drafted by The Town CPA, PLLC
Modified Accrual Basis
6/2/26

TOWN OF HILLSDALE
CASH BALANCES AND FUND BALANCE
MAY 31, 2026

GENERAL FUND CASH		
CHECKING	289,148.43	
INVESTMENT	352,264.45	
CREDIT CARD PAYMENT	0.01	
PETTY CASH	400.00	
RESERVES	150,076.14	*a*
TOTAL	**791,889.03**	
A-FUND BALANCE AS OF 12.31.2025	1,008,308.70	*b*
NET SURPLUS/(DEFICIT) THROUGH 05.31.2026	(220,294.82)	
FUND BALANCE AS OF 05.31.2026	**788,013.88**	
HIGHWAY FUND CASH		
CHECKING	247,821.61	
RESERVES	32,555.96	*a*
TOTAL	**280,377.57**	
DA-FUND BALANCE AS OF 12.31.2025	267,893.99	*b*
NET SURPLUS/(DEFICIT) THROUGH 05.31.2026	237,483.58	
FUND BALANCE AS OF 05.31.2026	**505,377.57**	
SEWER FUND CASH		
CHECKING	65,693.42	
TOTAL	**65,693.42**	
G-FUND BALANCE AS OF 12.31.2025	65,108.72	*b*
NET SURPLUS/(DEFICIT) THROUGH 05.31.2026	(83,008.44)	
FUND BALANCE AS OF 05.31.2026	**(17,899.72)**	
PARK FUND CASH		
CHECKING	84,808.94	
RESERVES	84,525.76	*a*
TOTAL	**169,334.70**	
SP-FUND BALANCE AS OF 12.31.2025	159,808.96	*b*
NET SURPLUS/(DEFICIT) THROUGH 05.31.2026	9,525.74	
FUND BALANCE AS OF 05.31.2026	**169,334.70**	
SL-FUND BALANCE AS OF 12.31.2025	(7,022.22)	*b*
NET SURPLUS/(DEFICIT) THROUGH 05.31.2026	1,618.87	
FUND BALANCE AS OF 05.31.2026	**(5,403.35)**	

a - Accruing interest in capital fund, interest added at year end
b - see balance sheet for breakdown of fund balance

11:03 AM
06/02/26
Accrual Basis

TOWN OF HILLSDALE - GENERAL FUND
Balance Sheet
As of May 31, 2026

		May 31, 26
ASSETS		
Current Assets		
Checking/Savings		
A200-GENERAL CHECKING (0993)		289,148.43
A201-MONEY MRKT SAVINGS (9519)		352,264.45
A202-CREDIT CARD PAYMENT (7261)		0.01
A210-PETTY CASH		400.00
A230-CAPITAL RESERVE (0977)		150,076.14
Total Checking/Savings		791,889.03
Other Current Assets		
A391.3 - DUE FROM SEWER		208,593.14
A391.5 - DUE FROM LIGHT		9,050.35
A391.6 - DUE FROM AGENCY		5,001.24
A480 - PREPAID EXPENSES		2,415.00
Total Other Current Assets		225,059.73
Total Current Assets		1,016,948.76
TOTAL ASSETS		**1,016,948.76**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
A600 - ACCOUNTS PAYABLE		-12.12
Total Accounts Payable		-12.12
Other Current Liabilities		
A630.2 - DUE TO HIGHWAY		225,000.00
A630.5 - DUE TO LIGHT		3,647.00
A630.6 - DUE TO AGENCY		300.00
Total Other Current Liabilities		228,947.00
Total Current Liabilities		228,934.88
Total Liabilities		228,934.88
Equity		
FUND BALANCE		
A806-NOT IN SPENDABLE FORM	2,415.00	
A878-CAPITAL RESERVE	150,076.14	
A899.1-RESTRICTED - CEMETERY	4,800.00	
A899.2- RESTRICTED - BANDSHELL	61,157.68	
A913 - COMMITTED FUND BALANCE	11,116.25	
A914-ASSIGNED APPROPRIATED	574,558.00	
A917-UNASSIGNED FUND BALANCE	204,185.63	
Total FUND BALANCE		1,008,308.70
Net Income		-220,294.82
Total Equity		788,013.88
TOTAL LIABILITIES & EQUITY		**1,016,948.76**

