

Shandaken Budget Summary 2025 - Final (passed 11/12/2024)

Source	Estimated Expense	Estimated Revenue	Appropriated Fund Balance	2025 Levy	NET Deficit / Surplus	2024 Levy	% Tax Change
Town - General	\$ (3,536,032.60)	\$ 840,961.25	\$ 50,000.00	\$ 2,645,071.35	\$ -	\$ 2,576,044.00	2.68%
Highway - General	\$ (2,675,590.00)	\$ 275,000.00	\$ 425,000.00	\$ 1,975,590.00	\$ -	\$ 1,929,600.00	2.38%
Town Total	\$ (6,211,622.60)	\$ 1,115,961.25	\$ 475,000.00	\$ 4,620,661.35	\$ -	\$ 4,505,644.00	2.55%
Special Districts							
Phoenicia Fire District	\$ (275,000.00)	\$ -	\$ -	\$ 275,000.00	\$ -	\$ 274,661.00	0.12%
Pine Hill Fire Company	\$ (54,960.00)	\$ -	\$ -	\$ 54,960.00	\$ -	\$ 54,960.00	0.00%
Highmount Fire Protection District	\$ (56,510.00)	\$ -	\$ -	\$ 56,510.00	\$ -	\$ 56,510.00	0.00%
Big Indian Fire District	\$ (125,720.00)	\$ -	\$ -	\$ 125,720.00	\$ -	\$ 122,890.00	2.30%
Chichester Lighting District	\$ (2,125.00)	\$ -	\$ 225.00	\$ 1,900.00	\$ -	\$ 1,600.00	18.75%
Pine Hill Lighting District	\$ (7,600.00)	\$ -	\$ 1,000.00	\$ 6,600.00	\$ -	\$ 7,100.00	-7.04%
Phoenicia Lighting District	\$ (14,000.00)	\$ -	\$ 2,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	0.00%
Phoenicia Water District	\$ (248,547.00)	\$ 104,500.00	\$ 35,500.00	\$ 108,547.00	\$ -	\$ 82,423.00	31.70%
Pine Hill Water District	\$ (124,342.68)	\$ 51,695.68	\$ 14,000.00	\$ 58,647.00	\$ -	\$ 58,647.00	0.00%
Phoenicia Library	\$ (199,750.00)	\$ -	\$ -	\$ 199,750.00	\$ -	\$ 199,750.00	0.00%
Pine Hill Library	\$ (60,225.00)	\$ -	\$ -	\$ 60,225.00	\$ -	\$ 60,225.00	0.00%
2025 All Districts Total	\$ (7,380,402.28)	\$ 1,272,156.93	\$ 527,725.00	\$ 5,580,520.35	\$ -	\$ 5,436,410.00	2.65%
Independently Funded District							
Shandaken Septic Maintenance District	\$ (119,250.00)	\$ 150,000.00	\$ -	\$ -	\$ 30,750.00	0	N/A

DOCUMENT NOTES & ASSUMPTIONS

- * Water district revenues are estimated bills for rate payers + interest
- * Shandaken Septic District has independent funding
- * Libraries are treated as special districts for the sake of budget calculations but are library associations
- * 2025 tax cap is: 4,644,783

Schedule of Elected Salaries

Office	Proposed 2025	2024 Budget	2023 Budget	% Change In Proposed Budget
Supervisor	\$ 45,027.50	\$ 41,500.00	\$ 39,500.00	8.50%
Town Justice	\$ 21,730.00	\$ 20,500.00	\$ 19,500.00	6.00%
Town Justice	\$ 21,730.00	\$ 20,500.00	\$ 19,500.00	6.00%
Councilperson	\$ 9,540.00	\$ 9,000.00	\$ 9,000.00	6.00%
Councilperson	\$ 9,540.00	\$ 9,000.00	\$ 9,000.00	6.00%
Councilperson	\$ 9,540.00	\$ 9,000.00	\$ 9,000.00	6.00%
Councilperson	\$ 9,540.00	\$ 9,000.00	\$ 9,000.00	6.00%
Town Clerk / Tax Collector	\$ 45,027.50	\$ 41,500.00	\$ 39,500.00	8.50%
Highway Superintendent	\$ 60,217.50	\$ 55,500.00	\$ 53,000.00	8.50%
Assessor Chair	\$ 45,027.50	\$ 41,500.00	\$ 39,500.00	8.50%
Assessor	\$ 6,781.25	\$ 6,250.00	\$ 5,750.00	8.50%
Assessor	\$ 6,781.25	\$ 6,250.00	\$ 5,750.00	8.50%
Total Elected Salaries	\$ 290,482.50	\$ 269,500.00	\$ 258,000.00	7.79%

