Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Town of Whitestown

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, Shaun Kaleta (LG300390800000), hereby certify that I am the Chief Financial Officer of the Town of Whitestown, and that the information provided in the Annual Financial Report of the Town of Whitestown 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
- B - General Town-Outside Village
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- PN - Permanent
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- 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	-	$1,135.00	$155,294.00
201 - Cash In Time Deposits	$1,479,918.41	$2,847,624.72	$1,991,624.00
210 - Petty Cash	-	$450.77	$450.00
Total for Cash and Cash Equivalents	**$1,479,918.41**	**$2,849,210.49**	**$2,147,368.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$41,080.85	$4,317.13	$4,310.00
231 - Cash In Time Deposits Special Reserves	$24,195.62	$23,795.96	$23,755.00
Total for Restricted Cash and Cash Equivalents	**$65,276.47**	**$28,113.09**	**$28,065.00**
Net Other Receivables			
380 - Accounts Receivable	$589,903.05	$681,320.37	$313,415.00
Total for Net Other Receivables	**$589,903.05**	**$681,320.37**	**$313,415.00**
Due From			
391 - Due From Other Funds	$666,834.84	$290,125.48	$951,268.00
440 - Due from Other Governments	-	$9,671.24	$9,671.00
Total for Due From	**$666,834.84**	**$299,796.72**	**$960,939.00**
Other Assets			
480 - Prepaid Expenses	$107,129.94	$142,478.65	$139,775.00

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	**$107,129.94**	**$142,478.65**	**$139,775.00**
Total for Assets	**$2,909,062.71**	**$4,000,919.32**	**$3,589,562.00**
Total for Assets and Deferred Outflows	**$2,909,062.71**	**$4,000,919.32**	**$3,589,562.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$91,629.76	$128,697.76	$118,143.00
601 - Accrued Liabilities	$21,166.88	$14,882.19	$9,238.00
730 - Guaranty & Bid Deposits	$8,381.58	$11,397.44	$8,303.00
Total for Payables	**$121,178.22**	**$154,977.39**	**$135,684.00**
Payroll Liabilities			
710 - Consolidated Payroll	$76,233.64	$71,499.42	$67,818.00
721 - NYS Income Tax	-	$4,178.42	$3,782.00
722 - Federal Income Tax	-	$7,893.45	$7,097.00
723 - Income Executions	-	$184.46	$170.00
726 - Social Security Tax	-	$15,274.87	$14,226.00
Total for Payroll Liabilities	**$76,233.64**	**$99,030.62**	**$93,093.00**
Due to			
630 - Due To Other Funds	-	-	$92,577.00
631 - Due To Other Governments *County*	$8,148.50	$8,148.00	$8,148.00
718 - State Retirement	$9,036.94	$6,997.65	$6,436.00
Total for Due to	**$17,185.44**	**$15,145.65**	**$107,161.00**
Other Liabilities			

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
688 - Other Liabilities	-	$928,660.48	$922,911.00
717 - Deferred Compensation	$6,905.37	$4,859.48	$3,617.00
720 - Group Insurance	$6,952.49	$3,885.99	$5,128.00
724 - Association and Union Dues	$1,023.15	$39.70	$1,019.00
Total for Other Liabilities	**$14,881.01**	**$937,445.65**	**$932,675.00**
Total for Liabilities	**$229,478.31**	**$1,206,599.31**	**$1,268,613.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	$465.00	$4,118.00
Total for Deferred Inflows of Resources	**$0.00**	**$465.00**	**$4,118.00**
Total for Deferred Inflows	**$0.00**	**$465.00**	**$4,118.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$107,129.94	$142,478.65	$139,775.00
Total for Nonspendable Fund Balance	**$107,129.94**	**$142,478.65**	**$139,775.00**
Restricted Fund Balance			
870 - General Reserve	$24,195.62	$23,796.00	$23,755.00
878 - Capital Reserve	$4,393.76	$4,317.00	$4,310.00
884 - Reserve For Debt	$36,687.09	-	-
Total for Restricted Fund Balance	**$65,276.47**	**$28,113.00**	**$28,065.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$197,099.00	$94,676.00	$11,256.00
Total for Assigned Fund Balance	**$197,099.00**	**$94,676.00**	**$11,256.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$2,310,078.99	$2,528,579.44	$2,137,738.00
Total for Unassigned Fund Balance	**$2,310,078.99**	**$2,528,579.44**	**$2,137,738.00**
Total for Fund Balance	**$2,679,584.40**	**$2,793,847.09**	**$2,316,834.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$2,909,062.71**	**$4,000,911.40**	**$3,589,565.00**

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	$1,937,009.00	$1,910,011.00	$1,920,779.00
Total for Property Taxes	**$1,937,009.00**	**$1,910,011.00**	**$1,920,779.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$75,523.69	$64,502.33	$58,216.00
1089 - Other Tax Items	$715.00	$1,707.50	-
1090 - Interest and Penalties on Real Prop Taxes	$92,851.58	$3,597.44	$36,561.00
Total for Property Tax Items	**$169,090.27**	**$69,807.27**	**$94,777.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$761,433.61	$744,175.74	$150,628.00
1170 - Franchise Tax	$115,740.16	$129,885.33	$137,275.00
Total for Non-Property Tax Items	**$877,173.77**	**$874,061.07**	**$287,903.00**
Departmental Income			
1232 - Tax Collector Fees	$45,647.83	$40,168.86	$45,158.00
1255 - Clerk Fees	$2,470.50	$1,878.50	$607.00
1550 - Public Pound Charges Dog Control Fees	$270.00	$105.00	$800.00
2001 - Park and Recreational Charges	$2,598.00	$3,681.00	$3,771.00
2012 - Recreational Concessions	$1,947.81	$4,893.65	$27,148.00
2025 - Special Recreational Facility Charges	$216,157.24	$427,263.34	$413,753.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2089 - Other Culture and Recreation Income	-	$1,900.00	$1,900.00
Total for Departmental Income	**$269,091.38**	**$479,890.35**	**$493,137.00**
Use of Money and Property			
2401 - Interest and Earnings	$51,545.85	$9,114.91	$481.00
2410 - Rental of Real Property	$30,484.64	$32,544.97	$26,747.00
Total for Use of Money and Property	**$82,030.49**	**$41,659.88**	**$27,228.00**
Licenses and Permits			
2501 - Business and Occupational License	$913.00	$1,058.00	$250.00
2530 - Games of Chance	$50.00	$90.00	$90.00
2544 - Dog Licenses	$6,525.00	$5,792.00	$7,632.00
Total for Licenses and Permits	**$7,488.00**	**$6,940.00**	**$7,972.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$11,414.29	$21,279.67	$32,389.00
2611 - Fines and Penalties Dog Cases	$11,476.03	$1,643.33	$290.00
Total for Fines and Forfeitures	**$22,890.32**	**$22,923.00**	**$32,679.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$55.73	$267.03	$174.00
2655 - Sales Other	$73.00	$592.50	$20.00
2665 - Sales of Equipment	$842.00	-	-
Total for Sales of Property and Compensation for Loss	**$970.73**	**$859.53**	**$194.00**
Other Revenues			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2701 - Refunds of Prior Year Expenditures	$2,198.00	-	-
2705 - Gifts and Donations	-	-	$14.00
2709 - Employees Contributions	$51,362.49	-	-
2710 - Premium on Obligations	$37,070.09	-	-
2770 - Unclassified *Village Agreement*	$10,217.00	$52,622.32	$48,747.00
Total for Other Revenues	**$100,847.58**	**$52,622.32**	**$48,761.00**
State Aid			
3001 - State Aid Revenue Sharing	$66,859.00	$71,230.50	$62,488.00
3005 - State Aid Mortgage Tax	$216,788.94	$213,842.04	$216,595.00
3089 - State Aid Other	-	-	$30,000.00
Total for State Aid	**$283,647.94**	**$285,072.54**	**$309,083.00**
Federal Aid			
4089 - Federal Aid Other	$919,689.54	-	$20,598.00
Total for Federal Aid	**$919,689.54**	**$0.00**	**$20,598.00**
Total for Revenues	**$4,669,929.02**	**$3,743,846.96**	**$3,243,111.00**
Total for Revenues and Other Sources	**$4,669,929.02**	**$3,743,846.96**	**$3,243,111.00**

