

NOTICE OF SALE
TOWN OF TAYLOR
CORTLAND COUNTY, NEW YORK
\$995,000 Bond Anticipation Notes, 2026 (Renewals)
(BANK QUALIFIED) (CALLABLE ON OR AFTER DECEMBER 1, 2026)

Notice is given that the undersigned Town Supervisor of the Town of Taylor, Cortland County, New York (the "Town") will receive electronic and facsimile bids, as more fully described below, for the purchase in Federal Funds, at not less than par of \$995,000 Bond Anticipation Notes, 2026 (Renewals) (the "Notes"). Bids must be submitted electronically on Fiscal Advisors Auction website ("Fiscal Advisors Auction") accessible at www.fiscaladvisorsauction.com, or via facsimile to (315) 930-2354 no later than **11:00 A.M., Prevailing Time on September 22, 2026**. Bidders submitting proposals via facsimile must use the "Proposal for Notes" form attached hereto.

The Notes will be dated October 1, 2026 and will mature on October 1, 2027, with interest payable at maturity. **The Notes are to be issued with the option of prior redemption on or after December 1, 2026 upon 20 days' written notice.** Interest will be calculated on a 30-day month and 360-day year basis, payable at maturity.

PROCEDURES FOR DISTRIBUTION

This Notice of Sale was disseminated electronically by posting to www.fiscaladvisors.com and www.fiscaladvisorsauction.com. This method of distribution of the Notice of Sale is regularly used by Fiscal Advisors & Marketing, Inc., (the "Municipal Advisor"), for purposes of disseminating notices of sale of new issuances of municipal notes.

PROCEDURES FOR BIDDING

Submission of Bids

Proposals may be submitted in accordance with this Notice of Sale until the time specified herein. No proposal will be accepted after the time for receiving proposals specified above. Any proposal received by the time for receiving proposals specified herein, which has not been modified by the bidder, shall constitute an irrevocable offer to purchase the Notes pursuant to the terms herein and therein provided. All bidders shall be offered an equal opportunity to bid to purchase the Notes. Furthermore, no bidder shall have the opportunity to review other bids before providing a bid, or be given an opportunity to review other bids that was not equally given to all other bidders (that is, no exclusive "last look"). By submitting a bid, the underwriter attests that they have an established industry reputation for underwriting new issuances of municipal notes.

The timely delivery of all proposals submitted by facsimile transmission (FAX) must be in legible and complete form, signed by an authorized representative of the bidder, and shall be the sole responsibility of the bidder. The Town shall not be responsible for any errors and/or delays in transmission and/or receipt of such bids, mechanical or technical failures or disruptions, or any omissions or irregularities in any bids submitted in such manner.

Electronic bidding will take place in a Closed Auction format. Bidders may change and submit bids as many times as they wish during the bidding period, but they may not withdraw a submitted bid. The last bid submitted by a bidder prior to the deadline for the receipt of bids will be compared to all other final electronic and facsimile bids, as more fully described herein, to determine the winning bid. During the auction, no bidder will see any other bidder's bid, nor will they see the status of their bid relative to other bids (e.g., whether their bid is a leading bid).

Each bid must be for all of the Notes and state a single rate of interest therefor in a multiple of one-eighth ($1/8^{\text{th}}$), one-hundredth ($1/100^{\text{th}}$) or one-thousandth ($1/1000^{\text{th}}$) of one per centum (1%) per annum.

Any attempt to bid with alterations to the specific language contained in the Notice of Sale, which sets forth the documents that will be delivered to the purchaser at closing, will be considered a failure to execute a proper bid as specified in this Notice of Sale and will be treated as a violation of applicable competitive bidding regulations and therefore be treated as a private placement. The bid will be treated as a non-conforming bid and will be rejected.

Award of Notes

Unless all bids are rejected, the award will be made to the bidder complying with the terms of sale and offering to purchase the Notes at the lowest net interest cost, that being the rate of interest which will produce the least interest cost over the life of the Notes, after accounting for the premium offered, if any; provided, however, that if two or more bidders offer to purchase the Notes at the same lowest net interest cost, then such award will be made to one of said bidders as may be selected by lot from among said bidders by the undersigned Town Supervisor.

The Town reserves the right to reject any and all bids (regardless of the interest rate bid), to reject any bid not complying with this Notice of Sale and, so far as permitted by law, to waive any irregularity or informality with respect to any bid or bidding process. **Conditional bids will be rejected, including any bid subject to credit approval.**

Registration to Bid

To bid electronically using Fiscal Advisors Auction, bidders must first visit the Fiscal Advisors Auction website at www.fiscaladvisorsauction.com where, if they have never registered with either Fiscal Advisors Auction or any municipal debt auction website powered by Grant Street Group, they can register and then request admission to the Town's auction. Only FINRA registered broker dealers, dealer banks with DTC clearing arrangements and banks or trust companies located and authorized to do business in the State of New York will be eligible to bid. The Town will determine whether any request for admission is granted. Bidders who have previously registered with Fiscal Advisors Auction may call auction support at (412) 391-5555 x1370 to confirm their ID or password. The use of Fiscal Advisors Auction shall be at the bidder's risk, and the Town shall have no liability with respect thereto. Bidders shall not be required to register in order to submit a facsimile bid.

Rules of Fiscal Advisors Auction

The "Rules of Fiscal Advisors Auction" can be viewed on the Fiscal Advisors Auction website and are incorporated by reference in this Notice of Sale. Bidders must comply with the Rules of Fiscal Advisors Auction in addition to the requirements of this Notice of Sale. In the event that the Rules of Fiscal Advisors Auction conflict with this Notice of Sale, this Notice of Sale shall prevail.

