

2026 PRELIMINARY Budget Calculations

2025 FINAL BUDGET

	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		

	Appropriation & Provisions for other uses	Less estimated revenues	Less unexpended balance	amount to be raised by tax
GENERAL	6,425,699	2,327,778	205,000	3,892,921
HIGHWAY	3,015,298	586,250	170,000	2,259,048
WATER	1,328,448	1,204,500	-	123,948
WATER CAP	234,326	1,350	147,400	85,576
SEWER	1,398,112	958,500	85,000	354,612
SEWER CAP	429,073	1,600	75,000	352,473
LIGHT	242,500	2,800	-	209,700
AMBULANCE	636,000	4,000	-	632,000
MTSIDE WOODS	12,276	-	-	12,276
H FIRE	1,261,538	-	-	1,261,538
C FIRE	118,925	-	-	118,925
TOTALS	15,072,196	5,086,778	682,400	9,303,018

SALARIES OF ELECTED OFFICIALS

	2026	2025	2026 Tax Cap - max with carryover (\$0)	Amount to be Raised by Taxes difference
Supervisor	\$ 42,000	\$ 39,000	\$ 8,142,950.00	\$ 8,140,989
Town Clerk	\$ 65,390	\$ 62,875		
Councilman	\$ 11,500	\$ 11,000		UNDER tax cap
Councilman	\$ 11,500	\$ 11,000		\$ (1,960.6)
Councilman	\$ 11,500	\$ 11,000		
Councilman	\$ 11,500	\$ 11,000		
Justice	\$ 35,000	\$ 35,000		
Justice	\$ 35,000	\$ 35,000		
Highway Sup	\$ 80,500	\$ 77,500		
	\$ 303,890	\$ 293,375		

ACTUAL TAX RATES 2025		2025 of LEVY		ESTIMATED 2026 TAX RATE	ACTUAL 2025 TAX RATE	\$ Change 2025-2026	INCREASE BY AVERAGE HOUSE			
2025 FINAL Assessed Value	(Formula = Amount to be Raised by Taxes line above)(column g)	(Formula = Levy divided by Final Assessed Value /1000)	(No Formula, Actual Tax Rate from Assessor for Prior Year)	(Formula = \$ Change / Actual Prior Year Tax Rate)	(Formula = \$ Change / Actual Prior Year Tax Rate)	(Formula = \$ Change / Actual Prior Year Tax Rate)				
GENERAL	1,125,616,137.0	4,078,382.33	3.62324	3.46056	0.16	\$ 200,000	\$ 300,000	\$ 400,000	\$ 500,000	\$ 81,343
HIGHWAY	1,125,616,137.0	2,313,027.19	2.05490	2.00704	0.05	\$ 32,537	\$ 48,806	\$ 65,075	\$ 81,343	\$ 23,931
WATER	499,575,487.0	122,349.65	0.24491	0.24485	0.00	\$ 0.012	\$ 0.018	\$ 0.024	\$ 0.030	\$ 70,030
WATER CAP	506,241,293.0	150,388.53	0.29707	0.15701	0.14	\$ 28,012	\$ 42,018	\$ 56,024	\$ 70,030	\$ (117,034)
SEWER	545,058,285.0	305,921.73	0.56126	0.79533	-0.23	\$ (46,814)	\$ (70,221)	\$ (93,628)	\$ (117,034)	\$ 5,401
SEWER CAP	466,043,092.0	357,518.57	0.76714	0.75633	0.01	\$ 2,160	\$ 3,241	\$ 4,321	\$ 5,401	\$ 11,791
LIGHT	1,026,410,641.0	233,925.00	0.22791	0.20432	0.02	\$ 4,717	\$ 7,075	\$ 9,433	\$ 11,791	\$ (28,002)
AMBULANCE	1,157,960,424.0	567,200.00	0.48983	0.54583	-0.06	\$ (11,201)	\$ (16,801)	\$ (22,402)	\$ (28,002)	\$ -
DRAINAGE-MTSIDE WD PER PARCEL	12,276.40		76.25000	76.25000	0.00	\$ -	\$ -	\$ -	\$ -	\$ 24,213
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	\$ 71,704
C FIRE	69,782,485.0	104,327.72	1.49504	1.50422		\$ 28,682	\$ 43,022	\$ 57,363	\$ 71,704	
		2026	8.26625	8.17127	0.09498					
		2025	8.03957	7.70780	0.33177					
OUTSIDE W/S DISTRICT	(Formula = General, Highway, Light, Ambulance	2025	10.42362	10.48211	-0.06	\$ (11,699)	\$ (17,549)	\$ (23,399)	\$ (29,248)	
INSIDE W/S DISTRICT	(Formula = General, Highway, Water, Water Cap, Sewer, Sewer Cap, Light,		12.58146	12.41488	0.17	\$ 33,317	\$ 49,975	\$ 66,634	\$ 83,292	
INSIDE WATER DISTRICT	(Formula = General, Highway, Water, Water Cap, Light, Ambulance		11.02980	10.92342	0.11	\$ 21,274	\$ 31,912	\$ 42,549	\$ 53,186	
the above calculations do not include fire district taxes or Drainage Mtside Woods										
Prior year rate formula = (prior year levy/current assessed value)*1000										

