

TOWN OF PUTNAM VALLEY
TOWN BOARD PRE -WORK SESSION
Wednesday, September 30th, 2026
5:00 PM

PRESENT: Supervisor Jolicoeur
Councilman Luongo
Councilman Brooks
Councilman Russo
Councilwoman Howard

ALSO PRESENT: Town Clerk Michelle Stephens
Town Counsel Lillian Meade

Supervisor Jolicoeur opened the meeting at 5:05 pm with the Recitation of the Pledge of Allegiance. A moment of silence was observed to remember the members of the United States Armed Forces serving around the world.

PRESENTATION OF TENTATIVE 2027 BUDGET

Presented by Supervisor Jolicoeur



2027 Tentative
Budget.pdf

RESOLUTION #R26-305

The Supervisor stated that the Town is currently reviewing the 2027 Tentative Budget and that the budget process remains a work in progress. The Board discussed the unprecedented increases in costs being experienced by municipalities.

Among the increases discussed were health insurance, retirement and pension costs, energy costs, and other expenses associated with operating the Town.

The Board discussed unfunded mandates that the Town is required to comply with. One example discussed was the requirement for regular water testing at Town Hall, including testing for PFAS, despite the fact that the Town does not have a public drinking-water system at the facility. The cost of the required testing was estimated at approximately \$15,000 to \$20,000 annually.

The Board also discussed the increase in energy costs, including significant increases in oil and electricity.

Sales tax revenue sharing was discussed. The Town received additional sales tax revenue sharing from the State, with approximately \$200,000 expected. It was noted, however, that increased State pension costs offset a portion of the additional revenue.

The cost of road salt was also discussed. The prior year's price was approximately \$87 per ton, compared with approximately \$130 per ton for the current contract. The Board noted that the Town is obligated under the contract to purchase a specified amount of salt regardless of how much is ultimately used.

The Highway Department budget was discussed, including the substantial increase in costs for salt, oil, and other materials. The Highway budget was described as having increased significantly compared with the prior year.

The Board also discussed outstanding FEMA projects related to the 2023 storm. Several projects have been approved by FEMA, but reimbursement and completion of the reimbursement process remain outstanding. The Town has received some reimbursements, while other projects remain pending.

The Supervisor noted that Putnam Valley does not have a significant commercial tax base and that the burden therefore falls primarily on residential taxpayers. The Board has been working with the Director of Finance to identify areas where expenditures can be reduced while continuing to provide necessary services.

The Board discussed the potential future revenue from the Town's Short-Term Rental Law.

Proposed Tax Increase

The Board discussed the current proposed tax increase of approximately **7.28%**. It was noted that changes within individual budget districts and other adjustments could affect the final percentage.

The Board also discussed the use of fund balance in prior budgets and the fact that there is less fund balance available to offset expenditures in the current budget.

Fund Balance

The Board discussed the amount of fund balance being used in the proposed budget.

Approximately **\$2.2 million** was identified as being used from fund balance, which would leave an estimated fund balance of approximately **\$3,588,654**.

The Board also reviewed amounts from the 2026 budget, including approximately **\$3,118,170** in the Town General Fund and **\$1,424,362** in the Highway Fund, for a total of **\$4,542,532**

Further Budget Review

The Board stated that the budget would continue to be reviewed and that the Director of Finance, Maria, would attend the next budget work session to answer questions and continue the discussion.

The next budget work session is scheduled for **Wednesday, October 14, 2026**.

A resident asked where the proposed budget reductions could be reviewed and how they could compare the proposed budget with the prior year's budget. The Board explained that the budget information would be available on the Town's website and that the proposed budget would provide the information necessary for further review.

The Supervisor explained that departments submit their requested budgets, which are then reviewed and compared with the prior year's expenditures and percentage increases. The Board noted that certain increases are outside of the Town's control, including contractual obligations, CSEA-related costs, employee retirement costs, New York State retirement costs, health insurance, and unfunded mandates.

The Board stated that it would continue looking for opportunities to reduce expenditures and avoid unnecessary spending of taxpayer funds.

The resident expressed appreciation for the explanation and indicated that she intended to attend the October 14 budget work session.

Supervisor Jolicoeur made a motion to set the Public Hearing on the proposed budget.

Seconded by Councilman Brooks, unanimously carried.

RESOLUTION TO SET PUBLIC HEARING ON TOWN BUDGET FOR 2027

RESOLUTION #R26-305

WHEREAS, the Town Board of the Town of Putnam Valley is in the process of reviewing the tentative budget for the fiscal year commencing January 1, 2027,

WHEREAS, the preliminary budget will be filed in the office of the Town Clerk, where copies are available for public inspection and distribution; and

WHEREAS, Town Law § 108 requires the Town Board to hold a public hearing on the preliminary budget on or before the Thursday immediately following the general election;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby sets a public hearing on the preliminary budget for the fiscal year 2027 for October 21, 2026 at 6:00 p.m., or as soon thereafter as the matter may come to be heard, at the Town Hall, 265 Oscawana Lake Road, Putnam Valley, New York; and

BE IT FURTHER RESOLVED, that the Town Clerk is hereby directed to post and provide notice of the public hearing as required by Town Law § 108.

Dated: 9-30-2026

Moved: Supervisor Jolicoeur

Seconded: Councilman Luongo

Motion passes/ fails: AYES 5 Nays 0

AYE NAY ABSTAIN

PRESENT/ABSENT	Councilwoman Howard	<u>X</u>	_____	_____
PRESENT/ABSENT	Councilman Brooks	<u>X</u>	_____	_____
PRESENT/ABSENT	Councilman Russo	<u>X</u>	_____	_____
PRESENT/ABSENT	Councilman Luongo	<u>X</u>	_____	_____
PRESENT/ABSENT	Supervisor Jolicoeur	<u>X</u>	_____	_____

TOWN OF PUTNAM VALLEY @ 09/30/2026										
2027 BUDGET - TENTATIVE										
FUND	FUND BALANCE @ 12/31/2025	REVENUE NEEDED	LESS ESTIMATED REVENUE	LESS APPROPRIATED/ (ACCUMULATED) FUND BALANCE	2027 AMOUNT RAISED BY TAXES	2026 AMOUNT RAISED BY TAXES	\$ DIFF	% CHANGE		
A TOWN GENERAL	3,588,654	8,157,622	2,417,950	2,000,000	3,739,672	4,219,005	(479,333)	-11.36%		
DA HIGHWAY	864,611	7,086,500	965,000	200,000	5,821,500	5,153,150	768,350	14.91%		
	4,453,265	15,244,122	3,382,950	2,200,000	9,661,172	9,372,155	289,017	3.06%		
SF01 FIRE PROTECTION	2,870,327	1,875,562	2,000		1,873,562	1,186,100	687,462	57.96%		
SD01 PUTNAM CHASE	13,185	1,283	25	10	1,248	1,248	-	0.00%		
SD02 STRAWBERRY KNOLLS	11,259	1,483	25	10	1,448	1,448	-	0.00%		
SD03 TIMBERLINE	17,985	983	25	10	948	948	-	0.00%		
SD04 EMERALD RIDGE	20,417	983	25	10	948	948	-	0.00%		
SM01 LAKE PEESKILL	272,875	1,213,350	15,000	15,000	1,193,350	1,130,450	43,900	3.85%		
SM02 BROOKDALE GDNS	12,288	18,715	75		18,640	17,600	1,040	5.91%		
SM03 HILLTOP	50,334	60,465	500	5,000	54,965	52,380	2,585	4.94%		
SM04 ABELE	22,118	77,895	300		77,595	75,245	2,350	3.12%		
SM05 LOOKOUT	51,941	78,580	450		78,140	68,895	9,245	13.42%		
SM06 WILDWOOD	9,940	71,220	300		70,920	62,780	8,140	12.97%		
SM07 NORTHVIEW	36,034	11,310	165		11,145	10,590	555	5.24%		
SM08 ROARING BROOK	294,899	431,750	4,000	44,699	383,051	311,700	71,351	22.89%		
SM09 GLENMAR	8,293	95,515	400		95,115	55,415	39,700	71.64%		
SM10 BARGER POND	44,320	12,455	200	4,679	7,576	7,576	-	0.00%		
SM11 OSCAWANA	204,676	176,849	4,000	15,000	157,849	149,824	8,025	5.36%		
TIER 1A										
TIER 1										
TIER 2										
TIER 3										
SM12 PUTNAM ACRES	21,156	3,091	50	1,255	1,786	1,786	0	0.00%		
SP20 CONTINENTAL VILL	10,852	18,500	100		18,400	18,400	0	0.00%		
SP25 LPK COMMUNITY CENTER	6,211									
SS02 SEWER DISTRICT	983,605	120,775	1,500		119,275	113,835	5,440	4.78%		
SW01 MILL PONDS	19,727	101,465	75,200		26,265	26,180	85	0.40%		
TOTAL DISTRICTS	1,311,955	2,496,687	102,340	85,673	2,308,684	2,116,246	192,436	9.09%		
CAPITAL/SPECIAL PURPOSE	(3,931,864)									
TOTAL TOWN of PUTNAM VALLEY	4,703,683	19,816,351	3,487,280	2,285,673	13,843,418	12,674,503	1,168,915	9.22%		
					13,018,765	12,785,295	253,500	1.95%		
Tax Cap with carryover from prior year					824,623	12,365,212	-11,570,589	7.28%		
Tax Cap										

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Account Table:

Alt Sort Table:

Sort	Sort	Subtotal	Page Break	Subheading
1	Fund	Yes	No	Yes
2	Type	Yes	No	Yes

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Alt. Sort Table:

TOWN OF PUTNAM VALLEY

Budget Preparation Publication

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Prepared By: MANGELICO

Account Description

Fund A

Type R

GENERAL FUND

Revenue

A 1001	REAL PROPERTY TAXES		3,728,509.91	3,648,146.03	3,904,214.20	4,219,005.00	4,219,005.57	3,739,672.00	-11.36%
A 1089	OTHER TAX ITEMS		0.00	0.00	1,691.29	0.00	0.00	0.00	0.00%
A 1090	INTEREST & PENALTIES ON REAL PROP TAX		71,454.70	87,565.50	83,432.61	85,000.00	0.00	65,000.00	0.00%
A 1120	NON-PROPERTY TAX DISTRIBUTION BY COUNTY		0.00	0.00	0.00	240,000.00	142,371.00	0.00	-100.00%
A 1170	FRANCHISES		160,082.64	139,614.85	141,797.56	165,000.00	74,167.28	140,000.00	-15.15%
A 1189	HOME ENERGY CO-OP FEE		0.00	0.00	0.00	0.00	5.00	0.00	0.00%
A 1230	FINANCE FEES		352.00	117.00	1,250.51	150.00	40.00	150.00	0.00%
A 1230.004	FINANCE FEES CREDIT CARD FEES		6,694.71	5,981.03	4,915.96	0.00	3,703.80	0.00	0.00%
A 1255	CLERK FEES		32,200.12	36,379.05	19,185.90	10,000.00	17,930.88	15,000.00	50.00%
A 1989	HOME ENERGY CO-OP FEE		55.00	10.00	50.00	0.00	5.00	0.00	0.00%
A 2002	LIFE GUARD TRAINING FEES		8,662.00	5,730.00	14,017.00	10,000.00	15,597.00	10,000.00	0.00%
A 2003	SPORTS & PROGRAM FEES		147,903.23	161,025.50	134,844.70	170,000.00	60,764.28	170,000.00	0.00%
A 2003.100	PROGRAM CONTRIBUTIONS SUNSET SERIES		200.00	300.00	1,100.00	0.00	1,550.00	0.00	0.00%
A 2004.100	BASEBALL LEAGUE DONATIONS		0.00	0.00	2,000.00	0.00	0.00	0.00	0.00%
A 2005	CAMP FEES		320,730.58	312,518.72	382,991.04	360,000.00	457,137.12	440,000.00	15.79%
A 2006	PARK USAGE FEES		20,901.00	44,115.00	58,511.00	25,000.00	21,991.00	25,000.00	0.00%
A 2007	TOWN DAY FEES		13,895.00	23,340.30	17,035.00	10,000.00	8,735.00	10,000.00	0.00%
A 2025	CHILDRENS CENTER FEES		349,811.76	395,067.72	352,605.25	370,000.00	275,211.81	385,000.00	4.05%
A 2110	ZONING FEES		12,000.00	6,475.00	14,450.00	15,000.00	6,250.00	15,000.00	0.00%

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2025 Budget	2026 Actual	2027 TENTATIVE Stage	VarOrig To TENTATIVE Stage
Fund A							
Type R							
GENERAL FUND							
Revenue							
A.2110							
A.2110.100	9,200.00	850.00	1,500.00	0.00	1,150.00	2,000.00	100.00%
ZONING FEES,CIVIL PENALTIES							
A.2115	29,600.00	18,200.00	36,800.00	25,000.00	15,600.00	25,000.00	0.00%
PLANNING BOARD FEES							
A.2135	7,514.73	11,772.35	11,376.32	8,000.00	7,974.52	8,000.00	0.00%
RECYCLING FEES & DONATIONS							
A.2189	1,600.00	2,850.00	1,300.00	3,000.00	100.00	3,500.00	16.67%
WETLANDS - INSPECTION FEES							
A.2401	252,258.24	605,464.74	404,338.04	280,000.00	181,395.89	280,000.00	0.00%
INTEREST AND EARNINGS							
A.2410	29,017.43	29,768.35	36,891.72	30,000.00	28,003.03	35,000.00	16.67%
RENTAL OF REAL PROPERTY							
A.2410.005	0.00	0.00	1,005.70	25,000.00	2,994.34	25,000.00	0.00%
RENTAL OF REAL PROPERTY,SHORT TERM RENTALS							
A.2450	118.00	107.00	75.50	100.00	15.50	100.00	0.00%
COMMISSIONS ON ATM TRANSACTIONS							
A.2544	2,064.00	2,104.00	1,486.00	2,000.00	673.50	1,000.00	-50.00%
DOG LICENSES							
A.2555	304,662.00	295,323.05	319,801.50	275,000.00	166,592.00	275,000.00	0.00%
INSPECTION FEES							
A.2555.005	312.75	513.25	597.50	0.00	115.00	200.00	100.00%
BUILDING - FOIL AND COPY FEES							
A.2560	0.00	0.00	2,500.00	1,000.00	200.00	1,000.00	0.00%
STREET OPENING PERMITS							
A.2590	0.00	0.00	240.00	0.00	0.00	0.00	0.00%
PERMITS-GAS INSP							
A.2590.005	8,690.00	9,260.00	8,360.00	7,000.00	6,980.00	7,000.00	0.00%
PERMITS ELECTRIC							
A.2610	132,107.00	202,701.03	218,143.99	140,000.00	126,050.00	140,000.00	0.00%
FINES AND FORFEITED BAIL							
A.2650	537.70	0.00	0.00	0.00	0.00	0.00	0.00%
SALE OF SCRAP AND EXCESS OF MATERIALS							
A.2680	38,509.91	11,778.08	0.00	0.00	24,209.65	0.00	0.00%
INSURANCE RECOVERIES							
A.2701	18,270.00	0.00	8,655.00	0.00	0.00	0.00	0.00%
REFUNDS OF PRIOR YEARS EXPENDITURES							
A.2750							

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Fund A							
Type R							
GENERAL FUND							
Revenue							
A.2750	41,066.00	0.00	0.00	0.00	0.00	0.00	0.00%
AIM RELATED PAYMENTS (STATE AID)							
A.2770	0.00	509,858.90	0.00	0.00	42,826.87	0.00	0.00%
UNCLASSIFIED REVENUES							
A.3001	0.00	41,066.00	41,066.00	40,000.00	0.00	40,000.00	0.00%
STATE REVENUE SHARING (PER CAP)							
A.3005	318,051.78	280,754.00	395,541.12	300,000.00	209,921.29	300,000.00	0.00%
MORTGAGE TAX							
A.3080	900.00	186,255.33	126,348.41	0.00	8,619.00	0.00	0.00%
OTHER STATE AID							
A.3389	0.00	0.00	24,623.26	0.00	0.00	0.00	0.00%
CRIMINAL JUSTICE							
A.3960	12,133.27	0.00	0.00	0.00	0.00	0.00	0.00%
EMERGENCY DISASTER ASSIS-STATE							
A.3980	62,550.00	0.00	0.00	0.00	0.00	0.00	0.00%
NYS - CHILDCARE STABILIZATION GRANT							
A.4089	51,824.52	1,125,764.64	274,680.18	0.00	0.00	0.00	0.00%
FEDERAL AID - ARPA FUNDS							
A.4785	0.11	0.00	0.00	0.00	0.00	0.00	0.00%
DISASTER ASSISTANCE - 2023 STORM							
A.5710	60,690.00	71,535.64	69,917.00	0.00	0.00	0.00	0.00%
PREMIUM ON OBLIGATIONS							
Total Type R Revenue	6,255,516.09	8,274,332.06	7,121,480.26	6,815,255.00	6,127,885.13	6,157,522.00	-9.65%
Type E							
Expense							
A.1010.110	63,998.52	66,427.25	68,230.01	70,275.00	54,029.59	71,860.00	2.26%
TOWN BOARD PERSONAL SERVICE							
A.1010.400	20,530.72	6,250.00	18,427.91	20,000.00	6,972.05	20,000.00	0.00%
TOWN BOARD PLANNING/LEGAL CONSULTING							
A.1010.416	40,020.00	40,350.00	42,750.00	45,000.00	36,100.00	45,000.00	0.00%
TOWN BOARD DEVELOPMENT PROJECTS							
A.1010.424	1,809.68	4,282.89	725.87	4,800.00	1,655.82	4,800.00	0.00%
TOWN BOARD CONTRACTUAL							
A.1110.110	47,416.20	50,384.70	51,697.84	60,000.00	46,055.92	62,100.00	3.50%
JUSTICE COURT PERSONAL SERVICE							

