

# 2025 Budget Schedule

Town Board Meetings & Workshops  
Unless otherwise noted all meetings begin at 6:00 pm  
Town Board Meetings will be Webcast & Archived

- **Capital Plan** September 11 Town Board
- **Tentative Budget Presentation** September 25 Town Board
- **Continuing Budget Discussion** October 9 Town Board
- **Public Hearing/Preliminary Budget** October 23 Town Board
- **Final Budget Adoption** November 13 Town Board

**“2025 Town Budget”  
link on the Town website  
provides comprehensive information  
and is regularly updated**

# 2025 – 2029 Tentative Capital Plan

## Five-Year \$61.3 Million Plan

Capital Investment Schedule with Expected Funding Sources



Cherie Gitto, Chief Accountant  
Michael Cohen, CPA, Town Comptroller  
Eric Johnson, PE, Town Engineer



# Purpose of the Capital Plan



- Establishes a five-year plan to maintain infrastructure, address the town's needs, and align with the community's long-term vision
- Analyzes projected cost over plan period and presents the impact of these decisions in our future
- Helps guide difficult decisions on how to optimize limited Town resources
  - Approximately 12% of total property taxes paid by residents are kept by the Town to provide all Town services

**The Capital Plan is not binding. It's a tool that's reevaluated annually.**

# Process



To balance goals and emerging demands within a sustainable financial plan, we:

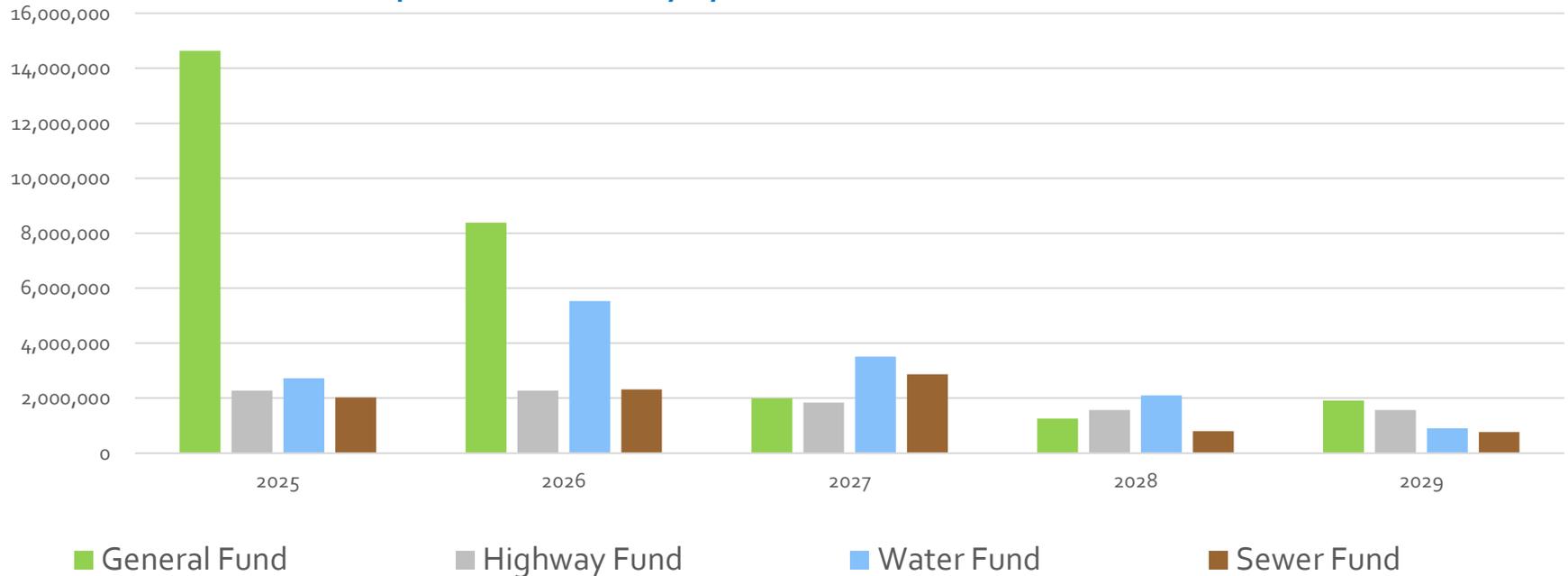
- Gather information for projects and equipment deemed essential by Town departments
    - Department Heads provide capital information
    - Comptroller's Office does not opine on what is deemed to be essential
  - Identify appropriate financing
  - Reduce the need for debt and taxes by leveraging grants and alternative funding as they become available.
- 
- Incorporate items identified as operating expenses into our operating budget
  - Tie this information to our multi-year budget



