2027 Shandaken Final Budget

Source	Estimated Expense	Estimated Revenue	Approp. Fund Balance	2027 Levy	NET Deficit / Surplus	2026 Levy	% Tax Change
Town - General	$ (3,930,497.00)	$ 1,089,100.00	$ 100,000.00	$ 2,741,397.00	$ -	$ 2,645,071.35	3.64%
Highway - General	$ (2,875,732.60)	$ 362,732.60	$ 410,000.00	$ 2,103,000.00	$ -	$ 1,975,590.00	6.45%
Town Total	$ (6,806,229.60)	$ 1,451,832.60	$ 510,000.00	$ 4,844,397.00	$ -	$ 4,620,661.35	4.84%
Special Districts							
Phoenicia Fire District	$ (277,706.00)	$ -	$ -	$ 277,706.00	$ -	$ 275,000.00	0.98%
Pine Hill Fire Company	$ (58,232.50)	$ -	$ -	$ 58,232.50	$ -	$ 56,214.00	3.59%
Highmount Fire Protection District	$ (59,332.50)	$ -	$ -	$ 59,332.50	$ -	$ 57,596.00	3.01%
Big Indian Fire District	$ (130,900.00)	$ -	$ -	$ 130,900.00	$ -	$ 127,615.00	2.57%
Chichester Lighting District	$ (1,725.00)	$ -	$ 225.00	$ 1,500.00	$ -	$ 1,500.00	0.00%
Pine Hill Lighting District	$ (6,200.00)	$ -	$ 500.00	$ 5,700.00	$ -	$ 5,700.00	0.00%
Phoenicia Lighting District	$ (10,000.00)	$ -	$ 1,000.00	$ 9,000.00	$ -	$ 11,000.00	-18.18%
Phoenicia Water District	$ (320,394.16)	$ 144,412.16	$ 32,000.00	$ 143,982.00	$ -	$ 111,497.00	29.14%
Pine Hill Water District	$ (190,380.14)	$ 95,380.14	$ -	$ 95,000.00	$ -	$ 66,433.75	43.00%
All Districts Total	$ (7,861,099.90)	$ 1,691,624.90	$ 543,725.00	$ 5,625,750.00	$ -	$ 5,333,217.10	5.49%
Independently Funded Districts							
Shandaken Septic Maintenace District	$ (119,250.00)	$ 150,000.00	$ -	$ -	$ 30,750.00	0	N/A
Phoenicia Library (association library)	$ 246,225.00	$ -	$ -	$ 246,225.00	$ -	$ 234,500.00	5.00%
Pine Hill Library (association library)	$ (87,173.00)	$ -	$ -	$ 87,173.00	$ -	$ 79,975.00	9.00%

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 2027	2026 Budget	2025 Budget	% Change In Proposed Budget
Supervisor	$ 46,828.60	$ 46,828.60	$ 45,027.50	0.00%
Town Justice	$ 22,599.20	$ 22,599.20	$ 21,730.00	0.00%
Town Justice	$ 22,599.20	$ 22,599.20	$ 21,730.00	0.00%
Councilperson	$ 9,921.60	$ 9,921.60	$ 9,540.00	0.00%
Councilperson	$ 9,921.60	$ 9,921.60	$ 9,540.00	0.00%
Councilperson	$ 9,921.60	$ 9,921.60	$ 9,540.00	0.00%
Councilperson	$ 9,921.60	$ 9,921.60	$ 9,540.00	0.00%
Town Clerk / Tax Collector	$ 46,828.60	$ 46,828.60	$ 45,027.50	0.00%
Highway Superintendent	$ 70,000.00	$ 70,000.00	$ 60,217.50	0.00%
Assessor Chair	$ 46,828.60	$ 46,828.60	$ 45,027.50	0.00%
Assessor	$ 7,052.50	$ 7,052.50	$ 6,781.25	0.00%
Assessor	$ 7,052.50	$ 7,052.50	$ 6,781.25	0.00%
Total Elected Salaries	$ 309,475.60	$ 309,475.60	$ 290,482.50	0.00%