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Fund A							
GENERAL FUND							
Type E							
Expense							
A.1355.130							
A.1355.400							
ASSESSMENT,PREP TAX ROLL	2,772.48	2,772.48	2,768.12	2,825.00	0.00	2,825.00	0.00%
A.1355.410							
ASSESSMENT,SPEC LEGAL EXP	3,823.04	7,988.10	2,127.50	10,000.00	6,558.35	10,000.00	0.00%
A.1355.421							
ASSESSMENT,PERSONAL EXPENSE	154.47	329.30	574.00	900.00	125.00	900.00	0.00%
A.1355.424							
ASSESSMENT,CONTRACTUAL	3,683.74	5,643.73	4,370.29	7,750.00	6,037.29	7,750.00	0.00%
A.1375.400							
CREDIT CARD FEES,CONTRACTUAL	0.00	117.00	0.00	0.00	0.00	0.00	0.00%
A.1380.400							
FISCAL AGENT FEES,CONTRACTUAL	22,502.09	20,632.09	31,977.17	20,000.00	0.00	20,000.00	0.00%
A.1410.110							
TOWN CLERK,PERSONAL SERVICE	76,840.46	11,911.76	76,935.23	79,325.00	80,596.65	81,710.00	3.01%
A.1410.120							
TOWN CLERK,TAX RECEIVER	10,000.12	3,064.62	10,038.58	11,850.00	7,857.56	13,665.00	15.32%
A.1410.130							
TOWN CLERK,COMP EMPLOYEES	80,048.32	133,591.20	80,897.75	92,650.00	60,821.97	99,500.00	7.39%
A.1410.424							
TOWN CLERK,CONTRACTUAL	25,209.62	25,618.58	25,976.40	32,000.00	25,821.07	32,000.00	0.00%
A.1410.425							
TOWN CLERK,RECORDS MANAGEMENT	4,520.00	4,657.50	4,873.75	5,000.00	2,512.50	5,000.00	0.00%
A.1420.400							
LAW,SPECIAL LEGAL COUNSEL	56,514.06	106,510.78	33,552.48	30,000.00	28,590.00	35,000.00	16.67%
A.1420.410							
LAW,TOWN COUNSEL CONTRACT	164,875.37	180,688.37	163,999.92	185,000.00	141,866.70	175,000.00	6.06%
A.1420.424							
LAW,CONTRACTUAL	0.00	0.00	0.00	1,000.00	0.00	0.00	-100.00%
A.1440.410							
ENGINEER,STORMWATER PHASE II	15,000.00	15,000.00	19,434.50	15,000.00	2,915.00	5,000.00	-66.67%
A.1440.411							
MSA,COUNTY CONTRACT	373.85	1,262.66	5,557.63	3,500.00	6,248.15	3,500.00	0.00%
A.1440.431							
ENGINEER,STORMWATER PLAN	0.00	1,348.99	0.00	0.00	0.00	0.00	0.00%
A.1470.400							
BOARD OF ETHICS,CONTRACTUAL	176.00	0.00	0.00	250.00	0.00	500.00	100.00%
A.1620.100							

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Fund A							
Type E							
GENERAL FUND							
Expense							
A 1110.120 JUSTICE COURT COURT OFFICER	13,087.83	10,980.00	11,091.25	13,500.00	7,875.00	15,000.00	11.11%
A 1110.130 JUSTICE COURT.COMP EMPLOYEES	111,608.77	79,012.65	79,896.07	85,800.00	62,111.81	91,620.00	6.78%
A 1110.200 JUSTICE COURT.EQUIPMENT	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00%
A 1110.403 JUSTICE COURT COURT OFFICE UPGRADE GRANT	0.00	0.00	24,623.26	0.00	0.00	0.00	0.00%
A 1110.424 JUSTICE COURT CONTRACTUAL	11,867.44	5,278.70	7,669.17	9,010.00	4,705.78	9,000.00	0.00%
A 1220.110 SUPERVISOR.PERSONAL SERVICE	78,989.96	81,996.04	84,133.61	86,745.00	68,692.58	86,745.00	0.00%
A 1220.120 DEPUTY SUPERVISOR PERSONAL SERVICE	1,750.06	1,816.45	1,792.39	1,925.00	1,477.25	1,980.00	2.86%
A 1220.130 SUPERVISOR.COMP EMPLOYEES	49,289.85	52,174.96	57,143.87	58,820.00	45,298.21	67,500.00	14.56%
A 1220.424 SUPERVISOR CONTRACTUAL	8,075.47	6,489.53	5,041.47	4,000.00	6,549.50	5,000.00	25.00%
A 1310.100 DIR OF FINANCE PERSONAL SERVICE	111,059.00	119,551.94	132,993.33	137,620.00	107,023.27	143,025.00	3.93%
A 1310.200 DIRECTOR OF FINANCE EQUIPMENT	0.00	0.00	1,810.71	0.00	0.00	1,000.00	100.00%
A 1310.424 DIR OF FINANCE CONTRACTUAL	3,483.38	1,787.53	2,942.90	4,000.00	2,402.54	6,000.00	50.00%
A 1320.400 AUDITOR CONTRACTUAL	49,600.00	54,100.00	54,600.00	57,500.00	61,000.00	85,000.00	13.04%
A 1320.410 AUDITOR GASB CONSULTANT	4,370.00	2,185.00	4,550.00	7,500.00	2,275.00	8,500.00	13.33%
A 1340.110 BUDGET OFFICER PERSONAL SERVICE	8,000.20	8,303.30	8,519.83	8,785.00	6,753.77	8,785.00	0.00%
A 1345.200 PURCHASING - ARPA.EQUIPMENT	47,161.56	367,722.86	0.00	0.00	0.00	0.00	0.00%
A 1345.424 PURCHASING - ARPA CONTRACTUAL	8,330.00	1,287,900.68	0.00	0.00	0.00	0.00	0.00%
A 1355.110 ASSESSMENT ASSESSOR	95,262.20	99,113.65	101,487.82	104,980.00	71,670.93	74,000.00	-29.51%
A 1355.130 ASSESSMENT.COMP EMPLOYEES	72,021.08	74,590.97	77,807.25	79,135.00	74,048.88	106,950.00	35.15%

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Account Description Fund A Type E	2023 Actual	2024 Actual	2025 Actual	Original Budget	2026 Actual	2027 TENTATIVE Stage	Var/Orig To TENTATIVE Stage
GENERAL FUND							
Expense							
A.1620.100 BUILDINGS PERSONAL SERVICE	126,638.73	112,713.17	122,127.42	130,810.00	96,379.46	135,150.00	3.32%
A.1620.200 BUILDINGS EQUIPMENT	6,469.99	0.00	2,830.00	0.00	0.00	3,500.00	100.00%
A.1620.210 BUILDINGS IMPROVEMENTS	7,317.57	0.00	9,871.28	0.00	0.00	10,000.00	100.00%
A.1620.400 BUILDINGS CONTRACTUAL	3,877.78	3,621.43	7,721.01	7,000.00	(11,449.20)	8,000.00	14.29%
A.1620.410 TH BUILDINGS HEATING & FUEL	5,846.81	4,183.84	3,950.05	7,500.00	4,323.32	8,500.00	13.33%
A.1620.411 BUILDINGS WATER EXPENSES	25,928.12	18,129.33	110.00	1,000.00	600.98	0.00	-100.00%
A.1620.412 P&R BUILDING HEAT & FUEL	1,455.55	1,907.27	1,660.79	3,000.00	1,444.45	4,000.00	33.33%
A.1620.413 MUSEUM BUILDING MAINTENANCE	0.00	0.00	2,789.59	0.00	0.00	0.00	0.00%
A.1620.420 BUILDINGS TELEPHONE	14,658.42	12,998.67	14,011.17	15,000.00	10,852.85	16,000.00	6.67%
A.1620.430 BUILDINGS POWER & LIGHT	7,125.58	10,230.42	11,532.49	18,100.00	9,499.19	18,000.00	0.00%
A.1620.440 BUILDINGS SUPPLIES & MAINTENANCE	40,708.59	28,368.92	28,001.95	32,000.00	20,982.93	32,000.00	0.00%
A.1620.478 BUILDINGS CLEANING & MISC	5,342.32	2,316.86	2,422.58	4,000.00	3,327.90	5,000.00	25.00%
A.1620.800 BUILDINGS UNIFORMS	134.81	300.00	320.98	350.00	0.00	350.00	0.00%
A.1645.400 TOWN VEHICLE CONTRACTUAL	969.23	1,339.53	1,393.31	1,500.00	263.16	1,500.00	0.00%
A.1650.100 CENTRAL COMMUNICATIONS PERSONAL SERVICE	104,381.78	81,508.72	62,338.81	64,275.00	49,416.12	66,525.00	3.50%
A.1650.200 CENTRAL COMMUNICATIONS EQUIPMENT	3,198.35	3,080.00	5,500.00	3,000.00	4,950.00	10,000.00	233.33%
A.1650.210 CENTRAL COMMUNICATIONS MEDIA EQUIP REPL	0.00	0.00	2,743.86	0.00	0.00	5,000.00	100.00%
A.1650.400 CENTRAL COMMUNICATIONS CONTRACTUAL	13,674.66	11,265.88	15,561.90	12,000.00	3,014.48	3,000.00	-75.00%
A.1650.424 CENTRAL COMMUNICATIONS SUPPLIES	2,598.88	155.00	479.88	1,000.00	422.68	1,000.00	0.00%

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GENERAL FUND							
Expense							
A.1650.424							
A.1660.410							
CENTRAL SERVICE PRINTING & ADV	5,218.44	26,101.51	21,266.61	20,000.00	21,186.36	20,000.00	0.00%
A.1660.424							
CENTRAL SERVICE CONTRACTUAL	19,811.69	9,535.01	10,041.08	9,000.00	7,560.36	10,000.00	11.11%
A.1680.100							
DATA PROCESSING PERSONNEL	1,324.80	0.00	0.00	0.00	0.00	0.00	0.00%
A.1680.200							
DATA PROCESSING EQUIPMENT	20,024.52	21,585.57	35,504.67	40,000.00	31,033.09	50,000.00	25.00%
A.1680.400							
DATA PROCESSING CONTRACTUAL	40,783.93	53,457.19	99,588.62	70,000.00	33,239.97	80,000.00	14.29%
A.1910.400							
UNALLOCATED INSURANCE	161,600.74	167,822.59	184,347.41	210,000.00	122,375.99	225,000.00	7.14%
A.1920.400							
MUNICIPAL ASSOCIATION DUES	375.00	300.00	3,675.00	2,000.00	300.00	2,000.00	0.00%
A.1930.400							
JUDGMENTS & CLAIMS	2,402.73	9,963.51	2,514.61	0.00	1,226.78	0.00	0.00%
A.1940.400							
PURCHASE OF LAND CONTRACTUAL	12,033.36	0.00	0.00	0.00	0.00	0.00	0.00%
A.1950.400							
TAXES & ASSESSMENTS ON PROPERTY	129.83	1,672.58	1,098.64	500.00	1,120.61	500.00	0.00%
A.1980.420							
PAYMENT OF MTA PAYROLL TAX	8,595.34	8,361.09	8,751.36	10,000.00	7,098.62	10,000.00	0.00%
A.1990.400							
CONTINGENT ACCOUNT	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00%
A.2989.100							
CHILDCARE GRANT PERSONAL SERVICE	62,550.00	13,900.00	0.00	0.00	0.00	0.00	0.00%
A.2989.400							
CHILDCARE GRANT - CONTRACTUAL	21,888.79	0.00	0.00	0.00	0.00	0.00	0.00%
A.3310.200							
SIGNS TRAFFIC SIGNS	5,269.80	5,863.91	4,795.78	2,500.00	4,006.87	5,000.00	100.00%
A.3510.100							
DOG CONTROL PERSONAL SERVICE	20,000.04	19,999.92	20,000.04	20,000.00	17,916.70	23,000.00	15.00%
A.3510.400							
DOG CONTROL CONTRACTUAL	19,003.55	18,999.96	18,998.96	18,000.00	21,650.03	23,122.00	21.69%
A.3520							
CONTROL OF OTHER ANIMALS	800.00	640.00	610.00	600.00	305.00	600.00	0.00%
A.3620.110							

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Fund A							
Type E							
GENERAL FUND							
Expense							
A.3620.110 INSPECTORS, PERSONAL SERVICE	98,358.00	81,195.07	86,154.83	122,520.00	66,673.70	103,400.00	-15.61%
A.3620.120 INSPECTORS, FIRE INSPECTOR	6,303.06	6,574.89	6,779.21	7,120.00	5,263.52	7,375.00	3.56%
A.3620.130 INSPECTORS, COMP EMPLOYEES	145,234.50	161,051.18	144,863.28	150,740.00	100,102.62	202,125.00	34.09%
A.3620.140 INSPECTORS, GAS INSPECTOR	3,565.36	3,718.57	3,834.09	4,030.00	2,976.76	4,175.00	3.60%
A.3620.200 INSPECTORS, EQUIPMENT	0.00	1,077.98	0.00	2,000.00	0.00	4,000.00	100.00%
A.3620.210 INSPECTORS, SCANNING SOFTWARE & UPDATES	2,124.32	1,388.24	126,369.41	5,000.00	82,541.14	35,850.00	617.00%
A.3620.421 INSPECTORS, PERSONAL EXPENSE	0.00	0.00	0.00	0.00	0.00	1,500.00	100.00%
A.3620.424 INSPECTORS, CONTRACTUAL	17,745.74	73,652.50	33,832.34	5,000.00	9,050.51	10,000.00	100.00%
A.3650 DEMOLITION OF UNSAFE BUILDINGS	0.00	0.00	0.00	0.00	144,588.00	85,000.00	100.00%
A.3650.400 ABANDONED VEHICLES	0.00	0.00	0.00	0.00	194.00	500.00	100.00%
A.4020.100 REGISTRAR, PERSONAL SERVICE	866.84	120.04	870.17	900.00	689.85	950.00	5.56%
A.4540.400 AMBULANCE CORPS, CONTRACTUAL	300,685.00	306,700.00	306,700.00	306,700.00	306,700.00	312,850.00	2.01%
A.5010.110 HIGHWAY SUPT, PERSONAL SERVICE	90,000.04	103,386.17	103,396.19	106,610.00	81,962.21	110,340.00	3.50%
A.5010.130 HIGHWAY SUPT, COMP EMPLOYEES	83,632.13	89,864.31	119,382.84	118,565.00	96,079.54	127,100.00	7.20%
A.5010.421 HIGHWAY SUPT, PERSONAL EXPENSE	985.00	602.00	632.00	1,000.00	652.00	1,000.00	0.00%
A.5010.424 HIGHWAY SUPT, CONTRACTUAL	2,118.19	1,712.63	1,240.58	1,000.00	1,144.51	1,000.00	0.00%
A.5132.200 GARAGE, EQUIPMENT	370.00	797.00	10,355.00	1,500.00	185.00	1,500.00	0.00%
A.5132.210 GARAGE IMPROVEMENTS	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00%
A.5132.400 GARAGE, CONTRACTUAL	18,645.60	19,658.05	21,946.28	20,000.00	13,355.76	20,000.00	0.00%

