

**TOWN OF COPEN**  
**CASH AND FUND BALANCE SUMMARY**  
**DECEMBER 31, 2025**

**A FUND-GENERAL FUND CASH**

CHECKING	27,529.03	
TD BANK MONEY MARKET	102,330.23	
HEALTH RETIREMENT	226,060.12	
BOGC MONEY MARKET	2,252,435.60	a
PETTY CASH	420.00	

**SPECIAL RESERVES**

EQUIPMENT	1,160,966.33	
CAPITAL IMPROVEMENT	408,022.99	
CAPITAL IMPROVEMENT-CD 9/11/26	1,146,970.57	b
ROAD REPAIR	356,619.05	

**TOTAL**

**5,681,353.92**

**A-FUND BALANCE AS OF 12.31.2024**

5,584,786.79 c

NET SURPLUS/(DEFICIT) THROUGH 12.31.2025

108,137.99

**FUND BALANCE AS OF 12.31.2025**

**5,692,924.78**

**DA FUND-HIGHWAY FUND CASH**

CHECKING	48,776.58	
BOGC MONEY MARKET	133,385.66	a

**TOTAL**

**182,162.24**

**DA-FUND BALANCE AS OF 12.31.2024**

293,098.19 c

NET SURPLUS/(DEFICIT) THROUGH 12.31.2025

(119,902.01)

**FUND BALANCE AS OF 12.31.2025**

**173,196.18**

**SL FUND-LIGHTING FUND CASH**

CHECKING	9,968.88	
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**TOTAL**

**9,968.88**

**SL-FUND BALANCE AS OF 12.31.2024**

7,564.82 c

NET SURPLUS/(DEFICIT) THROUGH 12.31.2025

2,404.06

**FUND BALANCE AS OF 12.31.2025**

**9,968.88**

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

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

	ACTUAL AS OF DECEMBER 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%
A1080 - 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	550,002.38	368,018.00	-	368,018.00	181,984.38	149.45%
A1170 - FRANCHISE TAX	45,822.09	48,500.00	-	48,500.00	(2,677.91)	94.48%
A1255 - CLERK FEES	4,733.23	2,000.00	-	2,000.00	2,733.23	236.66%
A1550 - PUBLIC POUND / DOG CONTROL CHRG	65.00	-	-	-	65.00	100.0%
A2110 - ZONING FEES	4,649.72	3,000.00	-	3,000.00	1,649.72	154.99%
A2115.1 - PLANNING BOARD FEES	3,100.00	2,000.00	-	2,000.00	1,100.00	155.0%
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	(100.00) E	10,400.00	(1,825.00)	82.45%
A2391 - SUMMER REC FEES - OTHER	4,208.24	-	-	-	4,208.24	100.0%
A2401 - INTEREST & EARNINGS	74,381.97	70,000.00	-	70,000.00	4,381.97	106.26%
A2401.1 - INTEREST ON RESERVES	72,435.09	75,000.00	-	75,000.00	(2,564.91)	96.58%
A2410 - RENTAL OF REAL PROPERTY	1,950.00	1,000.00	-	1,000.00	950.00	195.0%
A2544 - DOG LICENSES	512.00	500.00	-	500.00	12.00	102.4%
A2550 - PUBLIC SAFETY PERMITS	-	-	-	-	-	0.0%
A2555 - BUILDING & ALTERATION PERMITS	117,433.80	75,000.00	-	75,000.00	42,433.80	156.58%
A2590 - PERMITS - OTHER	11,000.00	10,500.00	-	10,500.00	500.00	104.76%
A2610 - FINES & FORFEITED BAL.	14,480.50	17,500.00	-	17,500.00	(3,019.50)	82.75%
A2652 - SALE OF TIMBERSTUMPAGE 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	4,402.45	3,000.00	-	3,000.00	1,402.45	146.75%
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	21,545.72	15,000.00	-	15,000.00	6,545.72	143.64%
A3005 - STATE AID MORTGAGE TAX	122,347.88	75,000.00	-	75,000.00	47,347.88	163.13%
A3089 - STATE AID, OTHER	28,524.90	-	-	-	28,524.90	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	-	264,769.57 A	264,769.57	-	100.0%
A5031 - INTERFUND TRANSFER	100.00	-	100.00 E	100.00	-	100.0%
A882 - REPAIR RESERVE	-	-	139,200.00 B	139,200.00	(139,200.00)	0.0%
A878.0 - CAPITAL IMPROVEMENT RESERVE	-	-	57,680.85 B	57,680.85	(57,680.85)	0.0%
A914.0 - ASSIGNED APPROPRIATED FUND BALANCE	-	310,244.00	-	310,244.00	(310,244.00)	0.0%
A917.0 - UNASSIGNED FUND BALANCE	-	-	66,671.25 B,C,F,G	66,671.25	(66,671.25)	0.0%
TOTAL REVENUE	1,709,700.66	1,430,562.00	528,321.67	1,958,903.67	(249,203.01)	87.28%