	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		\$ -
5	Contractual Exp	1010.40			\$ 500.00		\$ 500.00		\$ -
6	TOTAL				\$ 46,500.00		\$ 46,500.00		\$ -
7									
8	JUSTICES								
9	Personal Services	1110.10			\$ 261,137.34		\$ 261,137.34		\$ -
10	Equipment	1110.20			\$ 300.00		\$ 300.00		\$ -
11	Contractual Exp	1110.40			\$ 25,750.00		\$ 25,750.00		\$ -
12	Justices JCAP grant	1110.41			\$ -		\$ -		\$ -
13	TOTAL				\$ 291,187.34		\$ 287,187.34		\$ -
14									
15	SUPERVISOR								
16	Personal Services	1220.10			\$ 145,582.08		\$ 145,582.08		\$ -
17	Contractual Exp	1220.40			\$ 3,660.00		\$ 3,660.00		\$ -
18	TOTAL				\$ 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		\$ -
25									
26	FINANCE/ACCOUNTING/ AUDITING								
27	Finance/Accounting/Auditing Personal Services	1320.10			\$ 117,355.68		\$ 116,355.68		\$ -
28	Contractual Exp	1320.40			\$ 57,000.00		\$ 43,000.00		\$ -
29	TOTAL				\$ 174,355.68		\$ 159,355.68		\$ -
30									
31									
32	ASSESSORS REVIEW BOARD								
33	Contractual Exp	1354.40			\$ 150.00		\$ 150.00		\$ -
34									
35	ASSESSOR								
36	Personal Services	1355.10			\$ 131,245.90		\$ 129,495.59		\$ -
37	Contractual Exp	1355.40			\$ 1,525.00		\$ 1,425.00		\$ -
38	TOTAL				\$ 132,770.59		\$ 130,920.59		\$ -
39									
40	TOWN CLERK								
41	Town Clerk P.S	1410.10			\$ 65,390.00		\$ 65,390.00		\$ -
42	PS/Deputies	1410.30			\$ 101,731.50		\$ 101,731.50		\$ -
43	Contractual Exp	1410.40			\$ 7,420.00		\$ 7,420.00		\$ -
44	TOTAL				\$ 174,541.50		\$ 174,541.50		\$ -
45									
46	ATTORNEY								
47	Contractual Exp	1420.40			\$ 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		\$ -
51	Planning Consultants	1440.41		\$ 5,000.00		\$ 5,000.00		\$ -
52	Grants	1440.50		\$ 5,000.00		\$ 5,000.00		\$ -
53	TOTAL			\$ 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		\$ -
61	TOTAL			\$ 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		\$ -
66	Police Dept Lease	1620.41		\$ 48,000.00		\$ 48,000.00		\$ -
67	T.H. Capital Imp.	1620.50		\$ 12,500.00		\$ 35,000.00		\$ -
68	TOTAL			\$ 103,000.00		\$ 125,500.00		\$ -
69								
70	BUILDINGS & GROUNDS							
71	Personal Services	1630.10		\$ 88,949.92		\$ 88,949.92		\$ -
72	Equipment - New Truck to be Financed	1630.20		\$ 14,525.00		\$ 14,525.00		\$ -
73	Contractual Exp	1630.40		\$ 30,000.00		\$ 30,000.00		\$ -
74	TOTAL			\$ 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		\$ -
80	TOTAL			\$ 15,600.00		\$ 15,600.00		\$ -
81								
82	CENTRAL STOREROOM							
83	Contractual Exp	1660.40		\$ 2,750.00		\$ 2,750.00		\$ -
84								
85	CENTRAL PRINTING & MAILING							
86	Equipment	1670.20		\$ 2,850.00		\$ 2,850.00		\$ -
87	Contractual Exp	1670.40		\$ 6,100.00		\$ 6,100.00		\$ -
88	TOTAL			\$ 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		\$ -