DOCUMENT NOTES & ASSUMPTIONS

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

Shandaken General Fund Revenues

Budget Code	Revenue	Projected 2025	2024 Budget	2023 Actual *	% Change In Proposed Budget	Informal Note
A914	Appropriated Fund Balance	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%	
A1001	Real Property Taxes	\$ 2,645,071.35	\$ 2,576,044.00	\$ 3,019,223.18	2.68%	
A1081	Lieu of Taxes	\$ 12,000.00	\$ 12,000.00	\$ 10,137.14	0.00%	
A1090	Tax Collector Interest and Penalties	\$ 30,000.00	\$ 30,000.00	\$ 31,193.21	0.00%	
A1170	Time Warner Franchise Fee	\$ 75,000.00	\$ 95,000.00	\$ 72,259.33	-21.05%	
A1120	Ulster County Sales Tax	\$ 210,000.00	\$ 195,000.00	\$ 258,421.51	7.69%	
A1255	Town Clerk Fees	\$ 2,500.00	\$ 2,500.00	\$ 2,096.23	0.00%	
A1520	Police Fees	\$ 500.00	\$ 500.00	\$ 315.00	0.00%	
A1550	Town Clerk Dog Fees	\$ 600.00	\$ 600.00	\$ 519.00	0.00%	
A1640	Ambulance Fees	\$ 170,000.00	\$ 150,000.00	\$ 142,463.96	13.33%	Expectation of increasing rates to match higher Medicare reimbursement
A2110	Zoning Fees	\$ 3,500.00	\$ 3,500.00	\$ 500.00	0.00%	
A2115	Planning Fees	\$ 5,000.00	\$ 5,000.00	\$ 3,182.15	0.00%	
A2401	Interest Earned	\$ 65,000.00	\$ 15,000.00	\$ 49,888.08	333.33%	Higher interest rates / historically underbudgeted
A2410	Rental Real Property -Clinic/Cell Tower	\$ 27,000.00	\$ 24,000.00	\$ 23,383.87	12.50%	
A2544	Town Clerk Dog Licenses	\$ 500.00	\$ 1,500.00	\$ 519.00	-66.67%	Historically overbudgeted
A2555	Building Permit Fees	\$ 50,000.00	\$ 50,000.00	\$ 93,937.22	0.00%	
A2610	Fines and Forfeited Bail	\$ 20,000.00	\$ 35,000.00	\$ 36,013.00	-42.86%	
A2625	Forfeitures of Crime	\$ -	\$ 5,000.00	\$ -	-100.00%	Not realized in recent years
A2770	Miscellaneous Revenue	\$ 2,500.00	\$ 2,500.00	\$ 3,015.84	0.00%	
A3001	State Aid, Per Capita	\$ 15,000.00	\$ 15,000.00	\$ 361,508.00	0.00%	
A3005	State Aid, Mortgage Tax	\$ 51,861.25	\$ 70,000.00	\$ 98,828.58	-25.91%	Recent report suggests slowing market
A1113	Short Term Rentals Licenses	\$ 100,000.00	\$ 170,000.00	\$ 105,874.32	-41.18%	Historically overbudgeted
	Total Non-taxation revenue	\$ 840,961.25	\$ 882,100.00			
	Total Revenue	\$ 3,536,032.60	\$ 3,508,144.00	\$ 4,313,278.62	0.79%	

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
- * 2023 actual reflects cash basis, not accrual basis. Provided informationally but does not align precisely with budget year
- * 2023 state aid per capita includes grant funding

