$ 24,000	\$ 28,000	\$ 28,000	\$ 28,000	
DA90308 • Social Security	\$ 6,841	\$ 10,300	\$ 11,000	\$ 11,000	\$ 11,000	
DA90558 • Disability Insurance	\$ -	\$ 70	\$ 70	\$ 70	\$ 70	
DA90608 • Hospital & Medical Insurance	\$ 13,980	\$ 56,800	\$ 59,600	\$ 59,600	\$ 59,600	
Total Expenditures	\$ 336,764	\$ 463,070	\$ 494,970	\$ 494,970	\$ 494,970	
DA962 • Budgetary Provisions for Other Uses	\$ -	\$ -				
Total Expenditures plus Provision for Other Uses	\$ 336,764	\$ 463,070	\$ 494,970	\$ 494,970	\$ 494,970	
5 months						

2026 Adopted Budget

2025 Jan-Aug Actuals		2025 Budget	2026 Tentative	2026 Preliminary	2026 Adopted	Notes
DB-Highway Fund						
Revenue						
DB1001 · Real Property Taxes	\$	335,767	\$	283,147	\$	283,147
DB1120 · Sales Tax	\$	51,370	\$	105,000	\$	105,000
DB2401 · Interest & Earnings	\$	7,655	\$	6,200	\$	6,200
DB3001 · Revenue Sharing	\$	-	\$	31,233	\$	31,233
DB3501 · CHIPS	\$	112,085	\$	390,000	\$	390,000
DB599 · Approp. Fund Balance	\$	-	\$	-		
Total Revenue	\$	506,877	\$	815,580	\$	815,580
Expenditures						
DB51101 · Gen Repairs, Personnel	\$	111,820	\$	165,080	\$	165,080
DB51104 · Gen Repairs, Contractual	\$	86,092	\$	135,000	\$	135,000
DB51124 · CHIPS	\$	204,658	\$	390,000	\$	390,000
DB51302 · Machinery, Equipment	\$	4,900	\$	-	\$	-
DB513021 · Machinery, Equip Reserve	\$	10,000	\$	10,000	\$	10,000
DB90108 · NYS Retirement	\$	-	\$	32,500	\$	32,500
DB90308 · Social Security	\$	8,366	\$	12,650	\$	12,650
DB90608 · Hospital and Medical Insurance	\$	44,172	\$	70,350	\$	70,350
Total Expenditures	\$	470,008	\$	815,580	\$	815,580

7 months

2026 Adopted Budget

CH Consolidated Health

	2025 Jan-Aug Actuals	2025 Budget	2026 Tentative	2026 Preliminary	2026 Adopted	Notes
Revenue						
CH1001 - Taxes	\$ 3,400	\$ 3,400	\$ -			
CH1289 Registrar Revenue	\$ 3,910	\$ -	\$ 3,400	\$ 3,400	\$ 3,400	
Total Revenue	\$ 7,310	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	
Expenditures						
CH40101 - Public Health Pers Svc	\$ -	\$ -				
CH40104 - Public Health Contr.	\$ -	\$ -				
CH40201 - Registrar	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
CH90308 - Soc Sec and Medicare Co	\$ 153	\$ 400	\$ 400	\$ 400	\$ 400	
Total Expenditures	\$ 2,153	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	
Net Ordinary Revenue		\$ -				

2026 Adopted Budget

SL Sidney Center Street Lighting Fund Revenue	2025 Jan-Aug Actuals	2025 Budget	2026 Tentative	2026 Preliminary	2026 Adopted	Notes
---	----------------------	-------------	----------------	------------------	--------------	-------

SL1001 Street Lighting Property Taxes	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	
SL599 Appropriated Fund Balance		\$ -	\$ -			
		\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	

Expenditures

SL5182 Street Lighting Expenditures	\$ 2,982	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	
Net Revenue		\$ -	\$ -			

2026 Adopted Budget

CM Hospital Fund	2025 Jan-Aug Actuals	2025 Budget	2026 Tentative	2026 Preliminary	2026 Adopted	Notes
------------------	-------------------------	-------------	----------------	------------------	--------------	-------

