Town of Tupper Lake
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, Rickey Dattola (LG160301500000D), hereby certify that I am the Chief Financial Officer of the Town of Tupper Lake, and that the information provided in the Annual Financial Report of the Town of Tupper Lake for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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Town of Tupper Lake

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
- CD - Special Grant
- CR - Recreation
- DA - Highway Town-wide
- DB - Highway Part-town
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

Town of Tupper Lake

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	$50,367.69	$5,039.84	$395,654.54
201 - Cash In Time Deposits	$575,270.19	$740,221.02	$599,529.22
210 - Petty Cash	$300.00	$300.00	$300.00
Total for Cash and Cash Equivalents	**$625,937.88**	**$745,560.86**	**$995,483.76**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$35,769.49	$26,113.82	$29,046.62
Total for Restricted Cash and Cash Equivalents	**$35,769.49**	**$26,113.82**	**$29,046.62**
Net Other Receivables			
380 - Accounts Receivable	-	-	$9,398.58
Total for Net Other Receivables	**$0.00**	**$0.00**	**$9,398.58**
Due From			
391 - Due From Other Funds	$106,200.00	$103,500.00	$92,822.17
410 - Due from State and Federal Government	$7,784.40	-	-
Total for Due From	**$113,984.40**	**$103,500.00**	**$92,822.17**
Total for Assets	**$775,691.77**	**$875,174.68**	**$1,126,751.13**
Total for Assets and Deferred Outflows	**$775,691.77**	**$875,174.68**	**$1,126,751.13**

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$15,802.72	$37,130.57	$47,792.37
Total for Payables	**$15,802.72**	**$37,130.57**	**$47,792.37**
Due to			
631 - Due To Other Governments	-	-	$1,289.96
660 - Due To School Districts	$2,544.52	$2,544.52	$2,544.52
718 - State Retirement	$623.69	$941.89	$451.45
Total for Due to	**$3,168.21**	**$3,486.41**	**$4,285.93**
Other Liabilities			
688 - Other Liabilities *Court Fines & Fees Due To NYS Comptroller*	$9,333.00	-	-
690 - Overpayments and Clearing Account	-	-	$0.00
Total for Other Liabilities	**$9,333.00**	**$0.00**	**$0.00**
Total for Liabilities	**$28,303.93**	**$40,616.98**	**$52,078.30**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *2025 Health Insurance Received in 2024*	$275.00	$2,335.24	-

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Deferred Inflows of Resources	**$275.00**	**$2,335.24**	**$0.00**
Total for Deferred Inflows	**$275.00**	**$2,335.24**	**$0.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	-	$15,000.00
Total for Nonspendable Fund Balance	**$0.00**	**$0.00**	**$15,000.00**
Restricted Fund Balance			
870 - General Reserve	$35,769.49	$26,113.82	$29,046.62
Total for Restricted Fund Balance	**$35,769.49**	**$26,113.82**	**$29,046.62**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$200,000.00	$220,000.00	$100,000.00
Total for Assigned Fund Balance	**$200,000.00**	**$220,000.00**	**$100,000.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$511,343.35	$586,108.64	$930,626.21
Total for Unassigned Fund Balance	**$511,343.35**	**$586,108.64**	**$930,626.21**
Total for Fund Balance	**$747,112.84**	**$832,222.46**	**$1,074,672.83**
Total for Liabilities, Deferred Inflows and Fund Balances	**$775,691.77**	**$875,174.68**	**$1,126,751.13**

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	$907,365.24	$867,169.66	$902,889.40
Total for Property Taxes	**$907,365.24**	**$867,169.66**	**$902,889.40**
Property Tax Items			
1080 - Federal Payments In Lieu of Taxes	$4,978.25	$1,994.80	$2,193.71
1081 - Other Payments In Lieu of Taxes	$865.73	$872.36	$876.64
1089 - Other Tax Items	$22,252.74	$4,086.09	$16,160.61
1090 - Interest and Penalties on Real Prop Taxes	$5,898.32	$6,847.36	$5,538.24
Total for Property Tax Items	**$33,995.04**	**$13,800.61**	**$24,769.20**
Non-Property Tax Items			
1170 - Franchise Tax	$14,472.10	$15,250.63	$16,024.71
Total for Non-Property Tax Items	**$14,472.10**	**$15,250.63**	**$16,024.71**
Departmental Income			
1255 - Clerk Fees	$1,000.00	$745.00	$1,090.50
1289 - Other General Departmental Income	$753.31	$356.03	$236.18
1550 - Public Pound Charges Dog Control Fees	$60.00	$30.00	$0.00
1603 - Vital Statistics Fees	$4,249.00	$3,671.00	$2,882.00
2001 - Park and Recreational Charges	$233,366.10	$189,847.57	$184,050.32
2025 - Special Recreational Facility Charges	$14,000.00	$28,909.46	$41,504.06

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
2089 - Other Culture and Recreation Income	$3,840.00	-	$15,000.00
Total for Departmental Income	**$257,268.41**	**$223,559.06**	**$244,763.06**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *Franklin County Mowing Contract*	$892.00	$802.80	$446.00
Total for Intergovernmental Charges	**$892.00**	**$802.80**	**$446.00**
Use of Money and Property			
2401 - Interest and Earnings	$321.52	$379.33	$309.68
2410 - Rental of Real Property	-	-	$3,493.00
Total for Use of Money and Property	**$321.52**	**$379.33**	**$3,802.68**
Licenses and Permits			
2530 - Games of Chance	$20.00	$20.00	$20.00
2544 - Dog Licenses	$516.00	$174.50	$493.00
2555 - Building and Alteration Permits	-	$16,804.00	$22,395.00
2590 - Permits Other	$1,550.00	$1,750.00	$1,275.00
Total for Licenses and Permits	**$2,086.00**	**$18,748.50**	**$24,183.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$56,301.50	$32,140.50	$22,700.00
Total for Fines and Forfeitures	**$56,301.50**	**$32,140.50**	**$22,700.00**
Sales of Property and Compensation for Loss			
2655 - Sales Other	$165.00	$289.75	$190.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
2660 - Sales of Real Property	-	-	$0.00
2680 - Insurance Recoveries	-	-	$0.00
Total for Sales of Property and Compensation for Loss	**$165.00**	**$289.75**	**$190.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$439.13	$278.87	$643.77
2705 - Gifts and Donations	$3,523.39	$3,285.76	$10,118.55
2770 - Unclassified	-	$18.00	$0.00
Total for Other Revenues	**$3,962.52**	**$3,582.63**	**$10,762.32**
State Aid			
3001 - State Aid Revenue Sharing	$99,683.00	$99,683.00	$99,683.00
3005 - State Aid Mortgage Tax	$55,830.13	$56,184.03	$101,800.58
3089 - State Aid Other *Local Government Temporary Assistance*	$6,973.00	-	$832.98
3489 - State Aid Other Health	$36,330.30	$28,635.74	$30,523.00
Total for State Aid	**$198,816.43**	**$184,502.77**	**$232,839.56**
Federal Aid			
4089 - Federal Aid Other	-	-	$115,794.51
Total for Federal Aid	**$0.00**	**$0.00**	**$115,794.51**
Total for Revenues	**$1,475,645.76**	**$1,360,226.24**	**$1,599,164.44**
Total for Revenues and Other Sources	**$1,475,645.76**	**$1,360,226.24**	**$1,599,164.44**

