COMSEWOGUE PUBLIC LIBRARY
BOARD OF TRUSTEES
REGULAR MEETING
SEPTEMBER 15, 2026

# AGENDA

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. APPROVAL OF MINUTES

D. CORRESPONDENCE

E. DIRECTOR'S REPORT
   1. DIRECTOR'S REPORT
   2. OTHER

F. PERIOD FOR PUBLIC EXPRESSION

G. FINANCIAL REPORTS
   1. REVISED – AS OF JUNE 30, 2026
   2. AS OF JULY 31, 2026

H. APPROVAL OF BILLS

I. REVIEW OF PAYROLL AND PAYROLL WARRANTS – 08/27/2026 & 09/10/2026

J. REPORTS FROM STANDING COMMITTEES

K. OLD BUSINESS
   1. RENOVATION PROJECT: PARKING LOT SINK HOLE/REPAIR - FUND TRANSFER
   2. MAINTENANCE PROJECT: PARKING LOT – FUND TRANSFER
   3. OTHER

L. NEW BUSINESS
   1. TRUSTEE VACANCY – PROCESS/DISCUSSION
   2. DATES OF UPCOMING REGULAR BOARD MEETINGS
   3. OTHER

M. PERIOD FOR PUBLIC EXPRESSION

N. EXECUTIVE SESSION (If needed)

O. ADJOURNMENT

*As board agendas and meeting notices are generally set one week in advance, the board may announce new business or change posted items, as warranted by circumstances and the best interests of the library.*

C

# MINUTES OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES
# OF THE
# COMSEWOGUE PUBLIC LIBRARY, PORT JEFFERSON STATION, NEW YORK
# AUGUST 18, 2026

President Spence called the meeting to order at 6:04 p.m.

PRESENT: Trustee Olson
Trustee Spence
Trustee Rossini
Trustee Nickeson
Assistant Director Andrea Malchiodi
Director Engelhardt

ABSENT WITH NOTIFICATION:
Trustee DeStefano

GUEST: John Tanzi, Library Architect

Trustee Spence conducted the Pledge of Allegiance.

MOTION by Trustee Spence, seconded by Trustee Rossini, to advance to section L-1 of the agenda (Presentation: Facility Report & Planning). Discussion followed. Approved unanimously.

Library Architect John Tanzi left after his presentation and discussion with the Board.

MOTION by Trustee Rossini, seconded by Trustee Olson, to return to the regular order of the agenda. Discussion followed. Approved unanimously.

MOTION by Trustee Nickeson, seconded by Trustee Olson, to approve the minutes of the organizational meeting held on July 21, 2026. Discussion followed. Approved unanimously.

MOTION by Trustee Olson, seconded by Trustee Rossini, to approve the minutes of the regular meeting held on July 21, 2026. Discussion followed. Approved unanimously.

There was no correspondence for the Board.

MOTION by Trustee Rossini, seconded by Trustee Nickeson, to accept the Director's Report dated August 2026. Discussion followed. Approved unanimously.

There were no questions or statements from the public.

MOTION by Trustee Nickeson, seconded by Trustee Rossini, to accept the Financial Reports for the period ending June 30, 2026, as prepared by the Library District Treasurer. Discussion followed. Approved unanimously.

MOTION by Trustee Rossini, seconded by Trustee Olson, to approve warrant 08/26/1, dated August 18, 2026, in the amount of $167,790.33. Discussion followed. Approved unanimously.

MOTION by Trustee Nickeson, seconded by Trustee Rossini, to accept the payroll and payroll warrants for July 30, 2026 ($140,774.68) and August 13, 2026 ($128,629.44). Discussion followed. Approved unanimously.

There are no reports from standing committees.

MOTION by Trustee Rossini, seconded by Trustee Olson, to accept the proposal from A&L Blacktop Sealcoating not to exceed $20,750; to sealcoat and repair the parking lot; to be funded by the Capital Improvement Fund designation and to increase the 2026-2027 operating budget by the same amount. Discussion followed. Approved unanimously.

MOTION by Trustee Rossini, seconded by Trustee Olson, to adopt the revised Exhibit Policy. Discussion followed. Approved unanimously.

MOTION by Trustee Rossini, seconded by Trustee Nickeson, to adopt the revised Procurement Policy. Discussion followed. Approved unanimously.

MOTION by Trustee Olson, seconded by Trustee Rossini, to adopt the revised Unattended Children Policy. Discussion followed. Approved unanimously.

The Library Board reviewed the dates of upcoming regular board meetings and schedule of Audit of Claims by Trustee.

Trustee Rossini read his letter of resignation from the Library's Board of Trustees, effective August 19, 2026.

MOTION by Trustee Spence, seconded by Trustee Olson, to accept the resignation of John Rossini from the Board of Trustees (effective August 19, 2026) with thanks for his years of service. Discussion followed. Approved unanimously.

There were no questions or statements from the public.

MOTION by Trustee Spence, seconded by Trustee Rossini, to adjourn the meeting at 7:43 P.M. Approved unanimously.

______________________________

Secretary, Board of Trustees

E-1

# Director's Report

## September 2026

**Personnel** - No report.

**Operations**

- The Library hosted a Legislative Meeting for Suffolk Library Directors with Assemblymember Rebecca Kassay to review 2027 library policy and budget priorities.
  Andrea Malchiodi represented the Library at similar meetings recently held with Senator Dean Murray and Assemblymember Jodi Giglio.

**Building & Grounds**

- The parking lot was sealed and striped.

**Professional Activities**

9/2 SLI Mentor Office Hour (DE)

9/14 SLI Community Resiliency Project – Working Session 2 (DE)

**Community Activities**

- Active in and partnering with several local organizations

Debra Engelhardt

E-2

# Comsewogue Public Library
## Statistical Report 2026/2027

### August 2026

| # | | Aug-26 | Aug-25 | % Change | Totals 2026/27 | Totals 2025/26 | Totals - % Change |
|---|---|---|---|---|---|---|---|
| | ***Patron Registration*** | | | | | | |
| | **Comsewogue Borrower Registration:** | | | | | | |
| 1 | Adult | 83 | 73 | 13.70% | 9,751 | 9,457 | 3.11% |
| 2 | Juvenile | 26 | 25 | 4.00% | 3,342 | 3,195 | 4.60% |
| 3 | Total | 109 | 98 | 11.22% | 13,093 | 12,652 | 3.49% |
| | **Mount Sinai Borrower Registration:** | | | | | | |
| 4 | Comsewogue Library | 41 | 62 | -33.87% | 4,721 | 4,436 | 6.42% |
| 5 | Port Jefferson Library | 23 | 27 | -14.81% | 1,623 | 1,674 | -3.05% |
| | **Miller Place Borrower Registration:** | | | | | | |
| 6 | Comsewogue Library | 56 | 41 | 36.59% | 4,716 | 4,402 | 7.13% |
| 7 | Port Jefferson Library | 34 | 10 | 240.00% | 1,901 | 1,909 | -0.42% |
| 8 | ***Total CPL Members*** | 206 | 201 | 2.49% | 22,530 | 21,490 | 4.84% |

| # | | Aug-26 | Aug-25 | % Change | To Date 2026/27 | To Date 2025/26 | To Date -% Change |
|---|---|---|---|---|---|---|---|
| 9 | Library Visits | 13,622 | 13,073 | 4.20% | 28,464 | 28,078 | 1.37% |
| 10 | Curbside Pick Up | 16 | 24 | -33.33% | 24 | 45 | -46.67% |

### *Transactions*

| # | | Aug-26 | Aug-25 | % Change | To Date- 2026/27 | To Date-2025/26 | To Date -% Change |
|---|---|---|---|---|---|---|---|
| 11 | Circulation of **Physical** Items: | 23,915 | 25,806 | -7.33% | 47,962 | 50,731 | -5.46% |
| | Circulation of **Electronic** Items: | | | | | | |
| 12 | Over Drive-Audio/eBooks | 9,987 | 9,785 | 2.06% | 19,888 | 19,373 | 2.66% |
| 13 | Hoopla | 1,338 | 1,168 | 14.55% | 2,665 | 2,189 | 21.75% |
| 14 | Kanopy | 459 | 654 | -29.82% | 858 | 1,275 | -32.71% |
| | Circulation Other: | | | | | | |
| 15 | Museum Passes | 174 | 149 | 16.78% | 357 | 278 | 28.42% |
| 16 | Library of Things | 236 | 210 | 12.38% | 470 | 435 | 8.05% |
| | Library of Things include devices, games, tools, etc. Reporting started 1/2022 | | | | | | |
| 17 | Public Computer Sessions* | 726 | 836 | -13.16% | 1,312 | 1,674 | -21.62% |
| 18 | Public Wireless Sessions | 1,577 | 1,517 | 3.96% | 3,200 | 3,146 | 1.72% |
| | *- Due to an issue with the July 2026 Windows Update on the PC Reservation server, data is not available for July 13 - July 15 2026 | | | | | | |
| | Interlibrary Loan: | | | | | | |
| 19 | Items Loaned | 855 | 930 | -8.06% | 1,732 | 1,893 | -8.51% |
| 20 | Items Borrowed | 1,285 | 1,505 | -14.62% | 2,533 | 2,984 | -15.11% |

E-3

# Adult Programming: August 2026

| Program Name | Sessions | Registered | Attended |
|---|---|---|---|
| | | | |
| Calming Art Club | 1 | 20 | 15 |
| | | | |
| Advanced Funeral Planning | 1 | 27 | 21 |
| | | | |
| ONLINE Breathe Together **(Zoom)** | 4 | 18 | 7,6,9,5 |
| | | | |
| Intro to Reiki Healing Energy | 1 | 20 | 12 |
| | | | |
| Laser Engraved Coaster | 2 | 10,10 | 9,7 |
| | | | |
| OUTDOOR Concert: Sound Symphony Orchestra | 1 | n/a | 150 |
| | | | |
| ONLINE Trivia **(Email)** | 2 | n/a,12 | 37,23 |
| | | | |
| Mah-Jongg & More | 1 | n/a | 8 |
| | | | |
| Pre-Licensing Course | 1 | 16 | 10 |
| | | | |
| Unearth Film Series | 1 | 4 | 3 |
| | | | |
| Senior Advocate | Appt | 3 | 3 |
| | | | |
| Book Bedazzling | 1 | 15 | 11 |
| | | | |
| Knit & Crochet | 1 | n/a | 2 |
| | | | |
| AARP Smart Driver Course | 2 | 24 | 18,18 |
| | | | |
| Local History Q & A | 1 | 14 | 8 |
| | | | |
| Write This Way | 1 | 18 | 11 |
| | | | |
| Savor the Summer Flavor | 2 | 30,30 | 30,26 |
| | | | |
| Game Night | 1 | 17 | 6 |
| | | | |
| Community Blood Drive | 1 | n/a | 21 |
| | | | |
| Coffee & Coloring | 1 | 11 | 8 |
| | | | |
| America 250 Film Series | 1 | 3 | 3 |
| | | | |

# Adult Programming:   Summary

| | | | |
|---|---|---|---|
| One-on-One Appointments | unlimited | 32 | 32 |
| Social Work Intern Appointments | unlimited | 11 | 11 |
| ONLINE Career Counseling | Appt | 2 | 2 |
| | | | |
| **TOTALS** | **27** | **347** | **532** |

| | Sessions | Registered | Attended |
|---|---|---|---|
| | | | |
| August 2026 | 27 | 347 | 532 |
| | | | |
| YTD 2026 | 311 | 3893 | 5040 |
| | | | |
| August 2025 | 30 | 392 | 448 |
| | | | |
| YTD 2025 | 291 | 3552 | 4837 |
| | | | |

