

SUMMARY OF PROJECTED SURPLUS OR (DEFICITS) - CURRENT YEAR

2025-26	REVENUES: TOTAL PROJECTED SURPLUS OR (DEFICIT)	\$ 25,304
2025-26	APPROPRIATIONS: TOTAL PROJECTED SURPLUS OR (DEFICIT)	\$ (87,093)
2025-26	NET VARIANCE FROM ADOPTED BUDGET - SURPLUS OR (DEFICIT)	\$ (61,789)
2025-26	BUDGETED RESERVE INCREASE (DECREASE)	\$ (287,850)
2025-26	TOTAL PROJECTED BUDGET SURPLUS OR (DEFICIT)	\$ (349,639)

NET EFFECT ON RESERVE FUNDS	\$ (349,639)
-----------------------------	--------------

**2026-27
BUDGET REAL ESTATE TAX COMPUTATION**

Total Expenditures	\$ 5,617,960
Added To Reserves	\$ (851,283)
Other Revenues	\$ 1,595,840
Required RE Taxes	\$ 4,873,403

REVENUES

ACCOUNT NAME	2025-26							2026-27 Budget	%Inc (Dec)
	2024-25 Actuals	2025-26 Budget	2/13/2026 Actuals	Estimated FYE Actual	Over Bud. (Under Bud)	% of Budget	2026-27 Budget		
Real Estate Tax	\$ 2,861,290	\$ 3,020,022	\$ 3,005,958	\$ 3,005,958	\$ (14,064)	100%	\$ 3,170,837	5.0%	
Int./Penalties: Taxes	\$ 12,671	\$ 10,000	\$ 6,537	\$ 6,537	\$ (3,463)	65%	\$ 7,000	-30.0%	
Real Estate Rental	\$ 9,000	\$ 4,000	\$ 19,750	\$ 19,750	\$ 15,750	494%	\$ 6,500	62.5%	
Building Permits	\$ 70,750	\$ 44,000	\$ 77,300	\$ 76,000	\$ 32,000	173%	\$ 55,000	25.0%	
Safety Inspection & Prote	\$ 16,775	\$ 19,000	\$ 1,580	\$ 16,775	\$ (2,225)	88%	\$ 16,775	-11.7%	
Water Taxi Fee	\$ 12,000	\$ 12,500	\$ 12,500	\$ 12,500	-	100%	\$ 13,000	4.0%	
Ferry Franchise	\$ 127,993	\$ 132,346	\$ 132,473	\$ 132,473	\$ 127	100%	\$ 136,845	3.4%	
Cartage Concession	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	-	100%	\$ 10,000	0.0%	
Market Concession	\$ 157,412	\$ 157,000	\$ 165,163	\$ 165,163	\$ 8,163	105%	\$ 165,163	5.2%	
Utility Tax - Based on Ac	\$ 7,757	\$ 6,000	\$ 8,592	\$ 8,590	\$ 2,590	143%	\$ 8,500	41.7%	
Parking Franchise	\$ 209,396	\$ 213,347	\$ 213,347	\$ 213,347	-	100%	\$ 223,549	4.8%	
Recreation Fees	\$ 360,338	\$ 389,900	\$ 382,200	\$ 382,200	\$ (7,700)	98%	\$ 519,630	33.3%	
Mooring Fees	\$ 65,572	\$ 72,225	\$ 52,575	\$ 71,500	\$ (725)	99%	\$ 72,225	0.0%	
Library Receipts - Based	\$ 11,099	\$ 11,100	\$ 17,618	\$ 17,618	\$ 6,518	159%	\$ 15,500	39.6%	
Misc. Clerk Fees	\$ 28,008	\$ 2,500	\$ 4,065	\$ 3,000	\$ 500	120%	\$ 3,000	20.0%	
Interest: Gen Funds	\$ 167,444	\$ 138,621	\$ 61,047	\$ 117,500	\$ (21,121)	85%	\$ 115,820	-16.4%	
P.O. Rental	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	-	100%	\$ 15,000	0.0%	
Driving Permits:	\$ 38,135	\$ 47,500	\$ 26,165	\$ 38,135	\$ (9,365)	80%	\$ 42,500	-10.5%	
Court Fines	\$ 1,935	\$ 1,500	-	\$ 1,500	-	100%	\$ 1,500	0.0%	
Misc. Revenues	\$ 3,377	\$ 3,000	\$ 1,558	\$ 3,300	\$ 300	110%	\$ 3,500	16.7%	
Public Safety Funding	\$ 4,118	\$ 3,927	-	\$ 3,927	-	100%	\$ 3,927	0.0%	
AIM State Aid	\$ 2,726	\$ 2,726	\$ 2,726	\$ 2,726	-	100%	\$ 2,726	0.0%	
Mortgage Tax Return	\$ 57,897	\$ 62,913	\$ 28,414	\$ 56,282	\$ (6,631)	89%	\$ 57,500	-8.6%	
FEMA Reimbursement	-	\$0	-	-	-	#DIV/0!	-	#DIV/0!	
Dr. Rental Fee	\$ 20,000	\$25,000	\$ 21,000	\$ 25,000	-	100%	\$ 25,000	0.0%	

