

NOT FINAL

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

Town of Minden  
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, Angela Frederick (LG270353600000D), hereby certify that I am the Chief Financial Officer of the Town of Minden, and that the information provided in the Annual Financial Report of the Town of Minden for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

NOT FINAL

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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
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

Town of Minden  
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**A - General  
Balance Sheet**

|                                               | 12/31/2025    | 12/31/2024          | 12/31/2023            |
|-----------------------------------------------|---------------|---------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>           |               |                     |                       |
| <b>Assets</b>                                 |               |                     |                       |
| <b>Cash and Cash Equivalents</b>              |               |                     |                       |
| 200 - Cash                                    | -             | \$38,462.61         | \$500.00              |
| 201 - Cash In Time Deposits                   | -             | -                   | \$1,782,720.85        |
| 210 - Petty Cash                              | -             | \$1,000.00          | \$500.00              |
| <b>Total for Cash and Cash Equivalents</b>    | <b>\$0.00</b> | <b>\$39,462.61</b>  | <b>\$1,783,720.85</b> |
| <b>Net Other Receivables</b>                  |               |                     |                       |
| 380 - Accounts Receivable                     | -             | \$500,000.00        | -                     |
| <b>Total for Net Other Receivables</b>        | <b>\$0.00</b> | <b>\$500,000.00</b> | <b>\$0.00</b>         |
| <b>Total for Assets</b>                       | <b>\$0.00</b> | <b>\$539,462.61</b> | <b>\$1,783,720.85</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$0.00</b> | <b>\$539,462.61</b> | <b>\$1,783,720.85</b> |

Town of Minden  
Annual Financial Report  
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**A - General  
Balance Sheet**

|                                                                  | 12/31/2025    | 12/31/2024          | 12/31/2023            |
|------------------------------------------------------------------|---------------|---------------------|-----------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>           |               |                     |                       |
| <b>Liabilities</b>                                               |               |                     |                       |
| <b>Due to</b>                                                    |               |                     |                       |
| 630 - Due To Other Funds                                         | -             | \$500,000.00        | -                     |
| <b>Total for Due to</b>                                          | <b>\$0.00</b> | <b>\$500,000.00</b> | <b>\$0.00</b>         |
| <b>Total for Liabilities</b>                                     | <b>\$0.00</b> | <b>\$500,000.00</b> | <b>\$0.00</b>         |
| <b>Fund Balance</b>                                              |               |                     |                       |
| <b>Assigned Fund Balance</b>                                     |               |                     |                       |
| 914 - Assigned Appropriated Fund Balance                         | -             | \$1,529.00          | \$10,984.00           |
| <b>Total for Assigned Fund Balance</b>                           | <b>\$0.00</b> | <b>\$1,529.00</b>   | <b>\$10,984.00</b>    |
| <b>Unassigned Fund Balance</b>                                   |               |                     |                       |
| 917 - Unassigned Fund Balance                                    | -             | \$37,933.61         | \$1,772,736.85        |
| <b>Total for Unassigned Fund Balance</b>                         | <b>\$0.00</b> | <b>\$37,933.61</b>  | <b>\$1,772,736.85</b> |
| <b>Total for Fund Balance</b>                                    | <b>\$0.00</b> | <b>\$39,462.61</b>  | <b>\$1,783,720.85</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$0.00</b> | <b>\$539,462.61</b> | <b>\$1,783,720.85</b> |

Town of Minden  
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          |
|--------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Revenues and Other Sources</b>                                                          |                     |                     |                     |
| <b>Revenues</b>                                                                            |                     |                     |                     |
| <b>Property Taxes</b>                                                                      |                     |                     |                     |
| 1001 - Real Property Taxes                                                                 | \$469,630.12        | \$470,264.00        | \$480,508.00        |
| <b>Total for Property Taxes</b>                                                            | <b>\$469,630.12</b> | <b>\$470,264.00</b> | <b>\$480,508.00</b> |
| <b>Property Tax Items</b>                                                                  |                     |                     |                     |
| 1090 - Interest and Penalties on Real Prop Taxes                                           | \$6,771.78          | \$7,990.25          | \$8,252.77          |
| <b>Total for Property Tax Items</b>                                                        | <b>\$6,771.78</b>   | <b>\$7,990.25</b>   | <b>\$8,252.77</b>   |
| <b>Departmental Income</b>                                                                 |                     |                     |                     |
| 1255 - Clerk Fees                                                                          | \$651.30            | \$944.72            | \$4,972.78          |
| 1601 - Public Health Fees                                                                  | \$1,490.00          | \$1,210.00          | -                   |
| <b>Total for Departmental Income</b>                                                       | <b>\$2,141.30</b>   | <b>\$2,154.72</b>   | <b>\$4,972.78</b>   |
| <b>Intergovernmental Charges</b>                                                           |                     |                     |                     |
| 2390 - Share of Joint Activity Other Governments<br><i>shared service with the village</i> | \$1,472.50          | -                   | -                   |
| <b>Total for Intergovernmental Charges</b>                                                 | <b>\$1,472.50</b>   | <b>\$0.00</b>       | <b>\$0.00</b>       |
| <b>Use of Money and Property</b>                                                           |                     |                     |                     |
| 2401 - Interest and Earnings                                                               | \$4,047.59          | \$70,041.45         | \$15,287.61         |
| <b>Total for Use of Money and Property</b>                                                 | <b>\$4,047.59</b>   | <b>\$70,041.45</b>  | <b>\$15,287.61</b>  |
| <b>Licenses and Permits</b>                                                                |                     |                     |                     |

Town of Minden  
Annual Financial Report  
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**A - General  
Results of Operations**

|                                                              | 12/31/2025          | 12/31/2024            | 12/31/2023            |
|--------------------------------------------------------------|---------------------|-----------------------|-----------------------|
| 2501 - Business and Occupational License                     | -                   | \$25.00               | -                     |
| 2530 - Games of Chance                                       | \$70.00             | -                     | -                     |
| 2544 - Dog Licenses                                          | \$3,510.00          | \$4,140.99            | \$3,966.50            |
| <b>Total for Licenses and Permits</b>                        | <b>\$3,580.00</b>   | <b>\$4,165.99</b>     | <b>\$3,966.50</b>     |
| <b>Fines and Forfeitures</b>                                 |                     |                       |                       |
| 2610 - Fines and Forfeited Bail                              | \$39,940.00         | \$28,396.00           | \$89,312.00           |
| <b>Total for Fines and Forfeitures</b>                       | <b>\$39,940.00</b>  | <b>\$28,396.00</b>    | <b>\$89,312.00</b>    |
| <b>Sales of Property and Compensation for Loss</b>           |                     |                       |                       |
| 2680 - Insurance Recoveries                                  | -                   | -                     | \$1,303,396.86        |
| <b>Total for Sales of Property and Compensation for Loss</b> | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$1,303,396.86</b> |
| <b>Other Revenues</b>                                        |                     |                       |                       |
| 2701 - Refunds of Prior Year Expenditures                    | -                   | \$42,689.44           | \$2,350.00            |
| 2705 - Gifts and Donations                                   | \$50,000.00         | \$50,247.00           | \$3,422.00            |
| <b>Total for Other Revenues</b>                              | <b>\$50,000.00</b>  | <b>\$92,936.44</b>    | <b>\$5,772.00</b>     |
| <b>State Aid</b>                                             |                     |                       |                       |
| 3001 - State Aid Revenue Sharing                             | \$39,688.00         | \$37,093.00           | \$37,093.00           |
| 3005 - State Aid Mortgage Tax                                | \$32,767.59         | \$31,714.89           | \$42,531.71           |
| 3089 - State Aid Other                                       | -                   | \$500,000.00          | -                     |
| <b>Total for State Aid</b>                                   | <b>\$72,455.59</b>  | <b>\$568,807.89</b>   | <b>\$79,624.71</b>    |
| <b>Total for Revenues</b>                                    | <b>\$650,038.88</b> | <b>\$1,244,756.74</b> | <b>\$1,991,093.23</b> |



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**A - General  
Results of Operations**

|                                      | 12/31/2025   | 12/31/2024     | 12/31/2023     |
|--------------------------------------|--------------|----------------|----------------|
| Total for Revenues and Other Sources | \$650,038.88 | \$1,244,756.74 | \$1,991,093.23 |

