Shandaken Preliminary Budget Summary 2026

Source	Estimated Expense	Estimated Revenue	Appropriated Fund Balance	2026 Levy	NET Deficit / Surplus	2025 Levy	% Tax Change
Town - General	$ (3,938,689.58)	$ 1,192,174.00	$ 50,000.00	$ 2,696,515.58	$ (0.00)	$ 2,645,071.35	1.94%
Highway - General	$ (2,744,640.00)	$ 309,000.00	$ 425,000.00	$ 2,010,640.00	$ -	$ 1,975,590.00	1.77%
Town Total	$ (6,683,329.58)	$ 1,501,174.00	$ 475,000.00	$ 4,707,155.58	$ (0.00)	$ 4,620,661.35	1.87%
Special Districts							
Phoenicia Fire District	$ (275,000.00)	$ -	$ -	$ 275,000.00	$ -	$ 275,000.00	0.00%
Pine Hill Fire Company	$ (56,214.00)	$ -	$ -	$ 56,214.00	$ -	$ 54,960.00	2.28%
Highmount Fire Protection District	$ (57,596.00)	$ -	$ -	$ 57,596.00	$ -	$ 56,510.00	1.92%
Big Indian Fire District	$ (127,615.00)	$ -	$ -	$ 127,615.00	$ -	$ 125,720.00	1.51%
Chichester Lighting District	$ (1,725.00)	$ -	$ 225.00	$ 1,500.00	$ -	$ 1,900.00	-21.05%
Pine Hill Lighting District	$ (6,200.00)	$ -	$ 500.00	$ 5,700.00	$ -	$ 6,600.00	-13.64%
Phoenicia Lighting District	$ (12,000.00)	$ -	$ 1,000.00	$ 11,000.00	$ -	$ 12,000.00	-8.33%
Phoenicia Water District	$ (251,114.00)	$ 104,500.00	$ 35,500.00	$ 111,114.00	$ -	$ 108,547.00	2.36%
Pine Hill Water District	$ (152,374.00)	$ 61,000.00	$ 25,000.00	$ 66,374.00	$ -	$ 58,647.00	13.18%
All Districts Total	$ (7,623,167.58)	$ 1,666,674.00	$ 537,225.00	$ 5,419,268.58	$ (0.00)	$ 5,320,545.35	1.86%
Independently Funded Districts							
Shandaken Septic Maintenace District	$ (119,250.00)	$ 150,000.00	$ -	$ -	$ 30,750.00	0	N/A
Phoenicia Library (association library)	$ (234,500.00)	$ -	$ -	$ 234,500.00	$ -	$ 199,750.00	17.40%
Pine Hill Library (association library)	$ (79,975.00)	$ -	$ -	$ 79,975.00	$ -	$ 60,225.00	32.79%

DOCUMENT NOTES & ASSUMPTIONS

* Water district revenues are estimated bills for rate payers + interest
* Shandaken Septic District has independent funding
* Phoenicia & Pine Hill libraries are Association libraries that do not count against the town tax cap

Schedule of Elected Salaries

Office	Proposed 2026	2025 Budget	2024 Budget	% Change In Proposed Budget
Supervisor	$ 46,828.60	$ 45,027.50	$ 41,500.00	4.00%
Town Justice	$ 22,599.20	$ 21,730.00	$ 20,500.00	4.00%
Town Justice	$ 22,599.20	$ 21,730.00	$ 20,500.00	4.00%
Councilperson	$ 9,921.60	$ 9,540.00	$ 9,000.00	4.00%
Councilperson	$ 9,921.60	$ 9,540.00	$ 9,000.00	4.00%
Councilperson	$ 9,921.60	$ 9,540.00	$ 9,000.00	4.00%
Councilperson	$ 9,921.60	$ 9,540.00	$ 9,000.00	4.00%
Town Clerk / Tax Collector	$ 46,828.60	$ 45,027.50	$ 41,500.00	4.00%
Highway Superintendent	$ 70,000.00	$ 60,217.50	$ 55,500.00	16.25%
Assessor Chair	$ 46,828.60	$ 45,027.50	$ 41,500.00	4.00%
Assessor	$ 7,052.50	$ 6,781.25	$ 6,250.00	4.00%
Assessor	$ 7,052.50	$ 6,781.25	$ 6,250.00	4.00%
Total Elected Salaries	$ 309,475.60	$ 290,482.50	$ 269,500.00	6.54%

DOCUMENT NOTES & ASSUMPTIONS

Salaries are not auto-calculated into general fund expenses and must be manually entered