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	$18,000.00	$17,458.37	$18,000.00
10104 - Legislative Board - Contractual	$136.79	$149.90	$390.00
Total for Legislative Board	**$18,136.79**	**$17,608.27**	**$18,390.00**
Judicial			
11101 - Municipal Court - Personal Services	$36,381.36	$28,759.64	$27,036.88
11102 - Municipal Court - Equipment and Capital Outlay	-	-	$856.97
11104 - Municipal Court - Contractual	$3,475.61	$2,245.85	$2,994.66
Total for Judicial	**$39,856.97**	**$31,005.49**	**$30,888.51**
Executive			
12201 - Supervisor - Personal Services	$17,166.82	$18,166.75	$4,075.47
12202 - Supervisor - Equipment and Capital Outlay	-	$674.99	-
12204 - Supervisor - Contractual	$2,432.27	$967.47	$1,118.12
Total for Executive	**$19,599.09**	**$19,809.21**	**$5,193.59**
Finance			
13204 - Auditor - Contractual	-	-	$2,000.00
13301 - Tax Collection - Personal Services	$3,395.44	$3,411.20	$3,310.84

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
13302 - Tax Collection - Equipment and Capital Outlay	-	-	$0.00
13304 - Tax Collection - Contractual	$3,509.14	$2,475.08	$1,926.58
13401 - Budget - Personal Services	$5,504.05	$5,504.05	$5,095.95
13551 - Assessment - Personal Services	$47,569.56	$55,886.38	$59,660.86
13552 - Assessment - Equipment and Capital Outlay	-	-	$0.00
13554 - Assessment - Contractual	$7,449.61	$4,488.41	$4,860.78
Total for Finance	**$67,427.80**	**$71,765.12**	**$76,855.01**
Municipal Staff			
14101 - Clerk - Personal Services	$57,920.22	$84,900.69	$66,519.20
14102 - Clerk - Equipment and Capital Outlay	-	-	$0.00
14104 - Clerk - Contractual	$5,578.59	$7,179.75	$4,738.75
14204 - Law - Contractual	$28,149.96	$27,361.98	$32,569.08
14301 - Personnel - Personal Services	$49,942.43	$45,477.18	$42,108.50
14304 - Personnel - Contractual	$2,504.12	$1,792.37	$2,033.53
14404 - Engineer - Contractual	$20,327.52	$53,150.00	$16,308.00
Total for Municipal Staff	**$164,422.84**	**$219,861.97**	**$164,277.06**
Shared Services			
16201 - Operation of Plant - Personal Services	$11,914.09	$10,642.05	$8,489.99
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	$0.00
16204 - Operation of Plant - Contractual	$66,182.29	$118,030.75	$60,052.95
16802 - Central Data Processing - Equipment and Capital Outlay	$6,146.54	$3,802.94	$2,868.92
16804 - Central Data Processing - Contractual	$40,002.23	$15,959.46	$6,961.03
Total for Shared Services	**$124,245.15**	**$148,435.20**	**$78,372.89**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Special Items			
19104 - Unallocated Insurance - Contractual	$53,521.23	$46,565.81	$43,328.19
19204 - Municipal Association Dues - Contractual	$1,900.00	$1,900.00	$1,899.00
19304 - Judgements and Claims - Contractual	-	-	$0.00
19504 - Taxes and Assessments on Municipal Property - Contractual	$3,602.13	$3,462.42	$3,380.40
19894 - General Government Support, Other - Contractual	-	$7,068.59	-
Total for Special Items	**$59,023.36**	**$58,996.82**	**$48,607.59**
Total for General Government Support	**$492,712.00**	**$567,482.08**	**$422,584.65**
Public Safety			
Law Enforcement			
31204 - Police - Contractual	-	-	$0.00
Total for Law Enforcement	**$0.00**	**$0.00**	**$0.00**
Traffic Control			
33104 - Traffic Control - Contractual	$1,079.58	$450.23	$1,017.70
Total for Traffic Control	**$1,079.58**	**$450.23**	**$1,017.70**
Animal Control			
35101 - Dog Control - Personal Services	-	-	$0.00
35104 - Dog Control - Contractual	$12,071.23	$12,151.55	$11,748.94
Total for Animal Control	**$12,071.23**	**$12,151.55**	**$11,748.94**
Total for Public Safety	**$13,150.81**	**$12,601.78**	**$12,766.64**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	$999.96	$1,137.76	$1,102.92
40204 - Registrar of Vital Statistics - Contractual	$7,460.00	$9,999.50	$10,707.00
Total for Public Health Program	**$8,459.96**	**$11,137.26**	**$11,809.92**
Other Health			
45404 - Ambulance - Contractual	-	$12,500.00	$22,500.00
Total for Other Health	**$0.00**	**$12,500.00**	**$22,500.00**
Total for Health	**$8,459.96**	**$23,637.26**	**$34,309.92**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$67,218.84	$66,549.60	$63,475.36
50104 - Highway and Street Administration - Contractual	$942.00	$1,047.00	$802.00
51322 - Garage - Equipment and Capital Outlay	-	-	$37,882.59
51324 - Garage - Contractual	$28,986.00	$26,200.57	$16,433.88
51824 - Street Lighting - Contractual	$6,264.56	$7,141.28	$6,992.05
Total for Highway	**$103,411.40**	**$100,938.45**	**$125,585.88**
Public Transportation			
56154 - Joint Airport - Contractual	$2,000.00	$2,000.00	$1,500.00
Total for Public Transportation	**$2,000.00**	**$2,000.00**	**$1,500.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Transportation	**$105,411.40**	**$102,938.45**	**$127,085.88**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	$4,085.43	$4,253.00	$3,987.19
67724 - Programs for the Aging - Contractual	$15,000.00	$15,000.00	$15,000.00
69894 - Economic Development, Other - Contractual *Grant Writer Contractual*	$53,494.04	-	-
Total for Economic Opportunity and Development	**$72,579.47**	**$19,253.00**	**$18,987.19**
Total for Economic Assistance and Opportunity	**$72,579.47**	**$19,253.00**	**$18,987.19**
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	$103,941.03	$80,117.33	$54,082.55
70202 - Parks and Recreation Administration - Equipment and Capital Outlay	-	-	$0.00
70204 - Parks and Recreation Administration - Contractual	$36,696.13	$45,560.80	$40,800.42
Total for C&R - Administration	**$140,637.16**	**$125,678.13**	**$94,882.97**
Recreation			
71101 - Parks - Personal Services	-	-	$0.00
71104 - Parks - Contractual	-	-	$0.00
71401 - Playground and Recreation Centers - Personal Services	$76,880.36	$79,183.35	$52,325.69
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	$1,223.00	$1,641.76	$0.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
71404 - Playground and Recreation Centers - Contractual	$36,380.55	$36,539.51	$36,232.35
71801 - Special Recreation Facilities - Personal Services	-	-	$0.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	-	$41,390.46	$17,000.00
71804 - Special Recreation Facilities - Contractual	$17,416.81	$39,865.14	$39,218.21
73101 - Youth Programs - Personal Services	$41,012.84	$37,172.79	$29,720.17
73104 - Youth Programs - Contractual	$7,003.71	$16,761.27	$8,423.36
Total for Recreation	**$179,917.27**	**$252,554.28**	**$182,919.78**
Culture			
75504 - Celebrations - Contractual	$775.00	$1,221.19	$775.55
76204 - Adult Recreation - Contractual	$153.90	$970.97	$21,817.93
79894 - Culture And Recreation, Other - Contractual *ROOST Marketing Contract and Fire Works*	$26,750.00	$27,083.33	$27,750.00
Total for Culture	**$27,678.90**	**$29,275.49**	**$50,343.48**
Total for Culture and Recreation	**$348,233.33**	**$407,507.90**	**$328,146.23**
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	-	$80.00	$60.00
80201 - Planning and Surveys - Personal Services	$9,831.24	$8,187.88	$8,611.00
80202 - Planning and Surveys - Equipment and Capital Outlay	-	-	$0.00
80204 - Planning and Surveys - Contractual	$2,683.71	$2,033.20	$2,315.82
80904 - Environmental Control - Contractual	$19,945.23	$3,151.09	$6,076.12
Total for General Environment	**$32,460.18**	**$13,452.17**	**$17,062.94**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Sanitation			
81604 - Refuse and Garbage - Contractual	$1,790.50	$1,846.50	$1,638.62
Total for Sanitation	**$1,790.50**	**$1,846.50**	**$1,638.62**
Community Development			
86641 - Code Enforcements - Personal Services	-	$12,967.10	$15,921.88
86644 - Code Enforcements - Contractual	-	$1,189.39	$1,265.78
Total for Community Development	**$0.00**	**$14,156.49**	**$17,187.66**
Total for Home and Community Services	**$34,250.68**	**$29,455.16**	**$35,889.22**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$58,978.76	$49,857.38	$66,010.40
90308 - Social Security - Employee Benefits	$39,989.46	$40,606.88	$33,310.12
90408 - Workers' Compensation - Employee Benefits	$17,201.00	$16,392.00	$16,752.50
90508 - Unemployment Insurance - Employee Benefits	-	-	$0.00
90558 - Disability Insurance - Employee Benefits	$969.90	$905.40	$710.40
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$341,623.18	$274,612.60	$288,588.25
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Insurance Buyout*	$2,500.00	$833.36	$0.00
Total for Employee Benefits	**$461,262.30**	**$383,207.62**	**$405,371.67**
Total for Employee Benefits	**$461,262.30**	**$383,207.62**	**$405,371.67**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$23,800.21	$39,430.00	$39,430.00
97207 - Installment Bonds - Debt Interest	$895.22	$2,371.11	$3,997.22
97856 - Installment Purchase Debt - Debt Principal	-	$14,403.55	$13,928.37
97857 - Installment Purchase Debt - Debt Interest	-	$505.91	$981.09
Total for Debt Service	**$24,695.43**	**$56,710.57**	**$58,336.68**
Total for Debt Service	**$24,695.43**	**$56,710.57**	**$58,336.68**
Total for Expenditures	**$1,560,755.38**	**$1,602,793.82**	**$1,443,478.08**
Total for Expenditures and Other Uses	**$1,560,755.38**	**$1,602,793.82**	**$1,443,478.08**