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Town of Minden  
Annual Financial Report  
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**A - General  
Results of Operations**

|                                               | 12/31/2025         | 12/31/2024         | 12/31/2023         |
|-----------------------------------------------|--------------------|--------------------|--------------------|
| <b>Expenditures and Other Uses</b>            |                    |                    |                    |
| <b>Expenditures</b>                           |                    |                    |                    |
| <b>General Government Support</b>             |                    |                    |                    |
| <b>Legislative Board</b>                      |                    |                    |                    |
| 10101 - Legislative Board - Personal Services | \$12,166.00        | \$12,780.00        | \$13,232.00        |
| 10104 - Legislative Board - Contractual       | \$1,290.13         | \$2,190.92         | \$3,214.86         |
| <b>Total for Legislative Board</b>            | <b>\$13,456.13</b> | <b>\$14,970.92</b> | <b>\$16,446.86</b> |
| <b>Judicial</b>                               |                    |                    |                    |
| 11101 - Municipal Court - Personal Services   | \$56,526.00        | \$55,416.00        | \$49,329.00        |
| 11104 - Municipal Court - Contractual         | \$1,587.75         | \$7,129.94         | \$1,134.99         |
| <b>Total for Judicial</b>                     | <b>\$58,113.75</b> | <b>\$62,545.94</b> | <b>\$50,463.99</b> |
| <b>Executive</b>                              |                    |                    |                    |
| 12201 - Supervisor - Personal Services        | \$41,666.80        | \$44,158.94        | \$37,818.00        |
| 12204 - Supervisor - Contractual              | \$9,807.49         | \$36,761.76        | \$8,344.44         |
| <b>Total for Executive</b>                    | <b>\$51,474.29</b> | <b>\$80,920.70</b> | <b>\$46,162.44</b> |
| <b>Finance</b>                                |                    |                    |                    |
| 13304 - Tax Collection - Contractual          | \$2,500.00         | \$3,692.18         | \$3,785.66         |
| 13401 - Budget - Personal Services            | \$3,000.00         | -                  | -                  |
| 13551 - Assessment - Personal Services        | \$27,447.92        | \$26,268.00        | \$23,375.00        |
| 13554 - Assessment - Contractual              | \$2,449.72         | \$8,668.54         | \$8,178.99         |

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**A - General  
Results of Operations**

|                                                           | 12/31/2025          | 12/31/2024            | 12/31/2023          |
|-----------------------------------------------------------|---------------------|-----------------------|---------------------|
| <b>Total for Finance</b>                                  | <b>\$35,397.64</b>  | <b>\$38,628.72</b>    | <b>\$35,339.65</b>  |
| <b>Municipal Staff</b>                                    |                     |                       |                     |
| 14101 - Clerk - Personal Services                         | \$46,400.96         | \$42,328.00           | \$39,479.00         |
| 14104 - Clerk - Contractual                               | \$5,453.71          | \$4,370.46            | \$8,627.74          |
| 14201 - Law - Personal Services                           | \$20,697.96         | \$20,292.00           | \$17,534.00         |
| 14204 - Law - Contractual                                 | -                   | -                     | \$270.00            |
| 14504 - Elections - Contractual                           | \$18,447.25         | \$23,894.62           | \$200.00            |
| 14601 - Records Management - Personal Services            | \$3,686.04          | \$3,614.00            | \$3,371.00          |
| <b>Total for Municipal Staff</b>                          | <b>\$94,685.92</b>  | <b>\$94,499.08</b>    | <b>\$69,481.74</b>  |
| <b>Shared Services</b>                                    |                     |                       |                     |
| 16201 - Operation of Plant - Personal Services            | \$3,475.92          | \$3,408.00            | \$3,296.98          |
| 16202 - Operation of Plant - Equipment and Capital Outlay | \$227,147.24        | \$2,475,666.39        | -                   |
| 16204 - Operation of Plant - Contractual                  | \$50,180.00         | \$20,771.84           | \$350,685.50        |
| 16704 - Central Printing and Mailing - Contractual        | \$5,278.62          | \$4,328.43            | \$5,681.20          |
| <b>Total for Shared Services</b>                          | <b>\$286,081.78</b> | <b>\$2,504,174.66</b> | <b>\$359,663.68</b> |
| <b>Special Items</b>                                      |                     |                       |                     |
| 19104 - Unallocated Insurance - Contractual               | \$19,443.94         | \$41,479.25           | \$37,547.54         |
| <b>Total for Special Items</b>                            | <b>\$19,443.94</b>  | <b>\$41,479.25</b>    | <b>\$37,547.54</b>  |
| <b>Total for General Government Support</b>               | <b>\$558,653.45</b> | <b>\$2,837,219.27</b> | <b>\$615,105.90</b> |
| <b>Public Safety</b>                                      |                     |                       |                     |

Town of Minden  
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**A - General  
Results of Operations**

|                                                               | 12/31/2025         | 12/31/2024         | 12/31/2023         |
|---------------------------------------------------------------|--------------------|--------------------|--------------------|
| <b>Law Enforcement</b>                                        |                    |                    |                    |
| 31204 - Police - Contractual                                  | \$1,775.00         | -                  | -                  |
| <b>Total for Law Enforcement</b>                              | <b>\$1,775.00</b>  | <b>\$0.00</b>      | <b>\$0.00</b>      |
| <b>Animal Control</b>                                         |                    |                    |                    |
| 35101 - Dog Control - Personal Services                       | -                  | -                  | \$4,180.00         |
| 35104 - Dog Control - Contractual                             | -                  | -                  | \$6,949.43         |
| <b>Total for Animal Control</b>                               | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$11,129.43</b> |
| <b>Total for Public Safety</b>                                | <b>\$1,775.00</b>  | <b>\$0.00</b>      | <b>\$11,129.43</b> |
| <b>Transportation</b>                                         |                    |                    |                    |
| <b>Highway</b>                                                |                    |                    |                    |
| 50101 - Highway and Street Administration - Personal Services | \$54,869.94        | \$53,794.00        | \$50,166.00        |
| 50104 - Highway and Street Administration - Contractual       | \$245.88           | \$923.82           | \$2,708.80         |
| <b>Total for Highway</b>                                      | <b>\$55,115.82</b> | <b>\$54,717.82</b> | <b>\$52,874.80</b> |
| <b>Total for Transportation</b>                               | <b>\$55,115.82</b> | <b>\$54,717.82</b> | <b>\$52,874.80</b> |
| <b>Economic Assistance and Opportunity</b>                    |                    |                    |                    |
| <b>Economic Opportunity and Development</b>                   |                    |                    |                    |
| 67724 - Programs for the Aging - Contractual                  | \$3,000.00         | \$3,000.00         | \$3,000.00         |
| <b>Total for Economic Opportunity and Development</b>         | <b>\$3,000.00</b>  | <b>\$3,000.00</b>  | <b>\$3,000.00</b>  |
| <b>Total for Economic Assistance and Opportunity</b>          | <b>\$3,000.00</b>  | <b>\$3,000.00</b>  | <b>\$3,000.00</b>  |

