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November 17, 2025

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# AMBOY TOWN BUDGET FOR 2026

**Town of Amboy**

in the County of Oswego

## CERTIFICATION OF TOWN CLERK

I, Mary Ann Clark, Town Clerk, certify that

the following is a true and correct copy of the 2026 budget

of the Town of Amboy as adopted by the Town Board

on the 17<sup>th</sup> day of November 2025.

Signed

Mary Ann Clark

Date

11/17/2025

**TOWN OF AMBOY  
2026 BUDGET -- DETAIL OF ALL FUNDS**

Tax rate schedule  
Summary of Town Budget for 2026 Round # 3 17-Nov-25

Fund	Appropriations Adopted 2026	Less Estimated Revenues	Less Fund Balance & Appr Reserve	Amount to be Raised By Tax	Taxable Assessed Value	Implied Tax Rate \$ per Thousand	Current Yr Tax Rate \$ per Thousand	% change From Cur- rent Year	
<b>GENERAL FUND</b>	A	382,186	54,600	70,000	257,586	81,095,942	\$3.17631	\$2.75075	15.47%
<b>HIGHWAY FUND</b>	DA	800,747	210,679	0	590,068	81,095,942	\$7.27617	\$5.83962	24.60%
<b>FIRE</b>	SF1	143,000	0	0	143,000	83,381,041	\$1.71502	\$1.36968	25.22%
<b>TOTAL</b>		1,325,933	265,279	70,000	990,654	\$12.16750	\$9.95995	22.16%	

TOWN OF AMBOY  
2026 Budget -- Appropriation Summary of All Funds

Round #:

3

17-Nov-25

Fund	LAST YEARS ACTUAL 2024	BUDGET AS MODIFIED SEPT.30 2025	SEPT.30 ACTUAL Y-T-D 2025	SUPERVISOR'S TENTATIVE BUDGET 2026	PRELIM-INARY BUDGET 2026	ADOPTED BUDGET 2026	CHANGE FROM 2025	%CHANGE FROM 2025	
GENERAL FUND	A	331,925	416,786	246,326	409,548	382,186	382,186	-34,600	-8.30%
HIGHWAY FUND	DA	718,655	826,313	862,603	800,747	800,747	800,747	-25,566	-3.09%
FIRE	SF1	113,000	128,000	128,000	143,000	143,000	143,000	15,000	11.72%
<b>Total Appropriations:</b>		1,163,580	1,371,099	1,236,929	1,353,295	1,325,933	1,325,933	-45,166	-3.29%

TOWN OF AMBOY  
2026 Budget -- Revenue Summary of All Funds

Fund	LAST YEARS ACTUAL 2024	BUDGET AS MODIFIED SEPT.30 2025	SEPT.30 ACTUAL Y-T-D 2025	SUPERVISOR'S TENTATIVE BUDGET 2026	PRELIM-INARY BUDGET 2026	ADOPTED BUDGET 2026	CHANGE FROM 2025	%CHANGE FROM 2025	
GENERAL FUND	A	104,510	58,623	143,994	78,623	54,600	54,600	-4,023	-6.86%
HIGHWAY FUND	DA	327,642	246,698	273,722	210,679	210,679	210,679	-36,019	-14.60%
FIRE	SF1	0	0	0	0	0	0	0	---
<b>Totals:</b>		432,152	305,321	417,716	289,302	265,279	265,279	-40,042	-13.11%

TOWN OF AMBOY  
2026 BUDGET -- DETAIL OF ALL FUNDS

Round #: 3

17-Nov-25

ACCOUNTS	CODE	LAST BUDGET AS		SEPT. 30 SUPERVISOR'S		PRELIM- INARY BUDGET	ADOPTED	PERCENT	
		ACTUAL	MODIFIED	ACTUAL	TENTATIVE			CHANGE FROM	CHANGE FROM
		2024	2025	2025	2026	2026	2026	2025	2025

