

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

Town of Plattsburgh
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, Michael Cashman (LG090367300000A), hereby certify that I am the Chief Financial Officer of the Town of Plattsburgh, and that the information provided in the Annual Financial Report of the Town of Plattsburgh for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 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
- DA - Highway Town-wide
- H - Capital Projects
- SD - Special District(s) Drainage
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial
- 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.

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$449,206.00	\$389,235.00	\$4,448,871.00
210 - Petty Cash	\$800.00	\$800.00	\$800.00
Total for Cash and Cash Equivalents	\$450,006.00	\$390,035.00	\$4,449,671.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	-	\$358,590.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$358,590.00
Investments			
450 - Investments in Securities	\$5,377,977.00	\$4,311,668.00	-
Total for Investments	\$5,377,977.00	\$4,311,668.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$227,152.00	\$375,842.00	-
Total for Restricted Investments	\$227,152.00	\$375,842.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$146,568.00	\$203,219.00	\$134,180.00
Total for Net Other Receivables	\$146,568.00	\$203,219.00	\$134,180.00
Due From			

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
391 - Due From Other Funds	\$782.00	\$461,111.00	\$22,561.00
410 - Due from State and Federal Government	-	\$1,770.00	-
440 - Due from Other Governments 4th Quarter Sales Tax	\$1,027,370.00	\$1,354,592.00	\$1,212,410.00
Total for Due From	\$1,028,152.00	\$1,817,473.00	\$1,234,971.00
Other Assets			
480 - Prepaid Expenses	\$113,249.00	\$170,206.00	\$92,990.00
Total for Other Assets	\$113,249.00	\$170,206.00	\$92,990.00
Total for Assets	\$7,343,104.00	\$7,268,443.00	\$6,270,402.00
Total for Assets and Deferred Outflows	\$7,343,104.00	\$7,268,443.00	\$6,270,402.00

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$180,679.00	\$204,079.00	\$173,666.00
601 - Accrued Liabilities	\$6,532.00	-	\$0.00
Total for Payables	\$187,211.00	\$204,079.00	\$173,666.00
Due to			
630 - Due To Other Funds	-	\$200,000.00	-
Total for Due to	\$0.00	\$200,000.00	\$0.00
Other Liabilities			
688 - Other Liabilities	-	\$370,210.00	-
Total for Other Liabilities	\$0.00	\$370,210.00	\$0.00
Total for Liabilities	\$187,211.00	\$774,289.00	\$173,666.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources Health Insurance and Grant	\$17,773.00	\$13,882.00	\$24,950.00
Total for Deferred Inflows of Resources	\$17,773.00	\$13,882.00	\$24,950.00
Total for Deferred Inflows	\$17,773.00	\$13,882.00	\$24,950.00

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$113,249.00	\$170,206.00	\$92,990.00
Total for Nonspendable Fund Balance	\$113,249.00	\$170,206.00	\$92,990.00
Restricted Fund Balance			
878 - Capital Reserve	\$227,152.00	\$159,846.00	\$152,899.00
882 - Reserve For Repairs	-	\$215,996.00	\$205,691.00
Total for Restricted Fund Balance	\$227,152.00	\$375,842.00	\$358,590.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$2,999,665.00	\$603,155.00	\$922,500.00
Total for Assigned Fund Balance	\$2,999,665.00	\$603,155.00	\$922,500.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$3,798,054.00	\$5,331,069.00	\$4,697,706.00
Total for Unassigned Fund Balance	\$3,798,054.00	\$5,331,069.00	\$4,697,706.00
Total for Fund Balance	\$7,138,120.00	\$6,480,272.00	\$6,071,786.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$7,343,104.00	\$7,268,443.00	\$6,270,402.00

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**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	-	-	\$0.00
Total for Property Taxes	\$0.00	\$0.00	\$0.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$22,266.00	\$21,410.00	\$20,659.00
1090 - Interest and Penalties on Real Prop Taxes	\$22,989.00	\$25,643.00	\$17,102.00
Total for Property Tax Items	\$45,255.00	\$47,053.00	\$37,761.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$3,516,953.00	\$3,332,059.00	\$3,604,393.00
1170 - Franchise Tax	\$168,227.00	\$184,662.00	\$195,240.00
Total for Non-Property Tax Items	\$3,685,180.00	\$3,516,721.00	\$3,799,633.00
Departmental Income			
1255 - Clerk Fees	\$6,085.00	\$4,619.00	\$6,200.00
1560 - Safety Inspection Fees	\$100.00	\$270.00	\$220.00
2001 - Park and Recreational Charges	\$22,899.00	\$21,801.00	\$25,120.00
2070 - Contributions Private Agencies Youth	-	-	\$0.00
2089 - Other Culture and Recreation Income	\$6,550.00	\$5,525.00	\$5,500.00
2110 - Zoning Fees	\$5,080.00	\$4,760.00	\$4,715.00
2115 - Planning Board Fees	\$23,140.00	\$27,715.00	\$24,050.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2192 - Charges For Cemetery Services	\$16,500.00	\$19,620.00	\$7,470.00
Total for Departmental Income	\$80,354.00	\$84,310.00	\$73,275.00
Intergovernmental Charges			
2210 - General Services Other Government <i>School Dist Svc</i>	\$5,776.00	-	\$2,384.00
2350 - Youth Recreation Services Other Governments <i>Youth Bureau Funding</i>	\$6,311.00	\$200.00	\$330.00
Total for Intergovernmental Charges	\$12,087.00	\$200.00	\$2,714.00
Use of Money and Property			
2401 - Interest and Earnings	\$286,246.00	\$227,257.00	\$53,642.00
2440 - Rental Other <i>Office rent for W/WW and land lease</i>	\$19,101.00	\$15,966.00	\$15,834.00
Total for Use of Money and Property	\$305,347.00	\$243,223.00	\$69,476.00
Licenses and Permits			
2501 - Business and Occupational License	\$5,075.00	\$3,175.00	\$2,925.00
2530 - Games of Chance	\$30.00	\$30.00	\$20.00
2544 - Dog Licenses	\$7,693.00	\$8,689.00	\$7,312.00
2555 - Building and Alteration Permits	\$185,491.00	\$349,182.00	\$136,818.00
2560 - Street Opening Permits	\$275.00	\$600.00	\$425.00
Total for Licenses and Permits	\$198,564.00	\$361,676.00	\$147,500.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$239,257.00	\$174,002.00	\$245,412.00
Total for Fines and Forfeitures	\$239,257.00	\$174,002.00	\$245,412.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,652.00	\$18,570.00	\$174.00
2665 - Sales of Equipment	\$27,579.00	-	\$64,918.00
2680 - Insurance Recoveries	\$1,404.00	\$11,515.00	\$0.00
Total for Sales of Property and Compensation for Loss	\$30,635.00	\$30,085.00	\$65,092.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$2,026.00	\$183.00	\$1,950.00
2705 - Gifts and Donations	\$53,143.00	\$34,034.00	\$21,431.00
2715 - Proceeds of Seized and Unclaimed Property	\$255.00	-	-
2750 - AIM Related Payments	-	-	\$0.00
2755 - Endowment and Trust Fund Income	-	\$2,000.00	\$3,750.00
2770 - Unclassified <i>Fuel Billing and Saleable items</i>	\$7,966.00	\$638.00	\$8,260.00
Total for Other Revenues	\$63,390.00	\$36,855.00	\$35,391.00
State Aid			
3001 - State Aid Revenue Sharing	\$99,295.00	\$92,803.00	-
3005 - State Aid Mortgage Tax	\$225,369.00	\$241,842.00	\$274,163.00
3089 - State Aid Other <i>NYSERDA Grant, DASNY Grant, Shared Services Program</i>	\$159,068.00	\$46,619.00	\$92,803.00
3820 - State Aid Youth Programs	-	\$4,156.00	\$5,825.00
Total for State Aid	\$483,732.00	\$385,420.00	\$372,791.00
Federal Aid			
4089 - Federal Aid Other	\$199,532.00	\$855,324.00	-

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Federal Aid	\$199,532.00	\$855,324.00	\$0.00
Total for Revenues	\$5,343,333.00	\$5,734,869.00	\$4,849,045.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$49,704.00	\$15,000.00	\$15,000.00
Total for Operating Transfers	\$49,704.00	\$15,000.00	\$15,000.00
Total for Other Sources	\$49,704.00	\$15,000.00	\$15,000.00
Total for Revenues and Other Sources	\$5,393,037.00	\$5,749,869.00	\$4,864,045.00

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**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	\$52,000.00	\$52,000.00	\$52,000.00
10104 - Legislative Board - Contractual	\$3,982.00	\$3,780.00	\$455.00
10108 - Legislative Board - Employee Benefits	\$8,744.00	\$9,834.00	\$10,518.00
Total for Legislative Board	\$64,726.00	\$65,614.00	\$62,973.00
Judicial			
11101 - Municipal Court - Personal Services	\$293,062.00	\$279,292.00	\$264,463.00
11102 - Municipal Court - Equipment and Capital Outlay	\$1,693.00	\$8,974.00	\$0.00
11104 - Municipal Court - Contractual	\$28,076.00	\$27,782.00	\$22,922.00
11108 - Municipal Court - Employee Benefits	\$121,737.00	\$104,498.00	\$99,100.00
Total for Judicial	\$444,568.00	\$420,546.00	\$386,485.00
Executive			
12201 - Supervisor - Personal Services	\$89,500.00	\$75,500.00	\$75,500.00
12202 - Supervisor - Equipment and Capital Outlay	-	-	\$404.00
12204 - Supervisor - Contractual	\$3,343.00	\$3,215.00	\$1,170.00
12208 - Supervisor - Employee Benefits	\$41,118.00	\$34,515.00	\$34,693.00
Total for Executive	\$133,961.00	\$113,230.00	\$111,767.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Finance			
13204 - Auditor - Contractual	\$35,534.00	\$30,325.00	\$28,000.00
13301 - Tax Collection - Personal Services	\$60,428.00	\$64,492.00	\$65,494.00
13302 - Tax Collection - Equipment and Capital Outlay	-	-	\$859.00
13304 - Tax Collection - Contractual	\$9,991.00	\$8,023.00	\$8,674.00
13308 - Tax Collection - Employee Benefits	\$14,314.00	\$13,657.00	\$13,083.00
13551 - Assessment - Personal Services	\$139,052.00	\$131,842.00	\$125,288.00
13552 - Assessment - Equipment and Capital Outlay	\$845.00	-	-
13554 - Assessment - Contractual	\$77,171.00	\$60,665.00	\$25,564.00
13558 - Assessment - Employee Benefits	\$57,671.00	\$49,759.00	\$48,762.00
Total for Finance	\$395,006.00	\$358,763.00	\$315,724.00
Municipal Staff			
14101 - Clerk - Personal Services	\$62,579.00	\$58,837.00	\$52,245.00
14102 - Clerk - Equipment and Capital Outlay	-	\$1,282.00	\$0.00
14104 - Clerk - Contractual	\$3,432.00	\$72,530.00	\$4,240.00
14108 - Clerk - Employee Benefits	\$8,684.00	\$7,703.00	\$6,216.00
14201 - Law - Personal Services	\$35,213.00	\$33,859.00	\$32,401.00
14204 - Law - Contractual	\$50,031.00	\$50,000.00	\$50,093.00
14208 - Law - Employee Benefits	\$11,894.00	\$10,736.00	\$10,565.00
14301 - Personnel - Personal Services	\$259,213.00	\$238,916.00	\$269,788.00
14302 - Personnel - Equipment and Capital Outlay	\$4,406.00	\$1,192.00	\$0.00
14304 - Personnel - Contractual	\$2,090.00	\$765.00	\$340.00
14308 - Personnel - Employee Benefits	\$112,140.00	\$100,743.00	\$106,192.00
14504 - Elections - Contractual	\$40,520.00	\$32,723.00	\$29,820.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Municipal Staff	\$590,202.00	\$609,286.00	\$561,900.00
Shared Services			
16102 - Central Services Administration - Equipment and Capital Outlay	\$3,159.00	\$54,921.00	\$84,010.00
16104 - Central Services Administration - Contractual	\$115,529.00	\$126,327.00	\$123,035.00
16201 - Operation of Plant - Personal Services	\$356,544.00	\$282,904.00	\$273,065.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$441,711.00	\$97,002.00	\$101,189.00
16204 - Operation of Plant - Contractual	\$283,616.00	\$381,530.00	\$206,592.00
16208 - Operation of Plant - Employee Benefits	\$208,510.00	\$149,812.00	\$176,520.00
Total for Shared Services	\$1,409,069.00	\$1,092,496.00	\$964,411.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$75,718.00	\$62,128.00	\$58,031.00
19204 - Municipal Association Dues - Contractual	\$1,650.00	\$1,650.00	\$1,500.00
Total for Special Items	\$77,368.00	\$63,778.00	\$59,531.00
Total for General Government Support	\$3,114,900.00	\$2,723,713.00	\$2,462,791.00
Public Safety			
Traffic Control			
33102 - Traffic Control - Equipment and Capital Outlay	\$1,019.00	-	\$0.00
33104 - Traffic Control - Contractual	\$4,699.00	\$2,212.00	\$1,109.00
Total for Traffic Control	\$5,718.00	\$2,212.00	\$1,109.00
Animal Control			

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
35101 - Dog Control - Personal Services	-	-	\$0.00
35102 - Dog Control - Equipment and Capital Outlay	-	-	\$0.00
35104 - Dog Control - Contractual	\$23,292.00	\$14,144.00	\$9,346.00
35108 - Dog Control - Employee Benefits	-	\$177.00	\$1,210.00
Total for Animal Control	\$23,292.00	\$14,321.00	\$10,556.00
Total for Public Safety	\$29,010.00	\$16,533.00	\$11,665.00
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$600.00	\$600.00	\$600.00
40208 - Registrar of Vital Statistics - Employee Benefits	\$111.00	\$101.00	\$78.00
Total for Public Health Program	\$711.00	\$701.00	\$678.00
Total for Health	\$711.00	\$701.00	\$678.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$95,814.00	\$92,867.00	\$90,808.00
50104 - Highway and Street Administration - Contractual	\$1,345.00	\$1,013.00	\$607.00
50108 - Highway and Street Administration - Employee Benefits	\$31,372.00	\$34,958.00	\$52,476.00
Total for Highway	\$128,531.00	\$128,838.00	\$143,891.00
Total for Transportation	\$128,531.00	\$128,838.00	\$143,891.00
Economic Assistance and Opportunity			

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Economic Opportunity and Development			
63104 - Community Action Administration - Contractual	\$22,200.00	\$21,757.00	\$21,123.00
67721 - Programs for the Aging - Personal Services	\$11,353.00	\$10,535.00	\$15,685.00
67724 - Programs for the Aging - Contractual	\$6,291.00	\$308.00	\$216.00
67728 - Programs for the Aging - Employee Benefits	\$4,723.00	\$3,490.00	\$4,193.00
Total for Economic Opportunity and Development	\$44,567.00	\$36,090.00	\$41,217.00
Total for Economic Assistance and Opportunity	\$44,567.00	\$36,090.00	\$41,217.00
Culture and Recreation			
Recreation			
73101 - Youth Programs - Personal Services	\$132,964.00	\$119,315.00	\$166,327.00
73102 - Youth Programs - Equipment and Capital Outlay	\$58,036.00	\$1,000.00	\$885.00
73104 - Youth Programs - Contractual	\$38,406.00	\$85,639.00	\$34,677.00
73108 - Youth Programs - Employee Benefits	\$41,385.00	\$41,839.00	\$47,112.00
Total for Recreation	\$270,791.00	\$247,793.00	\$249,001.00
Culture			
75101 - Historian - Personal Services	\$1,667.00	\$1,667.00	\$833.00
75104 - Historian - Contractual	\$11.00	-	\$0.00
75108 - Historian - Employee Benefits	\$132.00	\$130.00	\$66.00
75504 - Celebrations - Contractual	\$865.00	\$1,830.00	\$1,013.00
Total for Culture	\$2,675.00	\$3,627.00	\$1,912.00
Total for Culture and Recreation	\$273,466.00	\$251,420.00	\$250,913.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$319,690.00	\$265,018.00	\$244,942.00
80102 - Zoning - Equipment and Capital Outlay	-	-	\$72,345.00
80104 - Zoning - Contractual	\$22,653.00	\$18,536.00	\$23,893.00
80108 - Zoning - Employee Benefits	\$127,467.00	\$103,006.00	\$106,502.00
80201 - Planning and Surveys - Personal Services	\$224,590.00	\$208,769.00	\$199,009.00
80202 - Planning and Surveys - Equipment and Capital Outlay	\$2,184.00	\$1,829.00	\$2,638.00
80204 - Planning and Surveys - Contractual	\$82,290.00	\$73,925.00	\$23,858.00
80208 - Planning and Surveys - Employee Benefits	\$130,649.00	\$112,030.00	\$92,349.00
80304 - Research - Contractual	\$79,300.00	\$11,331.00	\$25,029.00
Total for General Environment	\$988,823.00	\$794,444.00	\$790,565.00
Special Services			
88104 - Cemetery - Contractual	\$27,884.00	\$11,673.00	\$6,480.00
Total for Special Services	\$27,884.00	\$11,673.00	\$6,480.00
Total for Home and Community Services	\$1,016,707.00	\$806,117.00	\$797,045.00
Total for Expenditures	\$4,607,892.00	\$3,963,412.00	\$3,708,200.00
Other Uses			
Interfund Transfers			
Interfund Transfers			

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
99019 - Transfers to Other Funds - Interfund Transfer	-	\$242,557.00	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$127,300.00	\$1,135,414.00	\$102,692.00
Total for Interfund Transfers	\$127,300.00	\$1,377,971.00	\$102,692.00
Total for Interfund Transfers	\$127,300.00	\$1,377,971.00	\$102,692.00
Total for Other Uses	\$127,300.00	\$1,377,971.00	\$102,692.00
Total for Expenditures and Other Uses	\$4,735,192.00	\$5,341,383.00	\$3,810,892.00

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**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	\$6,480,272.00	\$6,071,786.00	\$5,018,633.00
8022 - Restated Fund Balance - Beginning of Year	\$6,480,272.00	\$6,071,786.00	\$5,018,633.00
Add Revenues and Other Sources	\$5,393,037.00	\$5,749,869.00	\$4,864,045.00
Deduct Expenditures and Other Uses	\$4,735,192.00	\$5,341,383.00	\$3,810,892.00
8029 - Fund Balance - End of Year	\$7,138,117.00	\$6,480,272.00	\$6,071,786.00

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

**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	\$52,500.00	\$39,000.00	\$38,000.00
1199 - Est Rev - Non-Property Tax Items	\$3,499,601.00	\$3,283,797.00	\$2,824,107.00
1299 - Est Rev - Departmental Income	-	-	\$14,500.00
2399 - Est Rev - Intergovernmental Charges	\$70,000.00	\$85,100.00	\$68,900.00
2499 - Est Rev - Use of Money and Property	\$219,200.00	\$144,100.00	\$23,460.00
2599 - Est Rev - Licenses and Permits	\$138,600.00	\$263,750.00	\$139,831.00
2649 - Est Rev - Fines and Forfeitures	\$200,000.00	\$275,000.00	\$275,000.00
2801 - Est Rev - Interfund Revenues	-	-	\$15,000.00
3099 - Est Rev - State Aid	\$247,803.00	\$297,803.00	\$575,803.00
Total for Estimated Revenue	\$4,427,704.00	\$4,388,550.00	\$3,974,601.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$2,999,665.00	\$603,155.00	\$922,500.00
Total for Estimated Other Sources	\$2,999,665.00	\$603,155.00	\$922,500.00
Total for Estimated Revenues and Other Sources	\$7,427,369.00	\$4,991,705.00	\$4,897,101.00

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

**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	\$3,947,344.00	\$3,259,189.00	\$2,998,259.00
3999 - App - Public Safety	\$33,000.00	\$31,700.00	\$29,950.00
4999 - App - Health	\$722.00	\$717.00	\$704.00
5999 - App - Transportation	\$152,790.00	\$164,240.00	\$161,447.00
6999 - App - Economic Assistance and Opportunity	\$49,503.00	\$47,493.00	\$46,363.00
7999 - App - Culture and Recreation	\$240,265.00	\$253,992.00	\$214,785.00
8999 - App - Home and Community Services	\$1,323,745.00	\$1,234,374.00	\$1,370,593.00
9899 - App - Debt Service	-	-	\$0.00
Total for Estimated Appropriations	\$5,747,369.00	\$4,991,705.00	\$4,822,101.00
Estimated Other Uses			
962 - Other Budgetary Purposes	-	-	\$75,000.00
9999 - App - Interfund Transfers	\$1,680,000.00	-	-
Total for Estimated Other Uses	\$1,680,000.00	\$0.00	\$75,000.00
Total for Estimated Appropriations and Other Uses	\$7,427,369.00	\$4,991,705.00	\$4,897,101.00

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

**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	\$156,721.04	\$126,344.00	\$1,867,264.00
Total for Cash and Cash Equivalents	\$156,721.04	\$126,344.00	\$1,867,264.00
Investments			
450 - Investments in Securities	\$1,721,392.76	\$1,718,253.00	-
Total for Investments	\$1,721,392.76	\$1,718,253.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$540.00	\$501.00	\$16,958.00
Total for Net Other Receivables	\$540.00	\$501.00	\$16,958.00
Due From			
391 - Due From Other Funds	-	\$200,000.00	\$145.00
410 - Due from State and Federal Government	\$3,098.59	\$84,990.00	\$0.00
440 - Due from Other Governments County Sale Tax	\$423,341.00	-	\$290,000.00
Total for Due From	\$426,439.59	\$284,990.00	\$290,145.00
Other Assets			
480 - Prepaid Expenses	\$32,990.76	\$126,260.00	\$22,737.00
Total for Other Assets	\$32,990.76	\$126,260.00	\$22,737.00

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

**DA - Highway Town-wide
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Assets	\$2,338,084.15	\$2,256,348.00	\$2,197,104.00
Total for Assets and Deferred Outflows	\$2,338,084.15	\$2,256,348.00	\$2,197,104.00

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

**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	\$133,521.66	\$28,250.00	\$49,326.00
601 - Accrued Liabilities	\$7,088.69	\$172.00	\$0.00
Total for Payables	\$140,610.35	\$28,422.00	\$49,326.00
Due to			
630 - Due To Other Funds	-	-	\$1,638.00
631 - Due To Other Governments	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$1,638.00
Other Liabilities			
688 - Other Liabilities	-	-	\$242,557.00
Total for Other Liabilities	\$0.00	\$0.00	\$242,557.00
Total for Liabilities	\$140,610.35	\$28,422.00	\$293,521.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources Road paving	\$88,775.72	-	\$6,600.00
Total for Deferred Inflows of Resources	\$88,775.72	\$0.00	\$6,600.00

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

**DA - Highway Town-wide
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Deferred Inflows	\$88,775.72	\$0.00	\$6,600.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$32,990.76	\$126,260.00	\$22,737.00
Total for Nonspendable Fund Balance	\$32,990.76	\$126,260.00	\$22,737.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$520,900.00	\$694,759.00	\$448,202.00
915 - Assigned Unappropriated Fund Balance	\$1,554,807.32	\$1,406,907.00	\$1,426,044.00
Total for Assigned Fund Balance	\$2,075,707.32	\$2,101,666.00	\$1,874,246.00
Total for Fund Balance	\$2,108,698.08	\$2,227,926.00	\$1,896,983.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,338,084.15	\$2,256,348.00	\$2,197,104.00

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

**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	\$1,000,000.00	\$1,000,000.00	\$1,070,099.00
Total for Property Taxes	\$1,000,000.00	\$1,000,000.00	\$1,070,099.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$15,238.64	\$12,600.00	\$13,046.00
1089 - Other Tax Items	\$2,989.41	-	-
Total for Property Tax Items	\$18,228.05	\$12,600.00	\$13,046.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,242,341.00	\$1,174,000.00	\$1,237,192.00
Total for Non-Property Tax Items	\$1,242,341.00	\$1,174,000.00	\$1,237,192.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Clinton County Snow & Ice</i>	\$82,244.00	\$81,372.00	\$80,020.00
Total for Intergovernmental Charges	\$82,244.00	\$81,372.00	\$80,020.00
Use of Money and Property			
2401 - Interest and Earnings	\$107,741.16	\$84,971.00	\$26,046.00
Total for Use of Money and Property	\$107,741.16	\$84,971.00	\$26,046.00
Sales of Property and Compensation for Loss			

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

**DA - Highway Town-wide
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2650 - Sales of Scrap and Excess Materials	\$2,412.45	\$5,511.00	\$1,691.00
2665 - Sales of Equipment	\$29,672.50	\$50,375.00	\$26,377.00
2680 - Insurance Recoveries	-	-	\$5,094.00
Total for Sales of Property and Compensation for Loss	\$32,084.95	\$55,886.00	\$33,162.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$4,010.00	\$2,659.00
2770 - Unclassified Salt Reduction Mini Grant	\$3,000.00	\$8,100.00	\$32,740.00
Total for Other Revenues	\$3,000.00	\$12,110.00	\$35,399.00
State Aid			
3089 - State Aid Other NYSERDA Grant	\$3,100.00	-	-
3501 - State Aid Consolidated Highway Aid	\$340,457.82	\$377,289.00	\$294,659.00
3960 - State Aid Emergency Disaster Assistance	-	\$9,553.00	-
Total for State Aid	\$343,557.82	\$386,842.00	\$294,659.00
Federal Aid			
4089 - Federal Aid Other	\$170,678.40	-	-
4960 - Federal Aid Emergency Disaster Assistance	\$3,098.59	\$57,319.00	-
Total for Federal Aid	\$173,776.99	\$57,319.00	\$0.00
Total for Revenues	\$3,002,973.97	\$2,865,100.00	\$2,789,623.00
Other Sources			

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

**DA - Highway Town-wide
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Operating Transfers			
5031 - Interfund Transfers	-	\$242,557.00	-
Total for Operating Transfers	\$0.00	\$242,557.00	\$0.00
Total for Other Sources	\$0.00	\$242,557.00	\$0.00
Total for Revenues and Other Sources	\$3,002,973.97	\$3,107,657.00	\$2,789,623.00

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

**DA - Highway Town-wide
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$224,307.68	\$205,895.00	\$148,642.00
51104 - Maintenance of Roads - Contractual	\$110,971.09	\$66,835.00	\$94,662.00
51121 - Permanent Improvements Highway - Personal Services	\$429,607.07	\$335,487.00	\$327,991.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$340,456.82	\$377,289.00	\$294,454.00
51124 - Permanent Improvements Highway - Contractual	\$95,201.62	\$145,661.00	\$113,402.00
51302 - Machinery - Equipment and Capital Outlay	\$595,581.62	\$304,852.00	\$381,693.00
51304 - Machinery - Contractual	\$239,435.53	\$217,351.00	\$224,451.00
51421 - Snow Removal - Personal Services	\$324,914.83	\$314,148.00	\$315,762.00
51424 - Snow Removal - Contractual	\$132,419.77	\$219,647.00	\$234,916.00
51481 - Highway Services for Other Governments - Personal Services	\$5,411.31	\$5,056.00	\$7,329.00
<i>Snow and Ice Personnel</i>			
51484 - Highway Services for Other Governments - Contractual <i>Snow & Ice</i>	\$30,122.64	\$61,080.00	\$58,653.00
Total for Highway	\$2,528,429.98	\$2,253,301.00	\$2,201,955.00
Total for Transportation	\$2,528,429.98	\$2,253,301.00	\$2,201,955.00
Employee Benefits			
Employee Benefits			

Town of Plattsburgh
Annual Financial Report
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**DA - Highway Town-wide
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
90108 - State Retirement System - Employee Benefits	\$126,314.04	\$104,762.00	\$120,372.00
90308 - Social Security - Employee Benefits	\$72,325.28	\$63,499.00	\$59,376.00
90408 - Workers' Compensation - Employee Benefits	\$97,579.42	\$100,020.00	\$99,012.00
90558 - Disability Insurance - Employee Benefits	\$215.26	\$202.00	\$198.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$297,337.38	\$254,931.00	\$263,921.00
Total for Employee Benefits	\$593,771.38	\$523,414.00	\$542,879.00
Total for Employee Benefits	\$593,771.38	\$523,414.00	\$542,879.00
Total for Expenditures	\$3,122,201.36	\$2,776,715.00	\$2,744,834.00
Total for Expenditures and Other Uses	\$3,122,201.36	\$2,776,715.00	\$2,744,834.00

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

**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	\$2,227,925.00	\$1,896,983.00	\$1,852,194.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$0.47	-	-
<i>Rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$2,227,925.47	\$1,896,983.00	\$1,852,194.00
Add Revenues and Other Sources	\$3,002,973.97	\$3,107,657.00	\$2,789,623.00
Deduct Expenditures and Other Uses	\$3,122,201.36	\$2,776,715.00	\$2,744,834.00
8029 - Fund Balance - End of Year	\$2,108,698.08	\$2,227,925.00	\$1,896,983.00

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

**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	\$1,016,335.00	\$1,014,989.00	\$1,000,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,341,000.00	\$1,242,341.00	\$1,138,000.00
2399 - Est Rev - Intergovernmental Charges	\$84,600.00	\$84,600.00	\$82,500.00
2499 - Est Rev - Use of Money and Property	\$60,000.00	\$30,000.00	\$2,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$20,465.00	\$20,011.00	-
3099 - Est Rev - State Aid	\$375,000.00	\$225,000.00	\$200,000.00
Total for Estimated Revenue	\$2,897,400.00	\$2,616,941.00	\$2,422,500.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$520,900.00	\$694,759.00	\$448,202.00
Total for Estimated Other Sources	\$520,900.00	\$694,759.00	\$448,202.00
Total for Estimated Revenues and Other Sources	\$3,418,300.00	\$3,311,700.00	\$2,870,702.00

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

**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	\$2,778,600.00	\$2,680,700.00	\$2,279,350.00
9199 - App - Employee Benefits	\$639,700.00	\$631,000.00	\$591,352.00
Total for Estimated Appropriations	\$3,418,300.00	\$3,311,700.00	\$2,870,702.00
Total for Estimated Appropriations and Other Uses	\$3,418,300.00	\$3,311,700.00	\$2,870,702.00

Town of Plattsburgh
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	\$2,285,924.58	\$1,851,633.00	\$6,795,205.00
Total for Cash and Cash Equivalents	\$2,285,924.58	\$1,851,633.00	\$6,795,205.00
Investments			
450 - Investments in Securities	\$3,321,002.83	\$4,202,936.00	-
Total for Investments	\$3,321,002.83	\$4,202,936.00	\$0.00
Due From			
391 - Due From Other Funds	-	-	\$0.00
410 - Due from State and Federal Government	-	\$679,980.00	\$250,910.00
Total for Due From	\$0.00	\$679,980.00	\$250,910.00
Total for Assets	\$5,606,927.41	\$6,734,549.00	\$7,046,115.00
Total for Assets and Deferred Outflows	\$5,606,927.41	\$6,734,549.00	\$7,046,115.00

Town of Plattsburgh
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$98,728.43	\$720,693.00	\$583,261.00
Total for Payables	\$98,728.43	\$720,693.00	\$583,261.00
Due to			
630 - Due To Other Funds	-	\$461,111.00	\$16,483.00
Total for Due to	\$0.00	\$461,111.00	\$16,483.00
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	\$8,000,000.00
Total for Notes Payable	\$0.00	\$0.00	\$8,000,000.00
Other Liabilities			
688 - Other Liabilities	-	-	\$982,977.00
Total for Other Liabilities	\$0.00	\$0.00	\$982,977.00
Total for Liabilities	\$98,728.43	\$1,181,804.00	\$9,582,721.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$5,508,198.98	\$5,552,745.00	\$1,345,073.00
Total for Assigned Fund Balance	\$5,508,198.98	\$5,552,745.00	\$1,345,073.00

Town of Plattsburgh
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
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	(\$3,881,679.00)
Total for Unassigned Fund Balance	\$0.00	\$0.00	(\$3,881,679.00)
Total for Fund Balance	\$5,508,198.98	\$5,552,745.00	(\$2,536,606.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$5,606,927.41	\$6,734,549.00	\$7,046,115.00

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

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$242,379.27	\$261,860.00	\$77,240.00
Total for Use of Money and Property	\$242,379.27	\$261,860.00	\$77,240.00
State Aid			
3297 - State Aid Education Capital Projects	-	-	\$25,000.00
3897 - State Aid Culture and Recreation Capital Projects	-	\$902,897.00	-
3991 - State Aid Water Capital Projects	-	-	\$262,891.00
Total for State Aid	\$0.00	\$902,897.00	\$287,891.00
Federal Aid			
4991 - Federal Aid Water Capital Projects	-	-	\$0.00
Total for Federal Aid	\$0.00	\$0.00	\$0.00
Total for Revenues	\$242,379.27	\$1,164,757.00	\$365,131.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,797,720.30	\$2,085,413.00	\$1,425,881.00
Total for Operating Transfers	\$1,797,720.30	\$2,085,413.00	\$1,425,881.00
Proceeds of Obligations			

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

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
5710 - Serial Bonds	-	\$7,600,000.00	-
5731 - BANS Redeemed from Appropriations	-	\$400,000.00	\$1,911,000.00
Total for Proceeds of Obligations	\$0.00	\$8,000,000.00	\$1,911,000.00
Total for Other Sources	\$1,797,720.30	\$10,085,413.00	\$3,336,881.00
Total for Revenues and Other Sources	\$2,040,099.57	\$11,250,170.00	\$3,702,012.00

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

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Judicial			
11302 - Traffic Violations Bureau - Equipment and Capital Outlay	-	-	\$0.00
Total for Judicial	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Public Safety			
Traffic Control			
33102 - Traffic Control - Equipment and Capital Outlay	-	\$743.00	\$303,991.00
Total for Traffic Control	\$0.00	\$743.00	\$303,991.00
Total for Public Safety	\$0.00	\$743.00	\$303,991.00
Transportation			
Highway			
51822 - Street Lighting - Equipment and Capital Outlay	-	\$637,518.00	\$195,958.00
Total for Highway	\$0.00	\$637,518.00	\$195,958.00
Total for Transportation	\$0.00	\$637,518.00	\$195,958.00

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

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	\$88,948.52	\$1,063,052.00	-
Total for Recreation	\$88,948.52	\$1,063,052.00	\$0.00
Total for Culture and Recreation	\$88,948.52	\$1,063,052.00	\$0.00
Home and Community Services			
Sewage			
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$151,712.95	\$265,883.00	\$2,459,749.00
Total for Sewage	\$151,712.95	\$265,883.00	\$2,459,749.00
Water			
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$116,686.76	\$44,226.00	\$1,535,431.00
Total for Water	\$116,686.76	\$44,226.00	\$1,535,431.00
Total for Home and Community Services	\$268,399.71	\$310,109.00	\$3,995,180.00
Total for Expenditures	\$357,348.23	\$2,011,422.00	\$4,495,129.00
Other Uses			
Interfund Transfers			
Interfund Transfers			

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

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
99019 - Transfers to Other Funds - Interfund Transfer <i>Unused funds returned or moved to other capital project</i>	\$1,727,296.65	\$1,135,304.00	\$1,571,519.00
Total for Interfund Transfers	\$1,727,296.65	\$1,135,304.00	\$1,571,519.00
Total for Interfund Transfers	\$1,727,296.65	\$1,135,304.00	\$1,571,519.00
Total for Other Uses	\$1,727,296.65	\$1,135,304.00	\$1,571,519.00
Total for Expenditures and Other Uses	\$2,084,644.88	\$3,146,726.00	\$6,066,648.00

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**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	\$5,552,745.00	(\$2,536,606.00)	(\$189,191.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$1.00	\$49.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$0.71	\$14,094.00	(\$17,172.00)
<i>Rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$5,552,744.29	(\$2,550,699.00)	(\$171,970.00)
Add Revenues and Other Sources	\$2,040,099.57	\$11,250,170.00	\$3,702,012.00
Deduct Expenditures and Other Uses	\$2,084,644.88	\$3,146,726.00	\$6,066,648.00
8029 - Fund Balance - End of Year	\$5,508,198.98	\$5,552,745.00	(\$2,536,606.00)

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**SD - Special District(s) Drainage
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$27,048.55	\$128,142.00	\$788,434.00
Total for Cash and Cash Equivalents	\$27,048.55	\$128,142.00	\$788,434.00
Investments			
450 - Investments in Securities	\$248,004.02	\$621,220.00	-
Total for Investments	\$248,004.02	\$621,220.00	\$0.00
Total for Assets	\$275,052.57	\$749,362.00	\$788,434.00
Total for Assets and Deferred Outflows	\$275,052.57	\$749,362.00	\$788,434.00

Town of Plattsburgh
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**SD - Special District(s) Drainage
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,045.88	\$5,900.00	-
Total for Payables	\$2,045.88	\$5,900.00	\$0.00
Total for Liabilities	\$2,045.88	\$5,900.00	\$0.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$129,268.09	\$296,578.00	-
915 - Assigned Unappropriated Fund Balance	\$143,738.60	\$446,884.00	\$788,434.00
Total for Assigned Fund Balance	\$273,006.69	\$743,462.00	\$788,434.00
Total for Fund Balance	\$273,006.69	\$743,462.00	\$788,434.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$275,052.57	\$749,362.00	\$788,434.00

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**SD - Special District(s) Drainage
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$52,490.00	\$49,135.00	\$49,415.00
Total for Property Taxes	\$52,490.00	\$49,135.00	\$49,415.00
Use of Money and Property			
2401 - Interest and Earnings	\$28,543.68	\$21,325.00	\$232.00
Total for Use of Money and Property	\$28,543.68	\$21,325.00	\$232.00
Total for Revenues	\$81,033.68	\$70,460.00	\$49,647.00
Total for Revenues and Other Sources	\$81,033.68	\$70,460.00	\$49,647.00

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**SD - Special District(s) Drainage
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Environment			
85402 - Drainage - Equipment and Capital Outlay	\$549,143.51	-	-
85404 - Drainage - Contractual	\$2,345.88	\$115,432.00	\$2,505.00
Total for Community Environment	\$551,489.39	\$115,432.00	\$2,505.00
Total for Home and Community Services	\$551,489.39	\$115,432.00	\$2,505.00
Total for Expenditures	\$551,489.39	\$115,432.00	\$2,505.00
Total for Expenditures and Other Uses	\$551,489.39	\$115,432.00	\$2,505.00

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**SD - Special District(s) Drainage
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	\$743,462.00	\$788,434.00	\$741,292.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$0.40	-	-
<i>Rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$743,462.40	\$788,434.00	\$741,292.00
Add Revenues and Other Sources	\$81,033.68	\$70,460.00	\$49,647.00
Deduct Expenditures and Other Uses	\$551,489.39	\$115,432.00	\$2,505.00
8029 - Fund Balance - End of Year	\$273,006.69	\$743,462.00	\$788,434.00

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**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			
200 - Cash	\$9,064.95	\$11,455.00	\$301,561.00
Total for Cash and Cash Equivalents	\$9,064.95	\$11,455.00	\$301,561.00
Investments			
450 - Investments in Securities	\$288,892.83	\$249,741.00	-
Total for Investments	\$288,892.83	\$249,741.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	-	\$8,704.00	\$0.00
Total for Net Other Receivables	\$0.00	\$8,704.00	\$0.00
Other Assets			
480 - Prepaid Expenses	\$920.42	\$2,534.00	\$1,331.00
Total for Other Assets	\$920.42	\$2,534.00	\$1,331.00
Total for Assets	\$298,878.20	\$272,434.00	\$302,892.00
Total for Assets and Deferred Outflows	\$298,878.20	\$272,434.00	\$302,892.00

Town of Plattsburgh
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**SL - Special District(s) Lighting
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$97.91	\$83,927.00	\$62,376.00
601 - Accrued Liabilities	\$178.97	-	\$0.00
Total for Payables	\$276.88	\$83,927.00	\$62,376.00
Total for Liabilities	\$276.88	\$83,927.00	\$62,376.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$920.42	\$2,534.00	\$1,331.00
Total for Nonspendable Fund Balance	\$920.42	\$2,534.00	\$1,331.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$297,680.90	\$185,973.00	\$239,185.00
Total for Assigned Fund Balance	\$297,680.90	\$185,973.00	\$239,185.00
Total for Fund Balance	\$298,601.32	\$188,507.00	\$240,516.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$298,878.20	\$272,434.00	\$302,892.00

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**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	\$229,513.38	\$211,501.00	\$203,167.00
Total for Property Taxes	\$229,513.38	\$211,501.00	\$203,167.00
Use of Money and Property			
2401 - Interest and Earnings	\$14,806.83	\$14,220.00	\$4,371.00
Total for Use of Money and Property	\$14,806.83	\$14,220.00	\$4,371.00
Sales of Property and Compensation for Loss			
2690 - Other Compensation For Loss	-	-	\$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	-	-	\$48.00
2770 - Unclassified <i>NYSEG Street Light Rebate</i>	\$2,312.32	-	-
Total for Other Revenues	\$2,312.32	\$0.00	\$48.00
Total for Revenues	\$246,632.53	\$225,721.00	\$207,586.00
Other Sources			
Operating Transfers			

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**SL - Special District(s) Lighting
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
5031 - Interfund Transfers	\$22,172.08	-	-
Total for Operating Transfers	\$22,172.08	\$0.00	\$0.00
Total for Other Sources	\$22,172.08	\$0.00	\$0.00
Total for Revenues and Other Sources	\$268,804.61	\$225,721.00	\$207,586.00

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**SL - Special District(s) Lighting
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51821 - Street Lighting - Personal Services	\$22,150.81	\$19,532.00	\$38,645.00
51822 - Street Lighting - Equipment and Capital Outlay	\$35,049.60	\$476.00	\$13,027.00
51824 - Street Lighting - Contractual	\$87,128.18	\$237,439.00	\$137,928.00
Total for Highway	\$144,328.59	\$257,447.00	\$189,600.00
Total for Transportation	\$144,328.59	\$257,447.00	\$189,600.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$4,273.92	\$5,869.00	\$5,759.00
90308 - Social Security - Employee Benefits	\$1,694.52	\$1,493.00	\$2,956.00
90408 - Workers' Compensation - Employee Benefits	\$1,026.00	\$2,698.00	\$2,495.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$7,387.32	\$10,223.00	\$17,231.00
Total for Employee Benefits	\$14,381.76	\$20,283.00	\$28,441.00
Total for Employee Benefits	\$14,381.76	\$20,283.00	\$28,441.00
Total for Expenditures	\$158,710.35	\$277,730.00	\$218,041.00

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**SL - Special District(s) Lighting
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$195,958.00
Total for Interfund Transfers	\$0.00	\$0.00	\$195,958.00
Total for Interfund Transfers	\$0.00	\$0.00	\$195,958.00
Total for Other Uses	\$0.00	\$0.00	\$195,958.00
Total for Expenditures and Other Uses	\$158,710.35	\$277,730.00	\$413,999.00

Town of Plattsburgh
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**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	\$188,507.00	\$240,516.00	\$446,929.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$0.06	-	-
<i>Rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$188,507.06	\$240,516.00	\$446,929.00
Add Revenues and Other Sources	\$268,804.61	\$225,721.00	\$207,586.00
Deduct Expenditures and Other Uses	\$158,710.35	\$277,730.00	\$413,999.00
8029 - Fund Balance - End of Year	\$298,601.32	\$188,507.00	\$240,516.00

Town of Plattsburgh
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**SM - Special District(s) Miscellaneous
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$240,770.01	\$22,256.00	\$909,723.00
Total for Cash and Cash Equivalents	\$240,770.01	\$22,256.00	\$909,723.00
Investments			
450 - Investments in Securities	\$854,722.67	\$902,060.00	-
Total for Investments	\$854,722.67	\$902,060.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$16,722.87	\$8,345.00	\$12,729.00
Total for Net Other Receivables	\$16,722.87	\$8,345.00	\$12,729.00
Due From			
440 - Due from Other Governments Relevied Water Fees	\$7,114.99	\$4,675.00	\$2,504.00
Total for Due From	\$7,114.99	\$4,675.00	\$2,504.00
Other Assets			
480 - Prepaid Expenses	\$45,002.90	\$83,794.00	\$32,066.00
Total for Other Assets	\$45,002.90	\$83,794.00	\$32,066.00
Total for Assets	\$1,164,333.44	\$1,021,130.00	\$957,022.00

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**SM - Special District(s) Miscellaneous
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Assets and Deferred Outflows	\$1,164,333.44	\$1,021,130.00	\$957,022.00

Town of Plattsburgh
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**SM - Special District(s) Miscellaneous
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$34,266.42	\$27,638.00	\$26,347.00
601 - Accrued Liabilities	\$7,172.73	\$408.00	\$1,670.00
Total for Payables	\$41,439.15	\$28,046.00	\$28,017.00
Due to			
630 - Due To Other Funds	-	-	\$4,517.00
631 - Due To Other Governments	-	\$1,501.00	\$0.00
Total for Due to	\$0.00	\$1,501.00	\$4,517.00
Other Liabilities			
690 - Overpayments and Clearing Account	\$1,210.63	\$429.00	\$392.00
Total for Other Liabilities	\$1,210.63	\$429.00	\$392.00
Total for Liabilities	\$42,649.78	\$29,976.00	\$32,926.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources Host Community Agreement. Health insurance/Health Insurance payment	\$23,865.68	\$21,765.00	\$16,250.00
Total for Deferred Inflows of Resources	\$23,865.68	\$21,765.00	\$16,250.00

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**SM - Special District(s) Miscellaneous
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Deferred Inflows	\$23,865.68	\$21,765.00	\$16,250.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$45,002.90	\$83,794.00	\$32,066.00
Total for Nonspendable Fund Balance	\$45,002.90	\$83,794.00	\$32,066.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$11,261.50	\$188,074.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,041,553.58	\$697,521.00	\$875,780.00
Total for Assigned Fund Balance	\$1,052,815.08	\$885,595.00	\$875,780.00
Total for Fund Balance	\$1,097,817.98	\$969,389.00	\$907,846.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,164,333.44	\$1,021,130.00	\$957,022.00

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**SM - Special District(s) Miscellaneous
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$517,888.88	\$492,614.00	\$464,295.00
Total for Property Taxes	\$517,888.88	\$492,614.00	\$464,295.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$16,250.00	\$16,250.00	\$16,250.00
Total for Property Tax Items	\$16,250.00	\$16,250.00	\$16,250.00
Departmental Income			
2144 - Water Service Charges	\$325,370.69	\$73,448.00	\$84,254.00
Total for Departmental Income	\$325,370.69	\$73,448.00	\$84,254.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	\$241,672.00	\$237,176.00
Total for Intergovernmental Charges	\$0.00	\$241,672.00	\$237,176.00
Use of Money and Property			
2401 - Interest and Earnings	\$64,822.26	\$50,737.00	\$12,774.00
Total for Use of Money and Property	\$64,822.26	\$50,737.00	\$12,774.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$13,882.36	\$409.00	\$3,921.00

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**SM - Special District(s) Miscellaneous
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2665 - Sales of Equipment	\$21,292.50	\$4,412.00	\$15,830.00
Total for Sales of Property and Compensation for Loss	\$35,174.86	\$4,821.00	\$19,751.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$286.35	-	\$1,503.00
2770 - Unclassified	-	\$7.00	\$67.00
Total for Other Revenues	\$286.35	\$7.00	\$1,570.00
State Aid			
3089 - State Aid Other <i>NYSERDA Grant</i>	\$1,934.39	-	-
Total for State Aid	\$1,934.39	\$0.00	\$0.00
Total for Revenues	\$961,727.43	\$879,549.00	\$836,070.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,884,363.95	\$1,446,281.00	\$1,469,609.00
Total for Operating Transfers	\$1,884,363.95	\$1,446,281.00	\$1,469,609.00
Total for Other Sources	\$1,884,363.95	\$1,446,281.00	\$1,469,609.00
Total for Revenues and Other Sources	\$2,846,091.38	\$2,325,830.00	\$2,305,679.00

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**SM - Special District(s) Miscellaneous
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16101 - Central Services Administration - Personal Services	\$1,092,232.36	\$979,293.00	\$914,750.00
16102 - Central Services Administration - Equipment and Capital Outlay	\$292,841.99	\$21,009.00	\$210,954.00
16104 - Central Services Administration - Contractual	\$260,560.11	\$291,727.00	\$196,206.00
16108 - Central Services Administration - Employee Benefits	\$522,091.33	\$447,795.00	\$484,482.00
Total for Shared Services	\$2,167,725.79	\$1,739,824.00	\$1,806,392.00
Total for General Government Support	\$2,167,725.79	\$1,739,824.00	\$1,806,392.00
Health			
Other Health			
45404 - Ambulance - Contractual	\$534,937.00	\$509,464.00	\$497,144.00
Total for Other Health	\$534,937.00	\$509,464.00	\$497,144.00
Total for Health	\$534,937.00	\$509,464.00	\$497,144.00
Total for Expenditures	\$2,702,662.79	\$2,249,288.00	\$2,303,536.00
Other Uses			
Interfund Transfers			

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**SM - Special District(s) Miscellaneous
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Tax Receiver Collection Fees</i>	\$15,000.00	\$15,000.00	\$15,000.00
Total for Interfund Transfers	\$15,000.00	\$15,000.00	\$15,000.00
Total for Interfund Transfers	\$15,000.00	\$15,000.00	\$15,000.00
Total for Other Uses	\$15,000.00	\$15,000.00	\$15,000.00
Total for Expenditures and Other Uses	\$2,717,662.79	\$2,264,288.00	\$2,318,536.00

Town of Plattsburgh
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**SM - Special District(s) Miscellaneous
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	\$969,389.00	\$907,846.00	\$920,703.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$1.29	\$1.00	\$0.00
<i>Rounding</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$0.90	-	-
<i>Rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$969,389.39	\$907,847.00	\$920,703.00
Add Revenues and Other Sources	\$2,846,091.38	\$2,325,830.00	\$2,305,679.00
Deduct Expenditures and Other Uses	\$2,717,662.79	\$2,264,288.00	\$2,318,536.00
8029 - Fund Balance - End of Year	\$1,097,817.98	\$969,389.00	\$907,846.00

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

**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$823,052.14	\$1,583,275.00	\$5,997,526.00
Total for Cash and Cash Equivalents	\$823,052.14	\$1,583,275.00	\$5,997,526.00
Investments			
450 - Investments in Securities	\$6,647,232.44	\$5,081,171.00	-
Total for Investments	\$6,647,232.44	\$5,081,171.00	\$0.00
Net Other Receivables			
360 - Sewer Rents Receivable	\$229,117.12	\$216,630.00	\$189,166.00
Total for Net Other Receivables	\$229,117.12	\$216,630.00	\$189,166.00
Due From			
391 - Due From Other Funds	-	-	\$0.00
440 - Due from Other Governments Relevied Sewer Rents	\$133,196.51	\$142,497.00	\$132,833.00
Total for Due From	\$133,196.51	\$142,497.00	\$132,833.00
Total for Assets	\$7,832,598.21	\$7,023,573.00	\$6,319,525.00
Total for Assets and Deferred Outflows	\$7,832,598.21	\$7,023,573.00	\$6,319,525.00

Town of Plattsburgh
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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$171,249.65	\$177,385.00	\$169,833.00
Total for Payables	\$171,249.65	\$177,385.00	\$169,833.00
Due to			
631 - Due To Other Governments	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$171,249.65	\$177,385.00	\$169,833.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>Host community Agreement</i>	\$12,220.00	\$12,220.00	\$56,171.00
Total for Deferred Inflows of Resources	\$12,220.00	\$12,220.00	\$56,171.00
Total for Deferred Inflows	\$12,220.00	\$12,220.00	\$56,171.00
Fund Balance			
Committed Fund Balance			
913 - Committed Fund Balance	-	-	\$125,000.00
Total for Committed Fund Balance	\$0.00	\$0.00	\$125,000.00

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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$7,649,128.56	\$6,833,968.00	\$5,968,521.00
Total for Assigned Fund Balance	\$7,649,128.56	\$6,833,968.00	\$5,968,521.00
Total for Fund Balance	\$7,649,128.56	\$6,833,968.00	\$6,093,521.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$7,832,598.21	\$7,023,573.00	\$6,319,525.00

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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$662,878.45	\$684,535.00	\$564,101.00
Total for Property Taxes	\$662,878.45	\$684,535.00	\$564,101.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$12,220.00	\$12,220.00	\$12,220.00
Total for Property Tax Items	\$12,220.00	\$12,220.00	\$12,220.00
Departmental Income			
2120 - Sewer Rents	\$1,970,739.39	\$1,891,565.00	\$1,762,300.00
2128 - Interest and Penalties on Sewer Accounts	\$27,198.40	\$27,511.00	\$25,454.00
Total for Departmental Income	\$1,997,937.79	\$1,919,076.00	\$1,787,754.00
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	\$74,574.00	-
Total for Intergovernmental Charges	\$0.00	\$74,574.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$339,135.00	\$266,558.00	\$61,382.00
Total for Use of Money and Property	\$339,135.00	\$266,558.00	\$61,382.00
Other Revenues			

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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2710 - Premium on Obligations	\$42,166.77	\$141,613.00	\$44,688.00
Total for Other Revenues	\$42,166.77	\$141,613.00	\$44,688.00
Total for Revenues	\$3,054,338.01	\$3,098,576.00	\$2,470,145.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$3,054,338.01	\$3,098,576.00	\$2,470,145.00

Town of Plattsburgh
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$25,910.01	\$2,448.00	\$11,281.00
81204 - Sanitary Sewers - Contractual	\$77,119.33	\$181,532.00	\$48,702.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$872.86	\$712.00	\$505.00
81304 - Sewage Treatment and Disposal - Contractual	\$984,079.23	\$1,056,007.00	\$886,226.00
Total for Sewage	\$1,087,981.43	\$1,240,699.00	\$946,714.00
Total for Home and Community Services	\$1,087,981.43	\$1,240,699.00	\$946,714.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$307,927.97	\$158,713.00	\$157,074.00
97107 - Serial Bonds - Debt Interest	\$258,740.21	\$84,659.00	\$88,059.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$220,432.00	\$152,609.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$154,302.00	\$30,522.00
Total for Debt Service	\$566,668.18	\$618,106.00	\$428,264.00
Total for Debt Service	\$566,668.18	\$618,106.00	\$428,264.00
Total for Expenditures	\$1,654,649.61	\$1,858,805.00	\$1,374,978.00

Town of Plattsburgh
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>WS Admin Transfer</i>	\$584,528.35	\$449,324.00	\$457,020.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$50,000.00	\$375,000.00
Total for Interfund Transfers	\$584,528.35	\$499,324.00	\$832,020.00
Total for Interfund Transfers	\$584,528.35	\$499,324.00	\$832,020.00
Total for Other Uses	\$584,528.35	\$499,324.00	\$832,020.00
Total for Expenditures and Other Uses	\$2,239,177.96	\$2,358,129.00	\$2,206,998.00

Town of Plattsburgh
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**SS - Special District(s) Sewer
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	\$6,833,968.00	\$6,093,521.00	\$5,830,374.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$0.51	-	-
<i>Rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$6,833,968.51	\$6,093,521.00	\$5,830,374.00
Add Revenues and Other Sources	\$3,054,338.01	\$3,098,576.00	\$2,470,145.00
Deduct Expenditures and Other Uses	\$2,239,177.96	\$2,358,129.00	\$2,206,998.00
8029 - Fund Balance - End of Year	\$7,649,128.56	\$6,833,968.00	\$6,093,521.00

Town of Plattsburgh
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**SS - Special District(s) Sewer
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$563,844.00	\$662,737.00	\$684,535.00
1099 - Est Rev - Property Tax Items	\$12,220.00	\$12,220.00	\$12,220.00
1299 - Est Rev - Departmental Income	-	-	\$1,458,732.00
2499 - Est Rev - Use of Money and Property	\$1,949,000.00	\$1,565,922.00	\$38,115.00
Total for Estimated Revenue	\$2,525,064.00	\$2,240,879.00	\$2,193,602.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$0.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$2,525,064.00	\$2,240,879.00	\$2,193,602.00

Town of Plattsburgh
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**SS - Special District(s) Sewer
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$1,046,250.00	\$1,058,999.00	\$1,021,998.00
9899 - App - Debt Service	\$563,844.00	\$566,587.00	\$572,930.00
Total for Estimated Appropriations	\$1,610,094.00	\$1,625,586.00	\$1,594,928.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$914,970.00	\$615,293.00	\$598,674.00
Total for Estimated Other Uses	\$914,970.00	\$615,293.00	\$598,674.00
Total for Estimated Appropriations and Other Uses	\$2,525,064.00	\$2,240,879.00	\$2,193,602.00

Town of Plattsburgh
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**SW - Special District(s) Water
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,258,454.84	\$1,949,236.00	\$5,059,173.00
Total for Cash and Cash Equivalents	\$1,258,454.84	\$1,949,236.00	\$5,059,173.00
Investments			
450 - Investments in Securities	\$6,672,474.54	\$4,693,285.00	-
Total for Investments	\$6,672,474.54	\$4,693,285.00	\$0.00
Net Other Receivables			
350 - Water Rents Receivable	\$239,450.03	\$260,654.00	\$194,449.00
380 - Accounts Receivable	\$487.68	\$3,285.00	\$3,117.00
Total for Net Other Receivables	\$239,937.71	\$263,939.00	\$197,566.00
Due From			
391 - Due From Other Funds	-	-	\$0.00
440 - Due from Other Governments Relevied Water Rents	\$139,119.00	\$135,935.00	\$118,825.00
Total for Due From	\$139,119.00	\$135,935.00	\$118,825.00
Total for Assets	\$8,309,986.09	\$7,042,395.00	\$5,375,564.00
Total for Assets and Deferred Outflows	\$8,309,986.09	\$7,042,395.00	\$5,375,564.00

Town of Plattsburgh
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For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$93,538.58	\$45,987.00	\$19,356.00
Total for Payables	\$93,538.58	\$45,987.00	\$19,356.00
Due to			
631 - Due To Other Governments	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$93,538.58	\$45,987.00	\$19,356.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources Host Community Agreement. Health insurance	\$93,510.76	\$88,500.00	\$124,334.00
Total for Deferred Inflows of Resources	\$93,510.76	\$88,500.00	\$124,334.00
Total for Deferred Inflows	\$93,510.76	\$88,500.00	\$124,334.00
Fund Balance			
Committed Fund Balance			
913 - Committed Fund Balance	-	-	\$125,000.00
Total for Committed Fund Balance	\$0.00	\$0.00	\$125,000.00

Town of Plattsburgh
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**SW - Special District(s) Water
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$8,122,936.75	\$6,907,908.00	\$5,106,874.00
Total for Assigned Fund Balance	\$8,122,936.75	\$6,907,908.00	\$5,106,874.00
Total for Fund Balance	\$8,122,936.75	\$6,907,908.00	\$5,231,874.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$8,309,986.09	\$7,042,395.00	\$5,375,564.00

Town of Plattsburgh
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**SW - Special District(s) Water
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,358,563.22	\$1,434,499.00	\$1,878,453.00
Total for Property Taxes	\$1,358,563.22	\$1,434,499.00	\$1,878,453.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$88,530.00	\$88,530.00	\$88,530.00
Total for Property Tax Items	\$88,530.00	\$88,530.00	\$88,530.00
Departmental Income			
2140 - Metered Water Sales	\$1,790,990.01	\$1,735,940.00	\$1,441,877.00
2142 - Unmetered Water Sales	\$251,068.09	\$264,430.00	\$208,231.00
2148 - Interest and Penalties on Water Rents	\$31,605.79	\$26,852.00	\$22,548.00
Total for Departmental Income	\$2,073,663.89	\$2,027,222.00	\$1,672,656.00
Use of Money and Property			
2401 - Interest and Earnings	\$350,627.57	\$259,595.00	\$57,881.00
2440 - Rental Other Cell Tower Antenna Rent	\$126,894.03	\$96,679.00	\$86,284.00
Total for Use of Money and Property	\$477,521.60	\$356,274.00	\$144,165.00
Fines and Forfeitures			
2620 - Forfeitures of Deposits	-	-	\$720.00

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**SW - Special District(s) Water
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Fines and Forfeitures	\$0.00	\$0.00	\$720.00
Sales of Property and Compensation for Loss			
2690 - Other Compensation For Loss	-	\$16,200.00	-
Total for Sales of Property and Compensation for Loss	\$0.00	\$16,200.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$62.00	-
2710 - Premium on Obligations	-	\$140,817.00	-
Total for Other Revenues	\$0.00	\$140,879.00	\$0.00
Total for Revenues	\$3,998,278.71	\$4,063,604.00	\$3,784,524.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$235,304.00	\$1,169,288.00
Total for Operating Transfers	\$0.00	\$235,304.00	\$1,169,288.00
Total for Other Sources	\$0.00	\$235,304.00	\$1,169,288.00
Total for Revenues and Other Sources	\$3,998,278.71	\$4,298,908.00	\$4,953,812.00

Town of Plattsburgh
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**SW - Special District(s) Water
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$8,331.26	\$7,423.00	\$6,564.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$180,855.49	\$293,925.00	\$137,036.00
83304 - Water Purification - Contractual	\$22,056.31	\$28,959.00	\$23,114.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$94,830.98	\$55,324.00	\$59,085.00
83404 - Water Transportation and Distribution - Contractual	\$376,524.24	\$391,997.00	\$345,531.00
Total for Water	\$682,598.28	\$777,628.00	\$571,330.00
Total for Home and Community Services	\$682,598.28	\$777,628.00	\$571,330.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$503,275.03	\$382,262.00	\$690,675.00
97107 - Serial Bonds - Debt Interest	\$297,540.94	\$160,762.00	\$168,710.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$179,568.00	\$1,758,391.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$125,698.00	\$49,478.00
Total for Debt Service	\$800,815.97	\$848,290.00	\$2,667,254.00

Town of Plattsburgh
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**SW - Special District(s) Water
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Debt Service	\$800,815.97	\$848,290.00	\$2,667,254.00
Total for Expenditures	\$1,483,414.25	\$1,625,918.00	\$3,238,584.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>WS Admin Transfer</i>	\$1,299,835.60	\$996,956.00	\$1,012,588.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$350,000.00
Total for Interfund Transfers	\$1,299,835.60	\$996,956.00	\$1,362,588.00
Total for Interfund Transfers	\$1,299,835.60	\$996,956.00	\$1,362,588.00
Total for Other Uses	\$1,299,835.60	\$996,956.00	\$1,362,588.00
Total for Expenditures and Other Uses	\$2,783,249.85	\$2,622,874.00	\$4,601,172.00

Town of Plattsburgh
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**SW - Special District(s) Water
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	\$6,907,908.00	\$5,231,874.00	\$4,879,234.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$0.11	-	-
<i>Rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$6,907,907.89	\$5,231,874.00	\$4,879,234.00
Add Revenues and Other Sources	\$3,998,278.71	\$4,298,908.00	\$4,953,812.00
Deduct Expenditures and Other Uses	\$2,783,249.85	\$2,622,874.00	\$4,601,172.00
8029 - Fund Balance - End of Year	\$8,122,936.75	\$6,907,908.00	\$5,231,874.00

Town of Plattsburgh
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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$800,949.00	\$1,358,807.00	\$1,434,498.00
1099 - Est Rev - Property Tax Items	\$88,530.00	\$88,530.00	\$88,530.00
1299 - Est Rev - Departmental Income	-	-	\$1,190,000.00
2199 - Est Rev - Departmental Income	\$1,905,000.00	\$1,372,602.00	-
2499 - Est Rev - Use of Money and Property	\$125,000.00	\$35,000.00	\$37,321.00
2799 - Est Rev - Other Revenues	\$125,420.00	\$92,200.00	\$89,200.00
Total for Estimated Revenue	\$3,044,899.00	\$2,947,139.00	\$2,839,549.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$0.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$3,044,899.00	\$2,947,139.00	\$2,839,549.00

Town of Plattsburgh
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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$790,252.00	\$778,115.00	\$760,340.00
9899 - App - Debt Service	\$800,523.00	\$800,776.00	\$812,587.00
Total for Estimated Appropriations	\$1,590,775.00	\$1,578,891.00	\$1,572,927.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$1,454,124.00	\$1,368,248.00	\$1,266,622.00
Total for Estimated Other Uses	\$1,454,124.00	\$1,368,248.00	\$1,266,622.00
Total for Estimated Appropriations and Other Uses	\$3,044,899.00	\$2,947,139.00	\$2,839,549.00

