

2026 PRELIMINARY Budget Calculations

	Appropriations & Provisions for other uses	Less estimated revenues	Less unexpended balance	amount to be raised by tax
GENERAL	\$ 6,835,920	\$ 2,529,538	\$ 228,000	\$ 4,078,382
HIGHWAY	\$ 3,126,027	\$ 633,000	\$ 180,000	\$ 2,313,027
WATER	\$ 1,426,595	\$ 1,304,245	\$ -	\$ 122,350
WATER CAP	\$ 187,689	\$ 1,300	\$ 36,000	\$ 150,389
SEWER	\$ 1,454,422	\$ 1,090,500	\$ 58,000	\$ 305,922
SEWER CAP	\$ 415,119	\$ 1,600	\$ 56,000	\$ 357,519
LIGHT	\$ 236,925	\$ 3,000	\$ -	\$ 233,925
AMBULANCE	\$ 695,200	\$ 98,000	\$ 30,000	\$ 567,200
MTSIDE				
WOODS				
DRAINAGE				
DIST	\$ 12,276	\$ -	\$ -	\$ 12,276
H FIRE	\$ 1,314,364	\$ -	\$ -	\$ 1,314,364
C FIRE	\$ 115,395	\$ -	\$ -	\$ 115,395
TOTALS	\$ 15,819,932	\$ 5,661,183	\$ 588,000	\$ 9,570,749
	\$ 15,819,932	\$ 5,661,183		\$ 8,140,989

SALARIES OF ELECTED OFFICIALS

	2026	2025	
Supervisor	\$ 42,000	\$ 39,000	2026 Tax Cap - max with carryover (\$0)
Town Clerk	\$ 65,390	\$ 62,875	
Councilman	\$ 11,500	\$ 11,000	Amount to be Raised by Taxes
Councilman	\$ 11,500	\$ 11,000	
Councilman	\$ 11,500	\$ 11,000	difference
Councilman	\$ 11,500	\$ 11,000	
Justice	\$ 35,000	\$ 35,000	UNDER tax cap
Justice	\$ 35,000	\$ 35,000	
Highway Sup	\$ 80,500	\$ 77,500	\$ (1,960.6)
	\$ 303,890	\$ 293,375	



ACTUAL TAX RATES 2025

2025 FINAL
Assessed Value

2025 of LEVY

(Formula = Amount to
be Raised by Taxes
line above/(column g))

ESTIMATED 2026
TAX RATE

(Formula = Levy
divided by Final
Assessed Value
/1000)

ACTUAL 2025 TAX
RATE

(No Formula, Actual
Tax Rate from
Assessor for Prior
Year)

\$ Change 2025-2026
(Formula =
Estimated Tax Rate
/Actual Prior Year
Tax Rate)

INCREASE BY AVERAGE HOUSE

GENERAL	1,125,616,137.0	4,078,382.33	3.62324	3.46056	0.16	\$ 200,000	\$ 300,000	\$ 400,000	\$ 500,000
HIGHWAY	1,125,616,137.0	2,313,027.19	2.05490	2.00704	0.05	\$ 32,537	\$ 48,806	\$ 65,075	\$ 81,343
WATER	499,575,487.0	122,349.65	0.24491	0.24485	0.00	\$ 9,572	\$ 14,359	\$ 19,145	\$ 23,931
WATER CAP	506,241,293.0	150,388.53	0.29707	0.15701	0.14	\$ 0.012	\$ 0.018	\$ 0.024	\$ 0.030
SEWER	545,058,285.0	305,921.73	0.56126	0.79533	-0.23	\$ 28,012	\$ 42,018	\$ 56,024	\$ 70,030
SEWER CAP	466,043,092.0	357,518.57	0.76714	0.75633	0.01	\$ (46,814)	\$ (70,221)	\$ (93,628)	\$ (117,034)
LIGHT	1,026,410,641.0	233,925.00	0.22791	0.20432	0.02	\$ 2,160	\$ 3,241	\$ 4,321	\$ 5,401
AMBULANCE	1,157,960,424.0	567,200.00	0.48983	0.54583	-0.06	\$ 4,717	\$ 7,075	\$ 9,433	\$ 11,791
DRAINAGE-MTSIDE WD PER						\$ (11,201)	\$ (16,801)	\$ (22,402)	\$ (28,002)
PARCEL		12,276.40	76.25000	76.25000	0.00	\$ -	\$ -	\$ -	\$ -
H FIRE	1,088,626,531.0	1,314,364.00	1.20736	1.15893	0.05	\$ 9,685	\$ 14,528	\$ 19,371	\$ 24,213
C FIRE	69,782,485.0	104,327.72	1.49504	1.50422					
		2026	8.26625	8.17127	0.09498				
		2025	8.03957	7.70780	0.33177				
						\$ 28,682	\$ 43,022	\$ 57,363	\$ 71,704

(Formula = S Change
/ Actual Prior Year
Tax Rate)

(Formula = General,
Highway, Light,
Ambulance
Water Cap, Sewer,
Highway, Water,
Water Cap, Sewer,
Sewer Cap, Light,
Highway, Water,
Water Cap, Light,
Ambulance

OUTSIDE W/S DISTRICT

INSIDE W/S DISTRICT

INSIDE WATER DISTRICT

the above calculations do not include fire district taxes or Drainage Mtside Woods
Prior year rate formula = (prior year levy/current assessed value)* 1000

		2025	2024			\$ (11,699)	\$ (17,549)	\$ (23,399)	\$ (29,248)
		10.42362	10.48211	-0.06					
		12.58146	12.41488	0.17		\$ 33,317	\$ 49,975	\$ 66,634	\$ 83,292
		11.02980	10.92342	0.11		\$ 21,274	\$ 31,912	\$ 42,549	\$ 53,186