	A	B	T/V	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		\$ -
141	Contractual Exp/Town and Sidewalk Highway Snow Removal	5650.40		\$ 7,500.00		\$ 7,500.00		\$ -
142	TOTAL			\$ 7,501.00		\$ 7,501.00		\$ -
143								
144	RAIL TRAIL							
145	Contractual Exp	5680.40		\$ 5,000.00		\$ 2,500.00		\$ -
146	TOTAL			\$ 5,000.00		\$ 2,500.00		\$ -
147								
148	Subtotal Transportation			\$ 27,501.00		\$ 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		\$ -
155								
156	Subtotal Economic Assistance & Opportunity			\$ -		\$ -		\$ -
157								
158	RECREATION ADMINISTRATION							
159	Personal Services	7020.10		\$ 81,996.00		\$ 78,946.25		\$ -
160	Contractual Exp	7020.40		\$ 3,670.00		\$ 3,670.00		\$ -
161	TOTAL			\$ 85,666.00		\$ 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		\$ -
167	Rail Trail	7110.41		\$ 10,000.00		\$ 13,000.00		\$ -
168	Highland Landing Park	7110.42		\$ 10,000.00		\$ 10,000.00		\$ -
169	Lewis C. Distasi Pavilion	7110.43		\$ 3,000.00		\$ 6,000.00		\$ -
170	Capital Improvements	7110.50		\$ -		\$ 10,000.00		\$ -
171	TOTAL			\$ 87,600.00		\$ 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		\$ -
176	Personal Services Berean Park	7310.12		\$ 61,000.00		\$ 61,000.00		\$ -
177	Summer Fun Personal Services	7310.13		\$ 37,000.00		\$ 37,000.00		\$ -
178	Contractual Exp	7310.40		\$ 31,500.00		\$ 29,400.00		\$ -
179	TOTAL			\$ 134,500.00		\$ 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		\$ -
183	Contractal Exp	7510.40		\$ 400.00		\$ 400.00		\$ -
184	TOTAL			\$ 4,000.00		\$ 4,000.00		\$ -
185								
186	CELEBRATIONS							
187	Fireworks	7550.20		\$ 11,600.00		\$ 11,600.00		\$ -
188	Contractal Exp	7550.40		\$ 7,700.00		\$ 7,700.00		\$ -
189				\$ 19,300.00		\$ 19,300.00		\$ -
190								
191	Subtotal Culture & Recreation			\$ 340,516.25		\$ 357,416.25		\$ -
192								
193	ZONING & INSPECTIONS							
194	Personal Services	8010.10		\$ 353,488.92		\$ 353,488.92		\$ -
195	Equipment	8010.20		\$ 21,285.47		\$ 21,285.47		\$ -
196	Contractual Exp	8010.40		\$ 19,590.00		\$ 19,590.00		\$ -
197	Municipity/GIS Maintenance (ESRI)	8010.41		\$ 11,823.00		\$ 11,823.00		\$ -
198	TOTAL			\$ 406,187.39		\$ 406,187.39		\$ -
199								
200	ENVIRONMENTAL CONSERVATION COM							
201	Contractual Exp	8090.40		\$ 300.00		\$ 300.00		\$ -
202								
203	TRANSFER STATION/RECYCLING							
204	Personal Services	8260.10		\$ 34,272.88		\$ 34,272.88		\$ -
205	Equipment	8260.20		\$ -		\$ -		\$ -
206	UCRRA	8260.30		\$ 55,000.00		\$ 55,000.00		\$ -
207	Contractual Exp	8260.40		\$ 25,000.00		\$ 25,000.00		\$ -
208	Capital Improvments	8260.50		\$ -		\$ -		\$ -
209	TOTAL			\$ 114,272.88		\$ 114,272.88		\$ -
210								
211	BEAUTIFICATION							
212	Contractual Exp	8560.40		\$ 6,000.00		\$ 6,000.00		\$ -
213								
214	RENT SUBSIDY							
215	Contractual Exp	8610.40		\$ -		\$ 4,000.00		\$ -
216								
217	CEMETERY MAINTAINANCE							
218	Contractual Exp	8810.40		\$ 5,000.00		\$ 4,000.00		\$ -
219								
220	Subtotal Home & Community Services			\$ 531,760.27		\$ 534,760.27		\$ -
221								
222	BENEFITS							
223	State Retirement	9010.80		\$ 230,743.97		\$ 230,743.97		\$ -
224	Fire/Police Ret	9015.80		\$ 471,651.00		\$ 471,651.00		\$ -
225	Social Security	9030.80		\$ 279,848.00		\$ 279,848.00		\$ -

