Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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Town of Tupper Lake

Annual Financial Report

For the Fiscal Period 01/01/2023 - 12/31/2023

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$37,130.57	$47,792.37	$5,747.86
Total for Payables	**$37,130.57**	**$47,792.37**	**$5,747.86**
Due to			
631 - Due To Other Governments	-	$1,289.96	$1,289.96
660 - Due To School Districts	$2,544.52	$2,544.52	$2,544.52
718 - State Retirement	$941.89	$451.45	$402.27
Total for Due to	**$3,486.41**	**$4,285.93**	**$4,236.75**
Other Liabilities			
688 - Other Liabilities	-	-	$0.00
690 - Overpayments and Clearing Account	-	$0.00	$6,461.00
Total for Other Liabilities	**$0.00**	**$0.00**	**$6,461.00**
Total for Liabilities	**$40,616.98**	**$52,078.30**	**$16,445.61**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	$2,335.24	-	-
Total for Deferred Inflows of Resources	**$2,335.24**	**$0.00**	**$0.00**

A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$867,169.66	$902,889.40	$871,342.42
Total for Property Taxes	**$867,169.66**	**$902,889.40**	**$871,342.42**
Property Tax Items			
1080 - Federal Payments In Lieu of Taxes	$1,994.80	$2,193.71	$1,946.49
1081 - Other Payments In Lieu of Taxes	$872.36	$876.64	$864.44
1089 - Other Tax Items	$4,086.09	$16,160.61	$11,468.59
1090 - Interest and Penalties on Real Prop Taxes	$6,847.36	$5,538.24	$6,891.29
Total for Property Tax Items	**$13,800.61**	**$24,769.20**	**$21,170.81**
Non-Property Tax Items			
1170 - Franchise Tax	$15,250.63	$16,024.71	$19,578.17
Total for Non-Property Tax Items	**$15,250.63**	**$16,024.71**	**$19,578.17**
Departmental Income			
1255 - Clerk Fees	$745.00	$1,090.50	$882.50
1289 - Other General Departmental Income	$356.03	$236.18	$366.64
1550 - Public Pound Charges Dog Control Fees	$30.00	$0.00	$60.00
1603 - Vital Statistics Fees	$3,671.00	$2,882.00	$4,274.00
2001 - Park and Recreational Charges	$189,847.57	$184,050.32	$166,507.44
2025 - Special Recreational Facility Charges	$28,909.46	$41,504.06	$35,370.24

A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
2655 - Sales Other	$289.75	$190.00	$114.00
2660 - Sales of Real Property	-	$0.00	$66,894.32
2680 - Insurance Recoveries	-	$0.00	$601.31
Total for Sales of Property and Compensation for Loss	**$289.75**	**$190.00**	**$67,609.63**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$278.87	$643.77	-
2705 - Gifts and Donations	$3,285.76	$10,118.55	$3,360.00
2770 - Unclassified *Bounced Check Fee*	$18.00	$0.00	$36.00
Total for Other Revenues	**$3,582.63**	**$10,762.32**	**$3,396.00**
State Aid			
3001 - State Aid Revenue Sharing	$99,683.00	$99,683.00	$119,619.60
3005 - State Aid Mortgage Tax	$56,184.03	$101,800.58	$100,278.54
3089 - State Aid Other	-	$832.98	$91,155.40
3489 - State Aid Other Health	$28,635.74	$30,523.00	$38,726.28
Total for State Aid	**$184,502.77**	**$232,839.56**	**$349,779.82**
Federal Aid			
4089 - Federal Aid Other	-	$115,794.51	$115,794.53
Total for Federal Aid	**$0.00**	**$115,794.51**	**$115,794.53**
Total for Revenues	**$1,360,226.24**	**$1,599,164.44**	**$1,721,154.26**
Total for Revenues and Other Sources	**$1,360,226.24**	**$1,599,164.44**	**$1,721,154.26**

