

**TOWN OF LLOYD**  
**TOWN BOARD SPECIAL MEETING**  
**BUDGET**  
**OCTOBER 8, 2025**

**Present: Supervisor** David Plavchak  
Councilmember Leonard Auchmoody  
Councilmember Michael Guerriero  
Councilmember John Fraino  
Councilmember Tiffany Rizzo

**Also present:** Wendy D. Rosinski, Town Clerk  
Margaret O'Halloran, Secretary

**Absent:** Sean Murphy, Attorney

Meeting was held live in Town Hall, Live on WebEx and live streamed on  
Optimum Channel 22.

All meetings are available on You Tube Town of Lloyd.

Most current meeting is replayed on Optimum Channel 22 Monday 7pm, Wednesday 9 am, Friday 7 pm  
and Saturday at 9 am.

**IMPORTANT BUDGET DATES**

~~Friday, September 19<sup>th</sup> Departmental Estimate Due to Budget Officer~~

~~Tuesday, September 30<sup>th</sup> Tentative budget filed with Town Clerk~~

~~Wednesday, October 1<sup>st</sup> Town Clerk Presents Budget to Town Board~~

Wednesday, October 8<sup>th</sup> at 4:00 PM Preliminary Budget review **(SPECIAL MEETING)**

Tuesday, October 14<sup>th</sup> Preliminary Budget filed with Town Clerk

Wednesday, October 15<sup>th</sup> at 7:00 PM Set Public Hearing for Budget Adoption

Wednesday, October 29<sup>th</sup>, 4:00 PM Public Hearing Tax Override **(SPECIAL MEEETING)**

Wednesday, November 5<sup>th</sup> 4:00 PM Public Hearing Final Budget

Wednesday, November 19<sup>th</sup> 7:00 PM ADOPT 2026 Final Budget

**4:00 PM** – Supervisor opened meeting with Pledge of Allegiance led by Supervisor Plavchak

**Budget Discussion with Department Heads and Town Board Members**

**Assessor** – Gerardo Feo

Supervisor Plavchak asked if the field work stated pretty much the same. Assessor stated that it is the same. Assessor asked about a stipend for Ann Feo to help with the extra work that comes into the office. Ann's hourly rate is at the max per the contract. Supervisor Plavchak would like to spend a little more time on that and have a better understanding of it.

**Budget** – Margaret O'Halloran

**Building & Zoning Department** – David Barton

**Finance** – Kendra Minard

**Highway** – Superintendent Richard Klotz

Superintendent Klotz stated that any repairs on the Gas pumps should be divided between all the departments. Supervisor Plavchak stated that any repairs that have to be done were being paid for by the General Capital fund account.

**Police** – Chief James Janso

Chief Janso stated that lines 112,113 and 115 are contractual. Chief Janso did not include a care insurance budget. Expenditures went up. Some of the expenditure, which includes gas and electricity, is steady. Supervisor Plavchak stated that there will be a slight insurance increase for the drone.

**Recreation/Buildings & Grounds** – Frank Alfonso

**Town Clerk** – Wendy Rosinski

Town Clerk Rosinski stated that she is raising the price for non-neuter or spayed dogs from \$12.00 to \$15.00 to hopefully encourage people to spay and neuter their dogs.

**Supervisor** – David Plavchak

**Water & Sewer** – Adam Litman

## **Town Board Questions and Comments**

### **Supervisor Plavchak**

Supervisor Plavchak did notice that there is a big difference between water and sewer that we need to figure out and why there is big delta in revenues. One of the reasons the Supervisor believes is because we have more water customers than sewer customers.

### **Councilmember Fraino**

Councilmember Fraino asked if the ambulance numbers reflect the numbers we got from the county.

Supervisor Plavchak responded that he has requested the updated numbers from the county.

Councilmember Fraino noticed in line 28, contractual expenses, that they were was a significant jump. Councilmember Fraino wanted to know if there were some new requirements or additional requirements.

Supervisor Plavchak responded that there is a single federal audit that they are required to do that we haven't been done, and you have to do it when you get over so much in grant funding. We have to hire a CPA to do these kinds of audits.

Councilmember Fraino had a question about workman's comp. It has gone down which is favorable but is it based on experience and to confirm that it is a good thing for us?

Supervisor Plavchak said that it is a good thing.

Councilmember Fraino noticed that the newly introduced basketball program went from \$3,500 to \$17,000. Councilmember Fraino wanted to know if it was successful.

Supervisor Plavchak stated that it is revenue and it was successful program last year.

Councilmember Rizzo stated that the program brought in a little over \$18,000 last year with over 200 kids that attended.

Councilmember Fraino had a question regarding line item 428. It's under machinery and says personnel services and it goes from \$77,993 to \$153,458.

Supervisor Plavchak stated that line is for Highway. It is for a new mechanic.

Councilmember Fraino questioned about line 552 water district. The gas burner methane digester.

Councilmember wanted to know if that was additional equipment.

Supervisor Plavchak said that is new equipment.

Councilmember Fraino asked the Supervisor if he feels confident that 70 something thousand that will be able to close the gap. Supervisor responded that he is still looking for input, but he thinks that we will close the gap. We closed more than last year.

### **Councilmember Auchmoody**

Did not have any questions or concerns

### **Councilmember Guerriero**

Councilmember Guerriero asked Supervisor Klotz if he plans on raising the transfer station fees on the tags. Supervisor Klotz said that they are going to keep the rates as they are.

### **Councilmember Rizzo**

Councilmember Rizzo had a question regarding line 477.

Supervisor Plavchak and Kendra the bookkeeper stated that it is revenue from the school for Highway work.

## **RESOLUTIONS**

- A. **RESOLUTION** moved by Fraino, seconded by Rizzo to make the changes to Tentative Budget to create Preliminary Budget.

**Roll Call:** Fraino, aye; Plavchak, aye; Auchmoody, aye; Guerrero, aye; Rizzo, aye

**Five ayes carried.**

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
<b>TOWN BOARD</b>						
Personal Services	1010.10	\$ 46,000.00	\$ 46,000.00	\$ -	\$ 46,000.00	\$ -
Contractual Exp	1010.40	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -
TOTAL		\$ 46,500.00	\$ 46,500.00	\$ -	\$ 46,500.00	\$ -
<b>JUSTICES</b>						
Personal Services	1110.10	\$ 264,137.34	\$ 261,137.34	\$ (3,000.00)	\$ 261,137.34	\$ -
Equipment	1110.20	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -
Contractual Exp	1110.40	\$ 26,750.00	\$ 25,750.00	\$ (1,000.00)	\$ 25,750.00	\$ -
Justices JCAP grant	1110.41	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 291,187.34	\$ 287,187.34	\$ (4,000.00)	\$ 287,187.34	\$ -
<b>SUPERVISOR</b>						
Personal Services	1220.10	\$ 145,582.08	\$ 145,582.08	\$ -	\$ 145,582.08	\$ -
Contractual Exp	1220.40	\$ 3,660.00	\$ 3,660.00	\$ -	\$ 3,660.00	\$ -
TOTAL		\$ 149,242.08	\$ 149,242.08	\$ -	\$ 149,242.08	\$ -
<b>ECONOMIC DEVELOPMENT</b>						
Contractual Exp	1310.40	\$ -	\$ -	\$ -	\$ -	\$ -
<b>LEGAL NOTICES/CODE UPDATES</b>						
Contractual Exp	1315.40	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
<b>FINANCE/ACCOUNTING/AUDITING</b>						
Finance/Accounting/Auditing						
Personal Services	1320.10	\$ 117,355.68	\$ 116,355.68	\$ (1,000.00)	\$ 116,355.68	\$ -
Contractual Exp	1320.40	\$ 57,000.00	\$ 43,000.00	\$ (14,000.00)	\$ 43,000.00	\$ -
TOTAL		\$ 174,355.68	\$ 159,355.68	\$ (15,000.00)	\$ 159,355.68	\$ -
<b>ASSESSORS REVIEW BOARD</b>						
Contractual Exp	1354.40	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	\$ -
<b>ASSESSOR</b>						
Personal Services	1355.10	\$ 131,245.59	\$ 129,495.59	\$ (1,750.00)	\$ 129,495.59	\$ -
Contractual Exp	1355.40	\$ 1,525.00	\$ 1,425.00	\$ (100.00)	\$ 1,425.00	\$ -
TOTAL		\$ 132,770.59	\$ 130,920.59	\$ (1,850.00)	\$ 130,920.59	\$ -
<b>TOWN CLERK</b>						
Town Clerk P.S	1410.10	\$ 65,390.00	\$ 65,390.00	\$ -	\$ 65,390.00	\$ -
PS/Deputies	1410.30	\$ 101,731.50	\$ 101,731.50	\$ -	\$ 101,731.50	\$ -
Contractual Exp	1410.40	\$ 7,420.00	\$ 7,420.00	\$ -	\$ 7,420.00	\$ -
TOTAL		\$ 174,541.50	\$ 174,541.50	\$ -	\$ 174,541.50	\$ -
<b>ATTORNEY</b>						
Contractual Exp	1420.40	\$ 71,000.00	\$ 71,000.00	\$ -	\$ 71,000.00	\$ -
<b>ENGINEER/CONSULTANT</b>						
Contractual Exp	1440.40	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -
Planning Consultants	1440.41	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
Grants	1440.50	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
TOTAL		\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -
<b>ELECTIONS</b>						
Contractual Exp	1450.40					
<b>RECORDS MANAGEMENT</b>						
Personal Services	1460.10					
Contractual	1460.40	\$ 18,500.00	\$ 18,500.00	\$ -	\$ 18,500.00	\$ -
TOTAL		\$ 18,500.00	\$ 18,500.00	\$ -	\$ 18,500.00	\$ -
<b>TOWN HALL</b>						
Equipment	1620.20	\$ -	\$ -	\$ -	\$ -	\$ -

