

Village of Whitehall
FINAL BUDGET
2026-2027

Adopted 4/20/2026

Village of Whitehall
2026-2027 GENERAL FUND BUDGET

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EXPENSE	2026-2027	2025-2026
BOARD OF TRUSTEES		
A1010.1 Personal Services	\$ 16,068.00	\$ 16,068.00
Total	\$ 16,068.00	\$ 16,068.00
VILLAGE JUSTICE		
A1110.1 Personal Services	\$ 23,603.00	\$ 23,603.00
A1110.4 Contractual Expenses	\$ 6,000.00	\$ 3,000.00
Total	\$ 29,603.00	\$ 26,603.00
MAYOR		
A1210.1 Personal Services	\$ 8,000.00	\$ 8,000.00
Total	\$ 8,000.00	\$ 8,000.00
CLERK-TREASURER		
A1325.1 Personal Services	\$ 57,200.00	\$ 55,000.00
A1325.2 Equipment	\$ 1,000.00	\$ 2,000.00
A1325.4 Contractual Expense	\$ 16,001.49	\$ 15,000.00
Total	\$ 74,201.49	\$ 72,000.00
ASSESSMENT		
A1355.4 Contractual Expense	\$ 2,000.00	\$ 2,100.00
Total	\$ 2,000.00	\$ 2,100.00
STAFF		
A1410.1 Clerk(s)- Part Time(2)	\$ 44,096.00	\$ -
Total	\$ 44,096.00	\$ -
LAW		
A1420.4 Contractual Expenses	\$ 35,000.00	\$ 24,000.00
Total	\$ 35,000.00	\$ 24,000.00
ELECTION		
A1450.4 Contractual Expense	\$ 100.00	\$ 500.00
Total	\$ 100.00	\$ 500.00
SHARED BUILDINGS		
A1620.4 Contractual Expense	\$ 14,000.00	\$ 14,000.00
Total	\$ 14,000.00	\$ 14,000.00
CENTRAL GARAGE		
A1640.2 Equipment	\$ 5,000.00	\$ -
A1640.4 Contractual Expense	\$ 115,000.00	\$ 101,388.00
Total	\$ 120,000.00	\$ 101,388.00
SPECIAL ITEMS		
A1910.4 Unallocated Insurance	\$ 81,400.00	\$ 105,000.00
A1990.4 Contingent Account	\$ 25,000.00	\$ 30,600.00
Total	\$ 106,400.00	\$ 135,600.00
POLICE		
A3120.1 Personal Service	\$ -	\$ 54,184.00
A3120.2 Equipment	\$ -	\$ -
A3120.4 Contractual Expense	\$ 435,837.30	\$ 459,055.00
Total	\$ 435,837.30	\$ 513,239.00