drafted by The Town CPA, PLLC
Modified Accrual Basis
6/2/26

TOWN OF HILLSDALE - GENERAL FUND
BUDGET TO ACTUAL
MAY 31, 2026

	May 2026	YTD 2026	Adopted Budget	Budget Modifications	Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
Revenue							
A1001-PROPERTY TAXES	-	187,979.00	187,979.00	-	187,979.00	-	100.0%
A1081-PILOT	-	-	381.00	-	381.00	(381.00)	0.0%
A1090-INTEREST AND PENALTIES	-	-	9,000.00	-	9,000.00	(9,000.00)	0.0%
A1120-SALES TAX	-	134,476.34	275,000.00	-	275,000.00	(140,523.66)	48.9%
A1170-FRANCHISE FEES	-	19,689.22	21,000.00	-	21,000.00	(1,310.78)	93.76%
A1255-CLERK FEES	239.21	1,375.20	2,000.00	-	2,000.00	(624.80)	68.76%
A2001-YOUTH PROGRAM FEES	1,825.00	7,825.00	12,000.00	-	12,000.00	(4,175.00)	65.21%
A2110-ZONING FEES	116.67	547.99	2,500.00	-	2,500.00	(1,952.01)	21.92%
A2115-PLANNING FEES	1,510.00	1,710.00	2,500.00	-	2,500.00	(790.00)	68.4%
A2150-SALE OF ELECTRICAL POWER	82.28	583.52	2,500.00	-	2,500.00	(1,916.48)	23.34%
A2268-DOG CONTROL SERVICES OTHER	-	-	-	-	-	-	0.0%
A2401-INTEREST AND EARNINGS	580.36	3,057.01	30,000.00	-	30,000.00	(26,942.99)	10.19%
A2410-RENTAL OF REAL PROPERTY	1,140.00	3,815.00	6,786.00	-	6,786.00	(2,971.00)	56.22%
A2555-BUILDING PERMITS	7,243.50	32,049.50	100,000.00	-	100,000.00	(67,950.50)	32.05%
A2590-OTHER PERMITS	-	-	-	-	-	-	0.0%
A2610-FINES AND FORFEITURES	1,028.00	1,853.00	8,500.00	-	8,500.00	(6,647.00)	21.8%
A2652-SALE OF FOREST PRODUCTS	-	2,967.72	-	-	-	2,967.72	100.0%
A2680-INSURANCE RECOVERIES	-	-	-	-	-	-	0.0%
A2701-REFUND OF PRIOR YEAR EXP	-	-	-	-	-	-	0.0%
A2705-GIFTS & DONATIONS	-	-	-	-	-	-	0.0%
A2750-AIM RELATED PAYMENTS	-	-	-	-	-	-	0.0%
A2770-UNCLASSIFIED REVENUE	-	-	-	-	-	-	0.0%
A3001-STATE AID REVENUE SHARING	-	-	-	-	-	-	0.0%
A3005-MORTGAGE TAX	37,645.31	37,645.31	60,000.00	-	60,000.00	(22,354.69)	62.74%
A3089-STATE AID OTHER	-	-	7,968.00	-	7,968.00	(7,968.00)	0.0%
A3890-TOBACCO SETTLEMENT	-	-	17,250.00	-	17,250.00	(17,250.00)	0.0%
A3910-STATE AID CONSERVATION - NYSERDA	-	-	-	-	-	-	0.0%
A4489-FEDERAL AID HEALTH	-	-	-	-	-	-	0.0%
A899.2 - BANDSHELL FUNDS	-	-	-	13,592.32 B	13,592.32	(13,592.32)	0.0%
A914-APPROPRIATED FUND BALANCE	-	-	574,558.00	-	574,558.00	(574,558.00)	0.0%
A511-RESTRICTED FUND BALANCE	-	-	150,000.00	103,855.72 A	253,855.72	(253,855.72)	0.0%
Total Revenue	51,410.33	435,573.81	1,469,922.00	117,448.04	1,587,370.04	(1,151,796.23)	27.44%
Appropriations							
1000-LEGISLATIVE							
A10101-TOWN BOARD PERS. SERV.	-	6,928.76	26,715.00	-	26,715.00	(19,786.24)	25.94%
A10102-TOWN BOARD EQUIPMENT	-	-	500.00	-	500.00	(500.00)	0.0%
A10104-TOWN BOARD CONTRACTUAL	-	2,855.79	3,000.00	-	3,000.00	(144.21)	95.19%
Total 1000-LEGISLATIVE	-	9,784.55	30,215.00	-	30,215.00	(20,430.45)	32.38%
1100-MUNICIPAL COURT							
A11101-COURT PERS. SERV.	-	4,985.50	19,942.00	-	19,942.00	(14,956.50)	25.0%
A111011-COURT CLERK PERS. SERV.	668.75	1,775.00	7,500.00	-	7,500.00	(5,725.00)	23.67%
A111012-COURT SEC. PERS. SERV.	700.00	2,786.25	7,500.00	-	7,500.00	(4,713.75)	37.15%
A11104-COURT CONTRACTUAL	252.60	1,872.90	4,500.00	-	4,500.00	(2,627.10)	41.62%
Total 1100-MUNICIPAL COURT	1,621.35	11,419.65	39,442.00	-	39,442.00	(28,022.35)	28.95%

