

**Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025**

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Rickey Dattoia (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 12/31/2025, is true and correct to the best of my knowledge and belief.

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Town of Tupper Lake

Annual Financial Report

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

• A - General

• B - General Town-Outside Village

• CD - Special Grant

• CR - Recreation

• DA - Highway Town-wide

• DB - Highway Part-town

• H - Capital Projects

• 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

Town of Tupper Lake

Annual Financial Report

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

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

Assets and Deferred Outflows			12/31/2025	12/31/2024	12/31/2023
Assets					
Cash and Cash Equivalents					
200 - Cash					
201 - Cash in Time Deposits			\$411,748.09	\$575,270.19	\$740,221.02
210 - Petty Cash			\$300.00	\$300.00	\$300.00
Total for Cash and Cash Equivalents					
Restricted Cash and Cash Equivalents					
230 - Cash Special Reserves					
Total for Restricted Cash and Cash Equivalents			\$77,389.92	\$35,769.49	\$26,113.82
Due From					
391 - Due From Other Funds					
410 - Due from State and Federal Government			\$119,004.67	\$7,784.40	-
Total for Due From					
Total for Assets			\$711,972.16	\$775,691.77	\$875,174.68
Total for Assets and Deferred Outflows					
			\$711,972.16	\$775,691.77	\$875,174.68

Town of Tupper Lake
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For the Fiscal Period 01/01/2025 - 12/31/2025

A - General
Balance Sheet

12/31/2023	12/31/2024	12/31/2025
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Liabilities, Deferred Inflows and Fund Balances

Liabilities

Payables

600 - Accounts Payable	\$6,038.60	\$15,802.72	\$37,130.57
Total for Payables	\$6,038.60	\$15,802.72	\$37,130.57

Due to

660 - Due To School Districts	\$2,544.52	\$2,544.52	\$2,544.52
718 - State Retirement	\$1,125.54	\$623.69	\$941.89
Total for Due to	\$3,670.06	\$3,168.21	\$3,486.41

Other Liabilities

688 - Other Liabilities	-	\$9,333.00	-
Total for Other Liabilities	\$0.00	\$9,333.00	\$0.00

Total for Liabilities

Deferred Inflows

Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources 2025 Beach Revenue for 2026 Season	\$1,390.78	\$275.00	\$2,335.24
Total for Deferred Inflows of Resources	\$1,390.78	\$275.00	\$2,335.24

Total for Deferred Inflows

A - General
Balance Sheet

12/31/2025	12/31/2024	12/31/2023
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Fund Balance		
Restricted Fund Balance		
870 - General Reserve	\$77,389.92	\$35,769.49
Total for Restricted Fund Balance	\$77,389.92	\$35,769.49
Assigned Fund Balance		
914 - Assigned Appropriated Fund Balance	\$174,180.00	\$200,000.00
Total for Assigned Fund Balance	\$174,180.00	\$200,000.00
Unassigned Fund Balance		
917 - Unassigned Fund Balance	\$449,302.80	\$511,343.35
Total for Unassigned Fund Balance	\$449,302.80	\$511,343.35
Total for Fund Balance	\$700,872.72	\$747,112.84
Total for Liabilities, Deferred Inflows and Fund Balances	\$711,972.16	\$775,691.77
		\$875,174.68

A - General
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Revenues and Other Sources		
Revenues		
Property Taxes		
1001 - Real Property Taxes	\$931,945.90	\$867,169.66
Total for Property Taxes	\$931,945.90	\$867,169.66
Property Tax Items		
1080 - Federal Payments in Lieu of Taxes	\$1,617.63	\$1,994.80
1081 - Other Payments in Lieu of Taxes	\$3,064.84	\$872.36
1089 - Other Tax Items	\$7,844.76	\$4,086.09
1090 - Interest and Penalties on Real Prop Taxes	\$9,397.56	\$6,847.36
Total for Property Tax Items	\$21,924.79	\$13,800.61
Non-Property Tax Items		
1170 - Franchise Tax	\$13,423.09	\$15,250.63
Total for Non-Property Tax Items	\$13,423.09	\$15,250.63
Departmental Income		
1255 - Clerk Fees	\$937.50	\$745.00
1289 - Other General Departmental Income	\$700.16	\$356.03
1550 - Public Pound Charges Dog Control Fees	-	\$30.00
1603 - Vital Statistics Fees	\$4,258.00	\$3,671.00
2001 - Park and Recreational Charges	\$235,365.74	\$189,847.57
2025 - Special Recreational Facility Charges	\$14,000.00	\$28,909.46

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

A - General
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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2089 - Other Culture and Recreation Income	-	\$3,840.00	-
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Total for Departmental Income	\$255,261.40	\$257,268.41	\$223,559.06
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Intergovernmental Charges			
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2389 - Miscellaneous Revenue Other Governments <i>Franklin County Contract</i>	\$2,158.00	\$892.00	\$802.80
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Total for Intergovernmental Charges	\$2,158.00	\$892.00	\$802.80
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Use of Money and Property			
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2401 - Interest and Earnings	\$274.17	\$321.52	\$379.33
2410 - Rental of Real Property	\$2,500.00	-	-

Total for Use of Money and Property	\$2,774.17	\$321.52	\$379.33
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Licenses and Permits			
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2530 - Games of Chance	\$20.00	\$20.00	\$20.00
2544 - Dog Licenses	\$491.00	\$516.00	\$174.50
2555 - Building and Alteration Permits	\$361.00	-	\$16,804.00
2590 - Permits Other	\$850.00	\$1,550.00	\$1,750.00

Total for Licenses and Permits	\$1,722.00	\$2,086.00	\$18,748.50
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Fines and Forfeitures			
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2610 - Fines and Forfeited Bail	\$56,089.00	\$56,301.50	\$32,140.50
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Total for Fines and Forfeitures	\$56,089.00	\$56,301.50	\$32,140.50
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Sales of Property and Compensation for Loss			
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2655 - Sales Other	\$22.25	\$165.00	\$289.75
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A - General
Results of Operations

12/31/2023	12/31/2024	12/31/2025
Total for Sales of Property and Compensation for Loss		
\$289.75	\$165.00	\$22.25
Other Revenues		
2701 - Refunds of Prior Year Expenditures	\$439.13	\$17,855.52
2705 - Gifts and Donations	\$3,523.39	\$5,612.60
2770 - Unclassified	-	-
Total for Other Revenues	\$3,962.52	\$23,468.12
State Aid		
3001 - State Aid Revenue Sharing	\$99,683.00	\$99,683.00
3005 - State Aid Mortgage Tax	\$55,830.13	\$60,435.95
3089 - State Aid Other <i>Local Government Aid</i>	\$6,973.00	\$6,973.00
3489 - State Aid Other Health	\$36,330.30	\$33,008.02
Total for State Aid	\$198,816.43	\$200,099.97
Total for Revenues	\$1,475,645.76	\$1,508,888.69
Total for Revenues and Other Sources	\$1,475,645.76	\$1,508,888.69

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

A - General
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Expenditures and Other Uses		
Expenditures		
General Government Support		

Legislative Board		
10101 - Legislative Board - Personal Services	\$20,000.16	\$18,000.00
10104 - Legislative Board - Contractual	\$500.00	\$136.79
Total for Legislative Board	\$20,500.16	\$18,136.79
		\$17,458.37
		\$149.90
		\$17,608.27

Judicial		
11101 - Municipal Court - Personal Services	\$41,349.88	\$36,381.36
11104 - Municipal Court - Contractual	\$4,935.50	\$3,475.61
Total for Judicial	\$46,285.38	\$39,856.97
		\$31,005.49
Executive		
12201 - Supervisor - Personal Services	\$16,500.12	\$17,166.82
12202 - Supervisor - Equipment and Capital Outlay	-	-
12204 - Supervisor - Contractual	\$1,345.26	\$2,432.27
Total for Executive	\$17,845.38	\$19,599.09
		\$19,809.21
Finance		
13301 - Tax Collection - Personal Services	\$4,055.44	\$3,395.44
13304 - Tax Collection - Contractual	\$3,646.79	\$3,509.14
13401 - Budget - Personal Services	-	\$5,504.05
		\$5,504.05
		\$2,475.08
		\$3,411.20

