

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

Town of Harpersfield
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, Lisa M. Driscoll (LG120337400000A), hereby certify that I am the Chief Financial Officer of the Town of Harpersfield, and that the information provided in the Annual Financial Report of the Town of Harpersfield for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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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
- DA - Highway Town-wide
- DB - Highway Part-town
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- 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.

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$306,607.90	\$254,875.84	\$295,476.67
210 - Petty Cash	\$50.00	\$50.00	\$50.00
Total for Cash and Cash Equivalents	\$306,657.90	\$254,925.84	\$295,526.67
Other Assets			
489 - Miscellaneous Current Assets Escrow	\$11,980.00	\$11,160.00	\$1,100.00
Total for Other Assets	\$11,980.00	\$11,160.00	\$1,100.00
Total for Assets	\$318,637.90	\$266,085.84	\$296,626.67
Total for Assets and Deferred Outflows	\$318,637.90	\$266,085.84	\$296,626.67

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$19,429.09	\$23,429.96	\$2,536.46
Total for Payables	\$19,429.09	\$23,429.96	\$2,536.46
Payroll Liabilities			
710 - Consolidated Payroll	\$13,790.26	\$43,105.47	\$23,851.84
Total for Payroll Liabilities	\$13,790.26	\$43,105.47	\$23,851.84
Total for Liabilities	\$33,219.35	\$66,535.43	\$26,388.30
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$75,000.00	\$50,000.00	\$100,000.00
Total for Assigned Fund Balance	\$75,000.00	\$50,000.00	\$100,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$210,418.55	\$149,550.41	\$170,238.37
Total for Unassigned Fund Balance	\$210,418.55	\$149,550.41	\$170,238.37
Total for Fund Balance	\$285,418.55	\$199,550.41	\$270,238.37
Total for Liabilities, Deferred Inflows and Fund Balances	\$318,637.90	\$266,085.84	\$296,626.67

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$457,538.00	\$375,964.58	\$324,063.00
Total for Property Taxes	\$457,538.00	\$375,964.58	\$324,063.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$8,304.87	\$11,280.60	\$9,328.81
Total for Property Tax Items	\$8,304.87	\$11,280.60	\$9,328.81
Non-Property Tax Items			
1170 - Franchise Tax	\$50,026.90	\$147.79	\$151.75
Total for Non-Property Tax Items	\$50,026.90	\$147.79	\$151.75
Departmental Income			
1255 - Clerk Fees	\$1,805.00	\$10,743.98	\$1,647.01
Total for Departmental Income	\$1,805.00	\$10,743.98	\$1,647.01
Use of Money and Property			
2401 - Interest and Earnings	\$5,909.39	\$8,282.65	\$7,082.89
2412 - Rental of Real Property Other Governments <i>Post Office & Verizon</i>	\$17,322.96	\$10,122.96	\$9,279.38
Total for Use of Money and Property	\$23,232.35	\$18,405.61	\$16,362.27
Licenses and Permits			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2544 - Dog Licenses	\$462.00	\$102.00	\$329.50
2555 - Building and Alteration Permits	\$10,366.86	\$3,055.00	\$4,665.00
Total for Licenses and Permits	\$10,828.86	\$3,157.00	\$4,994.50
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$17,930.50	\$15,589.00	\$7,341.00
Total for Fines and Forfeitures	\$17,930.50	\$15,589.00	\$7,341.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$176.53	\$3,209.67	-
2770 - Unclassified <i>Justice Grant</i>	\$2,931.86	\$9,680.12	\$2,125.35
Total for Other Revenues	\$3,108.39	\$12,889.79	\$2,125.35
State Aid			
3001 - State Aid Revenue Sharing	\$5,090.00	\$6,090.00	\$6,090.00
3005 - State Aid Mortgage Tax	\$25,559.92	\$82,364.24	\$29,938.40
3089 - State Aid Other <i>TMA</i>	\$496.00	\$496.00	-
Total for State Aid	\$31,145.92	\$88,950.24	\$36,028.40
Federal Aid			
4089 - Federal Aid Other	-	-	\$111,384.28
Total for Federal Aid	\$0.00	\$0.00	\$111,384.28
Total for Revenues	\$603,920.79	\$537,128.59	\$513,426.37

