

TOWN BUDGET

Adopted

FOR 2026

TOWN OF FRIENDSHIP

IN

COUNTY OF ALLEGANY

CERTIFICATION OF TOWN CLERK

I, Patricia Schurr , Town Clerk, certify that the following is a true and correct copy of the
2026 budget of the Town of Friendship as adopted by the Town Board on the

15th Day of October, 2025.

Signed



Town Clerk

Dated 10/15/2025

TOWN OF FRIENDSHIP
ALLEGANY COUNTY
BUDGET - 2026

	2026		2025		2026	2025	TAX RATES	
	APPROPRIATIONS	REVENUES	APPROPRIATED FUND BALANCE	PROPERTY TAXES	ASSESSED VALUES/UNITS	2026	2025	
A	788,888	156,323	128,962	503,603	96,436,008	\$ 97,284,391	\$ 5,222,147	\$ 4,955,605
CM	98,512	98,512	0	0		\$	-	\$
DA	819,923	298,747	49,799	471,377	96,436,008	\$ 97,284,391	\$ 4,887,977	\$ 4,691,164
SL	24,000	400	0	23,600	24,258,622	\$ 24,325,958	\$ 0,972,850	\$ 1,098,497
SM	36,388	401	0	35,987	25,416,522	\$ 25,483,758	\$ 1,415,890	\$ 1,336,577
SR	102,746	2,522	0	100,224	22,508,476	\$ 22,608,776	\$ 4,452,723	\$ 5,201,122
SS	284,733	219,000	65,733	0	35	\$ 35	-	\$ -
SW	349,956	330,756	19,200	0	39	\$ 39	-	\$ -
	2,505,146	1,106,661	263,694	1,134,791				
SF	121,876	0	0	121,876	98,939,343	\$ 99,745,643	\$ 1,231,825	\$ 1,200,774
Comp				12,807	96,436,008	\$ 97,284,391	\$ 0,132,803	\$ 0,132,365
Tax Svc	121,876	0	0	1,677.60	96,436,008	\$ 97,284,391	\$ 0,017,396	\$ 0,017,133
				134,316			\$ 18,333,611	\$ 18,633,237
TOTAL	2,627,022	1,106,661	263,694	1,271,152				

SAMPLE OF TAXES

	2026		2025		TAX RATES (ROUNDED)	
	ASSESSED VALUE	2026	2025	INCREASE (DECREASE)	2026	2025
PROPERTY	96,436,008	97,284,391	99.13%		TOWNWIDE	TOWNWIDE
TOWN TAX	\$135,000	\$135,000	0		A \$	5.22 \$ 4.96 \$ 0.27
FIRE TAX	\$1,385.01	\$1,322.36	62.65		DA \$	4.89 \$ 4.69 \$ 0.20
LIGHT TAX	\$166.30	\$162.10	4.19		Comp \$	0.13 \$ 0.13 \$ 0.00
SIDEWALK TAX	\$131.33	\$148.30	(16.96)		Tax Svc \$	0.02 \$ 0.02 \$ 0.00
REFUSE TAX	\$191.15	\$180.44	10.71			
	\$601.12	\$702.15	(101.03)		\$	10.26 \$ 9.80 \$ 0.46

TOWN OF FRIENDSHIP
TAX CAP CALCULATION

DESCRIPTION	2025	2026
TAX LEVY FOR PRIOR YEAR	1,116,883.00	1,116,854.00
TAX BASE GROWTH FACTOR	1.0020	1.0000
PRIOR YEAR PILOTS	1,119,116.77	1,116,854.00
	10,726.00	10,726.00
ALLOWABLE LEVY GROWTH FACTOR	1,129,842.77	1,127,580.00
	1.0200	1.0200
PROJECTED PILOTS	1,152,439.62	1,150,131.60
AVAILABLE CARRYOVER FROM PRIOR YEAR	(10,939.00)	(10,941.00)
	0.00	17,122.00
ERS Exclusion	1,141,500.62	1,156,312.60
PFRS Exclusion	419.00	0.00
TAX LEVY LIMIT	967.00	594.00
	1,142,886.62	1,156,906.60
Taxes in Budget	1,116,854.00	1,134,791.00
Under/(Over) Tax Cap	26,032.62	22,115.60

