



VILLAGE OF WAVERLY

Waverly, New York 14892

32 ITHACA STREET • WAVERLY, NY 14892
• TELEPHONE 607-565-8108 • FAX 607-565-8109 • TDD # 1-800 662 1220 • www.villageofwaverly.com

The Village of Waverly is an Equal Opportunity Employer

March 20, 2026

To the Mayor, Trustees, and Village of Waverly Residents,

The Budget Committee would like to present the following **2026-2027 Tentative Budget**

General Budget reflects an increase from \$3,860,415 to \$4,089,733 (\$229,318 or 5.94%). This increase is due to increased expenditures, however, some of these expenditures are offset by increased revenues other than taxes.

Revenues other than taxes, reduce the amount of taxes that would need to be collected. These revenue streams increased from \$1,447,998 to \$1,552,848 (\$104,850 or 7%). The revenue to be raised by property tax will increase from \$2,459,579 to \$2,536,885 (\$77,306 or 3.1%). The increase of 2.78% does exceed the 2% New York State Tax Cap Regulation, and has been filed with the State of New York.

The assessment value decreased from \$143,450,280 to \$140,511,667 (\$-2,938,613 or 2.1%) due to an assessment reduction of a large taxpayer that was settled through an outside court. The projected tax rate will increase from \$17.51 to \$18.05 (\$0.90 or 5.27%) per \$1,000 of assessed valuation. When the assessment value decreases, it causes the tax rate to increase accordingly.

Water Budget reflects an increase from \$1,191,809 to \$1,321,696 (\$129,887 or 11%). A water capital charge will be added to the customer billings to pay the debt of the water infrastructure project completed last year. The Village received grants to offset the majority of those costs. The new water capital charge be distributed the same as the current sewer capital charge. The water capital charge will be \$72 annually, (\$18 quarterly), per dwelling unit. Metered Water Sales Revenue will decrease from \$1,106,809 to \$1,028,436. The Water Commissioners will continue to address aging infrastructure needs, issues raised by the NYS Department of Conservation, the Susquehanna River Basin Commission, and other regulatory agencies that continue to expand their requirements.

Sewer Budget reflects an increase from \$1,366,120 to \$1,389,949. The sewer charge revenue will increase from \$909,590 to \$930,419. The sewer rate will increase from 5.37 to \$5.67 per 100 cf. of water usage. The sewer capital charge will remain the same at \$124 annually, per dwelling unit. The Sewer Commissioners will continue to address aging infrastructure, discharge regulations of NYS DEC, the Susquehanna River Basin Commission, and other regulatory agencies that continue to expand their requirements.

The Village of Waverly is aware of many challenges facing its residents during these stressful times. It will take hard work and ingenuity while addressing aging equipment and infrastructure, and maintaining a professional, dedicated workforce. The Board of Trustees and staff are dedicated and work diligently to keep costs down by seeking grant opportunities and pursuing additional revenue streams, while maintaining services that the residents of the Village of Waverly have come to rely on.

The Budget Committee

Trustee Jerry Sinsabaugh, Trustee Michael Gorman, Trustee Lyman Wage, and Clerk Treasurer Michele Wood

2026 - 2027

General Fund Tentative Budget

Village of Waverly

VILLAGE OF WAVERLY

Budget Preparation Report

Account	2024 Actual	Description	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND								
Type R		Revenue								
A.0000.3501	433,524.00	CHIPS..	8,450.00	300,000.00	300,000.00	0.00	346,484.22	300,000.00	300,000.00	-100.00%
A.0000.5031	18,687.90	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.0000.9000	0.00	APPROPRIATED FUND BALANCE..	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 0000	(3,996,331.47)		(3,625,287.49)	(3,860,415.00)	(3,860,415.00)	0.00	(3,732,692.08)	(4,089,733.00)	(4,089,733.00)	-100.00%
Total Type R	(3,996,331.47)		(3,625,287.49)	(3,860,415.00)	(3,860,415.00)	0.00	(3,732,692.08)	(4,089,733.00)	(4,089,733.00)	-100.00%
Revenue	(3,996,331.47)		(3,625,287.49)	(3,860,415.00)	(3,860,415.00)	0.00	(3,732,692.08)	(4,089,733.00)	(4,089,733.00)	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description 2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND							
Type E		Expense							
Dept 1010		BOARD OF TRUSTEES							
A.1010.0142	9,000.00	PART TIME..	18,000.00	18,000.00	0.00	15,250.00	18,000.00	18,000.00	-100.00%
A.1010.0400	704.83	CONTRACTUAL EXPENSE..	500.00	500.00	0.00	68.38	500.00	500.00	-100.00%
Total Dept 1010	9,704.83		18,500.00	18,500.00	0.00	15,318.38	18,500.00	18,500.00	-100.00%
		BOARD OF TRUSTEES							
Dept 1110		VILLAGE JUSTICES							
A.1110.0100	34,492.14	PERSONAL SERVICES..	42,079.00	42,079.00	0.00	33,085.95	44,736.00	44,736.00	-100.00%
A.1110.0142	27,600.00	PART TIME..	26,316.00	26,316.00	0.00	21,930.00	28,716.00	28,716.00	-100.00%
A.1110.0144	0.00	SPEC COMP..	750.00	750.00	0.00	500.00	750.00	750.00	-100.00%
A.1110.0145	2,498.50	SICK TIME..	0.00	0.00	0.00	453.05	0.00	0.00	0.00%
A.1110.0146	0.00	OVERTIME..	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.1110.0148	1,740.88	HOLIDAY..	2,122.00	2,122.00	0.00	1,856.40	2,304.00	2,304.00	-100.00%
A.1110.0149	1,520.00	VACATION..	1,768.00	1,768.00	0.00	1,723.80	2,880.00	2,880.00	-100.00%
A.1110.0200	0.00	EQUIPMENT..	0.00	7,000.00	0.00	5,075.52	0.00	0.00	0.00%
A.1110.0400	1,900.00	CONTRACTUAL EXP/AUDIT	2,200.00	2,200.00	0.00	2,100.00	2,200.00	2,200.00	-100.00%
A.1110.0401	4,507.72	COURT SUPPLIES..	5,000.00	5,000.00	0.00	2,971.90	5,000.00	5,000.00	-100.00%
Total Dept 1110	74,259.24		84,670.82	80,235.00	0.00	69,696.62	86,586.00	86,586.00	-100.00%
		VILLAGE JUSTICES							
Dept 1210		MAYOR							
A.1210.0142	3,000.00	PART TIME..	6,000.00	6,000.00	0.00	4,500.00	6,000.00	6,000.00	-100.00%
A.1210.0400	3,882.66	CONTRACTUAL EXPENSE..	500.00	500.00	0.00	301.71	500.00	500.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description 2025 Actual	Original Budget 2026	Adjusted Budget 2026	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND							
Type E		Expense							
Dept 1410		CLERK							
A.1410.0146	2,230.34	OVERTIME..	3,000.00	3,000.00	0.00	1,920.22	3,000.00	3,000.00	-100.00%
A.1410.0148	2,101.05	HOLIDAY..	3,049.00	3,049.00	0.00	1,979.09	4,058.00	4,058.00	-100.00%
A.1410.0149	3,691.80	VACATION..	5,192.00	5,192.00	0.00	1,731.70	5,407.00	5,407.00	-100.00%
A.1410.0200	0.00	EQUIPMENT..	500.00	500.00	0.00	579.10	500.00	500.00	-100.00%
A.1410.0400	0.00	CONTRACTUAL EXP	9,000.00	9,000.00	0.00	6,294.86	8,000.00	8,000.00	-100.00%
A.1410.0401	5,642.00	SUPPLIES..	13,000.00	13,000.00	0.00	11,219.41	13,000.00	13,000.00	-100.00%
Total Dept 1410	43,648.26		91,518.00	91,518.00	0.00	71,468.48	93,209.00	93,209.00	-100.00%
Dept 1420		LAW							
A.1420.0400	60.00	CONTRACTUAL EXPENSE..	0.00	0.00	0.00	0.00	55,000.00	55,000.00	0.00%
Total Dept 1420	60.00		0.00	0.00	0.00	0.00	55,000.00	55,000.00	0.00%
Dept 1450		ELECTIONS							
A.1450.0400	777.11	CONTRACTUAL EXPENSE..	800.00	800.00	0.00	629.12	850.00	850.00	-100.00%
Total Dept 1450	777.11		800.00	800.00	0.00	629.12	850.00	850.00	-100.00%
Dept 1620		SHARED SERVICES-BUILDINGS							
A.1620.0200	0.00	EQUIPMENT..	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.1620.0400	33,543.48	CONTRACTUAL EXPENSE..	40,000.00	40,000.00	0.00	17,366.27	40,000.00	40,000.00	-100.00%
A.1620.0401	5,531.21	HEATING FUEL..	10,000.00	10,000.00	0.00	4,004.15	8,000.00	8,000.00	-100.00%
A.1620.0402		ELECTRIC..							