Disclaimer

Each prospective bidder who wishes to submit electronic bids shall be solely responsible to register to bid via Fiscal Advisors Auction. Each qualified prospective bidder shall be solely responsible to make necessary arrangements to access Fiscal Advisors Auction for purposes of submitting its bid in a timely manner and in compliance with the requirements of this Notice of Sale. Neither the Town nor Fiscal Advisors Auction shall have any duty or obligation to undertake such registration to bid for any prospective bidder or to provide or assure such access to any qualified prospective bidder, and neither the Town nor Fiscal Advisors Auction shall be responsible for a bidder's failure to register to bid or for proper operation of, or have any liability for any delays or interruptions of, or any damages caused by Fiscal Advisors Auction. The Town is using Fiscal Advisors Auction as a communications mechanism, and not as the Town's agent, to conduct the electronic bidding for the Notes. If a prospective bidder encounters any difficulty in registering to bid, or submitting or modifying a bid for the Notes, it should telephone Fiscal Advisors Auction and notify the Municipal Advisor at (315) 752-0051 (provided that the Town shall have no obligation to take any action whatsoever upon receipt of such notice). After receipt of bids is closed, the Town through Fiscal Advisors Auction or telephone will indicate the apparent successful bidder. Such message is a courtesy only for viewers, and does not constitute the award of the Notes. The Fiscal Advisors Auction bids will be compared with bids received outside of Fiscal Advisors Auction, if any, before the award is made. Each bid will remain subject to review by the Town to determine its net interest cost and compliance with the terms of this Notice of Sale.

Issue Price

Following the sale of the Notes on the Sale Date, the successful bidder will be required to provide to the Town and its Bond Counsel certain information regarding the reoffering price of the Notes to the public. If the winning bidder is purchasing the Notes for its own account and not with a view to distribute or resale, they should inform the Municipal Advisor at the time of award and a certificate to that effect will be required on or before closing. Otherwise, the successful bidder also must submit to the Town a certificate (the "Reoffering Price Certificate"), satisfactory to Bond Counsel, dated as of the day of the delivery of the Notes, which assuming three separate bids by three separate underwriters are received, states:

- (a) (i) on the date of award, such successful bidder made a bona fide public offering of the Notes at the initial offering price corresponding to the price or yield indicated in the information furnished in connection with the successful bid, and (ii) as of such date, the first price or yield at which an amount equal to at least ten percent of the Notes was reasonably expected to be sold to the public was, respectively, a price not higher or a yield not lower than indicated in the information furnished with the successful bid (the "first price rule"), and (iii) provides a copy of the pricing wire or equivalent communication for the Notes attached to the Reoffering Price Certificate. The term "public" as

used herein means any persons including an individual, trust, estate, partnership, association, company or corporation (other than the successful bidder or a related party to the successful bidder, being two or more persons who have greater than 50% common ownership directly or indirectly, or any person that agrees pursuant to a written contract or other agreement with a successful bidder to participate in the initial sale of the Notes to the public)

- (b) the successful bidder was not given the opportunity to review other bids prior to submitting its bid.
- (c) the bid submitted by the successful bidder constituted a firm offer to purchase the Notes.

In the event that at least three bids are not received by the Town on the Sale Date, and at least ten percent of the Notes have been sold on the Sale Date, the successful bidder shall certify as to the first price or yield at which ten percent of the Notes was sold in accordance with the first price rule and provide a copy of the pricing wire or equivalent communication.

In addition, in the event that (1) at least three bids are not received by the Town on the Sale Date, and (2) 10% of the Notes have not been sold on the Sale Date, the successful bidder (and any members of its underwriting group or syndicate) shall have the option (i) to provide to the Town (or its agents) ongoing pricing information, together with reasonable supporting documentation acceptable to bond counsel (such as the pricing wire), until 10% of the Notes is sold (the "Follow-the-Price Requirement"), or (ii) shall be required to hold the initial reoffering price to the public of such Notes (as reported to the Town on the Sale Date) for the lesser of five (5) business days after the Sale Date or the date on which at least 10% of such Notes are sold (the "Hold-the-Offering-Price Requirement"). A certification as to the details of compliance with this requirement shall be part of the Reoffering Price Certificate.

The Town or the Municipal Advisor on its behalf shall advise the successful bidder on the Sale Date as to whether at least three bids were received. Delivery of a bid shall constitute the bidder's agreement to comply with the Hold-the-Offering-Price Requirement or the Follow-the-Price Requirement of this Notice of Sale and to certify to compliance therewith under the circumstances described herein.

Such certificate shall state that it is made on the best knowledge, information and belief of the successful bidder after appropriate investigation.

THE NOTES

Security for the Notes

The Notes are general obligations of the Town and the faith and credit of the Town are pledged for payment of the principal of and interest on the Notes. All the taxable real property in said Town will be subject to the levy of ad valorem taxes, subject to applicable statutory limitations.

Purpose of Issue

The Notes are being issued pursuant to the Constitution and statutes of the State including among others, the Town Law, the Local Finance Law, a bond resolution adopted by the Town Board on September 9, 2025 authorizing the issuance of \$1,200,000 serial bonds of the Town to pay the cost of the reconstruction of an existing bridge located on Potter Hill Road in the Town.

The Town has submitted a reimbursement requisition to FEMA and is expecting the request to be processed in the next 60-90 days.

The proceeds of the Notes will redeem and renew, in full, the \$995,000 bond anticipation notes currently outstanding and maturing October 3, 2026, for this purpose.

Form of Notes

At the option of the purchaser, the Notes will be issued in (i) registered certificated form, registered in the name of the purchaser or (ii) registered book-entry-only form registered to Cede & Co., as the partnership nominee for The Depository Trust Company, New York, New York ("DTC"). All expenses related to DTC shall be the responsibility of the purchaser.

If the Notes are issued in non-book-entry form, they will be issued as registered certificated obligations, in the name of the purchaser. Principal and interest on the Notes are payable at maturity in lawful money of the United States of America (Federal Funds). The purchaser shall have the right to designate a bank located and authorized to do business in the State of New York as the place or places for the payment of the principal and interest on the Notes. Any related bank fees, if any, are to be paid by the purchaser. A single note certificate will be issued for those Notes of an issue bearing the same rate of interest in the aggregate principal amount awarded to such purchaser at such interest rate.

