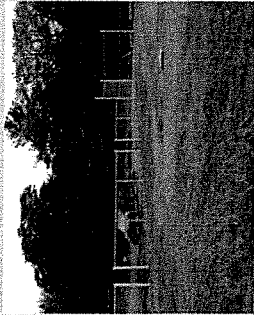


2026
Final
Budget

2025 Highlights

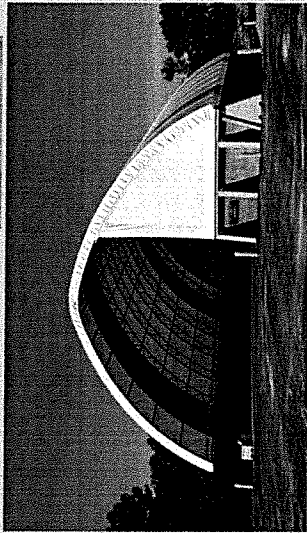


BM Youth Sports Park

Fields and Parking lots were completed at the Cody O'Connor Park on Sayles Road. Soccer games were played during the Fall 2025 soccer season



Salt Shed



Town Highlights

- Doors replaced in Town Office.
- LED lighting replacement

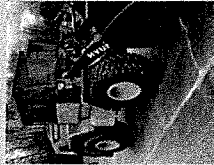
Summer Youth Program

The Summer Youth program returned to the Brushton Park for the Summer of 2025

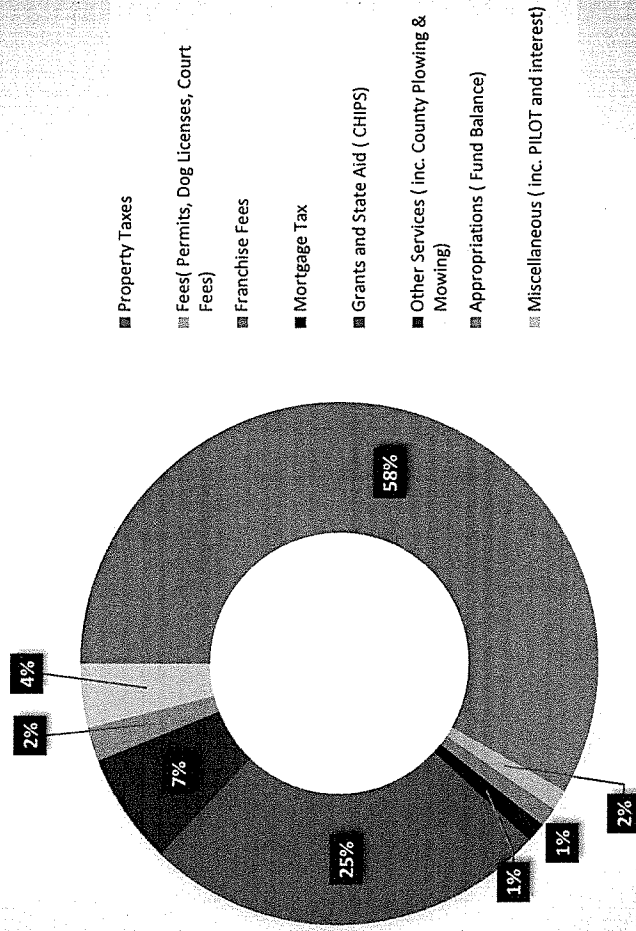


Highway Highlights

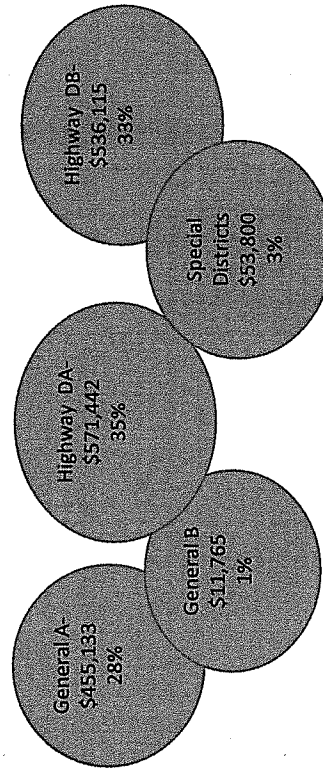
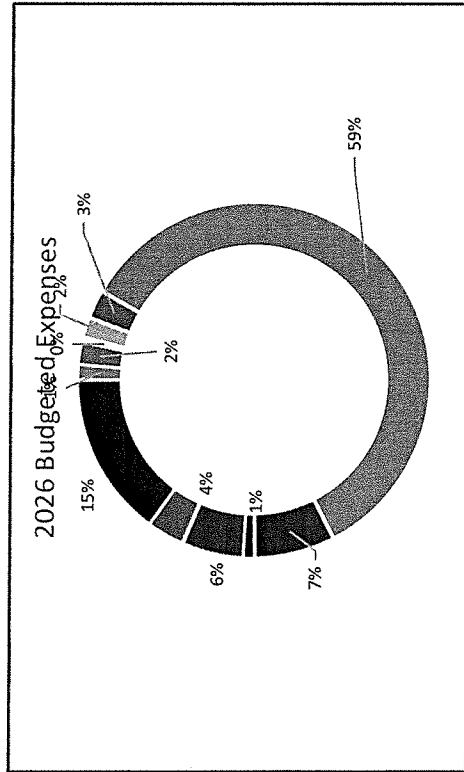
- Salt Shed Completed
- New Loader



2026 Revenues



2026 Budget	
Property Taxes	\$ 946,171
Fees (Permits, Dog Licenses, Court Fees)	\$ 21,810
Franchise Fees	\$ 18,000
Mortgage Tax	\$ 20,000
Grants and State Aid (CHIPS)	\$ 411,392
Other Services (inc. County Plowing & Mowing)	\$ 111,846
Appropriations (Fund Balance)	\$ 34,536
Miscellaneous (inc. PILOT and interest)	\$ 64,500
Total Revenues	\$ 1,628,255
(Funds A, B, DA, DB)	



2026 Budgeted Expenses		%
Supervisor & Board	\$ 23,100	1%
Court	\$ 34,580	2%
Tax Collector	\$ 5,800	0%
Assessor	\$ 30,000	2%
Clerk & Bookkeeper	\$ 42,500	3%
Highway	\$ 962,190	59%
Building & Ins & Other	\$ 119,923	7%
Code Enforcement & Animal Control	\$ 17,365	1%
Special District inc Fire & Rescue	\$ 91,940	6%
