County of Warren
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Christine V. Norton (LG520100000000A), hereby certify that I am the Chief Financial Officer of the County of Warren, and that the information provided in the Annual Financial Report of the County of Warren for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- G - Sewer
- H - Capital Projects
- MS - Self Insurance
- TC - Custodial
- TE - Private Purpose Trust
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$24,554,967.00	$30,679,332.00	$35,962,516.00
210 - Petty Cash	$5,465.00	$5,465.00	$5,465.00
215 - Departmental Cash	$12,000.00	$12,000.00	$12,000.00
Total for Cash and Cash Equivalents	**$24,572,432.00**	**$30,696,797.00**	**$35,979,981.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$4,437,764.00	$4,595,377.00	$6,080,284.00
Total for Restricted Cash and Cash Equivalents	**$4,437,764.00**	**$4,595,377.00**	**$6,080,284.00**
Investments			
450 - Investments in Securities	$14,623,433.00	$15,805,411.00	$15,350,271.00
Total for Investments	**$14,623,433.00**	**$15,805,411.00**	**$15,350,271.00**
Net Taxes Receivable			
260 - Taxes Receivable Overdue	$4,514,396.00	$6,243,173.00	$5,166,318.00
280 - Returned School Taxes Receivable	$5,676,027.00	$5,378,888.00	$5,142,682.00
290 - City School Taxes Receivable	$257,535.00	$421,225.00	$350,081.00
295 - Delinquent Village Taxes Receivable	$143,379.00	$168,186.00	$159,483.00
300 - Taxes Receivable Pending	$291,306.00	$329,094.00	$109,031.00
330 - Property Acquired For Taxes	$324,859.00	$324,859.00	$324,859.00
342 - Allowance For Uncollectible Taxes	($125,000.00)	($125,000.00)	($125,000.00)

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Net Taxes Receivable	**$11,082,502.00**	**$12,740,425.00**	**$11,127,454.00**
Net Other Receivables			
380 - Accounts Receivable	$2,021,632.00	$2,299,142.00	$2,112,656.00
389 - Allowance For Receivables	-	($40.00)	-
454 - Leases Receivable	$1,134,444.00	$1,212,515.00	$1,288,179.00
Total for Net Other Receivables	**$3,156,076.00**	**$3,511,617.00**	**$3,400,835.00**
Due From			
391 - Due From Other Funds	$7,987,653.00	$8,435,096.00	$17,239,702.00
410 - Due from State and Federal Government	$12,856,088.00	$11,709,414.00	$10,084,214.00
430 - Towns and Cities	$314,786.00	$2,788.00	$3,806.00
440 - Due from Other Governments *Due from Local Governments and Schools*	$3,743,524.00	$3,672,645.00	$3,130,457.00
Total for Due From	**$24,902,051.00**	**$23,819,943.00**	**$30,458,179.00**
Other Assets			
400 - State and Federal Social Services	$5,600,069.00	$3,753,198.00	$4,805,412.00
445 - Inventory of Materials And Supplies	$28,940.00	$35,531.00	$92,342.00
480 - Prepaid Expenses	$2,276,043.00	$2,121,576.00	$1,751,156.00
489 - Miscellaneous Current Assets *Deposit with Other Governments - Early Intervention*	$42,857.00	$42,857.00	$42,857.00
Total for Other Assets	**$7,947,909.00**	**$5,953,162.00**	**$6,691,767.00**
Total for Assets	**$90,722,167.00**	**$97,122,732.00**	**$109,088,771.00**
Total for Assets and Deferred Outflows	**$90,722,167.00**	**$97,122,732.00**	**$109,088,771.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$6,264,127.00	$5,997,294.00	$6,446,767.00
601 - Accrued Liabilities	$540,520.00	$1,859,547.00	$2,127,233.00
730 - Guaranty & Bid Deposits	$44,589.00	$43,935.00	$41,075.00
Total for Payables	**$6,849,236.00**	**$7,900,776.00**	**$8,615,075.00**
Payroll Liabilities			
710 - Consolidated Payroll	-	$620.00	$578.00
721 - NYS Income Tax	$79,036.00	$82,279.00	-
722 - Federal Income Tax	$176,766.00	$193,735.00	-
726 - Social Security Tax	$270,390.00	-	-
Total for Payroll Liabilities	**$526,192.00**	**$276,634.00**	**$578.00**
Due to			
630 - Due To Other Funds	$2,306,904.00	$3,033,900.00	$2,338,297.00
631 - Due To Other Governments *Due to Local Govmnts, State and Local Schools*	$8,743,443.00	$9,131,719.00	$8,622,553.00
660 - Due To School Districts	$5,969,699.00	$5,378,888.00	$9,372,102.00
661 - Due To City School Districts	$157,572.00	$217,031.00	$187,262.00
668 - Due to Village Delinquent Taxes	$88,363.00	$122,223.00	$122,602.00
718 - State Retirement	$63,909.00	$69,432.00	-
Total for Due to	**$17,329,890.00**	**$17,953,193.00**	**$20,642,816.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Other Liabilities			
687 - Compensated Absences	-	$30,763.00	$31,629.00
688 - Other Liabilities *Deferred Revenue, OMH,OASAS, SCAAP, Gaslight Village parking fees, Town Poster Sales*	$2,774,809.00	$3,311,914.00	$6,695,520.00
690 - Overpayments and Clearing Account	$42,383.00	$33,354.00	$12,447.00
717 - Deferred Compensation	$4,952.00	$70,925.00	-
720 - Group Insurance	$5,414,600.00	$6,667,102.00	$6,927,411.00
724 - Association and Union Dues	$2,868.00	$3,000.00	-
Total for Other Liabilities	**$8,239,612.00**	**$10,117,058.00**	**$13,667,007.00**
Total for Liabilities	**$32,944,930.00**	**$36,247,661.00**	**$42,925,476.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Deferred Lease Payments*	$998,217.00	$1,082,139.00	$1,166,061.00
694 - Deferred Taxes *Deferred Taxes*	$4,323,378.00	$6,117,757.00	$5,126,654.00
Total for Deferred Inflows of Resources	**$5,321,595.00**	**$7,199,896.00**	**$6,292,715.00**
Total for Deferred Inflows	**$5,321,595.00**	**$7,199,896.00**	**$6,292,715.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$2,304,982.00	$2,157,107.00	$1,843,498.00