A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
13302 - Tax Collection - Equipment and Capital Outlay	-	$0.00	$0.00
13304 - Tax Collection - Contractual	$2,475.08	$1,926.58	$1,418.40
13401 - Budget - Personal Services	$5,504.05	$5,095.95	$1,071.45
13551 - Assessment - Personal Services	$55,886.38	$59,660.86	$58,920.03
13552 - Assessment - Equipment and Capital Outlay	-	$0.00	$0.00
13554 - Assessment - Contractual	$4,488.41	$4,860.78	$5,102.33
Total for Finance	**$71,765.12**	**$76,855.01**	**$69,770.65**
Municipal Staff			
14101 - Clerk - Personal Services	$84,900.69	$66,519.20	$60,067.21
14102 - Clerk - Equipment and Capital Outlay	-	$0.00	$0.00
14104 - Clerk - Contractual	$7,179.75	$4,738.75	$5,165.26
14204 - Law - Contractual	$27,361.98	$32,569.08	$26,980.08
14301 - Personnel - Personal Services	$45,477.18	$42,108.50	$40,088.52
14304 - Personnel - Contractual	$1,792.37	$2,033.53	$4,393.88
14404 - Engineer - Contractual	$53,150.00	$16,308.00	$10,093.70
Total for Municipal Staff	**$219,861.97**	**$164,277.06**	**$146,788.65**
Shared Services			
16201 - Operation of Plant - Personal Services	$10,642.05	$8,489.99	$10,459.48
16202 - Operation of Plant - Equipment and Capital Outlay	-	$0.00	$0.00
16204 - Operation of Plant - Contractual	$118,030.75	$60,052.95	$34,814.40
16802 - Central Data Processing - Equipment and Capital Outlay	$3,802.94	$2,868.92	$3,743.52
16804 - Central Data Processing - Contractual	$15,959.46	$6,961.03	$10,087.31
Total for Shared Services	**$148,435.20**	**$78,372.89**	**$59,104.71**

A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Total for Public Safety	**$12,601.78**	**$12,766.64**	**$10,071.21**
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	$1,137.76	$1,102.92	$1,103.99
40204 - Registrar of Vital Statistics - Contractual	$9,999.50	$10,707.00	$0.00
Total for Public Health Program	**$11,137.26**	**$11,809.92**	**$1,103.99**
Other Health			
45404 - Ambulance - Contractual	$12,500.00	$22,500.00	$12,500.00
Total for Other Health	**$12,500.00**	**$22,500.00**	**$12,500.00**
Total for Health	**$23,637.26**	**$34,309.92**	**$13,603.99**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$66,549.60	$63,475.36	$61,723.27
50104 - Highway and Street Administration - Contractual	$1,047.00	$802.00	$600.00
51322 - Garage - Equipment and Capital Outlay	-	$37,882.59	-
51324 - Garage - Contractual	$26,200.57	$16,433.88	$40,750.41
51824 - Street Lighting - Contractual	$7,141.28	$6,992.05	$6,430.42
Total for Highway	**$100,938.45**	**$125,585.88**	**$109,504.10**
Public Transportation			
56154 - Joint Airport - Contractual	$2,000.00	$1,500.00	$0.00

A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
71404 - Playground and Recreation Centers - Contractual	$36,539.51	$36,232.35	$27,643.41
71801 - Special Recreation Facilities - Personal Services	-	$0.00	$0.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	$41,390.46	$17,000.00	$87,405.40
71804 - Special Recreation Facilities - Contractual	$39,865.14	$39,218.21	$133,386.04
73101 - Youth Programs - Personal Services	$37,172.79	$29,720.17	$24,445.31
73104 - Youth Programs - Contractual	$16,761.27	$8,423.36	$6,343.27
Total for Recreation	**$252,554.28**	**$182,919.78**	**$333,029.63**
Culture			
75504 - Celebrations - Contractual	$1,221.19	$775.55	$165.79
76204 - Adult Recreation - Contractual	$970.97	$21,817.93	$171.45
79894 - Culture And Recreation, Other - Contractual *Regional Office of Sustainable Tourism*	$27,083.33	$27,750.00	$22,500.00
Total for Culture	**$29,275.49**	**$50,343.48**	**$22,837.24**
Total for Culture and Recreation	**$407,507.90**	**$328,146.23**	**$457,104.37**
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	$80.00	$60.00	$100.00
80201 - Planning and Surveys - Personal Services	$8,187.88	$8,611.00	$10,909.65
80202 - Planning and Surveys - Equipment and Capital Outlay	-	$0.00	$0.00
80204 - Planning and Surveys - Contractual	$2,033.20	$2,315.82	$1,104.13
80904 - Environmental Control - Contractual	$3,151.09	$6,076.12	$12,276.05
Total for General Environment	**$13,452.17**	**$17,062.94**	**$24,389.83**