If the purchaser notifies Bond Counsel by 3:00 o'clock P.M., Prevailing Time on the date of sale, such Notes may be issued in the form of book-entry-only notes, in denominations corresponding to the aggregate principal amount for each Note bearing the same rate of interest and CUSIP number. In the event that the purchaser choose registered notes, as a condition to delivery of the Notes, the successful bidder will be required to cause such note certificates to be (i) registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"), and (ii) deposited with DTC to be held in trust until maturity. DTC is an automated depository for securities and clearinghouse for securities transactions, and will be responsible for establishing and maintaining a book-entry system for recording the ownership interests of its participants, which include certain banks, trust companies and securities dealers, and the transfers of the interests among its participants. The DTC participants will be responsible for establishing and maintaining records with respect to the Notes. Individual purchases of beneficial ownership interests in the Notes may only be made through book entries (without certificates issued by the Town) made on the books and records of DTC (or a successor depository) and its participants, in denominations of \$5,000 or integral multiples thereof. Principal of and interest on the Notes will be payable by the Town by wire transfer or in clearinghouse funds to DTC or its nominee as registered owner of the Notes. Transfer of principal and interest payments to participants of DTC will be the responsibility of DTC; transfer of principal and interest payments to beneficial owners by participants of DTC will be the responsibility of such participants and other nominees of beneficial owners. The Town will not be responsible or liable for payments by DTC to its participants or by DTC participants to beneficial owners or for maintaining, supervising or reviewing the records maintained by DTC, its participants or persons acting through such participants.

CUSIP Identification Numbers

The Municipal Advisor intends to apply for CUSIP identification numbers in compliance with MSRB Rule G-34, (a)(i) (A)-(H). As is further discussed in Rule G-34, the purchaser, as the "dealer who acquires" the issue, is responsible for the registration fee to the CUSIP Bureau for this service. It is anticipated that CUSIP identification numbers will be printed on the Notes. All expenses in relation to the printing of CUSIP numbers on the Notes will be paid for by the Town; provided, however, the Town assumes no responsibility for any CUSIP Service Bureau charge or other charges that may be imposed for the assignment of such numbers.

Ratings

The Notes are not rated. Subject to the approval of the Town, the purchaser of the Notes may have a rating completed after the sale at the expense of the purchaser, including any fees to be incurred by the Town, such as a rating action that may require the filing of a material event notification to EMMA.

Delivery Date and Place of Delivery

The Notes will be delivered through the facilities of DTC located in Jersey City, New Jersey, or at such place as may be agreed with the purchaser, on or about October 1, 2026. The purchase price of the Notes, in accordance with the purchaser's bid, shall be paid in Federal Funds or other funds available for immediate credit on said delivery date. The Municipal Advisor shall provide the successful bidder with wire instructions relative to the payment of the purchase price of the Notes and the successful bidder shall be entitled to rely on such instructions.

Tax Exemption and Legal Opinion/Documents Accompanying the Delivery of the Notes

As a condition to the purchaser's obligation to accept delivery of and pay for the Notes, such purchaser will be furnished, without cost, the following, dated as of the date of the delivery of and payment for said Notes: (1) a Closing Certificate, constituting a receipt for the Note proceeds and a signature certificate, which will include a statement that no litigation is pending, or to the knowledge of the signers, threatened affecting the Notes, (ii) an arbitrage certificate executed on behalf of the Town which will include, among other things, covenants, relating to compliance with the Internal Revenue Code of 1986 (the "Code"), with the owners of the Notes that the Town will, among other things, (A) take all actions on its part necessary to cause interest on the Notes not to be includable in the gross income of the owners thereof for Federal income tax purposes, including without limitation, restricting, to the extent necessary, the yield on investments made with the proceeds of the Notes and investment earnings thereon, making required payments to the Federal Government, if any, and maintaining books and records in a specified manner, where appropriate, and (B) refrain from taking any action which would cause interest on the Notes to be includable in the gross income of the owners thereof for Federal income tax purposes, including, without limitation, refraining from spending the proceeds of the Notes and investment earnings thereon on certain specified purposes; and (iii) the approving legal opinion as to the validity of the Notes of **WJ Marquardt PLLC, Skaneateles, New York, Bond Counsel**.

THE NOTES WILL BE DESIGNATED "QUALIFIED TAX-EXEMPT OBLIGATIONS" PURSUANT TO SECTION 265 (b)(3) OF THE CODE, BY CERTIFICATE OF THE TOWN CHIEF FISCAL OFFICER.

Contact Information

Additional copies of the Notice of Sale may be obtained upon request from the offices of Fiscal Advisors & Marketing, Inc., Phone: (315) 752-0051, or at www.fiscaladvisors.com.

The Town's Bond Counsel information is as follows: William J. Marquardt, Esq. of WJ Marquardt PLLC, 33 E. Genesee Street, Suite 200, Skaneateles, New York 13152, Phone: (315) 612-7777, Fax: (315) 291-7078, Email: william.marquardt@lawwj.com.

The Town's contact information is as follows: Jeffrey Smith, Town Supervisor, 3304 State Route 26, Taylor, New York 13040, Phone: (607) 745-2686, Email: Taylortownsupervisor@gmail.com

Dated: September 21, 2026

JEFFREY SMITH
TOWN SUPERVISOR

PROPOSAL FOR NOTES

Jeffrey Smith, Town Supervisor
Town of Taylor
Cortland County, New York
c/o Fiscal Advisors & Marketing, Inc.
250 South Clinton Street • Suite 502
Syracuse, New York 13202

SALE DATE: September 22, 2026
SALE TIME: 11:00 A.M., Prevailing Time

TOWN OF TAYLOR **CORTLAND COUNTY, NEW YORK**

\$995,000 Bond Anticipation Notes, 2026 (Renewals)

Date: October 1, 2026

Maturity: October 1, 2027 ⁽¹⁾

	Amount	Interest Rate	Premium	Net Interest Cost ⁽²⁾
Bid	\$	%	\$	%

- ⁽¹⁾ The Notes will be subject to redemption prior to maturity on or after December 1, 2026, upon 20 days' written notice.
⁽²⁾ The computation of the net interest cost is made as provided in the Notice of Sale, but does not constitute any part of the foregoing Proposal for the purchase of the Notes therein described.

