

TOWN OF GORHAM
TAX CAP CALCULATION

DESCRIPTION	2023	2024	2025	2026
TAX LEVY FOR PRIOR YEAR	919,607	918,839	821,523	859,463
TAX BASE GROWTH FACTOR	1.0094	1.0074	1.0102	1.0076
PRIOR YEAR PILOTS	928,251.31	925,638.41	829,902.53	865,994.92
	1,159.00	1,084.00	1,084.00	322.00
ALLOWABLE LEVY GROWTH FACTOR	929,410.31	926,722.41	830,986.53	866,316.92
	1.0200	1.0200	1.0200	1.0200
PROJECTED PILOTS	947,998.51	945,256.86	847,606.27	883,643.26
	(1,159.00)	(1,042.00)	(1,084.00)	(322.00)
AVAILABLE CARRYOVER FROM PRIOR YEAR	14,052.00	14,413.00	14,379.00	1,438.00
ALLOWABLE TAX LEVY LIMIT	960,891.51	958,627.86	860,901.27	884,759.26
Taxes	918,839.00	821,523.00	859,463.00	1,187,650.00
Under/(Over) Tax Cap	42,052.51	137,104.86	1,438.27	(302,890.74)

TOWN OF GORHAM

BUDGET
2025

ASSESSOR CODE	FUND TITLE	Fund Codes	APPROPRIATIONS	REVENUES	APPROPRIATED FUND BALANCE	2026	2025	INCREASE (DECREASE)	2025	2024	TAX RATES		
						REAL PROPERTY TAX	REAL PROPERTY TAX		ASSESSED VALUES/ UNITS	ASSESSED VALUES/ UNITS	2026	2025	INCREASE (DECREASE)
	General - Townwide	A	1,587,381	1,215,367	101,000	271,014	262,640	8,374	917,221,498	908,656,901	0.29547	0.28904	8,564,597
	General - Outside Village	B	393,092	393,092	-	0	-	0	899,927,897	891,300,389	0.00000	0.00000	8,627,508
	Highway - Outside Village	DB	2,307,038	1,989,687	317,351	-	-	-	899,927,897	891,300,389	0.00000	0.00000	8,627,508
DD322	Drainage - East Lake View	SD	5,000	-	-	5,000	5,000	-	62	62	80.64516	80.64516	0
DD323	Drainage - Deep Run	SD2	5,000	-	-	5,000	5,000	-	41	41	121.95122	121.95122	0
FD321	Gorham Fire District	SF1	151,621	-	-	151,621	143,599	8,022	212,499,659	210,571,406	0.71351	0.68195	1,928,253
FD323	Chrystal Beach/Rushville Fire Distri	SF2	254,700	-	-	254,700	234,700	20,000	761,084,648	754,054,340	0.33465	0.31125	7,030,308
AD322	Middlesex Ambulance	SM	144,371	-	-	144,371	141,798	2,573	214,896,453	211,969,334	0.67182	0.66896	2,927,119
LD321	Lighting District	SL	6,500	-	-	6,500	6,500	-	30,444,831	30,286,676	0.21350	0.21462	158,155
	Sewer District	SS	241,033	187,786	53,247	0	-	0					
WD321, 322, 333	Water Districts	SW1-6	1,517,417	820,200	200,000	497,217	199,897	297,320	710,511,331	703,787,152	0.69980	0.28403	6,724,179
WT327	Water District #6	SW6	3,848	-	-	3,848	3,929	(81)	4,276,870	4,151,599	0.89972	0.94626	125,271
			6,617,001	4,606,132	671,598	1,339,271	1,003,062	336,209					18 parcels
					Less Gorham Fire Disctrict	(151,621)	143,599						
					Balance	1,187,650	859,463						
					Levy Limit	884,759	860,901						
					Over (Under)	302,890.71	(1,437.79)						

TOWN OF GORHAM						
GENERAL FUND - TOWNWIDE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
REVENUE						
A1001	PROPERTY TAXES	455,130.00	366,881.00	262,640.00	262,260.32	271,014.00
A1081	OTHER PAYMENTS IN LIEU OF TAXES	1,084.00	778.76	800.00	322.16	500.00
A1090	PENALTIES & INTEREST	7,917.00	7,104.39	6,000.00		6,500.00
A1120	NON-PROPERTY TAX DISTRIBUTION	335,000.00	414,316.00	414,000.00	414,000.00	854,243.00
A1170	FRANCHISE FEES	21,542.00	25,341.62	25,000.00	17,748.12	25,000.00
A1255	CLERK FEES	360.00	288.15	400.00	75.12	300.00
A1589	Other Public Safety Dept Income	-		-		
A1603	VITAL STATISTICS FEES	970.00	858.00	700.00	730.00	800.00
A2001	PARK & RECREATION	-	6,000.00	7,500.00	17,370.00	18,000.00
A2130	REFUSE & GARBAGE CHARGES	102,663.00	119,275.00	115,000.00	130,349.50	132,000.00
A2401	INTEREST & EARNINGS - RESERVE FUNDS	18,018.00		15,000.00	43,695.67	35,000.00
A2410	RENTAL OF REAL PROPERTY	3,330.00	14,250.00	14,000.00	14,250.00	14,250.00
A2544	DOG LICENSES	6,618.00	6,226.00	6,000.00	4,894.00	5,100.00
A2545	MARRIAGE LICENSES	158.00	192.50	200.00	112.50	100.00
A2610	FINES & FORFEITED BAIL	3,864.00	5,201.00	5,000.00	7,234.50	5,000.00
A2650	SALE OF SCRAP & EXCESS MATERIALS	3,752.00	10,692.25	6,500.00	5,374.10	5,500.00
A2655	MINOR SALES	63.00	324.50	-	1,110.00	200.00
A2665	SALE OF EQUIPMENT			-		
A2701	REFUND FROM PRIOR YEARS		3,047.87	-		
A2705	GIFTS AND DONATIONS	7,794.00	4,758.64	-		
A2706	GRANTS FROM LOCAL GOVERNMENT	3,634.00		-		
A2750	AIM - RELATED PAYMENT-NO LONGER USED (3	16,274.00		-		
A2770	OTHER, UNCLASSIFIED REVENUE	1,050.00	1,187.12	-	(47.74)	
A2771	LOCAL GRANT				1,650.00	6,600.00
A3001	STATE AID PER CAPITA (AIM)	-	16,274.00	16,274.00	16,274.00	16,274.00
A3005	MORTGAGE TAX	103,509.00	129,853.47	75,000.00	81,116.24	80,000.00
A3089	STATE AID OTHER		21,665.50	-	24,356.70	10,000.00
A3097	STATE GRANT			-		
A4089	FEDERAL Aid, Other		364,193.63		10,746.32	
A5031	INTERFUND TRANSFERS			-		
AUB	UNEXPENDED BALANCE			590,324.00		101,000.00

