

TOWN OF BUTTERNUTS

2026 Budget

'Final'

CERTIFICATION OF TOWN CLERK

As the Town Clerk of the town of Butternuts, I, Lucy Richards, duly certify that the following is a true and correct copy of the 2026 Final Adopted Budget of the Butternuts Town Board on the 12 day of November 2025.

Signed: _____

Lucy Richards
Lucy Richards, Town Clerk

Date: _____

11/12/2025



TOWN OF BUTTERNUTS
2026 Final
SUMMARY OF TOWN BUDGET

FUND	Tax Rate	Appropriations and Provisions for Other Uses	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised by Taxes
A GENERAL-TOWN WIDE	2.88	\$763,945.00	\$88,350.00	\$250,000.00	\$425,595.00
B GENERAL-OUTSIDE VILLAGE	0.00	\$1,000.00	\$800.00	\$200.00	\$0.00
DA HIGHWAY-TOWN WIDE	2.74	\$629,150.00	\$13,000.00	\$210,000.00	\$406,150.00
DB HIGHWAY-OUTSIDE VILLAGE	0.55	\$810,500.00	\$560,000.00	\$175,000.00	\$75,500.00
H CAPITAL PROJECT FUND	0.00			\$0.00	



TOWN OF BUTTERNUTS
2026 Final
SUMMARY OF TOWN BUDGET

FUND	Tax Rate	Appropriations and Provisions for Other Uses	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised by Taxes
SUBTOTAL >:	6.17	\$2,204,595.00	\$662,150.00	\$635,200.00	\$907,245.00
~ Special Districts ~					
SF Fire Protection (So. New Berlin)	3.42	\$38,853.00	\$0.00	\$0.00	\$38,853.00
SF Fire Protection (Mt. Upton)	1.86	\$10,889.00	\$0.00	\$0.00	\$10,889.00
SF Fire Protection (Butternuts)	1.14	\$123,540.22	\$0.00	\$0.00	\$123,540.22
SL Street Lighting (So. New Berlin)	0.09	\$1,000.00	\$0.00	\$0.00	\$1,000.00
SUBTOTAL >:	6.43	\$174,282.22	\$0.00	\$0.00	\$174,282.22
BUDGET TOTALS:					
	12.60	\$2,378,877.22	\$662,150.00	\$635,200.00	\$1,081,527.22

Tax Rate Summary:	
Whole Town:	6.17
Part Town:	5.62

NOTE: The village is not exempt from machinery, snow and miscellaneous taxes.

GENERAL-TOWN WIDE

Accounts	Account Code	'2023' Actual	'2024' Actual	'2025' Budget	----- Tentative	2026 Budget Preliminary	----- Adopted
Town Board							
Personal Services	A	4,800	5,280	5,280	5,280	5,280	5,280
IT Support & Equipment	A1010.11	5,000	5,500	6,000	6,000	6,000	6,000
Contractual Expenditure	A1010.4	400	1,600	600	1,000	1,000	1,000
Payroll	A1010.46	3,400	3,500	3,600	3,600	3,600	3,600
Litigation	A1010.56	2,000	1,800	1,800	2,000	2,000	2,000
	Unit Total:	15,600	17,680	17,280	17,880	17,880	17,880
Justice							
Personal Services	A1110.1	5,500	6,050	6,550	6,550	6,550	6,550
Contractual Expenditure	A1110.4	4,300	5,500	5,000	4,000	4,000	4,000
Court clerk/bailiff	A1110.45	1,700	3,500	3,500	3,500	3,500	3,500
	Unit Total:	11,500	15,050	15,050	14,050	14,050	14,050
Town Supervisor							
Personal Services	A1220.1	9,000	12,000	12,000	12,000	12,000	12,000
Contractual Expenditure	A1220.4	10,000	5,000	5,000	4,000	4,000	4,000
	Unit Total:	19,000	17,000	17,000	16,000	16,000	16,000
Tax Collector							
Personal Services	A1330.1	3,900	4,290	4,290	4,290	4,290	4,290
Contractual Expenditure	A1330.4	4,000	5,000	5,000	5,000	5,000	5,000
	Unit Total:	7,900	9,290	9,290	9,290	9,290	9,290
Assessment							
Personal Services	A1355.1	12,400	13,640	14,000	14,000	14,000	14,000
Contractual Expenditure	A1355.4	5,000	6,000	5,000	4,000	4,000	4,000
	Unit Total:	17,400	19,640	19,000	18,000	18,000	18,000
Town Clerk							
Personal Services	A1410.1	9,000	10,000	10,000	10,000	10,000	10,000
Contractual Expenditure	A1410.4	5,500	6,000	6,000	5,000	5,000	5,000
	Unit Total:	14,500	16,000	16,000	15,000	15,000	15,000
Attorney							
Contractual Expenditure	A1420.4	6,000	6,000	6,000	6,000	6,000	6,000
	Unit Total:	6,000	6,000	6,000	6,000	6,000	6,000
Elections							
Personal Services	A1450.1	400	350	400	400	400	400
	Unit Total:	400	350	400	400	400	400
Buildings							
Personal Services	A1620.1	2,000	2,200	2,200	2,200	2,200	2,200
Contractual Expenditure	A1620.4	250,000	200,000	200,000	200,000	200,000	200,000
Transfer to CD	A1620.91	100,000	100,000	100,000	100,000	100,000	100,000
	Unit Total:	352,000	302,200	302,200	302,200	302,200	302,200