E-4

# Family Programming: August 2026

| Program Name | Grades | Sessions | Registered *by Family | Attended *by Person |
|---|---|---|---|---|
| Meet the Guinea Pigs DROP IN | All | 1 | n/a | 21 |
| SRC DJ Dance Party (8/11, 4pm) | All | 1 | 46 | 73 |
| SRC DJ Dance Party (8/11, 5:15pm) | All | 1 | 52 | 105 |
| SRC DJ Dance Party (8/11, 6:30pm) | All | 1 | 49 | 77 |
| SRC DJ Dance Party (8/12, 4pm) | All | 1 | 50 | 95 |
| SRC DJ Dance Party (8/12, 5:15pm) | All | 1 | 46 | 87 |
| SRC DJ Dance Party (8/12, 6:30pm) | All | 1 | 46 | 116 |
| BenAnna Band | All | 1 | 12 | 24 |
| Sidewalk Chalk | All | 1 | 10 | 9 |
| Outdoor Movie Night: The Super Mario Galaxy | All | 1 | 25 | 94 |
| Frogs, Bugs, & Animals (10am) | All | 1 | 18 | 33 |
| Frogs, Bugs, & Animals (11am) | All | 1 | 20 | 52 |
| Art Cart Creations | All | 1 | n/a | 340 |
| Birthday Bags | All | 1 | n/a | 19 |
| Guinea Pig Weekly Care | All | 4 | n/a | 24 |

| Family Programming Summary | Sessions | Attended |
|---|---|---|
| August 2026 | 18 | 1169 |
| YTD 2026 | 99 | 4426 |
| August 2025 | 15 | 860 |
| YTD 2025 | 74 | 2579 |

# Early Childhood Programming: August 2026

| Program Name | Ages | Sessions | Registered | Attended |
|---|---|---|---|---|
| Parent Playdate 8/3 | 0m - PreK | 1 | 15 | 17 |
| Stuffed Animal Sleepover | 3y - PreK | 1 | 20 | 29 |
| A Time for Kids: Get Ready for School (10am) | 18m - PreK | 1 | 20 | 27 |
| A Time for Kids: Get Ready for School (11am) | 18m - PreK | 1 | 20 | 23 |
| Music Makers DROP-IN | 12m - PreK | 1 | n/a | 17 |
| Magnet Madness DROP-IN | 12m - PreK | 1 | n/a | 18 |
| Parent Playdate 8/10 | 0m - PreK | 1 | 15 | 16 |
| Parent Playdate 8/17 | 0m - PreK | 1 | 15 | 18 |
| Come Play with PlayHooray (10am) | 0m - PreK | 1 | 20 | 36 |
| Come Play with PlayHooray (11am) | 0m - PreK | 1 | 18 | 31 |
| My Gym at the Library | 3y - PreK | 1 | 20 | 30 |
| Baby & Me Yoga | 0m - 12m | 1 | 3 | 4 |
| Toddler & Me Yoga | 12m - 35m | 1 | 15 | 18 |
| Infant Massage | 0m - 12m | 1 | 8 | 8 |
| Toddler Sign Language | 13m - 17m | 1 | 4 | 8 |
| You & Me - cancelled | 18m - 35m | 1 | n/a | n/a |
| Kidnastics (10am) | 12m - PreK | 1 | 20 | 33 |
| Kidnastics (11am) | 12m - PreK | 1 | 20 | 27 |
| Puzzle Play DROP-IN | 12m - PreK | 1 | n/a | 14 |
| Paint Bluey with Art Teacher Amy | 3y - PreK | 1 | 15 | 25 |
| Literacy & Stem Kits | 0m - PreK | 17 | n/a | 209 |

| | | | | |
|---|---|---|---|---|
| 1000 Books Before K | 0m - PreK | 1 | n/a | 15 |

| **Early Childhood Programming Summary** | **Sessions** | **Attended** |
|---|---|---|
| August 2026 | 38 | 623 |
| YTD 2026 | 237 | 5815 |
| August 2025 | 18 | 445 |
| YTD 2025 | 186 | 4913 |

# School Age Programming: August 2026

| Program Name | Grades | Sessions | Registered | Attended |
|---|---|---|---|---|
| Summer Coding Adventure | 3-5 | 1 | 8 | 5 |
| National S'mores Day | 3-5 | 1 | 15 | 13 |
| GAME on Long Island (5pm) | 1-5 | 1 | 17 | 15 |
| GAME on Long Island (6pm) | 1-5 | 1 | 20 | 19 |
| Stuffed Animal Sleepover | 3yrs-Gr 2 | 1 | 20 | 29 |
| Pizza Your Way (5pm) | 1-5 | 1 | 23 | 20 |
| Pizza Your Way (6pm) | 1-5 | 1 | 24 | 20 |
| My Gym at the Library | 1-2 | 1 | 6 | 5 |
| Bubble Wrap Sunflower Painting | 3-5 | 1 | 10 | 4 |
| Super Smash Brothers Tournament | 1-5 | 1 | 8 | 5 |
| Graffiti Art | 3-5 | 1 | 20 | 15 |
| Play Dough Planets! (2:30pm) | 1-2 | 1 | 13 | 12 |
| Play Dough Planets! (3:30pm) | 3-5 | 1 | 10 | 8 |

| School Age Programming Summary | Sessions | Attended |
|---|---|---|
| August 2026 | 13 | 170 |
| YTD 2026 | 107 | 4566 |
| August 2025 | 14 | 198 |
| YTD 2025 | 130 | 3886 |

# Teen Programming: August 2026

| Program Name | Grades | Sessions | Registered | Attended |
|---|---|---|---|---|
| Battle of the Books Meeting | 6-9 | 1 | 11 | 9 |
| Mock Battle of the Books | 6-9 | 1 | 11 | 28 |
| Celebrate S'mores Day | 6-12 | 1 | 10 | 8 |
| Teen Video Game Truck (7pm) | 6-12 | 1 | 18 | 15 |
| Teen Video Game Truck (8pm) - cancelled | 6-12 | 1 | n/a | n/a |
| Cricut Crafts | 6-12 | 1 | 12 | 12 |
| Battle of the Books Final Event | 6-9 | 1 | n/a | 20 |
| Teen Challenge SRC Celebration | 6-12 | 1 | 137 | 109 |
| Personal Pizzas | 6-12 | 1 | 21 | 19 |
| Dog Bandanas | 6-12 | 1 | 16 | 16 |
| Dungeons & Dragons | 6-12 | 1 | 3 | 3 |
| Super Smash Brothers | 6-12 | 1 | 6 | 4 |
| Practice SAT | 10-12 | 1 | 6 | 4 |
| Graffiti Art | 6-12 | 1 | 13 | 10 |
| Kindness Buttons | 6-12 | 1 | 9 | 6 |
| Remote Community Service | 6-12 | 10 | n/a | 18 |
| Battle Party | 6-9 | 1 | n/a | 10 |

| Teen Programming Summary | Sessions | Attended |
|---|---|---|
| August 2026 | 26 | 291 |
| YTD 2026 | 211 | 4801 |
| August 2025 | 10 | 203 |
| YTD 2025 | 105 | 2347 |

E- 5

# Comsewogue Public Library
# 2025/2026 Tax Receipts

**COMSEWOGUE LIBRARY DISTRICT**

| | Town of Brookhaven Payment Date | Date $ Received by CPL | Total $ Remittance to CPL | Notes |
|---|---|---|---|---|
| 1 | 12/24/2025 | 12/24/2025 | $65,967.32 | |
| 2 | 1/9/2026 | 1/9/2026 | $209,221.50 | |
| 3 | 1/21/2026 | 1/21/2026 | $740,757.22 | |
| 4 | 1/26/2026 | 1/26/2026 | $478,759.12 | |
| 5 | 2/2/2026 | 2/2/2026 | $246,919.07 | |
| 6 | 2/9/2026 | 2/9/2026 | $124,401.98 | |
| 7 | 2/17/2026 | 2/17/2026 | $67,855.62 | |
| 8 | 2/23/2026 | 2/23/2026 | $35,812.69 | |
| 9 | 3/2/2026 | 3/2/2026 | $20,733.66 | |
| 10 | 3/16/2026 | 3/16/2026 | $18,848.78 | |
| 11 | 3/30/2026 | 3/30/2026 | $15,079.03 | |
| 12 | 4/13/2026 | 4/13/2026 | $15,079.03 | |
| 13 | 4/27/2026 | 4/27/2026 | $16,963.91 | |
| 14 | 5/11/2026 | 5/11/2026 | $39,582.45 | |
| 15 | 5/18/2026 | 5/18/2026 | $62,200.99 | |
| 16 | 5/26/2026 | 5/26/2026 | $81,049.77 | |
| 17 | 6/1/2026 | 6/1/2026 | $556,039.13 | |
| 18 | 6/8/2026 | 6/8/2026 | $401,479.10 | |
| 19 | 6/15/2026 | 6/15/2026 | $122,317.75 | |
| 20* | 8/24/2026 | 8/24/2026 | $1,447.46 | |

| | |
|---|---|
| ***TOTAL AMOUNT - TAXES TO BE RAISED:*** | ***$3,319,002.00*** |
| **Total Payments From Town of Brk** | $3,320,515.58 |
| **Interest Received*** | **1,447.46** |
| **Remaining Balance - Uncollected Taxes** | -$1,513.58 |
| **Total Payments (including interest)** | **$3,321,963.04** |

*8/25/26*

E-6



NEWS from the Office of the New York State Comptroller

Contact: Press Office 518-474-4015

# DiNapoli: Growing Number of Local Governments Reporting Plans to Override Property Tax Cap

## Trend Signals Growing Budget Pressure on New York's Municipalities, Fire Districts and School Districts

August 20, 2026

More local governments have reported to the Office of the New York State Comptroller (OSC) that they plan to override the property tax cap in recent years, according to a report released today by State Comptroller Thomas P. DiNapoli. More school districts, which require a ballot proposition and at least 60% voter approval to override the tax cap, have also reported plans to override the cap. While a planned override suggests that local officials may be concerned about a potential budget shortfall, it does not necessarily mean that they will exceed the cap for that year.

"Many local governments are under fiscal pressure, with rising costs and slower growth in recurring revenues," DiNapoli said. "For local officials trying to close budget gaps or increase revenue to align with spending, overriding the tax cap is an option, and increasing numbers have reported plans to do so. I urge local officials to communicate with the public and be transparent about their fiscal challenges and plans for addressing them. My office is always here to help."

New York's property tax cap limits annual increases in property taxes to the lesser of 2% or the inflation factor, with some exceptions. Local governments other than school districts may override the cap if at least 60% of their governing boards vote to approve it. Every year, before they adopt their budgets, all local governments must file tax cap forms with DiNapoli's office, indicating whether they plan to override the tax cap for the upcoming fiscal year. Even if they report their intention to override the cap, a local government can still decide to stay under it.

Pandemic relief aid, as well as a surge in sales tax revenue, contributed to a drop in the share of reported override plans, most notably in 2022. But in recent years as pandemic-related federal aid has dwindled, sales tax growth has moderated, and inflation has risen above the 2% cap, the number of municipalities reporting plans to override the tax cap has grown substantially. Cities led the increase, with nearly half (49.2%) reporting that they planned to override for the local fiscal year ending (FYE) in 2025 and 45% indicating they would override for FYE 2026, up from 13.1% in 2022.

Over one-fifth of New York's counties also reported that they planned to override the tax cap for FYE 2025, and nearly one-fourth reported planning overrides for FYE 2026, up from 3.5% in 2022.

Towns and villages have also experienced notable increases in planned overrides in recent years. For FYE 2026, 35.5% of villages and 28.6% of towns said they were planning to override the cap, up from 22.7% and 16.6%, respectively, in 2022.

Fire districts also appear to be experiencing fiscal pressure. The share of fire districts planning overrides reached 34.9% for FYE 2025 before declining slightly to 31.5% for FYE 2026, up from 18.6% in 2022.

A smaller share of school districts have reported plans to override the cap than other local governments. However, their share has more than doubled in recent years, increasing from 2.4% to 4.9% from FYE 2024 to FYE 2026.

## Report

Increase in Planned Tax Cap Overrides Suggests Growing Fiscal Pressure

## Related Work

Technical Assistance/Local Training Page

Fiscal Stress Monitoring System

Allowable Tax Levy Growth Factors for Local Governments

Boom or Bust? Federal Relief Aid and Local Government Finances in New York State

INITIATIVES

HELP

SUBSCRIBE TO THE COMPTROLLER'S WEEKLY NEWSLETTER

Email Address

SUBSCRIBE

HOW WOULD YOU RATE OUR WEBSITE?

Site Index | Career Opportunities | Contact Us | Privacy and Links Policies | Regulations | Accessibility | FOIL

OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller

# Increase in Planned Tax Cap Overrides Suggests Growing Fiscal Pressure

## Planned Tax Cap Overrides Are on the Rise

Local governments in New York State are subject to a statutory real property tax levy limit (also referred to as the "tax cap").[1] In recent years, there has been a sharp rise in the number of municipalities (cities, counties, towns and villages) and fire districts reporting to the Office of the New York State Comptroller (OSC) that they plan to override the tax cap. Even school districts, for whom overrides are more difficult, are reporting a slight increase. A local government reporting plans to override the tax cap is merely making a statement of intent; it does not tell us whether the entity exceeded the cap for that year. Still, a planned override may suggest that local officials believe that additional revenue, beyond what is allowed by the tax cap, may be necessary to achieve budgetary balance in the next fiscal year.[2] This is most evident with cities, as nearly half of them indicated that they planned to override the tax cap for local fiscal years ending (FYE) in 2025.