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	$832,222.46	$1,074,672.83	$918,986.47
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$117.21	-
8022 - Restated Fund Balance - Beginning of Year	$832,222.46	$1,074,790.04	$918,986.47
Add Revenues and Other Sources	$1,475,645.76	$1,360,226.24	$1,599,164.44
Deduct Expenditures and Other Uses	$1,560,755.38	$1,602,793.82	$1,443,478.08
8029 - Fund Balance - End of Year	$747,112.84	$832,222.46	$1,074,672.83

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	$931,945.90	$907,365.24	$867,150.00
1099 - Est Rev - Property Tax Items	$25,800.00	$22,800.00	$22,800.00
1199 - Est Rev - Non-Property Tax Items	$15,000.00	$15,000.00	$15,000.00
1299 - Est Rev - Departmental Income	-	-	$184,259.00
2199 - Est Rev - Departmental Income	$213,950.00	$238,950.00	-
2499 - Est Rev - Use of Money and Property	$25,300.00	$25,300.00	$2,200.00
2599 - Est Rev - Licenses and Permits	$2,020.00	$1,520.00	$12,550.00
2649 - Est Rev - Fines and Forfeitures	$40,000.00	$40,000.00	$40,000.00
2799 - Est Rev - Other Revenues	$36,935.54	$42,970.99	$31,804.00
3099 - Est Rev - State Aid	$154,683.00	$154,683.00	$154,683.00
Total for Estimated Revenue	**$1,445,634.44**	**$1,448,589.23**	**$1,330,446.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$200,000.00	$220,000.00	$100,000.00
Total for Estimated Other Sources	**$200,000.00**	**$220,000.00**	**$100,000.00**
Total for Estimated Revenues and Other Sources	**$1,645,634.44**	**$1,668,589.23**	**$1,430,446.00**

A - General
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$576,526.00	$563,890.00	$483,004.00
3999 - App - Public Safety	$17,648.00	$16,900.00	$16,000.00
4999 - App - Health	$21,200.00	$21,000.00	$23,638.00
5999 - App - Transportation	$110,915.00	$113,068.00	$104,199.00
6999 - App - Economic Assistance and Opportunity	$21,000.00	$62,300.00	$18,800.00
7999 - App - Culture and Recreation	$378,088.00	$379,920.00	$287,325.00
8999 - App - Home and Community Services	$37,390.00	$37,100.00	$47,949.00
9199 - App - Employee Benefits	$482,867.44	$434,064.92	$392,251.00
9899 - App - Debt Service	-	$40,346.31	$57,280.00
Total for Estimated Appropriations	**$1,645,634.44**	**$1,668,589.23**	**$1,430,446.00**
Total for Estimated Appropriations and Other Uses	**$1,645,634.44**	**$1,668,589.23**	**$1,430,446.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$11,308.62	$19,036.00	$0.00
201 - Cash In Time Deposits	$19,000.59	$633.33	$628.96
Total for Cash and Cash Equivalents	**$30,309.21**	**$19,669.33**	**$628.96**
Total for Assets	**$30,309.21**	**$19,669.33**	**$628.96**
Total for Assets and Deferred Outflows	**$30,309.21**	**$19,669.33**	**$628.96**

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	$1,688.84	-	-
Total for Payables	**$1,688.84**	**$0.00**	**$0.00**
Total for Liabilities	**$1,688.84**	**$0.00**	**$0.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$28,620.37	$19,669.33	$628.96
Total for Assigned Fund Balance	**$28,620.37**	**$19,669.33**	**$628.96**
Total for Fund Balance	**$28,620.37**	**$19,669.33**	**$628.96**
Total for Liabilities, Deferred Inflows and Fund Balances	**$30,309.21**	**$19,669.33**	**$628.96**