GENERAL-TOWN WIDE

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Unallocated Insurance							
Contractual Expenditure	A1910.4	40,000	41,200	48,000	48,000	48,000	48,000
	Unit Total:	40,000	41,200	48,000	48,000	48,000	48,000
Municipal Association Dues							
Contractual Expenditure	A1920.4	2,000	2,200	2,000	2,000	2,000	2,000
	Unit Total:	2,000	2,200	2,000	2,000	2,000	2,000
Contingent Account							
Contractual Expenditure	A1990.4	25,000	8,000	37,000	40,000	40,000	40,000
	Unit Total:	25,000	8,000	37,000	40,000	40,000	40,000
PUBLIC SAFETY ADMINISTRATION							
Personal Services	A3010.1	0	8,000	10,000	10,000	10,000	10,000
Equipment & Capitol Outlay	A3010.2	0	15,000	17,000	17,000	17,000	17,000
Contractual Expenditure	A3010.4	0	7,000	7,000	7,000	7,000	7,000
	Unit Total:	0	30,000	34,000	34,000	34,000	34,000
Control of Dogs							
Personal Services	A3510.1		3,200	4,000	4,000	4,000	4,000
Contractual Expenditure	A3510.4	6,000	2,800	7,000	5,000	7,500	7,500
	Unit Total:	6,000	6,000	11,000	9,000	11,500	11,500
Superintendent of Highways							
Personal Services	A5010.1	48,000	48,000	50,000	51,500	58,000	58,000
Contractual Expenditure	A5010.4	2,500	2,500	2,500	2,500	2,000	2,000
EMPLOYEE SAFETY EQUIPMENT	A5010.49	2,500	4,000	4,000	4,000	4,000	4,000
	Unit Total:	53,000	54,500	56,500	58,000	64,000	64,000
Town Garage							
Contractual Expenditure	A5132.4	30,000	30,000	30,000	30,000	30,000	30,000
	Unit Total:	30,000	30,000	30,000	30,000	30,000	30,000
Veterans Service							
Contractual Expenditure	A6510.4	1,000	1,000	1,000	1,000	1,000	1,000
	Unit Total:	1,000	1,000	1,000	1,000	1,000	1,000
PARKS AND RECREATION							
Contractual Expenditure	A7110.4	32,000	36,000	40,000	40,000	40,000	40,000
	Unit Total:	32,000	36,000	40,000	40,000	40,000	40,000
Library							
Contractual Expenditure	A7410.4	3,250	3,300	3,400	3,500	3,450	3,450
Contractual Expenditure(South New Berlin)	A7410.43	300	300	300	300	300	300
	Unit Total:	3,550	3,600	3,700	3,800	3,750	3,750
Historian							
Contractual Expenditure	A7510.4	400	350	2,000	3,000	3,000	3,000
off site historian collection rental	A7510.40	2,400	2,400	2,400	2,400	1,000	1,000
	Unit Total:	2,800	2,750	4,400	5,400	4,000	4,000

