

VILLAGE OF BARKER

ADOPTED BUDGET

FISCAL YEAR JUNE 1, 2026 - MAY 31, 2027

CODE	FUND	APPROPRIATIONS	LESS ESTIMATED REVENUES	LESS UNEXPENDED BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	508,537.00	199,750.00	145,376.00	163,411
F	WATER	115,973.00	92,600.00	23,373.00	-
TOTAL		624,510.00	292,350.00	168,749.00	163,411.00

Taxable Assessed Valuation: \$ **19,475,832.00**

ASSESSED VALUATION \$ **26,449,332.00**

TAX RATE Per Thousand: **\$8.39**



I certify that this is a true and correct copy of the budget of the Village of Barker for the fiscal year ending May 31, 2027, as it was adopted by the Village Board of Trustees on April 6, 2026.

Amanda M. Detschner, CMC/RMC/CMFO
Clerk-Treasurer



VILLAGE OF BARKER
 BUDGET SUMMARY
 FISCAL YEAR 2026-2027

APPROPRIATIONS	GENERAL	WATER
GENERAL GOVERNMENT SUPPORT	\$ 191,180.00	
PUBLIC HEALTH & SAFETY	\$ 9,300.00	
TRANSPORTATION	\$ 135,176.00	
CULTURE & RECREATION	\$ 6,370.00	
HOME & COMMUNITY SERVICES	\$ 64,400.00	\$ 62,913.00
EMPLOYEE BENEFITS	\$ 102,111.00	\$ 18,185.00
DEBT SERVICE	\$ -	\$ 34,875.00
TOTAL APPROPRIATIONS	\$ 508,537.00	\$ 115,973.00

REVENUES	GENERAL	WATER
OTHER TAX ITEMS		
NON-PROPERTY TAX ITEMS	173,600.00	
DEPARTMENTAL INCOME		
FEES	800.00	
PARKS & RECREATION	-	
GENERAL-SALE OF WATER		91,600.00
USE OF MONEY & PROPERTY	5,000.00	1,000.00
LICENSES & PERMITS	525.00	
FINES & FORFEITURES	-	
MISCELLANEOUS	525.00	
SALE OF EQUIPMENT	-	
STATE AID	19,300.00	
TOTAL ESTIMATED REVENUES		
TAXES LEVIED	163,411.00	
APPROPRIATED FUND BALANCE	145,376.00	23,373.00
TOTAL REVENUES	508,537.00	115,973.00

BALANCE OF APPROPRIATION TO BE RAISED BY TAXES	\$ 163,411.00
---	----------------------



VILLAGE OF BARKER

FISCAL YEAR 2026-2027

GENERAL FUND APPROPRIATIONS

CODE	DESCRIPTION	AMOUNT
GENERAL GOVERNMENT SUPPORT		
BOARD OF TRUSTEES		
A1010.1	Personnel Services	\$ 7,500.00
A1010.4	Contractual	\$ 1,300.00
		\$ 8,800.00
MAYOR		
A1210.1	Personnel Services	\$ 3,000.00
A1210.4	Contractual	\$ 300.00
		\$ 3,300.00
AUDIT		
A1320.4	Accountant Contractual	\$ 4,300.00
		\$ 4,300.00
CLERK-TREASURER		
A1325.1	Personnel Services	\$ 47,600.00
A1325.2	Equipment	\$ 1,400.00
A1325.4	Contractual	\$ 23,600.00
		\$ 72,600.00
DEPUTY CLERK-TREASURER		
A1410.1	Personnel Services	\$ 12,240.00
A1410.4	Training	\$ 1,100.00
		\$ 13,340.00
LAW		
A1410.4	Attorney Contractual	\$ 9,400.00
		\$ 9,400.00
ELECTION		
A1450.4	Election Contractual	\$ 450.00
		\$ 450.00
RECORDS MANAGEMENT		
A1460.4	Records Management Contractual	\$ -
		\$ -
BUILDINGS-VILLAGE HALL		
A1620.2	Equipment	\$ -
A1620.4	Contractual	\$ 14,550.00
		\$ 14,550.00

