

Village of Waverly
2025 - 2026 Village Budget

June 1, 2025 – May 31, 2026

CERTIFICATION OF THE CLERK

I certify that this is a true and exact copy of the Budget of the Village of Waverly for the Fiscal-year-ending May 31, 2026. A Public Hearing was held, and the Budget was adopted by the Board of Trustees of the Village of Waverly during their regular meeting on April 7, 2025.

Signed: Michele Wood
Michele Wood, Clerk Treasurer

Date: 4/8/2025

2025 - 2026

General Fund Budget

Village of Waverly

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To ADOPTED Stage
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type R	Revenue									
A.0000.3501		CHIPS..								
	211,116.05	433,524.00	150,000.00	150,000.00	0.00	8,450.00	300,000.00	300,000.00	300,000.00	100.00%
A.0000.5031		INTERFUND TRANSFERS								
	0.00	18,687.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.0000.9000		APPROPRIATED FUND BALANCE..								
	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	-100.00%
Total Dept 0000										
	(3,479,280.41)	(3,949,169.47)	(3,592,169.00)	(3,545,007.00)	0.00	(3,315,303.42)	(3,907,577.00)	(3,907,577.00)	(3,907,577.00)	8.78%
Total Type R Revenue										
	(3,479,280.41)	(3,949,169.47)	(3,592,169.00)	(3,545,007.00)	0.00	(3,315,303.42)	(3,907,577.00)	(3,907,577.00)	(3,907,577.00)	8.78%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type E	Expense									
Dept 1010	BOARD OF TRUSTEES									
A.1010.0142		PART TIME..								
	9,000.00	9,000.00	18,000.00	18,000.00	0.00	17,000.00	18,000.00	18,000.00	18,000.00	0.00%
A.1010.0400		CONTRACTUAL EXPENSE..								
	0.00	704.83	500.00	500.00	0.00	79.78	500.00	500.00	500.00	0.00%
Total Dept 1010	9,000.00	9,704.83	18,500.00	18,500.00	0.00	17,079.78	18,500.00	18,500.00	18,500.00	0.00%
BOARD OF TRUSTEES										
Dept 1110	VILLAGE JUSTICES									
A.1110.0100		PERSONAL SERVICES..								
	32,163.35	34,492.14	39,984.00	39,984.00	0.00	32,358.00	42,079.00	42,079.00	42,079.00	5.23%
A.1110.0142		PART TIME..								
	25,719.96	27,600.00	28,800.00	28,800.00	0.00	26,100.00	26,316.00	26,316.00	26,316.00	-8.62%
A.1110.0144		SPEC COMP..								
	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00	750.00	100.00%
A.1110.0145		SICK TIME..								
	2,100.76	2,498.50	0.00	0.00	0.00	1,344.00	0.00	0.00	0.00	0.00%
A.1110.0146		OVERTIME..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.1110.0148		HOLIDAY..								
	1,738.57	1,740.88	2,016.00	2,016.00	0.00	1,564.50	2,122.00	2,122.00	2,122.00	5.25%
A.1110.0149		VACATION..								
	1,666.12	1,520.00	1,680.00	1,680.00	0.00	1,680.00	1,768.00	1,768.00	1,768.00	5.23%
A.1110.0200		EQUIPMENT..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.1110.0400		CONTRACTUAL EXP/AUDIT								
	1,700.00	1,900.00	2,000.00	2,000.00	0.00	2,000.00	2,200.00	2,200.00	2,200.00	10.00%
A.1110.0401		COURT SUPPLIES..								
	4,171.12	4,507.72	4,500.00	4,500.00	0.00	2,904.99	5,000.00	5,000.00	5,000.00	11.11%
Total Dept 1110	69,259.88	74,259.24	78,980.00	78,980.00	0.00	67,951.49	80,235.00	80,235.00	80,235.00	1.59%
VILLAGE JUSTICES										
Dept 1210	MAYOR									
A.1210.0142		PART TIME..								
	3,000.00	3,000.00	6,000.00	6,000.00	0.00	5,000.00	6,000.00	6,000.00	6,000.00	0.00%
A.1210.0400		CONTRACTUAL EXPENSE..								
	567.22	3,882.66	500.00	500.00	0.00	22.10	500.00	500.00	500.00	0.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To ADOPTED Stage
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type E	Expense									
Dept 1620	SHARED SERVICES-BUILDINGS									
A.1620.0401		HEATING FUEL..								
	7,970.64	5,531.21	10,000.00	10,000.00	0.00	4,266.51	10,000.00	10,000.00	10,000.00	0.00%
A.1620.0402		ELECTRIC..								
	25,432.87	25,362.34	28,000.00	28,000.00	0.00	16,343.40	32,000.00	32,000.00	32,000.00	14.28%
A.1620.0403		REPAIRS..								
	7,196.19	26,862.85	10,000.00	49,000.00	0.00	65,433.69	20,000.00	20,000.00	20,000.00	100.00%
A.1620.0404		MISC/CLEANING SUPPLIES..								
	4,514.06	2,906.69	5,000.00	5,000.00	0.00	2,695.33	5,000.00	5,000.00	5,000.00	0.00%
A.1620.0405		TELEPHONE..								
	5,097.24	6,533.49	7,000.00	7,000.00	0.00	6,195.66	7,000.00	7,000.00	7,000.00	0.00%
A.1620.0406		IT SERVICES								
	18,920.63	18,269.82	20,000.00	20,000.00	0.00	28,327.17	32,000.00	32,000.00	32,000.00	60.00%
Total Dept 1620										
	101,299.23	119,009.88	116,000.00	155,000.00	0.00	142,107.00	146,000.00	146,000.00	146,000.00	25.86%
Dept 1910	UNALLOCATED INSURANCE									
A.1910.0400		UNALLOCATED INSURANCE..								
	100,704.82	104,005.24	110,000.00	110,000.00	0.00	110,356.44	115,000.00	115,000.00	115,000.00	4.54%
Total Dept 1910										
	100,704.82	104,005.24	110,000.00	110,000.00	0.00	110,356.44	115,000.00	115,000.00	115,000.00	4.55%
Dept 1920	MUNICIPAL ASSOCIATION DUES									
A.1920.0400		MUNICIPAL ASSOC DUES..								
	2,489.00	2,669.00	3,000.00	3,000.00	0.00	300.00	3,000.00	3,000.00	3,000.00	0.00%
Total Dept 1920										
	2,489.00	2,669.00	3,000.00	3,000.00	0.00	300.00	3,000.00	3,000.00	3,000.00	0.00%
Dept 1989	MISC. OTHER GGS									
A.1989.0400		MISC. OTHER GGS..								
	27,925.03	13,623.51	40,000.00	40,000.00	0.00	22,321.15	40,000.00	40,000.00	40,000.00	0.00%
Total Dept 1989										
	27,925.03	13,623.51	40,000.00	40,000.00	0.00	22,321.15	40,000.00	40,000.00	40,000.00	0.00%
Dept 1990	CONTINGENCY									