	A	B	TV	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		\$ -
227	Life Ins (police)	9045.80		\$ 4,992.00		\$ 4,992.00		\$ -
228	Unemployment Ins	9050.80		\$ 500.00		\$ 500.00		\$ -
229	Disability Ins	9055.80		\$ 5,081.28		\$ 5,081.28		\$ -
230	Hospital/Medical Ins BuyOut	9060.10		\$ 6,282.00		\$ 6,282.00		\$ -
231	Hospital/Medical Ins	9060.80		\$ 846,540.20		\$ 846,540.20		\$ -
232								
233	Subtotal Employee Benefits			\$ 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			\$ 6,871,534.33		\$ 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		\$ -
255	County Sales Tax	1120		\$ 378,000.00		\$ 378,000.00		\$ -
256	County Forest Tax	1121						\$ -
257	Franchise Tax	1170		\$ 157,000.00		\$ 160,000.00		\$ -
258	Clerk Fees	1255		\$13,000.00		\$ 13,000.00		\$ -
259	Tow Application Fee	1281		\$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		\$ -
263	SummerFun Fees	2003		\$ 48,000.00		\$ 48,500.00		\$ -
264	Swim Lesson Fees	2004		\$ 8,000.00		\$ 8,000.00		\$ -
265	Basketball	2005		\$ 17,000.00		\$ 18,750.00		\$ -
266	Tennis	2007						
267	Wrestling	2008		\$ 1,300.00		\$ 1,300.00		\$ -
268	Wood Bat Baseball	2010		\$ -		\$ -		\$ -
269	Recreation Cheerleading	2010		\$ -		\$ -		\$ -
270	Fall Baseball	2011						