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	\$603,920.79	\$537,128.59	\$513,426.37

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$8,500.00	\$8,000.00	\$7,091.81
Total for Legislative Board	\$8,500.00	\$8,000.00	\$7,091.81
Judicial			
11101 - Municipal Court - Personal Services	\$15,918.00	\$15,008.00	\$14,728.00
11104 - Municipal Court - Contractual	\$526.88	\$10,425.52	\$787.94
Total for Judicial	\$16,444.88	\$25,433.52	\$15,515.94
Executive			
12201 - Supervisor - Personal Services	\$12,000.00	\$11,000.04	\$8,499.66
12204 - Supervisor - Contractual	\$8,733.35	\$9,016.10	\$4,797.37
Total for Executive	\$20,733.35	\$20,016.14	\$13,297.03
Finance			
13204 - Auditor - Contractual	\$6,610.00	\$6,215.00	\$6,615.00
13401 - Budget - Personal Services	\$500.00	\$500.00	\$666.97
13551 - Assessment - Personal Services	\$19,037.83	\$16,066.63	\$17,549.88
13554 - Assessment - Contractual	\$2,346.66	\$2,308.87	\$3,515.57
Total for Finance	\$28,494.49	\$25,090.50	\$28,347.42

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Municipal Staff			
14101 - Clerk - Personal Services	\$60,318.14	\$51,713.42	\$54,400.65
14102 - Clerk - Equipment and Capital Outlay	\$1,976.03	\$672.17	\$120.16
14104 - Clerk - Contractual	\$2,029.15	\$1,837.75	\$1,815.48
14204 - Law - Contractual	\$23,842.85	\$57,941.53	\$20,757.79
Total for Municipal Staff	\$88,166.17	\$112,164.87	\$77,094.08
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	\$1,532.39	\$1,054.01	\$15,910.84
16204 - Operation of Plant - Contractual	\$47,347.92	\$66,765.15	\$15,688.84
16704 - Central Printing and Mailing - Contractual	\$2,913.88	\$8,463.68	\$4,175.10
Total for Shared Services	\$51,794.19	\$76,282.84	\$35,774.78
Special Items			
19104 - Unallocated Insurance - Contractual	\$44,744.99	\$53,811.73	\$37,582.46
19204 - Municipal Association Dues - Contractual	\$800.00	\$800.00	\$800.00
Total for Special Items	\$45,544.99	\$54,611.73	\$38,382.46
Total for General Government Support	\$259,678.07	\$321,599.60	\$215,503.52
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	\$7,619.31	\$3,995.25	\$5,641.24
Total for Traffic Control	\$7,619.31	\$3,995.25	\$5,641.24

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Animal Control			
35101 - Dog Control - Personal Services	\$1,622.00	-	-
35104 - Dog Control - Contractual	\$328.94	\$1,648.80	\$1,560.00
Total for Animal Control	\$1,950.94	\$1,648.80	\$1,560.00
Total for Public Safety	\$9,570.25	\$5,644.05	\$7,201.24
Health			
Other Health			
45404 - Ambulance - Contractual	\$101,500.00	\$101,500.00	\$1,500.00
Total for Other Health	\$101,500.00	\$101,500.00	\$1,500.00
Total for Health	\$101,500.00	\$101,500.00	\$1,500.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$61,284.86	\$60,299.96	\$58,000.02
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$283.55	-	-
50104 - Highway and Street Administration - Contractual	\$3,106.89	\$3,336.34	\$3,184.76
51324 - Garage - Contractual	\$19,930.00	\$11,925.43	\$6,521.46
Total for Highway	\$84,605.30	\$75,561.73	\$67,706.24
Total for Transportation	\$84,605.30	\$75,561.73	\$67,706.24
Culture and Recreation			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Culture			
75101 - Historian - Personal Services	\$750.00	\$750.00	\$750.00
75104 - Historian - Contractual	\$1,748.11	\$400.00	\$950.00
75504 - Celebrations - Contractual	\$78.67	\$310.89	\$400.00
Total for Culture	\$2,576.78	\$1,460.89	\$2,100.00
Total for Culture and Recreation	\$2,576.78	\$1,460.89	\$2,100.00
Home and Community Services			
Special Services			
88104 - Cemetery - Contractual	-	\$229.05	-
Total for Special Services	\$0.00	\$229.05	\$0.00
Total for Home and Community Services	\$0.00	\$229.05	\$0.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$27,055.25	\$21,378.37	\$13,179.56
90308 - Social Security - Employee Benefits	\$15,331.61	\$13,926.68	\$13,612.86
90508 - Unemployment Insurance - Employee Benefits	-	\$1,852.48	-
90558 - Disability Insurance - Employee Benefits	-	-	\$333.33
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$33,475.14	\$45,413.70	\$45,891.04
Total for Employee Benefits	\$75,862.00	\$82,571.23	\$73,016.79