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type E	Expense									
Dept 1990	CONTINGENCY									
A.1990.0400	CONTINGENT ACCOUNT..									
	0.00	0.00	39,033.00	33.00	0.00	0.00	35,000.00	35,000.00	35,000.00	-10.33%
Total Dept 1990	0.00	0.00	39,033.00	33.00	0.00	0.00	35,000.00	35,000.00	35,000.00	-10.33%
CONTINGENCY										
Dept 3120	POLICE									
A.3120.0100	PERSONAL SERVICES..									
	622,114.11	614,915.51	784,527.00	784,527.00	0.00	627,679.66	795,894.00	795,894.00	795,894.00	1.44%
A.3120.0141	CROSSING GUARDS									
	0.00	0.00	18,000.00	18,000.00	0.00	7,668.00	11,320.00	11,320.00	11,320.00	-37.11%
A.3120.0142	PART TIME POLICE..									
	37,955.37	102,996.44	50,000.00	50,000.00	0.00	6,450.60	50,000.00	50,000.00	50,000.00	0.00%
A.3120.0143	PART TIME SRO POLICE									
	39,451.94	30,288.60	35,000.00	35,000.00	0.00	29,840.00	35,000.00	35,000.00	35,000.00	0.00%
A.3120.0144	SPEC COMP..									
	8,250.00	8,250.00	8,250.00	8,250.00	0.00	6,750.00	7,000.00	7,000.00	7,000.00	-15.15%
A.3120.0145	SICK TIME..									
	20,408.36	4,712.97	10,000.00	10,000.00	0.00	12,739.63	10,000.00	10,000.00	10,000.00	0.00%
A.3120.0146	OVERTIME..									
	149,296.30	174,628.17	80,000.00	80,000.00	0.00	102,504.14	80,000.00	80,000.00	80,000.00	0.00%
A.3120.0148	HOLIDAY..									
	1,608.75	2,424.40	2,016.00	2,016.00	0.00	1,535.00	1,800.00	1,800.00	1,800.00	-10.71%
A.3120.0149	VACATION..									
	104,063.17	83,782.46	97,963.00	97,963.00	0.00	70,090.68	96,794.00	96,794.00	96,794.00	-1.19%
A.3120.0200	EQUIPMENT..									
	77,819.56	211,607.68	40,000.00	40,000.00	0.00	23,041.46	20,000.00	20,000.00	20,000.00	-50.00%
A.3120.0401	SUPPLIES..									
	9,003.74	9,228.07	10,000.00	10,000.00	0.00	10,625.59	11,000.00	11,000.00	11,000.00	10.00%
A.3120.0402	UNIFORMS..									
	10,881.51	14,226.14	13,000.00	13,000.00	0.00	6,388.20	13,000.00	13,000.00	13,000.00	0.00%
A.3120.0403	RADIO REPAIRS..									
	0.00	0.00	1,500.00	1,500.00	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00%
A.3120.0404	CAR REPAIRS..									
	16,328.07	6,928.89	12,000.00	12,000.00	0.00	12,726.29	12,000.00	12,000.00	12,000.00	0.00%
A.3120.0405	TELEPHONE..									
	924.22	3,511.98	3,600.00	3,600.00	0.00	2,342.42	3,600.00	3,600.00	3,600.00	0.00%
A.3120.0406	GASOLINE..									
	17,344.11	14,227.85	20,000.00	20,000.00	0.00	12,522.31	20,000.00	20,000.00	20,000.00	0.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type E	Expense									
Dept 7110	PARKS									
A.7110.0100	PERSONAL SERVICES..									
	25,397.20	32,475.45	33,320.00	33,320.00	0.00	27,844.85	38,081.00	38,081.00	38,081.00	14.28%
A.7110.0142	PART TIME..									
	20,173.40	16,937.50	15,600.00	15,600.00	0.00	13,410.00	15,600.00	15,600.00	15,600.00	0.00%
A.7110.0144	SPEC COMP..									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7110.0145	SICK TIME..									
	254.40	1,052.10	0.00	0.00	0.00	726.25	0.00	0.00	0.00	0.00%
A.7110.0146	OVERTIME..									
	1,387.74	1,236.01	0.00	0.00	0.00	860.63	0.00	0.00	0.00	0.00%
A.7110.0148	HOLIDAY..									
	1,427.90	1,625.40	1,680.00	1,680.00	0.00	1,338.75	1,920.00	1,920.00	1,920.00	14.28%
A.7110.0149	VACATION..									
	0.00	359.05	1,400.00	1,400.00	0.00	1,041.25	1,600.00	1,600.00	1,600.00	14.28%
A.7110.0201	EQUIPMENT..									
	13,423.79	17,226.27	2,500.00	2,500.00	0.00	20,619.00	2,500.00	2,500.00	2,500.00	0.00%
A.7110.0203	EQUIP PLAYGROUND									
	0.00	40,371.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7110.0401	MATERIALS & SUPPLIES..									
	6,345.40	8,922.93	11,000.00	11,000.00	0.00	10,321.98	11,000.00	11,000.00	11,000.00	0.00%
A.7110.0402	ELECTRIC..									
	3,743.27	5,001.52	5,000.00	5,000.00	0.00	2,560.96	6,000.00	6,000.00	6,000.00	20.00%
A.7110.0403	REPAIRS BLDGS..									
	658.15	39,357.04	1,000.00	1,000.00	0.00	2,632.80	4,000.00	4,000.00	4,000.00	300.00%
A.7110.0404	REPAIRS EQUIP..									
	331.34	1,185.36	1,000.00	1,000.00	0.00	1,319.92	1,500.00	1,500.00	1,500.00	50.00%
A.7110.0406	GASOLINE..									
	2,044.67	2,733.16	3,000.00	3,000.00	0.00	1,696.60	3,000.00	3,000.00	3,000.00	0.00%
A.7110.0407	GAZEBO..									
	251.82	0.00	500.00	500.00	0.00	486.87	500.00	500.00	500.00	0.00%
A.7110.0408	TRASH..									
	3,213.99	4,254.21	4,500.00	4,500.00	0.00	2,776.10	5,000.00	5,000.00	5,000.00	11.11%
A.7110.0409	HEATING GAS									
	736.91	667.16	850.00	850.00	0.00	573.69	850.00	850.00	850.00	0.00%
Total Dept 7110	79,389.98	173,404.16	81,350.00	81,350.00	0.00	88,209.65	91,551.00	91,551.00	91,551.00	12.54%
Dept 7310	YOUTH PROGRAMS									