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original Budget	Adjusted Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND								
Type E		Expense								
Dept 1620		SHARED SERVICES-BUILDINGS								
A.1620.0402	25,362.34	ELECTRIC..	24,835.02	32,000.00	32,000.00	0.00	22,243.59	28,000.00	28,000.00	-100.00%
A.1620.0403	26,862.85	REPAIRS..	66,488.87	20,000.00	20,000.00	0.00	25,148.18	25,000.00	25,000.00	-100.00%
A.1620.0404	2,906.69	MISC/CLEANING SUPPLIES..	3,163.88	5,000.00	5,000.00	0.00	2,768.26	5,000.00	5,000.00	-100.00%
A.1620.0405	6,533.49	TELEPHONE..	7,048.04	7,000.00	7,000.00	0.00	5,567.92	7,500.00	7,500.00	-100.00%
A.1620.0406	18,269.82	IT SERVICES	28,327.17	32,000.00	32,000.00	0.00	33,544.67	35,000.00	35,000.00	-100.00%
Total Dept 1620	119,009.88	SHARED SERVICES-BUILDINGS	170,448.04	146,000.00	146,000.00	0.00	110,543.04	148,500.00	148,500.00	-100.00%
Dept 1910		UNALLOCATED INSURANCE								
A.1910.0400	104,005.24	UNALLOCATED INSURANCE..	110,356.44	115,000.00	115,000.00	0.00	111,536.02	115,000.00	115,000.00	-100.00%
Total Dept 1910	104,005.24	UNALLOCATED INSURANCE	110,356.44	115,000.00	115,000.00	0.00	111,536.02	115,000.00	115,000.00	-100.00%
Dept 1920		MUNICIPAL ASSOCIATION DUES								
A.1920.0400	2,669.00	MUNICIPAL ASSOC DUES..	2,669.00	3,000.00	3,000.00	0.00	275.00	3,000.00	3,000.00	-100.00%
Total Dept 1920	2,669.00	MUNICIPAL ASSOCIATION DUES	2,669.00	3,000.00	3,000.00	0.00	275.00	3,000.00	3,000.00	-100.00%
Dept 1989		MISC. OTHER GGS								
A.1989.0400	13,623.51	MISC. OTHER GGS..	26,991.99	40,000.00	40,000.00	0.00	20,891.97	20,000.00	20,000.00	-100.00%
Total Dept 1989	13,623.51	MISC. OTHER GGS	26,991.99	40,000.00	40,000.00	0.00	20,891.97	20,000.00	20,000.00	-100.00%
Dept 1990		CONTINGENCY								
A.1990.0400	0.00	CONTINGENT ACCOUNT..	0.00	35,000.00	35,000.00	0.00	0.00	30,000.00	30,000.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND								
Type E		Expense								
Dept 1990		CONTINGENCY								
Total Dept 1990										
CONTINGENCY	0.00		0.00	35,000.00	35,000.00	0.00	0.00	30,000.00	30,000.00	-100.00%
Dept 3120		POLICE								
A.3120.0100	614,915.51	PERSONAL SERVICES..	741,838.17	795,894.00	795,894.00	0.00	559,513.84	847,715.00	847,715.00	-100.00%
A.3120.0141	0.00	CROSSING GUARDS	9,900.00	11,320.00	11,320.00	0.00	6,732.00	7,500.00	7,500.00	-100.00%
A.3120.0142	102,996.44	PART TIME POLICE..	7,850.60	50,000.00	50,000.00	0.00	11,637.50	50,000.00	50,000.00	-100.00%
A.3120.0143	30,288.60	PART TIME SRO POLICE	35,225.60	35,000.00	35,000.00	0.00	28,274.40	35,000.00	35,000.00	-100.00%
A.3120.0144	8,250.00	SPEC COMP..	6,750.00	7,000.00	7,000.00	0.00	6,421.47	7,750.00	7,750.00	-100.00%
A.3120.0145	4,712.97	SICK TIME..	13,025.39	10,000.00	10,000.00	0.00	15,775.40	20,000.00	20,000.00	-100.00%
A.3120.0146	174,628.17	OVERTIME..	119,369.99	80,000.00	80,000.00	0.00	117,161.68	70,000.00	70,000.00	-100.00%
A.3120.0148	2,424.40	HOLIDAY..	2,021.00	1,800.00	1,800.00	0.00	2,754.40	42,283.00	42,283.00	-100.00%
A.3120.0149	83,782.46	VACATION..	86,248.44	96,794.00	96,794.00	0.00	73,210.78	59,779.00	59,779.00	-100.00%
A.3120.0200	211,607.68	EQUIPMENT..	24,283.46	20,000.00	20,000.00	0.00	10,455.78	15,000.00	15,000.00	-100.00%
A.3120.0401	9,228.07	SUPPLIES..	11,765.28	11,000.00	11,000.00	0.00	4,896.47	11,000.00	11,000.00	-100.00%
A.3120.0402	14,226.14	UNIFORMS..	9,308.92	13,000.00	13,000.00	0.00	6,616.58	13,000.00	13,000.00	-100.00%
A.3120.0403	0.00	RADIO REPAIRS..	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	1,500.00	-100.00%
A.3120.0404	6,928.89	CAR REPAIRS..	13,669.36	12,000.00	12,000.00	0.00	28,181.78	12,000.00	12,000.00	-100.00%
A.3120.0405	3,511.98	TELEPHONE..	3,220.94	3,600.00	3,600.00	0.00	2,636.16	3,600.00	3,600.00	-100.00%
A.3120.0406	14,227.85	GASOLINE..	16,990.49	20,000.00	20,000.00	0.00	13,449.32	20,000.00	20,000.00	-100.00%
A.3120.0407	1,013.19	MISC...	1,247.99	4,000.00	4,000.00	0.00	997.13	4,000.00	4,000.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	Description	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage	
									2024 Actual
Fund A	GENERAL FUND								
Type E	Expense								
Dept 3120	POLICE								
A.3120.0408	TRAINING..	8,000.00	8,000.00	0.00	1,104.79	8,000.00	8,000.00	-100.00%	
A.3120.0410	EQUIP CONTRACTS..	15,000.00	15,000.00	0.00	2,518.23	15,000.00	15,000.00	-100.00%	
Total Dept 3120									
POLICE									
		1,293,096.45	1,114,290.31	1,195,908.00	1,195,908.00	0.00	892,337.71	1,243,127.00	-100.00%
Dept 3620	SAFETY INSPECTION								
A.3620.0142	PART TIME..	36,000.00	36,000.00	0.00	28,516.28	38,900.00	38,900.00	-100.00%	
A.3620.0400	CONTRACTUAL EXPENSE..	5,000.00	5,000.00	0.00	2,842.70	5,000.00	5,000.00	-100.00%	
Total Dept 3620									
SAFETY INSPECTION									
		37,396.93	39,766.20	41,000.00	41,000.00	0.00	31,358.98	43,900.00	-100.00%
Dept 5110	STREET MAINTENANCE								
A.5110.0100	PERSONAL SERVICES..	161,725.00	161,725.00	0.00	119,194.87	166,617.00	166,617.00	-100.00%	
A.5110.0142	PART TIME..	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
A.5110.0144	SPEC COMP..	1,250.00	1,250.00	0.00	900.00	900.00	900.00	-100.00%	
A.5110.0145	SICK TIME..	0.00	0.00	0.00	2,445.38	0.00	0.00	0.00%	
A.5110.0146	OVERTIME..	10,000.00	10,000.00	0.00	13,003.73	12,000.00	12,000.00	-100.00%	
A.5110.0148	HOLIDAY..	7,200.00	7,200.00	0.00	6,678.44	7,589.00	7,589.00	-100.00%	
A.5110.0149	VACATION..	7,080.00	7,080.00	0.00	4,332.00	6,324.00	6,324.00	-100.00%	
A.5110.0200	EQUIPMENT..	20,000.00	20,000.00	0.00	399,762.98	15,000.00	15,000.00	-100.00%	
A.5110.0401	SALT & SAND..	12,000.00	12,000.00	0.00	7,480.69	12,000.00	12,000.00	-100.00%	
A.5110.0402	SUPPLIES/UNIFORMS..	12,000.00	12,000.00	0.00	6,846.23	12,000.00	12,000.00	-100.00%	
A.5110.0403	EQUIPMENT REPAIR..	12,000.00	12,000.00	0.00					