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	\$75,862.00	\$82,571.23	\$73,016.79
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$15,000.00	\$15,000.00	\$15,000.00
97107 - Serial Bonds - Debt Interest	\$3,525.00	\$4,250.00	\$5,000.00
Total for Debt Service	\$18,525.00	\$19,250.00	\$20,000.00
Total for Debt Service	\$18,525.00	\$19,250.00	\$20,000.00
Total for Expenditures	\$552,317.40	\$607,816.55	\$387,027.79
Total for Expenditures and Other Uses	\$552,317.40	\$607,816.55	\$387,027.79

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**A - General
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$199,571.06	\$270,259.02	\$143,860.44
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$34,264.75	-	-
<i>To match actual due to prior year reporting update</i>			
8022 - Restated Fund Balance - Beginning of Year	\$233,835.81	\$270,259.02	\$143,860.44
Add Revenues and Other Sources	\$603,920.79	\$537,128.59	\$513,426.37
Deduct Expenditures and Other Uses	\$552,317.40	\$607,816.55	\$387,027.79
8029 - Fund Balance - End of Year	\$285,439.20	\$199,571.06	\$270,259.02

Town of Harpersfield
Annual Financial Report
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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$468,736.55	\$457,538.00	\$375,121.00
1099 - Est Rev - Property Tax Items	\$9,000.00	\$9,000.00	\$7,000.00
2199 - Est Rev - Departmental Income	\$1,500.00	\$2,000.00	\$1,000.00
2499 - Est Rev - Use of Money and Property	\$21,500.00	\$11,123.00	\$10,623.00
2599 - Est Rev - Licenses and Permits	\$1,650.00	\$200.00	\$500.00
2649 - Est Rev - Fines and Forfeitures	\$13,000.00	\$13,000.00	\$13,000.00
3099 - Est Rev - State Aid	\$25,090.00	\$25,090.00	\$25,000.00
Total for Estimated Revenue	\$540,476.55	\$517,951.00	\$432,244.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$75,000.00	\$50,000.00	\$100,000.00
Total for Estimated Other Sources	\$75,000.00	\$50,000.00	\$100,000.00
Total for Estimated Revenues and Other Sources	\$615,476.55	\$567,951.00	\$532,244.00

Town of Harpersfield
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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$280,150.00	\$268,100.00	\$245,450.00
3999 - App - Public Safety	\$5,460.00	\$4,960.00	\$4,760.00
4999 - App - Health	\$103,500.00	\$101,500.00	\$101,500.00
5999 - App - Transportation	\$81,571.55	\$79,685.00	\$76,600.00
6999 - App - Economic Assistance and Opportunity	\$200.00	\$200.00	\$200.00
7999 - App - Culture and Recreation	\$2,750.00	\$2,700.00	\$2,200.00
8999 - App - Home and Community Services	\$250.00	\$250.00	\$250.00
9199 - App - Employee Benefits	\$123,845.00	\$92,056.00	\$81,284.00
9899 - App - Debt Service	\$17,750.00	\$18,500.00	\$20,000.00
Total for Estimated Appropriations	\$615,476.55	\$567,951.00	\$532,244.00
Total for Estimated Appropriations and Other Uses	\$615,476.55	\$567,951.00	\$532,244.00

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$13,309.96	\$9,604.67	\$10,968.14
Total for Cash and Cash Equivalents	\$13,309.96	\$9,604.67	\$10,968.14
Total for Assets	\$13,309.96	\$9,604.67	\$10,968.14
Total for Assets and Deferred Outflows	\$13,309.96	\$9,604.67	\$10,968.14

