

TOWN OF COPEN
2026 BUDGET SUMMARY BY FUND AND SPECIAL DISTRICT
PRELIMINARY BUDGET

FUND	2026 APPROPRIATIONS	2026 REVENUES	APPROPRIATED FUND BALANCE	2026 AMOUNT TO BE RAISED BY TAXES	
GENERAL FUND	\$ 1,533,391	\$ 930,000	\$ 319,810	\$ 283,581	
HIGHWAY FUND	\$ 1,808,845	\$ 652,100	\$ 310,470	\$ 846,275	
TOTAL TOWN	<u>\$ 3,342,236</u>	<u>\$ 1,582,100</u>	<u>\$ 630,280</u>	<u>\$ 1,129,856</u>	1
SPECIAL DISTRICTS					
LIGHT DISTRICT	\$ 12,540	\$ -	\$ -	\$ 12,540	2
CRARYVILLE FIRE DISTRICT	3 \$ -		COUNTY APPORTIONED	\$ -	
HILLSDALE-COPAKE FIRE DISTRICT	3 \$ -		COUNTY APPORTIONED	\$ -	
COPAKE FIRE DISTRICT	4 \$ -	\$ -	\$ -	\$ -	
ROE JAN LIBRARY	4 \$ -	\$ -	\$ -	\$ -	
COMMUNITY RESCUE SQUAD	5 \$ -		COUNTY CHARGEBACK	\$ -	
TOTALS	\$ 3,354,776	\$ 1,582,100	\$ 630,280	\$ 1,142,396	

1 - TO BE RAISED BY TAXES AS **TOWN TAX** ON TAX BILL

2 - SEPARATE LINE ON TAX BILL FOR RESIDENTS OF THE DISTRICT

3 - APPORTIONED AT THE COUNTY LEVEL

4 - SEPARATE LINE ON TAX BILL FOR RESIDENTS OF THE DISTRICT

5 - CHARGEBACK THROUGH THE COUNTY

TOWN OF COPENAK GENERAL FUND PRELIMINARY BUDGET FOR DECEMBER 31, 2026

	2023		2024		2025		2026
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09/24/2025	Preliminary Budget
REVENUE							
A1001 · REAL PROPERTY TAXES	283,581	283,581	283,581	283,581	283,581	283,575	283,581
A1090 · INTEREST & PENALTIES	10,000	5,153	10,000	7,783	7,500	9,214	7,500
A1166 · TAX ON ADULT USE CANNABIS	-	-	-	532	-	-	-
A1120 · SALES TAX	368,018	768,195	368,018	744,066	368,018	503,908	500,000
A1170 · FRANCHISE TAX	48,500	50,526	48,500	49,348	48,500	45,822	43,000
A1255 · CLERK FEES	1,000	3,235	1,000	3,481	2,000	3,445	2,500
A1550 · PUBLIC POUND / DOG CONTROL CHRG	250	-	250	-	-	-	-
A2110 · ZONING FEES	2,300	12,375	2,300	3,429	3,000	3,779	2,000
A2115.1 · PLANNING BOARD FEES	1,300	2,075	1,300	1,500	2,000	1,350	1,000
A2150 · SALE OF ELECTRIC	-	-	-	480	-	4,803	500
A2190 · SALE OF CEMETERY LOTS	-	300	-	-	-	-	-
A2389 · TOBACCO SETTLEMENT	25,000	27,361	25,000	27,214	25,000	27,775	27,000
A2390 · SUMMER REC SIGN-UP FEES	7,500	10,525	7,500	10,825	10,500	8,575	10,500
A2391 · SUMMER REC FEES - OTHER	7,500	-	-	4,613	-	693	500
A2401 · INTEREST & EARNINGS	1,500	76,259	1,500	79,479	70,000	39,162	45,000
A2401.1 · INTEREST ON RESERVES	2,500	82,718	2,500	133,343	75,000	59,686	65,000
A2410 · RENTAL OF REAL PROPERTY	1,000	2,700	1,000	2,100	1,000	1,450	1,000
A2544 · DOG LICENSES	500	532	500	644	500	346	500
A2550 · PUBLIC SAFETY PERMITS	-	-	-	-	-	8,925	-
A2555 · BUILDING & ALTERATION PERMITS	75,000	99,645	75,000	115,093	75,000	68,724	75,000
A2590 · PERMITS - OTHER	-	75	-	75	10,500	-	10,500
A2610 · FINES & FORFEITED BAIL	15,000	22,595	15,000	17,514	17,500	7,571	10,000
A2652 · SALE OF TIMBER	-	-	-	1,026	-	-	-
A2680 · INSURANCE RECOVERIES	-	-	-	-	-	-	-
A2701 · REFUND PRIOR YEAR EXPENDITURES	-	367	-	4,525	-	-	-
A2705 · GIFTS & DONATIONS	16,500	38,459	31,500	69,000	16,500	12,000	16,500
A2709 · EMPLOYEES CONTRIBUTIONS	3,000	15,509	3,000	4,269	3,000	2,960	3,000
A2750 · AIM RELATED PAYMENTS	11,239	11,239	11,239	11,239	11,239	-	-