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

	ACTUAL AS OF DECEMBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
EXPENDITURES						
A10101 · LEGISLATIVE PERSONNEL SERVICES	18,999.96	19,000.00	-	19,000.00	(0.04)	100.0%
A10104 · LEGISLATIVE CONTRACTUAL	-	2,000.00	-	2,000.00	(2,000.00)	0.0%
A11101 · COURT PERSONNEL SERVICES	24,720.13	24,720.00	0.13	24,720.13	-	100.0%
A11101.1 · COURT CLERK	21,513.95	22,067.00	(0.13)	22,066.87	(552.92)	97.48%
A11104 · COURT CONTRACTUAL	4,489.20	6,000.00	-	6,000.00	(1,510.80)	74.82%
A12201 · SUPERVISOR PERSONNEL SERVICES	13,999.92	14,000.00	-	14,000.00	(0.08)	100.0%
A12204 · SUPERVISOR CONTRACTUAL	1,508.29	2,400.00	-	2,400.00	(891.71)	62.85%
A12301 · MUNICIPAL EXECUTIVE	10,561.71	28,119.00	-	28,119.00	(17,557.29)	37.56%
A13204 · ACCOUNTANT CONTRACTUAL	22,982.67	18,600.00	4,550.00	23,150.00	(267.33)	98.85%
A13214 · BOOKKEEPER CONTRACTUAL	-	4,000.00	(4,000.00)	-	-	0.0%
A13401 · BUDGET PERSONNEL SERVICES	1,500.00	1,500.00	-	1,500.00	-	100.0%
A13551 · ASSESSOR PERSONNEL SERVICES	32,524.35	33,527.00	-	33,527.00	(902.65)	97.31%
1.1 · ASSESSOR CLERK	9,008.46	9,785.00	-	9,785.00	(776.54)	92.06%
A13554 · ASSESSOR CONTRACTUAL	1,000.00	5,000.00	-	5,000.00	(4,000.00)	20.0%
A14101 · CLERK PERSONNEL SERVICES	47,883.03	49,208.00	-	49,208.00	(1,324.97)	97.31%
1.1 · DEPUTY CLERK	11,317.91	13,797.00	-	13,797.00	(2,479.09)	82.03%
A14104 · CLERK CONTRACTUAL	887.40	2,000.00	-	2,000.00	(1,112.60)	44.37%
A14204 · LAW CONTRACTUAL · GENERAL	30,155.35	50,000.00	-	50,000.00	(19,844.65)	60.31%
A14204 · LAW CONTRACTUAL · SOLAR	8,434.00	72,000.00	-	72,000.00	(63,566.00)	11.71%
A14204 · LAW CONTRACTUAL · LAND USE	600.00	7,200.00	-	7,200.00	(6,600.00)	8.33%
A14204 · LAW CONTRACTUAL · MISC	6,305.46	15,000.00	-	15,000.00	(8,694.54)	42.04%
A14404 · ENGINEER CONTRACTUAL	25,219.67	60,000.00	-	60,000.00	(34,780.33)	42.03%
A16201 · OPERATION OF PLANT PERS SERVICE	20,397.00	20,397.00	-	20,397.00	-	100.0%
A16202 · OPERATION OF PLANT EQUIPMENT	6,251.11	40,000.00	-	40,000.00	(33,748.89)	15.63%
A16204 · OPERATION OF PLANT CONTRACTUAL	56,914.57	60,000.00	-	60,000.00	(3,085.43)	94.86%
A16802 · CENTRAL PRINT/MAL CONTRACTUAL	22,077.61	30,000.00	-	30,000.00	(7,922.39)	73.59%
A16804 · CENTRAL DATA PROC EQUIPMENT	882.18	3,000.00	-	3,000.00	(2,117.82)	29.41%
A16804 · CENTRAL DATA PROC CONTRACTUAL	24,106.07	25,000.00	-	25,000.00	(893.93)	96.42%
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)	66,000.00	(66,000.00)	0.0%
A35101 · ANIMAL CONTROL PERSONNEL SERV	4,509.00	4,509.00	-	4,509.00	-	100.0%
A35104 · ANIMAL CONTROL CONTRACTUAL	790.00	2,250.00	-	2,250.00	(1,460.00)	35.11%
A36201 · SAFETY INSPECTION PERSONNEL, SER	34,202.54	35,149.00	-	35,149.00	(946.46)	97.31%
1.1 · SAFETY INSPECTION ADMIN ASST	5,707.03	12,212.00	-	12,212.00	(6,504.97)	46.73%
A36204 · SAFETY INSPECTION CONTRACTUAL	10,359.88	16,800.00	-	16,800.00	(6,440.12)	61.67%
A40201 · REGISTRAR OF VITAL PERSONNEL	729.64	750.00	-	750.00	(20.36)	97.29%