	A	B	TV	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		\$ -
272	Distasi Pavilion	2002		\$1,000.00		\$ 1,000.00		
273	Auchmoody Pavilion	2002		\$1,000.00		\$ 1,000.00		
274	Decals/Hunting/Fishing	1255		\$300.00		\$ 300.00		
275	Soccer	2014		\$ -		\$ -		\$ -
276	Rec -House, Apartment	2024		\$ 180,000.00		\$ 180,000.00		\$ -
277	Subdivision Rec.	2025		\$ 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		\$ -
283	Civil Compromise	2112						
284	Building Permit	2115		\$ 130,000.00		\$ 130,000.00		\$ -
285	Property Maintenance	2116						
286	Zoning/Bldg Misc	2120		\$ 2,500.00		\$ 2,500.00		\$ -
287	Burn Permits	2121		\$ 1,600.00		\$ 1,600.00		\$ -
288	Public Assembly	2122		\$ 1,000.00		\$ 1,000.00		\$ -
289	Multiple Dwelling	2123		\$ 26,000.00		\$ 26,000.00		\$ -
290	Tax Levy for Lawn Mowing							
291	Parking Fees / Meter Fees	2124		\$110,000.00		\$ 110,000.00		\$ -
292	Parking Fees / Tickets	2124		\$5,000.00		\$ 5,000.00		
293	Parking Fees / Permits	2124		\$1,000.00		\$ 1,000.00		
294	Research Fees	2125		\$ 34,500.00		\$ 34,500.00		\$ -
295	Demolition Permit	2126		\$ 1,000.00		\$ 1,000.00		\$ -
296	Transfer Station Receipts	2130		\$ 115,000.00		\$ 111,000.00		\$ -
297	Recycling Misc Scrap	2135		\$ 2,000.00		\$ 2,000.00		\$ -
298	Tires	2136		\$ 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		\$ -
303	Youth Services H.S.	2350						
304	Interest & Earnings	2401		\$ 72,010.00		\$ 67,500.00		\$ -
305	Interest & Earnings - CDs	2403						
306	EV Chargers Rebate	2411		\$ -		\$ 1,500.00		
307	Business Licenses	2501		\$ 500.00		\$ 500.00		\$ -
308	Games of Chance	2530		\$ 100.00		\$ 100.00		\$ -
309	Bingo License	2540		\$ 1,500.00		\$ 1,500.00		\$ -
310	Dog License	2544		\$ 2,800.00		\$ 2,800.00		\$ -
311	Dog Surplus Fees	2545						
312	Dog Impound Fees	2550		\$ 600.00		\$ 600.00		\$ -
313	TOL Events	2560		\$ 11,000.00		\$ 11,000.00		\$ -
314	Farmer's Market	2564		\$ -		\$ -		\$ -
315	Fines & Bail	2610		\$ 370,000.00		\$ 375,000.00		\$ -
316	Bail Forfeitures	2620		\$ 515.00		\$ 515.00		\$ -
317	Sale of Used Equip	2650		\$ 25,000.00		\$ 25,000.00		\$ -
318	Energy Rebate	2655						

	A	B	T	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		\$ -
321	Programs for the Aging	2681		\$ 6,500.00		\$ 6,500.00		\$ -
322	Self Ins Recoveries	2683		\$ 11,000.00		\$ 11,000.00		\$ -
323	Insurance Recoveries	2685		\$ 47,000.00		\$ 47,000.00		\$ -
324	Insurance Refunds	2686		\$ 5,000.00		\$ 5,000.00		\$ -
325	Ambulance Fuel	2690		\$12,000.00		\$ 12,000.00		\$ -
326	Reimbursement Police Officers	2691		\$ 25,000.00		\$ 25,000.00		\$ -
327	Prior Yr Refund	2701		\$ -		\$ -		\$ -
328	Gifts/Donations	2705		\$20,000.00		\$ 20,000.00		\$ -
329	AIM RELATED PAYMENTS (Aid & Incentive for Municipalities, TMA)	2750		\$ 39,976.00		\$ 39,976.00		\$ -
330	DWI	2770		\$ 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		\$ -
334	Per Capita	3001						
335	Mortgage Tax	3005		\$ 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		
339	Police VestBVP 50%	3122		\$ 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		\$ -
344	ECC Grant	3131		\$ 2,000.00		\$ 2,000.00		\$ -
345	Records Grant	3132		\$18,500.00		\$ 18,500.00		\$ -
346	SRO Reimbursement from HCSD	3129		\$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		\$ -
359								
360	GENERAL ESTIMATED UNEXPENDED BALANCE							