TOWN OF COPAKE GENERAL FUND PRELIMINARY BUDGET FOR DECEMBER 31, 2026

	2023		2024		2025		2026
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09/24/2025	Preliminary Budget
A2770.1 · UNCLASSIFIED REVENUE	-	-	-	8,685	-	600	-
A2770.2 · INTERVENOR FUNDS	-	-	-	-	-	-	-
A2770.3 · UNCLASSIFIED-LAAF	30,000	15,922	16,339	16,339	15,000	13,644	-
A3001 · STATE AID REVENUE SHARING	-	-	-	-	-	-	-
A3005 · STATE AID MORTGAGE TAX	100,000	150,603	90,000	114,783	75,000	43,049	70,000
A3089 · MISC GRANTS	-	-	-	15,786	-	786	39,000
A3401 · PUBLIC HEALTH WASTEWATER GRANT	-	-	-	8,751	-	-	-
A3820 · STATE AID YOUTH PROGRAMS	-	-	-	-	-	-	-
A4089 · FEDERAL AID, ARPA	-	-	-	83,332	-	185,312	-
A5031 · INTERFUND TRANSFER	-	300	-	-	-	-	-
A511 · CAPITAL RESERVE	-	-	-	-	-	-	-
A599 · ASSIGNED APPROPRIATED FUND BALANCE	687,000	-	410,759	-	310,244	-	319,810
TOTAL REVENUE	1,698,188	1,680,249	1,405,786	1,822,833	1,430,582	1,337,153	1,533,391

TOWN OF COPAKE GENERAL FUND PRELIMINARY BUDGET FOR DECEMBER 31, 2026

	2023		2024		2025		2026
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09/24/2025	Preliminary Budget
APPROPRIATIONS							
A10101 · LEGISLATIVE PERSONNEL SERVICES	19,000	19,000	19,000	19,000	19,000	12,667	21,000
A10104 · LEGISLATIVE CONTRACTUAL	2,000	3,064	2,000	-	2,000	-	2,000
A11101 · COURT PERSONNEL SERVICES	24,000	24,000	24,720	24,720	24,720	16,480	24,720
A11101.1 · COURT CLERK	20,800	21,342	21,424	20,822	22,067	14,853	22,729
A11104 · COURT CONTRACTUAL	6,500	4,229	4,000	5,533	6,000	3,369	6,400
A12201 · SUPERVISOR PERSONNEL SERVICES	14,000	14,000	14,000	14,000	14,000	9,333	25,000
A12301 · MUNICIPAL EXECUTIVE	26,500	11,584	26,780	12,448	28,119	7,493	29,525
A12204 · SUPERVISOR CONTRACTUAL	1,000	1,135	2,000	1,956	2,400	1,254	2,400
A13204 · ACCOUNTANT CONTRACTUAL	16,800	24,688	16,800	22,651	18,600	17,269	24,600
A13211 · BOOKKEEPER PERSONNEL SERVICES	-	-	-	-	-	-	-
A13214 · BOOKKEEPER CONTRACTUAL	4,000	-	4,000	300	4,000	-	2,000
A13401 · BUDGET PERSONNEL SERVICES	1,500	1,500	1,500	1,500	1,500	1,000	1,500
A13404 · BUDGET CONTRACTUAL	-	-	-	-	-	-	-
A13551 · ASSESSOR PERSONNEL SERVICES	31,000	31,000	31,930	32,176	33,527	22,308	35,203
A13551.1 · ASSESSOR CLERK	9,000	7,786	9,500	9,123	9,785	6,535	10,079
A13551.1 · BAR CLERK	500	144	285	-	-	-	285
A13554 · ASSESSOR CONTRACTUAL.	6,100	800	6,100	1,141	5,000	200	16,000
A14101 · CLERK PERSONNEL SERVICES	45,500	45,500	46,865	47,226	49,208	32,742	51,668
A14101.1 · DEPUTY CLERK	12,690	7,020	13,395	13,844	13,797	8,812	14,211
A14104 · CLERK CONTRACTUAL	3,000	2,214	1,500	4,565	2,000	887	2,000
A14204 · LAW CONTRACTUAL-SOLAR	75,000	42,979	72,000	21,358	72,000	6,111	72,000
A14204 · LAW CONTRACTUAL-GENERAL	45,000	46,910	45,000	48,950	50,000	23,720	50,000
A14204 · LAW CONTRACTUAL-LAND USE	7,200	-	7,200	-	7,200	-	7,200
A14204 · LAW CONTRACTUAL-MISCELLANEOUS	5,000	30,470	40,000	14,088	15,000	189	5,000
A14404 · ENGINEER CONTRACTUAL	30,000	17,132	45,000	63,154	60,000	25,220	60,000
A16201 · OPERATION OF PLANT PERS SERVICE	18,860	18,860	19,426	19,426	20,397	13,598	21,417
A16202 · OPERATION OF PLANT EQUIPMENT	190,000	12,650	50,000	11,201	40,000	5,548	30,000