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Nonspendable Fund Balance	**$2,304,982.00**	**$2,157,107.00**	**$1,843,498.00**
Restricted Fund Balance			
863 - Insurance Reserve	$12,358.00	$15,000.00	$15,000.00
867 - Reserve for Employee Benefits and Accrued Liabilities	$3,358,014.00	$3,501,620.00	$3,630,276.00
878 - Capital Reserve	$1,067,392.00	$1,078,757.00	$1,601,008.00
884 - Reserve For Debt	-	-	$834,000.00
899 - Other Restricted Fund Balance *Reserves for Occ Tax, Asset Forfeitures, Stop DWI, PCB Settlement Fund, Environmental Testing Fund, Opioids*	$5,117,577.00	$5,779,990.00	$5,174,751.00
Total for Restricted Fund Balance	**$9,555,341.00**	**$10,375,367.00**	**$11,255,035.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,933,825.00	$1,933,825.00	$1,933,825.00
915 - Assigned Unappropriated Fund Balance	$2,989,712.00	$3,279,719.00	$4,450,722.00
Total for Assigned Fund Balance	**$4,923,537.00**	**$5,213,544.00**	**$6,384,547.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$35,671,782.00	$35,929,157.00	$40,387,500.00
Total for Unassigned Fund Balance	**$35,671,782.00**	**$35,929,157.00**	**$40,387,500.00**
Total for Fund Balance	**$52,455,642.00**	**$53,675,175.00**	**$59,870,580.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$90,722,167.00**	**$97,122,732.00**	**$109,088,771.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$40,616,767.00	$36,173,680.00	$33,791,789.00
Total for Property Taxes	**$40,616,767.00**	**$36,173,680.00**	**$33,791,789.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$301,272.00	$295,433.00	$211,677.00
1090 - Interest and Penalties on Real Prop Taxes	$2,025,295.00	$1,550,952.00	$1,717,609.00
Total for Property Tax Items	**$2,326,567.00**	**$1,846,385.00**	**$1,929,286.00**
Non-Property Tax Items			
1110 - Sales and Use Tax	$75,602,980.00	$74,167,620.00	$72,937,907.00
1113 - Tax on Hotel Room Occupancy	$8,327,656.00	$8,034,065.00	$7,719,992.00
1115 - Town's Share of Sales Tax	$950,000.00	$950,000.00	$950,000.00
1116 - Tax on Adult-Use Cannabis	$79,538.00	$1,484.00	-
1136 - Automobile Use Tax	$497,194.00	$481,907.00	$493,643.00
1140 - Emergency Telephone System Surcharge	$314,544.00	$315,184.00	$322,099.00
1190 - Interest and Penalties on Non Property Taxes	$91,600.00	$106,741.00	$40,494.00
Total for Non-Property Tax Items	**$85,863,512.00**	**$84,057,001.00**	**$82,464,135.00**
Departmental Income			
1230 - Treasurer Fees	$254,817.00	$270,453.00	$236,041.00
1250 - Assessors Fees	$41,638.00	$33,070.00	$26,630.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
1255 - Clerk Fees	$3,724,557.00	$3,159,508.00	$3,337,657.00
1265 - Attorney Fees	$109,119.00	$66,493.00	$73,100.00
1289 - Other General Departmental Income	$240,455.00	$211,796.00	$205,146.00
1510 - Sheriff Fees	$142,502.00	$189,789.00	$196,980.00
1515 - Alternative to Incarceration Fees	$314.00	$1,173.00	$945.00
1580 - Restitution Surcharge	$28,845.00	$23,284.00	$25,643.00
1589 - Other Public Safety Departmental Income	$128,382.00	$124,856.00	$110,262.00
1601 - Public Health Fees	$6,696.00	$5,558.00	$5,953.00
1605 - Charges for Care of Handicapped Children	$378,398.00	$232,867.00	$341,586.00
1610 - Home Nursing Charges	$1,176,569.00	$1,336,398.00	$1,404,724.00
1615 - Laboratory Fees	$37,636.00	$45,533.00	$19,511.00
1770 - Airport Fees and Rentals	$97,837.00	$96,056.00	$92,495.00
1789 - Other Transportation Departmental Income	-	-	$11,606.00
1801 - Repayment of Medical Assistance	-	-	$69,738.00
1809 - Repayment of Family Assistance	$208,182.00	$236,034.00	$271,220.00
1811 - Medical Incentive Earnings	$113,911.00	$187,497.00	$102,803.00
1819 - Repayment of Child Care	$530,268.00	$1,479,081.00	$1,799,886.00
1830 - Repayment of Adult Care Public Institution	$920,556.00	$960,425.00	$734,902.00
1840 - Repayment of Safety Net Assistance	$130,871.00	$203,766.00	$170,591.00
1842 - Repayment of Emergency Care For Adults	$431.00	-	-
1855 - Repayment of Day Care	$225.00	$3,635.00	$1,517.00
1870 - Repayment of Services For Recipients	-	$671.00	-
1962 - Sealer of Weights and Measures Fees	$21,495.00	$22,000.00	$25,395.00
2001 - Park and Recreational Charges	$35,705.00	$38,836.00	$36,755.00
2089 - Other Culture and Recreation Income	$42,575.00	$39,225.00	$6,900.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2090 - Museum Admissions	$42,549.00	$43,650.00	$44,926.00
2189 - Other Home and Community Services Income	$243,777.00	$343,698.00	$232,036.00
Total for Departmental Income	**$8,658,310.00**	**$9,355,352.00**	**$9,584,948.00**
Intergovernmental Charges			
2210 - General Services Other Government *GIS Technical Support For Local Muncipalities*	$20,647.00	$16,787.00	$20,288.00
2215 - Election Service Charges	$80,500.00	$80,500.00	$73,860.00
2220 - Civil Service Charges	$7,330.00	$5,665.00	$8,090.00
2228 - Data Processing Other Governments *Telephone & IT Support For County Departments*	$149,634.00	$146,783.00	$147,916.00
2260 - Public Safety Services Other Governments *School Resource Officers @ various Schools, Sheriff Services Six Flags, Schroon Lake Patrol*	$607,302.00	$609,954.00	$587,816.00
2264 - Jail Facilities Services Other Governments *Inmate Boarding at County Jail*	$30,514.00	$168,911.00	$147,909.00
2280 - Health Services for Other Governments or Districts *50/50 Agreement W/ Washington Co For Mental Health Services*	$382,947.00	$352,690.00	$328,253.00
2376 - Refuse and Garbage Services Other Governments *Waste Hauling Fees for various Towns*	$739,481.00	$1,427.00	-
2390 - Share of Joint Activity Other Governments *50% Fire Training Expenses w/ Washington Co, Veterans CSE Transport*	$36,346.00	$35,590.00	$6,213.00
Total for Intergovernmental Charges	**$2,054,701.00**	**$1,418,307.00**	**$1,320,345.00**
Use of Money and Property			
2401 - Interest and Earnings	$1,733,430.00	$2,034,637.00	$1,799,510.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2412 - Rental of Real Property Other Governments *Rental Fees of Railroad Tracks, H&HS Building & Municipal Center, Parking Fees*	$1,881,854.00	$1,837,647.00	$1,846,303.00
2421 - Lease Payments Collected	$83,922.00	$83,922.00	$83,922.00
Total for Use of Money and Property	**$3,699,206.00**	**$3,956,206.00**	**$3,729,735.00**
Licenses and Permits			
2545 - Licenses Other	$3,325.00	$3,325.00	$3,325.00
2590 - Permits Other	$296,749.00	$301,246.00	$334,909.00
Total for Licenses and Permits	**$300,074.00**	**$304,571.00**	**$338,234.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$2,500.00	$9,000.00	$29,400.00
2615 - Stop DWI Fines	$217,878.00	$195,174.00	$216,219.00
2626 - Forfeiture of Crime Proceeds Restricted	$21,992.00	$68,769.00	$74,889.00
Total for Fines and Forfeitures	**$242,370.00**	**$272,943.00**	**$320,508.00**
Sales of Property and Compensation for Loss			
2655 - Sales Other	$36,674.00	$20,096.00	$148,588.00
2665 - Sales of Equipment	$12,606.00	$32,198.00	$25,592.00
2680 - Insurance Recoveries	$11,961.00	$922,241.00	$89,370.00
2690 - Other Compensation For Loss	$329,259.00	$1,268,737.00	$701,113.00
Total for Sales of Property and Compensation for Loss	**$390,500.00**	**$2,243,272.00**	**$964,663.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$208,912.00	$166,231.00	$409,906.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2705 - Gifts and Donations	$454,265.00	$428,478.00	$372,679.00
2710 - Premium on Obligations	-	-	$6,440.00
2720 - OTB Distributed Earnings	$70,028.00	$108,566.00	$122,755.00
2735 - Opioid Settlement Funds	$232,565.00	-	-
2770 - Unclassified *COBRA EAP Balance, Certificate of Occupancy, & FOIL requests*	$3,707.00	$4,402.00	$116,512.00
2772 - Intergovernmental Transfer	-	$23,075.00	-
Total for Other Revenues	**$969,477.00**	**$730,752.00**	**$1,028,292.00**
State Aid			
3014 - State Aid VLT Tribal Compact Moneys	$500,693.00	-	$321,947.00
3021 - State Aid Court Facilities	$76,404.00	$81,366.00	$86,141.00
3025 - State Aid Indigent Legal Services Fund	$2,494,314.00	$2,285,130.00	$1,585,946.00
3030 - State Aid District Attorney Salaries	$568,744.00	$563,314.00	$541,414.00
3040 - State Aid Real Property Tax Administration	-	-	$369.00
3089 - State Aid Other *Household Hazardous Waste Grant, BOE Various State Grants, Waste Reduction Grant*	$98,335.00	$184,501.00	$15,047.00
3277 - State Aid Education of Handicapped Child	$2,173,176.00	$1,745,965.00	$1,503,049.00
3310 - State Aid Probation Services	$539,229.00	$442,755.00	$469,473.00
3315 - State Aid Navigation Law Enforcement	$77,698.00	$173,177.00	$99,287.00
3389 - State Aid Other Public Safety	$1,443,298.00	$1,612,669.00	$739,942.00
3401 - State Aid Public Health	$985,534.00	$931,743.00	$890,035.00
3405 - State Aid Compassionate Care Act	$62,800.00	$116,281.00	$152,365.00
3449 - State Aid Early Intervention	$252,920.00	$172,787.00	$200,295.00
3450 - State Aid Public Health Other	$35,434.00	$41,760.00	$188,690.00
3489 - State Aid Other Health	-	$4,306.00	$36,489.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
3490 - State Aid Mental Health	$4,641,280.00	$4,709,219.00	$4,569,984.00
3609 - State Aid Family Assistance	$174.00	$1,130.00	$506.00
3610 - State Aid Social Services Administration	$3,121,087.00	$2,609,154.00	$3,304,033.00
3619 - State Aid Child Care	$1,203,891.00	$1,039,629.00	$1,185,845.00
3623 - State Aid Juvenile Delinquent	$59,790.00	$45,576.00	$6,824.00
3640 - State Aid Safety Net	$1,889,742.00	$1,944,501.00	$1,724,806.00
3642 - State Aid Emergency Aid For Adults	$2,432.00	$4,100.00	$1,501.00
3655 - State Aid Day Care	$2,516,918.00	$1,959,049.00	$1,432,034.00
3670 - State Aid Services for Recipients	$1,093,011.00	$962,156.00	$1,915,466.00
3710 - State Aid Veterans Service Agencies	$108,914.00	$103,943.00	$176,464.00
3772 - State Aid Programs for Aging	$1,306,059.00	$896,170.00	$842,342.00
3789 - State Aid Economic Assistance	$5,498.00	$6,782.00	$6,092.00
3820 - State Aid Youth Programs	$88,782.00	$217,039.00	$162,710.00
3889 - State Aid Other Culture and Recreation	$148,020.00	$145,317.00	$155,324.00
Total for State Aid	**$25,494,177.00**	**$22,999,519.00**	**$22,314,420.00**
Federal Aid			
4089 - Federal Aid Other	$137,951.00	$1,812,501.00	$3,093,921.00
4305 - Federal Aid Civil Defense	$28,141.00	$28,141.00	$29,776.00
4389 - Federal Aid Other Public Safety	$698,450.00	$266,461.00	$215,388.00
4401 - Federal Aid Public Health	$1,379,047.00	$1,431,490.00	$1,973,911.00
4451 - Federal Aid Early Intervention	$66,765.00	$83,680.00	$81,591.00
4457 - Federal Aid Paint Poisoning Prevention	$35,889.00	$30,904.00	$29,777.00
4490 - Federal Aid Mental Health	$496,421.00	$399,967.00	$523,920.00
4609 - Federal Aid Family Assistance	$1,506,206.00	$1,224,590.00	$844,335.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
4610 - Federal Aid Social Services Administration	$6,220,213.00	$5,937,006.00	$5,094,117.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	$2,155,928.00	$1,635,427.00	$1,893,739.00
4640 - Federal Aid Safety Net	$11,529.00	$18,859.00	$37,986.00
4641 - Federal Aid Home Energy Assistance	-	$45,635.00	$31,212.00
4670 - Federal Aid Services for Recipients	$246,543.00	$148,006.00	$232,708.00
4772 - Federal Aid Programs for Aging	$851,944.00	$1,132,220.00	$1,224,881.00
4960 - Federal Aid Emergency Disaster Assistance	-	-	$10,075.00
Total for Federal Aid	**$13,835,027.00**	**$14,194,887.00**	**$15,317,337.00**
Total for Revenues	**$184,450,688.00**	**$177,552,875.00**	**$173,103,692.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$20,959.00	$2,496.00	$1,998.00
Total for Operating Transfers	**$20,959.00**	**$2,496.00**	**$1,998.00**
Proceeds of Obligations			
5781 - Subscription-Based IT Arrangement	$9,109.00	-	$45,576.00
5788 - Leases	-	$65,720.00	$343,639.00
Total for Proceeds of Obligations	**$9,109.00**	**$65,720.00**	**$389,215.00**
Total for Other Sources	**$30,068.00**	**$68,216.00**	**$391,213.00**
Total for Revenues and Other Sources	**$184,480,756.00**	**$177,621,091.00**	**$173,494,905.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$949,972.00	$805,476.00	$764,347.00
10102 - Legislative Board - Equipment and Capital Outlay	$1,601.00	$2,466.00	$46,669.00
10104 - Legislative Board - Contractual	$1,435,864.00	$2,382,095.00	$3,896,816.00
10108 - Legislative Board - Employee Benefits	$298,531.00	$257,786.00	$289,971.00
10401 - Clerk of the Legislative Board - Personal Services	$324,905.00	$338,510.00	$322,204.00
10402 - Clerk of the Legislative Board - Equipment and Capital Outlay	-	$749.00	$3,380.00
10404 - Clerk of the Legislative Board - Contractual	$638.00	$422.00	$603.00
10408 - Clerk of the Legislative Board - Employee Benefits	$134,588.00	$130,365.00	$123,903.00
Total for Legislative Board	**$3,146,099.00**	**$3,917,869.00**	**$5,447,893.00**
Judicial			
11651 - District Attorney - Personal Services	$1,851,823.00	$1,745,852.00	$1,554,674.00
11652 - District Attorney - Equipment and Capital Outlay	$51,915.00	$2,397.00	$2,834.00
11654 - District Attorney - Contractual	$91,328.00	$80,286.00	$74,957.00
11658 - District Attorney - Employee Benefits	$625,148.00	$543,429.00	$472,156.00
11701 - Public Defender - Personal Services	$1,815,566.00	$1,642,376.00	$1,380,204.00
11702 - Public Defender - Equipment and Capital Outlay	$82,978.00	$37,761.00	$13,633.00
11704 - Public Defender - Contractual	$1,643,811.00	$1,573,720.00	$1,560,389.00
11708 - Public Defender - Employee Benefits	$542,423.00	$447,950.00	$408,216.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
11851 - Med Examiners/Coroners - Personal Services	$59,651.00	$57,915.00	$56,312.00
11854 - Med Examiners/Coroners - Contractual	$278,643.00	$280,423.00	$265,755.00
11858 - Med Examiners/Coroners - Employee Benefits	$12,787.00	$11,662.00	$10,501.00
Total for Judicial	**$7,056,073.00**	**$6,423,771.00**	**$5,799,631.00**
Finance			
13201 - Auditor - Personal Services	$149,775.00	$145,969.00	$139,676.00
13202 - Auditor - Equipment and Capital Outlay	-	$911.00	$253.00
13204 - Auditor - Contractual	$2,457.00	$3,240.00	$2,415.00
13208 - Auditor - Employee Benefits	$73,624.00	$74,016.00	$73,973.00
13251 - Treasurer - Personal Services	$967,489.00	$916,957.00	$888,894.00
13252 - Treasurer - Equipment and Capital Outlay	$3,030.00	$850.00	$351.00
13254 - Treasurer - Contractual	$211,281.00	$238,780.00	$143,879.00
13258 - Treasurer - Employee Benefits	$377,752.00	$359,837.00	$332,794.00
13401 - Budget - Personal Services	$15,450.00	$13,846.00	$8,316.00
13408 - Budget - Employee Benefits	$9,849.00	$8,766.00	$6,273.00
13451 - Purchasing - Personal Services	$227,295.00	$227,398.00	$219,435.00
13452 - Purchasing - Equipment and Capital Outlay	$49.00	$72.00	$859.00
13454 - Purchasing - Contractual	$3,781.00	$6,731.00	$5,298.00
13458 - Purchasing - Employee Benefits	$90,032.00	$90,188.00	$88,867.00
13551 - Assessment - Personal Services	$329,832.00	$356,392.00	$324,408.00
13554 - Assessment - Contractual	$20,876.00	$19,548.00	$22,497.00
13558 - Assessment - Employee Benefits	$174,939.00	$167,050.00	$162,693.00
Total for Finance	**$2,657,511.00**	**$2,630,551.00**	**$2,420,881.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Municipal Staff			
14101 - Clerk - Personal Services	$893,342.00	$871,117.00	$839,078.00
14102 - Clerk - Equipment and Capital Outlay	$26,545.00	$2,882.00	$12,370.00
14104 - Clerk - Contractual	$1,139,026.00	$958,481.00	$104,520.00
14108 - Clerk - Employee Benefits	$408,800.00	$377,643.00	$340,807.00
14201 - Law - Personal Services	$569,863.00	$573,985.00	$549,539.00
14202 - Law - Equipment and Capital Outlay	$66.00	$918.00	$30.00
14204 - Law - Contractual	$134,097.00	$114,740.00	$225,787.00
14208 - Law - Employee Benefits	$168,252.00	$173,423.00	$161,540.00
14301 - Personnel - Personal Services	$365,176.00	$398,084.00	$370,613.00
14302 - Personnel - Equipment and Capital Outlay	$10,950.00	$1,689.00	$298.00
14304 - Personnel - Contractual	$63,320.00	$65,805.00	$79,574.00
14308 - Personnel - Employee Benefits	$148,546.00	$121,145.00	$122,974.00
14501 - Elections - Personal Services	$439,449.00	$445,092.00	$362,569.00
14502 - Elections - Equipment and Capital Outlay	$36,885.00	$658,680.00	$6,285.00
14504 - Elections - Contractual	$205,450.00	$359,151.00	$258,846.00
14508 - Elections - Employee Benefits	$150,086.00	$132,654.00	$104,285.00
14901 - Public Works Administration - Personal Services	$419,139.00	$431,971.00	$405,399.00
14902 - Public Works Administration - Equipment and Capital Outlay	$517.00	$2,827.00	-
14904 - Public Works Administration - Contractual	$40,548.00	$40,361.00	$39,268.00
14908 - Public Works Administration - Employee Benefits	$185,276.00	$186,006.00	$176,745.00
Total for Municipal Staff	**$5,405,333.00**	**$5,916,654.00**	**$4,160,527.00**