TOWN OF HILLSDALE - GENERAL FUND
BUDGET TO ACTUAL
MAY 31, 2026

	May 2026	YTD 2026	Adopted Budget	Budget Modifications	Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
1200-TOWN SUPERVISOR							
A12201-SUPERVISOR PERS. SERV.	2,500.00	12,500.00	30,000.00	-	30,000.00	(17,500.00)	41.67%
A12202-SUPERVISOR EQUIPMENT	-	-	2,000.00	-	2,000.00	(2,000.00)	0.0%
A122011- DEPUTY SUPERVISOR PERS SERV			1,000.00				
A12204-SUPERVISOR CONTRACTUAL	-	676.33	1,000.00	-	1,000.00	(323.67)	67.63%
Total 1200-TOWN SUPERVISOR	2,500.00	13,176.33	34,000.00	-	34,000.00	(20,823.67)	38.75%
1300-FINANCE							
A13204-ACCOUNTANT CONTRACTUAL	2,258.50	11,728.50	22,800.00	-	22,800.00	(11,071.50)	51.44%
A13301-TAX COLLECTOR PERS. SERV	513.75	2,568.75	6,165.00	-	6,165.00	(3,596.25)	41.67%
A13302- TAX COLLECTOR EQUIP.	-	-	2,500.00				
A13304-TAX COLLECTOR CONTR.	-	1,367.05	1,600.00	-	1,600.00	(232.95)	85.44%
A13401-BUDGET PERS. SERV.	-	750.00	3,000.00	-	3,000.00	(2,250.00)	25.0%
A13551-ASSESSOR PERS. SERV.	2,568.75	12,843.75	30,825.00	-	30,825.00	(17,981.25)	41.67%
A13552-ASSESSOR EQUIPMENT	-	-	500.00	-	500.00	(500.00)	0.0%
A13554-ASSESSOR CONTRACTUAL	-	223.93	1,300.00	-	1,300.00	(1,076.07)	17.23%
A135541-ASSESSOR BAR	-	-	400.00	-	400.00	(400.00)	0.0%
Total 1300-FINANCE	5,341.00	29,481.98	69,090.00	-	69,090.00	(39,608.02)	42.67%
1400-TOWN CLERK							
A14101-TOWN CLERK PERS. SERV.	3,082.50	15,412.50	36,990.00	-	36,990.00	(21,577.50)	41.67%
A141011-DEPUTY CLERK PERS. SERV	1,643.52	8,215.03	22,297.00	-	22,297.00	(14,081.97)	36.84%
A141012-DEPUTY CLERK ADMINISTRATOR	-	10.79	6,732.00	-	6,732.00	(6,721.21)	0.16%
A14102-TOWN CLERK EQUIPMENT	-	-	500.00	-	500.00	(500.00)	0.0%
A14104-TOWN CLERK CONTRACTUAL	-	4,183.33	5,000.00	1,000.00 C	6,000.00	(1,816.67)	69.72%
A14204-ATTORNEY CONTRACTUAL	302.50	7,166.20	16,000.00	-	16,000.00	(8,833.80)	44.79%
A142041-ATTORNEY PLANNING BOARD	-	64.80	3,000.00	-	3,000.00	(2,935.20)	2.16%
A14404-ENGINEER CONTRACTUAL	-	388.26	5,000.00	-	5,000.00	(4,611.74)	7.77%
A14504-ELECTIONS CONTRACTUAL	-	-	450.00	-	450.00	(450.00)	0.0%
A14604-RECORDS MANAGEMENT CONT.	-	-	5,000.00	-	5,000.00	(5,000.00)	0.0%
A14804-PUBLIC INFORMATION CONT.	1,770.00	3,264.90	8,000.00	-	8,000.00	(4,735.10)	40.81%
Total 1400-TOWN CLERK	6,798.52	38,705.81	108,969.00	1,000.00	109,969.00	(71,263.19)	35.2%
1600-BUILDINGS							
A16201-BUILDINGS PERS. SERV.	-	-	5,250.00	-	5,250.00	(5,250.00)	0.0%
A16202-BUILDINGS EQUIPMENT	-	-	4,500.00	-	4,500.00	(4,500.00)	0.0%
A16204-BUILDINGS CONTRACTUAL	3,921.57	21,586.79	45,000.00	-	45,000.00	(23,413.21)	47.97%
A162041-BUILDING CONT- GARDENS	-	-	5,000.00	-	5,000.00	(5,000.00)	0.0%
A16804-CENTRAL DATA CONT	-	5,719.67	21,000.00	-	21,000.00	(15,280.33)	27.24%
Total 1600-BUILDINGS	3,921.57	27,306.46	80,750.00	-	80,750.00	(53,443.54)	33.82%
1900-SPECIAL ITEMS							
A19104-UNALLOCATED INSURANCE	-	54,377.22	55,000.00	-	55,000.00	(622.78)	98.87%
A19204-MUNICIPAL DUES	-	1,000.00	1,500.00	-	1,500.00	(500.00)	66.67%
A19904-CONTINGENCY	-	-	30,000.00	(1,000.00) C	29,000.00	(29,000.00)	0.0%
Total 1900-SPECIAL ITEMS	-	55,377.22	86,500.00	(1,000.00)	85,500.00	(30,122.78)	64.77%