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To ADOPTED Stage
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type E	Expense									
Dept 7310	YOUTH PROGRAMS									
A.7310.0100	PERSONAL SERVICES..									
	43,920.19	55,237.68	55,293.00	55,293.00	0.00	49,360.56	58,149.00	58,149.00	58,149.00	5.16%
A.7310.0142	PART TIME..									
	19,466.69	28,604.00	35,000.00	35,000.00	0.00	26,128.88	33,000.00	33,000.00	33,000.00	-5.71%
A.7310.0144	SPEC COMP..									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7310.0145	SICK TIME..									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7310.0148	HOLIDAY..									
	504.19	1,626.45	2,788.00	2,788.00	0.00	1,742.40	2,932.00	2,932.00	2,932.00	5.16%
A.7310.0149	VACATION..									
	1,988.80	851.40	2,324.00	2,324.00	0.00	0.00	2,444.00	2,444.00	2,444.00	5.16%
A.7310.0200	EQUIPMENT..									
	0.00	0.00	1,500.00	1,500.00	0.00	228.14	0.00	0.00	0.00	-100.00%
A.7310.0401	MISC. SUPPLIES..									
	3,818.11	4,258.60	5,000.00	5,000.00	0.00	6,583.85	6,500.00	6,500.00	6,500.00	30.00%
Total Dept 7310	69,697.98	90,578.13	101,905.00	101,905.00	0.00	84,043.83	103,025.00	103,025.00	103,025.00	1.10%
YOUTH PROGRAMS										
Dept 7410	LIBRARY									
A.7410.0400	LIBRARY..									
	0.00	4,000.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00%
Total Dept 7410	0.00	4,000.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00%
LIBRARY										
Dept 7550	CELEBRATIONS									
A.7550.0400	CELEBRATIONS..									
	1,061.84	1,036.56	1,250.00	1,250.00	0.00	739.59	0.00	0.00	0.00	-100.00%
Total Dept 7550	1,061.84	1,036.56	1,250.00	1,250.00	0.00	739.59	0.00	0.00	0.00	-100.00%
CELEBRATIONS										
Dept 7620	ADULT RECREATION									
A.7620.0400	ADULT RECREATION									
	6,542.00	8,597.00	7,500.00	7,500.00	0.00	5,880.00	10,000.00	10,000.00	10,000.00	33.33%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To ADOPTED Stage
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type E	Expense									
Dept 7620	ADULT RECREATION									
Total Dept 7620	ADULT RECREATION									
	6,542.00	8,597.00	7,500.00	7,500.00	0.00	5,880.00	10,000.00	10,000.00	10,000.00	33.33%
Dept 8160	REFUSE & GARBAGE COLLECT									
A.8160.0400	REFUSE & GARBAGE..									
	2,028.23	1,895.27	2,500.00	2,500.00	0.00	1,747.94	3,000.00	3,000.00	3,000.00	20.00%
Total Dept 8160	REFUSE & GARBAGE COLLECT									
	2,028.23	1,895.27	2,500.00	2,500.00	0.00	1,747.94	3,000.00	3,000.00	3,000.00	20.00%
Dept 8560	SHADE TREES									
A.8560.0400	SHADE TREES..									
	29,015.00	28,319.00	30,000.00	30,000.00	0.00	13,150.00	30,000.00	30,000.00	30,000.00	0.00%
Total Dept 8560	SHADE TREES									
	29,015.00	28,319.00	30,000.00	30,000.00	0.00	13,150.00	30,000.00	30,000.00	30,000.00	0.00%
Dept 8810	CEMETERIES									
A.8810.0142	PART TIME									
	0.00	846.00	2,444.00	2,444.00	0.00	2,068.00	2,600.00	2,600.00	2,600.00	6.38%
A.8810.0400	CONTRACTUAL MOWING									
	0.00	7,400.00	44,750.00	44,750.00	0.00	37,000.00	46,800.00	46,800.00	46,800.00	4.58%
A.8810.0401	MISC & SUPPLIES									
	0.00	346.98	2,000.00	2,000.00	0.00	749.69	2,000.00	2,000.00	2,000.00	0.00%
Total Dept 8810	CEMETERIES									
	0.00	8,592.98	49,194.00	49,194.00	0.00	39,817.69	51,400.00	51,400.00	51,400.00	4.48%
Dept 9010	EMPLOYEE BENEFITS									
A.9010.0800	EMP RETIREMENT..									
	41,418.00	46,265.00	70,000.00	70,000.00	0.00	53,171.00	65,000.00	65,000.00	65,000.00	-7.14%
Total Dept 9010	EMPLOYEE BENEFITS									
	41,418.00	46,265.00	70,000.00	70,000.00	0.00	53,171.00	65,000.00	65,000.00	65,000.00	-7.14%
Dept 9015	FIRE & POLICE RETIREMENT									

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To ADOPTED Stage
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type E	Expense									
Dept 9015	FIRE & POLICE RETIREMENT									
A.9015.0800	POLICE RETIREMENT..									
	243,642.00	266,102.00	260,000.00	260,000.00	0.00	305,499.00	340,000.00	340,000.00	340,000.00	30.76%
Total Dept 9015	FIRE & POLICE RETIREMENT									
	243,642.00	266,102.00	260,000.00	260,000.00	0.00	305,499.00	340,000.00	340,000.00	340,000.00	30.77%
Dept 9030	SOCIAL SECURITY									
A.9030.0800	SOCIAL SECURITY..									
	106,352.06	109,792.35	123,000.00	123,000.00	0.00	95,612.23	127,000.00	127,000.00	127,000.00	3.25%
Total Dept 9030	SOCIAL SECURITY									
	106,352.06	109,792.35	123,000.00	123,000.00	0.00	95,612.23	127,000.00	127,000.00	127,000.00	3.25%
Dept 9040	WORKER'S COMPENSATION									
A.9040.0800	WORKMENS COMP..									
	27,381.41	23,498.00	35,000.00	35,000.00	0.00	23,209.79	28,000.00	28,000.00	28,000.00	-20.00%
Total Dept 9040	WORKER'S COMPENSATION									
	27,381.41	23,498.00	35,000.00	35,000.00	0.00	23,209.79	28,000.00	28,000.00	28,000.00	-20.00%
Dept 9045	LIFE INSURANCE									
A.9045.0800	LIFE INSURANCE..									
	870.24	808.08	935.00	935.00	0.00	740.74	935.00	935.00	935.00	0.00%
Total Dept 9045	LIFE INSURANCE									
	870.24	808.08	935.00	935.00	0.00	740.74	935.00	935.00	935.00	0.00%
Dept 9060	HOSPITAL & MEDICAL INSURANCE									
A.9060.0800	HEALTH INSURANCE..									
	348,156.98	357,053.72	369,000.00	369,000.00	0.00	341,213.29	415,000.00	415,000.00	415,000.00	12.46%
Total Dept 9060	HOSPITAL & MEDICAL INSURANCE									
	348,156.98	357,053.72	369,000.00	369,000.00	0.00	341,213.29	415,000.00	415,000.00	415,000.00	12.47%
Dept 9901	TRANSFERS TO OTHER FUNDS									
A.9901.0900	TRANS OTHER FUNDS									
	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00	100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To ADOPTED Stage
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund A	GENERAL FUND									
Type E	Expense									
Dept 9901	TRANSFERS TO OTHER FUNDS									
A.9901.0901		TRANS UNEMPLOYMENT..								
	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.9901.0904		TRANS DEBT SERV PRIN..								
	85,000.00	90,000.00	90,000.00	90,000.00	0.00	90,000.00	90,000.00	90,000.00	90,000.00	0.00%
A.9901.0905		TRANS DEBT SERV INT..								
	60,875.00	59,125.00	58,225.00	58,225.00	0.00	57,325.00	55,525.00	55,525.00	55,525.00	-4.63%
Total Dept 9901										
	150,875.00	149,125.00	148,225.00	148,225.00	0.00	147,325.00	165,525.00	165,525.00	165,525.00	11.67%
Total Type E Expense										
	3,432,989.24	3,743,093.56	3,566,169.00	3,566,169.00	0.00	2,879,807.11	3,907,577.00	3,907,577.00	3,907,577.00	9.57%
Total Fund A GENERAL FUND										
	(46,291.17)	(206,075.91)	(26,000.00)	21,162.00	0.00	(435,496.31)	0.00	0.00	0.00	-100.00%
Grand Total	(46,291.17)	(206,075.91)	(26,000.00)	21,162.00	0.00	(435,496.31)	0.00	0.00	0.00	-100.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

Village of Waverly

General Fund Salary Schedule

2025-2026

Position	Annual Salary	Longevity Pay
Mayor	\$6,000.00	
Trustee	\$3,000.00	
Trustee	\$3,000.00	
Trustee	\$3,000.00	
Trustee	\$3,000.00	
Trustee	\$3,000.00	
Trustee	\$3,000.00	
Village Justice	\$26,316.00	
Justice Clerk	\$45,968.00	\$750.00
Clerk	\$18,423.60	
Treasurer	\$18,423.60	
Deputy Clerk Treasurer	\$0.00	
Office Support Clerk	\$47,590.40	
Village Attorney	\$21,000.00	
Police Chief	\$93,454.40	
Police Lieutenant	\$83,917.60	\$1,500.00
Police Sergeant	\$81,837.60	\$1,500.00
Police Sergeant	\$81,837.60	\$1,500.00
Police Officer	\$76,377.60	\$1,250.00
Police Officer	\$76,377.60	\$1,250.00
Police Officer	\$76,377.60	
Police Officer	\$76,377.60	
Police Officer	\$68,411.20	
Police Officer	\$68,411.20	
Police Officer	\$64,604.80	