This report uses self-reported local government data to examine trends in planned tax cap overrides by class of local government, including counties, cities, towns, villages, school districts and fire districts, with a focus on the rise in planned overrides in recent years.[3] New York City is excluded from this report because it is not subject to the tax cap.

## Background

The tax cap, enacted in 2011, generally restricts the growth of property tax levies for municipalities, school districts and fire districts to the lesser of 2 percent or the rate of inflation, with certain exceptions.[4] Municipalities can pass a local law and fire districts can pass a local resolution to override the tax cap, which requires approval by at least 60 percent of their respective governing boards. School districts have a higher threshold, as overrides require a ballot proposition indicating that the budget includes a tax levy that exceeds the tax cap, and at least 60 percent voter approval of the district's proposed budget.

All local governments are required to file tax forms with OSC annually, prior to adopting their budget.[5] Among the items on the form is a question about whether an entity plans to override the tax cap for the upcoming fiscal year. As noted, this is simply a statement of intent. A local government could plan to stay under the tax cap but end up overriding it, or an entity can pass a resolution to override the cap and then stay under.[6]

## Recent Trends in Planned Overrides

### Municipalities

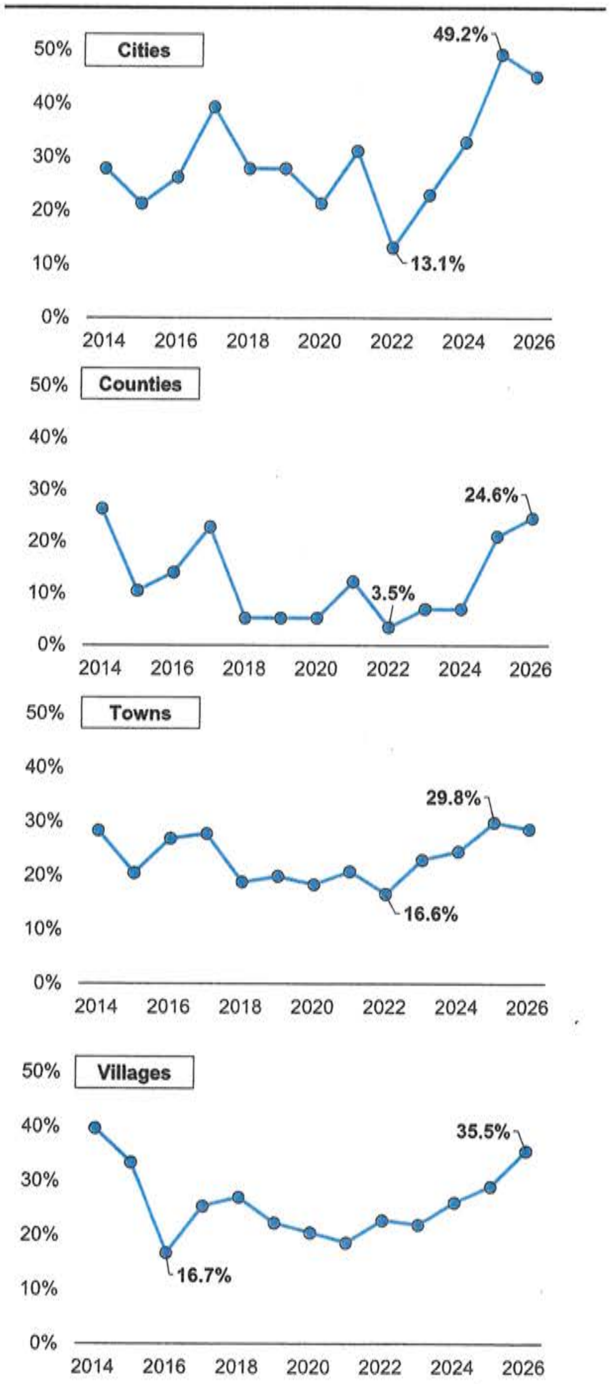
For FYE 2026, 45 percent of cities planned to override the tax cap, the highest share of all classes, followed by villages (35.5 percent), towns (28.6 percent) and counties (24.6 percent). The percentage of municipalities intending to override the tax cap was generally trending downward before an uptick occurred during the onset of the pandemic, as mandated closures and increasing health care demands, among other things, created economic instability and general fiscal uncertainty. When and whether this affected the number of planned overrides has partly to do with fiscal year timing. Most cities and all counties and towns budget on a calendar year, and they would have been calculating their tax cap amounts in the fall of 2020, which explains why planned overrides spiked for FYE 2021.[7] (See Figure 1.) Villages, which most often have fiscal years ending in May, saw a smaller increase in planned overrides for FYE 2022.

By the summer of 2021, municipalities began receiving billions of dollars in pandemic relief aid from the federal government, mostly by way of the American Rescue Plan Act (ARPA).[8] In addition, local sales tax collections, a major but volatile source of revenue for many municipalities, surged due to rising inflation and pent-up consumer demand in the wake of the pandemic shutdowns.[9] These revenues reduced the need for many entities to bolster their property taxes, which helps explain the dropoff in the share of planned tax cap overrides by cities, counties and towns for FYE 2022, as well as the slight decline by villages for FYE 2023.

However, over the past few years, the number of municipalities planning tax cap overrides began to increase as the infusion of pandemic-related federal aid wound down, inflation remained above the 2 percent tax cap, and sales tax growth began to moderate.[10] This rise has been most dramatic for cities, with nearly half (49.2 percent) reporting that they planned to override for FYE 2025, an all-time high; the number of planned overrides remained elevated for 2026. Counties saw a large jump in the number of planned overrides for FYE 2025, followed by a smaller increase for 2026, despite additional incentives beginning in 2018 for counties to avoid overrides. (For more information, see **Incentives for Tax Cap Compliance** on page 3.) Towns and villages have experienced a more gradual increase in planned overrides over the past few years, with the share of villages reaching over one-third for FYE 2026.

**FIGURE 1**

**Percentage of Municipalities Planning to Override the Property Tax Cap,** Local Fiscal Years Ending (FYE) in 2014 to 2026




**Note:** Excludes New York City.

**Source:** Office of the New York State Comptroller.

The sharper spikes in planned tax cap overrides by cities and counties may be due, in part, to some additional challenges that they face. Many cities depend more on state aid than other municipalities, and while there has been a meaningful increase in non-recurring unrestricted aid, recurring funding from the state's Aid and Incentives for Municipalities program has not increased in years.[11] This, combined with a rise in spending on some services, including police, fire, transportation and garbage collection, may have contributed to a higher share of cities exploring overriding the tax cap to raise more property tax revenues.[12] As for counties, they generally relied more heavily on ARPA funding compared to cities, towns and villages (on a per capita basis).[13] Over one-fifth of counties indicated that they planned to override the tax cap for FYE 2025 and nearly one-fourth reported they planned to override for 2026.

## Incentives for Tax Cap Compliance

Local officials' tax cap override planning may also have been influenced by state legislation designed to encourage tax cap compliance:

- **The Property Tax Freeze Credit Program** (enacted in 2014) generally provided property tax credits to qualifying homeowners if their local governments, including school districts, stayed within the tax cap.[14] For municipalities, this program applied to local fiscal years beginning in 2015 and 2016 (FYE 2015 and 2016 for counties, towns and most cities; FYE 2016 and 2017 for most villages and some cities). For school districts, it applied to local fiscal years beginning in 2014 and 2015 (FYE 2015 and 2016).[15]

- **The Property Tax Relief Credit Program** (enacted in 2015) generally provided income tax credits for qualifying homeowners whose school district stayed within the tax cap.[16] The program was in effect for local fiscal years beginning in 2016 through 2019 (FYE 2017 through 2020).

- **Raise the Age** (enacted in 2017 and still in effect) generally requires counties to stay within the tax cap in order to receive reimbursement from the state for their expenditures associated with state legislation to raise the age of criminal responsibility from 16 to 18 years old.[17] This program applies to local fiscal years beginning in 2018 (FYE 2018) and onward. However, a waiver process allows counties to receive reimbursement even if they exceed the tax cap, provided they demonstrate financial hardship.

These incentives may have caused some local officials to avoid planned or actual tax cap overrides in the years when they were in effect.

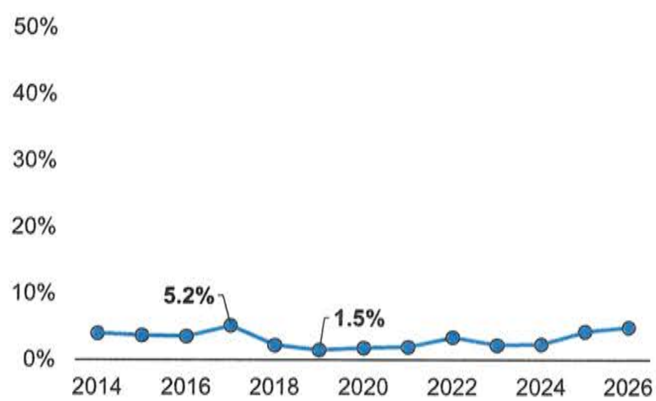
## School Districts

School districts are much less likely to plan for tax cap overrides than municipalities; for FYE 2026, 4.9 percent of districts intended to override the cap. As shown in Figure 2, since FYE 2014, the share of school districts planning overrides ranged from 1.5 percent to 5.2 percent. While school districts certainly face their own fiscal challenges, the 60 percent budget vote approval requirement helps explain why few entertain overriding the tax cap, as meeting that threshold has proven to be difficult.[18]

Significant boosts in federal and state education aid are likely another reason why the share of planned tax cap overrides for school districts has remained low in recent years. By FYE 2021, school districts started receiving some pandemic-related federal assistance by way of the Coronavirus Aid, Relief, and Economic Security Act of 2020, with ARPA funding and aid from other federal programs following in later years.[19] In addition, beginning in FYE 2022, New York State made a commitment to fully fund Foundation Aid, the state's single largest unrestricted school aid program.[20] The state budget also typically shields school districts from formula-driven drops in Foundation Aid with "save harmless" provisions that guarantee a modest minimal year-over-year increase. Many school districts also saw decreases in personal services expenditures during the pandemic shutdowns, with 330 districts reducing spending on personal services in FYE 2021 compared to 170 the prior year.[21] However, as pandemic relief aid programs wind down, the share of school districts planning to override the tax cap has begun to increase.

**FIGURE 2**

**Percentage of School Districts Planning to Override the Property Tax Cap,** FYE 2014 to 2026




**Note:** Excludes the New York City public education system, as well as the city school districts of Buffalo, Rochester, Syracuse and Yonkers because they do not have separate authority to levy taxes and are instead fiscally dependent on their cities to levy taxes for district purposes.

**Source:** Office of the New York State Comptroller.

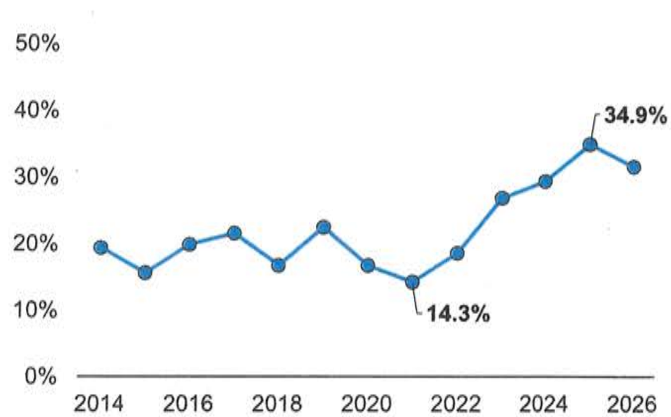
## Fire Districts

The percentage of fire districts planning to override the tax cap fluctuated between 14.3 percent and 22.5 percent from FYE 2014 to 2021. (See Figure 3.) Since then, however, more fire districts have planned to override in each year, reaching an all-time high of 34.9 percent for FYE 2025 then decreasing slightly to 31.5 percent for 2026.