**TOWN OF FRIENDSHIP
GENERAL FUND TOWNWIDE**

2026

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
REVENUES:						
AA.1001.000.000 Property Taxes	471,603.00	471,603.00	482,103.00	503,603.00	503,603.00	503,603.00
AA.1081.000.000 Payment In Lieu of Taxes	8,684.90	8,858.77	9,036.00	9,216.00	9,216.00	9,216.00
AA.1090.000.000 Interest & Penalties Prop Tax	4,371.56	5,019.06	4,000.00	4,000.00	4,000.00	4,000.00
AA.1170.000.000 Franchise Fees	16,793.11	15,546.72	16,000.00	16,000.00	16,000.00	16,000.00
AA.1255.000.000 Clerk Fees	810.00	1,093.50	700.00	700.00	700.00	700.00
AA.1520.000.000 Police Fees	15.00	-	-	-	-	-
AA.1640.000.000 Ambulance Fees	1,037.90	3,608.52	1,000.00	-	-	-
AA.2260.000.000 Public Safety Other Govt	440.00	-	400.00	400.00	400.00	400.00
AA.2389.000.000 Misc Revenue Other Gov't	25,000.00	-	-	-	-	-
AA.2401.000.000 Interest	215.39	228.90	100.00	100.00	100.00	100.00
AA.2410.000.000 Rental of Real Property	1,601.00	5,476.00	7,500.00	7,500.00	7,500.00	7,500.00
AA.2530.000.000 Games of Chance	20.00	17.50	10.00	10.00	10.00	10.00
AA.2544.000.000 Dog Licenses	5,444.50	3,031.00	2,000.00	2,000.00	2,000.00	2,000.00
AA.2545.000.000 Other Licenses - ATV Fees	2,049.52	3,216.85	2,000.00	2,000.00	2,000.00	2,000.00
AA.2555.000.000 Building Permits	1,170.00	695.00	600.00	600.00	600.00	600.00
AA.2590.000.000 Other Permits	75.00	25.00	-	-	-	-
AA.2610.000.000 Fines & Forfeitures	49,028.00	67,933.00	31,000.00	31,000.00	31,000.00	31,000.00
AA.2610.001.000 Traffic Diversion Prog	33,375.00	22,125.00	6,000.00	16,000.00	16,000.00	16,000.00
AA.2611.000.000 Fines & Penalties Dog Cases	753.00	571.00	350.00	350.00	350.00	350.00
AA.2680.000.000 Insurance Recoveries	40.70	-	-	-	-	-
AA.2701.000.000 Reimb Of Prior Yr. Exp.	-	4.00	-	-	-	-
AA.2705.000.000 Gifts & Donations	2,876.94	-	-	-	-	-
AA.2770.000.000 Miscellaneous	726.76	103.68	-	-	-	-
AA.3001.000.000 St. Aid, Revenue Sharing	14,133.00	14,133.00	14,133.00	14,133.00	14,133.00	14,133.00
AA.3005.000.000 Mortgage Tax	13,043.08	16,889.62	7,500.00	7,500.00	7,500.00	7,500.00
AA.3089.000.000 St. Aid - Other	-	7,325.47	-	-	-	-
AA.4089.000.000 Federal Revenue, Other (ARPA)	114,775.00	76,916.73	-	-	-	-
AA.5031.000.000 Interfund Transfer	14,373.52	5,720.00	954.00	44,814.00	44,814.00	44,814.00
AA.5999.000.000 Unexpended Balance	-	-	135,547.00	128,962.00	128,962.00	128,962.00
TOTAL REVENUES:	782,455.88	730,141.32	720,933.00	788,888.00	788,888.00	788,888.00

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
APPROPRIATIONS:						
AA.1010.100.000 Town Board Pers Serv	8,362.25	9,937.50	10,812.00	11,120.00	11,120.00	11,120.00
AA.1010.400.000 Town Board Contr Exp	138.96	130.12	400.00	400.00	400.00	400.00
AA.1110.100.000 Justice Pers Serv	12,836.32	14,710.00	15,005.00	15,455.00	15,455.00	15,455.00
AA.1110.102.000 Justice Clerk Pers Serv	16,388.12	19,564.00	21,219.00	21,853.00	21,853.00	21,853.00
AA.1110.200.000 Justice Equipment	505.32	433.17	500.00	500.00	500.00	500.00
AA.1110.400.000 Justice Contr Exp	2,828.48	2,316.92	3,500.00	3,500.00	3,500.00	3,500.00
AA.1220.100.000 Supervisor Pers Serv	5,565.00	5,732.00	5,847.00	6,022.00	6,022.00	6,022.00
AA.1220.400.000 Supervisor Contr Exp	142.00	122.24	200.00	200.00	200.00	200.00
AA.1315.400.000 Comptroller Contr Exp	20,084.00	22,085.04	26,258.00	34,005.00	34,005.00	34,005.00
AA.1355.400.000 Assessor Contr Exp	16,420.55	17,046.40	17,254.00	18,474.00	18,474.00	18,474.00
AA.1355.401.000 Assessor Contr - Reval	6,200.00	-	-	-	-	-
AA.1380.400.000 Fiscal Agents Contr	-	-	-	10,000.00	10,000.00	10,000.00
AA.1410.100.000 Town Clerk Pers Serv	19,614.00	20,202.00	20,606.00	21,224.00	21,224.00	21,224.00
AA.1410.102.000 Town Clerk Pers Serv - Deputy	114.36	93.38	8,000.00	4,000.00	4,000.00	4,000.00
AA.1410.400.000 Town Clerk Contr Exp	5,241.22	5,025.22	6,500.00	6,500.00	6,500.00	6,500.00
AA.1420.400.000 Attorney Contr Exp	27,212.51	13,725.50	15,000.00	15,000.00	15,000.00	15,000.00
AA.1430.100.000 Personnel Pers Serv	21,270.96	23,041.59	27,515.00	29,212.00	29,212.00	29,212.00
AA.1430.102.000 Personnel Pers Serv - Schurr	1,680.00	1,730.00	1,765.00	1,818.00	1,818.00	1,818.00
AA.1450.400.000 Elections Contr Exp	2,165.80	2,386.52	3,000.00	2,500.00	2,500.00	2,500.00
AA.1620.100.000 Buildings Pers Serv	3,012.58	3,456.44	10,314.00	10,830.00	10,830.00	10,830.00
AA.1620.102.000 Buildings, DPW Supt	2,848.43	3,005.86	3,066.00	3,189.00	3,189.00	3,189.00
AA.1620.200.000 Buildings, Equip & Cap Outlay	-	-	-	56,019.00	56,019.00	56,019.00
AA.1620.201.000 Buildings, Equip & Cap Outlay	-	-	-	6,000.00	6,000.00	6,000.00
AA.1620.400.000 Buildings Contr Exp	571.48	2,725.07	2,500.00	2,500.00	2,500.00	2,500.00
AA.1620.401.000 Buildings Contr Exp - Twn Hall	8,018.56	27,733.50	7,900.00	7,900.00	7,900.00	7,900.00
AA.1620.402.000 Buildings Contr Exp - GAR Hall/Bath	10,148.08	12,288.90	6,000.00	6,000.00	6,000.00	6,000.00
AA.1620.403.000 Buildings Contr Exp - Wellman House	6,447.81	12,540.58	7,000.00	7,000.00	7,000.00	7,000.00
AA.1620.404.000 Buildings Contr Exp - S St Shop	1,136.02	1,162.60	1,500.00	1,500.00	1,500.00	1,500.00
AA.1620.405.000 Buildings Contr Exp - Fuel Farm	1,128.60	1,417.46	2,500.00	2,500.00	2,500.00	2,500.00
AA.1620.407.000 Buildings Contr Exp - Ambulance Bldg	-	-	-	5,000.00	5,000.00	5,000.00
AA.1670.400.000 Central Printing Contr Exp	6,966.24	7,586.31	6,500.00	6,500.00	6,500.00	6,500.00
AA.1680.400.000 Central Data Proc Contr Exp	4,009.76	1,810.07	5,000.00	3,500.00	3,500.00	3,500.00
AA.1910.400.000 Unallocated Insurance	52,622.38	57,912.95	62,228.00	67,075.00	67,075.00	67,075.00
AA.1920.400.000 Municipal Assoc Dues	900.00	999.00	1,000.00	1,000.00	1,000.00	1,000.00
AA.1950.400.000 Taxes Assessment on Property	-	-	-	1,000.00	1,000.00	1,000.00
AA.1990.400.000 Contingency	-	-	5,000.00	5,000.00	5,000.00	5,000.00