Shandaken General Fund Revenues

Budget Code	Revenue	Proposed 2026	2025 Budget	2024 Budget	% Change In Proposed Budget	Informal Note
A914	Appropriated Fund Balance	$ 50,000.00	$ 50,000.00	$ 50,000.00	0.00%	
A1001	Real Property Taxes	$ 2,696,515.58	$ 2,645,071.35	$ 2,576,044.00	1.94%	
A1081	Lieu of Taxes	$ 12,000.00	$ 12,000.00	$ 12,000.00	0.00%	
A1090	Tax Collector Interest and Penalties	$ 30,000.00	$ 30,000.00	$ 30,000.00	0.00%	
A1170	Time Warner Franchise Fee	$ 85,000.00	$ 75,000.00	$ 95,000.00	13.33%	
A1120	Ulster County Sales Tax	$ 210,000.00	$ 210,000.00	$ 195,000.00	0.00%	
A1255	Town Clerk Fees	$ 2,500.00	$ 2,500.00	$ 2,500.00	0.00%	
A1520	Police Fees	$ 500.00	$ 500.00	$ 500.00	0.00%	
A1550	Town Clerk Dog Fees	$ 600.00	$ 600.00	$ 600.00	0.00%	
A1640	Ambulance Fees	$ 150,000.00	$ 170,000.00	$ 150,000.00	-11.76%	Payment for ambulance service from insurance/medicard/patients
Not Assigned	Ambulance Intermunicipal Agreement	$ 10,000.00				Lexington Payment
Not Assigned	County Ambulance Disbursement	$ 45,465.00				
Not Assigned	County Anchor Agency Disbursement	$ 260,609.00				
Not Assigned	Inter-district water contracts	$ -				
A2110	Zoning Fees	$ 500.00	$ 3,500.00	$ 3,500.00	-85.71%	
A2115	Planning Fees	$ 5,000.00	$ 5,000.00	$ 5,000.00	0.00%	
A2401	Interest Earned	$ 65,000.00	$ 65,000.00	$ 15,000.00	0.00%	
A2410	Rental Real Property -Clinic/Cell Tower	$ 40,000.00	$ 27,000.00	$ 24,000.00	48.15%	
A2544	Town Clerk Dog Licenses	$ 500.00	$ 500.00	$ 1,500.00	0.00%	
A2555	Building Permit Fees	$ 50,000.00	$ 50,000.00	$ 50,000.00	0.00%	
A2610	Fines and Forfeited Bail	$ 28,000.00	$ 20,000.00	$ 35,000.00	40.00%	
A2770	Miscellaneous Revenue	$ 2,500.00	$ 2,500.00	$ 2,500.00	0.00%	
A3001	State Aid, Per Capita	$ 15,000.00	$ 15,000.00	$ 15,000.00	0.00%	Aid and Incentives for Municipalities program
A3005	State Aid, Mortgage Tax	$ 95,000.00	$ 51,861.25	$ 70,000.00	83.18%	
A1113	Short Term Rentals Licenses	$ 84,000.00	$ 100,000.00	$ 170,000.00	-16.00%	
	Total Non-taxation revenue	$ 1,192,174.00	$ 840,961.25	$ 877,100.00	42%	
	Total Revenue	$ 3,938,689.58	$ 3,536,032.60	$ 3,503,144.00	11.39%	

DOCUMENT NOTES & ASSUMPTIONS

* vital statistics charges, cemetary lot charges, and park fees are not included within projected revenue
* grants are not included as projected general fund revenues even when previously awarded