General Fund Expenses

Budget Code	Expense	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
A10101	Town Board, Personal Services	\$ (38,160.00)	\$ (36,000.00)	6.00%	
A10104	Town Board, Contractual	\$ (500.00)	\$ (500.00)	0.00%	
Total Town Board		\$ (38,660.00)	\$ (36,500.00)	5.92%	
A111011	Justice, Personal Svc, Secretary	\$ (35,740.00)	\$ (33,718.00)	6.00%	
A111012	Justice, Personal Services	\$ (43,460.00)	\$ (41,000.00)	6.00%	
A111013	Justice, Stenographer	\$ (1,000.00)	\$ (1,000.00)	0.00%	
A11102	Justice, Equipment	\$ (500.00)	\$ (500.00)	0.00%	
A11104	Justice, Contractual	\$ (13,500.00)	\$ (13,500.00)	0.00%	
Total Justice Court		\$ (94,200.00)	\$ (89,718.00)	5.00%	
A12201	Supervisor, Personal Services	\$ (45,027.50)	\$ (41,500.00)	8.50%	
A122011	Supervisor, Secretary/Bookkeeper	\$ (40,030.00)	\$ (37,765.00)	6.00%	
A122012	Supervisor Asst. Secretary/Bookkeeper	\$ (28,426.00)	\$ (26,817.00)	6.00%	
A12202	Supervisor, Equipment	\$ (1,500.00)	\$ (1,500.00)	0.00%	
A12204	Supervisor, Contractual	\$ (4,000.00)	\$ (4,000.00)	0.00%	
Total Supervisor		\$ (118,983.50)	\$ (111,582.00)	6.63%	
A13154	Independent Accounting, Contractual	\$ (37,000.00)	\$ (35,000.00)	5.71%	Updated controls handbook, new firm for AFRs
Total Independent Accounting		\$ (37,000.00)	\$ (35,000.00)	5.71%	
A135511	Assessors, Chairman, Personal Svc	\$ (45,027.50)	\$ (41,500.00)	8.50%	
A135512	Assessors, Clerk,/ 911 Personal Svc	\$ (36,027.00)	\$ (33,988.00)	6.00%	
A135514	Clerk's Buy Back Sick Time	\$ (500.00)	\$ (500.00)	0.00%	
A135515	Assessors, Personal Services	\$ (13,562.00)	\$ (12,500.00)	8.50%	
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		\$ (101,716.50)	\$ (95,088.00)	6.97%	
A141011	Town Clerk/Tax Collector, Personal Svc	\$ (45,027.50)	\$ (41,500.00)	8.50%	
A141012	Town Clerk, Deputy, Personal Svc	\$ (44,033.00)	\$ (41,541.00)	6.00%	
A141013	Town Clerk, Part Time Deputy	\$ (28,822.00)	\$ (27,191.00)	6.00%	
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		\$ (124,552.50)	\$ (116,902.00)	6.54%	
A14204	Attorney	\$ (30,000.00)	\$ (20,000.00)	50.00%	Expected greater usage of town counsel
Attorney		\$ (30,000.00)	\$ (20,000.00)	50.00%	
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	\$ (20,500.00)	\$ (19,928.00)	2.87%	
A162041	Maint/Bldg, Contractual	\$ (108,000.00)	\$ (84,500.00)	27.81%	Potential town hall architecture
A162042	Maint/Bldg, Fuel, Gas, Diesel	\$ (135,000.00)	\$ (115,000.00)	17.39%	
Total Building / Maintenance		\$ (263,500.00)	\$ (219,428.00)	20.08%	
A16504	Ctrlized Communication Contractuals	\$ (7,500.00)	\$ (13,000.00)	-42.31%	
A16704	Ctrlized Process, Print/Mail, Contract	\$ (11,000.00)	\$ (11,000.00)	0.00%	
A16804	Ctrlized Process, DP Contractual	\$ (1,000.00)	\$ (1,000.00)	0.00%	
Total Centralized Process		\$ (19,500.00)	\$ (25,000.00)	-22.00%	

