

TOWN TENTATIVE BUDGET

2026

**TOWN OF EATON
IN
MADISON COUNTY**

**VILLAGES WITHIN OR PARTLY WITHIN TOWN
VILLAGE OF MORRISVILLE
VILLAGE OF HAMILTON**



CERTIFICATION OF TOWN CLERK

**I, DEAN CURTIS, TOWN CLERK, CERTIFY THAT THE
FOLLOWING IS A TRUE AND CORRECT COPY OF THE 2026
TENTATIVE BUDGET OF THE TOWN OF EATON RECEIVED
FROM BUDGET OFFICER SEPTEMBER 30, 2025**

SIGNED:

DATED: September 30th, 2025

TOWN OF EATON

2026

TENTATIVE BUDGET

GENERAL A FUND REVENUE (TOWNWIDE)

ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
	TAXES/FEES REVENUE					
A1001	REAL PROPERTY TAX	167,100.00	174,620.00	214,897.00	214,897.00	225,642.00
A1090	INTEREST & PENALTIES	6,750.00	5,000.00	5,000.00	5,703.89	5,000.00
A1025	PILOT-WILCOX APARTMENTS	2,556.00	2,632.00	2,712.00	0.00	2,793.00
A1120	NON PROP TAX DISTRIBUTION	0.00	0.00	0.00	0.00	0.00
A1255	CLERKS FEES	1,000.00	1,000.00	1,000.00	984.86	1,000.00
A1289	OTHER GENERAL GOV'T INCOME	0.00	0.00	0.00	0.00	0.00
A1550	DOG REDEMPTION	0.00	0.00	0.00	0.00	0.00
A1603	VITAL STATISTICS FEES	2,500.00	5,000.00	5,000.00	3,372.00	4,750.00
	STATE REVENUE					
A3001	PER CAPITA AID	38,771.00	38,771.00	38,771.00	38,771.00	38,711.00
A3005	MORTGAGE TAX AID	30,000.00	30,000.00	25,000.00	18,967.63	23,000.00
A3089	STATE AID, OTHER	0.00	0.00	0.00	2,712.00	0.00
A4089	FEDERAL AID, OTHER			0.00	7,574.50	0.00
	OTHER MISC. REVENUE					
A2401	INTEREST & EARNINGS	100.00	100.00	100.00	38.25	75.00
A2412	RENTAL FEES/GOVERNMENT	4,130.00	6,400.00	4,648.00	0.00	4,787.00
A2544	DOG LICENSES	3,000.00	3,000.00	3,000.00	5,221.50	4,000.00
A2590	PERMITS, OTHER	0.00	0.00	0.00	0.00	0.00
A2610	FINES & FORFEITURE OF BAIL	25,000.00	20,000.00	20,000.00	18,207.25	20,000.00
A2701	REFUND PRIOR YR EXPENDITURE	0.00	0.00	0.00	0.00	0.00
A2705	GIFTS & DONATIONS	0.00	0.00	0.00	0.00	0.00
A2770	UNCLASSIFIED REVENUE	200.00	200.00	200.00	4.00	0.00
A2680	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
A2725	VLT/TRIBAL COMPACT MONEYS	55,000.00	55,000.00	50,000.00	0.00	50,000.00
	TRANSFER FROM OTHER FUND	0.00	0.00	0.00	0.00	0.00
	FUND BALANCE	40,030.00	67,980.00	47,300.00	0.00	64,030.00
	TOTAL	376,137.00	409,703.00	417,628.00	316,453.88	443,788.00

GENERAL A FUND APPROPRIATIONS (TOWNWIDE)

ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
	GOVERNMENT SUPPORT					
A1010.1	TOWN BOARD PERSONAL SVC	6,840.00	9,340.00	9,621.00	4,810.08	9,910.00
A1110.1	JUSTICE PERSONAL SVC	13,676.00	14,497.00	14,932.00	10,894.59	15,380.00
A1110.102	COURT CLERK PERSONAL SVC	7,985.00	8,464.00	8,718.00	6,360.37	8,979.00
A1110.4	JUSTICE CONTRACTUAL	1,500.00	1,500.00	1,500.00	486.36	1,500.00
A1220.1	SUPERVISOR PERSONAL SVC	9,120.00	9,120.00	9,394.00	6,853.98	9,676.00
A1220.102	DEPUTY SUPERVISOR PERSONAL SVC	7,280.00	0.00	0.00	0.00	0.00
A1220.101	SUPERVISOR CLERK PERSONAL SVC	13,575.00	14,390.00	14,821.00	10,813.97	15,266.00
A1220.4	SUPERVISOR CONTRACTUAL EXP	1,000.00	5,500.00	5,500.00	3,398.00	1,200.00
A1220.41	SUPERVISOR CLERK CONTRACTUAL	500.00	0.00	0.00	0.00	0.00
A1320.4	AUDITOR CONTRACTUAL EXP	0.00	0.00	0.00	4,600.00	5,000.00
A1330.4	TAX COLLECTOR CONTRACTUAL EXP	1,800.00	1,800.00	1,800.00	2,243.14	2,000.00
A1340.1	BUDGET OFFICER PERSONAL SVC	1,354.00	1,354.00	1,395.00	1,016.87	1,437.00
A1355.1	ASSESSOR PERSONAL SVC	27,039.00	27,851.00	28,686.00	20,930.37	29,547.00
A1355.4	ASSESSOR CONTRACTUAL EXP	1,500.00	2,000.00	2,000.00	1,078.55	2,000.00
A1355.101	ASSESSOR REEVALUATION	0.00	0.00	0.00	0.00	0.00
A1410.1	TOWN CLERK PERSONAL SVC	37,593.00	39,848.00	41,043.00	29,946.85	42,275.00
A1410.101	DEPUTY CLERK PERSONAL SVC	8,876.00	9,143.00	9,417.00	2,524.58	9,699.00
A1410.2	TOWN CLERK EQUIPMENT	0.00	0.00	0.00	0.00	0.00
A1410.4	TOWN CLERK CONTRACTUAL EXP	2,200.00	2,200.00	2,200.00	2,605.60	2,500.00
A1420.4	ATTORNEY CONTRACTUAL EXP	2,000.00	6,000.00	6,000.00	14,012.00	10,000.00
A1620.1	BUILDINGS PERSONAL SVC	3,857.00	3,973.00	4,092.00	2,985.51	4,215.00
A1620.2	BUILDINGS EQUIPMENT	0.00	0.00	0.00	0.00	0.00
A1620.4	BUILDINGS CONTRACTUAL EXP	10,500.00	17,500.00	20,000.00	13,169.47	21,000.00
A1620.3	BUILDINGS CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
A1910.4	UNALLOCATED INSURANCE CONT EXP	27,300.00	32,000.00	35,000.00	39,359.13	40,000.00
A1920.4	MUNICIPAL ASSOCIATION DUES	0.00	900.00	925.00	900.00	900.00
A1989.4	OTHER GENERAL GOV'T SUPPORT	9,000.00	9,500.00	9,500.00	1,750.00	7,000.00
A1990.4	CONTINGENCY	10,000.00	10,000.00	8,000.00	3,477.00	8,000.00
A3310.2	TRAFFIC CONTROL EQUIPMENT	2,000.00	2,000.00	2,000.00	0.00	2,000.00
	PUBLIC SAFETY					
A3510.1	DOG CONTROL PERSONAL SVC	4,351.00	4,481.00	4,616.00	3,278.94	4,754.00
A3510.2	DOG CONTROL EQUIPMENT	0.00	0.00	0.00	132.35	0.00
A3510.4	DOG CONTROL CONTRACTUAL EXP	750.00	750.00	750.00	723.90	750.00
	TRANSPORTATION					
A5010.1	SUPERINTENDENT PERSONAL SVC	67,016.00	71,037.00	74,368.00	54,217.58	78,100.00
A5010.4	SUPERINTENDENT CONTRACTUAL	1,200.00	1,200.00	1,200.00	796.25	1,800.00
A5132.2	GARAGE EQUIPMENT	5,000.00	5,000.00	5,000.00	287.99	5,000.00
A5132.4	GARAGE CONTRACTUAL EXP	20,000.00	20,000.00	20,000.00	12,110.34	20,000.00
	CULTURE/RECREATION					
A6510.4	VETERAN SERVICES CONTRACTUAL	400.00	400.00	400.00	330.63	400.00
A7510.4	HISTORIAN CONTRACTUAL EXP	200.00	200.00	200.00	45.00	200.00
A7110.4	PARKS CONTRACTUAL	0.00	0.00	5,000.00	844.50	5,000.00
A8510.4	COMMUNITY BEAUTIFICATION	0.00	0.00	0.00	149.57	200.00
	SANITATION					
A8160.4	REFUSE & GARBAGE	0.00	6,000.00	0.00	0.00	0.00