**A - General
Results of Operations**

12/31/2025	12/31/2024	12/31/2023
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13551 - Assessment - Personal Services	\$47,976.87	\$55,886.38
13554 - Assessment - Contractual	\$4,801.42	\$4,488.41
Total for Finance	\$60,480.52	\$71,765.12

Municipal Staff		
14101 - Clerk - Personal Services	\$52,422.68	\$84,900.69
14104 - Clerk - Contractual	\$6,543.05	\$7,179.75
14204 - Law - Contractual	\$26,718.96	\$27,361.98
14301 - Personnel - Personal Services	\$61,154.05	\$45,477.18
14304 - Personnel - Contractual	\$1,359.18	\$1,792.37
14404 - Engineer - Contractual	\$15,860.00	\$53,150.00
Total for Municipal Staff	\$164,057.92	\$219,861.97

Shared Services		
16201 - Operation of Plant - Personal Services	\$9,528.58	\$10,642.05
16204 - Operation of Plant - Contractual	\$75,294.17	\$118,030.75
16802 - Central Data Processing - Equipment and Capital Outlay	\$4,098.81	\$3,802.94
16804 - Central Data Processing - Contractual	\$38,127.41	\$15,959.46
Total for Shared Services	\$127,048.97	\$148,435.20

Special Items		
19104 - Unallocated Insurance - Contractual	\$57,175.70	\$46,565.81
19204 - Municipal Association Dues - Contractual	\$1,900.00	\$1,900.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$4,302.75	\$3,462.42
19894 - General Government Support, Other - Contractual	-	\$7,068.59

12/31/2025	12/31/2024	12/31/2023
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Total for Special Items		
\$63,378.45	\$59,023.36	\$58,996.82
Total for General Government Support		
\$499,596.78	\$492,712.00	\$567,482.08
Public Safety		
Traffic Control		
33104 - Traffic Control - Contractual		
-	\$1,079.58	\$450.23
Total for Traffic Control		
\$0.00	\$1,079.58	\$450.23
Animal Control		
35104 - Dog Control - Contractual		
\$12,158.36	\$12,071.23	\$12,151.55
Total for Animal Control		
\$12,158.36	\$12,071.23	\$12,151.55
Total for Public Safety		
\$12,158.36	\$13,150.81	\$12,601.78

Health

Public Health Program		
40201 - Registrar of Vital Statistics - Personal Services		
\$999.96	\$999.96	\$1,137.76
40204 - Registrar of Vital Statistics - Contractual		
\$8,580.28	\$7,460.00	\$9,999.50
Total for Public Health Program		
\$9,580.24	\$8,459.96	\$11,137.26

Other Health

45404 - Ambulance - Contractual		
-	-	\$12,500.00
Total for Other Health		
\$0.00	\$0.00	\$12,500.00

A - General
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Total for Health	\$9,580.24	\$8,459.96	\$23,637.26
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Transportation			
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Highway			
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50101 - Highway and Street Administration - Personal Services	\$70,175.56	\$67,218.84	\$66,549.60
50104 - Highway and Street Administration - Contractual	\$1,322.00	\$942.00	\$1,047.00
51324 - Garage - Contractual	\$22,604.03	\$28,986.00	\$26,200.57
51824 - Street Lighting - Contractual	\$6,274.56	\$6,264.56	\$7,141.28
Total for Highway	\$100,376.15	\$103,411.40	\$100,938.45

Public Transportation			
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56154 - Joint Airport - Contractual	\$2,000.00	\$2,000.00	\$2,000.00
Total for Public Transportation	\$2,000.00	\$2,000.00	\$2,000.00

Total for Transportation	\$102,376.15	\$105,411.40	\$102,938.45
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Economic Assistance and Opportunity			
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Economic Opportunity and Development			
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64104 - Publicity - Contractual	\$4,510.24	\$4,085.43	\$4,253.00
67724 - Programs for the Aging - Contractual	\$15,000.00	\$15,000.00	\$15,000.00
69894 - Economic Development, Other - Contractual	\$5,120.12	\$53,494.04	-
Grant Writer Contractual			
Total for Economic Opportunity and Development	\$24,630.36	\$72,579.47	\$19,253.00
Total for Economic Assistance and Opportunity	\$24,630.36	\$72,579.47	\$19,253.00

A - General
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Culture and Recreation		
C&R - Administration		
70201 - Parks and Recreation Administration - Personal Services	\$118,155.01	\$80,117.33
70204 - Parks and Recreation Administration - Contractual	\$15,435.39	\$45,560.80
Total for C&R - Administration	\$133,590.40	\$125,678.13
Recreation		
71401 - Playground and Recreation Centers - Personal Services	\$78,346.22	\$79,183.35
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$310.48	\$1,641.76
71404 - Playground and Recreation Centers - Contractual	\$32,124.63	\$36,539.51
71802 - Special Recreation Facilities - Equipment and Capital Outlay	-	\$41,390.46
71804 - Special Recreation Facilities - Contractual	\$65,413.35	\$39,865.14
73101 - Youth Programs - Personal Services	\$46,148.85	\$37,172.79
73104 - Youth Programs - Contractual	\$10,633.30	\$16,761.27
Total for Recreation	\$232,976.83	\$252,554.28
Culture		
75504 - Celebrations - Contractual	\$219.98	\$1,221.19
76204 - Adult Recreation - Contractual	-	\$970.97
79894 - Culture And Recreation, Other - Contractual	\$27,000.00	\$27,083.33
ROOS/Fireworks Contract		
Total for Culture	\$27,219.98	\$29,275.49
Total for Culture and Recreation	\$393,787.21	\$407,507.90

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

A - General
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Home and Community Services		
General Environment		
80104 - Zoning - Contractual	-	\$80.00
80201 - Planning and Surveys - Personal Services	\$7,100.08	\$8,187.88
80204 - Planning and Surveys - Contractual	\$2,429.42	\$2,033.20
80904 - Environmental Control - Contractual	\$11,289.30	\$3,151.09
Total for General Environment	\$20,818.80	\$13,452.17
Sanitation		
81604 - Refuse and Garbage - Contractual	\$1,602.50	\$1,846.50
Total for Sanitation	\$1,602.50	\$1,846.50
Community Development		
86641 - Code Enforcements - Personal Services	-	\$12,967.10
86644 - Code Enforcements - Contractual	-	\$1,189.39
Total for Community Development	\$0.00	\$14,156.49
Special Services		
89894 - Home and Community Services, Other - Contractual	\$2,415.00	-
<i>Grant Writing Contractual</i>		
Total for Special Services	\$2,415.00	\$0.00
Total for Home and Community Services	\$24,836.30	\$29,455.16
Employee Benefits		

A - General
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Employee Benefits		
90108 - State Retirement System - Employee Benefits	\$74,422.26	\$58,978.76
90308 - Social Security - Employee Benefits	\$42,830.14	\$39,989.46
90408 - Workers' Compensation - Employee Benefits	\$18,277.00	\$17,201.00
90508 - Unemployment Insurance - Employee Benefits	\$6,080.00	-
90558 - Disability Insurance - Employee Benefits	\$880.20	\$969.90
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$322,223.11	\$341,623.18
90898 - Employee Benefits, Other (Specify) - Employee Benefits Insurance Buyout	\$2,500.00	\$2,500.00
		\$833.36
Total for Employee Benefits		
	\$467,212.71	\$461,262.30
		\$383,207.62

Debt Service		

Debt Service			
97206 - Installment Bonds - Debt Principal	-	\$23,800.21	\$39,430.00
97207 - Installment Bonds - Debt Interest	-	\$895.22	\$2,371.11
97856 - Installment Purchase Debt - Debt Principal	-	-	\$14,403.55
97857 - Installment Purchase Debt - Debt Interest	-	-	\$505.91

Total for Expenditures		
	\$1,534,178.11	\$1,560,755.38
		\$1,602,793.82

Total for Expenditures and Other Uses		
	\$1,534,178.11	\$1,560,755.38
		\$1,602,793.82