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	$45,464.81	$42,587.88	$32,091.00
Total for Legislative Board	**$45,464.81**	**$42,587.88**	**$32,091.00**
Judicial			
11101 - Municipal Court - Personal Services	$90,635.51	$73,757.19	$81,805.00
11104 - Municipal Court - Contractual	$7,187.87	$4,810.81	$3,524.00
Total for Judicial	**$97,823.38**	**$78,568.00**	**$85,329.00**
Executive			
12201 - Supervisor - Personal Services	$193,111.40	$148,856.02	$143,355.00
12202 - Supervisor - Equipment and Capital Outlay	-	$4,887.78	$30.00
12204 - Supervisor - Contractual	$151,263.29	$96,466.89	$104,738.00
Total for Executive	**$344,374.69**	**$250,210.69**	**$248,123.00**
Finance			
13204 - Auditor - Contractual	$31,400.00	$44,800.00	-
13301 - Tax Collection - Personal Services	$105,586.08	$87,900.75	$64,175.00
13302 - Tax Collection - Equipment and Capital Outlay	$3,275.00	-	-
13304 - Tax Collection - Contractual	$74,340.33	$38,116.88	$22,897.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13551 - Assessment - Personal Services	$111,849.50	$97,795.61	$79,041.00
13552 - Assessment - Equipment and Capital Outlay	-	$704.90	-
13554 - Assessment - Contractual	$2,896.27	$10,597.07	$8,125.00
Total for Finance	**$329,347.18**	**$279,915.21**	**$174,238.00**
Municipal Staff			
14101 - Clerk - Personal Services	$129,893.17	$116,757.31	$66,221.00
14102 - Clerk - Equipment and Capital Outlay	$1,015.64	$1,671.45	$2,053.00
14104 - Clerk - Contractual	$11,721.93	$7,367.27	$7,052.00
14201 - Law - Personal Services	$59,337.00	$63,000.00	$61,200.00
14204 - Law - Contractual	$3,000.00	$5,703.40	-
14404 - Engineer - Contractual	$29,434.34	$44,565.10	$37,810.00
14904 - Public Works Administration - Contractual	-	-	$380.00
Total for Municipal Staff	**$234,402.08**	**$239,064.53**	**$174,716.00**
Shared Services			
16201 - Operation of Plant - Personal Services	$108,110.39	$173,177.03	$195,845.00
16202 - Operation of Plant - Equipment and Capital Outlay	-	$4,618.21	$3,590.00
16204 - Operation of Plant - Contractual	$300,133.20	$232,723.99	$237,708.00
16401 - Central Garage - Personal Services	$156,684.45	$150,331.16	$142,489.00
16402 - Central Garage - Equipment and Capital Outlay	-	$5,970.96	$4,400.00
16404 - Central Garage - Contractual	$21,560.90	$13,261.41	$12,426.00
16704 - Central Printing and Mailing - Contractual	$3,273.57	$8,203.87	$7,025.00
Total for Shared Services	**$589,762.51**	**$588,286.63**	**$603,483.00**
Special Items			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
19104 - Unallocated Insurance - Contractual	$178,167.08	$165,061.38	$150,652.00
19204 - Municipal Association Dues - Contractual	$899.00	$799.00	$1,350.00
19404 - Purchase of Land/Right of Way - Contractual	-	-	$1,527.00
19504 - Taxes and Assessments on Municipal Property - Contractual	$908.07	$776.84	$1,572.00
19894 - General Government Support, Other - Contractual *Contract with Grant Writers*	$20,234.25	$15,228.23	$13,750.00
Total for Special Items	**$200,208.40**	**$181,865.45**	**$168,851.00**
Total for General Government Support	**$1,841,383.05**	**$1,660,498.39**	**$1,486,831.00**
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	$40,519.36	$29,730.89	$30,373.00
Total for Traffic Control	**$40,519.36**	**$29,730.89**	**$30,373.00**
Animal Control			
35104 - Dog Control - Contractual	$12,000.00	$12,075.00	$10,650.00
Total for Animal Control	**$12,000.00**	**$12,075.00**	**$10,650.00**
Total for Public Safety	**$52,519.36**	**$41,805.89**	**$41,023.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$99,183.00	$91,836.00	$89,161.00
50104 - Highway and Street Administration - Contractual	$2,380.93	$2,277.99	$4,777.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
54104 - Sidewalks - Contractual	$6,420.00	-	$32,826.00
Total for Highway	**$107,983.93**	**$94,113.99**	**$126,764.00**
Public Transportation			
56304 - Bus Operations - Contractual	$25,007.47	$25,007.48	$18,756.00
Total for Public Transportation	**$25,007.47**	**$25,007.48**	**$18,756.00**
Total for Transportation	**$132,991.40**	**$119,121.47**	**$145,520.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
65104 - Veterans Service - Contractual	-	$3,873.45	-
67721 - Programs for the Aging - Personal Services	$10,295.33	$8,597.42	$9,414.00
67722 - Programs for the Aging - Equipment and Capital Outlay	-	$8,495.00	-
67724 - Programs for the Aging - Contractual	$14,335.70	$9,515.30	$12,980.00
Total for Economic Opportunity and Development	**$24,631.03**	**$30,481.17**	**$22,394.00**
Total for Economic Assistance and Opportunity	**$24,631.03**	**$30,481.17**	**$22,394.00**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$21,677.89	$19,619.53	$16,156.00
71102 - Parks - Equipment and Capital Outlay	$5,734.38	$3,847.50	$40,113.00
71104 - Parks - Contractual	$20,200.93	$16,436.08	$20,538.00
71801 - Special Recreation Facilities - Personal Services	$388,291.78	$320,946.75	$275,170.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
71802 - Special Recreation Facilities - Equipment and Capital Outlay	$33,740.00	$10,507.92	$28,661.00
71804 - Special Recreation Facilities - Contractual	$52,006.39	$43,690.54	$61,713.00
Total for Recreation	**$521,651.37**	**$415,048.32**	**$442,351.00**
Culture			
75504 - Celebrations - Contractual	$6,209.96	$5,860.57	$3,242.00
Total for Culture	**$6,209.96**	**$5,860.57**	**$3,242.00**
Total for Culture and Recreation	**$527,861.33**	**$420,908.89**	**$445,593.00**
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	$23,340.21	$16,030.06	$26,621.00
Total for Sanitation	**$23,340.21**	**$16,030.06**	**$26,621.00**
Community Environment			
85404 - Drainage - Contractual	$23,921.78	$19,944.91	$24,778.00
Total for Community Environment	**$23,921.78**	**$19,944.91**	**$24,778.00**
Special Services			
88101 - Cemetery - Personal Services	$6,828.04	$16,351.69	$10,687.00
88104 - Cemetery - Contractual	$1,174.75	$3,524.30	$6,771.00
Total for Special Services	**$8,002.79**	**$19,875.99**	**$17,458.00**
Total for Home and Community Services	**$55,264.78**	**$55,850.96**	**$68,857.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$177,758.00	$142,860.00	$92,578.00
90308 - Social Security - Employee Benefits	$107,593.46	$114,828.40	$90,160.00
90408 - Workers' Compensation - Employee Benefits	$18,039.00	$17,625.00	$14,975.00
90508 - Unemployment Insurance - Employee Benefits	$90.48	$5,120.25	$409.00
90558 - Disability Insurance - Employee Benefits	$7,750.87	$2,858.25	$5,402.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$661,395.15	$618,397.78	$446,864.00
Total for Employee Benefits	**$972,626.96**	**$901,689.68**	**$650,388.00**
Total for Employee Benefits	**$972,626.96**	**$901,689.68**	**$650,388.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	-	$50,000.00
97107 - Serial Bonds - Debt Interest	$25,954.67	-	$2,000.00
97306 - Bond Anticipation Notes - Debt Principal	-	$20,000.00	$25,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	$875.56	$1,795.00
97906 - State or Authority Loans - Debt Principal	-	$17,702.58	$62,804.00
97907 - State or Authority Loans - Debt Interest	-	$160.65	$2,709.00
Total for Debt Service	**$25,954.67**	**$38,738.79**	**$144,308.00**
Total for Debt Service	**$25,954.67**	**$38,738.79**	**$144,308.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	**$3,633,232.58**	**$3,269,095.24**	**$3,004,914.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$919,689.54	-	-
Total for Interfund Transfers	**$919,689.54**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$919,689.54**	**$0.00**	**$0.00**
Total for Other Uses	**$919,689.54**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$4,552,922.12**	**$3,269,095.24**	**$3,004,914.00**

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	$2,793,847.09	$2,316,825.37	$2,078,628.37
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$2,270.00	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	$231,269.59	-	-
To correct prior year receivables & prepaid expenditures			
8022 - Restated Fund Balance - Beginning of Year	$2,562,577.50	$2,319,095.37	$2,078,628.37
Add Revenues and Other Sources	$4,669,929.02	$3,743,846.96	$3,243,111.00
Deduct Expenditures and Other Uses	$4,552,922.12	$3,269,095.24	$3,004,914.00
8029 - Fund Balance - End of Year	$2,679,584.40	$2,793,847.09	$2,316,825.37

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	$1,970,861.00	$1,937,009.00	$1,911,748.00
1099 - Est Rev - Property Tax Items	$114,500.00	$89,063.00	$98,000.00
1199 - Est Rev - Non-Property Tax Items	$556,683.00	$518,983.00	$402,477.00
2199 - Est Rev - Departmental Income	$503,500.00	$444,009.00	$392,509.00
2499 - Est Rev - Use of Money and Property	$80,500.00	$111,120.00	$53,200.00
2599 - Est Rev - Licenses and Permits	$8,100.00	$7,400.00	$7,400.00
2649 - Est Rev - Fines and Forfeitures	$22,300.00	$21,000.00	$21,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$850.00	-	-
2799 - Est Rev - Other Revenues	$55,000.00	$56,715.00	$56,715.00
3099 - Est Rev - State Aid	$281,859.00	$282,488.00	$282,488.00
Total for Estimated Revenue	**$3,594,153.00**	**$3,467,787.00**	**$3,225,537.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$197,099.00	$94,676.00	$11,256.00
Total for Estimated Other Sources	**$197,099.00**	**$94,676.00**	**$11,256.00**
Total for Estimated Revenues and Other Sources	**$3,791,252.00**	**$3,562,463.00**	**$3,236,793.00**