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
3	TOWN BOARD							
4	Personal Services	1010.10		\$ 46,000.00		\$ 46,000.00		\$ 46,000.00
5	Contractual Exp	1010.40		\$ 500.00		\$ 500.00		\$ 500.00
6	TOTAL			\$ 46,500.00		\$ 46,500.00		\$ 46,500.00
7								
8	JUSTICES							
9	Personal Services	1110.10		\$ 264,137.34		\$ 261,137.34		\$ 261,137.34
10	Equipment	1110.20		\$ 300.00		\$ 300.00		\$ 300.00
11	Contractual Exp	1110.40		\$ 26,750.00		\$ 25,750.00		\$ 25,750.00
12	Justices JCAP grant	1110.41		\$ -		\$ -		\$ -
13	TOTAL			\$ 291,187.34		\$ 287,187.34		\$ 287,187.34
14								
15	SUPERVISOR							
16	Personal Services	1220.10		\$ 145,582.08		\$ 145,582.08		\$ 145,582.08
17	Contractual Exp	1220.40		\$ 3,660.00		\$ 3,660.00		\$ 3,660.00
18	TOTAL			\$ 149,242.08		\$ 149,242.08		\$ 149,242.08
19								
20	ECONOMIC DEVELOPMENT							
21	Contractual Exp	1310.40		\$ -		\$ -		\$ -
22								
23	LEGAL NOTICES/CODE UPDATES							
24	Contractual Exp	1315.40		\$ 4,000.00		\$ 4,000.00		\$ 4,000.00
25								
26	FINANCE/ACCOUNTING/ AUDITING							
27	Finance/Accounting/Auditing Personal Services	1320.10		\$ 117,355.68		\$ 116,355.68		\$ 116,355.68
28	Contractual Exp	1320.40		\$ 57,000.00		\$ 43,000.00		\$ 43,000.00
29	TOTAL			\$ 174,355.68		\$ 159,355.68		\$ 159,355.68
30								
31								
32	ASSESSORS REVIEW BOARD							
33	Contractual Exp	1354.40		\$ 150.00		\$ 150.00		\$ 150.00
34								
35	ASSESSOR							
36	Personal Services	1355.10		\$ 131,245.90		\$ 129,495.59		\$ 129,495.59
37	Contractual Exp	1355.40		\$ 1,525.00		\$ 1,425.00		\$ 1,425.00
38	TOTAL			\$ 132,770.59		\$ 130,920.59		\$ 130,920.59
39								
40	TOWN CLERK							
41	Town Clerk P.S	1410.10		\$ 65,390.00		\$ 65,390.00		\$ 65,390.00
42	PS/Deputies	1410.30		\$ 101,731.50		\$ 101,731.50		\$ 101,731.50
43	Contractual Exp	1410.40		\$ 7,420.00		\$ 7,420.00		\$ 7,420.00
44	TOTAL			\$ 174,541.50		\$ 174,541.50		\$ 174,541.50
45								
46	ATTORNEY							
47	Contractual Exp	1420.40		\$ 71,000.00		\$ 71,000.00		\$ 71,000.00

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
48								
49	ENGINEER/CONSULTANT							
50	Contractual Exp	1440.40		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00
51	Planning Consultants	1440.41		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
52	Grants	1440.50		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
53	TOTAL			\$ 30,000.00		\$ 30,000.00		\$ 30,000.00
54								
55	ELECTIONS							
56	Contractual Exp	1450.40						
57								
58	RECORDS MANAGEMENT							
59	Personal Services	1460.10						
60	Contractual	1460.40		\$ 18,500.00		\$ 18,500.00		\$ 18,500.00
61	TOTAL			\$ 18,500.00		\$ 18,500.00		\$ 18,500.00
62								
63	TOWN HALL							
64	Equipment	1620.20		\$ -		\$ -		\$ -
65	Contractual Exp	1620.40		\$ 42,500.00		\$ 42,500.00		\$ 42,500.00
66	Police Dept Lease	1620.41		\$ 48,000.00		\$ 48,000.00		\$ 48,000.00
67	T.H. Capital Imp.	1620.50		\$ 12,500.00		\$ 35,000.00		\$ 35,000.00
68	TOTAL			\$ 103,000.00		\$ 125,500.00		\$ 125,500.00
69								
70	BUILDINGS & GROUNDS							
71	Personal Services	1630.10		\$ 88,949.92		\$ 88,949.92		\$ 88,949.92
72	Equipment - New Truck to be Financed	1630.20		\$ 14,525.00		\$ 14,525.00		\$ 14,525.00
73	Contractual Exp	1630.40		\$ 30,000.00		\$ 30,000.00		\$ 30,000.00
74	TOTAL			\$ 133,474.92		\$ 133,474.92		\$ 133,474.92
75								
76	SAFETY CE	1640.40		\$ -		\$ -		\$ -
77								
78	CENTRAL COMMUNICATIONS SYSTEMS							
79	Contractual Exp	1650.40		\$ 15,600.00		\$ 15,600.00		\$ 15,600.00
80	TOTAL			\$ 15,600.00		\$ 15,600.00		\$ 15,600.00
81								
82	CENTRAL STOREROOM							
83	Contractual Exp	1660.40		\$ 2,750.00		\$ 2,750.00		\$ 2,750.00
84								
85	CENTRAL PRINTING & MAILING							
86	Equipment	1670.20		\$ 2,850.00		\$ 2,850.00		\$ 2,850.00
87	Contractual Exp	1670.40		\$ 6,100.00		\$ 6,100.00		\$ 6,100.00
88	TOTAL			\$ 8,950.00		\$ 8,950.00		\$ 8,950.00
89								
90	CENTRAL DATA PROCESSING							
91	Equipment	1680.20						
92	Contractual Exp	1680.40		\$ 84,000.00		\$ 76,000.00		\$ 76,000.00