OFICIAL TENTATIVE BUDGET 2026-27

Donations	\$ 54,844	\$5,000	\$ 27,947	\$ 28,000	\$ 23,000	560%	\$ 20,000	300.0%
Interest Repair Reserve	\$ 5,001	\$4,250	\$ 2,983	\$ 3,600	\$ (650)	85%	\$ 1,950	-54.1%
Refunds/Ins./Premiums	\$ -	\$0	\$ -	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Sale of Surplus Assets	\$ 7,280	\$0	\$ -	\$ -	\$ -	#DIV/0!	\$ 10,000	#DIV/0!
Water Tap Sales	\$ 269,750	\$278,720	\$ 278,720	\$ 278,720	\$ -	100%	\$ -	-100.0%
Water Fees	\$ 12,958	\$11,100	\$ 14,400	\$ 13,400	\$ 2,300	121%	\$ -	-100.0%
Intergovernmntl Charge	\$ 42,032	\$42,872	\$ 21,224	\$ 42,872	\$ -	100%	\$ 43,729	2.0%
Total Revenues	\$ 4,662,556	\$4,746,069	\$ 4,610,843	\$ 4,771,373	\$ 25,304	101%	\$ 4,766,677	0.4%
					\$ 25,304			
<i>ACACCOUNT NAME</i>	2024-25	2025-26	2/13/2026	Estimated	Over Bud.	% of	2026-27	%Inc
	Actuals	Budget	Actuals	FYE Actual	(Under Bud)	Budgt	Budget	(Dec)
BOARD OF TRUSTEES								
Board Contractual Servic	\$ 549	\$800	\$200	\$ 500	\$ (300)	63%	\$ 800	0.0%
Total Board of Trustees	\$549	\$800	\$200	\$ 500	\$ (300)	63%	\$ 800	0.0%
VILLAGE JUSTICE								
Village Justice Personnel	\$ 5,919	\$5,250	\$5,383	\$ 7,500	\$ 2,250	143%	\$ 7,500	
Village Justice Contractu	\$ 120	\$300	\$325	\$ 300	\$ -	100%	\$ 300	0.0%
Total Village Justice	\$ 6,039	\$5,550	\$ 5,708	\$ 7,800	\$ 2,250	141%	\$ 7,800	40.5%
AUDITOR								
Auditor Contractual Servi	\$ 34,875	\$38,800	\$36,300	\$ 38,800	\$ -	100%	\$ 39,800	2.6%
Total Auditor	\$ 34,875	\$38,800	\$ 36,300	\$ 38,800	\$ -	100%	\$ 39,800	2.6%
ADMINISTRATION								
Clerk Personnel	\$ 480,247	\$617,900	\$431,591	\$ 602,498	\$ (15,402)	98%	\$ 656,968	6.3%
Clerk Equipment	\$ -	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Clerk Contractual Service	\$ 108,609	\$99,620	\$85,009	\$ 107,000	\$ 7,380	107%	\$ 114,535	15.0%
Total Village Clerk	\$ 588,856	\$717,520	\$ 516,600	\$ 709,498	\$ (8,022)	99%	\$ 771,503	7.5%
ELECTIONS								
Election Contractual Ser	\$ 1,320	\$1,700	\$3,628	\$ 3,378	\$ 1,678	199%	\$ 3,500	105.9%
Total Elections	\$ 1,320	\$1,700	\$3,628	\$ 3,378	\$ 1,678	199%	\$ 3,500	105.9%
VILLAGE ATTORNEY								
Attorney Contract Service	\$ 95,596	\$78,750	\$102,021	\$ 120,000	\$ 41,250	152%	\$ 61,000	-22.5%
Total Village Attorney	\$ 95,596	\$78,750	\$ 102,021	\$ 120,000	\$ 41,250	152%	\$ 61,000	-22.5%
POST OFFICE								
Post Office Personnel	\$ 10,705	\$13,000	\$10,136	\$ 10,135	\$ (2,865)	78%	\$ 13,000	0.0%
Post Office Contract Ser	\$ 204	\$250	\$17	\$ 250	\$ -	100%	\$ 250	0.0%
Total Post Office	\$ 10,909	\$13,250	\$ 10,152	\$ 10,385	\$ (2,865)	78%	\$ 13,250	0.0%
BUILDING								
Buildings Personnel	\$ 129,437	\$137,500	\$94,376	\$ 143,750	\$ 6,250		\$ 146,750	6.7%
Building Equipment	\$ -	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Building Contractual Ser	\$ 265,221	\$198,000	\$168,593	\$ 202,500	\$ 4,500	102%	\$ 234,852	18.6%
Total Building	\$ 394,658	\$335,500	\$ 262,969	\$ 346,250	\$ 10,750	103%	\$ 381,602	13.7%