BUILDINGS-DPW GARAGE		
A1640.2	Equipment	\$ -
A1640.4	Contractual	\$ 12,800.00
		\$ 12,800.00
SPECIAL ITEMS		
A1910.4	Insurance	\$ 38,040.00
A1920.4	Association Dues	\$ 2,100.00
A1950.4	Taxes on Village Property	\$ 1,500.00
A1990.4	Contingency	\$ 10,000.00
		\$ 51,640.00
TOTAL GOVERNMENT SUPPORT		\$ 191,180.00
PUBLIC HEALTH & SAFETY		
TRAFFIC CONTROL		
A3310.4	Signs & Signals Contractual	\$ 500.00
		\$ 500.00
BUILDING INSPECTOR		
A3620.1	Personnel Services	\$ 7,650.00
A3620.4	Contractual	\$ 1,050.00
		\$ 8,700.00
PUBLIC HEALTH		
A4020.4	Registrar of Vital Statistics	\$ 100.00
		\$ 100.00
TOTAL PUBLIC HEALTH & SAFETY		\$ 9,300.00
TRANSPORTATION		
STREET ADMINISTRATION		
A5010.1	Personnel Service-DPW Superintendent	\$ 56,532.00
A5010.4	Contractual	\$ 2,500.00
		\$ 59,032.00
STREET MAINTENANCE		
A5110.1	Personnel Service-Laborers	\$ 16,044.00
A5110.4	Contractual	\$ 3,000.00
A5130.2	Machinery	\$ 19,500.00
A5112.2	Permanent Improvements-CHIPS	\$ 13,100.00
		\$ 51,644.00
SNOW REMOVAL		
A5142.4	Snow Removal Contractual	\$ 6,000.00
		\$ 6,000.00
STREET LIGHTING		
A5182.4	Contractual	\$ 13,500.00
		\$ 13,500.00

HIGHWAY RESERVE

A5197.4	DPW Equipment Reserve	\$	5,000.00
		\$	5,000.00

SIDEWALKS

A5410.4	Contractual	\$	-
		\$	-

TOTAL TRANSPORTATION		\$	135,176.00
-----------------------------	--	----	------------

CULTURE & RECREATION**PUBLICITY**

A6410.4	Publicity Contractual	\$	120.00
		\$	120.00

PARKS

A4110.4	Parks Contractual	\$	4,450.00
		\$	4,450.00

RECREATION

A7140.4	Skating Rink	\$	-
		\$	-

HISTORIAN

A7501.4	Historian Contractual	\$	800.00
		\$	800.00

CELEBRATIONS

A7550.4	Celebrations Contractual	\$	1,000.00
		\$	1,000.00

TOTAL CULTURE & RECREATION		\$	6,370.00
---------------------------------------	--	----	----------

HOME & COMMUNITY SERVICES**ZONING**

A8010.4	Zoning Board Contractual	\$	50.00
		\$	50.00

PLANNING

A8020.4	Planning Board Contractual	\$	50.00
		\$	50.00

STORM SEWERS

A8140.4	Contractual	\$	5,000.00
		\$	5,000.00

REFUSE COLLECTION

A8160.2	Equipment	\$	2,000.00
A8160.4	Garbage Contract	\$	54,500.00
		\$	56,500.00

DRAINAGE

A8540.4	Contractual	\$	1,000.00
		\$	1,000.00

TREE MAINTENANCE

A8560.4	Contractual	\$	1,800.00
		\$	1,800.00

TOTAL HOME & COMMUNITY SERVICES \$ 64,400.00

EMPLOYEE BENEFITS**EMPLOYEE BENEFITS**

A9010.8	State Retirement	\$	21,000.00
A9030.8	Social Security	\$	12,461.00
A9040.8	Worker's Compensation	\$	3,000.00
A9055.8	Disability Insurance	\$	250.00
A9060.8	Medical Insurance	\$	65,400.00
		\$	102,111.00