Village of Whitehall
2026-2027 GENERAL FUND BUDGET

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EXPENSE (CONT.)	2026-2027	2025-2026
FIRE		
A3410.4 Contractual Expense	\$ 56,200.00	\$ 56,200.00
Total	\$ 56,200.00	\$ 56,200.00
SAFETY INSPECTION		
A3620.4 Contractual Expense	\$ 1,200.00	\$ 2,500.00
Total	\$ 1,200.00	\$ 2,500.00
STREET MAINTENANCE		
A5110.1 Personal Service	\$ 183,652.00	\$ 158,972.00
A5110.4 Contractual Expense	\$ 50,000.00	\$ 50,000.00
Total	\$ 233,652.00	\$ 208,972.00
SNOW REMOVAL		
A5142.1 Personal Service	\$ 183,652.00	\$ 158,972.00
A5142.2 Equipment	\$ 4,000.00	\$ -
A5142.4 Contractual Expense	\$ 55,000.00	\$ 42,000.00
Total	\$ 242,652.00	\$ 200,972.00
STREET LIGHTING		
A5182.4 Contractual Expense	\$ 44,414.60	\$ 58,167.00
Total	\$ 44,414.60	\$ 58,167.00
SIDEWALKS		
A5410.4 Contractual Expense	\$ 5,000.00	\$ 10,000.00
Total	\$ 5,000.00	\$ 10,000.00
JOB TRAINING		
A6290.4 Contractual Expense	\$ 2,500.00	\$ 2,000.00
Total	\$ 2,500.00	\$ 2,000.00
PARKS		
A7140.4 Contractual Expense	\$ 10,029.41	\$ 10,917.00
Total	\$ 10,029.41	\$ 10,917.00
LIBRARY		
A7410.4 Contractual Expense	\$ 7,000.00	\$ 9,000.00
Total	\$ 7,000.00	\$ 9,000.00
OTHER CULTURE (UCP)		
A7989.1 Personal Services	\$ -	\$ -
A7989.4 Contractual Expense	\$ -	\$ 300.00
Total	\$ -	\$ 300.00
PLANNING		
A8020.1 Personal Service	\$ 51,000.00	\$ 20,800.00
A8020.4 Contractual Expense	\$ 120,000.00	\$ 116,466.71
Total	\$ 171,000.00	\$ 137,266.71
SANITATION ADMINISTRATION		
A8110.4 Contractual Expense	\$ 2,000.00	\$ 5,400.00
Total	\$ 2,000.00	\$ 5,400.00
STORM SEWERS		
A8140.4 Contractual Expense	\$ 10,000.00	\$ 25,000.00
Total	\$ 10,000.00	\$ 25,000.00

Village of Whitehall
2026-2027 GENERAL FUND BUDGET

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EXPENSE (CONT.)	2026-2027	2025-2026
SHADE TREES		
A8560.4 Contractual Expense	\$ 2,000.00	\$ 5,000.00
Total	\$ 2,000.00	\$ 5,000.00
CEMETERY		
A8810.4 Contractual Expense	\$ 12,000.00	\$ 12,000.00
Total	\$ 12,000.00	\$ 12,000.00
EMPLOYEE BENEFITS		
A9010.8 State Retirement	\$ 83,544.00	\$ 69,917.00
A9015.8 Police Retirement	\$ 1,048.41	\$ 122,639.00
A9030.8 Social Security	\$ 33,000.00	\$ 33,000.00
A9035.8 Medicare	\$ 10,000.00	\$ 10,000.00
A9040.8 Workers' Compensation	\$ 55,000.00	\$ 33,628.00
A9055.8 Disability Insurance	\$ 500.00	\$ 500.00
A9060.8 Medical Insurance	\$ 123,796.73	\$ 210,456.00
A9189.8 Uniforms	\$ 6,000.00	\$ 4,200.00
Total	\$ 312,889.14	\$ 484,340.00
DEBT SERVICE		
A9730.6 Principal	\$ 206,145.00	\$ 206,145.00
A9730.7 Interest	\$ 3,248.58	\$ 3,248.58
Total	\$ 209,393.58	\$ 209,393.58
GENERAL FUND TOTAL EXPENSE	\$ 2,207,236.52	\$ 2,350,926.29