# \$61.3 Million 5-Year Capital Plan

Current Capital Plan Summary by Fund						
BUDGET FUND	2025	2026	2027	2028	2029	Total
General Fund	14,638,622	8,384,200	1,989,675	1,259,649	1,909,146	28,181,292
Highway Fund	2,272,500	2,272,500	1,837,500	1,572,500	1,572,500	9,527,500
Water Fund	2,722,500	5,530,500	3,515,500	2,095,500	905,500	14,769,500
Sewer Fund	2,024,500	2,318,500	2,868,500	793,500	768,500	8,773,500
<b>TOTAL</b>	<b>21,658,122</b>	<b>18,505,700</b>	<b>10,211,175</b>	<b>5,721,149</b>	<b>5,155,646</b>	<b>61,251,792</b>

Capital Plan Summary by Fund



# \$61.3 Million 5-Year Capital Plan

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Highway Fund	2,272,500	2,272,500	1,837,500	1,572,500	1,572,500	9,527,500
Water Fund	2,722,500	5,530,500	3,515,500	2,095,500	905,500	14,769,500
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<b>TOTAL</b>	<b>21,658,122</b>	<b>18,505,700</b>	<b>10,211,175</b>	<b>5,721,149</b>	<b>5,155,646</b>	<b>61,251,792</b>

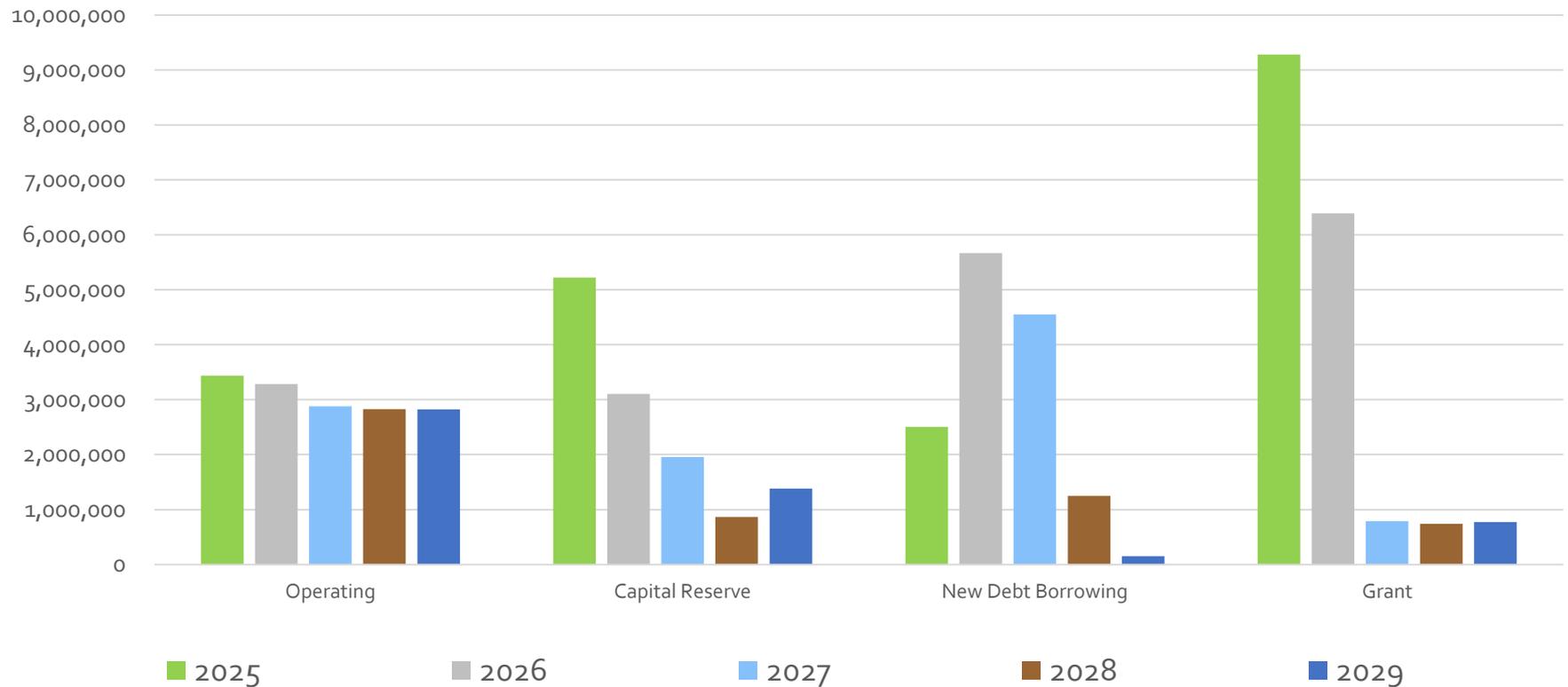
	Current Capital Plan Summary by funding Source					
FUNDING SOURCE	2025	2026	2027	2028	2029	Total
Operating	3,436,219	3,283,619	2,879,094	2,829,068	2,820,565	15,248,565
Capital Reserve	5,221,900	3,103,400	1,955,000	865,000	1,380,000	12,525,300
New Debt Borrowing	2,505,000	5,670,000	4,550,000	1,250,000	150,000	14,125,000
Bonded *	0	0	0	0	0	0
Grant	9,283,323	6,391,681	787,081	742,081	770,081	17,974,247
Parkland Set Aside	165,000	40,000	40,000	35,000	35,000	315,000
Previously Approved **	1,046,680	17,000	0	0	0	1,063,680
<b>TOTAL</b>	<b>21,658,122</b>	<b>18,488,700</b>	<b>10,211,175</b>	<b>5,721,149</b>	<b>5,155,646</b>	<b>61,251,792</b>

\* Funding through debt which has already been received.