General Fund Expenses

Budget Code	Expense	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
A10101	Town Board, Personal Services	$ (39,686.40)	$ (38,160.00)	4.00%	
A10104	Town Board, Contractual	$ (500.00)	$ (500.00)	0.00%	
	Total Town Board	$ (40,186.40)	$ (38,660.00)	3.95%	
A111011	Justice, Personal Svc, Secretary	$ (37,170.00)	$ (35,740.00)	4.00%	
A111012	Justice, Personal Services	$ (45,200.00)	$ (43,460.00)	4.00%	
A111013	Justice, Stenographer	$ (1,000.00)	$ (1,000.00)	0.00%	
A11102	Justice, Equipment	$ (500.00)	$ (500.00)	0.00%	
A11104	Justice, Contractual	$ (12,500.00)	$ (13,500.00)	-7.41%	
	Total Justice Court	$ (96,370.00)	$ (94,200.00)	2.30%	
A12201	Supervisor, Personal Services	$ (46,830.00)	$ (45,027.50)	4.00%	
A122011	Supervisor, Secretary/Bookkeeper	$ (41,631.00)	$ (40,030.00)	4.00%	
A122012	Supervisor Asst. Secretary/Bookkeeper	$ (29,563.00)	$ (28,426.00)	4.00%	
A12202	Supervisor, Equipment	$ (1,500.00)	$ (1,500.00)	0.00%	
A12204	Supervisor, Contractual	$ (4,000.00)	$ (4,000.00)	0.00%	Primarily office supplies / equipment
	Total Supervisor	$ (123,524.00)	$ (118,983.50)	3.82%	
A13154	Independent Accounting, Contractual	$ (40,000.00)	$ (37,000.00)	8.11%	Updated controls handbook, monthly reconciliations
	Total Independent Accounting	$ (40,000.00)	$ (37,000.00)	8.11%	
A135511	Assessors, Chairman, Personal Svc	$ (46,830.00)	$ (45,027.50)	4.00%	
A135512	Assessors, Clerk,/ 911 Personal Svc	$ (37,468.00)	$ (36,027.00)	4.00%	
A135514	Clerk's Buy Back Sick Time	$ (500.00)	$ (500.00)	0.00%	
A135515	Assessors, Personal Services	$ (14,669.00)	$ (13,562.00)	8.16%	
A135516	Assessors, Review Board	$ (600.00)	$ (600.00)	0.00%	
A13552	Assessors, Equipment	$ (2,000.00)	$ (2,000.00)	0.00%	
A13554	Assessors, Contractual	$ (4,000.00)	$ (4,000.00)	0.00%	
	Total Assessors	$ (106,067.00)	$ (101,716.50)	4.28%	
A141011	Town Clerk/Tax Collector, Personal Svc	$ (46,830.00)	$ (45,027.50)	4.00%	
A141012	Town Clerk, Deputy, Personal Svc	$ (45,794.00)	$ (44,033.00)	4.00%	
A141013	Town Clerk, Part Time Deputy	$ (29,975.00)	$ (28,822.00)	4.00%	
A14102	Town Clerk Equipment	$ (1,670.00)	$ (1,670.00)	0.00%	
A14104	Town Clerk, Contractual	$ (5,000.00)	$ (5,000.00)	0.00%	
	Total Town Clerk	$ (129,269.00)	$ (124,552.50)	3.79%	
A14204	Attorney	$ (30,000.00)	$ (30,000.00)	0.00%	
	Attorney	$ (30,000.00)	$ (30,000.00)	0.00%	
A14604	Records Mgmt, Contractual	$ (4,000.00)	$ (4,000.00)	0.00%	
	Total Records Management	$ (4,000.00)	$ (4,000.00)	0.00%	
A16201	Maint/Bldg, Personal Services	$ (21,500.00)	$ (20,500.00)	4.88%	Cleaner
A162041	Maint/Bdlg, Contractual	$ (120,000.00)	$ (108,000.00)	11.11%	
A162042	Maint/Bdlg, Fuel, Gas, Diesel	$ (160,000.00)	$ (135,000.00)	18.52%	
Not Assigned	Joint Services Water Operator, personal services	$ (70,000.00)			
	Total Building / Maintenance	$ (371,500.00)	$ (263,500.00)	40.99%	
A16504	Ctrlized Communication Contractuals	$ (2,500.00)	$ (7,500.00)	-66.67%	Office mailing
A16704	Ctrlized Process, Print/Mail, Contract	$ (9,500.00)	$ (11,000.00)	-13.64%	Primarily town wide mailings (bills, CRS/flood related)
A16804	Ctrlized Process, DP Contractual	$ (1,000.00)	$ (1,000.00)	0.00%	