1. FORM OF NOTES: *Please check one of the following:*

- ☐ Book-Entry-Only registered to Cede & Co.
☐ Registered in the Name of the Purchaser

2. ISSUE PRICE:

- A) If the Competitive Sale Requirements are not met and less than 10% of the Notes have been sold to the public, the Bidder will use one or more of the following methods to determine the issue price of the Notes:

Please select one of the following (if none are selected, then the method shall be assumed to be Follow the Price):

- ☐ Follow the Price; or
☐ Hold the Price

B) TO BE COMPLETED BY BIDDERS WHO ARE PURCHASING NOTES FOR THEIR OWN ACCOUNT

The Bidder is not acting as an underwriter with respect to the Notes nor is it a related party to an underwriter with respect to the Notes and has no present intention to sell, reoffer or otherwise dispose of the Notes.

- ☐ Confirmed

3. CONTACT INFORMATION:

Signature: _____

Name of Bidder: _____

Bank or Institution: _____

Address: _____

Telephone (Area Code): _____

Email Address: _____

Bids may also be submitted electronically via Fiscal Advisors Auction website ("Fiscal Advisors Auction") in accordance with the Notice of Sale, until the time specified herein. No other form of electronic bidding services will be accepted. No bid will be received after the time for receiving bids specified above. No phone bids will be accepted. Once the bids are communicated electronically via Fiscal Advisors Auction or facsimile to the Town, each bid will constitute an irrevocable offer to purchase the Notes pursuant to the terms provided in the Notice of Sale.

BUDGET VS. ACTUAL (UNAUDITED)
JANUARY 2025 THROUGH DECEMBER 2025
&
JANUARY 2026 THROUGH AUGUST 2026

Note: The unaudited projections are based upon certain current assumptions and estimates, and the audited results may vary therefrom.

6:55 AM

09/21/26

Accrual Basis

Town of Taylor
Profit & Loss Budget vs. Actual
 January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Income				
A1001 · Real Property Taxes	27,775.90	27,775.90	0.00	100.0%
A1040 · Appropriated Fund Balance	0.00	148,089.10	-148,089.10	0.0%
A1090 · Interest & Penalties on Taxes	0.00	1,700.00	-1,700.00	0.0%
A1120 · Non-Property Tax Distribution	110,965.48	64,000.00	46,965.48	173.4%
A1170 · Franchise Fees	164.75	100.00	64.75	164.8%
A1232 · Tax Collector Fees	0.00	0.00	0.00	0.0%
A1255 · Clerk Fees	342.59	200.00	142.59	171.3%
A1550 · Dog Pound Fees	0.00	0.00	0.00	0.0%
A2115 · Planning Fees	0.00	0.00	0.00	0.0%
A2401 · Interest & Earnings	14,123.80	500.00	13,623.80	2,824.8%
A2544 · Dog Licenses	0.00	500.00	-500.00	0.0%
A2590 · Permits	0.00	0.00	0.00	0.0%
A2610 · Fines & Forfeited Bail	0.00	0.00	0.00	0.0%
A2611 · Fines - Dog Cases	0.00	0.00	0.00	0.0%
A2650 · Sale of Scrap & Misc Materials	0.00	0.00	0.00	0.0%
A2660 · Sale of Real Property	0.00	0.00	0.00	0.0%
A2680 · Insurance Recoveries	10,000.00	0.00	10,000.00	100.0%
A2701 · Refund of Prior Year Expense	142.60	0.00	142.60	100.0%
A2770 · Other Unclassified Revenues	6,012.25	0.00	6,012.25	100.0%
A2771 · JCAP Grant	0.00	0.00	0.00	0.0%
A3001 · State Revenue Sharing	0.00	3,325.00	-3,325.00	0.0%
A3005 · Mortgage Tax	0.00	2,250.00	-2,250.00	0.0%
A3040 · Real Property Tax Admin	0.00	0.00	0.00	0.0%
A3389 · State Aid, Other Law Grants	0.00	0.00	0.00	0.0%
A3450 · State Aid, Public Health Other	0.00	0.00	0.00	0.0%
A3820 · Youth Programs	0.00	0.00	0.00	0.0%
A4089 · Federal Aid, Other	0.00	0.00	0.00	0.0%
DA1001 · Real Property Taxes.	230,967.00	230,967.00	0.00	100.0%
DA2300 · Transportation Services.	90,102.70	84,843.00	5,259.70	106.2%
DA2401 · Interest & Earnings.	16,791.42	200.00	16,591.42	8,395.7%
DA2665 · Sale of Excess Equipment.	4,805.00	0.00	4,805.00	100.0%
DA2701 · Refund of Prior Year Expense.	1,483.01	0.00	1,483.01	100.0%
DA3389 · FEMA Funds	0.00	0.00	0.00	0.0%
DA3501 · Consolidated Highway Aid.	36,425.82	261,100.02	-224,674.20	14.0%
DA5031 · Interfund Revenue	0.00	0.00	0.00	0.0%
SF1001 · Real Property Taxes..	42,684.80	42,684.80	0.00	100.0%
Total Income	592,787.12	868,234.82	-275,447.70	68.3%
Expense				
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.01	0.00	0.01	100.0%
A1010 · Town Board				
1010.1 · Personal	3,670.00	3,670.00	0.00	100.0%
1010.4 · Contractual	0.00	115.00	-115.00	0.0%
Total A1010 · Town Board	3,670.00	3,785.00	-115.00	97.0%
A1110 · Municipal Court				
1110.1 · Personal	0.00	4,970.00	-4,970.00	0.0%
1110.4 · Contractual	0.00	800.00	-800.00	0.0%
1110.41 · Software	0.00	1,300.00	-1,300.00	0.0%
Total A1110 · Municipal Court	0.00	7,070.00	-7,070.00	0.0%
A1220 · Supervisor				
1220.1 · Personal	4,120.00	4,120.00	0.00	100.0%
1220.4 · Contractual	220.18	500.00	-279.82	44.0%
Total A1220 · Supervisor	4,340.18	4,620.00	-279.82	93.9%
A1310 · Director of Finance				
1310.1 · Personal	5,019.97	5,020.00	-0.03	100.0%
1310.4 · Contractual	1,738.08	1,000.00	738.08	173.8%
Total A1310 · Director of Finance	6,758.05	6,020.00	738.05	112.3%
A1330 · Tax Collection				
1330.1 · Personal	1,870.00	1,870.00	0.00	100.0%
1330.4 · Contractual	438.00	800.00	-362.00	54.8%
Total A1330 · Tax Collection	2,308.00	2,670.00	-362.00	86.4%

