Town of Louisville
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, Larry Legault (LG400348500000), hereby certify that I am the Chief Financial Officer of the Town of Louisville, and that the information provided in the Annual Financial Report of the Town of Louisville for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Town of Louisville

Annual Financial Report

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

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
- DA - Highway Town-wide
- DB - Highway Part-town
- EM - Enterprise Miscellaneous
- H - Capital Projects
- PN - Permanent
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- 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	$317,264.68	$124,916.65	$776,277.19
210 - Petty Cash	$400.00	$400.00	$400.00
Total for Cash and Cash Equivalents	**$317,664.68**	**$125,316.65**	**$776,677.19**
Due From			
391 - Due From Other Funds	$20,000.00	$283,203.00	-
Total for Due From	**$20,000.00**	**$283,203.00**	**$0.00**
Total for Assets	**$337,664.68**	**$408,519.65**	**$776,677.19**
Total for Assets and Deferred Outflows	**$337,664.68**	**$408,519.65**	**$776,677.19**

Town of Louisville

Annual Financial Report

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

A - General
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	-	$325,000.00	-
Total for Due to	**$0.00**	**$325,000.00**	**$0.00**
Other Liabilities			
688 - Other Liabilities	-	-	$138,402.50
Total for Other Liabilities	**$0.00**	**$0.00**	**$138,402.50**
Total for Liabilities	**$0.00**	**$325,000.00**	**$138,402.50**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$115,800.00	$83,519.65	$155,765.00
Total for Assigned Fund Balance	**$115,800.00**	**$83,519.65**	**$155,765.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$221,864.68	-	$482,509.69
Total for Unassigned Fund Balance	**$221,864.68**	**$0.00**	**$482,509.69**
Total for Fund Balance	**$337,664.68**	**$83,519.65**	**$638,274.69**
Total for Liabilities, Deferred Inflows and Fund Balances	**$337,664.68**	**$408,519.65**	**$776,677.19**

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	$111,000.00	$48,000.00	$45,000.00
Total for Property Taxes	**$111,000.00**	**$48,000.00**	**$45,000.00**
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	$7,702.08	$6,468.19	$7,671.57
Total for Property Tax Items	**$7,702.08**	**$6,468.19**	**$7,671.57**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$439,279.92	$496,536.54	$401,718.71
Total for Non-Property Tax Items	**$439,279.92**	**$496,536.54**	**$401,718.71**
Departmental Income			
1255 - Clerk Fees	$4,430.13	$3,991.40	$4,187.05
2012 - Recreational Concessions	$121,900.00	$117,316.95	$121,775.05
2801 - Interfund Revenues	$47,550.00	$42,300.00	$40,285.00
Total for Departmental Income	**$173,880.13**	**$163,608.35**	**$166,247.10**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *RVRDA*	$20,392.26	-	$38,200.00
Total for Intergovernmental Charges	**$20,392.26**	**$0.00**	**$38,200.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Use of Money and Property			
2401 - Interest and Earnings	$73.31	$95.29	$145.83
2410 - Rental of Real Property	$4,000.00	$5,688.88	$16,400.00
2414 - Rental of Equipment	$2,235.20	-	$3,249.00
Total for Use of Money and Property	**$6,308.51**	**$5,784.17**	**$19,794.83**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$9,557.00	$13,278.50	$17,158.00
Total for Fines and Forfeitures	**$9,557.00**	**$13,278.50**	**$17,158.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$395.00	$380.00	$380.00
Total for Sales of Property and Compensation for Loss	**$395.00**	**$380.00**	**$380.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$206,210.09	$4,510.00	$25,311.01
2705 - Gifts and Donations	$11,236.44	$525.00	$1,000.00
2770 - Unclassified *Arconic Annual payment*	$6,200.00	-	$200,006.29
Total for Other Revenues	**$223,646.53**	**$5,035.00**	**$226,317.30**
State Aid			
3001 - State Aid Revenue Sharing	$27,405.00	$27,405.00	$27,405.00
3005 - State Aid Mortgage Tax	$38,456.55	$34,256.47	$33,084.61
3089 - State Aid Other *NYPA*	$324,784.66	$180,435.00	$247,658.78

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for State Aid	**$390,646.21**	**$242,096.47**	**$308,148.39**
Federal Aid			
4089 - Federal Aid Other	-	$138,402.50	$39,128.48
4960 - Federal Aid Emergency Disaster Assistance	$1,088.93	$21,778.63	-
Total for Federal Aid	**$1,088.93**	**$160,181.13**	**$39,128.48**
Total for Revenues	**$1,383,896.57**	**$1,141,368.35**	**$1,269,764.38**
Total for Revenues and Other Sources	**$1,383,896.57**	**$1,141,368.35**	**$1,269,764.38**

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	$22,000.00	$18,900.00	$18,000.00
10104 - Legislative Board - Contractual	$536.17	$2,937.94	$2,854.63
Total for Legislative Board	**$22,536.17**	**$21,837.94**	**$20,854.63**
Judicial			
11101 - Municipal Court - Personal Services	$48,170.00	$44,765.68	$41,508.68
11104 - Municipal Court - Contractual	$1,403.55	$2,007.42	$1,576.35
Total for Judicial	**$49,573.55**	**$46,773.10**	**$43,085.03**
Executive			
12201 - Supervisor - Personal Services	$38,035.75	$34,811.40	$33,183.52
12202 - Supervisor - Equipment and Capital Outlay	-	-	$895.84
12204 - Supervisor - Contractual	$12,844.90	$9,976.43	$67,389.46
Total for Executive	**$50,880.65**	**$44,787.83**	**$101,468.82**
Finance			
13204 - Auditor - Contractual	$456.00	-	-
13301 - Tax Collection - Personal Services	$7,755.00	$7,050.00	$6,710.00
13302 - Tax Collection - Equipment and Capital Outlay	-	-	$1,170.80

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13304 - Tax Collection - Contractual	$3,194.97	$2,025.31	$3,736.56
13401 - Budget - Personal Services	$3,810.00	$3,625.00	$3,450.00
13551 - Assessment - Personal Services	$30,750.00	$32,110.00	$25,880.93
13552 - Assessment - Equipment and Capital Outlay	-	$899.00	$895.84
13554 - Assessment - Contractual	$9,797.87	$6,615.83	$4,402.78
Total for Finance	**$55,763.84**	**$52,325.14**	**$46,246.91**
Municipal Staff			
14101 - Clerk - Personal Services	$36,768.13	$33,075.00	$31,794.65
14102 - Clerk - Equipment and Capital Outlay	-	$959.00	$895.84
14104 - Clerk - Contractual	$6,870.95	$10,144.72	$4,987.68
14204 - Law - Contractual	$3,683.25	$3,551.25	$955.00
14404 - Engineer - Contractual	-	$4,080.00	-
Total for Municipal Staff	**$47,322.33**	**$51,809.97**	**$38,633.17**
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	$26,511.30	$8,211.18	-
16204 - Operation of Plant - Contractual	$114,765.74	$692,575.12	$229,668.28
Total for Shared Services	**$141,277.04**	**$700,786.30**	**$229,668.28**
Special Items			
19104 - Unallocated Insurance - Contractual	$61,331.87	$55,457.33	$46,765.53
19204 - Municipal Association Dues - Contractual	$3,175.00	$960.00	$2,370.00
Total for Special Items	**$64,506.87**	**$56,417.33**	**$49,135.53**
Total for General Government Support	**$431,860.45**	**$974,737.61**	**$529,092.37**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Public Safety			
Law Enforcement			
31204 - Police - Contractual	$1,046.79	$1,019.81	$727.50
Total for Law Enforcement	**$1,046.79**	**$1,019.81**	**$727.50**
Animal Control			
35101 - Dog Control - Personal Services	-	-	$3,471.74
35104 - Dog Control - Contractual	$5,017.62	$5,655.53	$3,442.38
Total for Animal Control	**$5,017.62**	**$5,655.53**	**$6,914.12**
Total for Public Safety	**$6,064.41**	**$6,675.34**	**$7,641.62**
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	$3,600.00	$2,810.00	$2,675.00
Total for Public Health Program	**$3,600.00**	**$2,810.00**	**$2,675.00**
Other Health			
45404 - Ambulance - Contractual	$10,000.00	$7,000.00	$7,350.00
Total for Other Health	**$10,000.00**	**$7,000.00**	**$7,350.00**
Total for Health	**$13,600.00**	**$9,810.00**	**$10,025.00**
Transportation			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Highway			
50101 - Highway and Street Administration - Personal Services	$81,384.81	$79,028.80	$74,521.30
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	$959.00	$895.84
50104 - Highway and Street Administration - Contractual	$4,919.71	$5,961.95	$5,574.10
51324 - Garage - Contractual	-	-	$145.90
51824 - Street Lighting - Contractual	$9,661.69	$8,830.13	$8,409.01
Total for Highway	**$95,966.21**	**$94,779.88**	**$89,546.15**
Total for Transportation	**$95,966.21**	**$94,779.88**	**$89,546.15**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	$3,076.24	$2,808.73	$3,427.09
67724 - Programs for the Aging - Contractual	$3,500.00	$3,950.00	$3,950.00
Total for Economic Opportunity and Development	**$6,576.24**	**$6,758.73**	**$7,377.09**
Total for Economic Assistance and Opportunity	**$6,576.24**	**$6,758.73**	**$7,377.09**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$83,939.07	$79,940.09	$59,621.07
71102 - Parks - Equipment and Capital Outlay	$2,599.00	$55,786.93	-
71104 - Parks - Contractual	$42,778.82	$60,605.72	$42,190.06
71401 - Playground and Recreation Centers - Personal Services	$175,082.85	$153,926.33	$141,536.09

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	$9,999.00	$6,332.68	$4,540.00
71404 - Playground and Recreation Centers - Contractual	$48,621.09	$59,853.01	$67,636.98
Total for Recreation	**$363,019.83**	**$416,444.76**	**$315,524.20**
Culture			
75104 - Historian - Contractual	$1,000.00	$1,179.98	$1,000.00
Total for Culture	**$1,000.00**	**$1,179.98**	**$1,000.00**
Total for Culture and Recreation	**$364,019.83**	**$417,624.74**	**$316,524.20**
Home and Community Services			
Community Development			
86664 - Clearance, Demolition, Rehabilitation - Contractual	$3,000.00	-	-
Total for Community Development	**$3,000.00**	**$0.00**	**$0.00**
Total for Home and Community Services	**$3,000.00**	**$0.00**	**$0.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$68,527.00	$55,187.00	$45,377.00
90308 - Social Security - Employee Benefits	$40,419.81	$37,073.87	$34,151.49
90508 - Unemployment Insurance - Employee Benefits	$16,181.01	$11,531.34	$7,464.69
90558 - Disability Insurance - Employee Benefits	$610.66	$80.01	$167.50
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$46,037.86	$44,209.68	$37,448.59

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	**$171,776.34**	**$148,081.90**	**$124,609.27**
Total for Employee Benefits	**$171,776.34**	**$148,081.90**	**$124,609.27**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$18,050.00	$18,050.00	$18,050.00
97107 - Serial Bonds - Debt Interest	$8,838.06	$9,605.19	$10,425.99
Total for Debt Service	**$26,888.06**	**$27,655.19**	**$28,475.99**
Total for Debt Service	**$26,888.06**	**$27,655.19**	**$28,475.99**
Total for Expenditures	**$1,119,751.54**	**$1,686,123.39**	**$1,113,291.69**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfer to Hwy DA per budget*	$10,000.00	$10,000.00	$10,000.00
Total for Interfund Transfers	**$10,000.00**	**$10,000.00**	**$10,000.00**
Total for Interfund Transfers	**$10,000.00**	**$10,000.00**	**$10,000.00**
Total for Other Uses	**$10,000.00**	**$10,000.00**	**$10,000.00**
Total for Expenditures and Other Uses	**$1,129,751.54**	**$1,696,123.39**	**$1,123,291.69**

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	$83,519.65	$638,274.69	$491,802.00
8022 - Restated Fund Balance - Beginning of Year	$83,519.65	$638,274.69	$491,802.00
Add Revenues and Other Sources	$1,383,896.57	$1,141,368.35	$1,269,764.38
Deduct Expenditures and Other Uses	$1,129,751.54	$1,696,123.39	$1,123,291.69
8029 - Fund Balance - End of Year	$337,664.68	$83,519.65	$638,274.69

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	$135,500.00	$111,000.00	$48,000.00
1099 - Est Rev - Property Tax Items	$7,000.00	$6,500.00	$6,500.00
2199 - Est Rev - Departmental Income	$98,000.00	$97,500.00	$86,850.00
2399 - Est Rev - Intergovernmental Charges	$49,930.00	$47,550.00	$42,300.00
2499 - Est Rev - Use of Money and Property	$4,020.00	$4,020.00	$4,020.00
2649 - Est Rev - Fines and Forfeitures	$8,500.00	$10,000.00	$10,500.00
2799 - Est Rev - Other Revenues	$603,925.00	$559,500.00	$555,650.00
3099 - Est Rev - State Aid	$55,000.00	$55,000.00	$55,000.00
Total for Estimated Revenue	**$961,875.00**	**$891,070.00**	**$808,820.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$115,800.00	$152,500.00	$155,765.00
Total for Estimated Other Sources	**$115,800.00**	**$152,500.00**	**$155,765.00**
Total for Estimated Revenues and Other Sources	**$1,077,675.00**	**$1,043,570.00**	**$964,585.00**

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	$403,740.00	$376,515.00	$352,485.00
3999 - App - Public Safety	$9,600.00	$12,500.00	$12,000.00
4999 - App - Health	$14,530.00	$14,100.00	$10,660.00
5999 - App - Transportation	$97,345.00	$97,970.00	$93,215.00
6999 - App - Economic Assistance and Opportunity	$3,500.00	$3,500.00	$3,350.00
7999 - App - Culture and Recreation	$323,000.00	$324,925.00	$310,815.00
9199 - App - Employee Benefits	$173,300.00	$151,400.00	$119,400.00
9899 - App - Debt Service	$27,660.00	$27,660.00	$27,660.00
Total for Estimated Appropriations	**$1,052,675.00**	**$1,008,570.00**	**$929,585.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$25,000.00	$35,000.00	$35,000.00
Total for Estimated Other Uses	**$25,000.00**	**$35,000.00**	**$35,000.00**
Total for Estimated Appropriations and Other Uses	**$1,077,675.00**	**$1,043,570.00**	**$964,585.00**

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			
200 - Cash	$75,229.54	$67,432.77	$62,477.08
Total for Cash and Cash Equivalents	**$75,229.54**	**$67,432.77**	**$62,477.08**
Total for Assets	**$75,229.54**	**$67,432.77**	**$62,477.08**
Total for Assets and Deferred Outflows	**$75,229.54**	**$67,432.77**	**$62,477.08**

B - General Town-Outside Village
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	$75,229.54	$67,432.77	$62,477.08
Total for Assigned Fund Balance	**$75,229.54**	**$67,432.77**	**$62,477.08**
Total for Fund Balance	**$75,229.54**	**$67,432.77**	**$62,477.08**
Total for Liabilities, Deferred Inflows and Fund Balances	**$75,229.54**	**$67,432.77**	**$62,477.08**

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	$76,935.00	$68,030.00	$65,781.00
Total for Non-Property Tax Items	**$76,935.00**	**$68,030.00**	**$65,781.00**
Departmental Income			
2110 - Zoning Fees	$7,937.35	$5,780.70	$4,567.90
Total for Departmental Income	**$7,937.35**	**$5,780.70**	**$4,567.90**
Use of Money and Property			
2401 - Interest and Earnings	$35.47	$31.17	$26.91
Total for Use of Money and Property	**$35.47**	**$31.17**	**$26.91**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$2,335.11	$2,594.90	$4,611.30
Total for Sales of Property and Compensation for Loss	**$2,335.11**	**$2,594.90**	**$4,611.30**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	$1,307.32
2705 - Gifts and Donations	-	$350.00	-
Total for Other Revenues	**$0.00**	**$350.00**	**$1,307.32**
State Aid			

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
3089 - State Aid Other *NYPA*	$36,750.00	$35,000.00	$30,741.22
3820 - State Aid Youth Programs	$2,000.00	$4,083.00	$2,000.00
Total for State Aid	**$38,750.00**	**$39,083.00**	**$32,741.22**
Total for Revenues	**$125,992.93**	**$115,869.77**	**$109,035.65**
Total for Revenues and Other Sources	**$125,992.93**	**$115,869.77**	**$109,035.65**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Recreation			
73101 - Youth Programs - Personal Services	$32,380.33	$31,406.17	$28,230.53
73104 - Youth Programs - Contractual	$3,410.12	$3,602.89	$2,579.45
Total for Recreation	**$35,790.45**	**$35,009.06**	**$30,809.98**
Total for Culture and Recreation	**$35,790.45**	**$35,009.06**	**$30,809.98**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$48,925.62	$44,069.35	$38,655.45
80102 - Zoning - Equipment and Capital Outlay	-	-	$895.84
80104 - Zoning - Contractual	$3,453.06	$4,659.29	$6,269.74
80204 - Planning and Surveys - Contractual	-	$823.64	$525.00
Total for General Environment	**$52,378.68**	**$49,552.28**	**$46,346.03**
Sanitation			
81604 - Refuse and Garbage - Contractual	$14,132.82	$11,969.12	$12,494.99
Total for Sanitation	**$14,132.82**	**$11,969.12**	**$12,494.99**
Total for Home and Community Services	**$66,511.50**	**$61,521.40**	**$58,841.02**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$5,965.00	$4,331.00	$3,431.00
90308 - Social Security - Employee Benefits	$6,220.73	$5,773.89	$5,116.43
90508 - Unemployment Insurance - Employee Benefits	$3,542.25	$4,157.92	$2,409.50
90558 - Disability Insurance - Employee Benefits	$166.23	$44.45	$104.00
Total for Employee Benefits	**$15,894.21**	**$14,307.26**	**$11,060.93**
Total for Employee Benefits	**$15,894.21**	**$14,307.26**	**$11,060.93**
Total for Expenditures	**$118,196.16**	**$110,837.72**	**$100,711.93**
Total for Expenditures and Other Uses	**$118,196.16**	**$110,837.72**	**$100,711.93**

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	$67,432.77	$62,400.72	$54,077.00
8022 - Restated Fund Balance - Beginning of Year	$67,432.77	$62,400.72	$54,077.00
Add Revenues and Other Sources	$125,992.93	$115,869.77	$109,035.65
Deduct Expenditures and Other Uses	$118,196.16	$110,837.72	$100,711.93
8029 - Fund Balance - End of Year	$75,229.54	$67,432.77	$62,400.72

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2499 - Est Rev - Use of Money and Property	$7,810.00	$6,515.00	$6,015.00
2799 - Est Rev - Other Revenues	$123,190.00	$113,685.00	$103,030.00
3099 - Est Rev - State Aid	$2,000.00	$2,000.00	$2,000.00
Total for Estimated Revenue	**$133,000.00**	**$122,200.00**	**$111,045.00**
Total for Estimated Revenues and Other Sources	**$133,000.00**	**$122,200.00**	**$111,045.00**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
7999 - App - Culture and Recreation	$40,000.00	$38,800.00	$36,645.00
8999 - App - Home and Community Services	$75,900.00	$69,700.00	$63,200.00
9199 - App - Employee Benefits	$17,100.00	$13,700.00	$11,200.00
Total for Estimated Appropriations	**$133,000.00**	**$122,200.00**	**$111,045.00**
Total for Estimated Appropriations and Other Uses	**$133,000.00**	**$122,200.00**	**$111,045.00**

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	$183,377.87	$113,649.36	$137,361.79
Total for Cash and Cash Equivalents	**$183,377.87**	**$113,649.36**	**$137,361.79**
Due From			
391 - Due From Other Funds	$97,396.43	-	$29,931.97
Total for Due From	**$97,396.43**	**$0.00**	**$29,931.97**
Total for Assets	**$280,774.30**	**$113,649.36**	**$167,293.76**
Total for Assets and Deferred Outflows	**$280,774.30**	**$113,649.36**	**$167,293.76**

DA - Highway Town-wide
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	-	$152,000.00	$20,000.00
Total for Due to	**$0.00**	**$152,000.00**	**$20,000.00**
Total for Liabilities	**$0.00**	**$152,000.00**	**$20,000.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$95,230.00	-	$22,700.00
915 - Assigned Unappropriated Fund Balance	$185,544.30	-	$124,593.76
Total for Assigned Fund Balance	**$280,774.30**	**$0.00**	**$147,293.76**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	($38,350.64)	-
Total for Unassigned Fund Balance	**$0.00**	**($38,350.64)**	**$0.00**
Total for Fund Balance	**$280,774.30**	**($38,350.64)**	**$147,293.76**
Total for Liabilities, Deferred Inflows and Fund Balances	**$280,774.30**	**$113,649.36**	**$167,293.76**

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	$280,000.00	$155,000.00	$145,000.00
Total for Property Taxes	**$280,000.00**	**$155,000.00**	**$145,000.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$35,000.00	$30,000.00	$147,235.00
Total for Non-Property Tax Items	**$35,000.00**	**$30,000.00**	**$147,235.00**
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments *Plowing of State & County Roads by Town*	$460,248.51	-	-
Total for Intergovernmental Charges	**$460,248.51**	**$0.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$50.13	$33.20	$16.60
2414 - Rental of Equipment	$3,418.50	$336,144.49	$388,400.25
Total for Use of Money and Property	**$3,468.63**	**$336,177.69**	**$388,416.85**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	-	$5,371.00
2665 - Sales of Equipment	$13,910.00	$15,960.00	$9,085.00
2680 - Insurance Recoveries	$29,811.80	-	-

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2690 - Other Compensation For Loss	-	$9,935.67	$1,175.00
Total for Sales of Property and Compensation for Loss	**$43,721.80**	**$25,895.67**	**$15,631.00**
State Aid			
3089 - State Aid Other *NYPA*	$268,400.00	$11,359.58	$124,864.38
Total for State Aid	**$268,400.00**	**$11,359.58**	**$124,864.38**
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	$7,564.75	-
Total for Federal Aid	**$0.00**	**$7,564.75**	**$0.00**
Total for Revenues	**$1,090,838.94**	**$565,997.69**	**$821,147.23**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$30,000.00	$10,000.00	$10,000.00
Total for Operating Transfers	**$30,000.00**	**$10,000.00**	**$10,000.00**
Total for Other Sources	**$30,000.00**	**$10,000.00**	**$10,000.00**
Total for Revenues and Other Sources	**$1,120,838.94**	**$575,997.69**	**$831,147.23**

DA - Highway Town-wide
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	$32,800.00	$65,375.58	$45,443.64
51304 - Machinery - Contractual	$73,303.19	$84,675.72	$77,178.02
51421 - Snow Removal - Personal Services	$223,602.23	$177,362.74	$163,804.61
51424 - Snow Removal - Contractual	$322,219.14	$228,811.65	$315,636.48
Total for Highway	**$651,924.56**	**$556,225.69**	**$602,062.75**
Total for Transportation	**$651,924.56**	**$556,225.69**	**$602,062.75**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$26,064.00	$17,781.00	$15,102.00
90308 - Social Security - Employee Benefits	$17,958.76	$13,302.38	$12,289.20
90508 - Unemployment Insurance - Employee Benefits	$5,105.96	$3,100.00	$2,068.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$56,790.66	$46,827.40	$43,697.16
Total for Employee Benefits	**$105,919.38**	**$81,010.78**	**$73,156.36**
Total for Employee Benefits	**$105,919.38**	**$81,010.78**	**$73,156.36**
Debt Service			

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
97106 - Serial Bonds - Debt Principal	$29,450.00	$107,370.33	$107,370.33
97107 - Serial Bonds - Debt Interest	$14,420.06	$17,035.29	$19,738.03
Total for Debt Service	**$43,870.06**	**$124,405.62**	**$127,108.36**
Total for Debt Service	**$43,870.06**	**$124,405.62**	**$127,108.36**
Total for Expenditures	**$801,714.00**	**$761,642.09**	**$802,327.47**
Total for Expenditures and Other Uses	**$801,714.00**	**$761,642.09**	**$802,327.47**

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	($38,350.64)	$147,293.76	$118,474.00
8022 - Restated Fund Balance - Beginning of Year	($38,350.64)	$147,293.76	$118,474.00
Add Revenues and Other Sources	$1,120,838.94	$575,997.69	$831,147.23
Deduct Expenditures and Other Uses	$801,714.00	$761,642.09	$802,327.47
8029 - Fund Balance - End of Year	$280,774.30	($38,350.64)	$147,293.76

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	$315,000.00	$280,000.00	$155,000.00
2199 - Est Rev - Departmental Income	$38,500.00	$35,000.00	$30,000.00
2499 - Est Rev - Use of Money and Property	$398,020.00	$380,015.00	$390,015.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$10,000.00	$5,000.00	$7,500.00
2799 - Est Rev - Other Revenues	$119,200.00	$149,200.00	$149,200.00
Total for Estimated Revenue	**$880,720.00**	**$849,215.00**	**$731,715.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$10,000.00	$10,000.00	$10,000.00
599 - Appropriated Fund Balance	$95,230.00	$15,000.00	$22,700.00
Total for Estimated Other Sources	**$105,230.00**	**$25,000.00**	**$32,700.00**
Total for Estimated Revenues and Other Sources	**$985,950.00**	**$874,215.00**	**$764,415.00**

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	$575,000.00	$602,000.00	$535,000.00
9199 - App - Employee Benefits	$100,000.00	$92,090.00	$85,000.00
9899 - App - Debt Service	$290,950.00	$160,125.00	$124,415.00
Total for Estimated Appropriations	**$965,950.00**	**$854,215.00**	**$744,415.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$20,000.00	$20,000.00	$20,000.00
Total for Estimated Other Uses	**$20,000.00**	**$20,000.00**	**$20,000.00**
Total for Estimated Appropriations and Other Uses	**$985,950.00**	**$874,215.00**	**$764,415.00**

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	-	$938.79	-
Total for Cash and Cash Equivalents	**$0.00**	**$938.79**	**$0.00**
Due From			
391 - Due From Other Funds	-	$20,000.00	$20,000.00
Total for Due From	**$0.00**	**$20,000.00**	**$20,000.00**
Total for Assets	**$0.00**	**$20,938.79**	**$20,000.00**
Total for Assets and Deferred Outflows	**$0.00**	**$20,938.79**	**$20,000.00**

DB - Highway Part-town
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	$117,396.43	$138,000.00	$29,931.97
Total for Due to	**$117,396.43**	**$138,000.00**	**$29,931.97**
Total for Liabilities	**$117,396.43**	**$138,000.00**	**$29,931.97**
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($117,396.43)	($117,061.21)	($9,931.97)
Total for Unassigned Fund Balance	**($117,396.43)**	**($117,061.21)**	**($9,931.97)**
Total for Fund Balance	**($117,396.43)**	**($117,061.21)**	**($9,931.97)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$20,938.79**	**$20,000.00**

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	$255,000.00	$200,000.00	$165,000.00
Total for Non-Property Tax Items	**$255,000.00**	**$200,000.00**	**$165,000.00**
Departmental Income			
1289 - Other General Departmental Income	$6,758.45	$26.16	$44.40
Total for Departmental Income	**$6,758.45**	**$26.16**	**$44.40**
Intergovernmental Charges			
2300 - Transportation Services Other Governments *Mowing County Roadsides*	$8,124.34	-	-
2389 - Miscellaneous Revenue Other Governments *Assisting other local Towns*	$4,376.97	$7,849.60	$7,481.65
Total for Intergovernmental Charges	**$12,501.31**	**$7,849.60**	**$7,481.65**
Use of Money and Property			
2401 - Interest and Earnings	$0.40	$7.11	$13.16
2414 - Rental of Equipment	-	$5,960.98	$13,462.10
Total for Use of Money and Property	**$0.40**	**$5,968.09**	**$13,475.26**
State Aid			
3089 - State Aid Other	-	-	$30,000.00
3501 - State Aid Consolidated Highway Aid	$127,501.15	$126,863.15	$113,290.21

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
3960 - State Aid Emergency Disaster Assistance	$465.64	-	-
Total for State Aid	**$127,966.79**	**$126,863.15**	**$143,290.21**
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	$2,793.81	-	-
Total for Federal Aid	**$2,793.81**	**$0.00**	**$0.00**
Total for Revenues	**$405,020.76**	**$340,707.00**	**$329,291.52**
Total for Revenues and Other Sources	**$405,020.76**	**$340,707.00**	**$329,291.52**

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	$115,725.63	$113,515.72	$110,257.29
51104 - Maintenance of Roads - Contractual	$31,528.46	$43,364.22	$29,894.30
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$185,138.86	$236,569.90	$113,290.21
Total for Highway	**$332,392.95**	**$393,449.84**	**$253,441.80**
Total for Transportation	**$332,392.95**	**$393,449.84**	**$253,441.80**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$14,161.00	$12,613.00	$12,362.00
90308 - Social Security - Employee Benefits	$7,907.03	$8,627.40	$8,234.93
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$30,895.00	$33,116.00	$33,998.76
Total for Employee Benefits	**$52,963.03**	**$54,356.40**	**$54,595.69**
Total for Employee Benefits	**$52,963.03**	**$54,356.40**	**$54,595.69**
Total for Expenditures	**$385,355.98**	**$447,806.24**	**$308,037.49**
Other Uses			

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *to Highway DA to correct a incorrect transfer previously*	$20,000.00	-	-
Total for Interfund Transfers	**$20,000.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$20,000.00**	**$0.00**	**$0.00**
Total for Other Uses	**$20,000.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$405,355.98**	**$447,806.24**	**$308,037.49**

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	($117,061.21)	($9,961.97)	($31,216.00)
8022 - Restated Fund Balance - Beginning of Year	($117,061.21)	($9,961.97)	($31,216.00)
Add Revenues and Other Sources	$405,020.76	$340,707.00	$329,291.52
Deduct Expenditures and Other Uses	$405,355.98	$447,806.24	$308,037.49
8029 - Fund Balance - End of Year	($117,396.43)	($117,061.21)	($9,961.97)

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2499 - Est Rev - Use of Money and Property	$10,010.00	$10,010.00	$10,000.00
2799 - Est Rev - Other Revenues	$280,500.00	$255,000.00	$200,000.00
2899 - Est Rev - Interfund Revenues	-	-	$30,000.00
3099 - Est Rev - State Aid	$126,040.00	$130,000.00	$120,000.00
Total for Estimated Revenue	**$416,550.00**	**$395,010.00**	**$360,000.00**
Total for Estimated Revenues and Other Sources	**$416,550.00**	**$395,010.00**	**$360,000.00**

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	$345,000.00	$325,960.00	$291,450.00
9199 - App - Employee Benefits	$71,550.00	$69,050.00	$68,550.00
Total for Estimated Appropriations	**$416,550.00**	**$395,010.00**	**$360,000.00**
Total for Estimated Appropriations and Other Uses	**$416,550.00**	**$395,010.00**	**$360,000.00**

EM - Enterprise Miscellaneous
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$64,904.03	$46,877.95	$71,149.12
Total for Cash and Cash Equivalents	**$64,904.03**	**$46,877.95**	**$71,149.12**
Total for Current Assets	**$64,904.03**	**$46,877.95**	**$71,149.12**
Total for Assets	**$64,904.03**	**$46,877.95**	**$71,149.12**
Total for Assets and Deferred Outflows	**$64,904.03**	**$46,877.95**	**$71,149.12**

EM - Enterprise Miscellaneous
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Net Position			
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	$64,904.03	$46,877.95	$71,149.12
Total for Unrestricted Net Position	**$64,904.03**	**$46,877.95**	**$71,149.12**
Total for Net Position	**$64,904.03**	**$46,877.95**	**$71,149.12**
Total for Liabilities, Deferred Inflows and Net Position	**$64,904.03**	**$46,877.95**	**$71,149.12**

EM - Enterprise Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2089 - Other Culture and Recreation Income	$521,815.36	$467,085.60	$551,058.99
Total for Departmental Income	**$521,815.36**	**$467,085.60**	**$551,058.99**
Use of Money and Property			
2401 - Interest and Earnings	$11.25	$9.28	$15.91
Total for Use of Money and Property	**$11.25**	**$9.28**	**$15.91**
State Aid			
3989 - State Aid Other Home and Community Service	$546.61	-	-
Total for State Aid	**$546.61**	**$0.00**	**$0.00**
Federal Aid			
4989 - Federal Aid Other Home and Community Services	$3,279.69	-	-
Total for Federal Aid	**$3,279.69**	**$0.00**	**$0.00**
Total for Revenues	**$525,652.91**	**$467,094.88**	**$551,074.90**
Total for Revenues and Other Sources	**$525,652.91**	**$467,094.88**	**$551,074.90**

EM - Enterprise Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$19,188.00	$17,981.00	$19,301.44
Total for Special Items	**$19,188.00**	**$17,981.00**	**$19,301.44**
Total for General Government Support	**$19,188.00**	**$17,981.00**	**$19,301.44**
Culture and Recreation			
Culture			
79891 - Culture And Recreation, Other - Personal Services *Payroll*	$222,688.24	$222,822.09	$246,599.22
79894 - Culture And Recreation, Other - Contractual *Supplies to run a golf course*	$201,149.76	$182,216.73	$235,159.07
79898 - Culture And Recreation, Other - Employee Benefits *Retirement, Insurance, Social Security*	$64,600.83	$68,346.23	$55,456.05
Total for Culture	**$488,438.83**	**$473,385.05**	**$537,214.34**
Total for Culture and Recreation	**$488,438.83**	**$473,385.05**	**$537,214.34**
Total for Expenditures	**$507,626.83**	**$491,366.05**	**$556,515.78**
Total for Expenditures and Other Uses	**$507,626.83**	**$491,366.05**	**$556,515.78**

EM - Enterprise Miscellaneous
Changes in Net Position

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$46,877.95	$71,149.12	$76,590.00
8022 - Restated Net Position - Beginning of Year	$46,877.95	$71,149.12	$76,590.00
Add Revenues and Other Sources	$525,652.91	$467,094.88	$551,074.90
Deduct Expenditures and Other Uses	$507,626.83	$491,366.05	$556,515.78
8029 - Net Position - End of Year	$64,904.03	$46,877.95	$71,149.12

EM - Enterprise Miscellaneous
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	$9,500.00	$8,500.00	$8,500.00
2199 - Est Rev - Departmental Income	$460,000.00	$423,750.00	$443,500.00
2499 - Est Rev - Use of Money and Property	$10.00	$10.00	-
Total for Estimated Revenue	**$469,510.00**	**$432,260.00**	**$452,000.00**
Estimated Other Sources			
6099 - Appropriated Unrestricted Net Assets	$32,690.00	$65,390.00	$24,500.00
Total for Estimated Other Sources	**$32,690.00**	**$65,390.00**	**$24,500.00**
Total for Estimated Revenues and Other Sources	**$502,200.00**	**$497,650.00**	**$476,500.00**

EM - Enterprise Miscellaneous
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
7999 - App - Culture and Recreation	$431,200.00	$428,650.00	$413,000.00
9199 - App - Employee Benefits	$71,000.00	$69,000.00	$63,500.00
Total for Estimated Appropriations	**$502,200.00**	**$497,650.00**	**$476,500.00**
Total for Estimated Appropriations and Other Uses	**$502,200.00**	**$497,650.00**	**$476,500.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$0.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$0.00**	**$0.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
State Aid			
3897 - State Aid Culture and Recreation Capital Projects	$162,257.35	-	-
3991 - State Aid Water Capital Projects	$2,300,641.90	-	-
Total for State Aid	**$2,462,899.25**	**$0.00**	**$0.00**
Total for Revenues	**$2,462,899.25**	**$0.00**	**$0.00**
Other Sources			
Proceeds of Obligations			
5710 - Serial Bonds	$659,860.00	-	-
Total for Proceeds of Obligations	**$659,860.00**	**$0.00**	**$0.00**
Total for Other Sources	**$659,860.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$3,122,759.25**	**$0.00**	**$0.00**

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	$659,860.00	-	-
Total for Highway	**$659,860.00**	**$0.00**	**$0.00**
Total for Transportation	**$659,860.00**	**$0.00**	**$0.00**
Culture and Recreation			
Recreation			
71972 - Recreation - Equipment and Capital Outlay	$162,257.35	-	-
Total for Recreation	**$162,257.35**	**$0.00**	**$0.00**
Total for Culture and Recreation	**$162,257.35**	**$0.00**	**$0.00**
Home and Community Services			
Water			
83302 - Water Purification - Equipment and Capital Outlay	$2,300,641.90	-	-
Total for Water	**$2,300,641.90**	**$0.00**	**$0.00**
Total for Home and Community Services	**$2,300,641.90**	**$0.00**	**$0.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	**$3,122,759.25**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$3,122,759.25**	**$0.00**	**$0.00**

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	$0.00	$0.00	($1.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$1.00
8022 - Restated Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$3,122,759.25	$0.00	$0.00
Deduct Expenditures and Other Uses	$3,122,759.25	$0.00	$0.00
8029 - Fund Balance - End of Year	$0.00	$0.00	$0.00

PN - Permanent
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	$12,565.84	$12,105.81	$11,519.00
Total for Cash and Cash Equivalents	**$12,565.84**	**$12,105.81**	**$11,519.00**
Total for Assets	**$12,565.84**	**$12,105.81**	**$11,519.00**
Total for Assets and Deferred Outflows	**$12,565.84**	**$12,105.81**	**$11,519.00**

PN - Permanent
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Maintenance of Wilson-Wilson Cemetery*	$12,565.84	$12,105.81	$11,519.00
Total for Restricted Fund Balance	**$12,565.84**	**$12,105.81**	**$11,519.00**
Total for Fund Balance	**$12,565.84**	**$12,105.81**	**$11,519.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$12,565.84**	**$12,105.81**	**$11,519.00**

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	$460.03	$586.81	$53.00
Total for Use of Money and Property	**$460.03**	**$586.81**	**$53.00**
Total for Revenues	**$460.03**	**$586.81**	**$53.00**
Total for Revenues and Other Sources	**$460.03**	**$586.81**	**$53.00**

PN - Permanent
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Total for Expenditures and Other Uses	$0.00	$0.00	$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	$12,105.81	$11,519.00	$11,466.00
8022 - Restated Fund Balance - Beginning of Year	$12,105.81	$11,519.00	$11,466.00
Add Revenues and Other Sources	$460.03	$586.81	$53.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Fund Balance - End of Year	$12,565.84	$12,105.81	$11,519.00

Town of Louisville

Annual Financial Report

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

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	$1,797.00	-	$5,865.00
Total for Cash and Cash Equivalents	**$1,797.00**	**$0.00**	**$5,865.00**
Total for Assets	**$1,797.00**	**$0.00**	**$5,865.00**
Total for Assets and Deferred Outflows	**$1,797.00**	**$0.00**	**$5,865.00**

SF - Special District(s) Fire Protection
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	-	$13,203.00	-
Total for Due to	**$0.00**	**$13,203.00**	**$0.00**
Total for Liabilities	**$0.00**	**$13,203.00**	**$0.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$1,797.00	-	$5,865.00
Total for Assigned Fund Balance	**$1,797.00**	**$0.00**	**$5,865.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	($13,203.00)	-
Total for Unassigned Fund Balance	**$0.00**	**($13,203.00)**	**$0.00**
Total for Fund Balance	**$1,797.00**	**($13,203.00)**	**$5,865.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,797.00**	**$0.00**	**$5,865.00**

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	$185,500.00	$162,275.00	$157,588.00
Total for Property Taxes	**$185,500.00**	**$162,275.00**	**$157,588.00**
State Aid			
3089 - State Aid Other *NYPA*	$37,000.00	$2,932.00	$17,932.00
Total for State Aid	**$37,000.00**	**$2,932.00**	**$17,932.00**
Total for Revenues	**$222,500.00**	**$165,207.00**	**$175,520.00**
Total for Revenues and Other Sources	**$222,500.00**	**$165,207.00**	**$175,520.00**

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	$207,500.00	$184,275.00	$175,519.00
Total for Fire Protection	**$207,500.00**	**$184,275.00**	**$175,519.00**
Total for Public Safety	**$207,500.00**	**$184,275.00**	**$175,519.00**
Total for Expenditures	**$207,500.00**	**$184,275.00**	**$175,519.00**
Total for Expenditures and Other Uses	**$207,500.00**	**$184,275.00**	**$175,519.00**

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	($13,203.00)	$5,865.00	$5,864.00
8022 - Restated Fund Balance - Beginning of Year	($13,203.00)	$5,865.00	$5,864.00
Add Revenues and Other Sources	$222,500.00	$165,207.00	$175,520.00
Deduct Expenditures and Other Uses	$207,500.00	$184,275.00	$175,519.00
8029 - Fund Balance - End of Year	$1,797.00	($13,203.00)	$5,865.00

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	$5,962.37	$5,869.47	$5,594.68
Total for Cash and Cash Equivalents	**$5,962.37**	**$5,869.47**	**$5,594.68**
Total for Assets	**$5,962.37**	**$5,869.47**	**$5,594.68**
Total for Assets and Deferred Outflows	**$5,962.37**	**$5,869.47**	**$5,594.68**

SL - Special District(s) Lighting
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	$5,962.37	$5,869.47	$5,594.68
Total for Assigned Fund Balance	**$5,962.37**	**$5,869.47**	**$5,594.68**
Total for Fund Balance	**$5,962.37**	**$5,869.47**	**$5,594.68**
Total for Liabilities, Deferred Inflows and Fund Balances	**$5,962.37**	**$5,869.47**	**$5,594.68**

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	$4,200.00	$4,200.00	$4,200.00
Total for Property Taxes	**$4,200.00**	**$4,200.00**	**$4,200.00**
Total for Revenues	**$4,200.00**	**$4,200.00**	**$4,200.00**
Total for Revenues and Other Sources	**$4,200.00**	**$4,200.00**	**$4,200.00**

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	$4,107.10	$3,925.21	$4,313.32
Total for Highway	**$4,107.10**	**$3,925.21**	**$4,313.32**
Total for Transportation	**$4,107.10**	**$3,925.21**	**$4,313.32**
Total for Expenditures	**$4,107.10**	**$3,925.21**	**$4,313.32**
Total for Expenditures and Other Uses	**$4,107.10**	**$3,925.21**	**$4,313.32**

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	$5,869.47	$5,594.68	$5,708.00
8022 - Restated Fund Balance - Beginning of Year	$5,869.47	$5,594.68	$5,708.00
Add Revenues and Other Sources	$4,200.00	$4,200.00	$4,200.00
Deduct Expenditures and Other Uses	$4,107.10	$3,925.21	$4,313.32
8029 - Fund Balance - End of Year	$5,962.37	$5,869.47	$5,594.68

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	$194,412.88	$227,155.34	$316,388.71
210 - Petty Cash	$100.00	$100.00	$100.00
Total for Cash and Cash Equivalents	**$194,512.88**	**$227,255.34**	**$316,488.71**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$457,497.15	$71,152.67	$412,715.90
Total for Restricted Cash and Cash Equivalents	**$457,497.15**	**$71,152.67**	**$412,715.90**
Net Other Receivables			
380 - Accounts Receivable	$312,137.69	$271,575.86	$266,926.36
Total for Net Other Receivables	**$312,137.69**	**$271,575.86**	**$266,926.36**
Due From			
391 - Due From Other Funds	-	$325,000.00	-
Total for Due From	**$0.00**	**$325,000.00**	**$0.00**
Total for Assets	**$964,147.72**	**$894,983.87**	**$996,130.97**
Total for Assets and Deferred Outflows	**$964,147.72**	**$894,983.87**	**$996,130.97**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
882 - Reserve For Repairs	$457,497.15	$71,152.67	$412,715.90
Total for Restricted Fund Balance	**$457,497.15**	**$71,152.67**	**$412,715.90**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$58,020.00	$58,620.00	$80,245.00
915 - Assigned Unappropriated Fund Balance	$448,630.57	$765,211.20	$503,170.07
Total for Assigned Fund Balance	**$506,650.57**	**$823,831.20**	**$583,415.07**
Total for Fund Balance	**$964,147.72**	**$894,983.87**	**$996,130.97**
Total for Liabilities, Deferred Inflows and Fund Balances	**$964,147.72**	**$894,983.87**	**$996,130.97**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	$606,234.73	$502,108.50	$520,458.92
2142 - Unmetered Water Sales	$3,249.57	-	$2,725.20
2144 - Water Service Charges	$263,173.70	$218,727.86	$262,211.26
2148 - Interest and Penalties on Water Rents	$11,125.92	$8,817.83	$8,276.42
Total for Departmental Income	**$883,783.92**	**$729,654.19**	**$793,671.80**
Use of Money and Property			
2401 - Interest and Earnings	$111.59	$125.05	$150.13
Total for Use of Money and Property	**$111.59**	**$125.05**	**$150.13**
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	$816.31	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$816.31**	**$0.00**
Total for Revenues	**$883,895.51**	**$730,595.55**	**$793,821.93**
Total for Revenues and Other Sources	**$883,895.51**	**$730,595.55**	**$793,821.93**

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			
83101 - Water Administration - Personal Services	$35,056.20	$26,098.45	$38,702.56
83104 - Water Administration - Contractual	$58,902.28	$48,904.02	$54,423.94
83204 - Water Source of Supply, Power and Pumping - Contractual	$13,835.57	$9,456.02	$10,553.13
83304 - Water Purification - Contractual	$119,834.34	$176,057.67	$129,164.28
83401 - Water Transportation and Distribution - Personal Services	$28,050.00	$26,755.00	$26,908.78
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	-	$2,320.62
83404 - Water Transportation and Distribution - Contractual	$46,499.30	$34,380.63	$82,559.20
Total for Water	**$302,177.69**	**$321,651.79**	**$344,632.51**
Total for Home and Community Services	**$302,177.69**	**$321,651.79**	**$344,632.51**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$8,760.00	$8,685.00	$4,952.00
90308 - Social Security - Employee Benefits	$4,828.64	$4,003.44	$5,073.17
90508 - Unemployment Insurance - Employee Benefits	$2,545.48	$3,036.13	$1,304.54
90558 - Disability Insurance - Employee Benefits	$52.01	$13.32	$87.00

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$6,025.84	$5,821.87	$5,682.84
Total for Employee Benefits	**$22,211.97**	**$21,559.76**	**$17,099.55**
Total for Employee Benefits	**$22,211.97**	**$21,559.76**	**$17,099.55**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$490,342.00	$488,573.00	$486,806.00
Total for Debt Service	**$490,342.00**	**$488,573.00**	**$486,806.00**
Total for Debt Service	**$490,342.00**	**$488,573.00**	**$486,806.00**
Total for Expenditures	**$814,731.66**	**$831,784.55**	**$848,538.06**
Total for Expenditures and Other Uses	**$814,731.66**	**$831,784.55**	**$848,538.06**

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	$894,983.87	$996,172.87	$1,050,889.00
8022 - Restated Fund Balance - Beginning of Year	$894,983.87	$996,172.87	$1,050,889.00
Add Revenues and Other Sources	$883,895.51	$730,595.55	$793,821.93
Deduct Expenditures and Other Uses	$814,731.66	$831,784.55	$848,538.06
8029 - Fund Balance - End of Year	$964,147.72	$894,983.87	$996,172.87

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2499 - Est Rev - Use of Money and Property	$25.00	$75.00	$75.00
2799 - Est Rev - Other Revenues	$802,635.00	$803,010.00	$760,000.00
Total for Estimated Revenue	**$802,660.00**	**$803,085.00**	**$760,075.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$58,020.00	$58,620.00	$80,245.00
Total for Estimated Other Sources	**$58,020.00**	**$58,620.00**	**$80,245.00**
Total for Estimated Revenues and Other Sources	**$860,680.00**	**$861,705.00**	**$840,320.00**

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	$261,600.00	$272,925.00	$257,905.00
9199 - App - Employee Benefits	$26,350.00	$20,650.00	$16,535.00
9899 - App - Debt Service	$492,800.00	$490,580.00	$488,580.00
Total for Estimated Appropriations	**$780,750.00**	**$784,155.00**	**$763,020.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$79,930.00	$77,550.00	$77,300.00
Total for Estimated Other Uses	**$79,930.00**	**$77,550.00**	**$77,300.00**
Total for Estimated Appropriations and Other Uses	**$860,680.00**	**$861,705.00**	**$840,320.00**

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	$4,648,024.70	$4,648,024.70	$4,648,024.70
Total for Non-Depreciable Capital Assets	**$4,648,024.70**	**$4,648,024.70**	**$4,648,024.70**
Depreciable Capital Assets			
102 - Buildings	$10,183,898.50	$10,187,914.97	$8,622,241.77
104 - Machinery and Equipment	$2,822,794.29	$2,315,741.93	$2,181,268.33
106 - Infrastructure	$2,683,174.40	$2,551,654.40	$2,608,934.40
107 - Other Capital Assets	$17,630,248.03	$17,630,248.03	$17,630,445.85
Total for Depreciable Capital Assets	**$33,320,115.22**	**$32,685,559.33**	**$31,042,890.35**
Total for Non-Current Assets	**$37,968,139.92**	**$37,333,584.03**	**$35,690,915.05**

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$8,553,198.00	$8,431,180.00	$9,045,173.33
Total for Debt Obligations	**$8,553,198.00**	**$8,431,180.00**	**$9,045,173.33**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$382,639.00	$361,466.00	$484,592.00
686 - Judgments and Claims Payable	$163,773.21	$117,887.43	$162,737.18
Total for Other Long-Term Obligations	**$546,412.21**	**$479,353.43**	**$647,329.18**
Total for Long-Term Obligations	**$9,099,610.21**	**$8,910,533.43**	**$9,692,502.51**

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	$8,431,180.00	$659,860.00	$537,842.00	$0.00	$0.00	$0.00	$8,553,198.00
Total	$8,431,180.00	$659,860.00	$537,842.00	$0.00	$0.00	$0.00	$8,553,198.00

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 Municipal Building	USDA	12/5/06	1/25/36	$571,000.00	$0.00	$47,500.00	$0.00	$0.00	$0.00	$523,500.00
Bond Water District #1	EFC	8/23/01	1/16/31	$736,928.00	$0.00	$105,276.00	$0.00	$0.00	$0.00	$631,652.00
Bond Water District #2	EFC	10/20/08	10/20/38	$1,993,052.00	$0.00	$130,866.00	$0.00	$0.00	$0.00	$1,862,186.00
Bond Water District #3	EFC	2/4/16	5/7/45	$5,002,200.00	$0.00	$238,200.00	$0.00	$0.00	$0.00	$4,764,000.00
Bond Water District #1	EFC	1/9/03	12/19/32	$128,000.00	$0.00	$16,000.00	$0.00	$0.00	$0.00	$112,000.00
Bond 2025 Western Star 47X Snow Plow Truck	NBT Bank, Inc.	6/4/25	6/3/28	$0.00	$321,835.00	$0.00	$0.00	$0.00	$0.00	$321,835.00
Bond 2025 Western Star 49X Snow Plow Truck	NBT Bank, Inc.	11/25/25	11/24/28	$0.00	$338,025.00	$0.00	$0.00	$0.00	$0.00	$338,025.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$759,563.00	$47,704.84	$807,267.84	$7,793,635.00
2027	$761,332.00	$41,271.17	$802,603.17	$7,032,303.00
2028	$763,100.00	$34,800.39	$797,900.39	$6,269,203.00
2029	$544,915.00	$15,183.21	$560,098.21	$5,724,288.00
2030	$546,683.00	$13,164.47	$559,847.47	$5,177,605.00
2031	$548,452.00	$11,145.73	$559,597.73	$4,629,153.00
2032	$445,145.00	$9,126.99	$454,271.99	$4,184,008.00
2033	$430,914.00	$7,108.25	$438,022.25	$3,753,094.00
2034	$432,682.00	$5,134.51	$437,816.51	$3,320,412.00
2035	$434,450.00	$3,070.77	$437,520.77	$2,885,962.00
2036	$436,219.00	$1,052.03	$437,271.03	$2,449,743.00
2037	$390,287.00	$0.00	$390,287.00	$2,059,456.00
2038	$392,056.00	$0.00	$392,056.00	$1,667,400.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$238,200.00	$0.00	$238,200.00	$1,429,200.00
2040	$238,200.00	$0.00	$238,200.00	$1,191,000.00
2041	$238,200.00	$0.00	$238,200.00	$952,800.00
2042	$238,200.00	$0.00	$238,200.00	$714,600.00
2043	$238,200.00	$0.00	$238,200.00	$476,400.00
2044	$238,200.00	$0.00	$238,200.00	$238,200.00
2045	$238,200.00	$0.00	$238,200.00	$0.00
Total	$8,553,198.00	$188,762.36	$8,741,960.36	
$8,553,198.00 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
284	Certificate of Deposit (CD)	PN	$12,565.84	$0.00	$0.00	$0.00	$12,565.84
8368	Checking	SW	$72,003.04	$375.76	$0.00	$0.00	$72,378.80
8419	Checking	DA	$69,292.28	$0.00	$0.00	$0.00	$69,292.28
8427	Checking	SW	$2,766.46	$0.00	$0.00	$0.00	$2,766.46
8716	Checking	A, B, SF, SL	$126,472.54	$0.00	$0.00	$0.00	$126,472.54
9010	Checking	A, B, DA, EM, SF, SL, SW	$3,499.23	$0.00	($3,436.88)	$0.00	$62.35
9037	Checking	A, B, DA, EM, SW	$4,599.79	$0.00	($4,349.54)	$0.00	$250.25
93	Savings	DA	$37,127.52	$0.00	$0.00	$0.00	$37,127.52
9126	Checking	A	$4.54	$0.00	$0.00	$0.00	$4.54
9527	Checking	SW	$119,267.62	$0.00	$0.00	$0.00	$119,267.62
9982	Checking	EM	$64,904.03	$0.00	$0.00	$0.00	$64,904.03
111	Savings	SW	$134,911.11	$0.00	$0.00	$0.00	$134,911.11

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2962	Savings	SW	$25,007.57	$0.00	$0.00	$0.00	$25,007.57
4258	Savings	DA	$76,958.07	$0.00	$0.00	$0.00	$76,958.07
7651	Savings	SW	$317,578.47	$0.00	$0.00	$0.00	$317,578.47
9182	Savings	A	$102,652.52	$0.00	$0.00	$0.00	$102,652.52
1809	Checking	A	$5,250.27	$0.00	$0.00	$0.00	$5,250.27
8490	Savings	A	$145,561.12	$0.00	$0.00	$0.00	$145,561.12
		Total	$1,320,422.02	$375.76	($7,786.42)	$0.00	$1,313,011.36
						Total Cash From Financials	$1,313,011.36

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$1,320,422.02
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$1,076,337.14
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$1,326,337.14

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

Town of Louisville

Annual Financial Report

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

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
11	38	0	1

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Unemployment Insurance	$35,190.12	11	38		0
Disability Insurance	$1,165.85	11	38		0
Hospital, Medical and Dental Insurance	$160,286.20	7	1		1
Life Insurance					
Union Welfare Benefits					
State Retirement System	$142,353.00	11	20		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$94,370.59	11	38		0
Worker's Compensation					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$433,365.76				