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 2027	2026 Budget	% Change In Proposed Budget	Informal Note
A914	Appropriated Fund Balance	$ 100,000.00	$ 167,870.76	-40.43%	grant reimbursements
A1001	Real Property Taxes	$ 2,741,397.00	$ 2,696,574.58	1.66%	
A1081	Lieu of Taxes	$ 16,500.00	$ 12,000.00	37.50%	
A1090	Tax Collector Interest and Penalties	$ 28,000.00	$ 30,000.00	-6.67%	
A1170	Time Warner Franchise Fee	$ 43,000.00	$ 85,000.00	-49.41%	
A1120	Ulster County Sales Tax	$ 235,000.00	$ 225,000.00	4.44%	
A1255	Town Clerk Fees	$ 5,000.00	$ 2,500.00	100.00%	now includes film permits
A1520	Police Fees	$ 500.00	$ 500.00	0.00%	
A1550	Town Clerk Dog Fees	$ 600.00	$ 600.00	0.00%	
A1640	Ambulance Fees	$ 230,000.00	$ 220,000.00	4.55%	expected change to billing company
Not Assigned	Ambulance Intermunicipal Agreement	$ 10,000.00	$ 10,000.00		Lexington
Not Assigned	County Ambulance Disbursement	$ -	$ 45,465.00		
Not Assigned	County Anchor Agency Disbursement	$ -	$ 104,814.00		anchor agency funding discontinued. Nothing received in 2026
Not Assigned	Inter-district water contracts	$ 70,000.00	$ -		charged against pine hill and phoenicia for water operator general fund A8310.1
A2110	Zoning Fees	$ 3,500.00	$ 500.00	600.00%	
A2115	Planning Fees	$ 5,000.00	$ 5,000.00	0.00%	
A2401	Interest Earned	$ 38,000.00	$ 50,000.00	-24.00%	ARPA spent
A2410	Rental Real Property -Clinic/Cell Tower	$ 51,000.00	$ 40,000.00	27.50%	
A2544	Town Clerk Dog Licenses	$ 1,000.00	$ 500.00	100.00%	
A2555	Building Permit Fees	$ 63,000.00	$ 50,000.00	26.00%	expected increase to licenses fees
A2590	Short Term Rentals Licenses	$ 130,000.00	$ 110,000.00	18.18%	2026 inaccurate (under valued). '26 budget code A1113 wrong
A2610	Fines and Forfeited Bail	$ 19,000.00	$ 28,000.00	-32.14%	
A2770	Miscellaneous Revenue	$ 60,000.00	$ 2,500.00	2300.00%	cemetary, Hometown heroes grant, Jacobs
A3001	State Aid, Per Capita	$ 15,000.00	$ 15,000.00	0.00%	aid and Incentives for Municipalities program
A3005	State Aid, Mortgage Tax	$ 65,000.00	$ 95,000.00	-31.58%	
	Total Non-taxation revenue	$ 1,089,100.00	$ 1,132,379.00	-4%	
	Total Revenue	$ 3,930,497.00	$ 3,996,824.34	-1.66%	

