Town Budget
for

2027

Town of Lloyd
in
County of Ulster

Certification of the Town Clerk

I, Wendy D. Rosinski, Town Clerk of the Town of Lloyd, certify that the following is a true and correct copy of the 2027 Budget of the Town of Lloyd, as adopted by the Town Board on the 18th day of November 2026.

Signed: Wendy D. Rosinski

Wendy D. Rosinski
Town Clerk

Dated: November 19, 2026

Seal of the Town of Lloyd

NYS - Real Property System
County of Ulster
Town of LLOYD
SWIS Code - 513200

File Totals - 2026 - Prior Year File
Special District Summary

RPS960/V04/L002

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
AD400	Highland Ambulance	TO		4,741	1,162,983,649.00
DD040	Mountainside Wds Drn	MT		149	0.00
FD072	Highland fire	TO		4,426	1,091,705,835.00
FD121	Clintondale fire	TO		313	71,640,516.00
LT071	Highland light	TO		4,212	1,030,283,920.00
RT002	Unpaid water	MT		348	0.00
RT040	Unpaid sewer	MT		321	0.00
SW071	Highland sewer	TO		2,012	447,716,299.00
SW073	Highland swr/cap imp	TO	C	2,005	467,654,023.00
WD072	Highland water	TO		2,214	507,227,730.00
WD074	Highland wtr/cap imp	TO	C	2,206	544,661,978.00

Date/Time - 9/30/2026 15:43:34

NYS - Real Property System
County of Ulster
Town of LLOYD - 5132

File Totals - 2026 - Prior Year File
Roll Section Town Summary

RPS960/V04/L002

R/S	Name	# Parcels	Land Assessed Value	Total Assessed Value	Taxable Value			
					County	Town/City	School	Village
1	Taxable	4,566	337,795,429	1,119,445,129	1,085,654,392	1,087,600,481	1,098,368,306	0
5	Special Franch.	13	0	18,630,308	18,630,308	18,630,308	18,630,308	0
6	Utility	49	1,475,700	21,881,684	21,634,790	21,634,790	21,634,790	0
7	Ceiling RR	1	4,178,600	14,660,000	4,335,256	4,335,256	4,335,256	0
8	Wholly Exmpt	123	13,403,900	75,497,506	0	0	0	0
	Town Totals:	4,752	356,853,629	1,250,114,627	1,130,254,746	1,132,200,835	1,142,968,660	0

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2027 Final Budget Calculations

	Appropriations & Provisions for other uses	Less estimated revenues	Less unexpended balance	amount to be raised by tax
GENERAL	$ 7,086,906	$ 2,957,836	$ 140,000	**$ 3,989,070**
HIGHWAY	$ 3,265,537	$ 704,100	$ 150,000	**$ 2,411,437**
WATER	$ 1,571,226	$ 1,456,166	$ -	**$ 115,060**
WATER CAP	$ 221,388	$ 4,000	$ 18,000	**$ 199,388**
SEWER	$ 1,553,336	$ 1,161,480	$ 22,000	**$ 369,856**
SEWER CAP	$ 415,304	$ 4,000	$ 39,000	**$ 372,304**
LIGHT	$ 250,311	$ 3,000	$ -	**$ 247,311**
AMBULANCE	$ 710,000	$ 10,000	$ 43,000	**$ 657,000**
MTSIDE WOODS DRAINAGE DIST	$ 12,276.40	$ -	$ -	**$ 12,276.40**
H FIRE	$ 1,342,798	$ -	$ -	**$ 1,342,798**
C FIRE	$ 119,698	$ -	$ -	**$ 119,698**
TOTALS	**$ 16,548,781**	**$ 6,300,582**	**$ 412,000**	**$ 9,836,198.71**
	$ 16,366,015	**$ 6,140,516**		**$ 8,373,703.04**

SALARIES OF ELECTED OFFICIALS						
	2027	2026	2025	2027 Tax Cap - max with carryover ($0)	Amount to be Raised by Taxes	
Supervisor	$ 62,000	$ 42,000	$ 39,000	$ 8,373,709.00	$ 8,373,703	
Town Clerk	$ 68,005	$ 65,390	$ 62,875		difference	
Councilman	$ 11,500	$ 11,500	$ 11,000		UNDER/OVER Tax Cap	
Councilman	$ 11,500	$ 11,500	$ 11,000		$ (5.96)	
Councilman	$ 11,500	$ 11,500	$ 11,000			
Councilman	$ 11,500	$ 11,500	$ 11,000		% UNDER/OVER Tax Cap	
Justice	$ 37,000	$ 35,000	$ 35,000		0.0%	
Justice	$ 37,000	$ 35,000	$ 35,000			
Highway Sup	$ 90,000	$ 80,500	$ 77,500			
	$ 340,005	$ 303,890	$ 293,375			

TAX RATES 2026/2027

	2025 FINAL Assessed Value	2026 of LEVY	ESTIMATED 2027 TAX RATE	ACTUAL 2026 TAX RATE	$ Change 2026-2027	% CHANGE 2026-2027
		(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 = Esstimated Tax Rate /Actual Prior Year Tax Rate)	(Formula = $ Change / Actual Prior Year Tax Rate)
GENERAL	1,132,200,835.0	3,989,069.77	3.52329	3.67533	-0.15	-4.14%
HIGHWAY	1,132,200,835.0	2,411,437.27	2.12987	2.05353	0.08	3.72%
WATER	507,227,730.0	115,059.97	0.22684	0.24296	-0.02	-6.63%
WATER CAP	544,661,978.0	199,388.17	0.36608	0.27798	0.09	31.69%
SEWER	447,716,299.0	369,855.79	0.82609	0.68900	0.14	19.90%
SEWER CAP	467,654,023.0	372,304.40	0.79611	0.77054	0.03	3.32%
LIGHT	1,030,283,920.0	247,311.26	0.24004	0.22820	0.01	5.19%
AMBULANCE	1,162,983,649.0	657,000.00	0.56493	0.49012	0.07	15.26%
DRAINAGE-MTSIDE WD PER PARCEL		12,276.40	76.25000	76.25000	0.00	0.00%
H FIRE	1,091,705,835.0	1,342,798.00	1.23000	1.20905	0.02	1.73%
C FIRE	71,640,516.0	119,697.67	1.67081	1.75931		
		2027	**8.67325**	**8.42766**	**0.24559**	2.9141%
		2026	**8.26625**	**8.17127**	**0.09498**	4.3044%

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
3	TOWN BOARD							
4	Personnel Services	1010.10	$ 46,000.00	$ 46,000.00	$ 46,000.00	$ 46,000.00		
5	Contractual Exp	1010.40	$ 500.00	$ 500.00	$ 500.00	$ 500.00		
6	TOTAL		**$ 46,500.00**	**$ 46,500.00**	**$ 46,500.00**	**$ 46,500.00**		
7								
8	JUSTICES							
9	Personnel Services	1110.10	$ 261,137.34	$ 280,895.19	$ 280,895.19	$ 280,895.19		
10	Equipment	1110.20	$ 300.00	$ 300.00	$ 300.00	$ 300.00		
11	Contractual Exp	1110.40	$ 25,750.00	$ 25,450.00	$ 25,450.00	$ 25,450.00		
12	Justices JCAP grant	1110.41	$ -	$ -	$ -	$ -		
13	TOTAL		**$ 287,187.34**	**$ 306,645.19**	**$ 306,645.19**	**$ 306,645.19**		
14								
15	SUPERVISOR							
16	Personnel Services	1220.10	$ 145,582.08	$ 173,361.11	$ 172,838.27	$ 172,868.73		
17	Contractual Exp	1220.40	$ 3,660.00	$ 5,265.88	$ 5,265.88	$ 5,265.88		
18	TOTAL		**$ 149,242.08**	**$ 178,626.99**	**$ 178,104.15**	**$ 178,134.61**		
19								
20	ECONOMIC DEVELOPMENT							
21	Contractual Exp	1310.40	$ -	$ -	$ -	$ -		
22								
23	LEGAL NOTICES/CODE UPDATES							
24	Contractual Exp	1315.40	**$ 4,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**		
25								
26	FINANCE/ACCOUNTING/ AUDITING							
27	Finance/Accounting/Auditing Personnel Services	1320.10	$ 116,355.68	$ 130,627.04	$ 130,627.04	$ 130,627.04		
28	Contractual Exp	1320.40	$ 43,000.00	$ 28,735.00	$ 28,735.00	$ 16,735.00		
29	TOTAL		**$ 159,355.68**	**$ 159,362.04**	**$ 159,362.04**	**$ 159,362.04**		
30								
31								
32	ASSESSORS REVIEW BOARD							
33	Contractual Exp	1354.40	$ 150.00	**$ 120.00**	$ 120.00	**$ 120.00**		
34								
35	ASSESSOR							

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
36	Personnel Services	1355.10	$ 129,495.59	$ 135,746.36	$ 135,746.36	$ 135,746.36		
37	Contractual Exp	1355.40	$ 1,425.00	$ 1,210.00	$ 1,210.00	$ 1,210.00		
38	TOTAL		**$ 130,920.59**	**$ 136,956.36**	**$ 136,956.36**	**$ 137,116.36**		
39								
40	TOWN CLERK							
41	Town Clerk P.S	1410.10	$ 65,390.00	$ 68,005.00	$ 68,005.00	$ 68,005.00		
42	Town Clerk Equipment	1410.20				$ 1,540.00		
43	PS/Deputies	1410.30	$ 101,731.50	$ 113,084.92	$ 113,084.92	$ 113,084.92		
44	Contractual Exp	1410.40	$ 7,420.00	$ 8,420.00	$ 8,420.00	$ 8,420.00		
45	TOTAL		**$ 174,541.50**	**$ 189,509.92**	**$ 189,509.92**	**$ 191,049.92**		
46								
47	ATTORNEY							
48	Contractual Exp	1420.40	**$ 71,000.00**	**$ 76,000.00**	**$ 76,000.00**	**$ 76,000.00**		
49								
50	ENGINEER/CONSULTANT							
51	Contractual Exp	1440.40	$ 20,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00		
52	Planning Consultants	1440.41	$ 5,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00		
53	Grants	1440.50	$ 5,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00		
54	TOTAL		**$ 30,000.00**	**$ 21,000.00**	**$ 21,000.00**	**$ 21,000.00**		
55								
56	ELECTIONS							
57	Contractual Exp	1450.40		$ -	$ -	$ -		
58								
59	RECORDS MANAGEMENT							
60	Personnel Services	1460.10						
61	Contractual	1460.40	$ 18,500.00	$ -	$ -	$ -		
62	TOTAL		**$ 18,500.00**	**$ -**	**$ -**	**$ -**		
63								
64	TOWN HALL							
65	Equipment	1620.20	$ -	$ -	$ -	$ -		
66	Contractual Exp	1620.40	$ 42,500.00	$ 42,500.00	$ 42,500.00	$ 42,500.00		
67	Police Dept Lease	1620.41	$ 48,000.00	$ 48,000.00	$ 48,000.00	$ 52,000.00		
68	T.H. Capital Imp.	1620.50	$ 35,000.00			$ 10,000.00		
69	TOTAL		**$ 125,500.00**	**$ 90,500.00**	**$ 90,500.00**	**$ 104,500.00**		
70								
71	BUILDINGS & GROUNDS							

	A	B	V	W	X	AA	A	AC	A	AE	A	AJ	AK
1	ACCOUNTS	CODE		FINAL BUDGET 2026		TENTATIVE BUDGET 2027		Preliminary BUDGET 2027		FINAL BUDGET 2027			
2													
72	Personnel Services	1630.10		$ 88,949.92		$ 86,230.93		$ 86,230.93		$ 86,230.93			
73	Equipment - New Truck to be Financed	1630.20		$ 14,525.00		$ 14,525.00		$ 14,525.00		$ 14,525.00			
74	Contractual Exp	1630.40		$ 30,000.00		$ 30,900.00		$ 30,900.00		$ 30,900.00			
75	TOTAL			**$ 133,474.92**		**$ 131,655.93**		**$ 131,655.93**		**$ 131,655.93**			
76													
77	SAFETY CE	1640.40		**$ -**		**$ 14,000.00**		**$ 14,000.00**		**$ 14,000.00**			
78													
79	CENTRAL COMMUNICATIONS SYSTEMS												
80	Personnel	1650.10				$ 14,318.27		$ 14,318.27		$ 13,825.89			
81	Contractual Exp	1650.40		$ 15,600.00		$ 23,175.00		$ 23,175.00		$ 23,175.00			
82	TOTAL			**$ 15,600.00**		**$ 23,175.00**		**$ 23,175.00**		**$ 37,000.89**			
83													
84	CENTRAL STOREROOM												
85	Contractual Exp	1660.40		**$ 2,750.00**		**$ 3,000.00**		**$ 3,000.00**		**$ 3,000.00**			
86													
87	CENTRAL PRINTING & MAILING												
88	Equipment	1670.20		$ 2,850.00		$ 2,850.00		$ 2,850.00		$ 2,850.00			
89	Contractual Exp	1670.40		$ 6,100.00		$ 3,250.00		$ 3,250.00		$ 3,250.00			
90	TOTAL			**$ 8,950.00**		**$ 6,100.00**		**$ 6,100.00**		**$ 6,100.00**			
91													
92	CENTRAL DATA PROCESSING												
93	Personnel	1680.10											
94	Equipment	1680.20				$ -		$ -		$ -			
95	Contractual Exp	1680.40		$ 76,000.00		$ 61,000.00		$ 61,000.00		$ 61,000.00			
96	TOTAL			**$ 76,000.00**		**$ 61,000.00**		**$ 136,868.27**		**$ 61,000.00**			
97													
98	PAID PARKING												
99	Personnel Services	1690.10		$ 20,000.00		$ 20,000.00		$ 20,000.00		$ 20,000.00			
100	Equipment	1690.20		$ -		$ 3,060.00		$ 3,060.00		$ 3,060.00			
101	Paid Parking	1690.40		$ 6,000.00		$ 1,400.00		$ 1,400.00		$ 1,400.00			
102	TOTAL			**$ 26,000.00**		**$ 24,460.00**		**$ 24,460.00**		**$ 24,460.00**			
103													

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
104	SPECIAL ITEMS							
105	Unallocated Ins	1910.40	$ 145,945.70	$ 128,514.30	$ 128,514.30	$ 128,514.30		
106	Municipal Assoc Dues	1920.20	$ 5,650.00	$ 2,505.00	$ 2,505.00	$ 2,505.00		
107	Purchase of Land	1940.40		$ -	$ -	$ -		
108	Claims	1950.40	$ -	$ -	$ -	$ -		
109	Contingent	1990.40	$ 140,437.00	$ 110,000.00	$ 110,000.00	$ 100,000.00		
110	TOTAL		**$ 292,032.70**	**$ 241,019.30**	**$ 241,019.30**	**$ 231,019.30**		
111								
112	Subtotal General Government Support		**$ 1,751,704.81**	**$ 1,711,630.73**	**$ 1,786,976.15**	**$ 1,730,664.24**		
113								
114	POLICE							
115	PS-Fulltime	3120.10	$ 1,479,660.33	$ 1,536,928.26	$ 1,536,928.26	$ 1,536,928.26		
116	PS-Parttime Police	3120.11	$ 214,476.00	$ 214,476.00	$ 214,476.00	$ 214,476.00		
117	PS-Traffic Enforcement Officer	3120.12						
118	PS-Dispatch	3120.14	$ 259,891.00	$ 259,063.00	$ 259,063.00	$ 259,063.00		
119	PS-DWI Patrols	3120.16	$ 4,400.00	$ 4,400.00	$ 4,400.00	$ 4,400.00		
120	Equipment	3120.20	$ -					
121	County Software Upgrade	3120.23						
122	Contractual Exp	3120.40	$ 225,165.00	$ 240,875.00	$ 240,875.00	$ 240,875.00		
123	Tasers	3120.41	$ -	$ 30,000.00	$ 30,000.00	$ 30,000.00		
124	Vests	3120.42	$ -	$ 20,000.00	$ 20,000.00	$ 20,000.00		
125	TOTAL		**$ 2,183,592.33**	**$ 2,305,742.26**	**$ 2,305,742.26**	**$ 2,305,742.26**		
126								
127	STREET SIGNS							
128	Contractual exp	3310.40	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**		
129								
130	CONTROL OF DOGS							
131	Personnel Services	3510.10	$ 17,200.00	$ 15,000.00	$ 15,000.00	$ 15,000.00		
132	Equipment	3510.20	$ -	$ -	$ -	$ -		
133	Contractual exp	3510.40	$ 2,600.00	$ 2,000.00	$ 2,000.00	$ 2,000.00		
134	TOTAL		**$ 19,800.00**	**$ 17,000.00**	**$ 17,000.00**	**$ 17,000.00**		
135								

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
136	Subtotal Public Safety		$ 2,208,392.33	$ 2,327,742.26	$ 2,327,742.26	$ 2,327,742.26		
137								
138								
139	Sidewalks CE	5140.40	$ 15,000.00	$ 22,000.00	$ 22,000.00	$ 22,000.00		
140								
141	Street Lights	5182.40						
142								
143	Lease Agreement	5650.30	$ 1.00	$ 1.00	$ 1.00	$ 1.00		
144	Contractual Exp/Town and Sidewalk Highway Snow Removal	5650.40	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00		
145	TOTAL		$ 7,501.00	$ 7,501.00	$ 7,501.00	$ 7,501.00		
146								
147	RAIL TRAIL							
148	Contractual Exp	5680.40	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00		
149	TOTAL		$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00		
150								
151	Subtotal Transportation		$ 25,001.00	$ 32,001.00	$ 32,002.00	$ 32,001.00		
152								
153	SOCIAL SERVICES HOME RELIEF							
154	Contractual Exp	6140.40	$ -	$ -	$ -	$ -		
155								
156	PROGRAMS FOR AGING							
157	Contractual Exp	7310.41	$ 12,500.00	$ 11,656.25	$ 11,656.25	$11,662		
158								
159	Subtotal Economic Assistance & Opportunity		$ 12,500.00	$ 11,656.25		$ 11,662.00		
160								
161	RECREATION ADMINISTRATION							
162	Personnel Services	7020.10	$ 78,946.25	$ 82,161.50	$ 82,161.50	$ 82,161.50		
163	Contractual Exp	7020.40	$ 3,670.00	$ 3,455.88	$ 3,455.88	$ 3,455.88		
164	TOTAL		$ 82,616.25	$ 85,617.38	$ 85,617.38	$ 85,617.38		
165								
166	PARKS							

	A	B	V	W	X	AA	A	AC	A	AE	A	AJ	AK
1	ACCOUNTS	CODE		FINAL BUDGET 2026		TENTATIVE BUDGET 2027		Preliminary BUDGET 2027		FINAL BUDGET 2027			
2													
167	Personnel Services	7110.10		$ -		$ -		$ -		$ -			
168	Equipment	7110.20		$ -		$ -		$ -		$ -			
169	Parks CE -	7110.40		$ 67,600.00		$ 55,950.00		$ 55,950.00		$ 55,950.00			
170	Rail Trail	7110.41		$ 13,000.00		$ 13,000.00		$ 13,000.00		$ 13,000.00			
171	Highland Landing Park	7110.42		$ 10,000.00		$ 13,000.00		$ 13,000.00		$ 13,000.00			
172	Lewis C. Distasi Pavilion	7110.43		$ 6,000.00		$ 6,180.00		$ 6,180.00		$ 6,365.40			
173	Capital Improvements	7110.50		$ 10,000.00		$ -		$ 14,000.00					
174	TOTAL			**$ 106,600.00**		**$ 88,130.00**		**$ 102,130.00**		**$ 88,315.40**			
175													
176	RECREATION PROGRAMS												
177	Personnel Services Clerical	7310.10		$ -		$ -		$ -		$ -			
178	Personnel Services Maintenance	7310.11		$ 5,000.00		$ 5,000.00		$ 5,000.00		$ 5,000.00			
179	Personnel Services Berean Park	7310.12		$ 61,000.00		$ 61,000.00		$ 61,000.00		$ 61,000.00			
180	Summer Fun Personnel Services	7310.13		$ 37,000.00		$ 33,500.00		$ 33,500.00		$ 33,500.00			
181	Contractual Exp	7310.40		$ 29,400.00		$ 32,800.00		$ 32,800.00		$ 32,800.00			
182	TOTAL			**$ 132,400.00**		**$ 132,300.00**		**$ 132,300.00**		**$ 132,300.00**			
183													
184	HISTORIAN												
185	Personnel Services	7510.10		$ 3,600.00		$ 3,600.00		$ 3,600.00		$ 3,600.00			
186	Contractal Exp	7510.40		$ 400.00		$ 398.00		$ 398.00		$ 398.00			
187	TOTAL			**$ 4,000.00**		**$ 3,998.00**		**$ 3,998.00**		**$ 3,998.00**			
188													
189	CELEBRATIONS												
190	Fireworks	7550.20		$ 11,600.00		$ 15,000.00		$ 15,000.00		$ 15,000.00			
191	Contractal Exp	7550.40		$ 7,700.00		$ 7,000.00		$ 7,000.00		$ 7,000.00			
192				**$ 19,300.00**		**$ 22,000.00**		**$ 22,000.00**		**$ 22,000.00**			
193													
194	Subtotal Culture & Recreation			**$ 357,416.25**		**$ 332,045.38**		**$ 346,045.38**		**$ 332,230.78**			
195													
196	ZONING & INSPECTIONS												
197	Personnel Services	8010.10		$ 353,488.92		$ 372,524.62		$ 372,524.62		$ 372,524.62			
198	Equipment	8010.20		$ 21,285.47		$ 22,802.71		$ 22,802.71		$ 22,802.71			

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
199	Contractual Exp	8010.40	$ 19,590.00	$ 23,610.00	$ 23,610.00	$ 24,872.00		
200	Municity/GIS Maintenance (ESRI)	8010.41	$ 11,823.00	$ 12,140.43	$ 12,140.43	$ 12,140.43		
201	TOTAL		$ 406,187.39	$ 431,077.76	$ 431,077.76	$ 432,339.76		
202								
203	ENVIRONMENTAL CONSERVATION COM							
204	Contractual Exp	8090.40	$ 300.00	$ 300.00	$ 300.00	$ 1,000.00		
205								
206	TRANSFER STATION/RECYCLING							
207	Personnel Services	8260.10	$ 34,272.88	$ 40,000.00	$ 40,000.00	$ 40,000.00		
208	Equipment	8260.20	$ -	$ -	$ -	$ -		
209	UCRRA	8260.30	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00		
210	Contractual Exp	8260.40	$ 25,000.00	$ 32,350.00	$ 32,350.00	$ 32,350.00		
211	Capital Improvments	8260.50	$ -					
212	TOTAL		$ 114,272.88	$ 127,350.00	$ 127,350.00	$ 127,350.00		
213								
214	BEAUTIFICATION							
215	Contractual Exp	8560.40	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00		
216								
217	RENT SUBSIDY							
218	Contractual Exp	8610.40	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00		
219								
220	CEMETERY MAINTAINANCE							
221	Contractual Exp	8810.40	$ 4,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00		
222								
223	Subtotal Home & Community Services		$ 534,760.27	$ 573,727.76	$ 573,727.76	$ 575,689.76		
224								
225	BENEFITS							
226	State Retirement	9010.80	$ 230,743.97	$ 230,743.97	$ 230,743.97	$ 231,010.90		
227	Fire/Police Ret	9015.80	$ 471,651.00	$ 471,651.00	$ 471,651.00	$ 476,228.00		
228	Social Security	9030.80	$ 279,848.00	$ 279,848.00	$ 279,848.00	$ 281,557.00		
229	Workers Compensation	9040.80	$ 87,473.82	$ 87,473.82	$ 87,473.82	$ 56,378.23		
230	Life Ins (police)	9045.80	$ 4,992.00	$ 4,992.00	$ 4,992.00	$ 4,484.00		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
231	Unemployment Ins	9050.80	$ 500.00	$ 500.00	$ 500.00	$ 500.00		
232	Disability Ins	9055.80	$ 5,081.28	$ 5,081.28	$ 5,081.28	$ 4,398.72		
233	Hospital/Medical Ins BuyOut	9060.10	$ 6,282.00	$ 6,282.00	$ 6,282.00			
234	Hospital/Medical Ins	9060.80	$ 846,540.20	$ 846,540.20	$ 846,540.20	$ 996,825.48		
235								
236	Subtotal Employee Benefits		$ 1,933,112.27	$ 1,933,112.27	$ 1,933,112.27	$ 2,051,382.33		
237								
238	DEBT SERVICE - Bond Anticipation							
239	Install Pur Debt Principal	9785.60	$ -					
240	Install Pur Debt Interest	9785.70	$ -					
241	Bulkhead BSHL Park Interest	9730.70	$ -					
242	TOTAL DEBT SERVICE		$ -					
243			$ -					
244	Transfers, Other Funds	9901.90	$ -					
245	Transfers, Other Funds	9902.90	$ -					
246	Transfer to Capital (On Tillson Toc)	9950.90	$ 25,533.40	$ 25,533.40	$ 25,533.40	$ 25,533.40		
247	DEBT SERVICE TOTAL		$ 25,533.40	$ 25,533.40	$ 25,533.40	$ 25,533.40		
248								
249								
250	TOTAL GENERAL EXPENDITURES		$ 6,835,920.33	$ 6,947,449.05	$ 6,993,137.22	$ 7,086,905.77		
251								
252	GENERAL FUND REVENUES							
253	Real Property Taxes	1001						
254	Real Property Taxes	1002						
255	Special Assessments	1030						
256	Int/Penalty Rents	1089						
257	Int/Pen received from Taxes	1090	$ 47,500.00	$ 45,000.00	$ 45,000.00	$ 45,000.00		
258	Cannibus Tax	1116		$ 90,000.00	$ 90,000.00	$ 160,000.00		

	A	B	V	W	X	AA	A	AC	A	AE	A	AJ	AK
1	ACCOUNTS	CODE		FINAL BUDGET 2026		TENTATIVE BUDGET 2027		Preliminary BUDGET 2027		FINAL BUDGET 2027			
2													
259	County Sales Tax	1120		$ 378,000.00		$ 398,000.00		$ 398,000.00		$ 425,000.00			
260	County Forest Tax	1121											
261	Franchise Tax	1170		$ 160,000.00		$ 140,000.00		$ 140,000.00		$ 140,000.00			
262	Clerk Fees	1255		$ 13,000.00		$13,000.00		$ 13,000.00		$ 13,000.00			
263	Tow Application Fee	1281		$ 1,300.00		$2,200.00		$ 2,200.00		$ 2,200.00			
264	Highway Buildings - Rental Fee	3127											
265	Baton	2001		$ -									
266	Berean Park Fees	2002		$ 9,000.00		$9,000.00		$ 9,000.00		$ 9,000.00			
267	SummerFun Fees	2003		$ 48,500.00		$ 52,700.00		$ 52,700.00		$ 52,700.00			
268	Swim Lesson Fees	2004		$ 8,000.00		$ 8,000.00		$ 8,000.00		$ 8,000.00			
269	Basketball	2005		$ 18,750.00		$ 18,000.00		$ 18,000.00		$ 18,000.00			
270	Tennis	2007											
271	Wrestling	2008		$ 1,300.00		$ 1,300.00		$ 1,300.00		$ 1,300.00			
272	Wood Bat Baseball	2010		$ -									
273	Recreation Cheerleading	2010		$ -									
274	Fall Baseball	2011											
275	Tony Williams Park Rental	2012		$ 5,400.00		$4,000.00		$ 4,000.00		$ 4,000.00			
276	Distasi Pavilion	2002		$ 1,000.00		$1,000.00		$ 1,000.00		$ 1,000.00			
277	Auchmoody Pavilion	2002		$ 1,000.00		$1,500.00		$ 1,500.00		$ 1,500.00			
278	Decals/Hunting/Fishing	1255		$ 300.00		$300.00		$ 300.00		$ 300.00			
279	Soccer	2014		$ -									
280	Rec -House, Apartment	2024		$ 180,000.00		$ 305,000.00		$ 305,000.00		$ 340,000.00			
281	Subdivision Rec.	2025		$ 25,000.00		$ 25,000.00		$ 25,000.00		$ 25,000.00			
282	PUD/PRD Recreation	2026											
283	PUD/PRD Rail Trail	2027											

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
284	PUD/PRD BSHL Park	2028						
285	Rezoning Application Fee	2109						
286	Planning/Zoning Fees	2110	$ 53,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00		
287	Civil Compromise	2112						
288	Building Permit	2115	$ 130,000.00	$ 130,000.00	$ 130,000.00	$ 130,000.00		
289	Property Maintenance	2116						
290	Zoning/Bldg Misc	2120	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00		
291	Burn Permits	2121	$ 1,600.00	$ 1,600.00	$ 1,600.00	$ 1,600.00		
292	Public Assembly	2122	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00		
293	Multiple Dwelling	2123	$ 26,000.00	$ 26,000.00	$ 26,000.00	$ 26,000.00		
294	Tax Levy for Lawn Mowing							
295	Parking Fees / Meter Fees	2124	$ 110,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00		
296	Parking Fees / Tickets	2124	$ 5,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00		
297	Parking Fees / Permits	2124	$ 1,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00		
298	Parking Fees / Events	2124		$ 3,500.00	$ 3,500.00	$ 3,500.00		
299	Parking Fees / Bus	2124		$ 2,500.00	$ 2,500.00	$ 2,500.00		
300								
301	Research Fees	2125	$ 34,500.00	$ 29,660.00	$ 29,660.00	$ 29,660.00		
302	Demolition Permit	2126	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00		
303	Transfer Station Receipts	2130	$ 111,000.00	$ 111,000.00	$ 111,000.00	$ 114,300.00		
304	Recycling Misc Scrap	2135	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00		
305	Tires	2136	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00		
306	Recycling Electronics	2137						
307	Recycled Clothes	2138						
308	Burial Permits	2192						
309	Dog Control Services	2268	$ 200.00	$ 200.00	$ 200.00	$ 200.00		
310	Youth Services H.S.	2350						
311	Interest & Earnings	2401	$ 67,500.00	$ 55,000.00	$ 55,000.00	$ 55,000.00		
312	Interest & Earnings - CDs	2403						
313	EV Chargers Rebate	2411	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00		
314	Business Licenses	2501	$ 500.00	$ 500.00	$ 500.00	$ 500.00		
315	Games of Chance	2530	$ 100.00	$ 100.00	$ 100.00	$ 100.00		
316	Bingo License	2540	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00		
317	Dog License	2544	$ 2,800.00	$ 2,800.00	$ 2,800.00	$ 2,800.00		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
318	Dog Surplus Fees	2545						
319	Dog Impound Fees	2550	$ 600.00	$ 600.00	$ 600.00	$ 600.00		
320	TOL Events	2560	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ 11,000.00		
321	Farmer's Market	2564	$ -					
322	Fines & Bail	2610	$ 375,000.00	$ 375,000.00	$ 375,000.00	$ 375,000.00		
323	Bail Forfeitures	2620	$ 515.00	$ -	$ -	$ -		
324	Sale of Used Equip	2650	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00		
325	Energy Rebate	2655						
326	Sale of Real Property	2660						
327	Miscellaneous	2680	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00		
328	Programs for the Aging	2681	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ 6,500.00		
329	Self Ins Recoveries	2683	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ 11,000.00		
330	Insurance Recoveries	2685	$ 47,000.00	$ 47,000.00	$ 47,000.00	$ 47,000.00		
331	Insurance Refunds	2686	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00		
332	Ambulance Fuel	2690	$ 12,000.00	$14,000.00	$ 14,000.00	$ 14,000.00		
333	Reimbursement Police Officers	2691	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00		
334	Prior Yr Refund	2701	$ -					
335	Gifts/Donations	2705	$ 20,000.00	$12,000.00	$ 12,000.00	$ 12,000.00		
336	Gifts/Donations Police	2705		$ 7,500.00	$ 7,500.00	$ 7,500.00		
337	AIM RELATED PAYMENTS (Aid & Incentive for Municipalities, TMA)	2750	$ 39,976.00	$ 39,976.00	$ 39,976.00	$ 39,976.00		
338	DWI	2770	$ 4,400.00	$ 4,400.00	$ 4,400.00	$ 4,400.00		
339	Police Seizure	2771	$ -					
340	Reimbursement for Shared Services	2772						
341	Interfund Revenue	2801	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00		
342	Per Capita	3001						
343	Mortgage Tax	3005	$ 388,000.00	$ 392,000.00	$ 392,000.00	$ 392,000.00		
344	STAR Admin.	3040						
345	JCAP Justice Court Grant	3069	$ -					
346	State Aid Other-Revaluation	3089	$ 2,797.00	$ 8,600.00	$ 8,600.00	$ 8,600.00		
347	Police VestBVP 50%	3122	$ 13,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00		
348	DCJS Grant	3125						
349	Taser Grant	3126		$ 30,000.00	$ 30,000.00	$ 30,000.00		
350	DCJS Grant Police Computers	3129						

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
351	Buckle Up NY & STEP	3389						
352	Civilian Police Academy	3130	$ 1,000.00	$ 100.00	$ 100.00	$ 100.00		
353	ECC Grant	3131	$ 2,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00		
354	Records Grant	3132	$ 18,500.00					
355	SRO Reimbursement from HCSD	3129	$ 42,000.00	$43,000.00	$ 43,000.00	$ 43,000.00		
356	Legislative Initiative	3401						
357	Greenway Grant Black Creek	3503						
358	Lewis C Distasi Pavilion	3515						
359	Social Services	3660						
360	State Aid Other Social Serv	3689						
361	State Aid Youth	3820						
362	State Aid Other Home & Com	3989						
363	CODES REIMBURSEMENT	3995						
364	NYS ECONOMIC ENVIRONMENTAL	4903						
365	Interfund Transfers	5031						
366								
367	TOTAL GENERAL FUND REVENUE		$ 2,529,538.00	$ 2,822,536.00	$ 2,822,536.00	$ 2,957,836.00		
368								
369	GENERAL ESTIMATED UNEXPENDED BALANCE							
370	Unexpended Balance		$ 228,000.00	$ 130,000.00	$ 130,000.00	$ 140,000.00		
371								
372	01 HIGHWAY FUND APPROPRIATIONS		$ -					
373								
374	SPECIAL ITEMS							
375	Unallocated Ins	1910.40	$ 29,249.45	$ 41,450.36	$ 41,450.36	$ 41,450.36		
376								
377	Subtotal General Governmental Support		$ 29,249.45	$ 41,450.36	$ 41,450.36	$ 41,450.36		
378								
379	SUPT OF HIGHWAYS							
380	Personnel Services	5010.10	$ 80,500.00	$ 90,000.00	$ 90,000.00	$ 90,000.00		
381	Engineer/Consultant	5010.30	$ -	$ -	$ -	$ -		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
382	Contractual Exp	5010.40	$ 1,900.00	$ 1,900.00	$ 1,900.00	$ 1,900.00		
383	TOTAL		$ 82,400.00	$ 91,900.00	$ 91,900.00	$ 91,900.00		
384								
385	ENGINEERING							
386	Engineering/Consultant	5020.30	$ 500.00	$ 500.00	$ 500.00	$ 500.00		
387								
388								
389	HIGHWAY - EQUIPMENT							
390	Personnel Services	5110.10	$ 671,478.00	$ 710,000.00	$ 710,000.00	$ 710,000.00		
391	Equipment	5110.20	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00		
392	Contractual Exp	5110.40	$ 899,608.00	$ 913,700.00	$ 913,700.00	$ 894,300.00		
393	TOTAL		$ 1,573,586.00	$ 1,626,200.00	$ 1,626,200.00	$ 1,606,800.00		
394								
395	PERMANENT ROAD IMPROVEMENTS							
396		5112.46						
397		5112.50						
398		5112.51						
399		5112.52						
400		5112.53						
401		5112.54						
437	TOTAL							
438								
439	MACHINERY		$ -					
440	Personnel Services	5130.10	$ 153,458.66	$ 157,740.37	$ 157,740.37	$ 157,740.37		
441	Equipment	5130.20	$ 169,145.04	$ 169,044.64	$ 169,044.64	$ 169,044.64		
442	Contractual Exp	5130.40	$ 90,000.00	$ 118,000.00	$ 118,000.00	$ 118,000.00		
443	TOTAL		$ 412,603.70	$ 444,785.01	$ 444,785.01	$ 444,785.01		
444								
445	GARAGE							
446	Contractual Exp	5132.40	$ 32,000.00	$ 32,000.00	$ 32,000.00	$ 32,000.00		
447								
448	BRUSH, WEEDS and TREE REMOVAL							
449	Personnel Services	5140.10	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00		
450	Equipment	5140.20	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
451	Contractual	5140.40	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00		
452	TOTAL		$ 64,000.00	$ 64,000.00	$ 64,000.00	$ 64,000.00		
453								
454	SNOW REMOVAL							
455	Personnel Services	5142.10	$ 170,000.00	$ 170,000.00	$ 170,000.00	$ 170,000.00		
456	Equipment	5142.20	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00		
457	Contractual	5142.40	$ 165,000.00	$ 165,000.00	$ 165,000.00	$ 165,000.00		
458	TOTAL		$ 343,000.00	$ 343,000.00	$ 343,000.00	$ 343,000.00		
459								
460	Subtotal Transportation		$ 2,537,339.15	$ 2,602,385.01	$ 2,602,385.01	$ 2,582,985.01		
461								
462	EMPLOYEE BENEFITS							
463	State Retirement	9010.80	$ 207,289.22	$ 207,289.22	$ 207,289.22	$ 209,726.57		
464	Social Security	9030.80	$ 81,505.00	$ 81,505.00	$ 81,505.00	$ 83,408.00		
465	Workers Comp	9040.80	$ 34,900.42	$ 34,900.42	$ 34,900.42	$ 24,758.69		
466	Unemployment Ins	9050.80	$ -	$ -	$ -	$ -		
467	Disability Ins	9055.80	$ 964.80	$ 964.80	$ 964.80	$ 964.80		
468	Medical Ins BuyOut	9060.10	$ 1,584.00	$ 1,584.00	$ 1,584.00			
469	Medical Ins	9060.80	$ 262,444.60	$ 262,444.60	$ 262,444.60	$ 322,243.84		
470								
471	Subtotal Employee Benefits		$ 588,688.04	$ 588,688.04	$ 588,688.04	$ 641,101.90		
472								
473	DEBT SERVICE							
474	Install Pur Debt Principal	9785.60						
475	Install Pur Debt Interest	9785.70						
476	TOTAL DEBT SERVICE							
477								
478	TOTAL HIGHWAY EXPENDITURES		$ 3,126,027.19	$ 3,232,523.41	$ 3,232,523.41	$ 3,265,537.27		
479	DA-01							
480	01 - HIGHWAY REVENUES							
481								
482	LOCAL SOURCES							
483	Real Property Taxes	1001						
484	IDA Property Tax	1002	$ 350.00	$ 350.00	$ 350.00	$ 350.00		
485	Interest & Earnings	2401	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ 35,000.00		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
486	MISCELLANEOUS							
487	Forfeiture of Deposit	2620						
488	Sale of Used Material	2650	$ 5,200.00	$ 11,200.00	$ 11,200.00	$ 11,200.00		
489	HCSD	2655	$ 16,500.00	$ 16,500.00	$ 16,500.00	$ 16,500.00		
490	Miscellaneous	2680						
491	Self Ins Recoveries	2683	$ 4,600.00	$ 4,600.00	$ 4,600.00	$ 4,600.00		
492	Insurance Recoveries	2685	$ 24,000.00	$ 24,000.00	$ 24,000.00	$ 24,000.00		
493	Prior Year Refund	2701						
494	Interfund Revenues	2801	$ 210,850.00	$ 252,450.00	$ 252,450.00	$ 252,450.00		
495	STATE AID							
496	State Aid NYS Bridge	3089						
497	Consolidated Hwy	3501	$ 295,000.00	$ 300,000.00	$ 300,000.00	$ 305,000.00		
498	WIRP - EXTREME WINTER RECOVERY	3502						
499	PAVE NY	3503	$ 41,500.00	$ 50,000.00	$ 50,000.00	$ 55,000.00		
500	Marchiselli	3589						
501	Federal Aid USDA	4089						
502	Fed/St Emergency Aid	4960						
503	Interfund Transfers	5031						
504								
505	TOTAL HIGHWAY REVENUES		$ 633,000.00	$ 694,100.00	$ 694,100.00	$ 704,100.00		
506								
507	HIGHWAY							
508	UNEXPENDED BALANCE		$ 180,000.00	$ 140,000.00	$ 140,000.00	$ 150,000.00		
509								
510								
511	20 - HIGHLAND WATER DISTRICT EXPENDITURES							
512								

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
513	INSURANCE							
514	Unallocated Ins	1910.40	$ 66,640.50	$ 77,271.16	$ 77,271.16	$ 77,271.16		
515								
516	ADMINISTRATION							
517	Personnel Services	8310.10	$ 84,222.10	$ 88,231.84	$ 88,231.84	$ 88,231.84		
518	Equipment	8310.20		$ -	$ -	$ -		
519	Professional Serv	8310.30	$ 20,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00		
520	Contractual Exp	8310.40	$ 10,500.00	$ 14,670.00	$ 14,670.00	$ 14,670.00		
521	TOTAL		$ 114,722.10	$ 110,901.84	$ 110,901.84	$ 110,901.84		
522								
523	SOURCE OF SUPPLY, POWER & PUMPING							
524	Personnel Services	8320.10	$ 224,806.27	$ 209,332.42	$ 209,332.42	$ 207,797.46		
525	Equipment	8320.20						
526	Contractual Exp	8320.40	$ 124,000.00	$ 160,500.00	$ 160,500.00	$ 160,500.00		
527	TOTAL		$ 348,806.27	$ 369,832.42	$ 369,832.42	$ 368,297.46		
528								
529	PURIFICATION							
530	Equipment	8330.20	$ 43,500.00	$ 50,000.00	$ 50,000.00	$ 50,000.00		
531	Professional Serv	8330.30	$ -					
532	Contractual Exp	8330.40	$ 235,700.00	$ 315,350.00	$ 315,350.00	$ 315,350.00		
533	TOTAL		$ 279,200.00	$ 365,350.00	$ 365,350.00	$ 365,350.00		
534								
535	TRANSMISSION/DISTRIBUTION							
536	Personnel Services	8340.10	$ 190,335.77	$ 198,010.78	$ 198,010.78	$ 197,203.34		
537	Equipment	8340.20	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00		
538	Professional Serv	8340.30						
539	Contractual Exp	8340.40	$ 98,050.00	$ 99,300.00	$ 99,300.00	$ 99,300.00		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
540	Water Savings Program	8340.41						
541	Highland Ave Water Main	8342.40						
542	GROVE/MAIN ST WATER MAIN	8342.41						
543	TOTAL		$ 318,385.77	$ 327,310.78	$ 327,310.78	$ 326,503.34		
544								
545	SW-08							
546	EMPLOYEE BENEFITS							
547	State Retirement	9010.80	$ 98,890.27	$ 98,890.27	$ 98,890.27	$ 104,823.68		
548	Social Security	9030.80	$ 38,201.00	$ 38,201.00	$ 38,201.00	$ 38,998.00		
549	Workers Comp	9040.80	$ 13,069.09	$ 13,069.09	$ 13,069.09	$ 9,147.79		
550	Unemployment Ins	9050.80	$ -	$ -	$ -	$ -		
551	Disability Ins	9055.80	$ 514.56	$ 514.56	$ 514.56	$ 418.08		
552	Hospital/Medical Ins Buy Out	9060.10	$ 2,986.00	$ 2,986.00	$ 2,986.00			
553	Hospital/Medical Ins	9060.80	$ 145,179.10	$ 145,179.10	$ 145,179.10	$ 169,514.71		
554	TOTAL		$ 298,840.02	$ 298,840.02	$ 298,840.02	$ 322,902.26		
555								
556	TOTAL O&M EXPENDITURES		$ 1,426,594.65	$ 1,549,506.22	$ 1,549,506.22	$ 1,571,226.07		
557								
558	20 - HIGHLAND WATER DISTRICT EXPENDITURES							
559	DEBT SERVICE							
560	DEBT SERVICE PRINCIPAL							
561	BOND Finance - Principal	9727.6	$ 23,000.00	$ 36,000.00	$ 36,000.00	$ 36,000.00		
562	FUTURE EXPENSES			$ 8,000.00	$ 8,000.00	$ 8,000.00		
563	Water District Improvement Grants	9760.60	$ 22,000.00	$ 23,000.00	$ 23,000.00	$ 23,000.00		
564	Water District Improvement Waste Gas Burner Methance Digester	9760.61	$ 24,970.00					
565	NYSEFC Bond Principal	9740.60	$ 31,120.43	$ 32,517.74	$ 32,517.74	$ 32,517.74		
566	NYSEFC Bond Interest	9740.70	$ 7,642.73	$ 6,245.43	$ 6,245.43	$ 6,245.43		
567	TOTAL		$ 108,733.16	$ 105,763.17	$ 105,763.17	$ 105,763.17		
568								
569	DEBT SERVICE INTEREST							
570	New Serial Bond 87 - Principal	9720.7	$ 29,931.00	$ 37,112.50	$ 37,112.50	$ 37,112.50		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
571	Water Improvement & Plant Plans & Specs	9760.7	$ 49,024.37	$ 78,512.50	$ 78,512.50	$ 78,512.50		
572	Truck & Equipment Loan Split btwn Water & Sewer		$ -					
573	TOTAL		$ 78,955.37	$ 115,625.00	$ 115,625.00	$ 115,625.00		
574								
575	Transfers, Other funds	9902.90	$ -					
576								
577	TOTAL DEBT SERVICE EXPENDITURES		$ 187,688.53	$ 221,388.17	$ 221,388.17	$ 221,388.17		
578								
579	TOTAL WATER DISTRICT		$ 1,614,283.18	$ 1,770,894.39	$ 1,770,894.39	$ 1,792,614.24		
580								
581	SW-20							
582	20 - HIGHLAND WATER DISTRICT REVENUES							
583	OPERATIONS & MAINTENANCE							
584								
585	Real Property Taxes	1001						
586	Real Property Taxes-Capital	1002						
587	Pymt in Lieu	1003		$ 16,500.00	$ 16,500.00	$ 16,500.00		
588	Special Assessment	1030						
589	Metered Sales	2140	$ 1,061,000.00	$ 1,167,800.00	$ 1,167,800.00	$ 1,182,566.10		
590	Unmetered Sales	2141	$ -					
591	Unmetered/Hydrants	2142	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00		
592	Water Connections	2144	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00		
593	Int/Penalty	2148	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		
594	Interest & Earnings	2401	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00		
595	Rental of Gov't property	2410	$ -	$ -	$ -	$ -		
596	Meter Deposit	2416	$ 13,000.00	$ 13,000.00	$ 13,000.00	$ 13,000.00		
597	Sale of Equipment	2650						
598	Energy Rebate	2655						
599	Miscellaneous	2680	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
600	Self Ins Recoveries	2683						
601	Insurance Recoveries	2685	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		
602	Prior Yr Refund	2701						
603	Interfund Revenue	2801	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00		
604	American Tower	2802	$ 67,195.00	$ 74,000.00	$ 74,000.00	$ 74,000.00		
605	AT&T Lease/Verizon/Cellco	2803	$ 42,950.00	$ 45,000.00	$ 45,000.00	$ 45,000.00		
606	A-1Communications exp 2/23/18	2804						
607	DCC	2805						
608	Bridge Authority	2806	$ 20,600.00	$ 23,600.00	$ 23,600.00	$ 23,600.00		
609	Verizon Cell Water Tower	2807	$ 20,000.00	$ 22,000.00	$ 22,000.00	$ 22,000.00		
610	NYSERDA Grant	3001						
611	State Aid Other	3089						
612	SEMO	3520						
613	FEMA	4960						
614	Interfund Transfers	5031						
615	Totals		$ 1,304,245.00	$ 1,441,400.00	$ 1,441,400.00	$ 1,456,166.10		
616								
617	DEBT SERVICE REVENUES							
618	Taxes Paid	1002						
619	Interest & Earnings	2402	$ 1,300.00	$ 4,000.00	$ 4,000.00	$ 4,000.00		
620	Totals		$ -					
621								
622	TOTAL WATER DIST REVENUES		$ 1,305,545.00	$ 1,445,400.00	$ 1,445,400.00	$ 1,460,166.10		
623								
624	UNEXPENDED BALANCE O&M							
625								
626	UNEXPENDED BALANCE DEBT		$ 36,000.00	$ 18,000.00	$ 18,000.00	$ 18,000.00		
627								
628	30 - HIGHLAND SEWER DISTRICT EXPENDITURES							
629	OPERATIONS & MAINTENANCE							
630	SS-01							

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
631	INSURANCE							
632	Contractual Exp	1910.40	$ 59,705.06	$ 69,286.82	$ 69,286.82	$ 69,286.82		
633								
634	ADMINISTRATION, Personnel SERVICE							
635	Personnel Services	8110.10	$ 84,222.10	$ 88,231.84	$ 88,231.84	$ 88,231.84		
636	Equipment	8110.20	$ -					
637	Prof Services	8110.30	$ 25,000.00	$ 13,000.00	$ 13,000.00	$ 13,000.00		
638	Contractual	8110.40	$ 14,150.00	$ 14,170.00	$ 14,170.00	$ 14,170.00		
639	TOTAL		$ 123,372.10	$ 115,401.84	$ 115,401.84	$ 115,401.84		
640								
641	SEWAGE COLLECTING SYSTEM							
642	Personnel Services	8120.10	$ 190,335.77	$ 187,112.28	$ 187,112.28	$ 196,506.73		
643	Equipment	8120.20	$ 45,000.00	$ 47,000.00	$ 47,000.00	$ 47,000.00		
644	Inflow & Infiltration	8120.30	$ 33,000.00	$ 33,000.00	$ 33,000.00	$ 33,000.00		
645	Contractual	8120.40	$ 85,800.00	$ 93,700.00	$ 93,700.00	$ 93,700.00		
646	TOTAL		$ 354,135.77	$ 360,812.28	$ 360,812.28	$ 370,206.73		
647								
648	SEWAGE TREATMENT/DISPOSAL							
649	Personnel Services	8130.10	$ 230,256.41	$ 246,819.64	$ 246,819.64	$ 246,806.56		
650	Equipment	8130.20	$ 90,000.00	$ 90,000.00	$ 90,000.00	$ 90,000.00		
651	Maint. Reserve	8130.30	$ -					
652	Contractual	8130.40	$ 303,000.00	$ 341,000.00	$ 341,000.00	$ 341,000.00		
653	TOTAL		$ 623,256.41	$ 677,819.64	$ 677,819.64	$ 677,806.56		
654								
655	SS-08							
656	EMPLOYEE BENEFITS							
657	State Retirement	9010.80	$ 96,988.54	$ 96,988.54	$ 96,988.54	$ 102,807.85		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
658	Social Security	9030.80	$ 38,618.00	$ 38,618.00	$ 38,618.00	$ 39,518.00		
659	Workers Comp	9040.80	$ 13,069.09	$ 13,069.09	$ 13,069.09	$ 9,147.79		
660	Unemployment Ins	9050.80	$ -	$ -	$ -	$ -		
661	Disability Ins	9055.80	$ 514.56	$ 514.56	$ 514.56	$ 418.08		
662	Hospital/Medical Ins Buy Out	9060.10	$ -	$ -	$ -	$ -		
663	Hospital/Medical Ins	9060.80	$ 144,762.20	$ 144,762.20	$ 144,762.20	$ 168,742.12		
664	TOTAL		**$ 293,952.39**	**$ 293,952.39**	**$ 293,952.39**	**$ 320,633.84**		
665								
666	TOTAL O&M EXPENDITURES		**$ 1,454,421.73**	**$ 1,517,272.97**	**$ 1,517,272.97**	**$ 1,553,335.79**		
667								
668	30 - HIGHLAND SEWER DISTRICT EXPENDITURES							
669	DEBT SERVICE							
670								
671	BAN							
672	Sewer Plant Reserve	8366.50						
673	Sewer Plant Principle EFC	8366.60	$ 260,000.00	$ 265,000.00	$ 265,000.00	$ 265,000.00		
674	Sewer Plant Interest	8366.70	$ 116,355.14	$ 111,541.24	$ 111,541.24	$ 111,541.24		
675	TOTAL		**$ 376,355.14**	**$ 376,541.24**	**$ 376,541.24**	**$ 376,541.24**		
676								
677	BAN							
678	Highland Land Sewer Ext P	8370.60						
679	Highland Land Sewer Ext I	8370.70						
680	TOTAL		$ -	$ -		$ -		
681								
682	Serial Bonds	9710.60						
683	Bond Fee	9730.60	$ 31,120.43	$ 32,517.73	$ 32,517.73	$ 32,517.73		
684	TOTAL		$ 31,120.43	**$ 32,517.73**	$ 32,517.73	**$ 32,517.73**		
685								
686	DEBT SERVICE INTEREST							
687	Serial Bond	9710.70						
688	NYSEFC	9720.70	$ 7,643.00	$ 6,245.43	$ 6,245.43	$ 6,245.43		
689	Sewer Plant Damages BAN Int	9731.70						
690	Serial Bond	9727.70	$ -					
691	TOTAL		**$ 7,643.00**	**$ 6,245.43**	**$ 6,245.43**	**$ 6,245.43**		
692								

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
693	TOTAL SEWER DEBT EXPENDITURES		$ 415,118.57	$ 415,304.40	$ 415,304.40	$ 415,304.40		
694								
695	Transfers, Other funds	9902.90						
696								
697	TOTAL SEWER DISTRICT		$ 1,869,540.30	$ 1,932,577.37	$ 1,932,577.37	$ 1,932,577.37		
698								
699	SS-30							
700	30 - SEWER DISTRICT REVENUES							
701	OPERATIONS & MAINTENANCE							
702	Real Property Taxes	1001						
703	Real Property Taxes-Capital	1002						
704	Pymt in Lieu	1003	$ 14,500.00	$ 16,500.00	$ 16,500.00	$ 16,500.00		
705	Special Assessments	1030						
706	Sewer Rents	2120	$ 969,400.00	$ 1,035,380.00	$ 1,035,380.00	$ 1,035,380.00		
707	Sewer Charges	2122	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		
708	Sewer Inspections	2123						
709	Interest & Pen.	2128	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		
710	Interest & Earnings	2401	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		
711	Sewer Debt Servie Int Ea	2402	$ -	$ -	$ -	$ -		
712	Meter Deposit	2416						
713	Sale of Equipment	2650						
714	Sewer Line Ext	2670						
715	Misc Revenues	2680	$ 38,000.00	$ 38,000.00	$ 38,000.00	$ 38,000.00		
716	Self Ins Recoveries	2683						
717	Insurance Recoveries	2685	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		
718	Prior Yr Refund	2701						
719	Gifts and Donations	2705						
720	Interfund Revenue	2801	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00		
721	Bridge Authority	2806	$ 20,600.00	$ 23,600.00	$ 23,600.00	$ 23,600.00		
722	FEMA	4960						
723	Interfund Transfers	5031						

	A	B	V	W	X	AA	A	AC	A	AE	A	AJ	AK
1	ACCOUNTS	CODE		FINAL BUDGET 2026		TENTATIVE BUDGET 2027		Preliminary BUDGET 2027		FINAL BUDGET 2027			
2													
724	Transfer from Sewer Mtc Reserve	5032											
725	Totals			$ 1,090,500.00		$ 1,161,480.00		$ 1,161,480.00		$ 1,161,480.00			
726													
727	DEBT SERVICE REVENUES												
728	Capital Imp. Taxes	1002											
729	Interfund Transfers	5050											
730	Interest & Earnings	2402		$ 1,600.00		$ 4,000.00		$ 4,000.00		$ 4,000.00			
731	Totals			$ 1,600.00		$ 4,000.00		$ 4,000.00		$ 4,000.00			
732													
733	TOTAL SEWER DISTRICT REVENUES			$ 1,092,100.00		$ 1,165,480.00		$ 1,165,480.00		$ 1,165,480.00			
734													
735	UNEXPENDED BALANCE O&M			$ 58,000.00		$ 22,000.00		$ 22,000.00		$ 22,000.00			
736													
737	UNEXPENDED BALANCE DEBT			$ 56,000.00		$ 39,000.00		$ 39,000.00		$ 39,000.00			
738													
739	SL-04												
740	40 - HIGHLAND LIGHTING DISTRICT												
741	HIGHLAND LIGHT DISTRICT												
742	Contractual Exp	5182.40		$ 236,925.00		$ 250,311.26		$ 252,110.33		$ 250,311.26			
743	TOTAL LIGHT DISTRICT EXPENDITURES			$ 236,925.00		$ 250,311.26		$ 252,110.33		$ 250,311.26			
744													
745	SL-40												
746	REVENUES												
747	Real Property Tax	1001											
748	Interest & Earnings	2401		$ 3,000.00		$ 3,000.00		$ 3,000.00		$ 3,000.00			
749	Light Misc from General	2680											
750	TOTAL LIGHT DISTRICT REVENUES			$ 3,000.00		$ 3,000.00		$ 3,000.00		$ 3,000.00			
751													
752	UNEXPENDED BALANCE												
753													

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
754	SM - 45							
755	45 - HIGHLAND AMBULANCE DISTRICT							
756								
757	HIGHLAND AMBULANCE DISTRICT							
758	Contractual Exp	1640.40	$ 695,200.00	$ 710,000.00	$ 710,000.00	$ 710,000.00		
759	CONTRACTUAL EXPENSE CON	1640.41						
760								
761	TOTAL AMBULANCE DISTRICT EXPENDITURES		$ 695,200.00	$ 710,000.00	$ 710,000.00	$ 710,000.00		
762								
763								
764								
765	SM - 45							
766	REVENUES							
767	Real Property Tax	1001						
768	Interest & Earnings	2401	$ 4,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		
769	Refund from prior year	2701						
770	AMBULANCE CON MEDICARE	2770						
771	Ambulance Late Responses	2960						
772	EMS Stabilization & Enhancement		$ 94,000.00					
773	TOTAL AMBULANCE DISTRICT REVENUES		$ 98,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		
774								
775	UNEXPENDED BALANCE FROM 2024-2025		$ 30,000.00	$ 43,000.00	$ 43,000.00	$ 43,000.00		
776								
777								
778	UNEXPENDED BALANCE		$ 30,000.00	$ 43,000.00	$ 43,000.00	$ 43,000.00		
779								
780								
781	MOUNTAINSIDE WOODS DRAINAGE DISTRICT							
782								
783	FLAT TAX		$ 12,276.40	$ 12,276.40	$ 12,276.40	$ 12,276.40		

	A	B	W	AA	AC	AE	AJ	AK
1	ACCOUNTS	CODE	FINAL BUDGET 2026	TENTATIVE BUDGET 2027	Preliminary BUDGET 2027	FINAL BUDGET 2027		
2								
784								
785	TOTAL MOUNTAINSIDE WOODS DRAINAGE DISTRICT							
786								
787	MOUNTAINSIDE WOODS DRAINAGE DISTRICT REVENUES							
788								
789	FLAT Tax	1001	$ 12,276.40	$ 12,276.40	$ 12,276.40	$ 12,276.40		
790								
791	TOTAL DRAINAGE DIST REVENUES		$ 12,276.40	$ 12,276.40	$ 12,276.40	$ 12,276.40		
792								
793								
794	51 - HIGHLAND FIRE DISTRICT							
795								
796	Contractual Exp	3410.40	$ 1,314,364.00	$ 1,314,364.00	$ 1,314,364.00	$ 1,314,364.00		
797								
798	TOTAL HIGHLAND FIRE DIST		$ 1,314,364.00	$ 1,342,798.00	$ 1,342,798.00	$ 1,342,798.00		
799								
800	52 - CLINTONDALE FIRE DISTRICT							
801								
802	Contractual exp	3410.40	$ 115,395.44	$ 119,697.67	$ 119,697.67	$ 119,697.67		
803								
804	TOTAL CLINTONDALE FIRE DIST		$ 115,395.44	$ 119,697.67	$ 119,697.67	$ 119,697.67		
805								
806	FIRE DISTRICT REVENUES							
807								
808	Real Property Taxes	1001	$ 1,429,759.44	$ 1,462,495.67	$ 1,462,495.67	$ 1,462,495.67		
809								
810	TOTAL FIRE DIST REVENUES		$ 1,429,759.44	$ 1,462,495.67	$ 1,462,495.67	$ 1,462,495.67		
811								
812	TOTAL APPROPRIATIONS		$ 15,819,931.84	$ 16,318,527.55	$ 16,366,014.79	$ 16,366,014.79		
813								

	A	B	V	W	X	AA	A	AC	A	AE	A	AJ	AK
1	ACCOUNTS	CODE		FINAL BUDGET 2026		TENTATIVE BUDGET 2027		Preliminary BUDGET 2027		FINAL BUDGET 2027			
2													
814	TOTAL REVENUE			$ 5,661,183.00		$ 6,140,516.00		$ 6,140,516.00		$ 6,140,516.00			
815													
816	TOTAL APPROPRIATIONS LESS FIRE DISTRICTS LESS REVENUE			$ 8,728,989.40		$ 8,715,515.88		$ 8,763,003.12		$ 8,763,003.12			

FINAL

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By:

2027 BUDGET

CLINTONDALE FIRE DISTRICT
TOWN OF LLOYD
TOWN OF PLATTEKILL
COUNTY OF ULSTER

FILE WITH TOWN CLERK ON OR BEFORE
NOVEMBER 7th

BY MY SIGNATURE I CERTIFY THAT THE ESTIMATES WERE APPROVED BY THE BOARD OF FIRE COMMISSIONERS OF THE CLINTONDALE FIRE DISTRICT ON 10/20/2026.

kate jonietz
Fire District Secretary

NEW YORK STATE DEPARTMENT OF AUDIT AND CONTROL
DIVISION OF MUNICIPAL AFFAIRS
ALBANY, NEW YORK

FINAL

FINAL

SUMMARY OF BUDGET

Appropriations: $ 490,072

Less:

Estimated Revenues $ _____
Estimated Unexpended _____

Total Estimated Revenues and Unexpended _____

To be raised by Real Property Taxes **$ 490,072**

ESTIMATED REVENUES

	Actual Budget 2026	*Proposed Budget 2027*
Sales of Apparatus And Equipment		
Gifts and Donations		
Insurance (loss)		
Refunds of Expenses		
Miscellaneous		
Transfer from Capital Fund		
Transfer from Reserve Fund		
Totals	$	$

FINAL

FINAL

APPROPRIATIONS

	Actual Budget 2026	*Proposed Budget 2027*
A3410.1 Personal Services	20,000.00	33,210.00
A3210.2 Equipment	$55,000.00	$55,000.00
A3410.4 Contractual and Other Expenses	$258,690	$297,190
Fire Protection/Hydrants		
A1930.4 Judgments/Claims		
A9040.8 Workers Compensation	$12,823.91	$8,567.40
Blanket Acc'd Ins.	$10,000.00	$10,000.00
A9710.7 Interest on Bonds	$0	$0
A9710.7 Interest on Notes	$0	$0
A9710.6 Redemption of Bonds	$0	$0
A9710.6 Redemption of Notes	$0	$0
A9950.9 Transfer to Reserve Funds	$89,006	$86,105.00
Other:		
TOTALS	**$ 445,520**	**$ 490,072**

FINAL

ASSESSED VALUATIONS

TOWN	*Assessed Valuation*
PLATTEKILL (equalization rate 55%)	$ 307,637,100
LLOYD (equalization rate 59%)	$ 119,69,767

OUTSTANDING DEBT
AS OF 09/24/2026

TAX ANTICIPATION NOTES	$
REVENUE ANTICIPATION NOTES	
BUDGET NOTES	
CAPITAL NOTES	
BOND ANTICIPATION NOTES	
TOTAL NOTES	$
BONDS	$

FINAL

Highland Fire District
Adopted Budget Summary
For 2027

Total Appropriation $1,471,706.00

Less:

Estimated revenues $128,908.00

Amount to be raised by Real Property Taxes $1,342,798.00

TAX APPORTIONMENT

Town	Assessed Valuation (AV)	Equalization Rate (ER)	Full Valuation (FV)	Total Full Valuation %	Apportioned Tax
Lloyd	1,086,889,032.00	100%	1,091,705,835.00	100	1,342,798.00

Lloyd

Total Apportioned Tax $1,342,798.00

I certify that this budget was approved by:

The Commissioners of the Highland Fire District on October 20, 2026

Fred DeMaio
Treasurer
Highland Fire District

RECEIVED
OCT 30 2026
By:

Highland Fire District
Worksheet A
Computation of Statutory Spending Limitation
For 2027

Town of:	Assessed Valuations (AV)	Equalization Rate (ER)	Full Valuation (AV X ER)
Lloyd	1,091,705,835	100%	1,091,705,835
	Total Full Valuation		1,091,705,835
Less First Million			1,000,000
Excess over First Million of Full Valuation			1,091,705,835
Multiply Excess of First Million			0.001
Expenditures Permitted on Full Valuation above one million			1,091,706
Add Expenditures Permitted on first one million			2,000
Statutory Spending Limitation			1,093,706
Add Exclusions from statutory spending limitations (worksheet B) for 2026			845,644
Add spending authorized by voters			0
Total of spending limitation, exclusions and excess authorized			1,939,350
Less budget appropriations			1,471,706
Spending Limit Margin			467,644

Highland Fire District
Worksheet B
EXCLUSIONS FROM STATUTORY SPENDING LIMITATION
FOR 2027

Payments under contracts made pursuant to subdivision 12 of section 176 of the Town Law	12,650
Compensation of paid fire district officers, fire department officers and other paid personnel of the fire department, including fringe benefits	130,730
Payment required annually to fund service awards to volunteer firefighters made pursuant to Article 11-A of the General Municipal Law	140,000
Cost of blanket accident insurance to insure volunteer firefighters against injury or death resulting from bodily injuries suffered in the performance of their duties	40,000
Districts contribution for Social Security	5,000
Cost of insurance secured to indemnify the fire district against Liability arising out of ownership, use and operation of a motor vehicle owned by the fire district	63,700
Cost of fuel for the fire district's emergency vehicles	22,000
Cost of annual independent audits required by Section 181-A of the Town Law for fire districts with revenues of $200,000 or more	10,000
Appropriations to, or expenditures from, most reserve funds established Pursuant to the General Municipal Law	413,564
District's cost of insurance to indemnify the fire district against liability for benefits required to be paid or furnished pursuant to enhanced cancer disability benefit established pursuant to General Municipal Law Section 205-cc (FML) or for the payment of benefits required to be paid or furnished pursuant to GML Section 205-cc by a fire district which is a self-insurer under such law.	8,000
Total Exclusions from Statutory Spending Limitation TO WORKSHEET A	845,644

Highland Fire District
Adopted Budget
Contracted Expenses
For the Fiscal Year 2027

(Data entered is per New York State Budget Classifications)

Administrative Expenses	**43,900.00**
Travel	**12,300.00**
Buildings & Grounds Station #1	**106,100.00**
Buildings & Grounds Station #2	**51,000.00**
Community Room	**37,250.00**
Hydrant Fees	**12,650.00**
Apparatus Repair	**72,000.00**
Gas & Oil Apparatus Fuel	**22,000.00**
Firematic Equipment Maintenance	**18,500.00**
Fire Equipment	**110,000.00**
Fire Alarm System	**23,100.00**
Liability & Property Insurance	**63,700.00**
Professional Fees and Services	**23,500.00**
Total Proposed Contracted Expenses	**596,000.00**

Highland Fire District
Adopted Budget
For the Fiscal Year 2027

(Data entered is per New York State Budget Classifications)

Salaries	102,730.30
Equipment	27,000.00
Contracted / Other Expenses	596,000.00
Service Awards Program	140,000.00
Social Security	5,000.00
Workers' Compensation	40,000.00
Health Insurance	28,000.00
Judgements & Claims	0.00
Benefit Expense	119,411.00
Debt Service	0.00
Allocation to Reserve Funds	413,564.70
Total Proposed Operating Budget	1,471,706.00
Less Projected Income	128,908.00
Proposed Budget to be raised by Real Estate Taxes	1,342,798.00
Percentage of Operation Budget Increase	2.03 %
Rate per Thousand of Assessed Valuation	1.23
Tax Increase from 2026	$29,351.00
Estimated Fund Balance from 2026	$128,908.00