TOWN OF COPAKE
2027 BUDGET SUMMARY BY FUND AND SPECIAL DISTRICT
PRELIMINARY BUDGET

FUND		2027 APPROPRIATIONS	2027 REVENUES	APPROPRIATED FUND BALANCE		2027 AMOUNT TO BE RAISED BY TAXES	
GENERAL FUND		$ 1,715,026	$ 878,039	$ 553,406	5	$ 283,581	
HIGHWAY FUND		$ 1,853,597	$ 751,100	$ 256,222	5	$ 846,275	
TOTAL TOWN		$ 3,568,623	$ 1,629,139	$ 809,628		$ 1,129,856	1
SPECIAL DISTRICTS							
LIGHT DISTRICT		$ 12,540	$ -	$ -		$ 12,540	2
HILLSDAE-COPAKE LIGHT		$ 367	$ -	$ -		$ 367	2
CRARYVILLE FIRE DISTRICT	3	$ -	COUNTY APPORTIONED			$ -	
HILLSDALE-COPAKE FIRE DISTRICT	3	$ -	COUNTY APPORTIONED			$ -	
COPAKE FIRE DISTRICT	4	$ -	$ -	$ -		$ -	
ROE JAN LIBRARY	4	$ 109,520	$ -	$ -		$ 109,520	
TOTALS		$ 3,690,683	$ 1,629,139	$ 809,628		$ 1,252,283	

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 THROUGH REFERENDUM
5 - INCLUDES APPROPRIATED FUND BALANCE AND RESERVES AS FOLLOWS:

A FUND - $ 553,190 APPROPRIATED FUND BALANCE

DA FUND - $ 99,427 APPROPRIATED FUND BALANCE
$ 156,795 FROM HIGHWAY EQUIPMENT RESERVE FOR VEHICLE PURCHASED

	2024		2025		2026		2027
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09.30.26	Preliminary Budget
REVENUE							
A1001 · REAL PROPERTY TAXES	283,581	283,581	283,581	283,575	283,581	283,612	**283,581**
A1090 · INTEREST & PENALTIES	10,000	7,783	7,500	9,214	7,500	11,746	**7,500**
A1166 · TAX ON ADULT USE CANNABIS	-	532	-	-	-	-	**-**
A1120 · SALES TAX	368,018	744,066	368,018	821,293	500,000	179,776	**500,000**
A1170 · FRANCHISE TAX	48,500	49,348	48,500	45,822	43,000	39,563	**37,500**
A1255 · CLERK FEES	1,000	3,481	2,000	5,167	2,500	3,835	**2,500**
A1550 · PUBLIC POUND / DOG CONTROL CHRG	250	-	-	65	-	-	**-**
A2110 · ZONING FEES	2,300	3,429	3,000	4,650	2,000	2,730	**2,000**
A2115.1 · PLANNING BOARD FEES	1,300	1,500	2,000	3,100	1,000	1,052	**1,000**
A2150 · SALE OF ELECTRIC	-	480	-	5,654	500	292	**300**
A2389 · TOBACCO SETTLEMENT	25,000	27,214	25,000	27,775	27,000	28,140	**27,000**
A2390 · SUMMER REC SIGN-UP FEES	7,500	10,825	10,500	8,575	10,500	9,275	**9,000**
A2391 · SUMMER REC FEES - OTHER	-	4,613	-	4,208	500	517	**500**
A2401 · INTEREST & EARNINGS	1,500	79,479	70,000	74,560	45,000	59,125	**45,000**
A2401.1 · INTEREST ON RESERVES	2,500	133,343	75,000	76,187	65,000	32,420	**43,000**
A2410 · RENTAL OF REAL PROPERTY	1,000	2,100	1,000	1,950	1,000	950	**1,000**
A2544 · DOG LICENSES	500	644	500	576	500	404	**500**
A2555 · BUILDING & ALTERATION PERMITS	75,000	115,093	75,000	123,115	75,000	88,444	**75,000**
A2590 · PERMITS - OTHER	-	75	10,500	11,175	10,500	16,275	**10,500**
A2610 · FINES & FORFEITED BAIL	15,000	17,514	17,500	14,314	10,000	7,237	**10,000**
A2652 · SALE OF TIMBER	-	1,026		-	-	-	**-**
A2701 · REFUND PRIOR YEAR EXPENDITURES	-	4,525	-	-	-	-	**-**
A2705 · GIFTS & DONATIONS	31,500	69,000	16,500	23,000	16,500	12,000	**16,500**
A2709 · EMPLOYEES CONTRIBUTIONS	3,000	4,269	3,000	4,533	3,000	3,391	**3,000**
A2750 · AIM RELATED PAYMENTS (OLD ACCOUNT)	11,239	11,239	11,239	11,239	-	-	**-**
A2770.1 · UNCLASSIFED REVENUE	-	8,685	-	27	-	-	**-**
A2770.3 · UNCLASSIFIED-LAAF	16,339	16,339	15,000	23,777	-	7,723	**-**
A3001 · STATE AID REVENUE SHARING-AIM FUNDS	-	-	-	-	-	11,239	**11,239**
A3005 · STATE AID MORTGAGE TAX	90,000	114,783	75,000	122,348	70,000	62,372	**75,000**