Culture & Recreation	\$ 56,100	3%
Employee Benefits	\$ 244,757	15%
Total Expenses- (Funds A, B, DA, DB, SF, SL)	\$ 1,628,255	

2025 Expenses were \$1,527,938- Increase of \$100,318/ 7%

**Town of Moira
Budget Highlights
2026**

General AA

Revenues up 22%, Expense increase of 10%

General A Fund Revenues anticipated increase due to:

Grant for Cody O'Connor Park from ADK Foundation
Increase in the PILOT from St.Lawrence Gas

General A Fund Expenditures anticipated increase due to:

Increase in Salaries for Town Justice, Assessor, Town Clerk, Hwy. Superintendent
Increase of \$5000 for Parks & Recreation
Increase for Expenses Cody O'Connor Park offset from grant
Increase due to Summer Youth Program
Moira Rescue Contract Increase of \$1,440
Benefit Increases -Health Insurance, Retirement, and Workers Comp

General BB

Slight increase in Building Permit revenues

Highway DA

Revenues increase 4%, Expense increase of 6%

Highway A Fund Revenues anticipated increase due to:

Increase due to County Snow Removal Contract & Interest

Highway A Fund Expenditures anticipated increase due to:

Highway Department contractual Salary increases
Increase in antipated fuel costs
Increase in benefits costs for Highway Dept Employees- Health Ins, Workers comp, ERS

Highway DB

Revenues increase 29%, Expense increase 22%

Highway B Fund Revenues anticipated increase due to:

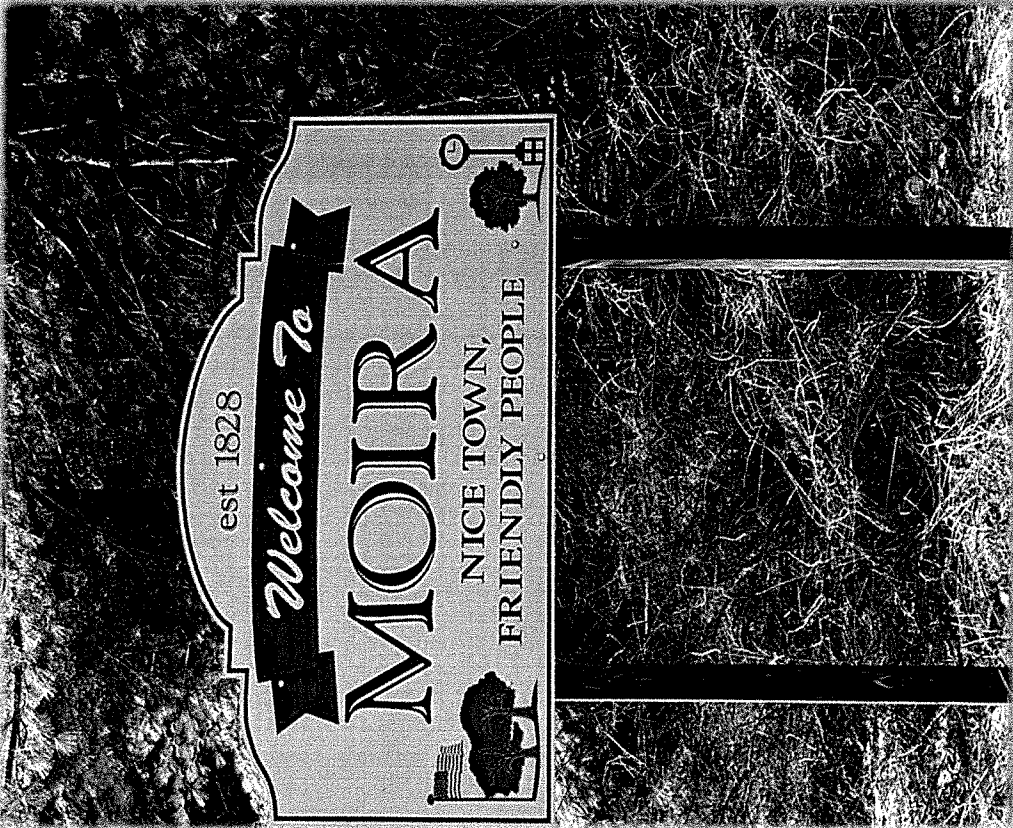
Anticipated increase in CHIPS funds- use of rollover funds

Highway B Fund Expenditures anticipated increase due to:

Anticipated increase in CHIPS expenses



- Fund A-General
- Town Board
- Court
- Supervisor
- Clerk
- Tax Collector
- Bookkeeper
- Buildings
- Animal Control
- Recreation
- Fund DA-Highway
- Snow Removal
- Machinery & Equipment

