

TOWN OF COPAKE
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
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

	<u>ACTUAL AS OF DECEMBER 31</u>	<u>ADOPTED BUDGET</u>	<u>BUDGET MODIFICATIONS</u>	<u>BUDGET AS MODIFIED</u>	<u>OVER/(UNDER) BUDGET</u>	<u>% OF BUDGET REACHED</u>
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	136.66%
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	(1825.00)	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%	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 BAIL	14,480.50	17,500.00	-	17,500.00	(3,019.50)	82.75%
A2652 - SALE OF TIMBER/STUMP/LOG FEES	-	-	-	-	0.0%	0.0%
A2701 - REFUND OF PRIOR YEARS EXPENDITURES	-	-	-	-	0.0%	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%
A3088 - STATE AID, OTHER	28,524.90	-	-	28,524.90	-	100.0%
A3088.1 - CLEAN ENERGY NYSERDA	-	-	-	-	0.0%	0.0%
A3401 - STATE AID PUBLIC HEALTH - WASTEWATER GRANT	-	-	-	-	0.0%	0.0%
A4089 - FEDERAL AID, ARPA	264,769.57	264,769.57 A	-	264,769.57	-	100.0%
A5031 - INTER-FUND TRANSFER	100.00	100.00 E	100.00	100.00	-	100.0%
A892 - REPAIR RESERVE	-	-	-	-	-	0.0%
A8780 - CAPITAL IMPROVEMENT RESERVE	-	-	-	-	-	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)	0.0%
TOTAL REVENUE	1,709,700.66	1,430,562.00	528,321.57	1,958,903.67	(249,203.01)	87.28%

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

EXPENDITURES	ACTUALS AS OF DECEMBER 31	ADOPTED BUDGET	BUDGET MODIFICATIONS	BUDGET AS MODIFIED	OVER/(UNDER) BUDGET	% OF BUDGET REACHED
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)	97.49%
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%
A12304 - ACCOUNTANT CONTRACTUAL	22,982.67	18,600.00	4,550.00 G	23,150.00	(267.33)	98.85%
A12324 - BOOKKEEPER CONTRACTUAL	-	4,000.00	(4,000.00) G	-	0.0%	0.0%
A13401 - BUDGET PERSONNEL SERVICES	1,500.00	1,500.00	-	1,500.00	-	100.0%
A13501 - ASSESSOR PERSONNEL SERVICES	32,624.35	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%
A13504 - 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	(6,500.00)	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%
A16704 - CENTRAL PRINTMAIL CONTRACTUAL	22,077.61	30,000.00	-	30,000.00	(7,922.39)	73.59%
A16802 - 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) D	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	16,800.00	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	322,450.42 A, B	75,617.00	(2,036.01)	97.31%
A50102 - HAMLET STREETSCAPE & PARKING LOT	422,450.42	100,000.00	322,450.42 A, B	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 D	31,500.00	(2,241.24)	92.89%
A54102 - SIDEWALKS EQUIPMENT	32,046.25	-	32,046.25 B, F	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	6,1241.63	65,000.00	-	65,000.00	(37,758.37)	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	15,000.00	-	15,000.00	15,000.00	(140.17)	90.95%
A73104 - HISTORIAN CONTRACTUAL	700.00	964.00	-	964.00	(284.00)	72.61%
A75204 - HISTORICAL PROPERTY CONTRACTUAL	4,019.20	6,000.00	-	6,000.00	(1,980.80)	66.99%
A77504 - 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	700.00 G	3,048.00	(319.17)	89.53%
A80104 - ZONING CONTRACTUAL	2,100.00	2,500.00	-	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 G	4,800.00	(123.61)	97.43%
A86824 - ECONOMIC DEV CONTRACTUAL	337.00	1,500.00	-	1,500.00	(1,163.00)	22.47%
A86844 - COMMITTEES	156.04	1,000.00	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	-	100.0%
A90108 - STATE RETIREMENT SYSTEM	42,575.00	40,000.00	2,575.00 G	42,575.00	-	100.0%
A90308 - SOCIAL SECURITY EMP CONTRACTUAL	28,336.91	32,000.00	-	32,000.00	(3,663.09)	88.35%
A90508 - UNEMPLOYMENT INS BENEFITS	-	1,000.00	-	1,000.00	(1,000.00)	0.0%
A90538 - 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)	88.77%
A99019 - TRANSFERS OUT	133,530.93	-	139,200.00 B	139,200.00	(5,989.07)	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- SEPTEMBER 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	4,895.93	6,500.00	-	6,500.00	(1,614.07)	75.17%
DA3501 - STATE AID - CHIPS	299,844.66	169,386.00	154,367.00 A	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	200,824.00	(245,772.60)	86.13%
EXPENDITURES						
DA5101 - GENERAL REARS PERSONNEL SERVICES	194,107.00	196,105.00	-	196,105.00	(1,998.00)	98.98%
DA5102 - GENERAL REPAIRS EQUIPMENT	133,230.93	-	139,200.00	139,200.00	(5,969.07)	95.71%
DA5104 - GENERAL REPAIRS CONTRACTUAL	271,336.86	303,039.00	(110,000.00) B,D	292,939.00	(20,792.14)	92.91%
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	128,308.97	150,000.00	-	150,000.00	(21,611.03)	85.59%
DA51304 - MACHINERY CONTRACTUAL	131,705.42	100,000.00	35,000.00 B	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) B	93,000.00	(1,842.26)	98.02%
DA90108 - 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	-	30.00	(300.00)	0.0%
DA90608 - HOSPITAL & MEDICAL (DENTAL) INS	110,498.19	125,000.00	-	125,000.00	(14,501.81)	88.4%
DA90988 - OTHER EMPLOYEE BENEFITS	9,435.25	9,000.00	1,000.00 D	10,000.00	(564.75)	94.35%
TOTAL EXPENDITURES	1,478,485.00	293,567.00	1,772,052.00	(125,870.59)	92.9%	100.0%
		NET SURPLUS/(DEFICIT)		(119,902.01)		

- A- CHIPS REVENUE INCREASE PER NYSDOT
- B- NOVEMBER 13, 2025 B 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**

	<u>ACTUAL AS OF DECEMBER 31</u>	<u>ADOPTED BUDGET</u>	<u>BUDGET MODIFICATIONS</u>	<u>BUDGET AS MODIFIED</u>	<u>OVER/(UNDER) BUDGET</u>	<u>% OF BUDGET REACHED</u>
REVENUES						
SL1001 - REAL PROPERTY TAXES	12,540.00	12,540.00	-	12,540.00	-	100.0%
SL12401 - INTEREST & EARNINGS	1.42	-	-	-	1.42	100.0%
SL599 - UNAPPROPRIATED FUND BALANCE	-	-	-	-	-	0.0%
TOTAL REVENUES	12,541.42	12,540.00		12,540.00	1.42	100.01%
EXPENDITURES						
SL151624 - 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	100.00%