Town of Minden  
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**A - General  
Results of Operations**

|                                                                    | 12/31/2025        | 12/31/2024        | 12/31/2023         |
|--------------------------------------------------------------------|-------------------|-------------------|--------------------|
| <b>Culture and Recreation</b>                                      |                   |                   |                    |
| <b>Culture</b>                                                     |                   |                   |                    |
| 74504 - Museum/Art Gallery - Contractual                           | \$8,500.00        | \$5,000.00        | \$5,000.00         |
| 75101 - Historian - Personal Services                              | \$445.39          | \$1,264.00        | \$1,228.00         |
| 75104 - Historian - Contractual                                    | -                 | \$205.91          | -                  |
| 75504 - Celebrations - Contractual                                 | \$500.00          | -                 | \$500.00           |
| <b>Total for Culture</b>                                           | <b>\$9,445.39</b> | <b>\$6,469.91</b> | <b>\$6,728.00</b>  |
| <b>Total for Culture and Recreation</b>                            | <b>\$9,445.39</b> | <b>\$6,469.91</b> | <b>\$6,728.00</b>  |
| <b>Home and Community Services</b>                                 |                   |                   |                    |
| <b>Community Development</b>                                       |                   |                   |                    |
| 86641 - Code Enforcements - Personal Services                      | -                 | -                 | \$43,849.00        |
| 86644 - Code Enforcements - Contractual                            | \$2,035.00        | \$2,040.00        | \$2,000.00         |
| <b>Total for Community Development</b>                             | <b>\$2,035.00</b> | <b>\$2,040.00</b> | <b>\$45,849.00</b> |
| <b>Total for Home and Community Services</b>                       | <b>\$2,035.00</b> | <b>\$2,040.00</b> | <b>\$45,849.00</b> |
| <b>Employee Benefits</b>                                           |                   |                   |                    |
| <b>Employee Benefits</b>                                           |                   |                   |                    |
| 90108 - State Retirement System - Employee Benefits                | \$65,014.00       | \$30,000.00       | \$3,749.85         |
| 90308 - Social Security - Employee Benefits                        | \$21,492.89       | \$20,380.62       | \$21,924.18        |
| 90408 - Workers' Compensation - Employee Benefits                  | \$6,000.00        | \$6,200.00        | -                  |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$32,127.65       | \$28,987.36       | \$41,412.76        |

Town of Minden  
Annual Financial Report  
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**A - General  
Results of Operations**

|                                       | 12/31/2025   | 12/31/2024     | 12/31/2023   |
|---------------------------------------|--------------|----------------|--------------|
| Total for Employee Benefits           | \$124,634.54 | \$85,567.98    | \$67,086.79  |
| Total for Employee Benefits           | \$124,634.54 | \$85,567.98    | \$67,086.79  |
| Total for Expenditures                | \$754,659.20 | \$2,989,014.98 | \$801,773.92 |
| Total for Expenditures and Other Uses | \$754,659.20 | \$2,989,014.98 | \$801,773.92 |

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

**A - General  
Changes in Fund Balance**

|                                                                                                                                                         | 12/31/2025   | 12/31/2024     | 12/31/2023     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------------|----------------|
| <b>Analysis of Changes in Fund Balance</b>                                                                                                              |              |                |                |
| 8021 - Fund Balance - Beginning of Year                                                                                                                 | \$39,462.61  | \$1,783,720.85 | \$594,401.54   |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance<br><i>software change -fd balance incorrect when loaded</i> | \$65,157.71  | -              | -              |
| 8022 - Restated Fund Balance - Beginning of Year                                                                                                        | \$104,620.32 | \$1,783,720.85 | \$594,401.54   |
| Add Revenues and Other Sources                                                                                                                          | \$650,038.88 | \$1,244,756.74 | \$1,991,093.23 |
| Deduct Expenditures and Other Uses                                                                                                                      | \$754,659.20 | \$2,989,014.98 | \$801,773.92   |
| 8029 - Fund Balance - End of Year                                                                                                                       | \$0.00       | \$39,462.61    | \$1,783,720.85 |

Town of Minden  
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          |
|-------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Estimated Revenues and Other Sources</b>           |                     |                     |                     |
| <b>Estimated Revenue</b>                              |                     |                     |                     |
| 1049 - Est Rev - Property Taxes                       | \$584,825.00        | \$470,000.00        | \$470,264.00        |
| 1099 - Est Rev - Property Tax Items                   | \$58,400.00         | \$9,500.00          | \$10,000.00         |
| 2199 - Est Rev - Departmental Income                  | -                   | \$3,500.00          | \$2,000.00          |
| 2399 - Est Rev - Intergovernmental Charges            | -                   | -                   | \$1,000.00          |
| 2499 - Est Rev - Use of Money and Property            | -                   | \$12,500.00         | \$2,500.00          |
| 2599 - Est Rev - Licenses and Permits                 | \$3,000.00          | \$3,500.00          | \$3,000.00          |
| 2649 - Est Rev - Fines and Forfeitures                | \$47,000.00         | \$30,000.00         | \$55,000.00         |
| 3099 - Est Rev - State Aid                            | \$67,093.00         | \$69,500.00         | \$60,000.00         |
| <b>Total for Estimated Revenue</b>                    | <b>\$760,318.00</b> | <b>\$598,500.00</b> | <b>\$603,764.00</b> |
| <b>Estimated Other Sources</b>                        |                     |                     |                     |
| 599 - Appropriated Fund Balance                       | -                   | \$1,529.00          | \$10,984.00         |
| <b>Total for Estimated Other Sources</b>              | <b>\$0.00</b>       | <b>\$1,529.00</b>   | <b>\$10,984.00</b>  |
| <b>Total for Estimated Revenues and Other Sources</b> | <b>\$760,318.00</b> | <b>\$600,029.00</b> | <b>\$614,748.00</b> |



Town of Minden  
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          |
|----------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Estimated Appropriations and Other Uses</b>           |                     |                     |                     |
| <b>Estimated Appropriations</b>                          |                     |                     |                     |
| 1999 - App - General Government Support                  | \$583,234.00        | \$395,335.00        | \$411,886.00        |
| 3999 - App - Public Safety                               | \$4,000.00          | \$5,000.00          | \$5,000.00          |
| 4999 - App - Health                                      | \$1,500.00          | \$1,500.00          | \$504.00            |
| 5999 - App - Transportation                              | \$56,870.00         | \$56,870.00         | \$55,794.00         |
| 6999 - App - Economic Assistance and Opportunity         | \$300.00            | \$3,000.00          | \$3,000.00          |
| 7999 - App - Culture and Recreation                      | \$10,289.00         | \$9,714.00          | \$9,664.00          |
| 8999 - App - Home and Community Services                 | -                   | \$27,960.00         | \$27,500.00         |
| 9199 - App - Employee Benefits                           | \$104,125.00        | \$100,650.00        | \$101,400.00        |
| <b>Total for Estimated Appropriations</b>                | <b>\$760,318.00</b> | <b>\$600,029.00</b> | <b>\$614,748.00</b> |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$760,318.00</b> | <b>\$600,029.00</b> | <b>\$614,748.00</b> |

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

**B - General Town-Outside Village  
Balance Sheet**

|                                               | 12/31/2025          | 12/31/2024          | 12/31/2023          |
|-----------------------------------------------|---------------------|---------------------|---------------------|
| <b>Assets and Deferred Outflows</b>           |                     |                     |                     |
| <b>Assets</b>                                 |                     |                     |                     |
| <b>Cash and Cash Equivalents</b>              |                     |                     |                     |
| 201 - Cash In Time Deposits                   | \$348,880.98        | \$328,865.05        | \$308,985.02        |
| <b>Total for Cash and Cash Equivalents</b>    | <b>\$348,880.98</b> | <b>\$328,865.05</b> | <b>\$308,985.02</b> |
| <b>Total for Assets</b>                       | <b>\$348,880.98</b> | <b>\$328,865.05</b> | <b>\$308,985.02</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$348,880.98</b> | <b>\$328,865.05</b> | <b>\$308,985.02</b> |

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

**B - General Town-Outside Village  
Balance Sheet**

|                                                                  | 12/31/2025          | 12/31/2024          | 12/31/2023          |
|------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>           |                     |                     |                     |
| <b>Fund Balance</b>                                              |                     |                     |                     |
| <b>Assigned Fund Balance</b>                                     |                     |                     |                     |
| 914 - Assigned Appropriated Fund Balance                         | -                   | \$236.00            | \$12,000.00         |
| 915 - Assigned Unappropriated Fund Balance                       | \$348,880.98        | \$328,629.05        | \$296,985.02        |
| <b>Total for Assigned Fund Balance</b>                           | <b>\$348,880.98</b> | <b>\$328,865.05</b> | <b>\$308,985.02</b> |
| <b>Total for Fund Balance</b>                                    | <b>\$348,880.98</b> | <b>\$328,865.05</b> | <b>\$308,985.02</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$348,880.98</b> | <b>\$328,865.05</b> | <b>\$308,985.02</b> |