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
361	Unexpended Balance			\$ 228,000.00		\$ 228,000.00		\$ -
362								
363	01 HIGHWAY FUND APPROPRIATIONS			\$ -		\$ -		\$ -
364								
365	SPECIAL ITEMS							
366	Unallocated Ins	1910.40		\$ 29,249.45		\$ 29,249.45		\$ -
367								
368	Subtotal General Governmental Support			\$ 29,249.45		\$ 29,249.45		\$ -
369								
370	SUPT OF HIGHWAYS							
371	Personal Services	5010.10		\$ 80,500.00		\$ 80,500.00		\$ -
372	Engineer/Consultant	5010.30		\$ -		\$ -		\$ -
373	Contractual Exp	5010.40		\$ 1,900.00		\$ 1,900.00		\$ -
374	TOTAL			\$ 82,400.00		\$ 82,400.00		\$ -
375								
376	ENGINEERING							
377	Engineering/Consultant	5020.30		\$ 500.00		\$ 500.00		\$ -
378								
379								
380	HIGHWAY - EQUIPMENT							
381	Personal Services	5110.10		\$ 671,478.00		\$ 671,478.00		\$ -
382	Equipment	5110.20		\$ 2,500.00		\$ 2,500.00		\$ -
383	Contractual Exp	5110.40		\$ 899,608.00		\$ 899,608.00		\$ -
384	TOTAL			\$ 1,573,586.00		\$ 1,573,586.00		\$ -
385								
386	PERMANENT ROAD IMPROVEMENTS							
387		5112.46						
388		5112.50						
389		5112.51						
390		5112.52						
391		5112.53						
392		5112.54						
428	TOTAL			\$ -		\$ -		\$ -
429								
430	MACHINERY							
431	Personal Services	5130.10		\$ 153,458.66		\$ 153,458.66		\$ -
432	Equipment	5130.20		\$ 169,145.04		\$ 169,145.04		\$ -
433	Contractual Exp	5130.40		\$ 90,000.00		\$ 90,000.00		\$ -
434	TOTAL			\$ 412,603.70		\$ 412,603.70		\$ -
435								
436	GARAGE							
437	Contractual Exp	5132.40		\$ 32,000.00		\$ 32,000.00		\$ -
438								
439	BRUSH, WEEDS and TREE REMOVAL							