Shared Services			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
16102 - Central Services Administration - Equipment and Capital Outlay	$28,002.00	$60,271.00	$77,072.00
16104 - Central Services Administration - Contractual	$20,891.00	$18,165.00	$22,103.00
16201 - Operation of Plant - Personal Services	$1,385,114.00	$1,237,335.00	$1,146,348.00
16202 - Operation of Plant - Equipment and Capital Outlay	$148,459.00	$548,655.00	$30,010.00
16204 - Operation of Plant - Contractual	$1,753,179.00	$1,208,653.00	$1,048,867.00
16208 - Operation of Plant - Employee Benefits	$637,976.00	$578,596.00	$528,596.00
16602 - Central Storeroom - Equipment and Capital Outlay	-	$171.00	-
16608 - Central Storeroom - Employee Benefits	$2,497.00	$1,890.00	$2,596.00
16651 - Public Records - Personal Services	$198,388.00	$178,627.00	$188,883.00
16654 - Public Records - Contractual	$18,261.00	$17,249.00	$17,290.00
16658 - Public Records - Employee Benefits	$91,682.00	$76,575.00	$78,462.00
16701 - Central Printing and Mailing - Personal Services	$45,740.00	$37,819.00	$41,763.00
16702 - Central Printing and Mailing - Equipment and Capital Outlay	$130.00	-	$343,639.00
16704 - Central Printing and Mailing - Contractual	$40,383.00	$43,345.00	$40,406.00
16708 - Central Printing and Mailing - Employee Benefits	$18,240.00	$15,770.00	$21,423.00
16801 - Central Data Processing - Personal Services	$830,379.00	$816,451.00	$777,621.00
16802 - Central Data Processing - Equipment and Capital Outlay	$66,341.00	$173,783.00	$178,470.00
16804 - Central Data Processing - Contractual	$201,431.00	$186,643.00	$164,881.00
16808 - Central Data Processing - Employee Benefits	$353,367.00	$334,129.00	$306,016.00
Total for Shared Services	**$5,840,460.00**	**$5,534,127.00**	**$5,014,446.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$235,764.00	$246,535.00	$228,217.00
19204 - Municipal Association Dues - Contractual	$12,318.00	-	$23,570.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
19504 - Taxes and Assessments on Municipal Property - Contractual	$5,436.00	$5,585.00	$9,728.00
19854 - Distribution Of Sales Tax - Contractual	$35,340,715.00	$34,532,849.00	$34,004,470.00
19894 - General Government Support, Other - Contractual *Adjust to Print Shop Inventory/ Stock Room Inventory & Supplies to Towns*	$12,481.00	$6,443.00	$12,620.00
Total for Special Items	**$35,606,714.00**	**$34,791,412.00**	**$34,278,605.00**
Total for General Government Support	**$59,712,190.00**	**$59,214,384.00**	**$57,121,983.00**
Education			
Community College			
24904 - Community College Tuition - Contractual	$466,081.00	$490,757.00	$520,068.00
24954 - Contribution to Community College - Contractual	$2,507,295.00	$2,338,560.00	$2,173,075.00
Total for Community College	**$2,973,376.00**	**$2,829,317.00**	**$2,693,143.00**
Total for Education	**$2,973,376.00**	**$2,829,317.00**	**$2,693,143.00**
Public Safety			
Administration			
30201 - Public Safety Communication Systems - Personal Services	$1,754,223.00	$1,673,664.00	$1,614,990.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	$386,438.00	$1,156,175.00	$380,809.00
30204 - Public Safety Communication Systems - Contractual	$508,058.00	$360,078.00	$368,796.00
30208 - Public Safety Communication Systems - Employee Benefits	$687,016.00	$593,225.00	$551,145.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Administration	**$3,335,735.00**	**$3,783,142.00**	**$2,915,740.00**
Law Enforcement			
31101 - Sheriff - Personal Services	$10,152,879.00	$10,084,111.00	$9,318,335.00
31102 - Sheriff - Equipment and Capital Outlay	$642,020.00	$1,118,387.00	$966,538.00
31104 - Sheriff - Contractual	$2,621,807.00	$1,974,660.00	$1,665,571.00
31108 - Sheriff - Employee Benefits	$5,501,955.00	$5,075,883.00	$4,718,890.00
31401 - Probation - Personal Services	$1,108,244.00	$1,166,805.00	$1,133,016.00
31402 - Probation - Equipment and Capital Outlay	$80.00	-	$53,332.00
31404 - Probation - Contractual	$483,865.00	$195,101.00	$398,155.00
31408 - Probation - Employee Benefits	$514,243.00	$469,145.00	$472,230.00
31501 - Jail - Personal Services	$7,667,905.00	$7,402,262.00	$7,147,830.00
31502 - Jail - Equipment and Capital Outlay	$85,531.00	$156,686.00	$55,745.00
31504 - Jail - Contractual	$3,020,877.00	$2,510,093.00	$2,256,258.00
31508 - Jail - Employee Benefits	$3,352,735.00	$3,011,582.00	$2,707,292.00
Total for Law Enforcement	**$35,152,141.00**	**$33,164,715.00**	**$30,893,192.00**
Traffic Control			
33108 - Traffic Control - Employee Benefits	-	$6.00	$60.00
33151 - STOP DWI - Personal Services	$13,797.00	$12,790.00	$7,332.00
33152 - STOP DWI - Equipment and Capital Outlay	$3,033.00	$19,255.00	$1,795.00
33154 - STOP DWI - Contractual	$162,090.00	$107,143.00	$106,944.00
33158 - STOP DWI - Employee Benefits	$1,055.00	$978.00	$561.00
Total for Traffic Control	**$179,975.00**	**$140,172.00**	**$116,692.00**
Fire Protection			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
34101 - Fire Protection - Personal Services	$74,873.00	$66,951.00	$54,043.00
34102 - Fire Protection - Equipment and Capital Outlay	$43,475.00	$69,622.00	$99,978.00
34104 - Fire Protection - Contractual	$48,469.00	$43,426.00	$45,128.00
34108 - Fire Protection - Employee Benefits	$22,166.00	$19,694.00	$19,339.00
Total for Fire Protection	**$188,983.00**	**$199,693.00**	**$218,488.00**
Animal Control			
35104 - Dog Control - Contractual	$130,025.00	-	-
Total for Animal Control	**$130,025.00**	**$0.00**	**$0.00**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$408,866.00	$346,125.00	$381,544.00
36204 - Safety Inspection - Contractual	$22,740.00	$20,354.00	$17,779.00
36208 - Safety Inspection - Employee Benefits	$215,030.00	$159,431.00	$161,105.00
36401 - Civil Defense - Personal Services	$236,918.00	$218,532.00	$191,072.00
36402 - Civil Defense - Equipment and Capital Outlay	$52,992.00	$9,630.00	$3,743.00
36404 - Civil Defense - Contractual	$35,321.00	$34,812.00	$32,812.00
36408 - Civil Defense - Employee Benefits	$99,289.00	$87,500.00	$80,130.00
36451 - Homeland Security - Personal Services	$21,554.00	$21,811.00	$23,342.00
36452 - Homeland Security - Equipment and Capital Outlay	$233,356.00	$36,354.00	$94,649.00
36454 - Homeland Security - Contractual	$119,931.00	$88,143.00	$32,721.00
36458 - Homeland Security - Employee Benefits	$6,587.00	$6,330.00	$6,434.00
Total for Other Public Safety	**$1,452,584.00**	**$1,029,022.00**	**$1,025,331.00**
Total for Public Safety	**$40,439,443.00**	**$38,316,744.00**	**$35,169,443.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Health			
Public Health Program			
40101 - Public Health - Personal Services	$2,390,086.00	$2,429,331.00	$2,255,865.00
40102 - Public Health - Equipment and Capital Outlay	$243,325.00	$75,248.00	$260,254.00
40104 - Public Health - Contractual	$1,467,432.00	$1,595,542.00	$2,187,959.00
40108 - Public Health - Employee Benefits	$1,098,859.00	$980,902.00	$943,766.00
40461 - Physically Handicapped - Personal Services	$118,141.00	$105,885.00	$95,633.00
40462 - Physically Handicapped - Equipment and Capital Outlay	$45.00	-	$425.00
40464 - Physically Handicapped - Contractual	$3,873,786.00	$3,581,731.00	$3,102,491.00
40468 - Physically Handicapped - Employee Benefits	$52,425.00	$40,233.00	$40,007.00
40591 - Early Intervention Program - Personal Services	$247,534.00	$250,463.00	$234,403.00
40592 - Early Intervention Program - Equipment and Capital Outlay	$233.00	-	-
40594 - Early Intervention Program - Contractual	$507,303.00	$506,634.00	$400,348.00
40598 - Early Intervention Program - Employee Benefits	$98,448.00	$96,372.00	$88,063.00
Total for Public Health Program	**$10,097,617.00**	**$9,662,341.00**	**$9,609,214.00**
Addiction Control			
42201 - Narcotics Addiction Control - Personal Services	$66,541.00	$65,771.00	$59,655.00
42204 - Narcotics Addiction Control - Contractual	$1,894.00	$3,637.00	$3,131.00
42208 - Narcotics Addiction Control - Employee Benefits	$5,090.00	$5,031.00	$4,564.00
Total for Addiction Control	**$73,525.00**	**$74,439.00**	**$67,350.00**
Mental Health			
43101 - Mental Health Administration - Personal Services	$459,486.00	$415,647.00	$380,052.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
43102 - Mental Health Administration - Equipment and Capital Outlay	$858.00	$65,961.00	$601.00
43104 - Mental Health Administration - Contractual	$263,905.00	$740,622.00	$835,402.00
43108 - Mental Health Administration - Employee Benefits	$219,397.00	$207,805.00	$208,301.00
43204 - Mental Health Programs - Contractual	$4,645,999.00	$4,709,204.00	$4,677,832.00
43904 - Mental Health Criminal Actions - Contractual	$1,145,352.00	$1,657,834.00	$846,227.00
Total for Mental Health	**$6,734,997.00**	**$7,797,073.00**	**$6,948,415.00**
Other Health			
45304 - Public Nursing Home - Contractual	-	$772.00	$52,595.00
45308 - Public Nursing Home - Employee Benefits	$143,606.00	$128,194.00	$178,499.00
Total for Other Health	**$143,606.00**	**$128,966.00**	**$231,094.00**
Total for Health	**$17,049,745.00**	**$17,662,819.00**	**$16,856,073.00**
Transportation			
Public Transportation			
56101 - Airport - Personal Services	$250,514.00	$223,901.00	$227,146.00
56102 - Airport - Equipment and Capital Outlay	$858.00	$363.00	$294.00
56104 - Airport - Contractual	$369,801.00	$404,684.00	$276,433.00
56108 - Airport - Employee Benefits	$97,982.00	$86,410.00	$83,473.00
56304 - Bus Operations - Contractual	$89,098.00	-	-
Total for Public Transportation	**$808,253.00**	**$715,358.00**	**$587,346.00**
Total for Transportation	**$808,253.00**	**$715,358.00**	**$587,346.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Economic Assistance and Opportunity			
Social Services Programs			
60101 - Social Services Administration - Personal Services	$8,382,094.00	$7,988,789.00	$7,545,699.00
60102 - Social Services Administration - Equipment and Capital Outlay	$110,775.00	$100,002.00	$81,401.00
60104 - Social Services Administration - Contractual	$3,222,764.00	$2,587,217.00	$2,198,309.00
60108 - Social Services Administration - Employee Benefits	$3,528,883.00	$3,183,763.00	$3,000,170.00
60301 - Public Home - Personal Services	$1,475,287.00	$1,380,344.00	$1,311,381.00
60302 - Public Home - Equipment and Capital Outlay	$76,722.00	$86,514.00	$121,858.00
60304 - Public Home - Contractual	$497,844.00	$492,748.00	$389,832.00
60308 - Public Home - Employee Benefits	$609,340.00	$551,294.00	$513,150.00
60504 - Public Facility For Children - Contractual	$475,000.00	$495,076.00	$108,556.00
60554 - Day Care - Contractual	$2,241,671.00	$1,881,107.00	$1,328,827.00
60704 - Services for Recipients - Contractual	$307,458.00	$237,145.00	$258,377.00
61004 - Medicaid to State - Contractual	$12,446,124.00	$12,150,284.00	$11,211,179.00
61014 - Medicaid , Other - Contractual	$11,253.00	$14,377.00	$3,767.00
61094 - Family Assistance - Contractual	$2,710,687.00	$2,218,785.00	$2,602,276.00
61194 - Child Care - Contractual	$4,411,651.00	$5,347,720.00	$5,570,616.00
61234 - Juvenile Delinquent - Contractual	$4,032.00	$2,637.00	$277.00
61294 - State Training School - Contractual	$300,000.00	$673,671.00	$380,000.00
61404 - Safety Net - Contractual	$2,766,507.00	$1,964,832.00	$1,795,280.00
61414 - Home Energy Assistance - Contractual	$33,283.00	$27,233.00	$24,079.00
61424 - Emergency Aid For Adults - Contractual	$5,295.00	$8,047.00	$3,651.00
Total for Social Services Programs	**$43,616,670.00**	**$41,391,585.00**	**$38,448,685.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Economic Opportunity and Development			
64101 - Publicity - Personal Services	$535,833.00	$447,220.00	$344,486.00
64102 - Publicity - Equipment and Capital Outlay	$319.00	$13,535.00	$8,564.00
64104 - Publicity - Contractual	$7,958,736.00	$7,693,986.00	$9,808,992.00
64108 - Publicity - Employee Benefits	$159,393.00	$117,137.00	$122,744.00
64204 - Promotion of Industry - Contractual	$480,000.00	$485,001.00	$406,848.00
65101 - Veterans Service - Personal Services	$185,516.00	$187,004.00	$176,912.00
65102 - Veterans Service - Equipment and Capital Outlay	$189.00	$57,226.00	$21.00
65104 - Veterans Service - Contractual	$21,210.00	$14,221.00	$41,144.00
65108 - Veterans Service - Employee Benefits	$83,798.00	$69,532.00	$67,793.00
66101 - Consumer Affairs - Personal Services	$83,951.00	$75,925.00	$72,268.00
66102 - Consumer Affairs - Equipment and Capital Outlay	-	$224.00	$212.00
66104 - Consumer Affairs - Contractual	$12,772.00	$8,129.00	$6,053.00
66108 - Consumer Affairs - Employee Benefits	$50,609.00	$44,894.00	$44,567.00
67721 - Programs for the Aging - Personal Services	$983,192.00	$1,009,664.00	$1,013,059.00
67722 - Programs for the Aging - Equipment and Capital Outlay	$550.00	$15,694.00	$15,339.00
67724 - Programs for the Aging - Contractual	$1,277,491.00	$1,305,395.00	$1,178,245.00
67728 - Programs for the Aging - Employee Benefits	$405,462.00	$376,168.00	$381,017.00
Total for Economic Opportunity and Development	**$12,239,021.00**	**$11,920,955.00**	**$13,688,264.00**
Total for Economic Assistance and Opportunity	**$55,855,691.00**	**$53,312,540.00**	**$52,136,949.00**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$676,307.00	$634,729.00	$632,931.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
71102 - Parks - Equipment and Capital Outlay	$22,932.00	$7,709.00	$5,218.00
71104 - Parks - Contractual	$450,395.00	$386,871.00	$394,323.00
71108 - Parks - Employee Benefits	$302,101.00	$263,218.00	$257,206.00
73104 - Youth Programs - Contractual	$339,913.00	$273,893.00	$190,768.00
73108 - Youth Programs - Employee Benefits	$7,491.00	$5,670.00	$7,788.00
Total for Recreation	**$1,799,139.00**	**$1,572,090.00**	**$1,488,234.00**
Culture			
74104 - Library - Contractual	$55,000.00	$55,000.00	$55,000.00
75101 - Historian - Personal Services	$22,940.00	$19,202.00	$20,124.00
75104 - Historian - Contractual	$1,285.00	$967.00	$887.00
75108 - Historian - Employee Benefits	$1,854.00	$1,563.00	$1,630.00
Total for Culture	**$81,079.00**	**$76,732.00**	**$77,641.00**
Total for Culture and Recreation	**$1,880,218.00**	**$1,648,822.00**	**$1,565,875.00**
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	$534,848.00	$515,862.00	$453,498.00
80202 - Planning and Surveys - Equipment and Capital Outlay	$22,567.00	$3,358.00	$298.00
80204 - Planning and Surveys - Contractual	$123,073.00	$184,588.00	$128,325.00
80208 - Planning and Surveys - Employee Benefits	$220,700.00	$188,934.00	$153,529.00
80254 - Joint Planning Board - Contractual	$15,535.00	$12,569.00	$13,213.00
80264 - Adirondack Park Review Board - Contractual	$7,500.00	$7,500.00	$7,500.00
Total for General Environment	**$924,223.00**	**$912,811.00**	**$756,363.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Natural Resources			
87304 - Forestry - Contractual	$396,700.00	$396,700.00	$389,000.00
87504 - Agriculture and Livestock - Contractual	$537,795.00	$537,795.00	$527,250.00
Total for Natural Resources	**$934,495.00**	**$934,495.00**	**$916,250.00**
Total for Home and Community Services	**$1,858,718.00**	**$1,847,306.00**	**$1,672,613.00**
Employee Benefits			
Employee Benefits			
90508 - Unemployment Insurance - Employee Benefits	$54,707.00	$46,122.00	$23,673.00
90558 - Disability Insurance - Employee Benefits	$70.00	$1,749.00	$6,420.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$3,997.00	$3,890.00	$4,191.00
Total for Employee Benefits	**$58,774.00**	**$51,761.00**	**$34,284.00**
Total for Employee Benefits	**$58,774.00**	**$51,761.00**	**$34,284.00**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	$800,000.00	$200,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	$34,000.00	$30,000.00
97816 - Subscription-Based IT Arrangement - Debt Principal	$63,325.00	$52,306.00	$84,506.00
97817 - Subscription-Based IT Arrangement - Debt Interest	$7,643.00	$8,798.00	$10,535.00
97886 - Leases - Debt Principal	$101,922.00	$98,861.00	$129,304.00
97887 - Leases - Debt Interest	$6,106.00	$8,177.00	$17,133.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	**$178,996.00**	**$1,002,142.00**	**$471,478.00**
Total for Debt Service	**$178,996.00**	**$1,002,142.00**	**$471,478.00**
Total for Expenditures	**$180,815,404.00**	**$176,601,193.00**	**$168,309,187.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfers to County Road, Debt Service & WIA*	$4,593,348.00	$6,027,901.00	$3,806,757.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$291,536.00	$1,041,929.00	$864,338.00
Total for Interfund Transfers	**$4,884,884.00**	**$7,069,830.00**	**$4,671,095.00**
Total for Interfund Transfers	**$4,884,884.00**	**$7,069,830.00**	**$4,671,095.00**
Total for Other Uses	**$4,884,884.00**	**$7,069,830.00**	**$4,671,095.00**
Total for Expenditures and Other Uses	**$185,700,288.00**	**$183,671,023.00**	**$172,980,282.00**