\*\* Funds previously set aside through Capital Reserves

# \$61.3 Million 5-Year Capital Plan

## Draft Capital Plan Summary by Funding Source



\* Funding through debt which has already been received.

\*\* Funds previously set aside through Capital Reserves

# Compare 2025 to 2024 Capital Plan

BUDGET FUND	Current Year Capital Plan Summary by Fund			
	2025	2026	2027	2028
General Fund	\$ 14,638,622	\$ 8,384,200	\$ 1,989,675	\$ 1,259,649
Highway Fund	\$ 2,272,500	\$ 2,272,500	\$ 1,837,500	\$ 1,572,500
Water Fund	\$ 2,722,500	\$ 5,530,500	\$ 3,515,500	\$ 2,095,500
Sewer Fund	\$ 2,024,500	\$ 2,318,500	\$ 2,868,500	\$ 793,500
<b>TOTAL</b>	<b>\$ 21,658,122</b>	<b>\$ 18,505,700</b>	<b>\$ 10,211,175</b>	<b>\$ 5,721,149</b>

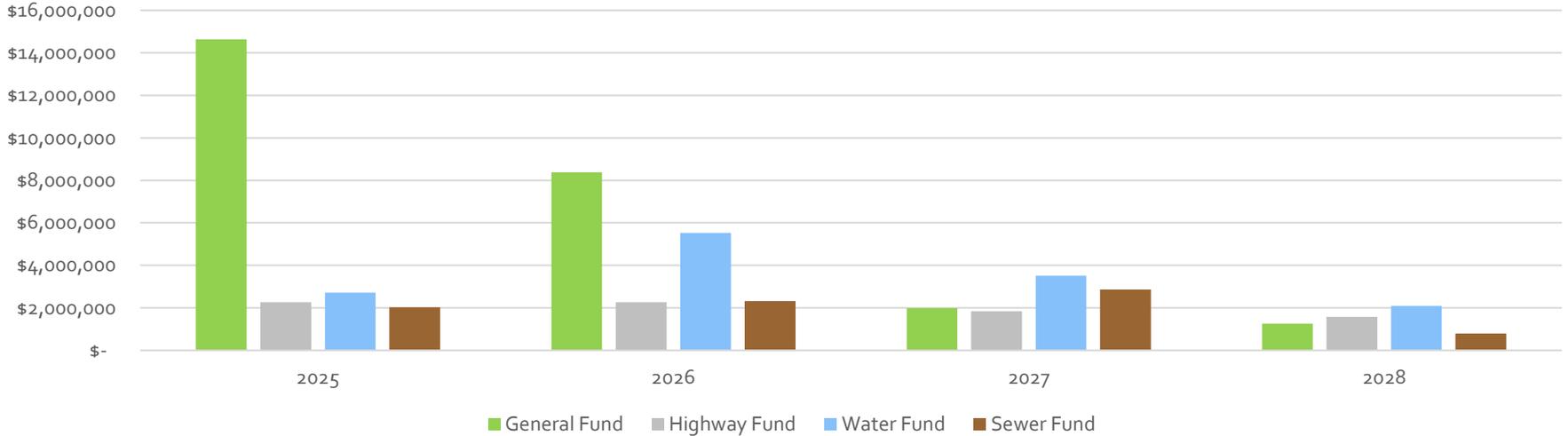
BUDGET FUND	Presented Last year			
	2025	2026	2027	2028
General Fund	\$ 8,353,424	\$ 1,718,350	\$ 1,383,073	\$ 900,291
Highway Fund	\$ 2,108,250	\$ 2,109,250	\$ 2,110,750	\$ 2,112,250
Water Fund	\$ 5,007,500	\$ 2,792,500	\$ 2,077,500	\$ 792,500
Sewer Fund	\$ 937,000	\$ 1,562,000	\$ 2,562,000	\$ 887,000
<b>TOTAL</b>	<b>\$ 16,406,174</b>	<b>\$ 8,182,100</b>	<b>\$ 8,133,323</b>	<b>\$ 4,692,041</b>

BUDGET FUND	Difference 2024 & 2025 Capital Plan Documents			
	2025	2026	2027	2028
General Fund	\$ 6,285,198	\$ 6,665,850	\$ 606,603	\$ 359,358
Highway Fund	\$ 164,250	\$ 163,250	\$ (273,250)	\$ (539,750)
Water Fund	\$ (2,285,000)	\$ 2,738,000	\$ 1,438,000	\$ 1,303,000
Sewer Fund	\$ 1,087,500	\$ 756,500	\$ 306,500	\$ (93,500)
<b>TOTAL</b>	<b>\$ 5,251,948</b>	<b>\$ 10,323,600</b>	<b>\$ 2,077,853</b>	<b>\$ 1,029,108</b>