GENERAL-TOWN WIDE

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Refuse & Garbage							
Contractual Expenditure	A8160.4	400	500	500	400	400	400
	Unit Total:	400	500	500	400	400	400
Cemeteries							
Contractual Expenditure	A8810.4	3,000	6,000	7,500	7,500	5,000	5,000
	Unit Total:	3,000	6,000	7,500	7,500	5,000	5,000
State Retirement							
Employee Benefit	A9010.8	1,800	2,200	2,200	2,500	2,500	2,500
	Unit Total:	1,800	2,200	2,200	2,500	2,500	2,500
Social Security							
Employee Benefit	A9030.8	10,000	12,000	13,000	14,000	14,000	14,000
	Unit Total:	10,000	12,000	13,000	14,000	14,000	14,000
Disability Insurance							
Employee Benefit	A9055.8	100	100	100	100	50	50
	Unit Total:	100	100	100	100	50	50
Health Insurance							
Employee Benefit	A9060.8	6,200	7,000	8,000	9,000	9,000	9,000
	Unit Total:	6,200	7,000	8,000	9,000	9,000	9,000
Bond Anticipation							
Principal on Indebtedness	A9730.6	50,000	50,000	50,000	50,000	50,000	50,000
Interest on Indebtedness	A9730.7	11,850	9,875	7,900	5,925	5,925	5,925
	Unit Total:	61,850	59,875	57,900	55,925	55,925	55,925
GENERAL-TOWN WIDE TOTALS:		723,000	706,135	759,020	759,445	763,945	763,945

GENERAL-OUTSIDE VILLAGE

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Planning							
Contractual Expenditure	B8020.4	1,000	1,000	2,500	1,000	1,000	1,000
COMPREHENSIVE PLAN	B8020.47		1,000				
	Unit Total:	1,000	2,000	2,500	1,000	1,000	1,000
GENERAL-OUTSIDE VILLAGE TOTALS:		1,000	2,000	2,500	1,000	1,000	1,000

HIGHWAY-TOWN WIDE

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Contingent Account							
Contractual Expenditure	DA1990.4	0	6,463	20,000	25,000	25,000	25,000
	Unit Total:	0	6,463	20,000	25,000	25,000	25,000
Bridges							
Personal Services	DA5120.1	3,500	3,500	4,000	4,000	3,500	3,500
Contractual Expenditure	DA5120.4	60,000	45,000	47,500	45,000	25,000	25,000
Transfer to CD	DA5120.91	25,000	25,000	30,000	30,000	30,000	30,000
	Unit Total:	88,500	73,500	81,500	79,000	58,500	58,500
Machinery							
Personal Services	DA5130.1	25,000	30,000	32,500	30,000	25,000	25,000
Equipment & Capitol Outlay	DA5130.2	182,500	150,000	50,000	35,000	35,000	35,000
Contractual Expenditure	DA5130.4	30,000	47,037	32,500	40,000	48,000	48,000
Transfer to CD	DA5130.91	67,500	50,000	140,000	120,000	120,000	120,000
	Unit Total:	305,000	277,037	255,000	225,000	228,000	228,000
Miscellaneous (Brush & Weeds)							
Personal Services	DA5140.1	40,000	40,000	45,000	45,000	40,000	40,000
Contractual Expenditure	DA5140.4	15,000	16,500	20,000	17,500	15,000	15,000
	Unit Total:	55,000	56,500	65,000	62,500	55,000	55,000
Snow Removal (Town)							
Personal Services	DA5142.1	90,000	100,000	100,000	105,000	110,000	110,000
Contractual Expenditure	DA5142.4	90,000	90,000	90,000	90,000	90,000	90,000
	Unit Total:	180,000	190,000	190,000	195,000	200,000	200,000
State Retirement							
Employee Benefit	DA9010.8	20,000	20,000	20,000	25,000	22,500	22,500
	Unit Total:	20,000	20,000	20,000	25,000	22,500	22,500
Social Security							
Employee Benefit	DA9030.8	18,000	18,000	18,000	20,000	20,000	20,000
	Unit Total:	18,000	18,000	18,000	20,000	20,000	20,000
Disability Insurance							
Employee Benefit	DA9055.8	150	150	150	150	150	150
	Unit Total:	150	150	150	150	150	150
Health Insurance							
Employee Benefit	DA9060.8	17,000	18,000		20,000	20,000	20,000
	Unit Total:	17,000	18,000		20,000	20,000	20,000
HIGHWAY-TOWN WIDE TOTALS:		683,650	659,650	649,650	651,650	629,150	629,150