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 2027	2026 Budget	% Change In Proposed Budget	Informal Note
A10101	Town Board, Personal Services	$ (39,686.40)	$ (39,686.40)	0.00%	
A10104	Town Board, Contractual	$ (500.00)	$ (500.00)	0.00%	
Total Town Board		$ (40,186.40)	$ (40,186.40)	0.00%	
A111011	Justice, Personal Svc, Secretary	$ (38,656.80)	$ (37,170.00)	4.00%	
A111012	Justice, Personal Services	$ (45,200.00)	$ (45,200.00)	0.00%	
A111013	Justice, Stenographer	$ (1,000.00)	$ (1,000.00)	0.00%	
A11102	Justice, Equipment	$ (500.00)	$ (500.00)	0.00%	
A11104	Justice, Contractual	$ (10,000.00)	$ (12,500.00)	-20.00%	prosecuter costs have remained stable
Total Justice Court		$ (95,356.80)	$ (96,370.00)	-1.05%	
A12201	Supervisor, Personal Services	$ (46,830.00)	$ (46,830.00)	0.00%	
A122011	Supervisor, Secretary/Bookkeeper	$ (44,961.69)	$ (43,232.40)	4.00%	
A122012	Supervisor Asst. Secretary/Bookkeeper	$ (31,928.08)	$ (30,700.08)	4.00%	
A12202	Supervisor, Equipment	$ (1,500.00)	$ (1,500.00)	0.00%	
A12204	Supervisor, Contractual	$ (12,000.00)	$ (4,000.00)	200.00%	QBO
Total Supervisor		$ (137,219.77)	$ (126,262.48)	8.68%	
A13154	Independent Accounting, Contractual	$ (30,000.00)	$ (50,000.00)	-40.00%	Updated controls handbook, monthly reconciliations
Total Independent Accounting		$ (30,000.00)	$ (50,000.00)	-40.00%	
A135511	Assessors, Chairman, Personal Svc	$ (46,830.00)	$ (46,830.00)	0.00%	
A135512	Assessors, Clerk,/911 Personal Svc	$ (40,465.36)	$ (38,909.00)	4.00%	
A135514	Clerk's Buy Back Sick Time	$ (500.00)	$ (500.00)	0.00%	
A135515	Assessors, Personal Services	$ (14,669.20)	$ (14,669.00)	0.00%	
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		$ (109,064.56)	$ (107,508.00)	1.45%	
A141011	Town Clerk/Tax Collector, Personal Svc	$ (46,828.60)	$ (46,830.00)	0.00%	
A141012	Town Clerk, Deputy, Personal Svc	$ (49,457.20)	$ (47,555.00)	4.00%	
A141013	Town Clerk, Part Time Deputy	$ (32,372.08)	$ (31,127.00)	4.00%	
A14102	Town Clerk Equipment	$ (1,500.00)	$ (1,670.00)	-10.18%	
A14104	Town Clerk, Contractual	$ (5,000.00)	$ (5,000.00)	0.00%	
Total Town Clerk		$ (135,157.88)	$ (132,182.00)	2.25%	
A14204	Attorney	$ (25,000.00)	$ (30,000.00)	-16.67%	
Attorney		$ (25,000.00)	$ (30,000.00)	-16.67%	
A14604	Records Mgmt, Contractual	$ (3,000.00)	$ (4,000.00)	-25.00%	
Total Records Management		$ (3,000.00)	$ (4,000.00)	-25.00%	
A16201	Maint/Bldg, Personal Services	$ (22,360.00)	$ (21,500.00)	4.00%	Cleaner
A162041	Maint/Bdlg, Contractual	$ (127,000.00)	$ (120,000.00)	5.83%	increased Muni Pay for building permits + parks laborer
A162042	Maint/Bdlg, Fuel, Gas, Diesel	$ (130,000.00)	$ (160,000.00)	-18.75%	Overestimated in 2026
Not Assigned	Joint Services Water Operator, personal services	$ -	$ (70,000.00)		Changed to A8310.1
Total Building / Maintenance		$ (279,360.00)	$ (371,500.00)	-24.80%	
A16504	Ctrlized Communication Contractuals	$ (3,000.00)	$ (2,500.00)	20.00%	Office mailing
A16704	Ctrlized Process, Print/Mail, Contract	$ (6,500.00)	$ (9,500.00)	-31.58%	Primarily town wide mailings (bills, CRS/flood related)
A16804	Ctrlized Process, DP Contractual	$ (1,000.00)	$ (1,000.00)	0.00%	
Total Centralized Process		$ (10,500.00)	$ (13,000.00)	-19.23%	
A19104	Spec Items, Unallocated Insurance	$ (130,000.00)	$ (120,000.00)	8.33%	