TOWN OF COPAKE GENERAL FUND PRELIMINARY BUDGET FOR DECEMBER 31, 2026

	2023		2024		2025		2026
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09/24/2025	Preliminary Budget
A16204 · OPERATION OF PLANT CONTRACTUAL	60,000	54,161	65,000	43,808	60,000	42,356	70,000
A16704 · CENTRAL PRINT/MAIL CONTRACTUAL	15,000	22,331	30,000	25,788	30,000	16,453	30,000
A16802 · CENTRAL DATA PROC EQUIPMENT	-	198	3,000	1,368	3,000	9	3,000
A16804 · CENTRAL DATA PROC CONTRACTUAL	12,000	24,706	16,000	21,090	25,000	16,769	25,000
A19104 · UNALLOCATED INSURANCE	45,000	45,363	47,500	51,944	60,000	55,987	66,000
A19204 · MUNICIPAL DUES CONTRACTUAL	1,000	-	1,099	1,099	1,100	1,100	1,100
A19904 · CONTINGENCY	40,000	-	70,000	-	70,000	-	70,000
A35101 · ANIMAL CONTROL PERSONNEL SERV	4,250	4,250	4,378	4,378	4,509	3,006	4,644
A35104 · ANIMAL CONTROL CONTRACTUAL	2,250	-	2,250	750	2,250	-	2,250
A36201 · SAFETY INSPECTION PERSONNEL SER	32,500	32,500	33,475	33,733	35,149	23,388	36,907
A36201.1 · SAFETY INSPECTION CLERK	5,634	4,580	11,856	5,634	12,212	3,870	12,578
A36204 · SAFETY INSPECTION CONTRACTUAL	1,600	1,603	15,600	10,758	16,800	7,489	13,000
A40104 · PUBLIC HEALTH ARPA FUNDS	-	-	-	-	-	-	-
A40201 · REGISTRAR OF VITAL PERSONNEL	750	750	750	756	750	499	750
A40204 · REGISTRAR OF VITAL CONTRACTUAL	-	-	-	-	-	-	-
A50101 · STREET ADMIN PERSONNEL SERVICES	66,868	66,868	70,211	70,751	75,617	50,314	77,886
A50102 · STREET CAPITAL OUTLAY	12,000	12,462	-	229,465	100,000	337,213	
A50104 · STREET ADMIN CONTRACTUAL	500	300	500	600	500	27	500
A51102 · MAINTENANCE OF STREETS-CAPITAL	-	577,710	-	-	-	-	-
A51322 · GARAGE CAPITAL OUTLAY	300,000	467,365	-	233,352	-	-	-
A51324 · GARAGE CONTRACTUAL	27,500	24,404	27,500	25,428	27,500	21,780	28,500
A51824 · STREET LIGHTING CONTRACTUAL	-	-	-	-	-	-	-
A54102 · SIDEWALKS EQUIP & CAPITAL	-	-	-	-	-	22,856	-
A54104 · SIDEWALKS CONTRACTUAL	1,000	624	1,000	535	1,000	282	1,000
A56502 · NYSEDA CLEAN ENERGY	-	-	-	12,250	-	-	-
A64104 · CONTRACTUAL CELEBRATIONS	3,000	-	-	-	-	-	-
A65104 · VETERANS SERVICE CONTRACTUAL	1,000	287	1,000	287	1,000	-	1,000
A67724 · PROGRAMS FOR AGING CONTRACTUAL	1,000	1,000	1,000	1,200	1,200	1,200	1,200

