

**2026 BUDGET FOR THE TOWN OF SALISBURY**  
**Tax Rate Schedule**

Round # 3

FUNDS	Appropriations	Less Estimated Revenues	Less Appropriated Fund Balance	Amount to be Raised by Tax	Taxable Assessed Value	Implied Tax Rate: \$ per Thousand 2026	Current Tax Rate: \$ per Thousand 2025	% Change from Current Year
General	407,503	255,570	0	151,933	229,432,888	<b>0.662211</b>	1.440799	-54.039%
Highway	1,284,900	972,000	0	312,900	229,432,888	<b>1.363798</b>	0.930893	46.504%
Light District # 1	5,000	0	0	5,000	27,920,445	<b>0.179080</b>	0.181157	-1.146%
Light District # 2	1,500	0	0	1,500	9,985,893	<b>0.150196</b>	0.121238	23.885%
Light District # 3	800	0	0	800	2,397,309	<b>0.333708</b>	0.252090	32.376%
Light District # 4	1,800	0	0	1,800	14,164,570	<b>0.127078</b>	0.116098	9.457%
Fire District	346,800	0	0	346,800	230,839,024	<b>1.502346</b>	1.423052	5.572%
<b>Totals</b>	<b>2,048,303</b>	<b>1,227,570</b>	<b>0</b>	<b>820,733</b>	<b>744,173,017</b>			

Changes in Tax Rates

General Fund      -0.778588  
 Highway Fund      0.432905

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 Net Increase/Decrease      -0.345683

Light Districts

# 1                      -0.002077  
 # 2                      0.028958  
 # 3                      0.081618  
 # 4                      0.010980

Fire District                      0.079294

This town budget does not exceed the tax cap.