TOWN OF GORHAM						
GENERAL FUND - TOWNWIDE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
	TOTAL REVENUES	1,092,730.00	1,518,709.40	1,560,338.00	1,053,621.51	1,587,381.00

TOWN OF GORHAM						
GENERAL FUND - TOWNWIDE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
EXPENDITURES						
A1010.1	TOWN BOARD - PERSONAL SERVICES	18,508.00	19,842.00	19,401.00	14,907.78	20,000.00
A1010.4	TOWN BOARD - CONTRACTUAL	149.00	562.02	1,000.00	84.00	1,000.00
A1110.1	TOWN JUSTICE - JUDGES	24,153.00	26,132.00	26,932.00	22,254.22	27,720.00
A1110.12	TOWN JUSTICE - COURT CLERK	10,067.00	10,838.00	11,106.00	8,115.85	11,440.00
A1110.2	TOWN JUSTICE - EQUIPMENT	-		500.00	-	500.00
A1110.4	TOWN JUSTICE - CONTRACTUAL	5,740.00	6,400.14	8,000.00	4,436.07	8,000.00
A1220.1	SUPERVISOR - PERSONAL SERVICES	34,314.00	40,001.16	42,000.00	30,692.22	43,260.00
A1220.11	SUPERVISOR - PER SER - DEPUTY	-		1,500.00	2,771.02	1,500.00
A1220.4	SUPERVISOR - CONTRACTUAL	1,483.00	627.10	1,500.00	87.24	1,500.00
A1310.1	BOOKKEEPER	51,248.00	56,922.32	58,121.00	47,952.14	59,865.00
A1310.12	BOOKKEEPER PT					13,000.00
A1310.4	BOOKKEEPER - CONTRACTUAL	50,859.00	14,072.77	5,000.00	6,203.44	6,000.00
A1320.4	AUDITOR - CONTRACTUAL	-		-		
A1330.1	TAX COLLECTION - PERSONAL SERVICES	8,575.00	12,220.30	9,369.00	6,610.03	9,651.00
A1330.12	TAX COLLECTION - DEPUTY PER SER	-		4,100.00	4,096.56	4,100.00
A1330.2	TAX COLLECTION - EQUIPMENT			-		
A1330.4	TAX COLLECTION - CONTRACTUAL	4,229.00	3,233.29	4,500.00	3,223.81	4,500.00
A1355.1	ASSESSMENT - PERSONAL SERVICES	39,396.00	47,496.00	48,605.00	34,896.73	50,063.00
A1355.12	ASSESSMENT - DEPUTY SERVICES	27,830.00	29,701.00	30,591.00	23,057.32	31,509.00
A1355.2	ASSESSMENT - EQUIPMENT	-		5,000.00	-	2,500.00
A1355.4	ASSESSMENT - CONTRACTUAL	18,548.00	10,244.71	8,000.00	8,447.97	32,000.00
A1410.1	TOWN CLERK - PERSONAL SERVICES	40,541.00	46,440.00	48,850.00	34,404.48	53,850.00
A1410.12	TOWN CLERK - DEPUTY	10,908.00	13,044.00	27,000.00	9,869.08	29,000.00
A1410.2	TOWN CLERK - EQUIPMENT	-		1,200.00	-	1,200.00
A1410.4	TOWN CLERK - CONTRACTUAL	7,334.00	6,899.10	7,500.00	2,536.20	7,500.00
A1420.4	ATTORNEY - CONTRACTUAL	36,991.00	190,095.37	70,000.00	72,871.45	65,000.00
A1420.41	ATTORNEY-ASSESSORS OFFICE					13,000.00
A1430.1	PERSONNEL - PERSONAL SERVICES	11,390.00	5,199.81	33,000.00	1,251.45	20,000.00
A1430.4	PERSONNEL - CONTRACTUAL	419.00	215.15	-	673.03	1,000.00
A1440.4	ENGINEER - CONTRACTUAL	50,682.00	69,184.15	67,000.00	78,060.85	75,000.00
A1450.4	ELECTIONS - CONTRACTUAL	6,000.00	12,700.00	9,000.00	-	5,000.00

TOWN OF GORHAM						
GENERAL FUND - TOWNWIDE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
A1460.2	RECORDS MGMT, EQUIP & CAP OUTLAY	-		-		