TOTAL EMPLOYEE BENEFITS \$ 102,111.00

A9901.0 Interfund Transfers

TOTAL APPROPRIATIONS GENERAL FUND \$ 508,537.00



VILLAGE OF BARKER
FISCAL YEAR 2026-2027

WATER FUND APPROPRIATIONS

CODE	DESCRIPTION	AMOUNT
HOME & COMMUNITY SERVICES		
WATER ADMINISTRATION		
F8310.1	Personnel Services	\$ 11,278.00
F8310.4	Contractual	\$ 3,200.00
		\$ 14,478.00
SOURCE OF SUPPLY		
F8320.4	NC Water Contractual	\$ 21,000.00
		\$ 21,000.00
TRANSMISSION & DISTRIBUTION		
F8340.1	Personnel Services	\$ 13,402.00
F8340.4	Contractual	\$ 6,000.00
F8397.4	USDA RD Reserve Account	\$ 3,033.00
		\$ 22,435.00
TOTAL HOMES & COMMUNITY SERVICES		\$ 57,913.00
SPECIAL ITEMS		
F1990.4	Contingency	\$ 5,000.00
		\$ 5,000.00
TOTAL SPECIAL ITEMS		\$ 5,000.00
EMPLOYEE BENEFITS		
F9010.8	State Retirement	\$ 4,200.00
F9030.8	Social Security	\$ 2,400.00
F9055.8	Disability Insurance	\$ 50.00
F9060.8	Medical Benefits	\$ 11,535.00
		\$ 18,185.00
TOTAL EMPLOYEE BENEFITS		\$ 18,185.00
DEBT SERVICE		
F9710.6	Serial Bonds	\$ 20,000.00
F9710.7	Interest	\$ 14,875.00
		\$ 34,875.00
TOTAL DEBT SERVICE		\$ 34,875.00
TOTAL WATER FUND APPROPRIATIONS		\$ 115,973.00



VILLAGE OF BARKER

FISCAL YEAR 2026-2027

GENERAL FUND REVENUE

CODE	DESCRIPTION	AMOUNT
REAL PROPERTY TAX ITEMS		
A1090	Penalties on Taxes	\$ 600.00
		\$ 600.00
NON-PROPERTY TAX ITEMS		
A1120	Niagara County Sales Tax	\$ 165,000.00
A1130	Gross Receipts Utility Tax	\$ 4,500.00
A1170	Franchise Fee	\$ 3,500.00
		\$ 173,000.00
HOME & COMMUNITY SERVICES		
A1255	Clerks Fees	\$ 100.00
A1603	Registrar of Vital Statistics	\$ 100.00
A2110	Zoning Fees	\$ -
A2376	Refuse & Garbage Services	\$ 600.00
		\$ 800.00
USE OF MONEY & PROPERTY		
A2401	Interest & Earnings	\$ 4,000.00
A2401R	Interest on Reserves	\$ 1,000.00
A2410	Rental of Real Property	\$ -
		\$ 5,000.00
LICENSES & PERMITS		
A2530	Games of Chance License	\$ 25.00
A2545	Solicitor Permit	\$ -
A2555	Building Permit	\$ 500.00
		\$ 525.00
FINES & FOREFEITURES		
A2610	Fines	\$ -
		\$ -
MISCELLANEOUS		
A2651	Sale of Refuse Recycling Alternate	\$ -
A2665	Sale of Equipment	\$ -
A2680	Insurance Recoveries	\$ -
A2701	Niagara County Legislature Grant	\$ 500.00
A2705	Gifts and Donations	\$ -
A2770	Other Unclassified Revenue	\$ 25.00
		\$ 525.00

STATE AID		
A3001	State Revenue Sharing-AIM	\$ 3,500.00
A3005	Mortgage Tax	\$ 2,500.00
A3089	State Legislative Initiative	\$ 200.00
A3501	CHIPS/PAVENY/ERW/POP	\$ 13,100.00
A3995	Code Enforcement	\$ -
		\$ 19,300.00
PROPERTY TAX ITEMS		
A1001	Real Property Taxes	\$ 163,411.00
		\$ 163,411.00
APPROPRIATED FUND BALANCE		
A914	Appropriated Fund Balance	\$ 145,376.00
		\$ 145,376.00
TOTAL ESTIMATED GENERAL FUND REVENUE W/O TAXES		\$ 199,750.00
TOTAL ESTIMATED GENERAL FUND REVENUE		\$ 508,537.00

WATER FUND REVENUE

CODE	DESCRIPTION	AMOUNT
DEPARTMENTAL INCOME		
F2140	Metered Water Sales	\$ 90,000.00
F2144	Water Service Charges	\$ -
F2148	Penalties on Water Sales	\$ 1,600.00
		\$ 91,600.00
USE OF MONEY & PROPERTY		
F2401R	Interest on Reserves	\$ 1,000.00
		\$ 1,000.00
APPROPRIATED FUND BALANCE		
F914	Appropriated Fund Balance	\$ 23,373.00
		\$ 23,373.00
DUE FROM OTHER FUNDS		
TOTAL ESTIMATED WATER FUND REVENUE W/O FUND BALANCE		\$ 92,600.00
TOTAL ESTIMATED WATER FUND REVENUE		\$ 115,973.00