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
AA.3120.100.000 Police Pers Serv (PT)	56,537.10	61,638.77	62,730.00	65,867.00	65,867.00	65,867.00
AA.3120.102.000 Police Pers Serv (OIC)	11,999.78	11,999.78	12,240.00	12,240.00	12,240.00	12,240.00
AA.3120.200.000 Police Equip	43,424.11	532.85	1,500.00	2,000.00	2,000.00	2,000.00
AA.3120.400.000 Police Contr	6,506.12	5,620.12	9,300.00	9,300.00	9,300.00	9,300.00
AA.3120.405.000 Police Contr - Fuel Farm	3,471.69	2,454.34	5,500.00	5,500.00	5,500.00	5,500.00
AA.3310.100.000 Traffic ControlPer Serv (Crossing Guard)	148.50	3,981.30	3,481.00	5,241.00	5,241.00	5,241.00
AA.3310.400.000 Traffic Control Contr Exp	1,093.16	899.01	3,500.00	3,500.00	3,500.00	3,500.00
AA.3310.401.000 Public Works - Safety	409.37	1,270.68	1,600.00	1,600.00	1,600.00	1,600.00
AA.3510.100.000 Dog Control Pers Svc	5,000.00	2,059.98	4,285.00	5,900.00	5,900.00	5,900.00
AA.3510.400.000 Dog Control Contr Exp	2,418.67	6,802.61	3,500.00	3,500.00	3,500.00	3,500.00
AA.3620.100.000 Safety Inspections Pers Serv	11,000.00	11,330.00	11,557.00	11,900.00	11,900.00	11,900.00
AA.3620.400.000 Safety Inspections Contr	-	-	1,350.00	1,350.00	1,350.00	1,350.00
AA.4540.400.000 Ambulance Contr	45,754.16	82,916.56	20,000.00	13,300.00	13,300.00	13,300.00
AA.4540.405.000 Ambulance Contr - Fuel	108.58	-	-	-	-	-
AA.5010.100.000 Highway Supt Pers Serv	250.00	53,560.00	54,631.00	56,821.00	56,821.00	56,821.00
AA.5010.400.000 Highway Supt Contr Exp	2,135.06	1,692.50	2,200.00	2,200.00	2,200.00	2,200.00
AA.5132.200.000 Garage Contr Equip	-	-	1,000.00	1,000.00	1,000.00	1,000.00
AA.5132.400.000 Garage Contr Exp	17,134.10	21,765.42	17,500.00	17,500.00	17,500.00	17,500.00
AA.5650.400.000 Off Street Parking Contr	1.00	1.00	1.00	1.00	1.00	1.00
AA.6510.400.000 Veterans Serv Contr	3,376.94	-	500.00	500.00	500.00	500.00
AA.7110.100.000 Parks Pers Serv	5,302.90	6,194.32	10,314.00	10,314.00	10,314.00	10,314.00
AA.7110.102.000 Parks, DPW Supt	2,848.43	3,006.00	3,066.00	3,189.00	3,189.00	3,189.00
AA.7110.400.000 Parks Contr Exp	2,361.94	2,662.98	5,000.00	5,000.00	5,000.00	5,000.00
AA.7110.405.000 Parks Contr Exp - Fuel Farm	1,251.17	1,417.44	2,500.00	2,500.00	2,500.00	2,500.00
AA.7510.400.000 Historian Contr Exp	825.00	825.00	850.00	899.00	899.00	899.00
AA.8540.100.000 Drainage Pers Serv	2,783.68	1,602.54	20,628.00	20,628.00	20,628.00	20,628.00
AA.8540.102.000 Drainage, DPW Supt	5,696.21	6,010.00	6,130.00	6,376.00	6,376.00	6,376.00
AA.8540.400.000 Drainage Contr	2,792.48	14,018.32	10,400.00	10,400.00	10,400.00	10,400.00
AA.8540.405.000 Drainage Contr - Fuel Farm	1,136.96	1,417.45	2,500.00	2,500.00	2,500.00	2,500.00
AA.9010.800.000 State Retirement	17,162.25	18,730.75	19,527.00	27,185.00	27,185.00	27,185.00
AA.9015.800.000 Police Retirement	10,664.00	18,967.50	20,800.00	24,200.00	24,200.00	24,200.00
AA.9030.800.000 Social Security	14,499.18	20,204.08	21,973.00	23,361.00	23,361.00	23,361.00
AA.9050.800.000 Unemployment Ins.	1.27	-	1,000.00	1,000.00	1,000.00	1,000.00
AA.9055.800.000 Disability Insurance	317.10	204.54	650.00	650.00	650.00	650.00
AA.9060.800.000 Hosp.& Med. Insurance	22,867.98	15,697.59	40,117.00	18,000.00	18,000.00	18,000.00
AA.9060.801.000 Hosp.& Med. Insurance - HRA	-	1,875.00	2,775.00	2,400.00	2,400.00	2,400.00
AA.9089.800.000 Health Ins Buy Out	-	-	-	6,600.00	6,600.00	6,600.00