A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$53,675,173.00	$59,870,580.00	$59,355,957.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$145,475.00	-
8022 - Restated Fund Balance - Beginning of Year	$53,675,173.00	$59,725,105.00	$59,355,957.00
Add Revenues and Other Sources	$184,480,756.00	$177,621,091.00	$173,494,905.00
Deduct Expenditures and Other Uses	$185,700,288.00	$183,671,023.00	$172,980,282.00
8029 - Fund Balance - End of Year	$52,455,641.00	$53,675,173.00	$59,870,580.00

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$44,592,025.00	$38,786,654.00	$37,138,096.00
1099 - Est Rev - Property Tax Items	$1,956,300.00	$1,978,400.00	$1,804,400.00
1199 - Est Rev - Non-Property Tax Items	$85,427,896.00	$84,029,800.00	$79,326,089.00
2199 - Est Rev - Departmental Income	$10,754,384.00	$11,349,079.00	$11,327,137.00
2399 - Est Rev - Intergovernmental Charges	$2,407,576.00	$2,348,332.00	$1,540,994.00
2499 - Est Rev - Use of Money and Property	$3,691,957.00	$3,289,235.00	$2,540,819.00
2599 - Est Rev - Licenses and Permits	$760,972.00	$760,155.00	$815,656.00
2649 - Est Rev - Fines and Forfeitures	$258,684.00	$253,084.00	$252,572.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$415,985.00	$1,001,452.00	$443,150.00
2799 - Est Rev - Other Revenues	$489,003.00	$492,162.00	$524,620.00
2899 - Est Rev - Interfund Revenues	-	-	$77,770.00
3099 - Est Rev - State Aid	$24,629,507.00	$23,398,679.00	$20,921,161.00
4099 - Est Rev - Federal Aid	$13,098,207.00	$12,997,656.00	$13,136,844.00
Total for Estimated Revenue	**$188,482,496.00**	**$180,684,688.00**	**$169,849,308.00**
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	$148,474.00	$154,321.00	$396,777.00
599 - Appropriated Fund Balance	$1,933,825.00	$1,933,825.00	$1,933,825.00
Total for Estimated Other Sources	**$2,082,299.00**	**$2,088,146.00**	**$2,330,602.00**
Total for Estimated Revenues and Other Sources	**$190,564,795.00**	**$182,772,834.00**	**$172,179,910.00**

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$63,296,659.00	$60,264,855.00	$56,906,720.00
2999 - App - Education	$3,214,031.00	$3,045,295.00	$2,876,560.00
3999 - App - Public Safety	$39,574,991.00	$37,061,670.00	$35,150,501.00
4999 - App - Health	$17,810,629.00	$18,875,585.00	$17,352,191.00
5999 - App - Transportation	$776,917.00	$657,952.00	$632,176.00
6999 - App - Economic Assistance and Opportunity	$58,077,826.00	$55,411,332.00	$52,702,428.00
7999 - App - Culture and Recreation	$1,944,912.00	$1,980,631.00	$1,550,019.00
8999 - App - Home and Community Services	$2,109,157.00	$1,965,154.00	$1,838,329.00
9199 - App - Employee Benefits	$55,000.00	$54,500.00	$56,500.00
9899 - App - Debt Service	$113,526.00	$168,740.00	$107,039.00
Total for Estimated Appropriations	**$186,973,648.00**	**$179,485,714.00**	**$169,172,463.00**
Estimated Other Uses			
962 - Other Budgetary Purposes	$845,000.00	$496,000.00	$496,000.00
9999 - App - Interfund Transfers	$2,746,147.00	$2,791,120.00	$2,511,447.00
Total for Estimated Other Uses	**$3,591,147.00**	**$3,287,120.00**	**$3,007,447.00**
Total for Estimated Appropriations and Other Uses	**$190,564,795.00**	**$182,772,834.00**	**$172,179,910.00**

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$113,584.00	$67,845.00	$185,232.00
210 - Petty Cash	$150.00	$150.00	$150.00
Total for Cash and Cash Equivalents	**$113,734.00**	**$67,995.00**	**$185,382.00**
Net Other Receivables			
380 - Accounts Receivable	-	$4,037.00	-
Total for Net Other Receivables	**$0.00**	**$4,037.00**	**$0.00**
Due From			
391 - Due From Other Funds	$41,599.00	$88,782.00	$227,056.00
410 - Due from State and Federal Government	$72,096.00	$140,216.00	$47,923.00
Total for Due From	**$113,695.00**	**$228,998.00**	**$274,979.00**
Other Assets			
480 - Prepaid Expenses	$10,233.00	$16,162.00	$10,086.00
Total for Other Assets	**$10,233.00**	**$16,162.00**	**$10,086.00**
Total for Assets	**$237,662.00**	**$317,192.00**	**$470,447.00**
Total for Assets and Deferred Outflows	**$237,662.00**	**$317,192.00**	**$470,447.00**

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$39,479.00	$51,879.00	$16,649.00
601 - Accrued Liabilities	$8,687.00	$23,009.00	$24,739.00
Total for Payables	**$48,166.00**	**$74,888.00**	**$41,388.00**
Payroll Liabilities			
721 - NYS Income Tax	$651.00	$650.00	-
722 - Federal Income Tax	$1,229.00	$1,426.00	-
726 - Social Security Tax	$2,323.00	-	-
Total for Payroll Liabilities	**$4,203.00**	**$2,076.00**	**$0.00**
Due to			
630 - Due To Other Funds	$47,717.00	$94,060.00	$51,741.00
631 - Due To Other Governments *Unspent Summer TANF Funds & Invoice Due to BOCES*	$3,821.00	$9,499.00	$7,921.00
718 - State Retirement	$415.00	$430.00	-
Total for Due to	**$51,953.00**	**$103,989.00**	**$59,662.00**
Other Liabilities			
687 - Compensated Absences	-	$8,463.00	-
688 - Other Liabilities *Deferred Administration, Dislocated Worker, DLW & Youth Revenue*	$94,382.00	$57,353.00	$293,834.00

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
717 - Deferred Compensation	-	$145.00	-
720 - Group Insurance	$38,957.00	$70,278.00	$75,563.00
Total for Other Liabilities	**$133,339.00**	**$136,239.00**	**$369,397.00**
Total for Liabilities	**$237,661.00**	**$317,192.00**	**$470,447.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$10,233.00	$16,162.00	$10,086.00
Total for Nonspendable Fund Balance	**$10,233.00**	**$16,162.00**	**$10,086.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($10,233.00)	($16,162.00)	($10,086.00)
Total for Unassigned Fund Balance	**($10,233.00)**	**($16,162.00)**	**($10,086.00)**
Total for Fund Balance	**$0.00**	**$0.00**	**$0.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$237,661.00**	**$317,192.00**	**$470,447.00**

CD - Special Grant
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
1289 - Other General Departmental Income	$5,729.00	$7,506.00	$9,866.00
Total for Departmental Income	**$5,729.00**	**$7,506.00**	**$9,866.00**
Other Revenues			
2705 - Gifts and Donations	$5,000.00	-	-
Total for Other Revenues	**$5,000.00**	**$0.00**	**$0.00**
Federal Aid			
4089 - Federal Aid Other	$94,838.00	$176,703.00	$695,599.00
4790 - Federal Aid Job Training Partnership	$869,579.00	$847,455.00	$738,847.00
4910 - Federal Aid Community Development Act	$103,672.00	$108,453.00	$345,559.00
Total for Federal Aid	**$1,068,089.00**	**$1,132,611.00**	**$1,780,005.00**
Total for Revenues	**$1,078,818.00**	**$1,140,117.00**	**$1,789,871.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$100,000.00	$87,467.00	$100,000.00
Total for Operating Transfers	**$100,000.00**	**$87,467.00**	**$100,000.00**
Total for Other Sources	**$100,000.00**	**$87,467.00**	**$100,000.00**

CD - Special Grant
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	**$1,178,818.00**	**$1,227,584.00**	**$1,889,871.00**

CD - Special Grant
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Economic Assistance and Opportunity			
Economic Opportunity and Development			
62931 - Workforce Innovation and Opportunity Act - Personal Services	$502,859.00	$565,165.00	$491,002.00
62932 - Workforce Innovation and Opportunity Act - Equipment and Capital Outlay	$4,004.00	$7,507.00	$28,457.00
62934 - Workforce Innovation and Opportunity Act - Contractual	$371,138.00	$343,182.00	$222,443.00
62938 - Workforce Innovation and Opportunity Act - Employee Benefits	$197,144.00	$203,277.00	$190,974.00
Total for Economic Opportunity and Development	**$1,075,145.00**	**$1,119,131.00**	**$932,876.00**
Total for Economic Assistance and Opportunity	**$1,075,145.00**	**$1,119,131.00**	**$932,876.00**
Home and Community Services			
Community Development			
86621 - Public Works Facility Site Improvements - Personal Services	$7,324.00	$4,185.00	-
86624 - Public Works Facility Site Improvements - Contractual	$93,822.00	$103,375.00	-
86628 - Public Works Facility Site Improvements - Employee Benefits	$2,527.00	$893.00	-
86864 - Community Development Administration - Contractual	-	-	$956,995.00
Total for Community Development	**$103,673.00**	**$108,453.00**	**$956,995.00**

CD - Special Grant
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Home and Community Services	**$103,673.00**	**$108,453.00**	**$956,995.00**
Total for Expenditures	**$1,178,818.00**	**$1,227,584.00**	**$1,889,871.00**
Total for Expenditures and Other Uses	**$1,178,818.00**	**$1,227,584.00**	**$1,889,871.00**