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

**B - General Town-Outside Village  
Results of Operations**

|                                                 | 12/31/2025         | 12/31/2024         | 12/31/2023         |
|-------------------------------------------------|--------------------|--------------------|--------------------|
| <b>Revenues and Other Sources</b>               |                    |                    |                    |
| <b>Revenues</b>                                 |                    |                    |                    |
| <b>Property Taxes</b>                           |                    |                    |                    |
| 1001 - Real Property Taxes                      | \$60,000.00        | \$59,230.00        | \$49,391.00        |
| <b>Total for Property Taxes</b>                 | <b>\$60,000.00</b> | <b>\$59,230.00</b> | <b>\$49,391.00</b> |
| <b>Non-Property Tax Items</b>                   |                    |                    |                    |
| 1120 - Non Property Tax Distribution by County  | \$10,000.00        | \$15,000.00        | \$65,000.00        |
| 1170 - Franchise Tax                            | \$830.32           | \$862.47           | \$844.51           |
| <b>Total for Non-Property Tax Items</b>         | <b>\$10,830.32</b> | <b>\$15,862.47</b> | <b>\$65,844.51</b> |
| <b>Departmental Income</b>                      |                    |                    |                    |
| 1603 - Vital Statistics Fees                    | -                  | \$250.00           | -                  |
| 2115 - Planning Board Fees                      | \$4,280.00         | \$12,252.20        | \$3,360.00         |
| 2140 - Metered Water Sales                      | \$758.65           | -                  | -                  |
| <b>Total for Departmental Income</b>            | <b>\$5,038.65</b>  | <b>\$12,502.20</b> | <b>\$3,360.00</b>  |
| <b>Intergovernmental Charges</b>                |                    |                    |                    |
| 2260 - Public Safety Services Other Governments | -                  | \$2,500.00         | -                  |
| <b>Total for Intergovernmental Charges</b>      | <b>\$0.00</b>      | <b>\$2,500.00</b>  | <b>\$0.00</b>      |
| <b>Use of Money and Property</b>                |                    |                    |                    |
| 2401 - Interest and Earnings                    | \$1,385.45         | \$8,937.84         | \$10,070.82        |

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

**B - General Town-Outside Village  
Results of Operations**

|                                                              | 12/31/2025         | 12/31/2024         | 12/31/2023          |
|--------------------------------------------------------------|--------------------|--------------------|---------------------|
| <b>Total for Use of Money and Property</b>                   | <b>\$1,385.45</b>  | <b>\$8,937.84</b>  | <b>\$10,070.82</b>  |
| <b>Licenses and Permits</b>                                  |                    |                    |                     |
| 2555 - Building and Alteration Permits                       | \$15,419.50        | -                  | \$12,532.15         |
| <b>Total for Licenses and Permits</b>                        | <b>\$15,419.50</b> | <b>\$0.00</b>      | <b>\$12,532.15</b>  |
| <b>Sales of Property and Compensation for Loss</b>           |                    |                    |                     |
| 2651 - Sales of Refuse For Recycling                         | -                  | -                  | \$18,518.40         |
| <b>Total for Sales of Property and Compensation for Loss</b> | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$18,518.40</b>  |
| <b>Total for Revenues</b>                                    | <b>\$92,673.92</b> | <b>\$99,032.51</b> | <b>\$159,716.88</b> |
| <b>Total for Revenues and Other Sources</b>                  | <b>\$92,673.92</b> | <b>\$99,032.51</b> | <b>\$159,716.88</b> |

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

**B - General Town-Outside Village  
Results of Operations**

|                                               | 12/31/2025         | 12/31/2024         | 12/31/2023        |
|-----------------------------------------------|--------------------|--------------------|-------------------|
| <b>Expenditures and Other Uses</b>            |                    |                    |                   |
| <b>Expenditures</b>                           |                    |                    |                   |
| <b>Public Safety</b>                          |                    |                    |                   |
| <b>Animal Control</b>                         |                    |                    |                   |
| 35101 - Dog Control - Personal Services       | \$4,387.13         | \$4,692.00         | -                 |
| 35104 - Dog Control - Contractual             | \$6,634.67         | \$6,873.59         | -                 |
| <b>Total for Animal Control</b>               | <b>\$11,021.80</b> | <b>\$11,565.59</b> | <b>\$0.00</b>     |
| <b>Other Public Safety</b>                    |                    |                    |                   |
| 36201 - Safety Inspection - Personal Services | \$25,960.00        | \$22,115.50        | -                 |
| <b>Total for Other Public Safety</b>          | <b>\$25,960.00</b> | <b>\$22,115.50</b> | <b>\$0.00</b>     |
| <b>Total for Public Safety</b>                | <b>\$36,981.80</b> | <b>\$33,681.09</b> | <b>\$0.00</b>     |
| <b>Health</b>                                 |                    |                    |                   |
| <b>Public Health Program</b>                  |                    |                    |                   |
| 40101 - Public Health - Personal Services     | \$1,351.44         | \$1,340.00         | \$1,352.00        |
| <b>Total for Public Health Program</b>        | <b>\$1,351.44</b>  | <b>\$1,340.00</b>  | <b>\$1,352.00</b> |
| <b>Total for Health</b>                       | <b>\$1,351.44</b>  | <b>\$1,340.00</b>  | <b>\$1,352.00</b> |
| <b>Economic Assistance and Opportunity</b>    |                    |                    |                   |
| <b>Economic Opportunity and Development</b>   |                    |                    |                   |

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

**B - General Town-Outside Village  
Results of Operations**

|                                                       | 12/31/2025        | 12/31/2024        | 12/31/2023        |
|-------------------------------------------------------|-------------------|-------------------|-------------------|
| 65104 - Veterans Service - Contractual                | \$1,500.00        | \$1,500.00        | \$2,000.00        |
| <b>Total for Economic Opportunity and Development</b> | <b>\$1,500.00</b> | <b>\$1,500.00</b> | <b>\$2,000.00</b> |
| <b>Total for Economic Assistance and Opportunity</b>  | <b>\$1,500.00</b> | <b>\$1,500.00</b> | <b>\$2,000.00</b> |
| <b>Culture and Recreation</b>                         |                   |                   |                   |
| <b>Recreation</b>                                     |                   |                   |                   |
| 73104 - Youth Programs - Contractual                  | \$2,500.00        | \$2,000.00        | \$5,000.00        |
| <b>Total for Recreation</b>                           | <b>\$2,500.00</b> | <b>\$2,000.00</b> | <b>\$5,000.00</b> |
| <b>Culture</b>                                        |                   |                   |                   |
| 74104 - Library - Contractual                         | \$3,000.00        | \$3,000.00        | -                 |
| 75101 - Historian - Personal Services                 | \$1,259.25        | -                 | -                 |
| <b>Total for Culture</b>                              | <b>\$4,259.25</b> | <b>\$3,000.00</b> | <b>\$0.00</b>     |
| <b>Total for Culture and Recreation</b>               | <b>\$6,759.25</b> | <b>\$5,000.00</b> | <b>\$5,000.00</b> |
| <b>Home and Community Services</b>                    |                   |                   |                   |
| <b>General Environment</b>                            |                   |                   |                   |
| 80101 - Zoning - Personal Services                    | \$2,887.92        | \$2,832.00        | \$2,530.00        |
| 80201 - Planning and Surveys - Personal Services      | \$5,362.08        | \$5,256.00        | \$4,686.00        |
| 80204 - Planning and Surveys - Contractual            | -                 | -                 | \$385.00          |
| <b>Total for General Environment</b>                  | <b>\$8,250.00</b> | <b>\$8,088.00</b> | <b>\$7,601.00</b> |
| <b>Sanitation</b>                                     |                   |                   |                   |