**GENERAL A FUND APPROPRIATIONS
(TOWNWIDE)**

ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
	<i>CEMETERIES</i>					
A8810.4	CEMETERIES CONTRACTUAL EXP	800.00	800.00	800.00	0.00	800.00
	<i>EMPLOYEE BENEFITS</i>					
A9010.8	NYS EMPLOYEES RETIREMENT	20,000.00	21,500.00	27,000.00	26,447.00	33,000.00
A9030.8	SOCIAL SECURITY/MEDICARE	15,575.00	16,750.00	17,100.00	11,829.64	17,600.00
A9040.8	WORKERS COMP INS	5,000.00	5,000.00	5,000.00	3,656.50	5,000.00
A9050.8	UNEMPLOYMENT INS	2,250.00	2,500.00	2,750.00	1,774.65	2,800.00
A9055.8	DISABILITY	900.00	900.00	900.00	598.75	900.00
A9060.8	HEALTH INSURANCE	1,200.00	14,305.00	16,000.00	9,567.00	18,000.00
	INTERFUND TRANSFERS/PROVISION FOR OTHER USE					
A9901.9	BUILDING CAPITAL IMPROVEMENT	25,000.00	10,000.00	0.00	0.00	0.00
A9901	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00
	TOTAL	376,137.00	409,703.00	417,628.00	311,007.01	443,788.00

