drafted by Robert H. Patterson, CPA
11/6/2025

TOWN OF COPAKE
CASH AND FUND BALANCE SUMMARY
OCTOBER 31, 2025

A FUND-GENERAL FUND CASH		
CHECKING	71,987.58	
TD BANK MONEY MARKET	102,047.88	
HEALTH RETIREMENT	225,661.35	
BOGC MONEY MARKET	2,113,565.74	*a*
PETTY CASH	420.00	
SPECIAL RESERVES		
EQUIPMENT	1,158,918.38	
CAPITAL IMPROVEMENT	409,125.77	
CAPITAL IMPROVEMENT-CD 12/16/25	1,127,476.50	*b*
ROAD REPAIR	489,189.57	
TOTAL	**5,698,392.77**	
A-FUND BALANCE AS OF 12.31.2024	5,584,786.79	*c*
NET SURPLUS/(DEFICIT) THROUGH 10.31.2025	194,608.12	
FUND BALANCE AS OF 10.31.2025	**5,779,394.91**	
DA FUND-HIGHWAY FUND CASH		
CHECKING	15,438.23	
BOGC MONEY MARKET	-	*a*
TOTAL	**15,438.23**	
DA-FUND BALANCE AS OF 12.31.2024	293,098.19	*c*
NET SURPLUS/(DEFICIT) THROUGH 10.31.2025	(83,884.65)	
FUND BALANCE AS OF 10.31.2025	**209,213.54**	
SL FUND-LIGHTING FUND CASH		
CHECKING	11,845.50	
TOTAL	**11,845.50**	
SL-FUND BALANCE AS OF 12.31.2024	7,564.82	*c*
NET SURPLUS/(DEFICIT) THROUGH 10.31.2025	4,280.68	
FUND BALANCE AS OF 10.31.2025	**11,845.50**	

a- Multifund
b-CD is accruing interest but will not be recorded until maturity in Dec 2025
c - See balance sheet for breakdown of fund balance

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Accrual Basis
11/12/25

TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2025

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS		BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES							
A1001 · REAL PROPERTY TAXES	283,575.00	283,581.00	-		283,581.00	(6.00)	100.0%
A1090 · INTEREST & PENALTIES	9,214.07	7,500.00	-		7,500.00	1,714.07	122.85%
A1116 · TAX ON ADULT·USE CANNABIS	-	-	-		-	-	0.0%
A1120 · SALES TAX	503,908.00	368,018.00	-		368,018.00	135,890.00	136.93%
A1170 · FRANCHISE TAX	45,822.09	48,500.00	-		48,500.00	(2,677.91)	94.48%
A1255 · CLERK FEES	4,286.99	2,000.00	-		2,000.00	2,286.99	214.35%
A1550 · PUBLIC POUND / DOG CONTROL CHRG	-	-	-		-	-	0.0%
A2110 · ZONING FEES	3,725.08	3,000.00	-		3,000.00	725.08	124.17%
A2115.1 · PLANNING BOARD FEES	2,125.00	2,000.00	-		2,000.00	125.00	106.25%
