

2027 Shandaken Tentative Budget

Source	Estimated Expense	Estimated Revenue	Appropriated Fund Balance	2027 Levy	NET Deficit / Surplus	2026 Levy	% Tax Change
Town - General	\$ (3,933,509.00)	\$ 1,089,100.00	\$ 100,000.00	\$ 2,744,409.00	\$ -	\$ 2,645,071.35	3.76%
Highway - General	\$ (2,875,732.60)	\$ 362,732.60	\$ 410,000.00	\$ 2,103,000.00	\$ -	\$ 1,975,590.00	6.45%
Town Total	\$ (6,809,241.60)	\$ 1,451,832.60	\$ 510,000.00	\$ 4,847,409.00	\$ -	\$ 4,620,661.35	4.91%
Special Districts							
Phoenicia Fire District	\$ (275,000.00)	\$ -	\$ -	\$ 275,000.00	\$ -	\$ 275,000.00	0.00%
Pine Hill Fire Company	\$ (57,600.00)	\$ -	\$ -	\$ 57,600.00	\$ -	\$ 56,214.00	2.47%
Highmount Fire Protection District	\$ (58,700.00)	\$ -	\$ -	\$ 58,700.00	\$ -	\$ 57,596.00	1.92%
Big Indian Fire District	\$ (129,550.00)	\$ -	\$ -	\$ 129,550.00	\$ -	\$ 127,615.00	1.52%
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	\$ (302,430.00)	\$ 152,430.00	\$ -	\$ 150,000.00	\$ -	\$ 111,497.00	34.53%
Pine Hill Water District	\$ (180,380.00)	\$ 90,380.00	\$ -	\$ 90,000.00	\$ -	\$ 66,433.75	35.47%
All Districts Total	\$ (7,830,826.60)	\$ 1,694,642.60	\$ 511,725.00	\$ 5,624,459.00	\$ -	\$ 5,333,217.10	5.46%
Independently Funded Districts							
Shandaken Septic Maintenance 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	\$ 47,765.17	\$ 46,828.60	\$ 45,027.50	2.00%
Town Justice	\$ 23,051.18	\$ 22,599.20	\$ 21,730.00	2.00%
Town Justice	\$ 23,051.18	\$ 22,599.20	\$ 21,730.00	2.00%
Councilperson	\$ 10,120.03	\$ 9,921.60	\$ 9,540.00	2.00%
Councilperson	\$ 10,120.03	\$ 9,921.60	\$ 9,540.00	2.00%
Councilperson	\$ 10,120.03	\$ 9,921.60	\$ 9,540.00	2.00%
Councilperson	\$ 10,120.03	\$ 9,921.60	\$ 9,540.00	2.00%
Town Clerk / Tax Collector	\$ 47,765.17	\$ 46,828.60	\$ 45,027.50	2.00%
Highway Superintendent	\$ 71,400.00	\$ 70,000.00	\$ 60,217.50	2.00%
Assessor Chair	\$ 47,765.17	\$ 46,828.60	\$ 45,027.50	2.00%
Assessor	\$ 7,193.55	\$ 7,052.50	\$ 6,781.25	2.00%
Assessor	\$ 7,193.55	\$ 7,052.50	\$ 6,781.25	2.00%
Total Elected Salaries	\$ 315,665.11	\$ 309,475.60	\$ 290,482.50	2.00%

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	\$ 2,744,409.00	\$ 2,696,574.58	1.77%	
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%	cemetery, 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	\$ 3,933,509.00	\$ 3,996,824.34	-1.58%	

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 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	\$ (38,471.00)	\$ (37,170.00)	3.50%	
A111012	Justice, Personal Services	\$ (46,782.00)	\$ (45,200.00)	3.50%	
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		\$ (96,753.00)	\$ (96,370.00)	0.40%	
A12201	Supervisor, Personal Services	\$ (46,830.00)	\$ (46,830.00)	0.00%	
A122011	Supervisor, Secretary/Bookkeeper	\$ (44,745.50)	\$ (43,232.40)	3.50%	
A122012	Supervisor Asst. Secretary/Bookkeeper	\$ (31,774.50)	\$ (30,700.08)	3.50%	
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		\$ (136,850.00)	\$ (126,262.48)	8.39%	
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	\$ (47,766.60)	\$ (46,830.00)	2.00%	
A135512	Assessors, Clerk,/911 Personal Svc	\$ (40,270.00)	\$ (38,909.00)	3.50%	
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		\$ (109,805.80)	\$ (107,508.00)	2.14%	
A141011	Town Clerk/Tax Collector, Personal Svc	\$ (47,766.60)	\$ (46,830.00)	2.00%	
A141012	Town Clerk, Deputy, Personal Svc	\$ (49,219.28)	\$ (47,555.00)	3.50%	
A141013	Town Clerk, Part Time Deputy	\$ (32,216.42)	\$ (31,127.00)	3.50%	
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		\$ (135,702.30)	\$ (132,182.00)	2.66%	
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/Bldg, Contractual	\$ (127,000.00)	\$ (120,000.00)	5.83%	increased Muni Pay for building permits + parks laborer
A162042	Maint/Bldg, 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	\$ (71,400.00)	\$ (70,000.00)	2.00%	
A501012	Supt of Highways, Pers Svc, Secretary	\$ (44,745.50)	\$ (43,232.40)	3.50%	
A501012	Highway Secy, Pers. Svc., Overtime	\$ -	\$ -		
Total Highway Superintendent		\$ (116,145.50)	\$ (113,232.40)	2.57%	
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	\$ (22,770.00)	\$ (22,000.00)	3.50%	
A71104	Recreation/Parks Contractual	\$ (22,000.00)	\$ (22,000.00)	0.00%	
Total Parks & Recreation		\$ (94,770.00)	\$ (94,000.00)	0.82%	
A75201	Historic/Museum, Personal Services	\$ (17,114.00)	\$ (16,536.00)	3.50%	