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	$45,625.00	$51,500.00	$30,500.00
Total for Property Taxes	**$45,625.00**	**$51,500.00**	**$30,500.00**
Departmental Income			
2110 - Zoning Fees	$250.00	-	-
Total for Departmental Income	**$250.00**	**$0.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$7.06	$4.37	$4.67
Total for Use of Money and Property	**$7.06**	**$4.37**	**$4.67**
Licenses and Permits			
2555 - Building and Alteration Permits	$17,206.25	-	-
Total for Licenses and Permits	**$17,206.25**	**$0.00**	**$0.00**
Total for Revenues	**$63,088.31**	**$51,504.37**	**$30,504.67**
Total for Revenues and Other Sources	**$63,088.31**	**$51,504.37**	**$30,504.67**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Public Safety			
Law Enforcement			
31204 - Police - Contractual	-	$5,964.00	$29,000.00
Total for Law Enforcement	**$0.00**	**$5,964.00**	**$29,000.00**
Total for Public Safety	**$0.00**	**$5,964.00**	**$29,000.00**
Health			
Public Health Program			
40101 - Public Health - Personal Services	$1,500.00	$1,500.00	$1,500.00
Total for Public Health Program	**$1,500.00**	**$1,500.00**	**$1,500.00**
Other Health			
45404 - Ambulance - Contractual	-	$25,000.00	-
Total for Other Health	**$0.00**	**$25,000.00**	**$0.00**
Total for Health	**$1,500.00**	**$26,500.00**	**$1,500.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
69894 - Economic Development, Other - Contractual *Grant Writer Contract*	$25,000.00	-	-
Total for Economic Opportunity and Development	**$25,000.00**	**$0.00**	**$0.00**
Total for Economic Assistance and Opportunity	**$25,000.00**	**$0.00**	**$0.00**
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	$285.00	-	-
Total for General Environment	**$285.00**	**$0.00**	**$0.00**
Community Development			
86894 - Agencies, Other - Contractual *Code Officer (Village has a Code Officer)*	$26,812.27	-	-
Total for Community Development	**$26,812.27**	**$0.00**	**$0.00**
Total for Home and Community Services	**$27,097.27**	**$0.00**	**$0.00**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	$540.00	-	-
Total for Employee Benefits	**$540.00**	**$0.00**	**$0.00**
Total for Employee Benefits	**$540.00**	**$0.00**	**$0.00**
Total for Expenditures	**$54,137.27**	**$32,464.00**	**$30,500.00**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Expenditures and Other Uses	**$54,137.27**	**$32,464.00**	**$30,500.00**

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	$19,669.33	$628.96	$624.29
8022 - Restated Fund Balance - Beginning of Year	$19,669.33	$628.96	$624.29
Add Revenues and Other Sources	$63,088.31	$51,504.37	$30,504.67
Deduct Expenditures and Other Uses	$54,137.27	$32,464.00	$30,500.00
8029 - Fund Balance - End of Year	$28,620.37	$19,669.33	$628.96

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	$34,600.00	$45,625.00	$51,500.00
2199 - Est Rev - Departmental Income	$300.00	$75.00	-
2599 - Est Rev - Licenses and Permits	$12,000.00	$12,000.00	-
Total for Estimated Revenue	**$46,900.00**	**$57,700.00**	**$51,500.00**
Total for Estimated Revenues and Other Sources	**$46,900.00**	**$57,700.00**	**$51,500.00**

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	-	-	$15,000.00
3999 - App - Public Safety	-	-	$35,000.00
4999 - App - Health	$1,500.00	$1,500.00	$1,500.00
6999 - App - Economic Assistance and Opportunity	$25,000.00	$25,000.00	-
8999 - App - Home and Community Services	$20,400.00	$31,200.00	-
Total for Estimated Appropriations	**$46,900.00**	**$57,700.00**	**$51,500.00**
Total for Estimated Appropriations and Other Uses	**$46,900.00**	**$57,700.00**	**$51,500.00**

CD - Special Grant
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$21,021.58	$6,065.13	$28,298.51
Total for Cash and Cash Equivalents	**$21,021.58**	**$6,065.13**	**$28,298.51**
Total for Assets	**$21,021.58**	**$6,065.13**	**$28,298.51**
Total for Assets and Deferred Outflows	**$21,021.58**	**$6,065.13**	**$28,298.51**

CD - Special Grant
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	$0.00
Total for Payables	**$0.00**	**$0.00**	**$0.00**
Total for Liabilities	**$0.00**	**$0.00**	**$0.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$21,021.58	$6,065.13	$28,298.51
Total for Assigned Fund Balance	**$21,021.58**	**$6,065.13**	**$28,298.51**
Total for Fund Balance	**$21,021.58**	**$6,065.13**	**$28,298.51**
Total for Liabilities, Deferred Inflows and Fund Balances	**$21,021.58**	**$6,065.13**	**$28,298.51**

CD - Special Grant
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *Smart Growth Grant - DEC*	$103,698.45	$56,207.46	$35,400.01
Total for Intergovernmental Charges	**$103,698.45**	**$56,207.46**	**$35,400.01**
State Aid			
3089 - State Aid Other *NYS Energy & Research Development Grant*	$10,000.00	-	-
Total for State Aid	**$10,000.00**	**$0.00**	**$0.00**
Total for Revenues	**$113,698.45**	**$56,207.46**	**$35,400.01**
Total for Revenues and Other Sources	**$113,698.45**	**$56,207.46**	**$35,400.01**

CD - Special Grant
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86894 - Agencies, Other - Contractual *Joint LG GIS Grant/NYS Energy & Reserach Grant*	$98,742.00	$78,440.84	$7,101.50
Total for Community Development	**$98,742.00**	**$78,440.84**	**$7,101.50**
Total for Home and Community Services	**$98,742.00**	**$78,440.84**	**$7,101.50**
Total for Expenditures	**$98,742.00**	**$78,440.84**	**$7,101.50**
Total for Expenditures and Other Uses	**$98,742.00**	**$78,440.84**	**$7,101.50**

CD - Special Grant
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	$6,065.13	$28,298.51	$0.00
8022 - Restated Fund Balance - Beginning of Year	$6,065.13	$28,298.51	$0.00
Add Revenues and Other Sources	$113,698.45	$56,207.46	$35,400.01
Deduct Expenditures and Other Uses	$98,742.00	$78,440.84	$7,101.50
8029 - Fund Balance - End of Year	$21,021.58	$6,065.13	$28,298.51

CR - Recreation
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$76,560.56	$57,269.06	$6,954.51
Total for Cash and Cash Equivalents	**$76,560.56**	**$57,269.06**	**$6,954.51**
Total for Assets	**$76,560.56**	**$57,269.06**	**$6,954.51**
Total for Assets and Deferred Outflows	**$76,560.56**	**$57,269.06**	**$6,954.51**

Town of Tupper Lake

Annual Financial Report

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

CR - Recreation
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *2025 Event Registrations collected in 2024*	$29,913.91	$14,343.00	-
Total for Deferred Inflows of Resources	**$29,913.91**	**$14,343.00**	**$0.00**
Total for Deferred Inflows	**$29,913.91**	**$14,343.00**	**$0.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$46,646.65	$42,926.06	$6,954.51
Total for Assigned Fund Balance	**$46,646.65**	**$42,926.06**	**$6,954.51**
Total for Fund Balance	**$46,646.65**	**$42,926.06**	**$6,954.51**
Total for Liabilities, Deferred Inflows and Fund Balances	**$76,560.56**	**$57,269.06**	**$6,954.51**

CR - Recreation
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2001 - Park and Recreational Charges	$126,248.90	$197,876.34	$28,630.97
Total for Departmental Income	**$126,248.90**	**$197,876.34**	**$28,630.97**
Use of Money and Property			
2401 - Interest and Earnings	$0.69	$0.48	$0.39
Total for Use of Money and Property	**$0.69**	**$0.48**	**$0.39**
Other Revenues			
2770 - Unclassified	-	-	$0.00
Total for Other Revenues	**$0.00**	**$0.00**	**$0.00**
Total for Revenues	**$126,249.59**	**$197,876.82**	**$28,631.36**
Total for Revenues and Other Sources	**$126,249.59**	**$197,876.82**	**$28,631.36**

CR - Recreation
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	$122,754.00	$161,905.27	$21,676.85
Total for Recreation	**$122,754.00**	**$161,905.27**	**$21,676.85**
Total for Culture and Recreation	**$122,754.00**	**$161,905.27**	**$21,676.85**
Total for Expenditures	**$122,754.00**	**$161,905.27**	**$21,676.85**
Total for Expenditures and Other Uses	**$122,754.00**	**$161,905.27**	**$21,676.85**