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Fund A							
GENERAL FUND							
Expense							
A 5132 400							
A 5152 400							
STREET LIGHTING CONTRACTUAL					7,248.78	8,000.00	0.00%
A 6326 400							
ECONOMIC OPPORTUNITY PROGRAMS CONTRACTUAL	5,281.03	8,504.58	10,186.80	8,000.00			
A 6510 400					150.00	0.00	0.00%
VETERANS CONTRACTUAL							
A 6772 400					2,700.00	2,700.00	0.00%
PROGRAMS FOR AGING	15,000.00	15,000.00	15,000.00	15,000.00	0.00	15,000.00	0.00%
A 7020 110							
RECREATION PERSONAL SERVICE	108,882.80	112,122.55	116,534.51	114,705.00	89,875.38	118,550.00	3.35%
A 7020 120							
RECREATION OFFICE STAFF	43,521.83	44,276.76	45,035.39	44,425.00	29,481.38	44,000.00	-0.96%
A 7020 130							
RECREATION SR REC ASSISTANT	52,310.13	57,022.08	62,548.26	62,585.00	50,731.82	68,550.00	9.55%
A 7020 400							
RECREATION CONTRACTUAL	16,385.67	19,510.77	15,952.15	18,000.00	12,638.35	13,000.00	-27.78%
A 7020 410							
LIFEGUARD TRAINING EXPENSES	11,721.25	10,026.50	13,438.57	11,000.00	14,233.43	11,000.00	0.00%
A 7021 110							
PROGRAMS PERSONNEL	104,951.09	111,358.68	112,343.71	115,000.00	78,946.78	120,000.00	4.35%
A 7021 400							
PROGRAMS SUPPLIES	21,658.13	31,193.58	19,405.66	27,000.00	12,771.39	27,000.00	0.00%
A 7021 401							
PROGRAMS SUMMER PROGRAMS	1,225.00	0.00	0.00	0.00	0.00	0.00	0.00%
A 7022 100							
CAMP ADMINISTRATION	0.00	0.00	0.00	0.00	850.50	0.00	0.00%
A 7022 110							
CAMP PERSONNEL	197,931.73	195,760.80	206,672.91	220,000.00	199,578.11	220,000.00	0.00%
A 7022 200							
CAMP EQUIPMENT	33,033.92	725.00	0.00	2,000.00	1,625.87	2,000.00	0.00%
A 7022 400							
CAMP SUPPLIES	63,752.78	63,828.60	59,631.88	65,000.00	58,779.87	65,000.00	0.00%
A 7022 401							
CAMP MAINTENANCE CONTRACTUAL	1,400.00	1,280.00	1,660.00	0.00	1,743.00	0.00	0.00%
A 7110 100							
PARKS/SPORTS ADMINISTRATION	95,826.53	99,417.00	100,767.40	96,280.00	82,010.64	83,710.00	-13.08%
A 7110 110							

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Vari'ing To TENTATIVE Stage
Fund A							
Type E							
GENERAL FUND							
Expense							
A.7110.110 PARKS.PERSONNEL	112,826.92	137,484.21	165,412.42	171,810.00	136,917.96	152,500.00	-11.24%
A.7110.200 PARKS.EQUIPMENT	7,507.57	45,250.69	7,706.87	10,000.00	10,515.92	11,000.00	10.00%
A.7110.400 PARKS.CONTRACTUAL	98,717.25	128,865.14	142,645.74	140,000.00	95,490.51	120,000.00	-14.29%
A.7110.410 PARKS.VEHICLE MAINTENANCE	18,702.53	882.03	7,450.87	7,500.00	1,664.28	5,000.00	-33.33%
A.7310.100 CHILDRENS CENTER.ADMINISTRATION	75,007.69	78,475.63	80,456.30	88,455.00	65,434.53	97,500.00	10.23%
A.7310.110 CHILDRENS CENTER.PERSONNEL	293,476.63	305,987.97	320,372.49	315,000.00	247,358.31	355,000.00	12.70%
A.7310.200 CHILDRENS CENTER.EQUIPMENT	1,816.39	401.94	0.00	0.00	0.00	0.00	0.00%
A.7310.400 CHILDRENS CENTER.CONTRACTUAL	19,712.26	33,569.45	24,843.42	30,000.00	18,863.43	30,000.00	0.00%
A.7410.400 LIBRARY.CONTRACTUAL	173,825.00	0.00	0.00	0.00	0.00	0.00	0.00%
A.7450.400 MUSEUM.CONTRACTUAL	14,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00%
A.7550.400 TOWN DAY.EXPENSES	23,333.31	23,300.61	19,656.39	0.00	22,712.80	0.00	0.00%
A.7620.400 ADULT RECREATION.CONTRACTUAL	11,000.00	11,000.00	12,000.00	12,000.00	12,000.00	12,000.00	0.00%
A.8010.130 ZONING.COMP EMPLOYEES	42,354.51	44,225.49	44,781.61	44,280.00	35,507.95	49,850.00	10.32%
A.8010.200 ZONING BOARD EQUIPMENT	0.00	0.00	0.00	0.00	0.00	500.00	100.00%
A.8010.400 ZONING BOARD.CONTRACTUAL	1,967.42	765.14	1,825.46	1,900.00	808.37	1,500.00	0.00%
A.8020.130 PLANNING.COMP EMPLOYEES	62,851.14	65,073.31	66,659.13	69,035.00	53,148.69	74,200.00	7.48%
A.8020.200 PLANNING.EQUIPMENT	0.00	0.00	0.00	0.00	0.00	500.00	100.00%
A.8020.400 PLANNING.CONTRACTUAL	793.69	1,096.94	787.67	1,500.00	617.15	1,500.00	0.00%
A.8028.410 PLANNING ENGINEER	18,000.00	18,000.00	18,000.00	25,000.00	12,000.00	25,000.00	0.00%

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GENERAL FUND							
Type E							
A.8020.410							
A.8020.430							
PLANNER CONTRACT	14,400.00	14,700.00	14,400.00	20,000.00	9,110.00	20,000.00	0.00%
A.8050.400	3,600.00	6,600.00	2,800.00	3,000.00	1,990.62	3,000.00	0.00%
WETLANDS INSPECTIONS							
A.8090	75.00	75.00	75.00	100.00	0.00	500.00	-400.00%
COMMITTEE FOR THE CONSERVATION OF THE ENVIRONMENT							
A.8160.420	19,467.25	19,954.89	18,231.24	25,500.00	15,134.74	25,500.00	0.00%
TOWN SERVICE - BULK PICK UP							
A.8510.200	863.99	825.00	875.00	875.00	875.00	925.00	5.71%
COMMUNITY IMPROVEMENT/BEAUTIFICATION							
A.8540.200	0.00	0.00	2,337.65	0.00	0.00	0.00	0.00%
STORMWATER DRAINAGE EQUIPMENT							
A.8540.400	1,960.00	2,293.80	12,226.25	2,250.00	4,416.13	2,500.00	11.11%
STORMWATER DRAINAGE MAINT & REPAIR							
A.8810.400	0.00	0.00	89.49	1,000.00	0.00	500.00	-50.00%
CEMETERIES CONTRACTUAL							
A.9010.800	218,840.00	272,873.00	302,243.00	380,000.00	(102,145.00)	410,000.00	7.89%
STATE RETIREMENT							
A.9030.800	156,703.27	152,798.83	159,558.25	180,000.00	128,701.64	180,000.00	0.00%
SOCIAL SECURITY							
A.9035.800	36,649.00	35,735.52	37,318.82	52,000.00	30,266.85	52,000.00	0.00%
MEDICARE							
A.9040.800	35,000.00	35,532.19	55,369.84	110,000.00	(4,469.96)	80,000.00	-27.27%
WORKERS COMPENSATION							
A.9050.800	0.00	1.71	16,125.27	3,500.00	2.04	3,500.00	0.00%
UNEMPLOYMENT INSURANCE							
A.9055.800	1,900.42	1,580.23	1,492.54	5,000.00	796.38	5,000.00	0.00%
DISABILITY INSURANCE							
A.9060.800	809,391.82	931,354.21	919,353.15	1,276,000.00	835,220.25	1,405,000.00	10.11%
HOSPITAL & MEDICAL INSURANCE							
A.9089.800	374.99	1,008.98	263.72	1,500.00	1,893.27	1,500.00	0.00%
OTHER EMPLOYEE BENEFITS							
A.9710.600	55,000.00	55,000.00	60,000.00	60,000.00	0.00	60,000.00	0.00%
BOND PRINCIPAL							
A.9710.700	61,318.78	58,588.76	55,818.77	53,000.00	26,409.39	53,000.00	0.00%
BOND INTEREST							

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var-Orig To TENTATIVE Stage
Fund A							
Type E							
GENERAL FUND							
Expense							
A.9730.600	0.00	0.00	0.00	500,000.00	0.00	500,000.00	0.00%
BOND ANTICIPATION NOTES-PRINCIPAL							
A.9730.700	0.00	381,437.50	318,750.00	350,000.00	0.00	350,000.00	0.00%
BOND ANTICIPATION NOTES-INTEREST							
A.9785.600	0.00	0.00	5,042.20	8,000.00	10,700.48	15,000.00	87.50%
INSTALLMENT DEBT-PRINCIPAL							
A.9785.700	0.00	0.00	521.40	1,000.00	844.60	2,500.00	150.00%
INSTALLMENT DEBT-INTEREST							
A.9950.009	149,171.11	0.00	0.00	0.00	0.00	0.00	0.00%
TRANSFERS TO CAPITAL PROJECTS FUND							
Total Type E Expense	6,160,786.80	8,094,100.96	6,664,468.18	7,705,755.00	4,716,589.47	6,157,622.00	5.86%
Total Fund A GENERAL FUND	94,731.29	190,231.10	457,012.06	(899,530.00)	1,411,295.66	(2,000,600.00)	124.59%
Fund DA							
Type R							
HIGHWAY Revenue							
DA.1001	4,607,600.00	4,872,500.00	4,872,500.00	5,153,150.00	5,153,150.00	5,921,500.00	14.91%
REAL PROPERTY TAXES							
DA.2300	311,419.55	215,517.73	192,645.25	220,000.00	174,547.81	220,000.00	0.00%
TRANSPORTATION SERVICES, OTHER GOVTS							
DA.2401	94,332.67	55,668.03	28,573.01	10,000.00	15,848.45	10,000.00	0.00%
INTEREST AND EARNINGS							
DA.2650	23,829.85	15,844.00	19,910.00	10,000.00	400.80	10,000.00	0.00%
SALE OF SCRAP AND EXCESS OF MATERIALS							
DA.2660	0.00	0.00	0.00	0.00	3,702.52	0.00	0.00%
INSURANCE RECOVERIES							
DA.3501	493,604.66	492,970.10	524,490.75	485,000.00	0.00	485,000.00	0.00%
CONSOLIDATED HIGHWAY AID							
DA.3960	0.00	0.00	0.00	0.00	0.00	240,000.00	100.00%
EMERGENCY DISASTER ASSIS-STATE							
Total Type R Revenue	5,530,786.73	5,652,497.92	5,636,119.01	5,879,150.00	5,347,650.58	6,886,500.00	17.15%

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Fund DA							
Type R							
	Revenue						
Type E	Expense						
DA 1420.400							
LAW SPECIAL LEGAL COUNSEL	3,925.00	1,937.10	2,676.33	5,000.00	1,888.86	5,000.00	0.00%
DA 1980.420							
PAYMENT OF MTA PAYROLL TAX	5,965.36	8,853.12	7,128.48	8,500.00	5,942.44	8,500.00	0.00%
DA 5110.100							
GENERAL REPAIRS PERSONAL SERVICE	1,188,433.28	1,377,221.90	1,418,910.58	1,485,000.00	1,289,303.00	1,596,000.00	7.47%
DA 5110.400							
GENERAL REPAIRS CONTRACTUAL	238,172.92	249,268.43	154,858.67	200,000.00	159,140.99	210,000.00	5.00%
DA 5110.410							
FUEL	334,853.78	281,500.83	289,742.29	300,000.00	284,898.77	300,000.00	0.00%
DA 5110.800							
GENERAL REPAIRS UNIFORMS	17,610.11	14,537.16	16,561.56	20,000.00	12,840.79	20,000.00	0.00%
DA 5112.200							
IMPROVEMENTS CAPITAL OUTLAY	899,139.79	1,281,650.45	1,019,291.48	1,000,000.00	897,981.81	1,160,000.00	15.00%
DA 5120.100							
BRIDGES PERSONAL SERVICES	4,907.33	5,544.34	5,883.27	6,500.00	4,485.61	6,500.00	0.00%
DA 5130.100							
MACHINERY PERSONAL SERVICE	329,237.16	371,974.80	393,371.80	400,000.00	278,883.88	431,000.00	7.75%
DA 5130.200							
MACHINERY EQUIPMENT	75,702.11	1,022.00	123,395.38	125,000.00	0.00	175,000.00	40.00%
DA 5130.210							
MACHINERY HIGHWAY TOOLS	9,315.23	10,598.85	9,892.17	10,000.00	10,156.14	12,500.00	25.00%
DA 5130.400							
MACHINERY CONTRACTUAL	262,491.45	248,519.70	312,904.23	240,000.00	228,476.78	255,000.00	6.25%
DA 5140.100							
BRUSH & MISCELLANEOUS PERSONAL	81,193.89	91,703.62	97,010.42	98,000.00	67,911.88	106,500.00	7.74%
DA 5140.400							
BRUSH & MISCELLANEOUS CONTRACT	10,715.00	20,321.92	25,096.08	15,000.00	15,479.97	15,000.00	0.00%
DA 5142.100							
SNOW PERSONAL SERVICE	300,685.43	339,716.82	359,258.35	366,000.00	252,518.73	394,000.00	7.65%
DA 5142.200							
SNOW EQUIPMENT	8,490.00	0.00	0.00	10,000.00	28,613.70	12,500.00	25.00%
DA 5142.400							
SNOW CONTRACTUAL	115,711.80	117,715.74	215,372.86	220,000.00	190,525.86	360,000.00	59.09%
DA 9010.800							
DATE RETIREMENT	247,500.00	288,750.00	950,000.00	360,000.00	0.00	400,000.00	5.28%

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Fund DA HIGHWAY							
Type E Expense							
DA 9030.800 SOCIAL SECURITY	108,740.56	124,936.34	129,963.98	150,000.00	108,339.04	150,000.00	0.00%
DA 9035.800 MEDICARE	25,431.77	29,218.42	30,384.04	37,000.00	25,337.23	37,000.00	0.00%
DA 9040.800 WORKERS COMPENSATION	115,000.00	100,000.00	73,800.00	108,800.00	108,800.00	80,000.00	-26.47%
DA 9045.800 UNION WELFARE BENEFITS	22,000.00	24,000.00	26,400.00	27,000.00	21,300.00	27,000.00	0.00%
DA 9050.800 HOSPITAL & MEDICAL INSURANCE	535,000.00	615,000.00	705,158.56	775,500.00	662,400.84	855,000.00	10.25%
DA 9730.600 BOND ANTICIPATION NOTES-PRINCIPAL	340,000.00	400,000.00	400,000.00	425,000.00	225,000.00	425,000.00	0.00%
DA 9730.700 BOND ANTICIPATION NOTES-INTEREST	19,436.21	62,763.71	43,719.82	65,000.00	44,871.29	65,000.00	0.00%
Total Type E Expense	5,259,758.24	6,064,785.95	6,210,370.21	6,478,150.00	4,925,088.51	7,086,500.00	9.39%
Total Fund DA HIGHWAY	271,028.49	(412,288.03)	(572,251.20)	(650,000.00)	422,562.07	(200,000.00)	-68.67%
Fund H CAPITAL PROJECTS							
Type R Revenue							
H.3097 GENERAL GOVERNMENT CAPITAL PRJCT	0.00	15,822.00	335,306.00	0.00	0.00	0.00	0.00%
H.4100 FEMA - 2023 STORM	1,170,919.00	0.00	2,011,833.76	0.00	0.00	0.00	0.00%
H.5031 INTERFUND TRANSFERS	149,170.00	441,527.00	0.00	0.00	0.00	0.00	0.00%
Total Type R Revenue	1,320,089.00	457,349.00	2,347,139.76	0.00	0.00	0.00	0.00%
Type E Expense							
H.5500.111 ROARING BROOK LAKE DAM REMEDIATION 2025	0.00	0.00	558,000.00	0.00	487,518.24	0.00	0.00%

