

2026 Shandaken Final Budget

Source	Estimated Expense	Estimated Revenue	Appropriated Fund Balance	2026 Levy	NET Deficit / Surplus	2025 Levy	% Tax Change
Town - General	\$ (3,948,823.30)	\$ 1,202,307.72	\$ 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	\$ (6,693,463.30)	\$ 1,511,307.72	\$ 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	\$ (251,479.00)	\$ 104,500.00	\$ 35,500.00	\$ 111,479.00	\$ -	\$ 108,547.00	2.70%
Pine Hill Water District	\$ (152,433.75)	\$ 61,000.00	\$ 25,000.00	\$ 66,433.75	\$ -	\$ 58,647.00	13.28%
All Districts Total	\$ (7,633,726.05)	\$ 1,676,807.72	\$ 537,225.00	\$ 5,419,693.33	\$ (0.00)	\$ 5,320,545.35	1.86%
Independently Funded Districts							
Shandaken Septic Maintenance 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/medicaid/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	#NAME?	
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	\$ 94,133.72	\$ 100,000.00	\$ 170,000.00	-5.87%	
	Total Non-taxation revenue	\$ 1,202,307.72	\$ 840,961.25	\$ 877,100.00	43%	
	Total Revenue	\$ 3,948,823.30	\$ 3,536,032.60	\$ 3,503,144.00	11.67%	

DOCUMENT NOTES & ASSUMPTIONS

* vital statistics charges, cemetery 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	\$ (43,232.00)	\$ (40,030.00)	8.00%	
A122012	Supervisor Asst. Secretary/Bookkeeper	\$ (30,700.00)	\$ (28,426.00)	8.00%	
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		\$ (126,262.00)	\$ (118,983.50)	6.12%	
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	\$ (38,909.00)	\$ (36,027.00)	8.00%	
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		\$ (107,508.00)	\$ (101,716.50)	5.69%	
A141011	Town Clerk/Tax Collector, Personal Svc	\$ (46,830.00)	\$ (45,027.50)	4.00%	
A141012	Town Clerk, Deputy, Personal Svc	\$ (47,555.00)	\$ (44,033.00)	8.00%	
A141013	Town Clerk, Part Time Deputy	\$ (31,127.00)	\$ (28,822.00)	8.00%	
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		\$ (132,182.00)	\$ (124,552.50)	6.13%	
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)	-200.00%	
Total Records Management		\$ 4,000.00	\$ (4,000.00)	-200.00%	
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	\$ (43,232.00)	\$ (40,030.00)	8.00%	
A501012	Highway Secy, Pers. Svc., Overtime	\$ -	\$ -		
Total Highway Superintendent		\$ (113,232.00)	\$ (100,247.50)	12.95%	
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%	
A76104.1	Senior Nutrition Program	\$ (2,500.00)	\$ (2,500.00)	0.00%	
A76104.2	Food Pantry	\$ (4,000.00)	\$ (4,000.00)	0.00%	
A76104.3	Pine Hill Community Center	\$ (500.00)	\$ -		
A76104.4	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	\$ (38,909.00)	\$ (36,027.00)	8.00%	
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	\$ (129,615.30)	\$ (123,244.60)	5.17%	
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	\$ (473,000.00)	\$ (450,000.00)	5.11%	
	Total Employee Benefits	\$ (808,000.00)	\$ (836,000.00)	-3.35%	
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 Service	\$ (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
A99509.1	Capital Reserve - Municipal Campus	\$ (40,000.00)	\$ -		New capital reserve dedicated to new town hall / highway garage
A99509.2	Capital Reserve - Emergency Vehicles	\$ (50,000.00)	\$ -		New capital reserve dedicated to municipal emergency vehicles
A99509.3	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	\$ (3,948,823.30)	\$ (3,536,032.60)	11.67%	

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%	Highway dues?
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%	

Highway Department Expenses

DA90558	Disability	\$ (4,000.00)	\$ (4,000.00)	0.00%	
DA90608	Health Insurance	\$ (415,000.00)	\$ (415,000.00)	0.00%	No change?
Total Employee Benefits		\$ (708,000.00)	\$ (708,000.00)		
DA97856	Installment Debt, Principal	\$ (44,328.00)	\$ (44,328.00)	0.00%	
DA97857	Installment Debt, Interest	\$ (6,662.00)	\$ (6,662.00)	0.00%	
DA97307	Bond Anticipation Note (BAN) Interest		\$ -		
Total Debt Service		\$ (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
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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	\$ 111,479.00	\$ 108,547.00	2.70%	
W21402	Water Bills	\$ 104,000.00	\$ 104,000.00	0.00%	
W24012	Interest Earned	\$ 500.00	\$ 500.00	0.00%	
Total Revenue		\$ 251,479.00	\$ 248,547.00	1.18%	
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	\$ (7,179.00)	\$ (6,647.00)	8.00%	
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		\$ (64,179.00)	\$ (50,647.00)	26.72%	
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 Service		\$ -	\$ (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		\$ (251,479.00)	\$ (248,547.00)	1.18%	
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	\$ 66,433.75	\$ 58,647.00	13.28%	
W21401	Water Bills	\$ 61,000.00	\$ 51,695.68	18.00%	
W24011	Interest Earned	\$ -	\$ -		
Total Revenue		\$ 152,433.75	\$ 124,342.68	22.59%	
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	\$ (1,634.75)	\$ (1,513.68)	8.00%	
W831041	Water Attorney	\$ (500.00)	\$ (500.00)	0.00%	
W838911	Water Laborer	\$ (864.00)	\$ (864.00)	0.00%	
Total Water Administration		\$ (32,998.75)	\$ (29,907.68)	10.34%	
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 Service		\$ (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		\$ (152,433.75)	\$ (124,342.68)	22.59%	
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