**GENERAL B BUDGET
(TOWN OUTSIDE VILLAGE)**

GENERAL B REVENUE						
ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
TAXES						
B1001	REAL PROPERTY TAX	0.00	0.00	0.00	0.00	0.00
B1081-1	PILOT- Cedar Street	1,266.00	1,317.00	1,356.00	1,357.00	1,397.00
B1170	FRANCHISE FEE (TIME WARNER)	15,000.00	15,000.00	15,000.00	13,476.72	15,000.00
B1081-2	PILOT - AIRTRICITY	60,000.00	65,000.00	0.00	0.00	0.00
B2110	ZONING FEES	0.00	500.00	500.00	1,925.00	750.00
B2115	PLANNING BOARD FEES	0.00	250.00	250.00	1,850.00	750.00
B2401	INTEREST	0.00	0.00	0.00	15.59	0.00
B2555	BLDG PERMITS	12,000.00	12,000.00	15,000.00	10,679.15	16,500.00
B2590	CODE INSPECTIONS	0.00	0.00	0.00	300.00	0.00
	FUND BALANCE	4,672.00	6,500.00	44,926.00		45,950.00
	TOTAL	92,938.00	100,567.00	77,032.00	29,603.46	80,347.00
GENERAL B APPROPRIATIONS						
ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
	<i>CONTINGENT ACCOUNT</i>					
B1990.4	CONTINGENT	2,014.00	4,645.00	4,000.00	0.00	4,000.00
B1989.4	OTHER GENERAL GOV'T SUPPORT	450.00	2,500.00	2,500.00	1,000.00	2,500.00
B1420.4	ATTORNEY CONTRACTUAL EXP	10,000.00	10,000.00	10,000.00	8,268.76	11,500.00
B1620.4	BUILDING CONTRACTUAL EXP	0.00	2,600.00	2,600.00	0.00	2,600.00
	<i>BUILDING INSPECTOR</i>					
B3620.1	PERSONAL SERVICE	24,040.00	24,761.00	25,504.00	18,608.72	26,269.00
B3620.12	BUILDING SAFETY INSPECTOR	0.00	6,500.00	7,000.00	4,635.00	7,000.00
B3620.101	SECRETARY PERSONAL SERVICE	3,492.00	3,701.00	3,812.00	2,707.83	3,927.00
B3620.2	EQUIPMENT	0.00	0.00	0.00	0.00	0.00
B3620.4	CONTRACTUAL EXPENSE	1,500.00	2,500.00	2,500.00	1,622.07	2,500.00
	<i>PLANNING BOARD</i>					
B8020.1	PERSONAL SERVICE	4,892.00	5,185.00	5,341.00	3,588.52	5,501.00
B8020.4	CONTRACTUAL EXPENSE	1,000.00	2,000.00	2,000.00	989.36	2,000.00
B8030.4	CODIFICATION T/LAW	2,600.00	5,000.00	5,000.00	1,229.64	5,000.00
	<i>EMPLOYEE BENEFITS</i>					
B9010.8	STATE RETIREMENT	3,200.00	1,250.00	1,250.00	0.00	1,500.00
B9030.8	SOCIAL SECURITY/MEDICARE	2,550.00	2,725.00	3,300.00	2,259.72	3,400.00
B9040.8	WORKERS COMP.	1,700.00	1,700.00	1,700.00	1,743.25	2,000.00
B9050.8	UNEMPLOYMENT INSURANCE	500.00	500.00	525.00	449.78	650.00
INTERFUND TRANSFERS/PROVISION FOR OTHER USE						
B9901.9	TRANSFER TO OTHER FUND (DB)	35,000.00	25,000.00	0.00	0.00	0.00
	TOTAL GEN B APPROPRIATIONS	92,938.00	100,567.00	77,032.00	47,102.65	80,347.00