Village of Waverly

General Fund Salary Schedule

2025-2026

Position		Annual Salary	Longevity Pay
PT Summer Rec Counselor	Hourly	\$15.50	
PT Summer Rec Counselor	Hourly	\$15.50	
PT Summer Rec Counselor	Hourly	\$15.50	
PT Summer Rec Counselor	Hourly	\$15.50	
Election Inspector		\$150.00	
Election Inspector		\$150.00	
Election Inspector		\$150.00	
Election Inspector		\$150.00	

2025 - 2026

Recreation Commission Budget

Village of Waverly

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund C	RECREATION COMMISSION									
Type R	Revenue									
C.0000.2350		REC SERVICES								
	0.00	0.00	5,000.00	5,000.00	0.00	11,598.72	5,000.00	5,000.00	5,000.00	0.00%
C.0000.2350.0010		YOUTH REC SPRING SPORTS								
	0.00	0.00	4,000.00	4,000.00	0.00	3,902.78	4,000.00	4,000.00	4,000.00	0.00%
C.0000.2350.0020		YOUTH REC FALL SPORTS								
	0.00	0.00	7,500.00	7,500.00	0.00	7,190.31	7,500.00	7,500.00	7,500.00	0.00%
C.0000.2350.0030		YOUTH REC WINTER SPORTS..								
	0.00	0.00	8,500.00	8,500.00	0.00	4,852.66	8,500.00	8,500.00	8,500.00	0.00%
C.0000.2401		INTEREST EARNED								
	1,333.48	1,579.33	1,400.00	1,400.00	0.00	27,998.62	1,400.00	1,400.00	1,400.00	0.00%
C.0000.2705		GIFTS AND DONATIONS								
	0.00	0.00	10,000.00	10,000.00	0.00	17,905.00	10,000.00	10,000.00	10,000.00	0.00%
C.0000.5031		TRANS FROM OTHER FUNDS..								
	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
C.0000.9000		APPROPRIATED FUND BALANCE..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 0000										
	(21,333.48)	(21,579.33)	(36,400.00)	(36,400.00)	0.00	(73,448.09)	(36,400.00)	(36,400.00)	(36,400.00)	0.00%
Total Type R Revenue										
	(21,333.48)	(21,579.33)	(36,400.00)	(36,400.00)	0.00	(73,448.09)	(36,400.00)	(36,400.00)	(36,400.00)	0.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund C	RECREATION COMMISSION									
Type E	Expense									
C.7310.0400		RECREATION MISC EXPENSE								
	0.00	0.00	16,400.00	16,400.00	0.00	1,661.92	16,400.00	16,400.00	16,400.00	0.00%
C.7310.0401		SPRING SUPPLIES & EQUIP								
	0.00	0.00	1,000.00	1,000.00	0.00	1,075.83	1,000.00	1,000.00	1,000.00	0.00%
C.7310.0402		SPRING REFEREE								
	0.00	0.00	1,750.00	1,750.00	0.00	850.00	1,750.00	1,750.00	1,750.00	0.00%
C.7310.0403		SPRING UNIFORMS								
	0.00	0.00	1,250.00	1,250.00	0.00	0.00	1,250.00	1,250.00	1,250.00	0.00%
C.7310.0404		FALL SUPPLIES & EQUIP								
	0.00	0.00	3,000.00	3,000.00	0.00	7,422.31	3,000.00	3,000.00	3,000.00	0.00%
C.7310.0405		FALL REFEREE								
	0.00	0.00	2,000.00	2,000.00	0.00	2,250.00	2,000.00	2,000.00	2,000.00	0.00%
C.7310.0406		FALL UNIFORMS								
	0.00	0.00	2,500.00	2,500.00	0.00	6,629.70	2,500.00	2,500.00	2,500.00	0.00%
C.7310.0407		WINTER SUPPLIES & EQUIP								
	0.00	0.00	1,000.00	1,000.00	0.00	1,687.22	1,000.00	1,000.00	1,000.00	0.00%
C.7310.0408		WINTER REFEREE								
	0.00	0.00	4,500.00	4,500.00	0.00	3,880.00	4,500.00	4,500.00	4,500.00	0.00%
C.7310.0409		WINTER UNIFORMS								
	0.00	0.00	3,000.00	3,000.00	0.00	5,691.00	3,000.00	3,000.00	3,000.00	0.00%
Total Dept 7310										
YOUTH PROGRAMS	0.00	0.00	36,400.00	36,400.00	0.00	31,147.98	36,400.00	36,400.00	36,400.00	0.00%
Total Type E										
Expense	0.00	0.00	36,400.00	36,400.00	0.00	31,147.98	36,400.00	36,400.00	36,400.00	0.00%
Total Fund C										
RECREATION COMMISSION	(21,333.48)	(21,579.33)	0.00	0.00	0.00	(42,300.11)	0.00	0.00	0.00	0.00%
Grand Total	(21,333.48)	(21,579.33)	0.00	0.00	0.00	(42,300.11)	0.00	0.00	0.00	0.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