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
AA.9730.600.000 BAN Principal	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00
AA.9730.700.000 BAN Interest	1,501.34	1,343.03	1,200.00	1,200.00	1,200.00	1,200.00
AA.9785.600.000 Installment Purchase Debt - Principal (Bobcat)	11,312.45	11,024.35	1,894.00	-	-	-
AA.9785.601.000 Installment Purchase Debt - Principal (Printer)	-	-	1,132.00	770.00	770.00	770.00
AA.9785.700.000 Installment Purchase Debt - Interest (Bobcat)	972.69	413.09	13.00	-	-	-
AA.9950.900.000 Interfund Transfer to Capital	70,000.00	-	-	-	-	-
TOTAL APPROPRIATIONS:	657,845.16	693,259.24	700,933.00	788,888.00	788,888.00	788,888.00

AA.9730.600.000 BAN Principal
AA.9730.700.000 BAN Interest
AA.9785.600.000 Installment Purchase Debt - Principal (Bobcat)
AA.9785.601.000 Installment Purchase Debt - Principal (Printer)
AA.9785.700.000 Installment Purchase Debt - Interest (Bobcat)
AA.9950.900.000 Interfund Transfer to Capital

TOTAL APPROPRIATIONS:

**TOWN OF FRIENDSHIP
FUEL FARM**

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
REVENUES:						
CM.1489.001.000 Other Charges for Serv - O&M School	33,538.01	33,323.39	48,400.00	42,062.00	42,062.00	42,062.00
CM.1489.002.000 Other Charges for Serv - O&M Fire District	1,410.08	267.06	2,500.00	2,500.00	2,500.00	2,500.00
CM.1489.003.000 Other Charges for Serv - O&M Highway	21,834.00	16,040.83	30,000.00	30,000.00	30,000.00	30,000.00
CM.1489.004.000 Other Charges for Serv - O&M Refuse-Cuba	-	-	-	-	-	-
CM.1489.005.000 Other Charges for Serv - O&M Refuse - Friend	4,486.18	2,992.08	6,000.00	6,000.00	6,000.00	6,000.00
CM.1489.006.000 Other Charges for Serv - O&M Police	3,356.86	3,774.09	4,000.00	4,000.00	4,000.00	4,000.00
CM.1489.007.000 Other Charges for Serv - O&M DPW	7,269.62	6,936.44	10,000.00	10,000.00	10,000.00	10,000.00
CM.1489.008.000 Other Charges for Serv - O&M Ambulance	105.27	-	1,100.00	1,100.00	1,100.00	1,100.00
CM.1789.001.000 Other Transp Income - Fuel Resv School	1,008.74	919.37	1,100.00	1,100.00	1,100.00	1,100.00
CM.1789.002.000 Other Transp Income - Fuel Resv Fire District	43.63	7.62	100.00	100.00	100.00	100.00
CM.1789.003.000 Other Transp Income - Fuel Resv Highway	668.08	736.35	1,000.00	1,000.00	1,000.00	1,000.00
CM.1789.004.000 Other Transp Income - Fuel Resv Refuse-Cuba	-	-	-	-	-	-
CM.1789.005.000 Other Transp Income - Fuel Resv Refuse-Friend	134.14	97.86	150.00	150.00	150.00	150.00
CM.1789.006.000 Other Transp Income - Fuel Resv Police	114.83	133.08	150.00	150.00	150.00	150.00
CM.1789.007.000 Other Transp Income - Fuel Resv DPW	237.42	247.63	300.00	300.00	300.00	300.00
CM.1789.008.000 Other Transp Income - Fuel Resv Ambulance	8.01	-	50.00	50.00	50.00	50.00
CM.5999.000.000 Unexpended Balance	-	-	-	0.00	0.00	0.00
TOTAL REVENUES:	74,214.87	65,475.80	104,850.00	98,512.00	98,512.00	98,512.00

APPROPRIATIONS:

CM.5989.200.000 Other Transportation, Equip & Cap Outlay	-	-	10,000.00	10,000.00	10,000.00	10,000.00
CM.5989.400.000 Other Transportation, Contr - Fuel Co.	75,552.59	74,896.03	94,620.00	88,000.00	88,000.00	88,000.00
CM.5989.407.000 Other Transportation, Contr - Utilities	156.89	319.30	230.00	230.00	230.00	230.00
CM.7989.400.001 Other Culture & Recreation Contr	-	281.03	-	282.00	282.00	282.00
TOTAL APPROPRIATIONS:	75,709.48	75,496.36	104,850.00	98,512.00	98,512.00	98,512.00