**2026 BUDGET FOR THE TOWN OF SALISBURY**

**General Fund**

**Round # 3**

ACCOUNT	ACCOUNT CODE	Last Year's Actual 2024	Budget as Modified 2025	Actual YTD as of 8/31/2025	Tentative Budget 2026	Preliminary Budget 2026	Adopted Budget 2026	Change from 2025	% Change from 2025
<b>Appropriations</b>									
Town Board PS	A1010.1	7,200.00	7,200.00	4,800	7,200	7,200	7,200	0	0.00%
Town Board CE	A1010.4	163.50	200.00	955	200	200	200	0	0.00%
Town Justice PS	A1110.1	7,500.00	7,500.00	5,000	7,500	7,500	7,500	0	0.00%
Justice Clerk PS	A1110.1	12,833.30	6,000.00	8,000	10,000	5,000	5,000	(1,000)	-16.67%
Town Justice EQ	A1110.2	0.00	0.00	0	0	0	0	0	*****
Town Justice CE	A1110.4	121.52	200.00	0	200	200	200	0	0.00%
Supervisor PS	A1220.1	9,000.00	9,000.00	6,000	10,000	10,000	10,000	1,000	11.11%
Supervisor Dep PS	A1220.1	400.00	400.00	0	400	400	400	0	0.00%
Supervisor Bkpr PS	A1220.1	11,000.00	11,000.00	7,333	12,000	12,000	12,000	1,000	9.09%
Supervisor Bkpr Dep PS	A1220.1B	0.00	5,000.00	2,410	4,000	4,000	4,000	(1,000)	-20.00%
Supervisor EQ	A1220.2	400.00	600.00	0	600	600	600	0	0.00%
Supervisor CE	A1220.4	930.37	400.00	350	800	800	800	400	100.00%
Audit CE	A1320.4	0.00	0.00	0	0	0	0	0	*****
Budget Officer PS	A1340.1	1,500.00	1,500.00	0	1,500	1,500	1,500	0	0.00%
Budget Officer CE	A1340.4	0.00	50.00	0	50	50	50	0	0.00%
Assessment PS	A1355.1	11,500.00	12,500.00	8,333	13,500	13,500	13,500	1,000	8.00%
Assessment EQ	A1355.2	0.00	0.00	0	0	0	0	0	*****
Assessment CE	A1355.4	18,908.35	10,000.00	1,191	11,000	11,000	11,000	1,000	10.00%
Town Clerk PS	A1410.1	16,278.37	17,000.00	11,333	17,500	17,500	17,500	500	2.94%
Town Clerk Dep PS	A1410.1	0.00	4,000.00	0	500	500	500	(3,500)	-87.50%
Town Clerk EQ	A1410.2	102.99	0.00	0	500	500	500	500	*****
Town Clerk CE	A1410.4	2,241.84	3,000.00	3,481	3,500	3,500	3,500	500	16.67%
Attorney PS	A1420.1	0.00	0.00	0	0	0	0	0	*****
Attorney CE	A1420.4	6,975.00	8,000.00	960	8,000	8,000	8,000	0	0.00%
Town Hall PS	A1620.1	4,450.00	4,450.00	2,967	4,450	4,450	4,450	0	0.00%
Town Hall EQ	A1620.2	14,183.90	500.00	0	500	500	500	0	0.00%
Town Hall CE	A1620.4	8,571	16,000.00	8,608	13,000	13,000	13,000	(3,000)	-18.75%
Central Printing & Mailing	A1670.4	3,016	1,500.00	515	1,500	1,500	1,500	0	0.00%
Unallocated Ins	A1910.4	39,540	40,000.00	41,495	43,000	43,000	43,000	3,000	7.50%
Municipal Dues	A1920.4	899	900.00	900	900	900	900	0	0.00%
Judgements & Claims	1930.4	13,627	0.00	989	1,000	1,000	1,000	1,000	*****
Other General Government	A1989.4		0.00	0	0	0	0	0	*****
Dog Control PS	A3510.1	3,600	3,600.00	2,400	3,600	3,600	3,600	0	0.00%
Dog Control EQ	A3510.2	0	100.00	0	700	700	700	600	600.00%
Dog Control CE	A3510.4	860	600.00	410	600	600	600	0	0.00%
Examining Boards CE	A3610.4	625	625.00	411	625	625	625	0	0.00%
Safety Inspection PS	A3620.1	10,000	11,000.00	7,333	11,000	11,000	11,000	0	0.00%
Safety Inspection EQ	A3620.2	10	100.00	0	100	100	100	0	0.00%
Safety Inspection CE	A3620.4	36	300.00	283	300	300	300	0	0.00%
Board of Health PS	A4010.1	0	600.00	0	600	600	600	0	0.00%
Board of Health CE	A4010.4	0	0.00	0	0	0	0	0	*****
Reg Vital Statistics CE	A4020.4	110	250.00	380	250	250	250	0	0.00%
Ambulance CE	A4050.4	0	5,000.00	5,000	5,000	5,000	5,000	0	0.00%
Highway Super PS	A5010.1	48,000	49,000.00	32,039	49,000	49,000	49,000	0	0.00%
Highway Super EQ	A5010.2	201	500.00	0	250	250	250	(250)	-50.00%
Highway Super CE	A5010.4	438	300.00	9	300	300	300	0	0.00%
Town Garage CE	A5132.4	12,621	16,000.00	1,712	15,000	35,000	35,000	19,000	118.75%
Salt Barn CE GPI	A5132.4	1,315,032	210,000.00	246,794	0	0	0	(210,000)	-100.00%
Verterans EQ	A6510.2	1,138	1,000.00	885	1,000	1,000	1,000	0	0.00%
Veterans CE	A6510.4	0	100.00	0	100	100	100	0	0.00%
Parks PS	A7110.1	2,000	2,000.00	1,308	2,000	2,000	2,000	0	0.00%
Parks EQ	A7110.2	0	0.00	0	0	0	0	0	*****