2025 - 2026

Water Fund Budget

Village of Waverly

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023	2024	2025	2025	Current	Actual	REQUESTED	RECOMMEND	ADOPTED	
	Actual	Actual	Budget	Budget	Projection	Per 6-5	Stage	Stage	Stage	ADOPTED
										Stage
Fund F	WATER FUND									
Type R	Revenue									
F.0000.2140		METERED WATER SALES..								
	731,451.84	745,426.61	908,179.00	908,179.00	0.00	777,103.15	1,106,809.00	1,106,809.00	1,106,809.00	21.87%
F.0000.2142		UNMETERED WATER SALES..								
	23,728.26	14,791.26	26,000.00	26,000.00	0.00	15,225.26	26,000.00	26,000.00	26,000.00	0.00%
F.0000.2144		OTHER CHARGES..								
	857.70	200.00	1,000.00	1,000.00	0.00	815.00	1,000.00	1,000.00	1,000.00	0.00%
F.0000.2148		INTRST & PENLTY ON WATER RENTS..								
	10,816.95	10,439.02	12,000.00	12,000.00	0.00	13,009.58	12,000.00	12,000.00	12,000.00	0.00%
F.0000.2378		WATER SERVICES..								
	29,541.44	30,296.59	30,000.00	30,000.00	0.00	23,855.11	30,000.00	30,000.00	30,000.00	0.00%
F.0000.2401		INTEREST ON DEPOSITS..								
	3,830.80	6,644.40	7,250.00	7,250.00	0.00	5,139.27	5,000.00	5,000.00	5,000.00	-31.03%
F.0000.2401.0010		INT CAP PROJ RES.ACCTS REC								
	9,875.65	19,578.99	0.00	0.00	0.00	15,377.76	0.00	0.00	0.00	0.00%
F.0000.2401.0020		INT USDA RESERVE								
	4,580.84	9,092.53	0.00	0.00	0.00	7,146.60	0.00	0.00	0.00	0.00%
F.0000.2655		MINOR SALES, OTHER..								
	2,465.99	1,944.97	0.00	0.00	0.00	5,450.47	0.00	0.00	0.00	0.00%
F.0000.2680		INSURANCE RECOVERIES..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
F.0000.2701		REFUNDS PRIOR YRS EXPENDITURES..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
F.0000.2770		MISC...								
	0.00	0.00	250.00	250.00	0.00	0.00	250.00	250.00	250.00	0.00%
F.0000.2801		INTERFUND REVENUES..								
	8,500.00	8,500.00	8,500.00	8,500.00	0.00	8,500.00	11,000.00	11,000.00	11,000.00	29.41%
F.0000.9000		APPROPRIATED FUND BALANCE..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 0000										
	(825,649.47)	(846,914.37)	(993,179.00)	(993,179.00)	0.00	(871,622.20)	(1,192,059.00)	(1,192,059.00)	(1,192,059.00)	20.02%
Total Type R Revenue										
	(825,649.47)	(846,914.37)	(993,179.00)	(993,179.00)	0.00	(871,622.20)	(1,192,059.00)	(1,192,059.00)	(1,192,059.00)	20.02%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	
Fund F	WATER FUND									
Type E	Expense									
Dept 1910	UNALLOCATED INSURANCE									
F.1910.0400		INSURANCE UNALLOCATED..								
	28,504.61	30,274.22	33,000.00	33,000.00	0.00	35,464.72	37,000.00	37,000.00	37,000.00	12.12%
Total Dept 1910										
UNALLOCATED INSURANCE	28,504.61	30,274.22	33,000.00	33,000.00	0.00	35,464.72	37,000.00	37,000.00	37,000.00	12.12%
Dept 1920	MUNICIPAL ASSOCIATION DUES									
F.1920.0400		MUNICIPAL DUES..								
	850.00	1,185.00	1,600.00	1,600.00	0.00	882.00	1,600.00	1,600.00	1,600.00	0.00%
Total Dept 1920										
MUNICIPAL ASSOCIATION DUES	850.00	1,185.00	1,600.00	1,600.00	0.00	882.00	1,600.00	1,600.00	1,600.00	0.00%
Dept 1950	TAX & ASSESSMENT ON PROPERTY									
F.1950.0400		TAX ON REAL PROPERTY..								
	1,773.57	1,865.79	2,000.00	2,000.00	0.00	1,923.63	2,300.00	2,300.00	2,300.00	15.00%
Total Dept 1950										
TAX & ASSESSMENT ON PROPERTY	1,773.57	1,865.79	2,000.00	2,000.00	0.00	1,923.63	2,300.00	2,300.00	2,300.00	15.00%
Dept 1990	CONTINGENCY									
F.1990.0400		CONTINGENCY EXPENSE								
	0.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	52,773.00	52,773.00	955.46%
Total Dept 1990										
CONTINGENCY	0.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	52,773.00	52,773.00	955.46%
Dept 8310	WATER ADMINISTRATION									
F.8310.0101		COMMISSIONERS..								
	950.00	1,000.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
F.8310.0102		CLERK/TREASURER..								
	13,510.17	15,919.80	13,437.00	13,437.00	0.00	13,957.34	14,031.00	14,031.00	14,031.00	4.42%
F.8310.0103		ATTORNEY..								
	6,999.96	6,999.96	7,000.00	7,000.00	0.00	6,416.63	7,000.00	7,000.00	7,000.00	0.00%
F.8310.0105		CLERK..								
	25,699.01	16,139.01	21,896.00	21,896.00	0.00	19,648.44	23,344.00	23,344.00	23,344.00	6.61%
F.8310.0144		SPEC COMP..								
	900.00	450.00	500.00	500.00	0.00	450.00	750.00	750.00	750.00	50.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description	Original	Adjusted	Final	2025	2026	2026	2026	Variance To		
		2025	2025	Current	Actual	REQUESTED	RECOMMEND	ADOPTED		ADOPTED	
		Budget	Budget	Projection	Per 6-5	Stage	Stage	Stage	Stage		
Fund F	WATER FUND										
Type E	Expense										
Dept 8330	WATER PURIFICATION										
Total Dept 8330											
WATER PURIFICATION											
		88,897.51	99,304.67	103,260.00	103,260.00	0.00	81,201.98	113,210.00	113,210.00	113,210.00	9.64%
Dept 8340	TRANSMISSION DISTRI										
F.8340.0100	PERSONAL SVCS..										
		77,783.57	81,708.47	84,096.00	84,096.00	0.00	71,806.48	128,992.00	128,992.00	128,992.00	53.38%
F.8340.0142	PART TIME..										
		3,630.00	0.00	6,240.00	6,240.00	0.00	2,790.00	6,240.00	6,240.00	6,240.00	0.00%
F.8340.0144	SPEC COMP..										
		900.00	900.00	900.00	900.00	0.00	900.00	1,250.00	1,250.00	1,250.00	38.88%
F.8340.0145	SICK TIME..										
		1,921.80	1,745.83	0.00	0.00	0.00	3,391.88	0.00	0.00	0.00	0.00%
F.8340.0146	OVERTIME..										
		6,534.72	9,510.99	10,000.00	10,000.00	0.00	6,358.06	11,000.00	11,000.00	11,000.00	10.00%
F.8340.0148	HOLIDAY..										
		4,216.23	3,952.45	4,344.00	4,344.00	0.00	4,403.01	6,528.00	6,528.00	6,528.00	50.27%
F.8340.0149	VACATION..										
		3,614.00	6,336.40	5,680.00	5,680.00	0.00	3,254.33	5,920.00	5,920.00	5,920.00	4.22%
F.8340.0200	EQUIPMENT..										
		101,839.58	85,268.72	20,000.00	20,000.00	0.00	2,509.99	15,000.00	15,000.00	15,000.00	-25.00%
F.8340.0400	CONTRACTUAL EXPENSE..										
		4,840.20	16,106.21	7,500.00	7,500.00	0.00	12,753.36	16,000.00	16,000.00	16,000.00	113.33%
F.8340.0401	SUPPLIES..										
		6,401.27	5,460.96	10,000.00	10,000.00	0.00	10,441.31	10,000.00	10,000.00	10,000.00	0.00%
F.8340.0402	REPAIRS..										
		9,879.61	28,907.19	16,000.00	16,000.00	0.00	5,739.21	16,000.00	16,000.00	16,000.00	0.00%
F.8340.0403	ELECTRIC..										
		2,781.82	1,613.42	2,500.00	2,500.00	0.00	999.80	3,000.00	3,000.00	3,000.00	20.00%