**DA HIGHWAY BUDGET
(TOWNWIDE)**

DA HIGHWAY REVENUE						
ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
	TAXES					
DA1001	REAL PROPERTY TAX	455,100.00	464,202.00	468,844.00	468,844.00	492,286.00
	OTHER MISC.					
DA2302	SNOW REMOVAL	25,000.00	25,000.00	25,000.00	29,325.00	25,000.00
DA2401	INTEREST & EARNINGS	125.00	125.00	125.00	54.98	100.00
DA2650	SALE OF SCRAP & EXCESS MATERIAL	0.00	0.00	0.00	0.00	0.00
DA2665	SALES OF EQUIPMENT	180,000.00	180,000.00	200,000.00	200,000.00	0.00
DA2680	INSURANCE RECOVERIES	0.00	0.00	0.00		0.00
DA27001	REFUND OF PRIOR YEAR EXPENDITURE	0.00	0.00	0.00	392.33	0.00
	UNEXPENDED FUND BALANCE	13,646.00	33,852.00	34,005.00		264,921.00
	TOTAL	673,871.00	703,179.00	727,974.00	698,616.31	782,307.00
DA HIGHWAY APPROPRIATIONS						
ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
DA5010.4	ADMINISTRATION CONTRACTUAL	0.00	0.00	0.00	0.00	0.00
DA1989.4	OTHER GENERAL GOV'T SUPPORT	725.00	1,725.00	1,725.00	650.00	1,725.00
	MACHINERY					
DA5130.2	EQUIPMENT	180,000.00	180,000.00	200,000.00	64,286.00	200,000.00
DA5130.4	CONTRACTUAL EXPENSE	50,000.00	50,000.00	50,000.00	35,344.24	55,000.00
DA1420.4	ATTORNEY	2,500.00	2,500.00	2,500.00	0.00	2,500.00
	LEASE-KEY BANK					
DA9785.6	2018 WESTERN STAR – PRINCIPAL	37,209.00	0.00	0.00	0.00	0.00
DA9785.7	2018 WESTERN STAR – INTEREST	1,123.00	0.00	0.00	0.00	0.00
DA9785.6	2021 WESTERN STAR - PRINCIPAL	22,563.00	23,450.00	0.00	0.00	0.00
DA9785.7	2021 WESTERN STAR - INTEREST	1,809.00	922.00	0.00	0.00	0.00
DA9785.6	2023 WESTERN STAR - PRINCIPAL	23,391.00	24,629.00	25,932.00	25,931.04	27,303.00
DA9785.7	2023 WESTERN STAR - INTEREST	5,357.00	4,119.00	2,817.00	2,816.07	1,445.00
DA9785.6	2025 WESTERN STAR - PRINCIPAL	0.00	30,000.00	30,000.00	0.00	22,372.00
DA9785.7	2025 WESTERN STAR - INTEREST	0.00	0.00	0.00	0.00	6,412.00
DA9785.6	2025 WESTERN STAR II - PRINCIPAL	0.00	30,000.00	26,500.00	0.00	30,000.00
DA9785.7	2025 WESTERN STAR II - INTEREST	0.00	0.00	0.00	0.00	0
	SNOW REMOVAL					
DA5142.1	PERSONAL SERVICES	142,500.00	148,390.00	152,000.00	83,843.47	168,500.00
DA5142.4	CONTRACTUAL EXPENSE	80,000.00	100,000.00	100,000.00	17,272.85	125,000.00
DA5142.44	FUEL	30,000.00	32,500.00	32,500.00	17,309.67	32,500.00
	CAPITAL EQUIPMENT FUND					
DA9950.01	EQUIPMENT RESERVE	0.00	0.00	0.00	0.00	0.00
	EMPLOYEE BENEFITS					
DA9010.8	STATE RETIREMENT	14,500.00	16,000.00	17,000.00	16,458.00	22,000.00
DA9030.8	SOCIAL SECURITY/MEDICARE	10,900.00	12,000.00	12,500.00	6,414.04	13,000.00
DA9040.8	WORKERS COMPENSATION	18,000.00	18,000.00	18,000.00	12,534.75	18,000.00
DA9050.8	UNEMPLOYMENT INSURANCE	1,350.00	1,500.00	1,500.00	1,108.96	1,550.00
DA9060.8	MEDICAL INSURANCE	49,500.00	55,000.00	55,000.00	17,057.43	55,000.00
CONTINGENCY						
DA1990.4	CONTINGENCY	2,444.00	2,444.00	0.00	0.00	0.00
	TOTAL HIGHWAY DA APPROPRIATIONS	673,871.00	733,179.00	727,974.00	301,026.52	782,307.00