General Fund Expenses

Total Centralized Process		$ (13,000.00)	$ (19,500.00)	-33.33%	
A19104	Spec Items, Unallocated Insurance	$ (130,000.00)	$ (130,000.00)	0.00%	
A19204	Municipal Association Dues	$ (3,000.00)	$ (5,000.00)	-40.00%	Association of towns, Coalition of Watershed Towns, and UC Association of Supervisors
A19904	Spec Items, Contingency	$ (25,000.00)	$ (25,000.00)	0.00%	
Not Assigned	Office Technology	$ (4,000.00)			emails
Total Miscellaneous		$ (162,000.00)	$ (160,000.00)	1.25%	
A312011	Police, Personal Svc, Full Time	$ (275,800.00)	$ (264,800.00)	4.15%	
A312012	Police, Buy Back Time	$ (8,000.00)	$ (8,000.00)	0.00%	
A312013	Police, Personal Svc, Part Time	$ (94,000.00)	$ (90,000.00)	4.44%	
A312014	Police, Personal Svc, Chief	$ (26,675.00)	$ (25,650.00)	4.00%	
A312041	Police, Contractual	$ (20,500.00)	$ (20,500.00)	0.00%	Body cameras, department software
A312042	Police Uniforms	$ (6,000.00)	$ (6,000.00)	0.00%	Includes bullet proof vests
A312043	Vehicle Expense	$ (15,000.00)	$ (40,000.00)	-62.50%	Most expense transferred to a capital reserve line
A312044	Training/ammunition	$ (4,000.00)	$ (4,000.00)	0.00%	
Total Police		$ (449,975.00)	$ (458,950.00)	-1.96%	
A35101	Control of Dogs, Personal Services	$ (13,000.00)	$ (10,000.00)	30.00%	
A35104	Control of Dogs, Contractual	$ (3,750.00)	$ (3,750.00)	0.00%	
Total Control of Dogs		$ (16,750.00)	$ (13,750.00)	21.82%	
A454011	Ambulance, Personal Svc, Chief	$ (25,500.00)	$ (23,500.00)	8.51%	
A454013	Ambulance, Personal Svc, Part Time	$ (200,050.00)	$ (146,000.00)	37.02%	
A454014	Ambulance, Personal Svc, F/T	$ (628,992.00)	$ (496,000.00)	26.81%	
A45402	Ambulance, Equipment	$ (30,000.00)	$ (25,000.00)	20.00%	
A45404	Ambulance, Contractual	$ (40,000.00)	$ (40,000.00)	0.00%	
A454042	Ambulance Uniforms	$ (5,000.00)	$ (5,000.00)	0.00%	
A454043	Ambulance Education/Training Officer	$ (2,500.00)	$ (2,500.00)	0.00%	
Total Ambulance		$ (932,042.00)	$ (738,000.00)	26.29%	
A501011	Supt of Highways, Personal Svc	$ (70,000.00)	$ (60,217.50)	16.25%	
A501012	Supt of Highways, Pers Svc, Secretary	$ (41,631.20)	$ (40,030.00)	4.00%	
A501012	Highway Secy, Pers. Svc., Overtime	$ -	$ -		
Total Highway Superintendent		$ (111,631.20)	$ (100,247.50)	11.36%	
A518241	Town Electric	$ (40,000.00)	$ (45,000.00)	-11.11%	
Town Electric		$ (40,000.00)	$ (45,000.00)	-11.11%	
A63102	Community Improvement	$ (1,000.00)	$ (1,000.00)	0.00%	
Total Community Improvement		$ (1,000.00)	$ (1,000.00)	0.00%	
A64104	Publicity, Contractual	$ (3,000.00)	$ (3,000.00)	0.00%	expected mailings around future zoning code changes
Total Publicity		$ (3,000.00)	$ (3,000.00)	0.00%	
A65104	Veterans, Contractual	$ (5,000.00)	$ (5,000.00)	0.00%	
A76104	Program for the Aging, Contractual	$ (2,000.00)	$ (2,000.00)	0.00%	
A761041	Senior Nutrition Program	$ (2,500.00)	$ (2,500.00)	0.00%	
A761042	Food Pantry	$ (4,000.00)	$ (4,000.00)	0.00%	
Not Assigned	Pine Hill Community Center	$ (500.00)	$ -		
Not Assigned	Phoenicia Business Association	$ (500.00)	$ -		
Total Community Programs		$ (14,500.00)	$ (13,500.00)	7.41%	
A70201	Summer Recreation, Pers Svc	$ (50,000.00)	$ (50,000.00)	0.00%	