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
Contractual Exp	1620.40	\$ 42,500.00	\$ 42,500.00	\$ -	\$ 42,500.00	\$ -
Police Dept Lease	1620.41	\$ 48,000.00	\$ 48,000.00	\$ -	\$ 48,000.00	\$ -
T.H. Capital Imp.	1620.50	\$ 12,500.00	\$ 35,000.00	\$ 22,500.00	\$ 35,000.00	\$ -
<b>TOTAL</b>		<b>\$ 103,000.00</b>	<b>\$ 125,500.00</b>	<b>\$ 22,500.00</b>	<b>\$ 125,500.00</b>	<b>\$ -</b>
<b>BUILDINGS &amp; GROUNDS</b>						
Personal Services	1630.10	\$ 88,949.92	\$ 88,949.92	\$ -	\$ 88,949.92	\$ -
Equipment - New Truck to be Financed	1630.20	\$ 14,525.00	\$ 14,525.00	\$ -	\$ 14,525.00	\$ -
Contractual Exp	1630.40	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -
<b>TOTAL</b>		<b>\$ 133,474.92</b>	<b>\$ 133,474.92</b>	<b>\$ -</b>	<b>\$ 133,474.92</b>	<b>\$ -</b>
SAFETY CE	1640.40	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CENTRAL COMMUNICATIONS SYSTEMS</b>						
Contractual Exp	1650.40	\$ 15,600.00	\$ 15,600.00	\$ -	\$ 15,600.00	\$ -
<b>TOTAL</b>		<b>\$ 15,600.00</b>	<b>\$ 15,600.00</b>	<b>\$ -</b>	<b>\$ 15,600.00</b>	<b>\$ -</b>
<b>CENTRAL STOREROOM</b>						
Contractual Exp	1660.40	\$ 2,750.00	\$ 2,750.00	\$ -	\$ 2,750.00	\$ -
<b>CENTRAL PRINTING &amp; MAILING</b>						
Equipment	1670.20	\$ 2,850.00	\$ 2,850.00	\$ -	\$ 2,850.00	\$ -
Contractual Exp	1670.40	\$ 6,100.00	\$ 6,100.00	\$ -	\$ 6,100.00	\$ -
<b>TOTAL</b>		<b>\$ 8,950.00</b>	<b>\$ 8,950.00</b>	<b>\$ -</b>	<b>\$ 8,950.00</b>	<b>\$ -</b>
<b>CENTRAL DATA PROCESSING</b>						
Equipment	1680.20					
Contractual Exp	1680.40	\$ 84,000.00	\$ 76,000.00	\$ (8,000.00)	\$ 76,000.00	\$ -
<b>TOTAL</b>		<b>\$ 84,000.00</b>	<b>\$ 76,000.00</b>	<b>\$ (8,000.00)</b>	<b>\$ 76,000.00</b>	<b>\$ -</b>
<b>PAID PARKING</b>						
Personal Services	1690.10	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	
Equipment	1690.20	\$ -	\$ -	\$ -	\$ -	
Paid Parking	1690.40	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	
<b>TOTAL</b>		<b>\$ 26,000.00</b>	<b>\$ 26,000.00</b>	<b>\$ -</b>	<b>\$ 26,000.00</b>	<b>\$ -</b>
<b>SPECIAL ITEMS</b>						
Unallocated Ins	1910.40	\$ 151,063.41	\$ 145,945.70	\$ (5,117.71)	\$ 145,945.70	\$ -
Municipal Assoc Dues	1920.20	\$ 5,650.00	\$ 5,650.00	\$ -	\$ 5,650.00	\$ -
Purchase of Land	1940.40					
Claims	1950.40	\$ -	\$ -	\$ -	\$ -	\$ -
Contingent	1990.41	\$ 125,000.00	\$ 125,000.00	\$ -	\$ 125,000.00	\$ -
<b>TOTAL</b>		<b>\$ 281,713.41</b>	<b>\$ 276,595.70</b>	<b>\$ (5,117.71)</b>	<b>\$ 276,595.70</b>	<b>\$ -</b>
<b>Subtotal General Government Support</b>		<b>\$ 1,747,735.52</b>	<b>\$ 1,736,267.81</b>	<b>\$ (11,467.71)</b>	<b>\$ 1,736,267.81</b>	<b>\$ -</b>
<b>POLICE</b>						
PS-Fulltime	3120.10	\$ 1,513,597.33	\$ 1,495,097.33	\$ (18,500.00)	\$ 1,495,097.33	\$ -
PS-Parttime Police	3120.11	\$ 224,240.00	\$ 214,476.00	\$ (9,764.00)	\$ 214,476.00	\$ -
PS-Traffic Enforcement Officer	3120.12			\$ -		\$ -
PS-Dispatch	3120.14	\$ 274,891.00	\$ 259,891.00	\$ (15,000.00)	\$ 259,891.00	\$ -
PS-DWI Patrols	3120.16	\$ 4,400.00	\$ 4,400.00	\$ -	\$ 4,400.00	\$ -
Equipment	3120.20	\$ -	\$ -	\$ -	\$ -	\$ -
County Software Upgrade	3120.23			\$ -		\$ -
Contractual Exp	3120.40	\$ 227,165.00	\$ 225,165.00	\$ (2,000.00)	\$ 225,165.00	\$ -
Tasers	3120.41	\$ -	\$ -	\$ -	\$ -	\$ -
Vests	3120.42	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 2,244,293.33</b>	<b>\$ 2,199,029.33</b>	<b>\$ (45,264.00)</b>	<b>\$ 2,199,029.33</b>	<b>\$ -</b>
<b>STREET SIGNS</b>						
Contractual exp	3310.40	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
<b>CONTROL OF DOGS</b>						
Personal Services	3510.10	\$ 17,200.00	\$ 17,200.00	\$ -	\$ 17,200.00	\$ -
Equipment	3510.20	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual exp	3510.40	\$ 4,000.00	\$ 2,600.00	\$ (1,400.00)	\$ 2,600.00	\$ -
TOTAL		\$ 21,200.00	\$ 19,800.00	\$ (1,400.00)	\$ 19,800.00	\$ -
<b>Subtotal Public Safety</b>						
		\$ 2,270,493.33	\$ 2,223,829.33	\$ (46,664.00)	\$ 2,223,829.33	\$ -
<b>Sidewalks CE</b>						
Sidewalks CE	5140.40	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
<b>Street Lights</b>						
Street Lights	5182.40					
<b>Lease Agreement</b>						
Lease Agreement	5650.30	\$ 1.00	\$ 1.00	\$ -	\$ 1.00	\$ -
<b>Contractual Exp/Town and Sidewalk Highway Snow Removal</b>						
Contractual Exp/Town and Sidewalk Highway Snow Removal	5650.40	\$ 7,500.00	\$ 7,500.00	\$ -	\$ 7,500.00	\$ -
TOTAL		\$ 7,501.00	\$ 7,501.00	\$ -	\$ 7,501.00	\$ -
<b>RAIL TRAIL</b>						
Contractual Exp	5680.40	\$ 5,000.00	\$ 2,500.00	\$ (2,500.00)	\$ 2,500.00	\$ -
TOTAL		\$ 5,000.00	\$ 2,500.00	\$ (2,500.00)	\$ 2,500.00	\$ -
<b>Subtotal Transportation</b>						
		\$ 27,501.00	\$ 25,001.00	\$ (2,500.00)	\$ 25,001.00	\$ -
<b>SOCIAL SERVICES HOME RELIEF</b>						
Contractual Exp	6140.40	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PROGRAMS FOR AGING</b>						
Contractual Exp	7310.41	\$ 12,500.00	\$ 12,500.00	\$ -	\$ 12,500.00	\$ -
<b>Subtotal Economic Assistance &amp; Opportunity</b>						
		\$ -	\$ -		\$ -	\$ -
<b>RECREATION ADMINISTRATION</b>						
Personal Services	7020.10	\$ 81,996.00	\$ 78,946.25	\$ (3,049.75)	\$ 78,946.25	\$ -
Contractual Exp	7020.40	\$ 3,670.00	\$ 3,670.00	\$ -	\$ 3,670.00	\$ -
TOTAL		\$ 85,666.00	\$ 82,616.25	\$ (3,049.75)	\$ 82,616.25	\$ -
<b>PARKS</b>						
Personal Services	7110.10	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	7110.20	\$ -	\$ -	\$ -	\$ -	\$ -
Parks CE -	7110.40	\$ 64,600.00	\$ 67,600.00	\$ 3,000.00	\$ 67,600.00	\$ -
Rail Trail	7110.41	\$ 10,000.00	\$ 13,000.00	\$ 3,000.00	\$ 13,000.00	\$ -
Highland Landing Park	7110.42	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -
Lewis C. Distasi Pavilion	7110.43	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 6,000.00	\$ -
Capital Improvements	7110.50	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
TOTAL		\$ 87,600.00	\$ 106,600.00	\$ 19,000.00	\$ 106,600.00	\$ -
<b>RECREATION PROGRAMS</b>						
Personal Services Clerical	7310.10	\$ -	\$ -	\$ -	\$ -	\$ -
Personal Services Maintenance	7310.11	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
Personal Services Berean Park	7310.12	\$ 61,000.00	\$ 61,000.00	\$ -	\$ 61,000.00	\$ -
Summer Fun Personal Services	7310.13	\$ 37,000.00	\$ 37,000.00	\$ -	\$ 37,000.00	\$ -
Contractual Exp	7310.40	\$ 31,500.00	\$ 29,400.00	\$ (2,100.00)	\$ 29,400.00	\$ -
TOTAL		\$ 134,500.00	\$ 132,400.00	\$ (2,100.00)	\$ 132,400.00	\$ -
<b>HISTORIAN</b>						
Personal Services	7510.10	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 3,600.00	\$ -
Contractual Exp	7510.40	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ -
TOTAL		\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
<b>CELEBRATIONS</b>						
Fireworks	7550.20	\$ 11,600.00	\$ 11,600.00	\$ -	\$ 11,600.00	\$ -
Contractual Exp	7550.40	\$ 7,700.00	\$ 7,700.00	\$ -	\$ 7,700.00	\$ -
		\$ 19,300.00	\$ 19,300.00	\$ -	\$ 19,300.00	\$ -
Subtotal Culture & Recreation		\$ 343,566.32	\$ 357,416.25	\$ 13,850.25	\$ 357,416.25	\$ -
<b>ZONING &amp; INSPECTIONS</b>						
Personal Services	8010.10	\$ 353,488.92	\$ 353,488.92	\$ -	\$ 353,488.92	\$ -
Equipment	8010.20	\$ 21,285.47	\$ 21,285.47	\$ -	\$ 21,285.47	\$ -
Contractual Exp	8010.40	\$ 19,590.00	\$ 19,590.00	\$ -	\$ 19,590.00	\$ -
Municipality/GIS Maintenance (ESRI)	8010.41	\$ 11,823.00	\$ 11,823.00	\$ -	\$ 11,823.00	\$ -
TOTAL		\$ 406,187.39	\$ 406,187.39	\$ -	\$ 406,187.39	\$ -
<b>ENVIRONMENTAL CONSERVATION COM</b>						
Contractual Exp	8090.40	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -
<b>TRANSFER STATION/RECYCLING</b>						
Personal Services	8260.10	\$ 34,272.88	\$ 34,272.88	\$ -	\$ 34,272.88	\$ -
Equipment	8260.20	\$ -	\$ -	\$ -	\$ -	\$ -
UCRRA	8260.30	\$ 55,000.00	\$ 55,000.00	\$ -	\$ 55,000.00	\$ -
Contractual Exp	8260.40	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
Capital Improvments	8260.50	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 114,272.88	\$ 114,272.88	\$ -	\$ 114,272.88	\$ -
<b>BEAUTIFICATION</b>						
Contractual Exp	8560.40	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -
<b>RENT SUBSIDY</b>						
Contractual Exp	8610.40	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -
<b>CEMETERY MAINTAINANCE</b>						
Contractual Exp	8810.40	\$ 5,000.00	\$ 4,000.00	\$ (1,000.00)	\$ 4,000.00	\$ -
Subtotal Home & Community Services		\$ 531,760.27	\$ 534,760.27	\$ 3,000.00	\$ 534,760.27	\$ -
<b>BENEFITS</b>						
State Retirement	9010.80	\$ 230,743.97	\$ 230,743.97	\$ -	\$ 230,743.97	\$ -
Fire/Police Ret	9015.80	\$ 471,651.00	\$ 471,651.00	\$ -	\$ 471,651.00	\$ -
Social Security	9030.80	\$ 279,848.00	\$ 279,848.00	\$ -	\$ 279,848.00	\$ -
Workers Compensation	9040.80	\$ 87,473.82	\$ 87,473.82	\$ -	\$ 87,473.82	\$ -
Life Ins (police)	9045.80	\$ 4,992.00	\$ 4,992.00	\$ -	\$ 4,992.00	\$ -
Unemployment Ins	9050.80	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -
Disability Ins	9055.80	\$ 5,081.28	\$ 5,081.28	\$ -	\$ 5,081.28	\$ -
Hospital/Medical Ins BuyOut	9060.10	\$ 6,282.00	\$ 6,282.00	\$ -	\$ 6,282.00	\$ -
Hospital/Medical Ins	9060.80	\$ 846,540.20	\$ 846,540.20	\$ -	\$ 846,540.20	\$ -
Subtotal Employee Benefits		\$ 1,933,112.27	\$ 1,933,112.27	\$ -	\$ 1,933,112.27	\$ -
<b>DEBT SERVICE - Bond Anticipation</b>						
Install Pur Debt Principal	9785.60			\$ -		
Install Pur Debt Interest	9785.70			\$ -		
Bulkhead BSHL Park Interest	9730.70			\$ -		
TOTAL DEBT SERVICE						
Transfers, Other Funds	9901.90			\$ -		
Transfers, Other Funds	9902.90			\$ -		
Transfer to Capital (On Tillson Toc	9950.90		\$ 25,533.40	\$ 25,533.40	\$ 25,533.40	