A2150 · SALE OF ELECTRIC	5,331.32	-	-		-	5,331.32	100.0%
A2190 · SALE OF CEMETERY LOTS	-	-	-		-	-	0.0%
A2389 · TOBACCO SETTLEMENT	27,774.73	25,000.00	-		25,000.00	2,774.73	111.1%
A2390 · SUMMER REC SIGN·UP FEES	8,575.00	10,500.00	-		10,500.00	(1,925.00)	81.67%
A2391 · SUMMER REC FEES · OTHER	693.00	-	-		-	693.00	100.0%
A2401 · INTEREST & EARNINGS	47,010.85	70,000.00	-		70,000.00	(22,989.15)	67.16%
A2401.1 · INTEREST ON RESERVES	68,605.74	75,000.00	-		75,000.00	(6,394.26)	91.47%
A2410 · RENTAL OF REAL PROPERTY	1,650.00	1,000.00	-		1,000.00	650.00	165.0%
A2544 · DOG LICENSES	412.00	500.00	-		500.00	(88.00)	82.4%
A2550 · PUBLIC SAFETY PERMITS	-	-	-		-	-	0.0%
A2555 · BUILDING & ALTERATION PERMITS	98,556.80	75,000.00	-		75,000.00	23,556.80	131.41%
A2590 · PERMITS · OTHER	10,425.00	10,500.00	-		10,500.00	(75.00)	99.29%
A2610 · FINES & FORFEITED BAIL	9,627.50	17,500.00	-		17,500.00	(7,872.50)	55.01%
A2652 · SALE OF TIMBER/STUMPAGE FEES	-	-	-		-	-	0.0%
A2701 · REFUND OF PRIOR YEARS EXPENDITURES	-	-	-		-	-	0.0%
A2705 · GIFTS & DONATIONS	17,500.00	16,500.00	-		16,500.00	1,000.00	106.06%
A2709 · EMPLOYEES CONTRIBUTIONS	3,575.37	3,000.00	-		3,000.00	575.37	119.18%
A2750 · AIM RELATED PAYMENT	11,239.00	11,239.00	-		11,239.00	-	100.0%
A2770.1 · UNCLASSIFIED REVENUE	27.00	-	-		-	27.00	100.0%
A2770.3 · NYSERDA LAW FUNDS	20,901.72	15,000.00	-		15,000.00	5,901.72	139.35%
A3005 · STATE AID MORTGAGE TAX	43,048.98	75,000.00	-		75,000.00	(31,951.02)	57.4%
A3089 · STATE AID, OTHER	786.00	-	-		-	786.00	100.0%
A3089.1 · CLEAN ENERGY NYSERDA	-	-	-		-	-	0.0%
A3401 · STATE AID PUBLIC HEALTH · WASTEWATER GRANT	-	-	-		-	-	0.0%
A4089 · FEDERAL AID, ARPA	264,769.57	-	185,312.10	A	185,312.10	79,457.47	142.88%
A882 · REPAIR RESERVE	-	-	139,200.00	B	139,200.00	(139,200.00)	0.0%
A878.0 · CAPITAL IMPROVEMENT RESERVE	-	-	43,333.97	B	43,333.97	(43,333.97)	0.0%
A914.0 · ASSIGNED APROPRIATED FUND BALANCE	-	310,244.00	-		310,244.00	(310,244.00)	0.0%
A917.0 - UNASSIGNED FUND BALANCE	-	-	52,856.25	B,C	52,856.25	(52,856.25)	0.0%
TOTAL REVENUE	1,493,165.81	1,430,582.00	420,702.32		1,851,284.32	(358,118.51)	80.66%