General Fund Expenses

A70204	Summer Recreation, Admin	$ (22,000.00)	$ (20,000.00)	10.00%	
A71104	Recreation/Parks Contractual	$ (22,000.00)	$ (20,000.00)	10.00%	Not to include grant reimbursement
Total Parks & Recreation		$ (94,000.00)	$ (90,000.00)	4.44%	
A75201	Historic/Museum, Personal Services	$ (16,536.00)	$ (15,900.00)	4.00%	
A75204	Museum Contractual	$ (11,750.00)	$ (11,500.00)	2.17%	
Total Historic / Museum		$ (28,286.00)	$ (27,400.00)	3.23%	
A80101	Bldg. & Zoning Enforcement, Pers. Serv, F/T	$ (56,178.30)	$ (54,017.60)	4.00%	
A801012	ZBA/Planning/Zoning/Bldg. Sec., Pers. Serv	$ (37,468.08)	$ (36,027.00)	4.00%	
A80104	Zoning Officer P/T	$ (18,928.00)	$ (18,200.00)	4.00%	
A86641	Building Inspector P/T	$ (15,600.00)	$ (15,000.00)	4.00%	
Total Building / Planning / Zoning		$ (128,174.38)	$ (123,244.60)	4.00%	
A81601	Refuse, Personal Services, Recycling	$ (14,055.60)	$ (13,515.00)	4.00%	
A81604	Refuse, Contractual	$ (5,000.00)	$ (20,000.00)	-75.00%	
Total Refuse & Garbage		$ (19,055.60)	$ (33,515.00)	-43.14%	
A868641	Planning & Management Development (GIS)	$ (5,000.00)	$ (20,000.00)	-75.00%	Zoning legal assistance expected to come from grants
Total Planning & Development		$ (5,000.00)	$ (20,000.00)	-75.00%	
A90108	Emp Benefits, NY State Retirement	$ (175,000.00)	$ (200,000.00)	-12.50%	
A90308	Emp Benefits, Social Security	$ (95,000.00)	$ (113,000.00)	-15.93%	
A90408	Emp Benefits, Workman's Compensation	$ (48,000.00)	$ (56,000.00)	-14.29%	
A90508	Emp Benefits, NYS Unemployment	$ (12,000.00)	$ (12,000.00)	0.00%	
A90558	Emp Benefits, Disability Insurance	$ (5,000.00)	$ (5,000.00)	0.00%	
A90608	Emp Benefits, Hospitalization	$ (465,000.00)	$ (450,000.00)	3.33%	
Total Employee Benefits		$ (800,000.00)	$ (836,000.00)	-4.31%	
A97856	Installment Debt, Principal	$ (9,000.00)	$ (9,213.00)	-2.31%	
A97857	Installment Debt, Interest	$ (359.00)	$ (1,100.00)	-67.36%	
Total Debt Servce		$ (9,359.00)	$ (10,313.00)	-9.25%	
A99509	Capital Reserve - Town Buildings	$ (5,000.00)	$ (30,000.00)	-83.33%	Renamed capital reserve for town building capital upkeep
Not Assigned	Capital Reserve - Municipal Campus	$ (40,000.00)	$ -		New capital reserve dedicated to new town hall / highway garage
Not Assigned	Capital Reserve - Emergency Vehicles	$ (50,000.00)	$ -		New capital reserve dedicated to municipal emergency vehicles
Not Assigned	Grant matching requirements	$ (75,000.00)	$ -		CREST - $20k, Comp Plan - $16k, NRI - $6k, Zoning Consultant 13k, $20k-PH Library
Total Transfer to Capital		$ (170,000.00)	$ (30,000.00)	466.67%	
Total Expense		$ (3,938,689.58)	$ (3,536,032.60)	11.39%	

Shandaken Highway Fund Revenues

Budget Code	Revenue	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
DA914	Appropriated Fund Balance	$ 425,000.00	$ 425,000.00	0.00%	
DA1001	Real Property Tax	$ 2,010,640.00	$ 1,975,590.00	1.77%	
DA1081	In Lieu of Taxes		$ -	0.00%	
DA2300	Shared Services	$ 27,000.00	$ 27,000.00	0.00%	
DA2401	Interest Earned	$ 50,000.00	$ 16,000.00	212.50%	
DA2705	Gift & Donation Cemetary	$ 3,000.00	$ 3,000.00	0.00%	
DA3501	State Aid, CHIPS	$ 229,000.00	$ 229,000.00	0.00%	
	Total Revenue	$ 2,744,640.00	$ 2,675,590.00	2.58%	

DOCUMENT NOTES & ASSUMPTIONS

* grants are not included as projected highway fund revenues even when previously awarded