**DB HIGHWAY BUDGET
(TOWN OUTSIDE VILLAGE)**

DB HIGHWAY REVENUE						
ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
	<i>TAXES</i>					
DB1001	REAL PROPERTY TAX	54,975.00	54,975.00	54,975.00	54,975.00	54,975.00
DB1120	SALES TAX CREDIT	596,251.00	625,309.00	633,544.00	633,544.50	658,610.00
	<i>OTHER MISC.</i>					
DB2401	INTEREST AND EARNINGS	100.00	100.00	0.00	91.08	100.00
DB2665	SALES OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00
DB3501	CHIPS STATE	158,817.00	303,200.00	303,200.00	216,729.85	322,000.00
DB2801	INTERFUND REVENUE	35,000.00	25,000.00	0.00	0.00	0.00
DB2701	REFUND OF PRIOR YEAR EXPEN	0.00	0.00	0.00	0.00	0.00
	FUND BALANCE	0.00	28,722.00	29,800.00	0.00	265,615.00
	TOTAL	845,143.00	1,037,306.00	1,021,519.00	905,340.43	1,301,300.00
DB HIGHWAY APPROPRIATIONS						
ACCOUNT	DESCRIPTION	2023 BUDGET	2024 BUDGET	2025 BUDGET	YTD AS OF 9/26/25	2026 TENTATIVE BUDGET
GENERAL REPAIRS						
DB1420.4	ATTORNEY CONTRACTUAL	6,500.00	2,000.00	2,000.00	0.00	2,000.00
DB1989.4	OTHER GENERAL GOV'T SUPPORT	2,000.00	3,500.00	3,500.00	1300.00	3,500.00
DB1990	CONTINGENCY	30,000.00	10,000.00	0.00	0.00	0.00
DB5110.1	PERSONAL SERVICE	169,000.00	178,300.00	192,700.00	109,192.95	205,500.00
DB5110.4	CONTRACTUAL EXPENSE	250,000.00	275,000.00	280,000.00	172,109.57	300,000.00
DB5110.44	FUEL	36,551.00	35,000.00	35,000.00	10,148.56	35,000.00
DB5130.2	EQUIPMENT	0.00	35,000.00	35,000.00	118,300.00	255,000.00
DB9785.6	2019 WESTERN STAR - PRINCIPAL	25,995.00	27,154.00	28,365.00	0.00	0.00
DB9785.7	2019 WESTERN STAR - INTEREST	3,634.00	2,476.00	1,265.00	0.00	0.00
DB9785.6	2020 WESTERN STAR - PRINCIPAL	25,570.00	26,592.00	0.00	0.00	0.00
DB9785.7	2020 WESTERN STAR - INTEREST	2,066.00	1,054.00	0.00	0.00	0.00
DB9785.6	2026 WESTERN STAR - PRINCIPAL	0.00	0.00	0.00	0.00	30,000.00
DB9785.7	2026 WESTERN STAR - INTEREST	0.00	0.00	0.00	0.00	0.00
IMPROVEMENTS						
DB5112.2	CHIPS OUTLAY-Reimbursed	158,817.00	303,200.00	303,200.00	322,492.60	322,000.00
EMPLOYEE BENEFITS						
DB9010.8	STATE RETIREMENT	20,000.00	24,200.00	29,744.00	22,727.00	30,000.00
DB9030.8	SOCIAL SECURITY/MEDICARE	12,950.00	16,385.00	16,000.00	8,371.78	16,000.00
DB9040.8	WORKERS COMPENSATION	24,600.00	24,600.00	24,600.00	17,879.38	22,000.00
DB9050.8	UNEMPLOYMENT INSURANCE	200.00	245.00	245.00	217.65	300.00
DB9060.8	MEDICAL INSURANCE	68,500.00	72,600.00	70,000.00	38,059.25	80,000.00
	TOTAL	836,383.00	1,037,306.00	1,021,619.00	820,798.74	1,301,300.00

TOWN OF EATON DEBT SCHEDULE

TYPE	DUE DATE	DESCRIPTION	PRINCIPAL	PAYABLE	RATE %	INTEREST	BALANCE WHEN PAID	FUND
LEASE	6/15/2026	2023 WESTERN STAR TRUCK	\$27,302.80	\$27,302.80	5.29%	\$1,444.32	\$0.00	DA
LEASE	12/27/2026	2025 WESTERN STAR TRUCK	\$98,599.28	\$22,371.64	6.50%	\$6,411.36	\$76,227.64	DA

Town of Eaton
2026 Schedule of Salaries and Wages

GENERAL FUND

	TITLE	NO. OF PERSONS	RATE OF COMPENSATION	TOTAL APPROPRIATION
A1010.1	Town Board	4	\$2,477.40	\$9,910.00
A1110.1	Town Justice	1	\$15,379.23	\$15,380.00
A1220.1	Supervisor	1	\$9,675.30	\$9,676.00
A1410.1	Town Clerk/Tax Collector	1	\$42,274.28	\$42,275.00
A5010.1	Highway Superintendent	1	\$78,086.24	\$78,100.00
			TOTAL	\$155,341.00