Town of Tupper Lake			
Annual Financial Report			
For the Fiscal Period 01/01/2025 - 12/31/2025			
A - General			
Results of Operations			
12/31/2025	12/31/2024	12/31/2023	

A - General
Changes in Fund Balance

Analysis of Changes in Fund Balance			
12/31/2025	12/31/2024	12/31/2023	
\$747,112.84	\$832,222.46	\$1,074,672.83	8021 - Fund Balance - Beginning of Year
-	-	\$117.21	8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance
\$20,950.70	-	-	8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>Moved All Youth Recreation Activities to Recreation in 2025</i>
\$726,162.14	\$832,222.46	\$1,074,790.04	8022 - Restated Fund Balance - Beginning of Year
\$1,508,888.69	\$1,475,645.76	\$1,360,226.24	Add Revenues and Other Sources
\$1,534,178.11	\$1,560,755.38	\$1,602,793.82	Deduct Expenditures and Other Uses
\$700,872.72	\$747,112.84	\$832,222.46	8029 - Fund Balance - End of Year

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

A - General
Adopted Budget Summary

12/31/2026	12/31/2025	12/31/2024
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Estimated Revenues and Other Sources		
Estimated Revenue		
1049 - Est Rev - Property Taxes	\$1,059,330.83	\$931,945.90
1099 - Est Rev - Property Tax Items	\$25,800.00	\$25,800.00
1199 - Est Rev - Non-Property Tax Items	\$15,000.00	\$15,000.00
2199 - Est Rev - Departmental Income	\$221,450.00	\$213,950.00
2499 - Est Rev - Use of Money and Property	\$300.00	\$25,300.00
2599 - Est Rev - Licenses and Permits	\$17,020.00	\$2,020.00
2649 - Est Rev - Fines and Forfeitures	\$50,000.00	\$40,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$500.00	-
2799 - Est Rev - Other Revenues	\$41,983.35	\$36,935.54
3099 - Est Rev - State Aid	\$154,683.00	\$154,683.00
Total for Estimated Revenue	\$1,586,067.18	\$1,445,634.44
Estimated Other Sources		
599 - Appropriated Fund Balance	\$174,180.00	\$200,000.00
Total for Estimated Other Sources	\$174,180.00	\$200,000.00
Total for Estimated Revenues and Other Sources	\$1,760,247.18	\$1,645,634.44
		\$1,668,589.23

**A - General
Adopted Budget Summary**

Estimated Appropriations and Other Uses		
12/31/2024	12/31/2025	12/31/2026
Estimated Appropriations		
	\$567,755.00	\$563,890.00
1999 - App - General Government Support	\$17,648.00	\$16,900.00
3999 - App - Public Safety	\$21,040.00	\$21,000.00
4999 - App - Health	\$110,915.00	\$113,068.00
5999 - App - Transportation	\$25,125.00	\$62,300.00
6999 - App - Economic Assistance and Opportunity	\$369,540.00	\$379,920.00
7999 - App - Culture and Recreation	\$66,516.00	\$37,100.00
8999 - App - Home and Community Services	\$535,381.18	\$434,064.92
9199 - App - Employee Benefits	\$54,180.00	\$40,346.31
9899 - App - Debt Service		
Total for Estimated Appropriations	\$1,760,247.18	\$1,645,634.44
Total for Estimated Appropriations and Other Uses		
	\$1,760,247.18	\$1,668,589.23

B - General Town-Outside Village
Balance Sheet

12/31/2025	12/31/2024	12/31/2023
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Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash	\$13,591.11	\$11,308.62
201 - Cash In Time Deposits	\$28,627.79	\$19,000.59
Total for Cash and Cash Equivalents	\$42,218.90	\$30,309.21
Total for Assets	\$42,218.90	\$30,309.21
Total for Assets and Deferred Outflows	\$42,218.90	\$30,309.21

12/31/2023	12/31/2024	12/31/2025
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Liabilities, Deferred Inflows and Fund Balances

Liabilities

Payables

600 - Accounts Payable

Total for Payables

Total for Liabilities

Fund Balance

Assigned Fund Balance

915 - Assigned Unappropriated Fund Balance

Total for Assigned Fund Balance

Total for Fund Balance

Total for Liabilities, Deferred Inflows and Fund Balances

B - General Town-Outside Village
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Revenues and Other Sources		
Revenues		
Property Taxes		
1001 - Real Property Taxes	\$34,600.00	\$45,625.00
Total for Property Taxes	\$34,600.00	\$45,625.00
Departmental Income		
2110 - Zoning Fees	\$350.00	\$250.00
-		
Total for Departmental Income	\$350.00	\$250.00
Use of Money and Property		
2401 - Interest and Earnings	\$7.92	\$7.06
-		
Total for Use of Money and Property	\$7.92	\$7.06
Licenses and Permits		
2555 - Building and Alteration Permits	\$26,515.50	\$17,206.25
-		
Total for Licenses and Permits	\$26,515.50	\$17,206.25
Total for Revenues		
Total for Revenues and Other Sources	\$61,473.42	\$63,088.31
\$51,504.37		

12/31/2023	12/31/2024	12/31/2025
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Expenditures and Other Uses

Expenditures

Public Safety

Law Enforcement

31204 - Police - Contractual

\$5,964.00

-

\$5,964.00

Total for Law Enforcement

\$5,964.00

\$0.00

\$0.00

Total for Public Safety

\$5,964.00

\$0.00

\$0.00

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

-

\$25,000.00

Total for Other Health

\$25,000.00

\$0.00

\$0.00

Total for Health

\$26,500.00

\$1,500.00

\$1,500.00

Economic Assistance and Opportunity

Economic Opportunity and Development

B - General Town-Outside Village
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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69894 - Economic Development, Other - Contractual <i>Grant Contractual</i>	\$16,683.96	\$25,000.00	-
Total for Economic Opportunity and Development	\$16,683.96	\$25,000.00	\$0.00
Total for Economic Assistance and Opportunity	\$16,683.96	\$25,000.00	\$0.00
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	-	\$285.00	-
Total for General Environment	\$0.00	\$285.00	\$0.00
Community Development			
86894 - Agencies, Other - Contractual <i>Code Enforcement Officer Contractual</i>	\$33,758.07	\$26,812.27	-
Total for Community Development	\$33,758.07	\$26,812.27	\$0.00
Total for Home and Community Services	\$33,758.07	\$27,097.27	\$0.00
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	-	\$540.00	-
Total for Employee Benefits	\$0.00	\$540.00	\$0.00
Total for Employee Benefits	\$0.00	\$540.00	\$0.00
Total for Expenditures	\$51,942.03	\$54,137.27	\$32,464.00

Total for Expenditures and Other Uses			\$51,942.03	\$54,137.27	\$32,464.00
12/31/2025			12/31/2024	12/31/2023	

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

B - General Town-Outside Village
Results of Operations

Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year			
8022 - Restated Fund Balance - Beginning of Year			
Add Revenues and Other Sources			
Deduct Expenditures and Other Uses			
8029 - Fund Balance - End of Year			
12/31/2025	12/31/2024	12/31/2023	
\$28,620.37	\$19,669.33	\$628.96	
\$28,620.37	\$19,669.33	\$628.96	
\$61,473.42	\$63,088.31	\$51,504.37	
\$51,942.03	\$54,137.27	\$32,464.00	
\$38,151.76	\$28,620.37	\$19,669.33	

Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$6,600.00	\$34,600.00	\$45,625.00
2199 - Est Rev - Departmental Income	\$300.00	\$300.00	\$75.00
2599 - Est Rev - Licenses and Permits	-	\$12,000.00	\$12,000.00
Total for Estimated Revenue	\$6,900.00	\$46,900.00	\$57,700.00
Total for Estimated Revenues and Other Sources			
	\$6,900.00	\$46,900.00	\$57,700.00

Estimated Appropriations and Other Uses		
Estimated Appropriations		
4999 - App - Health	\$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	\$400.00
Total for Estimated Appropriations		
Total for Estimated Appropriations and Other Uses		

Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash		
12/31/2025	12/31/2024	12/31/2023
Total for Cash and Cash Equivalents		
Total for Assets		
Total for Assets and Deferred Outflows		

12/31/2023	12/31/2024	12/31/2025
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Liabilities, Deferred Inflows and Fund Balances

Liabilities

Due to

630 - Due To Other Funds	\$41,532.82	-	-
Total for Due to	\$41,532.82	\$0.00	\$0.00
Total for Liabilities	\$41,532.82	\$0.00	\$0.00

Fund Balance

Assigned Fund Balance

915 - Assigned Unappropriated Fund Balance	\$39,505.72	\$21,021.58	\$6,065.13
Total for Assigned Fund Balance	\$39,505.72	\$21,021.58	\$6,065.13
Total for Fund Balance	\$39,505.72	\$21,021.58	\$6,065.13

Total for Liabilities, Deferred Inflows and Fund Balances

12/31/2023	12/31/2024	12/31/2025
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Revenues and Other Sources

Revenues

Intergovernmental Charges

2389 - Miscellaneous Revenue Other Governments

LG GIS - 25 Municipalities Grant Reimbursement

\$56,207.46

\$103,698.45

\$148,550.85

Total for Intergovernmental Charges

\$56,207.46

\$103,698.45

\$148,550.85

Use of Money and Property

2401 - Interest and Earnings

-

-

\$0.04

Total for Use of Money and Property

\$0.00

\$0.00

\$0.04

State Aid

3089 - State Aid Other

HTFC Small Cities/AHC - Renewal Grant

\$133,500.00

\$10,000.00

\$133,500.00

Total for State Aid

\$0.00

\$10,000.00

\$133,500.00

Total for Revenues

\$56,207.46

\$113,698.45

\$282,050.89

Total for Revenues and Other Sources

\$56,207.46

\$113,698.45

\$282,050.89

12/31/2023	12/31/2024	12/31/2025
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Expenditures and Other Uses

Expenditures

Home and Community Services

Community Development

86894 - Agencies, Other - Contractual
 Joint LG GIS Grant/Franklin County Economic Development Grant

Total for Community Development

Total for Home and Community Services

Total for Expenditures

Total for Expenditures and Other Uses

12/31/2025	12/31/2024	12/31/2023
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Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025
CR - Recreation
Balance Sheet

Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash		
12/31/2025	12/31/2024	12/31/2023
\$106,434.04	\$76,560.56	\$57,269.06
Total for Cash and Cash Equivalents		
\$106,434.04	\$76,560.56	\$57,269.06
Total for Assets		
\$106,434.04	\$76,560.56	\$57,269.06
Total for Assets and Deferred Outflows		

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

CR - Recreation
Balance Sheet

12/31/2025	12/31/2024	12/31/2023
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Liabilities, Deferred Inflows and Fund Balances		
Liabilities		
Payables		
600 - Accounts Payable	\$525.00	-
Total for Payables	\$525.00	\$0.00
Total for Liabilities	\$525.00	\$0.00
Deferred Inflows		
Deferred Inflows of Resources		
691 - Deferred Inflow Of Resources 2026 Event Registrations collected in 2025	\$20,114.37	\$29,913.91
Total for Deferred Inflows of Resources	\$20,114.37	\$14,343.00
Total for Deferred Inflows	\$20,114.37	\$14,343.00
Fund Balance		
Assigned Fund Balance		
914 - Assigned Appropriated Fund Balance	\$13,950.00	-
915 - Assigned Unappropriated Fund Balance	\$71,874.67	\$42,926.06
Total for Assigned Fund Balance	\$85,824.67	\$42,926.06
Total for Fund Balance	\$85,824.67	\$42,926.06

CR - Recreation
Balance Sheet

12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances		
\$106,464.04	\$76,560.56	\$57,269.06

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

CR - Recreation
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Revenues and Other Sources		
Revenues		
Departmental Income		
2001 - Park and Recreational Charges	\$101,280.80	\$126,248.90
		\$197,876.34
Total for Departmental Income	\$101,280.80	\$126,248.90
Use of Money and Property		
2401 - Interest and Earnings	\$1.15	\$0.69
		\$0.48
Total for Use of Money and Property	\$1.15	\$0.69
Total for Revenues	\$101,281.95	\$126,249.59
Total for Revenues and Other Sources	\$101,281.95	\$126,249.59
		\$197,876.82

CR - Recreation
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Expenditures and Other Uses		
Expenditures		
Culture and Recreation		
Recreation		
71104 - Parks - Contractual	\$86,860.45	\$122,754.00
Total for Recreation	\$86,860.45	\$122,754.00
Total for Culture and Recreation	\$86,860.45	\$122,754.00
Total for Expenditures	\$86,860.45	\$122,754.00
Total for Expenditures and Other Uses	\$86,860.45	\$122,754.00

CR - Recreation
Changes in Fund Balance

Analysis of Changes in Fund Balance			
12/31/2025	12/31/2024	12/31/2023	
			8021 - Fund Balance - Beginning of Year
\$46,646.65	\$42,926.06	\$6,954.51	8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance
\$24,726.52	\$225.00	-	<i>Moved Youth Activities from General Fund to Recreation</i>
\$71,373.17	\$43,151.06	\$6,954.51	8022 - Restated Fund Balance - Beginning of Year
\$101,281.95	\$126,249.59	\$197,876.82	Add Revenues and Other Sources
\$86,860.45	\$122,754.00	\$161,905.27	Deduct Expenditures and Other Uses
\$85,794.67	\$46,646.65	\$42,926.06	8029 - Fund Balance - End of Year

12/31/2025	12/31/2024	12/31/2023
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Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash	\$48,354.46	\$130,862.54
201 - Cash In Time Deposits	\$77,700.87	\$17,930.40
Total for Cash and Cash Equivalents	\$126,055.33	\$148,792.94
Restricted Cash and Cash Equivalents		
230 - Cash Special Reserves	\$242,984.95	\$72,949.45
Total for Restricted Cash and Cash Equivalents	\$242,984.95	\$72,949.45
Total for Assets	\$369,040.28	\$221,742.39
Total for Assets and Deferred Outflows	\$369,040.28	\$221,742.39

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

DA - Highway Town-wide
Balance Sheet

12/31/2025	12/31/2024	12/31/2023
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Liabilities, Deferred Inflows and Fund Balances

Liabilities

Payables

600 - Accounts Payable	\$2,540.98	\$841.30	-
Total for Payables	\$2,540.98	\$841.30	\$0.00

Due to

718 - State Retirement	\$59.76	\$266.44	\$687.73
Total for Due to	\$59.76	\$266.44	\$687.73

Total for Liabilities

Fund Balance

Restricted Fund Balance

878 - Capital Reserve	\$242,984.95	\$72,949.45	\$244,612.64
Total for Restricted Fund Balance	\$242,984.95	\$72,949.45	\$244,612.64

Assigned Fund Balance

914 - Assigned Appropriated Fund Balance	\$20,000.00	-	-
915 - Assigned Unappropriated Fund Balance	\$103,454.59	\$147,685.20	\$18,603.64
Total for Assigned Fund Balance	\$123,454.59	\$147,685.20	\$18,603.64

Total for Fund Balance

Total for Liabilities, Deferred Inflows and Fund Balances			\$369,040.28	\$221,742.39	\$263,904.01
12/31/2025			12/31/2024	12/31/2023	

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

DA - Highway Town-wide
Balance Sheet

DA - Highway Town-wide
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Revenues and Other Sources

Revenues

Property Taxes

1001 - Real Property Taxes	\$610,918.37	\$565,224.06	\$518,069.41
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Total for Property Taxes	\$610,918.37	\$565,224.06	\$518,069.41
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Intergovernmental Charges

2302 - Snow Removal Services Other Governments <i>Franklin County Contract</i>	\$14,730.02	\$14,300.99	\$13,855.02
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Total for Intergovernmental Charges	\$14,730.02	\$14,300.99	\$13,855.02
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Use of Money and Property