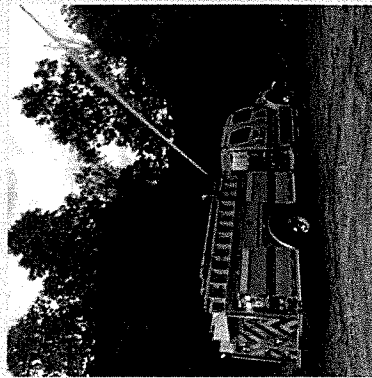


Part Town

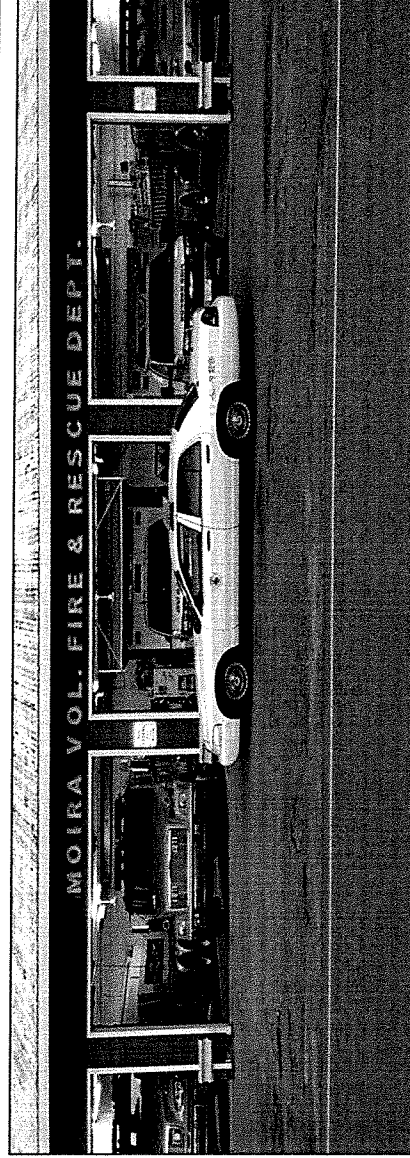
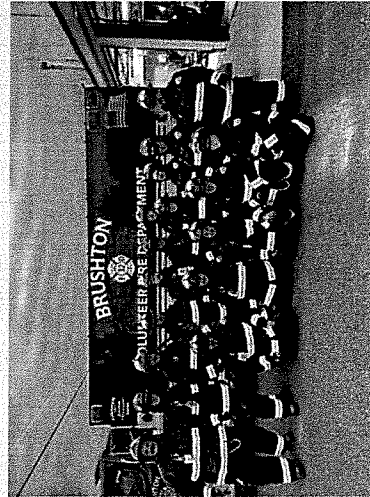
(Village Excluded)

- Fund B-General
- Code Enforcement
- Public Safety
- Fund DB-Highway
- Road Repairs
- Paving
- Mowing
- Maintenance

Special Districts



- Taxable to only members of the District who benefits from the services of the District.
- Includes
 - Moira Fire District
 - Moira Rescue
 - Brushton Fire Department
 - Street Lighting District



	Appropriations and provisions for other use	Less Estimated Revenues	Less Expended Balance-Fund	2026 Amount to be Raised By Taxes	2025 Taxes	Increase	
A GENERAL	\$ 455,133	\$ 165,702	\$ 30,000	\$ 259,431	\$ 224,676	\$ 34,755	15%
B GENERAL OUTSIDE VILLAGE	\$ 11,765	\$ 4,000	\$ 1,000	\$ 6,765	\$ 6,300	\$ 465	7%
DA HIGHWAY - TOWN WIDE	\$ 571,442	\$ 108,230	\$	\$ 463,212	\$ 506,865	\$ (43,653)	-9%
DB HIGHWAY - OUTSIDE VILLAGE	\$ 536,115	\$ 369,616	\$ 3,536	\$ 162,963	\$ 129,255	\$ 33,708	26%
SF FIRE PROTECTION - BRUSHTON	\$ 44,000			\$ 44,000	\$ 42,000	\$ 2,000	
SL LIGHTING DISTRICT	\$ 9,800			\$ 9,800	\$ 9,800	\$ -	0%
TOTAL TAX LIMIT	\$ 1,628,255	\$ 647,548	\$ 34,536	\$ 946,171	\$ 918,897	\$ 27,275	3.0%
			over/under	\$ (0)			
proof	\$ 1,628,255	\$ 647,548	\$ 34,536	\$ 946,171			
>>>>	\$ -						
2025	\$ 1,527,938	\$ 532,541	\$ 76,500	\$ 918,897			
Increase	\$ 100,318	\$ 115,007	\$ (41,964)				
% Inc	7%	22%		\$ (0)	over/under cap		
Moira Fire District No.1	\$ 78,924			\$ 78,924	\$ 79,790	\$ (866)	-1.1%
Moira Fire District No.1	2024 77,260	2025 79,790	2026 78,924	difference (866)			
				difference -1.09%			