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$3,747.23	\$3,679.59	-
Total for Payables	\$3,747.23	\$3,679.59	\$0.00
Total for Liabilities	\$3,747.23	\$3,679.59	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$9,562.73	\$5,925.08	\$10,968.14
Total for Assigned Fund Balance	\$9,562.73	\$5,925.08	\$10,968.14
Total for Fund Balance	\$9,562.73	\$5,925.08	\$10,968.14
Total for Liabilities, Deferred Inflows and Fund Balances	\$13,309.96	\$9,604.67	\$10,968.14

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$73,111.13	\$70,465.02	\$59,970.00
Total for Property Taxes	\$73,111.13	\$70,465.02	\$59,970.00
Departmental Income			
2115 - Planning Board Fees	-	\$100.00	\$60.00
Total for Departmental Income	\$0.00	\$100.00	\$60.00
Use of Money and Property			
2401 - Interest and Earnings	\$979.30	\$1,153.17	\$1,011.85
Total for Use of Money and Property	\$979.30	\$1,153.17	\$1,011.85
State Aid			
3001 - State Aid Revenue Sharing	\$2,000.00	\$1,000.00	\$1,000.00
Total for State Aid	\$2,000.00	\$1,000.00	\$1,000.00
Total for Revenues	\$76,090.43	\$72,718.19	\$62,041.85
Total for Revenues and Other Sources	\$76,090.43	\$72,718.19	\$62,041.85

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Health			
Public Health Program			
40101 - Public Health - Personal Services	\$500.00	\$400.00	\$320.00
Total for Public Health Program	\$500.00	\$400.00	\$320.00
Total for Health	\$500.00	\$400.00	\$320.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67724 - Programs for the Aging - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
Total for Economic Opportunity and Development	\$1,000.00	\$1,000.00	\$1,000.00
Total for Economic Assistance and Opportunity	\$1,000.00	\$1,000.00	\$1,000.00
Culture and Recreation			
Recreation			
73104 - Youth Programs - Contractual	\$400.00	\$400.00	\$400.00
Total for Recreation	\$400.00	\$400.00	\$400.00
Culture			
74104 - Library - Contractual	\$1,000.00	\$1,000.00	\$1,000.00

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

	12/31/2025	12/31/2024	12/31/2023
Total for Culture	\$1,000.00	\$1,000.00	\$1,000.00
Total for Culture and Recreation	\$1,400.00	\$1,400.00	\$1,400.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$17,360.04	\$17,610.04	\$16,770.60
80104 - Zoning - Contractual	-	\$2,397.28	\$1,782.25
80201 - Planning and Surveys - Personal Services	\$3,649.96	\$3,899.96	\$3,000.00
80204 - Planning and Surveys - Contractual	\$4,391.54	\$3,871.64	\$3,847.19
Total for General Environment	\$25,401.54	\$27,778.92	\$25,400.04
Sanitation			
81604 - Refuse and Garbage - Contractual	\$44,151.24	\$47,182.33	\$33,299.75
Total for Sanitation	\$44,151.24	\$47,182.33	\$33,299.75
Total for Home and Community Services	\$69,552.78	\$74,961.25	\$58,699.79
Total for Expenditures	\$72,452.78	\$77,761.25	\$61,419.79
Total for Expenditures and Other Uses	\$72,452.78	\$77,761.25	\$61,419.79

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$5,928.00	\$10,971.06	\$10,349.00
8022 - Restated Fund Balance - Beginning of Year	\$5,928.00	\$10,971.06	\$10,349.00
Add Revenues and Other Sources	\$76,090.43	\$72,718.19	\$62,041.85
Deduct Expenditures and Other Uses	\$72,452.78	\$77,761.25	\$61,419.79
8029 - Fund Balance - End of Year	\$9,565.65	\$5,928.00	\$10,971.06

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$73,343.48	\$73,111.13	\$70,465.02
2499 - Est Rev - Use of Money and Property	\$50.00	\$100.00	\$100.00
2599 - Est Rev - Licenses and Permits	-	-	\$3,900.00
3099 - Est Rev - State Aid	\$2,000.00	\$2,000.00	\$1,000.00
Total for Estimated Revenue	\$75,393.48	\$75,211.13	\$75,465.02
Total for Estimated Revenues and Other Sources	\$75,393.48	\$75,211.13	\$75,465.02