TOWN OF GORHAM						
GENERAL FUND - TOWNWIDE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
A1620.1	BUILDINGS - PERSONAL SERVICES	6,653.00	9,904.00	10,000.00	4,731.12	7,039.00
A1620.2	BUILDINGS - CAPITAL OUTLAY	-	150.00	10,000.00	-	5,000.00
A1620.4	BUILDINGS - CONTRACTUAL	90,250.00	121,329.00	60,000.00	43,078.25	62,000.00
A1670.4	CENTRAL PRINTING & MAILING - CONTRACTUAL	7,690.00	4,220.00	7,500.00	5,894.24	8,000.00
A1680.4	CENTRAL DATA PROCESSING - CONTRACTUAL			-		
A1910.4	UNALLOCATED INSURANCE	65,439.00	73,153.00	87,000.00	81,957.85	92,000.00
A1920.4	MUNICIPAL ASSOCIATION DUES	1,100.00	588.00	2,500.00	1,200.00	2,800.00
A1930.4	JUDGEMENTS AND CLAIMS CONTRATUAL	-		-		
A1972.4	PAYT TO CO TREA/REDUCE TAXES			-		
A1990.4	CONTINGENT ACCOUNT	568.00		10,000.00	-	10,000.00
A3310.4	TRAFFIC CONTROL - CONTRACTUAL	32,867.00	44,580.00	25,000.00	1,515.00	5,000.00
A3510.4	CONTROL OF DOGS - CONTRACTUAL	10,790.00	11,071.00	15,000.00	10,019.00	12,000.00
A3650.4	DEMO OF UNSAFE BLDGS, CONTR			-		
A4020.1	REGISTRAR/VITAL STATISTICS - PERSONAL SERVICES		1,000.00			1,000.00
A4020.4	REGISTRAR/VITAL STATISTICS - CONTRACTUAL	560.00		1,000.00	-	500.00
A4050.4	PUBLIC HEALTH OTHER - CONTRACTUAL	-		500.00		500.00
A4540.4	AMBULANCE - CONTRACTUAL	7,500.00	7,725.00	9,270.00	9,270.00	9,500.00
A5010.1	HIGHWAY ADMINISTRATION - PERSONAL SERV	73,973.00	79,253.00	79,240.00	57,976.70	80,000.00
A5010.12	DEPUTY HIGHWAY SUPT SVC.	1,154.00	2,967.00	3,000.00	2,192.22	3,000.00
A5010.13	HIGHWAY ADMINISTRATION - CLERK	27,439.00	10,519.00	-		-
A5010.2	HIGHWAY ADMINISTRATION - EQUIPMENT			-		-
A5010.4	HIGHWAY ADMINISTRATION - CONTRACTUAL	3,367.00	1,413.00	2,500.00	2,015.76	3,000.00
A5132.2	EQUIPMENT & CAPITAL OUTLAY	-	10,799.00	35,000.00	-	35,000.00
A5132.4	GARAGE - CONTRACTUAL	6,449.00	9,531.13	10,000.00	6,879.52	10,000.00
A5182.4	STREET LIGHTING - CONTRACTUAL	2,990.00	3,076.75	3,100.00	1,306.81	2,000.00
A7110.1	PARKS CLEANER					5,000.00

TOWN OF GORHAM						
GENERAL FUND - TOWNWIDE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
A7110.2	PARKS EQUIP & CAP OUTLAY - Lodge Interior	110,174.00		2,000.00		2,500.00
A7110.21	PARKS EQUIP & CAP OUTLAY - Lodge Exterior			5,000.00		10,000.00
A7110.4	PARKS CONTRACTUAL	12,582.00	15,193.00	50,000.00	11,770.06	25,000.00
A7310.4	YOUTH PROGRAM - CONTRACTUAL			-		
A7410.2	LIBRARY EQUIP & CAP. OUTLAY			5,000.00	-	5,000.00
A7410.41	LIBRARY - CONTRACTUAL - GORHAM			-		
A7410.43	LIBRARY - CONTRACTUAL - RUSHVILLE	18,470.00		-		
A7510.4	HISTORIAN - CONTRACTUAL	3,862.00	3,977.00	4,100.00	4,100.00	4,500.00
A7550.4	CELEBRATIONS, CONTRACTUAL	3,510.00	6,095.00	500.00	150.00	500.00
A8090.4	ENVIRONMENTAL CONTROL -WATERSHED	20,945.00	23,204.00	25,000.00	25,753.53	27,144.00
A8090.41	ENVIRONMENTAL CONTROL -FORD GARAGE					12,000.00
A8160.1	REFUSE & GARBAGE - PERSONAL SERVICE	64,732.00	84,456.00	70,000.00	53,561.95	74,000.00
A8160.2	REFUSE AND GARBAGE EQUIPMENT		47,450.00	130,000.00	129,185.74	115,000.00
A8160.4	REFUSE & GARBAGE - CONTRACTUAL	72,267.00	88,593.00	100,000.00	53,745.66	85,000.00
A8510.4	SHADE TREES CONTRACTUAL			5,000.00	-	7,000.00
A8540.1	DRAINAGE PERS SVC			-		
A8540.2	DRAINAGE EQUIP			-		
A8540.4	DRAINAGE - CONT - TESTING/MONITOR	7,569.00	54,186.00	22,000.00	8,569.98	22,000.00
A8710.1	CONSERVATION - PERSONAL SERVICE			4,500.00		4,500.00
A8810.4	CEMETERIES - CONTRACTUAL	8,715.00	8,360.00	10,000.00	6,750.00	10,000.00
A8810.41	GORHAM CEMETARY ASSOCIATION			20,000.00	20,000.00	20,000.00
A9010.8	STATE RETIREMENT	70,093.00	49,663.00	48,783.00	-	69,387.00
A9030.8	SOCIAL SECURITY	33,704.00	37,421.00	42,300.00	26,964.17	41,961.00
A9040.8	WORKMEN'S COMPENSATION	18,959.00	15,051.00	16,000.00	14,397.00	11,433.00
A9050.8	UNEMPLOYMENT INSURANCE		8,064.00	8,000.00		
A9055.8	DISABILITY INSURANCE	343.00		500.00	948.25	1,000.00
A9060.8	HOSPITAL & MEDICAL INSURANCE	52,913.00	3,264.00	72,270.00	52,667.59	87,459.00
A9901.9	INTERFUND TRANSFERS		230,000.00	-		
A9950.9	TRANSFER TO CAPITAL PROJECT		317,881.00	-		
				-		
	TOTAL APPROPRIATIONS	1,296,991.00	2,006,207.27	1,560,338.00	1,054,103.34	1,587,381.00