	A	B	TV	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
140	Lease Agreement	5650.30		\$ 1.00		\$ 1.00		\$ 1.00
141	Contractual Exp/Town and Sidewalk Highway Snow Removal	5650.40		\$ 7,500.00		\$ 7,500.00		\$ 7,500.00
142	TOTAL			\$ 7,501.00		\$ 7,501.00		\$ 7,501.00
143								
144	RAIL TRAIL							
145	Contractual Exp	5680.40		\$ 5,000.00		\$ 2,500.00		\$ 2,500.00
146	TOTAL			\$ 5,000.00		\$ 2,500.00		\$ 2,500.00
147								
148	Subtotal Transportation			\$ 27,501.00		\$ 25,001.00		\$ 25,001.00
149								
150	SOCIAL SERVICES HOME RELIEF							
151	Contractual Exp	6140.40		\$ -		\$ -		\$ -
152								
153	PROGRAMS FOR AGING							
154	Contractual Exp	7310.41		\$ 12,500.00		\$ 12,500.00		\$ 12,500.00
155								
156	Subtotal Economic Assistance & Opportunity			\$ -		\$ -		\$ -
157								
158	RECREATION ADMINISTRATION							
159	Personal Services	7020.10		\$ 81,996.00		\$ 78,946.25		\$ 78,946.25
160	Contractual Exp	7020.40		\$ 3,670.00		\$ 3,670.00		\$ 3,670.00
161	TOTAL			\$ 85,666.00		\$ 82,616.25		\$ 82,616.25
162								
163	PARKS							
164	Personal Services	7110.10		\$ -		\$ -		\$ -
165	Equipment	7110.20		\$ -		\$ -		\$ -
166	Parks CE -	7110.40		\$ 64,600.00		\$ 67,600.00		\$ 67,600.00
167	Rail Trail	7110.41		\$ 10,000.00		\$ 13,000.00		\$ 13,000.00
168	Highland Landing Park	7110.42		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
169	Lewis C. Distasi Pavilion	7110.43		\$ 3,000.00		\$ 6,000.00		\$ 6,000.00
170	Capital Improvements	7110.50		\$ -		\$ 10,000.00		\$ 10,000.00
171	TOTAL			\$ 87,600.00		\$ 106,600.00		\$ 106,600.00
172								
173	RECREATION PROGRAMS							
174	Personal Services Clerical	7310.10		\$ -		\$ -		\$ -
175	Personal Services Maintenance	7310.11		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
176	Personal Services Berean Park	7310.12		\$ 61,000.00		\$ 61,000.00		\$ 61,000.00
177	Summer Fun Personal Services	7310.13		\$ 37,000.00		\$ 37,000.00		\$ 37,000.00
178	Contractual Exp	7310.40		\$ 31,500.00		\$ 29,400.00		\$ 29,400.00
179	TOTAL			\$ 134,500.00		\$ 132,400.00		\$ 132,400.00
180								
181	HISTORIAN							

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
182	Personal Services	7510.10		\$ 3,600.00		\$ 3,600.00		\$ 3,600.00
183	Contractual Exp	7510.40		\$ 400.00		\$ 400.00		\$ 400.00
184	TOTAL			\$ 4,000.00		\$ 4,000.00		\$ 4,000.00
185								
186	CELEBRATIONS							
187	Fireworks	7550.20		\$ 11,600.00		\$ 11,600.00		\$ 11,600.00
188	Contractual Exp	7550.40		\$ 7,700.00		\$ 7,700.00		\$ 7,700.00
189				\$ 19,300.00		\$ 19,300.00		\$ 19,300.00
190								
191	Subtotal Culture & Recreation			\$ 340,516.25		\$ 357,416.25		\$ 357,416.25
192								
193	ZONING & INSPECTIONS							
194	Personal Services	8010.10		\$ 353,488.92		\$ 353,488.92		\$ 353,488.92
195	Equipment	8010.20		\$ 21,285.47		\$ 21,285.47		\$ 21,285.47
196	Contractual Exp	8010.40		\$ 19,590.00		\$ 19,590.00		\$ 19,590.00
197	Municipality/GIS Maintenance (ESRI)	8010.41		\$ 11,823.00		\$ 11,823.00		\$ 11,823.00
198	TOTAL			\$ 406,187.39		\$ 406,187.39		\$ 406,187.39
199								
200	ENVIRONMENTAL CONSERVATION COM							
201	Contractual Exp	8090.40		\$ 300.00		\$ 300.00		\$ 300.00
202								
203	TRANSFER STATION/RECYCLING							
204	Personal Services	8260.10		\$ 34,272.88		\$ 34,272.88		\$ 34,272.88
205	Equipment	8260.20		\$ -		\$ -		\$ -
206	UCRRA	8260.30		\$ 55,000.00		\$ 55,000.00		\$ 55,000.00
207	Contractual Exp	8260.40		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00
208	Capital Improvments	8260.50		\$ -		\$ -		\$ -
209	TOTAL			\$ 114,272.88		\$ 114,272.88		\$ 114,272.88
210								
211	BEAUTIFICATION							
212	Contractual Exp	8560.40		\$ 6,000.00		\$ 6,000.00		\$ 6,000.00
213								
214	RENT SUBSIDY							
215	Contractual Exp	8610.40		\$ -		\$ 4,000.00		\$ 4,000.00
216								
217	CEMETERY MAINTAINANCE							
218	Contractual Exp	8810.40		\$ 5,000.00		\$ 4,000.00		\$ 4,000.00
219								
220	Subtotal Home & Community Services			\$ 531,760.27		\$ 534,760.27		\$ 534,760.27
221								
222	BENEFITS							
223	State Retirement	9010.80		\$ 230,743.97		\$ 230,743.97		\$ 230,743.97
224	Fire/Police Ret	9015.80		\$ 471,651.00		\$ 471,651.00		\$ 471,651.00
225	Social Security	9030.80		\$ 279,848.00		\$ 279,848.00		\$ 279,848.00