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
4999 - App - Health	\$500.00	\$500.00	\$400.00
6999 - App - Economic Assistance and Opportunity	\$1,000.00	\$1,000.00	\$1,000.00
7999 - App - Culture and Recreation	\$1,400.00	\$1,400.00	\$1,400.00
8999 - App - Home and Community Services	\$72,493.48	\$72,311.13	\$72,665.02
Total for Estimated Appropriations	\$75,393.48	\$75,211.13	\$75,465.02
Total for Estimated Appropriations and Other Uses	\$75,393.48	\$75,211.13	\$75,465.02

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

**DA - Highway Town-wide
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$132,357.67	\$177,869.45	\$181,483.63
Total for Cash and Cash Equivalents	\$132,357.67	\$177,869.45	\$181,483.63
Total for Assets	\$132,357.67	\$177,869.45	\$181,483.63
Total for Assets and Deferred Outflows	\$132,357.67	\$177,869.45	\$181,483.63

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

**DA - Highway Town-wide
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$17,865.75	\$5,252.80	\$10,754.86
Total for Payables	\$17,865.75	\$5,252.80	\$10,754.86
Total for Liabilities	\$17,865.75	\$5,252.80	\$10,754.86
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$50,000.00	\$60,000.00	-
915 - Assigned Unappropriated Fund Balance	\$64,491.92	\$112,616.65	\$170,728.77
Total for Assigned Fund Balance	\$114,491.92	\$172,616.65	\$170,728.77
Total for Fund Balance	\$114,491.92	\$172,616.65	\$170,728.77
Total for Liabilities, Deferred Inflows and Fund Balances	\$132,357.67	\$177,869.45	\$181,483.63

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

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$172,856.46	\$291,882.00	\$262,266.00
Total for Property Taxes	\$172,856.46	\$291,882.00	\$262,266.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments	-	\$6,598.08	-
Total for Intergovernmental Charges	\$0.00	\$6,598.08	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$8,988.34	\$6,282.90	\$5,059.21
Total for Use of Money and Property	\$8,988.34	\$6,282.90	\$5,059.21
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,058.05	\$772.44	-
2706 - Grants From Local Governments	-	-	\$75,000.00
2770 - Unclassified <i>Culvert Pipe</i>	\$492.00	-	-
Total for Other Revenues	\$1,550.05	\$772.44	\$75,000.00
Total for Revenues	\$183,394.85	\$305,535.42	\$342,325.21
Total for Revenues and Other Sources	\$183,394.85	\$305,535.42	\$342,325.21

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

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51204 - Maintenance of Bridges - Contractual	\$1,904.22	\$4,086.46	\$1,726.10
51301 - Machinery - Personal Services	\$64,123.21	\$24,699.38	-
51302 - Machinery - Equipment and Capital Outlay	\$12,361.03	\$9,500.00	-
51304 - Machinery - Contractual	\$138,168.82	\$124,248.72	\$120,614.05
Total for Highway	\$216,557.28	\$162,534.56	\$122,340.15
Total for Transportation	\$216,557.28	\$162,534.56	\$122,340.15
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$9,434.45	\$29,728.48	\$25,000.00
90308 - Social Security - Employee Benefits	\$4,133.07	-	-
90558 - Disability Insurance - Employee Benefits	-	\$82.20	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$11,394.78	\$111,302.30	\$112,466.75
Total for Employee Benefits	\$24,962.30	\$141,112.98	\$137,466.75
Total for Employee Benefits	\$24,962.30	\$141,112.98	\$137,466.75
Total for Expenditures	\$241,519.58	\$303,647.54	\$259,806.90

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

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures and Other Uses	\$241,519.58	\$303,647.54	\$259,806.90

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

**DA - Highway Town-wide
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$172,621.19	\$170,733.31	\$88,215.00
8022 - Restated Fund Balance - Beginning of Year	\$172,621.19	\$170,733.31	\$88,215.00
Add Revenues and Other Sources	\$183,394.85	\$305,535.42	\$342,325.21
Deduct Expenditures and Other Uses	\$241,519.58	\$303,647.54	\$259,806.90
8029 - Fund Balance - End of Year	\$114,496.46	\$172,621.19	\$170,733.31