CR - Recreation
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	$42,926.06	$6,954.51	$0.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *Voided Checks from 2023*	$225.00	-	-
8022 - Restated Fund Balance - Beginning of Year	$43,151.06	$6,954.51	$0.00
Add Revenues and Other Sources	$126,249.59	$197,876.82	$28,631.36
Deduct Expenditures and Other Uses	$122,754.00	$161,905.27	$21,676.85
8029 - Fund Balance - End of Year	$46,646.65	$42,926.06	$6,954.51

Town of Tupper Lake

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	$130,862.54	$1,367.54	$44,384.98
201 - Cash In Time Deposits	$17,930.40	$17,923.83	$61,221.59
Total for Cash and Cash Equivalents	**$148,792.94**	**$19,291.37**	**$105,606.57**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$72,949.45	$244,612.64	$194,554.97
Total for Restricted Cash and Cash Equivalents	**$72,949.45**	**$244,612.64**	**$194,554.97**
Total for Assets	**$221,742.39**	**$263,904.01**	**$300,161.54**
Total for Assets and Deferred Outflows	**$221,742.39**	**$263,904.01**	**$300,161.54**

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	$841.30	-	$33,891.41
Total for Payables	**$841.30**	**$0.00**	**$33,891.41**
Due to			
718 - State Retirement	$266.44	$687.73	$712.79
Total for Due to	**$266.44**	**$687.73**	**$712.79**
Other Liabilities			
688 - Other Liabilities	-	-	$0.00
Total for Other Liabilities	**$0.00**	**$0.00**	**$0.00**
Total for Liabilities	**$1,107.74**	**$687.73**	**$34,604.20**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$72,949.45	$244,612.64	$194,554.97
Total for Restricted Fund Balance	**$72,949.45**	**$244,612.64**	**$194,554.97**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	$60,000.00
915 - Assigned Unappropriated Fund Balance	$147,685.20	$18,603.64	$11,002.37

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Assigned Fund Balance	**$147,685.20**	**$18,603.64**	**$71,002.37**
Total for Fund Balance	**$220,634.65**	**$263,216.28**	**$265,557.34**
Total for Liabilities, Deferred Inflows and Fund Balances	**$221,742.39**	**$263,904.01**	**$300,161.54**

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	$565,224.06	$518,069.41	$483,087.96
Total for Property Taxes	**$565,224.06**	**$518,069.41**	**$483,087.96**
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments *Franklin County Contract*	$14,300.99	$13,855.02	$6,758.54
Total for Intergovernmental Charges	**$14,300.99**	**$13,855.02**	**$6,758.54**
Use of Money and Property			
2401 - Interest and Earnings	$71.38	$87.72	$76.78
Total for Use of Money and Property	**$71.38**	**$87.72**	**$76.78**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$796.00	$806.00	$8,411.63
2665 - Sales of Equipment	$32,600.00	-	-
Total for Sales of Property and Compensation for Loss	**$33,396.00**	**$806.00**	**$8,411.63**
Other Revenues			
2709 - Employees Contributions	$10,106.52	$9,507.52	-
Total for Other Revenues	**$10,106.52**	**$9,507.52**	**$0.00**
Total for Revenues	**$623,098.95**	**$542,325.67**	**$498,334.91**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Revenues and Other Sources	**$623,098.95**	**$542,325.67**	**$498,334.91**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual *Drug & Alcohol Screening*	$466.26	$380.26	$349.00
Total for Special Items	**$466.26**	**$380.26**	**$349.00**
Total for General Government Support	**$466.26**	**$380.26**	**$349.00**
Transportation			
Highway			
51301 - Machinery - Personal Services	$52,409.38	$51,734.49	$47,489.98
51302 - Machinery - Equipment and Capital Outlay	$171,728.00	-	$0.00
51304 - Machinery - Contractual	$64,968.57	$69,512.49	$60,332.81
51421 - Snow Removal - Personal Services	$160,636.88	$147,547.56	$140,654.49
51422 - Snow Removal - Equipment and Capital Outlay	-	$53,895.00	$27,110.10
51424 - Snow Removal - Contractual	$69,062.46	$76,966.15	$64,047.74
Total for Highway	**$518,805.29**	**$399,655.69**	**$339,635.12**
Total for Transportation	**$518,805.29**	**$399,655.69**	**$339,635.12**
Employee Benefits			

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$14,524.62	$12,278.31	$16,256.30
90308 - Social Security - Employee Benefits	$16,065.22	$14,982.51	$14,161.83
90408 - Workers' Compensation - Employee Benefits	$8,726.75	$8,196.00	$8,376.25
90558 - Disability Insurance - Employee Benefits	$93.15	$90.85	$93.15
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$60,822.91	$61,511.26	$60,054.70
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Insurance Buy Out*	$5,000.00	$5,000.00	$5,000.00
Total for Employee Benefits	**$105,232.65**	**$102,058.93**	**$103,942.23**
Total for Employee Benefits	**$105,232.65**	**$102,058.93**	**$103,942.23**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$39,964.59	$39,964.60	$39,964.60
97207 - Installment Bonds - Debt Interest	$1,211.79	$2,498.66	$3,796.24
Total for Debt Service	**$41,176.38**	**$42,463.26**	**$43,760.84**
Total for Debt Service	**$41,176.38**	**$42,463.26**	**$43,760.84**
Total for Expenditures	**$665,680.58**	**$544,558.14**	**$487,687.19**
Total for Expenditures and Other Uses	**$665,680.58**	**$544,558.14**	**$487,687.19**

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	$263,216.28	$265,557.34	$254,909.62
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$108.59	-
8022 - Restated Fund Balance - Beginning of Year	$263,216.28	$265,448.75	$254,909.62
Add Revenues and Other Sources	$623,098.95	$542,325.67	$498,334.91
Deduct Expenditures and Other Uses	$665,680.58	$544,558.14	$487,687.19
8029 - Fund Balance - End of Year	$220,634.65	$263,216.28	$265,557.34

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	$610,918.37	$565,224.06	$518,070.00
2399 - Est Rev - Intergovernmental Charges	$14,500.00	$14,000.00	$12,488.00
2499 - Est Rev - Use of Money and Property	$60.00	$60.00	$0.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$3,500.00	$35,000.00	-
2799 - Est Rev - Other Revenues	$8,609.10	$10,092.60	$10,034.00
Total for Estimated Revenue	**$637,587.47**	**$624,376.66**	**$540,592.00**
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	$213,289.90	$213,289.90	-
599 - Appropriated Fund Balance	-	-	$60,000.00
Total for Estimated Other Sources	**$213,289.90**	**$213,289.90**	**$60,000.00**
Total for Estimated Revenues and Other Sources	**$850,877.37**	**$837,666.56**	**$600,592.00**

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	$640,256.43	$634,690.54	$381,174.00
9199 - App - Employee Benefits	$119,320.94	$111,724.46	$106,880.00
9899 - App - Debt Service	$41,300.00	$41,251.46	$42,538.00
Total for Estimated Appropriations	**$800,877.37**	**$787,666.46**	**$530,592.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$50,000.00	$50,000.00	$70,000.00
Total for Estimated Other Uses	**$50,000.00**	**$50,000.00**	**$70,000.00**
Total for Estimated Appropriations and Other Uses	**$850,877.37**	**$837,666.46**	**$600,592.00**

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	$25,661.19	$35,270.37	$6,551.45
201 - Cash In Time Deposits	$122,509.50	$107,730.89	$201,123.36
Total for Cash and Cash Equivalents	**$148,170.69**	**$143,001.26**	**$207,674.81**
Total for Assets	**$148,170.69**	**$143,001.26**	**$207,674.81**
Total for Assets and Deferred Outflows	**$148,170.69**	**$143,001.26**	**$207,674.81**