TOWN OF MOIRA
BUDGET BY FUND

(A) GENERAL REVENUES

	CODE	2022	2023	2024	2025	Budget 2026	Change \$	Change %	Comments
GENERAL FUND -AA									
Real Property TAX ITEMS									
Payment Lieu of Taxes	A1081	25,000	29,000	33,033	40,324	50,000	9,676	24%	St. Lawrence Gas Pilot-Final Year will be 2026
Interest and Penalties	A1090	3,500	3,500	3,500	3,500	3,000	(500)	-1.4%	
Franchise Tax (Cable TV)	A1170	20,000	20,000	20,000	20,000	18,000	(2,000)	-10%	Took Avg of 1st 3 qtrs-- \$4500/qtr
DEPARTMENTAL INCOME									
Clerk Fees	A1255	900	1,500	1,500	1,500	2,000	500	33%	
Intergovernmental Charges									
General Services, Other Government	A2210	-	-	-	-	-	-	#DIV/0!	
Use of Money & Property									
Interest and Earnings	A2401	500	250	2,500	5,000	5,000	-	0%	
LICENSES AND PERMITS									
Games of Chance	A2530	10	10	10	10	10	-	0%	
Bingo License	A2540	30	200	300	300	300	-	0%	
Dog License	A2544	1,000	500	500	500	500	-	0%	
FINES AND FORFEITURES									
Justice Fines and fees	A2610	22,000	22,000	15,000	15,000	15,000	-	0%	Fines have been significantly lower decrease budget
Fines /Penalty/Dog Cases	A2611								
SALE OF PROPERTY									
Sale of Scrap	A2650	-	-	-	-	-	-	#DIV/0!	
Sale of Equipment/Real Estate	A2665	-	-	-	-	-	-	#DIV/0!	
Insurance Recoveries	A2680	-	-	-	-	-	-	#DIV/0!	
MISCELLANEOUS LOCAL SOURCES									
Grants Local Agencies	A2706								
Other unclassified Rev	A2770	1,500	1,500	1,000	1,500	1,500	20,000	100%	ADK grant
STATE AID									
State Revenue Sharing-AIM	A3001	34,000	35,000	30,500	30,392	30,392	-	0%	Actual AIM payment for 2025- \$30,392
Mortgage Tax	A3005	19,000	20,000	20,000	20,000	20,000	-	0%	
State Aid -Other	A3089							#DIV/0!	JCAP Funding
Federal Aid	A4089	48,000						#DIV/0!	End of COVID funding
TOTAL Revenues General Fund-AA		\$ 175,440	\$ 133,460	\$ 127,843	\$ 138,026	\$ 165,702	\$ 27,676	22%	
Expenditures		\$ 383,548	\$ 345,640	\$ 393,629	\$ 412,351	\$ 455,133	\$ 42,782	11%	
Appropriated Fund Balance		\$	\$ 28,850	\$ 30,000	\$ 30,000	\$ 30,000			
Tax Levy General Fund AA		\$ 208,108	\$ 183,330	\$ 235,786	\$ 244,325	\$ 259,431	\$ 52,456	22%	

TOWN OF MOIRA
BUDGET BY FUND

B-GEN REV and EXP

GENERAL FUND (B) REVENUES									
ACCOUNT	CODE	2021	2022	2023	2024	2025	Budget 2026	\$ Change	% Change
PUBLIC SAFETY									
Real Property Taxes	B1001	7,000	7,200	7,800	7,800	7,800	6,765	(1,035)	-13%
Other Governments	B2260	-	-	-	-	-	-	-	#DIV/0!
Building Permits	B2555	700	500	1,500	2,000	2,000	4,000	2,000	100%
Appropriated Fund Balance					1,500	1,500	1,000	(500)	-33%
TOTAL W/O Taxes		\$ 700	\$ 500	\$ 1,500	\$ 3,500	\$ 3,500	\$ 5,000	\$ 465	13%
Total with Taxes		\$ 7,700	\$ 7,700	\$ 9,300	\$ 11,300	\$ 11,300	\$ 11,765	\$ 465	4%
GENERAL FUND (B) APPROPRIATIONS									
Outside Village									
PUBLIC SAFETY									
Code Officer Salary	B3620.1	4,800	4,800	8,000	10,000	10,000	10,000	-	0%
Contractual Exp	B3620.4	2,600	2,600	1,000	1,000	1,000	1,000	-	0%
PUBLIC HEALTH									
Public Health Contractual	B4010.4	300	300	300	300	300	-	-	0%
EMPLOYEE BENEFITS									
Social Security					597	765	765	168	22%
TOTAL		\$ 7,700	\$ 7,700	\$ 9,300	\$ 11,300	\$ 11,300	\$ 11,765	\$ -	0%