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Accrual Basis
11/12/25

TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2025

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
EXPENDITURES						
A10101 · LEGISLATIVE PERSONNEL SERVICES	15,833.30	19,000.00	-	19,000.00	(3,166.70)	83.33%
A10104 · LEGISLATIVE CONTRACTUAL	-	2,000.00	-	2,000.00	(2,000.00)	0.0%
A11101 · COURT PERSONNEL SERVICES	20,600.13	24,720.00	-	24,720.00	(4,119.87)	83.33%
A11101.1 · COURT CLERK	18,213.89	22,067.00	-	22,067.00	(3,853.11)	82.54%
A11104 · COURT CONTRACTUAL	3,369.15	6,000.00	-	6,000.00	(2,630.85)	56.15%
A12201 · SUPERVISOR PERSONNEL SERVICES	11,666.60	14,000.00	-	14,000.00	(2,333.40)	83.33%
A12204 · SUPERVISOR CONTRACTUAL	1,285.71	2,400.00	-	2,400.00	(1,114.29)	53.57%
A12301 · MUNICIPAL EXECUTIVE	9,153.71	28,119.00	-	28,119.00	(18,965.29)	32.55%
A13204 · ACCOUNTANT CONTRACTUAL	19,290.43	18,600.00	-	18,600.00	690.43	103.71%
A13214 · BOOKKEEPER CONTRACTUAL	-	4,000.00	-	4,000.00	(4,000.00)	0.0%
A13401 · BUDGET PERSONNEL SERVICES	1,250.00	1,500.00	-	1,500.00	(250.00)	83.33%
A13551 · ASSESSOR PERSONNEL SERVICES	27,466.35	33,527.00	-	33,527.00	(6,060.65)	81.92%
1.1 · ASSESSOR CLERK	7,981.04	9,785.00	-	9,785.00	(1,803.96)	81.56%
A13554 · ASSESSOR CONTRACTUAL	200.00	5,000.00	-	5,000.00	(4,800.00)	4.0%
A14101 · CLERK PERSONNEL SERVICES	40,312.59	49,208.00	-	49,208.00	(8,895.41)	81.92%
1.1 · DEPUTY CLERK	9,525.30	13,797.00	-	13,797.00	(4,271.70)	69.04%
A14104 · CLERK CONTRACTUAL	887.40	2,000.00	-	2,000.00	(1,112.60)	44.37%
A14204 · LAW CONTRACTUAL · GENERAL	26,870.85	50,000.00	-	50,000.00	(23,129.15)	53.74%
A14204 · LAW CONTRACTUAL · SOLAR	6,203.00	72,000.00	-	72,000.00	(65,797.00)	8.62%
A14204 · LAW CONTRACTUAL · LAND USE	-	7,200.00	-	7,200.00	(7,200.00)	0.0%
A14204 · LAW CONTRACTUAL · MISC	4,193.00	15,000.00	-	15,000.00	(10,807.00)	27.95%
A14404 · ENGINEER CONTRACTUAL	25,219.67	60,000.00	-	60,000.00	(34,780.33)	42.03%
A16201 · OPERATION OF PLANT PERS SERVICE	16,997.50	20,397.00	-	20,397.00	(3,399.50)	83.33%
A16202 · OPERATION OF PLANT EQUIPMENT	6,251.11	40,000.00	-	40,000.00	(33,748.89)	15.63%
A16204 · OPERATION OF PLANT CONTRACTUAL	49,903.08	60,000.00	-	60,000.00	(10,096.92)	83.17%
A16704 · CENTRAL PRINT/MAIL CONTRACTUAL	17,986.54	30,000.00	-	30,000.00	(12,013.46)	59.96%
A16802 · CENTRAL DATA PROC EQUIPMENT	882.18	3,000.00	-	3,000.00	(2,117.82)	29.41%
A16804 · CENTRAL DATA PROC CONTRACTUAL	19,528.24	25,000.00	-	25,000.00	(5,471.76)	78.11%
A19104 · UNALLOCATED INSURANCE	55,987.21	60,000.00	-	60,000.00	(4,012.79)	93.31%
A19204 · MUNICIPAL DUES CONTRACTUAL	1,100.00	1,100.00	-	1,100.00	-	100.0%
A19904 · CONTINGENCY	-	70,000.00	(4,000.00) D	66,000.00	(66,000.00)	0.0%
A35101 · ANIMAL CONTROL PERSONNEL SERV	3,757.50	4,509.00	-	4,509.00	(751.50)	83.33%
A35104 · ANIMAL CONTROL CONTRACTUAL	-	2,250.00	-	2,250.00	(2,250.00)	0.0%
A36201 · SAFETY INSPECTION PERSONNEL SER	28,795.02	35,149.00	-	35,149.00	(6,353.98)	81.92%
1.1 · SAFTEY INSPECTION ADMIN ASST	4,885.09	12,212.00	-	12,212.00	(7,326.91)	40.0%
A36204 · SAFETY INSPECTION CONTRACTUAL	7,662.36	16,800.00	-	16,800.00	(9,137.64)	45.61%
A40201 · REGISTRAR OF VITAL PERSONNEL	614.28	750.00	-	750.00	(135.72)	81.9%

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TOWN OF COPAKE-GENERAL FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2025

