

**Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026**

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**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, Erica Dest (LG220400900080B), hereby certify that I am the Chief Financial Officer of the Village of Alexandria Bay, and that the information provided in the Annual Financial Report of the Village of Alexandria Bay for the fiscal year ended 05/31/2026, is true and correct to the best of my knowledge and belief.

Table of contents

|                                                    |    |
|----------------------------------------------------|----|
| Financial Statements                               | 1  |
| A - General                                        | 2  |
| FX - Water                                         | 21 |
| G - Sewer                                          | 30 |
| H - Capital Projects                               | 39 |
| K - Schedule of Non-Current Government Assets      | 48 |
| W - Schedule of Non-Current Government Liabilities | 49 |
| Supplemental Schedules                             | 50 |
| Statement of Indebtedness                          | 51 |
| Bond Repayment                                     | 54 |
| Bank Reconciliation                                | 56 |
| Employee and Retiree Benefits                      | 58 |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**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 2026 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2026:

List of funds being used

- A - General
- FX - Water
- G - Sewer
- H - Capital Projects
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2026 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Balance Sheet**

|                                                                    | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|--------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>                                |                       |                       |                       |
| <b>Assets</b>                                                      |                       |                       |                       |
| <b>Cash and Cash Equivalents</b>                                   |                       |                       |                       |
| 200 - Cash                                                         | \$353,761.00          | \$765,653.00          | \$1,626,621.00        |
| 201 - Cash In Time Deposits                                        | \$1,804,458.00        | \$932,490.00          | \$432,042.00          |
| 210 - Petty Cash                                                   | \$250.00              | \$250.00              | \$250.00              |
| <b>Total for Cash and Cash Equivalents</b>                         | <b>\$2,158,469.00</b> | <b>\$1,698,393.00</b> | <b>\$2,058,913.00</b> |
| <b>Restricted Cash and Cash Equivalents</b>                        |                       |                       |                       |
| 230 - Cash Special Reserves                                        | \$64,565.00           | \$64,496.00           | \$64,418.00           |
| <b>Total for Restricted Cash and Cash Equivalents</b>              | <b>\$64,565.00</b>    | <b>\$64,496.00</b>    | <b>\$64,418.00</b>    |
| <b>Net Other Receivables</b>                                       |                       |                       |                       |
| 380 - Accounts Receivable                                          | \$16,680.00           | -                     | \$7,315.00            |
| <b>Total for Net Other Receivables</b>                             | <b>\$16,680.00</b>    | <b>\$0.00</b>         | <b>\$7,315.00</b>     |
| <b>Due From</b>                                                    |                       |                       |                       |
| 391 - Due From Other Funds                                         | \$207,458.00          | \$262,458.00          | \$317,458.00          |
| 440 - Due from Other Governments                                   | \$136,367.00          | \$279,315.00          | \$4,145.00            |
| <i>Mortgage Tax, Alexandria Bay Joint Fire District Receivable</i> |                       |                       |                       |
| <b>Total for Due From</b>                                          | <b>\$343,825.00</b>   | <b>\$541,773.00</b>   | <b>\$321,603.00</b>   |
| <b>Other Assets</b>                                                |                       |                       |                       |
| 480 - Prepaid Expenses                                             | \$727.00              | -                     | -                     |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Balance Sheet**

|                                        | 05/31/2026     | 05/31/2025     | 05/31/2024     |
|----------------------------------------|----------------|----------------|----------------|
| Total for Other Assets                 | \$727.00       | \$0.00         | \$0.00         |
| Total for Assets                       | \$2,584,266.00 | \$2,304,662.00 | \$2,452,249.00 |
| Total for Assets and Deferred Outflows | \$2,584,266.00 | \$2,304,662.00 | \$2,452,249.00 |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Balance Sheet**

|                                                                                     | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|-------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>                              |                     |                     |                     |
| <b>Liabilities</b>                                                                  |                     |                     |                     |
| <b>Payables</b>                                                                     |                     |                     |                     |
| 600 - Accounts Payable                                                              | \$72,647.00         | \$74,063.00         | \$104,999.00        |
| 601 - Accrued Liabilities                                                           | \$38,151.00         | \$19,667.00         | \$29,089.00         |
| <b>Total for Payables</b>                                                           | <b>\$110,798.00</b> | <b>\$93,730.00</b>  | <b>\$134,088.00</b> |
| <b>Due to</b>                                                                       |                     |                     |                     |
| 637 - Due to Employees Retirement System                                            | -                   | \$17,139.00         | -                   |
| 718 - State Retirement                                                              | \$2,071.00          | \$2,802.00          | \$285.00            |
| <b>Total for Due to</b>                                                             | <b>\$2,071.00</b>   | <b>\$19,941.00</b>  | <b>\$285.00</b>     |
| <b>Other Liabilities</b>                                                            |                     |                     |                     |
| 690 - Overpayments and Clearing Account                                             | \$865.00            | \$394.00            | \$509.00            |
| 720 - Group Insurance                                                               | \$5,897.00          | \$8,015.00          | \$7,858.00          |
| 724 - Association and Union Dues                                                    | \$86.00             | -                   | \$104.00            |
| <b>Total for Other Liabilities</b>                                                  | <b>\$6,848.00</b>   | <b>\$8,409.00</b>   | <b>\$8,471.00</b>   |
| <b>Total for Liabilities</b>                                                        | <b>\$119,717.00</b> | <b>\$122,080.00</b> | <b>\$142,844.00</b> |
| <b>Deferred Inflows</b>                                                             |                     |                     |                     |
| <b>Deferred Inflows of Resources</b>                                                |                     |                     |                     |
| 691 - Deferred Inflow Of Resources<br>Village of Alexandria Bay Volunteer Fire Dept | \$131,480.00        | \$161,480.00        | -                   |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Balance Sheet**