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

	ACTUAL AS OF DECEMBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/UNDER BUDGET	% OF BUDGET REACHED
A50101 · STREET ADMIN PERSONNEL SERVICES	73,580.99	75,617.00	-	75,617.00	(2,036.01)	97.31%
A50102 · HAMLET STREETSCAPE & PARKING LOT	422,450.42	100,000.00	322,450.42	422,450.42	-	100.0%
A50104 · STREET ADMIN CONTRACTUAL	27.38	500.00	-	500.00	(472.62)	5.48%
A51324 · GARAGE CONTRACTUAL	29,258.76	27,500.00	4,000.00	31,500.00	(2,241.24)	92.89%
A54102 · SIDEWALKS EQUIPMENT	32,046.25	-	32,046.25	32,046.25	-	100.0%
A54104 · SIDEWALKS CONTRACTUAL	467.75	1,000.00	-	1,000.00	(532.25)	46.78%
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	8,258.42	8,487.00	-	8,487.00	(228.58)	97.31%
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	61,241.63	65,000.00	-	65,000.00	(3,758.37)	94.22%
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)	90.65%
A75104 · HISTORIAN CONTRACTUAL	700.00	964.00	-	964.00	(264.00)	72.61%
A75204 · HISTORICAL PROPERTY CONTRACTUAL	4,019.20	6,000.00	-	6,000.00	(1,980.80)	66.99%
A75504 · CELEBRATIONS CONTRACTUAL	477.98	3,000.00	-	3,000.00	(2,522.02)	15.93%
A80101 · ZONING PERSONNEL SERVICES	2,728.83	2,348.00	-	3,048.00	(319.17)	89.53%
A80104 · ZONING CONTRACTUAL	2,100.00	2,500.00	700.00	2,500.00	(400.00)	84.0%
A80201 · PLANNING PERSONNEL SERVICES	6,002.70	7,476.00	-	7,476.00	(1,473.30)	80.29%
A80204 · PLANNING CONTRACTUAL	63,495.00	65,000.00	-	65,000.00	(1,505.00)	97.69%
A84104 · ELECTRIC & POWER	4,676.39	4,000.00	800.00	4,800.00	(123.61)	97.43%
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	30,000.00	-	100.0%
A88104 · CEMETERY CONTRACTUAL	300.00	300.00	-	300.00	-	100.0%
A90108 · STATE RETIREMENT SYSTEM	42,575.00	40,000.00	2,575.00	42,575.00	-	100.0%
A90308 · SOCIAL SECURITY EMP CONTRACTUAL	28,336.91	32,000.00	-	32,000.00	(3,663.09)	88.55%
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	73,232.12	82,500.00	-	82,500.00	(9,267.88)	88.17%
A90919 · TRANSFERS OUT	133,230.93	-	139,200.00	139,200.00	(5,969.07)	95.71%
TOTAL EXPENDITURES	1,601,562.67	1,430,582.00	528,321.67	1,958,903.67	(357,341.00)	81.76%
NET SURPLUS/(DEFICIT)	108,137.99	-	-	-	108,137.99	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- NOVEMBER 13, 2025 BUDGET AMENDMENT No. 28  
E- SEPT 11, 2025 BUDGET TRANSFER SUMMER YOUTH DONATION  
F- NOVEMBER 13, 2025 BUDGET AMENDMENT No. 27  
G- DECEMBER 11, 2025 BUDGET AMENDMENT No. 31