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS		BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
A50101 · STREET ADMIN PERSONNEL SERVICES	61,947.63	75,617.00	-		75,617.00	(13,669.37)	81.92%
A50102 · HAMLET STREETSCAPE & PARKING LOT	420,625.42	100,000.00	367,846.07	A, B	467,846.07	(47,220.65)	89.91%
A50104 · STREET ADMIN CONTRACTUAL	27.38	500.00	-		500.00	(472.62)	5.48%
A51324 · GARAGE CONTRACTUAL	25,588.78	27,500.00	4,000.00	D	31,500.00	(5,911.22)	81.23%
A54102 · SIDEWALKS EQUIPMENT	22,856.25	-	22,856.25	B	22,856.25	-	100.0%
A54104 · SIDEWALKS CONTRACTUAL	281.85	1,000.00	-		1,000.00	(718.15)	28.19%
A65104 · VETERANS SERVICE CONTRACTUAL	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
A67724 · PROGRAMS FOR AGING CONTRACTUAL	1,200.00	1,200.00	-		1,200.00	-	100.0%
A71101 · PARKS PERSONNEL	6,952.74	8,487.00	-		8,487.00	(1,534.26)	81.92%
1.1 · PARKS MAINT STAFF	1,474.40	3,500.00	-		3,500.00	(2,025.60)	42.13%
A71102 · PARKS EQUIPMENT	-	900.00	-		900.00	(900.00)	0.0%
A71104 · PARKS CONTRACTUAL	59,525.11	65,000.00	-		65,000.00	(5,474.89)	91.58%
A73101 · YOUTH PROGRAM PERSONNEL SERVICE	27,370.74	39,000.00	-		39,000.00	(11,629.26)	70.18%
A73104 · YOUTH PROGRAM CONTRACTUAL	13,598.83	15,000.00	-		15,000.00	(1,401.17)	90.66%
A75104 · HISTORIAN CONTRACTUAL	-	964.00	-		964.00	(964.00)	0.0%
A75204 · HISTORICAL PROPERTY CONTRACTUAL	3,343.31	6,000.00	-		6,000.00	(2,656.69)	55.72%
A75504 · CELEBRATIONS CONTRACTUAL	117.98	3,000.00	-		3,000.00	(2,882.02)	3.93%
A80101 · ZONING PERSONNEL SERVICES	2,301.03	2,348.00	-		2,348.00	(46.97)	98.0%
A80104 · ZONING CONTRACTUAL	-	2,500.00	-		2,500.00	(2,500.00)	0.0%
A80201 · PLANNING PERSONNEL SERVICES	5,040.83	7,476.00	-		7,476.00	(2,435.17)	67.43%
A80204 · PLANNING CONTRACTUAL	55,378.00	65,000.00	-		65,000.00	(9,622.00)	85.2%
A84104 · ELECTRIC & POWER	3,920.35	4,000.00	-		4,000.00	(79.65)	98.01%
A86874 · ECONOMIC DEV CONTRACTUAL	337.00	1,500.00	-		1,500.00	(1,163.00)	22.47%
A86884 · COMMITTEES	156.04	1,000.00	-		1,000.00	(843.96)	15.6%
A87104 · CONSERVATION CONTRACTUAL	30,000.00	-	30,000.00	C	30,000.00	-	100.0%
A88104 · CEMETERY CONTRACTUAL	-	300.00	-		300.00	(300.00)	0.0%
A90108 · STATE RETIREMENT SYSTEM	-	40,000.00	-		40,000.00	(40,000.00)	0.0%
A90308 · SOCIAL SECURITY EMP CONTRACTUAL	24,180.19	32,000.00	-		32,000.00	(7,819.81)	75.56%
A90508 · UNEMPLOYMENT INS BENEFITS	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
A90558 · DISABILITY INS BENEFITS	593.70	1,200.00	-		1,200.00	(606.30)	49.48%
A90608 · HOSPITAL & MEDICAL(DENTAL) INS	67,867.90	82,500.00	-		82,500.00	(14,632.10)	82.26%
TOTAL EXPENDITURES	1,298,557.69	1,430,582.00	420,702.32		1,851,284.32	(552,726.63)	70.14%
NET SURPLUS/(DEFICIT)	194,608.12	-	-		-	194,608.12	100.0%

A- USE OF OBLIGATED ARPA FUNDS PER BOARD RESOLUTION

B- JUNE 12, 2025 BUDGET AMENDMENT No. 17, 18, 19, 20

C- AUGUST 9, 2025 BUDGET AMENDMENT No. 23

D- PENDING BUDGET RESOLUTION 11/13/25 MEETING

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Accrual Basis
11/6/25

TOWN OF COPAKE-HIGHWAY FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2025