TOWN OF GORHAM						
GENERAL FUND - OUTSIDE VILLAGE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
REVENUE						
B1001	PROPERTY TAXES	-		-		
B1120	NON-PROPERTY TAX DISTRIBUTION	303,953.00	455,923.00	311,022.00	311,022.00	347,392.00
B1601	PUBLIC HEALTH FEES	-		-		
B2110	ZONING FEES	1,713.00	2,000.00	2,000.00	1,450.00	2,200.00
B2115	PLANNING BOARD FEES	4,855.00	6,150.00	7,500.00	2,000.00	5,000.00
B2401	INTEREST & EARNINGS	12,973.00	15,443.00	15,000.00	13,905.86	10,000.00
B2555	BUILDING PERMIT FEE	20,448.00	22,617.00	25,000.00	27,212.08	28,000.00
B2665	SALES OF EQUIPMENT			-		
B3097	State Grant	9,993.00		-		
B2770	UNCLASSIFIED REVENUES		500.00	500.00		500.00
B5999	UNEXPENDED BALANCE			-		
	TOTAL REVENUES	353,935.00	502,633.00	361,022.00	355,589.94	393,092.00

TOWN OF GORHAM						
GENERAL FUND - OUTSIDE VILLAGE						
2026 BUDGET						
ACCOUNT	TITLE	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
	EXPENDITURES					
B1420.4	ATTORNEY, CONTR EXPEND	2,056.00	30.00	5,500.00	6,480.00	10,000.00
B1440.4	ENGINEERING, CONTR EXPEND	-	9,080.00	15,000.00	(2,033.75)	10,000.00
B3620.1	SAFETY INSPECTOR PERSONAL SERVICES	26,478.00	30,195.00	31,124.00	22,743.95	32,057.00
B3620.12	SAFETY INSPECTOR, PER SER - DEPUTY	18,317.00	24,341.00	23,486.00	16,358.23	24,191.00
B4010.1	BOARD OF HEALTH - PERSONAL SERVICES			-		
B8010.1	ZONING - PERSONAL SERVICES	26,478.00	30,195.00	31,124.00	22,743.95	32,057.00
B8010.12	ZONING - DEPUTY SERVICES	-	21,802.00	23,486.00	16,358.23	24,191.00
B8010.13	ZONING - CLERICAL	13,874.00	1,980.00	26,512.00	19,374.11	27,308.00
B8010.2	ZONING - EQUIPMENT	62,211.00	-	5,000.00	423.29	2,000.00
B8010.4	ZONING - CONTRACTUAL	26,123.00	12,347.00	13,500.00	5,062.58	13,500.00
B8020.1	PLANNING - PERSONAL SERVICES	26,478.00	30,195.00	31,124.00	22,743.95	32,057.00
B8020.12	PLANNING - DEPUTY SERVICES	-	21,802.00	23,486.00	16,358.22	24,191.00
B8020.13	PLANNING - BOARD CHAIRPERSON	3,446.00	3,728.00	4,000.00	2,923.13	4,121.00
B8020.14	PLANNING - CLERICAL	13,875.00	29,281.00	26,512.00	19,374.11	27,572.00
B8020.2	PLANNING - EQUIPMENT	-		5,000.00	423.28	5,000.00
B8020.4	PLANNING - CONTRACTUAL	48,010.00	13,524.00	15,000.00	4,220.67	13,500.00
B8020.41	PLANNING - CONTRACTUAL - COMP PLAN	-		-		
B9010.8	STATEMENT RETIREMENT	12,442.00	22,200.00	20,639.00	-	29,356.00
B9030.8	SOCIAL SECURITY	9,609.00	15,175.00	14,830.00	12,155.26	17,622.00
B9040.8	WORKER'S COMPENSATION	5,315.00	5,250.00	5,009.00	5,009.00	3,465.00
B9055.8	DISABILITY INSURANCE	-	-	100.00	-	
B9060.8	HOSPITAL & MEDICAL INSURANCE	41,522.00	35,484.00	40,590.00	41,954.35	60,904.00
B9901.9	INTERFUND TRANSFER	206,129.00	100,000.00	-		
B9950.9	TRANSFERS EQUIPMENT RSV			-		
	TOTAL APPROPRIATIONS	542,363.00	406,609.00	361,022.00	232,672.56	393,092.00

TOWN OF GORHAM						
HIGHWAY FUND - OUTSIDE VILLAGE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
REVENUE						
DB1001	PROPERTY TAXES	-		-		
DB1120	NON-PROPERTY TAX DISTRIBUTION BY COUNTY	1,450,000.00	1,751,430.00	1,578,075.00	1,264,536.70	1,438,543.00
DB2302	TRANSPORTATION SERVICES	150,144.00	150,144.00	150,000.00	150,144.00	150,144.00
DB2389	MISC REV - OTHER GOVT			-		
DB2401	INTEREST & EARNINGS-RESERVE INTEREST		6,388.00	-	28,148.09	15,000.00
DB2655	MINOR SALES			-		
DB2665	SALES OF EQUIPMENT			25,000.00	-	
DB2680	INSURANCE RECOVERIES		13,182.00			
DB2701	REFUND FROM PRIOR YEAR			-		
DB2706	GRANTS FROM LOCAL GOVTS			-		
DB2770	UNCLASSIFIED/FEMA			-		
DB3501	CONSOLIDATED HIGHWAY AID	70,138.00	427,255.00	243,000.00	-	386,000.00
DB2706	LOCAL GOV'T GRANT - Drainage Pond			-		
DB2706	LOCAL GOV'T GRANT - Ontario Cty Grant			-		
DB5031	INTERFUND TRANSFER	206,129.00		-		
DB5730	BAN			-		
DB5999	UNEXPENDED BALANCE			234,478.00		317,351.00
	TOTAL REVENUES	1,876,411.00	2,348,399.00	2,230,553.00	1,442,828.79	2,307,038.00