**TOWN OF FRIENDSHIP
HIGHWAY FUND TOWNWIDE**

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
REVENUES:						
DA.1001.000.00 Property Taxes	436,377.00	456,377.00	456,377.00	471,377.00	471,377.00	471,377.00
DA.2302.000.00 Snow-Other Govt. Svc.	66,507.80	67,800.05	67,800.00	79,258.00	79,258.00	79,258.00
DA.2401.000.00 Interest & Earnings	-	-	-	-	-	-
DA.2401.001.00 Interest & Earnings - Reserve	8.50	13.23	-	-	-	-
DA.2650.000.00 Sale of Scrap Material	-	397.85	-	-	-	-
DA.2655.000.00 Sales, Other	2,694.24	1,548.55	-	-	-	-
DA.2665.000.00 Sale Of Equipment	-	-	-	-	-	-
DA.2701.000.00 Refund of Prior Year's Expenditures	289.92	-	-	-	-	-
DA.3501.000.00 State Aid Consolidated Highway	200,520.62	206,346.28	200,000.00	219,489.00	219,489.00	219,489.00
DA.5730.000.00 BAN	-	-	-	-	-	-
DA.5999.000.00 Unexpended Balance	-	-	41,356.00	49,799.00	49,799.00	49,799.00
TOTAL REVENUES:	706,398.08	732,482.96	765,533.00	819,923.00	819,923.00	819,923.00

APPROPRIATIONS:

DA.5110.100.00 General Repairs Pers Serv	86,590.31	101,467.13	105,000.00	110,250.00	110,250.00	110,250.00
DA.5110.400.00 General Repairs Contr	34,095.79	40,890.14	100,000.00	100,000.00	100,000.00	100,000.00
DA.5110.405.00 General Repairs Contr - Fuel Farm	12,221.97	11,585.18	22,000.00	22,000.00	22,000.00	22,000.00
DA.5112.200.00 Perm Improv Highway Equip & Cap Outl	200,520.62	206,346.69	200,000.00	219,489.00	219,489.00	219,489.00
DA.5120.400.00 Bridge Maint Contr Exp	9,931.00	190.08	10,000.00	10,000.00	10,000.00	10,000.00
DA.5130.200.00 Machinery Equipment	-	49,900.00	-	-	-	-
DA.5130.400.00 Machinery Contr Exp	15,255.79	12,225.13	20,000.00	20,000.00	20,000.00	20,000.00
DA.5140.400.00 Brush & Weeds Contr Exp	189.98	4,982.79	5,000.00	5,000.00	5,000.00	5,000.00
DA.5142.100.00 Snow Removal Pers Serv	74,437.51	50,655.74	87,700.00	89,000.00	89,000.00	89,000.00
DA.5142.400.00 Snow Removal Contr Exp	17,420.53	15,344.71	57,500.00	57,500.00	57,500.00	57,500.00
DA.5142.405.00 Snow Removal Contr - Fuel Farm	10,280.11	10,651.09	15,000.00	15,000.00	15,000.00	15,000.00
DA.5148.100.00 Services Other Govt Pers Serv	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
DA.9010.800.00 State Retirement	19,505.50	21,013.00	21,443.00	27,414.00	27,414.00	27,414.00
DA.9030.800.00 Social Security	12,372.10	12,018.29	15,200.00	14,726.00	14,726.00	14,726.00
DA.9055.800.00 Disability Insurance, Empl Bnfts	67.95	61.32	100.00	100.00	100.00	100.00
DA.9060.800.00 Hosp & Med Insurance	16,250.70	23,783.61	22,790.00	26,074.00	26,074.00	26,074.00
DA.9060.801.00 Medical Insurance -HRA	3,000.00	1,500.00	4,600.00	9,000.00	9,000.00	9,000.00
DA.9089.800.00 Health Insurance Buy Out	-	-	-	3,000.00	3,000.00	3,000.00
DA.9730.600.00 Bond Anticipation Note Principal	23,600.00	23,600.00	22,400.00	20,860.00	20,860.00	20,860.00
DA.9730.700.00 Bond Anticipation Note Interest	2,005.85	2,236.90	1,800.00	5,510.00	5,510.00	5,510.00
DA.9901.900.00 Interfund Transfer - Bridge Reserve	-	-	-	10,000.00	10,000.00	10,000.00
DA.9901.901.00 Interfund Transfer - Equip Reserve	-	-	50,000.00	50,000.00	50,000.00	50,000.00

**TOWN OF FRIENDSHIP
SPECIAL DISTRICT - FIRE DISTRICT**

REVENUES:

SF.1001.000.000 Fire District Property Taxes

SF.5999.000.000 Unexpended Balance

TOTAL REVENUES:

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
114,915.00	117,190.00	119,772.00	122,165.00	122,165.00	121,876.00
-	-	-	-	-	-
114,915.00	117,190.00	119,772.00	122,165.00	122,165.00	121,876.00

APPROPRIATIONS:

SF.3410.400.000 Fire District Contractual

TOTAL APPROPRIATIONS:

114,915.00	117,190.00	119,772.00	122,165.00	122,165.00	121,876.00
114,915.00	117,190.00	119,772.00	122,165.00	122,165.00	121,876.00

**TOWN OF FRIENDSHIP
SPECIAL DISTRICT - LIGHT**

REVENUES:

SL.1001.000.000 Real Property Taxes
 SL.1081.000.000 Payments in Lieu of Taxes
 SL.5999.000.000 Unexpended Balance

TOTAL REVENUES:

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
27,251.00	27,251.00	26,722.00	23,600.00	23,600.00	23,600.00
378.30	385.82	393.00	400.00	400.00	400.00
-	-	1,500.00	0.00	0.00	0.00
27,629.30	27,636.82	28,615.00	24,000.00	24,000.00	24,000.00

APPROPRIATIONS:

SL.5182.400.000 Street Lighting Contractual

TOTAL APPROPRIATIONS:

27,778.36	19,936.73	28,615.00	24,000.00	24,000.00	24,000.00
27,778.36	19,936.73	28,615.00	24,000.00	24,000.00	24,000.00

**TOWN OF FRIENDSHIP
SIDEWALKS**

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
REVENUES:						
SM.1001.000.000 Property Taxes	34,061.00	34,061.00	34,061.00	35,987.00	35,987.00	35,987.00
SM.1081.000.000 Payment In Lieu of Taxes	378.30	385.81	393.00	401.00	401.00	401.00
SM.5999.000.000 Unexpended Balance	-	-	-	0.00	0.00	0.00
TOTAL REVENUES:	34,439.30	34,446.81	34,454.00	36,388.00	36,388.00	36,388.00

APPROPRIATIONS:						
SM.5410.100.000 Sidewalks, Pers Serv	6,830.44	3,921.83	10,314.00	10,830.00	10,830.00	10,830.00
SM.5410.102.000 Sidewalks, DPW Supt	2,848.43	3,006.00	3,066.00	3,189.00	3,189.00	3,189.00
SM.5410.200.000 Sidewalks, Equip & Cap Outlay	6,528.69	-	-	-	-	-
SM.5410.400.000 Sidewalks, Contr	2,533.13	3,405.43	3,200.00	3,200.00	3,200.00	3,200.00
SM.5410.401.000 Sidewalks, Contr -Concrete/Gravel	1,385.94	-	4,750.00	5,500.00	5,500.00	5,500.00
SM.5410.402.000 Sidewalks, Salt	1,567.41	1,454.18	800.00	1,750.00	1,750.00	1,750.00
SM.5410.405.000 Sidewalks, Contr -Fuel Farm	1,251.14	1,417.45	2,500.00	2,500.00	2,500.00	2,500.00
SM.9010.800.000 State Retirement	1,657.75	1,707.25	1,838.00	996.00	996.00	996.00
SM.9030.800.000 Social Security	719.11	514.90	1,024.00	1,072.00	1,072.00	1,072.00
SM.9060.800.000 Hospital & Medical Ins	6,348.05	13,591.99	6,344.00	3,800.00	3,800.00	3,800.00
SM.9060.801.000 Hosp.& Med. Insurance - HRA	-	375.00	300.00	600.00	600.00	600.00
SM.9089.800.000 Health Ins Buy-Out	-	-	-	150.00	150.00	150.00
SM.9901.900.000 Interund Transfer (Bobcat)	1,907.00	1,907.00	318.00	2,801.00	2,801.00	2,801.00
TOTAL APPROPRIATIONS:	33,577.09	31,301.03	34,454.00	36,388.00	36,388.00	36,388.00

**TOWN OF FRIENDSHIP
REFUSE & GARBAGE**

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY
REVENUES:					
SR.1001.000.000 Property Taxes	97,500.00	127,591.00	117,591.00	100,224.00	100,224.00
SR.1081.000.000 Pymt in Lieu of Taxes	868.66	885.96	904.00	922.00	922.00
SR.2130.000.000 Refuse & Garbage Charges	1,556.25	1,339.02	800.00	1,600.00	1,600.00
SR.2376.000.000 Refuse & Garbage Charges for Other G	8,260.59	-	-	-	-
SR.5999.000.000 Unexpended Balance	-	-	-	0.00	0.00
TOTAL REVENUES:	108,185.50	129,815.98	119,295.00	102,746.00	102,746.00

SR.1001.000.000 Property Taxes
 SR.1081.000.000 Pymt in Lieu of Taxes
 SR.2130.000.000 Refuse & Garbage Charges
 SR.2376.000.000 Refuse & Garbage Charges for Other G
 SR.5999.000.000 Unexpended Balance
TOTAL REVENUES:

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY
APPROPRIATIONS:					
SR.8160.100.000 Refuse & Garbage, Pers Serv	26,658.11	18,846.05	20,314.00	20,925.00	20,925.00
SR.8160.102.000 Refuse & Garbage, DPW Supt	2,848.43	3,451.74	3,066.00	3,189.00	3,189.00
SR.8160.103.000 Refuse & Garbage, Driver Svc	8,520.94	8,417.00	22,000.00	15,000.00	15,000.00
SR.8160.400.000 Refuse & Garbage, Contr	37,511.62	25,683.80	50,000.00	40,000.00	40,000.00
SR.8160.405.000 Refuse & Garbage, Contr - Fuel Farm	4,620.32	3,222.06	7,000.00	5,000.00	5,000.00
SR.9010.800.000 State Retirement	2,492.25	1,407.50	1,208.00	1,679.00	1,679.00
SR.9030.800.000 Social Security	2,773.41	2,573.07	4,041.00	3,267.00	3,267.00
SR.9060.800.000 Hospital & Medical Ins	-	-	6,306.00	5,000.00	5,000.00
SR.9055.800.000 Disability Insurance, Empl Bnfts	113.25	61.32	135.00	135.00	135.00
SR.9060.801.000 Hosp. & Med. Insurance - HRA	-	-	225.00	600.00	600.00
SR.9089.800.000 Health Ins Buy-Out	-	-	-	150.00	150.00
SR.9901.900.000 Interfund Transfer (Bobcat)	-	-	-	2,801.00	2,801.00
SR.9901.900.000 Interfund Transfer - Reserve	-	-	5,000.00	5,000.00	5,000.00
TOTAL APPROPRIATIONS:	85,538.33	63,662.54	119,295.00	102,746.00	102,746.00