CD - Special Grant
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$1,178,818.00	$1,227,584.00	$1,889,871.00
Deduct Expenditures and Other Uses	$1,178,818.00	$1,227,584.00	$1,889,871.00
8029 - Fund Balance - End of Year	$0.00	$0.00	$0.00

D - County Road
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$4,439,765.00	$4,888,808.00	$2,251,505.00
210 - Petty Cash	$600.00	$600.00	$600.00
Total for Cash and Cash Equivalents	**$4,440,365.00**	**$4,889,408.00**	**$2,252,105.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$1,101,613.00	$1,175,227.00	$1,394,301.00
Total for Restricted Cash and Cash Equivalents	**$1,101,613.00**	**$1,175,227.00**	**$1,394,301.00**
Net Other Receivables			
380 - Accounts Receivable	$1,531,957.00	$50,000.00	$50,000.00
389 - Allowance For Receivables	($50,000.00)	($50,000.00)	($50,000.00)
Total for Net Other Receivables	**$1,481,957.00**	**$0.00**	**$0.00**
Due From			
391 - Due From Other Funds	$364,519.00	$96,113.00	$79,291.00
410 - Due from State and Federal Government	$3,685,403.00	$3,529,723.00	$2,227,463.00
440 - Due from Other Governments *Road salt billing*	$5,368.00	$1,014.00	$2,466.00
Total for Due From	**$4,055,290.00**	**$3,626,850.00**	**$2,309,220.00**
Other Assets			

D - County Road
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
445 - Inventory of Materials And Supplies	$82,910.00	$82,910.00	$97,141.00
480 - Prepaid Expenses	$99,820.00	$79,944.00	$70,305.00
Total for Other Assets	**$182,730.00**	**$162,854.00**	**$167,446.00**
Total for Assets	**$11,261,955.00**	**$9,854,339.00**	**$6,123,072.00**
Total for Assets and Deferred Outflows	**$11,261,955.00**	**$9,854,339.00**	**$6,123,072.00**

D - County Road
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$2,218,881.00	$493,351.00	$84,046.00
601 - Accrued Liabilities	$95,454.00	$136,152.00	$122,443.00
Total for Payables	**$2,314,335.00**	**$629,503.00**	**$206,489.00**
Due to			
630 - Due To Other Funds	$3,083,924.00	$2,463,501.00	$555,364.00
Total for Due to	**$3,083,924.00**	**$2,463,501.00**	**$555,364.00**
Other Liabilities			
720 - Group Insurance	$408,095.00	$457,462.00	$534,022.00
Total for Other Liabilities	**$408,095.00**	**$457,462.00**	**$534,022.00**
Total for Liabilities	**$5,806,354.00**	**$3,550,466.00**	**$1,295,875.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$182,730.00	$162,854.00	$167,446.00
Total for Nonspendable Fund Balance	**$182,730.00**	**$162,854.00**	**$167,446.00**
Restricted Fund Balance			
882 - Reserve For Repairs	$1,101,612.00	$1,175,227.00	$770,573.00

D - County Road
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
884 - Reserve For Debt	-	-	$623,728.00
Total for Restricted Fund Balance	**$1,101,612.00**	**$1,175,227.00**	**$1,394,301.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,000,000.00	$1,000,000.00	$1,000,000.00
915 - Assigned Unappropriated Fund Balance	$3,171,259.00	$3,965,792.00	$2,265,450.00
Total for Assigned Fund Balance	**$4,171,259.00**	**$4,965,792.00**	**$3,265,450.00**
Total for Fund Balance	**$5,455,601.00**	**$6,303,873.00**	**$4,827,197.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$11,261,955.00**	**$9,854,339.00**	**$6,123,072.00**

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$11,613,693.00	$10,028,998.00	$11,860,083.00
Total for Property Taxes	**$11,613,693.00**	**$10,028,998.00**	**$11,860,083.00**
Departmental Income			
2801 - Interfund Revenues	$108,876.00	$146,552.00	$60,521.00
Total for Departmental Income	**$108,876.00**	**$146,552.00**	**$60,521.00**
Intergovernmental Charges			
2306 - Roads and Bridges Charges Other Governments *Charges to other governments for road work*	$18,378.00	$5,950.00	$7,939.00
Total for Intergovernmental Charges	**$18,378.00**	**$5,950.00**	**$7,939.00**
Use of Money and Property			
2401 - Interest and Earnings	$380,657.00	$345,551.00	$219,616.00
Total for Use of Money and Property	**$380,657.00**	**$345,551.00**	**$219,616.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$728.00	$7,049.00	$5,641.00
Total for Sales of Property and Compensation for Loss	**$728.00**	**$7,049.00**	**$5,641.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$4,106.00	$906.00

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2710 - Premium on Obligations	-	$27,316.00	$44,436.00
Total for Other Revenues	**$0.00**	**$31,422.00**	**$45,342.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$3,685,403.00	$3,529,723.00	$3,529,434.00
Total for State Aid	**$3,685,403.00**	**$3,529,723.00**	**$3,529,434.00**
Federal Aid			
4089 - Federal Aid Other	-	-	$108.00
Total for Federal Aid	**$0.00**	**$0.00**	**$108.00**
Total for Revenues	**$15,807,735.00**	**$14,095,245.00**	**$15,728,684.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$1,906,213.00	$3,010,065.00	$112,892.00
Total for Operating Transfers	**$1,906,213.00**	**$3,010,065.00**	**$112,892.00**
Total for Other Sources	**$1,906,213.00**	**$3,010,065.00**	**$112,892.00**
Total for Revenues and Other Sources	**$17,713,948.00**	**$17,105,310.00**	**$15,841,576.00**

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Traffic Control			
33101 - Traffic Control - Personal Services	$215,515.00	$151,313.00	$148,227.00
33102 - Traffic Control - Equipment and Capital Outlay	$1,621.00	$18,053.00	$5,071.00
33104 - Traffic Control - Contractual	$419,236.00	$511,219.00	$440,608.00
33108 - Traffic Control - Employee Benefits	$97,997.00	$77,088.00	$80,049.00
Total for Traffic Control	**$734,369.00**	**$757,673.00**	**$673,955.00**
Total for Public Safety	**$734,369.00**	**$757,673.00**	**$673,955.00**
Transportation			
Highway			
50108 - Highway and Street Administration - Employee Benefits	$14,408.00	$12,217.00	$17,627.00
50201 - Engineering - Personal Services	$297,013.00	$256,344.00	$240,275.00
50202 - Engineering - Equipment and Capital Outlay	-	$680.00	-
50204 - Engineering - Contractual	$20,878.00	$19,682.00	$19,939.00
50208 - Engineering - Employee Benefits	$142,726.00	$123,721.00	$125,609.00
51101 - Maintenance of Roads - Personal Services	$2,493,099.00	$1,851,323.00	$1,849,506.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	$2,193.00	$1,773.00	$1,674.00
51104 - Maintenance of Roads - Contractual	$1,288,263.00	$1,204,091.00	$1,372,950.00
51108 - Maintenance of Roads - Employee Benefits	$1,076,168.00	$891,609.00	$957,911.00

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$5,959,118.00	$4,068,602.00	$3,541,545.00
51124 - Permanent Improvements Highway - Contractual	$1,876,478.00	-	-
51421 - Snow Removal - Personal Services	$245,187.00	$199,317.00	$206,991.00
51422 - Snow Removal - Equipment and Capital Outlay	$2,600.00	-	$4,024.00
51424 - Snow Removal - Contractual	$2,073,397.00	$1,952,248.00	$1,987,645.00
51428 - Snow Removal - Employee Benefits	$75,624.00	$61,436.00	$66,703.00
Total for Highway	**$15,567,152.00**	**$10,643,043.00**	**$10,392,399.00**
Total for Transportation	**$15,567,152.00**	**$10,643,043.00**	**$10,392,399.00**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	$1,650,000.00	$1,380,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	$412,531.00	$207,000.00
Total for Debt Service	**$0.00**	**$2,062,531.00**	**$1,587,000.00**
Total for Debt Service	**$0.00**	**$2,062,531.00**	**$1,587,000.00**
Total for Expenditures	**$16,301,521.00**	**$13,463,247.00**	**$12,653,354.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Debt service*	$1,647,532.00	$27,018.00	$26,999.00

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$613,168.00	$2,138,369.00	$2,444,326.00
Total for Interfund Transfers	**$2,260,700.00**	**$2,165,387.00**	**$2,471,325.00**
Total for Interfund Transfers	**$2,260,700.00**	**$2,165,387.00**	**$2,471,325.00**
Total for Other Uses	**$2,260,700.00**	**$2,165,387.00**	**$2,471,325.00**
Total for Expenditures and Other Uses	**$18,562,221.00**	**$15,628,634.00**	**$15,124,679.00**

D - County Road
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$6,303,873.00	$4,827,197.00	$4,110,300.00
8022 - Restated Fund Balance - Beginning of Year	$6,303,873.00	$4,827,197.00	$4,110,300.00
Add Revenues and Other Sources	$17,713,948.00	$17,105,310.00	$15,841,576.00
Deduct Expenditures and Other Uses	$18,562,221.00	$15,628,634.00	$15,124,679.00
8029 - Fund Balance - End of Year	$5,455,600.00	$6,303,873.00	$4,827,197.00

DM - Road Machinery
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$2,556,712.00	$2,939,226.00	$2,077,260.00
Total for Cash and Cash Equivalents	**$2,556,712.00**	**$2,939,226.00**	**$2,077,260.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$40,043.00	$38,804.00	$37,875.00
Total for Restricted Cash and Cash Equivalents	**$40,043.00**	**$38,804.00**	**$37,875.00**
Net Other Receivables			
380 - Accounts Receivable	$376.00	$2,162.00	$1,132.00
Total for Net Other Receivables	**$376.00**	**$2,162.00**	**$1,132.00**
Due From			
391 - Due From Other Funds	$6,264.00	$4,799.00	$1,119.00
410 - Due from State and Federal Government	-	-	$1,695.00
440 - Due from Other Governments *water usage*	$131,080.00	$188,384.00	$163,576.00
Total for Due From	**$137,344.00**	**$193,183.00**	**$166,390.00**
Other Assets			
445 - Inventory of Materials And Supplies	$334,343.00	$390,476.00	$444,611.00
480 - Prepaid Expenses	$41,153.00	$20,002.00	$29,535.00

DM - Road Machinery
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	**$375,496.00**	**$410,478.00**	**$474,146.00**
Total for Assets	**$3,109,971.00**	**$3,583,853.00**	**$2,756,803.00**
Total for Assets and Deferred Outflows	**$3,109,971.00**	**$3,583,853.00**	**$2,756,803.00**

DM - Road Machinery
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$134,714.00	$351,084.00	$237,512.00
601 - Accrued Liabilities	$18,581.00	$34,194.00	$26,472.00
Total for Payables	**$153,295.00**	**$385,278.00**	**$263,984.00**
Due to			
631 - Due To Other Governments *water usage*	$540.00	$505.00	$487.00
Total for Due to	**$540.00**	**$505.00**	**$487.00**
Other Liabilities			
720 - Group Insurance	$84,518.00	$92,868.00	$95,943.00
Total for Other Liabilities	**$84,518.00**	**$92,868.00**	**$95,943.00**
Total for Liabilities	**$238,353.00**	**$478,651.00**	**$360,414.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$375,497.00	$410,478.00	$474,146.00
Total for Nonspendable Fund Balance	**$375,497.00**	**$410,478.00**	**$474,146.00**
Restricted Fund Balance			

DM - Road Machinery
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
882 - Reserve For Repairs	$40,043.00	$38,804.00	$37,875.00
Total for Restricted Fund Balance	**$40,043.00**	**$38,804.00**	**$37,875.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$215,000.00	$215,000.00	$11,000.00
915 - Assigned Unappropriated Fund Balance	$2,241,078.00	$2,440,920.00	$1,873,368.00
Total for Assigned Fund Balance	**$2,456,078.00**	**$2,655,920.00**	**$1,884,368.00**
Total for Fund Balance	**$2,871,618.00**	**$3,105,202.00**	**$2,396,389.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$3,109,971.00**	**$3,583,853.00**	**$2,756,803.00**

DM - Road Machinery
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$1,765,389.00	$1,699,315.00	$1,968,211.00
Total for Property Taxes	**$1,765,389.00**	**$1,699,315.00**	**$1,968,211.00**
Departmental Income			
2801 - Interfund Revenues	$1,222,552.00	$1,161,952.00	$1,182,627.00
Total for Departmental Income	**$1,222,552.00**	**$1,161,952.00**	**$1,182,627.00**
Use of Money and Property			
2401 - Interest and Earnings	$131,971.00	$131,977.00	$61,573.00
Total for Use of Money and Property	**$131,971.00**	**$131,977.00**	**$61,573.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$2,774.00	$1,049.00	$1,278.00
2655 - Sales Other	$114,441.00	$97,973.00	$95,885.00
2665 - Sales of Equipment	$6,130.00	$23,387.00	$8,700.00
2680 - Insurance Recoveries	$2,868.00	$44,222.00	-
Total for Sales of Property and Compensation for Loss	**$126,213.00**	**$166,631.00**	**$105,863.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$30,909.00	-
2770 - Unclassified	-	$195.00	-

DM - Road Machinery
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Other Revenues	**$0.00**	**$31,104.00**	**$0.00**
Federal Aid			
4989 - Federal Aid Other Home and Community Services	-	-	$537.00
Total for Federal Aid	**$0.00**	**$0.00**	**$537.00**
Total for Revenues	**$3,246,125.00**	**$3,190,979.00**	**$3,318,811.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$418,923.00	$50,000.00
Total for Operating Transfers	**$0.00**	**$418,923.00**	**$50,000.00**
Total for Other Sources	**$0.00**	**$418,923.00**	**$50,000.00**
Total for Revenues and Other Sources	**$3,246,125.00**	**$3,609,902.00**	**$3,368,811.00**