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES						
DA1001 · REAL PROPERTY TAXES	846,275.00	846,275.00	-	846,275.00	-	100.0%
DA1120 · SALES TAX	-	240,000.00	-	240,000.00	(240,000.00)	0.0%
DA2300 · TRANSPORTATION SERVICES · OTHER	-	5,500.00	-	5,500.00	(5,500.00)	0.0%
DA2401 · INTEREST AND EARNINGS	217.78	100.00	-	100.00	117.78	217.78%
DA2650 · SALE OF SCRAP MATERIALS	1,241.16	900.00	-	900.00	341.16	137.91%
DA2655 · SALE OF EQUIPMENT	535.00	9,000.00	-	9,000.00	(8,465.00)	5.94%
DA2701 · REFUND OF PRIOR YR EXPENDITURES	-	-	-	-	-	0.0%
DA2709 · EMPLOYEES CONTRIBUTIONS	4,229.49	6,500.00	-	6,500.00	(2,270.51)	65.07%
DA3501 · STATE AID · CHIPS	299,844.66	169,386.00	154,367.00 A	323,753.00	(23,908.34)	92.62%
DA914 · ASSIGNED APPROPRIATED FUND BALANCE	-	-	-	-	-	0.0%
DA914.1 · ASSIGNED APPROPRIATED ENCUMBERED FUNDS	-	-	-	-	-	0.0%
DA599 · APPROPRIATED FUND BALANCE	-	200,824.00	-	200,824.00	(200,824.00)	0.0%
TOTAL REVENUE	1,152,343.09	1,478,485.00	154,367.00	1,632,852.00	(480,508.91)	70.57%
EXPENDITURES						
DA51101 · GENERAL REAIRS PERSONNEL SERVICES	194,107.00	196,105.00	-	196,105.00	(1,998.00)	98.98%
DA51104 · GENERAL REPAIRS CONTRACTUAL	220,049.00	303,039.00	(10,000.00) B	293,039.00	(72,990.00)	75.09%
DA51122 · HIGHWAY IMPROVEMENTS · CHIPS	299,844.66	169,386.00	154,367.00 A	323,753.00	(23,908.34)	92.62%
DA51302 · MACHINERY EQUIPMENT	100,521.98	150,000.00	-	150,000.00	(49,478.02)	67.02%
DA51304 · MACHINERY CONTRACTUAL	104,862.90	100,000.00	35,000.00 B	135,000.00	(30,137.10)	77.68%
DA51401 · LONGEVITY·PERSONNEL SERVICES	2,000.00	2,500.00	-	2,500.00	(500.00)	80.0%
DA51421 · SNOW REMOVAL PERSONNEL SERVICES	126,955.50	222,655.00	-	222,655.00	(95,699.50)	57.02%
DA51424 · SNOW REMOVAL CONTRACTUAL	53,133.67	118,000.00	(25,000.00) B	93,000.00	(39,866.33)	57.13%
DA90108 · NYS RETIREMENT SYSTEM	-	50,000.00	-	50,000.00	(50,000.00)	0.0%
DA90308 · SOCIAL SECURITY EMP CONTRACTUAL	24,499.30	32,500.00	-	32,500.00	(8,000.70)	75.38%
DA90558 · DISABILITY INS BENEFITS	-	300.00	-	300.00	(300.00)	0.0%
DA90608 · HOSPITAL & MEDICAL (DENTAL) INS	103,051.14	125,000.00	-	125,000.00	(21,948.86)	82.44%
DA90898 · OTHER EMPLOYEE BENEFITS	7,202.59	9,000.00	-	9,000.00	(1,797.41)	80.03%
TOTAL EXPENDITURES	1,236,227.74	1,478,485.00	154,367.00	1,632,852.00	(396,624.26)	75.71%
NET SURPLUS/(DEFICIT)	(83,884.65)	-	-	-	(83,884.65)	100.0%

A- *CHIPS REVENUE INCREASE PER NYSDOT*

B- *PENDING BUDGET RESOLUTION 11/13/25 MEETING*

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Accrual Basis
11/6/25

TOWN OF COPAKE-LIGHT FUND
BUDGET TO ACTUAL REPORT
OCTOBER 31, 2025

	ACTUAL AS OF OCTOBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
REVENUES						
SL1001 · REAL PROPERTY TAXES	12,540.00	12,540.00	-	12,540.00	-	100.0%
SL2401 · INTEREST & EARNINGS	1.23	-	-	-	1.23	100.0%
SL599 · UNAROIPRIATED FUND BALANCE	-	-	-	-	-	0.0%
TOTAL REVENUES	12,541.23	12,540.00	-	12,540.00	1.23	100.01%
EXPENDITURES						
SL51824 · STREET LIGHTING CONTRACTUAL	8,260.55	12,540.00	-	12,540.00	(4,279.45)	65.87%
TOTAL EXPENDITURES	8,260.55	12,540.00	-	12,540.00	(4,279.45)	65.87%
NET SURPLUS/(DEFICIT)	**4,280.68**	**-**	**-**	**-**	**4,280.68**	**100.0%**