TOWN OF HILLSDALE - GENERAL FUND
BUDGET TO ACTUAL
MAY 31, 2026

	May 2026	YTD 2026	Adopted Budget	Budget Modifications		Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
3000-PUBLIC SAFETY								
A30104-PUBLIC SAFETY CONTR.	-	631.32	2,200.00	-		2,200.00	(1,568.68)	28.7%
A33102-TRAFFIC CONTROL EQUIP	-	-	-	-		-	-	0.0%
A33104-TRAFFIC CONTROL CONTR.	-	-	-	-		-	-	0.0%
A35101-ANIMAL CONTROL PERS. SER	299.66	1,498.30	3,596.00	-		3,596.00	(2,097.70)	41.67%
A35104-ANIMAL CONTROL CONTR.	-	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
A36201-SAFETY INS. PERS. SERV.	3,967.17	19,835.85	47,606.00	-		47,606.00	(27,770.15)	41.67%
A362012-SAFETY INS. CLERK PERS.	339.89	1,480.40	4,316.00	-		4,316.00	(2,835.60)	34.3%
A36202-SAFETY INS. EQUIPMENT	-	-	200.00	-		200.00	(200.00)	0.0%
A36204-SAFETY INS. CONTRACTUAL	223.22	3,474.27	4,200.00	-		4,200.00	(725.73)	82.72%
Total 3000-PUBLIC SAFETY	4,829.94	26,920.14	63,118.00	-		63,118.00	(36,197.86)	42.65%
						-	-	0.0%
4000-PUBLIC HEALTH						-	-	0.0%
A40201-REGISTRAR PERS. SERV.	-	250.00	1,000.00	-		1,000.00	(750.00)	25.0%
Total 4000-PUBLIC HEALTH	-	250.00	1,000.00	-		1,000.00	(750.00)	25.0%
5000-TRANSPORTATION								
A50101-HIGHWAY SUPER PERS. SERV	7,412.46	37,062.30	94,362.00	-		94,362.00	(57,299.70)	39.28%
A501011-HIGHWAY SUPER LONGEVITY	-	-	2,000.00	-		2,000.00	(2,000.00)	0.0%
A50102-HIGHWAY SUPER EQUIP	-	-	-	-		-	-	0.0%
A50104-HIGHWAY SUPER CONTR.	-	1,413.52	2,000.00	-		2,000.00	(586.48)	70.68%
A51322-GARAGE EQUIPMENT	-	-	25,000.00	-		25,000.00	(25,000.00)	0.0%
A51324-GARAGE CONTRACTUAL	552.31	11,962.66	22,000.00	-		22,000.00	(10,037.34)	54.38%
A51822-STREET LIGHT EQUIP	-	-	-	-		-	-	0.0%
A51824-SIDEWALKS LIGHTING	156.25	457.70	1,600.00	-		1,600.00	(1,142.30)	28.61%
A54104-SIDEWALKS CONTRACTUAL	-	132.80	3,000.00	-		3,000.00	(2,867.20)	4.43%
A59974-CHARGE STATION CONTRACTUAL	-	1,260.00	1,500.00	-		1,500.00	(240.00)	84.0%
Total 5000-TRANSPORTATION	8,121.02	52,288.98	151,462.00	-		151,462.00	(99,173.02)	34.52%
6000-ECONOMIC ASSISTANCE								
A61434-MEALS ON WHEELS CONTR.	-	-	300.00	-		300.00	(300.00)	0.0%
A64104-PUBLICITY	-	428.52	4,000.00	-		4,000.00	(3,571.48)	10.71%
A65104-VETERANS SERVICE CONTR.	-	-	400.00	-		400.00	(400.00)	0.0%
A67724-AGING CONTRACTUAL	-	-	-	-		-	-	0.0%
A677241-AGING SAFE AT HOME	-	-	-	-		-	-	0.0%
Total 6000-ECONOMIC ASSISTANCE	-	428.52	4,700.00	-		4,700.00	(4,271.48)	9.12%
7000-CULTURE AND RECREATION								
A71404-PLAYGROUND CONTRACTUAL	222.41	448.64	15,000.00	-		15,000.00	(14,551.36)	2.99%
A72702-BAND CONCERTS EQUIP	-	13,592.32	-	13,592.32	B	13,592.32	-	100.0%
A73101-YOUTH PROG. PERS. SERV.	-	-	25,852.00	-		25,852.00	(25,852.00)	0.0%
A73102-YOUTH PROG. EQUIP	-	-	-	-		-	-	0.0%
A73104-YOUTH PROG. CONTRACTUAL	12.87	90.87	1,750.00	-		1,750.00	(1,659.13)	5.19%
A75104-HISTORIAN CONTRACTUAL	-	-	-	-		-	-	0.0%
A75504-CELEBRATIONS CONTRACTUAL	285.68	2,308.82	6,000.00	-		6,000.00	(3,691.18)	38.48%
A755041-CELEBRATIONS FLAGS	839.70	1,051.70	2,000.00	-		2,000.00	(948.30)	52.59%