Fire districts did not receive increases in federal or state funding during the pandemic. In fact, they generally receive little aid, relying heavily instead on property tax revenues.[22] The recent rise in planned tax cap overrides may be partially due to inflation remaining above the 2 percent cap, as well as increases in personal services spending, among other possibilities.[23] The Firefighters Association of the State of New York has reported that the number of volunteer firefighters statewide has declined by roughly one-third over the past two decades, while the number of calls has increased, which could be putting pressure on fire districts to increase paid staff.[24]

**FIGURE 3**

**Percentage of Fire Districts Planning to Override the Property Tax Cap,** FYE 2014 to 2026




**Note:** Excludes New York City.

**Source:** Office of the New York State Comptroller.

## Conclusion

Planning to override the property tax cap is not necessarily an indicator of fiscal stress and, in fact, overriding may help local governments avoid the type of structural imbalance that leads to serious budgetary issues.[25] That said, the fact that many more entities are expressing an intent to override in recent years may be a sign that local officials are concerned about mounting fiscal pressures.

Many local governments are experiencing both slow growth in recurring revenue sources and rising costs. Entities that used one-time federal relief funds to pay for recurring expenditures may struggle even more to continue supporting the same level of spending. In this environment, it is incumbent on local officials to monitor their fiscal situation closely and be forthcoming with their constituents about the fiscal challenges they face and the tradeoffs that may be necessary to maintain budgetary solvency. Those that do not make the tough choices may find themselves dealing with structural deficits, as discussed in the Comptroller's February 2025 report, Boom or Bust? Federal Relief Aid and Local Government Finances in New York State.

OSC offers financial tools and guidance to local officials to help them monitor their finances and to help build resilience to withstand economic uncertainty, including training, reports and audit services. These can be found on the Comptroller's web page, Resources for Local Officials.

# Notes

[1] General Municipal Law (GML), Section 3-c, sets forth the real property tax levy limit (also referred to as the "tax cap") for municipalities and fire districts, as well as other local entities that levy property taxes, such as independent special districts. Education Law, Section 2023-a, sets forth the tax cap for school districts.

[2] A local government may plan to override the tax cap due to expected budget shortfalls from a loss of or underperforming non-property tax revenues and/or rapidly rising costs, among other things, or due to unforeseen circumstances, such as equipment failure or recovery from a natural disaster (e.g., flooding).

[3] Local governments subject to the tax cap are required to, under GML, Section 3-c(7), and Education Law, Section 2023-a(3)(b), file annual tax cap forms with the Office of the New York State Comptroller (OSC). In addition, GML, Section 30, requires local governments to submit financial data, including revenues, expenditures and debt, to OSC on an annual basis.

[4] The tax cap was initially enacted as Chapter 97 of the Laws of 2011. For more information on the tax cap, see OSC, "Real Property Tax Cap and Tax Cap Compliance" at www.osc.ny.gov/local-government/property-tax-cap and New York State Department of Taxation and Finance and New York State Department of State, *The Property Tax Cap: Guidelines for Implementation (Publication 1000)*, October 2011, at www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf. For information on the how the tax cap is calculated, including inflation and allowable levy growth factors, see OSC, "Property Tax Cap," *Local Government Property Tax Cap Formula Presentation* at www.osc.ny.gov/files/local-government/property-tax-cap/pdf/formula.pdf and *Inflation and Allowable Levy Growth Factors* at www.osc.ny.gov/files/local-government/property-tax-cap/pdf/inflation-and-allowable-levy-growth-factors.pdf.

[5] Municipalities and fire districts are required by law to file their tax cap forms for the upcoming fiscal year before they adopt a budget, which can be months before the new fiscal year begins. Almost two-thirds of municipalities (all counties and towns, many cities and some villages), as well as all fire districts, operate on a calendar-year basis (January 1 to December 31). Nearly all villages and some cities operate on a non-calendar-year basis (March 1 to February 28, June 1 to May 31, etc.). Meanwhile, school districts all have the same fiscal year (July 1 to June 30) and must file their tax cap forms by March 1, which is over a month before school budget votes take place in May. For more information on the property tax cap form filing schedule for local fiscal years beginning in 2026, see OSC, "Property Tax Cap Important Dates" at www.osc.ny.gov/files/local-government/property-tax-cap/pdf/property-tax-cap-important-dates.pdf.

[6] After local governments adopt their budget, they are not required to update their answer to whether they plan to override the tax cap. Therefore, the data analyzed for this report indicates only what the local governments' intentions were at the time they submitted their tax cap form to OSC.

[7] Cities and counties are the two classes of local government with the fewest number of entities and are, therefore, subject to more volatility in year-over-year changes in the percentage planning tax cap overrides compared to other classes.

[8] The federal government temporarily increased aid to local governments, including school districts, during the pandemic mostly by way of the American Rescue Plan Act (ARPA) of 2021, although additional federal funding was provided to certain counties, cities and large towns, as well as all school districts, from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 and school districts received additional aid from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2021. Fire districts did not receive any pandemic-relief funding. Excluding New York City, a total of $4.8 billion in ARPA payments were made to municipalities in New York State in two separate payments, one in the summer of 2021 and the other in the summer of 2022. Meanwhile, school districts were allocated a total of $3.4 billion in ARPA funding to draw down from. The deadline for school districts to spend all ARPA funding was January 28, 2025, while the deadline for municipalities is December 21, 2026. For more information on federal pandemic-relief funding to local governments, see OSC, *Annual Report on Local Governments for Fiscal Year End 2024*, April 2026, pp. 12-13, at www.osc.ny.gov/files/local-government/publications/pdf/fye2024-annualreport.pdf.

[9] Local sales tax collection data is sourced from the New York State Department of Taxation and Finance, *Revenue Distribution Certification* (AS570) at www.tax.ny.gov/research/stats/statistics/sales_tax/reports/as570/as570.xlsx. In 2021, local sales tax collections in New York State, excluding New York City, saw a year-over-year increase of 19.5 percent after declining by 1.1 percent in 2020. Meanwhile, the rate of inflation, as measured by the change in the national Consumer Price Index (CPI), jumped from 1.2 percent in 2020 to 4.7 percent in 2021, before reaching a 40-year high of 8 percent in 2022. To download CPI data, see U.S. Bureau of Labor Statistics, "CPI for All Urban Consumers (CPI-U), U.S. City Average, All Items" at https://data.bls.gov/cgi-bin/surveymost?cu.

# Notes

[10] From 2022 to 2025, local sales tax collections outside of New York City grew at a compound annual rate of 2.3 percent, which was below the rate of 3.0 percent from 2014 to 2019. After the rate of inflation hit a 40-year high of 8 percent in 2022, it cooled in 2023 (4.1 percent), 2024 (2.9 percent) and 2025 (2.6 percent), but remained well above the 1.6 percent average annual rate from 2014 to 2019.

[11] The enacted budgets for State Fiscal Year (SFY) 2022-23 to 2026-27 provided $715 million in funding for the Aid and Incentives to Municipalities (AIM) program for all cities, towns and villages outside of New York City, approximately the same amount that the state appropriated 13 years earlier in 2011-12. AIM funding to cities made up 10.2 percent of all city revenues in local fiscal years ending (FYE) in 2025, down from 14.6 percent in 2014. The SFY 2024-25 enacted budget introduced Temporary Municipal Assistance (TMA), an additional $50 million in funding for all cities, towns and villages that receive AIM. Funding for the TMA was continued in 2025-26 ($50 million) and increased to $150 million in 2026-27. For more information on AIM and TMA allocations, see OSC, "Aid and Incentives for Municipalities (AIM) and Temporary Municipal Assistance (TMA)" at www.osc.ny.gov/local-government/data/aid-and-incentives-municipalities-aim-and-temporary-municipal-assistance-tma.

[12] The compound annual growth rate of aggregate city spending on public safety (e.g., police, fire, etc.) – the largest function of expenditure – was 4.4 percent from FYE 2019 to 2025, three-fifths higher than the 2.7 percent rate from 2014 to 2019. Likewise, other large city functions, such as transportation and sanitation, experienced much stronger annual growth in spending from FYE 2019 to 2025 (5.1 percent and 4.6 percent, respectively) compared to 2014 to 2019 (2.7 percent and 2.8 percent, respectively).

[13] Counties received over $2.2 billion in ARPA funding, representing a median per capita amount of $192, based on population counts from the U.S. Census Bureau's "2020 Decennial Census"; cities received over $1.4 billion, representing a median per capita amount of $106; towns received $874.5 million, representing a median per capita amount of $98; and villages received almost $202.7 million, representing a median per capita amount of $102. Villages are all located within towns and therefore town population includes village population.

[14] See Chapter 59, Part FF, of the Laws of 2014, which added GML, Section 3-d; Education Law, Section 2023-b; and Tax Law, Section 606(bbb). In 2018, the program was repealed under Chapter 59 of the Laws of 2018.

[15] With respect to cities with dependent school districts (Rochester, Buffalo, Syracuse and Yonkers), the program applied to local fiscal years beginning in 2014 and 2015 (FYE 2015 and 2016).

[16] This program also applied to cities with dependent school districts. See Chapter 20, Part C, Subpart B, of the Laws of 2015, which added Tax Law, Section 606(n-1), requiring certification of tax cap compliance in accordance with GML, Section 3-d, and Education Law, Section 2023-b. In 2019, the tax cap compliance reporting requirement contained in GML, Section 3-d, for local governments was repealed under Chapter 59, Part K, of the Laws of 2019; however, Education Law, Section 2023-b, still requires tax cap compliance reporting for school districts, although there are no programs tied to this requirement.

[17] State Finance Law, Section 54-m. For more information on "Raise the Age" spending, see OSC, "Economic and Policy Insight," *Spending on Raise the Age Programs in New York*, May 2025, at www.osc.ny.gov/files/reports/pdf/spending-on-raise-the-age-programs-in-new-york.pdf.

[18] The New York State Education Department maintains data on which school districts attempted to override the tax cap and which ones succeeded. This information can be found at www.p12.nysed.gov/mgtserv/votingresults/ and www.p12.nysed.gov/mgtserv/districtbudgetdata.html.

[19] School districts outside of New York City were allocated $3.4 billion in ARPA funding, $414 million from CARES and $1.7 billion from CRRSA. For more information on pandemic-related federal funding to school districts, see U.S. Department of the Treasury, "Coronavirus Relief Fund" at https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/coronavirus-relief-fund. CARES funding was intended to supplement state and local aid and to help schools address the challenges of the pandemic over several years. However, New York State used this funding to replace a portion of its already reduced state aid to school districts in FYE 2021, reducing its own aid by an equal "pandemic adjustment." For more information, see OSC, *Fiscal Stress Monitoring System – School Districts: Fiscal Year 2020-21 Results*, January 2022, p. 3, at www.osc.state.ny.us/files/local-government/publications/pdf/fsms-school-districts-fiscal-year-2020-21-results.pdf.

[20] New York State injected $5.6 billion more in Foundation Aid to school districts from FYE 2022 to 2024. For more information on the state's commitment to fully fund Foundation Aid, see Citizens Budget Commission, "The Learning Ledger," p. 3, at https://cbcny.org/sites/default/files/media/files/CBCREPORT_School-Aid-SY23-24_09062023.pdf.

# Notes

[21] OSC, *Fiscal Stress Monitoring System School Districts: Fiscal Year 2020-21 Results*, January 2022, p. 4, at www.osc.ny.gov/files/local-government/publications/pdf/fsms-school-districts-fiscal-year-2020-21-results.pdf.

[22] In FYE 2025, real property taxes comprised 82.3 percent of total revenues reported by fire districts. For more details on local government property tax reliance on a class-by-class basis, see OSC, *Annual Report on Local Governments for Fiscal Year End 2024*, April 2026, p. 9.

[23] Spending by fire districts on personal services (salaries) and employee benefits experienced much stronger compound annual growth from FYE 2019 to 2025, at 7.6 percent and 4.4 percent, respectively, compared to 2014 to 2019 (3.9 percent and 1.9 percent, respectively).