2401 - Interest and Earnings	\$53.55	\$71.38	\$87.72
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Total for Use of Money and Property	\$53.55	\$71.38	\$87.72
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Sales of Property and Compensation for Loss

2650 - Sales of Scrap and Excess Materials	-	\$796.00	\$806.00
2665 - Sales of Equipment	-	\$32,600.00	-

Total for Sales of Property and Compensation for Loss	\$0.00	\$33,396.00	\$806.00
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Other Revenues

2709 - Employees Contributions	\$9,701.12	\$10,106.52	\$9,507.52
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Total for Other Revenues	\$9,701.12	\$10,106.52	\$9,507.52
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Total for Revenues	\$635,403.06	\$623,098.95	\$542,325.67
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DA - Highway Town-wide Results of Operations		
12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources		
\$635,403.06	\$623,098.95	\$542,325.67

DA - Highway Town-wide
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Expenditures and Other Uses		
Expenditures		

General Government Support		
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Special Items		
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19894 - General Government Support, Other - Contractual	\$475.48	\$466.26
<i>Drug & Alcohol Screening</i>		
Total for Special Items	\$475.48	\$466.26
Total for General Government Support	\$475.48	\$466.26

Transportation		
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Highway		
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51301 - Machinery - Personal Services	\$54,636.00	\$52,409.38
51302 - Machinery - Equipment and Capital Outlay	-	\$171,728.00
51304 - Machinery - Contractual	\$53,660.59	\$64,968.57
51421 - Snow Removal - Personal Services	\$173,446.25	\$160,636.88
51422 - Snow Removal - Equipment and Capital Outlay	-	-
51424 - Snow Removal - Contractual	\$75,634.03	\$69,062.46
		\$76,966.15

Total for Highway	\$357,376.87	\$518,805.29
Total for Transportation	\$357,376.87	\$518,805.29
Employee Benefits		\$399,655.69

DA - Highway Town-wide
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Employee Benefits		
90108 - State Retirement System - Employee Benefits	\$18,327.87	\$14,524.62
90308 - Social Security - Employee Benefits	\$17,343.82	\$16,065.22
90408 - Workers' Compensation - Employee Benefits	\$9,138.50	\$8,726.75
90558 - Disability Insurance - Employee Benefits	\$129.40	\$93.15
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$79,806.23	\$60,822.91
90898 - Employee Benefits, Other (Specify) - Employee Benefits Insurance Buy Out	\$7,000.00	\$5,000.00
Total for Employee Benefits	\$131,745.82	\$105,232.65
Total for Employee Benefits	\$131,745.82	\$105,232.65
Debt Service		
Debt Service		
97206 - Installment Bonds - Debt Principal	-	\$39,964.59
97207 - Installment Bonds - Debt Interest	-	\$1,211.79
Total for Debt Service	\$0.00	\$41,176.38
Total for Debt Service	\$0.00	\$41,176.38
Total for Debt Service	\$0.00	\$42,463.26
Total for Expenditures	\$489,598.17	\$665,680.58
Total for Expenditures and Other Uses	\$489,598.17	\$665,680.58
Total for Expenditures and Other Uses	\$489,598.17	\$544,558.14

12/31/2025	12/31/2024	12/31/2023
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Analysis of Changes in Fund Balance		
8021 - Fund Balance - Beginning of Year	\$220,634.65	\$263,216.28
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-
8022 - Restated Fund Balance - Beginning of Year	\$220,634.65	\$263,216.28
Add Revenues and Other Sources	\$635,403.06	\$623,098.95
Deduct Expenditures and Other Uses	\$489,598.17	\$665,680.58
8029 - Fund Balance - End of Year	\$366,439.54	\$220,634.65

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

DA - Highway Town-wide
Adopted Budget Summary

12/31/2026	12/31/2025	12/31/2024
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Estimated Revenues and Other Sources		
Estimated Revenue		
1049 - Est Rev - Property Taxes	\$592,017.11	\$610,918.37
2399 - Est Rev - Intergovernmental Charges	\$15,400.00	\$14,500.00
2499 - Est Rev - Use of Money and Property	\$60.00	\$60.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$18,500.00	\$3,500.00
2799 - Est Rev - Other Revenues	\$10,754.43	\$8,609.10
Total for Estimated Revenue	\$636,731.54	\$637,587.47
Estimated Other Sources		
511 - Appropriated Reserves and Restricted Fund Balance	\$120,388.50	\$213,289.90
599 - Appropriated Fund Balance	\$20,000.00	-
Total for Estimated Other Sources	\$140,388.50	\$213,289.90
Total for Estimated Revenues and Other Sources	\$777,120.04	\$850,877.37
\$837,666.56		

Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$549,154.32	\$640,256.43	\$634,690.54
9199 - App - Employee Benefits	\$123,028.60	\$119,320.94	\$111,724.46
9899 - App - Debt Service	\$54,937.12	\$41,300.00	\$41,251.46
Total for Estimated Appropriations			
\$727,120.04			
\$800,877.37			
\$787,666.46			
Estimated Other Uses			
962 - Other Budgetary Purposes	\$50,000.00	-	-
9999 - App - Interfund Transfers	-	\$50,000.00	\$50,000.00
Total for Estimated Other Uses			
\$50,000.00			
\$50,000.00			
Total for Estimated Appropriations and Other Uses			
\$777,120.04			
\$850,877.37			
\$837,666.46			

Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash	\$29,654.58	\$25,661.19
201 - Cash In Time Deposits	\$100,002.08	\$122,509.50
Total for Cash and Cash Equivalents	\$129,656.66	\$148,170.69
Total for Assets	\$129,656.66	\$148,170.69
Total for Assets and Deferred Outflows	\$129,656.66	\$148,170.69
		\$143,001.26

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

DB - Highway Part-town
Balance Sheet

12/31/2025	12/31/2024	12/31/2023
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Liabilities, Deferred Inflows and Fund Balances		
Liabilities		
Payables		
600 - Accounts Payable		
	\$20,060.12	\$20,060.12
Total for Payables	\$0.00	\$20,060.12
Due to		
718 - State Retirement		
	\$59.75	\$266.43
Total for Due to	\$59.75	\$266.43
Total for Liabilities		
	\$59.75	\$20,326.55
Fund Balance		
Assigned Fund Balance		
914 - Assigned Appropriated Fund Balance		
	\$70,000.00	\$70,000.00
915 - Assigned Unappropriated Fund Balance		
	\$59,596.91	\$57,844.14
Total for Assigned Fund Balance	\$129,596.91	\$127,844.14
Total for Fund Balance	\$129,596.91	\$127,844.14
Total for Liabilities, Deferred Inflows and Fund Balances		
	\$129,656.66	\$148,170.69
		\$143,001.26

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

DB - Highway Part-town
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Revenues and Other Sources		
Revenues		
Property Taxes		
1001 - Real Property Taxes		
\$397,826.78	\$418,978.21	\$342,386.83
Total for Property Taxes		
\$397,826.78	\$418,978.21	\$342,386.83
Use of Money and Property		
2401 - Interest and Earnings		
\$33.51	\$37.17	\$56.08
Total for Use of Money and Property		
\$33.51	\$37.17	\$56.08
Other Revenues		
2709 - Employees Contributions		
\$9,701.12	\$10,106.52	\$9,507.52
Total for Other Revenues		
\$9,701.12	\$10,106.52	\$9,507.52
State Aid		
3501 - State Aid Consolidated Highway Aid		
\$160,792.18	\$131,836.43	\$128,069.08
Total for State Aid		
\$160,792.18	\$131,836.43	\$128,069.08
Total for Revenues		
\$568,353.59	\$560,958.33	\$480,019.51
Total for Revenues and Other Sources		
\$568,353.59	\$560,958.33	\$480,019.51