HIGHWAY-OUTSIDE VILLAGE

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
General Repairs							
Personal Services	DB5110.1	115,000	129,000	146,000	150,000	150,000	150,000
Equipment & Capitol Outlay	DB5110.2	0	245,500	0			
Contractual Expenditure	DB5110.4	125,000	135,000	200,000	200,000	200,000	200,000
	Unit Total:	240,000	509,500	346,000	350,000	350,000	350,000
Improvements							
Equipment & Capitol Outlay	DB5112.2						
Contractual Expenditure	DB5112.4	350,000	325,500	400,000	450,000	400,000	400,000
	Unit Total:	350,000	325,500	400,000	450,000	400,000	400,000
Federal/State Emergency Aid							
Contractual Expenditure	DB8760.4						
	Unit Total:						
State Retirement							
Employee Benefit	DB9010.8	18,000	20,000	20,000	20,000	22,500	22,500
	Unit Total:	18,000	20,000	20,000	20,000	22,500	22,500
Social Security							
Employee Benefit	DB9030.8	16,000	17,000	18,000	18,000	18,000	18,000
	Unit Total:	16,000	17,000	18,000	18,000	18,000	18,000
Disability Insurance							
Employee Benefit	DB9055.8						
	Unit Total:						
Health Insurance							
Employee Benefit	DB9060.8	16,000	18,000	20,000	20,000	20,000	20,000
	Unit Total:	16,000	18,000	20,000	20,000	20,000	20,000
HIGHWAY-OUTSIDE VILLAGE TOTALS:		640,000	890,000	804,000	858,000	810,500	810,500

CAPITAL PROJECT FUND

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Bridges							
Equipment & Capitol Outlay	H5120.2						
Contractual Expenditure	H5120.4						
	Unit Total:						
Town Garage							
Equipment & Capitol Outlay	H5132.2						
	Unit Total:						
Engineer Fees							
Equipment & Capitol Outlay	H5133.2						
	Unit Total:						
Federal/State Emergency Aid							
Contractual Expenditure	H8760.4						
	Unit Total:						
Transfers to Other Funds							
Interfund Transfers	H9901.9						
	Unit Total:						

CAPITAL PROJECT FUND TOTALS:

SPECIAL DISTRICT-FIRE

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Fire Protection (Butternuts)							
Contractual Expenditure	SF3410.4	116,415	118,743	121,118	123,540	123,540	123,540
	Unit Total:	116,415	118,743	121,118	123,540	123,540	123,540
Fire Protection (So. New Berlin)							
Contractual Expenditure	SF3411.4	24,655	25,000	32,221	38,853	38,853	38,853
	Unit Total:	24,655	25,000	32,221	38,853	38,853	38,853
Fire Protection (Mt. Upton)							
Contractual Expenditure	SF3412.4	10,261	10,466	10,676	10,889	10,889	10,889
	Unit Total:	10,261	10,466	10,676	10,889	10,889	10,889
SPECIAL DISTRICT-FIRE TOTALS:		151,331	154,210	164,015	173,282	173,282	173,282

SPECIAL DISTRICT-LIGHTING

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Street Lighting (So. New Berlin)							
Contractual Expenditure	SL5182.4	850	850	925	1,000	1,000	1,000
	Unit Total:	850	850	925	1,000	1,000	1,000
SPECIAL DISTRICT-LIGHTING TOTALS:		850	850	925	1,000	1,000	1,000

APPROPRIATION SUMMARY

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted

REPORT TOTALS (ALL FUNDS LISTED):

2,199,831	2,412,845	2,380,110	2,444,377	2,378,877	2,378,877
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GENERAL-TOWN WIDE

Accounts	Account Code	'2023' Actual	'2024' Actual	'2025' Budget	----- 2026 Budget -----		
					Tentative	Preliminary	Adopted
Real Property Tax	A1001	426,750	431,585	431,585	431,585	425,595	425,595
Interest & Penalties on Real Property Taxes	A1090	5,000	4,500	4,500	5,000	5,000	5,000
Clerk Fees	A1255	750	750	750	750	750	750
Dog Control Services	A2268	100	100	100	100	100	100
Interest & Earnings	A2401	200	10,000	15,000	17,500	17,500	17,500
Dog Licenses	A2544	1,700	1,700	1,500	1,400	1,400	1,400
Fines & Forfeited Bail	A2610	1,000	1,000	1,000	1,000	1,000	1,000
Fines & Forfeited Bail(Dogs)	A2611						
Sale of Scrap & Excess Materials	A2650						
Other Compensation(Ins Recovery)	A2690						
Unclassified Revenues	A2770	500	500	500	500	500	500
Per Capita State Revenue Sharing	A3001	6,500	6,500	6,500	6,600	6,600	6,600
Mortgage Tax	A3005	12,000	12,000	12,000	13,000	13,000	13,000
PARKS AND RECREATION	A7110	35,000	37,500	40,000	42,500	42,500	42,500
GENERAL-TOWN WIDE TOTALS:		489,500	506,135	513,435	519,935	513,945	513,945