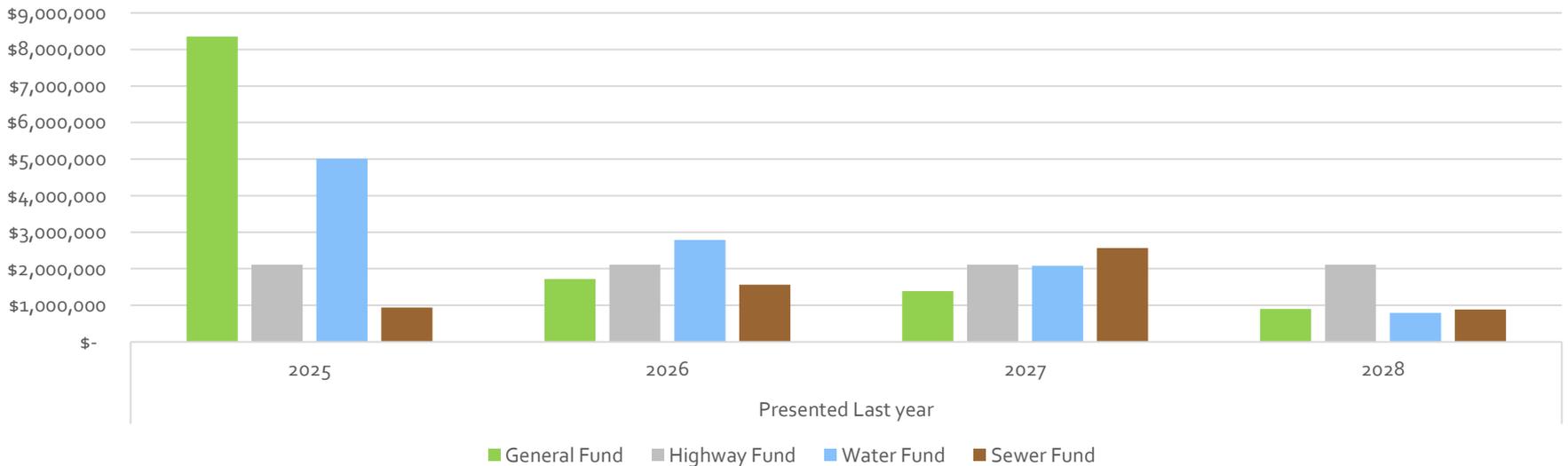
2025 increased by \$5.3M from the 2024 plan, the four years that overlap combined have increased by \$18.7M.