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

**DA - Highway Town-wide
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$183,711.33	\$172,856.46	\$291,882.00
2499 - Est Rev - Use of Money and Property	\$500.00	\$500.00	\$500.00
Total for Estimated Revenue	\$184,211.33	\$173,356.46	\$292,382.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$50,000.00	\$60,000.00	-
Total for Estimated Other Sources	\$50,000.00	\$60,000.00	\$0.00
Total for Estimated Revenues and Other Sources	\$234,211.33	\$233,356.46	\$292,382.00

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

**DA - Highway Town-wide
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$193,800.00	\$196,432.00	\$118,008.00
9199 - App - Employee Benefits	\$40,411.33	\$36,924.46	\$174,374.00
Total for Estimated Appropriations	\$234,211.33	\$233,356.46	\$292,382.00
Total for Estimated Appropriations and Other Uses	\$234,211.33	\$233,356.46	\$292,382.00

Town of Harpersfield
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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$232,267.83	\$217,140.25	\$399,355.75
Total for Cash and Cash Equivalents	\$232,267.83	\$217,140.25	\$399,355.75
Net Other Receivables			
380 - Accounts Receivable	\$144,701.00	\$192,096.81	-
Total for Net Other Receivables	\$144,701.00	\$192,096.81	\$0.00
Total for Assets	\$376,968.83	\$409,237.06	\$399,355.75
Total for Assets and Deferred Outflows	\$376,968.83	\$409,237.06	\$399,355.75

Town of Harpersfield
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,853.46	\$24,011.93	\$30.62
Total for Payables	\$2,853.46	\$24,011.93	\$30.62
Total for Liabilities	\$2,853.46	\$24,011.93	\$30.62
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$60,000.00	\$65,000.00	\$120,000.00
915 - Assigned Unappropriated Fund Balance	\$314,115.37	\$320,225.13	\$279,325.13
Total for Assigned Fund Balance	\$374,115.37	\$385,225.13	\$399,325.13
Total for Fund Balance	\$374,115.37	\$385,225.13	\$399,325.13
Total for Liabilities, Deferred Inflows and Fund Balances	\$376,968.83	\$409,237.06	\$399,355.75

Town of Harpersfield
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
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$432,926.31	\$334,296.00	\$357,524.00
Total for Property Taxes	\$432,926.31	\$334,296.00	\$357,524.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>County Roads</i>	\$39,041.63	\$45,668.56	\$34,986.53
Total for Intergovernmental Charges	\$39,041.63	\$45,668.56	\$34,986.53
Use of Money and Property			
2401 - Interest and Earnings	\$9,618.12	\$13,652.14	\$12,142.14
Total for Use of Money and Property	\$9,618.12	\$13,652.14	\$12,142.14
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$14,035.00	-	\$36,460.00
Total for Sales of Property and Compensation for Loss	\$14,035.00	\$0.00	\$36,460.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$22,204.34	\$18,951.53
2770 - Unclassified <i>Grant</i>	\$30,000.00	\$35,000.00	-
Total for Other Revenues	\$30,000.00	\$57,204.34	\$18,951.53

Town of Harpersfield
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**DB - Highway Part-town
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
State Aid			
3501 - State Aid Consolidated Highway Aid	\$375,922.64	\$192,096.81	\$2,981.99
Total for State Aid	\$375,922.64	\$192,096.81	\$2,981.99
Total for Revenues	\$901,543.70	\$642,917.85	\$463,046.19
Total for Revenues and Other Sources	\$901,543.70	\$642,917.85	\$463,046.19

Town of Harpersfield
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
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$135,334.03	\$136,713.60	\$148,907.38
51104 - Maintenance of Roads - Contractual	\$92,789.64	\$65,607.09	\$133,373.97
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$391,223.37	\$86,844.10	\$15,542.63
51302 - Machinery - Equipment and Capital Outlay	-	\$198,923.89	-
51421 - Snow Removal - Personal Services	\$126,924.34	\$135,579.21	\$115,866.76
51424 - Snow Removal - Contractual	\$15,647.90	\$7,630.28	\$11,331.60
Total for Highway	\$761,919.28	\$631,298.17	\$425,022.34
Total for Transportation	\$761,919.28	\$631,298.17	\$425,022.34
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$26,448.30	-	-
90308 - Social Security - Employee Benefits	\$21,381.46	\$25,719.68	\$19,555.41
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$102,904.42	-	-
Total for Employee Benefits	\$150,734.18	\$25,719.68	\$19,555.41
Total for Employee Benefits	\$150,734.18	\$25,719.68	\$19,555.41