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Account Description

Fund H

Type E

Capital Projects Expense

H 5000.150

HORTON HOLLOW ROAD GRANT HORTON HOLLOW ROAD GRANT

H 5000.400

2023 STORM

H 5000.401

TOWN WIDE DEBRIS REMOVAL #731113

H 5000.402

EMERGENCY PROTECTIVE MEASURES #731174

H 5000.403

WICCOPEE ROAD CULVERT #731180

H 5000.404

BELL HOLLOW ROAD CULVERT #731181

H 5000.405

BROOK FALLS BRIDGE #731182

H 5000.406

NEW HILL BRIDGE ROAD #731182

H 5000.407

TOWN HALL #731183

H 5000.408

TOWN PARK #731216

H 5000.409

DISTRICT BEACHES - DISTRICT #1 LPK | CARRERAS & NORTH BEACH - #731217

H 5000.410

TOWN CAMP WATER MAIN SYSTEM #733850 TOWN CAMP WATER MAIN SYSTEM #733860

H 5000.411

MGMT COST CAT Z #740127 MGMT COST CAT Z #740127

H 5000.412

DISTRICT BEACHES - DISTRICT #2 - OSCAWANA - ABELE & HILLTOP - #731217

H 5000.413

CIMMARON ROAD CULVERT CIMMARON ROAD CULVERT

H 5000.414

BROOKDALE GARDENS RETAINING WALL - #734492

H 5130.200

MACHINERY EQUIPMENT

2023 Actual

2024 Actual

2025 Actual

Original 2026 Budget

2026 Actual

2027 TENTATIVE Stage

VanOrig To TENTATIVE Stage

0.00	0.00	70,480.00	0.00	178,696.99	0.00	0.00%
0.00	675.00	0.00	0.00	0.00	0.00	0.00%
65,282.80	20,246.00	0.00	0.00	0.00	0.00	0.00%
76,395.61	1,085.00	0.00	0.00	0.00	0.00	0.00%
25,920.00	144,446.64	1,591,910.03	0.00	0.00	0.00	0.00%
1,487.50	1,656,353.17	0.00	0.00	0.00	0.00	0.00%
12,562.50	149,163.41	296,731.56	0.00	1,402,068.05	0.00	0.00%
17,627.50	77,361.50	147,464.60	0.00	100,795.54	0.00	0.00%
69,869.29	38,467.50	935,896.50	0.00	0.00	0.00	0.00%
376,768.80	195,700.00	0.00	0.00	0.00	0.00	0.00%
5,155.00	827,322.82	39,585.00	0.00	0.00	0.00	0.00%
669,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
0.00	6,740.00	88,007.10	0.00	33,417.50	0.00	0.00%
0.00	87,868.75	198,652.00	0.00	0.00	0.00	0.00%
0.00	10,095.00	150,341.55	0.00	1,221,556.44	0.00	0.00%
0.00	0.00	130,444.50	0.00	0.00	0.00	0.00%
(284,656.41)	314,709.36	0.00	0.00	0.00	0.00	0.00%

Total Type E

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Fund H							
Type E							
Expense							
CAPITAL PROJECTS							
1,035,432.59	3,520,242.15	4,297,502.84	0.00	3,424,052.76		0.00	0.00%
Total Fund H							
CAPITAL PROJECTS							
284,656.41	(3,070,893.15)	(1,860,363.08)	0.00	(3,424,052.76)		0.00	0.00%
Fund SD01							
Type R							
Revenue							
PUTNAM CHASE- DRAINAGE DISTRICT							
SD01.1001	1,621.00	1,621.00	1,621.00	1,248.00	1,248.00	1,248.00	0.00%
REAL PROPERTY TAXES							
SD01.2401	341.56	25.00	45.00	25.00	31.25	25.00	0.00%
INTEREST AND EARNINGS							
Total Type R							
Revenue							
1,962.56	1,646.00	1,666.00	1,273.00	1,273.00	1,279.25	1,273.00	0.00%
Type E							
Expense							
SD01.1610.130	25.00	30.00	30.00	30.00	30.00	30.00	0.00%
CLERICAL COMPENSATION							
SD01.1610.400	30.00	50.00	60.00	60.00	60.00	60.00	0.00%
CENTRAL SERVICES							
SD01.1630.400	0.00	0.00	13.86	25.00	10.18	25.00	0.00%
ADMIN & CLERICAL							
SD01.1910.400	150.00	165.00	165.00	185.00	185.00	185.00	0.00%
UNALLOCATED INSURANCE							
SD01.1960.420	0.06	0.06	0.06	1.00	0.06	1.00	0.00%
PAYMENT OF MTA PAYROLL TAX							
SD01.8540.400	800.00	800.00	800.00	800.00	450.00	800.00	0.00%
DRAINAGE MAINTENANCE & REPAIR							
SD01.9010.800	45.00	55.00	65.00	70.00	70.00	75.00	7.14%
STATE RETIREMENT							
SD01.9030.800	1.55	1.49	1.51	5.00	1.50	5.00	0.00%
SOCIAL SECURITY							
SD01.9035.800	0.36	0.35	0.35	2.00	0.35	2.00	0.00%
MEDICARE							
SD01.9040.800	30.00	30.00	30.00	30.00	30.00	30.00	0.00%
WORKERS COMPENSATION							
SD01.9055.800							

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PUTNAM CHASE - DRAINAGE DISTRICT							
SD01.9055.800 DISABILITY INSURANCE	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
SD01.9060.800 HOSPITAL & MEDICAL INSURANCE	45.00	50.00	55.00	60.00	60.00	65.00	8.33%
Total Type E Expense	1,131.99	1,186.92	1,225.80	1,273.00	902.11	1,283.00	0.79%
Total Fund SD01 PUTNAM CHASE - DRAINAGE DISTRICT							
	830.57	459.08	448.20	0.00	377.14	(10.00)	100.00%
STRAWBERRY KNOLLS DRAINAGE DISTRICT							
Fund SD02 Type R							
SD02.1001 REAL PROPERTY TAXES	3,621.00	3,621.00	3,621.00	1,448.00	1,447.95	1,448.00	0.00%
SD02.2401 INTEREST AND EARNINGS	168.95	25.00	45.00	25.00	31.25	25.00	0.00%
Total Type R Revenue	3,789.95	3,646.00	3,666.00	1,473.00	1,479.20	1,473.00	0.00%
Type E Expense							
SD02.1610.130 CLERICAL COMPENSATION	25.00	30.00	30.00	30.00	30.00	30.00	0.00%
SD02.1610.400 CENTRAL SERVICES	30.00	50.00	60.00	60.00	60.00	60.00	0.00%
SD02.1630.400 ADMIN & CLERICAL	0.00	0.00	11.22	25.00	10.18	25.00	0.00%
SD02.1910.400 UNALLOCATED INSURANCE	150.00	165.00	165.00	185.00	185.00	185.00	0.00%
SD02.1960.420 PAYMENT OF MTA PAYROLL TAX	0.09	0.08	0.09	1.00	0.06	1.00	0.00%
SD02.8540.400 DRAINAGE MAINTENANCE & REPAIR	800.00	850.00	850.00	1,000.00	450.00	1,000.00	0.00%
SD02.9010.800 STATE RETIREMENT	45.00	55.00	65.00	70.00	70.00	75.00	7.14%

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Fund SD02 STRAWBERRY KNOLLS DRAINAGE DISTRICT							
Type E Expense							
SD02.9030.800 SOCIAL SECURITY	1.55	1.49	1.51	5.00	1.50	5.00	0.00%
SD02.9035.800 MEDICARE	0.36	0.35	0.35	2.00	0.35	2.00	0.00%
SD02.9040.800 WORKERS COMPENSATION	30.00	30.00	30.00	30.00	30.00	30.00	0.00%
SD02.9055.800 DISABILITY INSURANCE	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
SD02.9060.800 HOSPITAL & MEDICAL INSURANCE	45.00	50.00	55.00	60.00	60.00	65.00	8.33%
Total Type E Expense	1,132.00	1,236.92	1,273.17	1,475.00	902.11	1,403.00	0.68%
Total Fund SD02 STRAWBERRY KNOLLS DRAINAGE DISTRICT							
	2,657.95	2,409.08	2,392.83	0.00	577.09	(10.00)	100.00%
Fund SD03 TIMBERLINE DRAINAGE DISTRICT							
Type R Revenue							
SD03.1001 REAL PROPERTY TAXES	1,821.04	1,821.04	1,821.04	948.00	948.00	948.00	0.00%
SD03.2401 INTEREST AND EARNINGS	397.89	25.00	45.00	25.00	31.25	25.00	0.00%
Total Type R Revenue	2,010.93	1,846.04	1,866.04	973.00	979.25	973.00	0.60%
Type E Expense							
SD03.1610.130 CLERICAL COMPENSATION	25.00	30.00	30.00	30.00	30.00	30.00	0.00%
SD03.1610.400 CENTRAL SERVICES	30.00	50.00	60.00	60.00	60.00	60.00	0.00%
SD03.1630.400 ADMIN & CLERICAL	6.00	0.00	7.92	25.00	10.18	25.00	0.00%
SD03.1910.400 UNALLOCATED INSURANCE	150.00	165.00	165.00	185.00	185.00	185.00	0.00%

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Fund SD03							
Type E							
TIMBERLINE DRAINAGE DISTRICT							
Expense							
SD03.1980.420	0.08	0.08	0.08	1.00	0.09	1.00	0.00%
PAYMENT OF MTA PAYROLL TAX							
SD03.8540.400	0.00	0.00	0.00	500.00	0.00	500.00	0.00%
DRAINAGE MAINTENANCE & REPAIR							
SD03.9010.800	45.00	55.00	65.00	70.00	70.00	75.00	7.14%
STATE RETIREMENT							
SD03.9030.800	1.55	1.49	1.51	5.00	1.50	5.00	0.00%
SOCIAL SECURITY							
SD03.9035.800	0.36	0.35	0.35	2.00	0.35	2.00	0.00%
MEDICARE							
SD03.9040.800	30.00	30.00	30.00	30.00	30.00	30.00	0.00%
WORKERS COMPENSATION							
SD03.9055.800	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
DISABILITY INSURANCE							
SD03.9060.800	45.00	50.00	55.00	60.00	60.00	65.00	8.33%
HOSPITAL & MEDICAL INSURANCE							
Total Type E Expense	331.99	306.92	419.86	973.00	452.12	983.00	1.03%
Total Fund SD03							
TIMBERLINE DRAINAGE DISTRICT							
Revenue							
Fund SD04							
Type R							
EMERALD RIDGE-DRAINAGE DIST							
SD04.1001	1,621.00	1,621.00	1,621.00	948.00	948.00	948.00	0.00%
REAL PROPERTY TAXES							
SD04.2401	500.35	25.00	45.00	25.00	31.25	25.00	0.00%
INTEREST AND EARNINGS							
Total Type R Revenue	2,121.35	1,646.00	1,666.00	973.00	979.25	973.00	0.00%
Type E							
Expense							
SD04.1610.130	25.00	30.00	30.00	30.00	30.00	30.00	0.00%
CLERICAL COMPENSATION							

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EMERALD RIDGE-DRAINAGE DIST							
Expense							
Fund SD04							
Type E							
SD04.1610.400 CENTRAL SERVICES	30.00	50.00	60.00	80.00	60.00	80.00	0.00%
SD04.1630.400 ADMIN & CLERICAL	0.00	0.00	9.50	25.00	10.18	25.00	0.00%
SD04.1910.400 UNALLOCATED INSURANCE	150.00	165.00	165.00	185.00	185.00	185.00	0.00%
SD04.1980.420 PAYMENT OF MTA PAYROLL TAX	0.00	0.00	0.00	1.00	0.00	1.00	0.00%
SD04.8540.400 DRAINAGE MAINTENANCE & REPAIR	0.00	0.00	0.00	500.00	0.00	500.00	0.00%
SD04.9010.800 STATE RETIREMENT	45.00	55.00	85.00	70.00	70.00	75.00	7.14%
SD04.9030.800 SOCIAL SECURITY	1.55	1.49	1.51	5.00	1.50	5.00	0.00%
SD04.9035.800 MEDICARE	0.36	0.35	0.35	2.00	0.35	2.00	0.00%
SD04.9040.800 WORKERS COMPENSATION	30.00	30.00	30.00	30.00	30.00	30.00	0.00%
SD04.9055.800 DISABILITY INSURANCE	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
SD04.9060.800 HOSPITAL & MEDICAL INSURANCE	45.00	50.00	55.00	60.00	60.00	85.00	8.33%
Total Type E	332.00	386.03	421.84	973.00	452.11	983.00	1.03%
Total Fund SD04							
EMERALD RIDGE-DRAINAGE DIST	1,789.35	1,259.07	1,244.16	0.00	527.14	(10.00)	169.00%
FIRE PROTECTION DISTRICT							
Revenue							
Fund SF01							
Type R							
SF01.1001 REAL PROPERTY TAXES	1,608,858.58	1,582,736.46	1,584,128.99	1,186,100.00	1,186,100.48	1,873,582.00	57.96%
SF01.2401 INTEREST AND EARNINGS	75,029.87	75,368.00	5,000.00	2,000.00	2,500.00	2,000.00	0.00%
Total Type R							

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var/Orig To TENTATIVE Stage
FIRE PROTECTION DISTRICT							
Fund SF91							
Type R							
Revenue							
SF01.3410.400	1,683,880.45	1,058,104.46	1,559,128.99	1,108,100.00	1,188,600.48	1,875,562.00	57.85%
EXPENSE							
SF01.3410.401	1,293,858.56	1,319,736.00	1,348,130.00	1,373,100.00	1,373,100.00	1,400,562.00	2.00%
SF01.9045.800	0.00	0.00	60,506.36	0.00	0.00	0.00	0.00%
SF01.9055.800	119,143.21	139,515.35	234,187.25	250,000.00	237,233.82	460,000.00	84.00%
DISABILITY INSURANCE	19,510.19	0.00	9,834.21	15,000.00	9,205.83	15,000.00	0.00%
Total Type E	1,431,511.96	1,459,251.35	1,658,659.82	1,638,100.00	1,619,539.65	1,875,562.00	14.59%
EXPENSE							
Total Fund SF01	1,431,511.96	1,459,251.35	1,658,659.82	1,638,100.00	1,619,539.65	1,875,562.00	14.59%
FIRE PROTECTION DISTRICT							
Fund SM01							
Type R							
Revenue							
SM01.1001	1,014,810.04	1,034,850.21	1,068,449.76	1,138,450.00	1,139,450.07	1,183,350.00	3.85%
SM01.1081	1,460.00	860.00	450.00	0.00	200.00	0.00	0.00%
SM01.2401	18,827.66	13,196.01	23,136.42	5,000.00	8,948.28	5,000.00	0.00%
SM01.2410	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
SM01.2665	0.00	10,300.00	0.00	0.00	0.00	0.00	0.00%
SM01.2701	860.00	0.00	0.00	0.00	0.00	0.00	0.00%
SM01.5031	5,000.00	10,000.00	10,000.00	5,000.00	0.00	10,000.00	100.00%
Total Type R	1,035,157.70	1,058,106.21	1,092,036.18	1,143,450.00	1,148,658.28	1,198,350.00	3.85%
LAKE PEEKSKILL							
Fund SM01							
Type R							
Revenue							
SM01.1001	1,014,810.04	1,034,850.21	1,068,449.76	1,138,450.00	1,139,450.07	1,183,350.00	3.85%
SM01.1081	1,460.00	860.00	450.00	0.00	200.00	0.00	0.00%
SM01.2401	18,827.66	13,196.01	23,136.42	5,000.00	8,948.28	5,000.00	0.00%
SM01.2410	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00%
SM01.2665	0.00	10,300.00	0.00	0.00	0.00	0.00	0.00%
SM01.2701	860.00	0.00	0.00	0.00	0.00	0.00	0.00%
SM01.5031	5,000.00	10,000.00	10,000.00	5,000.00	0.00	10,000.00	100.00%
Total Type R	1,035,157.70	1,058,106.21	1,092,036.18	1,143,450.00	1,148,658.28	1,198,350.00	3.85%