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

**B - General Town-Outside Village  
Results of Operations**

|                                                                    | 12/31/2025         | 12/31/2024         | 12/31/2023         |
|--------------------------------------------------------------------|--------------------|--------------------|--------------------|
| 81604 - Refuse and Garbage - Contractual                           | \$23,401.12        | \$24,973.96        | \$23,721.00        |
| <b>Total for Sanitation</b>                                        | <b>\$23,401.12</b> | <b>\$24,973.96</b> | <b>\$23,721.00</b> |
| <b>Total for Home and Community Services</b>                       | <b>\$31,651.12</b> | <b>\$33,061.96</b> | <b>\$31,322.00</b> |
| <b>Employee Benefits</b>                                           |                    |                    |                    |
| <b>Employee Benefits</b>                                           |                    |                    |                    |
| 90108 - State Retirement System - Employee Benefits                | \$2,000.00         | \$587.00           | -                  |
| 90308 - Social Security - Employee Benefits                        | \$2,640.28         | \$2,396.35         | \$655.64           |
| 90408 - Workers' Compensation - Employee Benefits                  | \$2,500.00         | \$876.88           | -                  |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | -                  | \$709.20           | -                  |
| <b>Total for Employee Benefits</b>                                 | <b>\$7,140.28</b>  | <b>\$4,569.43</b>  | <b>\$655.64</b>    |
| <b>Total for Employee Benefits</b>                                 | <b>\$7,140.28</b>  | <b>\$4,569.43</b>  | <b>\$655.64</b>    |
| <b>Total for Expenditures</b>                                      | <b>\$85,383.89</b> | <b>\$79,152.48</b> | <b>\$40,329.64</b> |
| <b>Total for Expenditures and Other Uses</b>                       | <b>\$85,383.89</b> | <b>\$79,152.48</b> | <b>\$40,329.64</b> |



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

**B - General Town-Outside Village  
Changes in Fund Balance**

|                                                                                                                                                         | 12/31/2025   | 12/31/2024   | 12/31/2023   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|--------------|
| <b>Analysis of Changes in Fund Balance</b>                                                                                                              |              |              |              |
| 8021 - Fund Balance - Beginning of Year                                                                                                                 | \$328,865.55 | \$308,985.52 | \$189,598.28 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance<br><i>software change -fd balance incorrect when loaded</i> | \$12,725.40  | -            | -            |
| 8022 - Restated Fund Balance - Beginning of Year                                                                                                        | \$341,590.95 | \$308,985.52 | \$189,598.28 |
| Add Revenues and Other Sources                                                                                                                          | \$92,673.92  | \$99,032.51  | \$159,716.88 |
| Deduct Expenditures and Other Uses                                                                                                                      | \$85,383.89  | \$79,152.48  | \$40,329.64  |
| 8029 - Fund Balance - End of Year                                                                                                                       | \$348,880.98 | \$328,865.55 | \$308,985.52 |

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

**B - General Town-Outside Village  
Adopted Budget Summary**

|                                                       | 12/31/2026         | 12/31/2025         | 12/31/2024         |
|-------------------------------------------------------|--------------------|--------------------|--------------------|
| <b>Estimated Revenues and Other Sources</b>           |                    |                    |                    |
| <b>Estimated Revenue</b>                              |                    |                    |                    |
| 1049 - Est Rev - Property Taxes                       | \$60,000.00        | \$60,000.00        | \$59,230.00        |
| 1199 - Est Rev - Non-Property Tax Items               | \$15,798.00        | \$10,000.00        | \$15,000.00        |
| 2399 - Est Rev - Intergovernmental Charges            | \$7,000.00         | \$3,000.00         | \$3,000.00         |
| 2499 - Est Rev - Use of Money and Property            | \$1,350.00         | \$7,500.00         | \$50.00            |
| 2599 - Est Rev - Licenses and Permits                 | \$10,000.00        | \$10,000.00        | -                  |
| <b>Total for Estimated Revenue</b>                    | <b>\$94,148.00</b> | <b>\$90,500.00</b> | <b>\$77,280.00</b> |
| <b>Estimated Other Sources</b>                        |                    |                    |                    |
| 599 - Appropriated Fund Balance                       | -                  | \$236.00           | \$12,000.00        |
| <b>Total for Estimated Other Sources</b>              | <b>\$0.00</b>      | <b>\$236.00</b>    | <b>\$12,000.00</b> |
| <b>Total for Estimated Revenues and Other Sources</b> | <b>\$94,148.00</b> | <b>\$90,736.00</b> | <b>\$89,280.00</b> |

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

**B - General Town-Outside Village  
Adopted Budget Summary**

|                                                          | 12/31/2026         | 12/31/2025         | 12/31/2024         |
|----------------------------------------------------------|--------------------|--------------------|--------------------|
| <b>Estimated Appropriations and Other Uses</b>           |                    |                    |                    |
| <b>Estimated Appropriations</b>                          |                    |                    |                    |
| 1999 - App - General Government Support                  | -                  | \$10,000.00        | \$16,000.00        |
| 3999 - App - Public Safety                               | \$42,746.00        | \$14,786.00        | \$11,692.00        |
| 4999 - App - Health                                      | \$1,352.00         | -                  | -                  |
| 6999 - App - Economic Assistance and Opportunity         | \$1,500.00         | \$1,500.00         | \$1,500.00         |
| 7999 - App - Culture and Recreation                      | \$7,000.00         | \$7,000.00         | \$7,000.00         |
| 8999 - App - Home and Community Services                 | \$33,250.00        | \$49,750.00        | \$50,088.00        |
| 9199 - App - Employee Benefits                           | \$8,300.00         | \$7,700.00         | \$3,000.00         |
| <b>Total for Estimated Appropriations</b>                | <b>\$94,148.00</b> | <b>\$90,736.00</b> | <b>\$89,280.00</b> |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$94,148.00</b> | <b>\$90,736.00</b> | <b>\$89,280.00</b> |

Town of Minden  
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            |
|-----------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>           |                       |                       |                       |
| <b>Assets</b>                                 |                       |                       |                       |
| <b>Cash and Cash Equivalents</b>              |                       |                       |                       |
| 200 - Cash                                    | \$15,392.39           | \$507,103.97          | -                     |
| 201 - Cash In Time Deposits                   | \$783,012.96          | \$1,065,554.30        | \$1,603,219.21        |
| <b>Total for Cash and Cash Equivalents</b>    | <b>\$798,405.35</b>   | <b>\$1,572,658.27</b> | <b>\$1,603,219.21</b> |
| <b>Due From</b>                               |                       |                       |                       |
| 391 - Due From Other Funds                    | \$1,161,170.06        | \$500,000.00          | \$24,940.17           |
| <b>Total for Due From</b>                     | <b>\$1,161,170.06</b> | <b>\$500,000.00</b>   | <b>\$24,940.17</b>    |
| <b>Total for Assets</b>                       | <b>\$1,959,575.41</b> | <b>\$2,072,658.27</b> | <b>\$1,628,159.38</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$1,959,575.41</b> | <b>\$2,072,658.27</b> | <b>\$1,628,159.38</b> |

Town of Minden  
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            |
|------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>           |                       |                       |                       |
| <b>Fund Balance</b>                                              |                       |                       |                       |
| <b>Assigned Fund Balance</b>                                     |                       |                       |                       |
| 914 - Assigned Appropriated Fund Balance                         | -                     | \$100,870.00          | \$307,135.00          |
| 915 - Assigned Unappropriated Fund Balance                       | \$1,959,575.41        | \$1,971,788.27        | \$1,321,024.38        |
| <b>Total for Assigned Fund Balance</b>                           | <b>\$1,959,575.41</b> | <b>\$2,072,658.27</b> | <b>\$1,628,159.38</b> |
| <b>Total for Fund Balance</b>                                    | <b>\$1,959,575.41</b> | <b>\$2,072,658.27</b> | <b>\$1,628,159.38</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$1,959,575.41</b> | <b>\$2,072,658.27</b> | <b>\$1,628,159.38</b> |