A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$39,430.00	$39,430.00	$56,430.00
97207 - Installment Bonds - Debt Interest	$2,371.11	$3,997.22	$8,739.88
97856 - Installment Purchase Debt - Debt Principal	$14,403.55	$13,928.37	$21,370.24
97857 - Installment Purchase Debt - Debt Interest	$505.91	$981.09	$0.00
Total for Debt Service	**$56,710.57**	**$58,336.68**	**$86,540.12**
Total for Debt Service	**$56,710.57**	**$58,336.68**	**$86,540.12**
Total for Expenditures	**$1,602,793.82**	**$1,443,478.08**	**$1,485,815.58**
Total for Expenditures and Other Uses	**$1,602,793.82**	**$1,443,478.08**	**$1,485,815.58**

A - General
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$907,365.24	$867,150.00	$902,889.00
1099 - Est Rev - Property Tax Items	$22,800.00	$22,800.00	$18,600.00
1199 - Est Rev - Non-Property Tax Items	$15,000.00	$15,000.00	$15,000.00
1299 - Est Rev - Departmental Income	-	$184,259.00	$173,259.00
2199 - Est Rev - Departmental Income	$238,950.00	-	-
2499 - Est Rev - Use of Money and Property	$25,300.00	$2,200.00	$2,200.00
2599 - Est Rev - Licenses and Permits	$1,520.00	$12,550.00	$10,550.00
2649 - Est Rev - Fines and Forfeitures	$40,000.00	$40,000.00	$40,000.00
2799 - Est Rev - Other Revenues	$42,970.99	$31,804.00	$47,126.00
3099 - Est Rev - State Aid	$154,683.00	$154,683.00	$139,500.00
Total for Estimated Revenue	**$1,448,589.23**	**$1,330,446.00**	**$1,349,124.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$220,000.00	$100,000.00	$70,000.00
Total for Estimated Other Sources	**$220,000.00**	**$100,000.00**	**$70,000.00**
Total for Estimated Revenues and Other Sources	**$1,668,589.23**	**$1,430,446.00**	**$1,419,124.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$19,036.00	$0.00	$0.00
201 - Cash In Time Deposits	$633.33	$628.96	$624.29
Total for Cash and Cash Equivalents	**$19,669.33**	**$628.96**	**$624.29**
Total for Assets	**$19,669.33**	**$628.96**	**$624.29**
Total for Assets and Deferred Outflows	**$19,669.33**	**$628.96**	**$624.29**

B - General Town-Outside Village
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$51,500.00	$30,500.00	$30,500.00
Total for Property Taxes	**$51,500.00**	**$30,500.00**	**$30,500.00**
Use of Money and Property			
2401 - Interest and Earnings	$4.37	$4.67	$3.88
Total for Use of Money and Property	**$4.37**	**$4.67**	**$3.88**
Total for Revenues	**$51,504.37**	**$30,504.67**	**$30,503.88**
Total for Revenues and Other Sources	**$51,504.37**	**$30,504.67**	**$30,503.88**

B - General Town-Outside Village
Changes in Fund Balance

Analysis of Changes in Fund Balance	12/31/2023	12/31/2022	12/31/2021
8021 - Fund Balance - Beginning of Year	$628.96	$624.29	$620.41
8022 - Restated Fund Balance - Beginning of Year	$628.96	$624.29	$620.41
Add Revenues and Other Sources	$51,504.37	$30,504.67	$30,503.88
Deduct Expenditures and Other Uses	$32,464.00	$30,500.00	$30,500.00
8029 - Fund Balance - End of Year	$19,669.33	$628.96	$624.29

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	-	$15,000.00	-
3999 - App - Public Safety	-	$35,000.00	$29,000.00
4999 - App - Health	$1,500.00	$1,500.00	$1,500.00
6999 - App - Economic Assistance and Opportunity	$25,000.00	-	-
8999 - App - Home and Community Services	$31,200.00	-	-
Total for Estimated Appropriations	**$57,700.00**	**$51,500.00**	**$30,500.00**
Total for Estimated Appropriations and Other Uses	**$57,700.00**	**$51,500.00**	**$30,500.00**

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

CD - Special Grant
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$0.00	-
Total for Payables	**$0.00**	**$0.00**	
Total for Liabilities	**$0.00**	**$0.00**	
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$6,065.13	$28,298.51	-
Total for Assigned Fund Balance	**$6,065.13**	**$28,298.51**	
Total for Fund Balance	**$6,065.13**	**$28,298.51**	
Total for Liabilities, Deferred Inflows and Fund Balances	**$6,065.13**	**$28,298.51**	