DM - Road Machinery
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	$719,337.00	$693,777.00	$636,201.00
51302 - Machinery - Equipment and Capital Outlay	$1,256,702.00	$855,126.00	$648,026.00
51304 - Machinery - Contractual	$1,053,776.00	$945,312.00	$952,421.00
51308 - Machinery - Employee Benefits	$315,558.00	$271,926.00	$258,511.00
Total for Highway	**$3,345,373.00**	**$2,766,141.00**	**$2,495,159.00**
Total for Transportation	**$3,345,373.00**	**$2,766,141.00**	**$2,495,159.00**
Total for Expenditures	**$3,345,373.00**	**$2,766,141.00**	**$2,495,159.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *debt services*	$134,335.00	$134,948.00	$134,857.00
Total for Interfund Transfers	**$134,335.00**	**$134,948.00**	**$134,857.00**
Total for Interfund Transfers	**$134,335.00**	**$134,948.00**	**$134,857.00**
Total for Other Uses	**$134,335.00**	**$134,948.00**	**$134,857.00**

DM - Road Machinery
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures and Other Uses	**$3,479,708.00**	**$2,901,089.00**	**$2,630,016.00**

DM - Road Machinery
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$3,105,202.00	$2,396,389.00	$1,657,594.00
8022 - Restated Fund Balance - Beginning of Year	$3,105,202.00	$2,396,389.00	$1,657,594.00
Add Revenues and Other Sources	$3,246,125.00	$3,609,902.00	$3,368,811.00
Deduct Expenditures and Other Uses	$3,479,708.00	$2,901,089.00	$2,630,016.00
8029 - Fund Balance - End of Year	$2,871,619.00	$3,105,202.00	$2,396,389.00

G - Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$81,853.84	$68,321.00	$56,744.00
Total for Cash and Cash Equivalents	**$81,853.84**	**$68,321.00**	**$56,744.00**
Net Other Receivables			
380 - Accounts Receivable	$32,533.08	$15,378.00	-
Total for Net Other Receivables	**$32,533.08**	**$15,378.00**	**$0.00**
Due From			
440 - Due from Other Governments	-	-	$26.00
Total for Due From	**$0.00**	**$0.00**	**$26.00**
Total for Assets	**$114,386.92**	**$83,699.00**	**$56,770.00**
Total for Assets and Deferred Outflows	**$114,386.92**	**$83,699.00**	**$56,770.00**

G - Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$5,040.04	-	-
915 - Assigned Unappropriated Fund Balance	$109,346.88	$83,699.00	$56,770.00
Total for Assigned Fund Balance	**$114,386.92**	**$83,699.00**	**$56,770.00**
Total for Fund Balance	**$114,386.92**	**$83,699.00**	**$56,770.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$114,386.92**	**$83,699.00**	**$56,770.00**

G - Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	$4,363.83	$3,828.00	$3,623.00
Total for Property Taxes	**$4,363.83**	**$3,828.00**	**$3,623.00**
Departmental Income			
2122 - Sewer Charges	$51,948.60	$39,858.00	$12,495.00
2128 - Interest and Penalties on Sewer Accounts	$2,100.43	$1,456.00	$217.00
Total for Departmental Income	**$54,049.03**	**$41,314.00**	**$12,712.00**
Use of Money and Property			
2401 - Interest and Earnings	$3,315.03	$3,073.00	$100.00
Total for Use of Money and Property	**$3,315.03**	**$3,073.00**	**$100.00**
Total for Revenues	**$61,727.89**	**$48,215.00**	**$16,435.00**
Total for Revenues and Other Sources	**$61,727.89**	**$48,215.00**	**$16,435.00**

G - Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sanitation			
81894 - Sanitation, Other - Contractual *Water/Sewer charges*	$31,040.04	$21,286.00	$11,138.00
Total for Sanitation	**$31,040.04**	**$21,286.00**	**$11,138.00**
Total for Home and Community Services	**$31,040.04**	**$21,286.00**	**$11,138.00**
Total for Expenditures	**$31,040.04**	**$21,286.00**	**$11,138.00**
Total for Expenditures and Other Uses	**$31,040.04**	**$21,286.00**	**$11,138.00**

G - Sewer
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$83,699.00	$56,770.00	$51,473.00
8022 - Restated Fund Balance - Beginning of Year	$83,699.00	$56,770.00	$51,473.00
Add Revenues and Other Sources	$61,727.89	$48,215.00	$16,435.00
Deduct Expenditures and Other Uses	$31,040.04	$21,286.00	$11,138.00
8029 - Fund Balance - End of Year	$114,386.85	$83,699.00	$56,770.00

G - Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	$4,000.00	$4,000.00	$4,000.00
2199 - Est Rev - Departmental Income	$22,000.00	$22,000.00	$13,600.00
Total for Estimated Revenue	**$26,000.00**	**$26,000.00**	**$17,600.00**
Total for Estimated Revenues and Other Sources	**$26,000.00**	**$26,000.00**	**$17,600.00**

G - Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	$26,000.00	$26,000.00	$17,600.00
Total for Estimated Appropriations	**$26,000.00**	**$26,000.00**	**$17,600.00**
Total for Estimated Appropriations and Other Uses	**$26,000.00**	**$26,000.00**	**$17,600.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$25,197,081.00	$14,749,556.00	$5,196,898.00
Total for Cash and Cash Equivalents	**$25,197,081.00**	**$14,749,556.00**	**$5,196,898.00**
Net Other Receivables			
380 - Accounts Receivable	$62,906.00	-	-
Total for Net Other Receivables	**$62,906.00**	**$0.00**	**$0.00**
Due From			
391 - Due From Other Funds	$5,239,529.00	$5,254,775.00	$2,643,150.00
410 - Due from State and Federal Government	$4,925,911.00	$8,506,854.00	$17,653,591.00
440 - Due from Other Governments *Due From Local Municipaties*	$30,988.00	$10,000.00	$10,000.00
Total for Due From	**$10,196,428.00**	**$13,771,629.00**	**$20,306,741.00**
Other Assets			
480 - Prepaid Expenses	-	$280.00	$268.00
Total for Other Assets	**$0.00**	**$280.00**	**$268.00**
Total for Assets	**$35,456,415.00**	**$28,521,465.00**	**$25,503,907.00**
Total for Assets and Deferred Outflows	**$35,456,415.00**	**$28,521,465.00**	**$25,503,907.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$11,213,192.00	$1,217,957.00	$959,250.00
601 - Accrued Liabilities	$14.00	$34.00	$733.00
Total for Payables	**$11,213,206.00**	**$1,217,991.00**	**$959,983.00**
Due to			
630 - Due To Other Funds	$7,231,330.00	$8,298,337.00	$16,357,357.00
631 - Due To Other Governments *Due To FAA & Other Various Local Governments*	$700,000.00	$64,210.00	$32,150.00
Total for Due to	**$7,931,330.00**	**$8,362,547.00**	**$16,389,507.00**
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	$6,320,000.00
Total for Notes Payable	**$0.00**	**$0.00**	**$6,320,000.00**
Total for Liabilities	**$19,144,536.00**	**$9,580,538.00**	**$23,669,490.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Obligated ARPA Funds*	$503,118.00	$943,345.00	$92,137.00
Total for Deferred Inflows of Resources	**$503,118.00**	**$943,345.00**	**$92,137.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Deferred Inflows	**$503,118.00**	**$943,345.00**	**$92,137.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	$280.00	$268.00
Total for Nonspendable Fund Balance	**$0.00**	**$280.00**	**$268.00**
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Fund Balance For Capital Projects Only*	$15,808,761.00	$17,997,302.00	$1,742,012.00
Total for Restricted Fund Balance	**$15,808,761.00**	**$17,997,302.00**	**$1,742,012.00**
Total for Fund Balance	**$15,808,761.00**	**$17,997,582.00**	**$1,742,280.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$35,456,415.00**	**$28,521,465.00**	**$25,503,907.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2390 - Share of Joint Activity Other Governments *Various Cap Projects W/ Various Municipalties*	$131,099.00	$36,575.00	$157,857.00
Total for Intergovernmental Charges	**$131,099.00**	**$36,575.00**	**$157,857.00**
Use of Money and Property			
2401 - Interest and Earnings	$11,703.00	$8,464.00	$366.00
Total for Use of Money and Property	**$11,703.00**	**$8,464.00**	**$366.00**
Other Revenues			
2710 - Premium on Obligations	-	$1,575,000.00	-
Total for Other Revenues	**$0.00**	**$1,575,000.00**	**$0.00**
State Aid			
3597 - State Aid Transportation Capital Grants *Various Airport & NYSDOT Projects*	$1,163,490.00	$1,546,870.00	$3,127,933.00
3897 - State Aid Culture and Recreation Capital Projects	-	$19,005.00	$85,846.00
3960 - State Aid Emergency Disaster Assistance	-	-	$3,316.00
3989 - State Aid Other Home and Community Service	$162,507.00	$386,462.00	$295,808.00
Total for State Aid	**$1,325,997.00**	**$1,952,337.00**	**$3,512,903.00**
Federal Aid			
4097 - Federal Aid Capital Projects	$469,453.00	$228,222.00	$2,693,744.00

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
4597 - Federal Aid Transportation Capital Projects	$715,907.00	$331,975.00	$14,238,229.00
Total for Federal Aid	**$1,185,360.00**	**$560,197.00**	**$16,931,973.00**
Total for Revenues	**$2,654,159.00**	**$4,132,573.00**	**$20,603,099.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$904,704.00	$3,180,297.00	$3,308,664.00
Total for Operating Transfers	**$904,704.00**	**$3,180,297.00**	**$3,308,664.00**
Proceeds of Obligations			
5710 - Serial Bonds	-	$19,795,000.00	-
5731 - BANS Redeemed from Appropriations	-	$2,450,000.00	$1,580,000.00
Total for Proceeds of Obligations	**$0.00**	**$22,245,000.00**	**$1,580,000.00**
Total for Other Sources	**$904,704.00**	**$25,425,297.00**	**$4,888,664.00**
Total for Revenues and Other Sources	**$3,558,863.00**	**$29,557,870.00**	**$25,491,763.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19972 - General Government - Equipment and Capital Outlay	$1,298,641.00	$933,783.00	$370,238.00
Total for Special Items	**$1,298,641.00**	**$933,783.00**	**$370,238.00**
Total for General Government Support	**$1,298,641.00**	**$933,783.00**	**$370,238.00**
Public Safety			
Other Public Safety			
39972 - Other Public Safety - Equipment and Capital Outlay	$154,997.00	$386,499.00	$106,850.00
Total for Other Public Safety	**$154,997.00**	**$386,499.00**	**$106,850.00**
Total for Public Safety	**$154,997.00**	**$386,499.00**	**$106,850.00**
Transportation			
Highway			
51972 - Highway Capital Project - Equipment and Capital Outlay	$3,488,349.00	$9,556,950.00	$22,436,333.00
Total for Highway	**$3,488,349.00**	**$9,556,950.00**	**$22,436,333.00**
Other Transportation			
59972 - Other Transportation - Equipment and Capital Outlay	$348,430.00	$1,468,506.00	$177,012.00

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Other Transportation	**$348,430.00**	**$1,468,506.00**	**$177,012.00**
Total for Transportation	**$3,836,779.00**	**$11,025,456.00**	**$22,613,345.00**
Culture and Recreation			
Recreation			
71972 - Recreation - Equipment and Capital Outlay	$227,866.00	$638,679.00	$188,138.00
Total for Recreation	**$227,866.00**	**$638,679.00**	**$188,138.00**
Total for Culture and Recreation	**$227,866.00**	**$638,679.00**	**$188,138.00**
Home and Community Services			
Sanitation			
81602 - Refuse and Garbage - Equipment and Capital Outlay	-	-	$65,134.00
Total for Sanitation	**$0.00**	**$0.00**	**$65,134.00**
Special Services			
89892 - Home and Community Services, Other - Equipment and Capital Outlay *Expenses Relating To Septic Replacement Funds, Assisted Living Facility Upgrades & House need/Market Study*	$178,708.00	$379,875.00	$3,759,273.00
Total for Special Services	**$178,708.00**	**$379,875.00**	**$3,759,273.00**
Total for Home and Community Services	**$178,708.00**	**$379,875.00**	**$3,824,407.00**
Total for Expenditures	**$5,696,991.00**	**$13,364,292.00**	**$27,102,978.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Close Out of Capital Project Funds Remaining*	$50,693.00	$2,496.00	$114,890.00
Total for Interfund Transfers	**$50,693.00**	**$2,496.00**	**$114,890.00**
Total for Interfund Transfers	**$50,693.00**	**$2,496.00**	**$114,890.00**
Total for Other Uses	**$50,693.00**	**$2,496.00**	**$114,890.00**
Total for Expenditures and Other Uses	**$5,747,684.00**	**$13,366,788.00**	**$27,217,868.00**

H - Capital Projects
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$17,997,582.00	$1,742,283.00	$3,468,388.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$64,217.00	-
8022 - Restated Fund Balance - Beginning of Year	$17,997,582.00	$1,806,500.00	$3,468,388.00
Add Revenues and Other Sources	$3,558,863.00	$29,557,870.00	$25,491,763.00
Deduct Expenditures and Other Uses	$5,747,684.00	$13,366,788.00	$27,217,868.00
8029 - Fund Balance - End of Year	$15,808,761.00	$17,997,582.00	$1,742,283.00