**2026 BUDGET FOR THE TOWN OF SALISBURY**

**General Fund**

**Round # 3**

ACCOUNT	ACCOUNT CODE	Last Year's Actual 2024	Budget as Modified 2025	Actual YTD as of 8/31/2025	Tentative Budget 2026	Preliminary Budget 2026	Adopted Budget 2026	Change from 2025	% Change from 2025
Parks CE	A7110.4	1,155	2,000.00	0	1,000	1,000	1,000	(1,000)	-50.00%
Library CE	A7410.4	8,000	8,000.00	0	8,000	8,000	8,000	0	0.00%
Historian PS	A7510.1	0	1,000.00	0	1,000	1,000	1,000	0	0.00%
Historian CE	A7510.4	1,000	325.00	198	325	325	325	0	0.00%
Celebrations CE	A7550.4	498	0.00	0	1,000	1,000	1,000	1,000	*****
Planning/zoning PS	A8020.1	1,800	1,800.00	1,200	2,000	2,000	2,000	200	11.11%
Planning/zoning CE	A8020.4	558	200.00	0	400	400	400	200	100.00%
Refuse & Garbage PS	A8160.1	9,708	9,984.00	6,528	10,608	10,608	10,608	624	6.25%
Refuse & Garbage CE	A8160.4	27,879	31,000.00	20,632	31,000	31,000	31,000	0	0.00%
NYS Retirement EB	A9010.8	15,215	14,000.00	0	14,000	14,000	14,000	0	0.00%
Social Security EB	A9030.8	12,105	12,000.00	8,184	13,000	13,000	13,000	1,000	8.33%
Workers Comp EB	A9040.8	25,759	26,500.00	27,053	28,000	28,000	28,000	1,500	5.66%
NYS Unemployment EB	A9050.8	980	1,100.00	1,119	1,200	1,200	1,200	100	9.09%
NYS Disability EB	A9055.8	227	300.00	139	300	300	300	0	0.00%
Health Insurance EB	A9060.8	4,426	5,000.00	2,449	16,945	16,945	16,945	11,945	238.90%
Transfer to Other Fund	A9901.9	0	0.00	272,100	0	0	0	0	*****

<b>Appropriation Totals:</b>		1,695,322	581,184	754,186	392,503	407,503	407,503	(173,681)	-29.88%
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**Revenues**

Payment in Lieu of Taxes	A1081	32	32	32	32	32	32	0	0.00%
Interest & Penalties	A1090	2,528	2,800	0	2,800	2,800	2,800	0	0.00%
NYS Sales Tax	A1120	162,690	150,000	120,688	160,000	160,000	160,000	10,000	6.67%
Franchise Fees	A1170	11,915	12,000	5,703	12,000	12,000	12,000	0	0.00%
Clerk's Fees	A1255	260	400	2,338	300	300	300	(100)	-25.00%
Planning Board Fees	A2115	0	0	0	0	0	0	0	*****
Transfer Station Fees	A2130	21,542	23,500	13,686	21,000	21,000	21,000	(2,500)	-10.64%
Interest & Earnings	A2401	4,187	2,000	12	100	100	100	(1,900)	-95.00%
Rental of Real Property	A2410	556	0	0	0	0	0	0	*****
Games of Chance	A2530	40	20	0	20	20	20	0	0.00%
Dog Licenses	A2544	549	400	340	400	400	400	0	0.00%
Building Permits	A2555	2,443	2,000	3,357	2,500	2,500	2,500	500	25.00%
Trailer Permits	A2590	700	800	0	1,500	1,500	1,500	700	87.50%
Justice Receipts	A2610	10,614	5,000	2,507	5,000	5,000	5,000	0	0.00%
Sale of Logs	A2652	0	0	0	0	0	0	0	*****
Minor Sales	A2655	20	50	50	50	50	50	0	0.00%
Sale of Real Property	A2660	0	0	0	0	0	0	0	*****
Refund of Prior Year Exp	A2701	1,857	100	0	0	0	0	(100)	-100.00%
AIM Related	A2750	13,868	13,868	0	13,868	13,868	13,868	0	0.00%
Gifts & Donations	A2705	2,148	0	2,771	1,000	1,000	1,000	1,000	*****
Miscellaneous	A2770	0	0	0	0	0	0	0	*****
SFD for Comp	A2801	16,543	0	15,007	15,000	15,000	15,000	15,000	*****
Interfund Revenue	A2801	0	0	0	0	0	0	0	*****
Mortgage Tax	A3005	12,701	20,000	11,147	20,000	20,000	20,000	0	0.00%
Other State Aid	A3089	84,063	0	98,448	0	0	0	0	*****
Federal Aid		504,378	0	584,867	0	0	0	0	*****

<b>Revenue Totals:</b>		853,635	232,970	860,952	255,570	255,570	255,570	22,600	9.70%
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**2026 BUDGET FOR THE TOWN OF SALISBURY**