Village of Whitehall
2026-2027 GENERAL FUND BUDGET

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REVENUE	2026-2027	2025-2026
A1090 Penalties on Taxes	\$ 20,000.00	\$ 32,665.00
A1120 NonProperty by County	\$ 50,000.00	\$ 48,638.00
A1170 Franchise Tax	\$ 34,000.00	\$ 34,000.00
A1255 Clerk Fees	\$ 250.00	\$ 100.00
A1520 Police Fees	\$ -	\$ 100.00
A1710 Public Work Services	\$ -	\$ -
A2110 Zoning Fees	\$ -	\$ 100.00
A2260 Police Service-Other Gov't	\$ -	\$ -
A2262 Fire Protection Services	\$ -	\$ -
A2401 Interest Earnings	\$ 500.00	\$ 150.00
A2530 Games of Chance Licenses	\$ 50.00	\$ 25.00
A2610 Fines and Forfeited Bail	\$ 30,000.00	\$ 18,500.00
A2620 Forfeiture of Deposits	\$ -	\$ -
A2650 Sale of Scrap Materials	\$ -	\$ -
A2665 Sale of Equipment	\$ -	\$ -
A2680 Insurance Recoveries	\$ -	\$ -
A2690 Other Comp. For Loss	\$ -	\$ -
A2701 Refund Prior Years Exp.	\$ -	\$ -
A2705 Gifts and Donations	\$ -	\$ -
A2755 Trust Fund Income	\$ -	\$ -
A2770 Misc Revenue	\$ 50,000.00	\$ 58,378.00
A3001 State Aid, Per Capita	\$ 23,838.00	\$ 23,838.00
A3005 State Aid, Mortgage Tax	\$ 10,000.00	\$ 9,504.00
A3089 Other Gov't Aid	\$ 1,667.00	\$ -
A3501 State Aid, CHIPs	\$ -	\$ -
A3505 State Aid, Multi-Modal	\$ -	\$ -
A3597 Trans Cap Grant	\$ -	\$ -
A4089 Federal Aid	\$ -	\$ -
A5710 Serial Bonds	\$ -	\$ -
GENERAL FUND TOTAL REVENUE	\$ 220,305.00	\$ 225,998.00

GENERAL FUND TAX SUMMARY 2026-2027	
Total Appropriations	\$ 2,207,236.52
Less Estimated Revenues	\$ 220,305.00
Less Omitted Taxes	\$ 589.61
	\$ 1,986,341.91
Fund Balance	\$ -
Taxes to be Raised	\$ 1,986,341.91
Total Assessment	\$ 152,662,397.00
Rec'mend Tax Rate	13.011337

Village of Whitehall
2026-2027 WATER FUND BUDGET

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EXPENSE	2026-2027	2025-2026
SPECIAL ITEMS		
F1950.4 Taxes-Village Property	\$ 105,767.34	\$ 102,939.75
F1990.4 Contingent Account	\$ -	\$ -
Total	\$ 105,767.34	\$ 102,939.75
WATER ADMINISTRATION		
F8310.1 Personal Service	\$ 49,407.28	\$ 47,520.00
F8310.4 Contractual Expense	\$ 9,000.00	\$ 9,000.00
Total	\$ 58,407.28	\$ 56,520.00
PURIFICATION		
F8330.2 Equipment	\$ -	\$ 46,600.00
F8330.4 Contractual Expense	\$ 147,300.00	\$ 147,300.00
Total	\$ 147,300.00	\$ 193,900.00
TRANSMISSION & DISTRIBUTION		
F8340.1 Personal Service	\$ -	\$ -
F8340.4 Contractual Expense	\$ 5,153.71	\$ 6,567.31
F8342.2 Equipment	\$ -	\$ 10,165.00
Total	\$ 5,153.71	\$ 16,732.31
CAPITAL PROJECTS, EQUIPMENT		
F8397.2 Equipment	\$ 20,000.00	\$ 20,000.00
Total	\$ 20,000.00	\$ 20,000.00
EMPLOYEE BENEFITS		
F9030.8 Social Security/Medicare	\$ 3,779.66	\$ 3,240.00
F9055.8 Disability Insurance	\$ 50.00	\$ 50.00
F9060.8 Medical Insurance	\$ -	\$ -
Total	\$ 3,829.66	\$ 3,290.00
DEBT SERVICE		
F9750.6 Principal	\$ 84,437.00	\$ 83,937.00
F9705.7 Interest	\$ 4,995.01	\$ 5,104.69
Total	\$ 89,432.01	\$ 89,041.69
WATER FUND TOTAL EXPENSES	\$ 429,890.00	\$ 482,423.75