MS - Self Insurance
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$15,670.00	$27,240.00	$32,776.00
Total for Cash and Cash Equivalents	**$15,670.00**	**$27,240.00**	**$32,776.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$2,730,703.00	$2,565,605.00	$2,391,333.00
Total for Restricted Cash and Cash Equivalents	**$2,730,703.00**	**$2,565,605.00**	**$2,391,333.00**
Due From			
391 - Due From Other Funds	$34,598.00	$9,957.00	$65.00
410 - Due from State and Federal Government	-	-	$18.00
Total for Due From	**$34,598.00**	**$9,957.00**	**$83.00**
Other Assets			
480 - Prepaid Expenses	$4,664.00	$3,592.00	$6,439.00
Total for Other Assets	**$4,664.00**	**$3,592.00**	**$6,439.00**
Total for Current Assets	**$2,785,635.00**	**$2,606,394.00**	**$2,430,631.00**
Total for Assets	**$2,785,635.00**	**$2,606,394.00**	**$2,430,631.00**

MS - Self Insurance
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$2,785,635.00**	**$2,606,394.00**	**$2,430,631.00**

MS - Self Insurance
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	$87,977.00	$22,803.00	$29,797.00
601 - Accrued Liabilities	$3,236.00	$6,872.00	$19,982.00
610 - Benefits and Awards Payable	$1,615,000.00	$2,043,000.00	$1,872,000.00
Total for Payables	**$1,706,213.00**	**$2,072,675.00**	**$1,921,779.00**
Due to			
630 - Due To Other Funds	$270.00	$810.00	$606.00
631 - Due To Other Governments	-	$15,468.00	$9,373.00
637 - Due to Employees Retirement System	$365.00	$321.00	-
Total for Due to	**$635.00**	**$16,599.00**	**$9,979.00**
Other Current Liabilities			
720 - Group Insurance	$30,624.00	$37,928.00	$40,195.00
Total for Other Current Liabilities	**$30,624.00**	**$37,928.00**	**$40,195.00**
Total for Current Liabilities	**$1,737,472.00**	**$2,127,202.00**	**$1,971,953.00**
Total for Liabilities	**$1,737,472.00**	**$2,127,202.00**	**$1,971,953.00**
Net Position			

MS - Self Insurance
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes *Unemployment and Workers Comp*	$1,048,164.00	$479,192.00	$458,678.00
Total for Restricted Net Position	**$1,048,164.00**	**$479,192.00**	**$458,678.00**
Total for Net Position	**$1,048,164.00**	**$479,192.00**	**$458,678.00**
Total for Liabilities, Deferred Inflows and Net Position	**$2,785,636.00**	**$2,606,394.00**	**$2,430,631.00**

MS - Self Insurance
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	$766,156.00	$691,605.00	$678,367.00
Total for Departmental Income	**$766,156.00**	**$691,605.00**	**$678,367.00**
Intergovernmental Charges			
2222 - Participants Assessments	$814,077.00	$826,098.00	$811,050.00
Total for Intergovernmental Charges	**$814,077.00**	**$826,098.00**	**$811,050.00**
Use of Money and Property			
2401 - Interest and Earnings	$83,229.00	$97,848.00	$89,677.00
Total for Use of Money and Property	**$83,229.00**	**$97,848.00**	**$89,677.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	$4.00
2770 - Unclassified *Training services*	$80.00	$380.00	-
Total for Other Revenues	**$80.00**	**$380.00**	**$4.00**
Total for Revenues	**$1,663,542.00**	**$1,615,931.00**	**$1,579,098.00**
Total for Revenues and Other Sources	**$1,663,542.00**	**$1,615,931.00**	**$1,579,098.00**

MS - Self Insurance
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17101 - Self Insurance, Administration - Personal Services	$152,897.00	$176,105.00	$231,949.00
17104 - Self Insurance, Administration - Contractual	$381,091.00	$399,286.00	$396,099.00
17108 - Self Insurance, Administration - Employee Benefits	$84,904.00	$95,791.00	$95,839.00
17204 - Benefits And Awards - Contractual	$411,589.00	$877,942.00	$954,269.00
Total for Self Insurance	**$1,030,481.00**	**$1,549,124.00**	**$1,678,156.00**
Total for General Government Support	**$1,030,481.00**	**$1,549,124.00**	**$1,678,156.00**
Employee Benefits			
Employee Benefits			
90508 - Unemployment Insurance - Employee Benefits	$64,089.00	$46,293.00	$50,963.00
Total for Employee Benefits	**$64,089.00**	**$46,293.00**	**$50,963.00**
Total for Employee Benefits	**$64,089.00**	**$46,293.00**	**$50,963.00**
Total for Expenditures	**$1,094,570.00**	**$1,595,417.00**	**$1,729,119.00**
Total for Expenditures and Other Uses	**$1,094,570.00**	**$1,595,417.00**	**$1,729,119.00**

MS - Self Insurance
Changes in Net Position

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$479,192.00	$458,678.00	$608,699.00
8022 - Restated Net Position - Beginning of Year	$479,192.00	$458,678.00	$608,699.00
Add Revenues and Other Sources	$1,663,542.00	$1,615,931.00	$1,579,098.00
Deduct Expenditures and Other Uses	$1,094,570.00	$1,595,417.00	$1,729,119.00
8029 - Net Position - End of Year	$1,048,164.00	$479,192.00	$458,678.00

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$3,082,744.00	$2,088,129.00	$4,149,433.00
205 - Cash Court and Trust	$1,274,380.00	$775,788.00	$94,150.00
Total for Cash and Cash Equivalents	**$4,357,124.00**	**$2,863,917.00**	**$4,243,583.00**
Net Other Receivables			
380 - Accounts Receivable	$5,693.00	$7,911.00	$26,277.00
Total for Net Other Receivables	**$5,693.00**	**$7,911.00**	**$26,277.00**
Due From			
391 - Due From Other Funds	$1,496.00	$13,144.00	$41,815.00
440 - Due from Other Governments *Agency Custodial Agreement*	$207,526.00	$126,352.00	$113,694.00
Total for Due From	**$209,022.00**	**$139,496.00**	**$155,509.00**
Other Assets			
489 - Miscellaneous Current Assets *Prepaid Insurance & Retirement Settlement*	$94,232.00	$83,614.00	$33,865.00
Total for Other Assets	**$94,232.00**	**$83,614.00**	**$33,865.00**
Total for Assets	**$4,666,071.00**	**$3,094,938.00**	**$4,459,234.00**
Total for Assets and Deferred Outflows	**$4,666,071.00**	**$3,094,938.00**	**$4,459,234.00**

County of Warren

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	$230,040.00	$55,305.00	$147,353.00
Total for Payables	**$230,040.00**	**$55,305.00**	**$147,353.00**
Due to			
630 - Due To Other Funds	$1,039,127.00	$13,574.00	$929,696.00
631 - Due To Other Governments *Due To Other Governments*	$6,935.00	$8,218.00	-
758 - Mortgage Tax	$411,378.00	$274,125.00	$431,151.00
Total for Due to	**$1,457,440.00**	**$295,917.00**	**$1,360,847.00**
Other Liabilities			
688 - Other Liabilities *Various Custodial Liabilities*	$1,463,641.00	$1,803,986.00	$2,667,745.00
720 - Group Insurance	$58,617.00	$77,087.00	$90,852.00
753 - Social Services Trust	$23,691.00	$17,309.00	$18,577.00
Total for Other Liabilities	**$1,545,949.00**	**$1,898,382.00**	**$2,777,174.00**
Total for Liabilities	**$3,233,429.00**	**$2,249,604.00**	**$4,285,374.00**
Net Position			
Restricted Net Position			

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
923 - Net Assets Restricted for Other Purposes *Bail Deposits, Court & Trust, Sheriff Pending Seizure, Public Home Patients*	$1,432,642.00	$845,332.00	$173,860.00
Total for Restricted Net Position	**$1,432,642.00**	**$845,332.00**	**$173,860.00**
Total for Net Position	**$1,432,642.00**	**$845,332.00**	**$173,860.00**
Total for Liabilities, Deferred Inflows and Net Position	**$4,666,071.00**	**$3,094,936.00**	**$4,459,234.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$384.00	$359.00	$31.00
Total for Use of Money and Property	**$384.00**	**$359.00**	**$31.00**
Miscellaneous			
2770 - Unclassified *Bail Deposits, Court & Trust, Sheriff Pending Seizure, Public Home Patients*	$1,139,964.00	$2,358,619.00	$85,190.00
Total for Miscellaneous	**$1,139,964.00**	**$2,358,619.00**	**$85,190.00**
Total for Revenues	**$1,140,348.00**	**$2,358,978.00**	**$85,221.00**
Total for Revenues and Other Sources	**$1,140,348.00**	**$2,358,978.00**	**$85,221.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual *Bail Deposits, Court & Trust, Sheriff Pending Seizure, Public Home Patients*	$553,037.00	$1,687,506.00	$182,965.00
Total for Special Items	**$553,037.00**	**$1,687,506.00**	**$182,965.00**
Total for General Government Support	**$553,037.00**	**$1,687,506.00**	**$182,965.00**
Total for Expenditures	**$553,037.00**	**$1,687,506.00**	**$182,965.00**
Total for Expenditures and Other Uses	**$553,037.00**	**$1,687,506.00**	**$182,965.00**

TC - Custodial
Changes in Net Position

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$845,332.00	$173,860.00	$271,604.00
8022 - Restated Net Position - Beginning of Year	$845,332.00	$173,860.00	$271,604.00
Add Revenues and Other Sources	$1,140,348.00	$2,358,978.00	$85,221.00
Deduct Expenditures and Other Uses	$553,037.00	$1,687,506.00	$182,965.00
8029 - Net Position - End of Year	$1,432,643.00	$845,332.00	$173,860.00

TE - Private Purpose Trust
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$12,387.00	$24,050.00	$28,120.00
Total for Cash and Cash Equivalents	**$12,387.00**	**$24,050.00**	**$28,120.00**
Net Other Receivables			
380 - Accounts Receivable	-	-	$840.00
Total for Net Other Receivables	**$0.00**	**$0.00**	**$840.00**
Other Assets			
489 - Miscellaneous Current Assets	-	-	$140.00
Total for Other Assets	**$0.00**	**$0.00**	**$140.00**
Total for Assets	**$12,387.00**	**$24,050.00**	**$29,100.00**
Total for Assets and Deferred Outflows	**$12,387.00**	**$24,050.00**	**$29,100.00**

TE - Private Purpose Trust
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	$1,545.00	$1,846.00	$1,685.00
Total for Payables	**$1,545.00**	**$1,846.00**	**$1,685.00**
Total for Liabilities	**$1,545.00**	**$1,846.00**	**$1,685.00**
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes *Various trusts*	$10,842.00	$22,204.00	$27,415.00
Total for Restricted Net Position	**$10,842.00**	**$22,204.00**	**$27,415.00**
Total for Net Position	**$10,842.00**	**$22,204.00**	**$27,415.00**
Total for Liabilities, Deferred Inflows and Net Position	**$12,387.00**	**$24,050.00**	**$29,100.00**

TE - Private Purpose Trust
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Miscellaneous			
2705 - Gifts and Donations	-	-	$220.00
Total for Miscellaneous	**$0.00**	**$0.00**	**$220.00**
Total for Revenues	**$0.00**	**$0.00**	**$220.00**
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$220.00**

TE - Private Purpose Trust
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19452 - Other Private-Purpose Activities - Equipment and Capital Outlay *crowd control barriers for Historian*	$122.00	$3,869.00	-
19454 - Other Private-Purpose Activities - Contractual *Vests for K9 dogs*	$11,241.00	$1,342.00	$33,719.00
Total for Special Items	**$11,363.00**	**$5,211.00**	**$33,719.00**
Total for General Government Support	**$11,363.00**	**$5,211.00**	**$33,719.00**
Total for Expenditures	**$11,363.00**	**$5,211.00**	**$33,719.00**
Total for Expenditures and Other Uses	**$11,363.00**	**$5,211.00**	**$33,719.00**

TE - Private Purpose Trust
Changes in Net Position

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$22,204.00	$27,415.00	$60,914.00
8022 - Restated Net Position - Beginning of Year	$22,204.00	$27,415.00	$60,914.00
Add Revenues and Other Sources	$0.00	$0.00	$220.00
Deduct Expenditures and Other Uses	$11,363.00	$5,211.00	$33,719.00
8029 - Net Position - End of Year	$10,841.00	$22,204.00	$27,415.00

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$113,847.00	$110,902.00	$106,882.00
Total for Restricted Cash and Cash Equivalents	**$113,847.00**	**$110,902.00**	**$106,882.00**
Due From			
391 - Due From Other Funds	$33,615.00	$1,516.00	$862.00
Total for Due From	**$33,615.00**	**$1,516.00**	**$862.00**
Total for Assets	**$147,462.00**	**$112,418.00**	**$107,744.00**
Total for Assets and Deferred Outflows	**$147,462.00**	**$112,418.00**	**$107,744.00**

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	$147,462.00	$112,418.00	$107,744.00
Total for Restricted Fund Balance	**$147,462.00**	**$112,418.00**	**$107,744.00**
Total for Fund Balance	**$147,462.00**	**$112,418.00**	**$107,744.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$147,462.00**	**$112,418.00**	**$107,744.00**

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$35,043.00	$4,674.00	$4,210.00
Total for Use of Money and Property	**$35,043.00**	**$4,674.00**	**$4,210.00**
Total for Revenues	**$35,043.00**	**$4,674.00**	**$4,210.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$4,398,738.00	$2,673,413.00	$3,818,613.00
Total for Operating Transfers	**$4,398,738.00**	**$2,673,413.00**	**$3,818,613.00**
Total for Other Sources	**$4,398,738.00**	**$2,673,413.00**	**$3,818,613.00**
Total for Revenues and Other Sources	**$4,433,781.00**	**$2,678,087.00**	**$3,822,823.00**