Town of Taylor
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
A1355 · Assessment				
1355.4 · Contractual	6,750.00	4,000.00	2,750.00	168.8%
1355.41 · Board	450.00	450.00	0.00	100.0%
1355.42 · Revaluation	0.00	0.00	0.00	0.0%
Total A1355 · Assessment	7,200.00	4,450.00	2,750.00	161.8%
A1410 · Town Clerk				
1410.1 · Personal	6,260.00	6,260.00	0.00	100.0%
1410.4 · Contractual	1,034.87	2,700.00	-1,665.13	38.3%
Total A1410 · Town Clerk	7,294.87	8,960.00	-1,665.13	81.4%
A1420 · Law				
1420.4 · Contractual	6,776.50	3,500.00	3,276.50	193.6%
Total A1420 · Law	6,776.50	3,500.00	3,276.50	193.6%
A1450 · Elections				
1450.2 · Equipment	0.00	120.00	-120.00	0.0%
Total A1450 · Elections	0.00	120.00	-120.00	0.0%
A1460 · Records Management				
1460.4 · Contractual	400.00	400.00	0.00	100.0%
Total A1460 · Records Management	400.00	400.00	0.00	100.0%
A1620 · Buildings				
1620.2 · Equipment	3,236.18	50,000.00	-46,763.82	6.5%
1620.21 · Reserve	0.00	0.00	0.00	0.0%
1620.4 · Contractual	956.69	5,000.00	-4,043.31	19.1%
1620.41 · Electrical	1,677.85	1,600.00	77.85	104.9%
1620.42 · Fuel	6,175.63	12,000.00	-5,824.37	51.5%
1620.43 · Electric - Town Hall	1,507.17	1,600.00	-92.83	94.2%
1620.44 · Electrical - Whitney Road	6,122.58	4,700.00	1,422.58	130.3%
1620.45 · Contractual - TWC - Hall	1,886.50	2,000.00	-113.50	94.3%
1620.46 · Contractual - TWC - Highway	2,117.48	2,000.00	117.48	105.9%
Total A1620 · Buildings	23,680.08	78,900.00	-55,219.92	30.0%
A1670 · Printing				
1670.4 · Contractual	0.00	1,200.00	-1,200.00	0.0%
Total A1670 · Printing	0.00	1,200.00	-1,200.00	0.0%
A1910 · Unallocated Insurance				
1910.4 · Liability	19,040.85	17,970.00	1,070.85	106.0%
Total A1910 · Unallocated Insurance	19,040.85	17,970.00	1,070.85	106.0%
A1920 · Municipal Association Dues	1,150.00	1,200.00	-50.00	95.8%
A1990 · Contingency Account	0.00	0.00	0.00	0.0%
A3510 · Control of Dogs				
3510.4 · Contractual	4,080.00	5,350.00	-1,270.00	76.3%
3510.41 · Enumeration	0.00	800.00	-800.00	0.0%
Total A3510 · Control of Dogs	4,080.00	6,150.00	-2,070.00	66.3%
A3620 · Safety Inspections				
3620.1 · Personal	8,239.96	8,240.00	-0.04	100.0%
3620.4 · Contractual	0.00	100.00	-100.00	0.0%
Total A3620 · Safety Inspections	8,239.96	8,340.00	-100.04	98.8%
A4020 · Registrar of Vital				
4020.1 · Personal	130.00	130.00	0.00	100.0%
Total A4020 · Registrar of Vital	130.00	130.00	0.00	100.0%
A5010 · Highway Super				
5010.1 · Personal	53,089.92	53,090.00	-0.08	100.0%
5010.4 · Contractual	172.24	500.00	-327.76	34.4%
Total A5010 · Highway Super	53,262.16	53,590.00	-327.84	99.4%
A5182 · Street Lights				
5182.4 · Contractual	1,414.89	1,600.00	-185.11	88.4%
Total A5182 · Street Lights	1,414.89	1,600.00	-185.11	88.4%