TOWN OF GORHAM						
HIGHWAY FUND - OUTSIDE VILLAGE						
2026 BUDGET						
		2023	2024	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY
EXPENDITURES						
DB5110.1	GENERAL REPAIRS - PERSONAL SERVICES	348,183.00	396,202.00	400,000.00	288,514.66	400,000.00
DB5110.4	GENERAL REPAIRS - CONTRACTUAL	511,815.00	260,995.00	350,000.00	199,315.17	300,000.00
DB5112.2	CHIPS PERMANENT IMPROVEMENT	235,026.00	579,457.00	300,000.00	249,395.68	385,700.00
DB5130.2	MACHINERY - EQUIPMENT	-	172,638.00	225,000.00	-	225,000.00
DB5130.4	MACHINERY - CONTRACTUAL	106,271.00	132,362.00	150,000.00	84,319.88	115,000.00
DB5140.1	MISCELLANEOUS (BRUSH & WEEDS) - PERS SER	3,816.00		-		
DB5140.4	MISCELLANEOUS (BRUSH & WEEDS) - CONTRACT	2,914.00	4,858.00	18,000.00	15,508.00	24,000.00
DB5142.1	SNOW REMOVAL - PERSONAL SERVICES	42,237.00	28,030.00	98,000.00	36,618.70	95,000.00
DB5142.4	SNOW REMOVAL - CONTRACTUAL	374,477.00	331,308.00	325,000.00	321,614.66	350,000.00
DB9010.8	STATE RETIREMENT	78,121.00	78,733.00	72,048.00		101,412.00
DB9030.8	SOCIAL SECURITY	29,874.00	34,522.00	35,000.00	25,606.09	37,868.00
DB9040.8	WORKER'S COMPENSATION	27,006.00	18,571.00	17,752.00	17,752.00	12,126.00
	UNEMPLOYMENT INSURANCE	3,490.00		-		
DB9055.8	DISABILITY INSURANCE	-		250.00		
DB9060.8	HOSPITAL & MEDICAL INSURANCE	97,949.00	140,360.00	141,240.00	138,258.40	166,918.00
	OTHER BENEFITS- UNIFORMS	2,720.00	4,179.00	4,800.00	1,606.18	4,200.00
DB9730.6	BAN Principal	86,172.00	48,851.00	88,367.00	38,400.00	38,400.00
DB9730.7	BAN Interest	6,156.00	2,251.00	5,096.00	1,413.12	1,414.00
DB9950.9	HWY EQUIP RESERVE	-		-		50,000.00
DB9785.6	DEBT PRINCIPAL, INSTALL PURCH, DEBT (Loader)	-	38,400.00	-		
DB9785.7	DEBT INTEREST, INSTALL PURCH, DEBT	-	2,125.00	-		
	TOTAL APPROPRIATIONS	1,956,227.00	2,273,842.00	2,230,553.00	1,418,322.54	2,307,038.00

TOWN OF GORHAM
SEWER DISTRICT
2026 BUDGET

		2023	2024	2025	2025	2026	2026	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY	CHANGES	PROJECTED ADOPTED
REVENUE								
SS2120	SEWER RENTS	140,782.00	110,555.00	181,000.00	168,425.26	180,000.00		180,000.00
SS2128	PENALTIES	2,313.00	2,885.00	1,500.00	3,920.85	2,700.00		2,700.00
SS2401	INTEREST & EARNINGS	6,559.00	8,571.00	3,500.00	7,512.31	5,086.00		5,086.00
SS2650	SALE OF SCRAP	355.00	459.00	-				-
SS2701	REFUND OF PRIOR YEAR EXP		2,204.00	-				-
SS5031	INTERFUND TRANSFERS			-				-
SS5999	UNEXPENDED BALANCE			-				-
	TOTAL REVENUES	150,009.00	124,674.00	11,023.00		53,247.00		53,247.00
EXPENDITURES								
SS1380.4	FISCAL AGENCY FEE'S							
SS1990.4	CONTINGENCY					2,292.00		2,292.00
SS8110.1	SEWER ADMINISTRATION - PERSONAL SERVICES	1,732.00	952.00	3,408.00	-	3,500.00		3,500.00
SS8110.12	SEWER ADMINISTRATION - DEPUTY SERVICES	1,734.00		1,000.00	1,606.55	2,208.00		2,208.00
SS8110.2	SEWER ADMINISTRATION - CAPITAL	-	29.00	1,050.00	1,159.02	1,050.00		1,050.00
SS8110.4	SEWER ADMINISTRATION - CONTRACTUAL	6,512.00	3,823.00	500.00				-
SS8120.2	SANITARY SEWERS - EQUIPMENT	4,014.00	2,957.00	4,000.00	5,896.13	5,000.00		5,000.00
SS8120.4	SANITARY SEWERS - CONTRACTUAL	24,626.00	17,005.00	7,500.00	1,924.89	15,000.00		15,000.00
SS8130.1	SEWAGE TREATMENT/DISPOSAL - PERS SER	19,763.00	25,849.00	23,000.00	15,455.36	28,000.00		28,000.00
SS8130.12	SEWAGE TREATMENT/DISPOSAL - DEPUTY PERS SER	26,651.00	30,465.00	27,000.00	27,643.31	41,458.00		41,458.00
SS8130.122	SEWAGE TREATMENT/DISPOSAL-DEPUTY STIPEND			30,000.00	2,753.57	30,000.00		30,000.00
SS8130.2	SEWAGE TREATMENT/DISPOSAL -EQUIPMENT	4,953.00	5,500.00			3,000.00		3,000.00
SS8130.4	SEWAGE TREATMENT/DISPOSAL -CONTRACTUAL	18,294.00	9,541.00	15,000.00	12,493.33	17,500.00		17,500.00
SS9010.8	STATE RETIREMENT	6,235.00	8,204.00	17,500.00	5,876.11	20,000.00		20,000.00
SS9030.8	SOCIAL SECURITY	3,518.00	4,225.00	7,505.00		10,675.00		10,675.00
SS9040.8	WORKER'S COMPENSATION	2,250.00	1,936.00	5,400.00	2,633.59	3,520.00		3,520.00
SS9050.8	UNEMPLOYMENT	-		1,848.00	1,848.00	1,386.00		1,386.00
				-				-