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description 2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND							
Type E		Expense							
Dept 5110		STREET MAINTENANCE							
A.5110.0403	30,401.47	EQUIPMENT REPAIR..	23,000.00	23,000.00	0.00	21,433.86	23,000.00	23,000.00	-100.00%
A.5110.0404	10,137.59	STREET REPAIRS..	15,000.00	15,000.00	0.00	7,176.94	15,000.00	15,000.00	-100.00%
A.5110.0406	8,502.75	GASOLINE..	10,000.00	10,000.00	0.00	6,676.15	10,000.00	10,000.00	-100.00%
A.5110.0407	4,399.99	ELECTRIC	6,000.00	6,000.00	0.00	3,368.08	5,000.00	5,000.00	-100.00%
A.5110.0408	2,914.47	PAINT..	3,500.00	3,500.00	0.00	810.00	3,500.00	3,500.00	-100.00%
A.5110.0409	2,045.65	STORM SEWERS..	5,000.00	5,000.00	0.00	3,549.87	5,000.00	5,000.00	-100.00%
A.5110.0410	1,597.16	HEATING FUEL...	3,000.00	3,000.00	0.00	1,471.85	2,000.00	2,000.00	-100.00%
A.5110.0411	2,529.86	STREET SIGNS..	3,000.00	3,000.00	0.00	1,571.36	3,000.00	3,000.00	-100.00%
Total Dept 5110	240,034.66	STREET MAINTENANCE	236,460.13	299,755.00	0.00	606,702.43	298,930.00	298,930.00	-100.00%
Dept 5112		PERMANENT IMP.							
A.5112.0200	434,273.70	PERMANENT IMP...	300,000.00	300,000.00	0.00	220,273.23	300,000.00	300,000.00	-100.00%
Total Dept 5112	434,273.70	PERMANENT IMP.	9,286.00	300,000.00	0.00	220,273.23	300,000.00	300,000.00	-100.00%
Dept 5182		STREET LIGHTING							
A.5182.0400	53,556.10	STREET LIGHTING..	56,000.00	56,000.00	0.00	38,085.66	56,000.00	56,000.00	-100.00%
Total Dept 5182	53,556.10	STREET LIGHTING	48,547.67	56,000.00	0.00	38,085.66	56,000.00	56,000.00	-100.00%
Dept 7110		PARKS							
A.7110.0100	32,475.45	PERSONAL SERVICES..	38,081.00	38,081.00	0.00	29,078.00	38,747.00	38,747.00	-100.00%
A.7110.0142		PART TIME..							

VILLAGE OF WAVERLY

Budget Preparation Report

Alt. Sort Table: Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original Budget 2026	Adjusted Budget 2026	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND								
Type E		Expense								
Dept 7110		PARKS								
A.7110.0142	16,937.50	PART TIME..	15,540.00	15,600.00	15,600.00	0.00	11,411.00	24,000.00	24,000.00	-100.00%
A.7110.0144	0.00	SPEC COMP..	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7110.0145	1,052.10	SICK TIME..	1,557.50	0.00	0.00	0.00	1,716.00	0.00	0.00	0.00%
A.7110.0146	1,236.01	OVERTIME..	860.63	0.00	0.00	0.00	338.25	1,000.00	1,000.00	0.00%
A.7110.0148	1,625.40	HOLIDAY..	1,548.75	1,920.00	1,920.00	0.00	1,482.00	1,954.00	1,954.00	-100.00%
A.7110.0149	359.05	VACATION..	1,041.25	1,600.00	1,600.00	0.00	468.00	1,628.00	1,628.00	-100.00%
A.7110.0201	17,226.27	EQUIPMENT..	20,619.00	2,500.00	2,500.00	0.00	1,521.98	2,500.00	2,500.00	-100.00%
A.7110.0203	40,371.00	EQUIP PLAYGROUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7110.0401	8,922.93	MATERIALS & SUPPLIES..	13,151.51	11,000.00	11,000.00	0.00	11,131.93	14,000.00	14,000.00	-100.00%
A.7110.0402	5,001.52	ELECTRIC..	3,028.06	6,000.00	6,000.00	0.00	2,583.34	6,000.00	6,000.00	-100.00%
A.7110.0403	39,357.04	REPAIRS BLDGS..	2,632.80	4,000.00	4,000.00	0.00	1,312.44	4,000.00	4,000.00	-100.00%
A.7110.0404	1,185.36	REPAIRS EQUIP..	1,409.91	1,500.00	1,500.00	0.00	733.88	1,500.00	1,500.00	-100.00%
A.7110.0406	2,733.16	GASOLINE..	1,989.34	3,000.00	3,000.00	0.00	1,250.34	3,000.00	3,000.00	-100.00%
A.7110.0407	0.00	GAZEBO..	486.87	500.00	500.00	0.00	0.00	500.00	500.00	-100.00%
A.7110.0408	4,254.21	TRASH..	2,776.10	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	-100.00%
A.7110.0409	667.16	HEATING GAS	667.77	850.00	850.00	0.00	516.47	850.00	850.00	-100.00%
Total Dept 7110	173,404.16		99,713.09	91,551.00	91,551.00	0.00	63,543.63	104,679.00	104,679.00	-100.00%
PARKS										
Dept 7310		YOUTH PROGRAMS								
A.7310.0100	55,237.68	PERSONAL SERVICES..	58,421.04	58,149.00	58,149.00	0.00	48,057.96	61,957.00	61,957.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original Budget	Adjusted Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND								
Type E		Expense								
Dept 7310		YOUTH PROGRAMS								
A.7310.0142	28,604.00	PART TIME..	26,974.88	33,000.00	33,000.00	0.00	26,140.56	30,000.00	30,000.00	-100.00%
A.7310.0144	0.00	SPEC COMP..	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7310.0145	0.00	SICK TIME..	0.00	0.00	0.00	0.00	305.40	0.00	0.00	0.00%
A.7310.0148	1,626.45	HOLIDAY..	1,974.72	2,932.00	2,932.00	0.00	1,710.24	3,124.00	3,124.00	-100.00%
A.7310.0149	851.40	VACATION..	0.00	2,444.00	2,444.00	0.00	1,221.60	2,604.00	2,604.00	-100.00%
A.7310.0200	0.00	EQUIPMENT..	228.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7310.0401	4,258.60	MISC. SUPPLIES..	6,741.92	6,500.00	6,500.00	0.00	9,157.34	7,000.00	7,000.00	-100.00%
Total Dept 7310	90,578.13		94,340.70	103,025.00	103,025.00	0.00	86,593.10	104,685.00	104,685.00	-100.00%
YOUTH PROGRAMS										
Dept 7410		LIBRARY								
A.7410.0400	4,000.00	LIBRARY..	4,000.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	-100.00%
Total Dept 7410	4,000.00		4,000.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	-100.00%
LIBRARY										
Dept 7550		CELEBRATIONS								
A.7550.0400	1,036.56	CELEBRATIONS..	1,174.59	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Total Dept 7550	1,036.56		1,174.59	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
CELEBRATIONS										
Dept 7620		ADULT RECREATION								
A.7620.0400	8,597.00	ADULT RECREATION	6,300.00	10,000.00	10,000.00	0.00	11,170.00	12,000.00	12,000.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Alt. Sort Table:

Fiscal Year: 2027 Period From: 6 To: 5

Account	Description	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A	GENERAL FUND							
Type E	Expense							
Dept 7620	ADULT RECREATION							
Total Dept 7620								
	ADULT RECREATION	8,597.00	10,000.00	10,000.00	11,170.00	12,000.00	12,000.00	-100.00%
Dept 8160	REFUSE & GARBAGE COLLECT							
A.8160.0400	REFUSE & GARBAGE COLLECT	1,895.27	3,000.00	3,000.00	1,589.31	3,000.00	3,000.00	-100.00%
Total Dept 8160								
	REFUSE & GARBAGE COLLECT	1,895.27	3,000.00	3,000.00	1,589.31	3,000.00	3,000.00	-100.00%
Dept 8560	SHADE TREES							
A.8560.0400	SHADE TREES..	28,319.00	30,000.00	70,000.00	61,900.00	30,000.00	30,000.00	-100.00%
Total Dept 8560								
	SHADE TREES	28,319.00	30,000.00	70,000.00	61,900.00	30,000.00	30,000.00	-100.00%
Dept 8810	CEMETERIES							
A.8810.0142	PART TIME	846.00	2,600.00	2,600.00	1,908.00	2,600.00	2,600.00	-100.00%
A.8810.0400	CONTRACTUAL MOWING	7,400.00	46,800.00	46,800.00	38,875.00	47,765.00	47,765.00	-100.00%
A.8810.0401	MISC & SUPPLIES	346.98	2,000.00	2,000.00	863.53	2,000.00	2,000.00	-100.00%
Total Dept 8810								
	CEMETERIES	8,592.98	51,373.91	51,400.00	41,646.53	52,365.00	52,365.00	-100.00%
Dept 9010	EMPLOYEE BENEFITS							
A.9010.0800	EMP RETIREMENT..	46,265.00	65,000.00	65,000.00	64,990.00	80,000.00	80,000.00	-100.00%
Total Dept 9010								
	EMPLOYEE BENEFITS	46,265.00	65,000.00	65,000.00	64,990.00	80,000.00	80,000.00	-100.00%
Dept 9015	FIRE & POLICE RETIREMENT							
	FIRE & POLICE RETIREMENT	53,171.00	65,000.00	65,000.00	0.00	80,000.00	80,000.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

All Sort Table: Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A		GENERAL FUND								
Type E		Expense								
Dept 9015		FIRE & POLICE RETIREMENT								
A.9015.0800	266,102.00	POLICE RETIREMENT..	305,499.00	340,000.00	340,000.00	0.00	310,915.00	350,000.00	350,000.00	-100.00%
Total Dept 9015		FIRE & POLICE RETIREMENT								
	266,102.00		305,499.00	340,000.00	340,000.00	0.00	310,915.00	350,000.00	350,000.00	-100.00%
Dept 9030		SOCIAL SECURITY								
A.9030.0800	109,792.35	SOCIAL SECURITY..	111,921.98	127,000.00	127,000.00	0.00	93,877.07	130,000.00	130,000.00	-100.00%
Total Dept 9030		SOCIAL SECURITY								
	109,792.35		111,921.98	127,000.00	127,000.00	0.00	93,877.07	130,000.00	130,000.00	-100.00%
Dept 9040		WORKER'S COMPENSATION								
A.9040.0800	23,498.00	WORKMENS COMP..	23,209.79	28,000.00	28,000.00	0.00	21,956.14	25,000.00	25,000.00	-100.00%
Total Dept 9040		WORKER'S COMPENSATION								
	23,498.00		23,209.79	28,000.00	28,000.00	0.00	21,956.14	25,000.00	25,000.00	-100.00%
Dept 9045		LIFE INSURANCE								
A.9045.0800	808.08	LIFE INSURANCE..	808.08	935.00	935.00	0.00	673.40	935.00	935.00	-100.00%
Total Dept 9045		LIFE INSURANCE								
	808.08		808.08	935.00	935.00	0.00	673.40	935.00	935.00	-100.00%
Dept 9060		HOSPITAL & MEDICAL INSURANCE								
A.9060.0800	357,053.72	HEALTH INSURANCE..	380,303.01	415,000.00	415,000.00	0.00	342,487.72	435,000.00	435,000.00	-100.00%
Total Dept 9060		HOSPITAL & MEDICAL INSURANCE								
	357,053.72		380,303.01	415,000.00	415,000.00	0.00	342,487.72	435,000.00	435,000.00	-100.00%
Dept 9785		INSTALLMENT PURCHASE								
A.9785.0600	0.00	INSTALL PURCHASE PRINCIPAL	0.00	0.00	0.00	0.00	0.00	40,850.00	40,850.00	0.00%

Account Table: A

VILLAGE OF WAVERLY

Budget Preparation Report

Prepared By: MICHELE

Alt. Sort Table:

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 REQUESTED Stage	Variance To Stage
Fund A									
Type E									
Dept 9785									
Total Dept 9785									
INSTALLMENT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	40,850.00	40,850.00	0.00%
Dept 9901									
A.9901.0900									
A.9901.0901									
A.9901.0902									
A.9901.0904									
A.9901.0905									
Total Dept 9901									
TRANSFERS TO OTHER FUNDS	149,125.00	147,325.00	165,525.00	165,525.00	0.00	157,975.52	171,913.00	171,913.00	-100.00%
Total Type E									
Expense	3,722,093.44	3,414,308.62	3,886,577.00	3,933,577.00	0.00	3,477,998.13	4,089,733.00	4,089,733.00	-100.00%
Total Fund A									
GENERAL FUND	(274,238.03)	(210,978.87)	26,162.00	73,162.00	0.00	(254,693.95)	0.00	0.00	-100.00%
Grand Total	(274,238.03)	(210,978.87)	26,162.00	73,162.00	0.00	(254,693.95)	0.00	0.00	-100.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