General Fund Expenses

A16504	Spec Items, Unallocated Insurance	\$ (130,000.00)	\$ (120,000.00)	8.33%	
A16704	Municipal Association Dues	\$ (5,000.00)	\$ (2,300.00)	117.39%	Underbudgeted in past year
A16804	Spec Items, Contingency	\$ (25,000.00)	\$ (25,000.00)	0.00%	
Total Miscellaneous		\$ (160,000.00)	\$ (147,300.00)	8.62%	
A312011	Police, Personal Svc, Full Time	\$ (264,800.00)	\$ (245,000.00)	8.08%	
A312012	Police, Buy Back Time	\$ (8,000.00)	\$ (8,000.00)	0.00%	
A312013	Police, Personal Svc, Part Time	\$ (90,000.00)	\$ (85,000.00)	5.88%	
A312014	Police, Personal Svc, Chief	\$ (25,650.00)	\$ (24,400.00)	5.12%	
A312041	Police, Contractual	\$ (20,500.00)	\$ (20,500.00)	0.00%	
A312042	Police Uniforms	\$ (6,000.00)	\$ (6,000.00)	0.00%	
A312043	Vehicle Expense	\$ (40,000.00)	\$ (40,000.00)	0.00%	
A312044	Training/ammunition	\$ (4,000.00)	\$ (3,000.00)	33.33%	
Total Police		\$ (458,950.00)	\$ (431,900.00)	6.26%	
A35101	Control of Dogs, Personal Services	\$ (10,000.00)	\$ (19,636.00)	-49.07%	Expected to become per diem
A35104	Control of Dogs, Contractual	\$ (3,750.00)	\$ (3,750.00)	0.00%	
Total Control of Dogs		\$ (13,750.00)	\$ (23,386.00)	-41.20%	
A454011	Ambulance, Personal Svc, Chief	\$ (23,500.00)	\$ (22,350.00)	5.15%	
A454013	Ambulance, Personal Svc, Part Time	\$ (146,000.00)	\$ (133,000.00)	9.77%	
A454014	Ambulance, Personal Svc, F/T	\$ (496,000.00)	\$ (460,500.00)	7.71%	
A45402	Ambulance, Equipment	\$ (25,000.00)	\$ (25,000.00)	0.00%	
A45404	Ambulance, Contractual	\$ (40,000.00)	\$ (20,000.00)	100.00%	Historically underbudgeted
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		\$ (738,000.00)	\$ (668,350.00)	10.42%	
A501011	Supt of Highways, Personal Svc	\$ (60,217.50)	\$ (55,500.00)	8.50%	
A501012	Supt of Highways, Pers Svc, Secretary	\$ (40,030.00)	\$ (37,765.00)	6.00%	
A501012	Highway Secy, Pers. Svc., Overtime	\$ -	\$ -		
Total Highway Superintendent		\$ (100,247.50)	\$ (93,265.00)	7.49%	
A518241	Town Electric	\$ (45,000.00)	\$ (30,500.00)	47.54%	Historically underbudgeted
Town Electric		\$ (45,000.00)	\$ (30,500.00)	47.54%	
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%	
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)	\$ (3,500.00)	14.29%	
Total Community Programs		\$ (13,500.00)	\$ (13,000.00)	3.85%	
A70201	Recreation, Pers Svc	\$ (70,000.00)	\$ (50,000.00)	40.00%	Increased funds to expand on grants
A71104	Recreation/Parks Contractual	\$ (20,000.00)	\$ (20,000.00)	0.00%	
Total Recreation		\$ (90,000.00)	\$ (70,000.00)	28.57%	
A75201	Historic/Museum, Personal Services	\$ (15,900.00)	\$ (15,000.00)	6.00%	
A75204	Museum Contractual	\$ (11,500.00)	\$ (11,500.00)	0.00%	

General Fund Expenses

Total Historic / Museum		\$ (27,400.00)	\$ (26,500.00)	3.40%	
A80101	Bldg. & Zoning Enforcement, Pers. Serv, F/T	\$ (54,017.60)	\$ (50,960.00)	6.00%	
A801012	ZBA/Planning/Zoning/Bldg. Sec., Pers. Serv	\$ (36,027.00)	\$ (33,988.00)	6.00%	
A80104	Zoning Officer P/T	\$ (18,200.00)	\$ (18,200.00)	0.00%	
A86641	Building Inspector P/T	\$ (15,000.00)	\$ (30,940.00)	-51.52%	
Total Building / Planning / Zoning		\$ (123,244.60)	\$ (134,088.00)	-8.09%	
A81601	Refuse, Personal Services, Recycling	\$ (13,515.00)	\$ (12,750.00)	6.00%	
A81604	Refuse, Contractual	\$ (20,000.00)	\$ (15,000.00)	33.33%	Town hall now has garbage pickup
Total Refuse & Garbage		\$ (33,515.00)	\$ (27,750.00)	20.77%	
A868641	Planning & Management Development (GIS)	\$ (20,000.00)	\$ (1,000.00)	1900.00%	Post comp plan legal support for land use changes
Total Planning & Development		\$ (20,000.00)	\$ (1,000.00)	1900.00%	
A90108	Emp Benefits, NY State Retirement	\$ (200,000.00)	\$ (200,000.00)	0.00%	
A90308	Emp Benefits, Social Security	\$ (113,000.00)	\$ (113,000.00)	0.00%	
A90408	Emp Benefits, Workman's Compensation	\$ (56,000.00)	\$ (76,122.00)	-26.43%	
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	\$ (450,000.00)	\$ (425,000.00)	5.88%	
Total Employee Benefits		\$ (836,000.00)	\$ (831,122.00)	0.59%	
A97856	Installment Debt, Principal	\$ (9,213.00)	\$ (19,213.00)	-52.05%	
A97857	Installment Debt, Interest	\$ (1,100.00)	\$ (1,812.00)	-39.29%	
Total Debt Service		\$ (10,313.00)	\$ (21,025.00)	-50.95%	
A99509	Transfers, Capital Fund Reserve	\$ (30,000.00)	\$ (30,000.00)	0.00%	
Total Transfer to Capital		\$ (30,000.00)	\$ (30,000.00)	0.00%	
Total Expense		\$ (3,536,032.60)	\$ (3,306,404.00)	6.94%	