# Compare 2025 to 2024 Capital Plan

## 2025 Proposed Capital Spending



## 2024 Capital Plan as Presented Last Year



# Large Projects 2025-2029

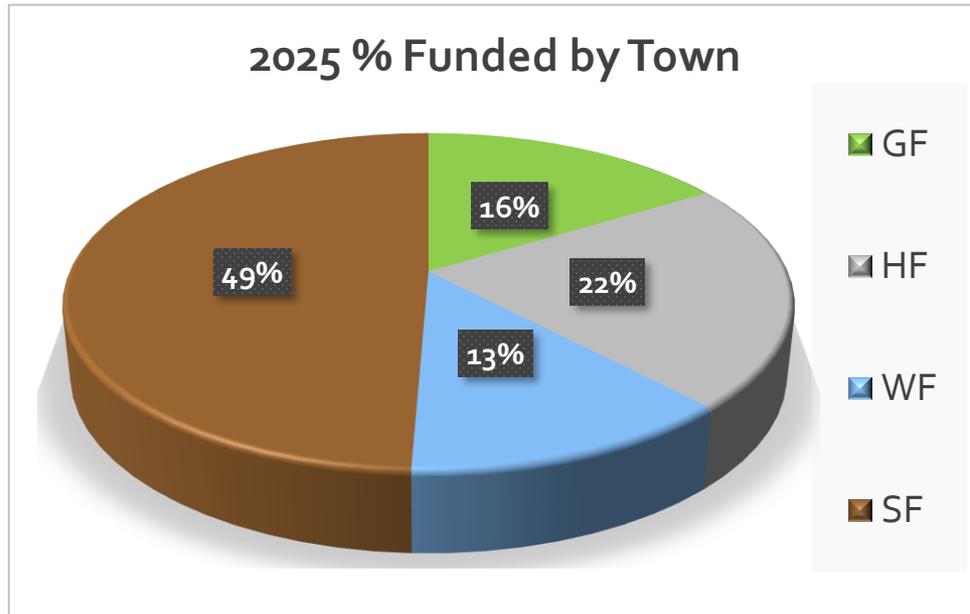
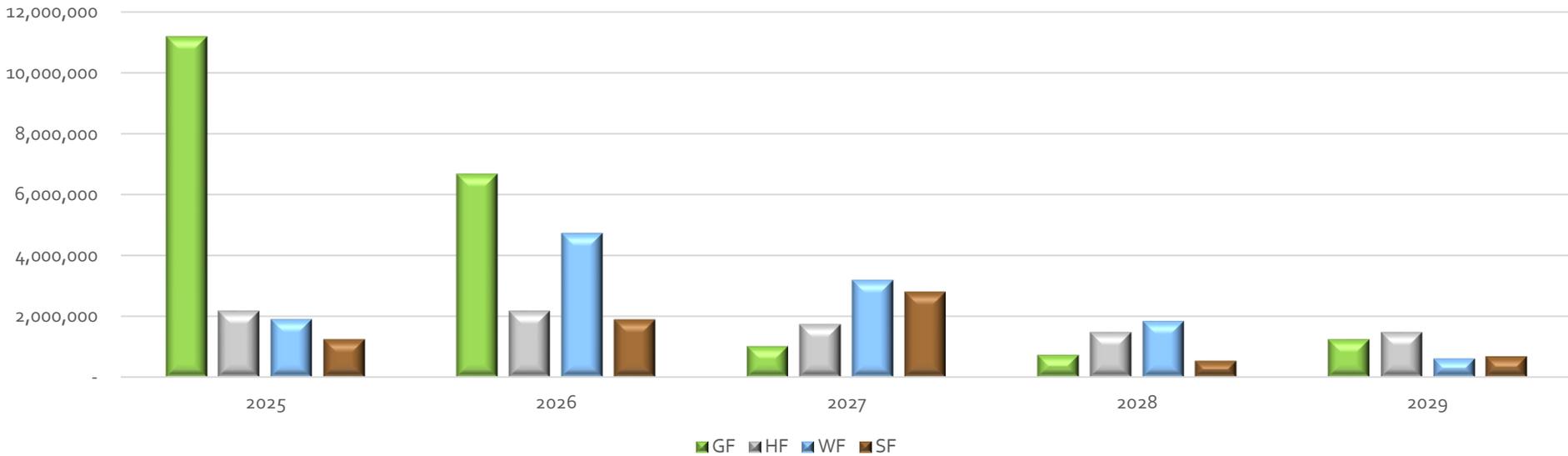
Fund	Description of Project	Funding Source	Classif. Types	Est. PPU	Recommended/Scheduled for 5-Yr. Period					Suggested Total 5 YRS
					2025	2026	2027	2028	2029	
GF	Window Replacement for town hall	Debt	Replacement	25	1,100,000	-	-	-	-	1,100,000
GF	Heath Dairy Barn - Stabilization Const Cost (ARPA funding)	Grant	Replacement	15	750,000	-	-	-	-	750,000
GF	Heath Dairy Barn - Design of Permanent Improvements	Capital Reserve	Replacement	15	-	-	-	-	500,000	500,000
GF	Police Vehicles	Operating	Replacement	5	190,000	199,500	209,475	219,949	230,946	1,049,870
GF	Delaware Ave Complete Streets	Grant	Health & Safety	15	2,481,600	-	-	-	-	2,481,600
GF	Delaware Ave Complete Streets	Grant	Health & Safety	15	1,560,000	-	-	-	-	1,560,000
GF	Delaware Ave Complete Streets	Grant	Health & Safety	15	422,000	-	-	-	-	422,000
GF	Delaware Ave Complete Streets	Capital Reserve	Health & Safety	15	199,400	-	-	-	-	199,400
GF	Cherry Ave Extension - Multi Use path	Grant	Service	10	1,337,600	-	-	-	-	1,337,600
GF	Cherry Ave Extension - Multi Use path-ARPA	Grant	Service	10	334,400	-	-	-	-	334,400
GF	DOT Sidewalk Replacement prjt	Grant	Service	10	549,000	5,480,600	-	-	-	6,029,600
GF	DOT Sidewalk Replacement prjt	Capital Reserve	Service	10	50,500	454,400	-	-	-	504,900
GF	Sidewalk repair, replacement	Operating	Replacement	10	250,000	250,000	250,000	250,000	250,000	1,250,000
GF	Highway Garage Building Improvements	Debt	Preventative	30	325,000	-	-	-	-	325,000
GF	Highway Garage Building Improvements	Capital Reserve	Replacement	30	135,000	50,000	50,000	50,000	50,000	335,000
GF	Highway Garage Building Improvements	Operating	Service	30	145,000	85,000	90,000	95,000	100,000	515,000
GF	Elm Ave Park Improvements -Olympic pool	Previously Approve	Service	15	800,000	-	-	-	-	800,000
GF	Elm Ave Park - New Pavilion	Debt	Health & Safety	20	-	45,000	300,000	-	-	345,000
GF	Elm Ave Park - Basketball Court Rehab	Capital Reserve	Replacement	15	200,000	-	-	-	-	200,000
GF	Elm Ave Park - Tennis Court 1-4 Rehab	Capital Reserve	Replacement	15	100,000	-	-	-	-	100,000