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Accrual Basis

Town of Taylor
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
A7320 · Joint Youth				
7320.4 · Contractual	0.00	500.00	-500.00	0.0%
Total A7320 · Joint Youth	0.00	500.00	-500.00	0.0%
A7510 · Historian				
7510.1 · Personal	350.00	350.00	0.00	100.0%
7510.2 · Equipment	0.00	100.00	-100.00	0.0%
7510.4 · Contractual	195.00	500.00	-305.00	39.0%
Total A7510 · Historian	545.00	950.00	-405.00	57.4%
A7550 · Celebrations				
A7550.4 · Contractual	0.00	200.00	-200.00	0.0%
Total A7550 · Celebrations	0.00	200.00	-200.00	0.0%
A8020 · Planning				
8020.1 · Personal	940.00	940.00	0.00	100.0%
8020.2 · Equipment	0.00	100.00	-100.00	0.0%
8020.4 · Contractual	0.00	200.00	-200.00	0.0%
Total A8020 · Planning	940.00	1,240.00	-300.00	75.8%
A8810 · Cemeteries				
8810.2 · Equipment	0.00	600.00	-600.00	0.0%
Total A8810 · Cemeteries	0.00	600.00	-600.00	0.0%
A9030.8 · Social Security	7,005.33	6,910.00	95.33	101.4%
A9040.8 · Workers Compensation	6,390.00	8,000.00	-1,610.00	79.9%
A9055.8 · Disability Insurance	145.00	150.00	-5.00	96.7%
A9060.8 · Hospital & Medical Insurance	11,446.29	17,580.00	-6,133.71	65.1%
A9089.8 · IRA	2,552.78	1,635.00	917.78	156.1%
D5110 · General				
5110.1 · Personal	27,264.00	27,050.00	214.00	100.8%
5110.12 · Overtime	0.00	1,140.00	-1,140.00	0.0%
5110.4 · Contractual	15,879.84	26,250.00	-10,370.16	60.5%
5110.41 · Safety Attire	979.95	1,100.00	-120.05	89.1%
Total D5110 · General	44,123.79	55,540.00	-11,416.21	79.4%
D5112 · Perm Improvements				
5112.2 · Equipment	1,285,803.18	261,100.02	1,024,703.16	492.5%
Total D5112 · Perm Improvements	1,285,803.18	261,100.02	1,024,703.16	492.5%
D5130 · Machinery				
5130.1 · Personal	11,754.00	12,310.00	-556.00	95.5%
5130.12 · Overtime	0.00	620.00	-620.00	0.0%
5130.2 · Equipment	56,227.96	91,500.00	-35,272.04	61.5%
5130.4 · Contractual	99.50	20,000.00	-19,900.50	0.5%
5130.41 · Cont (Fuel)	24,188.74	30,000.00	-5,811.26	80.6%
Total D5130 · Machinery	92,270.20	154,430.00	-62,159.80	59.7%
D5142 · Snow Removal				
5142.1 · Personal	17,282.45	14,310.00	2,972.45	120.8%
5142.12 · Overtime	3,156.53	2,990.00	166.53	105.6%
5142.4 · Contractual	26,276.48	23,152.50	3,123.98	113.5%
Total D5142 · Snow Removal	46,715.46	40,452.50	6,262.96	115.5%
D5148 · Svc Other Govt				
5148.1 · Personal	10,665.00	14,310.00	-3,645.00	74.5%
5148.12 · Overtime	1,062.00	2,990.00	-1,928.00	35.5%
5148.4 · Contractual	24,153.86	23,152.50	1,001.36	104.3%
Total D5148 · Svc Other Govt	35,880.86	40,452.50	-4,571.64	88.7%
D9030.8 · Social Security.	5,776.80	5,920.00	-143.20	97.6%
D9060.8 · Health & Medical Insurance.	7,911.44	17,580.00	-9,668.56	45.0%
D9089.8 · IRA.	2,664.99	1,635.00	1,029.99	163.0%
SF3410 · Fire Protection				
3410.4 · Cincinnatus	42,684.80	42,684.80	0.00	100.0%
Total SF3410 · Fire Protection	42,684.80	42,684.80	0.00	100.0%
Total Expense	1,742,601.47	868,234.82	874,366.65	200.7%
Net Income	-1,149,814.35	0.00	-1,149,814.35	100.0%

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Accrual Basis

Town of Taylor

Profit & Loss Budget vs. Actual

January through August 2026

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
Income				
A1001 · Real Property Taxes	28,340.00	28,340.00	0.00	100.0%
A1040 · Appropriated Fund Balance	0.00	195,615.00	-195,615.00	0.0%
A1090 · Interest & Penalties on Taxes	9,540.99	1,700.00	7,840.99	561.2%
A1120 · Non-Property Tax Distribution	107,731.68	64,000.00	43,731.68	168.3%
A1170 · Franchise Fees	73.86	100.00	-26.14	73.9%
A1232 · Tax Collector Fees	0.00	0.00	0.00	0.0%
A1255 · Clerk Fees	1,419.81	200.00	1,219.81	709.9%
A1550 · Dog Pound Fees	0.00	0.00	0.00	0.0%
A2115 · Planning Fees	0.00	0.00	0.00	0.0%
A2401 · Interest & Earnings	10,180.46	2,500.00	7,680.46	407.2%
A2544 · Dog Licenses	0.00	500.00	-500.00	0.0%
A2590 · Permits	0.00	0.00	0.00	0.0%
A2610 · Fines & Forfeited Bail	0.00	0.00	0.00	0.0%
A2611 · Fines - Dog Cases	0.00	0.00	0.00	0.0%
A2650 · Sale of Scrap & Misc Materials	0.00	0.00	0.00	0.0%
A2660 · Sale of Real Property	0.00	0.00	0.00	0.0%
A2680 · Insurance Recoveries	0.00	0.00	0.00	0.0%
A2701 · Refund of Prior Year Expense	0.00	0.00	0.00	0.0%
A2770 · Other Unclassified Revenues	975.49	0.00	975.49	100.0%
A2771 · JCAP Grant	0.00	0.00	0.00	0.0%
A3001 · State Revenue Sharing	0.00	3,325.00	-3,325.00	0.0%
A3005 · Mortgage Tax	2,885.39	2,250.00	635.39	128.2%
A3040 · Real Property Tax Admin	0.00	0.00	0.00	0.0%
A3389 · State Aid, Other Law Grants	0.00	0.00	0.00	0.0%
A3450 · State Aid, Public Health Other	0.00	0.00	0.00	0.0%
A3820 · Youth Programs	0.00	0.00	0.00	0.0%
A4089 · Federal Aid, Other	0.00	0.00	0.00	0.0%
DA1001 · Real Property Taxes.	239,292.13	239,292.13	0.00	100.0%
DA2300 · Transportation Services.	68,585.64	84,843.00	-16,257.36	80.8%
DA2401 · Interest & Earnings.	9,981.45	2,500.00	7,481.45	399.3%
DA2665 · Sale of Excess Equipment.	0.00	0.00	0.00	0.0%
DA2701 · Refund of Prior Year Expense.	0.00	0.00	0.00	0.0%
DA3389 · FEMA Funds	0.00	0.00	0.00	0.0%
DA3501 · Consolidated Highway Aid.	0.00	160,438.61	-160,438.61	0.0%
DA5031 · Interfund Revenue	0.00	0.00	0.00	0.0%
SF1001 · Real Property Taxes..	43,970.00	43,970.00	0.00	100.0%
Total Income	522,976.90	829,573.74	-306,596.84	63.0%
Expense				
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
A1010 · Town Board				
1010.1 · Personal	0.00	3,790.00	-3,790.00	0.0%
1010.4 · Contractual	0.00	115.00	-115.00	0.0%
Total A1010 · Town Board	0.00	3,905.00	-3,905.00	0.0%
A1110 · Municipal Court				
1110.1 · Personal	0.00	5,120.00	-5,120.00	0.0%
1110.4 · Contractual	0.00	800.00	-800.00	0.0%
1110.41 · Software	0.00	1,300.00	-1,300.00	0.0%
1110.42 · Court Grant	0.00	0.00	0.00	0.0%
Total A1110 · Municipal Court	0.00	7,220.00	-7,220.00	0.0%
A1220 · Supervisor				
1220.1 · Personal	0.00	4,250.00	-4,250.00	0.0%
1220.4 · Contractual	78.00	500.00	-422.00	15.6%
Total A1220 · Supervisor	78.00	4,750.00	-4,672.00	1.6%