	A	B	T/V	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		\$ -
441	Equipment	5140.20		\$ 2,000.00		\$ 2,000.00		\$ -
442	Contractual	5140.40		\$ 12,000.00		\$ 12,000.00		\$ -
443	TOTAL			\$ 71,000.00		\$ 64,000.00		\$ -
444								
445	SNOW REMOVAL							
446	Personal Services	5142.10		\$ 170,000.00		\$ 170,000.00		\$ -
447	Equipment	5142.20		\$ 8,000.00		\$ 8,000.00		\$ -
448	Contractual	5142.40		\$ 165,000.00		\$ 165,000.00		\$ -
449	TOTAL			\$ 343,000.00		\$ 343,000.00		\$ -
450								
451	Subtotal Transportation			\$ 2,544,339.15		\$ 2,537,339.15		\$ -
452								
453	EMPLOYEE BENEFITS							
454	State Retirement	9010.80		\$ 207,289.22		\$ 207,289.22		\$ -
455	Social Security	9030.80		\$ 85,776.00		\$ 81,505.00		\$ -
456	Workers Comp	9040.80		\$ 34,900.42		\$ 34,900.42		\$ -
457	Unemployment Ins	9050.80		\$ -		\$ -		\$ -
458	Disability Ins	9055.80		\$ 964.80		\$ 964.80		\$ -
459	Medical Ins BuyOut	9060.10		\$ 1,584.00		\$ 1,584.00		\$ -
460	Medical Ins	9060.80		\$ 262,444.60		\$ 262,444.60		\$ -
461								
462	Subtotal Employee Benefits			\$ 592,959.04		\$ 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		\$ -
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		\$ -
476	Interest & Earnings	2401		\$ 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		\$ -
480	HCSD	2655		\$ 16,500.00		\$ 16,500.00		\$ -
481	Miscellaneous	2680						
482	Self Ins Recoveries	2683		\$ 4,600.00		\$ 4,600.00		\$ -
483	Insurance Recoveries	2685		\$ 24,000.00		\$ 24,000.00		\$ -
484	Prior Year Refund	2701						
485	Interfund Revenues	2801		\$ 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		\$ -
489	WIRP - EXTREME WINTER RECOVERY	3502						
490	PAVE NY	3503		\$ 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		\$ -
497								
498	HIGHWAY							
499	UNEXPENDED BALANCE			\$ 170,000.00		\$ 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		\$ -
506								
507	ADMINISTRATION							
508	Personal Services	8310.10		\$ 84,222.10		\$ 84,222.10		\$ -
509	Equipment	8310.20						
510	Professional Serv	8310.30		\$ 20,000.00		\$ 20,000.00		\$ -
511	Contractual Exp	8310.40		\$ 10,500.00		\$ 10,500.00		\$ -
512	TOTAL			\$ 114,722.10		\$ 114,722.10		\$ -
513								
514	SOURCE OF SUPPLY, POWER & PUMPING							
515	Personal Services	8320.10		\$ 224,806.27		\$ 224,806.27		\$ -
516	Equipment	8320.20						
517	Contractual Exp	8320.40		\$ 124,000.00		\$ 124,000.00		\$ -
518	TOTAL			\$ 348,806.27		\$ 348,806.27		\$ -
519								
520	PURIFICATION							
521	Equipment	8330.20		\$ 43,500.00		\$ 43,500.00		\$ -
522	Professional Serv	8330.30		\$ -		\$ -		\$ -
523	Contractual Exp	8330.40		\$ 235,700.00		\$ 235,700.00		\$ -
524	TOTAL			\$ 279,200.00		\$ 279,200.00		\$ -
525								
526	TRANSMISSION/DISTRIBUTION							
527	Personal Services	8340.10		\$ 195,145.77		\$ 190,335.77		\$ -
528	Equipment	8340.20		\$ 30,000.00		\$ 30,000.00		\$ -
529	Professional Serv	8340.30						
530	Contractual Exp	8340.40		\$ 98,050.00		\$ 98,050.00		\$ -

	A	B	TV	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		\$ -
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		\$ -
624								
625	ADMINISTRATION, PERSONAL SERVICE							
626	Personal Services	8110.10		\$ 84,222.10		\$ 84,222.10		\$ -
627	Equipment	8110.20		\$ -		\$ -		\$ -
628	Prof Services	8110.30		\$ 25,000.00		\$ 25,000.00		\$ -
629	Contractual	8110.40		\$ 14,150.00		\$ 14,150.00		\$ -
630	TOTAL			\$ 123,372.10		\$ 123,372.10		\$ -
631								
632	SEWAGE COLLECTING SYSTEM							
633	Personal Services	8120.10		\$ 195,145.77		\$ 190,335.77		\$ -
634	Equipment	8120.20		\$ 45,000.00		\$ 45,000.00		\$ -
635	Inflow & Infiltration	8120.30		\$ 33,000.00		\$ 33,000.00		\$ -
636	Contractual	8120.40		\$ 85,800.00		\$ 85,800.00		\$ -
637	TOTAL			\$ 358,945.77		\$ 354,135.77		\$ -
638								
639	SEWAGE TREATMENT/DISPOSAL							
640	Personal Services	8130.10		\$ 230,256.41		\$ 230,256.41		\$ -
641	Equipment	8130.20		\$ 90,000.00		\$ 90,000.00		\$ -
642	Maint. Reserve	8130.30		\$ -		\$ -		\$ -
643	Contractual	8130.40		\$ 303,000.00		\$ 303,000.00		\$ -
644	TOTAL			\$ 623,256.41		\$ 623,256.41		\$ -
645								
646	SS-08							
647	EMPLOYEE BENEFITS							
648	State Retirement	9010.80		\$ 96,988.54		\$ 96,988.54		\$ -
649	Social Security	9030.80		\$ 39,849.00		\$ 38,618.00		\$ -
650	Workers Comp	9040.80		\$ 13,069.09		\$ 13,069.09		\$ -
651	Unemployment Ins	9050.80		\$ -		\$ -		\$ -
652	Disability Ins	9055.80		\$ 514.56		\$ 514.56		\$ -
653	Hospital/Medical Ins Buy Out	9060.10		\$ -		\$ -		\$ -
654	Hospital/Medical Ins	9060.80		\$ 144,762.20		\$ 144,762.20		\$ -
655	TOTAL			\$ 295,183.39		\$ 293,952.39		\$ -
656								
657	TOTAL O&M EXPENDITURES			\$ 1,460,462.72		\$ 1,454,421.73		\$ -