Town of Minden  
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          |
|--------------------------------------------------------------------------------------|---------------------|-----------------------|---------------------|
| <b>Revenues and Other Sources</b>                                                    |                     |                       |                     |
| <b>Revenues</b>                                                                      |                     |                       |                     |
| <b>Property Taxes</b>                                                                |                     |                       |                     |
| 1001 - Real Property Taxes                                                           | \$199,000.00        | \$188,435.00          | \$178,435.00        |
| <b>Total for Property Taxes</b>                                                      | <b>\$199,000.00</b> | <b>\$188,435.00</b>   | <b>\$178,435.00</b> |
| <b>Non-Property Tax Items</b>                                                        |                     |                       |                     |
| 1120 - Non Property Tax Distribution by County                                       | \$976,979.01        | \$1,016,603.56        | \$913,168.67        |
| <b>Total for Non-Property Tax Items</b>                                              | <b>\$976,979.01</b> | <b>\$1,016,603.56</b> | <b>\$913,168.67</b> |
| <b>Intergovernmental Charges</b>                                                     |                     |                       |                     |
| 2300 - Transportation Services Other Governments<br><i>County Mowing Contract</i>    | \$21,436.00         | \$363,225.45          | \$21,436.00         |
| 2302 - Snow Removal Services Other Governments<br><i>Count Snow Removal Contract</i> | \$350,781.38        | -                     | \$330,650.30        |
| <b>Total for Intergovernmental Charges</b>                                           | <b>\$372,217.38</b> | <b>\$363,225.45</b>   | <b>\$352,086.30</b> |
| <b>Use of Money and Property</b>                                                     |                     |                       |                     |
| 2401 - Interest and Earnings                                                         | \$45,954.18         | \$41,108.41           | \$49,578.58         |
| 2414 - Rental of Equipment                                                           | \$2,820.00          | \$1,225.00            | \$3,725.00          |
| <b>Total for Use of Money and Property</b>                                           | <b>\$48,774.18</b>  | <b>\$42,333.41</b>    | <b>\$53,303.58</b>  |
| <b>Sales of Property and Compensation for Loss</b>                                   |                     |                       |                     |
| 2665 - Sales of Equipment                                                            | \$845.40            | \$12,330.00           | \$7,705.91          |
| 2680 - Insurance Recoveries                                                          | \$670.82            | \$19,540.04           | \$1,202,414.00      |

Town of Minden  
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            |
|--------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Total for Sales of Property and Compensation for Loss</b> | <b>\$1,516.22</b>     | <b>\$31,870.04</b>    | <b>\$1,210,119.91</b> |
| <b>Other Revenues</b>                                        |                       |                       |                       |
| 2701 - Refunds of Prior Year Expenditures                    | -                     | -                     | \$3,631.21            |
| <b>Total for Other Revenues</b>                              | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$3,631.21</b>     |
| <b>State Aid</b>                                             |                       |                       |                       |
| 3501 - State Aid Consolidated Highway Aid                    | -                     | \$110,054.00          | \$89,576.65           |
| <b>Total for State Aid</b>                                   | <b>\$0.00</b>         | <b>\$110,054.00</b>   | <b>\$89,576.65</b>    |
| <b>Total for Revenues</b>                                    | <b>\$1,598,486.79</b> | <b>\$1,752,521.46</b> | <b>\$2,800,321.32</b> |
| <b>Total for Revenues and Other Sources</b>                  | <b>\$1,598,486.79</b> | <b>\$1,752,521.46</b> | <b>\$2,800,321.32</b> |

Town of Minden  
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            |
|-----------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Expenditures and Other Uses</b>                                    |                       |                       |                       |
| <b>Expenditures</b>                                                   |                       |                       |                       |
| <b>General Government Support</b>                                     |                       |                       |                       |
| <b>Special Items</b>                                                  |                       |                       |                       |
| 19104 - Unallocated Insurance - Contractual                           | \$57,805.25           | -                     | \$56,000.00           |
| <b>Total for Special Items</b>                                        | <b>\$57,805.25</b>    | <b>\$0.00</b>         | <b>\$56,000.00</b>    |
| <b>Total for General Government Support</b>                           | <b>\$57,805.25</b>    | <b>\$0.00</b>         | <b>\$56,000.00</b>    |
| <b>Transportation</b>                                                 |                       |                       |                       |
| <b>Highway</b>                                                        |                       |                       |                       |
| 51101 - Maintenance of Roads - Personal Services                      | \$223,741.20          | \$180,800.00          | \$209,795.02          |
| 51104 - Maintenance of Roads - Contractual                            | \$322,915.00          | \$195,144.58          | \$341,207.60          |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | -                     | \$769.61              | \$67,340.29           |
| 51302 - Machinery - Equipment and Capital Outlay                      | \$240,833.62          | \$232,165.00          | \$1,168,196.00        |
| 51304 - Machinery - Contractual                                       | \$83,606.27           | \$66,528.79           | \$606,475.50          |
| 51421 - Snow Removal - Personal Services                              | \$195,000.00          | \$231,965.02          | \$185,938.24          |
| 51424 - Snow Removal - Contractual                                    | \$192,660.44          | \$118,904.05          | \$98,594.80           |
| <b>Total for Highway</b>                                              | <b>\$1,258,756.53</b> | <b>\$1,026,277.05</b> | <b>\$2,677,547.45</b> |
| <b>Total for Transportation</b>                                       | <b>\$1,258,756.53</b> | <b>\$1,026,277.05</b> | <b>\$2,677,547.45</b> |
| <b>Employee Benefits</b>                                              |                       |                       |                       |



Town of Minden  
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            |
|--------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Employee Benefits</b>                                           |                       |                       |                       |
| 90108 - State Retirement System - Employee Benefits                | \$118,054.00          | \$48,000.00           | \$151,861.70          |
| 90308 - Social Security - Employee Benefits                        | \$35,584.88           | \$30,451.36           | -                     |
| 90408 - Workers' Compensation - Employee Benefits                  | \$36,858.35           | \$34,000.00           | -                     |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$184,880.03          | \$169,294.16          | \$23,961.50           |
| <b>Total for Employee Benefits</b>                                 | <b>\$375,377.26</b>   | <b>\$281,745.52</b>   | <b>\$175,823.20</b>   |
| <b>Total for Employee Benefits</b>                                 | <b>\$375,377.26</b>   | <b>\$281,745.52</b>   | <b>\$175,823.20</b>   |
| <b>Total for Expenditures</b>                                      | <b>\$1,691,939.04</b> | <b>\$1,308,022.57</b> | <b>\$2,909,370.65</b> |
| <b>Total for Expenditures and Other Uses</b>                       | <b>\$1,691,939.04</b> | <b>\$1,308,022.57</b> | <b>\$2,909,370.65</b> |

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

**DB - Highway Part-town  
Changes in Fund Balance**

|                                                                                                                                                         | 12/31/2025     | 12/31/2024     | 12/31/2023     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|
| <b>Analysis of Changes in Fund Balance</b>                                                                                                              |                |                |                |
| 8021 - Fund Balance - Beginning of Year                                                                                                                 | \$2,072,659.48 | \$1,628,160.59 | \$1,737,209.92 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance<br><i>software change -fd balance incorrect when loaded</i> | \$19,631.82    | -              | -              |
| 8022 - Restated Fund Balance - Beginning of Year                                                                                                        | \$2,053,027.66 | \$1,628,160.59 | \$1,737,209.92 |
| Add Revenues and Other Sources                                                                                                                          | \$1,598,486.79 | \$1,752,521.46 | \$2,800,321.32 |
| Deduct Expenditures and Other Uses                                                                                                                      | \$1,691,939.04 | \$1,308,022.57 | \$2,909,370.65 |
| 8029 - Fund Balance - End of Year                                                                                                                       | \$1,959,575.41 | \$2,072,659.48 | \$1,628,160.59 |

Town of Minden  
Annual Financial Report  
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**DB - Highway Part-town  
Adopted Budget Summary**

|                                                       | 12/31/2026            | 12/31/2025            | 12/31/2024            |
|-------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Estimated Revenues and Other Sources</b>           |                       |                       |                       |
| <b>Estimated Revenue</b>                              |                       |                       |                       |
| 1049 - Est Rev - Property Taxes                       | \$100,585.00          | \$199,000.00          | \$188,435.00          |
| 1199 - Est Rev - Non-Property Tax Items               | \$945,000.00          | \$800,000.00          | \$730,000.00          |
| 2399 - Est Rev - Intergovernmental Charges            | \$374,000.00          | \$301,330.00          | \$301,330.00          |
| 2499 - Est Rev - Use of Money and Property            | \$35,000.00           | \$25,000.00           | \$500.00              |
| 3099 - Est Rev - State Aid                            | -                     | \$50,000.00           | \$50,000.00           |
| <b>Total for Estimated Revenue</b>                    | <b>\$1,454,585.00</b> | <b>\$1,375,330.00</b> | <b>\$1,270,265.00</b> |
| <b>Estimated Other Sources</b>                        |                       |                       |                       |
| 599 - Appropriated Fund Balance                       | -                     | \$100,870.00          | \$307,135.00          |
| <b>Total for Estimated Other Sources</b>              | <b>\$0.00</b>         | <b>\$100,870.00</b>   | <b>\$307,135.00</b>   |
| <b>Total for Estimated Revenues and Other Sources</b> | <b>\$1,454,585.00</b> | <b>\$1,476,200.00</b> | <b>\$1,577,400.00</b> |