TOWN OF HILLSDALE - GENERAL FUND
BUDGET TO ACTUAL
MAY 31, 2026

	May 2026	YTD 2026	Adopted Budget	Budget Modifications		Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
A755042-CELEBRATIONS WREATHS	-	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
Total 7000-CULTURE AND RECREATION	1,360.66	17,492.35	51,602.00	13,592.32		65,194.32	(47,701.97)	26.83%
8000-HOME AND COMMUNITY SERVICE								
A80101-ZONING PERSONNEL SERVICE	269.75	1,348.75	3,237.00	-		3,237.00	(1,888.25)	41.67%
A80102-ZONING EQUIPMENT	-	-	200.00	-		200.00	(200.00)	0.0%
A80104-ZONING CONTRACTUAL	-	763.05	1,200.00	-		1,200.00	(436.95)	63.59%
A80201-PLANNING PERS. SERV.	269.75	1,348.75	3,237.00	-		3,237.00	(1,888.25)	41.67%
A80202-PLANNING EQUIPMENT	-	-	200.00	-		200.00	(200.00)	0.0%
A80204-PLANNING CONTRACTUAL - GENER/	-	744.46	3,000.00	-		3,000.00	(2,255.54)	24.82%
.01 - MAPS	-	-	3,000.00	-		3,000.00	(3,000.00)	0.0%
.02 - COMPREHENSIVE PLAN AND ZONING	-	-	-	-		-	-	0.0%
.03 - CLEAN ENERGY	-	-	750.00	-		750.00	(750.00)	0.0%
.04 - INFRASTRUCTURE	-	-	750.00	-		750.00	(750.00)	0.0%
.05 - HAMLET	-	-	750.00	-		750.00	(750.00)	0.0%
.06 - HOUSING	-	-	750.00	-		750.00	(750.00)	0.0%
.07 - ECONOMIC DEVELOPMENT	-	-	750.00	-		750.00	(750.00)	0.0%
.08 - ECODE	-	-	1,000.00	-		1,000.00	(1,000.00)	0.0%
.09 - CLMIATE SMART GRANT	-	-	750.00	-		750.00	(750.00)	0.0%
.10 - HISTORIC COMMITTEE	-	600.00	750.00	-		750.00	(150.00)	80.0%
.11 - SEWER COMMITTEE	-	-	-	-		-	-	0.0%
.12 - EMERGENCY PREPAREDNESS	-	-	750.00	-		750.00	(750.00)	0.0%
.13 - SAFE AT HOME	-	456.00	750.00	-		750.00	(294.00)	60.8%
.14 - BICYCLE TASK FORCE	-	-	750.00	-		750.00	(750.00)	0.0%
.15 - BROADBAND	-	-	750.00	-		750.00	(750.00)	0.0%
A86864 - COMMUNITY DEV-GRANT WRITER	-	-	3,000.00	-		3,000.00	(3,000.00)	0.0%
A87104-CONSERVATION CONTRACTUAL	-	-	750.00	-		750.00	(750.00)	0.0%
A88102-CEMETERY EQUIPMENT	-	-	-	-		-	-	0.0%
A88104-CEMETERY CONTRACTUAL	-	-	2,000.00	-		2,000.00	(2,000.00)	0.0%
Total 8000-HOME AND COMMUNITY SERVICE	539.50	5,261.01	29,074.00	-		29,074.00	(23,812.99)	18.1%
9000-EMPLOYEE BENEFITS								
A90108-STATE RETIREMENT	-	-	33,000.00	-		33,000.00	(33,000.00)	0.0%
A90308-SOCIAL SECURITY	1,854.07	10,067.48	28,000.00	-		28,000.00	(17,932.52)	35.96%
A90608-MEDICAL INSURANCE	442.95	9,295.70	34,000.00	-		34,000.00	(24,704.30)	27.34%
Total 9000-EMPLOYEE BENEFITS	2,297.02	19,363.18	95,000.00	-		95,000.00	(75,636.82)	20.38%
A99019-INTERFUND TRANSFERS OUT HW	-	188,855.73	300,000.00	88,855.72	A	388,855.72	(199,999.99)	48.57%
A99509-INTERFUND TRANSFERS OUT CAP	2,082.40	159,756.72	325,000.00	15,000.00	A	340,000.00	(180,243.28)	46.99%
Total Appropriations	39,412.98	655,868.63	1,469,922.00	117,448.04		1,587,370.04	(931,501.41)	41.32%
Net Surplus/(Deficit)	**11,997.35**	**(220,294.82)**	-	-		-	(220,294.82)	100.0%