\*\*\*\*\*GENERAL FUND\*\*\*\*\*

Appropriations

General Government

Legislative Board P.S.	A1010.1	10,000	10,000	7,692	10,000	10,000	10,000	0	0.0%
Legislative Board C.E.	A1010.4	16	80	0	80	400	400	320	400.0%
Municipal Court P.S.	A1110.1	13,400	13,400	10,308	13,400	13,400	13,400	0	0.0%
Municipal Court C.E.	A1110.4	5,157	4,925	4,061	5,000	5,000	5,000	75	1.5%
Supervisor P.S.	A1220.11	10,300	10,300	7,923	10,300	10,300	10,300	0	0.0%
Deputy Supervisor P.S.	A1220.12	412	412	317	412	100	480	68	16.5%
Supervisor C.E.	A1220.4	526	2,500	50	2,500	2,500	2,500	0	0.0%
Accounting Officer	A1310.41	12,360	12,360	9,508	12,360	12,360	12,360	0	0.0%
Payroll Service C.E.	A1310.42	2,619	3,500	1,222	3,500	3,500	3,500	0	0.0%
Tax Collection P.S.	A1330.1	5,000	5,000	5,000	6,000	5,000	5,000	0	0.0%
Tax Collect. C.E. - mileage/supplies	A1330.41	2,502	1,700	1,836	2,000	1,700	1,700	0	0.0%
Tax Collection C.E. - postage	A1330.42	1,200	1,200	0	1,300	1,300	1,300	100	8.3%
Assessor P.S.	A1355.1	10,500	10,500	8,077	10,500	10,500	10,500	0	0.0%
Assessor C.E.	A1355.41	1,263	2,500	720	2,500	1,500	1,500	-1,000	-40.0%
Assessor C.E. - Revaluation	A1355.42	0	0	0	0	0	0	0	---
Assessment Board of Review	A1355.43	450	550	450	550	550	550	0	0.0%
Clerk P.S.	A1410.1	9,785	9,785	6,774	9,785	9,785	9,785	0	0.0%
Clerk C.E.	A1410.41	1,474	1,500	219	1,500	500	500	-1,000	-66.7%
Clerk C.E. - Deputy Town Clerk	A1410.42	443	500	16	500	50	50	-450	-90.0%
Attorney C.E.	A1420.4	0	3,000	1,180	3,000	3,000	3,000	0	0.0%
Custodian C.E.	A1620.5	1,716	1,716	1,188	1,716	1,716	1,716	0	0.0%
Buildings Eq.	A1620.2	0	13,200	7,529	13,200	13,200	13,200	0	0.0%
Buildings C.E.	A1620.41	13,890	16,000	9,659	16,000	16,000	16,000	0	0.0%
Buildings C.E. - Court Facilities	A1620.42	0	0	0	0	0	0	0	---
Central Data Processing C.E.	A1680.4	456	475	457	475	475	475	0	0.0%

General fund

ACCOUNTS	CODE	LAST BUDGET AS		SEPT. 30 SUPERVISORS		PRELIM-		CHANGE		PERCENT	
		YEARS ACTUAL	MODIFIED	ACTUAL	TENTATIVE	INARY	ADOPTED	FROM	FROM	FROM	FROM
		2024	2025	2025	2026	2026	2026	2025	2025	2025	2025
Unallocated Insurance C.E.	A1910.4	20,446	21,000	22,222	24,000	23,500	23,500	2,500	11.9%		
Municipal Assoc. Dues C.E.	A1920.4	1,400	1,400	0	1,400	1,400	1,400	0	0.0%		
Contingency	A1990.4	9,373	9,000	0	9,000	9,000	8,620	-380	-4.2%		

**Public Safety**

Police/Constable C.E.	A3120.4	2,475	2,475	1,904	2,475	2,475	2,475	0	0.0%		
Traffic Control Eq. (signs)	A3320.2	652	500	0	500	500	500	0	0.0%		
Dog Control P.S.	A3510.1	4,918	5,066	3,507	5,066	5,066	5,066	0	0.0%		
Dog Control C.E.	A3510.4	0	3,000	0	3,000	1,500	1,500	-1,500	-50.0%		
Building Inspector P.S.	A3620.1	12,500	14,000	9,692	15,000	14,000	14,000	0	0.0%		
Building Inspector C.E. - mileage, s	A3620.4	2,620	3,000	1,571	3,000	1,500	1,500	-1,500	-50.0%		

**Health**

Registrar Vital Statistics P.S.	A4020.1	200	200	139	200	200	200	0	0.0%		
Ambulance C.E.	A4540.4	0	14,000	14,000	14,000	15,000	15,000	1,000	7.1%		

**Transportation**

Highway & St. Administration P.S.	A5010.1	46,000	47,380	32,801	50,000	47,380	47,380	0	0.0%		
Highway & St. Administration C.E.	A5010.4	1,144	1,200	450	1,200	600	600	-600	-50.0%		
Garage C.E.	A5132.4	15,265	17,749	12,226	17,749	17,749	17,749	0	0.0%		