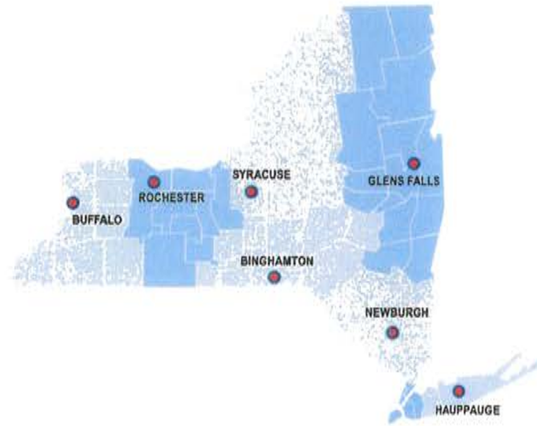
[24] Firefighters Association of the State of New York, *Tax Savings Generated by New York's Volunteer Fire Services*, March 2023, at https://fasny.com/wp-content/uploads/2023/03/FASNY-Economic-Study-2023.pdf and "Firefighters Association of the State of New York Gears up for 16th Annual RecruitNY Campaign," March 14, 2025, at https://fasny.com/news/firefighters-association-of-the-state-of-new-york-gears-up-for-16th-annual-recruitny-campaign/.

[25] Since FYE 2013, OSC has used its Fiscal Stress Monitoring System (FSMS) to measure the ability for each county, city, town, village and school district outside of New York City, with certain exceptions, to maintain budgetary solvency based on self-reported financial data. A local government that fails to file its financial data on time, or does not have three consecutive years of financial data, will not receive a FSMS score. The system produces a fiscal stress score on an annual basis for each entity that has filed financial data, and OSC publishes these scores to its website. Points are assigned to individual indicators, some of which evaluate change over time. The indicator points are then summed to calculate an overall fiscal stress score for each entity. Higher scores reflect higher levels of stress. Based on the score received, entities can fall into one of three stress categories – susceptible, moderate or significant. Entities that do not receive enough points to be in a stress category are assigned a classification of "no designation." For the latest FSMS results, see www.osc.ny.gov/local-government/fiscal-monitoring/local-government-and-school-fsms-scores.

# Contacts

New York State Comptroller
THOMAS P. DiNAPOLI

## Division of Local Government and School Accountability




110 State Street, 12th Floor, Albany, NY 12236
Tel: 518.474.4037 • Fax: 518.486.6479
Email: localgov@osc.ny.gov

**www.osc.ny.gov/local-government**

**Andrea C. Miller**
Executive Deputy Comptroller

**Executive** • 518.474.4037
Robin L. Lois, CPA, Deputy Comptroller
Randy Partridge, Assistant Comptroller

**Audits, Local Government Services and Professional Standards** • 518.474.5404
(Audits, Technical Assistance, Accounting and Audit Standards)

**Local Government and School Accountability Help Line** • 866.321.8503 or 518.408.4934
(Electronic Filing, Financial Reporting, Justice Courts, Training)

**Division of Legal Services**
Municipal Law Section • 518.474.5586

**New York State & Local Retirement System**
**Retirement Information Services**
Inquiries on Employee Benefits and Programs
518.474.7736

Technical Assistance is available at any of our Regional Offices

**BINGHAMTON REGIONAL OFFICE**
**Tel** 607.721.8306 • **Fax** 607.721.8313 • **Email** Muni-Binghamton@osc.ny.gov
**Counties:** Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins

**BUFFALO REGIONAL OFFICE**
**Tel** 716.847.3647 • **Fax** 716.847.3643 • **Email** Muni-Buffalo@osc.ny.gov
**Counties:** Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming

**GLENS FALLS REGIONAL OFFICE**
**Tel** 518.793.0057 • **Fax** 518.793.5797 • **Email** Muni-GlensFalls@osc.ny.gov
**Counties:** Albany, Clinton, Columbia, Essex, Franklin, Fulton, Greene, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Warren, Washington

**HAUPPAUGE REGIONAL OFFICE**
**Tel** 631.952.6534 • **Fax** 631.952.6530 • **Email** Muni-Hauppauge@osc.ny.gov
**Counties:** Nassau, Suffolk

**NEWBURGH REGIONAL OFFICE**
**Tel** 845.567.0858 • **Fax** 845.567.0080 • **Email** Muni-Newburgh@osc.ny.gov
**Counties:** Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, Westchester

**ROCHESTER REGIONAL OFFICE**
**Tel** 585.454.2460 • **Fax** 585.454.3545 • **Email** Muni-Rochester@osc.ny.gov
**Counties:** Cayuga, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates

**SYRACUSE REGIONAL OFFICE**
**Tel** 315.428.4192 • **Fax** 315.426.2119 • **Email** Muni-Syracuse@osc.ny.gov
**Counties:** Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence

**STATEWIDE AUDIT**
**Tel** 716.847.3647 • **Fax** 716.847.3643 • **Email** Muni-Statewide@osc.ny.gov

**APPLIED TECHNOLOGY UNIT**
**Tel** 518.738.2639 • **Fax** 518.486.6479 • **Email** Muni-Cyber@osc.ny.gov

osc.ny.gov

## Contact

Office of the New York State Comptroller
110 State Street, Albany, New York 12236

518.474.4044

www.osc.ny.gov

Prepared by the Division of Local Government and School Accountability

G-1
(Revised financials)

# COMSEWOGUE PUBLIC LIBRARY
## BALANCE SHEET
As of June 30, 2026

| | |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| 1101 · Credit Card Bank Acct-Peoples | 50.00 |
| 1102 · Checking Account | 134,353.17 |
| 1106 · Cash on Hand Fund | 350.00 |
| 1109 · Savings Account | 2,922,734.17 |
| 1110 · Savings-Capital Improvements | 1,140,555.77 |
| 1114 · Savings-Termination Pay | 233,166.36 |
| 1115 · Checking-Termination | 0.00 |
| 1121 · Petty Cash Fund | 150.00 |
| 1122 · Cash Register Fund | 210.00 |
| 1123 · Copier/Printer Fund | 150.00 |
| 1145 · UNDEPOSITED FUND | 0.00 |
| **Total Checking/Savings** | **4,431,719.47** |
| **Other Current Assets** | |
| 1150 · ACCOUNTS RECEIVABLE - YEAR END | 0.00 |
| 1152 · PREPAID PROGRAM EXPENSE | 0.00 |
| 1153 · PATRON ACCOUNTS-DISC TICKETS | 40,867.69 |
| 1154 · PREPAID EXPENSES | 1,710.00 |
| **Total Other Current Assets** | 42,577.69 |
| **Total Current Assets** | 4,474,297.16 |
| **Fixed Assets** | |
| 1200 · CAPITAL ASSET - LAND | 230,613.00 |
| 1210 · CAPITAL ASSET - BLDG AND IMPROVEMENTS | 8,564,135.00 |
| 1230 · CAPITAL ASSET - FURNITURE AND EQUIPMENT | 1,116,350.00 |
| 1240 · CAPITAL ASSET - BOOKS AND MATERIALS | 2,480,917.00 |
| 1300 · ACCUMULATE DEPRECIATION | |
| 1310 · BUILDING AND IMPROVEMENTS | -5,153,590.00 |
| 1330 · FURNITURE AND EQUIPMENT | -920,867.00 |
| 1340 · BOOKS AND MATERIALS | -2,179,973.00 |
| **Total 1300 ACCUMULATE DEPRECIATION** | -8,254,430.00 |
| **Total Fixed Assets** | 4,137,585.00 |
| **TOTAL ASSETS** | **8,611,882.16** |
| **LIABILITIES & EQUITY** | |
| **Liabilities** | |
| **Current Liabilities** | |
| **Other Current Liabilities** | |
| 2173 · Accrued Payroll | 132,372.84 |
| 2178 · ACCOUNTS PAYABLE - YEAR END | 61,634.36 |
| 2180 · FICA-Payable | 9,638.24 |
| 2182 · NYS Withholding | 0.00 |
| 2185 · Employee Ins - enrollee contrib | 6,198.31 |
| 2186 · Retirement | 4,347.53 |
| 2187 · AFLAC - Cancer Care | 206.64 |
| 2188 · AFLAC - Accident Ins | 106.80 |
| 2189 · AFLAC - Personal Sickness Ind. | 0.00 |
| 2190 · AFLAC - Short Term Disability | 248.04 |
| 2191 · Reserve for Encumbrances | 18,199.46 |
| 2194 · Aflac - Hospital | 38.76 |
| **Total Other Current Liabilities** | 232,990.98 |
| **Total Current Liabilities** | 232,990.98 |
| **Total Liabilities** | 232,990.98 |
| **Equity** | |
| 2200 · General Fund Balance | 3,071,924.59 |
| 2201 · Capital Improvement Fund | 1,140,555.77 |
| 2202 · Termination Payment Fund | 233,166.36 |
| 2203 · Capital Asset Fund | 4,137,585.00 |
| Net Income | -204,340.54 |
| **Total Equity** | 8,378,891.18 |
| **TOTAL LIABILITIES & EQUITY** | **8,611,882.16** |

# COMSEWOGUE PUBLIC LIBRARY
## STATEMENT OF REVENUE
### For the Period Ending June 30, 2026

| | June 26 | July 25 - June 26 |
|---|---|---|
| **Revenue** | | |
| **3301 · Tax Revenues** | 1,079,835.98 | 3,319,068.12 |
| **3302 · Fines** | 89.99 | 1,289.27 |
| **3304 · Interest Earned** | 7,985.03 | 85,527.76 |
| **3305 · Unclassified rev.-Copies** | 1,084.01 | 9,810.90 |
| **3306 · Unclassified rev.-Books** | 335.58 | 4,513.54 |
| **3307 · Unclassified rev.-Other** | -44.47 | 14.05 |
| **3308 · State Aid** | 0.00 | 76,500.00 |
| **3310 · Grants Received** | 0.00 | 0.00 |
| **3311 · Miscellaneous Income** | 0.00 | 16,116.32 |
| **3312 · Local Sponsor Aid** | 0.00 | 7,448.00 |
| **3313 · PILOT Revenue** | 5,114.43 | 34,748.78 |
| **3316 · Refund Excess Mortgage** | 0.00 | 0.00 |
| **3318 · Services - Miller Place** | 0.00 | 1,611,402.55 |
| **3319 · Services - Mount Sinai** | 705,313.85 | 1,406,379.37 |
| **Total Revenue** | 1,799,714.40 | 6,572,818.66 |