OFICIAL TENTATIVE BUDGET 2026-27

PUBLIC SAFETY DEPT.									
Public Safety Personnel	\$ 289,647	\$303,930	\$259,526	\$ 317,325	\$ 13,395	104%	\$ 315,692	3.9%	
Public Safety Equipment	\$ 12,938	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	
Public Safety Contractua	\$ 42,470	\$16,250	\$18,545	\$ 22,500	\$ 6,250	138%	\$ 31,029	90.9%	
Total PUBLIC SAFETY	\$ 345,055	\$320,180	\$ 278,071	\$ 339,825	\$ 19,645	106%	\$ 346,721	8.3%	
FIRE DEPARTMENT									
Fire Company Personnel	\$ 19,494	\$57,300	\$34,687	\$ 39,124	\$ (18,176)	68%	\$ 48,800	-14.8%	
Fire Co. Equipment - Sec	\$ 24,307	\$7,780	\$0	\$ 7,780	\$ -	100%	\$ 157,000	1918.0%	
Fire Contractual Services	\$ 107,576	\$77,651	\$47,135	\$ 72,500	\$ (5,151)	93%	\$ 74,690	-3.8%	
Total Fire Department	\$ 151,377	\$142,731	\$ 81,822	\$ 119,404	\$ (23,327)	84%	\$ 280,490	96.5%	
PUBLIC HEALTH									
Public Health Personnel	\$ 45,621	\$ 54,080	\$ 35,283	\$ 52,351	\$ (1,729)	97%	\$ 56,160	3.8%	
Public Health Contractua	\$ 22,623	\$28,920	\$16,280	\$ 23,000	\$ (5,920)	80%	\$ 21,000	-27.4%	
Total Public Health	\$ 68,243	\$83,000	\$ 51,563	\$ 75,351	\$ (7,649)	91%	\$ 77,160	-7.0%	
GROUNDS DEPARTMENT									
Grounds Personnel	\$ 157,836	\$162,180	\$136,179	\$ 175,950	\$ 13,770	108%	\$ 176,120	8.6%	
Grounds Equipment	\$ 22,458	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ 275,000	#DIV/0!	
Grounds Contractual Ser	\$ 101,528	\$90,488	\$53,272	\$ 96,062	\$ 5,574	106%	\$ 125,685	38.9%	
Total Walks	\$ 281,822	\$252,668	\$ 189,451	\$ 272,012	\$ 19,344	108%	\$ 576,805	128.3%	
PARKING LOT									
Parking Contractual Serv	\$ 4,999	\$5,170	\$5,174	\$ 4,999	\$ (171)	97%	\$ 5,344	3.4%	
Total Parking Lot	\$ 4,999	\$5,170	\$ 5,174	\$ 4,999	\$ (171)	97%	\$ 5,344	3.4%	
RECREATION									
Camp Personnel	\$ 300,762	\$301,475	\$323,453	\$ 343,399	\$ 41,924	114%	\$ 400,463	32.8%	