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
<b>TOTAL GENERAL EXPENDITURES</b>		\$ 6,854,168.71	\$ 6,847,920.33	\$ (43,781.46)	\$ 6,847,920.33	\$ -
<b>GENERAL FUND REVENUES</b>						
Real Property Taxes	1001			\$ -		
Real Property Taxes	1002			\$ -		
Special Assessments	1030			\$ -		
Int/Penalty Rents	1089			\$ -		
Int/Pen received from Taxes	1090	\$ 47,500.00	\$ 47,500.00	\$ -	\$ 47,500.00	\$ -
County Sales Tax	1120	\$ 376,000.00	\$ 378,000.00	\$ 2,000.00	\$ 378,000.00	\$ -
County Forest Tax	1121			\$ -		\$ -
Franchise Tax	1170	\$ 157,000.00	\$ 160,000.00	\$ 3,000.00	\$ 160,000.00	\$ -
Clerk Fees	1255	\$13,000.00	\$13,000.00	\$ -	\$13,000.00	\$ -
Tow Application Fee	1281	\$1,300.00	\$1,300.00	\$ -	\$1,300.00	\$ -
Highway Buildings - Rental Fee	3127			\$ -		
Baton	2001	\$ -	\$ -	\$ -	\$ -	\$ -
Berean Park Fees	2002	\$9,000.00	\$9,000.00	\$ -	\$9,000.00	\$ -
SummerFun Fees	2003	\$ 48,000.00	\$ 48,500.00	\$ 500.00	\$ 48,500.00	\$ -
Swim Lesson Fees	2004	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -
Basketball	2005	\$ 17,000.00	\$ 18,750.00	\$ 1,750.00	\$ 18,750.00	\$ -
Tennis	2007	\$ -	\$ -	\$ -	\$ -	\$ -
Wrestling	2008	\$ 1,300.00	\$ 1,300.00	\$ -	\$ 1,300.00	\$ -
Wood Bat Baseball	2010	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Cheerleading	2010	\$ -	\$ -	\$ -	\$ -	\$ -
Fall Baseball	2011			\$ -		
Tony Williams Park Rental	2012	\$5,400.00	\$5,400.00	\$ -	\$5,400.00	\$ -
Distasi Pavilion	2002	\$1,000.00	\$1,000.00	\$ -	\$1,000.00	
Auchmoody Pavilion	2002	\$1,000.00	\$1,000.00	\$ -	\$1,000.00	
Decals/Hunting/Fishing	1255	\$300.00	\$300.00	\$ -	\$300.00	
Soccer	2014	\$ -	\$ -	\$ -	\$ -	\$ -
Rec -House, Apartment	2024	\$ 180,000.00	\$ 180,000.00	\$ -	\$ 180,000.00	\$ -
Subdivision Rec.	2025	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
PUD/PRD Recreation	2026			\$ -		
PUD/PRD Rail Trail	2027			\$ -		
PUD/PRD BSHL Park	2028			\$ -		
Rezoning Application Fee	2109			\$ -		
Planning/Zoning Fees	2110	\$ 53,000.00	\$ 53,000.00	\$ -	\$ 53,000.00	\$ -
Civil Compromise	2112			\$ -		
Building Permit	2115	\$ 130,000.00	\$ 130,000.00	\$ -	\$ 130,000.00	\$ -
Property Maintenance	2116			\$ -		
Zoning/Bldg Misc	2120	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
Burn Permits	2121	\$ 1,600.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -
Public Assembly	2122	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
Multiple Dwelling	2123	\$ 26,000.00	\$ 26,000.00	\$ -	\$ 26,000.00	\$ -
Tax Levy for Lawn Mowing				\$ -		
Parking Fees / Meter Fees	2124	\$110,000.00	\$110,000.00	\$ -	\$110,000.00	\$ -
Parking Fees / Tickets	2124	\$5,000.00	\$5,000.00	\$ -	\$5,000.00	
Parking Fees / Permits	2124	\$1,000.00	\$1,000.00	\$ -	\$1,000.00	
Research Fees	2125	\$ 34,500.00	\$ 34,500.00	\$ -	\$ 34,500.00	\$ -
Demolition Permit	2126	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
Transfer Station Receipts	2130	\$ 115,000.00	\$ 111,000.00	\$ (4,000.00)	\$ 111,000.00	\$ -
Recycling Misc Scrap	2135	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
Tires	2136	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
Recycling Electronics	2137			\$ -		
Recycled Clothes	2138			\$ -		
Burial Permits	2192			\$ -		
Dog Control Services	2268	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ -
Youth Services H.S.	2350			\$ -		
Interest & Earnings	2401	\$ 72,010.00	\$ 67,500.00	\$ (4,510.00)	\$ 67,500.00	\$ -
Interest & Earnings - CDs	2403			\$ -		
EV Chargers Rebate	2411	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
Business Licenses	2501	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -
Games of Chance	2530	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ -
Bingo License	2540	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -

OCTOBER 8, 2025

ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
Dog License	2544	\$ 2,800.00	\$ 2,800.00	\$ -	\$ 2,800.00	\$ -
Dog Surplus Fees	2545			\$ -		
Dog Impound Fees	2550	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -
TOL Events	2560	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -
Farmer's Market	2564	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Bail	2610	\$ 370,000.00	\$ 375,000.00	\$ 5,000.00	\$ 375,000.00	\$ -
Bail Forfeitures	2620	\$ 515.00	\$ 515.00	\$ -	\$ 515.00	\$ -
Sale of Used Equip	2650	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
Energy Rebate	2655			\$ -		
Sale of Real Property	2660			\$ -		
Miscellaneous	2680	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
Programs for the Aging	2681	\$ 6,500.00	\$ 6,500.00	\$ -	\$ 6,500.00	\$ -
Self Ins Recoveries	2683	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -
Insurance Recoveries	2685	\$ 47,000.00	\$ 47,000.00	\$ -	\$ 47,000.00	\$ -
Insurance Refunds	2686	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
Ambulance Fuel	2690	\$12,000.00	\$12,000.00	\$ -	\$12,000.00	\$ -
Reimbursement Police Officers	2691	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
Prior Yr Refund	2701	\$ -	\$ -	\$ -	\$ -	\$ -
Gifts/Donations	2705	\$20,000.00	\$20,000.00	\$ -	\$20,000.00	\$ -
AIM RELATED PAYMENTS (Aid & Incentive for Municipalities, TMA)	2750	\$ 39,976.00	\$ 39,976.00	\$ -	\$ 39,976.00	\$ -
DWI	2770	\$ 4,400.00	\$ 4,400.00	\$ -	\$ 4,400.00	\$ -
Police Seizure	2771	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursement for Shared Services	2772			\$ -		
Interfund Revenue	2801	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
Per Capita	3001			\$ -		
Mortgage Tax	3005	\$ 388,000.00	\$ 388,000.00	\$ -	\$ 388,000.00	\$ -
STAR Admin.	3040			\$ -		
JCAP Justice Court Grant	3069	\$ -	\$ -	\$ -	\$ -	\$ -
State Aid Other-Revaluation	3089	\$ 2,797.00	\$ 2,797.00	\$ -	\$ 2,797.00	\$ -
Police VestBVP 50%	3122	\$ 13,000.00	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -
DCJS Grant	3125			\$ -		
DCJS Grant Police Computers	3129			\$ -		
Buckle Up NY & STEP	3389			\$ -		
Civilian Police Academy	3130	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
ECC Grant	3131	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
Records Grant	3132	\$18,500.00	\$18,500.00	\$ -	\$18,500.00	\$ -
SRO Reimbursement from HCSD	3129	\$40,000.00	\$42,000.00	\$ 2,000.00	\$42,000.00	\$ -
Legislative Initiative	3401			\$ -		
Greenway Grant Black Creek	3503			\$ -		
Lewis C Distasi Pavilion	3515			\$ -		
Social Services	3660			\$ -		
State Aid Other Social Serv	3689			\$ -		
State Aid Youth	3820			\$ -		
State Aid Other Home & Com	3989			\$ -		
CODES REIMBURSEMENT	3995			\$ -		
NYS ECONOMIC ENVIRONMENTAL	4903			\$ -		
Interfund Transfers	5031			\$ -		
				\$ -		
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 2,522,298.00</b>	<b>\$ 2,529,538.00</b>	<b>\$ 7,240.00</b>	<b>\$ 2,529,538.00</b>	<b>\$ -</b>
<b>GENERAL ESTIMATED UNEXPENDED BALANCE</b>						
Unexpended Balance		\$ 205,000.00	\$ 228,000.00	\$ 23,000.00	\$ 228,000.00	\$ -
<b>01 HIGHWAY FUND APPROPRIATIONS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SPECIAL ITEMS</b>						
Unallocated Ins	1910.40	\$ 30,275.10	\$ 29,249.45	\$ (1,025.65)	\$ 29,249.45	\$ -