Town of Harpersfield
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**DB - Highway Part-town
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	\$912,653.46	\$657,017.85	\$444,577.75
Total for Expenditures and Other Uses	\$912,653.46	\$657,017.85	\$444,577.75

Town of Harpersfield
Annual Financial Report
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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$385,225.44	\$399,325.44	\$380,857.00
8022 - Restated Fund Balance - Beginning of Year	\$385,225.44	\$399,325.44	\$380,857.00
Add Revenues and Other Sources	\$901,543.70	\$642,917.85	\$463,046.19
Deduct Expenditures and Other Uses	\$912,653.46	\$657,017.85	\$444,577.75
8029 - Fund Balance - End of Year	\$374,115.68	\$385,225.44	\$399,325.44

Town of Harpersfield
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
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$456,000.32	\$432,926.31	\$334,296.00
2399 - Est Rev - Intergovernmental Charges	\$40,000.00	\$40,000.00	\$75,440.00
2499 - Est Rev - Use of Money and Property	\$500.00	\$500.00	\$500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,500.00	\$1,500.00	\$1,500.00
3099 - Est Rev - State Aid	\$425,000.00	\$425,000.00	\$276,723.00
Total for Estimated Revenue	\$923,000.32	\$899,926.31	\$688,459.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$60,000.00	\$65,000.00	\$120,000.00
Total for Estimated Other Sources	\$60,000.00	\$65,000.00	\$120,000.00
Total for Estimated Revenues and Other Sources	\$983,000.32	\$964,926.31	\$808,459.00

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$828,700.00	\$824,718.00	\$779,528.00
9199 - App - Employee Benefits	\$154,300.32	\$140,208.31	\$23,931.00
Total for Estimated Appropriations	\$983,000.32	\$964,926.31	\$803,459.00
Estimated Other Uses			
9999 - App - Interfund Transfers	-	-	\$5,000.00
Total for Estimated Other Uses	\$0.00	\$0.00	\$5,000.00
Total for Estimated Appropriations and Other Uses	\$983,000.32	\$964,926.31	\$808,459.00

Town of Harpersfield
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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

Town of Harpersfield
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

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$43,500.00	\$43,500.00	\$43,500.00
Total for Property Taxes	\$43,500.00	\$43,500.00	\$43,500.00
Total for Revenues	\$43,500.00	\$43,500.00	\$43,500.00
Total for Revenues and Other Sources	\$43,500.00	\$43,500.00	\$43,500.00

Town of Harpersfield
 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
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$43,500.00	\$43,500.00	\$43,500.00
Total for Fire Protection	\$43,500.00	\$43,500.00	\$43,500.00
Total for Public Safety	\$43,500.00	\$43,500.00	\$43,500.00
Total for Expenditures	\$43,500.00	\$43,500.00	\$43,500.00
Total for Expenditures and Other Uses	\$43,500.00	\$43,500.00	\$43,500.00

Town of Harpersfield
 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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$43,500.00	\$43,500.00	\$43,500.00
Deduct Expenditures and Other Uses	\$43,500.00	\$43,500.00	\$43,500.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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

**SL - Special District(s) Lighting
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$3,603.29	\$5,417.16	\$4,561.90
Total for Cash and Cash Equivalents	\$3,603.29	\$5,417.16	\$4,561.90
Total for Assets	\$3,603.29	\$5,417.16	\$4,561.90
Total for Assets and Deferred Outflows	\$3,603.29	\$5,417.16	\$4,561.90