	A	B	T	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
226	Workers Compensation	9040.80		\$ 87,473.82		\$ 87,473.82		\$ 87,473.82
227	Life Ins (police)	9045.80		\$ 4,992.00		\$ 4,992.00		\$ 4,992.00
228	Unemployment Ins	9050.80		\$ 500.00		\$ 500.00		\$ 500.00
229	Disability Ins	9055.80		\$ 5,081.28		\$ 5,081.28		\$ 5,081.28
230	Hospital/Medical Ins BuyOut	9060.10		\$ 6,282.00		\$ 6,282.00		\$ 6,282.00
231	Hospital/Medical Ins	9060.80		\$ 846,540.20		\$ 846,540.20		\$ 846,540.20
232								
233	Subtotal Employee Benefits			\$ 1,933,112.27		\$ 1,933,112.27		\$ 1,933,112.27
234								
235	DEBT SERVICE - Bond Anticipation							
236	Install Pur Debt Principal	9785.60		\$ -		\$ -		\$ -
237	Install Pur Debt Interest	9785.70		\$ -		\$ -		\$ -
238	Bulkhead BSHL Park Interest	9730.70		\$ -		\$ -		\$ -
239	TOTAL DEBT SERVICE			\$ -		\$ -		\$ -
240				\$ -		\$ -		\$ -
241	Transfers, Other Funds	9901.90		\$ -		\$ -		\$ -
242	Transfers, Other Funds	9902.90		\$ -		\$ -		\$ -
243	Transfer to Capital (On Tillson Toc)	9950.90		\$ -		\$ 25,533.40		\$ 25,533.40
244	DEBT SERVICE TOTAL			\$ -		\$ 25,533.40		\$ 25,533.40
245								
246								
247	TOTAL GENERAL EXPENDITURES			\$ 6,846,000.93		\$ 6,835,920.33		\$ 6,835,920.33
248								
249	GENERAL FUND REVENUES							
250	Real Property Taxes	1001						
251	Real Property Taxes	1002						
252	Special Assessments	1030						
253	Int/Penalty Rents	1089						
254	Int/Pen received from Taxes	1090		\$ 47,500.00		\$ 47,500.00		\$ 47,500.00
255	County Sales Tax	1120		\$ 378,000.00		\$ 378,000.00		\$ 378,000.00
256	County Forest Tax	1121						
257	Franchise Tax	1170		\$ 157,000.00		\$ 160,000.00		\$ 160,000.00
258	Clerk Fees	1255		\$13,000.00		\$ 13,000.00		\$ 13,000.00
259	Tow Application Fee	1281		\$1,300.00		\$ 1,300.00		\$ 1,300.00
260	Highway Buildings - Rental Fee	3127						
261	Baton	2001		\$ -		\$ -		\$ -
262	Berean Park Fees	2002		\$9,000.00		\$ 9,000.00		\$ 9,000.00
263	SummerFun Fees	2003		\$ 48,000.00		\$ 48,500.00		\$ 48,500.00
264	Swim Lesson Fees	2004		\$ 8,000.00		\$ 8,000.00		\$ 8,000.00
265	Basketball	2005		\$ 17,000.00		\$ 18,750.00		\$ 18,750.00
266	Tennis	2007						
267	Wrestling	2008		\$ 1,300.00		\$ 1,300.00		\$ 1,300.00
268	Wood Bat Baseball	2010		\$ -		\$ -		\$ -
269	Recreation Cheerleading	2010		\$ -		\$ -		\$ -
270	Fall Baseball	2011						

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
271	Tony Williams Park Rental	2012		\$5,400.00		\$ 5,400.00		\$ 5,400.00
272	Distasi Pavilion	2002		\$1,000.00		\$ 1,000.00		\$ 1,000.00
273	Auchmoody Pavilion	2002		\$1,000.00		\$ 1,000.00		\$ 1,000.00
274	Decals/Hunting/Fishing	1255		\$300.00		\$ 300.00		\$ 300.00
275	Soccer	2014		\$ -		\$ -		\$ -
276	Rec -House, Apartment	2024		\$ 180,000.00		\$ 180,000.00		\$ 180,000.00
277	Subdivision Rec.	2025		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00
278	PUD/PRD Recreation	2026						
279	PUD/PRD Rail Trail	2027						
280	PUD/PRD BSHL Park	2028						
281	Rezoning Application Fee	2109						
282	Planning/Zoning Fees	2110		\$ 53,000.00		\$ 53,000.00		\$ 53,000.00
283	Civil Compromise	2112						
284	Building Permit	2115		\$ 130,000.00		\$ 130,000.00		\$ 130,000.00
285	Property Maintenance	2116						
286	Zoning/Bldg Misc	2120		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
287	Burn Permits	2121		\$ 1,600.00		\$ 1,600.00		\$ 1,600.00
288	Public Assembly	2122		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
289	Multiple Dwelling	2123		\$ 26,000.00		\$ 26,000.00		\$ 26,000.00
290	Tax Levy for Lawn Mowing							
291	Parking Fees / Meter Fees	2124		\$110,000.00		\$ 110,000.00		\$ 110,000.00
292	Parking Fees / Tickets	2124		\$5,000.00		\$ 5,000.00		\$ 5,000.00
293	Parking Fees / Permits	2124		\$1,000.00		\$ 1,000.00		\$ 1,000.00
294	Research Fees	2125		\$ 34,500.00		\$ 34,500.00		\$ 34,500.00
295	Demolition Permit	2126		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
296	Transfer Station Receipts	2130		\$ 115,000.00		\$ 111,000.00		\$ 111,000.00
297	Recycling Misc Scrap	2135		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00
298	Tires	2136		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
299	Recycling Electronics	2137						
300	Recycled Clothes	2138						
301	Burial Permits	2192						
302	Dog Control Services	2268		\$ 200.00		\$ 200.00		\$ 200.00
303	Youth Services H.S.	2350						
304	Interest & Earnings	2401		\$ 72,010.00		\$ 67,500.00		\$ 67,500.00
305	Interest & Earnings - CDs	2403						
306	EV Chargers Rebate	2411		\$ -		\$ 1,500.00		\$ 1,500.00
307	Business Licenses	2501		\$ 500.00		\$ 500.00		\$ 500.00
308	Games of Chance	2530		\$ 100.00		\$ 100.00		\$ 100.00
309	Bingo License	2540		\$ 1,500.00		\$ 1,500.00		\$ 1,500.00
310	Dog License	2544		\$ 2,800.00		\$ 2,800.00		\$ 2,800.00
311	Dog Surplus Fees	2545						
312	Dog Impound Fees	2550		\$ 600.00		\$ 600.00		\$ 600.00
313	TOL Events	2560		\$ 11,000.00		\$ 11,000.00		\$ 11,000.00
314	Farmer's Market	2564		\$ -		\$ -		\$ -
315	Fines & Bail	2610		\$ 370,000.00		\$ 375,000.00		\$ 375,000.00
316	Bail Forfeitures	2620		\$ 515.00		\$ 515.00		\$ 515.00
317	Sale of Used Equip	2650		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00
318	Energy Rebate	2655						