CD - Special Grant
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86894 - Agencies, Other - Contractual *Joint LG GIS Grant*	$78,440.84	$7,101.50	-
Total for Community Development	**$78,440.84**	**$7,101.50**	
Total for Home and Community Services	**$78,440.84**	**$7,101.50**	
Total for Expenditures	**$78,440.84**	**$7,101.50**	
Total for Expenditures and Other Uses	**$78,440.84**	**$7,101.50**	

CR - Recreation
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$57,269.06	$6,954.51	-
Total for Cash and Cash Equivalents	**$57,269.06**	**$6,954.51**	
Total for Assets	**$57,269.06**	**$6,954.51**	
Total for Assets and Deferred Outflows	**$57,269.06**	**$6,954.51**	

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

CR - Recreation
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2001 - Park and Recreational Charges	$197,876.34	$28,630.97	-
Total for Departmental Income	**$197,876.34**	**$28,630.97**	
Use of Money and Property			
2401 - Interest and Earnings	$0.48	$0.39	-
Total for Use of Money and Property	**$0.48**	**$0.39**	
Other Revenues			
2770 - Unclassified	-	$0.00	-
Total for Other Revenues	**$0.00**	**$0.00**	
Total for Revenues	**$197,876.82**	**$28,631.36**	
Total for Revenues and Other Sources	**$197,876.82**	**$28,631.36**	

CR - Recreation
Changes in Fund Balance

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$6,954.51	$0.00	-
8022 - Restated Fund Balance - Beginning of Year	$6,954.51	$0.00	-
Add Revenues and Other Sources	$197,876.82	$28,631.36	-
Deduct Expenditures and Other Uses	$161,905.27	$21,676.85	-
8029 - Fund Balance - End of Year	$42,926.06	$6,954.51	-

DA - Highway Town-wide
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$33,891.41	$790.16
Total for Payables	**$0.00**	**$33,891.41**	**$790.16**
Due to			
718 - State Retirement	$687.73	$712.79	$440.46
Total for Due to	**$687.73**	**$712.79**	**$440.46**
Other Liabilities			
688 - Other Liabilities	-	$0.00	$0.00
Total for Other Liabilities	**$0.00**	**$0.00**	**$0.00**
Total for Liabilities	**$687.73**	**$34,604.20**	**$1,230.62**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$244,612.64	$194,554.97	$180,038.97
Total for Restricted Fund Balance	**$244,612.64**	**$194,554.97**	**$180,038.97**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$60,000.00	$60,000.00
915 - Assigned Unappropriated Fund Balance	$18,603.64	$11,002.37	$14,870.65

DA - Highway Town-wide
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$518,069.41	$483,087.96	$464,066.39
Total for Property Taxes	**$518,069.41**	**$483,087.96**	**$464,066.39**
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments *Franklin County Contract*	$13,855.02	$6,758.54	$13,252.05
Total for Intergovernmental Charges	**$13,855.02**	**$6,758.54**	**$13,252.05**
Use of Money and Property			
2401 - Interest and Earnings	$87.72	$76.78	$81.88
Total for Use of Money and Property	**$87.72**	**$76.78**	**$81.88**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$806.00	$8,411.63	$948.50
2665 - Sales of Equipment	-	-	$24,000.00
2680 - Insurance Recoveries	-	-	$7,596.00
Total for Sales of Property and Compensation for Loss	**$806.00**	**$8,411.63**	**$32,544.50**
Other Revenues			
2709 - Employees Contributions	$9,507.52	-	$9,956.86
Total for Other Revenues	**$9,507.52**	**$0.00**	**$9,956.86**