Town of Harpersfield
Annual Financial Report
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**SL - Special District(s) Lighting
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$100.89	\$87.89	-
Total for Payables	\$100.89	\$87.89	\$0.00
Total for Liabilities	\$100.89	\$87.89	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$3,502.40	\$5,329.27	\$4,561.90
Total for Assigned Fund Balance	\$3,502.40	\$5,329.27	\$4,561.90
Total for Fund Balance	\$3,502.40	\$5,329.27	\$4,561.90
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,603.29	\$5,417.16	\$4,561.90

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

**SL - Special District(s) Lighting
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	\$2,000.00	\$2,000.00
Total for Property Taxes	\$0.00	\$2,000.00	\$2,000.00
Total for Revenues	\$0.00	\$2,000.00	\$2,000.00
Total for Revenues and Other Sources	\$0.00	\$2,000.00	\$2,000.00

Town of Harpersfield
Annual Financial Report
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**SL - Special District(s) Lighting
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$1,826.87	\$1,144.75	\$955.52
Total for Highway	\$1,826.87	\$1,144.75	\$955.52
Total for Transportation	\$1,826.87	\$1,144.75	\$955.52
Total for Expenditures	\$1,826.87	\$1,144.75	\$955.52
Total for Expenditures and Other Uses	\$1,826.87	\$1,144.75	\$955.52

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$5,420.73	\$4,565.48	\$3,521.00
8022 - Restated Fund Balance - Beginning of Year	\$5,420.73	\$4,565.48	\$3,521.00
Add Revenues and Other Sources	\$0.00	\$2,000.00	\$2,000.00
Deduct Expenditures and Other Uses	\$1,826.87	\$1,144.75	\$955.52
8029 - Fund Balance - End of Year	\$3,593.86	\$5,420.73	\$4,565.48

Town of Harpersfield
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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
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$36,300.00	\$36,300.00	\$36,300.00
Total for Non-Depreciable Capital Assets	\$36,300.00	\$36,300.00	\$36,300.00
Depreciable Capital Assets			
102 - Buildings	\$2,362,922.00	\$2,362,922.00	\$2,362,922.00
104 - Machinery and Equipment	\$1,986,982.00	\$1,986,982.00	\$1,986,982.00
Total for Depreciable Capital Assets	\$4,349,904.00	\$4,349,904.00	\$4,349,904.00
Total for Non-Current Assets	\$4,386,204.00	\$4,386,204.00	\$4,386,204.00

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$48,250.00	\$63,250.00	\$78,250.00
Total for Debt Obligations	\$48,250.00	\$63,250.00	\$78,250.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$160,159.00	\$287,644.00	\$360,472.00
Total for Other Long-Term Obligations	\$160,159.00	\$287,644.00	\$360,472.00
Total for Long-Term Obligations	\$208,409.00	\$350,894.00	\$438,722.00

Town of Harpersfield
Annual Financial Report
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$63,250.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$48,250.00
Total	\$63,250.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$48,250.00

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**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Town Hall	EFC	8/28/08	8/28/28	\$63,250.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$48,250.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$15,000.00	\$2,750.00	\$17,750.00	\$33,250.00
2027	\$20,000.00	\$2,000.00	\$22,000.00	\$13,250.00
2028	\$13,250.00	\$1,000.00	\$14,250.00	\$0.00
Total	\$48,250.00	\$5,750.00	\$54,000.00	
\$48,250.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
952	Checking	A, SL	\$19,617.18	\$8,709.27	(\$4,641.92)	\$972.00	\$24,656.53
901	Checking	DA, DB	\$40,454.60	\$0.00	\$0.00	\$0.00	\$40,454.60
936	Checking	A	\$24,637.59	\$0.00	(\$2,993.77)	\$15,089.88	\$36,733.70
1053	Checking	A, B, DA, DB, SL	\$586,301.82	\$0.00	\$0.00	\$0.00	\$586,301.82
Total			\$671,011.19	\$8,709.27	(\$7,635.69)	\$16,061.88	\$688,146.65
Total Cash From Financials							\$688,146.65

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$671,011.19
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$1,000,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$1,250,000.00

Investments and Collateralization of Investments

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

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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	0	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$62,938.00	7	5		
Police Retirement					
Fire Retirement					
Worker's Compensation					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$147,774.34	7	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Local Pension Fund					
Social Security	\$40,846.14	7	16		
Life Insurance					
Total Employee Benefits Paid	\$251,558.48				