General Fund Expenses

A19204	Municipal Association Dues	$ (3,500.00)	$ (3,000.00)	16.67%	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)	$ (4,000.00)	0.00%	emails
Total Miscellaneous		$ (162,500.00)	$ (152,000.00)	6.91%	
A312011	Police, Personal Svc, Full Time	$ (286,000.00)	$ (275,800.00)	3.70%	
A312012	Police, Buy Back Time	$ (8,000.00)	$ (8,000.00)	0.00%	
A312013	Police, Personal Svc, Part Time	$ (97,500.00)	$ (94,000.00)	3.72%	
A312014	Police, Personal Svc, Chief	$ (27,500.00)	$ (26,675.00)	3.09%	
A312041	Police, Contractual	$ (27,000.00)	$ (20,500.00)	31.71%	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)	$ (15,000.00)	0.00%	Most expense transferred to a capital reserve line
A312044	Training/ammunition	$ (4,000.00)	$ (4,000.00)	0.00%	
Total Police		$ (471,000.00)	$ (449,975.00)	4.67%	
A35101	Control of Dogs, Personal Services	$ (12,000.00)	$ (13,000.00)	-7.69%	been at hourly rate for '26, averaging 13 hrs a wk
A35104	Control of Dogs, Contractual	$ (3,750.00)	$ (3,750.00)	0.00%	
Total Control of Dogs		$ (15,750.00)	$ (16,750.00)	-5.97%	
A454011	Ambulance, Personal Svc, Chief	$ -	$ (25,500.00)	-100.00%	
A454013	Ambulance, Personal Svc, Part Time	$ (314,134.00)	$ (200,050.00)	57.03%	
A454014	Ambulance, Personal Svc, F/T	$ (427,838.00)	$ (628,992.00)	-31.98%	
A45402	Ambulance, Equipment	$ (51,995.00)	$ (30,000.00)	73.32%	
A45404	Ambulance, Contractual	$ (101,624.00)	$ (40,000.00)	154.06%	
A454042	Ambulance Uniforms	$ (8,500.00)	$ (5,000.00)	70.00%	
A454043	Ambulance Education/Training Officer		$ (2,500.00)	-100.00%	this is stipend pd w/in Personal Svc F//T
Total Ambulance		$ (904,091.00)	$ (932,042.00)	-3.00%	
A501011	Supt of Highways, Personal Svc	$ (70,000.00)	$ (70,000.00)	0.00%	
A501012	Supt of Highways, Pers Svc, Secretary	$ (44,961.69)	$ (43,232.40)	4.00%	
A501012	Highway Secy, Pers. Svc., Overtime	$ -	$ -		
Total Highway Superintendent		$ (114,961.69)	$ (113,232.40)	1.53%	
A518241	Town Electric	$ (45,000.00)	$ (40,000.00)	12.50%	
Town Electric		$ (45,000.00)	$ (40,000.00)	12.50%	
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%	
Total Publicity		$ (3,000.00)	$ (3,000.00)	0.00%	
A65104	Veterans, Contractual	$ (5,000.00)	$ (5,000.00)	0.00%	Partially reimbursed by county home town heroes grant
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%	
A7140	Pine Hill Community Center	$ (500.00)	$ (500.00)	0.00%	
A6989	Phoenicia Business Association	$ (500.00)	$ (500.00)	0.00%	
Total Community Programs		$ (14,500.00)	$ (14,500.00)	0.00%	
A70201	Summer Recreation, Pers Svc	$ (50,000.00)	$ (50,000.00)	0.00%	
A70204	Summer Recreation, Admin	$ (22,880.00)	$ (22,000.00)	4.00%	
A71104	Recreation/Parks Contractual	$ (22,000.00)	$ (22,000.00)	0.00%	
Total Parks & Recreation		$ (94,880.00)	$ (94,000.00)	0.94%	
A75201	Historic/Museum, Personal Services	$ (17,197.44)	$ (16,536.00)	4.00%	