SR.8160.100.000 Refuse & Garbage, Pers Serv
 SR.8160.102.000 Refuse & Garbage, DPW Supt
 SR.8160.103.000 Refuse & Garbage, Driver Svc
 SR.8160.400.000 Refuse & Garbage, Contr
 SR.8160.405.000 Refuse & Garbage, Contr - Fuel Farm
 SR.9010.800.000 State Retirement
 SR.9030.800.000 Social Security
 SR.9060.800.000 Hospital & Medical Ins
 SR.9055.800.000 Disability Insurance, Empl Bnfts
 SR.9060.801.000 Hosp. & Med. Insurance - HRA
 SR.9089.800.000 Health Ins Buy-Out
 SR.9901.900.000 Interfund Transfer (Bobcat)
 SR.9901.900.000 Interfund Transfer - Reserve
TOTAL APPROPRIATIONS:

**TOWN OF FRIENDSHIP
SEWER DISTRICT**

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
REVENUES:						
SS.2120.000.000 User Fees	100,192.46	99,974.95	110,000.00	100,000.00	100,000.00	100,000.00
SS.2120.001.000 Sewer Rents - Relevies	17,710.14	17,439.46	-	-	-	-
SS.2122.000.000 Sewer Svc Charges - Cap	110,251.64	115,931.91	127,000.00	115,000.00	115,000.00	115,000.00
SS.2122.001.000 Relevy Sewer Caps	15,929.85	18,631.94	-	-	-	-
SS.2128.000.000 Interest & Penalties	3,099.20	5,417.20	5,500.00	4,000.00	4,000.00	4,000.00
SS.2128.001.000 Interest & Penalties - Relevies	3,383.87	3,644.36	-	-	-	-
SS.5999.000.000 Unexpended Balance	-	-	15,252.00	65,733.00	65,733.00	65,733.00
TOTAL REVENUES:	250,567.16	261,039.82	257,752.00	284,733.00	284,733.00	284,733.00

APPROPRIATIONS:

SS.8110.100.000 Sewer Admin Pers Serv	7,035.00	7,250.00	7,399.00	7,621.00	7,621.00	7,621.00
SS.8110.200.000 Sewer Admin Equip & Cap Outlay	-	-	300.00	300.00	300.00	300.00
SS.8110.400.000 Sewer Admin Contr	2,046.86	1,837.82	2,000.00	2,000.00	2,000.00	2,000.00
SS.8120.200.000 Sanitary Sewers Equip & Cap Outlay	-	-	2,000.00	2,000.00	2,000.00	2,000.00
SS.8120.400.000 Sanitary Sewers Contr	-	-	1,500.00	1,500.00	1,500.00	1,500.00
SS.8130.100.000 Sewage Treat Disp Pers Serv	38,184.04	26,875.56	72,199.00	75,809.00	75,809.00	75,809.00
SS.8130.102.000 Sewage Treat Disp, DPW Supt	19,936.93	21,036.00	21,457.00	22,317.00	22,317.00	22,317.00
SS.8130.200.000 Sewage Treat Disp Equip & Cap Outlay	-	10,330.00	-	-	-	-
SS.8130.400.000 Sewage Treat Disp Contr	44,566.89	67,999.84	40,000.00	40,000.00	40,000.00	40,000.00
SS.8130.405.000 Sewage Treat Disp Contr - Fuel Farm	1,251.20	1,417.48	2,500.00	2,500.00	2,500.00	2,500.00
SS.9010.800.000 State Retirement	4,969.75	6,961.25	7,477.00	8,402.00	8,402.00	8,402.00
SS.9030.800.000 Social Security	5,003.79	4,249.26	7,731.00	8,090.00	8,090.00	8,090.00
SS.9055.800.000 Disability Insurance, Empl Bnfts	22.65	30.66	70.00	70.00	70.00	70.00
SS.9060.800.000 Hosp & Med Insurance	8,959.47	13,685.41	30,144.00	17,339.00	17,339.00	17,339.00
SS.9060.801.000 Hosp. & Med. Insurance - HRA	1,500.00	375.00	2,100.00	4,200.00	4,200.00	4,200.00
SS.9089.800.000 Health Ins Buy Out	-	-	-	1,050.00	1,050.00	1,050.00
SS.9710.600.000 Serial Bonds Principal	32,533.00	47,533.00	32,533.00	32,533.00	32,533.00	32,533.00
SS.9710.700.000 Serial Bonds Interest	-	5,268.00	-	-	-	-
SS.9730.600.000 BAN Principle, BAR Screen	-	-	15,000.00	15,000.00	15,000.00	15,000.00
SS.9730.700.000 BAN Interest, BAR Screen	-	-	2,744.00	2,086.00	2,086.00	2,086.00
SS.9901.900.000 Interund Transfer (Bobcat)	1,907.00	1,907.00	-	19,606.00	19,606.00	19,606.00
SS.9901.900.000 Interund Transfer (Water)	10,280.00	10,280.00	10,598.00	10,120.00	10,120.00	10,120.00
SS.9950.900.000 Interund Transfer to Capital Projects	9,925.05	-	-	12,190.00	12,190.00	12,190.00
TOTAL APPROPRIATIONS:	188,121.63	227,036.28	257,752.00	284,733.00	284,733.00	284,733.00