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	$1,726,277.00	$1,812,873.00	$1,672,055.00
3999 - App - Public Safety	$48,000.00	$44,000.00	$44,000.00
5999 - App - Transportation	$145,158.00	$147,183.00	$136,836.00
6999 - App - Economic Assistance and Opportunity	$31,287.00	$28,808.00	$24,696.00
7999 - App - Culture and Recreation	$483,304.00	$442,684.00	$420,066.00
8999 - App - Home and Community Services	$70,370.00	$75,707.00	$53,802.00
9199 - App - Employee Benefits	$1,107,133.00	$959,569.00	$840,059.00
9899 - App - Debt Service	$179,723.00	$51,639.00	$45,279.00
Total for Estimated Appropriations	**$3,791,252.00**	**$3,562,463.00**	**$3,236,793.00**
Total for Estimated Appropriations and Other Uses	**$3,791,252.00**	**$3,562,463.00**	**$3,236,793.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$906,029.03	$199,804.51	$287,688.00
Total for Cash and Cash Equivalents	**$906,029.03**	**$199,804.51**	**$287,688.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$5,088.70	$5,008.62	$5,000.00
Total for Restricted Cash and Cash Equivalents	**$5,088.70**	**$5,008.62**	**$5,000.00**
Net Other Receivables			
380 - Accounts Receivable	$50,487.19	$282,176.18	$89,354.00
Total for Net Other Receivables	**$50,487.19**	**$282,176.18**	**$89,354.00**
Due From			
391 - Due From Other Funds	$173,685.41	$643,820.62	$979,089.00
Total for Due From	**$173,685.41**	**$643,820.62**	**$979,089.00**
Other Assets			
480 - Prepaid Expenses	$72,703.62	$71,546.10	$61,404.00
Total for Other Assets	**$72,703.62**	**$71,546.10**	**$61,404.00**
Total for Assets	**$1,207,993.95**	**$1,202,356.03**	**$1,422,535.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$1,207,993.95**	**$1,202,356.03**	**$1,422,535.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$8,056.80	$8,262.29	$21,094.00
601 - Accrued Liabilities	$17,155.19	$11,131.54	$5,055.00
Total for Payables	**$25,211.99**	**$19,393.83**	**$26,149.00**
Due to			
630 - Due To Other Funds	$1,077.00	-	$415,203.00
Total for Due to	**$1,077.00**	**$0.00**	**$415,203.00**
Total for Liabilities	**$26,288.99**	**$19,393.83**	**$441,352.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Grant*	$23,385.00	-	-
Total for Deferred Inflows of Resources	**$23,385.00**	**$0.00**	**$0.00**
Total for Deferred Inflows	**$23,385.00**	**$0.00**	**$0.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$72,703.62	$71,546.10	$61,404.00

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Nonspendable Fund Balance	**$72,703.62**	**$71,546.10**	**$61,404.00**
Restricted Fund Balance			
878 - Capital Reserve	$5,088.70	$5,008.62	$5,000.00
Total for Restricted Fund Balance	**$5,088.70**	**$5,008.62**	**$5,000.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$8,764.00	$41,104.00	$41,104.00
915 - Assigned Unappropriated Fund Balance	$1,071,763.64	$1,065,303.48	$873,675.00
Total for Assigned Fund Balance	**$1,080,527.64**	**$1,106,407.48**	**$914,779.00**
Total for Fund Balance	**$1,158,319.96**	**$1,182,962.20**	**$981,183.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,207,993.95**	**$1,202,356.03**	**$1,422,535.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$1,364,567.00	$1,307,478.00	$1,321,552.00
Total for Non-Property Tax Items	**$1,364,567.00**	**$1,307,478.00**	**$1,321,552.00**
Departmental Income			
1289 - Other General Departmental Income	$114,996.00	$1,336.00	$5,748.00
1520 - Police Fees	$993.50	$542.50	$842.00
1560 - Safety Inspection Fees	$8,180.00	$770.00	$1,800.00
1601 - Public Health Fees	$1,910.00	$1,610.00	$3,050.00
2001 - Park and Recreational Charges	$11,480.00	$17,238.41	-
2025 - Special Recreational Facility Charges	-	-	$15,000.00
2110 - Zoning Fees	$1,100.00	$1,150.00	$1,120.00
2115 - Planning Board Fees	$14,491.00	$1,731.00	$13,117.00
Total for Departmental Income	**$153,150.50**	**$24,377.91**	**$40,677.00**
Use of Money and Property			
2401 - Interest and Earnings	$7,679.99	$1,780.86	$483.00
Total for Use of Money and Property	**$7,679.99**	**$1,780.86**	**$483.00**
Licenses and Permits			
2555 - Building and Alteration Permits	$16,198.00	$10,055.00	$46,347.00

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Licenses and Permits	**$16,198.00**	**$10,055.00**	**$46,347.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	$20,375.00
2680 - Insurance Recoveries	$30,925.00	-	-
Total for Sales of Property and Compensation for Loss	**$30,925.00**	**$0.00**	**$20,375.00**
Other Revenues			
2705 - Gifts and Donations	-	$7,029.80	$5,000.00
2709 - Employees Contributions	$12,661.95	$9,962.52	$10,433.00
Total for Other Revenues	**$12,661.95**	**$16,992.32**	**$15,433.00**
State Aid			
3001 - State Aid Revenue Sharing	$66,859.00	$62,487.50	$62,488.00
3389 - State Aid Other Public Safety	$243,739.31	$167,625.38	$156,555.00
Total for State Aid	**$310,598.31**	**$230,112.88**	**$219,043.00**
Total for Revenues	**$1,895,780.75**	**$1,590,796.97**	**$1,663,910.00**
Total for Revenues and Other Sources	**$1,895,780.75**	**$1,590,796.97**	**$1,663,910.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14204 - Law - Contractual	$6,187.50	$5,458.96	-
Total for Municipal Staff	**$6,187.50**	**$5,458.96**	**$0.00**
Total for General Government Support	**$6,187.50**	**$5,458.96**	**$0.00**
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	$715,721.07	$593,678.60	$638,914.00
31202 - Police - Equipment and Capital Outlay	$295,779.60	$71,762.20	$135,971.00
31204 - Police - Contractual	$89,697.46	$64,997.30	$56,682.00
Total for Law Enforcement	**$1,101,198.13**	**$730,438.10**	**$831,567.00**
Total for Public Safety	**$1,101,198.13**	**$730,438.10**	**$831,567.00**
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	-	-	$212.00
Total for Public Health Program	**$0.00**	**$0.00**	**$212.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Health	**$0.00**	**$0.00**	**$212.00**
Culture and Recreation			
Recreation			
73101 - Youth Programs - Personal Services	$18,951.91	$19,933.07	$21,810.00
73102 - Youth Programs - Equipment and Capital Outlay	$568.95	$4,697.90	$1,137.00
73104 - Youth Programs - Contractual	$22,275.56	$19,893.31	$18,271.00
Total for Recreation	**$41,796.42**	**$44,524.28**	**$41,218.00**
Total for Culture and Recreation	**$41,796.42**	**$44,524.28**	**$41,218.00**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$70,669.55	$67,215.03	$64,309.00
80102 - Zoning - Equipment and Capital Outlay	-	-	$28,495.00
80104 - Zoning - Contractual	$6,038.17	$3,590.09	$4,014.00
80201 - Planning and Surveys - Personal Services	$10,683.00	$12,526.04	$11,654.00
80204 - Planning and Surveys - Contractual	$693.36	$401.45	$1,529.00
Total for General Environment	**$88,084.08**	**$83,732.61**	**$110,001.00**
Total for Home and Community Services	**$88,084.08**	**$83,732.61**	**$110,001.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$7,178.00	$6,814.00	$7,769.00

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90158 - Police Retirement - Employee Benefits	$189,409.50	$174,553.00	$132,675.00
90308 - Social Security - Employee Benefits	$57,325.29	$48,162.91	$53,202.00
90408 - Workers' Compensation - Employee Benefits	$3,007.00	$1,137.00	-
90508 - Unemployment Insurance - Employee Benefits	$66.71	-	$14,975.00
90558 - Disability Insurance - Employee Benefits	$2,856.25	$1,554.00	$3,191.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$332,293.97	$275,012.43	$284,786.00
Total for Employee Benefits	**$592,136.72**	**$507,233.34**	**$496,598.00**
Total for Employee Benefits	**$592,136.72**	**$507,233.34**	**$496,598.00**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	$26,000.00	$15,213.00	-
97307 - Bond Anticipation Notes - Debt Interest	$1,575.61	$2,417.12	-
97856 - Installment Purchase Debt - Debt Principal	-	-	$6,486.00
97857 - Installment Purchase Debt - Debt Interest	-	-	$363.00
Total for Debt Service	**$27,575.61**	**$17,630.12**	**$6,849.00**
Total for Debt Service	**$27,575.61**	**$17,630.12**	**$6,849.00**
Total for Expenditures	**$1,856,978.46**	**$1,389,017.41**	**$1,486,445.00**
Total for Expenditures and Other Uses	**$1,856,978.46**	**$1,389,017.41**	**$1,486,445.00**