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Accrual Basis

Town of Taylor

Profit & Loss Budget vs. Actual

January through August 2026

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
A1310 · Director of Finance				
1310.1 · Personal	3,485.00	5,330.00	-1,845.00	65.4%
1310.4 · Contractual	71.25	1,000.00	-928.75	7.1%
1310.41 · Software	0.00	0.00	0.00	0.0%
1310.42 · Support	0.00	0.00	0.00	0.0%
Total A1310 · Director of Finance	3,556.25	6,330.00	-2,773.75	56.2%
A1330 · Tax Collection				
1330.1 · Personal	1,930.00	1,930.00	0.00	100.0%
1330.4 · Contractual	419.78	800.00	-380.22	52.5%
Total A1330 · Tax Collection	2,349.78	2,730.00	-380.22	86.1%
A1355 · Assessment				
1355.4 · Contractual	5,131.29	6,000.00	-868.71	85.5%
1355.41 · Board	475.00	450.00	25.00	105.6%
1355.42 · Revaluation	0.00	0.00	0.00	0.0%
Total A1355 · Assessment	5,606.29	6,450.00	-843.71	86.9%
A1410 · Town Clerk				
1410.1 · Personal	3,225.00	6,450.00	-3,225.00	50.0%
1410.4 · Contractual	7.93	2,700.00	-2,692.07	0.3%
Total A1410 · Town Clerk	3,232.93	9,150.00	-5,917.07	35.3%
A1420 · Law				
1420.4 · Contractual	0.00	3,500.00	-3,500.00	0.0%
Total A1420 · Law	0.00	3,500.00	-3,500.00	0.0%
A1450 · Elections				
1450.2 · Equipment	0.00	120.00	-120.00	0.0%
1450.4 · Contractual	0.00	0.00	0.00	0.0%
Total A1450 · Elections	0.00	120.00	-120.00	0.0%
A1460 · Records Management				
1460.4 · Contractual	0.00	400.00	-400.00	0.0%
Total A1460 · Records Management	0.00	400.00	-400.00	0.0%
A1620 · Buildings				
1620.2 · Equipment	0.00	50,000.00	-50,000.00	0.0%
1620.21 · Reserve	0.00	0.00	0.00	0.0%
1620.4 · Contractual	867.09	5,000.00	-4,132.91	17.3%
1620.41 · Electrical	1,150.99	1,600.00	-449.01	71.9%
1620.42 · Fuel	7,254.40	12,000.00	-4,745.60	60.5%
1620.43 · Electric - Town Hall	1,195.71	1,600.00	-404.29	74.7%
1620.44 · Electrical - Whitney Road	4,703.33	5,000.00	-296.67	94.1%
1620.45 · Contractual - TWC - Hall	1,565.37	2,160.00	-594.63	72.5%
1620.46 · Contractual - TWC - Highway	1,410.00	2,160.00	-750.00	65.3%
Total A1620 · Buildings	18,146.89	79,520.00	-61,373.11	22.8%
A1670 · Printing				
1670.4 · Contractual	12.38	1,200.00	-1,187.62	1.0%
Total A1670 · Printing	12.38	1,200.00	-1,187.62	1.0%
A1910 · Unallocated Insurance				
1910.4 · Liability	937.64	19,770.00	-18,832.36	4.7%
Total A1910 · Unallocated Insurance	937.64	19,770.00	-18,832.36	4.7%
A1920 · Municipal Association Dues	500.00	1,200.00	-700.00	41.7%
A1990 · Contingency Account	0.00	0.00	0.00	0.0%