General Fund Expenses

A75204	Museum Contractual	\$ (12,161.00)	\$ (11,750.00)	3.50%	
Total Historic / Museum		\$ (29,275.00)	\$ (28,286.00)	3.50%	
A80101	Bldg. & Zoning Enforcement, Pers. Serv, F/T	\$ (53,760.00)	\$ (56,178.30)	-4.30%	
A801012	ZBA/Planning/Zoning/Bldg. Sec., Pers. Serv	\$ (40,270.00)	\$ (38,909.16)	3.50%	
A801014	Zoning Officer P/T	\$ (19,590.00)	\$ (18,928.00)	3.50%	
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		\$ (138,620.00)	\$ (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 Service		\$ (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		\$ (3,933,509.00)	\$ (3,977,768.74)	-1.11%	

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 Projects		\$ (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 Service		\$ (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	\$ 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 2027	2026 Budget	% Change In Proposed Budget	Informal Note
F10012	Real Property Tax - Revenue	\$ 57,600.00	\$ 56,214.00	2.47%	
F341042	District Expense	\$ (57,600.00)	\$ (56,214.00)	2.47%	
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	\$ 58,700.00	\$ 57,596.00	1.92%	
F341043	District Expense	\$ (58,700.00)	\$ (57,596.00)	1.92%	
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	\$ 129,550.00	\$ 127,615.00	1.52%	
F341044	District Expense	\$ (129,550.00)	\$ (127,615.00)	1.52%	
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	\$ -	\$ 35,500.00	-100.00%	
W10012	Real Property Tax	\$ 150,000.00	\$ 111,479.00	34.55%	
W21402	Water Bills	\$ 152,000.00	\$ 104,000.00	46.15%	Expected increase to water bills
W24012	Interest Earned	\$ 430.00	\$ 500.00	-14.00%	
Total Revenue		\$ 302,430.00	\$ 251,479.00	20.26%	
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	\$ (7,502.00)	\$ (7,179.00)	4.50%	
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		\$ (80,252.00)	\$ (64,179.00)	25.04%	
W19042	Insurance	\$ (5,600.00)	\$ (5,500.00)	1.82%	
W832022	Water, Contractual	\$ (52,000.00)	\$ (70,000.00)	-25.71%	
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		\$ (131,480.00)	\$ (140,500.00)	-6.42%	
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 Service		\$ (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		\$ (302,430.00)	\$ (251,479.00)	20.26%	
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	\$ 90,000.00	\$ 66,433.75	35.47%	
W21401	Water Bills	\$ 90,380.00	\$ 61,000.00	48.16%	expected increase to water bills
W24011	Interest Earned	\$ -	\$ -		
Total Revenue		\$ 180,380.00	\$ 152,433.75	18.33%	
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	\$ (1,700.00)	\$ (1,634.75)	3.99%	
W831041	Water Attorney	\$ (1,500.00)	\$ (500.00)	200.00%	
W838911	Water Laborer	\$ (8,100.00)	\$ (864.00)	837.50%	
Total Water Administration		\$ (59,550.00)	\$ (54,665.75)	8.93%	
W19041	Insurance	\$ (2,000.00)	\$ (2,000.00)	0.00%	
W832021	Water, Contractual	\$ (7,500.00)	\$ (12,500.00)	-40.00%	\$15K in 2026
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 Service		\$ (80,000.00)	\$ (75,000.00)	6.67%	
W995091	Pine Hill Water Capital Reserve	\$ -	\$ (10,000.00)	-100.00%	
Total Transfer to Capital		\$ -	\$ (10,000.00)	-100.00%	
Total Expense		\$ (180,380.00)	\$ (174,100.75)	3.61%	
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