DB - Highway Part-town
Results of Operations

12/31/2025	12/31/2024	12/31/2023
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Expenditures and Other Uses		
Expenditures		
Transportation		
Highway		
50104 - Highway and Street Administration - Contractual	\$373.52	\$376.24
51101 - Maintenance of Roads - Personal Services	\$131,581.72	\$140,340.15
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	-
51104 - Maintenance of Roads - Contractual	\$168,459.27	\$180,169.44
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$160,792.18	\$131,836.43
51401 - Brush And Weeds - Personal Services	\$7,619.04	\$8,878.85
51402 - Brush And Weeds - Equipment and Capital Outlay	\$497.69	-
51404 - Brush And Weeds - Contractual	\$86.97	-
Total for Highway	\$469,410.39	\$461,601.11
Total for Transportation	\$469,410.39	\$461,601.11
Employee Benefits		
Employee Benefits		
90108 - State Retirement System - Employee Benefits	\$18,327.87	\$14,524.62
90308 - Social Security - Employee Benefits	\$9,848.55	\$10,539.29
90408 - Workers' Compensation - Employee Benefits	\$9,138.50	\$8,474.25
90558 - Disability Insurance - Employee Benefits	\$129.40	\$93.15
		\$90.85

12/31/2025	12/31/2024	12/31/2023
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90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$79,806.23	\$60,822.91	\$61,511.26
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Total for Employee Benefits	\$117,250.55	\$94,454.22	\$90,507.16
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Total for Employee Benefits	\$117,250.55	\$94,454.22	\$90,507.16
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Total for Expenditures	\$586,660.94	\$556,055.33	\$545,826.18
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Total for Expenditures and Other Uses	\$586,660.94	\$556,055.33	\$545,826.18
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Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

12/31/2025	12/31/2024	12/31/2023
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Analysis of Changes in Fund Balance

8021 - Fund Balance - Beginning of Year	\$127,844.14	\$122,941.14	\$188,747.81
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$20,060.12	-	-
<i>Accounts Payable Balance that was brought forward and will not be paid from prior years</i>			
8022 - Restated Fund Balance - Beginning of Year	\$147,904.26	\$122,941.14	\$188,747.81
Add Revenues and Other Sources	\$568,353.59	\$560,958.33	\$480,019.51
Deduct Expenditures and Other Uses	\$586,660.94	\$556,055.33	\$545,826.18
8029 - Fund Balance - End of Year	\$129,596.91	\$127,844.14	\$122,941.14

Estimated Revenues and Other Sources		
Estimated Revenue		
1049 - Est Rev - Property Taxes	\$405,160.27	\$397,826.78
2499 - Est Rev - Use of Money and Property	\$50.00	\$50.00
2799 - Est Rev - Other Revenues	\$10,754.43	\$8,609.10
3099 - Est Rev - State Aid	\$224,875.00	\$194,400.00
Total for Estimated Revenue	\$640,839.70	\$600,885.88
Estimated Other Sources		
599 - Appropriated Fund Balance	\$70,000.00	\$70,000.00
Total for Estimated Other Sources	\$70,000.00	\$70,000.00
Total for Estimated Revenues and Other Sources		
	\$710,839.70	\$670,885.88
		\$683,350.81

Estimated Appropriations and Other Uses		
Estimated Appropriations		
5999 - App - Transportation	\$598,707.48	\$560,495.87
8999 - App - Home and Community Services	\$700.00	\$500.00
9199 - App - Employee Benefits	\$111,432.22	\$109,890.01
Total for Estimated Appropriations	\$710,839.70	\$670,885.88
Total for Estimated Appropriations and Other Uses	\$710,839.70	\$683,350.81

Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash	\$113,850.78	-
Total for Cash and Cash Equivalents	\$113,850.78	\$0.00
Total for Assets	\$113,850.78	\$0.00
Total for Assets and Deferred Outflows	\$113,850.78	\$0.00

H - Capital Projects
Balance Sheet

Liabilities, Deferred Inflows and Fund Balances		
Fund Balance		
Assigned Fund Balance		
915 - Assigned Unappropriated Fund Balance		
	\$113,850.78	-
Total for Assigned Fund Balance		
	\$113,850.78	\$0.00
Total for Fund Balance		
	\$113,850.78	\$0.00
Total for Liabilities, Deferred Inflows and Fund Balances		
	\$113,850.78	\$0.00

12/31/2023	12/31/2024	12/31/2025
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Revenues and Other Sources

Revenues

Use of Money and Property

2401 - Interest and Earnings	\$2.73	-	-
Total for Use of Money and Property	\$2.73		\$0.00

Total for Revenues

Other Sources

Proceeds of Obligations

5720 - Statutory Installment Bonds	\$215,000.00	-	-
5785 - Installment Purchase Debt	\$226,884.90	-	-

Total for Proceeds of Obligations

Total for Other Sources

Total for Revenues and Other Sources

12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses		
Expenditures		
General Government Support		
Municipal Staff		
14402 - Engineer - Equipment and Capital Outlay	\$101,151.95	-
Total for Municipal Staff		
\$101,151.95		\$0.00
Total for General Government Support		
\$101,151.95		\$0.00
Transportation		
Highway		
51302 - Machinery - Equipment and Capital Outlay	\$226,884.90	-
Total for Highway		
\$226,884.90		\$0.00
Total for Transportation		
\$226,884.90		\$0.00
Total for Expenditures		
\$328,036.85		\$0.00
Total for Expenditures and Other Uses		
\$328,036.85		\$0.00

12/31/2025	12/31/2024	12/31/2023
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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
Add Revenues and Other Sources	\$441,887.63	-	\$0.00
Deduct Expenditures and Other Uses	\$328,036.85	-	\$0.00
8029 - Fund Balance - End of Year	\$113,850.78	-	\$0.00

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

SF - Special District(s) Fire Protection
Balance Sheet

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

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

Town of Tupper Lake		
Annual Financial Report		
For the Fiscal Period 01/01/2025 - 12/31/2025		
SF - Special District(s) Fire Protection		
Results of Operations		
12/31/2025	12/31/2024	12/31/2023

Revenues and Other Sources		
Revenues		
Property Taxes		
1001 - Real Property Taxes	\$210,907.00	\$204,764.00
Total for Property Taxes	\$210,907.00	\$204,764.00
Total for Revenues	\$210,907.00	\$204,764.00
Total for Revenues and Other Sources	\$210,907.00	\$204,764.00

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

12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance		
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00
Add Revenues and Other Sources	\$210,907.00	\$198,800.00
Deduct Expenditures and Other Uses	\$210,907.00	\$198,800.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

SL - Special District(s) Lighting
Balance Sheet

12/31/2025	12/31/2024	12/31/2023
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Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash	\$849.14	\$560.72
201 - Cash In Time Deposits	\$1,493.91	\$1,541.71
Total for Cash and Cash Equivalents	\$2,343.05	\$2,102.43
Total for Assets	\$2,343.05	\$2,102.43
Total for Assets and Deferred Outflows	\$2,343.05	\$2,102.43

12/31/2023	12/31/2024	12/31/2025
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Liabilities, Deferred Inflows and Fund Balances

Liabilities

Payables

600 - Accounts Payable

Total for Payables	\$613.94	\$613.94	\$613.94
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Total for Liabilities	\$613.94	\$613.94	\$613.94
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Fund Balance

Assigned Fund Balance

915 - Assigned Unappropriated Fund Balance

Total for Assigned Fund Balance	\$1,248.74	\$1,488.49	\$1,729.11
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Total for Fund Balance	\$1,248.74	\$1,488.49	\$1,729.11
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Total for Liabilities, Deferred Inflows and Fund Balances	\$1,862.68	\$2,102.43	\$2,343.05
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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		
\$4.13	\$5.19	\$6.06
Total for Use of Money and Property		
\$4.13	\$5.19	\$6.06
Total for Revenues		
\$6,504.13	\$6,505.19	\$6,506.06
Total for Revenues and Other Sources		
\$6,504.13	\$6,505.19	\$6,506.06

12/31/2023	12/31/2024	12/31/2025
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Expenditures and Other Uses