# COMSEWOGUE PUBLIC LIBRARY
## EXPENSES BUDGET VS ACTUAL
### For the Period Ending June 30, 2026

| | ACTUAL | | | |
|---|---|---|---|---|
| | JUNE | JULY - JUNE | Budget | $ Over Budget |
| **Expense** | | | | |
| 4401 · Computer Supplies | 337.54 | 10,890.93 | 15,000.00 | -4,109.07 |
| 4402 · Computer Equipment/Parts | 269.97 | 4,197.22 | 9,500.00 | -5,302.78 |
| 4403 · Furniture & Equipment | 0.00 | 18,374.85 | 22,000.00 | -3,625.15 |
| 4404 · Salaries-Professional | 255,081.97 | 2,406,006.34 | 2,377,288.59 | 28,717.75 |
| 4405 · Salaries-Clerical | 88,302.51 | 797,106.81 | 836,466.29 | -39,359.48 |
| 4406 · Salaries-Custodial | 10,906.35 | 90,795.16 | 104,200.00 | -13,404.84 |
| 4407 · Salaries-Guard | 4,400.58 | 33,865.78 | 31,924.00 | 1,941.78 |
| 4410 · Library Books | 9,130.15 | 74,790.23 | 83,992.00 | -9,201.77 |
| 4412 · Audio Video | 2,053.16 | 15,480.00 | 18,300.00 | -2,820.00 |
| 4413 · Periodicals | 84.00 | 10,653.07 | 13,500.00 | -2,846.93 |
| 4414 · Computer Software | 1,939.88 | 10,546.77 | 16,500.00 | -5,953.23 |
| 4415 · Electronic Data Base | 15,419.43 | 292,679.04 | 270,000.00 | 22,679.04 |
| 4417 · OTHER THINGS LENDING | 1,500.00 | 23,781.38 | 25,000.00 | -1,218.62 |
| 4420 · Library Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 4421 · Program Contractors | 0.00 | 0.00 | 0.00 | 0.00 |
| 4421A · Adult | 7,240.00 | 60,252.53 | 64,500.00 | -4,247.47 |
| 4421B · Children/Teen | 11,810.00 | 73,791.90 | 82,500.00 | -8,708.10 |
| 4422 · Program Supplies | 0.00 | 0.00 | 0.00 | 0.00 |
| 4422A · Adult | 612.61 | 12,256.45 | 10,300.00 | 1,956.45 |
| 4422B · Children/Teen | 680.32 | 19,067.02 | 24,300.00 | -5,232.98 |
| 4428 · Conferences | 4,237.35 | 13,662.76 | 14,500.00 | -837.24 |
| 4429 · Circulation | 254.10 | 63,371.54 | 63,000.00 | 371.54 |
| 4430 · Office & Library Supplies | 1,830.07 | 13,734.72 | 17,500.00 | -3,765.28 |
| 4431 · Telecommunications | 937.71 | 11,104.41 | 11,600.00 | -495.59 |
| 4432 · Cartage | 361.98 | 3,740.46 | 3,500.00 | 240.46 |
| 4433 · Postage | 3,400.61 | 16,695.33 | 14,800.00 | 1,895.33 |
| 4434 · Publicity and Printing | 10,694.00 | 51,735.22 | 59,500.00 | -7,764.78 |
| 4435 · Annual Election | 112.62 | 3,805.54 | 4,450.00 | -644.46 |
| 4436 · SCLS Contract Fee | 0.00 | 65,310.00 | 65,307.00 | 3.00 |
| 4437 · Accounting and Legal | 3,450.66 | 93,160.53 | 104,000.00 | -10,839.47 |
| 4438 · Membership Dues | 0.00 | 3,880.00 | 3,300.00 | 580.00 |
| 4439 · Equipment/Blding Maint & Repair | 23,025.25 | 370,253.59 | 398,650.00 | -28,396.41 |
| 4440 · Snow Removal | 0.00 | 32,300.00 | 32,300.00 | 0.00 |
| 4441 · Building Security | 14,723.00 | 86,775.61 | 85,600.00 | 1,175.61 |
| 4450 · Utilities | 7,572.21 | 103,500.89 | 107,700.00 | -4,199.11 |
| 4451 · Custodial Supplies | 2,159.90 | 15,323.82 | 16,200.00 | -876.18 |
| 4453 · Employees Assistance Program | 0.00 | 3,175.50 | 3,200.00 | -24.50 |
| 4454 · Insurance - Library | 495.00 | 72,227.24 | 70,500.00 | 1,727.24 |
| 4456 · Rental Expenses | 1,750.97 | 22,348.41 | 20,500.00 | 1,848.41 |
| 4471 · Workers Compensation Insurance | 0.00 | 20,658.00 | 24,175.00 | -3,517.00 |
| 4472 · Life Insurance | 0.00 | 5,368.45 | 5,880.00 | -511.55 |
| 4473 · Dental Insurance | -385.38 | 24,999.48 | 31,650.00 | -6,650.52 |
| 4474 · VISION INS | -30.30 | 4,825.46 | 4,000.00 | 825.46 |
| 4476 · 9020.8 Retirement Expense | 0.00 | 493,690.00 | 493,690.00 | 0.00 |
| 4477 · 9030.8 Social Security Expense | 26,450.53 | 238,644.92 | 237,805.00 | 839.92 |
| 4478 · Unemployment Insurance | 0.00 | 186.08 | 1,000.00 | -813.92 |
| 4479 · 9060.8 Health Insurance | 99,014.08 | 988,145.76 | 986,639.00 | 1,506.76 |
| 4480 · Sunday Opening | 0.00 | 0.00 | 0.00 | 0.00 |
| 4481 · Bond Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| 4482 · Bond Principal | 0.00 | 0.00 | 0.00 | 0.00 |
| 4483 · Bond Administrative | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expense** | 609,822.83 | 6,777,159.20 | 6,886,216.88 | -109,057.68 |

# Comsewogue Public Library - General Fund Cash Flow Statement 2025-2026

| Revenue/Receipts | July | Aug | Sept | Oct | Nov | Dec |
|---|---|---|---|---|---|---|
| Real Property Taxes | | | | | | 65,967.32 |
| PILOT | | | | | | |
| Library Service Contracts | | | | | | |
| Grants | | | | | | |
| State Aid | | | | | | |
| Local Aid | | 6,703.20 | | | | |
| All Other | 12,866.13 | 12,727.07 | 9,299.55 | 8,744.87 | 6,707.73 | 6,584.82 |
| Total Receipts | 12,866.13 | 19,430.27 | 9,299.55 | 8,744.87 | 6,707.73 | 72,552.14 |

| Disbursement/Payments | July | Aug | Sept | Oct | Nov | Dec |
|---|---|---|---|---|---|---|
| Payrolls | 240,496.05 | 253,001.59 | 245,390.95 | 247,443.95 | 247,011.01 | 392,773.46 |
| Employee Benefits | 70,703.03 | 80,009.04 | 76,548.40 | 94,759.87 | 78,116.15 | 79,734.39 |
| Debt Service | | | | | | |
| All Other | 180,171.78 | 135,064.46 | 108,690.94 | 229,998.40 | 95,664.69 | 110,759.05 |
| Total Disbursements | 491,370.86 | 468,075.09 | 430,630.29 | 572,202.22 | 420,791.85 | 583,266.90 |
| Cash Balance Changes | (478,504.73) | (448,644.82) | (421,330.74) | (563,457.35) | (414,084.12) | (510,714.76) |
| Total Adjustments | (208,537.44) | 5,157.19 | (13,213.11) | 692.10 | 811.92 | 2,542.82 |
| Closing Cash Balance | 3,966,368.53 | 3,522,880.90 | 3,088,337.05 | 2,525,571.80 | 2,112,299.60 | 1,604,127.66 |
| Beg. Cash Balance 7/1/25 | 4,653,410.70 | | | | | |

| | |
|---|---|
| 2025-2026 Library Budget | 6,786,259.00 |

July 2025 - 1st payroll accrued to FYE 24/25

July 2025 & December 2025 - 3 Payrolls

Medicare reimbursements paid quarterly (January/April/July/October)

# Comsewogue Public Library - General Fund Cash Flow Statement 2025-2026

| Jan | Feb | March | April | May | June | Total |
|---|---|---|---|---|---|---|
| 1,428,737.84 | 474,989.36 | 51,661.47 | 32,042.94 | 182,833.21 | 1,079,835.98 | 3,316,068.12 |
| | 25,837.03 | 3,797.32 | | | 5,114.43 | 34,748.78 |
| 1,507,128.08 | | | | 805,339.99 | 705,313.85 | 3,017,781.92 |
| | | | | | | 0.00 |
| | | | 76,500.00 | | | 76,500.00 |
| | | | 744.80 | | | 7,448.00 |
| 13,689.57 | 8,356.36 | 10,036.78 | 15,538.35 | 6,270.47 | 9,450.14 | 120,271.84 |
| 2,949,555.49 | 509,182.75 | 65,495.57 | 124,826.09 | 994,443.67 | 1,799,714.40 | 6,572,818.66 |

| Jan | Feb | March | April | May | June | Total |
|---|---|---|---|---|---|---|
| 423,145.15 | 227,406.60 | 230,557.86 | 230,820.59 | 231,982.76 | 358,691.41 | 3,328,721.38 |
| 99,662.66 | 78,884.42 | 81,896.34 | 105,407.40 | 82,794.12 | 98,625.40 | 1,027,141.22 |
| | | | | | | |
| 770,066.16 | 289,449.69 | 101,068.24 | 130,067.18 | 122,456.20 | 152,506.02 | 2,425,962.81 |
| 1,292,873.97 | 595,740.71 | 413,522.44 | 466,295.17 | 437,233.08 | 609,822.83 | 6,781,825.41 |
| 1,656,681.52 | (86,557.96) | (348,026.87) | (341,469.08) | 557,210.59 | 1,189,891.57 | -209,006.75 |
| (1,012.42) | 2,172.61 | 3,205.97 | (16,694.98) | 2,322.63 | 209,868.23 | |
| 3,259,796.76 | 3,175,411.41 | 2,830,590.51 | 2,472,426.45 | 3,031,959.67 | 4,431,719.47 | |
| | | | Ending Cash Balance 06/30/2026 | | | 4,431,719.47 |

Revised June Financials
9/15/2026

G-2

**COMSEWOGUE PUBLIC LIBRARY**
**BALANCE SHEET - CASH BASIS**
**As of July 31, 2026**

| | |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| 1101 · Credit Card Bank Acct-Peoples | 50.00 |
| 1102 · Checking Account | 7,817.02 |
| 1106 · Cash on Hand Fund | 350.00 |
| 1109 · Savings Account | 2,356,343.74 |
| 1110 · Savings-Capital Improvements | 1,143,902.45 |
| 1114 · Savings-Termination Pay | 233,850.51 |
| 1115 · Checking-Termination | 0.00 |
| 1121 · Petty Cash Fund | 150.00 |
| 1122 · Cash Register Fund | 210.00 |
| 1123 · Copier/Printer Fund | 150.00 |
| 1145 · UNDEPOSITED FUND | 0.00 |
| **Total Checking/Savings** | **3,742,823.72** |
| **Other Current Assets** | |
| 1150 · ACCOUNTS RECEIVABLE - YEAR END | 0.00 |
| 1152 · PREPAID PROGRAM EXPENSE | 0.00 |
| 1153 · PATRON ACCOUNTS-DISC TICKETS | 34,311.69 |
| 1154 · PREPAID EXPENSES | 1,710.00 |
| **Total Other Current Assets** | 36,021.69 |
| **Total Current Assets** | 3,778,845.41 |
| **Fixed Assets** | |
| 1200 · CAPITAL ASSET - LAND | 230,613.00 |
| 1210 · CAPITAL ASSET - BLDG AND IMPROVEMENTS | 8,564,135.00 |
| 1230 · CAPITAL ASSET - FURNITURE AND EQUIPMENT | 1,116,350.00 |
| 1240 · CAPITAL ASSET - BOOKS AND MATERIALS | 2,480,917.00 |
| 1300 · ACCUMULATE DEPRECIATION | |
| 1310 · BUILDING AND IMPROVEMENTS | -5,153,590.00 |
| 1330 · FURNITURE AND EQUIPMENT | -920,867.00 |
| 1340 · BOOKS AND MATERIALS | -2,179,973.00 |
| **Total 1300 ACCUMULATE DEPRECIATION** | -8,254,430.00 |
| **Total Fixed Assets** | 4,137,585.00 |
| **TOTAL ASSETS** | **7,916,430.41** |
| **LIABILITIES & EQUITY** | |
| **Liabilities** | |
| **Current Liabilities** | |
| **Other Current Liabilities** | |
| 2173 · Accrued Payroll | 0.00 |
| 2180 · FICA-Payable | 0.00 |
| 2182 · NYS Withholding | 0.00 |
| 2185 · Employee Ins - enrollee contrib | 6,147.87 |
| 2186 · Retirement | 6,843.47 |
| 2187 · AFLAC - Cancer Care | 0.00 |
| 2188 · AFLAC - Accident Ins | 0.00 |
| 2189 · AFLAC - Personal Sickness Ind. | 0.00 |
| 2190 · AFLAC - Short Term Disability | 0.00 |
| 2191 · Reserve for Encumbrances | 18,199.46 |
| 2194 · Aflac - Hospital | 0.00 |
| 2196 · Life Insurance Payable | 0.00 |
| **Total Other Current Liabilities** | 31,190.80 |
| **Total Current Liabilities** | 31,190.80 |
| **Total Liabilities** | 31,190.80 |
| **Equity** | |
| 2200 · General Fund Balance | 2,867,584.05 |
| 2201 · Capital Improvement Fund | 1,140,555.77 |
| 2202 · Termination Payment Fund | 233,166.36 |
| 2203 · Capital Asset Fund | 4,137,585.00 |
| Net Income | -493,651.57 |
| **Total Equity** | 7,885,239.61 |
| **TOTAL LIABILITIES & EQUITY** | **7,916,430.41** |

# COMSEWOGUE PUBLIC LIBRARY
## STATEMENT OF REVENUE
### For the Period Ending July 31, 2026

| | July 2026 | July 2026 - July 2026 |
|---|---|---|
| Revenue | | |
| 3301 · Tax Revenues | 0.00 | 0.00 |
| 3302 · Fines | 196.73 | 196.73 |
| 3304 · Interest Earned | 8,256.05 | 8,256.05 |
| 3305 · Unclassified rev.-Copies | 575.80 | 575.80 |
| 3306 · Unclassified rev.-Books | 638.26 | 638.26 |
| 3307 · Unclassified rev.-Other | 8.60 | 8.60 |
| 3309 · Video Books | 0.00 | 0.00 |
| 3308 · State Aid | 0.00 | 0.00 |
| 3310 · Grants Received | 0.00 | 0.00 |
| 3311 · Miscellaneous Income | 0.00 | 0.00 |
| 3312 · Local Sponsor Aid | 0.00 | 0.00 |
| 3313 · PILOT Revenue | 0.00 | 0.00 |
| 3316 · Refund Excess Mortgage | 0.00 | 0.00 |
| 3318 · Services - Miller Place | 0.00 | 0.00 |
| 3319 · Services - Mount Sinai | 0.00 | 0.00 |
| Total Revenue | 9,675.44 | 9,675.44 |