**TOWN OF FRIENDSHIP
WATER DISTRICT**

	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
REVENUES:						
SW.2140.000.000 Metered Sales	179,932.97	177,893.04	195,000.00	195,000.00	195,000.00	195,000.00
SW.2140.001.000 Metered Sales - Relevies	22,763.32	23,371.88	-	-	-	-
SW.2140.002.000 Metered Sales - ACUC	14,853.30	19,845.85	14,000.00	14,000.00	14,000.00	14,000.00
SW.2144.001.000 Water Svc Charges - Cap	111,093.31	109,121.87	90,000.00	98,024.00	98,024.00	98,024.00
SW.2144.002.000 Water Svc Charges - ACUC Cap	8,334.00	11,112.00	1,100.00	11,112.00	11,112.00	11,112.00
SW.2144.003.000 Water Svc Charges - Relevy Cap	14,833.66	15,259.63	10,000.00	-	-	-
SW.2148.000.000 Water Rents Penalties & Interest	3,285.30	6,375.40	2,500.00	2,500.00	2,500.00	2,500.00
SW.2148.001.000 Interest & Penalties - Relevies	5,200.18	3,889.26	-	-	-	-
SW.2770.000.000 Miscellaneous	-	145.82	-	-	-	-
SW.3089.000.000 State Aid - Grant	-	50,000.00	-	-	-	-
SW.5031.000.000 Interfund Transfer	10,280.00	10,280.00	10,280.00	10,120.00	10,120.00	10,120.00
SW.5999.000.000 Unexpended Balance	-	-	5,492.00	19,200.00	19,200.00	19,200.00
TOTAL REVENUES:	370,576.04	427,294.75	328,372.00	349,956.00	349,956.00	349,956.00

APPROPRIATIONS:

SW.1440.400.000 Engineer Contr Exp	-	52,500.00	5,000.00	5,000.00	5,000.00	5,000.00
SW.8310.100.000 Adminstration Pers Serv	7,035.00	7,250.00	7,399.00	7,621.00	7,621.00	7,621.00
SW.8310.102.000 Administration Per Serv ACUC	1,733.00	1,733.00	1,768.00	1,877.00	1,877.00	1,877.00
SW.8310.200.000 Administration Equipment	-	-	300.00	300.00	300.00	300.00
SW.8310.400.000 Administration Contr Exp	2,196.85	1,837.81	3,000.00	3,000.00	3,000.00	3,000.00
SW.8320.100.000 Source Supply Pwr & Pump Pers Serv	38,040.19	50,246.84	72,199.00	75,809.00	75,809.00	75,809.00
SW.8320.102.000 Source of Supply - DPW Supt	19,936.93	21,036.00	21,457.00	22,317.00	22,317.00	22,317.00
SW.8320.103.000 Source of Supply - ACUC Svc	3,499.86	3,500.00	3,570.00	3,500.00	3,500.00	3,500.00
SW.8320.200.000 Source Supply Pwr & Pump Equip & Cap Outlay	8,871.00	32,161.08	10,000.00	10,000.00	10,000.00	10,000.00
SW.8320.400.000 Source Supply Pwr & Pump Contr Exp	53,347.58	54,332.22	50,000.00	50,000.00	50,000.00	50,000.00
SW.8320.405.000 Source Supply Pwr & Pump Contr Fuel Farm	1,251.18	1,417.50	2,500.00	2,500.00	2,500.00	2,500.00
SW.8330.400.000 Water Purification Contr	11,230.70	9,513.62	17,000.00	17,000.00	17,000.00	17,000.00
SW.8340.200.000 Transmission & Dist Equipment	25,148.99	5,250.00	-	-	-	-
SW.8340.400.000 Transmission & Dist Contr Exp	9,788.79	13,614.04	14,000.00	14,000.00	14,000.00	14,000.00
SW.9010.800.000 State Retirement	5,857.00	8,265.00	8,885.00	8,622.00	8,622.00	8,622.00
SW.9030.800.000 Social Security	5,211.42	6,359.68	8,139.00	8,501.00	8,501.00	8,501.00
SW.9055.800.000 Disability Insurance, Empl Bnfits	22.65	30.66	70.00	70.00	70.00	70.00
SW.9060.800.000 Hosp & Med Insurance	7,459.47	10,088.17	30,144.00	17,339.00	17,339.00	17,339.00
SW.9060.801.000 Medical Insurance - HRA	-	375.00	2,100.00	4,200.00	4,200.00	4,200.00
SW.9089.800.000 Medical Insurance - Buy Out	-	-	-	1,050.00	1,050.00	1,050.00
SW.9710.600.000 Serial Bonds Principal	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
SW.9710.700.000 Serial Bonds Interest	14,825.00	13,275.00	12,565.00	10,036.00	10,036.00	10,036.00

SW.9730.600.000 Bond Anticipation Notes Principal
SW.9730.700.000 Bond Anticipation Notes Interest
SW.9901.900.000 Transfer to Other Funds (Bobcat)
SW.9950.902.000 Interund Transfer to Capital Projects
TOTAL APPROPRIATIONS:

2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2026 TENTATIVE	2026 PRELIMINARY	2026 ADOPTED
25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
2,645.00	2,332.50	1,958.00	1,458.00	1,458.00	1,458.00
1,906.00	1,906.00	318.00	19,606.00	19,606.00	19,606.00
-	-	-	10,150.00	10,150.00	10,150.00
276,006.61	353,024.12	328,372.00	349,956.00	349,956.00	349,956.00

SCHEDULE OF SALARIES OF ELECTED TOWN OFFICERS

Town Board (4) ea.	2,780.00	11,120.00
Justice		15,455.00
Supervisor		6,022.00
Town Clerk/Tax Collector		21,224.00
Highway Superintendent		56,821.00