**Culture - Recreation**

Parks C.E.	A7110.4	1,962	1,800	1,145	1,800	1,500	1,500	-300	-16.7%		
Historian C.E. - Historian	A7510.41	0	100	0	100	0	0	-100	-100.0%		
Historical Society C.E.	A7520.41	2,240	2,000	2,767	3,000	3,000	3,000	1,000	50.0%		
Adult Recreation C.E.	A7620.4	1,000	1,000	1,000	1,000	1,000	1,000	0	0.0%		

**Home and Community Services**

Zoning Board of Appeals C.E.	A8010.4	43	200	0	200	200	200	0	0.0%		
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General fund

ACCOUNTS	CODE	LAST BUDGET AS		SEPT. 30 SUPERVISOR'S		PRELIM-	PERCENT
		YEARS ACTUAL	MODIFIED	ACTUAL	ACTUAL		
		2024	2025	Y-T-D	TENTATIVE	BUDGET	FROM
				2025	2026	2026	2025
Planning C.E.	A8020.4	671	500	0	2,500	1,000	500
Cemeteries C.E.	A8810.4	0	0	0	0	0	0
<b>Undistributed</b>							

State Retirement	A9010.8	49,323	54,500	0	61,360	61,360	6,860	12.6%
Social Security - FICA	A9030.81	8,491	8,300	6,097	8,300	8,300	0	0.0%
Social Security - Medicare	A9030.82	1,986	2,200	2,060	2,200	2,200	0	0.0%
Disability Insurance - Employee Be	A905.8	0	0	0	0	0	0	---
Health Insurance	A9060.8	23,911	25,920	20,370	25,920	25,920	0	0.0%
Transfer to Capital Fund - Bldgs/Gl	A9950.41	21,836	55,193	30,189	30,000	15,000	-40,193	-72.8%
<b>Total GENERAL FUND Appropriations:</b>		<b>331,925</b>	<b>416,786</b>	<b>246,326</b>	<b>409,548</b>	<b>382,186</b>	<b>-34,600</b>	<b>-8.3%</b>

\*\*\*\*\*GENERAL FUND\*\*\*\*\*

Revenues

Interest & Penalties - Real Property	A1090	3,410	2,000	3,027	2,000	2,000	0	0.0%
County Sales Tax Distribution	A1120	72,510	40,000	50,867	60,000	40,000	0	0.0%
Clerk Fees	A1255	360	100	245	100	100	0	0.0%
Dog Licenses	A2544	553	500	422	500	500	0	0.0%
Building and Alteration Fees	A2555	2,666	3,000	2,814	3,000	3,000	0	0.0%
Fines and Forfeited Bail	A2610	3,690	3,000	4,681	3,000	3,000	0	0.0%
Unclassified Revenue	A2770	548	0	71,384	0	0	0	---
State Revenue Sharing	A3001	4,023	4,023	4,023	4,023	0	-4,023	-100.0%
Court Grant	A3021	0	0	0	0	0	0	---
Mortgage Tax	A3005	16,750	6,000	6,531	6,000	6,000	0	0.0%

<b>Total GENERAL FUND Revenue:</b>		<b>104,510</b>	<b>58,623</b>	<b>143,994</b>	<b>78,623</b>	<b>54,600</b>	<b>-4,023</b>	<b>-6.9%</b>
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TOWN OF AMBOY  
 ### BUDGET -- DETAIL OF ALL FUNDS

Round #:

3

17-Nov-25

ACCOUNTS	CODE	LAST YEARS ACTUAL		BUDGET AS MODIFIED SEPT. 30 2025		SEPT. 30 ACTUAL Y-T-D 2025		SUPERVISOR'S TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		ADOPTED BUDGET 2026		CHANGE FROM 2025		PERCENT CHANGE FROM 2025	
		2024	2025	2025	2025	2026	2026	2026	2026	2025	2025						