B - General Town-Outside Village
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	$1,182,963.56	$981,184.00	$803,719.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *To record prior adjustment to reconcile*	$63,445.89	-	-
8022 - Restated Fund Balance - Beginning of Year	$1,119,517.67	$981,184.00	$803,719.00
Add Revenues and Other Sources	$1,895,780.75	$1,590,796.97	$1,663,910.00
Deduct Expenditures and Other Uses	$1,856,978.46	$1,389,017.41	$1,486,445.00
8029 - Fund Balance - End of Year	$1,158,319.96	$1,182,963.56	$981,184.00

B - General Town-Outside Village
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	$1,449,078.00	$1,364,567.00	$1,299,794.00
2199 - Est Rev - Departmental Income	$41,850.00	$42,500.00	$47,500.00
2499 - Est Rev - Use of Money and Property	$12,000.00	$24,500.00	$1,500.00
2599 - Est Rev - Licenses and Permits	$13,000.00	$17,000.00	$13,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	$22,375.00	-
2799 - Est Rev - Other Revenues	$11,000.00	$6,838.00	$6,838.00
3099 - Est Rev - State Aid	$191,859.00	$182,488.00	$182,488.00
Total for Estimated Revenue	**$1,718,787.00**	**$1,660,268.00**	**$1,551,120.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$8,764.00	$41,104.00	$41,104.00
Total for Estimated Other Sources	**$8,764.00**	**$41,104.00**	**$41,104.00**
Total for Estimated Revenues and Other Sources	**$1,727,551.00**	**$1,701,372.00**	**$1,592,224.00**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
3999 - App - Public Safety	$886,113.00	$880,461.00	$859,054.00
7999 - App - Culture and Recreation	$39,500.00	$37,000.00	$34,000.00
8999 - App - Home and Community Services	$109,418.00	$104,211.00	$105,802.00
9199 - App - Employee Benefits	$671,520.00	$639,156.00	$575,410.00
9899 - App - Debt Service	$21,000.00	$40,544.00	$17,958.00
Total for Estimated Appropriations	**$1,727,551.00**	**$1,701,372.00**	**$1,592,224.00**
Total for Estimated Appropriations and Other Uses	**$1,727,551.00**	**$1,701,372.00**	**$1,592,224.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$188,136.53	-	-
Total for Cash and Cash Equivalents	**$188,136.53**		
Due From			
391 - Due From Other Funds	$1,135.01	-	-
Total for Due From	**$1,135.01**		
Total for Assets	**$189,271.54**		
Total for Assets and Deferred Outflows	**$189,271.54**		

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	$0.01	-	-
Total for Due to	**$0.01**		
Total for Liabilities	**$0.01**		
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$189,271.83	-	-
Total for Assigned Fund Balance	**$189,271.83**		
Total for Fund Balance	**$189,271.83**		
Total for Liabilities, Deferred Inflows and Fund Balances	**$189,271.84**		

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2189 - Other Home and Community Services Income	$14,365.00	-	-
Total for Departmental Income	**$14,365.00**		
Use of Money and Property			
2401 - Interest and Earnings	$2,841.25	-	-
Total for Use of Money and Property	**$2,841.25**		
Total for Revenues	**$17,206.25**		
Total for Revenues and Other Sources	**$17,206.25**		

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Special Services			
89894 - Home and Community Services, Other - Contractual *CEMETERY SERVICES*	$5,313.10	-	-
Total for Special Services	**$5,313.10**		
Total for Home and Community Services	**$5,313.10**		
Total for Expenditures	**$5,313.10**		
Total for Expenditures and Other Uses	**$5,313.10**		

CM - Miscellaneous Special Revenue
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	-	-
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *To reclass cemetary funds from TN*	$177,378.68	-	-
8022 - Restated Fund Balance - Beginning of Year	$177,378.68	-	-
Add Revenues and Other Sources	$17,206.25	-	-
Deduct Expenditures and Other Uses	$5,313.10	-	-
8029 - Fund Balance - End of Year	$189,271.83	-	-

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$809,636.41	$1,133,484.88	$502,678.00
Total for Cash and Cash Equivalents	**$809,636.41**	**$1,133,484.88**	**$502,678.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$502,021.95	$431,295.84	$53,500.00
231 - Cash In Time Deposits Special Reserves	-	$53,643.26	$371,800.00
Total for Restricted Cash and Cash Equivalents	**$502,021.95**	**$484,939.10**	**$425,300.00**
Net Other Receivables			
380 - Accounts Receivable	$570,595.13	$145,132.34	$733,476.00
Total for Net Other Receivables	**$570,595.13**	**$145,132.34**	**$733,476.00**
Due From			
391 - Due From Other Funds	-	-	$132,119.00
Total for Due From	**$0.00**	**$0.00**	**$132,119.00**
Other Assets			
480 - Prepaid Expenses	$39,623.59	$34,757.59	$30,973.00
Total for Other Assets	**$39,623.59**	**$34,757.59**	**$30,973.00**
Total for Assets	**$1,921,877.08**	**$1,798,313.91**	**$1,824,546.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$1,921,877.08**	**$1,798,313.91**	**$1,824,546.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$133,378.09	$50,440.90	$53,596.00
601 - Accrued Liabilities	$25,446.33	$14,635.04	$6,809.00
Total for Payables	**$158,824.42**	**$65,075.94**	**$60,405.00**
Due to			
630 - Due To Other Funds	$23,499.38	-	$14,941.00
Total for Due to	**$23,499.38**	**$0.00**	**$14,941.00**
Total for Liabilities	**$182,323.80**	**$65,075.94**	**$75,346.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	$1,404.00
Total for Deferred Inflows of Resources	**$0.00**	**$0.00**	**$1,404.00**
Total for Deferred Inflows	**$0.00**	**$0.00**	**$1,404.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$39,623.59	$34,757.59	$30,973.00

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Nonspendable Fund Balance	**$39,623.59**	**$34,757.59**	**$30,973.00**
Restricted Fund Balance			
878 - Capital Reserve	$502,021.95	$484,939.10	$425,300.00
Total for Restricted Fund Balance	**$502,021.95**	**$484,939.10**	**$425,300.00**
Committed Fund Balance			
913 - Committed Fund Balance	$145,073.60	-	-
Total for Committed Fund Balance	**$145,073.60**	**$0.00**	**$0.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$62,208.00	$77,903.00	$127,903.00
915 - Assigned Unappropriated Fund Balance	$990,626.14	$1,135,638.28	$1,163,620.00
Total for Assigned Fund Balance	**$1,052,834.14**	**$1,213,541.28**	**$1,291,523.00**
Total for Fund Balance	**$1,739,553.28**	**$1,733,237.97**	**$1,747,796.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,921,877.08**	**$1,798,313.91**	**$1,824,546.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$1,253,492.00	$1,250,715.00	$1,242,110.00
Total for Property Taxes	**$1,253,492.00**	**$1,250,715.00**	**$1,242,110.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$408,341.48	$116,268.00	$695,178.00
Total for Non-Property Tax Items	**$408,341.48**	**$116,268.00**	**$695,178.00**
Departmental Income			
2801 - Interfund Revenues	$1,190.40	-	-
Total for Departmental Income	**$1,190.40**	**$0.00**	**$0.00**
Intergovernmental Charges			
2300 - Transportation Services Other Governments *Oneida County Plowing Agreement*	$202,676.66	$199,710.66	$164,119.00
Total for Intergovernmental Charges	**$202,676.66**	**$199,710.66**	**$164,119.00**
Use of Money and Property			
2401 - Interest and Earnings	$35,854.26	$4,154.57	-
Total for Use of Money and Property	**$35,854.26**	**$4,154.57**	**$0.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$857.82	$15,291.50	$523.00

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2665 - Sales of Equipment	$4,412.50	-	-
Total for Sales of Property and Compensation for Loss	**$5,270.32**	**$15,291.50**	**$523.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$72.96	$1,781.42	$1,952.00
2709 - Employees Contributions	$26,335.43	$20,828.74	$18,925.00
Total for Other Revenues	**$26,408.39**	**$22,610.16**	**$20,877.00**
State Aid			
3591 - State Aid Highway Capital Projects	$125,000.00	-	-
Total for State Aid	**$125,000.00**	**$0.00**	**$0.00**
Total for Revenues	**$2,058,233.51**	**$1,608,749.89**	**$2,122,807.00**
Total for Revenues and Other Sources	**$2,058,233.51**	**$1,608,749.89**	**$2,122,807.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	$138.23	-	-
Total for Special Items	**$138.23**	**$0.00**	**$0.00**
Total for General Government Support	**$138.23**	**$0.00**	**$0.00**
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	$228,174.20	$81,322.50	$475,015.00
51304 - Machinery - Contractual	$228,077.97	$213,715.96	$201,928.00
51421 - Snow Removal - Personal Services	$625,159.18	$487,715.83	$467,181.00
51424 - Snow Removal - Contractual	$444,770.34	$295,868.47	$312,318.00
Total for Highway	**$1,526,181.69**	**$1,078,622.76**	**$1,456,442.00**
Total for Transportation	**$1,526,181.69**	**$1,078,622.76**	**$1,456,442.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$73,347.00	$60,412.50	$51,099.00
90308 - Social Security - Employee Benefits	$45,547.89	$32,601.75	$33,552.00