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
319	Sale of Real Property	2660						
320	Miscellaneous	2680		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00
321	Programs for the Aging	2681		\$ 6,500.00		\$ 6,500.00		\$ 6,500.00
322	Self Ins Recoveries	2683		\$ 11,000.00		\$ 11,000.00		\$ 11,000.00
323	Insurance Recoveries	2685		\$ 47,000.00		\$ 47,000.00		\$ 47,000.00
324	Insurance Refunds	2686		\$ 5,000.00		\$ 5,000.00		\$ 5,000.00
325	Ambulance Fuel	2690		\$12,000.00		\$ 12,000.00		\$ 12,000.00
326	Reimbursement Police Officers	2691		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00
327	Prior Yr Refund	2701		\$ -		\$ -		\$ -
328	Gifts/Donations	2705		\$20,000.00		\$ 20,000.00		\$ 20,000.00
329	AIM RELATED PAYMENTS (Aid & Incentive for Municipalities, TMA)	2750		\$ 39,976.00		\$ 39,976.00		\$ 39,976.00
330	DWI	2770		\$ 4,400.00		\$ 4,400.00		\$ 4,400.00
331	Police Seizure	2771		\$ -		\$ -		\$ -
332	Reimbursement for Shared Services	2772						
333	Interfund Revenue	2801		\$ 2,500.00		\$ 2,500.00		\$ 2,500.00
334	Per Capita	3001						
335	Mortgage Tax	3005		\$ 388,000.00		\$ 388,000.00		\$ 388,000.00
336	STAR Admin.	3040						
337	JCAP Justice Court Grant	3069		\$ -		\$ -		\$ -
338	State Aid Other-Revaluation	3089		\$ 2,797.00		\$ 2,797.00		\$ 2,797.00
339	Police VestBVP 50%	3122		\$ 13,000.00		\$ 13,000.00		\$ 13,000.00
340	DCJS Grant	3125						
341	DCJS Grant Police Computers	3129						
342	Buckle Up NY & STEP	3389						
343	Civilian Police Academy	3130		\$ 1,000.00		\$ 1,000.00		\$ 1,000.00
344	ECC Grant	3131		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00
345	Records Grant	3132		\$18,500.00		\$ 18,500.00		\$ 18,500.00
346	SRO Reimbursement from HCSD	3129		\$42,000.00		\$ 42,000.00		\$ 42,000.00
347	Legislative Initiative	3401						
348	Greenway Grant Black Creek	3503						
349	Lewis C Distasi Pavilion	3515						
350	Social Services	3660						
351	State Aid Other Social Serv	3689						
352	State Aid Youth	3820						
353	State Aid Other Home & Com	3989						
354	CODES REIMBURSEMENT	3995						
355	NYS ECONOMIC ENVIRONMENTAL	4903						
356	Interfund Transfers	5031						
357								
358	TOTAL GENERAL FUND REVENUE			\$ 2,522,298.00		\$ 2,529,538.00		\$ 2,529,538.00
359								
360	GENERAL ESTIMATED UNEXPENDED BALANCE							