**VILLAGE OF BARKER
FISCAL YEAR 2026-2027
SURPLUS & RESEVES**

GENERAL FUND

ESTIMATED SURPLUS \$ 390,532.00

ESTIMATED SURPLUS AT THE END OF \$ 243,967.00

PRESENT FISCAL YEAR AFTER DEDUCTING ESTIMATED ENCUMBRANCES

ESTIMATED SURPLUS FROM PREVIOUS \$ 103,710.00

YEAR APPROPRIATED BY BOARD OF TRUSTEES

SPECIAL RESERVES

Estimated Reserves as of March 1, 2026

A230 Reserve for Special Improvements \$ 42,427.06

A231 DPW Equipment Reserve \$ 1,340.96

WATER FUND

ESTIMATED SURPLUS

ESTIMATED SURPLUS AT THE END OF \$ 7,300.00

PRESENT FISCAL YEAR

ESTIMATED SURPLUS FROM PREVIOUS YEAR \$ 21,162.00

APPROPRIATED BY THE BOARD OF TRUSTEES

SPECIAL RESERVES

Estimated Reserves as of March 1, 2026

F230 Reserve for Water Repair \$ 33,266.76

F231 USDA RD Short Lived Asset Reserve \$ 44,753.84

VILLAGE OF BARKER
FISCAL YEAR 2026-2027
Salaries & Wages



CODE	POSTION		RATE	SALARY/HOURLY	PAID
LEGISLATIVE					
MAYOR					
A1210.1	Mayor		\$ 3,000.00	Salary	Quarterly
BOARD OF TRUSTEES					
A1010.1	Deputy Mayor		\$ 2,000.00	Salary	Quarterly
A1010.1	Trustees	Three Positions	\$ 1,700.00	Salary	Quarterly
ADMINISTRATIVE					
VILLAGE HALL OFFICE					
A1325.1	Clerk-Treasurer	56,000.00	\$ 47,600.00	Salary	Bi-Weekly
F8310.11	Clerk-Treasurer		\$ 8,400.00	Salary	Bi-Weekly
A1410.1	Deputy Clerk-Treasurer	15,118.00	\$ 12,240.00	20.50 Hourly	Bi-Weekly
F8310.12	Deputy Clerk-Treasurer		\$ 2,878.00		Bi-Weekly
TRANSPORTATION					
DEPARTMENT OF PUBLIC WORKS					
A5010.1	Superintendent of Public Works	66,509.00	\$ 56,532.00	Salary	Bi-Weekly
F8340.11	Superintendent of Public Works		\$ 9,977.00	Salary	Bi-Weekly
A5110.1	DPW Laborer D/L	19,469.00	\$ 16,044.00	21.50 Hourly	Bi-Weekly
F8340.12	DPW Laborer D/L	Three Positions	\$ 3,425.00		Bi-Weekly
	DPW Laborer Cleaner	One Position		18.00 Hourly	Bi-Weekly
PUBLIC SAFETY					
A3620.1	Building Inspector/Code Enforcement Officer		\$ 7,650.00	Salary	Quarterly

Assessor's Report 2025 Prior Year's File
 S495 Exemption Impact Report

Village of Barker - Swiss Code 293801

Equalized Total Assessed Value 50,864,100

Total Assessed Value-Taxable 26,449,332

NYS Real Property System - County of Niagara- Town of Somerset 2938

Uniform Percentage 52.00

SWIS Code-293801

RPS221/V04/L001

3/1/2024



Exemption Code	Exemption Name	Authority	Number	Value	Percent of Value Exempted
13500	Town-Generally	RPTL406(1)	1	577	0
13650	Vg-Generally	RPTL406(1)	4	1,243,654	2.45
13800	School District	RPTL 408	1	9,956,154	19.57
25110	Nonprof - Religious	RPTL 420-a	1	878,269	1.73
25300	Nonprof - Specified uses	RPTL 420-b	1	66,154	0.13
26400	Inc. Volunteer Fire Co.	RPTL 464(2)	2	1,188,462	2.34
41107	Vets ex-based on eligible fund	RPTL 458(1)	1	3,846	0.01
41120	Alt. Vet ex-war period non-comb	RPTL 458-a	3	0	0
41130	Alt. Vet ex-war period combat	RPTL 458-a	1	0	0
41140	Alt. Vet ex-war period disability	RPTL 458-a	3	0	0
41800	Persons age 65 or over	RPTL467	1	73,462	0.14
Total Exemptions	Exclusive of System Exemptions		19	13,410,557	26.37
System Exempt			0	0	0
TOTALS			19	13,410,557	26.37

Values have been equalized using Uniform Percentage of Value.
 The exempt amounts do not take into consideration, payments
 in lieu of taxes or other payments for municipal services.

Pilots - 0