Town of Eaton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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, Joseph Wicks (LG250325300000C), hereby certify that I am the Chief Financial Officer of the Town of Eaton, and that the information provided in the Annual Financial Report of the Town of Eaton for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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Town of Eaton

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SL - Special District(s) Lighting
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,136.63	$1,392.51	$4,098.63
201 - Cash In Time Deposits	$277,397.88	$361,825.09	$484,404.19
Total for Cash and Cash Equivalents	**$278,534.51**	**$363,217.60**	**$488,502.82**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$10,184.07	$10,184.07	$10,184.07
Total for Restricted Cash and Cash Equivalents	**$10,184.07**	**$10,184.07**	**$10,184.07**
Due From			
391 - Due From Other Funds	-	-	$4,922.29
Total for Due From	**$0.00**	**$0.00**	**$4,922.29**
Total for Assets	**$288,718.58**	**$373,401.67**	**$503,609.18**
Total for Assets and Deferred Outflows	**$288,718.58**	**$373,401.67**	**$503,609.18**

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$11,410.45	$22,950.44	$4,008.25
Total for Payables	**$11,410.45**	**$22,950.44**	**$4,008.25**
Payroll Liabilities			
710 - Consolidated Payroll	-	$1,151.07	$2,863.59
Total for Payroll Liabilities	**$0.00**	**$1,151.07**	**$2,863.59**
Other Liabilities			
688 - Other Liabilities *AARP*	$7,574.50	$110,891.89	$228,403.89
690 - Overpayments and Clearing Account	$238.00	$1,394.00	$636.00
Total for Other Liabilities	**$7,812.50**	**$112,285.89**	**$229,039.89**
Total for Liabilities	**$19,222.95**	**$136,387.40**	**$235,911.73**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$10,184.07	$10,184.07	$10,184.07
Total for Restricted Fund Balance	**$10,184.07**	**$10,184.07**	**$10,184.07**
Assigned Fund Balance			

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
914 - Assigned Appropriated Fund Balance	$46,000.00	$67,980.00	$40,030.00
Total for Assigned Fund Balance	**$46,000.00**	**$67,980.00**	**$40,030.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$213,311.56	$158,850.20	$217,575.44
Total for Unassigned Fund Balance	**$213,311.56**	**$158,850.20**	**$217,575.44**
Total for Fund Balance	**$269,495.63**	**$237,014.27**	**$267,789.51**
Total for Liabilities, Deferred Inflows and Fund Balances	**$288,718.58**	**$373,401.67**	**$503,701.24**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$174,620.00	$167,100.00	$167,100.00
Total for Property Taxes	**$174,620.00**	**$167,100.00**	**$167,100.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$2,632.80	$2,556.00	$2,481.60
1090 - Interest and Penalties on Real Prop Taxes	$5,829.25	$5,510.74	$5,172.00
Total for Property Tax Items	**$8,462.05**	**$8,066.74**	**$7,653.60**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	-	-	$0.00
Total for Non-Property Tax Items	**$0.00**	**$0.00**	**$0.00**
Departmental Income			
1255 - Clerk Fees	$1,511.80	$1,520.05	$1,565.93
1289 - Other General Departmental Income	$282.75	-	-
1550 - Public Pound Charges Dog Control Fees	$95.00	$60.00	-
1603 - Vital Statistics Fees	$5,040.00	$6,304.55	$4,991.10
Total for Departmental Income	**$6,929.55**	**$7,884.60**	**$6,557.03**
Use of Money and Property			
2401 - Interest and Earnings	$59.49	$80.18	$76.52

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
2412 - Rental of Real Property Other Governments *Rental of Building*	$4,513.07	$4,361.00	$3,533.00
Total for Use of Money and Property	**$4,572.56**	**$4,441.18**	**$3,609.52**
Licenses and Permits			
2544 - Dog Licenses	$4,398.50	$3,232.50	$3,400.50
2590 - Permits Other	-	$300.00	$300.00
Total for Licenses and Permits	**$4,398.50**	**$3,532.50**	**$3,700.50**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$22,923.00	$19,895.75	$23,077.25
Total for Fines and Forfeitures	**$22,923.00**	**$19,895.75**	**$23,077.25**
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	-	$0.00
Total for Sales of Property and Compensation for Loss	**$0.00**	**$0.00**	**$0.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$3,895.00	$0.00
2705 - Gifts and Donations	$20.25	-	-
2725 - VLT Tribal State Compact Moneys	$58,547.00	$52,088.00	$54,495.00
2770 - Unclassified *Copying Revenue*	$11.50	$1,764.50	$1,487.88
Total for Other Revenues	**$58,578.75**	**$57,747.50**	**$55,982.88**
State Aid			
3001 - State Aid Revenue Sharing	$38,771.00	$38,771.00	$38,771.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
3005 - State Aid Mortgage Tax	$25,171.82	$25,946.35	$39,439.49
3040 - State Aid Real Property Tax Administration	-	-	$4,922.29
3089 - State Aid Other *Temporary Municipal Assistance*	$2,712.00	-	-
Total for State Aid	**$66,654.82**	**$64,717.35**	**$83,132.78**
Federal Aid			
4089 - Federal Aid Other	$103,317.39	$117,512.00	$55,833.69
Total for Federal Aid	**$103,317.39**	**$117,512.00**	**$55,833.69**
Total for Revenues	**$450,456.62**	**$450,897.62**	**$406,647.25**
Total for Revenues and Other Sources	**$450,456.62**	**$450,897.62**	**$406,647.25**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$9,340.00	$5,700.00	$8,858.00
Total for Legislative Board	**$9,340.00**	**$5,700.00**	**$8,858.00**
Judicial			
11101 - Municipal Court - Personal Services	$22,934.92	$21,678.53	$21,028.80
11104 - Municipal Court - Contractual	$1,685.61	$1,345.85	$1,137.75
Total for Judicial	**$24,620.53**	**$23,024.38**	**$22,166.55**
Executive			
12201 - Supervisor - Personal Services	$23,633.27	$29,974.36	$22,033.18
12204 - Supervisor - Contractual	$4,378.09	$9,824.74	$5,967.68
Total for Executive	**$28,011.36**	**$39,799.10**	**$28,000.86**
Finance			
13204 - Auditor - Contractual	-	-	$0.00
13304 - Tax Collection - Contractual	$2,231.56	$1,922.36	$1,732.76
13401 - Budget - Personal Services	$1,353.82	$1,353.82	$1,314.30
13551 - Assessment - Personal Services	$27,834.29	$27,038.70	$26,251.16
13554 - Assessment - Contractual	$901.31	$2,077.16	$1,176.72