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90408 - Workers' Compensation - Employee Benefits	$19,542.50	$19,046.00	$14,975.00
90558 - Disability Insurance - Employee Benefits	$2,088.19	$545.75	$1,129.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$263,031.28	$254,606.53	$216,296.00
Total for Employee Benefits	**$403,556.86**	**$367,212.53**	**$317,051.00**
Total for Employee Benefits	**$403,556.86**	**$367,212.53**	**$317,051.00**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	$114,000.00	$164,787.00	$170,000.00
97307 - Bond Anticipation Notes - Debt Interest	$7,287.20	$12,686.31	$11,568.00
Total for Debt Service	**$121,287.20**	**$177,473.31**	**$181,568.00**
Total for Debt Service	**$121,287.20**	**$177,473.31**	**$181,568.00**
Total for Expenditures	**$2,051,163.98**	**$1,623,308.60**	**$1,955,061.00**
Total for Expenditures and Other Uses	**$2,051,163.98**	**$1,623,308.60**	**$1,955,061.00**

DA - Highway Town-wide
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	$1,733,235.29	$1,747,794.00	$1,580,048.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *To correct prior year payable*	$751.54	-	-
8022 - Restated Fund Balance - Beginning of Year	$1,732,483.75	$1,747,794.00	$1,580,048.00
Add Revenues and Other Sources	$2,058,233.51	$1,608,749.89	$2,122,807.00
Deduct Expenditures and Other Uses	$2,051,163.98	$1,623,308.60	$1,955,061.00
8029 - Fund Balance - End of Year	$1,739,553.28	$1,733,235.29	$1,747,794.00

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$1,324,023.00	$1,253,492.00	$1,250,715.00
1199 - Est Rev - Non-Property Tax Items	-	$32,500.00	$38,365.00
2399 - Est Rev - Intergovernmental Charges	$204,654.00	$201,688.00	$198,722.00
2499 - Est Rev - Use of Money and Property	$18,000.00	$22,500.00	$175.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$5,000.00	$5,000.00	$5,000.00
2799 - Est Rev - Other Revenues	$24,000.00	$18,155.00	$18,155.00
Total for Estimated Revenue	**$1,575,677.00**	**$1,533,335.00**	**$1,511,132.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$62,208.00	$77,903.00	$127,903.00
Total for Estimated Other Sources	**$62,208.00**	**$77,903.00**	**$127,903.00**
Total for Estimated Revenues and Other Sources	**$1,637,885.00**	**$1,611,238.00**	**$1,639,035.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$1,180,795.00	$1,105,185.00	$1,089,155.00
9199 - App - Employee Benefits	$435,090.00	$384,486.00	$368,222.00
9899 - App - Debt Service	$22,000.00	$121,567.00	$181,658.00
Total for Estimated Appropriations	**$1,637,885.00**	**$1,611,238.00**	**$1,639,035.00**
Total for Estimated Appropriations and Other Uses	**$1,637,885.00**	**$1,611,238.00**	**$1,639,035.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$957,777.79	$1,673,701.34	$1,090,120.00
Total for Cash and Cash Equivalents	**$957,777.79**	**$1,673,701.34**	**$1,090,120.00**
Net Other Receivables			
380 - Accounts Receivable	$460,269.11	-	$259,396.00
Total for Net Other Receivables	**$460,269.11**	**$0.00**	**$259,396.00**
Due From			
391 - Due From Other Funds	$78,762.25	$223,638.25	-
Total for Due From	**$78,762.25**	**$223,638.25**	**$0.00**
Other Assets			
480 - Prepaid Expenses	$39,623.58	$34,757.59	$30,973.00
Total for Other Assets	**$39,623.58**	**$34,757.59**	**$30,973.00**
Total for Assets	**$1,536,432.73**	**$1,932,097.18**	**$1,380,489.00**
Total for Assets and Deferred Outflows	**$1,536,432.73**	**$1,932,097.18**	**$1,380,489.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$2,323.63	$26,264.34	$16,535.00
Total for Payables	**$2,323.63**	**$26,264.34**	**$16,535.00**
Due to			
630 - Due To Other Funds	-	$469,981.20	-
Total for Due to	**$0.00**	**$469,981.20**	**$0.00**
Total for Liabilities	**$2,323.63**	**$496,245.54**	**$16,535.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$39,623.58	$34,757.59	$30,973.00
Total for Nonspendable Fund Balance	**$39,623.58**	**$34,757.59**	**$30,973.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$59,033.00	$59,033.00	$59,033.00
915 - Assigned Unappropriated Fund Balance	$1,435,452.52	$1,342,061.05	$1,273,948.00
Total for Assigned Fund Balance	**$1,494,485.52**	**$1,401,094.05**	**$1,332,981.00**
Total for Fund Balance	**$1,534,109.10**	**$1,435,851.64**	**$1,363,954.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,536,432.73**	**$1,932,097.18**	**$1,380,489.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$1,273,644.00	$1,330,374.00	$1,374,420.00
Total for Non-Property Tax Items	**$1,273,644.00**	**$1,330,374.00**	**$1,374,420.00**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	$13,600.00	$13,600.00
Total for Intergovernmental Charges	**$0.00**	**$13,600.00**	**$13,600.00**
Use of Money and Property			
2401 - Interest and Earnings	$25,222.44	$5,039.77	-
Total for Use of Money and Property	**$25,222.44**	**$5,039.77**	**$0.00**
Licenses and Permits			
2590 - Permits Other	$50.00	-	$50.00
Total for Licenses and Permits	**$50.00**	**$0.00**	**$50.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$1,844.35	$1,943.16	$1,995.00
2651 - Sales of Refuse For Recycling	$2,661.60	$8,375.00	$8,700.00
Total for Sales of Property and Compensation for Loss	**$4,505.95**	**$10,318.16**	**$10,695.00**
Other Revenues			

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2709 - Employees Contributions	$16,367.38	$23,608.96	$16,123.00
Total for Other Revenues	**$16,367.38**	**$23,608.96**	**$16,123.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$253,694.56	$238,578.90	$274,943.00
Total for State Aid	**$253,694.56**	**$238,578.90**	**$274,943.00**
Total for Revenues	**$1,573,484.33**	**$1,621,519.79**	**$1,689,831.00**
Total for Revenues and Other Sources	**$1,573,484.33**	**$1,621,519.79**	**$1,689,831.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$446,824.87	$492,629.42	$435,078.00
51104 - Maintenance of Roads - Contractual	$275,106.30	$276,825.70	$203,551.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$433,000.00	$421,578.94	$486,640.00
51404 - Brush And Weeds - Contractual	$5,376.23	$11,000.00	$13,450.00
Total for Highway	**$1,160,307.40**	**$1,202,034.06**	**$1,138,719.00**
Total for Transportation	**$1,160,307.40**	**$1,202,034.06**	**$1,138,719.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$73,347.00	$60,412.50	$51,099.00
90308 - Social Security - Employee Benefits	$32,510.50	$28,125.83	$30,261.00
90408 - Workers' Compensation - Employee Benefits	$19,542.50	$19,046.00	$14,975.00
90558 - Disability Insurance - Employee Benefits	$4,121.19	$582.75	$1,240.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$258,031.28	$254,968.32	$219,867.00
Total for Employee Benefits	**$387,552.47**	**$363,135.40**	**$317,442.00**
Total for Employee Benefits	**$387,552.47**	**$363,135.40**	**$317,442.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	$1,547,859.87	$1,565,169.46	$1,456,161.00
Total for Expenditures and Other Uses	$1,547,859.87	$1,565,169.46	$1,456,161.00

DB - Highway Part-town
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	$1,435,848.68	$1,363,951.00	$1,130,281.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *To adjust prior receivables*	$72,635.96	$15,547.35	-
8022 - Restated Fund Balance - Beginning of Year	$1,508,484.64	$1,379,498.35	$1,130,281.00
Add Revenues and Other Sources	$1,573,484.33	$1,621,519.79	$1,689,831.00
Deduct Expenditures and Other Uses	$1,547,859.87	$1,565,169.46	$1,456,161.00
8029 - Fund Balance - End of Year	$1,534,109.10	$1,435,848.68	$1,363,951.00

DB - Highway Part-town
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	$1,295,666.00	$1,273,644.00	$1,271,341.00
2399 - Est Rev - Intergovernmental Charges	$21,100.00	$1,000.00	$1,000.00
2499 - Est Rev - Use of Money and Property	$36,000.00	$22,500.00	-
2799 - Est Rev - Other Revenues	$31,500.00	$18,155.00	$18,155.00
3099 - Est Rev - State Aid	$253,695.00	$250,000.00	$250,000.00
Total for Estimated Revenue	**$1,637,961.00**	**$1,565,299.00**	**$1,540,496.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$59,033.00	$59,033.00	$59,033.00
Total for Estimated Other Sources	**$59,033.00**	**$59,033.00**	**$59,033.00**
Total for Estimated Revenues and Other Sources	**$1,696,994.00**	**$1,624,332.00**	**$1,599,529.00**