A3089 · MISC GRANTS	-	15,786	-	28,525	39,000	16,934	-
A3089.1 - CLEAN ENERGY NYSERDA	-	-	-	-		13,300	-
A3401 · PUBLIC HEALTH WASTEWATER GRANT	-	8,751	-	-	-	-	-
A4089 · FEDERAL AID, ARPA	-	83,332	-	264,770	-	-	-
A5031 · INTERFUND TRANSFER	-	-	-	100	-	-	-
A599 · APPROPRIATED FUND BALANCE	410,759	-	310,244	-	319,810	-	**553,406**
TOTAL REVENUE	1,405,786	1,822,833	1,430,582	1,999,294	1,533,391	892,350	**1,715,026**
APPROPRIATIONS							
A10101 · LEGISLATIVE PERSONNEL SERVICES	19,000	19,000	19,000	19,000	21,000	15,750	**23,000**
A10104 · LEGISLATIVE CONTRACTUAL	2,000	-	2,000	-	2,000	35	**2,000**
A11101 · COURT PERSONNEL SERVICES	24,720	24,720	24,720	24,720	24,720	18,540	**25,585**
A11101.1 · COURT CLERK	21,424	20,822	22,067	22,171	22,729	18,946	**26,915**
A11104 · COURT CONTRACTUAL	4,000	5,533	6,000	4,489	6,400	4,987	**6,400**
A12201 · SUPERVISOR PERSONNEL SERVICES	14,000	14,000	14,000	14,000	25,000	12,000	**40,000**
A12204 · SUPERVISOR CONTRACTUAL	2,000	1,956	2,400	1,540	2,400	1,056	**2,400**
A12301 · MUNICIPAL EXECUTIVE	26,780	12,448	28,119	10,884	29,525	8,862	**12,606**
A13204 · ACCOUNTANT CONTRACTUAL	16,800	22,651	18,600	22,883	24,600	18,195	**24,600**
A13214 · BOOKKEEPER CONTRACTUAL	4,000	300	4,000	-	2,000	-	**2,000**
A13401 · BUDGET PERSONNEL SERVICES	1,500	1,500	1,500	1,500	1,500	1,125	**1,500**
A13551 · ASSESSOR PERSONNEL SERVICES	31,930	32,176	33,527	33,656	35,203	25,996	**36,435**
A13551.1 · ASSESSOR CLERK	9,500	9,123	9,785	9,094	10,079	7,293	**10,432**
A13551.1 · BAR CLERK	285	-	-	-	285	-	**285**
A13554 · ASSESSOR CONTRACTUAL.	6,100	1,141	5,000	1,000	16,000	12,391	**16,000**
A14101 · CLERK PERSONNEL SERVICES	46,865	47,226	49,208	49,397	51,668	38,155	**53,476**
A14101.1 · DEPUTY CLERK	13,395	13,844	13,797	11,686	14,211	11,633	**14,708**
A14104 · CLERK CONTRACTUAL	1,500	4,565	2,000	887	2,000	171	**2,000**
A14204 · LAW CONTRACTUAL-SOLAR	72,000	21,358	72,000	8,434	72,000	42,205	**85,000**
A14204 · LAW CONTRACTUAL-GENERAL	45,000	48,950	50,000	29,893	50,000	21,762	**60,000**
A14204 · LAW CONTRACTUAL-LAND USE	7,200	-	7,200	9,055	7,200	5,448	**15,000**
A14204 · LAW CONTRACTUAL-MISCELLANEOUS	40,000	14,088	15,000	418	5,000	195	**15,000**
A14404 · ENGINEER CONTRACTUAL	45,000	63,154	60,000	27,910	60,000	23,393	**60,000**
A16201 · OPERATION OF PLANT PERS SERVICE	19,426	19,426	20,397	20,397	21,417	16,063	**22,167**