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Finance	**$32,320.98**	**$32,392.04**	**$30,474.94**
Municipal Staff			
14101 - Clerk - Personal Services	$48,940.95	$44,247.87	$45,114.14
14102 - Clerk - Equipment and Capital Outlay	-	-	$0.00
14104 - Clerk - Contractual	$3,451.76	$2,648.22	$1,323.48
14204 - Law - Contractual	$7,048.50	$6,447.25	$2,053.50
Total for Municipal Staff	**$59,441.21**	**$53,343.34**	**$48,491.12**
Shared Services			
16201 - Operation of Plant - Personal Services	$3,893.92	$3,856.84	$3,744.52
16202 - Operation of Plant - Equipment and Capital Outlay	$19,032.63	$12,800.00	$26,274.19
16204 - Operation of Plant - Contractual	$20,121.93	$23,950.83	$10,138.32
Total for Shared Services	**$43,048.48**	**$40,607.67**	**$40,157.03**
Special Items			
19104 - Unallocated Insurance - Contractual	$31,399.64	$30,882.60	$28,486.55
19204 - Municipal Association Dues - Contractual	$899.00	$800.00	-
19894 - General Government Support, Other - Contractual *Payroll Fees*	$3,668.33	$2,589.90	$4,192.74
Total for Special Items	**$35,966.97**	**$34,272.50**	**$32,679.29**
Total for General Government Support	**$232,749.53**	**$229,139.03**	**$210,827.79**
Public Safety			
Traffic Control			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
33102 - Traffic Control - Equipment and Capital Outlay	$1,136.66	$1,055.28	$14,127.96
Total for Traffic Control	**$1,136.66**	**$1,055.28**	**$14,127.96**
Animal Control			
35101 - Dog Control - Personal Services	$4,478.33	$4,350.32	$4,223.70
35104 - Dog Control - Contractual	$527.62	-	$582.75
Total for Animal Control	**$5,005.95**	**$4,350.32**	**$4,806.45**
Total for Public Safety	**$6,142.61**	**$5,405.60**	**$18,934.41**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$70,959.35	$67,034.25	$66,563.70
50104 - Highway and Street Administration - Contractual	$1,569.47	$1,549.59	$1,080.27
51322 - Garage - Equipment and Capital Outlay	$3,288.76	$15,822.50	$5,003.52
51324 - Garage - Contractual	$17,004.49	$22,784.72	$18,242.23
Total for Highway	**$92,822.07**	**$107,191.06**	**$90,889.72**
Total for Transportation	**$92,822.07**	**$107,191.06**	**$90,889.72**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
65104 - Veterans Service - Contractual	-	$400.00	$400.00
Total for Economic Opportunity and Development	**$0.00**	**$400.00**	**$400.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Economic Assistance and Opportunity	**$0.00**	**$400.00**	**$400.00**
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	$2,441.50	$8,463.65	$1,897.50
Total for Recreation	**$2,441.50**	**$8,463.65**	**$1,897.50**
Culture			
75104 - Historian - Contractual	$45.00	$5,000.00	$1,035.00
Total for Culture	**$45.00**	**$5,000.00**	**$1,035.00**
Total for Culture and Recreation	**$2,486.50**	**$13,463.65**	**$2,932.50**
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	$1,597.20	-	-
Total for Sanitation	**$1,597.20**	**$0.00**	**$0.00**
Community Environment			
85104 - Community Beautification - Contractual	-	$219.84	-
Total for Community Environment	**$0.00**	**$219.84**	**$0.00**
Special Services			
88104 - Cemetery - Contractual	$800.00	$800.00	$800.00
Total for Special Services	**$800.00**	**$800.00**	**$800.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Home and Community Services	**$2,397.20**	**$1,019.84**	**$800.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$19,997.00	$18,405.00	$25,900.00
90308 - Social Security - Employee Benefits	$16,475.80	$15,754.69	$15,325.41
90408 - Workers' Compensation - Employee Benefits	$3,034.87	$3,365.00	$3,239.90
90508 - Unemployment Insurance - Employee Benefits	$2,497.06	$2,622.43	$2,576.32
90558 - Disability Insurance - Employee Benefits	$579.50	$701.00	$524.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$14,225.96	$6,057.89	$1,226.14
Total for Employee Benefits	**$56,810.19**	**$46,906.01**	**$48,791.77**
Total for Employee Benefits	**$56,810.19**	**$46,906.01**	**$48,791.77**
Total for Expenditures	**$393,408.10**	**$403,525.19**	**$373,576.19**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *To B, DA and DB funds*	$24,567.16	$78,147.67	$9,433.65
Total for Interfund Transfers	**$24,567.16**	**$78,147.67**	**$9,433.65**
Total for Interfund Transfers	**$24,567.16**	**$78,147.67**	**$9,433.65**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Other Uses	**$24,567.16**	**$78,147.67**	**$9,433.65**
Total for Expenditures and Other Uses	**$417,975.26**	**$481,672.86**	**$383,009.84**

A - General
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$237,014.27	$267,789.51	$244,152.10
8022 - Restated Fund Balance - Beginning of Year	$237,014.27	$267,789.51	$244,152.10
Add Revenues and Other Sources	$450,456.62	$450,897.62	$406,647.25
Deduct Expenditures and Other Uses	$417,975.26	$481,672.86	$383,009.84
8029 - Fund Balance - End of Year	$269,495.63	$237,014.27	$267,789.51

A - General
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$222,609.00	$174,620.00	$167,100.00
1299 - Est Rev - Departmental Income	-	-	$12,906.00
2199 - Est Rev - Departmental Income	$6,000.00	$13,732.00	-
2499 - Est Rev - Use of Money and Property	$4,748.00	$6,400.00	$4,130.00
2599 - Est Rev - Licenses and Permits	$3,000.00	$3,000.00	$3,000.00
2649 - Est Rev - Fines and Forfeitures	$20,000.00	$20,000.00	$25,000.00
2799 - Est Rev - Other Revenues	$50,200.00	$200.00	$200.00
3099 - Est Rev - State Aid	$63,771.00	$123,771.00	$123,771.00
Total for Estimated Revenue	**$370,328.00**	**$341,723.00**	**$336,107.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$46,000.00	$67,980.00	$40,030.00
Total for Estimated Other Sources	**$46,000.00**	**$67,980.00**	**$40,030.00**
Total for Estimated Revenues and Other Sources	**$416,328.00**	**$409,703.00**	**$376,137.00**

A - General
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$234,544.00	$228,880.00	$206,495.00
3999 - App - Public Safety	$7,366.00	$5,231.00	$5,101.00
5999 - App - Transportation	$99,368.00	$97,237.00	$93,216.00
7999 - App - Culture and Recreation	$5,600.00	$600.00	$600.00
8999 - App - Home and Community Services	$800.00	$6,800.00	$800.00
9199 - App - Employee Benefits	$68,650.00	$60,955.00	$44,925.00
Total for Estimated Appropriations	**$416,328.00**	**$399,703.00**	**$351,137.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	-	$10,000.00	$25,000.00
Total for Estimated Other Uses	**$0.00**	**$10,000.00**	**$25,000.00**
Total for Estimated Appropriations and Other Uses	**$416,328.00**	**$409,703.00**	**$376,137.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$314.04	$515.22	$429.14
201 - Cash In Time Deposits	$130,405.04	$122,364.93	$124,119.03
Total for Cash and Cash Equivalents	**$130,719.08**	**$122,880.15**	**$124,548.17**
Total for Assets	**$130,719.08**	**$122,880.15**	**$124,548.17**
Total for Assets and Deferred Outflows	**$130,719.08**	**$122,880.15**	**$124,548.17**

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$980.77	$167.36	$97.27
Total for Payables	**$980.77**	**$167.36**	**$97.27**
Total for Liabilities	**$980.77**	**$167.36**	**$97.27**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$44,926.00	$6,500.00	$4,672.00
915 - Assigned Unappropriated Fund Balance	$84,812.31	$116,310.22	$119,799.67
Total for Assigned Fund Balance	**$129,738.31**	**$122,810.22**	**$124,471.67**
Total for Fund Balance	**$129,738.31**	**$122,810.22**	**$124,471.67**
Total for Liabilities, Deferred Inflows and Fund Balances	**$130,719.08**	**$122,977.58**	**$124,568.94**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$1,317.47	$71,973.38	$68,952.31
Total for Property Tax Items	**$1,317.47**	**$71,973.38**	**$68,952.31**
Non-Property Tax Items			
1170 - Franchise Tax	$18,840.87	$19,508.33	$18,986.42
Total for Non-Property Tax Items	**$18,840.87**	**$19,508.33**	**$18,986.42**
Departmental Income			
2110 - Zoning Fees	$3,334.40	$525.00	-
2115 - Planning Board Fees	$1,930.00	$225.00	-
Total for Departmental Income	**$5,264.40**	**$750.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$25.09	$34.06	$22.70
Total for Use of Money and Property	**$25.09**	**$34.06**	**$22.70**
Licenses and Permits			
2555 - Building and Alteration Permits	$35,893.35	$40,129.61	$27,673.55
2590 - Permits Other	$75.00	$375.00	-
Total for Licenses and Permits	**$35,968.35**	**$40,504.61**	**$27,673.55**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Revenues	**$61,416.18**	**$132,770.38**	**$115,634.98**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$1,750.14	-	$0.00
Total for Operating Transfers	**$1,750.14**	**$0.00**	**$0.00**
Total for Other Sources	**$1,750.14**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$63,166.32**	**$132,770.38**	**$115,634.98**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14204 - Law - Contractual	$7,936.50	$7,289.00	$6,262.63
Total for Municipal Staff	**$7,936.50**	**$7,289.00**	**$6,262.63**
Shared Services			
16204 - Operation of Plant - Contractual	-	-	$0.00
Total for Shared Services	**$0.00**	**$0.00**	**$0.00**
Special Items			
19894 - General Government Support, Other - Contractual *Payroll Fees*	$1,350.00	-	$450.00
Total for Special Items	**$1,350.00**	**$0.00**	**$450.00**
Total for General Government Support	**$9,286.50**	**$7,289.00**	**$6,712.63**
Public Safety			
Other Public Safety			
36201 - Safety Inspection - Personal Services	$32,718.51	$27,530.62	$26,728.78
36204 - Safety Inspection - Contractual	$2,138.92	$1,204.46	$2,160.19
Total for Other Public Safety	**$34,857.43**	**$28,735.08**	**$28,888.97**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Public Safety	**$34,857.43**	**$28,735.08**	**$28,888.97**
Transportation			
Highway			
51824 - Street Lighting - Contractual	-	-	$0.00
Total for Highway	**$0.00**	**$0.00**	**$0.00**
Total for Transportation	**$0.00**	**$0.00**	**$0.00**
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	$5,179.27	$4,891.38	$4,748.90
80204 - Planning and Surveys - Contractual	$2,095.16	$6,571.61	$1,116.99
Total for General Environment	**$7,274.43**	**$11,462.99**	**$5,865.89**
Total for Home and Community Services	**$7,274.43**	**$11,462.99**	**$5,865.89**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$797.00	$2,944.00	$4,080.00
90308 - Social Security - Employee Benefits	$2,899.51	$2,480.40	$2,408.38
90408 - Workers' Compensation - Employee Benefits	$668.44	$1,086.00	$1,369.95
90508 - Unemployment Insurance - Employee Benefits	$454.92	$434.36	$422.81
Total for Employee Benefits	**$4,819.87**	**$6,944.76**	**$8,281.14**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Employee Benefits	**$4,819.87**	**$6,944.76**	**$8,281.14**
Total for Expenditures	**$56,238.23**	**$54,431.83**	**$49,748.63**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$80,000.00	$0.00
Total for Interfund Transfers	**$0.00**	**$80,000.00**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$80,000.00**	**$0.00**
Total for Other Uses	**$0.00**	**$80,000.00**	**$0.00**
Total for Expenditures and Other Uses	**$56,238.23**	**$134,431.83**	**$49,748.63**

B - General Town-Outside Village
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$122,810.22	$124,471.67	$58,585.32
8022 - Restated Fund Balance - Beginning of Year	$122,810.22	$124,471.67	$58,585.32
Add Revenues and Other Sources	$63,166.32	$132,770.38	$115,634.98
Deduct Expenditures and Other Uses	$56,238.23	$134,431.83	$49,748.63
8029 - Fund Balance - End of Year	$129,738.31	$122,810.22	$124,471.67

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	$17,106.00	$82,067.00	$76,266.00
2599 - Est Rev - Licenses and Permits	$15,000.00	$12,000.00	$12,000.00
Total for Estimated Revenue	**$32,106.00**	**$94,067.00**	**$88,266.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$44,926.00	$6,500.00	$4,672.00
Total for Estimated Other Sources	**$44,926.00**	**$6,500.00**	**$4,672.00**
Total for Estimated Revenues and Other Sources	**$77,032.00**	**$100,567.00**	**$92,938.00**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$70,257.00	$69,392.00	$49,988.00
9199 - App - Employee Benefits	$6,775.00	$6,175.00	$7,950.00
Total for Estimated Appropriations	**$77,032.00**	**$75,567.00**	**$57,938.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	-	$25,000.00	$35,000.00
Total for Estimated Other Uses	**$0.00**	**$25,000.00**	**$35,000.00**
Total for Estimated Appropriations and Other Uses	**$77,032.00**	**$100,567.00**	**$92,938.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,114.27	$171.56	$436.13
201 - Cash In Time Deposits	$197,066.73	$164,362.08	$118,355.97
Total for Cash and Cash Equivalents	**$198,181.00**	**$164,533.64**	**$118,792.10**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$11,011.16	$11,011.16	$11,011.16
Total for Restricted Cash and Cash Equivalents	**$11,011.16**	**$11,011.16**	**$11,011.16**
Due From			
391 - Due From Other Funds	$20,265.29	$12,542.93	$12,542.93
Total for Due From	**$20,265.29**	**$12,542.93**	**$12,542.93**
Total for Assets	**$229,457.45**	**$188,087.73**	**$142,346.19**
Total for Assets and Deferred Outflows	**$229,457.45**	**$188,087.73**	**$142,346.19**

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$3,926.86	$2,219.59
Total for Payables	**$0.00**	**$3,926.86**	**$2,219.59**
Total for Liabilities	**$0.00**	**$3,926.86**	**$2,219.59**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$11,011.16	$11,011.16	$11,011.16
Total for Restricted Fund Balance	**$11,011.16**	**$11,011.16**	**$11,011.16**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$34,005.00	$33,852.00	$13,646.00
915 - Assigned Unappropriated Fund Balance	$184,441.29	$139,290.10	$115,456.44
Total for Assigned Fund Balance	**$218,446.29**	**$173,142.10**	**$129,102.44**
Total for Fund Balance	**$229,457.45**	**$184,153.26**	**$140,113.60**
Total for Liabilities, Deferred Inflows and Fund Balances	**$229,457.45**	**$188,080.12**	**$142,333.19**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$464,202.00	$455,100.00	$455,100.00
Total for Property Taxes	**$464,202.00**	**$455,100.00**	**$455,100.00**
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments *Village of Morrisville*	$25,125.00	$31,850.00	$27,200.00
Total for Intergovernmental Charges	**$25,125.00**	**$31,850.00**	**$27,200.00**
Use of Money and Property			
2401 - Interest and Earnings	$86.28	$54.49	$55.51
Total for Use of Money and Property	**$86.28**	**$54.49**	**$55.51**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$1,419.79	$203.31	$1,416.05
2665 - Sales of Equipment	$180,000.00	-	$149,000.00
Total for Sales of Property and Compensation for Loss	**$181,419.79**	**$203.31**	**$150,416.05**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$44.57	$607.43	-
Total for Other Revenues	**$44.57**	**$607.43**	**$0.00**
Total for Revenues	**$670,877.64**	**$487,815.23**	**$632,771.56**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$18,103.62	-	$8,073.75
Total for Operating Transfers	**$18,103.62**	**$0.00**	**$8,073.75**
Total for Other Sources	**$18,103.62**	**$0.00**	**$8,073.75**
Total for Revenues and Other Sources	**$688,981.26**	**$487,815.23**	**$640,845.31**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual *Payroll Processing Fees*	$1,400.00	$725.00	-
Total for Special Items	**$1,400.00**	**$725.00**	**$0.00**
Total for General Government Support	**$1,400.00**	**$725.00**	**$0.00**
Transportation			
Highway			
50104 - Highway and Street Administration - Contractual	$74.00	$358.73	$1,575.00
51302 - Machinery - Equipment and Capital Outlay	$232,600.00	-	$147,702.80
51304 - Machinery - Contractual	$44,298.84	$41,221.27	$45,448.90
51421 - Snow Removal - Personal Services	$126,825.58	$126,180.66	$139,942.40
51424 - Snow Removal - Contractual	$114,301.00	$111,095.73	$101,845.63
Total for Highway	**$518,099.42**	**$278,856.39**	**$436,514.73**
Total for Transportation	**$518,099.42**	**$278,856.39**	**$436,514.73**
Employee Benefits			
Employee Benefits			

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
90108 - State Retirement System - Employee Benefits	$15,435.00	$13,013.00	$14,729.00
90308 - Social Security - Employee Benefits	$9,855.13	$9,698.72	$11,325.39
90408 - Workers' Compensation - Employee Benefits	$11,232.00	$10,931.00	$13,089.67
90508 - Unemployment Insurance - Employee Benefits	$1,050.00	$1,291.49	$1,259.99
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$33,492.07	$37,816.69	$43,441.95
Total for Employee Benefits	**$71,064.20**	**$72,750.90**	**$83,846.00**
Total for Employee Benefits	**$71,064.20**	**$72,750.90**	**$83,846.00**
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	$48,077.65	$83,161.92	$142,572.89
97857 - Installment Purchase Debt - Debt Interest	$5,035.80	$8,286.76	$6,653.39
Total for Debt Service	**$53,113.45**	**$91,448.68**	**$149,226.28**
Total for Debt Service	**$53,113.45**	**$91,448.68**	**$149,226.28**
Total for Expenditures	**$643,677.07**	**$443,780.97**	**$669,587.01**
Total for Expenditures and Other Uses	**$643,677.07**	**$443,780.97**	**$669,587.01**

DA - Highway Town-wide
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$184,153.26	$140,119.00	$168,855.30
8022 - Restated Fund Balance - Beginning of Year	$184,153.26	$140,119.00	$168,855.30
Add Revenues and Other Sources	$688,981.26	$487,815.23	$640,845.31
Deduct Expenditures and Other Uses	$643,677.07	$443,780.97	$669,587.01
8029 - Fund Balance - End of Year	$229,457.45	$184,153.26	$140,119.00

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$468,844.00	$464,202.00	$455,100.00
1199 - Est Rev - Non-Property Tax Items	$225,125.00	$205,125.00	$205,125.00
Total for Estimated Revenue	**$693,969.00**	**$669,327.00**	**$660,225.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$34,005.00	$33,852.00	$13,646.00
Total for Estimated Other Sources	**$34,005.00**	**$33,852.00**	**$13,646.00**
Total for Estimated Revenues and Other Sources	**$727,974.00**	**$703,179.00**	**$673,871.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$538,145.00	$517,559.00	$488,169.00
9199 - App - Employee Benefits	$104,000.00	$102,500.00	$94,250.00
Total for Estimated Appropriations	**$642,145.00**	**$620,059.00**	**$582,419.00**
Estimated Other Uses			
962 - Other Budgetary Purposes	$85,829.00	$83,120.00	$91,452.00
Total for Estimated Other Uses	**$85,829.00**	**$83,120.00**	**$91,452.00**
Total for Estimated Appropriations and Other Uses	**$727,974.00**	**$703,179.00**	**$673,871.00**

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$6,202.39	$573.11	$1,158.12
201 - Cash In Time Deposits	$354,999.82	$267,937.97	$388,408.94
Total for Cash and Cash Equivalents	**$361,202.21**	**$268,511.08**	**$389,567.06**
Total for Assets	**$361,202.21**	**$268,511.08**	**$389,567.06**
Total for Assets and Deferred Outflows	**$361,202.21**	**$268,511.08**	**$389,567.06**

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	$20,265.29	$12,542.93	$17,465.22
Total for Due to	**$20,265.29**	**$12,542.93**	**$17,465.22**
Total for Liabilities	**$20,265.29**	**$12,542.93**	**$17,465.22**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$29,800.00	$28,722.00	-
915 - Assigned Unappropriated Fund Balance	$311,136.92	$227,259.52	$372,115.21
Total for Assigned Fund Balance	**$340,936.92**	**$255,981.52**	**$372,115.21**
Total for Fund Balance	**$340,936.92**	**$255,981.52**	**$372,115.21**
Total for Liabilities, Deferred Inflows and Fund Balances	**$361,202.21**	**$268,524.45**	**$389,580.43**

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$54,975.00	$54,975.00	$54,975.00
Total for Property Taxes	**$54,975.00**	**$54,975.00**	**$54,975.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$625,309.59	$596,251.32	$544,909.26
Total for Non-Property Tax Items	**$625,309.59**	**$596,251.32**	**$544,909.26**
Use of Money and Property			
2401 - Interest and Earnings	$111.03	$103.47	$90.50
Total for Use of Money and Property	**$111.03**	**$103.47**	**$90.50**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	$50,000.00
Total for Sales of Property and Compensation for Loss	**$0.00**	**$0.00**	**$50,000.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$12,743.22	-
Total for Other Revenues	**$0.00**	**$12,743.22**	**$0.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$302,989.15	$303,218.80	$280,251.23

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for State Aid	**$302,989.15**	**$303,218.80**	**$280,251.23**
Total for Revenues	**$983,384.77**	**$967,291.81**	**$930,225.99**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$153,777.00	-
Total for Operating Transfers	**$0.00**	**$153,777.00**	**$0.00**
Total for Other Sources	**$0.00**	**$153,777.00**	**$0.00**
Total for Revenues and Other Sources	**$983,384.77**	**$1,121,068.81**	**$930,225.99**

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual *Payroll Fees*	$1,035.60	-	-
Total for Special Items	**$1,035.60**	**$0.00**	**$0.00**
Total for General Government Support	**$1,035.60**	**$0.00**	**$0.00**
Transportation			
Highway			
50104 - Highway and Street Administration - Contractual	$74.00	$725.00	$750.00
51101 - Maintenance of Roads - Personal Services	$150,132.80	$138,904.20	$153,657.60
51104 - Maintenance of Roads - Contractual	$250,752.55	$238,662.94	$160,689.93
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$302,989.15	$303,218.80	$280,251.23
51302 - Machinery - Equipment and Capital Outlay	$42,891.43	$198,777.00	-
Total for Highway	**$746,839.93**	**$880,287.94**	**$595,348.76**
Total for Transportation	**$746,839.93**	**$880,287.94**	**$595,348.76**
Employee Benefits			
Employee Benefits			

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
90108 - State Retirement System - Employee Benefits	$21,314.00	$17,970.00	$20,335.00
90308 - Social Security - Employee Benefits	$11,484.92	$10,626.49	$11,755.39
90408 - Workers' Compensation - Employee Benefits	$15,433.00	$15,005.00	$14,269.54
90508 - Unemployment Insurance - Employee Benefits	$262.49	-	$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$44,791.37	$47,328.12	$59,976.49
Total for Employee Benefits	**$93,285.78**	**$90,929.61**	**$106,336.42**
Total for Employee Benefits	**$93,285.78**	**$90,929.61**	**$106,336.42**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	$200,000.00	-
97307 - Bond Anticipation Notes - Debt Interest	-	$8,711.34	-
97856 - Installment Purchase Debt - Debt Principal	$53,745.50	$51,573.70	$49,489.93
97857 - Installment Purchase Debt - Debt Interest	$3,522.56	$5,699.91	$7,783.67
Total for Debt Service	**$57,268.06**	**$265,984.95**	**$57,273.60**
Total for Debt Service	**$57,268.06**	**$265,984.95**	**$57,273.60**
Total for Expenditures	**$898,429.37**	**$1,237,202.50**	**$758,958.78**
Total for Expenditures and Other Uses	**$898,429.37**	**$1,237,202.50**	**$758,958.78**

DB - Highway Part-town
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$255,981.52	$372,115.21	$200,848.00
8022 - Restated Fund Balance - Beginning of Year	$255,981.52	$372,115.21	$200,848.00
Add Revenues and Other Sources	$983,384.77	$1,121,068.81	$930,225.99
Deduct Expenditures and Other Uses	$898,429.37	$1,237,202.50	$758,958.78
8029 - Fund Balance - End of Year	$340,936.92	$255,981.52	$372,115.21