Highway Department Expenses

Budget Code	Expense	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
DA51101	Highway, Personal Services	$ (958,650.00)	$ (913,000.00)	5.00%	
DA51104	Garage, Contractual	$ (20,000.00)	$ (25,000.00)	-20.00%	
DA51401	Parks, Personal Services	$ (55,000.00)	$ (55,000.00)	0.00%	
DA51404	Miscellaneous, Contractual	$ (1,000.00)	$ (1,000.00)	0.00%	
	Total Personal, Contractual	$ (1,034,650.00)	$ (994,000.00)	4.09%	
DA51122	Perm Imp, Signs/Guides/Road Maint.	$ (280,000.00)	$ (270,000.00)	3.70%	
DA51124	Perm Imp, Pipe/Signs/Guide Rail	$ (25,000.00)	$ (25,000.00)	0.00%	
	Total Improvements	$ (305,000.00)	$ (295,000.00)	3.39%	
DA51204	CHIPS Projects, Contractual	$ (140,000.00)	$ (140,000.00)	0.00%	
	Total CHIPS Projexts	$ (140,000.00)	$ (140,000.00)	0.00%	
DA51302	Machinery & Equipment	$ (65,000.00)	$ (65,000.00)	0.00%	
DA513021	Highway Truck	$ (80,000.00)	$ (70,000.00)	14.29%	
DA513041	Machinery & Equipment, Tires & Tubes	$ (20,000.00)	$ (20,000.00)	0.00%	
DA513042	Machinery & Equipment, Rental	$ (6,000.00)	$ (2,000.00)	200.00%	
DA513043	Machinery & Equipment, Plow/Parts/Chain	$ (7,500.00)	$ (7,500.00)	0.00%	
DA513044	Machinery & Equipment, Shop/Hand Tools	$ (10,000.00)	$ (10,000.00)	0.00%	
DA513045	Machinery & Equipment, Repairs	$ (75,000.00)	$ (75,000.00)	0.00%	
DA513046	Machinery & Equipment, Head Mechanic		$ (600.00)	-100.00%	
DA513047	Machinery & Equipment, Diesel/Gas/Fluids	$ (90,000.00)	$ (90,000.00)	0.00%	
	Total Machinery & Equipment	$ (353,500.00)	$ (340,100.00)	3.94%	
DA14204	Attorney, Contractual	$ (10,000.00)	$ (10,000.00)	0.00%	
DA19104	Unallocated Insurance	$ (7,500.00)	$ (7,500.00)	0.00%	
DA19204	Municipal Association Dues	$ (10,000.00)	$ (10,000.00)	0.00%	Also includes highway school
DA19904	Contingency	$ (3,000.00)	$ (3,000.00)	0.00%	
	Total Miscellaneous	$ (30,500.00)	$ (30,500.00)	0.00%	
DA51424	Sand, Salt, Calcium	$ (112,000.00)	$ (107,000.00)	4.67%	
	Total Sand	$ (112,000.00)	$ (107,000.00)	4.67%	
DA80304	Research, Engineer & Survey Fee	$ (10,000.00)	$ (10,000.00)	0.00%	
	Total Research	$ (10,000.00)	$ (10,000.00)	0.00%	
DA91108	NYS Retirement	$ (145,000.00)	$ (145,000.00)	0.00%	
DA90308	Social Security	$ (69,000.00)	$ (69,000.00)	0.00%	
DA90408	Workman's Comp	$ (75,000.00)	$ (75,000.00)	0.00%	
DA90558	Disability	$ (4,000.00)	$ (4,000.00)	0.00%	
DA90608	Health Insurance	$ (415,000.00)	$ (415,000.00)	0.00%	
	Total Employee Benefits	$ (708,000.00)	$ (708,000.00)		
DA97856	Installment Debt, Principal	$ (44,328.00)	$ (44,328.00)	0.00%	

Highway Department Expenses

DA97857	Installment Debt, Interest	$ (6,662.00)	$ (6,662.00)	0.00%	
DA97307	Bond Anticipation Note (BAN) Interest		$ -		
Total Debt Servce		$ (50,990.00)	$ (50,990.00)	0.00%	
Total Expense		$ (2,744,640.00)	$ (2,675,590.00)	2.58%	

Lighting, Library, Fire District Revenue and Expenditures

Chichester Lighting

Budget Code	Name	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
L9141	Appropriated Fund Balance	$ 225.00	$ 225.00	0.00%	
L10011	Real Property Tax - Revenue	$ 1,500.00	$ 1,900.00	-21.05%	
L51821	District Expense	$ (1,725.00)	$ (2,125.00)	-18.82%	
District Net Change		$ -			

Pine Hill Lighting

Budget Code	Name	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
L9142	Appropriated Fund Balance	$ 500.00	$ 1,000.00	-50.00%	
L10012	Real Property Tax - Revenue	$ 5,700.00	$ 6,600.00	-13.64%	
L51822	District Expense	$ (6,200.00)	$ (7,600.00)	-18.42%	
District Net Change		$ -			

Phoenicia Lighting

Budget Code	Name	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
L9143	Appropriated Fund Balance	$ 1,000.00	$ 2,000.00		
L10013	Real Property Tax - Revenue	$ 11,000.00	$ 12,000.00	-8.33%	
L51823	District Expense	$ (12,000.00)	$ (14,000.00)	-14.29%	
District Net Change		$ -			

Phoenicia Library - paid out of general fund but not included under tax cap

A741041	Library, Contractual, Phoenicia	$ (234,500.00)	$ (199,750.00)	17.40%	
	Real Property Tax - Revenue	$ 234,500.00	$ 199,750.00	17.40%	