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$1,264,472.00	$1,242,265.00	$1,232,909.00
9199 - App - Employee Benefits	$432,522.00	$382,067.00	$366,620.00
Total for Estimated Appropriations	**$1,696,994.00**	**$1,624,332.00**	**$1,599,529.00**
Total for Estimated Appropriations and Other Uses	**$1,696,994.00**	**$1,624,332.00**	**$1,599,529.00**

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	$559,964.91	$542,009.00	$865,647.00
Total for Cash and Cash Equivalents	**$559,964.91**	**$542,009.00**	**$865,647.00**
Net Other Receivables			
380 - Accounts Receivable	$844,332.55	$749,714.67	$841,998.00
Total for Net Other Receivables	**$844,332.55**	**$749,714.67**	**$841,998.00**
Due From			
391 - Due From Other Funds	$887.78	$274,993.88	$274,994.00
Total for Due From	**$887.78**	**$274,993.88**	**$274,994.00**
Total for Assets	**$1,405,185.24**	**$1,566,717.55**	**$1,982,639.00**
Total for Assets and Deferred Outflows	**$1,405,185.24**	**$1,566,717.55**	**$1,982,639.00**

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	$50,751.27	$31,619.97	$183,577.00
Total for Payables	**$50,751.27**	**$31,619.97**	**$183,577.00**
Due to			
630 - Due To Other Funds	$895,767.47	$993,432.01	$1,846,462.00
Total for Due to	**$895,767.47**	**$993,432.01**	**$1,846,462.00**
Notes Payable			
626 - Bond Anticipation Notes Payable	$150,000.00	$225,000.00	$365,000.00
Total for Notes Payable	**$150,000.00**	**$225,000.00**	**$365,000.00**
Total for Liabilities	**$1,096,518.74**	**$1,250,051.98**	**$2,395,039.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Grant*	$392,649.09	$218,640.10	$218,640.00
Total for Deferred Inflows of Resources	**$392,649.09**	**$218,640.10**	**$218,640.00**
Total for Deferred Inflows	**$392,649.09**	**$218,640.10**	**$218,640.00**
Fund Balance			

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	$98,025.47	-
Total for Assigned Fund Balance	**$0.00**	**$98,025.47**	**$0.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($83,982.59)	-	($631,040.00)
Total for Unassigned Fund Balance	**($83,982.59)**	**$0.00**	**($631,040.00)**
Total for Fund Balance	**($83,982.59)**	**$98,025.47**	**($631,040.00)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,405,185.24**	**$1,566,717.55**	**$1,982,639.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2397 - Capital Projects Other Governments *Oneida County Flood Mitigation Grant*	$82,182.74	$81,027.55	$133,394.00
Total for Intergovernmental Charges	**$82,182.74**	**$81,027.55**	**$133,394.00**
Use of Money and Property			
2401 - Interest and Earnings	$6,456.62	$7,267.28	$7,488.00
Total for Use of Money and Property	**$6,456.62**	**$7,267.28**	**$7,488.00**
Other Revenues			
2770 - Unclassified *Refund*	$7.64	-	-
Total for Other Revenues	**$7.64**	**$0.00**	**$0.00**
State Aid			
3097 - State Aid Capital Projects	$160,939.81	-	$102,273.00
3997 - State Aid Natural Resources Capital Projects	$135,308.76	-	$125,000.00
Total for State Aid	**$296,248.57**	**$0.00**	**$227,273.00**
Federal Aid			
4097 - Federal Aid Capital Projects	$3,403,907.53	$3,476.00	$15,589.00
4960 - Federal Aid Emergency Disaster Assistance	-	$1,141,493.71	$819,834.00

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Federal Aid	**$3,403,907.53**	**$1,144,969.71**	**$835,423.00**
Total for Revenues	**$3,788,803.10**	**$1,233,264.54**	**$1,203,578.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$919,689.54	-	-
Total for Operating Transfers	**$919,689.54**	**$0.00**	**$0.00**
Proceeds of Obligations			
5710 - Serial Bonds	$1,730,311.00	-	-
5731 - BANS Redeemed from Appropriations	$140,000.00	$200,000.00	$200,000.00
Total for Proceeds of Obligations	**$1,870,311.00**	**$200,000.00**	**$200,000.00**
Total for Other Sources	**$2,790,000.54**	**$200,000.00**	**$200,000.00**
Total for Revenues and Other Sources	**$6,578,803.64**	**$1,433,264.54**	**$1,403,578.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	-	$178,652.00	$149,824.00
Total for Highway	**$0.00**	**$178,652.00**	**$149,824.00**
Total for Transportation	**$0.00**	**$178,652.00**	**$149,824.00**
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	$2,660,864.91	$1,187.49	$55,616.00
Total for Recreation	**$2,660,864.91**	**$1,187.49**	**$55,616.00**
Total for Culture and Recreation	**$2,660,864.91**	**$1,187.49**	**$55,616.00**
Home and Community Services			
Natural Resources			
87452 - Flood and Erosion Control - Equipment and Capital Outlay	$3,728,194.64	$537,445.65	$1,472,534.00
Total for Natural Resources	**$3,728,194.64**	**$537,445.65**	**$1,472,534.00**
Total for Home and Community Services	**$3,728,194.64**	**$537,445.65**	**$1,472,534.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
Debt Service			
97307 - Bond Anticipation Notes - Debt Interest	-	-	$14,450.00
Total for Debt Service	**$0.00**	**$0.00**	**$14,450.00**
Total for Debt Service	**$0.00**	**$0.00**	**$14,450.00**
Total for Expenditures	**$6,389,059.55**	**$717,285.14**	**$1,692,424.00**
Total for Expenditures and Other Uses	**$6,389,059.55**	**$717,285.14**	**$1,692,424.00**

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	$98,025.47	($631,039.81)	($342,193.81)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$13,085.88	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *Corrections for receivables and deferred grant revenues*	$371,752.15	-	-
8022 - Restated Fund Balance - Beginning of Year	($273,726.68)	($617,953.93)	($342,193.81)
Add Revenues and Other Sources	$6,578,803.64	$1,433,264.54	$1,403,578.00
Deduct Expenditures and Other Uses	$6,389,059.55	$717,285.14	$1,692,424.00
8029 - Fund Balance - End of Year	($83,982.59)	$98,025.47	($631,039.81)

PN - Permanent
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	$157,281.18	$157,281.00
Total for Cash and Cash Equivalents	**$0.00**	**$157,281.18**	**$157,281.00**
Total for Assets	**$0.00**	**$157,281.18**	**$157,281.00**
Total for Assets and Deferred Outflows	**$0.00**	**$157,281.18**	**$157,281.00**

PN - Permanent
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	$15,172.00
Total for Payables	**$0.00**	**$0.00**	**$15,172.00**
Total for Liabilities	**$0.00**	**$0.00**	**$15,172.00**
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	-	$157,281.00	$142,109.00
Total for Nonspendable Fund Balance	**$0.00**	**$157,281.00**	**$142,109.00**
Total for Fund Balance	**$0.00**	**$157,281.00**	**$142,109.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$157,281.00**	**$157,281.00**

PN - Permanent
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	-	$2,166.21	-
Total for Use of Money and Property	**$0.00**	**$2,166.21**	**$0.00**
Other Revenues			
2770 - Unclassified	-	$13,506.25	-
Total for Other Revenues	**$0.00**	**$13,506.25**	**$0.00**
Total for Revenues	**$0.00**	**$15,672.46**	**$0.00**
Total for Revenues and Other Sources	**$0.00**	**$15,672.46**	**$0.00**

PN - Permanent
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Special Services			
89894 - Home and Community Services, Other - Contractual	-	$500.00	-
Total for Special Services	**$0.00**	**$500.00**	**$0.00**
Total for Home and Community Services	**$0.00**	**$500.00**	**$0.00**
Total for Expenditures	**$0.00**	**$500.00**	**$0.00**
Total for Expenditures and Other Uses	**$0.00**	**$500.00**	**$0.00**

PN - Permanent
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	$157,281.08	$142,108.62	$142,108.62
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *Recording error from Fiscal Advisors*	$21,232.90	-	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *To reclass cemetery fund to CM*	$178,513.98	-	-
8022 - Restated Fund Balance - Beginning of Year	$0.00	$142,108.62	$142,108.62
Add Revenues and Other Sources	$0.00	$15,672.46	$0.00
Deduct Expenditures and Other Uses	$0.00	$500.00	$0.00
8029 - Fund Balance - End of Year	$0.00	$157,281.08	$142,108.62

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$4,583.33	$3,084.14	$3,076.00
Total for Cash and Cash Equivalents	**$4,583.33**	**$3,084.14**	**$3,076.00**
Total for Assets	**$4,583.33**	**$3,084.14**	**$3,076.00**
Total for Assets and Deferred Outflows	**$4,583.33**	**$3,084.14**	**$3,076.00**

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$4,583.33	$3,084.14	$3,076.00
Total for Assigned Fund Balance	**$4,583.33**	**$3,084.14**	**$3,076.00**
Total for Fund Balance	**$4,583.33**	**$3,084.14**	**$3,076.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$4,583.33**	**$3,084.14**	**$3,076.00**