DB - Highway Part-town
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$54,975.00	$54,975.00	$54,975.00
2499 - Est Rev - Use of Money and Property	$100.00	$100.00	-
2799 - Est Rev - Other Revenues	$623,000.00	$625,309.00	$596,351.00
3099 - Est Rev - State Aid	$303,200.00	$303,200.00	$158,817.00
Total for Estimated Revenue	**$981,275.00**	**$983,584.00**	**$810,143.00**
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	-	$35,000.00
5099 - Est Rev - Operating Transfers	-	$25,000.00	-
599 - Appropriated Fund Balance	$29,800.00	$28,722.00	-
Total for Estimated Other Sources	**$29,800.00**	**$53,722.00**	**$35,000.00**
Total for Estimated Revenues and Other Sources	**$1,011,075.00**	**$1,037,306.00**	**$845,143.00**

DB - Highway Part-town
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$572,830.00	$596,076.00	$560,076.00
9199 - App - Employee Benefits	$135,045.00	$138,030.00	$126,250.00
Total for Estimated Appropriations	**$707,875.00**	**$734,106.00**	**$686,326.00**
Estimated Other Uses			
962 - Other Budgetary Purposes	$303,200.00	$303,200.00	$158,817.00
Total for Estimated Other Uses	**$303,200.00**	**$303,200.00**	**$158,817.00**
Total for Estimated Appropriations and Other Uses	**$1,011,075.00**	**$1,037,306.00**	**$845,143.00**

Town of Eaton
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$110,179.01	$313.43	$313.43
Total for Cash and Cash Equivalents	**$110,179.01**	**$313.43**	**$313.43**
Due From			
391 - Due From Other Funds	-	-	$0.00
Total for Due From	**$0.00**	**$0.00**	**$0.00**
Total for Assets	**$110,179.01**	**$313.43**	**$313.43**
Total for Assets and Deferred Outflows	**$110,179.01**	**$313.43**	**$313.43**

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	$0.00
Total for Notes Payable	**$0.00**	**$0.00**	**$0.00**
Total for Liabilities	**$0.00**	**$0.00**	**$0.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$110,179.01	$314.00	$314.00
Total for Assigned Fund Balance	**$110,179.01**	**$314.00**	**$314.00**
Total for Fund Balance	**$110,179.01**	**$314.00**	**$314.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$110,179.01**	**$314.00**	**$314.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Other Revenues			
2705 - Gifts and Donations	$122,655.56	-	-
Total for Other Revenues	**$122,655.56**	**$0.00**	**$0.00**
Total for Revenues	**$122,655.56**	**$0.00**	**$0.00**
Other Sources			
Proceeds of Obligations			
5730 - Bond Anticipation Notes	-	-	$200,000.00
5731 - BANS Redeemed from Appropriations	-	$200,000.00	-
5785 - Installment Purchase Debt	-	-	$130,000.00
Total for Proceeds of Obligations	**$0.00**	**$200,000.00**	**$330,000.00**
Total for Other Sources	**$0.00**	**$200,000.00**	**$330,000.00**
Total for Revenues and Other Sources	**$122,655.56**	**$200,000.00**	**$330,000.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19972 - General Government - Equipment and Capital Outlay	-	-	$130,000.00
Total for Special Items	**$0.00**	**$0.00**	**$130,000.00**
Total for General Government Support	**$0.00**	**$0.00**	**$130,000.00**
Transportation			
Highway			
51202 - Maintenance of Bridges - Equipment and Capital Outlay	-	-	$199,686.57
Total for Highway	**$0.00**	**$0.00**	**$199,686.57**
Total for Transportation	**$0.00**	**$0.00**	**$199,686.57**
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	$12,789.98	-	-
Total for Recreation	**$12,789.98**	**$0.00**	**$0.00**
Total for Culture and Recreation	**$12,789.98**	**$0.00**	**$0.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Expenditures	**$12,789.98**	**$0.00**	**$329,686.57**
Total for Expenditures and Other Uses	**$12,789.98**	**$0.00**	**$329,686.57**

H - Capital Projects
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$314.00	$314.00	$0.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$200,000.00	-
8022 - Restated Fund Balance - Beginning of Year	$314.00	($199,686.00)	$0.00
Add Revenues and Other Sources	$122,655.56	$200,000.00	$330,000.00
Deduct Expenditures and Other Uses	$12,789.98	$0.00	$329,686.57
8029 - Fund Balance - End of Year	$110,179.58	$314.00	$314.00

SL - Special District(s) Lighting
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	-	-	$0.00
Total for Cash and Cash Equivalents	**$0.00**	**$0.00**	**$0.00**
Total for Assets	**$0.00**	**$0.00**	**$0.00**
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$0.00**

SL - Special District(s) Lighting
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	$0.00
Total for Due to	**$0.00**	**$0.00**	**$0.00**
Total for Liabilities	**$0.00**	**$0.00**	**$0.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$0.00**	**$0.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$2,750.00	$3,200.00	$0.00
Total for Property Taxes	**$2,750.00**	**$3,200.00**	**$0.00**
Total for Revenues	**$2,750.00**	**$3,200.00**	**$0.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$4,713.40	$4,370.67	$1,359.90
Total for Operating Transfers	**$4,713.40**	**$4,370.67**	**$1,359.90**
Total for Other Sources	**$4,713.40**	**$4,370.67**	**$1,359.90**
Total for Revenues and Other Sources	**$7,463.40**	**$7,570.67**	**$1,359.90**