TOWN OF GORHAM
SEWER DISTRICT
2026 BUDGET

ACCOUNT	TITLE	2023	2024	2025	2025	2026	2026	2026
		ACTUAL	ACTUAL	ADOPTED	AS OF 9/30/2025	PRELIMINARY	CHANGES	PROJECTED ADOPTED
SS9055.8	DISABILITY INSURANCE	-		50.00				-
SS9060.8	HEALTH INSURANCE	10,888.00	11,313.00	16,170.00	5,727.20	11,380.00		11,380.00
SS9730.6	BAN PRINCIPAL			21,056.00	25,296.35			-
SS9730.7	BAN INTEREST			15,036.00	22,824.27			-
SS9760.6	BOND PRINCIPAL					27,026.00		27,026.00
SS9760.7	BOND INTEREST					18,038.00		18,038.00
SS9950.9	TRANSFER TO CAPITAL RSV			-				-
	TOTAL APPROPRIATIONS	131,170.00	121,799.00	197,023.00	133,137.68	241,033.00	-	241,033.00

TOWN OF GORHAM
WATER DISTRICT #1
2026 BUDGET

ACCOUNT	TITLE	2023	2024	2025	2025	2026	2026	2026
		ACTUAL	ACTUAL	ADOPTED	AS OF	PRELIMINARY	CHANGES	PROJECTED ADOPTED
					9/30/2025			
SW1-6-5-1001	REAL PROPERTY TAX	120,900.00	124,805.00	199,897.00	199,897.00	476,217.00	21,000.00	497,217.00
SW1-6-5-1081	PILOT			-				-
SW1-6-5-2140	METERED SALES	556,630.00	570,039.00	710,000.00	557,212.01	710,000.00	-10,000.00	700,000.00
SW1-6-5-2142	UNMETERED WATER SALES	456.00		1,000.00	244.63	200.00		200.00
SW1-6-5-2144	WATER CONNECTION CHARGES	496.00	1,550.00	1,550.00				-
SW1-6-5-2148	INTEREST & PENALTIES	4,813.00	12,383.00	4,700.00	5,700.32	5,000.00		5,000.00
SW1-6-2378	SERVICE OTHER GOVERNMENT (NOT SALE)			-				-
SW1-6-5-2401	INTEREST & EARNINGS	40,234.00	42,496.00	23,000.00	15,308.94	15,000.00		15,000.00
SW1-6-2650	SALES OF SCRAP & EXCESS MATERIALS			-				-
SW1-6-5-2655	PERMITS			-				-
SW1-6-2665	SALES OF EQUIPMENT			-				-
SW1-6-2701	REFUND OTHER YEAR			-				-
SW1-6-2770	REFUND PRIOR YEAR			-				-
SW1-6-5031	INTERFUND TRANSFERS			-				-
SW1-6-5999	INSURANCE RECOVERY			-				-
SW1-6-5999	FROM RESERVE			100,000.00		100,000.00		100,000.00
SW1-6-5999	UNEXPENDED FUND BALANCE			300,000.00		200,000.00		200,000.00
	TOTAL REVENUES	723,529.00	751,273.00	1,340,147.00	778,362.90	1,506,417.00	11,000.00	1,517,417.00
	EXPENDITURES							
SW1-6-1990.4	CONTIGENT ACCOUNT						1,880.00	1,880.00
SW1-6-8310.1	WATER ADMINISTRATION - PERSONAL SERVICE	9,090.71	628.00	3,800.00	6,144.98	4,526.00		4,526.00
SW1-6-8310.12	WATER ADMINISTRATION - CLERK SERVICES	577.80		4,000.00	450.00	4,015.00	120.00	4,135.00
SW1-6-8310.13	WATER ADMINISTRATION - DEPUTY	2,956.66		1,950.00	825.00	1,950.00		1,950.00
SW1-6-8310.2	WATER ADMINISTRATION - CAPITAL OUTLAY	242.07		7,500.00	325.11	3,000.00		3,000.00
SW1-6-8310.4	WATER ADMINISTRATION - CONTRACTUAL	11,581.58	12,776.00	15,000.00	18,870.11	22,000.00	4,000.00	26,000.00
SW1-6-8320.1	SOURCE OF SUPPLY - PERSONAL SERVICES	67,632.10	74,575.00	73,700.00	47,734.90	76,992.00		76,992.00
SW1-6-8320.12	SOURCE OF SUPPLY - DEPUTY PERSONAL SERVICE	48,851.47	56,601.00	55,600.00	18,237.03	58,000.00		58,000.00
SW1-6-8320.2	SOURCE OF SUPPLY - EQUIPMENT	50,814.43	60,886.00	45,000.00	15,208.11	55,000.00		55,000.00
SW1-6-8320.4	SOURCE OF SUPPLY - CONTRACTUAL	135,374.54	111,271.00	100,000.00	64,174.84	115,000.00	5,000.00	120,000.00
SW1-6-8340.1	TRANSMISSION/DISTRIBUTION - PERSONAL SERVICE	180,368.30	224,018.00	240,000.00	243,533.49	323,000.00		323,000.00
SW1-6-8340.2	TRANSMISSION/DISTRIBUTION - EQUIPMENT	16,811.42	4,575.00	23,000.00	25,345.13	60,000.00		60,000.00
SW1-6-8340.4	TRANSMISSION/DISTRIBUTION - CONTRACTUAL	96,730.14	132,893.00	100,000.00	87,141.38	140,000.00		140,000.00
SW1-6-9010.8	STATE RETIREMENT	-	27,485.00	38,650.00		56,044.00		56,044.00
SW1-6-9030.8	SOCIAL SECURITY	23,174.53	26,754.00	29,000.00	23,932.45	31,402.00		31,402.00
SW1-6-9040.8	WORKER'S COMPENSATION	10,672.36	10,006.00	9,629.00	9,629.00	6,236.00		6,236.00
SW1-6-9050.8	UNEMPLOYMENT	-	1,889.00	-				-
SW1-6-9055.8	DISABILITY INSURANCE	-	93.00	50.00				-
SW1-6-9060.8	HOSPITAL & MEDICAL INSURANCE	41,726.35	51,049.00	59,730.00	51,025.87	68,698.00		68,698.00
SW1-6-9089.8	OTHER EMPLOYEE BENEFIT-UNIFORM	1,648.69	3,189.00	3,000.00	1,045.28	3,000.00		3,000.00
SW1-6-9730.6	DEBT PRINCIPAL, BANS			100,000.00		206,000.00		206,000.00
SW1-6-9730.7	DEBT INTEREST, BANS			130,538.00		221,554.00		221,554.00
SW1-6-9760.6	DEBT PRINCIPAL, BOND							-
SW1-6-9760.7	DEBT INTEREST, BOND							-
SW1-6-9901.9	TRANSFERS, OTHER FUNDS							-
SW1-6-9950.9	TRANSFERS, CAPITAL FUNDS			300,000.00		50,000.00		50,000.00
	TOTAL APPROPRIATIONS	794,983.29		1,340,147.00	613,622.68	1,506,417.00	11,000.00	1,517,417.00