GF	Elm Ave Park - Volleyball court Rehab	Capital Reserve	Replacement	15	25,000	-	-	-	-	25,000
GF	Elm Ave. Park - Pickle ball Lights	Parkland	Replacement	15	125,000	-	-	-	-	125,000
GF	All Parks - Parking Lot Repaving	Capital Reserve	Replacement	15	125,000	125,000	125,000	125,000	125,000	625,000
HF	Annual Pavement Program-Operating.	Operating	Preventative	15	385,819	385,819	385,819	385,819	385,819	1,929,095
HF	Annual Pavement Program-Chips,PaveNY,EWR,POP	Grant	Preventative	15	734,181	734,181	734,181	734,181	734,181	3,670,905
HF	Large Fleet purchase	Operating	Replacement	10	350,000	350,000	350,000	350,000	350,000	1,750,000
HF	Large Fleet purchase	Capital Reserve	Replacement	10	700,000	700,000	265,000	-	-	1,665,000
WF	Lagoon Improvements	Debt	Compliance	15	-	1,000,000	-	-	-	1,000,000
WF	Dam Facilities Mandated Improvements	Capital Reserve	Compliance	40	590,000	-	-	-	-	590,000
WF	Clarifier Rehab	Debt	Health & Safety	20	-	75,000	2,000,000	1,250,000	-	3,325,000
WF	Raw Water Reservoir Dredging	Debt	Compliance	40	-	1,500,000	-	-	-	1,500,000
WF	Bulk Storage Tank Replacement	Capital Reserve	Health & Safety	20	-	70,000	600,000	-	20,000	690,000
WF	Backup generator - Dinmore Road Wellfield	Debt	Preventative	15	-	1,500,000	-	-	-	1,500,000
WF	Backup generator - Dinmore Road Wellfield	Capital Reserve	Preventative	15	50,000	-	-	-	-	50,000
WF	Dinmore Road Wellfield Redevelopment	Capital Reserve	Replacement	5	100,000	100,000	100,000	100,000	100,000	500,000
WF	Looping and replacement of aging water mains	Operating	Preventative	40	375,000	500,000	500,000	500,000	500,000	2,375,000
WF	Looping and replacement of aging water mains	Capital Reserve	Preventative	40	800,000	-	-	-	-	800,000
SF	Force Main Replacement / Rehab	Capital Reserve	Replacement	30	150,000	150,000	150,000	150,000	150,000	750,000
SF	Lining / Rehabilitation of sewers	Operating	Replacement	15	250,000	250,000	250,000	250,000	250,000	1,250,000
SF	Pump Station Replacement/Rehabs	Debt	Health & Safety	30	-	150,000	2,250,000	-	150,000	2,550,000
SF	Pump Sta. Generator Replacements	Capital Reserve	Replacement	15	140,000	140,000	140,000	140,000	140,000	700,000
SF	WWTP Blower prjt-Air Compressor Upgrade	Debt	Replacement	30	700,000	-	-	-	-	700,000
SF	Sludge Blower Replacement	Debt	Replacement	20	-	1,200,000	-	-	-	1,200,000