F.8340.0405	TELEPHONE..										
		4,101.67	4,671.48	5,500.00	5,500.00	0.00	3,843.29	5,500.00	5,500.00	5,500.00	0.00%
F.8340.0406	GASOLINE..										
		4,968.75	4,158.45	5,000.00	5,000.00	0.00	3,790.49	5,000.00	5,000.00	5,000.00	0.00%
F.8340.0407	FUEL..										
		2,111.48	1,521.94	3,000.00	3,000.00	0.00	1,341.86	3,000.00	3,000.00	3,000.00	0.00%
F.8340.0408	MAIN & PIPE..										
		59,030.49	62,629.34	40,000.00	40,000.00	0.00	29,534.71	40,000.00	40,000.00	40,000.00	0.00%
F.8340.0409	METERS..										
		20,326.21	27,108.75	22,000.00	22,000.00	0.00	22,526.10	22,000.00	22,000.00	22,000.00	0.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023	2024	2025	2025	Current	Actual	REQUESTED	RECOMMEND	ADOPTED	
	Actual	Actual	Budget	Budget	Projection	Per 6-5	Stage	Stage	Stage	ADOPTED
										Stage
Fund F	WATER FUND									
Type E	Expense									
Dept 8340	TRANSMISSION DISTRI									
F.8340.0413		TRAINING..								
	794.00	440.00	1,500.00	1,500.00	0.00	446.95	2,200.00	2,200.00	2,200.00	46.66%
F.8340.0414		CLOTHING ALLOWANCE..								
	2,218.20	1,603.89	2,500.00	2,500.00	0.00	1,135.08	3,000.00	3,000.00	3,000.00	20.00%
F.8340.0415		GRAVEL-STREET REPAIRS..								
	7,328.13	3,921.56	10,000.00	10,000.00	0.00	5,196.60	10,000.00	10,000.00	10,000.00	0.00%
F.8340.0426		GAS SPRING ST WELL 1								
	128.87	124.23	500.00	500.00	0.00	127.80	500.00	500.00	500.00	0.00%
F.8340.0427		GAS ITHACA ST WELL 2								
	156.11	452.20	500.00	500.00	0.00	329.41	500.00	500.00	500.00	0.00%
F.8340.0428		GAS PEMBLETON PL WELL 3								
	770.59	520.18	800.00	800.00	0.00	505.87	800.00	800.00	800.00	0.00%
F.8340.0429		GAS ITHACA ST WELL 4								
	519.59	519.64	800.00	800.00	0.00	361.83	800.00	800.00	800.00	0.00%
F.8340.0441		ELECTRIC SPRING WELL 1								
	12,445.04	16,219.18	15,000.00	15,000.00	0.00	10,180.36	17,000.00	17,000.00	17,000.00	13.33%
F.8340.0442		ELECTRIC ITHACA WELL 2								
	30,864.44	40,539.36	30,000.00	30,000.00	0.00	24,298.00	38,000.00	38,000.00	38,000.00	26.66%
F.8340.0443		ELECTRIC PEMBLE WELL 3								
	17,283.78	24,733.52	19,000.00	19,000.00	0.00	12,170.86	26,000.00	26,000.00	26,000.00	36.84%
F.8340.0444		ELECTRIC GLEN TANK/RAW								
	3,433.71	2,147.46	3,000.00	3,000.00	0.00	2,513.03	4,000.00	4,000.00	4,000.00	33.33%
F.8340.0445		ELECTRIC ITHACA WELL 4								
	38,994.31	27,921.15	35,000.00	35,000.00	0.00	21,422.59	37,000.00	37,000.00	37,000.00	5.71%
Total Dept 8340										
	429,818.17	460,742.97	361,360.00	361,360.00	0.00	265,072.26	435,230.00	435,230.00	435,230.00	20.44%
Dept 8350	COMMON WATER SUPPLY									
F.8350.0400		MISC/DAMS..								
	4,875.00	8,139.93	10,000.00	10,000.00	0.00	3,055.00	10,000.00	10,000.00	10,000.00	0.00%
Total Dept 8350										
	4,875.00	8,139.93	10,000.00	10,000.00	0.00	3,055.00	10,000.00	10,000.00	10,000.00	0.00%
Dept 9010	EMPLOYEE BENEFITS									
F.9010.0800		EMP RETIREMENT..								
	21,153.00	28,472.00	32,000.00	32,000.00	0.00	31,573.00	40,000.00	40,000.00	40,000.00	25.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description	Original	Adjusted	Final	2025	2026	2026	2026	Variance To		
		2025	2025	Current	Actual	REQUESTED	RECOMMEND	ADOPTED	ADOPTED		
		Budget	Budget	Projection	Per 6-5	Stage	Stage	Stage	Stage		
2023	2024										
Actual	Actual										
Fund F	WATER FUND										
Type E	Expense										
Dept 9010	EMPLOYEE BENEFITS										
Total Dept 9010											
EMPLOYEE BENEFITS											
		21,153.00	28,472.00	32,000.00	32,000.00	0.00	31,573.00	40,000.00	40,000.00	40,000.00	25.00%
Dept 9030	SOCIAL SECURITY										
F.9030.0800	SOCIAL SECURITY..	16,243.40	16,161.20	19,000.00	19,000.00	0.00	14,680.23	23,000.00	23,000.00	23,000.00	21.05%
Total Dept 9030											
SOCIAL SECURITY		16,243.40	16,161.20	19,000.00	19,000.00	0.00	14,680.23	23,000.00	23,000.00	23,000.00	21.05%
Dept 9040	WORKER'S COMPENSATION										
F.9040.0800	WORKMANS COMP..	5,764.50	4,754.37	7,000.00	7,000.00	0.00	5,197.43	6,000.00	6,000.00	6,000.00	-14.28%
Total Dept 9040											
WORKER'S COMPENSATION		5,764.50	4,754.37	7,000.00	7,000.00	0.00	5,197.43	6,000.00	6,000.00	6,000.00	-14.29%
Dept 9045	LIFE INSURANCE										
F.9045.0800	LIFE INSURANCE..	93.24	93.24	94.00	94.00	0.00	85.47	94.00	94.00	94.00	0.00%
Total Dept 9045											
LIFE INSURANCE		93.24	93.24	94.00	94.00	0.00	85.47	94.00	94.00	94.00	0.00%
Dept 9060	HOSPITAL & MEDICAL INSURANCE										
F.9060.0800	HEALTH INSURANCE..	71,591.78	64,832.45	72,000.00	72,000.00	0.00	60,318.01	78,000.00	78,000.00	78,000.00	8.33%
Total Dept 9060											
HOSPITAL & MEDICAL INSURANCE		71,591.78	64,832.45	72,000.00	72,000.00	0.00	60,318.01	78,000.00	78,000.00	78,000.00	8.33%
Dept 9901	TRANSFERS TO OTHER FUNDS										
F.9901.0900	TRANSFER TO CAP RES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
F.9901.0901	SERIAL BOND PRIN...	60,000.00	60,000.00	90,000.00	90,000.00	0.00	75,000.00	190,000.00	190,000.00	190,000.00	111.11%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023	2024	2025	2025	Current	Actual	REQUESTED	RECOMMEND	ADOPTED	
	Actual	Actual	Budget	Budget	Projection	Per 6-5	Stage	Stage	Stage	ADOPTED
										Stage
Fund F	WATER FUND									
Type E	Expense									
Dept 9901	TRANSFERS TO OTHER FUNDS									
F.9901.0902		SERIAL BOND INT...								
	45,025.00	43,825.00	173,000.00	173,000.00	0.00	80,491.61	121,375.00	121,375.00	121,375.00	-29.84%
F.9901.0904		TRANS TO USDA RESERVE								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 9901										
	105,025.00	103,825.00	263,000.00	263,000.00	0.00	155,491.61	311,375.00	311,375.00	311,375.00	18.39%
Dept 9951	TRANSFER CAP. PROJECTS									
F.9951.0900		TRANSFER CAP PROJ RES								
	2,041.31	5,003.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 9951										
	2,041.31	5,003.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type E										
Expense	845,014.33	886,145.91	988,179.00	988,179.00	0.00	725,944.64	1,144,286.00	1,192,059.00	1,192,059.00	20.63%
Total Fund F										
WATER FUND	19,364.86	39,231.54	(5,000.00)	(5,000.00)	0.00	(145,677.56)	(47,773.00)	0.00	0.00	-100.00%
Grand Total	19,364.86	39,231.54	(5,000.00)	(5,000.00)	0.00	(145,677.56)	(47,773.00)	0.00	0.00	-100.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