EST. REVENUES	2026-2027	2025-2026
WATER SALES & CHARGES		
F2140 Metered Water Sales	\$ 420,390.00	\$ 462,620.00
F2144 Water Service Charges	\$ 500.00	\$ 10.00
F2148 Penalties-Water Rents	\$ 7,000.00	\$ 5,800.00
Total	\$ 427,890.00	\$ 468,430.00
USE OF MONEY & PROPERTY		
F2401 Interest Earnings	\$ -	\$ -
Total	\$ -	\$ -
COMPENSATION- LOSS, MISC.		
F2650 Sales-Excess Material	\$ -	\$ -
F2660 Sales of Real Property	\$ -	\$ -
F2665 Sale of Equipment	\$ -	\$ -
F2680 Insurance Recoveries	\$ -	\$ -
F2701 Refund Prior Years Exp.	\$ -	\$ -
F2770 Other Revenue(3 yr avg)	\$ 2,000.00	\$ 2,000.00
Total	\$ 2,000.00	\$ 2,000.00
TOTAL	\$ 429,890.00	\$ 470,430.00
Appropriated Fund Balance	\$ -	\$ 11,993.75
WATER FUND TOTAL REVENUES	\$ 429,890.00	\$ 482,423.75
Revenue Less Appropriations	\$ -	\$ -

Village of Whitehall
2026-2027 SEWER FUND BUDGET

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2025-2026

EXPENSE	2026-2027	2025-2026
SPECIAL ITEMS		
G1990.4 Contingent Account	\$ -	\$ 45,470.91
Total	\$ -	\$ 45,470.91
SEWER ADMINISTRATION		
G8110.1 Personal Service	\$ 80,461.14	\$ 85,914.00
G8110.4 Contractual Service	\$ -	\$ 3,500.00
Total	\$ 80,461.14	\$ 89,414.00
SANITARY SEWERS		
G8120.4 Contractual Expense	\$ 110,000.00	\$ 173,244.00
Total	\$ 110,000.00	\$ 173,244.00
SEWAGE TREATMENT & DISPOSAL		
G8130.1 Personal Service	\$ -	\$ -
G8130.2 Equipment	\$ 3,000.00	\$ 1,200.00
G8130.4 Contractual Expense	\$ 143,100.00	\$ 249,941.03
Total	\$ 146,100.00	\$ 251,141.03
EMPLOYEE BENEFITS		
G9030.8 Social Security/Medicare	\$ 6,141.98	\$ 4,729.00
G9055.8 Disability Insurance	\$ 50.00	\$ 50.00
G9060.8 Medical Insurance	\$ -	\$ -
Total	\$ 6,191.98	\$ 4,779.00
DEBT SERVICE		
G9750.6 Principal	\$ 110,000.00	\$ 105,000.00
G9750.7 Interest	\$ 64,246.88	\$ 66,481.26
G9950.9 Capital Fund Project	\$ -	\$ -
Total	\$ 174,246.88	\$ 171,481.26
SEWER FUND TOTAL EXPENSES	\$ 517,000.00	\$ 735,530.20

EST. REVENUES	2026-2027	2025-2026
SEWER RENTS & CHARGES		
G2120 Sewer Rents	\$ 500,000.00	\$ 626,779.23
G2122 Sewer Charges	\$ -	\$ -
G2128 Penalties-Sewer Rents	\$ 15,000.00	\$ 20,750.00
Total	\$ 515,000.00	\$ 647,529.23
USE OF MONEY & PROPERTY		
G2401 Interest Earnings	\$ -	\$ -
Total	\$ -	\$ -
COMPENSATION- LOSS, MISC.		
G2701 Refund Prior Years Exp.	\$ -	\$ -
G2770 Unclassified	\$ 2,000.00	\$ 2,000.00
Total	\$ 2,000.00	\$ 2,000.00
TOTAL	\$ 517,000.00	\$ 649,529.23
Appropriated Fund Balance		\$ 86,000.97
SEWER FUND TOTAL REVENUES	\$ 517,000.00	\$ 735,530.20
Revenue Less Appropriations	\$ -	\$ -