# COMSEWOGUE PUBLIC LIBRARY

## EXPENSES BUDGET VS ACTUAL

### For the Period Ending July 31, 2026

| | ACTUAL | | | |
|---|---|---|---|---|
| | July | July 2026 - July 2026 | Budget | $ Over Budget |
| **Expense** | | | | |
| 4401 · Computer Supplies | 813.60 | 813.60 | 15,000.00 | -14,186.40 |
| 4402 · Computer Equipment/Parts | 83.30 | 83.30 | 26,000.00 | -25,916.70 |
| 4403 · Furniture & Equipment | 0.00 | 0.00 | 42,500.00 | -42,500.00 |
| 4404 · Salaries-Professional | 157,109.00 | 157,109.00 | 2,126,681.00 | -1,969,572.00 |
| 4405 · Salaries-Clerical | 53,652.10 | 53,652.10 | 791,238.00 | -737,585.90 |
| 4406 · Salaries-Custodial | 6,479.11 | 6,479.11 | 108,186.00 | -101,706.89 |
| 4407 · Salaries-Guard | 2,382.10 | 2,382.10 | 32,558.00 | -30,175.90 |
| 4410 · Library Books | 2,069.93 | 2,069.93 | 112,500.00 | -110,430.07 |
| 4412 · Audio Video | 0.00 | 0.00 | 14,500.00 | -14,500.00 |
| 4413 · Periodicals | 9,789.22 | 9,789.22 | 13,200.00 | -3,410.78 |
| 4414 · Computer Software | 664.30 | 664.30 | 20,000.00 | -19,335.70 |
| 4415 · Electronic Data Base | 10,500.00 | 10,500.00 | 290,000.00 | -279,500.00 |
| 4417 · OTHER THINGS LENDING | 1,555.97 | 1,555.97 | 30,000.00 | -28,444.03 |
| 4420 · Library Programs | 0.00 | 0.00 | 194,300.00 | -194,300.00 |
| 4421 · Program Contractors | 0.00 | 0.00 | 0.00 | 0.00 |
| 4421A · Adult | (1,520.00) | -1,520.00 | 0.00 | -1,520.00 |
| 4421B · Children/Teen | 4,940.50 | 4,940.50 | 0.00 | 4,940.50 |
| 4422 · Program Supplies | 0.00 | 0.00 | 0.00 | 0.00 |
| 4422A · Adult | 604.78 | 604.78 | 0.00 | 604.78 |
| 4422B · Children/Teen | 358.90 | 358.90 | 0.00 | 358.90 |
| 4428 · Conferences | 103.56 | 103.56 | 17,500.00 | -17,396.44 |
| 4429 · Circulation | 30,944.55 | 30,944.55 | 62,000.00 | -31,055.45 |
| 4430 · Office & Library Supplies | 46.51 | 46.51 | 15,000.00 | -14,953.49 |
| 4431 · Telecommunications | 938.06 | 938.06 | 15,000.00 | -14,061.94 |
| 4432 · Cartage | 361.98 | 361.98 | 4,000.00 | -3,638.02 |
| 4433 · Postage | 0.00 | 0.00 | 16,500.00 | -16,500.00 |
| 4434 · Publicity and Printing | 8,570.00 | 8,570.00 | 61,500.00 | -52,930.00 |
| 4435 · Annual Election | 0.00 | 0.00 | 5,000.00 | -5,000.00 |
| 4436 · SCLS Contract Fee | 66,159.00 | 66,159.00 | 67,500.00 | -1,341.00 |
| 4437 · Accounting and Legal | 10,856.72 | 10,856.72 | 100,000.00 | -89,143.28 |
| 4438 · Membership Dues | 365.00 | 365.00 | 4,000.00 | -3,635.00 |
| 4439 · Equipment/Blding Maint & Repair | 9,675.21 | 9,675.21 | 215,000.00 | -205,324.79 |
| 4440 · Snow Removal | 0.00 | 0.00 | 20,000.00 | -20,000.00 |
| 4441 · Building Security | 0.00 | 0.00 | 90,000.00 | -90,000.00 |
| 4450 · Utilities | 20,505.17 | 20,505.17 | 118,000.00 | -97,494.83 |
| 4451 · Custodial Supplies | 913.41 | 913.41 | 17,500.00 | -16,586.59 |
| 4453 · Employees Assistance Program | 0.00 | 0.00 | 3,300.00 | -3,300.00 |
| 4454 · Insurance - Library | 0.00 | 0.00 | 75,000.00 | -75,000.00 |
| 4456 · Rental Expenses | 1,484.00 | 1,484.00 | 24,500.00 | -23,016.00 |
| 4471 · Workers Compensation Insurance | 0.00 | 0.00 | 22,500.00 | -22,500.00 |
| 4472 · Life Insurance | 973.08 | 973.08 | 6,200.00 | -5,226.92 |
| 4473 · Dental Insurance | 4,882.02 | 4,882.02 | 28,000.00 | -23,117.98 |
| 4474 · VISION INS | 635.30 | 635.30 | 4,300.00 | -3,664.70 |
| 4476 · 9020.8 Retirement Expense | 0.00 | 0.00 | 532,000.00 | -532,000.00 |
| 4477 · 9030.8 Social Security Expense | 16,772.85 | 16,772.85 | 230,500.00 | -213,727.15 |
| 4478 · Unemployment Insurance | 0.00 | 0.00 | 1,000.00 | -1,000.00 |
| 4479 · 9060.8 Health Insurance | 79,657.78 | 79,657.78 | 1,062,000.00 | -982,342.22 |
| 4485 · Capital Improvement Allocation | 0.00 | 0.00 | 200,000.00 | -200,000.00 |
| 66900 · Reconciliation Discrepancies | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Expense** | 503,327.01 | 503,327.01 | 6,834,463.00 | -6,331,135.99 |

# Comsewogue Public Library - General Fund Cash Flow Statement 2026-2027

| Revenue/Receipts | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Real Property Taxes | | | | | | | | | | | | | |
| PILOT | | | | | | | | | | | | | |
| Library Service Contracts | | | | | | | | | | | | | |
| Grants | | | | | | | | | | | | | |
| State Aid | | | | | | | | | | | | | |
| Local Aid | | | | | | | | | | | | | |
| All Other | 9,675.44 | | | | | | | | | | | | |
| Total Receipts | 9,675.44 | | | | | | | | | | | | |

| Disbursement/Payments | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Payrolls | 219,622.31 | | | | | | | | | | | | |
| Employee Benefits | 86,148.18 | | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | | | |
| All Other | 197,556.52 | | | | | | | | | | | | |
| Total Disbursements | 503,327.01 | | | | | | | | | | | | |
| Cash Balance Changes | (493,651.57) | | | | | | | | | | | | |
| Total Adjustments | (195,244.18) | | | | | | | | | | | | |
| Closing Cash Balance | 3,742,823.72 | | | | | | | | | | | | |
| Beg. Cash Balance 7/1/26 | 4,431,719.47 | | | | | | | | | Ending Cash Balance 06/30/2027 | | | 0.00 |

| | |
|---|---|
| 2026-2027 Library Budget | 6,834,462.00 |

July 2026 - 1st payroll accrued to FYE 25/26

July 2026 & December 2026 - 3 Payrolls

Medicare reimbursements paid quarterly (January/April/July/October)

09/15/26

H

# COMSEWOGUE PUBLIC LIBRARY

## WARRANT DETAIL REPORT - 09/26/01

September 15, 2026

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| 09/15/2026 | 29640 | A Time For Kids, Inc. | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $320.00 |
| | | | | **$320.00** |
| 09/15/2026 | 29641 | A & L Blacktop, Inc. | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $20,750.00 |
| | | | | **$20,750.00** |
| 09/15/2026 | 29642 | Amazon Capital Services | 1102 Checking Account | |
| | | | 4422A Library Programs:Program Supplies:Adult | $399.87 |
| | | | 4410 Library Books | $83.41 |
| | | | 4422B Library Programs:Program Supplies:Children/Teen | $26.68 |
| | | | 4430 Office & Library Supplies | $224.96 |
| | | | 4428 Conferences | $68.65 |
| | | | 4412 Audio Video | $29.99 |
| | | | | **$833.56** |
| 09/15/2026 | 29643 | American Express | 1102 Checking Account | |
| | | | 4422A Library Programs:Program Supplies:Adult | $86.44 |
| | | | 4422B Library Programs:Program Supplies:Children/Teen | $302.81 |
| | | | 4430 Office & Library Supplies | $271.83 |
| | | | 4451 Custodial Supplies | $3.88 |
| | | | | **$664.96** |
| 09/15/2026 | 29644 | Art Teacher Amy, Inc | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $250.00 |
| | | | | **$250.00** |
| 09/15/2026 | 29645 | BenAnna Band | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $425.00 |
| | | | | **$425.00** |
| 09/15/2026 | 29646 | Brodart Company | 1102 Checking Account | |
| | | | 4410 Library Books | $1,693.70 |
| | | | 4410 Library Books | $4,929.91 |
| | | | | **$6,623.61** |
| 09/15/2026 | 29647 | Creatology Kidz, LLC | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $500.00 |

# COMSEWOGUE PUBLIC LIBRARY

## WARRANT DETAIL REPORT - 09/26/01

September 15, 2026

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| | | | | **$500.00** |
| 09/15/2026 | 29648 | Curley, Lisamarie | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $725.00 |
| | | | | **$725.00** |
| 09/15/2026 | 29649 | de Riesthal, Kathleen | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $200.00 |
| | | | | **$200.00** |
| 09/15/2026 | 29650 | Drum Industrial Sales Corp. | 1102 Checking Account | |
| | | | 4451 Custodial Supplies | $633.33 |
| | | | | **$633.33** |
| 09/15/2026 | 29651 | EnvisionWare, Inc | 1102 Checking Account | |
| | | | 4414 Computer Software | $1,304.86 |
| | | | | **$1,304.86** |
| 09/15/2026 | 29652 | Faronics Technologies USA Inc. | 1102 Checking Account | |
| | | | 4414 Computer Software | $664.65 |
| | | | | **$664.65** |
| 09/15/2026 | 29653 | Fidele Construction Inc. | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $11,975.00 |
| | | | | **$11,975.00** |
| 09/15/2026 | 29654 | Gen III Risk Partners | 1102 Checking Account | |
| | | | 4454 Insurance - Library | $75,952.44 |
| | | | 4471 Workers Compensation Insurance | $15,405.00 |
| | | | | **$91,357.44** |
| 09/15/2026 | 29655 | Giery, Peter | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $196.61 |
| | | | | **$196.61** |
| 09/15/2026 | 29656 | Hampton Jitney | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $8,765.00 |
| | | | | **$8,765.00** |
| 09/15/2026 | 29657 | High Hopes Productions LLC | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $310.00 |
| | | | | **$310.00** |

# COMSEWOGUE PUBLIC LIBRARY

## WARRANT DETAIL REPORT - 09/26/01

September 15, 2026

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| 09/15/2026 | 29658 | HomeStyle Landscaping & Design, Inc | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $2,065.00 |
| | | | | **$2,065.00** |
| 09/15/2026 | 29659 | Ingram Library Services | 1102 Checking Account | |
| | | | 4410 Library Books | $95.36 |
| | | | 4422A Library Programs:Program Supplies:Adult | $117.00 |
| | | | | **$212.36** |
| 09/15/2026 | 29660 | Innovative Users Group | 1102 Checking Account | |
| | | | 4438 Membership Dues | $137.50 |
| | | | | **$137.50** |
| 09/15/2026 | 29661 | Jason Reilly Co., LLC | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $675.00 |
| | | | | **$675.00** |
| 09/15/2026 | 29662 | Johnson Controls Fire Protection LP | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $15,468.93 |
| | | | | **$15,468.93** |
| 09/15/2026 | 29663 | Kelly-Edmunds, Anne | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $450.00 |
| | | | | **$450.00** |
| 09/15/2026 | 29664 | Kidnastics, Inc. | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $575.00 |
| | | | | **$575.00** |
| 09/15/2026 | 29665 | Koch Tree Services, Inc. | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $245.00 |
| | | | | **$245.00** |
| 09/15/2026 | 29666 | Lakeshore Learning Materials | 1102 Checking Account | |
| | | | 4422B Library Programs:Program Supplies:Children/Teen | $104.60 |
| | | | | **$104.60** |
| 09/15/2026 | 29667 | LT Michael P. Murphy Navy SEAL Museum | 1102 Checking Account | |
| | | | 4417 OTHER THINGS LENDING | $200.00 |
| | | | | **$200.00** |
| 09/15/2026 | 29668 | Lunarola, Michele | 1102 Checking Account | |