Village of Waverly

Water Fund Salary Schedule

2025-2026

Position		Annual Salary	Longevity Pay
Water Board President		\$500.00	
Water Commissioner		\$500.00	
Water Commissioner		\$500.00	
Water Commissioner		\$500.00	
Water Commissioner		\$500.00	
Plant Operator Lead			In Negotiations
Plant Operator			In Negotiations
Meter Reader/Maintenance			In Negotiations
Village Attorney		\$7,000.00	
Clerk Treasurer		\$18,423.60	\$625.00
Deputy Clerk Treasurer		\$25,480.00	
PT Laborer	Hourly	\$15.50	

2025 - 2026

Sewer Fund Budget

Village of Waverly

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023	2024	2025	2025	Current	Actual	REQUESTED	RECOMMEND	ADOPTED	
	Actual	Actual	Budget	Budget	Projection	Per 6-5	Stage	Stage	Stage	ADOPTED Stage
Fund G	SEWER FUND									
Type R	Revenue									
G.0000.2120		SEWER CHARGES..								
	716,384.81	824,783.48	778,609.00	778,609.00	0.00	766,189.39	909,590.00	909,590.00	909,590.00	16.82%
G.0000.2121		SEWER DSC								
	387,678.87	322,616.45	388,030.00	388,030.00	0.00	298,566.00	388,030.00	388,030.00	388,030.00	0.00%
G.0000.2128		PENALTY SEWER O&M								
	13,824.17	13,358.91	15,000.00	15,000.00	0.00	16,720.06	15,000.00	15,000.00	15,000.00	0.00%
G.0000.2129		PENALTY DSC								
	6,817.88	5,593.77	8,000.00	8,000.00	0.00	6,722.59	8,000.00	8,000.00	8,000.00	0.00%
G.0000.2401		INTEREST O&M								
	12,819.09	24,875.46	12,000.00	12,000.00	0.00	18,079.43	16,000.00	16,000.00	16,000.00	33.33%
G.0000.2401.0020		INTEREST DSC..								
	16,512.11	29,071.54	23,000.00	23,000.00	0.00	20,165.10	23,000.00	23,000.00	23,000.00	0.00%
G.0000.2401.0030		INTEREST CAP PROJ RES..								
	2,995.29	5,872.72	5,000.00	5,000.00	0.00	4,612.49	5,000.00	5,000.00	5,000.00	0.00%
G.0000.2410		RENTAL REAL PROP..								
	1,500.00	1,500.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
G.0000.2680		INSURANCE RECOVERIES..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
G.0000.2701		REFUNDS PRIOR YRS EXPENDITURES..								
	0.00	510.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
G.0000.2770		OTHER UNCLASSIFIED REV...(FINES)								
	0.00	47,500.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00%
G.0000.5031		INTERFUND TRANSFERS..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
G.0000.9000		APPROPRIATED FUND BALANCE..								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 0000										
	(1,158,532.22)	(1,275,683.23)	(1,231,139.00)	(1,231,139.00)	0.00	(1,332,555.06)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	10.96%
Total Type R Revenue										
	(1,158,532.22)	(1,275,683.23)	(1,231,139.00)	(1,231,139.00)	0.00	(1,332,555.06)	(1,366,120.00)	(1,366,120.00)	(1,366,120.00)	10.96%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	2023 Actual	Description 2024 Actual	Original 2025 Budget	Adjusted 2025 Budget	Final Current Projection	2025 Actual Per 6-5	2026 REQUESTED Stage	2026 RECOMMEND Stage	2026 ADOPTED Stage	Variance To ADOPTED Stage
Fund G		SEWER FUND								
Type E		Expense								
G.1910.0400	38,278.27	UNALLOCATED INSURANCE..	45,000.00	45,000.00	0.00	48,537.17	50,000.00	50,000.00	50,000.00	11.11%
Total Dept 1910										
UNALLOCATED INSURANCE	38,278.27		45,000.00	45,000.00	0.00	48,537.17	50,000.00	50,000.00	50,000.00	11.11%
G.1920.0400	0.00	MUNICIPAL ASSOCIATION DUES	750.00	750.00	0.00	0.00	750.00	750.00	750.00	0.00%
Total Dept 1920										
MUNICIPAL ASSOCIATION DUES	0.00		750.00	750.00	0.00	0.00	750.00	750.00	750.00	0.00%
G.1990.0400	0.00	CONTINGENCY EXPENSE	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00%
Total Dept 1990										
CONTINGENCY	0.00		5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00%
G.8110.0101	1,000.00	COMMISSIONERS..	2,500.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00%
G.8110.0102	13,510.17	CLERK/TREASURER..	13,437.00	13,437.00	0.00	13,618.04	14,031.00	14,031.00	14,031.00	4.42%
G.8110.0103	6,999.96	ATTORNEY..	7,000.00	7,000.00	0.00	6,416.63	7,000.00	7,000.00	7,000.00	0.00%
G.8110.0105	25,383.88	CLERK..	21,896.00	21,896.00	0.00	19,423.53	23,324.00	23,324.00	23,324.00	6.52%
G.8110.0144	900.00	SPEC COMP..	500.00	500.00	0.00	450.00	750.00	750.00	750.00	50.00%
G.8110.0145	663.92	SICK TIME..	0.00	0.00	0.00	223.11	0.00	0.00	0.00	0.00%
G.8110.0148	1,890.20	HOLIDAY..	1,919.00	1,919.00	0.00	724.50	2,027.00	2,027.00	2,027.00	5.62%
G.8110.0149	2,436.38	VACATION..	4,313.00	4,313.00	0.00	2,601.11	4,523.00	4,523.00	4,523.00	4.86%
G.8110.0200	128.99	EQUIPMENT..	500.00	500.00	0.00	0.00	500.00	500.00	500.00	0.00%
G.8110.0400	6,248.28	CONTRACTUAL EXPENSE..	16,000.00	16,000.00	0.00	11,240.67	16,000.00	16,000.00	16,000.00	0.00%
G.8110.0401	4,391.02	SUPPLIES..	5,000.00	5,000.00	0.00	3,741.47	5,000.00	5,000.00	5,000.00	0.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023	2024	2025	2025	Current	Actual	REQUESTED	RECOMMEND	ADOPTED	
Fund G	Actual	Actual	Budget	Budget	Projection	Per 6-5	Stage	Stage	Stage	ADOPTED
Type E										Stage
G.8110.0402	1,983.68	909.84	2,000.00	2,000.00	0.00	2,419.07	3,000.00	3,000.00	3,000.00	50.00%
Total Dept 8110										
SEWER ADMINISTRATION										
	65,536.48	57,282.68	75,065.00	75,065.00	0.00	63,358.13	78,655.00	78,655.00	78,655.00	4.78%
G.8120.0401	8,500.00	8,500.00	8,500.00	8,500.00	0.00	8,500.00	11,000.00	11,000.00	11,000.00	29.41%
G.8120.0403	10,919.30	18,020.46	17,500.00	17,500.00	0.00	13,116.15	20,000.00	20,000.00	20,000.00	14.28%
Total Dept 8120										
SANITARY SEWERS										
	19,419.30	26,520.46	26,000.00	26,000.00	0.00	21,616.15	31,000.00	31,000.00	31,000.00	19.23%
G.8130.0103	36,772.80	68,222.80	31,688.00	31,688.00	0.00	59,260.72	38,080.00	38,080.00	38,080.00	20.17%
G.8130.0104	39,398.12	0.00	52,419.00	52,419.00	0.00	0.00	55,920.00	55,920.00	55,920.00	6.67%
G.8130.0105	41,859.10	46,807.00	45,506.00	45,506.00	0.00	39,454.20	51,408.00	51,408.00	51,408.00	12.96%
G.8130.0142	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
G.8130.0144	900.00	500.00	500.00	500.00	0.00	500.00	2,000.00	2,000.00	2,000.00	300.00%