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Fund SM01							
Type R							
LAKE PEEKSKILL							
Revenue							
	1,040,947.70	1,073,206.22	1,102,036.18	1,149,450.00	1,148,598.35	1,198,350.00	4.25%
Expense							
Type E							
SM01.1420.400 SPECIAL LEGAL COUNSEL	400.00	0.00	0.00	0.00	0.00	0.00	0.00%
SM01.1610.120 LABORERS	82,101.87	91,731.88	90,795.26	95,000.00	117,908.21	100,000.00	5.28%
SM01.1610.130 CLERICAL COMPENSATION	41,905.61	36,330.67	40,639.08	41,000.00	38,777.10	47,000.00	14.63%
SM01.1610.400 CENTRAL SERVICES	3,750.00	4,000.00	4,750.00	6,750.00	6,750.00	6,750.00	0.00%
SM01.1630.400 ADMIN & CLERICAL EXPENSE	805.01	1,565.80	1,633.91	850.00	2,490.37	1,000.00	17.65%
SM01.1630.483 TELEPHONE	1,656.88	1,812.70	1,759.39	1,500.00	1,324.53	1,500.00	0.00%
SM01.1630.472 POWER AND LIGHT	21,232.27	24,967.45	23,646.21	25,000.00	16,568.02	25,000.00	0.00%
SM01.1630.481 UNIFORMS	2,423.59	2,867.81	2,748.60	3,200.00	2,000.00	3,200.00	0.00%
SM01.1640.200 GARAGE TRUCKS AND EQUIPMENT	102,722.93	0.00	0.00	5,000.00	95.51	10,000.00	100.00%
SM01.1640.210 GARAGE TIRES	7,183.58	5,543.70	8,154.00	10,000.00	0.00	10,000.00	0.00%
SM01.1640.220 GARAGE TOOLS AND EQUIPMENT	2,873.45	850.75	975.99	3,000.00	1,023.99	3,000.00	0.00%
SM01.1640.230 GARAGE IMPROVEMENTS	0.00	2,575.46	42,733.58	0.00	0.00	0.00	0.00%
SM01.1640.240 GARAGE EQUIPMENT	38.98	238.12	0.00	2,000.00	0.00	2,000.00	0.00%
SM01.1640.424 GARAGE MAINTENANCE AND REPAIRS	7,782.95	5,849.12	10,796.64	15,000.00	6,936.27	11,000.00	-26.67%
SM01.1640.425 GARAGE FUEL OIL	4,617.89	4,582.82	1,984.48	6,000.00	2,141.95	4,500.00	-25.00%
SM01.1640.471 GARAGE GAS, OIL, AND GREASE	18,503.81	10,650.46	13,142.90	9,000.00	9,670.54	9,000.00	0.00%
SM01.1640.472 GARAGE TRUCK MAINTENANCE	33,530.78	18,645.43	5,897.88	15,000.00	8,480.68	15,000.00	0.00%
SM01.1910.400							

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LAKE PEEKSKILL								
Expense								
SM01.1910.400	UNALLOCATED INSURANCE	37,250.00	45,000.00	45,000.00	50,000.00	50,000.00	52,500.00	5.00%
SM01.1980.400	DAM ENGINEERING AND REPAIR	0.00	0.00	3,085.00	0.00	1,800.00	2,500.00	100.00%
SM01.1980.420	PAYMENT OF MTA PAYROLL TAX	1,521.11	1,819.56	1,654.98	1,750.00	1,299.49	1,750.00	0.00%
SM01.7110.100	RECREATION LABOR	74,193.32	78,389.77	79,939.31	85,000.00	51,978.91	87,500.00	2.94%
SM01.7110.120	RECREATION LIFE GUARDS & NATRONS	40,485.75	50,010.50	55,091.53	45,000.00	45,137.88	45,000.00	0.00%
SM01.7111.210	COMMUNITY CENTER IMPROVEMENTS	455.72	29,123.50	1,179.00	1,250.00	2,115.80	1,250.00	0.00%
SM01.7111.400	COMMUNITY CENTER CONTRACTUAL	3,440.17	4,408.21	4,557.20	4,500.00	2,557.60	4,500.00	0.00%
SM01.7111.430	COMMUNITY CENTER MAINT & REPAIRS	6,502.10	6,254.93	8,990.57	6,000.00	12,253.26	6,000.00	0.00%
SM01.7180.200	BEACHES AND LAKE EQUIPMENT	960.45	854.85	6,283.32	1,000.00	166.00	1,000.00	0.00%
SM01.7180.212	BEACHES AND LAKE IMPROVEMENTS	5,812.00	0.00	0.00	3,000.00	4,580.94	3,000.00	0.00%
SM01.7180.400	BEACHES AND LAKE SUPPLIES	311.08	127.50	225.27	500.00	731.55	500.00	0.00%
SM01.7180.410	BEACHES AND LAKE TAGS & STICKERS	0.00	53.10	2,950.50	1,000.00	400.00	1,000.00	0.00%
SM01.7180.471	BEACHES AND LAKE MAINT & REPAIRS	828.65	2,456.05	4,908.44	3,500.00	2,013.82	3,500.00	0.00%
SM01.7180.472	BEACHES AND LAKE CONSERVATION	22,181.50	35,066.30	32,105.50	35,000.00	44,510.00	35,000.00	0.00%
SM01.7180.473	RETENTION BASIN MAINT	0.00	0.00	2,150.00	1,500.00	0.00	1,500.00	0.00%
SM01.8100.100	SEWAGE TREATMENT PLANT	233,002.70	256,105.92	261,529.83	275,000.00	168,187.05	285,000.00	3.64%
SM01.8160.431	SOLID WASTE DISPOSAL	107,136.91	113,537.62	125,247.21	120,000.00	80,895.73	120,000.00	0.00%
SM01.8510.200	COMMUNITY BEAUTIFICATION	0.00	0.00	4,460.00	0.00	0.00	0.00	0.00%
SM01.8510.210	COMMUNITY BEAUTIFICATION	252.00	485.95	0.00	500.00	35.98	500.00	0.00%

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var'g To TENTATIVE Stage
Fund SM01							
Type E							
LAKE PEEKSKILL Expense							
SM01.8510.210							
SM01.9010.800							
STATE RETIREMENT	55,185.00	61,530.00	75,000.00	86,250.00	86,250.00	86,000.00	2.03%
SM01.9030.800							
SOCIAL SECURITY	27,738.88	29,531.63	30,180.86	32,000.00	23,697.17	32,000.00	0.00%
SM01.9035.800							
MEDICARE	6,487.13	6,906.52	7,058.43	9,000.00	5,542.34	9,000.00	0.00%
SM01.9040.800							
WORKERS COMPENSATION	30,000.00	25,000.00	20,000.00	35,000.00	35,000.00	25,000.00	-28.57%
SM01.9045.800							
UNION WELFARE BENEFITS	4,500.00	5,000.00	5,500.00	4,000.00	4,500.00	4,000.00	0.00%
SM01.9055.800							
DISABILITY INSURANCE	375.00	400.00	400.00	400.00	400.00	400.00	0.00%
SM01.9060.800							
HOSPITAL & MEDICAL INSURANCE	106,000.00	115,000.00	126,500.00	140,000.00	116,666.68	154,000.00	10.00%
Total Type E Expense	1,094,018.18	1,079,083.48	1,153,684.67	1,179,450.00	955,893.37	1,213,350.00	2.87%
Total Fund SM01 LAKE PEEKSKILL	(53,070.48)	(5,877.26)	(51,658.49)	(36,800.00)	192,704.98	(15,000.00)	-50.00%
Fund SM02							
Type R							
BROOKDALE GARDENS Revenue							
SM02.1001							
REAL PROPERTY TAXES	14,750.01	15,524.99	17,500.00	17,800.00	17,600.00	15,840.00	5.91%
SM02.2401							
INTEREST AND EARNINGS	374.13	75.00	175.00	75.00	93.75	75.00	0.00%
SM02.2680							
INSURANCE RECOVERIES	1,585.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type R Revenue	16,709.14	16,009.99	17,775.00	17,875.00	17,693.75	18,715.00	5.85%
Type E							
Expense							
SM02.1610.130							

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Account Description Fund SM02	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Variance To TENTATIVE Stage
BROOKDALE GARDENS Expense							
SM02.1610.130 CLERICAL COMPENSATION	325.00	500.00	499.98	800.00	600.00	600.00	0.00%
SM02.1610.400 CENTRAL SERVICES	30.00	35.00	40.00	40.00	40.00	40.00	0.00%
SM02.1630.400 ADMIN & CLERICAL EXPENSE	66.09	82.30	84.29	150.00	220.11	250.00	66.67%
SM02.1910.400 UNALLOCATED INSURANCE	375.00	430.00	430.00	500.00	500.00	500.00	0.00%
SM02.1980.420 PAYMENT OF MTA PAYROLL TAX	5.59	10.18	3.13	10.00	6.05	10.00	0.00%
SM02.7110.120 RECREATION/LIFEGUARDS	1,320.00	2,164.75	512.50	1,800.00	1,134.25	1,800.00	0.00%
SM02.7160.471 PARK & POOL MAINTENANCE	5,257.17	2,167.73	816.93	3,000.00	4,857.93	3,500.00	16.67%
SM02.8160.431 SOLID WASTE DISPOSAL	9,934.92	10,532.81	11,166.60	11,060.00	8,286.11	11,395.00	3.03%
SM02.9010.800 STATE RETIREMENT	50.00	60.00	75.00	85.00	85.00	95.00	11.76%
SM02.9030.800 SOCIAL SECURITY	101.99	185.45	56.94	145.00	110.00	145.00	0.00%
SM02.9035.800 MEDICARE	23.86	43.35	13.32	30.00	25.72	30.00	0.00%
SM02.9040.800 WORKERS COMPENSATION	250.00	250.00	250.00	250.00	250.00	250.00	0.00%
SM02.9055.800 DISABILITY INSURANCE	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
SM02.9060.800 HOSPITAL & MEDICAL INSURANCE	60.00	65.00	75.00	85.00	85.00	95.00	11.76%
Total Type E Expense	17,804.61	16,511.37	14,030.69	17,740.00	16,211.17	18,715.00	5.38%
Total Fund SM02 BROOKDALE GARDENS							
Fund SM03 HILLTOP	(1,095.47)	(501.38)	3,744.31	(85.00)	1,482.58	0.00	-100.00%

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var/Org To TENTATIVE Stage
Fund SM03							
Type R							
HILLTOP Revenue							
SM03.1001 REAL PROPERTY TAXES	47,150.02	52,379.98	52,380.04	52,380.00	52,380.02	54,965.00	4.94%
SM03.1081 KEY DEPOSITS	15.00	60.00	0.00	0.00	50.00	0.00	0.00%
SM03.2401 INTEREST AND EARNINGS	2,239.12	500.00	1,125.00	500.00	625.00	500.00	0.00%
Total Type R Revenue	49,404.14	52,939.98	53,505.04	52,880.00	53,055.02	55,465.00	4.89%
Type E							
Expense							
SM03.1610.130 CLERICAL COMPENSATION	2,375.00	2,000.00	2,150.01	2,150.00	2,149.99	2,150.00	0.00%
SM03.1610.400 CENTRAL SERVICES	250.00	300.00	350.00	350.00	350.00	350.00	0.00%
SM03.1630.400 ADMIN & CLERICAL EXPENSE	46.80	102.83	122.58	50.00	469.72	50.00	0.00%
SM03.1630.472 POWER AND LIGHT	366.41	387.09	437.40	450.00	296.57	450.00	0.00%
SM03.1910.400 UNALLOCATED INSURANCE	1,125.00	1,230.00	1,230.00	1,400.00	1,400.00	1,400.00	0.00%
SM03.1980.420 PAYMENT OF MTA PAYROLL TAX	32.29	33.45	34.69	30.00	37.43	30.00	0.00%
SM03.7110.120 RECREATION/LIFEGUARDS	7,116.42	7,816.50	7,964.00	10,000.00	9,044.75	10,000.00	0.00%
SM03.7180.200 BEACH EQUIPMENT	0.00	0.00	1,200.00	750.00	2,955.76	500.00	-33.33%
SM03.7180.210 BEACH IMPROVEMENTS	5,224.81	0.00	47.94	3,200.00	0.00	3,200.00	0.00%
SM03.7180.230 BEACHES/LAKE & SAND	1,203.13	63.09	0.00	1,500.00	0.00	1,500.00	0.00%
SM03.7180.400 BEACH SUPPLIES	372.99	67.15	86.28	375.00	351.90	375.00	0.00%
SM03.7180.410 BEACH TAGS & PARKING STICKERS	354.00	17.70	0.00	350.00	818.08	350.00	0.00%
SM03.7180.471 BEACH MAINTENANCE AND REPAIRS	2,133.03	2,346.03	2,392.74	5,000.00	1,190.67	5,000.00	0.00%

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Account Description Fund SM03	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Variation To TENTATIVE Stage
Type E							
HILLTOP Expense							
SM03 8160.431 SOLID WASTE DISPOSAL	27,213.00	28,850.18	30,586.80	30,270.00	22,702.24	31,210.00	3.11%
SM03 9010.800 STATE RETIREMENT	320.00	350.00	455.00	525.00	525.00	575.00	9.52%
SM03 9030.800 SOCIAL SECURITY	580.43	610.51	631.50	600.00	682.57	600.00	0.00%
SM03 9035.900 MEDICARE	137.62	142.77	147.71	150.00	159.64	150.00	0.00%
SM03 9040.800 WORKERS COMPENSATION	1,200.00	1,200.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
SM03 9055.800 DISABILITY INSURANCE	30.00	40.00	40.00	40.00	40.00	40.00	0.00%
SM03 9060.800 HOSPITAL & MEDICAL INSURANCE	1,030.00	1,150.00	1,265.00	1,395.00	1,395.00	1,535.00	10.04%
Total Type E Expense	51,116.93	46,736.30	50,140.65	59,585.00	45,569.32	60,465.00	1.48%
Total Fund SM03 HILLTOP							
	(1,714.79)	6,203.68	3,364.39	(6,705.00)	7,405.70	(5,000.00)	-25.43%
Fund SM04							
Type R							
ABELE PARK Revenue							
SM04 1001 REAL PROPERTY TAXES	63,330.05	68,245.97	75,245.02	75,245.00	75,245.00	77,585.00	3.12%
SM04 1081 KEY DEPOSITS	0.00	600.00	300.00	0.00	150.00	0.00	0.00%
SM04 2401 INTEREST AND EARNINGS	887.40	300.00	800.00	300.00	375.00	300.00	0.00%
Total Type R Revenue	64,217.45	69,149.97	76,145.02	75,545.00	75,770.00	77,885.00	3.11%
Type E							
Expense							
SM04 1610.130 CLERICAL COMPENSATION	1,800.00	2,600.01	2,750.01	2,850.00	2,850.00	3,000.00	5.26%

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var/Orig To TENTATIVE Stage
Fund SM04							
Type E							
ABELE PARK Expense							
SM04.1610.400 CENTRAL SERVICES	225.00	250.00	300.00	300.00	300.00	300.00	0.00%
SM04.1630.400 ADMIN & CLERICAL EXPENSE	94.42	155.00	434.77	150.00	499.48	500.00	233.33%
SM04.1630.472 POWER AND LIGHT	974.25	1,087.96	1,731.81	1,500.00	1,231.32	2,000.00	33.33%
SM04.1910.400 UNALLOCATED INSURANCE	1,125.00	1,230.00	1,230.00	1,400.00	1,400.00	1,400.00	0.00%
SM04.1980.420 PAYMENT OF MTA PAYROLL TAX	35.11	46.11	39.02	45.00	47.88	45.00	0.00%
SM04.7110.120 RECREATION LIFE GUARDS	8,532.00	10,972.88	8,741.50	10,500.00	11,556.13	10,000.00	-4.78%
SM04.7180.200 BEACH EQUIPMENT	479.65	1,281.66	0.00	2,500.00	304.83	2,500.00	0.00%
SM04.7180.210 BEACH IMPROVEMENTS	0.00	6,153.89	3,537.58	1,800.00	1,273.74	1,600.00	0.00%
SM04.7180.230 BEACHES/LAKE & SAND	839.17	0.00	0.00	500.00	0.00	500.00	0.00%
SM04.7180.240 DISTRICT IMPROVEMENTS	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00%
SM04.7180.400 BEACH SUPPLIES	53.99	66.00	15.00	375.00	71.38	375.00	0.00%
SM04.7180.410 BEACH TAGS & PARKING STICKERS	0.00	17.70	0.00	0.00	0.00	0.00	0.00%
SM04.7180.416 SUMMER RECREATION	1,075.75	1,182.88	828.56	1,500.00	834.56	1,500.00	0.00%
SM04.7180.471 BEACH MAINTENANCE AND REPAIRS	6,883.67	5,179.94	6,924.01	9,500.00	1,023.77	9,500.00	0.00%
SM04.8180.431 SOLID WASTE DISPOSAL	33,260.28	35,261.33	37,383.96	37,480.00	28,107.55	38,635.00	3.08%
SM04.9010.800 STATE RETIREMENT	375.00	445.00	535.00	615.00	615.00	675.00	9.76%
SM04.9030.800 SOCIAL SECURITY	640.55	841.48	711.63	775.00	873.50	775.00	0.00%
SM04.9035.800 MEDICARE	149.83	196.84	166.42	150.00	204.27	150.00	0.00%
SM04.9040.800 WORKERS COMPENSATION	1,200.00	1,200.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var/Orig To TENTATIVE Stage		
Fund SM04									
Type E									
SM04 9040.800	5.00	5.00	5.00	5.00	5.00	5.00	0.00%		
SM04 9055.800									
DISABILITY INSURANCE									
SM04 9060.800	630.00	700.00	770.00	850.00	850.00	835.00	10.00%		
HOSPITAL & MEDICAL INSURANCE									
Total Type E Expense	57,978.67	60,854.28	67,114.27	76,095.00	53,048.41	77,895.00	2.37%		
Total Fund SM04									
ABELE PARK									
Fund SM05									
Type R									
LOOKOUT MANOR									
SM05 1001									
REAL PROPERTY TAXES	66,220.01	67,544.96	68,855.02	68,895.00	68,894.98	78,140.00	13.42%		
SM05 2401									
INTEREST AND EARNINGS	2,502.22	450.00	900.00	450.00	552.50	450.00	0.00%		
Total Type R Revenue	68,722.23	67,994.96	69,755.02	69,345.00	69,447.48	78,590.00	13.33%		
Type E									
SM05 1610.130									
CLERICAL COMPENSATION	1,525.00	2,000.00	2,150.00	2,250.00	2,250.00	2,500.00	11.11%		
SM05 1610.400									
CENTRAL SERVICES	325.00	350.00	375.00	375.00	375.00	375.00	0.00%		
SM05 1630.400									
ADMIN & CLERICAL EXPENSE	48.80	134.36	161.20	100.00	438.12	500.00	400.00%		
SM05 1910.400									
UNALLOCATED INSURANCE	1,250.00	1,300.00	1,300.00	1,450.00	1,450.00	1,450.00	0.00%		
SM05 1950.420									
PAYMENT OF MTA PAYROLL TAX	24.86	39.23	58.47	25.00	34.62	25.00	0.00%		
SM05 7110.120									
RECREATION LIFEGUARDS	5,765.25	10,380.00	9,363.50	9,000.00	7,632.50	9,000.00	0.00%		
SM05 7180.200									