DA - Highway Town-wide
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17104 - Self Insurance, Administration - Contractual	-	-	$0.00
Total for Self Insurance	**$0.00**	**$0.00**	**$0.00**
Special Items			
19894 - General Government Support, Other - Contractual *Drug & Alcohol Screening*	$380.26	$349.00	$355.25
Total for Special Items	**$380.26**	**$349.00**	**$355.25**
Total for General Government Support	**$380.26**	**$349.00**	**$355.25**
Transportation			
Highway			
51301 - Machinery - Personal Services	$51,734.49	$47,489.98	$47,588.81
51302 - Machinery - Equipment and Capital Outlay	-	$0.00	$25,364.84
51304 - Machinery - Contractual	$69,512.49	$60,332.81	$49,529.07
51421 - Snow Removal - Personal Services	$147,547.56	$140,654.49	$137,960.92
51422 - Snow Removal - Equipment and Capital Outlay	$53,895.00	$27,110.10	$0.00
51424 - Snow Removal - Contractual	$76,966.15	$64,047.74	$77,649.44
Total for Highway	**$399,655.69**	**$339,635.12**	**$338,093.08**

DA - Highway Town-wide
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures and Other Uses	$544,558.14	$487,687.19	$479,743.83

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$565,224.06	$518,070.00	$483,088.00
2399 - Est Rev - Intergovernmental Charges	$14,000.00	$12,488.00	$12,488.00
2499 - Est Rev - Use of Money and Property	$60.00	$0.00	$100.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$35,000.00	-	-
2799 - Est Rev - Other Revenues	$10,092.60	$10,034.00	$9,038.00
Total for Estimated Revenue	**$624,376.66**	**$540,592.00**	**$504,714.00**
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	$213,289.90	-	-
599 - Appropriated Fund Balance	-	$60,000.00	$60,000.00
Total for Estimated Other Sources	**$213,289.90**	**$60,000.00**	**$60,000.00**
Total for Estimated Revenues and Other Sources	**$837,666.56**	**$600,592.00**	**$564,714.00**

DB - Highway Part-town
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$35,270.37	$6,551.45	$1,086.69
201 - Cash In Time Deposits	$107,730.89	$201,123.36	$201,063.03
Total for Cash and Cash Equivalents	**$143,001.26**	**$207,674.81**	**$202,149.72**
Total for Assets	**$143,001.26**	**$207,674.81**	**$202,149.72**
Total for Assets and Deferred Outflows	**$143,001.26**	**$207,674.81**	**$202,149.72**

DB - Highway Part-town
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$342,386.83	$355,203.25	$369,225.07
Total for Property Taxes	**$342,386.83**	**$355,203.25**	**$369,225.07**
Use of Money and Property			
2401 - Interest and Earnings	$56.08	$60.33	$59.58
Total for Use of Money and Property	**$56.08**	**$60.33**	**$59.58**
Other Revenues			
2709 - Employees Contributions	$9,507.52	$8,411.63	$9,739.58
Total for Other Revenues	**$9,507.52**	**$8,411.63**	**$9,739.58**
State Aid			
3501 - State Aid Consolidated Highway Aid	$128,069.08	$132,829.53	$115,965.55
Total for State Aid	**$128,069.08**	**$132,829.53**	**$115,965.55**
Total for Revenues	**$480,019.51**	**$496,504.74**	**$494,989.78**
Total for Revenues and Other Sources	**$480,019.51**	**$496,504.74**	**$494,989.78**

DB - Highway Part-town
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$61,511.26	$60,054.70	$56,122.88
Total for Employee Benefits	**$90,507.16**	**$92,480.78**	**$85,022.42**
Total for Employee Benefits	**$90,507.16**	**$92,480.78**	**$85,022.42**
Total for Expenditures	**$545,826.18**	**$490,539.19**	**$495,940.87**
Total for Expenditures and Other Uses	**$545,826.18**	**$490,539.19**	**$495,940.87**

DB - Highway Part-town
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$418,978.21	$342,387.00	$355,203.00
2499 - Est Rev - Use of Money and Property	$50.00	$100.00	$100.00
2799 - Est Rev - Other Revenues	$10,092.60	$9,924.00	$9,039.00
3099 - Est Rev - State Aid	$184,230.00	$153,254.00	$122,538.00
Total for Estimated Revenue	**$613,350.81**	**$505,665.00**	**$486,880.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$70,000.00	$70,000.00	$70,000.00
Total for Estimated Other Sources	**$70,000.00**	**$70,000.00**	**$70,000.00**
Total for Estimated Revenues and Other Sources	**$683,350.81**	**$575,665.00**	**$556,880.00**

H - Capital Projects
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	-	$73,349.79
Total for Cash and Cash Equivalents	**$0.00**	**$0.00**	**$73,349.79**
Total for Assets	**$0.00**	**$0.00**	**$73,349.79**
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$73,349.79**