A16202 · OPERATION OF PLANT EQUIPMENT	50,000		11,201	40,000		6,251	30,000		38,337	**30,000**
A16204 · OPERATION OF PLANT CONTRACTUAL	65,000		43,808	60,000		57,900	70,000		38,237	**70,000**
A16704 · CENTRAL PRINT/MAIL CONTRACTUAL	30,000		25,788	30,000		24,237	30,000		16,704	**30,000**
A16802 · CENTRAL DATA PROC EQUIPMENT	3,000		1,368	3,000		1,003	3,000		105	**3,000**
A16804 · CENTRAL DATA PROC CONTRACTUAL	16,000		21,090	25,000		24,915	25,000		17,607	**25,000**
A19104 · UNALLOCATED INSURANCE	47,500		51,944	60,000		55,987	66,000		58,850	**73,000**
A19204 · MUNICIPAL DUES CONTRACTUAL	1,099		1,099	1,100		1,100	1,100		1,100	**1,130**
A19904 · CONTINGENCY	70,000		-	70,000		-	70,000		-	**70,000**
A35101 · ANIMAL CONTROL PERSONNEL SERV	4,378		4,378	4,509		4,509	4,644		3,483	**4,807**
A35104 · ANIMAL CONTROL CONTRACTUAL	2,250		750	2,250		790	2,250		2,850	**2,250**
A36201 · SAFETY INSPECTION PERSONNEL SER	33,475		33,733	35,149		35,284	36,907		27,254	**38,199**
A36201.1 · SAFETY INSPECTION CLERK	11,856		5,634	12,212		5,917	12,578		3,360	**13,018**
A36204 · SAFETY INSPECTION CONTRACTUAL	15,600		10,758	16,800		10,511	13,000		12,870	**16,000**
A40201 · REGISTRAR OF VITAL PERSONNEL	750		756	750		753	750		554	**750**
A50101 · STREET ADMIN PERSONNEL SERVICES	70,211		70,751	75,617		75,908	77,886		59,116	**85,028**
A50102 · STREET CAPITAL OUTLAY	-		229,465	100,000		422,450			9,250	**-**
A50104 · STREET ADMIN CONTRACTUAL	500		600	500		27	500		499	**500**
A51322 · GARAGE CAPITAL OUTLAY	-		233,352	-		-	-		31,735	**-**
A51324 · GARAGE CONTRACTUAL	27,500		25,428	27,500		30,927	28,500		19,017	**31,000**
A54102 · SIDEWALKS EQUIP & CAPITAL	-		-	-		32,046	-		-	**-**
A54104 · SIDEWALKS CONTRACTUAL	1,000		535	1,000		468	1,000		-	**1,000**
A56502 · NYSERDA CLEAN ENERGY	-		12,250	-		-	-		-	**-**
A65104 · VETERANS SERVICE CONTRACTUAL	1,000		287	1,000		-	1,000		212	**1,000**
A67724 · PROGRAMS FOR AGING CONTRACTUAL	1,000		1,200	1,200		1,200	1,200		1,500	**1,500**
A71101 ·PARKS PERSONNEL SERVICES	8,240		8,303	8,487		8,520	8,657		6,393	**-**
A71101.1 PARKS MAINTENANCE STAFF	3,500		1,838	3,500		1,474	3,500		1,474	**-**
A71102 · PARKS EQUIPMENT	140,000		144,201	900		-	150,900		111	**150,900**
A71104 · PARKS CONTRACTUAL	12,000		15,493	65,000		61,620	20,000		8,901	**14,400**
A73101 · YOUTH PROGRAM PERSONNEL SERVICE	35,000		34,637	39,000		27,371	40,000		23,794	**41,000**
A73104 · YOUTH PROGRAM CONTRACTUAL	12,000		12,713	15,000		13,599	16,000		12,438	**17,000**
A75104 · HISTORIAN CONTRACTUAL	964		993	964		974	964		-	**3,700**
A75204 · HISTORICAL PROPERTY CONTRACTUAL	6,000		7,081	6,000		4,156	6,000		4,254	**6,500**