Camp Equipment	\$ -	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	
Recreation Contractual S	\$ 70,630	\$81,750	\$66,538	\$ 67,500	\$ (14,250)	83%	\$ 75,462	-7.7%	
Total Recreation	\$ 371,392	\$383,225	\$ 389,992	\$ 410,899	\$ 27,674	107%	\$ 475,925	24.2%	
LIFEGUARD SERVICES									
Lifeguard Personnel	\$ 274,114	\$273,828	\$282,460	\$ 293,713	\$ 19,885	107%	\$ 296,563	8.3%	
Lifeguard Equipment	\$ 2,961	\$25,000	\$1,624	\$ 17,500	\$ (7,500)	70%	\$ 35,000	40.0%	
Lifeguard Contractual Se	\$ 14,359	\$20,850	\$13,661	\$ 18,500	\$ (2,350)	89%	\$ 21,050	1.0%	
Total Lifeguards	\$ 291,434	\$319,678	\$ 297,746	\$ 329,713	\$ 10,035	103%	\$ 352,613	10.3%	
LIBRARY									
Library Personnel	\$ 21,951	\$23,000	\$24,285	\$ 24,285	\$ 1,285	106%	\$ 27,000	17.4%	
Library Equipment	\$ -	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!	
Library Contractual Servi	\$ 9,876	\$10,000	\$ 12,142	\$ 12,142	\$ 2,142	121%	\$ 13,000	30.0%	
Total Library	\$ 31,827	\$33,000	\$ 36,426	\$ 36,427	\$ 3,427	110%	\$ 40,000	21.2%	
REFUSE TRANSFER & DISPOSAL									
Refuse Personnel	\$ 64,921	\$50,845	\$39,182	\$ 54,150	\$ 3,305	107%	\$ 55,055	8.3%	
Refuse Equipment	\$ -	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ 7,500	#DIV/0!	
Refuse Contractual Servi	\$ 86,506	\$87,550	\$73,669	\$ 89,125	\$ 1,575	102%	\$ 90,177	3.0%	
Total Refuse & Incinera	\$ 151,427	\$138,395	\$ 112,850	\$ 143,275	\$ 4,880	104%	\$ 152,732	10.4%	

OFICIAL TENTATIVE BUDGET 2026-27

MAINTENANCE SHOP

Shop Personnel	\$ 83,466	\$41,275	\$31,148	\$ 42,900	\$ 1,625	104%	\$ 44,525	7.9%
Shop Equipment	\$ -	\$22,500	\$22,813	\$ 22,812	\$ 312	101%	\$ -	-100.0%
Shop Contractual Service	\$ 39,932	\$50,200	\$38,660	\$ 40,500	\$ (9,700)	81%	\$ 58,500	16.5%
Total Shop	\$ 123,398	\$ 113,975	\$ 92,621	\$ 106,212	\$ (7,763)	93%	\$ 103,025	-9.6%