**Highway Fund**

**Round # 3**

ACCOUNT	ACCOUNT CODE	Last Year's Actual 2024	Budget as Modified 2025	Actual YTD as of 8/31/2025	Tentative Budget 2026	Preliminary Budget 2026	Adopted Budget 2026	Change from 2025	% Change from 2025
<b>Appropriations</b>									
Repairs PS	DA5110.1	157,675	102,344	103,445	109,000	109,000	109,000	6,656	6.50%
Repairs CE	DA5110.4	37,582	50,000	14,075	50,000	50,000	50,000	0	0.00%
	SUB-TOTAL	195,257	152,344	117,521	159,000	159,000	159,000	6,656	4.37%
								0	
Improvements CO	DA5112.2	374,472	333,854	348,382	350,000	350,000	350,000	16,146	4.84%
	SUB-TOTAL	374,472	333,854	348,382	350,000	350,000	350,000	16,146	4.84%
								0	
Bridges PS	DA5120.1	0	9,304	17,754	9,900	9,900	9,900	596	6.41%
Bridges CE	DA5120.4	1,543	2,500	510	2,500	2,500	2,500	0	0.00%
	SUB-TOTAL	1,543	11,804	18,264	12,400	12,400	12,400	596	5.05%
								0	
Machinery EQ	DA5130.2	77,801	60,000	101,032	60,000	60,000	60,000	0	0.00%
Machinery EQ Truck	DA5130.2	474,381		0	100,000	85,000	85,000	85,000	*****
Machinery CE	DA5130.4	37,819	35,000	7,531	35,000	35,000	35,000	0	0.00%
	SUB-TOTAL	590,001	95,000	108,563	195,000	180,000	180,000	85,000	89.47%
								0	
Brush, Weeds & Misc PS	DA5140.1	0	9,304	80,268	10,000	10,000	10,000	696	7.48%
Brush, Weeds & Misc CE	DA5140.4	11,732	10,000	95,050	10,000	10,000	10,000	0	0.00%
	SUB-TOTAL	11,732	19,304	175,318	20,000	20,000	20,000	696	3.61%
								0	
Snow Removal PS	DA5142.1	83,362	113,834	14,426	121,000	121,000	121,000	7,166	6.30%
Snow Removal CE	DA5142.4	40,123	40,000	11,990	40,000	40,000	40,000	0	0.00%
	SUB-TOTAL	123,485	153,834	26,417	161,000	161,000	161,000	7,166	4.66%
								0	
State Snow Removal PS	DA5148.1	83,793	97,572	11,222	104,000	104,000	104,000	6,428	6.59%
State Snow Removal CE	DA5148.4	115,859	150,000	72,309	120,000	120,000	120,000	(30,000)	-20.00%
	SUB-TOTAL	199,653	247,572	83,531	224,000	224,000	224,000	(23,572)	-9.52%
								0	
State Retirement	DA9010.8	26,000	26,000	0	46,000	46,000	46,000	20,000	76.92%
Social Security	DA9030.8	24,980	23,000	18,582	27,000	27,000	27,000	4,000	17.39%
Workers Comp	DA9040.8	26,500	25,000	25,102	26,500	26,500	26,500	1,500	6.00%
Unemployment Ins	DA9050.8	3,106	3,750	579	4,000	4,000	4,000	250	6.67%
Hosp/Medical Ins	DA9060.8	44,748	62,000	39,580	75,000	75,000	75,000	13,000	20.97%
	SUB-TOTAL	125,334	139,750	83,843	178,500	178,500	178,500	38,750	27.73%
								0	
Transfer to Capital Reserve	DA9950.9	0	0	772,100	0	0	0	0	*****
				0	0	0	0	0	*****
	SUB-TOTAL	0	0	772,100	0	0	0	0	*****
								0	
<b>Appropriation Totals:</b>		1,621,476	1,153,462	1,733,939	1,299,900	1,284,900	1,284,900	262,876	22.79%
<b>Revenues</b>									
NYS Sales Tax	DA1120	162,690	150,000	120,688	160,000	160,000	160,000	10,000	6.67%
County Snow Removal	DA2302	162,756	150,000	161,683	155,000	155,000	155,000	5,000	3.33%
Interest & Earnings	DA2401	4,722	2,000	4,213	5,000	5,000	5,000	3,000	150.00%
State Snow Removal	DA2416	289,260	300,000	367,335	300,000	300,000	300,000	0	0.00%
Sale of Forestry	DA2652	0	0	0	0	0	0	0	*****
Sale of Scrap	DA2650	600	0	0	0	0	0	0	*****
Sale of Equipment	DA2665	33,450	0	0	0	0	0	0	*****
Insurance Recovery	DA2680	0	0	0	0	0	0	0	*****
Refund Prior Year Expense	DA2701	0	0	496	0	0	0	0	*****
Miscellaneous	DA2770	1,855	0	4,250	0	0	0	0	*****
Interfund Revenues	DA2801	1,430	4,000	0	2,000	2,000	2,000	(2,000)	-50.00%
State Aid - Other Transportation	DA3089	44,970	0	1,539	0	0	0	0	*****
Con Highway Aid	DA3501	368,777	333,854	0	350,000	350,000	350,000	16,146	4.84%
Federal Aid	DA4960	269,819	0	9,236	0	0	0	0	*****
Transfer to Capital Reserve	DA	0	0	272,100	0	0	0	0	*****
Proceeds of Obligations		0	0	0	0	0	0	0	*****
								0	
<b>Revenue Totals:</b>		1,340,329	939,854	941,541	972,000	972,000	972,000	32,146	3.42%