SL - Special District(s) Lighting
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$7,463.40	$7,570.67	$5,281.62
Total for Highway	**$7,463.40**	**$7,570.67**	**$5,281.62**
Total for Transportation	**$7,463.40**	**$7,570.67**	**$5,281.62**
Total for Expenditures	**$7,463.40**	**$7,570.67**	**$5,281.62**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$0.00
Total for Interfund Transfers	**$0.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$0.00**
Total for Other Uses	**$0.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$7,463.40**	**$7,570.67**	**$5,281.62**

SL - Special District(s) Lighting
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$0.00	$0.00	$3,921.72
8022 - Restated Fund Balance - Beginning of Year	$0.00	$0.00	$3,921.72
Add Revenues and Other Sources	$7,463.40	$7,570.67	$1,359.90
Deduct Expenditures and Other Uses	$7,463.40	$7,570.67	$5,281.62
8029 - Fund Balance - End of Year	$0.00	$0.00	$0.00

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

	12/31/2024	12/31/2023	12/31/2022
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$60,900.00	$60,900.00	$30,000.00
Total for Non-Depreciable Capital Assets	**$60,900.00**	**$60,900.00**	**$30,000.00**
Depreciable Capital Assets			
102 - Buildings	$38,032.63	$19,000.00	$19,000.00
104 - Machinery and Equipment	$2,896,711.23	$2,801,219.80	$2,602,442.80
Total for Depreciable Capital Assets	**$2,934,743.86**	**$2,820,219.80**	**$2,621,442.80**
Total for Non-Current Assets	**$2,995,643.86**	**$2,881,119.80**	**$2,651,442.80**

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

	12/31/2024	12/31/2023	12/31/2022
Long-Term Obligations			
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	$200,000.00
Total for Notes Payable	**$0.00**	**$0.00**	**$200,000.00**
Debt Obligations			
685 - Installment Purchase Contract Debt	$81,598.01	$183,421.16	$291,345.18
Total for Debt Obligations	**$81,598.01**	**$183,421.16**	**$291,345.18**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$262,792.00	$302,406.00	($105,080.00)
Total for Other Long-Term Obligations	**$262,792.00**	**$302,406.00**	**($105,080.00)**
Total for Long-Term Obligations	**$344,390.01**	**$485,827.16**	**$386,265.18**

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
Installment Purchase Contract	$183,421.16	$0.00	$101,823.15	$0.00	$0.00	$0.00	$81,598.01
Total	$183,421.16	$0.00	$101,823.15	$0.00	$0.00	$0.00	$81,598.01

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
Installment Purchase Contract 2023 WESTERN STAR TRUCK		6/15/22	6/15/26	$77,862.05	$0.00	$24,628.21	$0.00	$0.00	$0.00	$53,233.84
Installment Purchase Contract 2021 WESTERN STAR TRUCK		8/28/20	4/1/24	$23,449.44	$0.00	$23,449.44	$0.00	$0.00	$0.00	$0.00
Installment Purchase Contract 2020 WESTERN STAR TRUCK		7/9/19	7/9/24	$26,591.88	$0.00	$26,591.88	$0.00	$0.00	$0.00	$0.00
Installment Purchase Contract 2019 WESTERN STAR TRUCK		11/26/18	4/11/25	$55,517.79	$0.00	$27,153.62	$0.00	$0.00	$0.00	$28,364.17

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	
$0.00 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
4273	Checking	B	$444.37	$153.87	($448.26)	$0.00	$149.98
4249	Checking	A	$10,348.28	$0.00	($9,960.54)	$0.00	$387.74
4306	Savings	B	$132,061.43	$638.00	($2,294.39)	$0.00	$130,405.04
4207	Checking	DB	$4,426.03	$0.00	$0.00	$0.00	$4,426.03
5834	Checking	H	$313.43	$0.00	$0.00	$0.00	$313.43
3135	Checking	DB	$45.29	$0.00	$0.00	$0.00	$45.29
4299	Savings	A	$233,258.22	$44,139.66	$0.00	$0.00	$277,397.88
4330	Checking	A	$10,184.07	$0.00	$0.00	$0.00	$10,184.07
4190	Checking	DA	$1,517.28	$0.00	($403.01)	$0.00	$1,114.27
4223	Savings	DB	$354,999.82	$0.00	$0.00	$0.00	$354,999.82
4182	Savings	DA	$11,011.16	$0.00	$0.00	$0.00	$11,011.16
4348	Checking	A, B, DA, DB	$3,800.33	$0.00	($1,156.31)	$0.00	$2,644.02

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1600	Checking	H	$109,865.58	$0.00	$0.00	$0.00	$109,865.58
4215	Savings	DA	$197,066.73	$0.00	$0.00	$0.00	$197,066.73
		Total	$1,069,342.02	$44,931.53	($14,262.51)	$0.00	$1,100,011.04
						Total Cash From Financials	$1,100,011.04

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$1,069,342.02
FDIC Insurance	$362,704.87
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$883,089.08
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$1,245,793.95

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
7	13	0	1

		Number Receving Benefits			
Benefit	**Amount**	**Full Time**	**Part Time**	**Volunteer**	**Retiree**
State Retirement System	$57,543.00	7	7		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$40,715.36	7	13		0
Worker's Compensation	$30,368.31	7	13		0
Life Insurance					
Unemployment Insurance	$4,264.47	7	13		0
Disability Insurance	$579.50	7	13		0
Hospital, Medical and Dental Insurance	$92,509.40	5	0		1
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$225,980.04				