TOWN OF HILLSDALE - GENERAL FUND
BUDGET TO ACTUAL
MAY 31, 2026

		May 2026	YTD 2026	Adopted Budget	Budget Modifications	Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
A	*Encumbrances*							
	Highway truck	88,855.72						
	CPL for hamlet park	15,000.00						
	Hillsdale banner	616.25						
B	*Rheinstrom grant funds from prior year*							
C	*Budget amendment 5 of 2026 - 5.19.26*							

TOWN OF HILLSDALE - HIGHWAY FUND
Balance Sheet
As of May 31, 2026

		May 31, 26
ASSETS		
Current Assets		
Checking/Savings		
DA200 - HIGHWAY CHECKING (4422)		247,821.61
DA230 - CAPITAL RESERVE (0977)		32,555.96
Total Checking/Savings		280,377.57
Other Current Assets		
DA391.1 - DUE FROM GENERAL		225,000.00
Total Other Current Assets		225,000.00
Total Current Assets		505,377.57
TOTAL ASSETS		**505,377.57**
LIABILITIES & EQUITY		
Equity		
FUND BALANCE		
DA878 - CAPITAL RESERVE	32,555.96	
DA914 - ASSIGNED APPROPRIATED	189,991.00	
DA915 - ASSIGNED UNAPPROPRIATED	45,347.03	
Total FUND BALANCE		267,893.99
Net Income		237,483.58
Total Equity		505,377.57
TOTAL LIABILITIES & EQUITY		**505,377.57**

TOWN OF HILLSDALE - HIGHWAY FUND
BUDGET TO ACTUAL
MAY 31, 2026

	May 2026	YTD 2026	Adopted Budget	Budget Modifications		Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
Revenue								
DA1001 - PROPERTY TAXES	-	811,633.00	811,633.00	-		811,633.00	-	100.0%
DA1120 - SALES TAX	-	-	225,000.00	-		225,000.00	(225,000.00)	0.0%
DA2300 - SERVICES OTHER GOVTS.	-	7,598.79	7,500.00	-		7,500.00	98.79	101.32%
DA2401 - INTEREST & EARNINGS	34.98	173.70	750.00	-		750.00	(576.30)	23.16%
DA2650 - SALES OF SCRAP	-	-	-	-		-	-	0.0%
DA2665 - SALES OF EQUIPMENT	-	-	-	-		-	-	0.0%
DA2680 - INSURANCE RECOVERIES	-	-	-	-		-	-	0.0%
DA2701 - REFUND OF PRIOR EXPENDITURE	-	-	-	-		-	-	0.0%
DA2705 - DONATIONS	-	20,000.00	20,000.00	-		20,000.00	-	100.0%
DA2709 - EMPLOYEE CONTRIBUTIONS	512.80	2,564.00	5,436.00	-		5,436.00	(2,872.00)	47.17%
DA2770 - UNCLASSIFIED	122.00	610.00	-	-		-	610.00	100.0%
DA2801 - INTERFUND REVENUE	-	77,428.00	-	-		-	77,428.00	100.0%
DA3501 - STATE AID CHIPS	-	-	413,648.00	-		413,648.00	(413,648.00)	0.0%
DA5031 - TRANSFER IN	-	188,855.73	300,000.00	88,855.73	B	388,855.73	(200,000.00)	48.57%
DA5710 - SERIAL BONDS	-	150,000.00	-	150,000.00	A	150,000.00	-	100.0%
DA914 - APPROPRIATED FUND BALANCE	-	-	189,991.00	-		189,991.00	(189,991.00)	0.0%
DA915 - ASSIGNED UNAPPROPRIATED FB	-	-	-	45,000.00	C	45,000.00	(45,000.00)	0.0%
Total Revenue	669.78	1,258,863.22	1,973,958.00	283,855.73		2,257,813.73	(998,950.51)	55.76%
Appropriations								
DA51101 - PERSONAL SERVICE	27,468.71	53,668.73	255,563.00	-		255,563.00	(201,894.27)	21.0%
DA51104 - CONTRACTUAL	7,158.68	102,666.76	255,000.00	-		255,000.00	(152,333.24)	40.26%
DA51122 - CHIPS EQUIPMENT	233,649.99	233,649.99	413,648.00	-		413,648.00	(179,998.01)	56.49%
DA51124 - CHIPS CONTRACTUAL	-	18,725.00	25,000.00	-		25,000.00	(6,275.00)	74.9%
DA51204 - CONTRACTUAL BRIDGES	-	-	170,000.00	-		170,000.00	(170,000.00)	0.0%
DA51302 - MACHINERY EQUIPMENT	-	338,855.73	60,000.00	338,855.73	A/B/C	398,855.73	(60,000.00)	84.96%
DA51304 - MACHINERY CONTRACTUAL	229.64	31,551.80	145,000.00	-		145,000.00	(113,448.20)	21.76%
DA51421 - SNOW REMOVAL PERS SER	-	99,820.29	205,290.00	-		205,290.00	(105,469.71)	48.62%
DA51424 - SNOW REMOVAL CONTRACT	-	81,648.82	170,000.00	-		170,000.00	(88,351.18)	48.03%
DA90108 - STATE RETIREMENT	-	-	50,000.00	-		50,000.00	(50,000.00)	0.0%
DA90308 - SOCIAL SECURITY	2,060.36	11,536.94	34,287.00	-		34,287.00	(22,750.06)	33.65%
DA90608 - MEDICAL INSURANCE	-	46,492.40	120,000.00	-		120,000.00	(73,507.60)	38.74%
DA90898 - UNIFORMS/BOOTS	410.07	2,763.18	9,170.00	-		9,170.00	(6,406.82)	30.13%
DA97206 - DEBT PRINCIAL	-	-	55,000.00	(55,000.00)	C	-	-	0.0%
DA97207 - DEBT INTEREST	-	-	6,000.00	-		6,000.00	(6,000.00)	0.0%
Total Appropriations	270,977.45	1,021,379.64	1,973,958.00	283,855.73		2,257,813.73	(1,236,434.09)	45.24%
Net Surplus/(Deficit)	**(270,307.67)**	**237,483.58**	**-**	**-**		**-**	**237,483.58**	**100.0%**