TOWN OF GORHAM		TOWN OF GORHAM				
WATER DISTRICT #6		WATER DISTRICT #6				
2026 BUDGET		2026 BUDGET				
		2023	2024	2024	2025	2026
TITLE		ACTUAL	ADOPTED	ACTUAL	AS OF 9/24/2025	PRELIMINARY
REVENUE						
REAL ESTATE TAXES		3,877.00	3,905.00	3,851.00	3,929.00	3,848.00
UNMETERED SALES						
UNEXPENDED BALANCE						
TOTAL REVENUES		3,877.00	3,905.00	3,851.00	3,929.00	3,848.00
EXPENDITURES						
DEBT PRINCIPAL, SERIAL BONDS		1,600.00	1,700.00	1,700.00		1,800.00
DEBT INTERST, SERIAL BONDS		2,193.00	2,205.00	2,151.00	1,037.06	2,048.00
TOTAL APPROPRIATIONS		3,793.00	3,905.00	3,851.00	1,037.06	3,848.00
		0.00	0.00	0.00		0.00

TOWN OF GORHAM					
DRAINAGE DISTRICT - EAST LAKE VIEW					
2026 BUDGET					
		2023	2024	2025	2026
ACCOUNT	TITLE	ACTUAL	ADOPTED	AS OF 7/31/2025	PRELIMINARY
REVENUE					
SD1-1001	REAL PROPERTY TAXES	5,000.00	3,905.00	5,000.00	5,000.00
SD1-1030	SPECIAL ASSESSMENT				
SD1-2401	INTEREST				
SD1-5999	UNEXPENDED BALANCE				
	TOTAL REVENUES	5,000.00	3,905.00	5,000.00	5,000.00
EXPENDITURES					
SD-8540.4	DRAINAGE DISTRICT CONTRACTUAL	5,000.00	5,000.00		5,000.00
	TOTAL APPROPRIATIONS	5,000.00	5,000.00	-	5,000.00
		0.00	0.00	0.00	0.00

TOWN OF GORHAM							
DRAINAGE DISTRICT - DEEP RUN							
2026 BUDGET							
		2023	2024	2025	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ACTUAL	PRELIMINARY	PROJECTED ADOPTED	AS OF 7/31/2025	PRELIMINARY
REVENUE							
SD2-1001	REAL PROPERTY TAXES	4,320.00	4,320.00	5,000.00	5,000.00	5,000.00	5,000.00
SD2-1030	SPECIAL ASSESSMENT						
SD2-5999	UNEXPENDED BALANCE						
	TOTAL REVENUES	4,320.00	4,320.00	5,000.00	5,000.00	5,000.00	5,000.00
EXPENDITURES							
SD2-8540.4	DRAINAGE DISTRICT CONTRACTUAL	4,320.00	4,320.00	5,000.00	5,000.00		5,000.00
	TOTAL APPROPRIATIONS	4,320.00	4,320.00	5,000.00	5,000.00	-	5,000.00
		0.00	0.00	0.00	0.00		0.00