H - Capital Projects
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	$0.00	$8.88
Total for Use of Money and Property	**$0.00**	**$0.00**	**$8.88**
State Aid			
3097 - State Aid Capital Projects	-	$0.00	$47,257.91
Total for State Aid	**$0.00**	**$0.00**	**$47,257.91**
Total for Revenues	**$0.00**	**$0.00**	**$47,266.79**
Other Sources			
Proceeds of Obligations			
5785 - Installment Purchase Debt	-	$0.00	$23,500.00
Total for Proceeds of Obligations	**$0.00**	**$0.00**	**$23,500.00**
Total for Other Sources	**$0.00**	**$0.00**	**$23,500.00**
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$70,766.79**

H - Capital Projects
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Total for Debt Service	**$0.00**	**$73,349.79**	**$0.00**
Total for Expenditures	**$0.00**	**$73,349.79**	**$43,382.20**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$0.00	$6,575.90
Total for Interfund Transfers	**$0.00**	**$0.00**	**$6,575.90**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$6,575.90**
Total for Other Uses	**$0.00**	**$0.00**	**$6,575.90**
Total for Expenditures and Other Uses	**$0.00**	**$73,349.79**	**$49,958.10**

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	$0.00	$0.00	$0.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$198,800.00	$198,800.00	$198,800.00
Total for Property Taxes	**$198,800.00**	**$198,800.00**	**$198,800.00**
Total for Revenues	**$198,800.00**	**$198,800.00**	**$198,800.00**
Total for Revenues and Other Sources	**$198,800.00**	**$198,800.00**	**$198,800.00**

SF - Special District(s) Fire Protection
Changes in Fund Balance

Analysis of Changes in Fund Balance	12/31/2023	12/31/2022	12/31/2021
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	$198,800.00	$198,800.00	$198,800.00
Deduct Expenditures and Other Uses	$198,800.00	$198,800.00	$198,800.00
8029 - Fund Balance - End of Year	$0.00	$0.00	$0.00

SL - Special District(s) Lighting
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$613.94	$613.94	$613.94
Total for Payables	**$613.94**	**$613.94**	**$613.94**
Total for Liabilities	**$613.94**	**$613.94**	**$613.94**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$1,248.74	$918.45	$326.25
Total for Assigned Fund Balance	**$1,248.74**	**$918.45**	**$326.25**
Total for Fund Balance	**$1,248.74**	**$918.45**	**$326.25**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,862.68**	**$1,532.39**	**$940.19**

SL - Special District(s) Lighting
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$6,173.84	$5,908.20	$6,185.70
Total for Highway	**$6,173.84**	**$5,908.20**	**$6,185.70**
Total for Transportation	**$6,173.84**	**$5,908.20**	**$6,185.70**
Total for Expenditures	**$6,173.84**	**$5,908.20**	**$6,185.70**
Total for Expenditures and Other Uses	**$6,173.84**	**$5,908.20**	**$6,185.70**

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$0.38	$0.38	$0.38
Total for Cash and Cash Equivalents	**$0.38**	**$0.38**	**$0.38**
Total for Assets	**$0.38**	**$0.38**	**$0.38**
Total for Assets and Deferred Outflows	**$0.38**	**$0.38**	**$0.38**

Town of Tupper Lake

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SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	$0.00	$0.00	$0.00

Town of Tupper Lake
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SM - Special District(s) Miscellaneous
Changes in Fund Balance

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$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

SS - Special District(s) Sewer
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$356.64	$322.43	$31,492.10
Total for Payables	**$356.64**	**$322.43**	**$31,492.10**
Due to			
630 - Due To Other Funds	$103,500.00	$92,822.17	$21,371.03
Total for Due to	**$103,500.00**	**$92,822.17**	**$21,371.03**
Total for Liabilities	**$103,856.64**	**$93,144.60**	**$52,863.13**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$25,207.40	$93,374.23	$55,728.51
Total for Assigned Fund Balance	**$25,207.40**	**$93,374.23**	**$55,728.51**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	($92,882.33)	($19,517.52)
Total for Unassigned Fund Balance	**$0.00**	**($92,882.33)**	**($19,517.52)**
Total for Fund Balance	**$25,207.40**	**$491.90**	**$36,210.99**
Total for Liabilities, Deferred Inflows and Fund Balances	**$129,064.04**	**$93,636.50**	**$89,074.12**