Town of Tupper Lake

Annual Financial Report

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

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	$20,060.12	$20,060.12	$18,927.00
Total for Payables	**$20,060.12**	**$20,060.12**	**$18,927.00**
Due to			
718 - State Retirement	$266.43	-	$0.00
Total for Due to	**$266.43**	**$0.00**	**$0.00**
Total for Liabilities	**$20,326.55**	**$20,060.12**	**$18,927.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$70,000.00	$70,000.00	$70,000.00
915 - Assigned Unappropriated Fund Balance	$57,844.14	$52,941.14	$118,747.81
Total for Assigned Fund Balance	**$127,844.14**	**$122,941.14**	**$188,747.81**
Total for Fund Balance	**$127,844.14**	**$122,941.14**	**$188,747.81**
Total for Liabilities, Deferred Inflows and Fund Balances	**$148,170.69**	**$143,001.26**	**$207,674.81**

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	$418,978.21	$342,386.83	$355,203.25
Total for Property Taxes	**$418,978.21**	**$342,386.83**	**$355,203.25**
Use of Money and Property			
2401 - Interest and Earnings	$37.17	$56.08	$60.33
Total for Use of Money and Property	**$37.17**	**$56.08**	**$60.33**
Other Revenues			
2709 - Employees Contributions	$10,106.52	$9,507.52	$8,411.63
Total for Other Revenues	**$10,106.52**	**$9,507.52**	**$8,411.63**
State Aid			
3501 - State Aid Consolidated Highway Aid	$131,836.43	$128,069.08	$132,829.53
Total for State Aid	**$131,836.43**	**$128,069.08**	**$132,829.53**
Total for Revenues	**$560,958.33**	**$480,019.51**	**$496,504.74**
Total for Revenues and Other Sources	**$560,958.33**	**$480,019.51**	**$496,504.74**

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
50104 - Highway and Street Administration - Contractual	$376.24	$380.24	$349.00
51101 - Maintenance of Roads - Personal Services	$140,340.15	$113,364.09	$105,642.24
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	$44,049.99	$8,990.00
51104 - Maintenance of Roads - Contractual	$180,169.44	$162,659.01	$144,998.91
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$131,836.43	$128,069.08	$132,829.53
51401 - Brush And Weeds - Personal Services	$8,878.85	$6,675.25	$4,516.86
51402 - Brush And Weeds - Equipment and Capital Outlay	-	$121.36	$731.87
51404 - Brush And Weeds - Contractual	-	-	$0.00
Total for Highway	**$461,601.11**	**$455,319.02**	**$398,058.41**
Total for Transportation	**$461,601.11**	**$455,319.02**	**$398,058.41**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$14,524.62	$12,278.31	$16,256.30
90308 - Social Security - Employee Benefits	$10,539.29	$8,430.74	$7,700.38
90408 - Workers' Compensation - Employee Benefits	$8,474.25	$8,196.00	$8,376.25
90558 - Disability Insurance - Employee Benefits	$93.15	$90.85	$93.15

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$60,822.91	$61,511.26	$60,054.70
Total for Employee Benefits	**$94,454.22**	**$90,507.16**	**$92,480.78**
Total for Employee Benefits	**$94,454.22**	**$90,507.16**	**$92,480.78**
Total for Expenditures	**$556,055.33**	**$545,826.18**	**$490,539.19**
Total for Expenditures and Other Uses	**$556,055.33**	**$545,826.18**	**$490,539.19**

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	$122,941.14	$188,747.81	$182,782.26
8022 - Restated Fund Balance - Beginning of Year	$122,941.14	$188,747.81	$182,782.26
Add Revenues and Other Sources	$560,958.33	$480,019.51	$496,504.74
Deduct Expenditures and Other Uses	$556,055.33	$545,826.18	$490,539.19
8029 - Fund Balance - End of Year	$127,844.14	$122,941.14	$188,747.81

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	$397,826.78	$418,978.21	$342,387.00
2499 - Est Rev - Use of Money and Property	$50.00	$50.00	$100.00
2799 - Est Rev - Other Revenues	$8,609.10	$10,092.60	$9,924.00
3099 - Est Rev - State Aid	$194,400.00	$184,230.00	$153,254.00
Total for Estimated Revenue	**$600,885.88**	**$613,350.81**	**$505,665.00**
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	**$670,885.88**	**$683,350.81**	**$575,665.00**

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	$560,495.87	$579,893.16	$477,186.00
8999 - App - Home and Community Services	$500.00	$400.00	$300.00
9199 - App - Employee Benefits	$109,890.01	$103,057.65	$98,179.00
Total for Estimated Appropriations	**$670,885.88**	**$683,350.81**	**$575,665.00**
Total for Estimated Appropriations and Other Uses	**$670,885.88**	**$683,350.81**	**$575,665.00**

SF - Special District(s) Fire Protection
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**

SF - Special District(s) Fire Protection
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

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	$204,764.00	$198,800.00	$198,800.00
Total for Property Taxes	**$204,764.00**	**$198,800.00**	**$198,800.00**
Total for Revenues	**$204,764.00**	**$198,800.00**	**$198,800.00**
Total for Revenues and Other Sources	**$204,764.00**	**$198,800.00**	**$198,800.00**

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	$204,764.00	$198,800.00	$198,800.00
Total for Fire Protection	**$204,764.00**	**$198,800.00**	**$198,800.00**
Total for Public Safety	**$204,764.00**	**$198,800.00**	**$198,800.00**
Total for Expenditures	**$204,764.00**	**$198,800.00**	**$198,800.00**
Total for Expenditures and Other Uses	**$204,764.00**	**$198,800.00**	**$198,800.00**

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	$0.00	$0.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$204,764.00	$198,800.00	$198,800.00
Deduct Expenditures and Other Uses	$204,764.00	$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

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$560.72	$326.16	$1,428.22
201 - Cash In Time Deposits	$1,541.71	$1,536.52	$104.17
Total for Cash and Cash Equivalents	**$2,102.43**	**$1,862.68**	**$1,532.39**
Total for Assets	**$2,102.43**	**$1,862.68**	**$1,532.39**
Total for Assets and Deferred Outflows	**$2,102.43**	**$1,862.68**	**$1,532.39**

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	$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	$1,488.49	$1,248.74	$918.45
Total for Assigned Fund Balance	**$1,488.49**	**$1,248.74**	**$918.45**
Total for Fund Balance	**$1,488.49**	**$1,248.74**	**$918.45**
Total for Liabilities, Deferred Inflows and Fund Balances	**$2,102.43**	**$1,862.68**	**$1,532.39**

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	$6,500.00	$6,500.00	$6,500.00
Total for Property Taxes	**$6,500.00**	**$6,500.00**	**$6,500.00**
Use of Money and Property			
2401 - Interest and Earnings	$5.19	$4.13	$0.00
Total for Use of Money and Property	**$5.19**	**$4.13**	**$0.00**
Total for Revenues	**$6,505.19**	**$6,504.13**	**$6,500.00**
Total for Revenues and Other Sources	**$6,505.19**	**$6,504.13**	**$6,500.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$6,265.44	$6,173.84	$5,908.20
Total for Highway	**$6,265.44**	**$6,173.84**	**$5,908.20**
Total for Transportation	**$6,265.44**	**$6,173.84**	**$5,908.20**
Total for Expenditures	**$6,265.44**	**$6,173.84**	**$5,908.20**
Total for Expenditures and Other Uses	**$6,265.44**	**$6,173.84**	**$5,908.20**