\*\*\*\*\*HIGHWAY FUND\*\*\*\*\*  
 Appropriations

Administration C.E. - Uniforms	DA5010.42	647	800	930	800	800	800	800	0	0.0%
General Repairs P.S.	DA5110.1	117,501	125,360	113,247	144,000	100,000	144,000	18,640	14.9%	
General Repairs C.E.	DA5110.4	80,662	97,344	108,661	115,000	115,000	115,000	17,656	18.1%	
Permanent Improvements (CHIPS)	DA5112.2	212,118	82,879	211,609	82,879	82,879	82,879	0	0.0%	
Machinery C.O.	DA5130.2	2,000	0	37,919	5,000	5,000	5,000	5,000	---	
Machinery C.E.	DA5130.4	27,143	47,320	36,043	50,000	50,000	50,000	2,680	5.7%	
Snow Removal CE	DA5142.4	37,395	39,520	0	42,000	42,000	42,000	2,480	6.3%	
Snow Removal P.S.	DA5142.1	96,798	125,360	81,908	144,000	188,000	144,000	18,640	14.9%	
Social Security -- FICA	DA9030.81	13,029	14,560	11,016	14,997	14,997	14,997	437	3.0%	
Social Security -- Medicare	DA9030.82	3,047	5,200	3,945	5,356	5,356	5,356	156	3.0%	
Unemployment Insurance	DA9050.8	1,206	1,560	1,169	1,606	1,606	1,606	46	2.9%	
Hospital & Medical Ins.	DA9060.8	85,460	103,680	72,426	108,800	108,800	108,800	5,120	4.9%	
B.A.N. Principal	DA9710.6	38,957	38,957	38,957	80,414	80,414	80,414	41,457	106.4%	
B.A.N. Interest	DA9710.7	2,692	2,692	2,692	5,895	5,895	5,895	3,203	119.0%	
Installation Purchase Debt Princip	DA9785.6	0	0	0	0	0	0	0	---	
Installation Purchase Debt Interest	DA9785.7	0	0	0	0	0	0	0	---	
Transfer to Capital Reserve	DA9950.9	0	141,081	142,081	0	0	0	-141,081	-100.0%	
<b>Total HIGHWAY FUND Appropriations:</b>		<b>718,655</b>	<b>826,313</b>	<b>862,603</b>	<b>800,747</b>	<b>800,747</b>	<b>800,747</b>	<b>-25,566</b>	<b>-3.1%</b>	

TOWN OF AMBOY  
 ### BUDGET -- DETAIL OF ALL FUNDS

Round #:

3

17-Nov-25

ACCOUNTS	CODE	LAST	BUDGET AS	SEPT. 30	SUPERVISOR'S	PRELIM-	CHANGE	PERCENT
		YEARS	MODIFIED	ACTUAL	TENTATIVE	INARY	FROM	CHANGE
ACTUAL	2024	SEPT. 30	Y-T-D	BUDGET	BUDGET	ADOPTED	FROM	FROM
		2025	2025	2026	2026	2026	2025	2025

\*\*\*\*\*HIGHWAY FUND\*\*\*\*\*

Revenues

County Sales Tax Distribution	DA1120	0	0	0	0	0	0	---
Services for Other Governments	DA2300	130,568	125,800	95,200	125,800	125,800	0	0.0%
Interest and Earnings	DA2401	4,442	100	3,334	2,000	2,000	1,900	1900.0%
Rental Equipment - Other Governr	DA2416	0	0	0	0	0	0	---
Sale of Equipment	DA2665	2,550	0	0	0	0	0	---
Insurance Recoveries	DA2680	0	0	0	0	0	0	---
Unspecified Revenues	DA2770	0	37,919	43,914	0	0	-37,919	-100.0%
Consolidated Highway Aid	DA3501	190,082	82,879	131,274	82,879	82,879	82,879	0.0%
<b>Total HIGHWAY FUND Revenue:</b>		<b>327,642</b>	<b>246,698</b>	<b>273,722</b>	<b>210,679</b>	<b>210,679</b>	<b>-36,019</b>	<b>-14.6%</b>

ACCOUNTS	CODE	LAST BUDGET AS SEPT. 30 SUPERVISORS PRELIM.				TENTATIVE INARY		BUDGET ADOPTED		CHANGE FROM		PERCENT
		ACTUAL	MODIFIED	ACTUAL	Y-T-D	2026	2026	2026	2026	FROM	FROM	CHANGE
		2024	2025	2025	2025	2026	2026	2026	2026	2025	2025	FROM

\*\*\*\*\* FIRE FUND \*\*\*\*\*

Appropriations

Fire Protection C.E.	SF3410.4	113,000	128,000	128,000	143,000	143,000	143,000	143,000	15,000		11.7%
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Total Fire Appropriations: 113,000 128,000 128,000 143,000 143,000 143,000 15,000 11.7%

\*\*\*\*\* FIRE FUND \*\*\*\*\*

Revenues

		0	0	0	0	0	0	0	0		---
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Total Fire Revenue: 0 0 0 0 0 0 0 0

# Schedule of Salaries of Elected Town Officers

2026

Round #: 3 17-Nov-25

(Article 8 of the Town Law)