SS - Special District(s) Sewer
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81201 - Sanitary Sewers - Personal Services	-	-	$0.00
81204 - Sanitary Sewers - Contractual	$146,258.62	$158,524.16	$96,631.84
Total for Sewage	**$146,258.62**	**$158,524.16**	**$96,631.84**
Total for Home and Community Services	**$146,258.62**	**$158,524.16**	**$96,631.84**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$108,990.35	$108,990.35	$108,990.35
97207 - Installment Bonds - Debt Interest	$8,223.41	$9,073.74	$9,924.08
Total for Debt Service	**$117,213.76**	**$118,064.09**	**$118,914.43**
Total for Debt Service	**$117,213.76**	**$118,064.09**	**$118,914.43**
Total for Expenditures	**$263,472.38**	**$276,588.25**	**$215,546.27**
Total for Expenditures and Other Uses	**$263,472.38**	**$276,588.25**	**$215,546.27**

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$306,499.95	$288,157.00	$240,850.00
2499 - Est Rev - Use of Money and Property	-	$0.00	$0.00
Total for Estimated Revenue	**$306,499.95**	**$288,157.00**	**$240,850.00**
Total for Estimated Revenues and Other Sources	**$306,499.95**	**$288,157.00**	**$240,850.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$73,547.96	$116,195.68	$44,056.94
201 - Cash In Time Deposits	$254,421.24	$138,148.63	$138,106.86
Total for Cash and Cash Equivalents	**$327,969.20**	**$254,344.31**	**$182,163.80**
Total for Assets	**$327,969.20**	**$254,344.31**	**$182,163.80**
Total for Assets and Deferred Outflows	**$327,969.20**	**$254,344.31**	**$182,163.80**

SW - Special District(s) Water
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$124,753.04	$120,836.62	$98,411.69
Total for Property Taxes	**$124,753.04**	**$120,836.62**	**$98,411.69**
Departmental Income			
2148 - Interest and Penalties on Water Rents	-	$5.31	$5.15
Total for Departmental Income	**$0.00**	**$5.31**	**$5.15**
Use of Money and Property			
2401 - Interest and Earnings	$76.93	$32.92	$34.52
Total for Use of Money and Property	**$76.93**	**$32.92**	**$34.52**
Federal Aid			
4991 - Federal Aid Water Capital Projects	-	$0.00	$1,931.32
Total for Federal Aid	**$0.00**	**$0.00**	**$1,931.32**
Total for Revenues	**$124,829.97**	**$120,874.85**	**$100,382.68**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$0.00	$6,575.90

SW - Special District(s) Water
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83204 - Water Source of Supply, Power and Pumping - Contractual	$12,072.15	$8,660.02	$23,134.09
Total for Water	**$12,072.15**	**$8,660.02**	**$23,134.09**
Total for Home and Community Services	**$12,072.15**	**$8,660.02**	**$23,134.09**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$28,498.10	$28,498.10	$28,498.10
97207 - Installment Bonds - Debt Interest	$10,464.93	$11,258.51	$12,031.60
Total for Debt Service	**$38,963.03**	**$39,756.61**	**$40,529.70**
Total for Debt Service	**$38,963.03**	**$39,756.61**	**$40,529.70**
Total for Expenditures	**$51,035.18**	**$48,416.63**	**$63,663.79**
Total for Expenditures and Other Uses	**$51,035.18**	**$48,416.63**	**$63,663.79**

Town of Tupper Lake
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SW - Special District(s) Water
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$134,034.44	$124,753.00	$120,837.00
Total for Estimated Revenue	**$134,034.44**	**$124,753.00**	**$120,837.00**
Total for Estimated Revenues and Other Sources	**$134,034.44**	**$124,753.00**	**$120,837.00**