GENERAL VILLAGE OVERHEAD

Unallocated Insurance	\$ 137,221	\$174,876	\$200,218	\$ 176,542	\$ 1,666	101%	\$ 181,391	3.7%
Real Estate Taxes	\$ 60,239	\$62,366	\$34,395	\$ 68,490	\$ 6,124	110%	\$ 70,908	13.7%
A5680.4 Miscellaneous C	\$ 17,080	\$21,800	\$13,343	\$ 21,800	\$ -	100%	\$ 22,050	1.1%
Retirement Contribution -	\$ 209,333	\$244,844	\$222,220	\$ 223,929	\$ (20,915)	91%	\$ 262,717	7.3%
Social Security	\$ 151,542	\$164,495	\$135,007	\$ 168,500	\$ 4,005	102%	\$ 176,030	7.0%
Worker Comp	\$ 36,298	\$37,368	\$37,647	\$ 37,368	\$ -	100%	\$ 37,368	0.0%
Unemployment Insurance	\$ -	\$5,000	\$0	\$ -	\$ (5,000)	0%	\$ 5,000	0.0%
Group Medical	\$ 326,590	\$334,727	\$297,748	\$ 350,000	\$ 15,273	105%	\$ 399,447	19.3%
MTA Tax	\$ 4,801	\$7,335	\$1,005	\$ 1,005	\$ (6,330)	14%	\$ -	-100.0%
Disability Withholdings	\$ 10,592	\$9,682	\$10,707	\$ 10,000	\$ 318	103%	\$ 9,682	0.0%
Serial Bond Principal	\$ 515,000	\$610,000	\$610,000	\$ 610,000	\$ -	100%	\$ 465,000	-23.8%
Serial Bond Interest	\$ 209,599	\$223,535	\$223,535	\$ 223,535	\$ -	100%	\$ 208,785	-6.6%
BAN/RAN/BONDS Costs	\$ -	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Capital Project Closeout	\$ -	\$0	\$0	\$ -	\$ -			
Total Village General O	\$1,678,296	\$1,896,028	\$1,785,825	\$ 1,891,170	\$ (4,858)	100%	\$ 1,838,377	-3.0%

WATER

Water Personnel (Andrew	\$ 151,332	\$115,750	\$103,287	\$ 135,116	\$ 19,366	117%	\$ 64,000	-44.7%
Water Equipment	\$ -	\$0	\$0	\$ -	\$ -	#DIV/0!	\$ -	#DIV/0!
Water Contractual Servic	\$ 34,921	\$38,250	\$11,503	\$ 20,000	\$ (18,250)	52%	\$ 25,514	-33.3%
Total Water	\$ 186,253	\$154,000	\$ 114,790	\$ 155,116	\$ 1,116	101%	\$ 89,514	-41.9%

PAYROLL \$ 2,308,595

INCREASE RESERVE ACCOUNTS

Inc (Dec) Reserves					\$ -		\$ (851,283)	
Net Reserve Effect		-\$287,850		\$ -			\$ (851,283)	

Combined Appropriatio	\$ 4,818,324	\$ 5,033,920	\$ 4,373,908	\$ 5,121,013	\$ 87,093	96%	\$ 5,617,960	11.6%
------------------------------	---------------------	---------------------	---------------------	---------------------	------------------	------------	---------------------	--------------

-\$287,851
Verification

Verification \$ 87,093

Net Variance \$ (61,789)
Net Variance % -1.23%

SUMMARY OF BUDGET OPERATIONS

SUMMARY	Fiscal Year	2025-26		2026-27
		2024-25 Audited/Actual	Estimated Actual	Budget
Gen'l Revenues		\$4,662,558	\$4,771,373	\$4,766,677
Gen Expenses		\$4,818,436	\$ 5,121,013	\$ 5,617,960
Payroll		\$2,035,452	\$ 2,242,196	\$ 2,308,595
NET FOR YEAR		(\$155,878)	\$ (349,640)	\$ (851,283)