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$2,700,000.00	$1,790,000.00	$2,825,000.00
97107 - Serial Bonds - Debt Interest	$1,698,738.00	$883,413.00	$993,613.00
Total for Debt Service	**$4,398,738.00**	**$2,673,413.00**	**$3,818,613.00**
Total for Debt Service	**$4,398,738.00**	**$2,673,413.00**	**$3,818,613.00**
Total for Expenditures	**$4,398,738.00**	**$2,673,413.00**	**$3,818,613.00**
Total for Expenditures and Other Uses	**$4,398,738.00**	**$2,673,413.00**	**$3,818,613.00**

V - Debt Service
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$112,418.00	$107,744.00	$103,534.00
8022 - Restated Fund Balance - Beginning of Year	$112,418.00	$107,744.00	$103,534.00
Add Revenues and Other Sources	$4,433,781.00	$2,678,087.00	$3,822,823.00
Deduct Expenditures and Other Uses	$4,398,738.00	$2,673,413.00	$3,818,613.00
8029 - Fund Balance - End of Year	$147,461.00	$112,418.00	$107,744.00

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$4,402,844.00	$4,387,202.00	$3,818,613.00
Total for Estimated Other Sources	**$4,402,844.00**	**$4,387,202.00**	**$3,818,613.00**
Total for Estimated Revenues and Other Sources	**$4,402,844.00**	**$4,387,202.00**	**$3,818,613.00**

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
9899 - App - Debt Service	$4,402,844.00	$4,387,202.00	$3,818,613.00
Total for Estimated Appropriations	**$4,402,844.00**	**$4,387,202.00**	**$3,818,613.00**
Total for Estimated Appropriations and Other Uses	**$4,402,844.00**	**$4,387,202.00**	**$3,818,613.00**

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$7,057,648.00	$7,057,648.00	$6,903,603.00
105 - Construction Work In Progress	$17,957,979.00	$17,496,797.00	$51,595,623.00
Total for Non-Depreciable Capital Assets	**$25,015,627.00**	**$24,554,445.00**	**$58,499,226.00**
Depreciable Capital Assets			
102 - Buildings	$84,566,718.00	$82,624,035.00	$77,724,274.00
103 - Improvements Other Than Buildings	$5,243,856.00	$5,243,856.00	$5,243,856.00
104 - Machinery and Equipment	$39,390,225.00	$37,449,346.00	$34,559,085.00
106 - Infrastructure	$171,543,967.00	$162,882,536.00	$119,384,798.00
122 - Intangible Lease Asset - Buildings	$65,720.00	$65,720.00	$60,036.00
124 - Intangible Lease Asset - Machinery and Equipment	$343,638.00	$343,639.00	$343,639.00
128 - Subscription-Based IT Arrangement Asset	$514,687.00	$487,180.00	$487,180.00
Total for Depreciable Capital Assets	**$301,668,811.00**	**$289,096,312.00**	**$237,802,868.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($37,543,477.00)	($35,629,355.00)	($33,442,340.00)
113 - Accumulated Depreciation Improvements Other than Buildings	($2,722,390.00)	($2,473,316.00)	($2,224,241.00)
114 - Accumulated Depreciation Machinery and Equipment	($23,161,837.00)	($21,536,412.00)	($20,707,383.00)
116 - Accumulated Depreciation Infrastructure	($86,380,051.00)	($79,671,147.00)	($72,588,475.00)
132 - Accumulated Amortization, Intangible Lease Asset - Buildings	($65,719.00)	($30,122.00)	($60,036.00)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	($196,893.00)	($128,166.00)	($59,438.00)

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2025	12/31/2024	12/31/2023
138 - Accumulated Amortization, Subscription-Based IT Arrangement Asset	($321,636.00)	($258,933.00)	($195,019.00)
Total for Accumulated Depreciation	**($150,392,003.00)**	**($139,727,451.00)**	**($129,276,932.00)**
Total for Non-Current Assets	**$176,292,435.00**	**$173,923,306.00**	**$167,025,162.00**

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$41,570,000.00	$44,270,000.00	$26,265,000.00
Total for Debt Obligations	**$41,570,000.00**	**$44,270,000.00**	**$26,265,000.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$34,599,111.00	$29,202,171.00	$38,102,120.00
681 - Subscription-Based IT Arrangement Liability	$174,270.00	$228,486.00	$280,792.00
682 - Lease Liability	$147,292.00	$249,214.00	$282,356.00
683 - Other Post Employment Benefits	$87,335,240.00	$81,732,361.00	$79,884,066.00
687 - Compensated Absences	$7,575,184.00	$6,546,054.00	$6,599,306.00
Total for Other Long-Term Obligations	**$129,831,097.00**	**$117,958,286.00**	**$125,148,640.00**
Total for Long-Term Obligations	**$171,401,097.00**	**$162,228,286.00**	**$151,413,640.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Statement of Indebtedness
Debt Summary

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	$44,270,000.00	$0.00	$2,700,000.00	$0.00	$0.00	$0.00	$41,570,000.00
Total	$44,270,000.00	$0.00	$2,700,000.00	$0.00	$0.00	$0.00	$41,570,000.00

Statement of Indebtedness
Debt Records

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Public Improvement - Various Projects		2/26/20	12/1/34	$9,445,000.00	$0.00	$785,000.00	$0.00	$0.00	$0.00	$8,660,000.00
Bond Public Improvement - Court Expansion/NSTEM Building		6/15/17	2/1/37	$9,910,000.00	$0.00	$655,000.00	$0.00	$0.00	$0.00	$9,255,000.00
Bond Public Improvement - Court Expansion		10/8/15	4/15/35	$5,120,000.00	$0.00	$400,000.00	$0.00	$0.00	$0.00	$4,720,000.00
Bond Public Improvement - Various Projects		11/20/24	12/31/40	$19,795,000.00	$0.00	$860,000.00	$0.00	$0.00	$0.00	$18,935,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$2,795,000.00	$1,607,844.00	$4,402,844.00	$38,775,000.00
2027	$2,890,000.00	$1,500,844.00	$4,390,844.00	$35,885,000.00
2028	$3,005,000.00	$1,389,100.00	$4,394,100.00	$32,880,000.00
2029	$3,115,000.00	$1,271,088.00	$4,386,088.00	$29,765,000.00
2030	$3,230,000.00	$1,147,463.00	$4,377,463.00	$26,535,000.00
2031	$3,355,000.00	$1,018,838.00	$4,373,838.00	$23,180,000.00
2032	$3,495,000.00	$875,088.00	$4,370,088.00	$19,685,000.00
2033	$3,655,000.00	$725,213.00	$4,380,213.00	$16,030,000.00
2034	$3,805,000.00	$578,256.00	$4,383,256.00	$12,225,000.00
2035	$2,740,000.00	$437,813.00	$3,177,813.00	$9,485,000.00
2036	$2,290,000.00	$348,825.00	$2,638,825.00	$7,195,000.00
2037	$2,380,000.00	$265,425.00	$2,645,425.00	$4,815,000.00
2038	$1,545,000.00	$192,600.00	$1,737,600.00	$3,270,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$1,605,000.00	$130,800.00	$1,735,800.00	$1,665,000.00
2040	$1,665,000.00	$66,600.00	$1,731,600.00	$0.00
Total	$41,570,000.00	$11,555,797.00	$53,125,797.00	
$41,570,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5259	Checking	A, D, H	$1,656,547.57	$0.00	$0.00	$0.00	$1,656,547.57
1235	Checking	TC	$8,331.19	$0.00	$0.00	$0.00	$8,331.19
1206	Checking	A, CD, D, DM, MS, TC, TE	$673,291.97	$1,200.68	$0.00	$0.00	$674,492.65
1170	Checking	TC	$1,112,378.08	$268,799.06	($106,797.21)	$0.00	$1,274,379.93
1345	Checking	A	$226,136.77	$0.00	$0.00	$0.00	$226,136.77
4672	Checking	TC	$110,037.39	$0.00	($98,035.52)	$0.00	$12,001.87
1605	Savings	A	$2,555,062.85	$0.00	$0.00	$0.00	$2,555,062.85
9415	Checking	TC	$31.64	$0.00	$0.00	$0.00	$31.64
5959	Checking	TC	$10,507.00	$1,026.00	$0.00	$0.00	$11,533.00
5946	Checking	TC	$273,531.12	$128,960.00	$0.00	$0.00	$402,491.12
4053	Checking	TC	$285.00	$0.00	$0.00	$0.00	$285.00
1798	Checking	TC	$9,179.95	$0.00	$0.00	$0.00	$9,179.95

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7007	Checking	TC	$128,240.90	$30,441.85	($34,744.66)	$0.00	$123,938.09
1627	Checking	TC	$336.00	$0.00	$0.00	$0.00	$336.00
4061	Checking	TC	$844.00	$0.00	$0.00	$0.00	$844.00
98	Savings	A, D, DM	$10,797,997.64	$5,663,972.41	$0.00	$0.00	$16,461,970.05
4481	Checking	TC	$193.00	$0.00	$0.00	$0.00	$193.00
4465	Checking	TC	$2,321.75	$0.00	$0.00	$0.00	$2,321.75
4811	Checking	TC	$934.00	$0.00	$0.00	$0.00	$934.00
9072	Checking	TC	$192.18	$0.00	$0.00	$0.00	$192.18
7439	Checking	TC	$320.00	$0.00	$0.00	$0.00	$320.00
5879	Checking	TC	$218.00	$0.00	$0.00	$0.00	$218.00
8277	Checking	TC	$167,766.61	$0.00	$0.00	$0.00	$167,766.61
5460	Checking	MS	$611,095.64	$0.00	($31,153.83)	$0.00	$579,941.81
1601	Checking	A, CD, D, DM, MS, TC	$102,844.93	$146.11	($4,629.92)	$0.00	$98,361.12

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6006	Checking	A, CD, D, DM, G, H, MS, TC, TE	$775,694.83	$13,077,006.50	($4,077,593.90)	($4.00)	$9,775,103.43
454	Savings	H	$11,033,364.99	$0.00	$0.00	$0.00	$11,033,364.99
1866	Checking	TC	$4,614.07	$0.00	$0.00	$0.00	$4,614.07
7498	Checking	TC	$15,540.71	$0.00	($5,364.50)	$0.00	$10,176.21
4046	Checking	TC	$910.00	$0.00	$0.00	$0.00	$910.00
1024	Checking	TC	$35,186.13	$0.00	$0.00	$0.00	$35,186.13
930	Checking	A, CD, D, DM, MS, TC	$1,238,515.20	$6,919.39	$0.00	$0.00	$1,245,434.59
2477	Checking	A	$928,444.39	$116,966.96	($553,074.09)	$0.00	$492,337.26
1565	Checking	TC	$102,139.55	$0.00	$0.00	$0.00	$102,139.55
8118	Savings	TC	$505.41	$0.00	$0.00	$0.00	$505.41
1727	Checking	TC	$256,292.55	$0.00	($30.00)	$0.00	$256,262.55
5920	Checking	TC	$29,330.00	$5,505.00	$0.00	$0.00	$34,835.00
5205	Checking	TC	$114,700.54	$205,757.12	($207,984.75)	($1,070.00)	$111,402.91

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5933	Checking	TC	$339,826.94	$70,493.75	$0.00	$0.00	$410,320.69
5962	Checking	TC	$18,192.21	$19,052.25	($36,813.46)	$0.00	$431.00
1167	Checking	A	$174,100.80	$0.00	$0.00	$0.00	$174,100.80
516	Savings	TE	$635.49	$0.00	$0.00	$0.00	$635.49
1219	Checking	MS	$97,493.17	$0.00	$0.00	$0.00	$97,493.17
7360	Checking	TC	$62,467.00	$0.00	$0.00	$0.00	$62,467.00
72	Savings	MS	$2,053,267.86	$0.00	$0.00	$0.00	$2,053,267.86
85	Savings	TC	$4,579,323.84	$0.00	$0.00	$0.00	$4,579,323.84
7601	Checking	A	$9,469.77	$0.00	$0.00	$0.00	$9,469.77
1576	Checking	A	$233,072.47	$0.00	$0.00	$0.00	$233,072.47
1196	Checking	A, TC	$1,756,240.49	$0.00	($560,171.85)	$0.00	$1,196,068.64
1251	Checking	CD	$133,952.81	$0.00	($20,406.16)	$0.00	$113,546.65
1112	Checking	TC	$96,963.01	$0.00	($33,320.82)	$0.00	$63,642.19

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1183	Checking	A, CD, D, DM, MS, TC	$843,105.07	$75,292.05	($97,137.11)	$0.00	$821,260.01
9091	Checking	H	$12,000,058.79	$0.00	$0.00	$0.00	$12,000,058.79
5735	Checking	H	$239,877.27	$0.00	$0.00	$0.00	$239,877.27
4131	Checking	A, TC	$13,240.01	$0.00	$0.00	$0.00	$13,240.01
5938	Checking	TC	$204,386.55	$8,520.52	$0.00	$0.00	$212,907.07
6200	Checking	V	$113,846.45	$0.00	$0.00	$0.00	$113,846.45
		Total	$55,953,383.55	$19,680,059.65	($5,867,257.78)	($1,074.00)	$69,765,111.42
						Total Cash From Financials	$69,765,113.84

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$55,953,383.55
FDIC Insurance	$32,935,015.68
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$24,128,111.37
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$57,063,127.05

Investments and Collateralization of Investments

Investments From Financials	$14,623,433.00
Market Value as of Fiscal Year End Date	$31,813,164.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$31,813,164.00

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
684	180		690

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$8,630,721.00	684	57		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$3,937,464.00	684	180		
Worker's Compensation	$667,474.00	684	180		
Life Insurance					
Unemployment Insurance	$162,771.00	684	180		
Disability Insurance	$70.00	684	180		
Hospital, Medical and Dental Insurance	$10,797,179.00	684	180		690
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$24,195,679.00				