	A	B	T/V	W	X	Y	Z	AA
1	ACCOUNTS	CODE		TENTATIVE BUDGET 2026		PRELIMINARY BUDGET 2026		FINAL BUDGET 2026
2								
658								
	30 - HIGHLAND SEWER DISTRICT							
659	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		\$ -
665	Sewer Plant Interest	8366.70		\$ 116,355.14		\$ 116,355.14		\$ -
666	TOTAL			\$ 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		\$ -
675	TOTAL			\$ 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		\$ -
680	Sewer Plant Damages BAN Int	9731.70						
681	Serial Bond	9727.70		\$ -		\$ -		\$ -
682	TOTAL			\$ 7,643.00		\$ 7,643.00		\$ -
683								
684	TOTAL SEWER DEBT							
	EXPENDITURES			\$ 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		\$ -
689								
690	SS-30							
691	30 - SEWER DISTRICT REVENUES							
692	OPERATIONS & MAINTENANCE							
693	Real Property Taxes	1001						
694	Real Property Taxes-Capital	1002						
695	Pynt in Lieu	1003		\$ 14,500.00		\$ 14,500.00		\$ -
696	Special Assessments	1030						
697	Sewer Rents	2120		\$ 912,000.00		\$ 969,400.00		\$ -
698	Sewer Charges	2122		\$ 10,000.00		\$ 10,000.00		\$ -
699	Sewer Inspections	2123						
700	Interest & Pen.	2128		\$ 10,000.00		\$ 10,000.00		\$ -
701	Interest & Earnings	2401		\$ 11,000.00		\$ 10,000.00		\$ -

	A	B	T/V	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		\$ -
707	Self Ins Recoveries	2683						
708	Insurance Recoveries	2685		\$ 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		\$ -
712	Bridge Authority	2806		\$ 19,050.00		\$ 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		\$ -
717								
718	DEBT SERVICE REVENUES							
719	Capital Imp. Taxes	1002						
720	Interfund Transfers	5050						
721	Interest & Earnings	2402		\$ 1,600.00		\$ 1,600.00		\$ -
722	Totals			\$ 1,600.00		\$ 1,600.00		\$ -
723								
724	TOTAL SEWER DISTRICT REVENUES			\$ 1,034,150.00		\$ 1,092,100.00		\$ -
725								
726	UNEXPENDED BALANCE O&M			\$ 58,000.00		\$ 58,000.00		\$ -
727								
728	UNEXPENDED BALANCE DEBT			\$ 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		\$ -
734	TOTAL LIGHT DISTRICT EXPENDITURES			\$ 247,425.00		\$ 236,925.00		\$ -
735								
736	SL-40							
737	REVENUES							
738	Real Property Tax	1001						
739	Interest & Earnings	2401		\$ 3,000.00		\$ 3,000.00		\$ -
740	Light Misc from General	2680						
741	TOTAL LIGHT DISTRICT REVENUES			\$ 3,000.00		\$ 3,000.00		\$ -
742								
743	UNEXPENDED BALANCE							