A- *bond proceeds; remaining balance for truck transferred on 2.5.2026 and will be reflected in the February report.*
B- *general fund encumbrance from 2024*
C- *Budget amendment 4-2026 4.14.26*

TOWN OF HILLSDALE - SEWER FUND
Balance Sheet
As of May 31, 2026

		May 31, 26
ASSETS		
Current Assets		
Checking/Savings		
G200 - CHECKING (0901)		65,693.42
Total Checking/Savings		65,693.42
Other Current Assets		
G410 - DUE FROM STATE & FED GOV		125,000.00
Total Other Current Assets		125,000.00
Total Current Assets		190,693.42
TOTAL ASSETS		**190,693.42**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
G630.1 - DUE TO GENERAL		208,593.14
Total Other Current Liabilities		208,593.14
Total Current Liabilities		208,593.14
Total Liabilities		208,593.14
Equity		
FUND BALANCE		
G915 - ASSIGNED UNAPPROPRIATED	65,108.72	
Total FUND BALANCE		65,108.72
Net Income		-83,008.44
Total Equity		-17,899.72
TOTAL LIABILITIES & EQUITY		**190,693.42**

drafted by The Town CPA, PLLC
Modified Accrual Basis
6/2/26

TOWN OF HILLSDALE - SEWER FUND
BUDGET TO ACTUAL
MAY 31, 2026

	May 2026	YTD 2026	Adopted Budget	Budget Modifications	Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
Revenue							
G2120 - SEWER RENTS	8,501.56	37,423.73	105,422.00	-	105,422.00	(67,998.27)	35%
G2401 - INTEREST AND EARNINGS	1.04	5.87	60.00	-	60.00	(54.13)	10%
G2701 - REFUND OF PRIOR EXP	-	-	-	-	-	-	0%
G2770 - UNCLASSIFIED	-	-	-	-	-	-	0%
G3089 - STATE AID, OTHER	-	-	-	-	-	-	0%
G4089 - FEDERAL AID OTHER	-	-	-	-	-	-	0%
Total Revenue	8,502.60	37,429.60	105,482.00	-	105,482.00	(68,052.40)	35%
Appropriations							
G81201 - SEWAGE COLLECTION SUPP.	126.00	126.00	1,000.00	-	1,000.00	(874.00)	13%
G81202 - SEWAGE COLLECTION EQUIP.	-	94,434.45	20,000.00	-	20,000.00	74,434.45	472%
G81204 - CONTRACTUAL	490.62	25,867.95	53,671.00	-	53,671.00	(27,803.05)	48%
G90308 - SOCIAL SECURITY	9.64	9.64	161.00	-	161.00	(151.36)	6%
G97106 - BOND PRINCIPAL	-	-	30,650.00	-	30,650.00	(30,650.00)	0%
G97107 - BOND INTEREST	-	-	-	-	-	-	0%
Total Appropriations	626.26	120,438.04	105,482.00	-	105,482.00	14,956.04	114%
	7,876.34	**(83,008.44)**	**-**	**-**	**-**	**(83,008.44)**	**100%**

TOWN OF HILLSDALE - PARK FUND
Balance Sheet
As of May 31, 2026

		May 31, 26
ASSETS		
Current Assets		
Checking/Savings		
SP200 - ROE JAN CHECKING (0969)		84,808.94
SP230 - CAPITAL RESERVE (0977)		84,525.76
Total Checking/Savings		169,334.70
Total Current Assets		169,334.70
TOTAL ASSETS		**169,334.70**
LIABILITIES & EQUITY		
Equity		
FUND BALANCE		
SP878 - CAPITAL RESERVE	84,525.76	
SP914 - ASSIGNED APPROPRIATED	19,960.00	
SP915 - ASSIGNED UNAPPROPRIATED	55,323.20	
Total FUND BALANCE		159,808.96
Net Income		9,525.74
Total Equity		169,334.70
TOTAL LIABILITIES & EQUITY		**169,334.70**