G.8130.0145	4,155.54	3,424.80	0.00	0.00	0.00	3,293.58	0.00	0.00	0.00	0.00%
G.8130.0146	19,095.64	20,640.38	20,000.00	20,000.00	0.00	17,452.98	25,000.00	25,000.00	25,000.00	25.00%
G.8130.0148	5,363.24	4,786.00	6,374.00	6,374.00	0.00	5,067.20	7,392.00	7,392.00	7,392.00	15.97%
G.8130.0149	9,767.60	7,525.60	5,707.00	5,707.00	0.00	6,702.40	7,360.00	7,360.00	7,360.00	28.96%
G.8130.0200	7,800.00	71,571.01	10,000.00	10,000.00	0.00	424,275.00	10,000.00	10,000.00	10,000.00	0.00%
G.8130.0400	6,210.66	6,805.14	9,000.00	9,000.00	0.00	5,488.82	9,000.00	9,000.00	9,000.00	0.00%
G.8130.0401	48,016.85	76,445.53	45,000.00	45,000.00	0.00	31,952.01	50,000.00	50,000.00	50,000.00	11.11%
G.8130.0402	62,199.61	56,371.03	50,000.00	50,000.00	0.00	68,649.50	60,000.00	60,000.00	60,000.00	20.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description	Original	Adjusted	Final	2025	2026	2026	2026	Variance To
		2025	2025	Current	Actual	REQUESTED	RECOMMEND	ADOPTED	ADOPTED
		Budget	Budget	Projection	Per 6-5	Stage	Stage	Stage	Stage
2023	2024								
Actual	Actual								
Fund G	SEWER FUND								
Type E	Expense								
G.8130.0403	ELECTRIC..								
100,887.00	113,166.80	100,000.00	100,000.00	0.00	66,769.79	110,000.00	110,000.00	110,000.00	10.00%
G.8130.0404	HEATING FUEL..								
27,446.49	24,315.25	25,000.00	25,000.00	0.00	23,287.77	25,000.00	25,000.00	25,000.00	0.00%
G.8130.0405	TELEPHONE..								
1,989.74	2,163.88	2,000.00	2,000.00	0.00	1,784.99	2,300.00	2,300.00	2,300.00	15.00%
G.8130.0406	GASOLINE..								
2,080.26	1,027.42	1,500.00	1,500.00	0.00	2,889.77	1,500.00	1,500.00	1,500.00	0.00%
G.8130.0407	SLUDGE..								
56,218.33	52,225.16	50,000.00	50,000.00	0.00	41,994.10	55,000.00	55,000.00	55,000.00	10.00%
G.8130.0408	CHLORINE..								
9,332.32	4,964.00	6,500.00	6,500.00	0.00	0.00	6,500.00	6,500.00	6,500.00	0.00%
G.8130.0409	POLYMER..								
23,911.13	25,487.69	30,000.00	30,000.00	0.00	23,606.70	32,000.00	32,000.00	32,000.00	6.66%
G.8130.0410	PAC								
59,353.20	83,063.26	40,000.00	40,000.00	0.00	47,402.74	50,000.00	50,000.00	50,000.00	25.00%
G.8130.0412	LAB TESTING..								
28,612.34	30,674.65	30,000.00	30,000.00	0.00	22,915.92	32,000.00	32,000.00	32,000.00	6.66%
G.8130.0413	TRAINING..								
3,529.58	224.00	4,000.00	4,000.00	0.00	268.46	4,000.00	4,000.00	4,000.00	0.00%
G.8130.0414	COMPUTER/IT SVCS								
3,390.74	3,599.24	4,000.00	4,000.00	0.00	2,815.68	4,000.00	4,000.00	4,000.00	0.00%
Total Dept 8130									
SEWAGE TREATMENT									
598,290.29	704,010.64	569,194.00	569,194.00	0.00	895,832.33	638,460.00	638,460.00	638,460.00	12.17%
G.8140.0400	MISC...								
0.00	0.00	1,000.00	1,000.00	0.00	408.25	2,000.00	2,000.00	2,000.00	100.00%
Total Dept 8140									
STORM SEWERS									
0.00	0.00	1,000.00	1,000.00	0.00	408.25	2,000.00	2,000.00	2,000.00	100.00%
G.9010.0800	STATE RET..								
16,249.00	20,329.00	25,000.00	25,000.00	0.00	18,920.00	28,000.00	28,000.00	28,000.00	12.00%
Total Dept 9010									
EMPLOYEE BENEFITS									
16,249.00	20,329.00	25,000.00	25,000.00	0.00	18,920.00	28,000.00	28,000.00	28,000.00	12.00%
G.9030.0800	SOCIAL SECURITY..								
15,112.42	14,095.26	18,000.00	18,000.00	0.00	14,360.79	19,500.00	19,500.00	19,500.00	8.33%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original 2025 Budget	Adjusted 2025 Budget	Final Current Projection	2025 Actual Per 6-5	2026 REQUESTED Stage	2026 RECOMMEND Stage	2026 ADOPTED Stage	Variance To ADOPTED Stage
	2023 Actual	2024 Actual								
Fund G	SEWER FUND									
Type E	Expense									
Total Dept 9030										
SOCIAL SECURITY	15,112.42	14,095.26	18,000.00	18,000.00	0.00	14,360.79	19,500.00	19,500.00	19,500.00	8.33%
G.9040.0800	5,764.50	WKMNS COMP.. 4,754.37	7,000.00	7,000.00	0.00	3,952.81	6,500.00	6,500.00	6,500.00	-7.14%
Total Dept 9040										
WORKER'S COMPENSATION	5,764.50	4,754.37	7,000.00	7,000.00	0.00	3,952.81	6,500.00	6,500.00	6,500.00	-7.14%
G.9045.0800	93.24	LIFE INSURANCE.. 93.24	100.00	100.00	0.00	85.47	100.00	100.00	100.00	0.00%
Total Dept 9045										
LIFE INSURANCE	93.24	93.24	100.00	100.00	0.00	85.47	100.00	100.00	100.00	0.00%
G.9060.0800	73,236.19	HEALTH INSURANCE.. 59,250.08	70,000.00	70,000.00	0.00	47,344.23	70,000.00	70,000.00	70,000.00	0.00%
Total Dept 9060										
HOSPITAL & MEDICAL INSURANCE	73,236.19	59,250.08	70,000.00	70,000.00	0.00	47,344.23	70,000.00	70,000.00	70,000.00	0.00%
G.9901.0900	387,263.96	TRANS DEBT SERVICE 388,030.00	388,030.00	388,030.00	0.00	387,806.00	436,155.00	436,155.00	436,155.00	12.40%
G.9901.0903	0.00	TRANS TO OTHER FUNDS 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Dept 9901										
TRANSFERS TO OTHER FUNDS	387,263.96	388,030.00	388,030.00	388,030.00	0.00	387,806.00	436,155.00	436,155.00	436,155.00	12.40%
Total Type E										
Expense	1,219,243.65	1,315,388.30	1,230,139.00	1,230,139.00	0.00	1,502,221.33	1,366,120.00	1,366,120.00	1,366,120.00	11.05%
Total Fund G										
SEWER FUND	60,711.43	39,705.07	(1,000.00)	(1,000.00)	0.00	169,666.27	0.00	0.00	0.00	-100.00%

VILLAGE OF WAVERLY

Budget Preparation Report

Fiscal Year: 2026 Period From: 6 To: 5

Account	Description		Original	Adjusted	Final	2025	2026	2026	2026	Variance To
	2023 Actual	2024 Actual	2025 Budget	2025 Budget	Current Projection	Actual Per 6-5	REQUESTED Stage	RECOMMEND Stage	ADOPTED Stage	ADOPTED Stage
Grand Total	60,711.43	39,705.07	(1,000.00)	(1,000.00)	0.00	169,666.27	0.00	0.00	0.00	-100.00%

NOTE: One or more accounts may not be printed due to Account Table restrictions.

Village of Waverly

Sewer Fund Salary Schedule

2025-2026

Position		Annual Salary	Longevity Pay
Senior Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Sewer Commissioner		\$500.00	
Plant Operator 3A Lead			In Negotiations
Plant Operator 2A			In Negotiations
Plant Laborer			In Negotiations
Village Attorney		\$7,000.00	
Clerk Treasurer		\$18,423.60	\$625.00
Deputy Clerk Treasurer		\$25,480.00	