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
Subtotal General Governmental Support		\$ 30,275.10	\$ 29,249.45	\$ (1,025.65)	\$ 29,249.45	\$ -
SUPT OF HIGHWAYS						
Personal Services	5010.10	\$ 80,500.00	\$ 80,500.00	\$ -	\$ 80,500.00	\$ -
Engineer/Consultant	5010.30	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Exp	5010.40	\$ 1,900.00	\$ 1,900.00	\$ -	\$ 1,900.00	\$ -
TOTAL		\$ 82,400.00	\$ 82,400.00	\$ -	\$ 82,400.00	\$ -
ENGINEERING						
Engineering/Consultant	5020.30	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -
HIGHWAY - EQUIPMENT						
Personal Services	5110.10	\$ 671,478.00	\$ 671,478.00	\$ -	\$ 671,478.00	\$ -
Equipment	5110.20	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -
Contractual Exp	5110.40	\$ 899,608.00	\$ 899,608.00	\$ -	\$ 899,608.00	\$ -
TOTAL		\$ 1,573,586.00	\$ 1,573,586.00	\$ -	\$ 1,573,586.00	\$ -
PERMANENT ROAD IMPROVEMENTS						
	5112.46					
	5112.50					
	5112.51					
	5112.52					
	5112.53					
	5112.54					
TOTAL		\$ -	\$ -		\$ -	\$ -
MACHINERY						
Personal Services	5130.10	\$ 153,458.66	\$ 153,458.66	\$ -	\$ 153,458.66	\$ -
Equipment	5130.20	\$ 169,145.04	\$ 169,145.04	\$ -	\$ 169,145.04	\$ -
Contractual Exp	5130.40	\$ 90,000.00	\$ 90,000.00	\$ -	\$ 90,000.00	\$ -
TOTAL		\$ 412,603.70	\$ 412,603.70	\$ -	\$ 412,603.70	\$ -
GARAGE						
Contractual Exp	5132.40	\$ 32,000.00	\$ 32,000.00	\$ -	\$ 32,000.00	\$ -
BRUSH, WEEDS and TREE REMOVAL						
Personal Services	5140.10	\$ 57,000.00	\$ 50,000.00	\$ (7,000.00)	\$ 50,000.00	\$ -
Equipment	5140.20	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
Contractual	5140.40	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -
TOTAL		\$ 71,000.00	\$ 64,000.00	\$ (7,000.00)	\$ 64,000.00	\$ -
SNOW REMOVAL						
Personal Services	5142.10	\$ 170,000.00	\$ 170,000.00	\$ -	\$ 170,000.00	\$ -
Equipment	5142.20	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -
Contractual	5142.40	\$ 165,000.00	\$ 165,000.00	\$ -	\$ 165,000.00	\$ -
TOTAL		\$ 343,000.00	\$ 343,000.00	\$ -	\$ 343,000.00	\$ -
Subtotal Transportation		\$ 2,545,364.80	\$ 2,537,339.15	\$ (8,025.65)	\$ 2,537,339.15	\$ -
EMPLOYEE BENEFITS						
State Retirement	9010.80	\$ 207,289.22	\$ 207,289.22	\$ -	\$ 207,289.22	\$ -
Social Security	9030.80	\$ 85,776.00	\$ 81,505.00	\$ (4,271.00)	\$ 81,505.00	\$ -
Workers Comp	9040.80	\$ 34,900.42	\$ 34,900.42	\$ -	\$ 34,900.42	\$ -
Unemployment Ins	9050.80	\$ -	\$ -	\$ -	\$ -	\$ -
Disability Ins	9055.80	\$ 964.80	\$ 964.80	\$ -	\$ 964.80	\$ -
Medical Ins BuyOut	9060.10	\$ 1,584.00	\$ 1,584.00	\$ -	\$ 1,584.00	\$ -
Medical Ins	9060.80	\$ 262,444.60	\$ 262,444.60	\$ -	\$ 262,444.60	\$ -
Subtotal Employee Benefits		\$ 592,959.04	\$ 588,688.04	\$ (4,271.00)	\$ 588,688.04	\$ -
DEBT SERVICE						

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
Install Pur Debt Principal	9785.60					
Install Pur Debt Interest	9785.70					
TOTAL DEBT SERVICE						
TOTAL HIGHWAY EXPENDITURES		\$ 3,138,323.84	\$ 3,106,027.19	\$ (12,296.65)	\$ 3,106,027.19	\$ -
DA-01						
01 - HIGHWAY REVENUES						
LOCAL SOURCES						
Real Property Taxes	1001			\$ -		
IDA Property Tax	1002	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	\$ -
Interest & Earnings	2401	\$ 37,700.00	\$ 35,000.00	\$ (2,700.00)	\$ 35,000.00	\$ -
MISCELLANEOUS				\$ -		
Forfeiture of Deposit	2620			\$ -		
Sale of Used Material	2650	\$ 5,200.00	\$ 5,200.00	\$ -	\$ 5,200.00	\$ -
HCS D	2655	\$ 16,500.00	\$ 16,500.00	\$ -	\$ 16,500.00	\$ -
Miscellaneous	2680			\$ -		
Self Ins Recoveries	2683	\$ 4,600.00	\$ 4,600.00	\$ -	\$ 4,600.00	
Insurance Recoveries	2685	\$ 24,000.00	\$ 24,000.00	\$ -	\$ 24,000.00	\$ -
Prior Year Refund	2701			\$ -		
Interfund Revenues	2801	\$ 210,850.00	\$ 210,850.00	\$ -	\$ 210,850.00	\$ -
STATE AID				\$ -		
State Aid NYS Bridge	3089			\$ -		
Consolidated Hwy	3501	\$ 295,000.00	\$ 295,000.00	\$ -	\$ 295,000.00	\$ -
WIRP - EXTREME WINTER RECOVERY	3502			\$ -		
PAVE NY	3503	\$ 41,500.00	\$ 41,500.00	\$ -	\$ 41,500.00	\$ -
Marchiselli	3589			\$ -		
Federal Aid USDA	4089			\$ -		
Fed/St Emergency Aid	4960			\$ -		
Interfund Transfers	5031			\$ -		
TOTAL HIGHWAY REVENUES		\$ 635,700.00	\$ 633,000.00	\$ (2,700.00)	\$ 633,000.00	\$ -
HIGHWAY UNEXPENDED BALANCE		\$ 170,000.00	\$ 180,000.00	\$ 10,000.00	\$ 180,000.00	\$ -
20 - HIGHLAND WATER DISTRICT EXPENDITURES						
INSURANCE						
Unallocated Ins	1910.40	\$ 68,977.30	\$ 66,640.50	\$ (2,336.80)	\$ 66,640.50	\$ -
ADMINISTRATION						
Personal Services	8310.10	\$ 84,222.10	\$ 84,222.10	\$ -	\$ 84,222.10	\$ -
Equipment	8310.20			\$ -		
Professional Serv	8310.30	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -
Contractual Exp	8310.40	\$ 10,500.00	\$ 10,500.00	\$ -	\$ 10,500.00	\$ -
TOTAL		\$ 114,722.10	\$ 114,722.10	\$ -	\$ 114,722.10	\$ -
SOURCE OF SUPPLY, POWER & PUMPING						
Personal Services	8320.10	\$ 224,806.27	\$ 224,806.27	\$ -	\$ 224,806.27	\$ -
Equipment	8320.20			\$ -		
Contractual Exp	8320.40	\$ 124,000.00	\$ 124,000.00	\$ -	\$ 124,000.00	\$ -
TOTAL		\$ 348,806.27	\$ 348,806.27	\$ -	\$ 348,806.27	\$ -
PURIFICATION						
Equipment	8330.20	\$ 43,500.00	\$ 43,500.00	\$ -	\$ 43,500.00	\$ -
Professional Serv	8330.30	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Exp	8330.40	\$ 235,700.00	\$ 235,700.00	\$ -	\$ 235,700.00	\$ -
TOTAL		\$ 279,200.00	\$ 279,200.00	\$ -	\$ 279,200.00	\$ -