GENERAL-OUTSIDE VILLAGE

Accounts	Account Code	'2023' Actual	'2024' Actual	'2025' Budget	2026 Budget		
					Tentative	Preliminary	Adopted
Real Property Tax	B1001	590	0	0			
Interest & Earnings	B2401	10	200	200	200	200	200
Planning Board Fees	B2402	400	800	1,000	1,000	600	600
Refunds from Prior Years Expenditures	B2701						
Sales Tax	B3089						
GENERAL-OUTSIDE VILLAGE TOTALS:		1,000	1,000	1,200	1,200	800	800

HIGHWAY-TOWN WIDE

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Real Property Tax	DA1001	342,450	399,150	399,150	399,150	456,150	406,150
Services Other Governments	DA2300						
Snow Removal	DA2302						
Bridge Fund Revenues	DA2306						
Interest & Earnings	DA2401	700	10,000	10,000	12,500	12,500	12,500
Sale of Scrap & Excess Materials	DA2650	500	500	500	500	500	500
Insurance Recovery	DA2680						
Refunds from Prior Years Expenditures	DA2701						
Unclassified Revenues	DA2770			0			
Inter fund transfers	DA2801						
STATE GRANTS	DA3584						
State Aid Emergency Disaster Assistance	DA3960						
FEMA	DA4960						
HIGHWAY-TOWN WIDE TOTALS:		343,650	409,650	409,650	412,150	469,150	419,150

HIGHWAY-OUTSIDE VILLAGE

Accounts	Account Code	'2023' Actual	'2024' Actual	'2025' Budget	----- 2026 Budget -----		
					Tentative	Preliminary	Adopted
Real Property Tax	DB1001	69,980	35,000	35,000	35,000	80,500	75,500
Interest & Earnings	DB2401	20	10,000	15,000	10,000	10,000	10,000
Sale of Scrap & Excess Materials	DB2650						
Unclassified Revenues	DB2770						
Inter fund transfers	DB2801						
Per Capita State Revenue Sharing	DB3001						
Sales Tax	DB3089	110,000	115,000	120,000	150,000	150,000	150,000
C.H.I.P.S.	DB3501	350,000	350,000	400,000	450,000	400,000	400,000
State Aid Emergency Disaster Assistance	DB3960						
Due From Other Funds	DB5031						
Federal/State Emergency Aid	DB8760						
HIGHWAY-OUTSIDE VILLAGE TOTALS:		530,000	510,000	570,000	645,000	640,500	635,500

CAPITAL PROJECT FUND

Accounts	Account Code	'2023'	'2024'	'2025'	----- 2026 Budget -----		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Bridge Fund Revenues	H2306						
Interest & Earnings	H2401						
Inter fund transfers	H2801						
BOND MONEY	H5720						
Federal/State Emergency Aid	H8760						

CAPITAL PROJECT FUND TOTALS:

SPECIAL DISTRICT-FIRE

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Gilbertsville Fire Protection	SF1002	116,415	118,743	121,118	123,540	123,540	123,540
So. New Berlin Fire Protection	SF1003	24,655	25,000	32,221	38,853	38,853	38,853
Mt. Upton Fire Protection	SF1004	10,262	10,466	10,676	10,889	10,889	10,889
SPECIAL DISTRICT-FIRE TOTALS:		151,332	154,210	164,015	173,282	173,282	173,282

SPECIAL DISTRICT-LIGHTING

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted
Street Lighting (So. New Berlin)	SL5182	850	850	925	1,000	1,000	1,000
SPECIAL DISTRICT-LIGHTING TOTALS:		850	850	925	1,000	1,000	1,000

REVENUE SUMMARY

Accounts	Account Code	'2023'	'2024'	'2025'	2026 Budget		
		Actual	Actual	Budget	Tentative	Preliminary	Adopted

REPORT TOTALS (ALL FUNDS LISTED):

1,516,332	1,581,845	1,659,225	1,752,567	1,798,677	1,743,677
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