TOWN OF HILLSDALE - PARK FUND
BUDGET TO ACTUAL
MAY 31, 2026

	May 2026	YTD 2026	Adopted Budget	Budget Modifications	Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
Revenue							
SP2001 - PARKS AND REC. CHARGES	-	4,375.00	3,125.00	-	3,125.00	1,250.00	140%
SP2401 - INTEREST AND EARNINGS	0.74	3.38	-	-	-	3.38	100%
SP2410 - RENTAL OF PROPERTY	1,200.00	10,250.00	24,675.00	-	24,675.00	(14,425.00)	42%
SP2770 - MISC	-	-	-	-	-	-	0%
SP2705 - GIFTS & DONATIONS	-	-	2,000.00	-	2,000.00	(2,000.00)	0%
SP914 - APPROPRIATED FUND BAL	-	-	19,960.00	-	19,960.00	(19,960.00)	0%
Total Revenue	1,200.74	14,628.38	49,760.00	-	49,760.00	(35,131.62)	29%
Appropriations							
SP19904- CONTINGENCY	-	-	20,000.00	-	20,000.00	(20,000.00)	0%
SP71101 - PERSONAL SERVICES	1,092.00	1,092.00	8,000.00	-	8,000.00	(6,908.00)	14%
SP71102 - EQUIPMENT	-	-	5,000.00	-	5,000.00	(5,000.00)	0%
SP71104 - CONTRACTUAL	613.63	3,927.10	14,648.00	-	14,648.00	(10,720.90)	27%
SP71104.1- EVENT COORDINATOR	-	-	1,500.00	-	1,500.00	(1,500.00)	0%
SP90308 - SOCIAL SECURITY	83.54	83.54	612.00	-	612.00	(528.46)	14%
Total Appropriations	1,789.17	5,102.64	49,760.00	-	49,760.00	(44,657.36)	10%
Net Surplus/(Deficit)	**(588.43)**	**9,525.74**	**-**	**-**	**-**	**9,525.74**	**100%**

TOWN OF HILLSDALE - LIGHTING DISTRICT
Balance Sheet
As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Other Current Assets	
SL391.1 - DUE FROM GENERAL	3,647.00
Total Other Current Assets	3,647.00
Total Current Assets	3,647.00
TOTAL ASSETS	**3,647.00**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
SL630.1 - DUE TO GENERAL	9,050.35
Total Other Current Liabilities	9,050.35
Total Current Liabilities	9,050.35
Total Liabilities	9,050.35
Equity	
Retained Earnings	-7,022.22
Net Income	1,618.87
Total Equity	-5,403.35
TOTAL LIABILITIES & EQUITY	**3,647.00**

TOWN OF HILLSDALE - LIGHT FUND
BUDGET TO ACTUAL
MAY 31, 2026

	May 2026	YTD 2026	Adopted Budget	Budget Modifications	Budget as Modified	Amount Over/(Under) Budget	% of Budget Used
REVENUE							
SL1001 - PROPERTY TAXES	-	3,279.95	3,647.00	-	3,647.00	(367.05)	90%
SL2389 - MISC. OTHER GOVTS.	-	367.05	553.00	-	553.00	(185.95)	66%
TOTAL REVENUE	-	3,647.00	4,200.00	-	4,200.00	(553.00)	87%
APPROPRIATIONS							
SL51822-LIGHTING EQUIPMENT	-	-	-		-	-	0%
SL51824 - CONTRACTUAL	287.86	2,028.13	4,200.00	-	4,200.00	(2,171.87)	48%
TOTAL APPROPRIATIONS	287.86	2,028.13	4,200.00	-	4,200.00	(2,171.87)	48%
NET SURPLUS/(DEFICIT)	**(287.86)**	**1,618.87**	**-**	**-**	**-**	**1,618.87**	**100%**

TOWN OF HILLSDALE - CUSTODIAL FUND
Balance Sheet
As of May 31, 2026

	May 31, 26
ASSETS	
Current Assets	
Checking/Savings	
TC200 - CHECKING (0927)	5,831.74
TC230 - CASH RESTRICTED (0943)	6,712.13
Total Checking/Savings	12,543.87
Other Current Assets	
TC391.1 - DUE FROM GENERAL	300.00
Total Other Current Assets	300.00
Total Current Assets	12,843.87
TOTAL ASSETS	**12,843.87**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
TC18 - NYSLRS	1,496.05
TC24 - UNION DUES	-366.00
TC630.1 - DUE TO GENERAL	5,001.24
TC630.5 - INTEREST DUE TO GENER	0.45
TC688 - OTHER LIABILITIES	6,712.13
Total Other Current Liabilities	12,843.87
Total Current Liabilities	12,843.87
Total Liabilities	12,843.87
TOTAL LIABILITIES & EQUITY	**12,843.87**