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
<b>TRANSMISSION/DISTRIBUTION</b>						
Personal Services	8340.10	\$ 195,145.77	\$ 190,335.77	\$ (4,810.00)	\$ 190,335.77	\$ -
Equipment	8340.20	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -
Professional Serv	8340.30			\$ -		
Contractual Exp	8340.40	\$ 98,050.00	\$ 98,050.00	\$ -	\$ 98,050.00	\$ -
Water Savings Program	8340.41			\$ -		
Highland Ave Water Main	8342.40			\$ -		
GROVE/MAIN ST WATER MAIN	8342.41			\$ -		
<b>TOTAL</b>		<b>\$ 293,195.77</b>	<b>\$ 318,385.77</b>	<b>\$ 25,190.00</b>	<b>\$ 318,385.77</b>	<b>\$ -</b>
<b>SW-08</b>						
<b>EMPLOYEE BENEFITS</b>						
State Retirement	9010.80	\$ 98,890.27	\$ 98,890.27	\$ -	\$ 98,890.27	\$ -
Social Security	9030.80	\$ 40,962.00	\$ 38,201.00	\$ (2,761.00)	\$ 38,201.00	\$ -
Workers Comp	9040.80	\$ 13,069.09	\$ 13,069.09	\$ -	\$ 13,069.09	\$ -
Unemployment Ins	9050.80	\$ -	\$ -	\$ -	\$ -	\$ -
Disability Ins	9055.80	\$ 514.56	\$ 514.56	\$ -	\$ 514.56	\$ -
Hospital/Medical Ins Buy Out	9060.10	\$ 2,986.00	\$ 2,986.00	\$ -	\$ 2,986.00	\$ -
Hospital/Medical Ins	9060.80	\$ 145,179.10	\$ 145,179.10	\$ -	\$ 145,179.10	\$ -
<b>TOTAL</b>		<b>\$ 301,601.02</b>	<b>\$ 298,840.02</b>		<b>\$ 298,840.02</b>	<b>\$ -</b>
<b>TOTAL O&amp;M EXPENDITURES</b>		<b>\$ 1,406,502.45</b>	<b>\$ 1,426,594.65</b>	<b>\$ 22,853.20</b>	<b>\$ 1,426,594.65</b>	<b>\$ -</b>
<b>20 - HIGHLAND WATER DISTRICT EXPENDITURES</b>						
<b>DEBT SERVICE</b>						
<b>DEBT SERVICE PRINCIPAL</b>						
BOND Finance - Principal	9727.6	\$ 23,000.00	\$ 23,000.00	\$ -	\$ 23,000.00	
<b>FUTURE EXPENSES</b>						
Water District Improvement Grants	9760.60	\$ 22,000.00	\$ 22,000.00	\$ -	\$ 22,000.00	\$ -
<b>Water District Improvement Waste</b>						
Gas Burner Methance Digester	9760.61	\$ 24,970.00	\$ 24,970.00	\$ -	\$ 24,970.00	\$ -
NYSEFC Bond Principal	9740.60	\$ 31,120.43	\$ 31,120.43	\$ -	\$ 31,120.43	\$ -
NYSEFC Bond Interest	9740.70	\$ 7,642.73	\$ 7,642.73	\$ -	\$ 7,642.73	\$ -
<b>TOTAL</b>		<b>\$ 108,733.16</b>	<b>\$ 108,733.16</b>	<b>\$ -</b>	<b>\$ 108,733.16</b>	<b>\$ -</b>
<b>DEBT SERVICE INTEREST</b>						
New Serial Bond 87 - Principal	9720.7	\$ 29,931.00	\$ 29,931.00	\$ -	\$ 29,931.00	\$ -
Water Improvement & Plant Plans & Specs	9760.7	\$ 49,024.37	\$ 49,024.37	\$ -	\$ 49,024.37	\$ -
Truck & Equipment Loan Split btwn Water & Sewer		\$ 8,980.00	\$ -	\$ (8,980.00)	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 87,935.37</b>	<b>\$ 78,955.37</b>	<b>\$ (8,980.00)</b>	<b>\$ 78,955.37</b>	<b>\$ -</b>
Transfers, Other funds	9902.90	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>\$ 196,668.53</b>	<b>\$ 187,688.53</b>	<b>\$ (8,980.00)</b>	<b>\$ 187,688.53</b>	<b>\$ -</b>
<b>TOTAL WATER DISTRICT</b>		<b>\$ 1,603,170.98</b>	<b>\$ 1,614,283.18</b>	<b>\$ 13,873.20</b>	<b>\$ 1,614,283.18</b>	<b>\$ -</b>
<b>SW-20</b>						
<b>20 - HIGHLAND WATER DISTRICT REVENUES</b>						
<b>OPERATIONS &amp; MAINTENANCE</b>						
Real Property Taxes	1001			\$ -		
Real Property Taxes-Capital	1002			\$ -		
Pymt in Lieu	1003			\$ -		
Special Assessment	1030			\$ -		
Metered Sales	2140	\$ 1,061,000.00	\$ 1,061,000.00	\$ -	\$ 1,061,000.00	\$ -