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| | | | 4428 Conferences | $20.00 |
| | | | | **$20.00** |
| 09/15/2026 | 29669 | MCJ Cleaning Services | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $3,800.00 |
| | | | | **$3,800.00** |
| 09/15/2026 | 29670 | Midwest Tape | 1102 Checking Account | |
| | | | 4412 Audio Video | $1,232.84 |
| | | | 4415 Electronic Data Base | $2,939.47 |
| | | | | **$4,172.31** |
| 09/15/2026 | 29671 | Museum of the City of New York | 1102 Checking Account | |
| | | | 4417 OTHER THINGS LENDING | $250.00 |
| | | | | **$250.00** |
| 09/15/2026 | 29672 | Museum of the Moving Image | 1102 Checking Account | |
| | | | 4417 OTHER THINGS LENDING | $350.00 |
| | | | | **$350.00** |
| 09/15/2026 | 29673 | My Gym Children's Fitness | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $300.00 |
| | | | | **$300.00** |
| 09/15/2026 | 29674 | New York Times | 1102 Checking Account | |
| | | | 4413 Periodicals | $24.00 |
| | | | | **$24.00** |
| 09/15/2026 | 29675 | New York Times | 1102 Checking Account | |
| | | | 4413 Periodicals | $60.00 |
| | | | | **$60.00** |
| 09/15/2026 | 29676 | NYLA | 1102 Checking Account | |
| | | | 4428 Conferences | $305.00 |
| | | | | **$305.00** |
| 09/15/2026 | 29677 | NYS Employees Health Insurance Pending Account | 1102 Checking Account | |
| | | | 4479 9060.8 Health Insurance | $79,657.78 |
| | | | 2185 Employee Ins - enrollee contrib | $6,147.87 |
| | | | | **$85,805.65** |
| 09/15/2026 | 29678 | Owens, Nia | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $375.00 |

# COMSEWOGUE PUBLIC LIBRARY

## WARRANT DETAIL REPORT - 09/26/01

September 15, 2026

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| | | | | **$375.00** |
| 09/15/2026 | 29679 | Ozkaya, Charyl | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $100.00 |
| | | | | **$100.00** |
| 09/15/2026 | 29680 | Parente, Jacqueline | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $425.00 |
| | | | | **$425.00** |
| 09/15/2026 | 29681 | Parker-Morales, Christine | 1102 Checking Account | |
| | | | 4428 Conferences | $100.00 |
| | | | | **$100.00** |
| 09/15/2026 | 29682 | PBXstore Inc | 1102 Checking Account | |
| | | | 4431 Telecommunications | $509.72 |
| | | | 4403 Furniture & Equipment | $149.00 |
| | | | | **$658.72** |
| 09/15/2026 | 29683 | PEAC Solutions | 1102 Checking Account | |
| | | | 4456 Rental Expenses | $1,484.00 |
| | | | | **$1,484.00** |
| 09/15/2026 | 29684 | Piazza, Kristy | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $990.00 |
| | | | | **$990.00** |
| 09/15/2026 | 29685 | Quadient, Inc | 1102 Checking Account | |
| | | | 4456 Rental Expenses | $266.97 |
| | | | | **$266.97** |
| 09/15/2026 | 29686 | Quest Master Guild Inc | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $585.00 |
| | | | | **$585.00** |
| 09/15/2026 | 29687 | R.C. Gluck Associates LLC | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $130.00 |
| | | | | **$130.00** |
| 09/15/2026 | 29688 | Regal Exterminators of NY Inc | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $250.00 |
| | | | | **$250.00** |

# COMSEWOGUE PUBLIC LIBRARY

## WARRANT DETAIL REPORT - 09/26/01

September 15, 2026

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| 09/15/2026 | 29689 | Scholastic Library Publishing | 1102 Checking Account | |
| | | | 4415 Electronic Data Base | $900.00 |
| | | | | **$900.00** |
| 09/15/2026 | 29690 | Scott, Robert G. | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $930.00 |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $1,050.00 |
| | | | | **$1,980.00** |
| 09/15/2026 | 29691 | Searles Graphics, Inc. | 1102 Checking Account | |
| | | | 4434 Publicity and Printing | $10,509.00 |
| | | | | **$10,509.00** |
| 09/15/2026 | 29692 | Securitas Security Serv. USA | 1102 Checking Account | |
| | | | 4441 Building Security | $12,958.50 |
| | | | | **$12,958.50** |
| 09/15/2026 | 29693 | Sparling, Nicole Summers | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $350.00 |
| | | | | **$350.00** |
| 09/15/2026 | 29694 | Spena, Catherine | 1102 Checking Account | |
| | | | 4428 Conferences | $20.00 |
| | | | | **$20.00** |
| 09/15/2026 | 29695 | Staples Business Credit | 1102 Checking Account | |
| | | | 4430 Office & Library Supplies | $135.94 |
| | | | 4451 Custodial Supplies | $125.38 |
| | | | 4422A Library Programs:Program Supplies:Adult | $19.87 |
| | | | | **$281.19** |
| 09/15/2026 | 29696 | Stericycle, Inc | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $220.00 |
| | | | | **$220.00** |
| 09/15/2026 | 29697 | Suffolk Cooperative Library System | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $600.00 |
| | | | 4437 Accounting and Legal | $1,715.00 |
| | | | 4415 Electronic Data Base | $18,390.80 |
| | | | | **$20,705.80** |
| 09/15/2026 | 29698 | TC Diamond | 1102 Checking Account | |

# COMSEWOGUE PUBLIC LIBRARY

## WARRANT DETAIL REPORT - 09/26/01

September 15, 2026

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $200.00 |
| | | | | **$200.00** |
| 09/15/2026 | 29699 | Theresa's Programs LLC | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $250.00 |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $395.00 |
| | | | | **$645.00** |
| 09/15/2026 | 29700 | Thermal Solutions, Inc | 1102 Checking Account | |
| | | | 4439 Equipment/Blding Maint & Repair | $6,298.75 |
| | | | | **$6,298.75** |
| 09/15/2026 | 29701 | Travelingartprograms LLC | 1102 Checking Account | |
| | | | 4421A Library Programs:Program Contractors:Adult | $350.00 |
| | | | | **$350.00** |
| 09/15/2026 | 29702 | VerifiedFirst | 1102 Checking Account | |
| | | | 4437 Accounting and Legal | $28.62 |
| | | | | **$28.62** |
| 09/15/2026 | 29703 | Vivas, Chris | 1102 Checking Account | |
| | | | 4421B Library Programs:Program Contractors:Children/Teen | $550.00 |
| | | | | **$550.00** |
| 09/15/2026 | 29704 | Winters Bros. Hauling of LI, LLC | 1102 Checking Account | |
| | | | 4432 Cartage | $361.98 |
| | | | | **$361.98** |
| **TOTAL** | | | | **$323,442.90** |

I-1

08/27/2026 Payroll
Check Register

# COMSEWOGUE PUBLIC LIBRARY

## WARRANT DETAIL REPORT

August 27, 2026

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| 08/27/2026 | 29632 | Aflac | 1102 Checking Account | |
| | | | 2188 AFLAC - Accident Ins | $106.80 |
| | | | 2187 AFLAC - Cancer Care | $206.64 |
| | | | 2190 AFLAC - Short Term Disability | $248.04 |
| | | | 2194 Aflac - Hospital | $38.76 |
| | | | | **$600.24** |
| 08/27/2026 | 29633 | Equitable Financial | 1102 Checking Account | |
| | | | 2184 Annuity | $3,897.42 |
| | | | | **$3,897.42** |
| 08/27/2026 | 29634 | PSEGLI | 1102 Checking Account | |
| | | | 4450 Utilities | $8,989.23 |
| | | | | **$8,989.23** |
| **TOTAL** | | | | **$13,486.89** |

AUG 25 2026

08/27/2026 ACH Debit Report

| | |
|---|---|
| Deferred Compensation Plan | $1,601.55 |
| New York Life | $439.34 |
| TOTAL | $2,040.89 |

**08/27/2026 Payroll Warrant**

| | |
|---|---|
| Check Register Total | $13,486.89 |
| ACH Debit Total | $2,040.89 |
| Accu Data Payroll (includes $632.68 Accudata Invoice) | $123,932.66 |
| TOTAL | $139,460.44 |

I-2

09/10/2026 Payroll
Check Register

# COMSEWOGUE PUBLIC LIBRARY

## WARRANT DETAIL REPORT

September 10, 2026

| DATE | NUM | NAME | ACCOUNT | DEBIT |
|---|---|---|---|---|
| 09/10/2026 | 29635 | Equitable Financial | 1102 Checking Account | |
| | | | 2184 Annuity | $3,879.21 |
| | | | | **$3,879.21** |
| 09/10/2026 | 29636 | National Grid | 1102 Checking Account | |
| | | | 4450 Utilities | $295.66 |
| | | | | **$295.66** |
| 09/10/2026 | 29637 | NYS Employees Retirement System | 1102 Checking Account | |
| | | | 2186 Retirement | $4,418.13 |
| | | | 2186 Retirement | $304.00 |
| | | | | **$4,722.13** |
| 09/10/2026 | 29638 | Optimum | 1102 Checking Account | |
| | | | 4431 Telecommunications | $160.09 |
| | | | | **$160.09** |
| 09/10/2026 | 29639 | Optimum | 1102 Checking Account | |
| | | | 4431 Telecommunications | $245.00 |
| | | | | **$245.00** |
| **TOTAL** | | | | **$9,302.09** |

09/10/2026 ACH Debit Report

| | |
|---|---|
| Deferred Compensation Plan | $1,601.55 |
| TOTAL | $1,601.55 |

**09/10/2026 Payroll Warrant**

| | |
|---|---|
| Check Register Total | $9,302.09 |
| ACH Debit Total | $1,601.55 |
| Accu Data Payroll (includes $632.68 Accudata Invoice) | $113,069.11 |
| TOTAL | $123,972.75 |

SEP 08 2026

Tuesday, September 8, 2026 10:12 AM

L-1

Comsewogue Public Library

Trustee Recruitment Statement

In accordance with New York State Education Law, as outlined in the New York State Board of Regents' Statement on the Governance Role of a Trustee or Board Member, and to help ensure the overall effectiveness of the Library in fulfilling its mission, Comsewogue Public Library confirms that methods employed in the recruitment of trustees shall be those likely to result in board diversity, as relates to such factors as viewpoint, age, orientation, career, and affiliation.

The Library Board will, accordingly, seek and welcome individuals willing to make the necessary commitment, and with the skills, life experiences, backgrounds, and other characteristics that will best serve the institution's needs and the community it serves.

Recruitment methods will be reviewed on an ongoing basis by those closest to the aforementioned processes, and this statement shall annually come under board review.

*Board adopted 12/21/2021*
*Board reviewed & reaffirmed 7/21/26*

L-2

# OCTOBER 2026

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 Columbus Day | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 Meeting | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 Halloween |

**September 2026**

| Sa | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

**November 2026**

| Sa | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

# NOVEMBER 2026

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 Veterans Day | 12 | 13 | 14 |
| 15 | 16 | 17 Meeting | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 Thanksgiving | 27 | 28 |
| 29 | 30 | | | | | |

**October 2026**

| Sa | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

**December 2026**

| Sa | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

# DECEMBER 2026

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 Hanukkah begins | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 **Meeting** | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 Christmas Eve | 25 Christmas Day | 26 Kwanzaa begins |
| 27 | 28 | 29 | 30 | 31 New Year's Eve | | |

**November 2026**

| Sa | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

**January 2027**

| Sa | M | Tu | W | Th | F | Sa |
|---|---|---|---|---|---|---|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |