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

Town of Almond

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, Daniel Hegarty (LG020301400000B), hereby certify that I am the Chief Financial Officer of the Town of Almond, and that the information provided in the Annual Financial Report of the Town of Almond for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements 1
A - General 2
B - General Town-Outside Village 18
DA - Highway Town-wide 27
DB - Highway Part-town 37
H - Capital Projects 46
SF - Special District(s) Fire Protection 51
K - Schedule of Non-Current Government Assets 56
W - Schedule of Non-Current Government Liabilities 57
Supplemental Schedules 58
Statement of Indebtedness 59
Bond Repayment 60
Bank Reconciliation 61
Employee and Retiree Benefits 63

Town of Almond

Annual Financial Report

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

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- 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.

Town of Almond

Annual Financial Report

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

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$203,249.00	$457,265.00	$333,058.00
201 - Cash In Time Deposits	-	-	$2,423.00
210 - Petty Cash	$300.00	$100.00	$100.00
Total for Cash and Cash Equivalents	**$203,549.00**	**$457,365.00**	**$335,581.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$64,930.00	$62,341.00	$63,405.00
Total for Restricted Cash and Cash Equivalents	**$64,930.00**	**$62,341.00**	**$63,405.00**
Net Other Receivables			
380 - Accounts Receivable	$6,124.00	$3,051.00	-
Total for Net Other Receivables	**$6,124.00**	**$3,051.00**	**$0.00**
Due From			
391 - Due From Other Funds	$35,000.00	-	-
440 - Due from Other Governments *JA -Buildings of Almond Municipal Building*	$10,556.00	$16,714.00	$20,556.00
Total for Due From	**$45,556.00**	**$16,714.00**	**$20,556.00**
Other Assets			
480 - Prepaid Expenses	$14,103.00	$12,015.00	$11,329.00

Town of Almond

Annual Financial Report

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

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Other Assets	**$14,103.00**	**$12,015.00**	**$11,329.00**
Total for Assets	**$334,262.00**	**$551,486.00**	**$430,871.00**
Total for Assets and Deferred Outflows	**$334,262.00**	**$551,486.00**	**$430,871.00**

Town of Almond

Annual Financial Report

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

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$4,094.00	$4,940.00	$4,872.00
601 - Accrued Liabilities	$56.00	$96.00	-
Total for Payables	**$4,150.00**	**$5,036.00**	**$4,872.00**
Due to			
630 - Due To Other Funds	$36.00	-	-
631 - Due To Other Governments *State Comptroller, Town Clerk fees, Justice fees*	$2,401.00	$2,491.00	$6,230.00
Total for Due to	**$2,437.00**	**$2,491.00**	**$6,230.00**
Other Liabilities			
688 - Other Liabilities	-	$60,005.00	$63,268.00
Total for Other Liabilities	**$0.00**	**$60,005.00**	**$63,268.00**
Total for Liabilities	**$6,587.00**	**$67,532.00**	**$74,370.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$14,103.00	$12,015.00	$11,329.00
Total for Nonspendable Fund Balance	**$14,103.00**	**$12,015.00**	**$11,329.00**

Town of Almond

Annual Financial Report

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

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Restricted Fund Balance			
870 - General Reserve	$36,011.00	$34,575.00	$25,640.00
872 - Reserve For Excess Dog Control Revenues	$3,322.00	$3,190.00	$3,190.00
882 - Reserve For Repairs	$25,597.00	$24,576.00	$34,575.00
Total for Restricted Fund Balance	**$64,930.00**	**$62,341.00**	**$63,405.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$44,354.00	$33,818.00	$15,034.00
Total for Assigned Fund Balance	**$44,354.00**	**$33,818.00**	**$15,034.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$204,288.00	$375,780.00	$266,733.00
Total for Unassigned Fund Balance	**$204,288.00**	**$375,780.00**	**$266,733.00**
Total for Fund Balance	**$327,675.00**	**$483,954.00**	**$356,501.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$334,262.00**	**$551,486.00**	**$430,871.00**

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	$234,613.00	$233,313.00	$233,313.00
Total for Property Taxes	**$234,613.00**	**$233,313.00**	**$233,313.00**
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	$3,705.00	$3,089.00	$3,373.00
Total for Property Tax Items	**$3,705.00**	**$3,089.00**	**$3,373.00**
Departmental Income			
1255 - Clerk Fees	$218.00	$77.00	$120.00
1550 - Public Pound Charges Dog Control Fees	$155.00	$530.00	$20.00
1603 - Vital Statistics Fees	$480.00	$352.00	$470.00
Total for Departmental Income	**$853.00**	**$959.00**	**$610.00**
Intergovernmental Charges			
2390 - Share of Joint Activity Other Governments *Village of Almond*	$4,256.00	$2,379.00	$6,354.00
Total for Intergovernmental Charges	**$4,256.00**	**$2,379.00**	**$6,354.00**
Use of Money and Property			
2401 - Interest and Earnings	$21,340.00	$280.00	$2,278.00
2410 - Rental of Real Property	$700.00	$750.00	$1,000.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Use of Money and Property	**$22,040.00**	**$1,030.00**	**$3,278.00**
Licenses and Permits			
2544 - Dog Licenses	$1,295.00	$1,172.00	$1,425.00
Total for Licenses and Permits	**$1,295.00**	**$1,172.00**	**$1,425.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$9,176.00	$12,589.00	$6,431.00
Total for Fines and Forfeitures	**$9,176.00**	**$12,589.00**	**$6,431.00**
Sales of Property and Compensation for Loss			
2655 - Sales Other	-	$71,190.00	$161.00
2680 - Insurance Recoveries	$380.00	$3,065.00	$22,200.00
2690 - Other Compensation For Loss	-	$13,650.00	-
Total for Sales of Property and Compensation for Loss	**$380.00**	**$87,905.00**	**$22,361.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	$2,629.00
2705 - Gifts and Donations	$100.00	-	-
2770 - Unclassified	-	$25,000.00	-
Total for Other Revenues	**$100.00**	**$25,000.00**	**$2,629.00**
State Aid			
3001 - State Aid Revenue Sharing	$10,907.00	$10,907.00	$10,907.00
3005 - State Aid Mortgage Tax	$13,351.00	$16,693.00	$20,499.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
3089 - State Aid Other *Temporary Municipal Assistance (TMA)*	$763.00	-	-
Total for State Aid	**$25,021.00**	**$27,600.00**	**$31,406.00**
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	$60,005.00	$3,263.00	-
Total for Federal Aid	**$60,005.00**	**$3,263.00**	**$0.00**
Total for Revenues	**$361,444.00**	**$398,299.00**	**$311,180.00**
Total for Revenues and Other Sources	**$361,444.00**	**$398,299.00**	**$311,180.00**

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	$7,376.00	$7,160.00	$7,160.00
10104 - Legislative Board - Contractual	$230.00	$40.00	$140.00
Total for Legislative Board	**$7,606.00**	**$7,200.00**	**$7,300.00**
Judicial			
11101 - Municipal Court - Personal Services	$15,391.00	$14,943.00	$14,943.00
11104 - Municipal Court - Contractual	$1,610.00	$1,871.00	$2,014.00
Total for Judicial	**$17,001.00**	**$16,814.00**	**$16,957.00**
Executive			
12201 - Supervisor - Personal Services	$4,708.00	$5,771.00	$4,771.00
12204 - Supervisor - Contractual	$604.00	$363.00	$441.00
Total for Executive	**$5,312.00**	**$6,134.00**	**$5,212.00**
Finance			
13154 - Comptroller - Contractual	$10,000.00	$9,600.00	$9,000.00
13304 - Tax Collection - Contractual	$994.00	$1,138.00	$992.00
13551 - Assessment - Personal Services	$12,552.00	$12,552.00	$12,552.00
13554 - Assessment - Contractual	$358.00	$68.00	$59.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Finance	**$23,904.00**	**$23,358.00**	**$22,603.00**
Municipal Staff			
14101 - Clerk - Personal Services	$14,628.00	$13,365.00	$13,320.00
14104 - Clerk - Contractual	$443.00	$759.00	$3,376.00
14204 - Law - Contractual	-	$2,130.00	$3,744.00
14504 - Elections - Contractual	$3,398.00	$2,216.00	$3,256.00
Total for Municipal Staff	**$18,469.00**	**$18,470.00**	**$23,696.00**
Shared Services			
16201 - Operation of Plant - Personal Services	$1,024.00	$1,771.00	$5,729.00
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	$1,200.00
16204 - Operation of Plant - Contractual	$21,347.00	$18,454.00	$21,308.00
16504 - Central Communication System - Contractual	$1,267.00	$492.00	$2,199.00
16804 - Central Data Processing - Contractual	$2,300.00	$2,200.00	$2,222.00
Total for Shared Services	**$25,938.00**	**$22,917.00**	**$32,658.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$29,798.00	$27,099.00	$25,226.00
19204 - Municipal Association Dues - Contractual	$700.00	$1,135.00	$1,099.00
Total for Special Items	**$30,498.00**	**$28,234.00**	**$26,325.00**
Total for General Government Support	**$128,728.00**	**$123,127.00**	**$134,751.00**
Public Safety			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Traffic Control			
33104 - Traffic Control - Contractual	$1,354.00	$654.00	$360.00
Total for Traffic Control	**$1,354.00**	**$654.00**	**$360.00**
Animal Control			
35101 - Dog Control - Personal Services	$2,278.00	$2,212.00	$2,212.00
35104 - Dog Control - Contractual	$707.00	$583.00	$431.00
Total for Animal Control	**$2,985.00**	**$2,795.00**	**$2,643.00**
Total for Public Safety	**$4,339.00**	**$3,449.00**	**$3,003.00**
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	$300.00	$300.00	$300.00
Total for Public Health Program	**$300.00**	**$300.00**	**$300.00**
Total for Health	**$300.00**	**$300.00**	**$300.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$71,300.00	$68,330.00	$66,745.00
50104 - Highway and Street Administration - Contractual	$1,950.00	$3,042.00	$3,129.00
51322 - Garage - Equipment and Capital Outlay	-	$426.00	$910.00
51324 - Garage - Contractual	$56,635.00	$13,409.00	$16,629.00
51824 - Street Lighting - Contractual	$591.00	$1,020.00	$508.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Highway	**$130,476.00**	**$86,227.00**	**$87,921.00**
Total for Transportation	**$130,476.00**	**$86,227.00**	**$87,921.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
65104 - Veterans Service - Contractual	-	$164.00	-
Total for Economic Opportunity and Development	**$0.00**	**$164.00**	**$0.00**
Total for Economic Assistance and Opportunity	**$0.00**	**$164.00**	**$0.00**
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	$1,488.00	$8,832.00	$7,598.00
Total for Recreation	**$1,488.00**	**$8,832.00**	**$7,598.00**
Culture			
75104 - Historian - Contractual	$500.00	$500.00	$500.00
75504 - Celebrations - Contractual	$734.00	$527.00	$500.00
76204 - Adult Recreation - Contractual	$750.00	$350.00	$350.00
Total for Culture	**$1,984.00**	**$1,377.00**	**$1,350.00**
Total for Culture and Recreation	**$3,472.00**	**$10,209.00**	**$8,948.00**
Home and Community Services			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Special Services			
88104 - Cemetery - Contractual	$1,996.00	$2,455.00	$1,135.00
Total for Special Services	**$1,996.00**	**$2,455.00**	**$1,135.00**
Total for Home and Community Services	**$1,996.00**	**$2,455.00**	**$1,135.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$14,304.00	$11,418.00	$11,429.00
90308 - Social Security - Employee Benefits	$9,947.00	$9,906.00	$8,451.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$24,161.00	$23,591.00	$22,907.00
Total for Employee Benefits	**$48,412.00**	**$44,915.00**	**$42,787.00**
Total for Employee Benefits	**$48,412.00**	**$44,915.00**	**$42,787.00**
Total for Expenditures	**$317,723.00**	**$270,846.00**	**$278,845.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfer to Highway DA*	$200,000.00	-	-
Total for Interfund Transfers	**$200,000.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$200,000.00**	**$0.00**	**$0.00**

Town of Almond

Annual Financial Report

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

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Other Uses	**$200,000.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$517,723.00**	**$270,846.00**	**$278,845.00**

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	$483,954.00	$356,501.00	$324,166.00
8022 - Restated Fund Balance - Beginning of Year	$483,954.00	$356,501.00	$324,166.00
Add Revenues and Other Sources	$361,444.00	$398,299.00	$311,180.00
Deduct Expenditures and Other Uses	$517,723.00	$270,846.00	$278,845.00
8029 - Fund Balance - End of Year	$327,675.00	$483,954.00	$356,501.00

Town of Almond

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	$224,853.00	$234,613.00	$233,313.00
1099 - Est Rev - Property Tax Items	$3,000.00	$3,000.00	$3,000.00
1299 - Est Rev - Departmental Income	-	-	$100.00
2399 - Est Rev - Intergovernmental Charges	$2,500.00	$2,000.00	$3,400.00
2499 - Est Rev - Use of Money and Property	$1,000.00	$1,000.00	$1,000.00
2599 - Est Rev - Licenses and Permits	$1,000.00	$1,000.00	$1,000.00
2649 - Est Rev - Fines and Forfeitures	$5,000.00	$10,000.00	$15,000.00
3099 - Est Rev - State Aid	$22,907.00	$22,907.00	$19,907.00
Total for Estimated Revenue	**$260,260.00**	**$274,520.00**	**$276,720.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$44,354.00	$33,818.00	$15,034.00
Total for Estimated Other Sources	**$44,354.00**	**$33,818.00**	**$15,034.00**
Total for Estimated Revenues and Other Sources	**$304,614.00**	**$308,338.00**	**$291,754.00**

Town of Almond

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	$149,573.00	$153,910.00	$145,517.00
3999 - App - Public Safety	$4,596.00	$4,528.00	$3,962.00
4999 - App - Health	$300.00	$300.00	$300.00
5999 - App - Transportation	$91,995.00	$91,950.00	$87,375.00
6999 - App - Economic Assistance and Opportunity	$350.00	$350.00	$350.00
7999 - App - Culture and Recreation	$2,900.00	$2,900.00	$2,650.00
8999 - App - Home and Community Services	$1,400.00	$1,400.00	$1,400.00
9199 - App - Employee Benefits	$53,500.00	$53,000.00	$50,200.00
Total for Estimated Appropriations	**$304,614.00**	**$308,338.00**	**$291,754.00**
Total for Estimated Appropriations and Other Uses	**$304,614.00**	**$308,338.00**	**$291,754.00**

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

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$7,219.00	$8,868.00	$26,181.00
Total for Cash and Cash Equivalents	**$7,219.00**	**$8,868.00**	**$26,181.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$9,582.00	$9,200.00	$9,200.00
Total for Restricted Cash and Cash Equivalents	**$9,582.00**	**$9,200.00**	**$9,200.00**
Total for Assets	**$16,801.00**	**$18,068.00**	**$35,381.00**
Total for Assets and Deferred Outflows	**$16,801.00**	**$18,068.00**	**$35,381.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	$6.00
Total for Payables	**$0.00**	**$0.00**	**$6.00**
Total for Liabilities	**$0.00**	**$0.00**	**$6.00**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$9,582.00	$9,200.00	-
899 - Other Restricted Fund Balance	-	-	$9,200.00
Total for Restricted Fund Balance	**$9,582.00**	**$9,200.00**	**$9,200.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$2,554.00	$2,619.00	$657.00
915 - Assigned Unappropriated Fund Balance	$4,665.00	$6,249.00	$25,518.00
Total for Assigned Fund Balance	**$7,219.00**	**$8,868.00**	**$26,175.00**
Total for Fund Balance	**$16,801.00**	**$18,068.00**	**$35,375.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$16,801.00**	**$18,068.00**	**$35,381.00**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$11,000.00	$11,000.00	$14,546.00
Total for Property Taxes	**$11,000.00**	**$11,000.00**	**$14,546.00**
Use of Money and Property			
2401 - Interest and Earnings	$1,097.00	$12.00	$437.00
Total for Use of Money and Property	**$1,097.00**	**$12.00**	**$437.00**
Licenses and Permits			
2555 - Building and Alteration Permits	-	-	$2,148.00
2590 - Permits Other	$255.00	-	-
Total for Licenses and Permits	**$255.00**	**$0.00**	**$2,148.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	$401.00
Total for Other Revenues	**$0.00**	**$0.00**	**$401.00**
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	-	$2,998.00
Total for Federal Aid	**$0.00**	**$0.00**	**$2,998.00**
Total for Revenues	**$12,352.00**	**$11,012.00**	**$20,530.00**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Revenues and Other Sources	**$12,352.00**	**$11,012.00**	**$20,530.00**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16204 - Operation of Plant - Contractual	-	$735.00	$4,397.00
Total for Shared Services	**$0.00**	**$735.00**	**$4,397.00**
Special Items			
19894 - General Government Support, Other - Contractual *JA -Buildings of Almond Municipal Building*	$5,000.00	$5,000.00	-
Total for Special Items	**$5,000.00**	**$5,000.00**	**$0.00**
Total for General Government Support	**$5,000.00**	**$5,735.00**	**$4,397.00**
Public Safety			
Other Public Safety			
36201 - Safety Inspection - Personal Services	-	-	$5,524.00
36204 - Safety Inspection - Contractual	$8,559.00	$7,594.00	$1,576.00
Total for Other Public Safety	**$8,559.00**	**$7,594.00**	**$7,100.00**
Total for Public Safety	**$8,559.00**	**$7,594.00**	**$7,100.00**
Home and Community Services			

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
General Environment			
80204 - Planning and Surveys - Contractual	$60.00	-	$40.00
Total for General Environment	**$60.00**	**$0.00**	**$40.00**
Community Development			
86894 - Agencies, Other - Contractual	-	$14,990.00	-
Total for Community Development	**$0.00**	**$14,990.00**	**$0.00**
Total for Home and Community Services	**$60.00**	**$14,990.00**	**$40.00**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	-	-	$422.00
Total for Employee Benefits	**$0.00**	**$0.00**	**$422.00**
Total for Employee Benefits	**$0.00**	**$0.00**	**$422.00**
Total for Expenditures	**$13,619.00**	**$28,319.00**	**$11,959.00**
Total for Expenditures and Other Uses	**$13,619.00**	**$28,319.00**	**$11,959.00**

B - General Town-Outside Village
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$18,068.00	$35,375.00	$26,804.00
8022 - Restated Fund Balance - Beginning of Year	$18,068.00	$35,375.00	$26,804.00
Add Revenues and Other Sources	$12,352.00	$11,012.00	$20,530.00
Deduct Expenditures and Other Uses	$13,619.00	$28,319.00	$11,959.00
8029 - Fund Balance - End of Year	$16,801.00	$18,068.00	$35,375.00

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$11,092.00	$11,000.00	$11,000.00
2499 - Est Rev - Use of Money and Property	$40.00	$40.00	$40.00
2599 - Est Rev - Licenses and Permits	-	-	$900.00
Total for Estimated Revenue	**$11,132.00**	**$11,040.00**	**$11,940.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$2,554.00	$2,619.00	$657.00
Total for Estimated Other Sources	**$2,554.00**	**$2,619.00**	**$657.00**
Total for Estimated Revenues and Other Sources	**$13,686.00**	**$13,659.00**	**$12,597.00**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$5,000.00	$5,000.00	$5,000.00
3999 - App - Public Safety	$8,586.00	$8,559.00	$7,026.00
8999 - App - Home and Community Services	$100.00	$100.00	$100.00
9199 - App - Employee Benefits	-	-	$471.00
Total for Estimated Appropriations	**$13,686.00**	**$13,659.00**	**$12,597.00**
Total for Estimated Appropriations and Other Uses	**$13,686.00**	**$13,659.00**	**$12,597.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$40.00	$242,847.00	$234,859.00
201 - Cash In Time Deposits	-	-	$32,311.00
Total for Cash and Cash Equivalents	**$40.00**	**$242,847.00**	**$267,170.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$778,274.00	$449,870.00	$377,347.00
Total for Restricted Cash and Cash Equivalents	**$778,274.00**	**$449,870.00**	**$377,347.00**
Net Other Receivables			
380 - Accounts Receivable	-	$775.00	-
Total for Net Other Receivables	**$0.00**	**$775.00**	**$0.00**
Other Assets			
480 - Prepaid Expenses	$18,827.00	$18,654.00	$14,339.00
Total for Other Assets	**$18,827.00**	**$18,654.00**	**$14,339.00**
Total for Assets	**$797,141.00**	**$712,146.00**	**$658,856.00**
Total for Assets and Deferred Outflows	**$797,141.00**	**$712,146.00**	**$658,856.00**

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	$11,110.00	$4,835.00	$18,736.00
601 - Accrued Liabilities	$5,697.00	$4,809.00	$3,735.00
Total for Payables	**$16,807.00**	**$9,644.00**	**$22,471.00**
Due to			
630 - Due To Other Funds	$35,000.00	-	-
Total for Due to	**$35,000.00**	**$0.00**	**$0.00**
Total for Liabilities	**$51,807.00**	**$9,644.00**	**$22,471.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$18,827.00	$18,654.00	$14,339.00
Total for Nonspendable Fund Balance	**$18,827.00**	**$18,654.00**	**$14,339.00**
Restricted Fund Balance			
878 - Capital Reserve	$778,274.00	$449,870.00	$377,347.00
Total for Restricted Fund Balance	**$778,274.00**	**$449,870.00**	**$377,347.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$47,892.00	$17,650.00

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
915 - Assigned Unappropriated Fund Balance	-	$186,086.00	$227,049.00
Total for Assigned Fund Balance	**$0.00**	**$233,978.00**	**$244,699.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($51,767.00)	-	-
Total for Unassigned Fund Balance	**($51,767.00)**	**$0.00**	**$0.00**
Total for Fund Balance	**$745,334.00**	**$702,502.00**	**$636,385.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$797,141.00**	**$712,146.00**	**$658,856.00**

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	$310,774.00	$308,599.00	$273,599.00
Total for Property Taxes	**$310,774.00**	**$308,599.00**	**$273,599.00**
Intergovernmental Charges			
2300 - Transportation Services Other Governments *Snow Removal from School, Viillage, County*	$83,651.00	$88,521.00	$89,127.00
2389 - Miscellaneous Revenue Other Governments *From Village*	$7,560.00	$748.00	-
Total for Intergovernmental Charges	**$91,211.00**	**$89,269.00**	**$89,127.00**
Use of Money and Property			
2401 - Interest and Earnings	$55,335.00	$7,909.00	$8,717.00
Total for Use of Money and Property	**$55,335.00**	**$7,909.00**	**$8,717.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$2,492.00	$3,723.00	$2,214.00
2665 - Sales of Equipment	$8,595.00	-	$13,150.00
2680 - Insurance Recoveries	-	-	$132,413.00
Total for Sales of Property and Compensation for Loss	**$11,087.00**	**$3,723.00**	**$147,777.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$1,069.00	$779.00

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Other Revenues	**$0.00**	**$1,069.00**	**$779.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	-	$31,364.00	$154,038.00
3960 - State Aid Emergency Disaster Assistance	-	-	$23,198.00
Total for State Aid	**$0.00**	**$31,364.00**	**$177,236.00**
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	-	$167,962.00
Total for Federal Aid	**$0.00**	**$0.00**	**$167,962.00**
Total for Revenues	**$468,407.00**	**$441,933.00**	**$865,197.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$200,000.00	-	-
Total for Operating Transfers	**$200,000.00**	**$0.00**	**$0.00**
Total for Other Sources	**$200,000.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$668,407.00**	**$441,933.00**	**$865,197.00**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	$5,380.00	$7,030.00
51204 - Maintenance of Bridges - Contractual	-	$7,949.00	$1,003.00
51302 - Machinery - Equipment and Capital Outlay	$300,856.00	$42,136.00	$295,997.00
51304 - Machinery - Contractual	$57,995.00	$62,676.00	$49,994.00
51421 - Snow Removal - Personal Services	$133,031.00	$136,258.00	$140,198.00
51424 - Snow Removal - Contractual	$49,936.00	$44,056.00	$38,315.00
Total for Highway	**$541,818.00**	**$298,455.00**	**$532,537.00**
Total for Transportation	**$541,818.00**	**$298,455.00**	**$532,537.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$17,534.00	$16,301.00	$15,367.00
90308 - Social Security - Employee Benefits	$9,595.00	$10,561.00	$10,763.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$51,966.00	$45,696.00	$52,777.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Clothing Allowance, Drug Testing*	$4,662.00	$4,803.00	$4,886.00
Total for Employee Benefits	**$83,757.00**	**$77,361.00**	**$83,793.00**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Employee Benefits	**$83,757.00**	**$77,361.00**	**$83,793.00**
Total for Expenditures	**$625,575.00**	**$375,816.00**	**$616,330.00**
Total for Expenditures and Other Uses	**$625,575.00**	**$375,816.00**	**$616,330.00**

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	$702,502.00	$636,385.00	$387,518.00
8022 - Restated Fund Balance - Beginning of Year	$702,502.00	$636,385.00	$387,518.00
Add Revenues and Other Sources	$668,407.00	$441,933.00	$865,197.00
Deduct Expenditures and Other Uses	$625,575.00	$375,816.00	$616,330.00
8029 - Fund Balance - End of Year	$745,334.00	$702,502.00	$636,385.00

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$329,474.00	$310,774.00	$308,599.00
2399 - Est Rev - Intergovernmental Charges	$142,176.00	$84,234.00	$80,651.00
2499 - Est Rev - Use of Money and Property	$100.00	$100.00	$100.00
3099 - Est Rev - State Aid	-	-	$75,000.00
Total for Estimated Revenue	**$471,750.00**	**$395,108.00**	**$464,350.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	$47,892.00	$17,650.00
Total for Estimated Other Sources	**$0.00**	**$47,892.00**	**$17,650.00**
Total for Estimated Revenues and Other Sources	**$471,750.00**	**$443,000.00**	**$482,000.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$281,500.00	$279,750.00	$348,000.00
9199 - App - Employee Benefits	$85,250.00	$83,250.00	$79,000.00
Total for Estimated Appropriations	**$366,750.00**	**$363,000.00**	**$427,000.00**
Estimated Other Uses			
962 - Other Budgetary Purposes	$105,000.00	$80,000.00	$55,000.00
Total for Estimated Other Uses	**$105,000.00**	**$80,000.00**	**$55,000.00**
Total for Estimated Appropriations and Other Uses	**$471,750.00**	**$443,000.00**	**$482,000.00**

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$308,692.00	$172,798.00	$80,451.00
201 - Cash In Time Deposits	-	-	$106,319.00
Total for Cash and Cash Equivalents	**$308,692.00**	**$172,798.00**	**$186,770.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$89,681.00	$86,105.00	$86,105.00
Total for Restricted Cash and Cash Equivalents	**$89,681.00**	**$86,105.00**	**$86,105.00**
Other Assets			
480 - Prepaid Expenses	$18,827.00	$18,654.00	$14,339.00
Total for Other Assets	**$18,827.00**	**$18,654.00**	**$14,339.00**
Total for Assets	**$417,200.00**	**$277,557.00**	**$287,214.00**
Total for Assets and Deferred Outflows	**$417,200.00**	**$277,557.00**	**$287,214.00**

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$173.00	-
Total for Payables	**$0.00**	**$173.00**	**$0.00**
Total for Liabilities	**$0.00**	**$173.00**	**$0.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$18,827.00	$18,654.00	$14,339.00
Total for Nonspendable Fund Balance	**$18,827.00**	**$18,654.00**	**$14,339.00**
Restricted Fund Balance			
867 - Reserve for Employee Benefits and Accrued Liabilities	$89,681.00	$86,105.00	$86,105.00
Total for Restricted Fund Balance	**$89,681.00**	**$86,105.00**	**$86,105.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$3,949.00	$13,574.00	$19,074.00
915 - Assigned Unappropriated Fund Balance	$304,743.00	$159,051.00	$167,696.00
Total for Assigned Fund Balance	**$308,692.00**	**$172,625.00**	**$186,770.00**
Total for Fund Balance	**$417,200.00**	**$277,384.00**	**$287,214.00**

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Liabilities, Deferred Inflows and Fund Balances	**$417,200.00**	**$277,557.00**	**$287,214.00**

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$249,426.00	$229,426.00	$215,380.00
Total for Property Taxes	**$249,426.00**	**$229,426.00**	**$215,380.00**
Intergovernmental Charges			
2300 - Transportation Services Other Governments	-	-	$1,357.00
2389 - Miscellaneous Revenue Other Governments *From the Village of Almond*	$1,952.00	-	-
Total for Intergovernmental Charges	**$1,952.00**	**$0.00**	**$1,357.00**
Use of Money and Property			
2401 - Interest and Earnings	$16,043.00	$113.00	$3,140.00
Total for Use of Money and Property	**$16,043.00**	**$113.00**	**$3,140.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$1,933.00	$1,302.00	$1,429.00
Total for Sales of Property and Compensation for Loss	**$1,933.00**	**$1,302.00**	**$1,429.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	$365.00
Total for Other Revenues	**$0.00**	**$0.00**	**$365.00**
State Aid			

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
3501 - State Aid Consolidated Highway Aid	$341,002.00	$239,411.00	$310,991.00
3960 - State Aid Emergency Disaster Assistance	-	-	$56,823.00
Total for State Aid	**$341,002.00**	**$239,411.00**	**$367,814.00**
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	-	$1,778.00
Total for Federal Aid	**$0.00**	**$0.00**	**$1,778.00**
Total for Revenues	**$610,356.00**	**$470,252.00**	**$591,263.00**
Total for Revenues and Other Sources	**$610,356.00**	**$470,252.00**	**$591,263.00**

DB - Highway Part-town
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	$128,974.00	$114,307.00	$123,622.00
51104 - Maintenance of Roads - Contractual	$51,648.00	$43,981.00	$54,328.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$220,172.00	$251,053.00	$316,877.00
Total for Highway	**$400,794.00**	**$409,341.00**	**$494,827.00**
Total for Transportation	**$400,794.00**	**$409,341.00**	**$494,827.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$17,534.00	$16,300.00	$15,367.00
90308 - Social Security - Employee Benefits	$10,412.00	$8,745.00	$9,457.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$41,800.00	$45,696.00	$41,844.00
Total for Employee Benefits	**$69,746.00**	**$70,741.00**	**$66,668.00**
Total for Employee Benefits	**$69,746.00**	**$70,741.00**	**$66,668.00**
Total for Expenditures	**$470,540.00**	**$480,082.00**	**$561,495.00**
Total for Expenditures and Other Uses	**$470,540.00**	**$480,082.00**	**$561,495.00**

DB - Highway Part-town
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$277,384.00	$287,214.00	$257,446.00
8022 - Restated Fund Balance - Beginning of Year	$277,384.00	$287,214.00	$257,446.00
Add Revenues and Other Sources	$610,356.00	$470,252.00	$591,263.00
Deduct Expenditures and Other Uses	$470,540.00	$480,082.00	$561,495.00
8029 - Fund Balance - End of Year	$417,200.00	$277,384.00	$287,214.00

DB - Highway Part-town
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$257,051.00	$249,426.00	$229,426.00
2399 - Est Rev - Intergovernmental Charges	$2,500.00	$2,500.00	$2,500.00
3099 - Est Rev - State Aid	$300,000.00	$300,000.00	$225,000.00
Total for Estimated Revenue	**$559,551.00**	**$551,926.00**	**$456,926.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$3,949.00	$13,574.00	$19,074.00
Total for Estimated Other Sources	**$3,949.00**	**$13,574.00**	**$19,074.00**
Total for Estimated Revenues and Other Sources	**$563,500.00**	**$565,500.00**	**$476,000.00**

DB - Highway Part-town
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$485,500.00	$489,500.00	$404,500.00
9199 - App - Employee Benefits	$78,000.00	$76,000.00	$71,500.00
Total for Estimated Appropriations	**$563,500.00**	**$565,500.00**	**$476,000.00**
Total for Estimated Appropriations and Other Uses	**$563,500.00**	**$565,500.00**	**$476,000.00**

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$0.00**

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
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

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$0.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Total for Expenditures and Other Uses	**$0.00**	**$0.00**	**$0.00**

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	$0.00	$0.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$0.00	$0.00	$0.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Fund Balance - End of Year	$0.00	$0.00	$0.00

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$25,000.00	$25,000.00	$25,000.00
Total for Cash and Cash Equivalents	**$25,000.00**	**$25,000.00**	**$25,000.00**
Total for Assets	**$25,000.00**	**$25,000.00**	**$25,000.00**
Total for Assets and Deferred Outflows	**$25,000.00**	**$25,000.00**	**$25,000.00**

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$25,000.00	$25,000.00	$25,000.00
Total for Assigned Fund Balance	**$25,000.00**	**$25,000.00**	**$25,000.00**
Total for Fund Balance	**$25,000.00**	**$25,000.00**	**$25,000.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$25,000.00**	**$25,000.00**	**$25,000.00**

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

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$25,000.00	$25,000.00	$25,000.00
Total for Property Taxes	**$25,000.00**	**$25,000.00**	**$25,000.00**
Total for Revenues	**$25,000.00**	**$25,000.00**	**$25,000.00**
Total for Revenues and Other Sources	**$25,000.00**	**$25,000.00**	**$25,000.00**

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

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	$25,000.00	$25,000.00	-
Total for Fire Protection	**$25,000.00**	**$25,000.00**	**$0.00**
Total for Public Safety	**$25,000.00**	**$25,000.00**	**$0.00**
Total for Expenditures	**$25,000.00**	**$25,000.00**	**$0.00**
Total for Expenditures and Other Uses	**$25,000.00**	**$25,000.00**	**$0.00**

SF - Special District(s) Fire Protection
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	$25,000.00	$25,000.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$25,000.00	$25,000.00	$0.00
Add Revenues and Other Sources	$25,000.00	$25,000.00	$25,000.00
Deduct Expenditures and Other Uses	$25,000.00	$25,000.00	$0.00
8029 - Fund Balance - End of Year	$25,000.00	$25,000.00	$25,000.00

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

	12/31/2024	12/31/2023	12/31/2022
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$47,500.00	$47,500.00	$47,500.00
Total for Non-Depreciable Capital Assets	**$47,500.00**	**$47,500.00**	**$47,500.00**
Depreciable Capital Assets			
102 - Buildings	$183,500.00	$183,500.00	$183,500.00
104 - Machinery and Equipment	$2,002,299.00	$1,710,038.00	$1,683,671.00
Total for Depreciable Capital Assets	**$2,185,799.00**	**$1,893,538.00**	**$1,867,171.00**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	$95,842.00
Total for Other Non-Current Assets	**$0.00**	**$0.00**	**$95,842.00**
Total for Non-Current Assets	**$2,233,299.00**	**$1,941,038.00**	**$2,010,513.00**

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			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$186,952.00	$249,349.00	-
687 - Compensated Absences	$134,107.00	$129,866.00	$108,000.00
Total for Other Long-Term Obligations	**$321,059.00**	**$379,215.00**	**$108,000.00**
Total for Long-Term Obligations	**$321,059.00**	**$379,215.00**	**$108,000.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Statement of Indebtedness

You have indicated you have no debt data to report.

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

Town of Almond

Annual Financial Report

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

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8175	Checking	A, B, DA, DB, SF	$150,002.00	$0.00	($7,291.00)	$0.00	$142,711.00
8159	Checking	A	$6,686.00	$0.00	($6,206.00)	$0.00	$480.00
3676	Checking	A, B, DA, DB, SF	$427,609.00	$0.00	$0.00	$0.00	$427,609.00
1324	Checking	A	$0.00	$0.00	$0.00	$0.00	$0.00
2320	Checking	A	$36.00	$0.00	$0.00	$0.00	$36.00
5508	Savings	A	$0.00	$0.00	$0.00	$0.00	$0.00
2412	Savings	A, B, DA, DB, SF	$915,831.00	$0.00	$0.00	$0.00	$915,831.00
		Total	$1,500,164.00	$0.00	($13,497.00)	$0.00	$1,486,667.00
						Total Cash From Financials	$1,486,667.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$1,500,164.00
FDIC Insurance	$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$1,000,164.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$1,500,164.00

Investments and Collateralization of Investments

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

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
5	10		

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$49,372.00	5	3		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$29,954.00	5	10		
Worker's Compensation					
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	$117,927.00	5			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$4,662.00	5			
Total Employee Benefits Paid	$201,915.00				