Large Projects/Equipment Purchases	24	Large Projects	16,529,500	15,494,500	8,749,475	4,599,949	4,035,946	49,409,370
Total Projects/Equipment	118	Total Plan Projects	21,658,122	18,505,700	10,211,175	5,721,149	5,155,646	61,251,792
Percentage of Total Plan	<b>20%</b>	% Large to Plan	76.32%	83.73%	85.69%	80.40%	78.28%	<b>80.67%</b>

Projects/Equipment purchases > \$500K are considered large for this purpose

# Large Projects 2025-2029

## Large Project Estimated Costs by Fund



# Major Projects (>\$1 Million)

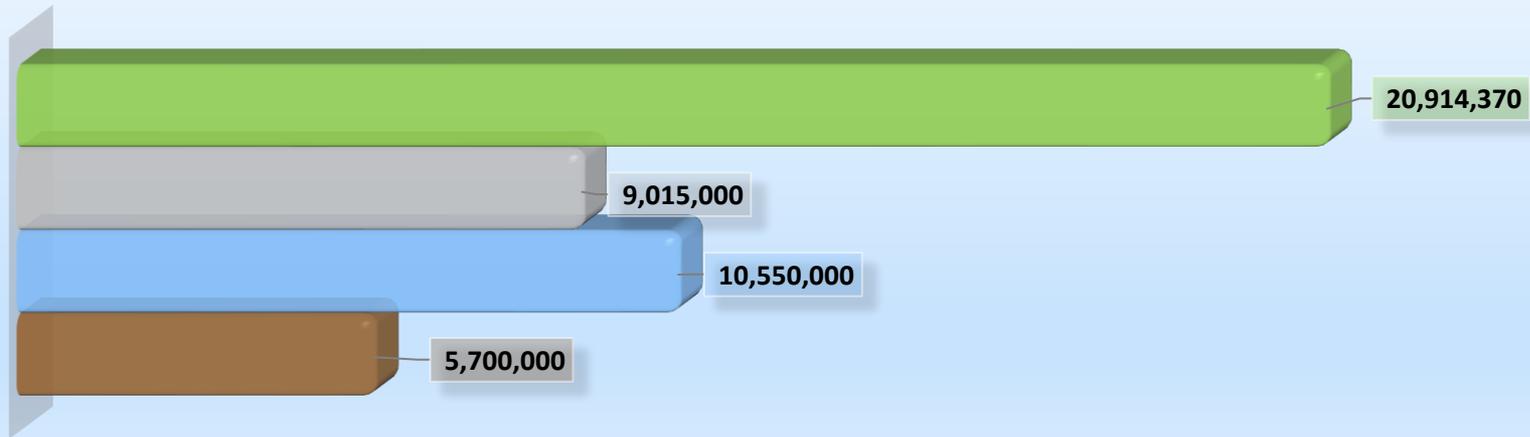
Description of Project	Total Project		
	Cost	Town	Grant
<b>Dot Sidewalk Replacement Prjt</b>	<b>6,534,500</b>	<b>504,900</b>	<b>6,029,600</b>
Annual Pavement Program-Operating.	5,600,000	1,929,095	3,670,905
<b>Delaware Ave Complete Streets</b>	<b>4,663,000</b>	<b>199,400</b>	<b>4,463,600</b>
Large Fleet Purchase	3,415,000	3,415,000	
<b>Clarifier Rehab</b>	<b>3,325,000</b>	<b>3,325,000</b>	
<b>Pump Station Replacement/Rehabs</b>	<b>3,250,000</b>	<b>3,250,000</b>	
<b>Looping And Replacement Of Aging Water Mair</b>	<b>3,175,000</b>	<b>3,175,000</b>	
<b>Elm Ave Park Improvements</b>	<b>2,220,000</b>	<b>1,295,000</b>	<b>925,000</b>
<b>Heath Dairy Barn - Stabilization Const Cost (Arpa)</b>	<b>1,250,000</b>	<b>500,000</b>	<b>750,000</b>
<b>Cherry Ave Extension - Multi Use Path</b>	<b>1,672,000</b>		<b>1,672,000</b>
<b>Backup Generator - Dinmore Road Wellfield</b>	<b>1,550,000</b>	<b>1,550,000</b>	
<b>Raw Water Reservoir Dredging</b>	<b>1,500,000</b>	<b>1,500,000</b>	
<b>Sidewalk Repair, Replacement</b>	<b>1,250,000</b>	<b>1,250,000</b>	
<b>Lining / Rehabilitation Of Sewers</b>	<b>1,250,000</b>	<b>1,250,000</b>	
<b>Sludge Blower Replacement</b>	<b>1,200,000</b>	<b>1,200,000</b>	
<b>Highway Garage Building Improvements</b>	<b>1,175,000</b>	<b>1,175,000</b>	
<b>Window Replacement For Town Hall</b>	<b>1,100,000</b>	<b>1,100,000</b>	
<b>Police Vehicles</b>	<b>1,049,870</b>	<b>1,049,870</b>	
<b>Lagoon Improvements</b>	<b>1,000,000</b>	<b>1,000,000</b>	

General Fund – Highway Fund – Water Fund – Sewer Fund

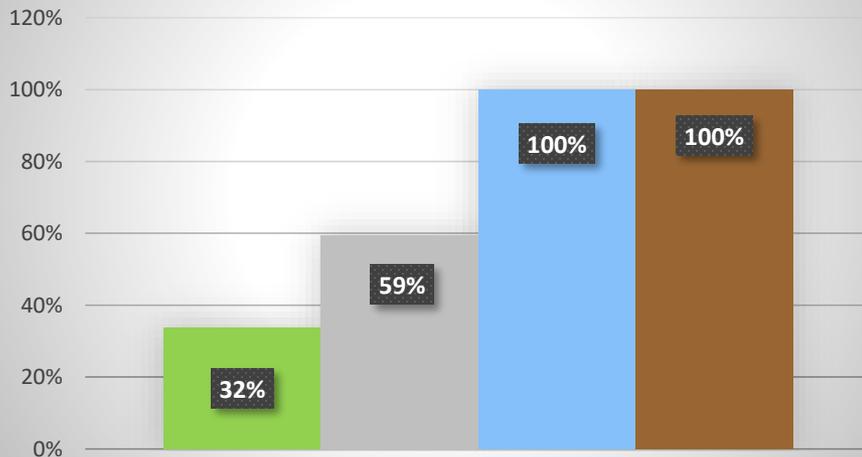
# Major Projects (>\$1 Million)