A75504 · CELEBRATIONS CONTRACTUAL	52,000	50,314	3,000	478	3,000	476	**3,000**
A80101 · ZONING PERSONNEL SERVICES	2,280	4,554	2,348	2,778	2,418	3,962	**2,503**
A80104 · ZONING CONTRACTUAL	2,500	1,700	2,500	2,100	2,500	-	**2,500**
A80201 · PLANNING PERSONNEL SERVICES	7,258	5,347	7,476	6,149	7,700	4,726	**7,970**
A802011 · PLANNING PERSONNEL DEPUTY	-	-	-	-	-	-	**2,004**
A80204 · PLANNING CONTRACTUAL	63,500	13,875	65,000	63,495	70,000	15,636	**70,000**
A84104 - ELECTRIC AND POWER	-	2,061	4,000	4,974	5,000	3,491	**6,000**
A86864 - COMMUNITY DEVELOP-MISC CMMTE	1,000	-	1,000	156	1,000	-	**1,000**
A86874 · ECONOMIC DEV CONTRACTUAL	2,500	3,167	1,500	337	1,500	-	**1,500**
A86884 · COMMITTEES	-	-	-	-	3,500	3,600	**3,500**
A87104 - CONSERVATION CONTRACTUAL	-	-	-	30,000	30,000	30,000	**35,000**
A88104 · CEMETERY CONTRACTUAL	300	300	300	300	300	-	**300**
A90108 · STATE RETIREMENT SYSTEM	25,000	38,031	40,000	42,575	45,000	-	**55,000**
A90308 · SOCIAL SECURITY EMP	28,000	28,970	32,000	28,926	32,000	23,377	**35,358**
A90508 · UNEMPLOYMENT INS BENEFITS	1,000	-	1,000	-	1,000	-	**1,000**
A90558 · DISABILITY INS BENEFITS	1,200	755	1,200	772	1,200	359	**1,200**
A90608 · HOSPITAL & MEDICAL(DENTAL) INS	75,000	64,839	82,500	73,232	99,000	58,101	**99,000**
A99019 - TRANSFER OUT TO HIGHWAY	-	-	-	133,231	-	176,359	**100,000**
TOTAL APPROPRIATIONS	1,405,786	1,623,331	1,430,582	1,622,414	1,533,391	1,024,290	**1,715,026**
NET SURPLUS/DEFICIT	-	**199,502**	-	**376,880**	-	**(131,941)**	-