Expenditures

Transportation

Highway

51824 - Street Lighting - Contractual

Total for Highway

Total for Transportation

Total for Expenditures

Total for Expenditures and Other Uses

SL - Special District(s) Lighting
Changes in Fund Balance

12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance		
\$1,488.49	\$1,248.74	\$918.45
\$1,488.49	\$1,248.74	\$918.45
\$6,506.06	\$6,505.19	\$6,504.13
\$6,265.44	\$6,265.44	\$6,173.84
\$1,729.11	\$1,488.49	\$1,248.74
8021 - Fund Balance - Beginning of Year		
8022 - Restated Fund Balance - Beginning of Year		
Add Revenues and Other Sources		
Deduct Expenditures and Other Uses		
8029 - Fund Balance - End of Year		

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

SM - Special District(s) Miscellaneous
Balance Sheet

Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash		
12/31/2025	12/31/2024	12/31/2023
\$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		

Liabilities, Deferred Inflows and Fund Balances		
Fund Balance		
Assigned Fund Balance		
914 - Assigned Appropriated Fund Balance	\$0.38	\$0.38
Total for Assigned Fund Balance	\$0.38	\$0.38
Total for Fund Balance	\$0.38	\$0.38
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.38	\$0.38

SM - Special District(s) Miscellaneous
Results of Operations

Revenues and Other Sources		
12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources		
\$0.00	\$0.00	\$0.00

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

Town of Tupper Lake
Annual Financial Report
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SM - Special District(s) Miscellaneous
Results of Operations

Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

12/31/2025	12/31/2024	12/31/2023
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Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

SM - Special District(s) Miscellaneous
Changes in Fund Balance

12/31/2023	12/31/2024	12/31/2025
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Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash	\$33,965.48	\$27,972.58
201 - Cash In Time Deposits	\$147,748.27	\$126,581.79
Total for Cash and Cash Equivalents	\$181,713.75	\$154,554.37
Total for Assets	\$181,713.75	\$154,554.37
Total for Assets and Deferred Outflows	\$181,713.75	\$129,064.04

12/31/2023	12/31/2024	12/31/2025
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Liabilities, Deferred Inflows and Fund Balances

Liabilities

Payables

600 - Accounts Payable	\$286.34	\$1,042.92	\$356.64
Total for Payables	\$286.34	\$1,042.92	\$356.64

Due to

630 - Due To Other Funds	\$50,000.00	\$106,200.00	\$103,500.00
Total for Due to	\$50,000.00	\$106,200.00	\$103,500.00

Total for Liabilities

Fund Balance

Assigned Fund Balance

915 - Assigned Unappropriated Fund Balance	\$131,426.81	\$47,311.45	\$25,207.40
Total for Assigned Fund Balance	\$131,426.81	\$47,311.45	\$25,207.40

Total for Fund Balance

Total for Liabilities, Deferred Inflows and Fund Balances

	\$181,713.15	\$154,554.37	\$129,064.04
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Revenues and Other Sources		
Revenues		
Property Taxes		
1001 - Real Property Taxes		
\$333,325.11	\$306,499.45	\$288,157.78
Total for Property Taxes		
\$333,325.11	\$306,499.45	\$288,157.78
Use of Money and Property		
2401 - Interest and Earnings		
\$46.29	\$40.66	\$30.10
Total for Use of Money and Property		
\$46.29	\$40.66	\$30.10
Total for Revenues		
\$333,371.40	\$306,540.11	\$288,187.88
Total for Revenues and Other Sources		
\$333,371.40	\$306,540.11	\$288,187.88

12/31/2023	12/31/2024	12/31/2025
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Expenditures and Other Uses

Expenditures

Home and Community Services

Sewage

81204 - Sanitary Sewers - Contractual

Total for Sewage

Total for Home and Community Services

Debt Service

Debt Service

97206 - Installment Bonds - Debt Principal

97207 - Installment Bonds - Debt Interest

Total for Debt Service

Total for Debt Service

Total for Expenditures

Total for Expenditures and Other Uses

SS - Special District(s) Sewer
Changes in Fund Balance

Analysis of Changes in Fund Balance			
12/31/2025	12/31/2024	12/31/2023	
			8021 - Fund Balance - Beginning of Year
\$47,311.45	\$25,207.40	\$491.90	
			8022 - Restated Fund Balance - Beginning of Year
\$47,311.45	\$25,207.40	\$491.90	
			Add Revenues and Other Sources
\$333,371.40	\$306,540.11	\$288,187.88	
			Deduct Expenditures and Other Uses
\$249,256.04	\$284,436.06	\$263,472.38	
			8029 - Fund Balance - End of Year
\$131,426.81	\$47,311.45	\$25,207.40	

Estimated Revenues and Other Sources		
12/31/2026	12/31/2025	12/31/2024
Estimated Revenue		
1049 - Est Rev - Property Taxes		
\$331,563.28	\$333,325.11	\$306,499.95
Total for Estimated Revenue		
\$331,563.28	\$333,325.11	\$306,499.95
Total for Estimated Revenues and Other Sources		
\$331,563.28	\$333,325.11	\$306,499.95

Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services			
\$156,305.00	\$117,712.00	\$113,936.00	
9899 - App - Debt Service			
\$114,758.28	\$115,613.11	\$116,363.45	
Total for Estimated Appropriations			
\$271,063.28	\$233,325.11	\$230,299.45	
Estimated Other Uses			
9999 - App - Interfund Transfers			
\$60,500.00	\$100,000.00	\$76,200.00	
Total for Estimated Other Uses			
\$60,500.00	\$100,000.00	\$76,200.00	
Total for Estimated Appropriations and Other Uses			
\$331,563.28	\$333,325.11	\$306,499.45	

12/31/2025	12/31/2024	12/31/2023
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Assets and Deferred Outflows		
Assets		
Cash and Cash Equivalents		
200 - Cash	\$90,063.10	\$59,232.00
201 - Cash In Time Deposits	\$386,646.37	\$327,699.69
Total for Cash and Cash Equivalents	\$476,709.47	\$386,931.69
Total for Assets	\$476,709.47	\$386,931.69
Total for Assets and Deferred Outflows	\$476,709.47	\$327,969.20

12/31/2023	12/31/2024	12/31/2025
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Liabilities, Deferred Inflows and Fund Balances

Liabilities

Payables

600 - Accounts Payable	\$613.72	\$379.02	\$350.67
Total for Payables	\$613.72	\$379.02	\$350.67

Total for Liabilities

Fund Balance

Assigned Fund Balance

915 - Assigned Unappropriated Fund Balance	\$476,095.75	\$386,552.67	\$327,618.53
Total for Assigned Fund Balance	\$476,095.75	\$386,552.67	\$327,618.53

Total for Fund Balance

Total for Liabilities, Deferred Inflows and Fund Balances

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Town of Tupper Lake		
Annual Financial Report		
For the Fiscal Period 01/01/2025 - 12/31/2025		
SW - Special District(s) Water		
Results of Operations		
12/31/2025	12/31/2024	12/31/2023

Revenues and Other Sources		
Revenues		
Property Taxes		
1001 - Real Property Taxes	\$140,274.85	\$134,174.44
		\$124,753.04
Total for Property Taxes	\$140,274.85	\$134,174.44
		\$124,753.04
Use of Money and Property		
2401 - Interest and Earnings	\$102.58	\$100.42
		\$76.93
Total for Use of Money and Property	\$102.58	\$100.42
		\$76.93
Total for Revenues		
	\$140,377.43	\$134,274.86
		\$124,829.97
Total for Revenues and Other Sources		
	\$140,377.43	\$134,274.86
		\$124,829.97

12/31/2023	12/31/2024	12/31/2025
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Expenditures and Other Uses

Expenditures

Home and Community Services

Water

83204 - Water Source of Supply, Power and Pumping - Contractual

Total for Water

Total for Home and Community Services

Debt Service

Debt Service

97206 - Installment Bonds - Debt Principal

97207 - Installment Bonds - Debt Interest

Total for Debt Service

Total for Debt Service

Total for Expenditures

Total for Expenditures and Other Uses

SW - Special District(s) Water
Changes in Fund Balance

12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance		
\$386,552.67	\$327,618.53	\$253,823.74
8021 - Fund Balance - Beginning of Year		
\$386,552.67	\$327,618.53	\$253,823.74
8022 - Restated Fund Balance - Beginning of Year		
\$140,377.43	\$134,274.86	\$124,829.97
Add Revenues and Other Sources		
\$50,834.35	\$75,340.72	\$51,035.18
Deduct Expenditures and Other Uses		
\$476,095.75	\$386,552.67	\$327,618.53
8029 - Fund Balance - End of Year		

Town of Tupper Lake Annual Financial Report For the Fiscal Period 01/01/2025 - 12/31/2025			SW - Special District(s) Water Adopted Budget Summary	
			12/31/2026	12/31/2025
			12/31/2024	
Estimated Revenues and Other Sources				
Estimated Revenue				
1049 - Est Rev - Property Taxes		\$144,616.26	\$140,274.85	\$134,034.44
Total for Estimated Revenue		\$144,616.26	\$140,274.85	\$134,034.44
Total for Estimated Revenues and Other Sources		\$144,616.26	\$140,274.85	\$134,034.44

Estimated Appropriations and Other Uses		
12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations		
8999 - App - Home and Community Services	\$108,034.00	\$95,865.00
9899 - App - Debt Service	\$36,582.26	\$38,169.44
Total for Estimated Appropriations	\$144,616.26	\$134,034.44
Total for Estimated Appropriations and Other Uses	\$144,616.26	\$134,034.44

12/31/2023	12/31/2024	12/31/2025
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Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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

Non-Current Assets		
Non-Depreciable Capital Assets		
101 - Land	\$1,373,901.00	\$1,373,901.00
Total for Non-Depreciable Capital Assets	\$1,373,901.00	\$1,373,901.00
Depreciable Capital Assets		
102 - Buildings	\$11,511,502.00	\$12,202,191.00
104 - Machinery and Equipment	\$2,408,989.00	\$2,375,589.00
Total for Depreciable Capital Assets	\$13,920,491.00	\$14,577,780.00
Total for Non-Current Assets	\$15,294,392.00	\$15,951,681.00

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

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

12/31/2025	12/31/2024	12/31/2023
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Long-Term Obligations		
Debt Obligations		
628 - Bonds Payable	\$1,811,442.67	\$1,734,031.12
685 - Installment Purchase Contract Debt	\$226,884.90	-
Total for Debt Obligations	\$2,038,327.57	\$1,734,031.12
Other Long-Term Obligations		
638 - Net Pension Liability Proportionate Share	\$350,152.00	\$319,469.00
Total for Other Long-Term Obligations	\$350,152.00	\$319,469.00
Total for Long-Term Obligations	\$2,388,479.57	\$2,053,500.12

\$2,353,246.38

\$417,962.00

\$417,962.00

\$1,935,284.38

\$1,935,284.38

12/31/2023

12/31/2024

12/31/2025

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	\$1,734,031.12	\$215,000.00	\$137,588.45	\$0.00	\$0.00	\$0.00	\$1,811,442.67
Installment Purchase Contract	\$0.00	\$226,884.90	\$0.00	\$0.00	\$0.00	\$0.00	\$226,884.90
Total	\$1,734,031.12	\$441,884.90	\$137,588.45	\$0.00	\$0.00	\$0.00	\$2,038,327.57

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**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	\$30,875.00	\$0.00	\$2,700.00	\$0.00	\$0.00	\$0.00	\$28,175.00
Bond Sewer District #5 Infrastructure	National Financial Services (Purchased Debt from Roosevelt & Cross)	12/19/06	12/19/31	\$93,334.20	\$0.00	\$13,333.35	\$0.00	\$0.00	\$0.00	\$80,000.85
Bond Water District #3 - Water Tower	Champaign National Bank	8/6/20	8/6/40	\$200,231.28	\$0.00	\$12,514.45	\$0.00	\$0.00	\$0.00	\$187,716.83
Bond Water District #7 Infrastructure	National Financial Services (Purchased Debt from Roosevelt & Cross)	10/25/06	10/25/31	\$54,016.64	\$0.00	\$7,716.65	\$0.00	\$0.00	\$0.00	\$46,299.99
Bond Sewer District Infrastructure - SS#5, 17-1 & 17-2	EFC	9/22/05	9/22/35	\$139,758.00	\$0.00	\$12,707.00	\$0.00	\$0.00	\$0.00	\$127,051.00
Bond Water District #17 Infrastructure	EFC	6/20/06	7/1/35	\$90,927.00	\$0.00	\$8,267.00	\$0.00	\$0.00	\$0.00	\$82,660.00

Statement of Indebtedness
Debt Records

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Sewer District #23 Infrastructure	EFC	11/14/09	11/14/38	\$1,124,889.00	\$0.00	\$80,350.00	\$0.00	\$0.00	\$0.00	\$1,044,539.00
Bond Setting Pole Dam	Community Bank	10/10/25	10/10/30	\$0.00	\$215,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$215,000.00
Installment Purchase Contract 2025 Western Star Dump Truck	Daimler Financial Services	3/25/25	3/25/30	\$0.00	\$226,884.90	\$0.00	\$0.00	\$0.00	\$0.00	\$226,884.90

Town of Tupper Lake
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For the Fiscal Period 01/01/2025 - 12/31/2025

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$180,588.45	\$24,932.08	\$205,520.53	\$1,630,854.22
2027	\$180,588.45	\$21,047.64	\$201,636.09	\$1,450,265.77
2028	\$180,588.45	\$17,163.22	\$197,751.67	\$1,269,677.32
2029	\$180,588.45	\$13,278.79	\$193,867.24	\$1,089,088.87
2030	\$180,688.45	\$9,394.37	\$190,082.82	\$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
2038	\$92,853.45	\$1,107.53	\$93,960.98	\$25,028.98

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$12,514.45	\$738.35	\$13,252.80	\$12,514.53
2040	\$12,514.53	\$369.17	\$12,883.70	\$0.00
Total	\$1,811,442.67	\$109,293.48	\$1,920,736.15	
\$1,811,442.67 Total Bond Ending Balance for Statement of Indebtedness.				

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	\$229,042.44	\$20,130.58	(\$21,943.54)	\$0.00	\$227,229.48
7681	Checking	CD	\$15,060.00	\$0.00	(\$9,021.50)	\$0.00	\$6,038.50
6203	Savings	CD	\$75,000.04	\$0.00	\$0.00	\$0.00	\$75,000.04
6211	Savings	H	\$113,850.78	\$0.00	\$0.00	\$0.00	\$113,850.78
7856	Money Market	A, B, DA, DB, SL, SS, SW	\$1,474,342.25	\$0.00	\$0.00	\$0.00	\$1,474,342.25
7608	Checking	A, B, DA, DB	\$6,960.81	\$0.00	(\$5,715.76)	\$0.00	\$1,245.05
7994	Checking	CR	\$91,210.24	\$17,279.28	(\$2,055.48)	\$0.00	\$106,434.04
5403	Escrow	SM	\$0.38	\$0.00	\$0.00	\$0.00	\$0.38
Total			\$2,005,466.94	\$37,409.86	(\$38,736.28)	\$0.00	\$2,004,140.52
Total Cash From Financials							\$2,004,140.52

Accounts

Bank Reconciliation

Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Bank Reconciliation

Town of Tupper Lake
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For the Fiscal Period 01/01/2025 - 12/31/2025

Investments and Collateralization of Investments

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

Collateralization of Cash

Total Bank Balance	\$2,005,466.94	FDIC Insurance		Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$1,842,629.96	Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$2,092,629.96
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Town of Tupper Lake
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Employee and Retiree Benefits

Total Number			
Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
12	34	0	13

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Local Pension Fund					
State Retirement System	\$111,078.00	12	17		13
Police Retirement					
Fire Retirement					
Social Security	\$70,022.51	12	34		3
Worker's Compensation	\$36,554.00	12	34		3
Life Insurance					
Unemployment Insurance	\$6,080.00	0	1		0
Disability Insurance	\$1,139.00	12	34		3
Hospital, Medical and Dental Insurance	\$481,835.57	12	0		12
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$9,500.00	3		0	0
Total Employee Benefits Paid \$716,209.08					