Supervisor		\$10,300
Councilmen	Four at	2,500 each
Town Clerk		9,785
Justice		13,400
Highway Superintendent		47,380
Tax Collector		5,000

**TOWN OF AMBOY**

Labels: 2024  
Last Year: 2024

17-Nov-25

Worksheet: This Year: 2025

Budget Round: 3 Next Year: 2026

Tax Base:	% change	2025	2024	2023	2022	2021	2021	2021	2020	
General Fund	0.75%	81,095,942	80,492,161	80,182,923	79,560,907	77,624,579	77,537,475	77,600,214	77,600,214	
Highway Fund	0.75%	81,095,942	80,492,161	80,182,923	79,560,907	77,624,579	77,537,475	77,600,214	77,600,214	
Fire Fund	0.75%	83,381,041	82,758,356	81,808,558	81,808,558	79,838,194	79,751,920	79,984,524	79,984,524	
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General Fund		2019	2018	2017	2016	2015	2014	2013		
Highway Fund		76,718,574	75,907,664	75,051,681	74,732,147	74,778,521	65,291,961	67,180,791		
Fire Fund		79,279,706	78,551,202	77,729,030	77,468,714	77,351,969	68,244,592	69,789,101		
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General Fund		2012	2011	2010	2009	2008	2007	2006		
Highway Fund		66,251,034	65,589,337	64,721,911	63,586,588	62,496,370	45,524,120	45,586,014		
Fire Fund		68,805,552	68,489,291	67,776,264	66,796,208	65,351,863	47,425,169	47,356,031		

Budget Notes:

Equalized Total Assessed Value 134,349,386

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted		
12100	NYS - GENERALLY	RPTL 404(1)	5	455,846	0.34		
13100	CO - GENERALLY	RPTL 406(1)	3	558,923	0.42		
13500	TOWN - GENERALLY	RPTL 406(1)	6	745,385	0.55		
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	20	2,941,246	2.19		
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	731,000	0.54		
26400	INC VOL UNTEER FIRE CO OR DEPT	RPTL 464(2)	1	569,231	0.42		
27350	PRIVATELY OWNED CEMETERY LAN	RPTL 446	3	69,231	0.05		
41001	VETERANS EXEMPTION INCR/DECR I	RPTL 458(6)	2	262,846	0.20		
41121	ALT VET EX-WAR PERIOD-NON-COME	RPTL 458-a	36	404,365	0.30		
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	13	260,000	0.19		
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	12	336,972	0.25		
41161	GOLD WAR VETERANS (15%)	RPTL 458-b	1	11,008	0.01		
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	20	785,375	0.58		
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	102,682	0.08		
41800	PERSONS AGE 65 OR OVER	RPTL 467	5	379,982	0.28		
41803	PERSONS AGE 66 OR OVER	RPTL 467	1	80,692	0.06		
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	73,769	0.05		
47460	FOREST LAND CERTD-AFTER 8/74	RPTL 480-a	3	817,846	0.61		
<b>Total Exemptions Exclusive of System Exemptions:</b>					<b>136</b>	<b>9,586,398</b>	<b>7.14</b>
<b>Total System Exemptions:</b>					<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>					<b>136</b>	<b>9,586,398</b>	<b>7.14</b>

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: \_\_\_\_\_

Equalized Total Assessed Value 134,349,386

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	455,846	0.34
13100	CO - GENERALLY	RPTL 406(1)	3	558,923	0.42
13500	TOWN - GENERALLY	RPTL 408(1)	6	745,385	0.55
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	20	2,941,246	2.19
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	731,000	0.54
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	569,231	0.42
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	69,231	0.05
41001	VETERANS EXEMPTION INCR/DECR I	RPTL 458(5)	2	262,846	0.20
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	36	404,365	0.30
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	13	260,000	0.19
41141	ALT VET EX-WAR PERIOD-DISABIL	RPTL 458-a	12	386,972	0.25
41161	COLD WAR VETERANS (15%)	RPTL 458-b	1	11,008	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	20	785,375	0.58
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	102,682	0.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	5	379,982	0.28
41803	PERSONS AGE 65 OR OVER	RPTL 467	1	80,692	0.06
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	73,769	0.05
47460	FOREST LAND GERTD AFTER 8/74	RPTL 480-a	3	817,846	0.61

Total Exemptions Exclusive of System Exemptions:	136	\$,586,398	7.14
Total System Exemptions:	0	0	0.00
Totals:	136	\$,586,398	7.14

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: \_\_\_\_\_