Town of Plattsburgh
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**TC - Custodial
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$115,394.00	\$49,804.00	\$90,513.00
Total for Cash and Cash Equivalents	\$115,394.00	\$49,804.00	\$90,513.00
Net Other Receivables			
380 - Accounts Receivable	-	-	\$77.00
Total for Net Other Receivables	\$0.00	\$0.00	\$77.00
Total for Assets	\$115,394.00	\$49,804.00	\$90,590.00
Total for Assets and Deferred Outflows	\$115,394.00	\$49,804.00	\$90,590.00

Town of Plattsburgh
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**TC - Custodial
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due to			
630 - Due To Other Funds	\$782.00	-	\$68.00
Total for Due to	\$782.00	\$0.00	\$68.00
Total for Liabilities	\$782.00	\$0.00	\$68.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>annual usage</i>	\$114,612.00	\$49,804.00	\$90,522.00
Total for Restricted Net Position	\$114,612.00	\$49,804.00	\$90,522.00
Total for Net Position	\$114,612.00	\$49,804.00	\$90,522.00
Total for Liabilities, Deferred Inflows and Net Position	\$115,394.00	\$49,804.00	\$90,590.00

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**TC - Custodial
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified annual usage	\$10,140,272.00	\$9,490,273.00	\$10,057,520.00
Total for Miscellaneous	\$10,140,272.00	\$9,490,273.00	\$10,057,520.00
Total for Revenues	\$10,140,272.00	\$9,490,273.00	\$10,057,520.00
Total for Revenues and Other Sources	\$10,140,272.00	\$9,490,273.00	\$10,057,520.00

Town of Plattsburgh
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**TC - Custodial
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual annual usage	\$10,075,464.00	\$9,530,991.00	\$10,077,038.00
Total for Special Items	\$10,075,464.00	\$9,530,991.00	\$10,077,038.00
Total for General Government Support	\$10,075,464.00	\$9,530,991.00	\$10,077,038.00
Total for Expenditures	\$10,075,464.00	\$9,530,991.00	\$10,077,038.00
Total for Expenditures and Other Uses	\$10,075,464.00	\$9,530,991.00	\$10,077,038.00

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**TC - Custodial
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$49,804.00	\$90,522.00	\$110,040.00
8022 - Restated Net Position - Beginning of Year	\$49,804.00	\$90,522.00	\$110,040.00
Add Revenues and Other Sources	\$10,140,272.00	\$9,490,273.00	\$10,057,520.00
Deduct Expenditures and Other Uses	\$10,075,464.00	\$9,530,991.00	\$10,077,038.00
8029 - Net Position - End of Year	\$114,612.00	\$49,804.00	\$90,522.00

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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	\$1,019,224.00	\$1,019,224.00	\$1,019,224.00
105 - Construction Work In Progress	\$2,721,820.00	\$5,857,136.00	\$7,490,231.00
Total for Non-Depreciable Capital Assets	\$3,741,044.00	\$6,876,360.00	\$8,509,455.00
Depreciable Capital Assets			
102 - Buildings	\$26,009,361.00	\$26,009,361.00	\$23,046,668.00
104 - Machinery and Equipment	\$8,755,380.00	\$7,798,164.00	\$7,507,582.00
106 - Infrastructure	\$69,631,231.00	\$67,370,360.00	\$66,192,895.00
107 - Other Capital Assets	\$5,914,861.00	\$4,762,860.00	\$4,762,860.00
Total for Depreciable Capital Assets	\$110,310,833.00	\$105,940,745.00	\$101,510,005.00
Accumulated Depreciation			
114 - Accumulated Depreciation Machinery and Equipment	(\$5,270,910.00)	(\$5,160,444.00)	(\$5,177,210.00)
116 - Accumulated Depreciation Infrastructure	(\$53,938,065.00)	(\$52,850,595.00)	(\$51,345,492.00)
Total for Accumulated Depreciation	(\$59,208,975.00)	(\$58,011,039.00)	(\$56,522,702.00)
Total for Non-Current Assets	\$54,842,902.00	\$54,806,066.00	\$53,496,758.00

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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			
Debt Obligations			
628 - Bonds Payable	\$17,172,203.00	\$17,983,406.00	\$10,924,270.00
Total for Debt Obligations	\$17,172,203.00	\$17,983,406.00	\$10,924,270.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$1,671,879.00	\$2,622,148.00	(\$958,107.00)
683 - Other Post Employment Benefits	\$3,924,288.00	\$4,122,407.00	\$4,936,982.00
687 - Compensated Absences	\$960,490.79	\$916,791.00	\$810,597.00
Total for Other Long-Term Obligations	\$6,556,657.79	\$7,661,346.00	\$4,789,472.00
Total for Long-Term Obligations	\$23,728,860.79	\$25,644,752.00	\$15,713,742.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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**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	\$17,983,406.00	\$0.00	\$811,203.00	\$0.00	\$0.00	\$0.00	\$17,172,203.00
Total	\$17,983,406.00	\$0.00	\$811,203.00	\$0.00	\$0.00	\$0.00	\$17,172,203.00

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**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 Water and Wastewater Capital Projects	Roosevelt & Cross Inc	8/17/23	8/15/43	\$7,600,000.00	\$0.00	\$260,000.00	\$0.00	\$0.00	\$0.00	\$7,340,000.00
Bond Water and Wastewater Capital Projects	BNY Mellon Capital Markets	8/20/20	8/15/40	\$8,735,000.00	\$0.00	\$435,000.00	\$0.00	\$0.00	\$0.00	\$8,300,000.00
Bond Water Capital Improvement	USDA	10/20/86	10/1/25	\$10,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Bond Water Capital Improvement	USDA	9/19/88	9/1/27	\$32,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$24,000.00
Bond Sewer Capital Improvement	EFC	10/1/10	10/1/39	\$1,295,000.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$0.00	\$1,225,000.00
Bond Water Capital Improvement	EFC	7/1/01	5/31/31	\$123,832.00	\$0.00	\$15,479.00	\$0.00	\$0.00	\$0.00	\$108,353.00
Bond Sewer Capital Improvement	EFC	7/15/03	7/15/33	\$187,574.00	\$0.00	\$17,724.00	\$0.00	\$0.00	\$0.00	\$169,850.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$831,316.00	\$532,935.00	\$1,364,251.00	\$16,340,887.00
2026	\$841,657.00	\$507,131.00	\$1,348,788.00	\$15,499,230.00
2027	\$861,884.00	\$481,043.00	\$1,342,927.00	\$14,637,346.00
2028	\$879,112.00	\$453,917.00	\$1,333,029.00	\$13,758,234.00
2029	\$899,339.00	\$426,542.00	\$1,325,881.00	\$12,858,895.00
2030	\$919,566.00	\$398,258.00	\$1,317,824.00	\$11,939,329.00
2031	\$949,793.00	\$369,289.00	\$1,319,082.00	\$10,989,536.00
2032	\$959,542.00	\$342,254.00	\$1,301,796.00	\$10,029,994.00
2033	\$989,994.00	\$314,418.00	\$1,304,412.00	\$9,040,000.00
2034	\$995,000.00	\$285,556.00	\$1,280,556.00	\$8,045,000.00
2035	\$1,020,000.00	\$255,894.00	\$1,275,894.00	\$7,025,000.00
2036	\$1,050,000.00	\$225,531.00	\$1,275,531.00	\$5,975,000.00
2037	\$1,085,000.00	\$194,088.00	\$1,279,088.00	\$4,890,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$1,110,000.00	\$161,446.00	\$1,271,446.00	\$3,780,000.00
2039	\$1,145,000.00	\$127,973.00	\$1,272,973.00	\$2,635,000.00
2040	\$1,080,000.00	\$93,400.00	\$1,173,400.00	\$1,555,000.00
2041	\$500,000.00	\$62,200.00	\$562,200.00	\$1,055,000.00
2042	\$515,000.00	\$42,200.00	\$557,200.00	\$540,000.00
2043	\$540,000.00	\$21,600.00	\$561,600.00	\$0.00
Total	\$17,172,203.00	\$5,295,675.00	\$22,467,878.00	
\$17,172,203.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2197	Checking	A, DA, H, SD, SL, SM, SS, SW, TC	\$5,258,520.65	\$0.00	(\$6,457.06)	\$0.00	\$5,252,063.59
8016	Escrow	TC	\$113,572.24	\$0.00	\$0.00	\$0.00	\$113,572.24
Total			\$5,372,092.89	\$0.00	(\$6,457.06)	\$0.00	\$5,365,635.83
Total Cash From Financials							\$5,365,636.11

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$5,372,092.89
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$10,000,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$10,250,000.00

Investments and Collateralization of Investments

Investments From Financials	\$25,358,851.09
Market Value as of Fiscal Year End Date	\$25,358,851.17
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$25,358,851.17

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
57	13		17

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$530,551.75	57	7		
Fire Retirement					
Social Security	\$309,694.60	57	13		
Life Insurance					
Disability Insurance	\$860.59	57	4		
Employee Benefits,Other					
Police Retirement					
Local Pension Fund					
Worker's Compensation	\$206,290.00	57	13		
Unemployment Insurance					
Hospital, Medical and Dental Insurance	\$1,003,498.53	50	0		17
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Total Employee Benefits Paid	\$2,050,895.47				