Town of Taylor

Profit & Loss Budget vs. Actual

January through August 2026

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
A3510 · Control of Dogs				
3510.1 · Personal	0.00	5,350.00	-5,350.00	0.0%
3510.4 · Contractual	2,720.00	0.00	2,720.00	100.0%
3510.41 · Enumeration	0.00	800.00	-800.00	0.0%
Total A3510 · Control of Dogs	2,720.00	6,150.00	-3,430.00	44.2%
A3620 · Safety Inspections				
3620.1 · Personal	5,551.18	8,490.00	-2,938.82	65.4%
3620.4 · Contractual	0.00	100.00	-100.00	0.0%
Total A3620 · Safety Inspections	5,551.18	8,590.00	-3,038.82	64.6%
A4020 · Registrar of Vital				
4020.1 · Personal	0.00	140.00	-140.00	0.0%
Total A4020 · Registrar of Vital	0.00	140.00	-140.00	0.0%
A5010 · Highway Super				
5010.1 · Personal	35,758.82	54,690.00	-18,931.18	65.4%
5010.4 · Contractual	185.47	500.00	-314.53	37.1%
Total A5010 · Highway Super	35,944.29	55,190.00	-19,245.71	65.1%
A5182 · Street Lights				
5182.4 · Contractual	932.82	1,600.00	-667.18	58.3%
Total A5182 · Street Lights	932.82	1,600.00	-667.18	58.3%
A7320 · Joint Youth				
7320.4 · Contractual	0.00	500.00	-500.00	0.0%
Total A7320 · Joint Youth	0.00	500.00	-500.00	0.0%
A7510 · Historian				
7510.1 · Personal	0.00	350.00	-350.00	0.0%
7510.2 · Equipment	0.00	100.00	-100.00	0.0%
7510.4 · Contractual	196.56	500.00	-303.44	39.3%
Total A7510 · Historian	196.56	950.00	-753.44	20.7%
A7550 · Celebrations				
A7550.4 · Contractual	88.27	200.00	-111.73	44.1%
Total A7550 · Celebrations	88.27	200.00	-111.73	44.1%
A8020 · Planning				
8020.1 · Personal	0.00	940.00	-940.00	0.0%
8020.2 · Equipment	0.00	100.00	-100.00	0.0%
8020.4 · Contractual	0.00	200.00	-200.00	0.0%
Total A8020 · Planning	0.00	1,240.00	-1,240.00	0.0%
A8810 · Cemeteries				
8810.2 · Equipment	0.00	600.00	-600.00	0.0%
Total A8810 · Cemeteries	0.00	600.00	-600.00	0.0%
A9030.8 · Social Security	4,221.33	7,170.00	-2,948.67	58.9%
A9040.8 · Workers Compensation	6,710.00	8,000.00	-1,290.00	83.9%
A9050.8 · Unemployment Insurance	0.00	0.00	0.00	0.0%
A9055.8 · Disability Insurance	125.00	150.00	-25.00	83.3%
A9060.8 · Hospital & Medical Insurance	12,345.10	19,340.00	-6,994.90	63.8%
A9089.8 · IRA	0.00	2,165.00	-2,165.00	0.0%
A9730.7 · BAN Interest	0.00	40,300.00	-40,300.00	0.0%

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Accrual Basis

Town of Taylor
Profit & Loss Budget vs. Actual
January through August 2026

	Jan - Aug 26	Budget	\$ Over Budget	% of Budget
D5110 · General				
5110.1 · Personal	16,068.00	27,870.00	-11,802.00	57.7%
5110.12 · Overtime	0.00	1,180.00	-1,180.00	0.0%
5110.4 · Contractual	963.40	26,250.00	-25,286.60	3.7%
5110.41 · Safety Attire	0.00	1,100.00	-1,100.00	0.0%
Total D5110 · General	17,031.40	56,400.00	-39,368.60	30.2%
D5112 · Perm Improvements				
5112.2 · Equipment	236,718.50	160,438.61	76,279.89	147.5%
Total D5112 · Perm Improvements	236,718.50	160,438.61	76,279.89	147.5%
D5130 · Machinery				
5130.1 · Personal	2,422.56	12,680.00	-10,257.44	19.1%
5130.12 · Overtime	482.04	640.00	-157.96	75.3%
5130.2 · Equipment	23,687.83	91,500.00	-67,812.17	25.9%
5130.4 · Contractual	0.00	20,000.00	-20,000.00	0.0%
5130.41 · Cont (Fuel)	18,902.42	30,000.00	-11,097.58	63.0%
Total D5130 · Machinery	45,494.85	154,820.00	-109,325.15	29.4%
D5142 · Snow Removal				
5142.1 · Personal	5,191.20	14,740.00	-9,548.80	35.2%
5142.12 · Overtime	537.66	3,080.00	-2,542.34	17.5%
5142.4 · Contractual	29,694.23	27,820.00	1,874.23	106.7%
Total D5142 · Snow Removal	35,423.09	45,640.00	-10,216.91	77.6%
D5148 · Svc Other Govt				
5148.1 · Personal	9,937.44	14,740.00	-4,802.56	67.4%
5148.12 · Overtime	1,353.42	3,080.00	-1,726.58	43.9%
5148.4 · Contractual	18,886.55	24,310.13	-5,423.58	77.7%
Total D5148 · Svc Other Govt	30,177.41	42,130.13	-11,952.72	71.6%
D9030.8 · Social Security.	2,753.41	6,140.00	-3,386.59	44.8%
D9060.8 · Health & Medical Insurance.	12,418.20	19,340.00	-6,921.80	64.2%
D9089.8 · IRA.	0.00	2,165.00	-2,165.00	0.0%
SF3410 · Fire Protection				
3410.4 · Cincinnatus	43,538.49	43,970.00	-431.51	99.0%
Total SF3410 · Fire Protection	43,538.49	43,970.00	-431.51	99.0%
Total Expense	526,810.06	829,573.74	-302,763.68	63.5%
Net Income	-3,833.16	0.00	-3,833.16	100.0%

Beginning Combined Fund Balance (\$13,026.70)
 TYD Net Income/Loss (14,456.35)
 Projected Net Income/Loss 35,386.24
 Projected Combined Fund Balance \$ 7,903.19

Note: Fund balance expected to be replenished upon receipt of the FEMA reimbursement.