Pine Hill Library - paid out of general fund but not included under tax cap

A741042	Library, Contractual, Pine Hill	$ (79,975.00)	$ (60,225.00)	32.79%	
	Real Property Tax - Revenue	$ 79,975.00	$ 60,225.00	32.79%	

Phoenicia Fire District

Budget Code	Name	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
F10011	Real Property Tax - Revenue	$ 275,000.00	$ 275,000.00	0.00%	
F341041	District Expense	$ (275,000.00)	$ (275,000.00)	0.00%	
District Net Change		$ -			

Pine Hill Fire Company

Budget Code	Name	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note

Lighting, Library, Fire District Revenue and Expenditures

F10012	Real Property Tax - Revenue	$ 56,214.00	$ 54,960.00	2.28%	
F341042	District Expense	$ (56,214.00)	$ (54,960.00)	2.28%	
District Net Change		$ -			

Highmount Fire Protection District

Budget Code	Name	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
F10013	Real Property Tax - Revenue	$ 57,596.00	$ 56,510.00	1.92%	
F341043	District Expense	$ (57,596.00)	$ (56,510.00)	1.92%	
District Net Change		$ -			

Big Indian Fire District

Budget Code	Name	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
F10014	Real Property Tax - Revenue	$ 127,615.00	$ 125,720.00	1.51%	
F341044	District Expense	$ (127,615.00)	$ (125,720.00)	1.51%	
District Net Change		$ -			

DOCUMENT NOTES & ASSUMPTIONS

Comptroller's Guidance on library funding and tax cap: https://www.osc.ny.gov/files/local-government/property-tax-cap/pdf/faqs.pdf

Phoenicia Water District

Budget Code	Revenue	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
W9142	Appropriated Fund Balance	$ 35,500.00	$ 35,500.00	0.00%	
W10012	Real Property Tax	$ 111,114.00	$ 108,547.00	2.36%	
W21402	Water Bills	$ 104,000.00	$ 104,000.00	0.00%	
W24012	Interest Earned	$ 500.00	$ 500.00	0.00%	
	Total Revenue	$ 251,114.00	$ 248,547.00	1.03%	

Budget Code	Expense	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
W831012	Water Administrator	$ (40,000.00)	$ (27,000.00)	48.15%	
W831022	Water Personal Equipment	$ (6,000.00)	$ (6,000.00)	0.00%	
W831032	Water Bookkeeper	$ (6,814.00)	$ (6,647.00)	2.51%	
W831042	Water Attorney	$ (1,000.00)	$ (1,000.00)	0.00%	
W838912	Water Laborer	$ (10,000.00)	$ (10,000.00)	0.00%	
	Total Water Administration	$ (63,814.00)	$ (50,647.00)	26.00%	
W19042	Insurance	$ (5,500.00)	$ (5,452.00)	0.88%	
W832022	Water, Contractual	$ (70,000.00)	$ (60,000.00)	16.67%	
W832032	Water, Equipment & Capital	$ (35,000.00)	$ (34,973.00)	0.08%	
W832042	Water, Fuel/Utility	$ (22,000.00)	$ (22,000.00)	0.00%	
W990192	Water Contingency	$ (8,000.00)	$ (8,000.00)	0.00%	
	Total Water Operations	$ (140,500.00)	$ (130,425.00)	7.72%	
W901082	NYS Retirement	$ (6,800.00)	$ (6,800.00)	0.00%	
W903082	Social Security	$ (1,800.00)	$ (1,500.00)	20.00%	
W905582	Disability	$ (200.00)	$ (200.00)	0.00%	
W906082	Medical Insurance	$ (23,000.00)	$ (22,000.00)	4.55%	
	Total Employee Benefits	$ (31,800.00)	$ (30,500.00)	4.26%	
W972062	Installment Debt, Principal	$ -	$ (20,000.00)	$ 0.09	
W972072	Installment Debt, Interest	$ -	$ (1,975.00)	-100.00%	
	Total Debt Servce	$ -	$ (21,975.00)	-100.00%	
W995092	Pho-Water Capital Reserve	$ (15,000.00)	$ (15,000.00)	0.00%	
	Total Transfer to Capital	$ (15,000.00)	$ (15,000.00)	0.00%	
	Total Expense	$ (251,114.00)	$ (248,547.00)	1.03%	
	Net Budget	$ -	$ -		

Pine Hill Water District

Budget Code	Revenue	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
W9141	Appropriated Fund Balance	$ 25,000.00	$ 14,000.00	78.57%	
W10011	Real Property Tax	$ 66,374.00	$ 58,647.00	13.18%	
W21401	Water Bills	$ 61,000.00	$ 51,695.68	18.00%	expected 10-20% increase to water bills
W24011	Interest Earned	$ -	$ -		
Total Revenue		$ 152,374.00	$ 124,342.68	22.54%	

Budget Code	Expense	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
W831011	Water Administrator	$ (30,000.00)	$ (27,030.00)	10.99%	
W831031	Billing Clerk	$ (1,575.00)	$ (1,513.68)	4.05%	
W831041	Water Attorney	$ (500.00)	$ (500.00)	0.00%	
W838911	Water Laborer	$ (864.00)	$ (864.00)	0.00%	
Total Water Administration		$ (32,939.00)	$ (29,907.68)	10.14%	
W19041	Insurance	$ (2,000.00)	$ (2,000.00)	0.00%	
W832021	Water, Contractual	$ (12,500.00)	$ (12,500.00)	0.00%	
W832031	Water, Equipment & Capital	$ (7,500.00)	$ (7,500.00)	0.00%	
W832041	Water, Fuel/Utility	$ (5,100.00)	$ (5,100.00)	0.00%	
	Water Contingency		$ -		
Total Water Operations		$ (27,100.00)	$ (27,100.00)	0.00%	
W901081	NYS Retirement	$ (5,000.00)	$ (5,000.00)	0.00%	
W903081	Social Security	$ (2,135.00)	$ (2,135.00)	0.00%	
W905581	Disability	$ (200.00)	$ (200.00)	0.00%	
	Medical Insurance		$ -		
Total Employee Benefits		$ (7,335.00)	$ (7,335.00)	0.00%	
W970061	EFC Loan	$ (50,000.00)	$ (50,000.00)	0.00%	
Not assigned	Water Meter Loan	$ (25,000.00)			new loan expected
Total Debt Servce		$ (75,000.00)	$ (50,000.00)	50.00%	
W995091	Pine Hill Water Capital Reserve	$ (10,000.00)	$ (10,000.00)	0.00%	
Total Transfer to Capital		$ (10,000.00)	$ (10,000.00)	0.00%	
Total Expense		$ (152,374.00)	$ (124,342.68)	22.54%	
	Net Budget	$ -	$ -		

Shandaken Septic District

Budget Code	Revenue	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
G9142	Appropriated Fund Balance	$ -	$ -		
G1001	Real Property Tax	$ -	$ -		
G2122	Water Bills	$ -	$ -		
G2389	Misc Revenue	$ -	$ -		
G2401	Interest Earned	$ 150,000.00	$ 150,000.00		
Total Revenue		$ 150,000.00	$ 150,000.00	0.00%	

Budget Code	Expense	Proposed 2026	2025 Budget	% Change In Proposed Budget	Informal Note
G17101	Bookkeeper	$ (3,500.00)	$ (3,500.00)	0.00%	
G17104	Attorney	$ (5,000.00)	$ (5,000.00)	0.00%	
Total Septic Administration		$ (8,500.00)	$ (8,500.00)	0.00%	
G19104	Insurance	$ (2,500.00)	$ (2,500.00)	0.00%	
G81101	Administrator	$ (5,000.00)	$ (5,000.00)	0.00%	
G81102	Equipment	$ (1,000.00)	$ (1,000.00)	0.00%	
G81104	Admin Contractual	$ (1,000.00)	$ (1,000.00)	0.00%	
Total Septic Operations		$ (9,500.00)	$ (9,500.00)	0.00%	
G81301	Engineering	$ (25,000.00)	$ (25,000.00)	0.00%	
G81304	Design, Contract	$ (50,000.00)	$ (50,000.00)	0.00%	
Total Septic Projects		$ (75,000.00)	$ (75,000.00)	0.00%	
G90108	NYS Retirement	$ (500.00)	$ (500.00)	0.00%	
G90308	Social Security	$ (500.00)	$ (500.00)	0.00%	
G90558	Disability	$ (250.00)	$ (250.00)	0.00%	
Total Employee Benefits		$ (1,250.00)	$ (1,250.00)	0.00%	
G99509	Transfer to Septic Capital Reserve	$ (25,000.00)	$ (25,000.00)	0.00%	
Total Transfer to Capital		$ (25,000.00)	$ (25,000.00)	0.00%	
Total Expense		$ (119,250.00)	$ (119,250.00)	0.00%	

DOCUMENT NOTES & ASSUMPTIONS

* septic district is fully paid out of its own fund. Expected to run a surplus toward future maintenance