	2024		2025		2026		2027
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09.30.26	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	350,000	350,000	**350,000**
DA2300 - TRANSPORTATION SERVICES	9,500	2,993	5,500	-	1,000	-	**500**
DA2401 · INTEREST & EARNINGS	100	339	100	267	200	173	**200**
DA2655 - SCRAP METAL SALES	900	734	900	1,241	900	420	**900**
DA2665 - SALE OF EQUIPMENT	9,000	42,800	9,000	3,685	9,000	-	**9,000**
DA2680 - INSURANCE RECOVERIES	-	-	-	-	-	-	**-**
DA2701 - REFUND OF P.Y. EXPENDITURES	-	-	-	-	-	-	**-**
DA2709 - EMPLOYEE MEDICAL REIMBURSEMENT	6,500	5,951	6,500	5,025	6,000	3,349	**5,500**
DA2770 - UNCLASSIFIED	-	-	-	-		-	**-**
DA3501 - STATE AID CHIPS	169,386	319,924	169,386	299,845	285,000	-	**285,000**
DA5031 - INTERFUND TRANSFER FROM GENERAL			-	133,231		176,359	**100,000**
DA511 - APPROPRIATED RESERVES	-	-	-	-	190,000	-	**156,795**
DA599 - APPROPRIATED FUND BALANCE	153,164	-	200,824	-	120,470	-	**99,427**
TOTAL REVENUE	1,434,825	1,459,017	1,478,485	1,529,569	1,808,845	1,376,575	**1,853,597**
APPROPRIATIONS							
DA51101 - PERSONNEL SERVICES	190,178	155,353	196,105	194,107	205,652	180,196	**217,521**
DA51102 - GENERAL REPAIRS EQUIPMENT	-	-	-	133,231	-	-	**-**
DA51104 - GENERAL REPAIRS CONTRACTUAL	303,039	275,368	303,039	276,692	293,000	252,573	**293,000**
DA51122 - IMPROVEMENTS CHIPS	169,386	319,924	169,386	299,845	285,000	366,732	**285,000**
DA51302 - EQUIPMENT	150,000	328,949	150,000	128,389	340,000	176,359	**306,795**
DA51304 - CONTRACTUAL	100,000	134,071	100,000	133,258	118,000	105,096	**118,000**
DA51401 - LONGEVITY PERSONNEL SERVICES	2,000	1,600	2,500	2,500	2,900	500	**1,400**
DA51421 - SNOW REMOVAL PERSONNEL SERVICES	212,922	186,170	222,655	211,563	230,393	104,423	**237,653**
DA51424 - SNOW REMOVAL CONTRACTUAL	118,000	87,632	118,000	91,282	110,000	77,609	**150,000**
DA90108 - STATE RETIREMENT	40,000	40,000	50,000	50,000	50,000	-	**65,000**
DA90308 - SOCIAL SECURITY	30,000	25,918	32,500	30,896	32,500	21,609	**34,928**
DA90558 - DISABILITY INSURANCE	300	-	300	-	300	-	**-**

DA90608 - MEDICAL INSURANCE	110,000	107,180	125,000	110,498	132,000	79,947	**135,000**
DA90908 - OTHER BENEFITS-UNIFORMS	9,000	8,114	9,000	9,435	9,100	6,377	**9,300**
TOTAL APPROPRIATIONS	1,434,825	1,670,278	1,478,485	1,671,696	1,808,845	1,371,420	**1,853,597**
NET SURPLUS/DEFICIT	-	**(211,261)**	-	**(142,127)**	-	**5,155**	-

TOWN OF COPAKE LIGHT FUND BUDGET FOR DECEMBER 31, 2027

	2024		2025		2026		2027
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual through 09.30.26	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	-	1	**-**
SL599 - UNAPPROIPRIATED FUND BALANCE	-	-	-	-	-	-	**-**
TOTAL REVENUE	12,540	12,541	12,540	12,541	12,540	12,541	**12,540**
APPROPRIATIONS							
SL51824 - CONTRACTUAL LIGHTING	12,540	10,264	12,540	11,122	12,540	7,587	**12,540**
TOTAL APPROPRIATIONS	12,540	10,264	12,540	11,122	12,540	7,587	**12,540**
NET SURPLUS/DEFICIT	**-**	**2,278**	**-**	**1,419**	**-**	**4,954**	**-**