Village of Waverly

General Fund Tentative Salary Schedule

2026-2027

Position		Annual Salary	Longevity Pay
Mayor		\$6,000.00	
Trustee		\$3,000.00	
Trustee		\$3,000.00	
Trustee		\$3,000.00	
Trustee		\$3,000.00	
Trustee		\$3,000.00	
Trustee		\$3,000.00	
Village Justice		\$28,716.00	
Justice Clerk		\$49,920.00	\$750.00
Clerk		\$19,203.60	
Treasurer		\$19,203.60	
Deputy Clerk Treasurer		\$0.00	
Office Support Clerk		\$49,504.00	\$750.00
Village Attorney	Hourly	\$250.00	
Police Chief		\$97,676.80	\$1,000.00
Police Lieutenant		\$88,264.80	\$1,500.00
Police Sergeant		\$86,184.80	\$1,500.00
Police Sergeant		\$86,184.80	\$1,500.00
Police Officer		\$80,204.80	\$1,250.00
Police Officer		\$80,204.80	\$1,000.00
Police Officer		\$80,204.80	
Police Officer		\$75,899.20	
Police Officer		\$75,899.20	
Police Officer		\$60,070.40	
Police Officer		\$64,604.80	

Village of Waverly

General Fund Tentative Salary Schedule

2026-2027

Position		Annual Salary	Longevity Pay
PT Summer Rec Counselor	Hourly	\$16.00	
PT Summer Rec Counselor	Hourly	\$16.00	
PT Summer Rec Counselor	Hourly	\$16.00	
PT Summer Rec Counselor	Hourly	\$16.00	
Election Inspector		\$150.00	
Election Inspector		\$150.00	
Election Inspector		\$150.00	
Election Inspector		\$150.00	

2026 - 2027

Recreation Commission Budget

Village of Waverly

VILLAGE OF WAVERLY

Budget Preparation Report

Account	2024 Actual	Description	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 RECOMMEND Stage	Variance To REQUESTED Stage
Fund C		RECREATION COMMISSION								
Type E		Expense								
C.7310.0400	0.00	RECREATION MISC EXPENSE	1,861.92	16,400.00	16,400.00	0.00	9,883.69	9,000.00	9,000.00	-45.12%
C.7310.0401	0.00	SPRING SUPPLIES & EQUIP	2,837.42	1,000.00	1,000.00	0.00	0.00	2,000.00	2,000.00	100.00%
C.7310.0402	0.00	SPRING REFEREE	2,050.00	1,750.00	1,750.00	0.00	1,550.00	2,000.00	2,000.00	14.28%
C.7310.0403	0.00	SPRING UNIFORMS	3,366.62	1,250.00	1,250.00	0.00	0.00	3,000.00	3,000.00	140.00%
C.7310.0404	0.00	FALL SUPPLIES & EQUIP	7,422.31	3,000.00	3,000.00	0.00	1,787.16	5,000.00	5,000.00	66.66%
C.7310.0405	0.00	FALL REFEREE	2,250.00	2,000.00	2,000.00	0.00	1,315.00	2,000.00	2,000.00	0.00%
C.7310.0406	0.00	FALL UNIFORMS	6,629.70	2,500.00	2,500.00	0.00	9,548.11	5,000.00	5,000.00	100.00%
C.7310.0407	0.00	WINTER SUPPLIES & EQUIP	1,687.22	1,000.00	1,000.00	0.00	2,468.38	1,500.00	1,500.00	50.00%
C.7310.0408	0.00	WINTER REFEREE	3,880.00	4,500.00	4,500.00	0.00	3,610.00	4,000.00	4,000.00	-11.11%
C.7310.0409	0.00	WINTER UNIFORMS	5,691.00	3,000.00	3,000.00	0.00	4,011.31	5,000.00	5,000.00	66.66%
Total Dept 7310	0.00		37,676.19	36,400.00	36,400.00	0.00	34,173.65	38,500.00	38,500.00	5.77%
YOUTH PROGRAMS										
Total Type E	0.00	Expense	37,676.19	36,400.00	36,400.00	0.00	34,173.65	38,500.00	38,500.00	5.77%
Total Fund C		RECREATION COMMISSION								
			(21,579.33)	(36,059.90)	0.00	0.00	12,397.98	0.00	0.00	0.00%
Grand Total			(21,579.33)	(36,059.90)	0.00	0.00	12,397.98	0.00	0.00	0.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

2026 - 2027

Water Fund Tentative Budget

Village of Waverly

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024		2025		Original 2026		Adjusted 2026		Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 RECOMMEND Stage	Variance To Stage
	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget					
Fund F	WATER FUND												
F.0000.2140			WATER SALES..						0.00	856,690.87	1,028,436.00	1,028,436.00	-100.00%
	745,426.61		910,250.77	1,106,809.00					0.00				
F.0000.2141			WATER DSC						0.00	0.00	185,760.00	185,760.00	0.00%
	0.00		0.00	0.00									
F.0000.2142			UNMETERED WATER SALES..						0.00	15,490.26	34,000.00	34,000.00	-100.00%
	14,791.26		15,820.26	26,000.00									
F.0000.2144			OTHER CHARGES..						0.00	25.00	500.00	500.00	-100.00%
	200.00		815.00	1,000.00									
F.0000.2145			PENALTY WATER DSC						0.00	0.00	8,000.00	8,000.00	0.00%
	0.00		0.00	0.00									
F.0000.2148			PENALTY WATER RENTS..						0.00	36,952.46	15,000.00	15,000.00	-100.00%
	10,439.02		14,439.71	12,000.00									
F.0000.2378			WATER SERVICES OTHER GOV						0.00	19,045.93	32,000.00	32,000.00	-100.00%
	30,296.59		32,045.34	30,000.00									
F.0000.2401			INTEREST WATER						0.00	5,927.62	7,000.00	7,000.00	-100.00%
	6,644.40		9,132.20	5,000.00									
F.0000.2401.0010			INTEREST WATER CPR						0.00	8,520.97	0.00	0.00	0.00%
	19,578.99		18,177.87	0.00									
F.0000.2401.0020			INTEREST USDA RESERVE						0.00	5,570.00	0.00	0.00	0.00%
	9,092.53		8,450.77	0.00									
F.0000.2401.0030			INTEREST WATER DSC						0.00	0.00	0.00	0.00	0.00%
	0.00		0.00	0.00									
F.0000.2655			MINOR SALES, OTHER..						0.00	5,016.77	0.00	0.00	0.00%
	1,944.97		5,450.47	0.00									
F.0000.2680			INSURANCE RECOVERIES..						0.00	0.00	0.00	0.00	0.00%
	0.00		0.00	0.00									
F.0000.2701			REFUNDS PRIOR YRS EXPENDITURES..						0.00	0.00	0.00	0.00	0.00%
	0.00		0.00	0.00									
F.0000.2801			INTERFUND REVENUES..						0.00	0.00	11,000.00	11,000.00	-100.00%
	8,500.00		8,500.00	11,000.00									
F.0000.9000			APPROPRIATED FUND BALANCE..						0.00	0.00	0.00	0.00	0.00%
	0.00		0.00	0.00									
Total Dept 0000	(846,914.37)	(1,023,082.39)	(1,191,809.00)	(1,191,809.00)	0.00	(953,239.88)	(1,321,696.00)	(1,321,696.00)	-100.00%				