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

**DB - Highway Part-town  
Adopted Budget Summary**

|                                                          | 12/31/2026            | 12/31/2025            | 12/31/2024            |
|----------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Estimated Appropriations and Other Uses</b>           |                       |                       |                       |
| <b>Estimated Appropriations</b>                          |                       |                       |                       |
| 1999 - App - General Government Support                  | \$75,000.00           | \$65,000.00           | \$57,000.00           |
| 5999 - App - Transportation                              | \$1,054,585.00        | \$1,130,000.00        | \$1,186,000.00        |
| 9199 - App - Employee Benefits                           | \$325,000.00          | \$281,200.00          | \$334,400.00          |
| <b>Total for Estimated Appropriations</b>                | <b>\$1,454,585.00</b> | <b>\$1,476,200.00</b> | <b>\$1,577,400.00</b> |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$1,454,585.00</b> | <b>\$1,476,200.00</b> | <b>\$1,577,400.00</b> |

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

H - Capital Projects  
Balance Sheet

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

NOT FINAL

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

**H - Capital Projects  
Balance Sheet**

|                                                                  | 12/31/2025              | 12/31/2024 | 12/31/2023 |
|------------------------------------------------------------------|-------------------------|------------|------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>           |                         |            |            |
| <b>Liabilities</b>                                               |                         |            |            |
| <b>Due to</b>                                                    |                         |            |            |
| 630 - Due To Other Funds                                         | \$1,158,287.48          | -          | -          |
| <b>Total for Due to</b>                                          | <b>\$1,158,287.48</b>   |            |            |
| <b>Total for Liabilities</b>                                     | <b>\$1,158,287.48</b>   |            |            |
| <b>Fund Balance</b>                                              |                         |            |            |
| <b>Unassigned Fund Balance</b>                                   |                         |            |            |
| 917 - Unassigned Fund Balance                                    | (\$1,158,287.48)        | -          | -          |
| <b>Total for Unassigned Fund Balance</b>                         | <b>(\$1,158,287.48)</b> |            |            |
| <b>Total for Fund Balance</b>                                    | <b>(\$1,158,287.48)</b> |            |            |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$0.00</b>           |            |            |

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

H - Capital Projects  
Results of Operations

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

NOT FINAL

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

**H - Capital Projects  
Results of Operations**

|                                                       | 12/31/2025            | 12/31/2024 | 12/31/2023 |
|-------------------------------------------------------|-----------------------|------------|------------|
| <b>Expenditures and Other Uses</b>                    |                       |            |            |
| <b>Expenditures</b>                                   |                       |            |            |
| <b>General Government Support</b>                     |                       |            |            |
| <b>Shared Services</b>                                |                       |            |            |
| 16402 - Central Garage - Equipment and Capital Outlay | \$1,158,287.48        | -          | -          |
| <b>Total for Shared Services</b>                      | <b>\$1,158,287.48</b> |            |            |
| <b>Total for General Government Support</b>           | <b>\$1,158,287.48</b> |            |            |
| <b>Total for Expenditures</b>                         | <b>\$1,158,287.48</b> |            |            |
| <b>Total for Expenditures and Other Uses</b>          | <b>\$1,158,287.48</b> |            |            |



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

**H - Capital Projects  
Changes in Fund Balance**

|                                                  | 12/31/2025       | 12/31/2024 | 12/31/2023 |
|--------------------------------------------------|------------------|------------|------------|
| <b>Analysis of Changes in Fund Balance</b>       |                  |            |            |
| 8021 - Fund Balance - Beginning of Year          | \$0.00           | -          | -          |
| 8022 - Restated Fund Balance - Beginning of Year | \$0.00           | -          | -          |
| Add Revenues and Other Sources                   | \$0.00           | -          | -          |
| Deduct Expenditures and Other Uses               | \$1,158,287.48   | -          | -          |
| 8029 - Fund Balance - End of Year                | (\$1,158,287.48) | -          | -          |

NOT FIN

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

SF - Special District(s) Fire Protection  
Balance Sheet

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

NOT FINAL

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

SF - Special District(s) Fire Protection  
Balance Sheet

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

NOT FINAL

Town of Minden  
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          |
|---------------------------------------------|---------------------|---------------------|---------------------|
| <b>Revenues and Other Sources</b>           |                     |                     |                     |
| <b>Revenues</b>                             |                     |                     |                     |
| <b>Property Taxes</b>                       |                     |                     |                     |
| 1001 - Real Property Taxes                  | \$168,681.44        | \$165,374.00        | \$167,840.00        |
| <b>Total for Property Taxes</b>             | <b>\$168,681.44</b> | <b>\$165,374.00</b> | <b>\$167,840.00</b> |
| <b>Total for Revenues</b>                   | <b>\$168,681.44</b> | <b>\$165,374.00</b> | <b>\$167,840.00</b> |
| <b>Total for Revenues and Other Sources</b> | <b>\$168,681.44</b> | <b>\$165,374.00</b> | <b>\$167,840.00</b> |

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

|                                              | 12/31/2025          | 12/31/2024          | 12/31/2023          |
|----------------------------------------------|---------------------|---------------------|---------------------|
| <b>Expenditures and Other Uses</b>           |                     |                     |                     |
| <b>Expenditures</b>                          |                     |                     |                     |
| <b>Public Safety</b>                         |                     |                     |                     |
| <b>Fire Protection</b>                       |                     |                     |                     |
| 34104 - Fire Protection - Contractual        | \$168,681.44        | \$165,374.00        | \$167,840.00        |
| <b>Total for Fire Protection</b>             | <b>\$168,681.44</b> | <b>\$165,374.00</b> | <b>\$167,840.00</b> |
| <b>Total for Public Safety</b>               | <b>\$168,681.44</b> | <b>\$165,374.00</b> | <b>\$167,840.00</b> |
| <b>Total for Expenditures</b>                | <b>\$168,681.44</b> | <b>\$165,374.00</b> | <b>\$167,840.00</b> |
| <b>Total for Expenditures and Other Uses</b> | <b>\$168,681.44</b> | <b>\$165,374.00</b> | <b>\$167,840.00</b> |

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

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

|                                                  | 12/31/2025   | 12/31/2024   | 12/31/2023   |
|--------------------------------------------------|--------------|--------------|--------------|
| <b>Analysis of Changes in Fund Balance</b>       |              |              |              |
| 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                   | \$168,681.44 | \$165,374.00 | \$167,840.00 |
| Deduct Expenditures and Other Uses               | \$168,681.44 | \$165,374.00 | \$167,840.00 |
| 8029 - Fund Balance - End of Year                | \$0.00       | \$0.00       | \$0.00       |

NOT FILED

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

**TC - Custodial  
Statement of Net Position**

|                                               | 12/31/2025        | 12/31/2024      | 12/31/2023         |
|-----------------------------------------------|-------------------|-----------------|--------------------|
| <b>Assets and Deferred Outflows</b>           |                   |                 |                    |
| <b>Assets</b>                                 |                   |                 |                    |
| <b>Cash and Cash Equivalents</b>              |                   |                 |                    |
| 200 - Cash                                    | \$6,650.99        | \$670.37        | \$28,763.26        |
| <b>Total for Cash and Cash Equivalents</b>    | <b>\$6,650.99</b> | <b>\$670.37</b> | <b>\$28,763.26</b> |
| <b>Total for Assets</b>                       | <b>\$6,650.99</b> | <b>\$670.37</b> | <b>\$28,763.26</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$6,650.99</b> | <b>\$670.37</b> | <b>\$28,763.26</b> |