GORHAM FIRE DISTRICT							
2026 BUDGET							
		2023	2024	2025	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ADOPTED	ADOPTED	PROJECTED ADOPTED	AS OF 9/24/2025	PRELIMINARY
REVENUE							
SF5-1001	REAL PROPERTY TAXES	135,203.00	137,830.00	143,599.00	143,599.00	143,599.00	151,621.00
	TOTAL REVENUES	135,203.00	137,830.00	143,599.00	143,599.00	143,599.00	151,621.00
EXPENDITURES							
SF5-3410.4	FIRE PROTECTION CONTRACTUAL - FD321	135,203.00	137,830.00	143,599.00	143,599.00	143,599.00	151,621.00
	TOTAL APPROPRIATIONS	135,203.00	137,830.00	143,599.00	143,599.00	143,599.00	151,621.00
		0.00	0.00	0.00	0.00	0.00	0.00

TOWN OF GORHAM							
CRYSTAL BEACH/RUSHVILLE FIRE PROTECTION							
2026 BUDGET							
		2023	2024	2025	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ADOPTED	PRELIMINARY	PROJECTED ADOPTED	AS OF 9/24/2025	PRELIMINARY
REVENUE							
SF4-1001	REAL PROPERTY TAXES - RUSHVILLE	33,350.00	34,017.00	34,700.00	34,700.00	34,700.00	35,400.00
SF3-1001	REAL PROPERTY TAXES - CRYSTAL BEACH	215,178.00	200,000.00	200,000.00	200,000.00	200,000.00	220,000.00
	TOTAL REVENUES	248,528.00	234,017.00	234,700.00	234,700.00	234,700.00	255,400.00
EXPENDITURES							
SF1-1990.4	Contingency						
SF4-3410.42	FIRE PROTECTION CONTRACTUAL - RUSHVILLE	33,350.00	34,017.00	34,700.00	34,700.00	34,700.00	34,700.00
SF3-3410.41	FIRE PROTECTION CONTRACTUAL - CRYSTAL BEACH	215,178.00	200,000.00	200,000.00	200,000.00	200,000.00	220,000.00
	TOTAL APPROPRIATIONS	248,528.00	234,017.00	234,700.00	234,700.00	234,700.00	254,700.00

TOWN OF GORHAM LIGHTING DISTRICT 2026 BUDGET		2023	2024	2025	2025	2025	2026
ACCOUNT	TITLE	ACTUAL	ADOPTED	TENTATIVE	PROJECTED ADOPTED	AS OF 9/24/2025	TENTATIVE
REVENUE							
SL-1001	REAL PROPERTY TAX	9,200.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
	TOTAL REVENUES	9,200.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
EXPENDITURES							
SL-5182.4	CONTRACTUAL	9,200.00	6,500.00	6,500.00	6,500.00	4,130.20	6,500.00
	TOTAL APPROPRIATIONS	9,200.00	6,500.00	6,500.00	6,500.00	4,130.20	6,500.00

TOWN OF GORHAM LIGHTING DISTRICT 2026 BUDGET							
ACCOUNT	TITLE	2023 ACTUAL	2024 ADOPTED	2025 TENTATIVE	2025 PROJECTED ADOPTED	2025 AS OF 9/24/2025	2026 TENTATIVE
REVENUE							
SL-1001	REAL PROPERTY TAX	9,200.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
	TOTAL REVENUES	9,200.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
EXPENDITURES							
SL-5182.4	CONTRACTUAL	9,200.00	6,500.00	6,500.00	6,500.00	4,130.20	6,500.00
	TOTAL APPROPRIATIONS	9,200.00	6,500.00	6,500.00	6,500.00	4,130.20	6,500.00

		TOWN OF GORHAM							
		MIDDLESEX VALLEY AMBULANCE							
		2026 BUDGET							
ACCOUNT	TITLE	2023	2024	2025	2025	2025	2026	2026	2026
		ACTUAL	ADOPTED	TENTATIVE	PROJECTED ADOPTED	AS OF 7/31/2025	TENTATIVE	CHANGES	PROJECTED ADOPTED
REVENUE									
SM2-1001	REAL PROPERTY TAXES	71,014.00	80,000.00	141,798.00	141,798.00	141,798.00	144,371.00		144,371.00
	TOTAL REVENUES	71,014.00	80,000.00	141,798.00	141,798.00	141,798.00	144,371.00	-	144,371.00
EXPENDITURES									
SM2-1990.4	CONTINGENCY								
SM2-4540.4	AMBULANCE CONTRACTUAL - MIDDLESEX	71,014.00	80,000.00	141,798.00	141,798.00	141,798.00	144,371.00		-
	TOTAL APPROPRIATIONS	71,014.00	80,000.00	141,798.00	141,798.00	141,798.00	144,371.00	-	144,371.00
		-	-	-	-		-	-	-

LEGAL NOTICE

NOTICE IS HEREBY GIVEN that the annual preliminary budget of the Town of Gorham for the year 2026, has been completed and filed in the office of the Clerk of the Town of Gorham; that the Town Board will, at a meeting to be held at the Gorham Town Hall on Wednesday the 15th day of October 2025 at 7:00 PM, hold a public hearing and review the Budget, Water District Budget, and Ambulance District Contract. Any person may be heard in favor or against any item or items therein contained.

That the proposed salaries of Town Officials are as follows:

1. Supervisor - \$43,680.00
2. Councilmembers - \$5,044.00 per annum each(4)
3. Town Clerk - \$53,850.00
4. Highway Superintendent - \$79,240.00
5. Tax Collector - \$9,745.00
6. Town Justice - \$14,000.00
7. Town Justice - \$14,000.00

A copy of the preliminary budget is available at the office of the Town Clerk where it may be inspected by any interested person during office hours.

Dated: October 3, 2025
By Order of the Town Board
Darby L. Perrotte, Town Clerk
Town of Gorham,
Ontario County, New York