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Fund SM05							
Type E							
LOOKOUT MANOR							
Expense							
SM05.7180.200 BEACH EQUIPMENT	0.00	2,611.00	138.00	500.00	90.00	100.00	-80.00%
SM05.7180.210 BEACH IMPROVEMENTS	0.00	700.00	0.00	500.00	0.00	500.00	0.00%
SM05.7180.230 BEACHES/LAKE & SAND	270.00	0.00	0.00	200.00	0.00	200.00	0.00%
SM05.7180.400 BEACH SUPPLIES	25.00	47.35	15.00	25.00	69.67	50.00	100.00%
SM05.7180.410 BEACH TAGS & PARKING STICKERS	0.00	466.70	0.00	0.00	0.00	0.00	0.00%
SM05.7180.471 BEACH MAINTENANCE AND REPAIRS	3,002.74	2,404.43	2,224.54	3,000.00	2,517.92	3,000.00	0.00%
SM05.8160.431 SOLID WASTE DISPOSAL	48,810.60	51,747.15	54,862.20	54,775.00	41,080.23	55,460.00	3.08%
SM05.9010.800 STATE RETIREMENT	475.00	565.00	675.00	775.00	775.00	855.00	10.32%
SM05.9030.800 SOCIAL SECURITY	453.23	714.86	701.55	750.00	630.50	750.00	0.00%
SM05.9035.800 MEDICARE	105.96	167.19	164.08	150.00	147.42	150.00	0.00%
SM05.9040.800 WORKERS COMPENSATION	1,500.00	1,500.00	1,380.00	1,350.00	1,350.00	1,350.00	0.00%
SM05.9055.800 DISABILITY INSURANCE	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
SM05.9060.800 HOSPITAL & MEDICAL INSURANCE	900.00	980.00	1,090.00	1,200.00	1,200.00	1,320.00	10.00%
Total Type E Expense	64,504.44	76,122.27	74,613.54	76,430.00	60,045.98	78,590.00	2.83%
Total Fund SM05							
LOOKOUT MANOR							
	4,247.79	(8,127.31)	(4,818.52)	(7,085.00)	9,411.50	0.00	-100.00%
Fund SM06							
Type R							
WILDWOOD KNOLLS							
Revenue							
SM06.1001							

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WILDWOOD KNOLLS Revenue							
SM06.1001 REAL PROPERTY TAXES	51,834.96	52,849.97	52,849.97	62,700.00	62,779.78	70,920.00	12.97%
SM06.2025 BEACH USER FEES	1,610.00	620.00	4,700.00	0.00	2,565.00	0.00	0.00%
SM06.2401 INTEREST AND EARNINGS	1,301.17	300.00	525.00	300.00	375.00	300.00	0.00%
Total Type R Revenue	54,746.13	53,769.97	58,074.97	63,000.00	65,719.78	71,220.00	12.90%
Type E Expense							
SM06.1420.400 LAW CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	5,000.00	100.00%
SM06.1610.130 CLERICAL COMPENSATION	1,765.00	2,000.01	2,150.00	2,250.00	2,250.00	2,500.00	11.11%
SM06.1610.400 CENTRAL SERVICES	250.00	275.00	300.00	300.00	300.00	300.00	0.00%
SM06.1630.400 ADMIN & CLERICAL EXPENSE	179.65	105.85	383.93	125.00	438.12	500.00	300.00%
SM06.1910.400 UNALLOCATED INSURANCE	1,125.00	1,230.00	1,230.00	1,400.00	1,400.00	1,400.00	0.00%
SM06.1950.420 PAYMENT OF MTA PAYROLL TAX	31.48	38.70	41.57	30.00	39.08	30.00	0.00%
SM06.7110.120 RECREATION/LIFEGUARDS	7,479.39	9,578.00	10,177.00	10,000.00	9,430.00	10,000.00	0.00%
SM06.7180.200 BEACH EQUIPMENT	375.00	2,994.64	0.00	200.00	0.00	200.00	0.00%
SM06.7180.210 BEACH IMPROVEMENTS	1,585.00	0.00	0.00	0.00	180.00	500.00	100.00%
SM06.7180.230 BEACHES/SAND	0.00	63.09	0.00	0.00	0.00	0.00	0.00%
SM06.7180.400 BEACH SUPPLIES	50.36	38.20	15.00	100.00	66.90	100.00	0.00%
SM06.7180.410 BEACH TAGS & PARKING STICKERS	0.00	446.70	595.40	100.00	240.00	800.00	700.00%
SM06.7180.471 BEACH MAINTENANCE AND REPAIRS	4,554.67	16,325.30	1,173.40	7,500.00	3,222.85	7,500.00	0.00%

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WILDWOOD KNOLLS							
Fund SM06							
Type E							
SM06.8100.431	33,260.28	34,261.33	37,363.86	37,480.00	28,107.54	36,635.00	3.08%
SOLID WASTE DISPOSAL							
SM06.9010.800	375.00	445.00	535.00	615.00	615.00	675.00	9.76%
STATE RETIREMENT							
SM06.9030.800	573.10	705.65	757.66	800.00	712.32	800.00	0.00%
SOCIAL SECURITY							
SM06.9035.800	134.06	164.97	177.17	175.00	166.58	175.00	0.00%
MEDICARE							
SM06.9040.800	1,200.00	1,200.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
WORKERS COMPENSATION							
SM06.9055.800	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
DISABILITY INSURANCE							
SM06.9060.800	750.00	825.00	910.00	1,000.00	1,000.00	1,100.00	10.00%
HOSPITAL & MEDICAL INSURANCE							
Total Type E Expense	53,691.99	72,302.54	56,845.31	63,080.00	49,173.39	71,220.00	12.90%
Total Fund SM06 WILDWOOD KNOLLS							
Fund SM07							
Type R							
SM07.1001	1,054.14	(16,332.57)	1,229.66	0.00	16,546.39	0.00	0.00%
REAL PROPERTY TAXES							
SM07.2401	10,589.99	10,590.00	10,590.04	10,590.00	10,589.98	11,145.00	5.24%
INTEREST AND EARNINGS							
SM07.1610.130	1,015.83	165.00	400.00	165.00	206.25	165.00	0.00%
CLERICAL COMPENSATION							
Total Type R Revenue	11,605.82	10,755.00	10,990.04	10,755.00	10,796.23	11,310.00	5.16%
Type E							
SM07.1610.120	0.00	505.00	234.00	0.00	223.50	0.00	0.00%
LABOR							
SM07.1610.130	425.00	500.00	550.00	700.00	700.00	800.00	14.29%
CLERICAL COMPENSATION							

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Account Description Fund SM07 Type E	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	VarOrig To TENTATIVE Stage
NORTHVIEW Expense							
SM07.1610.400 CENTRAL SERVICES	35.00	50.00	60.00	60.00	60.00	60.00	0.00%
SM07.1630.400 ADMIN & CLERICAL EXPENSE	46.80	67.40	92.88	125.00	252.94	125.00	0.00%
SM07.1630.472 POWER AND LIGHT	217.88	228.85	265.90	400.00	202.96	400.00	0.00%
SM07.1910.400 UNALLOCATED INSURANCE	250.00	280.00	280.00	310.00	310.00	350.00	12.90%
SM07.1980.420 PAYMENT OF MTA PAYROLL TAX	1.45	3.36	8.62	15.00	7.61	15.00	0.00%
SM07.7110.120 RECREATION LIFE GUARDS	0.00	0.00	628.50	3,000.00	1,351.50	2,000.00	-33.33%
SM07.7180.200 BEACH EQUIPMENT	735.00	1,861.61	927.21	1,300.00	1,060.95	1,300.00	0.00%
SM07.7180.220 BEACH SAND	0.00	0.00	0.00	120.00	0.00	120.00	0.00%
SM07.7180.400 BEACH SUPPLIES	91.83	42.47	0.00	20.00	35.68	20.00	0.00%
SM07.7180.410 BEACH TAGS & PARKING STICKERS	0.00	17.70	0.00	100.00	0.00	100.00	0.00%
SM07.7180.471 BEACH MAINTENANCE AND REPAIRS	3,480.16	3,516.83	9,386.07	5,000.00	3,012.85	5,000.00	0.00%
SM07.9010.800 STATE RETIREMENT	65.00	80.00	95.00	110.00	110.00	120.00	9.09%
SM07.9030.800 SOCIAL SECURITY	26.35	61.20	157.08	300.00	138.46	300.00	0.00%
SM07.9035.800 MEDICARE	6.16	14.31	36.75	60.00	32.38	60.00	0.00%
SM07.9040.800 WORKERS COMPENSATION	300.00	300.00	250.00	250.00	250.00	250.00	0.00%
SM07.9055.800 DISABILITY INSURANCE	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
SM07.9060.800 HOSPITAL & MEDICAL INSURANCE	190.00	210.00	235.00	260.00	260.00	285.00	9.62%
Total Type E Expense	5,875.63	7,748.83	13,183.02	12,135.00	8,013.85	11,310.00	-6.86%

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Fund SM07							
Total Fund SM07	5,730.19	3,006.17	(2,202.08)	(1,380.00)	2,782.38	0.00	-100.00%
NORTHVIEW							
Fund SM08							
Type R							
ROARING BROOK							
Revenue							
SM08.1001 REAL PROPERTY TAXES	279,546.04	281,235.01	299,235.04	314,700.00	311,699.87	383,051.00	22.89%
SM08.2401 INTEREST AND EARNINGS	13,903.63	2,000.00	5,500.00	4,000.00	5,000.00	4,000.00	0.00%
SM08.2710 PREMIUM ON OBLIGATIONS	0.00	0.00	42,281.85	0.00	0.00	0.00	0.00%
SM08.3089 OTHER STATE AID	30,108.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type R	323,557.67	283,235.01	347,016.89	315,700.00	316,699.87	387,051.00	22.80%
Type E							
Expense							
SM08.1420.400 SPECIAL LEGAL COUNSEL	0.00	15,169.73	33,969.01	10,000.00	0.00	10,000.00	0.00%
SM08.1610.130 CLERICAL COMPENSATION	8,560.00	12,700.00	13,000.00	14,200.00	11,369.78	15,000.00	5.83%
SM08.1610.400 CENTRAL SERVICES	1,000.00	1,500.00	1,750.00	2,000.00	2,000.00	2,000.00	0.00%
SM08.1630.400 ADMIN & CLERICAL EXPENSE	805.83	755.66	853.81	500.00	2,113.60	1,000.00	100.00%
SM08.1630.472 POWER AND LIGHT	252.03	286.65	292.33	250.00	208.10	350.00	40.00%
SM08.1640.473 PLOUGHING FIRE LANES	560.00	1,320.00	600.00	2,500.00	2,080.00	2,500.00	0.00%
SM08.1910.400 UNALLOCATED INSURANCE	7,500.00	8,350.00	8,350.00	9,300.00	9,300.00	9,300.00	0.00%
SM08.1980.400 DAM, ENGINEERING AND REPAIRS	7,250.00	10,128.65	82,233.55	20,000.00	900.00	8,000.00	-60.00%
SM08.1980.410 DAM FENCING FOR CARP	1,400.00	300.00	0.00	1,000.00	225.00	1,000.00	0.00%
SM08.1980.420							

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Fund SM08							
Type E							
ROARING BROOK Expense							
SM08.1900.420 PAYMENT OF MTA PAYROLL TAX	140.50	150.92	205.27	130.00	189.06	130.00	0.00%
SM08.7110.120 RECREATION LIFE GUARDS	28,320.63	29,074.00	44,883.77	27,500.00	41,501.13	40,000.00	45.45%
SM08.7110.130 RECREATION LAKE SUPERINTENDENT	4,980.50	4,000.00	4,000.00	4,000.00	4,000.00	5,000.00	25.00%
SM08.7110.410 RECREATION CUSTODIAN OF DAM	1,500.00	1,500.00	1,500.00	1,500.00	0.00	2,500.00	66.67%
SM08.7180.200 BEACH EQUIPMENT	844.86	3,080.48	1,789.94	1,000.00	1,242.75	1,000.00	0.00%
SM08.7180.210 BEACH IMPROVEMENTS	31,602.50	15,636.74	0.00	4,000.00	0.00	4,000.00	0.00%
SM08.7180.230 BEACHES SAND	2,634.70	0.00	0.00	0.00	0.00	0.00	0.00%
SM08.7180.400 BEACH SUPPLIES	48.35	221.80	57.72	150.00	142.75	150.00	0.00%
SM08.7180.410 BEACH & BOAT TAGS & PARKING STICKERS	0.00	2,148.80	0.00	500.00	395.00	500.00	0.00%
SM08.7180.430 LAKE MONITORING	21,482.94	30,609.96	21,794.23	25,000.00	12,930.54	25,000.00	0.00%
SM08.7180.453 BEACH PRESERVATION	892.50	0.00	0.00	0.00	0.00	0.00	0.00%
SM08.7180.471 BEACH MAINTENANCE AND REPAIRS	26,257.11	31,106.91	15,820.74	18,000.00	22,362.66	22,000.00	22.22%
SM08.7180.473 WILDLIFE CONTROL	300.00	300.00	300.00	300.00	300.00	300.00	0.00%
SM08.8180.431 SOLID WASTE DISPOSAL	125,266.08	132,802.43	140,796.60	141,280.00	105,943.82	145,810.00	3.08%
SM08.9010.800 STATE RETIREMENT	3,250.00	3,655.00	4,250.00	4,875.00	4,875.00	5,250.00	7.69%
SM08.9030.800 SOCIAL SECURITY	2,562.25	2,751.07	3,742.77	2,800.00	3,447.34	2,800.00	0.00%
SM08.9035.800 MEDICARE	599.24	643.44	875.44	600.00	806.32	600.00	0.00%
SM08.9040.800 WORKERS COMPENSATION	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
SM08.9055.800 DISABILITY INSURANCE	75.00	100.00	100.00	100.00	100.00	100.00	0.00%