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

**TC - Custodial  
Statement of Net Position**

|                                                                 | 12/31/2025        | 12/31/2024      | 12/31/2023         |
|-----------------------------------------------------------------|-------------------|-----------------|--------------------|
| <b>Liabilities, Deferred Inflows and Net Position</b>           |                   |                 |                    |
| <b>Liabilities</b>                                              |                   |                 |                    |
| <b>Due to</b>                                                   |                   |                 |                    |
| 630 - Due To Other Funds                                        | \$2,882.58        | -               | \$24,940.17        |
| 718 - State Retirement                                          | \$783.84          | \$670.37        | \$388.09           |
| <b>Total for Due to</b>                                         | <b>\$3,666.42</b> | <b>\$670.37</b> | <b>\$25,328.26</b> |
| <b>Other Liabilities</b>                                        |                   |                 |                    |
| 688 - Other Liabilities                                         | \$1,368.27        | -               | -                  |
| <i>NYS tax not cleared &amp; dues</i>                           |                   |                 |                    |
| 717 - Deferred Compensation                                     | \$1,616.30        | -               | -                  |
| <b>Total for Other Liabilities</b>                              | <b>\$2,984.57</b> | <b>\$0.00</b>   | <b>\$0.00</b>      |
| <b>Total for Liabilities</b>                                    | <b>\$6,650.99</b> | <b>\$670.37</b> | <b>\$25,328.26</b> |
| <b>Net Position</b>                                             |                   |                 |                    |
| <b>Restricted Net Position</b>                                  |                   |                 |                    |
| 923 - Net Assets Restricted for Other Purposes                  | -                 | -               | \$3,435.00         |
| <b>Total for Restricted Net Position</b>                        | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$3,435.00</b>  |
| <b>Total for Net Position</b>                                   | <b>\$0.00</b>     | <b>\$0.00</b>   | <b>\$3,435.00</b>  |
| <b>Total for Liabilities, Deferred Inflows and Net Position</b> | <b>\$6,650.99</b> | <b>\$670.37</b> | <b>\$28,763.26</b> |



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

TC - Custodial  
Results of Operations

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

NOT FINAL

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

TC - Custodial  
Results of Operations

|                                       | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---------------------------------------|------------|------------|------------|
| Expenditures and Other Uses           |            |            |            |
| Total for Expenditures and Other Uses | \$0.00     | \$0.00     | \$0.00     |

NOT FINAL

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

**TC - Custodial  
Changes in Net Position**

|                                                                                             | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---------------------------------------------------------------------------------------------|------------|------------|------------|
| <b>Analysis of Changes in Net Position</b>                                                  |            |            |            |
| 8021 - Net Position - Beginning of Year                                                     | \$0.00     | \$3,435.00 | \$3,435.00 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position | -          | \$3,435.00 | -          |
| 8022 - Restated Net Position - Beginning of Year                                            | \$0.00     | \$0.00     | \$3,435.00 |
| Add Revenues and Other Sources                                                              | \$0.00     | \$0.00     | \$0.00     |
| Deduct Expenditures and Other Uses                                                          | \$0.00     | \$0.00     | \$0.00     |
| 8029 - Net Position - End of Year                                                           | \$0.00     | \$0.00     | \$3,435.00 |

Town of Minden  
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**

|                                                 | 12/31/2025            | 12/31/2024            | 12/31/2023            |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Non-Current Assets</b>                       |                       |                       |                       |
| <b>Non-Depreciable Capital Assets</b>           |                       |                       |                       |
| 101 - Land                                      | \$75,000.00           | \$75,000.00           | \$75,000.00           |
| <b>Total for Non-Depreciable Capital Assets</b> | <b>\$75,000.00</b>    | <b>\$75,000.00</b>    | <b>\$75,000.00</b>    |
| <b>Depreciable Capital Assets</b>               |                       |                       |                       |
| 102 - Buildings                                 | \$3,545,000.00        | \$3,545,000.00        | \$45,000.00           |
| 104 - Machinery and Equipment                   | \$1,601,585.00        | \$1,601,585.00        | \$1,101,585.00        |
| <b>Total for Depreciable Capital Assets</b>     | <b>\$5,146,585.00</b> | <b>\$5,146,585.00</b> | <b>\$1,146,585.00</b> |
| <b>Total for Non-Current Assets</b>             | <b>\$5,221,585.00</b> | <b>\$5,221,585.00</b> | <b>\$1,221,585.00</b> |

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

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

|                                                 | 12/31/2025          | 12/31/2024          | 12/31/2023          |
|-------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Long-Term Obligations</b>                    |                     |                     |                     |
| <b>Other Long-Term Obligations</b>              |                     |                     |                     |
| 638 - Net Pension Liability Proportionate Share | \$241,805.00        | \$367,400.00        | \$363,110.00        |
| <b>Total for Other Long-Term Obligations</b>    | <b>\$241,805.00</b> | <b>\$367,400.00</b> | <b>\$363,110.00</b> |
| <b>Total for Long-Term Obligations</b>          | <b>\$241,805.00</b> | <b>\$367,400.00</b> | <b>\$363,110.00</b> |

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

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

NOT FINAL

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

**Statement of Indebtedness**

You have indicated you have no debt data to report.

NOT FINAL

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**Bond Repayment**

No Bonds Reported in the Statement of Indebtedness.

NOT FINAL



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**Bank Reconciliation**

**Accounts**

| Account No.                       | Account Type | Associated Fund(s) | Bank Balance   | Deposits In Transit | Outstanding Checks | Adjustments | Total          |
|-----------------------------------|--------------|--------------------|----------------|---------------------|--------------------|-------------|----------------|
| 667                               | Checking     | B, DB              | \$59,003.91    | \$0.00              | (\$93,088.80)      | \$0.00      | (\$34,084.89)  |
| 771                               | Checking     | DB                 | \$599,686.00   | \$0.00              | \$0.00             | \$0.00      | \$599,686.00   |
| 6543                              | Checking     | B, DB              | \$581,685.22   | \$0.00              | \$0.00             | \$0.00      | \$581,685.22   |
| 675                               | Checking     | TC                 | \$9,646.62     | \$0.00              | (\$2,995.63)       | \$0.00      | \$6,650.99     |
| <b>Total</b>                      |              |                    | \$1,250,021.75 | \$0.00              | (\$96,084.43)      | \$0.00      | \$1,153,937.32 |
| <b>Total Cash From Financials</b> |              |                    |                |                     |                    |             | \$1,153,937.32 |

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**Bank Reconciliation**

**Collateralization of Cash**

|                                                                                                                                            |                |
|--------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Total Bank Balance</b>                                                                                                                  | \$1,250,021.75 |
| FDIC Insurance                                                                                                                             | \$1,000,000.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured                                    | \$336,956.16   |
| <b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b> | \$1,336,956.16 |

**Investments and Collateralization of Investments**

|                                                                                                         |        |
|---------------------------------------------------------------------------------------------------------|--------|
| <b>Investments From Financials</b>                                                                      | \$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 |

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**Employee and Retiree Benefits**

**Total Number**

| Full Time Employees | Part Time Employees | Volunteers with Paid Benefits | Retirees with Paid Benefits |
|---------------------|---------------------|-------------------------------|-----------------------------|
| 7                   | 16                  |                               |                             |

**Number Receiving Benefits**

| Benefit                                                | Amount              | Full Time | Part Time | Volunteer | Retiree |
|--------------------------------------------------------|---------------------|-----------|-----------|-----------|---------|
| State Retirement System                                | \$185,068.00        | 7         | 7         |           |         |
| Police Retirement                                      |                     |           |           |           |         |
| Fire Retirement                                        |                     |           |           |           |         |
| Local Pension Fund                                     |                     |           |           |           |         |
| Social Security                                        | \$59,718.05         | 7         | 16        |           |         |
| Worker's Compensation                                  | \$45,358.35         | 7         | 16        |           |         |
| Life Insurance                                         |                     |           |           |           |         |
| Unemployment Insurance                                 |                     |           |           |           |         |
| Disability Insurance                                   |                     |           |           |           |         |
| Hospital, Medical and Dental Insurance                 | \$217,007.68        | 7         | 1         |           |         |
| Union Welfare Benefits                                 |                     |           |           |           |         |
| Supplemental Benefit Payments to Disabled Firefighters |                     |           |           |           |         |
| Employee Benefits, Other                               |                     |           |           |           |         |
| <b>Total Employee Benefits Paid</b>                    | <b>\$507,152.08</b> |           |           |           |         |