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
Unmetered Sales	2141			\$ -		
Unmetered/Hydrants	2142	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
Water Connections	2144	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -
Int/Penalty	2148	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -
Interest & Earnings	2401	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -
Rental of Gov't property	2410	\$ -	\$ -	\$ -	\$ -	\$ -
Meter Deposit	2416	\$ 13,000.00	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -
Sale of Equipment	2650			\$ -		\$ -
Energy Rebate	2655			\$ -		
Miscellaneous	2680	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	
Self Ins Recoveries	2683			\$ -		\$ -
Insurance Recoveries	2685	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	
Prior Yr Refund	2701			\$ -		\$ -
Interfund Revenue	2801	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	
American Tower	2802	\$ 67,195.00	\$ 67,195.00	\$ -	\$ 67,195.00	\$ -
AT&T Lease/Verizon/Cellco	2803	\$ 42,950.00	\$ 42,950.00	\$ -	\$ 42,950.00	\$ -
A-1Communications exp 2/23/18	2804	\$ -	\$ -	\$ -	\$ -	\$ -
DCC	2805	\$ -	\$ -	\$ -	\$ -	\$ -
Bridge Authority	2806	\$ 19,400.00	\$ 20,600.00	\$ 1,200.00	\$ 20,600.00	\$ -
Verizon Cell Water Tower	2807	\$ 19,000.00	\$ 20,000.00	\$ 1,000.00	\$ 20,000.00	\$ -
NYSERDA Grant	3001			\$ -		\$ -
State Aid Other	3089			\$ -		
SEMO	3520			\$ -		
FEMA	4960			\$ -		
Interfund Transfers	5031			\$ -		
<b>Totals</b>		<b>\$ 1,303,495.00</b>	<b>\$ 1,304,245.00</b>	<b>\$ 2,200.00</b>	<b>\$ 1,304,245.00</b>	<b>\$ -</b>
<b>DEBT SERVICE REVENUES</b>						
Taxes Paid	1002					
Interest & Earnings	2402	\$ 1,300.00	\$ 1,300.00	\$ -	\$ 1,300.00	\$ -
<b>Totals</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL WATER DIST REVENUES</b>		<b>\$ 1,304,795.00</b>	<b>\$ 1,305,545.00</b>	<b>\$ 2,200.00</b>	<b>\$ 1,305,545.00</b>	<b>\$ -</b>
<b>UNEXPENDED BALANCE O&amp;M</b>						
						\$ -
<b>UNEXPENDED BALANCE DEBT</b>						
		\$ 36,000.00	\$ 36,000.00	\$ -	\$ 36,000.00	\$ -
<b>30 - HIGHLAND SEWER DISTRICT EXPENDITURES</b>						
<b>OPERATIONS &amp; MAINTENANCE</b>						
<b>SS-01</b>						
<b>INSURANCE</b>						
Contractual Exp	1910.40	\$ 61,798.67	\$ 59,705.06	\$ (2,093.61)	\$ 59,705.06	\$ -
<b>ADMINISTRATION, PERSONAL SERVICE</b>						
Personal Services	8110.10	\$ 84,222.10	\$ 84,222.10	\$ -	\$ 84,222.10	\$ -
Equipment	8110.20	\$ -	\$ -	\$ -	\$ -	\$ -
Prof Services	8110.30	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
Contractual	8110.40	\$ 14,150.00	\$ 14,150.00	\$ -	\$ 14,150.00	\$ -
<b>TOTAL</b>		<b>\$ 123,372.10</b>	<b>\$ 123,372.10</b>	<b>\$ -</b>	<b>\$ 123,372.10</b>	<b>\$ -</b>
<b>SEWAGE COLLECTING SYSTEM</b>						
Personal Services	8120.10	\$ 195,145.77	\$ 190,335.77	\$ (4,810.00)	\$ 190,335.77	\$ -
Equipment	8120.20	\$ 45,000.00	\$ 45,000.00	\$ -	\$ 45,000.00	\$ -
Inflow & Infiltration	8120.30	\$ 33,000.00	\$ 33,000.00	\$ -	\$ 33,000.00	\$ -
Contractual	8120.40	\$ 85,800.00	\$ 85,800.00	\$ -	\$ 85,800.00	\$ -
<b>TOTAL</b>		<b>\$ 358,945.77</b>	<b>\$ 354,135.77</b>	<b>\$ (4,810.00)</b>	<b>\$ 354,135.77</b>	<b>\$ -</b>

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
<b>SEWAGE TREATMENT/DISPOSAL</b>						
Personal Services	8130.10	\$ 230,256.41	\$ 230,256.41	\$ -	\$ 230,256.41	\$ -
Equipment	8130.20	\$ 90,000.00	\$ 90,000.00	\$ -	\$ 90,000.00	\$ -
Maint. Reserve	8130.30	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual	8130.40	\$ 303,000.00	\$ 303,000.00	\$ -	\$ 303,000.00	\$ -
TOTAL		\$ 623,256.41	\$ 623,256.41	\$ -	\$ 623,256.41	\$ -
<b>SS-08</b>						
<b>EMPLOYEE BENEFITS</b>						
State Retirement	9010.80	\$ 96,988.54	\$ 96,988.54	\$ -	\$ 96,988.54	\$ -
Social Security	9030.80	\$ 39,849.00	\$ 38,618.00	\$ (1,231.00)	\$ 38,618.00	\$ -
Workers Comp	9040.80	\$ 13,069.09	\$ 13,069.09	\$ -	\$ 13,069.09	\$ -
Unemployment Ins	9050.80	\$ -	\$ -	\$ -	\$ -	\$ -
Disability Ins	9055.80	\$ 514.56	\$ 514.56	\$ -	\$ 514.56	\$ -
Hospital/Medical Ins Buy Out	9060.10	\$ -	\$ -	\$ -	\$ -	\$ -
Hospital/Medical Ins	9060.80	\$ 144,762.20	\$ 144,762.20	\$ -	\$ 144,762.20	\$ -
TOTAL		\$ 295,183.39	\$ 293,952.39	\$ (1,231.00)	\$ 293,952.39	\$ -
<b>TOTAL O&amp;M EXPENDITURES</b>		<b>\$ 1,462,556.33</b>	<b>\$ 1,454,421.73</b>	<b>\$ (8,134.61)</b>	<b>\$ 1,454,421.73</b>	<b>\$ -</b>
<b>30 - HIGHLAND SEWER DISTRICT EXPENDITURES</b>						
<b>DEBT SERVICE</b>						
<b>BAN</b>						
Sewer Plant Reserve	8366.50					
Sewer Plant Principle EFC	8366.60	\$ 260,000.00	\$ 260,000.00	\$ -	\$ 260,000.00	\$ -
Sewer Plant Interest	8366.70	\$ 116,355.14	\$ 116,355.14	\$ -	\$ 116,355.14	\$ -
TOTAL		\$ 376,355.14	\$ 376,355.14	\$ -	\$ 376,355.14	\$ -
<b>BAN</b>						
Highland Land Sewer Ext P	8370.60					
Highland Land Sewer Ext I	8370.70					
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -
Serial Bonds	9710.60					
Bond Fee	9730.60	\$ 31,120.43	\$ 31,120.43	\$ -	\$ 31,120.43	\$ -
TOTAL		\$ 31,120.43	\$ 31,120.43	\$ -	\$ 31,120.43	\$ -
<b>DEBT SERVICE INTEREST</b>						
Serial Bond	9710.70					
NYSEFC	9720.70	\$ 7,643.00	\$ 7,643.00	\$ -	\$ 7,643.00	\$ -
Sewer Plant Damages BAN Int	9731.70					
Serial Bond	9727.70	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 7,643.00	\$ 7,643.00	\$ -	\$ 7,643.00	\$ -
<b>TOTAL SEWER DEBT EXPENDITURES</b>		<b>\$ 415,118.57</b>	<b>\$ 415,118.57</b>	<b>\$ -</b>	<b>\$ 415,118.57</b>	<b>\$ -</b>
Transfers, Other funds	9902.90					
<b>TOTAL SEWER DISTRICT</b>		<b>\$ 1,877,674.90</b>	<b>\$ 1,869,540.30</b>	<b>\$ (8,134.61)</b>	<b>\$ 1,869,540.30</b>	<b>\$ -</b>
<b>SS-30</b>						
<b>30 - SEWER DISTRICT REVENUES</b>						
<b>OPERATIONS &amp; MAINTENANCE</b>						
Real Property Taxes	1001			\$ -		
Real Property Taxes-Capital	1002			\$ -		
Pynt in Lieu	1003	\$ 14,500.00	\$ 14,500.00	\$ -	\$ 14,500.00	\$ -
Special Assessments	1030			\$ -		
Sewer Rents	2120	\$ 912,000.00	\$ 969,400.00	\$ 57,400.00	\$ 969,400.00	\$ -
Sewer Charges	2122	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
Sewer Inspections	2123			\$ -		
Interest & Pen.	2128	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -
Interest & Earnings	2401	\$ 11,000.00	\$ 10,000.00	\$ (1,000.00)	\$ 10,000.00	\$ -
Sewer Debt Servie Int Ea	2402	\$ 1,800.00	\$ -	\$ (1,800.00)	\$ -	\$ -
Meter Deposit	2416			\$ -		
Sale of Equipment	2650			\$ -		
Sewer Line Ext	2670			\$ -		
Misc Revenues	2680	\$ 38,000.00	\$ 38,000.00	\$ -	\$ 38,000.00	\$ -
Self Ins Recoveries	2683			\$ -		
Insurance Recoveries	2685	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -
Prior Yr Refund	2701			\$ -		
Gifts and Donations	2705			\$ -		
Interfund Revenue	2801	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -
Bridge Authority	2806	\$ 19,050.00	\$ 20,600.00	\$ 1,550.00	\$ 20,600.00	\$ -
FEMA	4960			\$ -		
Interfund Transfers	5031			\$ -		
Transfer from Sewer Mtc Reserve	5032			\$ -		
<b>Totals</b>		<b>\$ 1,034,350.00</b>	<b>\$ 1,090,500.00</b>	<b>\$ 56,150.00</b>	<b>\$ 1,090,500.00</b>	<b>\$ -</b>
<b>DEBT SERVICE REVENUES</b>						
Capital Imp. Taxes	1002					
Interfund Transfers	5050					
Interest & Earnings	2402	\$ 1,600.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -
<b>Totals</b>		<b>\$ 1,600.00</b>	<b>\$ 1,600.00</b>	<b>\$ -</b>	<b>\$ 1,600.00</b>	<b>\$ -</b>
<b>TOTAL SEWER DISTRICT REVENUES</b>						
		<b>\$ 1,035,950.00</b>	<b>\$ 1,092,100.00</b>	<b>\$ 56,150.00</b>	<b>\$ 1,092,100.00</b>	<b>\$ -</b>
<b>UNEXPENDED BALANCE O&amp;M</b>						
		<b>\$ 52,000.00</b>	<b>\$ 58,000.00</b>	<b>\$ 6,000.00</b>	<b>\$ 58,000.00</b>	<b>\$ -</b>
<b>UNEXPENDED BALANCE DEBT</b>						
		<b>\$ 50,000.00</b>	<b>\$ 56,000.00</b>	<b>\$ 6,000.00</b>	<b>\$ 56,000.00</b>	<b>\$ -</b>
<b>SL-04</b>						
<b>40 - HIGHLAND LIGHTING DISTRICT</b>						
<b>HIGHLAND LIGHT DISTRICT</b>						
Contractual Exp	5182.40	\$ 247,425.00	\$ 236,925.00	\$ (10,500.00)	\$ 236,925.00	\$ -
<b>TOTAL LIGHT DISTRICT EXPENDITURES</b>		<b>\$ 247,425.00</b>	<b>\$ 236,925.00</b>	<b>\$ (10,500.00)</b>	<b>\$ 236,925.00</b>	<b>\$ -</b>
<b>SL-40</b>						
<b>REVENUES</b>						
Real Property Tax	1001			\$ -		
Interest & Earnings	2401	\$ 3,200.00	\$ 3,000.00	\$ (200.00)	\$ 3,000.00	\$ -
Light Misc from General	2680			\$ -		
<b>TOTAL LIGHT DISTRICT REVENUES</b>		<b>\$ 3,200.00</b>	<b>\$ 3,000.00</b>	<b>\$ (200.00)</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>
<b>UNEXPENDED BALANCE</b>						
<b>SM - 45</b>						
<b>45 - HIGHLAND AMBULANCE DISTRICT</b>						
<b>HIGHLAND AMBULANCE DISTRICT</b>						
Contractual Exp	1640.40	\$ 667,800.00	\$ 695,200.00	\$ 27,400.00	\$ 695,200.00	\$ -
CONTRACTUAL EXPENSE CON	1640.41					
<b>TOTAL AMBULANCE DISTRICT EXPENDITURES</b>		<b>\$ 667,800.00</b>	<b>\$ 695,200.00</b>	<b>\$ 27,400.00</b>	<b>\$ 695,200.00</b>	<b>\$ -</b>