SF - Special District(s) Fire Protection
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$441,767.00	$440,005.00	$437,672.00
Total for Property Taxes	**$441,767.00**	**$440,005.00**	**$437,672.00**
Use of Money and Property			
2401 - Interest and Earnings	$1,499.00	$8.30	-
Total for Use of Money and Property	**$1,499.00**	**$8.30**	**$0.00**
Total for Revenues	**$443,266.00**	**$440,013.30**	**$437,672.00**
Total for Revenues and Other Sources	**$443,266.00**	**$440,013.30**	**$437,672.00**

SF - Special District(s) Fire Protection
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	$441,766.81	$440,005.10	$437,672.00
Total for Fire Protection	**$441,766.81**	**$440,005.10**	**$437,672.00**
Total for Public Safety	**$441,766.81**	**$440,005.10**	**$437,672.00**
Total for Expenditures	**$441,766.81**	**$440,005.10**	**$437,672.00**
Total for Expenditures and Other Uses	**$441,766.81**	**$440,005.10**	**$437,672.00**

SF - Special District(s) Fire Protection
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	$3,083.20	$3,075.00	$3,075.00
8022 - Restated Fund Balance - Beginning of Year	$3,083.20	$3,075.00	$3,075.00
Add Revenues and Other Sources	$443,266.00	$440,013.30	$437,672.00
Deduct Expenditures and Other Uses	$441,766.81	$440,005.10	$437,672.00
8029 - Fund Balance - End of Year	$4,582.39	$3,083.20	$3,075.00

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$20,253.08	$23,160.61	$25,887.00
Total for Cash and Cash Equivalents	**$20,253.08**	**$23,160.61**	**$25,887.00**
Total for Assets	**$20,253.08**	**$23,160.61**	**$25,887.00**
Total for Assets and Deferred Outflows	**$20,253.08**	**$23,160.61**	**$25,887.00**

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$3,079.75	$2,667.82	$4,786.00
Total for Payables	**$3,079.75**	**$2,667.82**	**$4,786.00**
Due to			
630 - Due To Other Funds	-	-	$871.00
Total for Due to	**$0.00**	**$0.00**	**$871.00**
Total for Liabilities	**$3,079.75**	**$2,667.82**	**$5,657.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$17,173.33	$20,492.79	$20,230.00
Total for Assigned Fund Balance	**$17,173.33**	**$20,492.79**	**$20,230.00**
Total for Fund Balance	**$17,173.33**	**$20,492.79**	**$20,230.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$20,253.08**	**$23,160.61**	**$25,887.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$26,628.00	$26,136.00	$26,628.00
Total for Property Taxes	**$26,628.00**	**$26,136.00**	**$26,628.00**
Use of Money and Property			
2401 - Interest and Earnings	$601.47	$64.77	-
Total for Use of Money and Property	**$601.47**	**$64.77**	**$0.00**
Total for Revenues	**$27,229.47**	**$26,200.77**	**$26,628.00**
Total for Revenues and Other Sources	**$27,229.47**	**$26,200.77**	**$26,628.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$30,548.93	$26,430.46	$29,016.00
Total for Highway	**$30,548.93**	**$26,430.46**	**$29,016.00**
Total for Transportation	**$30,548.93**	**$26,430.46**	**$29,016.00**
Total for Expenditures	**$30,548.93**	**$26,430.46**	**$29,016.00**
Total for Expenditures and Other Uses	**$30,548.93**	**$26,430.46**	**$29,016.00**

SL - Special District(s) Lighting
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	$20,492.92	$20,235.61	$22,623.61
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$487.00	-
8022 - Restated Fund Balance - Beginning of Year	$20,492.92	$20,722.61	$22,623.61
Add Revenues and Other Sources	$27,229.47	$26,200.77	$26,628.00
Deduct Expenditures and Other Uses	$30,548.93	$26,430.46	$29,016.00
8029 - Fund Balance - End of Year	$17,173.46	$20,492.92	$20,235.61

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$569,538.34	$520,032.05	$507,220.00
Total for Cash and Cash Equivalents	**$569,538.34**	**$520,032.05**	**$507,220.00**
Due From			
391 - Due From Other Funds	-	$37,306.58	$39,056.00
Total for Due From	**$0.00**	**$37,306.58**	**$39,056.00**
Total for Assets	**$569,538.34**	**$557,338.63**	**$546,276.00**
Total for Assets and Deferred Outflows	**$569,538.34**	**$557,338.63**	**$546,276.00**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$636.51	$2,426.14	$701.00
Total for Payables	**$636.51**	**$2,426.14**	**$701.00**
Due to			
630 - Due To Other Funds	$961.73	$6,471.94	$6,472.00
Total for Due to	**$961.73**	**$6,471.94**	**$6,472.00**
Total for Liabilities	**$1,598.24**	**$8,898.08**	**$7,173.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$567,940.10	$548,440.55	$539,102.00
Total for Assigned Fund Balance	**$567,940.10**	**$548,440.55**	**$539,102.00**
Total for Fund Balance	**$567,940.10**	**$548,440.55**	**$539,102.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$569,538.34**	**$557,338.63**	**$546,275.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$91,490.00	$101,621.00	$101,621.00
Total for Property Taxes	**$91,490.00**	**$101,621.00**	**$101,621.00**
Use of Money and Property			
2401 - Interest and Earnings	$10,755.27	$1,044.74	-
Total for Use of Money and Property	**$10,755.27**	**$1,044.74**	**$0.00**
Total for Revenues	**$102,245.27**	**$102,665.74**	**$101,621.00**
Total for Revenues and Other Sources	**$102,245.27**	**$102,665.74**	**$101,621.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81301 - Sewage Treatment and Disposal - Personal Services	$22,393.20	$22,411.88	$18,976.00
81304 - Sewage Treatment and Disposal - Contractual	$58,951.09	$69,205.34	$58,726.00
Total for Sewage	**$81,344.29**	**$91,617.22**	**$77,702.00**
Total for Home and Community Services	**$81,344.29**	**$91,617.22**	**$77,702.00**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	$1,388.37	$1,710.16	$1,451.00
Total for Employee Benefits	**$1,388.37**	**$1,710.16**	**$1,451.00**
Total for Employee Benefits	**$1,388.37**	**$1,710.16**	**$1,451.00**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	-	$5,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	$199.00
Total for Debt Service	**$0.00**	**$0.00**	**$5,199.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	**$0.00**	**$0.00**	**$5,199.00**
Total for Expenditures	**$82,732.66**	**$93,327.38**	**$84,352.00**
Total for Expenditures and Other Uses	**$82,732.66**	**$93,327.38**	**$84,352.00**

SS - Special District(s) 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	$548,441.53	$539,103.17	$521,834.17
8022 - Restated Fund Balance - Beginning of Year	$548,441.53	$539,103.17	$521,834.17
Add Revenues and Other Sources	$102,245.27	$102,665.74	$101,621.00
Deduct Expenditures and Other Uses	$82,732.66	$93,327.38	$84,352.00
8029 - Fund Balance - End of Year	$567,954.14	$548,441.53	$539,103.17

Town of Whitestown
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$91,543.00	$91,490.00	$101,198.00
2799 - Est Rev - Other Revenues	$6,000.00	-	-
Total for Estimated Revenue	**$97,543.00**	**$91,490.00**	**$101,198.00**
Total for Estimated Revenues and Other Sources	**$97,543.00**	**$91,490.00**	**$101,198.00**

SS - Special District(s) 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	$97,543.00	$91,490.00	$101,198.00
Total for Estimated Appropriations	**$97,543.00**	**$91,490.00**	**$101,198.00**
Total for Estimated Appropriations and Other Uses	**$97,543.00**	**$91,490.00**	**$101,198.00**

Town of Whitestown

Annual Financial Report

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

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$895,362.29	$809,168.78	$788,607.00
Total for Cash and Cash Equivalents	**$895,362.29**	**$809,168.78**	**$788,607.00**
Total for Assets	**$895,362.29**	**$809,168.78**	**$788,607.00**
Total for Assets and Deferred Outflows	**$895,362.29**	**$809,168.78**	**$788,607.00**

SW - Special District(s) Water
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	$10,000.00	-	-
915 - Assigned Unappropriated Fund Balance	$885,362.29	$809,168.78	$788,607.00
Total for Assigned Fund Balance	**$895,362.29**	**$809,168.78**	**$788,607.00**
Total for Fund Balance	**$895,362.29**	**$809,168.78**	**$788,607.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$895,362.29**	**$809,168.78**	**$788,607.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$104,738.00	$126,145.00	$126,315.00
Total for Property Taxes	**$104,738.00**	**$126,145.00**	**$126,315.00**
Use of Money and Property			
2401 - Interest and Earnings	$17,180.51	$2,194.68	-
Total for Use of Money and Property	**$17,180.51**	**$2,194.68**	**$0.00**
Total for Revenues	**$121,918.51**	**$128,339.68**	**$126,315.00**
Total for Revenues and Other Sources	**$121,918.51**	**$128,339.68**	**$126,315.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83404 - Water Transportation and Distribution - Contractual	$6,000.00	$6,000.00	-
Total for Water	**$6,000.00**	**$6,000.00**	**$0.00**
Total for Home and Community Services	**$6,000.00**	**$6,000.00**	**$0.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$15,000.00	$85,000.00	$85,000.00
97107 - Serial Bonds - Debt Interest	$14,725.00	$16,778.13	$20,472.00
Total for Debt Service	**$29,725.00**	**$101,778.13**	**$105,472.00**
Total for Debt Service	**$29,725.00**	**$101,778.13**	**$105,472.00**
Total for Expenditures	**$35,725.00**	**$107,778.13**	**$105,472.00**
Total for Expenditures and Other Uses	**$35,725.00**	**$107,778.13**	**$105,472.00**