General Fund Expenses

A75204	Museum Contractual	$ (12,161.00)	$ (11,750.00)	3.50%	
Total Historic / Museum		$ (29,358.44)	$ (28,286.00)	3.79%	
A80101	Bldg. & Zoning Enforcement, Pers. Serv, F/T	$ (53,760.00)	$ (56,178.30)	-4.30%	
A801012	ZBA/Planning/Zoning/Bldg. Sec., Pers. Serv	$ (40,465.34)	$ (38,909.16)	4.00%	
A801014	Zoning Officer P/T	$ (19,685.12)	$ (18,928.00)	4.00%	
A80104	Building Contractual	$ (10,000.00)			permitting software
A86641	Building Inspector P/T	$ (15,000.00)	$ (15,600.00)	-3.85%	1 day a week
Total Building / Planning / Zoning		$ (138,910.46)	$ (129,615.46)		
A81601	Refuse, Personal Services, Recycling	$ (15,300.00)	$ (14,055.60)	8.85%	
A81604	Refuse, Contractual	$ (3,000.00)	$ (5,000.00)	-40.00%	
Total Refuse & Garbage		$ (18,300.00)	$ (19,055.60)	-3.97%	
A8310.1	Water Operator, Personal Services	$ (70,000.00)	$ -	100.00%	Water operator for Phoenicia & Pine Hill districts
Total Water Administration		$ (70,000.00)			
A868641	Planning & Management Development (GIS)	$ (1,000.00)	$ (5,000.00)	-80.00%	
Total Planning & Development		$ (1,000.00)	$ (5,000.00)	-80.00%	
A90108	Emp Benefits, NY State Retirement	$ (215,000.00)	$ (175,000.00)	22.86%	
A90308	Emp Benefits, Social Security	$ (135,000.00)	$ (135,000.00)	0.00%	
A90408	Emp Benefits, Workman's Compensation	$ (45,000.00)	$ (48,000.00)	-6.25%	
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	$ (425,000.00)	$ (473,000.00)	-10.15%	
Total Employee Benefits		$ (837,000.00)	$ (848,000.00)	-1.30%	
A97856	Installment Debt, Principal	$ (9,000.00)	$ (9,000.00)	0.00%	
A97857	Installment Debt, Interest	$ (400.00)	$ (359.00)	11.42%	
Total Debt Servce		$ (9,400.00)	$ (9,359.00)	0.44%	
A99509	Capital Reserve - Town Buildings	$ (5,000.00)	$ (5,000.00)	0.00%	Renamed capital reserve for town building capital upkeep
Not Assigned	Capital Reserve - Municipal Campus	$ (10,000.00)	$ (40,000.00)		capital reserve dedicated to new town hall / highway garage
Not Assigned	Capital Reserve - Emergency Vehicles	$ (70,000.00)	$ (50,000.00)		capital reserve dedicated to municipal emergency vehicles (
Not Assigned	Grant matching requirements	$ (50,000.00)	$ (75,000.00)		
Total Transfer to Capital		$ (135,000.00)	$ (170,000.00)	-20.59%	
Total Expense		$ (3,930,497.00)	$ (3,977,768.74)	-1.19%	