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

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$1,284,701.00	$1,284,701.00	$1,284,701.00
Total for Non-Depreciable Capital Assets	**$1,284,701.00**	**$1,284,701.00**	**$1,284,701.00**
Depreciable Capital Assets			
102 - Buildings	$10,561,008.00	$9,663,800.00	$9,038,484.00
104 - Machinery and Equipment	$2,455,989.00	$2,368,457.00	$2,245,745.00
Total for Depreciable Capital Assets	**$13,016,997.00**	**$12,032,257.00**	**$11,284,229.00**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	$157,654.00	-
Total for Other Non-Current Assets	**$0.00**	**$157,654.00**	**$0.00**
Total for Non-Current Assets	**$14,301,698.00**	**$13,474,612.00**	**$12,568,930.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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 Sewer District #17 Infrastructure	USDA	3/1/99	3/1/35	$0.00	$0.00	$2,600.00	$0.00	$36,075.00	$0.00	$33,475.00
Bond Sewer District #17-2 Infrastructure	EFC	9/22/05	9/22/35	$0.00	$0.00	$2,994.00	$0.00	$38,918.00	$0.00	$35,924.00
Bond Town Hall Access	Community Bank	12/28/18	12/31/28	$0.00	$0.00	$39,430.00	$0.00	$63,230.21	$0.00	$23,800.21
Bond 2020 Snow Plow	Community Bank	6/4/19	6/4/24	$0.00	$0.00	$39,964.60	$0.00	$79,929.20	$0.00	$39,964.60
Bond Sewer District #5 Infrastructure	National Financial Services (Purchased Debt from Roosevelt & Cross)	12/19/06	12/19/31	$0.00	$0.00	$13,333.35	$0.00	$120,000.90	$0.00	$106,667.55
Bond Sewer District #17-1 Infrastructure	EFC	7/1/06	7/1/35	$0.00	$0.00	$6,835.00	$0.00	$88,853.00	$0.00	$82,018.00
Bond Water District #17 Infrastructure	Manufacturers & Trust	6/20/06	7/1/35	$0.00	$0.00	$8,267.00	$0.00	$107,461.00	$0.00	$99,194.00
Bond Sewer District #5 Infrastructure	EFC	9/22/05	9/22/35	$0.00	$0.00	$2,878.00	$0.00	$37,401.00	$0.00	$34,523.00
Bond Sewer District #23 Infrastructure	EFC	11/14/09	11/14/38	$0.00	$0.00	$80,350.00	$0.00	$1,285,589.00	$0.00	$1,205,239.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	$201,154.27	$19,247.60	$220,401.87	$1,734,130.11
2025	$137,588.46	$137,389.46	$274,977.92	$1,596,541.65
2026	$137,588.46	$13,752.08	$151,340.54	$1,458,953.19
2027	$137,588.46	$12,103.64	$149,692.10	$1,321,364.73
2028	$137,588.46	$10,455.22	$148,043.68	$1,183,776.27
2029	$137,588.46	$8,806.79	$146,395.25	$1,046,187.81
2030	$137,688.46	$7,158.37	$144,846.83	$908,499.35
2031	$137,688.46	$5,505.44	$143,193.90	$770,810.89
2032	$116,638.46	$3,852.47	$120,490.93	$654,172.43
2033	$116,638.46	$3,357.29	$119,995.75	$537,533.97
2034	$116,738.46	$2,862.11	$119,600.57	$420,795.51
2035	$117,113.46	$2,362.44	$119,475.90	$303,682.05
2036	$92,864.46	$1,845.88	$94,710.34	$210,817.59

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7608	Checking	A, B, DA, DB	$6,186.20	$0.00	($4,633.27)	$76.69	$1,629.62
7994	Checking	CR	$62,693.29	$0.00	($5,346.00)	($78.23)	$57,269.06
7681	Checking	CD	$32,543.63	$0.00	($26,478.50)	$0.00	$6,065.13
5403	Escrow	SM	$0.38	$0.00	$0.00	$0.00	$0.38
7856	Money Market	A, B, DA, DB, SL, SS, SW	$1,522,865.84	$0.00	$0.00	($36,009.06)	$1,486,856.78
7624	Checking	A, B, DA, DB, SL, SS, SW	$232,910.36	$261.39	($100,900.24)	$36,087.29	$168,358.80
		Total	$1,857,199.70	$261.39	($137,358.01)	$76.69	$1,720,179.77
						Total Cash From Financials	$1,720,179.77

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
13	40	0	19

		Number Receving Benefits			
Benefit	**Amount**	**Full Time**	**Part Time**	**Volunteer**	**Retiree**
State Retirement System	$74,414.00	13	19		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$64,020.13	13	40		2
Worker's Compensation	$32,874.00	13	40		2
Life Insurance					
Unemployment Insurance					
Disability Insurance	$1,087.10	13	40		2
Hospital, Medical and Dental Insurance	$397,635.12	13	0		19
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$5,833.36	3	0		0
Total Employee Benefits Paid	$575,863.71				