SUMMARY OF FUND BALANCE TRENDS

Fiscal Year	Audited/Actual	Projected	Projected
	2024-25	2025-26	2026-27
COMBINED FUND BALANCES BEGINNING OF YEAR	\$3,367,300	\$ 2,313,637	\$ 1,963,998
General Fund Surplus (Defecit)	\$ (155,878)	\$ (287,850)	\$ (851,283)
Change in Capital Fund Balance	\$ (897,785)	\$ (61,789)	
COMBINED FUND BALANCES END OF YEAR	\$2,313,637	\$ 1,963,998	\$ 1,112,715

	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget
Payroll From Tentative Budget	\$2,157,313	\$2,242,196	\$2,308,595

SALARY BREAKDOWN - FULL TIME PERSONNEL

Title	Number of Positions	Budgeted 2025-26 Salary	2026-27 Avg Rate of Pay	Total
				2026-27 Budgeted Salary
Administration	2	\$ 312,500		\$ 384,343
Treasurer	3	\$ 214,500		\$ 272,625
PS Supervisors	3	\$ 177,650		\$ 186,000
Maint. Mech III/Intergovt Coordinantor	1	\$ 127,750		\$ -
Maint. Mech II & I	6	\$ 378,500		\$ 394,750
TOTAL FULL TIME PERSONNEL		\$ 1,210,900		\$ 1,237,718

OFICIAL TENTATIVE BUDGET 2026-27

SALARY SUMMARY - PART TIME & SEASONAL PERSONNEL

ADMINISTRATIVE AREA and Title	Budgeted 2025-26 Salary	Budgeted 2026-27 Salary
<u>MAINTENANCE</u>	\$ 77,800	\$ 91,700
Laborer (\$15.00 to \$30 per hour, based on seniority & performance)		
<u>PUBLIC SAFETY</u>	\$ 126,280	\$ 129,692
Public Safety Guard (\$15.00 to \$27.50 Per Hour, based on seniority & performance)		
<u>CLERK'S OFFICE</u>	\$ 14,400	\$ -
Clerk/Typist (\$15.00 to \$30.00 per hour, based on seniority & performance)		
<u>RECREATION</u>	\$ 301,475	\$ 400,463
Recreation Supervisor (\$625 to \$2125 semi monthly)		
Recreation Aid (150 to \$700.00 semi monthly)		
<u>LIFEGUARD</u>	\$ 273,828	\$ 296,563
Chief Lifeguard (\$25,000 per season - Incl. stand required hours)		
Lifeguard (\$15 to \$32.50 per hour)		
<u>COURT CLERK'S OFFICE</u>	\$ 5,250	\$ 7,500
Clerk (\$27.5 per hour)		
<u>POST OFFICE</u>	\$ 13,000	\$ 13,000
Clerk (\$15 to \$30.00per hour, based on seniority & performance)		
<u>LIBRARY</u>	\$ 23,000	\$ 27,000
Head Librarian (\$2,250 semi monthly June thru September)		
Recreation Aid (\$142.50 to \$50.00 semi monthly)		
<u>PUBLIC HEALTH & SAFETY</u>		
Fire Marshal	\$ 10,000	Now in Contract Svcs
Public Health/Building Inspector (\$60.00/Hr)	\$ 54,080	\$ 56,160
Fire Co. Administration Support (\$27.50 per hour)	\$ 14,300	\$ 14,300
Paramedic (\$1,500 per week)	\$ 33,000	\$ 34,500
TOTAL SEASON PERSONNEL	\$ 946,413	\$ 1,070,877

TOTAL SALARY BUDGET	\$ 2,157,313	\$ 2,308,595
TOTAL SALARY INCREASE (Budget to Actual)		2.96%