	A	B	T	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
440	Personal Services	5140.10		\$ 57,000.00		\$ 50,000.00		\$ 50,000.00
441	Equipment	5140.20		\$ 2,000.00		\$ 2,000.00		\$ 2,000.00
442	Contractual	5140.40		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00
443	TOTAL			\$ 71,000.00		\$ 64,000.00		\$ 64,000.00
444								
445	SNOW REMOVAL							
446	Personal Services	5142.10		\$ 170,000.00		\$ 170,000.00		\$ 170,000.00
447	Equipment	5142.20		\$ 8,000.00		\$ 8,000.00		\$ 8,000.00
448	Contractual	5142.40		\$ 165,000.00		\$ 165,000.00		\$ 165,000.00
449	TOTAL			\$ 343,000.00		\$ 343,000.00		\$ 343,000.00
450								
451	Subtotal Transportation			\$ 2,544,339.15		\$ 2,537,339.15		\$ 2,537,339.15
452								
453	EMPLOYEE BENEFITS							
454	State Retirement	9010.80		\$ 207,289.22		\$ 207,289.22		\$ 207,289.22
455	Social Security	9030.80		\$ 85,776.00		\$ 81,505.00		\$ 81,505.00
456	Workers Comp	9040.80		\$ 34,900.42		\$ 34,900.42		\$ 34,900.42
457	Unemployment Ins	9050.80		\$ -		\$ -		\$ -
458	Disability Ins	9055.80		\$ 964.80		\$ 964.80		\$ 964.80
459	Medical Ins BuyOut	9060.10		\$ 1,584.00		\$ 1,584.00		\$ 1,584.00
460	Medical Ins	9060.80		\$ 262,444.60		\$ 262,444.60		\$ 262,444.60
461								
462	Subtotal Employee Benefits			\$ 592,959.04		\$ 588,688.04		\$ 588,688.04
463								
464	DEBT SERVICE							
465	Install Pur Debt Principal	9785.60						
466	Install Pur Debt Interest	9785.70						
467	TOTAL DEBT SERVICE							
468								
469	TOTAL HIGHWAY EXPENDITURES			\$ 3,137,298.19		\$ 3,126,027.19		\$ 3,126,027.19
470	DA-01							
471	01 - HIGHWAY REVENUES							
472								
473	LOCAL SOURCES							
474	Real Property Taxes	1001						
475	IDA Property Tax	1002		\$ 350.00		\$ 350.00		\$ 350.00
476	Interest & Earnings	2401		\$ 35,000.00		\$ 35,000.00		\$ 35,000.00
477	MISCELLANEOUS							
478	Forfeiture of Deposit	2620						
479	Sale of Used Material	2650		\$ 5,200.00		\$ 5,200.00		\$ 5,200.00
480	HCS D	2655		\$ 16,500.00		\$ 16,500.00		\$ 16,500.00
481	Miscellaneous	2680						
482	Self Ins Recoveries	2683		\$ 4,600.00		\$ 4,600.00		\$ 4,600.00
483	Insurance Recoveries	2685		\$ 24,000.00		\$ 24,000.00		\$ 24,000.00
484	Prior Year Refund	2701						
485	Interfund Revenues	2801		\$ 210,850.00		\$ 210,850.00		\$ 210,850.00
486	STATE AID							

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
487	State Aid NYS Bridge	3089						
488	Consolidated Hwy	3501		\$ 295,000.00		\$ 295,000.00		\$ 295,000.00
489	WIRP - EXTREME WINTER RECOVERY	3502						
490	PAVE NY	3503		\$ 41,500.00		\$ 41,500.00		\$ 41,500.00
491	Marchiselli	3589						
492	Federal Aid USDA	4089						
493	Fed/St Emergency Aid	4960						
494	Interfund Transfers	5031						
495								
496	TOTAL HIGHWAY REVENUES			\$ 633,000.00		\$ 633,000.00		\$ 633,000.00
497								
498	HIGHWAY							
499	UNEXPENDED BALANCE			\$ 170,000.00		\$ 180,000.00		\$ 180,000.00
500								
501								
502	20 - HIGHLAND WATER DISTRICT EXPENDITURES							
503								
504	INSURANCE							
505	Unallocated Ins	1910.40		\$ 66,640.50		\$ 66,640.50		\$ 66,640.50
506								
507	ADMINISTRATION							
508	Personal Services	8310.10		\$ 84,222.10		\$ 84,222.10		\$ 84,222.10
509	Equipment	8310.20						
510	Professional Serv	8310.30		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00
511	Contractual Exp	8310.40		\$ 10,500.00		\$ 10,500.00		\$ 10,500.00
512	TOTAL			\$ 114,722.10		\$ 114,722.10		\$ 114,722.10
513								
514	SOURCE OF SUPPLY, POWER & PUMPING							
515	Personal Services	8320.10		\$ 224,806.27		\$ 224,806.27		\$ 224,806.27
516	Equipment	8320.20						
517	Contractual Exp	8320.40		\$ 124,000.00		\$ 124,000.00		\$ 124,000.00
518	TOTAL			\$ 348,806.27		\$ 348,806.27		\$ 348,806.27
519								
520	PURIFICATION							
521	Equipment	8330.20		\$ 43,500.00		\$ 43,500.00		\$ 43,500.00
522	Professional Serv	8330.30		\$ -		\$ -		\$ -
523	Contractual Exp	8330.40		\$ 235,700.00		\$ 235,700.00		\$ 235,700.00
524	TOTAL			\$ 279,200.00		\$ 279,200.00		\$ 279,200.00
525								
526	TRANSMISSION/DISTRIBUTION							
527	Personal Services	8340.10		\$ 195,145.77		\$ 190,335.77		\$ 190,335.77
528	Equipment	8340.20		\$ 30,000.00		\$ 30,000.00		\$ 30,000.00
529	Professional Serv	8340.30						
530	Contractual Exp	8340.40		\$ 98,050.00		\$ 98,050.00		\$ 98,050.00

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
572	SW-20							
573	20 - HIGHLAND WATER DISTRICT REVENUES							
574	OPERATIONS & MAINTENANCE							
575								
576	Real Property Taxes	1001						
577	Real Property Taxes-Capital	1002						
578	Pymt in Lieu	1003						
579	Special Assessment	1030						
580	Metered Sales	2140		\$ 1,061,000.00		\$ 1,061,000.00		\$ 1,061,000.00
581	Unmetered Sales	2141		\$ -		\$ -		\$ -
582	Unmetered/Hydrants	2142		\$ 15,000.00		\$ 15,000.00		\$ 15,000.00
583	Water Connections	2144		\$ 12,000.00		\$ 12,000.00		\$ 12,000.00
584	Int/Penalty	2148		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
585	Interest & Earnings	2401		\$ 4,500.00		\$ 4,500.00		\$ 4,500.00
586	Rental of Gov't property	2410		\$ -		\$ -		\$ -
587	Meter Deposit	2416		\$ 13,000.00		\$ 13,000.00		\$ 13,000.00
588	Sale of Equipment	2650						
589	Energy Rebate	2655						
590	Miscellaneous	2680		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00
591	Self Ins Recoveries	2683						
592	Insurance Recoveries	2685		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
593	Prior Yr Refund	2701						
594	Interfund Revenue	2801		\$ 8,000.00		\$ 8,000.00		\$ 8,000.00
595	American Tower	2802		\$ 67,195.00		\$ 67,195.00		\$ 67,195.00
596	AT&T Lease/Verizon/Cellco	2803		\$ 42,950.00		\$ 42,950.00		\$ 42,950.00
597	A-1Communications exp 2/23/18	2804						
598	DCC	2805						
599	Bridge Authority	2806		\$ 20,600.00		\$ 20,600.00		\$ 20,600.00
600	Verizon Cell Water Tower	2807		\$ 20,000.00		\$ 20,000.00		\$ 20,000.00
601	NYSERDA Grant	3001						
602	State Aid Other	3089						
603	SEMO	3520						
604	FEMA	4960						
605	Interfund Transfers	5031						
606		Totals		\$ 1,304,245.00		\$ 1,304,245.00		\$ 1,304,245.00
607								
608	DEBT SERVICE REVENUES							
609	Taxes Paid	1002						
610	Interest & Earnings	2402		\$ 1,300.00		\$ 1,300.00		\$ 1,300.00
611		Totals		\$ -		\$ -		\$ -
612								
613	TOTAL WATER DIST REVENUES			\$ 1,305,545.00		\$ 1,305,545.00		\$ 1,305,545.00
614								
615	UNEXPENDED BALANCE O&M							

	A	B	T	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
616								
617	UNEXPENDED BALANCE DEBT			\$ 36,000.00		\$ 36,000.00		\$ 36,000.00
618								
619	30 - HIGHLAND SEWER DISTRICT EXPENDITURES							
620	OPERATIONS & MAINTENANCE							
621	SS-01							
622	INSURANCE							
623	Contractual Exp	1910.40		\$ 59,705.06		\$ 59,705.06		\$ 59,705.06
624								
625	ADMINISTRATION, PERSONAL SERVICE							
626	Personal Services	8110.10		\$ 84,222.10		\$ 84,222.10		\$ 84,222.10
627	Equipment	8110.20		\$ -		\$ -		\$ -
628	Prof Services	8110.30		\$ 25,000.00		\$ 25,000.00		\$ 25,000.00
629	Contractual	8110.40		\$ 14,150.00		\$ 14,150.00		\$ 14,150.00
630	TOTAL			\$ 123,372.10		\$ 123,372.10		\$ 123,372.10
631								
632	SEWAGE COLLECTING SYSTEM							
633	Personal Services	8120.10		\$ 195,145.77		\$ 190,335.77		\$ 190,335.77
634	Equipment	8120.20		\$ 45,000.00		\$ 45,000.00		\$ 45,000.00
635	Inflow & Infiltration	8120.30		\$ 33,000.00		\$ 33,000.00		\$ 33,000.00
636	Contractual	8120.40		\$ 85,800.00		\$ 85,800.00		\$ 85,800.00
637	TOTAL			\$ 358,945.77		\$ 354,135.77		\$ 354,135.77
638								
639	SEWAGE TREATMENT/DISPOSAL							
640	Personal Services	8130.10		\$ 230,256.41		\$ 230,256.41		\$ 230,256.41
641	Equipment	8130.20		\$ 90,000.00		\$ 90,000.00		\$ 90,000.00
642	Maint. Reserve	8130.30		\$ -		\$ -		\$ -
643	Contractual	8130.40		\$ 303,000.00		\$ 303,000.00		\$ 303,000.00
644	TOTAL			\$ 623,256.41		\$ 623,256.41		\$ 623,256.41
645								
646	SS-08							
647	EMPLOYEE BENEFITS							
648	State Retirement	9010.80		\$ 96,988.54		\$ 96,988.54		\$ 96,988.54
649	Social Security	9030.80		\$ 39,849.00		\$ 38,618.00		\$ 38,618.00
650	Workers Comp	9040.80		\$ 13,069.09		\$ 13,069.09		\$ 13,069.09
651	Unemployment Ins	9050.80		\$ -		\$ -		\$ -
652	Disability Ins	9055.80		\$ 514.56		\$ 514.56		\$ 514.56
653	Hospital/Medical Ins Buy Out	9060.10		\$ -		\$ -		\$ -
654	Hospital/Medical Ins	9060.80		\$ 144,762.20		\$ 144,762.20		\$ 144,762.20
655	TOTAL			\$ 295,183.39		\$ 293,952.39		\$ 293,952.39
656								
657	TOTAL O&M EXPENDITURES			\$ 1,460,462.72		\$ 1,454,421.73		\$ 1,454,421.73

	A	B	T	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
658								
659	30 - HIGHLAND SEWER DISTRICT EXPENDITURES							
660	DEBT SERVICE							
661								
662	BAN							
663	Sewer Plant Reserve	8366.50						
664	Sewer Plant Principle EFC	8366.60		\$ 260,000.00		\$ 260,000.00		\$ 260,000.00
665	Sewer Plant Interest	8366.70		\$ 116,355.14		\$ 116,355.14		\$ 116,355.14
666	TOTAL			\$ 376,355.14		\$ 376,355.14		\$ 376,355.14
667								
668	BAN							
669	Highland Land Sewer Ext P	8370.60						
670	Highland Land Sewer Ext I	8370.70						
671	TOTAL			\$ -		\$ -		\$ -
672								
673	Serial Bonds	9710.60						
674	Bond Fee	9730.60		\$ 31,120.43		\$ 31,120.43		\$ 31,120.43
675	TOTAL			\$ 31,120.43		\$ 31,120.43		\$ 31,120.43
676								
677	DEBT SERVICE INTEREST							
678	Serial Bond	9710.70						
679	NYSEFC	9720.70		\$ 7,643.00		\$ 7,643.00		\$ 7,643.00
680	Sewer Plant Damages BAN Int	9731.70						
681	Serial Bond	9727.70		\$ -		\$ -		\$ -
682	TOTAL			\$ 7,643.00		\$ 7,643.00		\$ 7,643.00
683								
684	TOTAL SEWER DEBT EXPENDITURES			\$ 415,118.57		\$ 415,118.57		\$ 415,118.57
685								
686	Transfers, Other funds	9902.90						
687								
688	TOTAL SEWER DISTRICT			\$ 1,875,581.29		\$ 1,869,540.30		\$ 1,869,540.30
689								
690	SS-30							
691	30 - SEWER DISTRICT REVENUES							
692	OPERATIONS & MAINTENANCE							
693	Real Property Taxes	1001						
694	Real Property Taxes-Capital	1002						
695	Pymt in Lieu	1003		\$ 14,500.00		\$ 14,500.00		\$ 14,500.00
696	Special Assessments	1030						
697	Sewer Rents	2120		\$ 912,000.00		\$ 969,400.00		\$ 969,400.00
698	Sewer Charges	2122		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
699	Sewer Inspections	2123						
700	Interest & Pen.	2128		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
701	Interest & Earnings	2401		\$ 11,000.00		\$ 10,000.00		\$ 10,000.00

	A	B	TV	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
702	Sewer Debt Servie Int Ea	2402		\$ -		\$ -		\$ -
703	Meter Deposit	2416						
704	Sale of Equipment	2650						
705	Sewer Line Ext	2670						
706	Misc Revenues	2680		\$ 38,000.00		\$ 38,000.00		\$ 38,000.00
707	Self Ins Recoveries	2683						
708	Insurance Recoveries	2685		\$ 10,000.00		\$ 10,000.00		\$ 10,000.00
709	Prior Yr Refund	2701						
710	Gifts and Donations	2705						
711	Interfund Revenue	2801		\$ 8,000.00		\$ 8,000.00		\$ 8,000.00
712	Bridge Authority	2806		\$ 19,050.00		\$ 20,600.00		\$ 20,600.00
713	FEMA	4960						
714	Interfund Transfers	5031						
715	Transfer from Sewer Mtc Reserve	5032						
716		Totals		\$ 1,032,550.00		\$ 1,090,500.00		\$ 1,090,500.00
717								
718	DEBT SERVICE REVENUES							
719	Capital Imp. Taxes	1002						
720	Interfund Transfers	5050						
721	Interest & Earnings	2402		\$ 1,600.00		\$ 1,600.00		\$ 1,600.00
722		Totals		\$ 1,600.00		\$ 1,600.00		\$ 1,600.00
723								
724	TOTAL SEWER DISTRICT REVENUES			\$ 1,034,150.00		\$ 1,092,100.00		\$ 1,092,100.00
725								
726	UNEXPENDED BALANCE O&M			\$ 58,000.00		\$ 58,000.00		\$ 58,000.00
727								
728	UNEXPENDED BALANCE DEBT			\$ 56,000.00		\$ 56,000.00		\$ 56,000.00
729								
730	SL-04							
731	40 - HIGHLAND LIGHTING DISTRICT							
732	HIGHLAND LIGHT DISTRICT							
733	Contractual Exp	5182.40		\$ 247,425.00		\$ 236,925.00		\$ 236,925.00
734	TOTAL LIGHT DISTRICT EXPENDITURES			\$ 247,425.00		\$ 236,925.00		\$ 236,925.00
735								
736	SL-40							
737	REVENUES							
738	Real Property Tax	1001						
739	Interest & Earnings	2401		\$ 3,000.00		\$ 3,000.00		\$ 3,000.00
740	Light Misc from General	2680						
741	TOTAL LIGHT DISTRICT REVENUES			\$ 3,000.00		\$ 3,000.00		\$ 3,000.00
742								
743	UNEXPENDED BALANCE							

	A	B	TV	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
782	TOTAL DRAINAGE DIST REVENUES			\$ 12,276.40		\$ 12,276.40		\$ 12,276.40
783								
784								
785	51 - HIGHLAND FIRE DISTRICT							
786								
787	Contractual Exp	3410.40		\$ 1,314,364.00		\$ 1,314,364.00		\$ 1,314,364.00
788								
789	TOTAL HIGHLAND FIRE DIST			\$ 1,314,364.00		\$ 1,314,364.00		\$ 1,314,364.00
790								
791	52 - CLINTONDALE FIRE DISTRICT							
792								
793	Contractual exp	3410.40		\$ 115,395.44		\$ 115,395.44		\$ 115,395.44
794								
795	TOTAL CLINTONDALE FIRE DIST (estimated, have not received anything from CFD yet)			\$ 115,395.44		\$ 115,395.44		\$ 115,395.44
796								
797	FIRE DISTRICT REVENUES							
798								
799	Real Property Taxes	1001		\$ 1,429,759.44		\$ 1,429,759.44		\$ 1,429,759.44
800								
801	TOTAL FIRE DIST REVENUES			\$ 1,429,759.44		\$ 1,429,759.44		\$ 1,429,759.44
802								
803	TOTAL APPROPRIATIONS			\$ 15,865,195.43		\$ 15,819,931.84		\$ 15,819,931.84
804								
805	TOTAL REVENUE			\$ 5,634,550.00		\$ 5,661,183.00		\$ 5,661,183.00
806								
807	TOTAL APPROPRIATIONS LESS FIRE DISTRICTS LESS REVENUE			\$ 8,800,885.99		\$ 8,728,989.40		\$ 8,728,989.40