Revenue

CM1289 · Gen'l Dept Revenue		\$ -				
CM2401 · Interest Revenue	\$ 8,983	\$ 51,040	\$ 40,800	\$ 40,800	\$ 40,800	
CM2410 · Rental Revenue	\$ 409,188	\$ 567,000	\$ 610,000	\$ 610,000	\$ 610,000	
CM2770 · Recovery of Bad Debt	\$ 94	\$ 500	\$ 500	\$ 500	\$ 500	
CM599 Appropriated Fund Balance	\$ -	\$ -	\$ 38,500	\$ 38,500	\$ 38,500	
Total Revenue	\$ 418,265	\$ 618,540	\$ 689,800	\$ 689,800	\$ 689,800	

Expenditures

CM17104 · Admin Contractual	\$ 15,179	\$ 23,150	\$ 24,600	\$ 24,600	\$ 24,600	
CM19104 · General Liability Ins	\$ 20,219	\$ 27,500	\$ 27,500	\$ 27,500	\$ 27,500	
CM19891 · Maintenance Salaries	\$ 44,288	\$ 58,714	\$ 69,000	\$ 69,000	\$ 69,000	
CM19892 · Main-Capital Outlay	\$ 112,865	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
CM1989.1 Maint Contractual	\$ 5,421	\$ 30,000	\$ 35,500	\$ 35,500	\$ 35,500	
CM 1989.41 Electricity	\$ 84,380	\$ 110,000	\$ 130,000	\$ 130,000	\$ 130,000	
CM 1989.42 Heat Oil & Gas	\$ 81,491	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	
CM 1989.43 Water/Sewer	\$ 2,807	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000	
CM 1989.44 Maint & Service	\$ 58,241	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000	
CM 1989.45 Renovation Project	\$ 4,681	\$ 20,000	\$ 30,000	\$ 30,000	\$ 30,000	
CM 1989.45 Truck	\$ 222	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	
CM90108 · State Retirement	\$ -	\$ 12,500	\$ 14,300	\$ 14,300	\$ 14,300	
CM90308 · Soc Sec and Medicare	\$ 3,234	\$ 4,500	\$ 5,300	\$ 5,300	\$ 5,300	
CM90508 · Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	
CM90558 · Disability Insurance	\$ 45	\$ 100	\$ 100	\$ 100	\$ 100	
CM90608 · Group Health Ins-EE Contrib	\$ 12,634	\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500	
Total Expenditures	\$ 445,707	\$ 638,464	\$ 689,800	\$ 689,800	\$ 689,800	

2025 Wages

Min Wage \$15.50

Title	Wage	Notes	Wage	Notes
Board Members	\$3,049.00			
Town Justice	\$ 19,247		\$3,150.00	
Justice Clerk #1	\$18.03	25 hrs/week	\$19,632.00	
Justice Clerk #2	\$18.03	25 hrs/week	\$18.57	
Supervisor	\$ 10,000		\$18.57	2600 total hrs/year
Assessor	\$32,810.00	\$24,607.50	10,000	\$48,282.00
Assessor Assistant	\$12,613.00	\$49,833.50	\$19,170.00	Each
Assessor Assistant	\$12,613.00			
Town Clerk	\$ 52,212			
Deputy Town Clerk	\$18.03	1175 hrs/year	53,778	
Attorney	\$ 28,560		\$18.57	1150 hrs/year
Dog Control Officer	\$ 5,816		30,000	\$21,355.50
Hwy Superintendent	\$ 66,195		5,990	\$21,819.75
Code Enforcement Officer	\$16,725.00		72,000	
Code Enforcement Deputy	\$5,500.00		\$18,398.00	
Planning Secretary	\$900.00		\$6,050.00	
Motor Equip. Operator #1	\$24.45	E Bishop	900	
Motor Equip. Operator #2	\$25.20	T Hunt		
Motor Equip. Operator #3	\$25.70	M Marshall		
Labor #1	\$23.45	A Stanton		
Labor #2	\$23.45	J Harrington		
Bldg Maintenance Mechanic	\$27.89		\$31.46	
Recreation Leader Seasonal	\$709/wk		\$730/wk	
ESL - Lifeguard	\$15.50		\$16.00	
ESL - Gate Attendant	\$15.50		\$16.00	
ESL - Maintenance	\$20.60		\$21.22	