Shandaken Highway Fund Revenues

Budget Code	Revenue	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
DA914	Appropriated Fund Balance	\$ 425,000.00	\$ 425,000.00	0.00%	
DA1001	Real Property Tax	\$ 1,975,590.00	\$ 1,929,600.00	2.38%	
DA1081	In Lieu of Taxes	\$ -	\$ -	0.00%	
DA2300	Shared Services	\$ 27,000.00	\$ 27,000.00	0.00%	
DA2401	Interest Earned	\$ 16,000.00	\$ 16,000.00	0.00%	
DA2705	Gift & Donation Cemetary	\$ 3,000.00	\$ 3,000.00	0.00%	
DA3501	State Aid, CHIPS	\$ 229,000.00	\$ 200,000.00	14.50%	
	Total Revenue	\$ 2,675,590.00	\$ 2,600,600.00	2.88%	

DOCUMENT NOTES & ASSUMPTIONS

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

Highway Department Expenses

Budget Code	Expense	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
DA51101	Highway, Personal Services	\$ (913,000.00)	\$ (853,000.00)	7.03%	
DA51104	Garage, Contractual	\$ (25,000.00)	\$ (25,000.00)	0.00%	
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		\$ (994,000.00)	\$ (934,000.00)	6.42%	
DA51122	Perm Imp, Signs/Guides/Road Maint.	\$ (270,000.00)	\$ (260,000.00)	3.85%	
DA51124	Perm Imp, Pipe/Signs/Guide Rail	\$ (25,000.00)	\$ (25,000.00)	0.00%	
Total Improvements		\$ (295,000.00)	\$ (285,000.00)	3.51%	
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	\$ (70,000.00)	\$ (70,000.00)	0.00%	
DA513041	Machinery & Equipment, Tires & Tubes	\$ (20,000.00)	\$ (20,000.00)	0.00%	
DA513042	Machinery & Equipment, Rental	\$ (2,000.00)	\$ (2,000.00)	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	\$ (600.00)	\$ (600.00)	0.00%	
DA513047	Machinery & Equipment, Diesel/Gas/Fluids	\$ (90,000.00)	\$ (90,000.00)	0.00%	
Total Machinery & Equipment		\$ (340,100.00)	\$ (340,100.00)	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%	
DA19904	Contingency	\$ (3,000.00)	\$ (3,000.00)	0.00%	
Total Miscellaneous		\$ (30,500.00)	\$ (30,500.00)	0.00%	
DA51424	Sand, Salt, Calcium	\$ (107,000.00)	\$ (102,000.00)	4.90%	
Total Sand		\$ (107,000.00)	\$ (102,000.00)	4.90%	
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%	
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		\$ (2,675,590.00)	\$ (2,600,590.00)	2.88%	

Lighting, Library, Fire District Revenue and Expenditures

Chichester Lighting

Budget Code	Name	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
L9141	Appropriated Fund Balance	\$ 225.00	\$ 225.00	0.00%	
L10011	Real Property Tax - Revenue	\$ 1,900.00	\$ 1,600.00	18.75%	
L51821	District Expense	\$ (2,125.00)	\$ (1,875.00)	13.33%	Expense historically underbudgeted
District Net Change		\$ -			

Pine Hill Lighting

Budget Code	Name	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
L9142	Appropriated Fund Balance	\$ 1,000.00	\$ 1,000.00	0.00%	
L10012	Real Property Tax - Revenue	\$ 6,600.00	\$ 7,100.00	-7.04%	
L51822	District Expense	\$ (7,600.00)	\$ (8,100.00)	-6.17%	Expense historically overbudgeted
District Net Change		\$ -			

Phoenicia Lighting

Budget Code	Name	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
L9143	Appropriated Fund Balance	\$ 2,000.00	\$ 2,000.00		
L10013	Real Property Tax - Revenue	\$ 12,000.00	\$ 12,000.00	0.00%	
L51823	District Expense	\$ (14,000.00)	\$ (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	\$ (199,750.00)	\$ (199,750.00)	0.00%	
	Real Property Tax - Revenue	\$ 199,750.00	\$ 199,750.00	0.00%	

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

A741042	Library, Contractual, Pine Hill	\$ (60,225.00)	\$ (60,225.00)	0.00%	
	Real Property Tax - Revenue	\$ 60,225.00	\$ 60,225.00	0.00%	

Phoenicia Fire District

Budget Code	Name	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
F10011	Real Property Tax - Revenue	\$ 275,000.00	\$ 274,661.00	0.12%	
F341041	District Expense	\$ (275,000.00)	\$ (274,661.00)	0.12%	
District Net Change		\$ -			

Pine Hill Fire Company

Budget Code	Name	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
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Lighting, Library, Fire District Revenue and Expenditures

F10012	Real Property Tax - Revenue	\$ 54,960.00	\$ 54,960.00	0.00%	
F341042	District Expense	\$ (54,960.00)	\$ (54,960.00)	0.00%	
District Net Change		\$ -			

Highmount Fire Protection District

Budget Code	Name	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
F10013	Real Property Tax - Revenue	\$ 56,510.00	\$ 56,510.00	0.00%	
F341043	District Expense	\$ (56,510.00)	\$ (56,510.00)	0.00%	
District Net Change		\$ -			

Big Indian Fire District

Budget Code	Name	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
F10014	Real Property Tax - Revenue	\$ 125,720.00	\$ 122,890.00	2.30%	
F341044	District Expense	\$ (125,720.00)	\$ (122,890.00)	2.30%	
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	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
W9142	Appropriated Fund Balance	\$ 35,500.00	\$ 40,500.00	-12.35%	
W10012	Real Property Tax	\$ 108,547.00	\$ 82,423.00	31.70%	Increase to replenish fund balance
W21402	Water Bills	\$ 104,000.00	\$ 80,000.00	30.00%	Expected increase to water base rates.
W24012	Interest Earned	\$ 500.00	\$ 500.00	0.00%	
Total Revenue		\$ 248,547.00	\$ 203,423.00	22.18%	
Budget Code	Expense	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
W831012	Water Administrator	\$ (27,000.00)	\$ (25,500.00)	5.88%	
W831022	Water Personal Equipment	\$ (6,000.00)	\$ (6,000.00)	0.00%	
W831032	Water Bookkeeper	\$ (6,647.00)	\$ (6,271.00)	6.00%	
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		\$ (50,647.00)	\$ (48,771.00)	3.85%	
W19042	Insurance	\$ (5,452.00)	\$ (5,452.00)	0.00%	
W832022	Water, Contractual	\$ (60,000.00)	\$ (30,000.00)	100.00%	Historically underbudgeted, aging plant
W832032	Water, Equipment & Capital	\$ (34,973.00)	\$ (34,900.00)	0.21%	
W832042	Water, Fuel/Utility	\$ (22,000.00)	\$ (32,000.00)	-31.25%	Historically overbudgeted
W990192	Water Contingency	\$ (8,000.00)	\$ (8,000.00)	0.00%	
Total Water Operations		\$ (130,425.00)	\$ (110,352.00)	18.19%	
W901082	NYS Retirement	\$ (6,800.00)	\$ (6,800.00)	0.00%	
W903082	Social Security	\$ (1,500.00)	\$ (2,800.00)	-46.43%	Historically overbudgeted
W905582	Disability	\$ (200.00)	\$ (200.00)	0.00%	
W906082	Medical Insurance	\$ (22,000.00)	\$ (22,000.00)	0.00%	
Total Employee Benefits		\$ (30,500.00)	\$ (31,800.00)	-4.09%	
W972062	Installment Debt, Principal	\$ (20,000.00)	\$ (10,000.00)	100.00%	Loan taken out 2023
W972072	Installment Debt, Interest	\$ (1,975.00)	\$ (375.00)	426.67%	Loan taken out 2023
Total Debt Service		\$ (21,975.00)	\$ (10,375.00)	111.81%	
W995092	Transfer to Capital	\$ (15,000.00)	\$ (12,000.00)	25.00%	
Total Transfer to Capital		\$ (15,000.00)	\$ (12,000.00)	25.00%	
Total Expense		\$ (248,547.00)	\$ (213,298.00)	16.53%	
Net Budget		\$ -	\$ (9,875.00)		2024 ran a budget deficit