Shandaken Highway Fund Revenues

Budget Code	Revenue	Proposed 2027	2026 Budget	% Change In Proposed Budget	Informal Note
DA914	Appropriated Fund Balance	$ 410,000.00	$ 425,000.00	-3.53%	
DA1001	Real Property Tax	$ 2,103,000.00	$ 2,010,640.00	4.59%	
DA1081	In Lieu of Taxes			0.00%	
DA2300	Shared Services	$ 27,000.00	$ 27,000.00	0.00%	
DA2401	Interest Earned	$ 50,000.00	$ 50,000.00	0.00%	
DA2705	Gift & Donation Cemetary	$ 5,000.00	$ 3,000.00	66.67%	
DA3501	State Aid, CHIPS	$ 280,732.60	$ 229,000.00	22.59%	
	Total Revenue	$ 2,875,732.60	$ 2,744,640.00	4.78%	

DOCUMENT NOTES & ASSUMPTIONS

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

Highway Department Expenses

Budget Code	Expense	Proposed 2027	2026 Budget	% Change In Proposed Budget	Informal Note
DA51101	Highway, Personal Services	$ (999,392.60)	$ (958,650.00)	4.25%	
DA51104	Garage, Contractual	$ (18,000.00)	$ (20,000.00)	-10.00%	
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		$ (1,073,392.60)	$ (1,034,650.00)	3.74%	
DA51122	Perm Imp, Signs/Guides/Road Maint.	$ (290,000.00)	$ (280,000.00)	3.57%	
DA51124	Perm Imp, Pipe/Signs/Guide Rail	$ (25,000.00)	$ (25,000.00)	0.00%	
Total Improvements		$ (315,000.00)	$ (305,000.00)	3.28%	
DA51204	CHIPS Projects, Contractual	$ (175,000.00)	$ (140,000.00)	25.00%	
Total CHIPS Projexts		$ (175,000.00)	$ (140,000.00)	25.00%	
DA51302	Machinery & Equipment	$ (65,000.00)	$ (65,000.00)	0.00%	
DA513021	Highway Truck	$ (80,000.00)	$ (80,000.00)	0.00%	
DA513041	Machinery & Equipment, Tires & Tubes	$ (20,000.00)	$ (20,000.00)	0.00%	
DA513042	Machinery & Equipment, Rental	$ (6,000.00)	$ (6,000.00)	0.00%	
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				
DA513047	Machinery & Equipment, Diesel/Gas/Fluids	$ (90,000.00)	$ (90,000.00)	0.00%	
Total Machinery & Equipment		$ (353,500.00)	$ (353,500.00)	0.00%	
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	$ (122,000.00)	$ (112,000.00)	8.93%	
Total Sand		$ (122,000.00)	$ (112,000.00)	8.93%	
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	$ (452,350.00)	$ (415,000.00)	9.00%	
Total Employee Benefits		$ (745,350.00)	$ (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 Servce		$ (50,990.00)	$ (50,990.00)	0.00%	
Total Expense		$ (2,875,732.60)	$ (2,744,640.00)	4.78%	

Lighting, Library, Fire District Revenue and Expenditures

Chichester Lighting					
Budget Code	**Name**	**Proposed 2027**	**2026 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	$ 1,500.00	0.00%	
L51821	District Expense	$ (1,725.00)	$ (1,725.00)	0.00%	
District Net Change		$ -			

Pine Hill Lighting					
Budget Code	**Name**	**Proposed 2027**	**2026 Budget**	**% Change In Proposed Budget**	**Informal Note**
L9142	Appropriated Fund Balance	$ 500.00	$ 500.00	0.00%	
L10012	Real Property Tax - Revenue	$ 5,700.00	$ 5,700.00	0.00%	
L51822	District Expense	$ (6,200.00)	$ (6,200.00)	0.00%	
District Net Change		$ -			

Phoenicia Lighting					
Budget Code	**Name**	**Proposed 2027**	**2026 Budget**	**% Change In Proposed Budget**	**Informal Note**
L9143	Appropriated Fund Balance	$ 1,000.00	$ 1,000.00		
L10013	Real Property Tax - Revenue	$ 9,000.00	$ 11,000.00	-18.18%	
L51823	District Expense	$ (10,000.00)	$ (12,000.00)	-16.67%	
District Net Change		$ -			