## TOTAL COST OF MILLION DOLLAR PROJECTS

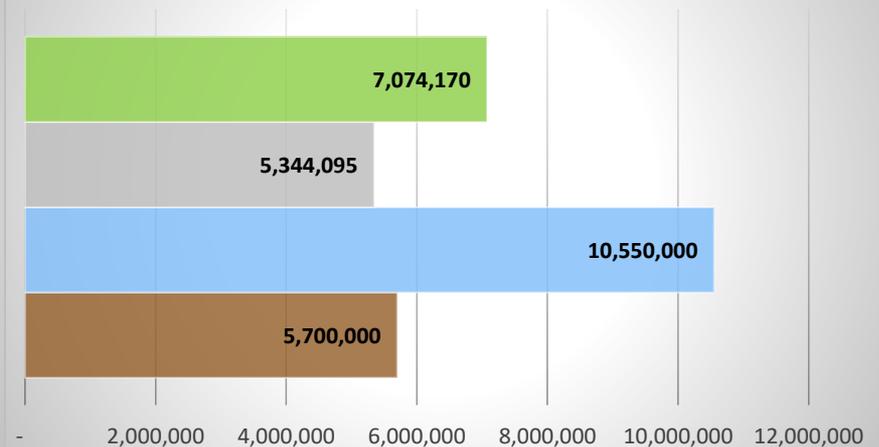
GF HF WF SF



## Town Contribution



## Town Contribution - Dollars



# Capital Reserve Funds

Proposed 2025 (in thousands)

Fund	2025	2026	2027	2028	2029	Total	Avail	Diff
General Fund	2,332	1,593	700	300	950	5,875	5,433	(443)
Highway Fund	700	700	265	-	-	1,665	1,780	115
Water Fund	1,695	520	700	100	140	3,155	3,325	170
Sewer Fund	495	290	290	465	290	1,830	724	(1,106)
Parkland Set-aside	165	40	40	35	35	315	393	78
Farms & Forest						-	799	799
	<b>5,387</b>	<b>3,143</b>	<b>1,995</b>	<b>900</b>	<b>1,415</b>	<b>12,840</b>	<b>12,453</b>	<b>(387)</b>

Notes:

- Information obtained from capital projects schedule-capital reserves as of 8/12/24

# Cost of Borrowing

## Total Borrowing Per Capital Plan(Excludes Current Debt)

	2025	2026	2027	2028	2029	Total Plan
General Fund	1,545,000	45,000	300,000	-	-	1,890,000
Highway Fund	-	-	-	-	-	-
Water Fund	-	4,075,000	2,000,000	1,250,000	-	7,325,000
Sewer Fund	960,000	1,550,000	2,250,000	-	150,000	4,910,000
	<b>2,505,000</b>	<b>5,670,000</b>	<b>4,550,000</b>	<b>1,250,000</b>	<b>150,000</b>	<b>14,125,000</b>

## Debt Service cost for that Borrowing @ 4%

	2025	2026	2027	2028	2029	2030
General Fund	N/A	120,633	199,770	146,887	143,843	140,800
Highway Fund	N/A	-	-	-	-	-
Water Fund	N/A	-	383,417	554,600	654,283	638,967
Sewer Fund	N/A	79,067	140,333	378,013	370,253	373,493
	-	<b>199,700.00</b>	<b>723,520.00</b>	<b>1,079,500.00</b>	<b>1,168,380.00</b>	<b>1,153,260.00</b>

## Every \$174K in Debt Service Cost = 1% Tax Levy Increase

	2025	2026	2027	2028	2029	2030
Total Increase	N/A	1.15%	4.16%	6.20%	6.71%	6.63%

# To Be Determined Projects

The Following projects are being considered for the future but not included in our five year outlook. Presently, they are classified as TBD because of unknown timing, funding source or cost data.

## To Be Determined

GF	Court Security / Police Renovations	20,000,000
GF	Pool Complex Bathhouse Construction	5,000,000
GF/H	Highway Addition (10 Bays)	4,200,000
GF/H	New Highway Admin Building	1,825,000
GF	Town Hall Roof & Other Repairs	700,000
GF/H	Highway Garage Roof	300,000
GF	New Town Wide Phone System	160,000
GF/H	Highway Garage Replacement	100,000
GF/H	Highway Yard Lighting	60,000
HF	Yard Waste Electric Vehicles & Collection Program . Only If Grant Funded.	3,660,000
HF	Large Fleet Purchase	1,835,000
HF	Blessing & Krumkill Intersection Impv-Developer \$100K/Town \$575K	675,000
HF	Highway Portion Town 2 Way Radio System	375,000
HF	Commercial Grade Charging Station	150,000
WF	New Scotland Road Water Line Replacement	6,700,000
WF	Rehabilitation Of Remaining Tanks	3,700,000
WF/SF	Consolidated Field Operations Facility (Water & Sewer portion)\$2.5Mil ea.	5,000,000

# Final Notes

- **The Capital Plan is updated each year** and is a tool for mapping out our needs and expectations.
- **The Capital Plan does not authorize projects or spending.** These are authorized in budget appropriations, bond resolutions, and other actions.
- **Our plan exceeds** the State Comptrollers' recommended practices.
- **The Town is continually taking on long-term projects,** each with budgetary impacts. Our multiyear budget process ensures we are prepared for these costs.



# Questions?