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	VarOrig To TENTATIVE Stage
Fund SM08							
Type E							
ROARING BROOK Expense							
SM08.9055.800							
SM08.9060.800							
HOSPITAL & MEDICAL INSURANCE	3,150.00	3,500.00	3,850.00	4,235.00	4,235.00	4,560.00	10.04%
SM08.9730.600							
BOND ANTICIPATION NOTES-PRINCIPAL	0.00	0.00	0.00	55,000.00	0.00	60,000.00	9.09%
SM08.9730.700							
BOND ANTICIPATION NOTES-INTEREST	0.00	0.00	0.00	60,000.00	0.00	58,000.00	-3.33%
Total Type E Expense	286,325.82	316,972.24	389,815.18	415,700.00	235,667.86	431,750.00	3.86%
Total Fund SM08 ROARING BROOK	37,231.85	(33,737.23)	(42,798.29)	(100,000.00)	81,032.01	(44,695.00)	-55.30%
Fund SM09							
Type R							
GLENMAR GARDENS Revenue							
SM09.1001							
REAL PROPERTY TAXES	45,314.97	48,580.00	55,414.99	55,415.00	55,415.01	95,115.00	71.84%
SM09.2401							
INTEREST AND EARNINGS	1,156.66	400.00	600.00	400.00	500.00	400.00	0.00%
Total Type R Revenue	46,471.63	48,980.00	56,014.99	55,815.00	55,915.01	95,515.00	71.13%
Type E							
Expense							
SM09.1420.400							
SPEC LEGAL COUNSEL	45.00	76.03	0.00	0.00	0.00	0.00	0.00%
SM09.1610.130							
CLERICAL COMPENSATION	1,630.00	1,645.00	1,645.00	1,645.00	1,645.00	1,645.00	0.00%
SM09.1610.400							
CENTRAL SERVICES	150.00	175.00	200.00	200.00	200.00	200.00	0.00%
SM09.1630.400							
ADMIN & CLERICAL-EXPENSE	0.00	16.74	17.16	75.00	13.58	75.00	0.00%
SM09.1630.472							
POWER AND LIGHT	2,640.11	3,382.71	4,990.57	3,000.00	4,452.87	5,000.00	66.67%
SM09.1910.400							

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Account Description	Fund SM09	Type E	Expense	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var'g To TENTATIVE Stage
SM09 1910 400 UNALLOCATED INSURANCE				875.00	955.00	955.00	1,075.00	1,075.00	1,075.00	0.00%
SM09 1960 400 DAM ENGINEERING AND REPAIR				0.00	0.00	0.00	0.00	0.00	30,000.00	100.00%
SM09 1980 420 PAYMENT OF MTA PAYROLL TAX				5.54	4.48	4.58	5.00	4.88	5.00	0.00%
SM09 7110 120 RECREATION/LIFE GUARDS				0.00	0.00	0.00	0.00	87.50	0.00	0.00%
SM09 7170 400 PARKS MAINTENANCE				8,559.82	2,480.00	2,140.00	12,770.00	1,880.00	10,000.00	-21.66%
SM09 8160 431 SOLID WASTE DISPOSAL				10,798.80	11,448.49	12,137.64	12,015.00	9,008.83	12,385.00	3.08%
SM09 8320 100 WATER OPERATOR				8,976.00	7,776.00	8,101.00	7,800.00	5,534.00	7,800.00	0.00%
SM09 8320 453 WATER CHEMICALS				500.00	307.36	276.48	500.00	465.52	500.00	0.00%
SM09 8320 472 WATER MAINTENANCE AND REPAIRS				6,863.59	15,730.97	11,944.50	15,000.00	10,624.47	25,000.00	66.67%
SM09 9010 800 STATE RETIREMENT				275.00	325.00	400.00	460.00	460.00	505.00	9.78%
SM09 9030 800 SOCIAL SECURITY				101.08	81.61	83.53	175.00	89.05	175.00	0.00%
SM09 9035 800 MEDICARE				23.63	19.08	19.55	45.00	20.83	45.00	0.00%
SM09 9040 800 WORKERS COMPENSATION				500.00	500.00	500.00	500.00	500.00	500.00	0.00%
SM09 9055 800 DISABILITY INSURANCE				10.00	15.00	15.00	15.00	15.00	15.00	0.00%
SM09 9060 800 HOSPITAL & MEDICAL INSURANCE				400.00	440.00	485.00	535.00	535.00	590.00	10.28%
SM09 9730 800 BOND ANTICIPATION NOTES PRINCIPAL				9,000.00	9,000.00	9,000.00	0.00	0.00	0.00	0.00%
SM09 9730 700 BOND ANTICIPATION NOTES INTEREST				676.73	833.88	983.70	0.00	0.00	0.00	0.00%
Total Type E Expense				51,830.28	55,212.35	53,898.71	55,315.00	36,611.53	95,515.00	71.13%

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FUND SM09							
GLENMAR GARDENS							
Total Fund SM09							
GLENMAR GARDENS	(5,358.65)	(6,232.35)	2,116.28	0.00	19,303.48	0.00	0.00%
FUND SM10							
BARGER POND							
Type R							
SM10.1001	9,615.04	7,576.00	7,575.95	7,576.00	7,575.96	7,575.00	0.00%
SM10.2401	1,308.74	200.00	500.00	200.00	250.00	200.00	0.00%
INTEREST AND EARNINGS							
Total Type R	10,923.78	7,776.00	8,075.95	7,776.00	7,825.96	7,776.00	0.00%
Revenue							
Type E							
SM10.1610.130	915.00	945.00	945.00	1,100.00	1,100.00	1,200.00	9.09%
CLERICAL COMPENSATION							
SM10.1610.400	75.00	80.00	90.00	90.00	90.00	90.00	0.00%
CENTRAL SERVICES							
SM10.1630.400	57.61	94.90	187.57	100.00	184.06	250.00	150.00%
ADMIN & CLERICAL EXPENSE							
SM10.1630.472	81.46	82.47	106.25	100.00	72.41	150.00	0.00%
POWER AND LIGHT							
SM10.1910.400	485.00	555.00	555.00	625.00	625.00	625.00	0.00%
UNALLOCATED INSURANCE							
SM10.1980.420	4.59	4.07	15.20	10.00	16.48	10.00	0.00%
PAYMENT OF MTA PAYROLL TAX							
SM10.7110.120	432.50	517.75	2,853.75	1,000.00	3,845.75	3,500.00	250.00%
RECREATION/LIFEGUARDS							
SM10.7180.200	0.00	1,312.00	23.99	500.00	0.00	500.00	0.00%
BEACH EQUIPMENT							
SM10.7180.400	0.00	33.00	0.00	25.00	35.69	25.00	0.00%
BEACH SUPPLIES							
SM10.7180.471	2,353.57	3,133.75	2,457.62	4,500.00	2,061.43	4,500.00	0.00%
BEACH MAINTENANCE AND REPAIRS							
SM10.7180.472	0.00	793.33	0.00	0.00	0.00	0.00	0.00%
BEACH CONSERVATION							
SM10.9010.800							

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Account Description	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	VarOrig To TENTATIVE Stage
BARGER POND							
Type E							
SM10.9010.800	150.00	175.00	215.00	250.00	250.00	275.00	10.00%
STATE RETIREMENT							
SM10.9030.800	83.54	74.39	277.36	375.00	296.93	375.00	0.00%
SOCIAL SECURITY							
SM10.9035.800	19.51	17.40	64.86	90.00	70.17	90.00	0.00%
MEDICARE							
SM10.9040.800	500.00	500.00	500.00	500.00	500.00	500.00	0.00%
WORKERS COMPENSATION							
SM10.9055.800	5.00	5.00	5.00	5.00	5.00	5.00	0.00%
DISABILITY INSURANCE							
SM10.9060.800	240.00	265.00	295.00	325.00	325.00	360.00	10.77%
HOSPITAL & MEDICAL INSURANCE							
Total Type E	5,402.80	8,588.06	8,391.60	9,645.00	9,480.92	12,455.00	29.13%
Expense							
Total Fund SM10							
BARGER POND							
Type R							
SM11.1001	139,639.01	139,638.98	145,419.11	149,824.00	149,823.86	157,849.00	5.36%
REAL PROPERTY TAXES							
SM11.2401	8,057.25	3,000.00	4,750.00	4,000.00	5,000.00	4,000.00	0.00%
INTEREST AND EARNINGS							
SM11.2701	6,892.50	0.00	0.00	0.00	0.00	0.00	0.00%
REFUNDS OF PRIOR YEARS EXPENDITURES							
Total Type R	154,588.76	142,638.98	150,169.11	153,824.00	154,823.86	161,849.00	5.22%
Revenue							
Type E							
SM11.1420.400	330.00	253.89	155.76	300.00	0.00	300.00	0.00%
LAW CONTRACTUAL							
SM11.1610.120	33,457.50	25,658.75	27,042.50	29,000.00	20,337.50	29,000.00	0.00%
LABOR							
Expense							
OSCAWANA WEED CONTROL							
Revenue							
Type R							
SM11.1001	139,639.01	139,638.98	145,419.11	149,824.00	149,823.86	157,849.00	5.36%
REAL PROPERTY TAXES							
SM11.2401	8,057.25	3,000.00	4,750.00	4,000.00	5,000.00	4,000.00	0.00%
INTEREST AND EARNINGS							
SM11.2701	6,892.50	0.00	0.00	0.00	0.00	0.00	0.00%
REFUNDS OF PRIOR YEARS EXPENDITURES							
Total Type R	154,588.76	142,638.98	150,169.11	153,824.00	154,823.86	161,849.00	5.22%
Revenue							
Type E							
SM11.1420.400	330.00	253.89	155.76	300.00	0.00	300.00	0.00%
LAW CONTRACTUAL							
SM11.1610.120	33,457.50	25,658.75	27,042.50	29,000.00	20,337.50	29,000.00	0.00%
LABOR							

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Account Description	Fund SM12	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var/Orig To TENTATIVE Stage
PUTNAM ACRES Expense								
SM12.7180.471	BEACH MAINTENANCE AND REPAIRS	450.00	500.00	1,424.01	2,000.00	450.00	2,000.00	0.00%
SM12.7180.472	BEACH CONSERVATION	0.00	793.33	0.00	0.00	0.00	0.00	0.00%
SM12.7180.473	WILDLIFE CONTROL	0.00	0.00	0.00	200.00	0.00	200.00	0.00%
SM12.9010.800	STATE RETIREMENT	85.00	100.00	120.00	140.00	140.00	150.00	7.14%
SM12.9030.800	SOCIAL SECURITY	1.86	1.72	31.82	75.00	1.81	75.00	0.00%
SM12.9035.800	MEDICARE	0.43	0.40	7.46	20.00	0.42	20.00	0.00%
SM12.9040.800	WORKERS COMPENSATION	50.00	50.00	50.00	50.00	50.00	50.00	0.00%
SM12.9055.800	DISABILITY INSURANCE	10.00	10.00	10.00	10.00	10.00	10.00	0.00%
SM12.9060.800	HOSPITAL & MEDICAL INSURANCE	90.00	100.00	110.00	125.00	125.00	140.00	12.00%
Total Type E	Expense	1,042.30	2,286.51	2,204.36	3,066.00	1,261.69	3,091.00	0.82%
Total Fund SM12 PUTNAM ACRES								
		1,334.90	(450.52)	(266.40)	(1,230.00)	586.80	(1,255.00)	2.03%
CONTINENTAL VILLAGE Revenue								
Fund SP20								
Type R								
SP20.1001	REAL PROPERTY TAXES	17,000.00	18,099.99	34,422.00	18,400.00	18,399.98	18,400.00	0.00%
SP20.2401	INTEREST AND EARNINGS	241.01	0.00	100.00	100.00	0.00	100.00	0.00%
Total Type R	Revenue	17,241.01	18,099.99	34,522.00	18,500.00	18,399.98	18,500.00	0.00%
Type E	Expense							

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CONTINENTAL VILLAGE							
Fund SP20 Type E							
SP20.1989.400 PAYMENT TO DISTRICT TREASURER	17,832.00	16,373.00	24,545.56	18,500.00	0.00	18,500.00	0.00%
SP20.9850.900 TRANSFERS TO CAPITAL PROJECTS FUND	0.00	2,527.00	0.00	0.00	0.00	0.00	0.00%
Total Type E Expense	17,832.00	18,900.00	24,545.56	18,500.00	0.00	18,500.00	0.00%
Total Fund SP20 CONTINENTAL VILLAGE	(500.99)	(0.01)	9,976.44	0.00	18,399.98	0.00	0.00%
LAKE PEEKSKILL COMMUNITY CENTER							
Fund SP25 Type R							
SP25.2401 INTEREST AND EARNINGS	0.00	30.00	0.00	0.00	1,350.00	0.00	0.00%
SP25.2410 RENTAL OF REAL PROPERTY	6,450.00	10,750.00	5,550.00	0.00	5,325.00	0.00	0.00%
Total Type R Revenue	6,450.00	10,780.00	5,550.00	0.00	6,675.00	0.00	0.00%
Type E Expense							
SP25.9650.900 INTERFUND TRANSFERS	5,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00%
Total Type E Expense	5,000.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00%
Total Fund SP25 LAKE PEEKSKILL COMMUNITY CENTER	1,450.00	780.00	(4,450.00)	0.00	6,675.00	0.00	0.00%
Fund SS02 Type R							
SS02.1001 REAL PROPERTY TAXES	84,314.79	85,675.19	113,834.94	113,835.00	113,834.95	119,275.00	4.78%

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Fund SS02							
Type R							
SEWER Revenue							
SS02 1001							
SS02 2401							
INTEREST AND EARNINGS	6,337.52	1,500.00	2,500.00	1,500.00	1,875.00	1,500.00	0.00%
Total Type R Revenue	90,652.31	87,175.19	116,334.94	115,335.00	115,709.95	120,775.00	4.72%
Type E							
Expense							
SS02 1420.410							
ENGINEERING/ENGINEERING CONTRACTUAL EXPENSE	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00%
SS02 1610.130							
CLERICAL COMPENSATION	3,525.00	3,525.03	3,524.98	3,525.00	3,525.00	3,525.00	0.00%
SS02 1610.400							
CENTRAL SERVICES	500.00	650.00	700.00	1,500.00	1,500.00	1,500.00	0.00%
SS02 1630.400							
ADMIN & CLERICAL EXPENSE	0.00	84.32	108.24	175.00	74.64	175.00	0.00%
SS02 1910.400							
UNALLOCATED INSURANCE	4,175.00	4,650.00	4,850.00	5,200.00	5,200.00	5,500.00	5.77%
SS02 1980.420							
PAYMENT OF MTA PAYROLL TAX	35.48	38.53	44.59	35.00	36.62	35.00	0.00%
SS02 8110.100							
PUMP STATION CUSTODIAN	8,240.18	10,077.04	12,046.19	12,625.00	9,526.30	13,050.00	3.37%
SS02 8120.200							
SEWER/EQUIPMENT	0.00	0.00	0.00	0.00	11,570.00	0.00	0.00%
SS02 8120.400							
MAINTENANCE AND REPAIRS	21,797.72	9,640.64	54,347.07	10,000.00	13,209.46	10,000.00	0.00%
SS02 8120.405							
MAINTENANCE MONTHLY METER READINGS	0.00	0.00	4,620.00	10,000.00	5,191.29	10,000.00	0.00%
SS02 8120.411							
FUEL	634.09	294.74	0.00	500.00	900.02	500.00	0.00%
SS02 8120.463							
TELEPHONE ALARM	621.00	670.14	761.66	1,000.00	707.06	1,000.00	0.00%
SS02 8120.472							
POWER AND LIGHT	775.16	882.86	1,196.02	1,000.00	842.54	1,000.00	0.00%
SS02 8130.400							
WESTCHESTER SSD OPERATION SHARE	48,429.53	48,556.40	65,211.16	67,500.00	61,051.97	67,500.00	0.00%
SS02 9010.800							

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Account Description Fund SS02	2023 Actual	2024 Actual	2025 Actual	Original 2026 Budget	2026 Actual	2027 TENTATIVE Stage	Var/Orig To TENTATIVE Stage
Type E							
SS02 9010.800	870.00	1,030.00	1,240.00	1,425.00	1,425.00	1,570.00	10.18%
STATE RETIREMENT							
SS02 9030.800	646.57	701.83	812.04	1,100.00	687.24	1,100.00	0.00%
SOCIAL SECURITY							
SS02 9035.800	151.20	164.12	189.95	280.00	156.10	280.00	0.00%
MEDICARE							
SS02 9040.800	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	2,000.00	33.33%
WORKERS COMPENSATION							
SS02 9055.800	20.00	50.00	50.00	50.00	50.00	50.00	0.00%
DISABILITY INSURANCE							
SS02 9060.800	340.00	375.00	415.00	480.00	460.00	510.00	10.87%
HOSPITAL & MEDICAL INSURANCE							
Total Type E	92,260.93	82,990.25	151,416.90	119,355.00	117,493.26	120,775.00	1.15%
Expense							

Total Fund SS02
SEWER

	(1,608.62)	4,184.94	(35,081.36)	(4,020.00)	(1,783.31)	0.00	-100.00%
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MILL PONDS WATER DISTRICT