Pine Hill Water District

Budget Code	Revenue	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
W9141	Appropriated Fund Balance	\$ 14,000.00	\$ 14,000.00	0.00%	
W10011	Real Property Tax	\$ 58,647.00	\$ 58,647.00	0.00%	
W21401	Water Bills	\$ 51,695.68	\$ 50,000.00	3.39%	
W24011	Interest Earned	\$ -	\$ -		
Total Revenue		\$ 124,342.68	\$ 122,647.00	1.38%	

Budget Code	Expense	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
W831011	Water Administrator	\$ (27,030.00)	\$ (25,500.00)	6.00%	
W831031	Billing Clerk	\$ (1,513.68)	\$ (1,428.00)	6.00%	
W831041	Water Attorney	\$ (500.00)	\$ (500.00)	0.00%	
W838911	Water Laborer	\$ (864.00)	\$ (750.00)	15.20%	
Total Water Administration		\$ (29,907.68)	\$ (28,178.00)	6.14%	
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%	
Total Debt Service		\$ (50,000.00)	\$ (50,000.00)	0.00%	
W995091	Transfer to Capital	\$ (10,000.00)	\$ (10,000.00)	0.00%	
Total Transfer to Capital		\$ (10,000.00)	\$ (10,000.00)	0.00%	
Total Expense		\$ (124,342.68)	\$ (122,613.00)	1.41%	

	\$	-	\$	34.00	
Net Budget					2024 ran a nominal surplus

Shandaken Septic District

Budget Code	Revenue	Projected 2025	2024 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	\$ 2,500.00		
Total Revenue		\$ 150,000.00	\$ 2,500.00	5900.00%	
Budget Code	Expense	Projected 2025	2024 Budget	% Change In Proposed Budget	Informal Note
G17101	Bookkeeper	\$ (3,500.00)	\$ (3,800.00)	-7.89%	
G17104	Attorney	\$ (5,000.00)	\$ (5,000.00)	0.00%	
Total Septic Administration		\$ (8,500.00)	\$ (8,800.00)	-3.41%	
G19104	Insurance	\$ (2,500.00)	\$ (2,500.00)	0.00%	
G81101	Administrator	\$ (5,000.00)	\$ (3,500.00)	42.86%	
G81102	Equipment	\$ (1,000.00)	\$ (6,000.00)	-83.33%	
G81104	Admin Contractual	\$ (1,000.00)	\$ (30,000.00)	-96.67%	
Total Septic Operations		\$ (9,500.00)	\$ (42,000.00)	-77.38%	
G81301	Engineering	\$ (25,000.00)	\$ (25,000.00)	0.00%	
G81304	Design, Contract	\$ (50,000.00)	\$ (400,000.00)	-87.50%	
Total Septic Projects		\$ (75,000.00)	\$ (425,000.00)	-82.35%	
G90108	NYS Retirement	\$ (500.00)	\$ (5,000.00)	-90.00%	
G90308	Social Security	\$ (500.00)	\$ (2,000.00)	-75.00%	
G90558	Disability	\$ (250.00)	\$ (200.00)	25.00%	
Total Employee Benefits		\$ (1,250.00)	\$ (7,200.00)	-82.64%	
G99509	Transfer to Capital	\$ (25,000.00)	\$ (17,000.00)	47.06%	
Total Transfer to Capital		\$ (25,000.00)	\$ (17,000.00)	47.06%	
Total Expense		\$ (119,250.00)	\$ (500,000.00)	-76.15%	

DOCUMENT NOTES & ASSUMPTIONS

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