# 2026 BUDGET FOR THE TOWN OF SALISBURY

## Light Districts

**Round # 3**

ACCOUNT	ACCOUNT CODE	Last Year's Actual 2024	Budget as Modified 2025	Actual YTD as of 8/31/2025	Tentative Budget 2026	Preliminary Budget 2026	Adopted Budget 2026	Change from 2025	% Change from 2025
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### *Light District # 1*

#### Appropriations

Street Lights	SL-1-5182.4	5,860	5,000	3,979	5,000	5,000	5,000	0	0.00%
<b>Appropriation Totals:</b>		5,860	5,000	3,979	5,000	5,000	5,000		

#### Revenues

Interest & Earnings	A1081	5,001	0	5,000	0	0	0	0	*****
<b>Revenue Totals:</b>		5,001	0	5,000	0	0	0		

<i>Light District # 2</i>	ACCOUNT	Last Year's Actual 2024	Budget as Modified 2025	Actual YTD as of 8/31/2025	Tentative Budget 2026	Preliminary Budget 2026	Adopted Budget 2026	Change from 2024	% Change from 2024
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#### Appropriations

Street Lights	SL-1-5182.4	1,898	1,500	1,289	1,500	1,500	1,500	0	0.00%
<b>Appropriation Totals:</b>		1,898	1,500	1,289	1,500	1,500	1,500		

#### Revenues

Interest & Earnings	A1081	1,200	0	1,200	0	0	0	0	*****
<b>Revenue Totals:</b>		1,200	0	1,200	0	0	0		

<i>Light District # 3</i>	ACCOUNT	Last Year's Actual 2024	Budget as Modified 2025	Actual YTD as of 8/31/2025	Tentative Budget 2025	Preliminary Budget 2025	Adopted Budget 2025	Change from 2024	% Change from 2024
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#### Appropriations

Street Lights	SL-1-5182.4	997	800	678	800	800	800	0	0.00%
<b>Appropriation Totals:</b>		997	800	678	800	800	800		

#### Revenues

Interest & Earnings	A1081	600	0	600	0	0	0	0	*****
<b>Revenue Totals:</b>		600	0	600	0	0	0		

<i>Light District # 4</i>	ACCOUNT	Last Year's Actual 2024	Budget as Modified 2025	Actual YTD as of 8/31/2025	Tentative Budget 2025	Preliminary Budget 2025	Adopted Budget 2025	Change from 2024	% Change from 2024
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#### Appropriations

Street Lights	SL-1-5182.4	2,123	1,800	1,441	1,800	1,800	1,800	0	0.00%
<b>Appropriation Totals:</b>		2,123	1,800	1,441	1,800	1,800	1,800		

#### Revenues

Interest & Earnings	A1081	1,600	0	1,600	0	0	0	0	*****
<b>Revenue Totals:</b>		1,600	0	1,600	0	0	0		

**2026 BUDGET FOR THE TOWN OF SALISBURY  
Fire District**

**Round # 3**

ACCOUNT	ACCOUNT CODE	Last Year's Actual 2024	Budget as Modified 2025	Actual YTD as of Tentative Budget 8/31/2025	2026	Preliminary Budget 2026	Adopted Budget 2026	Change from 2025	% Change from 2025
<b><u>Appropriations</u></b>									
Fire District	SF3410.4	386,296.00	330,500.00	111,801.00	346,800.00	346,800.00	346,800.00	(16,300)	-4.93%
<b>Appropriation Totals:</b>		386,296.00	330,500.00	111,801.00	346,800.00	346,800.00	346,800.00	(16,300.00)	
<b><u>Revenues</u></b>									
Total Revenues	A1081	11,940.00	0.00	9,528.00	0.00	0.00	0.00	0	*****
<b>Revenue Totals:</b>		11,940.00	0.00	9,528.00	0.00	0.00	0.00	0.00	