VILLAGE OF WHITEHALL
2026-2027 BUDGET SUMMARY- FINAL

EXPENSE	2026-2027	2025-2026
GENERAL	\$ 2,207,236.52	\$ 2,350,926.29
WATER	\$ 429,890.00	\$ 482,423.75
SEWER	\$ 517,000.00	\$ 735,530.20
Total	\$ 3,154,126.52	\$ 3,568,880.24

REVENUE

GENERAL	\$ 2,207,236.52	\$ 2,350,926.29
WATER	\$ 429,890.00	\$ 482,423.75
SEWER	\$ 517,000.00	\$ 735,530.20
Total	\$ 3,154,126.52	\$ 3,568,880.24

DIFFERENCE

GENERAL	\$ -	\$ -
WATER	\$ -	\$ -
SEWER	\$ -	\$ -

Village of Whitehall
2026-2027 CAPITAL WATER FUND BUDGET

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EXPENSES	2026-2027	2025-2026
H8989.0 Water Emergency Fund	\$ 1,553,730.00	\$ -
H8989.200 Engineering/Planning	\$ -	\$ -
H8989.220 Legal	\$ -	\$ -
H8989.230 Use of Muni. Eqp & Pers.	\$ -	\$ -
H8989.240 Construction Expense	\$ -	\$ -
Total	\$ -	\$ -
EMER. WATER FUND EXPENSES TOTAL	\$ 1,553,730.00	\$ -

REVENUE	2026-2027	2025-2026
H510.0 EST. REVENUES	\$ -	\$ -
H5710 BAN	\$ -	\$ -
H3097 STATE AID, GRANTS	\$ 1,553,730.00	\$ -
Total	\$ -	\$ -
EMER. WATER FUND REVENUE TOTAL	\$ 1,553,730.00	\$ -

Equalized Total Assessed Value 172,847,295

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	480,200	0.28
13100	CO - GENERALLY	RPTL 406(1)	1	139,800	0.08
13500	TOWN - GENERALLY	RPTL 406(1)	6	936,200	0.54
13510	TOWN - CEMETERY LAND	RPTL 446	1	3,000	0.00
13650	VG - GENERALLY	RPTL 406(1)	18	10,757,400	6.22
13660	VG - CEMETERY LAND	RPTL 446	3	87,100	0.05
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	128,400	0.07
14100	USA - GENERALLY	RPTL 400(1)	1	17,700	0.01
14110	USA - SPECIFIED USES	STATE L 54	1	182,200	0.11
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	1,109,100	0.64
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	13,400	0.01
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	401,800	0.23
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	244,000	0.14
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	2	118,800	0.07
26100	VETERANS ORGANIZATION	RPTL 452	2	111,500	0.06
26250	HISTORICAL SOCIETY	RPTL 444	1	19,200	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	335,800	0.19
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	33,800	0.02
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	1,094,900	0.63
29700	PROP WITHDRAWN FROM FORECLOSURE	RPTL 1138	1	19,000	0.01
33200	TAX SALE - COUNTY OWNED	RPTL 406(5)	2	170,000	0.10
41003	VETERANS EXEMPTION INCR/DECR I	RPTL 458(5)	6	404,726	0.23
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	14	257,160	0.15
41122	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	18,030	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	18,855	0.01
41127	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	29	543,676	0.31
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	9	283,838	0.16
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	45,000	0.03
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	36,825	0.02
41137	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	21	737,400	0.43
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	9	312,478	0.18

Equalized Total Assessed Value 172,847,295

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	61,855	0.04
41147	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	14	667,295	0.39
41807	PERSONS AGE 65 OR OVER	RPTL 467	10	283,260	0.16
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	111,200	0.06
Total Exemptions Exclusive of System Exemptions:				20,184,898	11.68
Total System Exemptions:				0	0.00
Totals:				20,184,898	11.68

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____