Total Type R	(846,914.37)	(1,023,082.39)	(1,191,809.00)	(1,191,809.00)	0.00	(953,239.88)	(1,321,696.00)	(1,321,696.00)	-100.00%
Revenue	(846,914.37)	(1,023,082.39)	(1,191,809.00)	(1,191,809.00)	0.00	(953,239.88)	(1,321,696.00)	(1,321,696.00)	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	Description	Original	Adjusted	Final	2026	2027	2027	Variance To
		2024	2026	Current	Actual	REQUESTED	RECOMMEND	Stage
		Actual	Budget	Projection	Per 6-5	Stage	Stage	
Fund F	WATER FUND							
Dept 1910	UNALLOCATED INSURANCE							
F.1910.0400	INSURANCE UNALLOCATED..	30,274.22	37,000.00	0.00	42,477.66	46,000.00	46,000.00	-100.00%
Total Dept 1910	UNALLOCATED INSURANCE							
		30,274.22	37,000.00	0.00	42,477.66	46,000.00	46,000.00	-100.00%
Dept 1920	MUNICIPAL ASSOCIATION DUES							
F.1920.0400	MUNICIPAL DUES..	1,185.00	1,600.00	0.00	944.00	1,600.00	1,600.00	-100.00%
Total Dept 1920	MUNICIPAL ASSOCIATION DUES							
		1,185.00	1,600.00	0.00	944.00	1,600.00	1,600.00	-100.00%
Dept 1950	TAX & ASSESSMENT ON PROPERTY							
F.1950.0400	TAX ON REAL PROPERTY..	1,865.79	2,300.00	0.00	1,981.35	2,300.00	2,300.00	-100.00%
Total Dept 1950	TAX & ASSESSMENT ON PROPERTY							
		1,865.79	2,300.00	0.00	1,981.35	2,300.00	2,300.00	-100.00%
Dept 1989	MISC. OTHER GGS							
F.1989.0400	CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	7,000.00	7,000.00	0.00%
Total Dept 1989	MISC. OTHER GGS							
		0.00	0.00	0.00	0.00	7,000.00	7,000.00	0.00%
Dept 1990	CONTINGENCY							
F.1990.0400	CONTINGENCY EXPENSE	0.00	52,773.00	0.00	0.00	5,000.00	5,000.00	-100.00%
Total Dept 1990	CONTINGENCY							
		0.00	52,773.00	0.00	0.00	5,000.00	5,000.00	-100.00%
Dept 8310	WATER ADMINISTRATION							
F.8310.0101	COMMISSIONERS..	1,000.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	-100.00%
F.8310.0102	CLERK/TREASURER..							

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 RECOMMEND Stage	Variance To Stage
Fund F		WATER FUND								
Dept 8340		TRANSMISSION DISTRI								
F.8340.0408	62,629.34	MAIN & PIPE..	30,618.41	40,000.00	40,000.00	0.00	14,716.55	40,000.00	40,000.00	-100.00%
F.8340.0409	27,108.75	METERS..	23,658.76	22,000.00	22,000.00	0.00	23,131.57	27,000.00	27,000.00	-100.00%
F.8340.0413	440.00	TRAINING..	446.95	2,200.00	2,200.00	0.00	675.00	2,200.00	2,200.00	-100.00%
F.8340.0414	1,603.89	CLOTHING ALLOWANCE..	2,198.51	3,000.00	3,000.00	0.00	986.88	3,000.00	3,000.00	-100.00%
F.8340.0415	3,921.56	GRAVEL-STREET REPAIRS..	6,130.70	10,000.00	10,000.00	0.00	5,569.84	15,000.00	15,000.00	-100.00%
F.8340.0426	124.23	GAS SPRING ST WELL 1	153.71	500.00	500.00	0.00	97.77	500.00	500.00	-100.00%
F.8340.0427	452.20	GAS ITHACA ST WELL 2	360.95	500.00	500.00	0.00	280.93	500.00	500.00	-100.00%
F.8340.0428	520.18	GAS PEMBLETON PL WELL 3	565.54	800.00	800.00	0.00	402.32	800.00	800.00	-100.00%
F.8340.0429	519.64	GAS ITHACA ST WELL 4	397.88	800.00	800.00	0.00	429.73	800.00	800.00	-100.00%
F.8340.0441	16,219.18	ELECTRIC SPRING WELL 1	13,478.46	17,000.00	17,000.00	0.00	9,841.10	17,000.00	17,000.00	-100.00%
F.8340.0442	40,539.36	ELECTRIC ITHACA WELL 2	32,225.41	38,000.00	38,000.00	0.00	24,107.32	38,000.00	38,000.00	-100.00%
F.8340.0443	24,733.52	ELECTRIC PEMBLE WELL 3	15,156.02	26,000.00	26,000.00	0.00	16,642.57	26,000.00	26,000.00	-100.00%
F.8340.0444	2,147.46	ELECTRIC GLEN TANK/RAW	3,301.45	4,000.00	4,000.00	0.00	1,935.99	4,000.00	4,000.00	-100.00%
F.8340.0445	27,921.15	ELECTRIC ITHACA WELL 4	28,858.01	37,000.00	37,000.00	0.00	16,947.34	37,000.00	37,000.00	-100.00%
Total Dept 8340	460,742.97		344,825.93	435,230.00	435,230.00	0.00	442,236.83	456,134.00	456,134.00	-100.00%
TRANSMISSION DISTRI										
Dept 8350		COMMON WATER SUPPLY								
F.8350.0400	8,139.93	MISC/DAMS..	3,056.00	10,000.00	10,000.00	0.00	2,640.00	10,000.00	10,000.00	-100.00%
Total Dept 8350	8,139.93		3,056.00	10,000.00	10,000.00	0.00	2,640.00	10,000.00	10,000.00	-100.00%
COMMON WATER SUPPLY										
Dept 9010		EMPLOYEE BENEFITS								
	8,139.93		3,056.00	10,000.00	10,000.00	0.00	2,640.00	10,000.00	10,000.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 RECOMMEND Stage	Variance To Stage
Fund F									
Dept 9010									
F.9010.0800	28,472.00	31,573.00	40,000.00	40,000.00	0.00	36,845.00	40,000.00	40,000.00	-100.00%
Total Dept 9010									
EMPLOYEE BENEFITS	28,472.00	31,573.00	40,000.00	40,000.00	0.00	36,845.00	40,000.00	40,000.00	-100.00%
Dept 9030									
F.9030.0800	16,161.20	16,965.57	23,000.00	23,000.00	0.00	14,164.13	23,000.00	23,000.00	-100.00%
Total Dept 9030									
SOCIAL SECURITY	16,161.20	16,965.57	23,000.00	23,000.00	0.00	14,164.13	23,000.00	23,000.00	-100.00%
Dept 9040									
F.9040.0800	4,754.37	5,197.43	6,000.00	6,000.00	0.00	4,622.35	6,000.00	6,000.00	-100.00%
Total Dept 9040									
WORKER'S COMPENSATION	4,754.37	5,197.43	6,000.00	6,000.00	0.00	4,622.35	6,000.00	6,000.00	-100.00%
Dept 9045									
F.9045.0800	93.24	93.24	94.00	94.00	0.00	77.70	94.00	94.00	-100.00%
Total Dept 9045									
LIFE INSURANCE	93.24	93.24	94.00	94.00	0.00	77.70	94.00	94.00	-100.00%
Dept 9060									
F.9060.0800	64,832.45	69,455.59	78,000.00	78,000.00	0.00	54,336.85	93,000.00	93,000.00	-100.00%
Total Dept 9060									
HOSPITAL & MEDICAL INSURANCE	64,832.45	69,455.59	78,000.00	78,000.00	0.00	54,336.85	93,000.00	93,000.00	-100.00%
Dept 9901									
F.9901.0900	0.00	0.00	0.00	0.00	0.00	0.00	332,000.00	332,000.00	0.00%
F.9901.0901	0.00	0.00	0.00	0.00	0.00	0.00	332,000.00	332,000.00	0.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 RECOMMEND Stage	Variance To Stage
Fund F		WATER FUND								
Dept 9901		TRANSFERS TO OTHER FUNDS								
F.9901.0901	60,000.00	SERIAL BOND PRIN...	90,000.00	190,000.00	190,000.00	0.00	133,362.50	65,000.00	65,000.00	-100.00%
F.9901.0902	43,825.00	SERIAL BOND INT...	173,000.00	121,375.00	121,375.00	0.00	142,436.74	40,075.00	40,075.00	-100.00%
F.9901.0904	0.00	TRANS TO USDA RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 9901		TRANSFERS TO OTHER FUNDS								
	103,825.00		263,000.00	311,375.00	311,375.00	0.00	275,799.24	437,075.00	437,075.00	-100.00%
Dept 9951		TRANSFER CAP. PROJECTS								
F.9951.0900	5,003.00	TRANSFER CAP PROJ RES	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00%
Total Dept 9951		TRANSFER CAP. PROJECTS								
	5,003.00		0.00	0.00	0.00	0.00	55,000.00	0.00	0.00	0.00%
Total Type E Expense	879,145.95		946,506.25	1,185,059.00	1,185,059.00	0.00	1,069,300.42	1,321,696.00	1,321,696.00	-100.00%
Total Fund F WATER FUND	32,231.58		(76,576.14)	(6,750.00)	(6,750.00)	0.00	116,060.54	0.00	0.00	-100.00%
Grand Total	32,231.58		(76,576.14)	(6,750.00)	(6,750.00)	0.00	116,060.54	0.00	0.00	-100.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

Village of Waverly

Water Fund Tentative Salary Schedule

2026-2027

Position		Annual Salary	Longevity Pay
Water Board President		\$500.00	
Water Commissioner		\$500.00	
Water Commissioner		\$500.00	
Water Commissioner		\$500.00	
Water Commissioner		\$500.00	
Plant Operator Lead		\$63,388.00	
Plant Operator		\$59,488.00	
Meter Reader/Maintenance		\$45,448.00	
Village Attorney	Hourly	\$250.00	
Clerk Treasurer		\$19,203.60	\$750.00
Deputy Clerk Treasurer		\$26,499.20	
PT Laborer	Hourly	\$16.00	

2026 - 2027

Sewer Fund Tentative Budget

Village of Waverly

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024		2025		Original 2026		Adjusted 2026		Final Current Projection	2026		2027		Variance To Stage
	Actual	Budget	Actual	Budget	Budget	Budget	Budget	Budget		Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage		
Fund G	SEWER FUND													
Type R	Revenue													
G.0000.2120	824,783.48		881,355.89	909,590.00	909,590.00	909,590.00	909,590.00	909,590.00	0.00	693,978.01	930,419.00	930,419.00	-100.00%	
			SEWER CHARGES..											
G.0000.2121	322,616.45		337,454.40	388,030.00	388,030.00	388,030.00	388,030.00	388,030.00	0.00	276,188.10	388,030.00	388,030.00	-100.00%	
			SEWER DSC											
G.0000.2128	13,358.91		18,447.27	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00	28,399.47	17,000.00	17,000.00	-100.00%	
			PENALTY SEWER O&M											
G.0000.2129	5,593.77		7,495.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	0.00	10,626.77	8,000.00	8,000.00	-100.00%	
			PENALTY DSC											
G.0000.2401	24,875.46		19,811.17	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	0.00	8,149.40	16,000.00	16,000.00	-100.00%	
			INTEREST O&M											
G.0000.2401.0020	29,071.54		24,804.54	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	0.00	14,561.40	23,000.00	23,000.00	-100.00%	
			INTEREST DSC..											
G.0000.2401.0030	5,872.72		5,452.39	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	3,213.18	6,000.00	6,000.00	-100.00%	
			INTEREST CAP PROJ RES..											
G.0000.2410	1,500.00		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	-100.00%	
			RENTAL REAL PROP..											
G.0000.2680	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
			INSURANCE RECOVERIES..											
G.0000.2701	510.90		0.00	0.00	0.00	0.00	0.00	0.00	0.00	871.44	0.00	0.00	0.00%	
			REFUNDS PRIOR YRS EXPENDITURES..											
G.0000.2770	47,500.00		200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
			OTHER UNCLASSIFIED REV...(FINES)											
G.0000.5031	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
			INTERFUND TRANSFERS..											
G.0000.9000	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
			APPROPRIATED FUND BALANCE..											
Total Dept 0000	(1,275,683.23)	(1,496,320.66)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	0.00	(1,037,487.77)	(1,389,949.00)	(1,389,949.00)	-100.00%	
Total Type R Revenue	(1,275,683.23)	(1,496,320.66)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	0.00	(1,037,487.77)	(1,389,949.00)	(1,389,949.00)	-100.00%	

VILLAGE OF WAVERLY

Budget Preparation Report

Alt. Sort Table: Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original Budget	Adjusted Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 RECOMMEND Stage	Variance To Stage
Fund G		SEWER FUND								
Type E		Expense								
G:8110.0200	0.00	EQUIPMENT..	0.00	500.00	500.00	0.00	164.13	500.00	500.00	-100.00%
G:8110.0400	7,312.76	CONTRACTUAL EXPENSE..	11,307.23	16,000.00	16,000.00	0.00	12,104.65	14,000.00	14,000.00	-100.00%
G:8110.0401	4,464.40	SUPPLIES..	4,037.64	5,000.00	5,000.00	0.00	2,246.26	5,000.00	5,000.00	-100.00%
G:8110.0402	909.84	MISC...	3,958.23	3,000.00	3,000.00	0.00	1,921.83	3,000.00	3,000.00	-100.00%
Total Dept 8110		SEWER ADMINISTRATION								
	50,282.72		65,116.88	71,655.00	71,655.00	0.00	53,599.30	71,215.00	71,215.00	-100.00%
G:8120.0401	8,500.00	MIETER READING	8,500.00	11,000.00	11,000.00	0.00	22,000.00	11,000.00	11,000.00	-100.00%
G:8120.0403	18,020.46	METERS..	13,526.97	20,000.00	20,000.00	0.00	12,370.30	20,000.00	20,000.00	-100.00%
Total Dept 8120		SANITARY SEWERS								
	26,520.46		22,026.97	31,000.00	31,000.00	0.00	34,370.30	31,000.00	31,000.00	-100.00%
G:8130.0103	68,222.80	LABORER..	70,894.72	38,080.00	38,080.00	0.00	28,048.00	38,747.00	38,747.00	-100.00%
G:8130.0104	0.00	PLANT OPERATOR..	0.00	55,920.00	55,920.00	0.00	39,269.20	61,405.00	61,405.00	-100.00%
G:8130.0105	46,807.00	PLANT OP TRAINEE..	46,507.20	51,408.00	51,408.00	0.00	40,975.20	57,505.00	57,505.00	-100.00%
G:8130.0142	0.00	PART TIME..	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
G:8130.0144	500.00	SPEC COMP..	500.00	2,000.00	2,000.00	0.00	1,112.17	1,000.00	1,000.00	-100.00%
G:8130.0145	3,424.80	SICK TIME..	3,794.78	0.00	0.00	0.00	3,997.13	0.00	0.00	0.00%
G:8130.0146	20,640.38	OVERTIME..	20,225.38	25,000.00	25,000.00	0.00	18,746.40	25,000.00	25,000.00	-100.00%
G:8130.0148	4,786.00	HOLIDAY..	5,826.80	7,392.00	7,392.00	0.00	5,710.00	7,877.00	7,877.00	-100.00%
G:8130.0149	7,525.60	VACATION..	8,258.40	7,360.00	7,360.00	0.00	8,508.00	9,032.00	9,032.00	-100.00%
G:8130.0200	71,571.01	EQUIPMENT..	424,275.00	10,000.00	10,000.00	0.00	52,040.23	20,000.00	20,000.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	REQUESTED 2027 Stage	RECOMMEND 2027 Stage	Variance To Stage
Fund G		SEWER FUND								
Type E		Expense								
G.8130.0400	6,805.14	CONTRACTUAL EXPENSE..		9,000.00	9,000.00	0.00	4,468.43	7,500.00	7,500.00	-100.00%
G.8130.0401	76,445.53	SUPPLIES..	36,051.79	50,000.00	50,000.00	0.00	35,116.40	45,000.00	45,000.00	-100.00%
G.8130.0402	56,371.03	REPAIRS..	79,236.06	60,000.00	60,000.00	0.00	59,956.91	60,000.00	60,000.00	-100.00%
G.8130.0403	113,166.80	ELECTRIC..	91,097.37	110,000.00	110,000.00	0.00	79,204.88	110,000.00	110,000.00	-100.00%
G.8130.0404	24,315.25	HEATING FUEL..	27,389.77	25,000.00	25,000.00	0.00	13,923.31	27,000.00	27,000.00	-100.00%
G.8130.0405	2,163.88	TELEPHONE..	2,127.15	2,300.00	2,300.00	0.00	1,740.61	2,300.00	2,300.00	-100.00%
G.8130.0406	1,027.42	GASOLINE..	3,079.99	1,500.00	1,500.00	0.00	935.42	1,500.00	1,500.00	-100.00%
G.8130.0407	52,225.16	SLUDGE..	56,369.74	55,000.00	55,000.00	0.00	49,969.38	60,000.00	60,000.00	-100.00%
G.8130.0408	4,964.00	CHLORINE..	1,617.00	6,500.00	6,500.00	0.00	0.00	5,000.00	5,000.00	-100.00%
G.8130.0409	25,487.69	POLYMER..	31,471.17	32,000.00	32,000.00	0.00	49,316.22	36,000.00	36,000.00	-100.00%
G.8130.0410	83,063.26	PAC	59,155.86	50,000.00	50,000.00	0.00	36,561.98	62,000.00	62,000.00	-100.00%
G.8130.0412	30,674.65	LAB TESTING..	30,726.49	32,000.00	32,000.00	0.00	22,179.33	32,000.00	32,000.00	-100.00%
G.8130.0413	224.00	TRAINING..	268.46	4,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	-100.00%
G.8130.0414	3,599.24	COMPUTER/IT SVCS	2,815.68	4,000.00	4,000.00	0.00	3,379.08	4,000.00	4,000.00	-100.00%
Total Dept 8130	704,010.64	1,013,370.95	638,460.00	638,460.00	638,460.00	0.00	555,158.28	676,866.00	676,866.00	-100.00%
G.8140.0400	0.00	MISC..	408.25	2,000.00	2,000.00	0.00	0.00	1,000.00	1,000.00	-100.00%
Total Dept 8140	0.00	408.25	2,000.00	2,000.00	2,000.00	0.00	0.00	1,000.00	1,000.00	-100.00%
STORM SEWERS	0.00	408.25	2,000.00	2,000.00	2,000.00	0.00	0.00	1,000.00	1,000.00	-100.00%
G.9010.0800	20,329.00	STATE RET..	18,920.00	28,000.00	28,000.00	0.00	23,408.00	30,000.00	30,000.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description	2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	2027 REQUESTED Stage	2027 RECOMMEND Stage	Variance To Stage
Fund G		SEWER FUND								
Type E		Expense								
Total Dept 9010		EMPLOYEE BENEFITS								
G.9030.0800	20,329.00		18,920.00	28,000.00	28,000.00	0.00	23,408.00	30,000.00	30,000.00	-100.00%
		SOCIAL SECURITY..	14,095.26	16,579.54	19,500.00	0.00	13,481.78	19,500.00	19,500.00	-100.00%
Total Dept 9030		SOCIAL SECURITY								
G.9040.0800	14,095.26		16,579.54	19,500.00	19,500.00	0.00	13,481.78	19,500.00	19,500.00	-100.00%
Total Dept 9040		WORKER'S COMPENSATION								
G.9045.0800	4,754.37		3,952.81	6,500.00	6,500.00	0.00	4,622.35	5,000.00	5,000.00	-100.00%
		LIFE INSURANCE..	93.24	93.24	100.00	0.00	77.70	100.00	100.00	-100.00%
Total Dept 9045		LIFE INSURANCE								
G.9060.0800	93.24		93.24	100.00	100.00	0.00	77.70	100.00	100.00	-100.00%
		HEALTH INSURANCE..	59,250.08	56,481.81	70,000.00	0.00	54,336.85	73,000.00	73,000.00	-100.00%
Total Dept 9060		HOSPITAL & MEDICAL INSURANCE								
G.9901.0900	59,250.08		56,481.81	70,000.00	70,000.00	0.00	54,336.85	73,000.00	73,000.00	-100.00%
		TRANS DEBT SERVICE	388,030.00	387,806.00	436,155.00	0.00	423,030.00	411,268.00	411,268.00	-100.00%
G.9901.0903	388,030.00		387,806.00	436,155.00	436,155.00	0.00	423,030.00	411,268.00	411,268.00	-100.00%
		TRANS TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 9901		TRANSFERS TO OTHER FUNDS								
	388,030.00		387,806.00	436,155.00	436,155.00	0.00	423,030.00	411,268.00	411,268.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2027 Period From: 6 To: 5

Account	2024 Actual	Description 2025 Actual	Original 2026 Budget	Adjusted 2026 Budget	Final Current Projection	2026 Actual Per 6-5	REQUESTED 2027 Stage	RECOMMEND 2027 Stage	Variance To Stage
Fund G		SEWER FUND							
Type E		Expense							
Total Type E									
Expense	1,308,388.34	1,633,293.62	1,359,120.00	1,359,120.00	0.00	1,216,720.46	1,389,949.00	1,389,949.00	-100.00%
Total Fund G									
SEWER FUND	32,705.11	136,972.96	(7,000.00)	(7,000.00)	0.00	179,232.69	0.00	0.00	-100.00%
Grand Total	32,705.11	136,972.96	(7,000.00)	(7,000.00)	0.00	179,232.69	0.00	0.00	-100.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

Village of Waverly

Sewer Fund Tentative Salary Schedule

2026-2027

Position		Annual Salary	Longevity Pay
Senior Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Plant Operator 3A Lead		\$68,068.00	
Plant Operator 2A		\$64,168.00	
Plant Laborer		\$42,328.00	
Village Attorney	Hourly	\$250.00	
Clerk Treasurer		\$19,203.60	\$750.00
Deputy Clerk Treasurer		\$26,499.20	