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	$1,248.74	$918.45	$326.65
8022 - Restated Fund Balance - Beginning of Year	$1,248.74	$918.45	$326.65
Add Revenues and Other Sources	$6,505.19	$6,504.13	$6,500.00
Deduct Expenditures and Other Uses	$6,265.44	$6,173.84	$5,908.20
8029 - Fund Balance - End of Year	$1,488.49	$1,248.74	$918.45

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	$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

Annual Financial Report

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

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$0.38	$0.38	$0.38
Total for Assigned Fund Balance	**$0.38**	**$0.38**	**$0.38**
Total for Fund Balance	**$0.38**	**$0.38**	**$0.38**
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.38**	**$0.38**	**$0.38**

SM - Special District(s) Miscellaneous
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**

SM - Special District(s) Miscellaneous
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**

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	$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

Town of Tupper Lake

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	$27,972.58	$35,400.55	$45,053.66
201 - Cash In Time Deposits	$126,581.79	$93,663.49	$48,582.84
Total for Cash and Cash Equivalents	**$154,554.37**	**$129,064.04**	**$93,636.50**
Total for Assets	**$154,554.37**	**$129,064.04**	**$93,636.50**
Total for Assets and Deferred Outflows	**$154,554.37**	**$129,064.04**	**$93,636.50**

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	$1,042.92	$356.64	$322.43
Total for Payables	**$1,042.92**	**$356.64**	**$322.43**
Due to			
630 - Due To Other Funds	$106,200.00	$103,500.00	$92,822.17
Total for Due to	**$106,200.00**	**$103,500.00**	**$92,822.17**
Total for Liabilities	**$107,242.92**	**$103,856.64**	**$93,144.60**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$47,311.45	$25,207.40	$93,374.23
Total for Assigned Fund Balance	**$47,311.45**	**$25,207.40**	**$93,374.23**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	($92,882.33)
Total for Unassigned Fund Balance	**$0.00**	**$0.00**	**($92,882.33)**
Total for Fund Balance	**$47,311.45**	**$25,207.40**	**$491.90**
Total for Liabilities, Deferred Inflows and Fund Balances	**$154,554.37**	**$129,064.04**	**$93,636.50**

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	$306,499.45	$288,157.78	$240,850.11
Total for Property Taxes	**$306,499.45**	**$288,157.78**	**$240,850.11**
Use of Money and Property			
2401 - Interest and Earnings	$40.66	$30.10	$17.40
Total for Use of Money and Property	**$40.66**	**$30.10**	**$17.40**
Total for Revenues	**$306,540.11**	**$288,187.88**	**$240,867.51**
Total for Revenues and Other Sources	**$306,540.11**	**$288,187.88**	**$240,867.51**

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			
81204 - Sanitary Sewers - Contractual	$168,072.63	$146,258.62	$158,524.16
Total for Sewage	**$168,072.63**	**$146,258.62**	**$158,524.16**
Total for Home and Community Services	**$168,072.63**	**$146,258.62**	**$158,524.16**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$108,990.35	$108,990.35	$108,990.35
97207 - Installment Bonds - Debt Interest	$7,373.08	$8,223.41	$9,073.74
Total for Debt Service	**$116,363.43**	**$117,213.76**	**$118,064.09**
Total for Debt Service	**$116,363.43**	**$117,213.76**	**$118,064.09**
Total for Expenditures	**$284,436.06**	**$263,472.38**	**$276,588.25**
Total for Expenditures and Other Uses	**$284,436.06**	**$263,472.38**	**$276,588.25**

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	$25,207.40	$491.90	$36,210.99
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$1.65
8022 - Restated Fund Balance - Beginning of Year	$25,207.40	$491.90	$36,212.64
Add Revenues and Other Sources	$306,540.11	$288,187.88	$240,867.51
Deduct Expenditures and Other Uses	$284,436.06	$263,472.38	$276,588.25
8029 - Fund Balance - End of Year	$47,311.45	$25,207.40	$491.90

Town of Tupper Lake

Annual Financial Report

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

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	$333,325.11	$306,499.95	$288,157.00
2499 - Est Rev - Use of Money and Property	-	-	$0.00
Total for Estimated Revenue	**$333,325.11**	**$306,499.95**	**$288,157.00**
Total for Estimated Revenues and Other Sources	**$333,325.11**	**$306,499.95**	**$288,157.00**

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	$117,712.00	$113,936.00	$108,944.00
9899 - App - Debt Service	$115,613.11	$116,363.45	$117,213.00
Total for Estimated Appropriations	**$233,325.11**	**$230,299.45**	**$226,157.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$100,000.00	$76,200.00	$62,000.00
Total for Estimated Other Uses	**$100,000.00**	**$76,200.00**	**$62,000.00**
Total for Estimated Appropriations and Other Uses	**$333,325.11**	**$306,499.45**	**$288,157.00**

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	$59,232.00	$73,547.96	$116,195.68
201 - Cash In Time Deposits	$327,699.69	$254,421.24	$138,148.63
Total for Cash and Cash Equivalents	**$386,931.69**	**$327,969.20**	**$254,344.31**
Total for Assets	**$386,931.69**	**$327,969.20**	**$254,344.31**
Total for Assets and Deferred Outflows	**$386,931.69**	**$327,969.20**	**$254,344.31**

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	$379.02	$350.67	$520.57
Total for Payables	**$379.02**	**$350.67**	**$520.57**
Total for Liabilities	**$379.02**	**$350.67**	**$520.57**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$386,552.67	$327,618.53	$253,823.74
Total for Assigned Fund Balance	**$386,552.67**	**$327,618.53**	**$253,823.74**
Total for Fund Balance	**$386,552.67**	**$327,618.53**	**$253,823.74**
Total for Liabilities, Deferred Inflows and Fund Balances	**$386,931.69**	**$327,969.20**	**$254,344.31**

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	$134,174.44	$124,753.04	$120,836.62
Total for Property Taxes	**$134,174.44**	**$124,753.04**	**$120,836.62**
Departmental Income			
2148 - Interest and Penalties on Water Rents	-	-	$5.31
Total for Departmental Income	**$0.00**	**$0.00**	**$5.31**
Use of Money and Property			
2401 - Interest and Earnings	$100.42	$76.93	$32.92
Total for Use of Money and Property	**$100.42**	**$76.93**	**$32.92**
Federal Aid			
4991 - Federal Aid Water Capital Projects	-	-	$0.00
Total for Federal Aid	**$0.00**	**$0.00**	**$0.00**
Total for Revenues	**$134,274.86**	**$124,829.97**	**$120,874.85**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$0.00

SW - Special District(s) Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
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	$134,274.86	$124,829.97	$120,874.85

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			
83204 - Water Source of Supply, Power and Pumping - Contractual	$37,171.29	$12,072.15	$8,660.02
Total for Water	**$37,171.29**	**$12,072.15**	**$8,660.02**
Total for Home and Community Services	**$37,171.29**	**$12,072.15**	**$8,660.02**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$28,498.10	$28,498.10	$28,498.10
97207 - Installment Bonds - Debt Interest	$9,671.33	$10,464.93	$11,258.51
Total for Debt Service	**$38,169.43**	**$38,963.03**	**$39,756.61**
Total for Debt Service	**$38,169.43**	**$38,963.03**	**$39,756.61**
Total for Expenditures	**$75,340.72**	**$51,035.18**	**$48,416.63**
Total for Expenditures and Other Uses	**$75,340.72**	**$51,035.18**	**$48,416.63**