TOWN OF COPAKE GENERAL FUND PRELIMINARY BUDGET FOR DECEMBER 31, 2026

	2023		2024		2025		2026
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09/24/2025	Preliminary Budget
A71101 · PARKS PERSONNEL SERVICES	11,000	8,000	8,240	8,303	8,487	5,647	8,657
A71101.1 PARKS MAINTENANCE STAFF		1,417	3,500	1,838	3,500	1,386	3,500
A71102 · PARKS EQUIPMENT	235,900	65,212	140,000	144,201	900	-	150,900
A71104 · PARKS CONTRACTUAL	-	-	12,000	15,493	65,000	57,687	20,000
A71404 · PLAYGROUND AND REC CONTRACTUAL	20,000	39,687	-	-	-	-	-
A73101 · YOUTH PROGRAM PERSONNEL SERVICE	31,000	31,831	35,000	34,637	39,000	27,371	40,000
A73104 · YOUTH PROGRAM CONTRACTUAL	-	-	12,000	12,713	15,000	10,002	16,000
A75104 · HISTORIAN CONTRACTUAL	1,296	700	964	993	964	-	964
A75204 · HISTORICAL PROPERTY CONTRACTUAL	3,000	4,100	6,000	7,081	6,000	3,072	6,000
A75504 · CELEBRATIONS CONTRACTUAL	2,500	1,566	52,000	50,314	3,000	118	3,000
A80101 · ZONING PERSONNEL SERVICES	5,814	2,112	2,280	4,554	2,348	1,991	2,418
A80104 · ZONING CONTRACTUAL	2,500	2,500	2,500	1,700	2,500	-	2,500
A80201 · PLANNING PERSONNEL SERVICES	6,876	6,763	7,258	5,347	7,476	4,172	7,700
A80204 · PLANNING CONTRACTUAL	3,500	10,836	63,500	13,875	65,000	47,383	70,000
A84104 · ELECTRIC AND POWER	-	-	-	2,061	4,000	2,884	5,000
A86864 · COMMUNITY DEVELOP-MISC CMMTE	-	6,800	1,000	-	1,000	-	1,000
A86874 · ECONOMIC DEV CONTRACTUAL	2,500	-	2,500	3,167	1,500	337	1,500
A86884 · COMMITTEES	-	-	-	-	-	156	3,500
A87104 · CONERVATION CONTRACTUAL	-	-	-	-	-	30,000	30,000
A88101 · CEMETERY PERSONNEL SERVICES	-	-	-	-	-	-	-
A88104 · CEMETERY CONTRACTUAL	300	300	300	300	300	-	300
A90108 · STATE RETIREMENT SYSTEM	25,000	34,696	25,000	38,031	40,000	-	45,000
A90308 · SOCIAL SECURITY EMP CONTRACTUAL	27,000	27,520	28,000	28,970	32,000	20,051	32,000
A90508 · UNEMPLOYMENT INS BENEFITS	1,000	-	1,000	-	1,000	-	1,000
A90558 · DISABILITY INS BENEFITS	1,200	753	1,200	755	1,200	369	1,200
A90608 · HOSPITAL & MEDICAL(DENTAL) INS	70,000	54,783	75,000	64,839	82,500	63,120	99,000
TOTAL APPROPRIATIONS	1,698,188	2,029,045	1,405,786	1,623,331	1,430,582	1,109,933	1,533,391
NET SURPLUS/DEFICIT	-	(348,796)	-	199,502	-	227,220	-