SW - Special District(s) Water
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	$809,169.13	$788,607.58	$767,764.58
8022 - Restated Fund Balance - Beginning of Year	$809,169.13	$788,607.58	$767,764.58
Add Revenues and Other Sources	$121,918.51	$128,339.68	$126,315.00
Deduct Expenditures and Other Uses	$35,725.00	$107,778.13	$105,472.00
8029 - Fund Balance - End of Year	$895,362.64	$809,169.13	$788,607.58

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$104,806.00	$87,013.00	$126,146.00
2499 - Est Rev - Use of Money and Property	-	$12,000.00	-
2799 - Est Rev - Other Revenues	$16,800.00	-	-
Total for Estimated Revenue	**$121,606.00**	**$99,013.00**	**$126,146.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$10,000.00	-	-
Total for Estimated Other Sources	**$10,000.00**	**$0.00**	**$0.00**
Total for Estimated Revenues and Other Sources	**$131,606.00**	**$99,013.00**	**$126,146.00**

SW - Special District(s) Water
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	$102,500.00	$99,013.00	$24,366.00
9899 - App - Debt Service	$29,106.00	-	$101,779.00
Total for Estimated Appropriations	**$131,606.00**	**$99,013.00**	**$126,145.00**
Total for Estimated Appropriations and Other Uses	**$131,606.00**	**$99,013.00**	**$126,145.00**

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	$1,384,318.00	$1,381,818.00	$1,381,818.00
105 - Construction Work In Progress	$7,474,227.00	-	-
Total for Non-Depreciable Capital Assets	**$8,858,545.00**	**$1,381,818.00**	**$1,381,818.00**
Depreciable Capital Assets			
102 - Buildings	$6,799,290.00	$5,227,281.00	$5,227,281.00
103 - Improvements Other Than Buildings	$5,807,273.00	-	-
104 - Machinery and Equipment	$9,513,959.00	$7,315,176.00	$7,315,176.00
106 - Infrastructure	$4,415,188.00	$3,006,472.00	$3,006,472.00
Total for Depreciable Capital Assets	**$26,535,710.00**	**$15,548,929.00**	**$15,548,929.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($4,614,977.00)	($4,099,345.00)	($4,099,345.00)
113 - Accumulated Depreciation Improvements Other than Buildings	($677,516.00)	-	-
114 - Accumulated Depreciation Machinery and Equipment	($6,209,181.00)	($4,617,308.00)	($4,617,308.00)
116 - Accumulated Depreciation Infrastructure	($2,165,927.00)	($945,939.00)	($945,939.00)
Total for Accumulated Depreciation	**($13,667,601.00)**	**($9,662,592.00)**	**($9,662,592.00)**
Total for Non-Current Assets	**$21,726,654.00**	**$7,268,155.00**	**$7,268,155.00**

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			
619 - State or Authority Loans Payable	-	-	$28,994.44
623 - Term Bonds Payable	-	$350,000.00	$435,000.00
628 - Bonds Payable	$2,065,311.00	-	-
Total for Debt Obligations	**$2,065,311.00**	**$350,000.00**	**$463,994.44**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$1,917,752.00	$969,381.00	$464,795.00
683 - Other Post Employment Benefits	$13,808,950.00	$13,428,327.00	$11,920,197.00
687 - Compensated Absences	$352,279.00	$253,021.00	$269,957.00
Total for Other Long-Term Obligations	**$16,078,981.00**	**$14,650,729.00**	**$12,654,949.00**
Total for Long-Term Obligations	**$18,144,292.00**	**$15,000,729.00**	**$13,118,943.44**

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	$350,000.00	$1,730,311.00	$15,000.00	$0.00	$0.00	$0.00	$2,065,311.00
Bond Anticipation Note	$225,000.00	$65,000.00	$140,000.00	$0.00	$0.00	$0.00	$150,000.00
Total	$575,000.00	$1,795,311.00	$155,000.00	$0.00	$0.00	$0.00	$2,215,311.00

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 Improvements to Building		7/30/25	12/15/43	$0.00	$1,730,311.00	$0.00	$0.00	$0.00	$0.00	$1,730,311.00
Bond WD #25 improvements		12/27/16	12/15/43	$350,000.00	$0.00	$15,000.00	$0.00	$0.00	$0.00	$335,000.00
Bond Anticipation Note Vehicles		12/1/22	11/25/26	$225,000.00	$0.00	$140,000.00	$0.00	$0.00	$0.00	$85,000.00
Bond Anticipation Note Highway Fund Equipment 2025		11/24/25	11/24/26	$0.00	$65,000.00	$0.00	$0.00	$0.00	$0.00	$65,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$110,311.00	$83,318.68	$193,629.68	$1,955,000.00
2027	$110,000.00	$78,887.50	$188,887.50	$1,845,000.00
2028	$115,000.00	$74,468.76	$189,468.76	$1,730,000.00
2029	$120,000.00	$69,850.00	$189,850.00	$1,610,000.00
2030	$125,000.00	$65,031.24	$190,031.24	$1,485,000.00
2031	$130,000.00	$60,012.50	$190,012.50	$1,355,000.00
2032	$135,000.00	$54,793.76	$189,793.76	$1,220,000.00
2033	$140,000.00	$49,375.00	$189,375.00	$1,080,000.00
2034	$150,000.00	$43,756.24	$193,756.24	$930,000.00
2035	$155,000.00	$37,731.26	$192,731.26	$775,000.00
2036	$160,000.00	$31,506.24	$191,506.24	$615,000.00
2037	$165,000.00	$25,056.26	$190,056.26	$450,000.00
2038	$175,000.00	$18,406.24	$193,406.24	$275,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$180,000.00	$11,356.26	$191,356.26	$95,000.00
2040	$20,000.00	$4,106.24	$24,106.24	$75,000.00
2041	$25,000.00	$3,256.25	$28,256.25	$50,000.00
2042	$25,000.00	$2,181.25	$27,181.25	$25,000.00
2043	$25,000.00	$1,093.76	$26,093.76	$0.00
Total	$2,065,311.00	$714,187.44	$2,779,498.44	
$2,065,311.00 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
1926	Savings	DA, DB	$2,065,526.15	$203,909.00	$0.00	($2.96)	$2,269,432.19
7581	Savings	H	$361,644.54	$0.00	($203,909.00)	$0.00	$157,735.54
7631	Checking	H	$267,020.58	$0.00	$0.00	$0.00	$267,020.58
738	Checking	H	$45,643.75	$0.00	$0.00	$0.00	$45,643.75
7899	Checking	H	$88,398.88	$0.00	$0.00	$0.00	$88,398.88
7623	Checking	CM	$151,648.72	$0.00	$0.00	$0.00	$151,648.72
1934	Savings	SF, SL, SS, SW	$1,491,993.26	$0.00	($2,255.22)	$0.00	$1,489,738.04
6897	Savings	A, B	$34,645.55	$0.00	$0.00	$0.00	$34,645.55
3572	Checking	A, B	($362.46)	$0.00	$0.00	$0.00	($362.46)
3158	Savings	A, B	$2,403,290.72	$0.00	($50,882.23)	$0.00	$2,352,408.49
8761	Checking	DA, DB	$1.00	$0.00	$0.00	$0.00	$1.00
2772	Checking	H	$116,215.20	$0.00	($115,049.08)	$0.00	$1,166.12

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1048	Checking	A, B	$2.82	$0.00	$0.00	$0.00	$2.82
7607	Checking	CM	$36,487.81	$0.00	$0.00	$0.00	$36,487.81
606	Checking	A, B	$1.00	$0.00	$0.00	$0.00	$1.00
614	Checking	A, B	$74,875.80	$0.00	($5,257.59)	$0.00	$69,618.21
8346	Checking	SF, SL, SS, SW	$1.00	$0.00	$0.00	$0.00	$1.00
		Total	$7,137,034.32	$203,909.00	($377,353.12)	($2.96)	$6,963,587.24
						Total Cash From Financials	$6,963,587.24

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$7,137,034.32
FDIC Insurance	$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$7,801,112.94
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$8,301,112.94

Investments and Collateralization of Investments

Investments From Financials	$0.00
Market Value as of Fiscal Year End Date	$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$0.00

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
48	49	0	0

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$331,630.00	41	5		
Police Retirement	$189,409.50	6	7		
Fire Retirement					
Local Pension Fund					
Social Security	$244,365.51	48	49		
Worker's Compensation	$60,131.00	48	49		
Life Insurance					
Unemployment Insurance	$157.19		1		
Disability Insurance	$16,816.50	48	49		
Hospital, Medical and Dental Insurance	$1,514,751.68	40	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$2,357,261.38				