B-GEN REV and EXP

Town of Moira
Budget by Fund

(DA) HIGHWAY- REVENUES

(DA) HIGHWAY- Revenues TOWN WIDE										
ACCOUNT	CODE	2021	2022	2023	2024	2025	Budget 2026	\$ Change	% Change	
<i>Federal Aid*</i>			100,000							
USE OF MONEY AND PROPERTY										
Interest and Earnings	DA2401	500	250	250	5,000	2,500	5,000	2,500	100%	
Snow Removal Services- Other Govt'-(County Plowing)	DA2302	91,000	92,000	95,000	99,750	100,223	103,230	3,007	3%	per contract
<i>Sale of Property</i>										
Sale other	DA2650	5,000	3,000	2,000	2,000	1,500	-	(1,500)	-100%	
Other Comp for Loss	DA2680	-	-	-	-	-	-	-		
TOTAL		96,500	195,250	97,250	106,750	104,223	108,230	4,007	4%	
Expenses		400,151	609,311	589,479	557,009	611,088	571,442	39,646	6%	
Tax Levy	DA1001	\$ 303,651	\$ 414,061	\$ 473,379	\$ 450,259	\$ 506,865	\$ 463,212	\$ 43,653	9%	

(DA) HIGHWAY- REVENUES

Town of Moira
Budget by Fund

ACCOUNT	CODE	2020	2021	2022	2023	2024	2025	Budget 2026	\$ Change	% Change
Highway Village										
<i>Maintenance of roads</i>										
Personal Services	DB5110.1	78,349	45,623	52,616	54,295	60,401	65,624	70,749	5,125	8%
Contractual Exp	DB5110.4	9,809	8,500	8,000	8,800	8,800	8,800	9,000	200	2%
Contractual Exp (Tires)	DB5110.420	4,000	2,500	2,500	2,750	2,750	7,500	7,500	-	0%
Contractual Exp (Fuel)	DB5110.4	11,000	11,000	13,000	16,800	17,000	20,000	20,000	-	0%
TOTAL			67,623	76,116	82,645	88,951	101,924	107,249	5,325	5%
<i>Permanent Improvements</i>										
Personal Services(Temporary)	DB5112.1	1,700	1,200	1,200	1,200	1,200			-	#DIV/0!
Capital Outlay (Road Paving)(Chips)	DB5112.4	130,000	106,000	125,000	157,124	151,244	279,092	361,000	81,908	29%
Capital Outlay (Sidewalks)(Chips)	DB5112.4	6,500	9,000	11,000	11,000	30,315			-	#DIV/0!
Capital Outlay(Potholes)	DB5112.4				23,464	23,451			-	#DIV/0!
Equipment	DB5112.4	900	900	55,500	15,500	17,495			-	#DIV/0!
Equipment	DB5112.4	2,000	-	25,000	15,000	17,495			-	#DIV/0!
TOTAL			117,100	217,700	223,288	241,200	279,092	361,000	81,908	29%
<i>Employee Benefits</i>										
State Retirement	DB9010.8	11,797	9,300	9,500	7,113	8,799	10,000	12,566	2,566	26%
Social Security	DB9030.8	8,000	8,000	7,500	4,154	4,488	5,020	5,412	392	8%
Workers Comp (County Self Insurance)	DB9040.8	10,259	10,259	10,000	16,079	16,600	16,217	20,171	3,954	24%
Medical Insurance (Teamsters Medical)	DB9060.8	38,400	26,158	26,195	27,989	27,835	28,794	29,717	923	3%
TOTAL EMPLOYEE BENEFITS			53,717	53,195	55,335	57,722	60,031	67,866	7,835	13%
TOTAL		312,714	238,440	347,011	361,268	387,873	441,047	536,115	95,068	22%