Phoenicia Library - paid out of general fund but not included under tax cap					
A741041	Library, Contractual, Phoenicia	$ 246,225.00	$ (234,500.00)	5.00%	
	Real Property Tax - Revenue	$ 246,225.00	$ 234,500.00	5.00%	
Pine Hill Library - paid out of general fund but not included under tax cap					
A741042	Library, Contractual, Pine Hill	$ (87,173.00)	$ (79,975.00)	9.00%	
	Real Property Tax - Revenue	$ 87,173.00	$ 79,975.00	9.00%	

Phoenicia Fire District					
Budget Code	**Name**	**Proposed 2027**	**2026 Budget**	**% Change In Proposed Budget**	**Informal Note**
F10011	Real Property Tax - Revenue	$ 277,706.00	$ 275,000.00	0.98%	
F341041	District Expense	$ (277,706.00)	$ (275,000.00)	0.98%	
District Net Change		$ -			

Pine Hill Fire Company					
Budget Code	**Name**	**Proposed 2027**	**2026 Budget**	**% Change In Proposed Budget**	**Informal Note**
F10012	Real Property Tax - Revenue	$ 58,232.50	$ 56,214.00	3.59%	
F341042	District Expense	$ (58,232.50)	$ (56,214.00)	3.59%	
District Net Change		$ -			

Highmount Fire Protection District					
Budget Code	**Name**	**Proposed 2027**	**2026 Budget**	**% Change In Proposed Budget**	**Informal Note**

Lighting, Library, Fire District Revenue and Expenditures

F10013	Real Property Tax - Revenue	$ 59,332.50	$ 57,596.00	3.01%	
F341043	District Expense	$ (59,332.50)	$ (57,596.00)	3.01%	
District Net Change		$ -			

Big Indian Fire District					
Budget Code	**Name**	**Proposed 2027**	**2026 Budget**	**% Change In Proposed Budget**	**Informal Note**
F10014	Real Property Tax - Revenue	$ 130,900.00	$ 127,615.00	2.57%	
F341044	District Expense	$ (130,900.00)	$ (127,615.00)	2.57%	
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 2027	2026 Budget	% Change In Proposed Budget	Informal Note
W9142	Appropriated Fund Balance	$ 32,000.00	$ 35,500.00	-9.86%	
W10012	Real Property Tax	$ 143,982.00	$ 111,479.00	29.16%	
W21402	Water Bills	$ 143,982.00	$ 104,000.00	38.44%	Expected increase to water bills
W24012	Interest Earned	$ 430.16	$ 500.00	-13.97%	
Total Revenue		$ 320,394.16	$ 251,479.00	27.40%	

Budget Code	Expense	Proposed 2027	2026 Budget	% Change In Proposed Budget	Informal Note
W831012	Water Administrator	$ (43,750.00)	$ (40,000.00)	9.38%	
W831012.1	Water Admin Personal Srv	$ (12,000.00)			
W831022	Water Personal Equipment	$ (6,000.00)	$ (6,000.00)	0.00%	
W831032	Water Bookkeeper	$ (7,466.16)	$ (7,179.00)	4.00%	
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		$ (80,216.16)	$ (64,179.00)	24.99%	
W19042	Insurance	$ (5,600.00)	$ (5,500.00)	1.82%	
W832022	Water, Contractual	$ (70,000.00)	$ (70,000.00)	0.00%	
W832032	Water, Equipment & Capital	$ (35,000.00)	$ (35,000.00)	0.00%	
W832042	Water, Fuel/Utility	$ (22,880.00)	$ (22,000.00)	4.00%	
W990192	Water Contingency	$ (16,000.00)	$ (8,000.00)	100.00%	
Total Water Operations		$ (149,480.00)	$ (140,500.00)	6.39%	
W901082	NYS Retirement	$ (7,200.00)	$ (6,800.00)	5.88%	
W903082	Social Security	$ (2,160.00)	$ (1,800.00)	20.00%	
W905582	Disability	$ (250.00)	$ (200.00)	25.00%	
W906082	Medical Insurance	$ (25,070.00)	$ (23,000.00)	9.00%	
Total Employee Benefits		$ (34,680.00)	$ (31,800.00)	9.06%	
W972062	Installment Debt, Principal	$ (20,509.00)	$ -		Replacement water meters
W972072	Installment Debt, Interest	$ -	$ -		
Total Debt Servce		$ (20,509.00)	$ -		
W995092	Pho-Water Capital Reserve	$ (15,000.00)	$ (15,000.00)	0.00%	
Total Transfer to Capital		$ (35,509.00)	$ (15,000.00)	136.73%	
Total Expense		$ (320,394.16)	$ (251,479.00)	27.40%	
	Net Budget	$ -	$ -		