OCTOBER 8, 2025

ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
<b>SM - 45</b>						
<b>REVENUES</b>						
Real Property Tax	1001			\$ -		
Interest & Earnings	2401	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
Refund from prior year	2701			\$ -		
AMBULANCE CON MEDICARE	2770			\$ -		
Ambulance Late Responses	2960			\$ -		
EMS Stabilization & Enhancement		\$ 132,557.37	\$ 94,000.00	\$ (38,557.37)	\$ 94,000.00	
<b>TOTAL AMBULANCE DISTRICT REVENUES</b>		<b>\$ 136,557.37</b>	<b>\$ 98,000.00</b>	<b>\$ (38,557.37)</b>	<b>\$ 98,000.00</b>	<b>\$ -</b>
<b>UNEXPENDED BALANCE FROM 2024-2025</b>						
		\$ 36,000.00	\$ 30,000.00	\$ (6,000.00)	\$ 30,000.00	\$ -
<b>UNEXPENDED BALANCE</b>		<b>\$ 36,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ (6,000.00)</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>
<b>MOUNTAINSIDE WOODS DRAINAGE DISTRICT</b>						
FLAT TAX		\$ 12,276.40	\$ 12,276.40	\$ -	\$ 12,276.40	\$ -
<b>TOTAL MOUNTAINSIDE WOODS DRAINAGE DISTRICT</b>						
<b>MOUNTAINSIDE WOODS DRAINAGE DISTRICT REVENUES</b>						
FLAT Tax	1001	\$ 12,276.40	\$ 12,276.40	\$ -	\$ 12,276.40	\$ -
<b>TOTAL DRAINAGE DIST REVENUES</b>		<b>\$ 12,276.40</b>	<b>\$ 12,276.40</b>	<b>\$ -</b>	<b>\$ 12,276.40</b>	<b>\$ -</b>
<b>51 - HIGHLAND FIRE DISTRICT</b>						
Contractual Exp	3410.40	\$ 1,314,364.00	\$ 1,314,364.00	\$ -	\$ 1,314,364.00	\$ -
<b>TOTAL HIGHLAND FIRE DIST</b>		<b>\$ 1,314,364.00</b>	<b>\$ 1,314,364.00</b>	<b>\$ -</b>	<b>\$ 1,314,364.00</b>	<b>\$ -</b>
<b>52 - CLINTONDALE FIRE DISTRICT</b>						
Contractual exp	3410.40	\$ 115,395.44	\$ 115,395.44	\$ -	\$ 115,395.44	\$ -
<b>TOTAL CLINTONDALE FIRE DIST (estimated, have not received anything from CFD yet)</b>		<b>\$ 115,395.44</b>	<b>\$ 115,395.44</b>	<b>\$ -</b>	<b>\$ 115,395.44</b>	<b>\$ -</b>
<b>FIRE DISTRICT REVENUES</b>						
Real Property Taxes	1001	\$ 1,429,759.44	\$ 1,429,759.44	\$ -	\$ 1,429,759.44	\$ -
<b>TOTAL FIRE DIST REVENUES</b>		<b>\$ 1,429,759.44</b>	<b>\$ 1,429,759.44</b>	<b>\$ -</b>	<b>\$ 1,429,759.44</b>	<b>\$ -</b>
<b>TOTAL APPROPRIATIONS</b>		<b>\$ 15,830,599.28</b>	<b>\$ 15,837,465.24</b>	<b>\$ (33,439.52)</b>	<b>\$ 15,837,465.24</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>		<b>\$ 5,638,500.37</b>	<b>\$ 5,661,233.00</b>	<b>\$ 24,132.63</b>	<b>\$ 5,661,183.00</b>	<b>\$ -</b>

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ACCOUNTS	CODE	TENTATIVE BUDGET 2026	TENTATIVE BUDGET 2026 with Changes	\$ Change	PRELIMINARY BUDGET 2026	FINAL BUDGET 2026
TOTAL APPROPRIATIONS LESS FIRE DISTRICTS LESS REVENUE		\$ 8,762,339.47	\$ 8,746,472.80	\$ (57,572.15)	\$ 8,746,472.80	\$ -

**Motion** by Fraino, seconded by Rizzo to adjourn at 4:20 PM.

Respectfully submitted,

Wendy D. Rosinski  
Town Clerk