TOWN OF COPAKE HIGHWAY FUND PRELIMINARY BUDGET FOR DECEMBER 31, 2026

	2023		2024		2025		2026
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09/24/2025	Preliminary Budget
REVENUE							
DA1001 · REAL PROPERTY TAXES	846,275	846,275	846,275	846,275	846,275	846,275	846,275
DA1120 · SALES TAX	240,000	240,000	240,000	240,000	240,000	-	350,000
DA2300 - TRANSPORTATION SERVICES	9,500	15,537	9,500	2,993	5,500	-	1,000
DA2401 · INTEREST & EARNINGS	100	282	100	339	100	127	200
DA2655 - SCRAP METAL SALES	1,000	631	900	734	900	1,241	900
DA2665 - SALE OF EQUIPMENT	20,000	6,672	9,000	42,800	9,000	535	9,000
DA2680 - INSURANCE RECOVERIES	-	-	-	-		-	
DA2701 - REFUND OF P.Y. EXPENDITURES	-	15,152	-	-		-	
DA2709 - EMPLOYEE MEDICAL REIMBURSEMENT	6,500	6,895	6,500	5,951	6,500	3,573	6,000
DA2770 - UNCLASSIFIED	-	-	-	-		-	
DA3501 - STATE AID CHIPS	169,386	289,696	169,386	319,924	169,386	-	285,000
DA511 - APPROPRIATED RESERVES	-	-	-	-	-	-	190,000
DA599 - APPROPRIATED FUND BALANCE	111,423	-	153,164	-	200,824	-	120,470
TOTAL REVENUE	1,404,184	1,421,140	1,434,825	1,459,017	1,478,485	851,751	1,808,845

TOWN OF COPAKE HIGHWAY FUND PRELIMINARY BUDGET FOR DECEMBER 31, 2026

	2023		2024		2025		2026
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09/24/2025	Preliminary Budget
APPROPRIATIONS							
DA51101 - PERSONNEL SERVICES	186,202	154,362	190,178	155,353	196,105	163,897	205,652
DA51104 - GENERAL REPAIRS CONTRACTUAL	303,039	283,936	303,039	275,368	303,039	153,422	293,000
DA51122 - IMPROVEMENTS CHIPS	169,386	289,696	169,386	319,924	169,386	282,059	285,000
DA51302 - EQUIPMENT	150,000	-	150,000	328,949	150,000	99,962	340,000
DA51304 - CONTRACTUAL	100,000	103,291	100,000	134,071	100,000	96,703	118,000
DA51401 - LONGEVITY PERSONNEL SERVICES	1,600	1,600	2,000	1,600	2,500	500	2,900
DA51421 - SNOW REMOVAL PERSONNEL SERVICES	201,657	165,243	212,922	186,170	222,655	96,993	230,393
DA51424 - SNOW REMOVAL CONTRACTUAL	118,000	70,763	118,000	87,632	118,000	43,224	110,000
DA90108 - STATE RETIREMENT	30,000	30,000	40,000	40,000	50,000	-	50,000
DA90308 - SOCIAL SECURITY	30,000	24,128	30,000	25,918	32,500	19,825	32,500
DA90558 - DISABILITY INSURANCE	300	-	300	-	300	-	300
DA90608 - MEDICAL INSURANCE	105,000	88,913	110,000	107,180	125,000	95,604	132,000
DA90908 - OTHER BENEFITS-UNIFORMS	9,000	6,723	9,000	8,114	9,000	6,489	9,100
TOTAL APPROPRIATIONS	1,404,184	1,218,655	1,434,825	1,670,278	1,478,485	1,058,679	1,808,845
NET SURPLUS/DEFICIT	-	202,485	-	(211,261)	-	(206,928)	-

TOWN OF COPAKE LIGHT FUND PRELIMINARY BUDGET FOR DECEMBER 31, 2026

	2023		2024		2025		2026
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09/24/2025	Preliminary Budget
REVENUE							
SL1001 · REAL PROPERTY TAXES	12,540	12,540	12,540	12,540	12,540	12,540	12,540
SL2401 · INTEREST & EARNINGS	-	-	-	1	-	1	-
SL599 - UNAPPROPRIATED FUND BALANCE	3,000	-	-	-	-	-	-
TOTAL REVENUE	15,540	12,540	12,540	12,541	12,540	12,541	12,540
APPROPRIATIONS							
SL51824 - CONTRACTUAL LIGHTING	15,540	11,732	12,540	10,264	12,540	7,364	12,540
TOTAL APPROPRIATIONS	15,540	11,732	12,540	10,264	12,540	7,364	12,540
NET SURPLUS/DEFICIT	-	808	-	2,278	-	5,177	-