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

	ACTUAL AS OF DECEMBER 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	-	100.0%
DA2300 · TRANSPORTATION SERVICES · OTHER	-	5,500.00	-	5,500.00	(5,500.00)	0.0%
DA2401 · INTEREST AND EARNINGS	266.72	100.00	-	100.00	166.72	266.72%
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	4,885.93	6,500.00	-	6,500.00	(1,614.07)	75.17%
DA3501 · STATE AD · CHIPS	299,844.66	169,386.00	154,367.00	323,753.00	(23,908.34)	92.62%
DA5031 · INTERFUND TRANSFERS	133,230.93	-	139,200.00	139,200.00	(5,969.07)	95.71%
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	1,526,279.40	1,478,485.00	293,567.00	1,772,052.00	(245,772.60)	86.13%
EXPENDITURES						
DA51101 · GENERAL REPAIRS PERSONNEL SERVICES	194,107.00	196,105.00	-	196,105.00	(1,998.00)	98.98%
DA51102 · GENERAL REPAIRS EQUIPMENT	133,230.93	-	139,200.00	139,200.00	(5,969.07)	95.71%
DA51104 · GENERAL REPAIRS CONTRACTUAL	271,336.86	303,039.00	(11,000.00)	292,039.00	(20,702.14)	92.91%
DA51122 · HIGHWAY IMPROVEMENTS · CHIPS	299,844.66	169,386.00	154,367.00	323,753.00	(23,908.34)	92.62%
DA51302 · MACHINERY EQUIPMENT	128,388.97	150,000.00	-	150,000.00	(21,611.03)	85.59%
DA51304 · MACHINERY CONTRACTUAL	131,706.42	100,000.00	35,000.00	135,000.00	(3,293.58)	97.56%
DA51401 · LONGEVITY-PERSONNEL SERVICES	2,500.00	2,500.00	-	2,500.00	-	100.0%
DA51421 · SNOW REMOVAL PERSONNEL SERVICES	194,333.63	222,655.00	-	222,655.00	(28,321.37)	87.28%
DA51424 · SNOW REMOVAL CONTRACTUAL	91,157.74	118,000.00	(25,000.00)	93,000.00	(1,842.26)	98.02%
DA9108 · NYS RETIREMENT SYSTEM	50,000.00	50,000.00	-	50,000.00	-	100.0%
DA90308 · SOCIAL SECURITY EMP CONTRACTUAL	29,641.76	32,500.00	-	32,500.00	(2,858.24)	91.21%
DA90558 · DISABILITY INS BENEFITS	-	300.00	-	300.00	(300.00)	0.0%
DA90608 · HOSPITAL & MEDICAL (DENTAL) INS	110,498.19	125,000.00	-	125,000.00	(14,501.81)	88.4%
DA90898 · OTHER EMPLOYEE BENEFITS	9,435.25	9,000.00	1,000.00	10,000.00	(564.75)	94.35%
TOTAL EXPENDITURES	1,646,181.41	1,478,485.00	293,567.00	1,772,052.00	(125,870.59)	92.9%
NET SURPLUS/(DEFICIT)	(119,902.01)	-	-	-	(119,902.01)	100.0%

A- CHIPS REVENUE INCREASE PER NYS DOT  
B- NOVEMBER 13, 2025 BUDGET AMENDMENT No. 28  
C- VALLEY VIEW ROAD PAVING, JUNE 12, 2025 BUDGET AMENDMENT No. 20  
D- DECEMBER 29, 2025 BUDGET AMENDMENT No. 32

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

	ACTUAL AS OF DECEMBER 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	1.42	-	-	-	1.42	100.0%
SL599 - UNAPROPRIATED FUND BALANCE	-	-	-	-	-	0.0%
TOTAL REVENUES	12,541.42	12,540.00	-	12,540.00	1.42	100.01%
EXPENDITURES						
SL51824 - STREET LIGHTING CONTRACTUAL	10,137.36	12,540.00	-	12,540.00	(2,402.64)	80.84%
TOTAL EXPENDITURES	10,137.36	12,540.00	-	12,540.00	(2,402.64)	80.84%
NET SURPLUS/(DEFICIT)	2,404.06	-	-	-	2,404.06	100.0%