Fund SW01							
Type R							
SW01 1001	21,629.96	22,035.04	22,185.10	26,180.00	26,180.14	26,295.00	0.44%
REAL PROPERTY TAXES							
SW01 2140	58,060.00	70,988.60	65,454.01	75,000.00	20,906.93	75,000.00	0.00%
WATER SALES							
SW01 2401	480.38	511.63	800.00	200.00	22.53	200.00	0.00%
INTEREST AND EARNINGS							
SW01 2701	242.74	0.00	0.00	0.00	0.00	0.00	0.00%
REFUNDS OF PRIOR YEARS EXPENDITURES							
Total Type R	80,419.08	93,535.27	88,439.11	101,380.00	47,109.60	101,495.00	0.11%
Revenue							
Type E							
SW01 1610.130	2,425.00	2,525.00	2,625.00	2,625.00	2,625.00	2,625.00	0.00%
CLERICAL COMPENSATION							

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Fund SW01							
Type E							
MILL PONDS WATER DISTRICT							
Expense							
SW01.1610.400 CENTRAL SERVICES	100.00	125.00	150.00	150.00	150.00	150.00	0.00%
SW01.1630.400 ADMIN & CLERICAL	257.96	26.04	287.06	175.00	27.82	175.00	0.00%
SW01.1630.472 POWER AND LIGHT	1,517.90	1,917.98	4,509.34	4,000.00	3,060.95	4,000.00	0.00%
SW01.1910.400 UNALLOCATED INSURANCE	1,550.00	1,700.00	1,700.00	1,900.00	1,900.00	1,900.00	0.00%
SW01.1960.420 PAYMENT OF MTA PAYROLL TAX	6.99	6.87	8.04	10.00	7.24	10.00	0.00%
SW01.8320.100 METER READER	10,368.00	10,368.00	10,368.00	10,500.00	5,825.03	10,500.00	0.00%
SW01.8320.416 WATER PURCHASE	56,449.88	72,385.94	65,454.01	74,000.00	40,918.87	74,000.00	0.00%
SW01.8320.472 MAINT & REPAIR	70.25	11,376.13	711.00	5,000.00	395.60	5,000.00	0.00%
SW01.9010.800 STATE RETIREMENT	345.00	410.00	480.00	565.00	565.00	620.00	9.73%
SW01.9030.800 SOCIAL SECURITY	127.70	125.27	146.59	350.00	131.98	350.00	0.00%
SW01.9035.800 MEDICARE	29.86	29.30	34.28	75.00	30.86	75.00	0.00%
SW01.9040.800 WORKERS COMPENSATION	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00%
SW01.9055.800 DISABILITY INSURANCE	10.00	35.00	35.00	35.00	35.00	35.00	0.00%
SW01.9060.800 HOSPITAL & MEDICAL INSURANCE	275.00	405.00	450.00	495.00	495.00	545.00	10.10%
Total Type E	75,033.54	102,945.13	88,468.32	101,380.00	57,668.33	101,485.00	0.10%
Expense							
Total Fund SW01							
MILL PONDS WATER DISTRICT	5,385.54	(9,409.86)	(29.21)	0.00	(10,558.73)	10.00	0.00%

Date Prepared:	09/30/2026	02:04 PM
Report Date:	09/30/2026	
Account Title:		
Alt. Sort Table:		
TOWN OF PUTNAM VALLEY Budget Preparation Publication		
Fiscal Year: 2027 Period From: 1 To: 12		
Account Description	2023 Actual	2024 Actual
	2025 Actual	Original Budget
	2026 Actual	VariOTo TENTATIVE Stage
		TENTATIVE Stage
		Stage
Grand Total	944,616.81	(3,142,752.01)
	(2,150,317.11)	(2,100,424.00)
	(1,603,953.34)	(2,285,663.00)
		8.61%

SET PUBLIC HEARING FOR SENIOR TAX EXEMPTION LANGUAGE CORRECTION

Presented by Supervisor Jolicoeur

RESOLUTION #R26-306

Supervisor Jolicoeur and the Board discussed a correction to the language in Section 108-3D concerning the Senior Citizen Exemption law that had been adopted earlier in the year.

It was explained that the correction changes the wording from “**less than**” to “**more than.**” The Board noted that the existing law was understood to reflect the intended meaning based on the applicable chart, but the correction was being made to clarify the language and eliminate any potential confusion.

It was further stated that John Wolham had previously appeared before the Board and confirmed that the intent of the language was consistent with the salary schedule, and that individuals who applied for the exemption had been evaluated in accordance with the applicable requirements.

RESOLUTION OF THE TOWN BOARD OF THE PUTNAM VALLEY TOWN BOARD

Identifier: Introducing Local Law No. 5 of the year 2026: Amending Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption

The meeting was called to order by Supervisor Alison Jolicoeur, and the following were present

:

P R E S E N T:

___ Supervisor Alison Jolicoeur
___ Councilman CJ Brooks
___ Councilwoman Sherry Howard
___ Councilman Louie Luongo
___ Councilman Christian Russo

Supervisor Jolicoeur moved the following resolution to introduce and set a date for the public hearing on the following proposed local law:

Seconded by Councilman Russo, unanimously carried

Local Law No. 5 of the year 2026 entitled “Local Law to Amend Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption” (“Local Law”), a copy of which is annexed hereto as Exhibit A.

WHEREAS, the Town Board has determined that Local Law No. 1 of 2026 should be amended to correct and clarify the language contained in § 108-3(B) of Chapter 108, as more particularly described in the proposed Local Law annexed hereto as Exhibit A; and

WHEREAS, **Supervisor Jolicoeur** has introduced this proposed local law for the Town of Putnam Valley, to be known as Town of Putnam Valley Proposed Local Law No. 5 of the year 2026 entitled “Local Law to Amend Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption”;

WHEREAS, the Town Supervisor has certified the immediate need for the passage of said local law pursuant to Section 20 of the New York Municipal Home Rule Law; and

BE IT RESOLVED, that a public hearing be held in relation to the proposed Local Law as set forth in the form of notice, hereinafter provided, at which hearing parties in interest and citizens shall have an opportunity to be heard, to be held at the Town Hall located at 265 Oscawana Lake Road, Putnam Valley, New York on **October 21st, 2026 at 6 o'clock p.m.**, Prevailing Time, and that notice of said meeting shall be published in the official newspaper of general circulation in the Town of Putnam Valley by the Town Clerk, at least three (3) days before such hearing and that such notice shall be in the following form:

NOTICE OF PUBLIC HEARING

TAKE NOTICE that the Town Board of the Town of Putnam Valley will hold a public hearing at the Town Hall located at 265 Oscawana Lake Road, Putnam Valley, New York on **October 21st,**

2026, at 6 o'clock p.m., Prevailing Time, on the following proposed local law, with the text of such Local Law to be in the form attached hereto and made a part hereof as Exhibit A:

Local Law No. 5 of the year 2026 entitled “Local Law to Amend Article I of Chapter 108 of the Town Code of the Town of Putnam Valley to Correct and Clarify the Income Eligibility Requirements for the Senior Citizen Property Tax Exemption”

TAKE FURTHER NOTICE that copies of the aforesaid proposed local law will be available for examination at the Town of Putnam Valley Town Hall, 265 Oscawana Lake Road, Putnam Valley, New York, and on the following webpage of the Town of Putnam Valley website: www.putnamvalley.gov

TAKE FURTHER NOTICE that all persons interested and citizens shall have an opportunity to be heard on said proposal at the time and place aforesaid.

DATED: Putnam Valley, New York
9-30- 2026

Michelle Stephens
MICHELLE STEPHENS, TOWN CLERK

The question of the foregoing Resolution was duly put to a vote, the Town Board voting as follows:

	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>
Supervisor Alison Jolicoeur	<u>X</u>	—	—
Councilman CJ Brooks	<u>X</u>	—	—
Councilwoman Sherry Howard	<u>X</u>	—	—

Councilman Louie Luongo	<u>X</u>	—	—
Councilman Christian Russo	<u>X</u>	—	—
TOTAL	<u>5</u>	—	—

I hereby certify that the above is a true and correct copy of the Resolution passed by the
Town of Putnam Valley Town Board at a meeting held on September 30th, 2026

Date: 10-1- 2026

Michelle Stephens
MICHELLE STEPHENS, TOWN CLERK

Exhibit “A”

Town of Putnam Valley Local Law No. 5 of 2026 A LOCAL LAW TO AMEND ARTICLE I OF CHAPTER 108 OF THE TOWN CODE OF THE TOWN OF PUTNAM VALLEY BY INCREASING THE INCOME THRESHOLD OF THE SENIOR CITIZEN PROPERTY TAX EXEMPTION

BE IT ENACTED, by the Town Board of the Town of Putnam Valley, Putnam County, New York, as follows:

Part 1. Title

This Local Law shall be known as the “Local Law to Amend Article I of Chapter 108 of the Town Code of the Town of Putnam Valley by Increasing the Income Threshold of the Senior Citizen Property Tax Exemption”.

Part 2. Enactment

This Local Law is adopted and enacted pursuant to the authority and power granted by § 10 of the Municipal Home Rule Law of the State of New York.

Part 3. Legislative Findings and Intent

The Town Board previously adopted Local Law No. 1 of 2026 increasing the income threshold for the Senior Citizen Property Tax Exemption. Upon review, the Town Board has determined that § 108-3(B) of Chapter 108 should be amended to correct an inconsistency in the language adopted by such local law and to clarify the intended income eligibility requirements for the Senior Citizen Property Tax Exemption.

Part 4. Amendment of the Town Code

Article I, Chapter 108: “Senior Citizens Exemption” of the Town of Putnam Valley Code is amended as follows:

§ 108-3 is amended in its entirety and restated to read as follows:

“**§ 108-3 (A):** Pursuant to the provisions of the Real Property Tax Law, the real property owned by one or more persons, each of whom is 65 years of age or over, shall be exempt from taxation up to a maximum of 65% of the assessed valuation thereof, as hereinafter provided.

§ 108-3 (B): All of the provisions, conditions and requirements of § 467 of the Real Property Tax Law and amendments thereto shall apply to the application for and the granting of such exemption on the assessment rolls of the Town as they apply to the Town of Putnam Valley except that no exemption shall be granted if the income of the owner or the combined income of the owners of the property for the applicable income tax year immediately preceding the date of making application for exemption is more than \$58,400.

§ 108-3 (C): Real property owned by persons 65 years or over shall be exempt from certain Town taxes pursuant to Real Property Tax Law § 467, up to a maximum of 65% of the assessed valuation pursuant to the following schedule:

Annual Income	Percentage of Assessed Value Exempt from Taxation
Less than or equal to \$47,000	65%
More than \$47,000 but less than \$48,000	60%
More than \$48,000 but less than \$49,000	55%
More than \$49,000 but less than \$50,000	50%
More than \$50,000 but less than \$51,000	45%
More than \$51,000 but less than \$52,000	40%
More than \$52,000 but less than \$53,000	35%
More than \$53,000 but less than \$53,900	30%
More than \$53,900 but less than \$54,800	25%
More than \$54,800 but less than \$55,700	20%
More than \$55,700 but less than \$56,600	15%
More than \$56,600 but less than \$57,500	10%
More than \$57,500 but less than \$58,400	5%

§ 108-3 (D): The income of the owner or the combined income of the owners of the property for the income tax year immediately preceding the date of the application for exemption from all sources, as set forth in § 467, must be less than \$58,400. “Income tax year” shall mean the twelve-month period from which the owner or owners file a federal personal income tax return or, if no such return is filed, the calendar year. When title is vested in either the husband or wife, the combined income of both may not exceed such sum.”

§ 108-5 is amended in its entirety and restated to read as follows:

“§ 108-5. Applications for exemption.

- A. The Town shall notify or cause to be notified each person owning residential real property in the Town of the provisions of this article. The provisions of this section may be met by a notice or legend sent on or with each tax bill to such persons reading, “You may be eligible for senior citizen tax exemptions. For information, please call or write your Town Assessor at your Town Hall.” Failure to notify or cause to be notified any person who is in fact eligible to receive the exemption provided by this section or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.
- B. Application for such exemption must be made by the owner or all of the owners of the property on forms prescribed and furnished by the Town Assessor’s office, shall furnish the information and be executed in the manner required or prescribed in such forms and shall be filed in such Assessor’s office on or before the taxable status date of March 1.
- C. At least 60 days prior to the taxable status date of March 1, the Town Assessor’s

office shall mail to each person who was granted exemption pursuant to this section on the latest completed assessment roll an application form and a notice that such application must be filed on or before the taxable status date and be approved in order for the exemption to be granted. Failure to mail any such application form and notice or the failure of such person to receive the same shall not prevent the levy, collection and enforcement of the payment of the taxes on property owned by such person.

Part 5. Severability

The invalidity of any part or provision (e.g., word, section, clause, paragraph, sentence) of this Local Law shall not affect the validity of any other part of this Law which can be given effect in the absence of the invalid part or provision.

Part 6. Effective Date

This Local Law shall take effect immediately upon the filing with the Office of the Secretary of State of the State of New York, in accordance with the applicable provisions of law, and specifically, Article 3, Section 27 of the New York State Municipal Home Rule Law.

PUBLIC COMMENT

A resident asked whether there was a place where residents could more easily review the proposed budget and determine where budget cuts were being made, suggesting that it would be helpful to compare the tentative budget with the prior year's budget.

The Supervisor explained that the prior year's budget is available on the Town website through a button on the home page under the Supervisor's section. She also explained that the budget being discussed was the **tentative budget**, which would become the **preliminary budget on October 14**, at which time there would be further discussion. A **public hearing was scheduled for October 21**.

The resident stated that it may be difficult for residents to attend meetings, particularly those held at 5:00 p.m., and asked whether there could be a clearer way for residents to see where the Town's budget cuts were being made.

The Supervisor explained that the budget process begins with each department submitting its requests. The Town Board then reviews those requests, compares them with the prior year's budget, and considers percentage increases. She noted that some increases are outside the Town's control, including contractual obligations with the Teamsters and CSEA, employee retirement costs through the New York State Retirement System, health insurance costs, and other expenses. The Supervisor also discussed unfunded mandates, including required water testing at Town Hall, even though the building does not have potable drinking water. She stated that the Town is continuing to look for ways to reduce expenses and "pull in the belt" wherever possible. She noted that even ordinary supplies, such as paper, have increased in cost and that the Town is looking at ways to reduce paper usage.

The Highway Department was also discussed, including significant increases in costs for salt, asphalt, oil, and electricity. The Supervisor stated that the Town is experiencing many of the same cost increases that residents are experiencing in their own households.

The Supervisor stated that the Board would continue reviewing the budget in greater detail to identify areas where reductions could be made while avoiding unnecessary expenditures. She emphasized her responsibility as a steward of taxpayers' money.

The resident thanked the Supervisor for the explanation and again expressed concern that the meeting time could make it difficult for some residents to attend.

The Supervisor explained that the meeting was a preliminary work session to present the tentative budget and that the budget would be available online for residents to review. She stated that she was available to speak with residents who had questions. She also noted that the Town's Director of Finance would attend the next work session and would be able to provide more specific explanations regarding individual budget lines.

The resident asked for the Director of Finance's name. The Supervisor identified her as **Maria Angelico**

Supervisor Jolicoeur made a motion to enter an executive session to discuss legal and personnel issues at 5:22 pm

Seconded by Councilwoman Howard, unanimously carried.

Supervisor Jolicoeur made a motion to reopen the meeting at 6:10 pm
No motions were made; no votes were taken.

Seconded by Councilman Russo, unanimously carried.

The Supervisor shared information regarding a potential new franchise agreement with **Verizon**, which has contacted the Town regarding the possibility of providing cable television services in Putnam Valley.

The Supervisor stated that she has heard from multiple residents who would like additional options for cable television service. It was reported that Verizon is currently being contacted regarding the possibility of establishing an agreement with the Town.

The Supervisor noted that the proposed franchise agreement could provide an additional source of revenue for the Town and stated that discussions are ongoing.

The Supervisor described this as positive news and stated that the Town would see what develops from the discussions.

Supervisor Jolicoeur made a motion to adjourn the meeting at 6:22 pm

Seconded by Councilman Luongo, unanimously carried.

Next Town Board Meeting: Work Session, Wednesday, October 14th, 2026, 5 PM

All supporting documents can be found using this link

[09-30-2026-Town-Board-PRE-WORK-SESSION-with-supporting-documents.pdf](#)

Tentative Budget Link

[2027-Tentative-Budget.pdf](#)

September 30, 2026

Click below for the video of the meeting

[Town Board Special Meeting: September 30, 2026](#)

Respectfully Submitted,

Michelle Stephens
Michelle Stephens
Town Clerk
October 6th, 2026