Pine Hill Water District

Budget Code	Revenue	Proposed 2027	2026 Budget	% Change In Proposed Budget	Informal Note
W9141	Appropriated Fund Balance	$ -	$ 25,000.00	-100.00%	
W10011	Real Property Tax	$ 95,000.00	$ 66,433.75	43.00%	
W21401	Water Bills	$ 95,380.14	$ 61,000.00	56.36%	expected increase to water bills
W24011	Interest Earned	$ -	$ -		
Total Revenue		$ 190,380.14	$ 152,433.75	24.89%	
Budget Code	**Expense**	**Proposed 2027**	**2026 Budget**	**% Change In Proposed Budget**	**Informal Note**
W83101	Water Administrator	$ (26,250.00)	$ (30,000.00)	-12.50%	
W83101.1	Water Admin, pers serv	$ (22,000.00)	$ (21,667.00)	1.54%	
W831031	Billing Clerk	$ (1,700.14)	$ (1,634.75)	4.00%	
W831041	Water Attorney	$ (1,500.00)	$ (500.00)	200.00%	
W838911	Water Laborer	$ (8,100.00)	$ (864.00)	837.50%	
Total Water Administration		$ (59,550.14)	$ (54,665.75)	8.94%	
W19041	Insurance	$ (2,000.00)	$ (2,000.00)	0.00%	
W832021	Water, Contractual	$ (7,500.00)	$ (12,500.00)	-40.00%	
W832031	Water, Equipment & Capital	$ (10,000.00)	$ (7,500.00)	33.33%	
W832041	Water, Fuel/Utility	$ (6,000.00)	$ (5,100.00)	17.65%	
	Water Contingency				
Total Water Operations		$ (25,500.00)	$ (27,100.00)	-5.90%	
W901081	NYS Retirement	$ (5,000.00)	$ (5,000.00)	0.00%	
W903081	Social Security	$ (2,500.00)	$ (2,135.00)	17.10%	
W905581	Disability	$ (200.00)	$ (200.00)	0.00%	
W906081	Medical Insurance	$ (7,630.00)			
Total Employee Benefits		$ (15,330.00)	$ (7,335.00)	109.00%	
W970061	EFC Loan	$ (50,000.00)	$ (50,000.00)	0.00%	
Not assigned	Infrastructure Loans / Debt Service	$ (30,000.00)	$ (25,000.00)	20.00%	2026 loan for repairs, expected 2027 loan for meters
Total Debt Servce		$ (80,000.00)	$ (75,000.00)	6.67%	
W995091	Pine Hill Water Capital Reserve	$ (10,000.00)	$ (10,000.00)	0.00%	10k add
Total Transfer to Capital		$ (10,000.00)	$ (10,000.00)	0.00%	
Total Expense		$ (190,380.14)	$ (174,100.75)	9.35%	
	Net Budget	$ -	$ (21,667.00)		

Shandaken Septic District

Budget Code	Revenue	Proposed 2027	2026 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 2027	2026 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