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	$327,618.53	$253,823.74	$181,361.98
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$3.54
8022 - Restated Fund Balance - Beginning of Year	$327,618.53	$253,823.74	$181,365.52
Add Revenues and Other Sources	$134,274.86	$124,829.97	$120,874.85
Deduct Expenditures and Other Uses	$75,340.72	$51,035.18	$48,416.63
8029 - Fund Balance - End of Year	$386,552.67	$327,618.53	$253,823.74

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	$140,274.85	$134,034.44	$124,753.00
Total for Estimated Revenue	**$140,274.85**	**$134,034.44**	**$124,753.00**
Total for Estimated Revenues and Other Sources	**$140,274.85**	**$134,034.44**	**$124,753.00**

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	$102,899.00	$95,865.00	$85,790.00
9899 - App - Debt Service	$37,375.85	$38,169.44	$38,963.00
Total for Estimated Appropriations	**$140,274.85**	**$134,034.44**	**$124,753.00**
Total for Estimated Appropriations and Other Uses	**$140,274.85**	**$134,034.44**	**$124,753.00**

Town of Tupper Lake

Annual Financial Report

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

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	$1,373,901.00	$1,284,701.00	$1,284,701.00
Total for Non-Depreciable Capital Assets	**$1,373,901.00**	**$1,284,701.00**	**$1,284,701.00**
Depreciable Capital Assets			
102 - Buildings	$11,511,502.00	$10,561,008.00	$9,663,800.00
104 - Machinery and Equipment	$2,408,989.00	$2,455,989.00	$2,368,457.00
Total for Depreciable Capital Assets	**$13,920,491.00**	**$13,016,997.00**	**$12,032,257.00**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	$157,654.00
Total for Other Non-Current Assets	**$0.00**	**$0.00**	**$157,654.00**
Total for Non-Current Assets	**$15,294,392.00**	**$14,301,698.00**	**$13,474,612.00**

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			
Debt Obligations			
628 - Bonds Payable	$1,734,031.12	$1,935,284.38	$2,152,167.00
685 - Installment Purchase Contract Debt	-	-	$14,404.00
Total for Debt Obligations	**$1,734,031.12**	**$1,935,284.38**	**$2,166,571.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$319,469.00	$417,962.00	$0.00
Total for Other Long-Term Obligations	**$319,469.00**	**$417,962.00**	**$0.00**
Total for Long-Term Obligations	**$2,053,500.12**	**$2,353,246.38**	**$2,166,571.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Statement of Indebtedness
Debt Summary

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	$1,935,284.38	$0.00	$201,253.25	$0.00	$0.00	($0.01)	$1,734,031.12
Total	$1,935,284.38	$0.00	$201,253.25	$0.00	$0.00	($0.01)	$1,734,031.12

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	$33,475.00	$0.00	$2,600.00	$0.00	$0.00	$0.00	$30,875.00
Bond Town Hall Access	Community Bank	12/28/18	12/31/28	$23,800.21	$0.00	$23,800.21	$0.00	$0.00	$0.00	$0.00
Bond 2020 Snow Plow	Community Bank	6/4/19	6/4/24	$39,964.60	$0.00	$39,964.59	$0.00	($0.01)	$0.00	$0.00
Bond Sewer District #5 Infrastructure	National Financial Services (Purchased Debt from Roosevelt & Cross)	12/19/06	12/19/31	$106,667.55	$0.00	$13,333.35	$0.00	$0.00	$0.00	$93,334.20
Bond Water District #3 - Water Tower	Champlain National Bank	8/6/20	8/6/40	$212,745.73	$0.00	$12,514.45	$0.00	$0.00	$0.00	$200,231.28
Bond Water District #7 Infrastructure	National Financial Services (Purchased Debt from Roosevelt & Cross)	10/25/06	10/25/31	$61,733.29	$0.00	$7,716.65	$0.00	$0.00	$0.00	$54,016.64

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
<style isBold='true'>Bond</style> Sewer District Infrastructure - SS#5, 17-1 & 17-2	EFC	9/22/05	9/22/35	$152,465.00	$0.00	$12,707.00	$0.00	$0.00	$0.00	$139,758.00
Bond Water District #17 Infrastructure	EFC	6/20/06	7/1/35	$99,194.00	$0.00	$8,267.00	$0.00	$0.00	$0.00	$90,927.00
Bond Sewer District #23 Infrastructure	EFC	11/14/09	11/14/38	$1,205,239.00	$0.00	$80,350.00	$0.00	$0.00	$0.00	$1,124,889.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	$137,588.45	$15,400.50	$152,988.95	$1,596,442.67
2026	$137,588.45	$13,752.08	$151,340.53	$1,458,854.22
2027	$137,588.45	$12,103.64	$149,692.09	$1,321,265.77
2028	$137,588.45	$10,455.22	$148,043.67	$1,183,677.32
2029	$137,588.45	$8,806.79	$146,395.24	$1,046,088.87
2030	$137,688.45	$7,158.37	$144,846.82	$908,400.42
2031	$137,689.29	$5,505.44	$143,194.73	$770,711.13
2032	$116,638.45	$3,852.47	$120,490.92	$654,072.68
2033	$116,638.45	$3,357.29	$119,995.74	$537,434.23
2034	$116,738.45	$2,862.11	$119,600.56	$420,695.78
2035	$117,084.45	$2,362.44	$119,446.89	$303,611.33
2036	$92,864.45	$1,845.88	$94,710.33	$210,746.88
2037	$92,864.45	$1,476.70	$94,341.15	$117,882.43

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	$92,853.45	$1,107.53	$93,960.98	$25,028.98
2039	$12,514.45	$738.35	$13,252.80	$12,514.53
2040	$12,514.53	$369.17	$12,883.70	$0.00
Total	$1,734,031.12	$91,153.98	$1,825,185.10	
$1,734,031.12 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Tupper Lake

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
7624	Checking	A, B, DA, DB, SL, SS, SW	$251,583.96	$95,714.17	($42,489.35)	$0.00	$304,808.78
7608	Checking	A, B, DA, DB	$5,062.68	$0.00	($3,743.34)	($162.78)	$1,156.56
7681	Checking	CD	$2,394.78	$18,626.80	$0.00	$0.00	$21,021.58
5403	Escrow	SM	$0.38	$0.00	$0.00	$0.00	$0.38
7856	MMA	A, B, DA, DB, SL, SS, SW	$1,412,252.81	$0.00	$0.00	($113,000.00)	$1,299,252.81
7994	Checking	CR	$68,677.38	$8,148.18	($265.00)	$0.00	$76,560.56
Total			$1,739,971.99	$122,489.15	($46,497.69)	($113,162.78)	$1,702,800.67
						Total Cash From Financials	$1,702,800.67

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$1,739,971.99
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$1,570,308.65
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$1,820,308.65

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
14	35	0	13

		Number Receving Benefits			
Benefit	**Amount**	**Full Time**	**Part Time**	**Volunteer**	**Retiree**
State Retirement System	$88,028.00	14	17		13
Police Retirement					
Social Security	$67,133.97	14	35		0
Life Insurance					
Unemployment Insurance					
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$7,500.00	3			
Fire Retirement					
Local Pension Fund					
Worker's Compensation	$34,402.00	14	35		0
Disability Insurance	$1,156.20	14	35		0
Hospital, Medical and Dental Insurance	$463,269.00	14			13
Total Employee Benefits Paid	$661,489.17				