|                                                                  | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Total for Deferred Inflows of Resources</b>                   | <b>\$131,480.00</b>   | <b>\$161,480.00</b>   | <b>\$0.00</b>         |
| <b>Total for Deferred Inflows</b>                                | <b>\$131,480.00</b>   | <b>\$161,480.00</b>   | <b>\$0.00</b>         |
| <b>Fund Balance</b>                                              |                       |                       |                       |
| <b>Nonspendable Fund Balance</b>                                 |                       |                       |                       |
| 806 - Not In Spendable Form                                      | \$208,185.00          | \$262,458.00          | \$317,458.00          |
| <b>Total for Nonspendable Fund Balance</b>                       | <b>\$208,185.00</b>   | <b>\$262,458.00</b>   | <b>\$317,458.00</b>   |
| <b>Restricted Fund Balance</b>                                   |                       |                       |                       |
| 878 - Capital Reserve                                            | \$64,565.00           | \$64,418.00           | \$64,417.00           |
| <b>Total for Restricted Fund Balance</b>                         | <b>\$64,565.00</b>    | <b>\$64,418.00</b>    | <b>\$64,417.00</b>    |
| <b>Assigned Fund Balance</b>                                     |                       |                       |                       |
| 914 - Assigned Appropriated Fund Balance                         | \$719,759.00          | \$576,752.00          | \$486,903.00          |
| <b>Total for Assigned Fund Balance</b>                           | <b>\$719,759.00</b>   | <b>\$576,752.00</b>   | <b>\$486,903.00</b>   |
| <b>Unassigned Fund Balance</b>                                   |                       |                       |                       |
| 917 - Unassigned Fund Balance                                    | \$1,340,560.00        | \$1,117,474.00        | \$1,440,627.00        |
| <b>Total for Unassigned Fund Balance</b>                         | <b>\$1,340,560.00</b> | <b>\$1,117,474.00</b> | <b>\$1,440,627.00</b> |
| <b>Total for Fund Balance</b>                                    | <b>\$2,333,069.00</b> | <b>\$2,021,102.00</b> | <b>\$2,309,405.00</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$2,584,266.00</b> | <b>\$2,304,662.00</b> | <b>\$2,452,249.00</b> |



Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                  | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|--------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Revenues and Other Sources</b>                |                       |                       |                       |
| <b>Revenues</b>                                  |                       |                       |                       |
| <b>Property Taxes</b>                            |                       |                       |                       |
| 1001 - Real Property Taxes                       | \$1,169,939.00        | \$1,177,632.00        | \$1,151,000.00        |
| <b>Total for Property Taxes</b>                  | <b>\$1,169,939.00</b> | <b>\$1,177,632.00</b> | <b>\$1,151,000.00</b> |
| <b>Property Tax Items</b>                        |                       |                       |                       |
| 1081 - Other Payments In Lieu of Taxes           | \$16,680.00           | \$15,327.00           | \$22,940.00           |
| 1090 - Interest and Penalties on Real Prop Taxes | \$23,648.00           | \$15,559.00           | \$13,791.00           |
| <b>Total for Property Tax Items</b>              | <b>\$40,328.00</b>    | <b>\$30,886.00</b>    | <b>\$36,731.00</b>    |
| <b>Non-Property Tax Items</b>                    |                       |                       |                       |
| 1120 - Non Property Tax Distribution by County   | \$579,032.00          | \$540,822.00          | \$511,591.00          |
| 1130 - Utilities Gross Receipts Tax              | \$39,256.00           | \$23,332.00           | \$21,336.00           |
| <b>Total for Non-Property Tax Items</b>          | <b>\$618,288.00</b>   | <b>\$564,154.00</b>   | <b>\$532,927.00</b>   |
| <b>Departmental Income</b>                       |                       |                       |                       |
| 1230 - Treasurer Fees                            | \$175.00              | \$185.00              | \$210.00              |
| 1255 - Clerk Fees                                | \$43.00               | \$131.00              | \$64.00               |
| 1520 - Police Fees                               | \$82.00               | \$29.00               | \$40.00               |
| 1710 - Public Works Charges                      | \$50.00               | \$1,368.00            | \$4,610.00            |
| 1741 - Parking Meter Fees (Non Taxable)          | \$40,507.00           | \$38,494.00           | \$26,582.00           |
| 2001 - Park and Recreational Charges             | \$250.00              | \$650.00              | \$5,400.00            |
| 2089 - Other Culture and Recreation Income       | \$201,091.00          | \$150,965.00          | \$124,674.00          |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                                                        | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|----------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| 2110 - Zoning Fees                                                                     | \$1,905.00          | \$1,899.00          | \$1,625.00          |
| 2801 - Interfund Revenues                                                              | \$40,622.00         | \$43,806.00         | \$43,665.00         |
| <b>Total for Departmental Income</b>                                                   | <b>\$284,725.00</b> | <b>\$237,527.00</b> | <b>\$206,870.00</b> |
| <b>Intergovernmental Charges</b>                                                       |                     |                     |                     |
| 2262 - Fire Protection Services Other Governments                                      | -                   | -                   | \$198,460.00        |
| 2392 - Debt Service Other Governments<br>Village of Alexandria Bay Volunteer Fire Dept | \$91,849.00         | -                   | -                   |
| <b>Total for Intergovernmental Charges</b>                                             | <b>\$91,849.00</b>  | <b>\$0.00</b>       | <b>\$198,460.00</b> |
| <b>Use of Money and Property</b>                                                       |                     |                     |                     |
| 2401 - Interest and Earnings                                                           | \$22,338.00         | \$38,385.00         | \$786.00            |
| 2410 - Rental of Real Property                                                         | \$18,000.00         | -                   | -                   |
| <b>Total for Use of Money and Property</b>                                             | <b>\$40,338.00</b>  | <b>\$38,385.00</b>  | <b>\$786.00</b>     |
| <b>Licenses and Permits</b>                                                            |                     |                     |                     |
| 2530 - Games of Chance                                                                 | \$50.00             | \$10.00             | \$10.00             |
| <b>Total for Licenses and Permits</b>                                                  | <b>\$50.00</b>      | <b>\$10.00</b>      | <b>\$10.00</b>      |
| <b>Sales of Property and Compensation for Loss</b>                                     |                     |                     |                     |
| 2650 - Sales of Scrap and Excess Materials                                             | \$865.00            | \$542.00            | \$741.00            |
| 2665 - Sales of Equipment                                                              | \$12,810.00         | -                   | -                   |
| 2680 - Insurance Recoveries                                                            | \$3,238.00          | \$10,278.00         | \$17,616.00         |
| <b>Total for Sales of Property and Compensation for Loss</b>                           | <b>\$16,913.00</b>  | <b>\$10,820.00</b>  | <b>\$18,357.00</b>  |
| <b>Other Revenues</b>                                                                  |                     |                     |                     |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                           | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|-------------------------------------------|-----------------------|-----------------------|-----------------------|
| 2701 - Refunds of Prior Year Expenditures | -                     | \$2,997.00            | -                     |
| 2705 - Gifts and Donations                | \$2,000.00            | \$230,520.00          | \$1,273.00            |
| 2706 - Grants From Local Governments      | \$10,000.00           | -                     | -                     |
| <b>Total for Other Revenues</b>           | <b>\$12,000.00</b>    | <b>\$233,517.00</b>   | <b>\$1,273.00</b>     |
| <b>State Aid</b>                          |                       |                       |                       |
| 3001 - State Aid Revenue Sharing          | \$18,054.00           | \$18,054.00           | \$18,054.00           |
| 3005 - State Aid Mortgage Tax             | \$9,125.00            | \$9,988.00            | \$9,459.00            |
| 3089 - State Aid Other<br>TMA             | \$1,263.00            | \$1,263.00            | -                     |
| 3501 - State Aid Consolidated Highway Aid | \$193,320.00          | -                     | -                     |
| <b>Total for State Aid</b>                | <b>\$221,762.00</b>   | <b>\$29,305.00</b>    | <b>\$27,513.00</b>    |
| <b>Federal Aid</b>                        |                       |                       |                       |
| 4089 - Federal Aid Other                  | \$236,555.00          | -                     | \$105,221.00          |
| <b>Total for Federal Aid</b>              | <b>\$236,555.00</b>   | <b>\$0.00</b>         | <b>\$105,221.00</b>   |
| <b>Total for Revenues</b>                 | <b>\$2,732,747.00</b> | <b>\$2,322,236.00</b> | <b>\$2,279,148.00</b> |
| <b>Other Sources</b>                      |                       |                       |                       |
| <b>Operating Transfers</b>                |                       |                       |                       |
| 5031 - Interfund Transfers                | -                     | \$89,469.00           | -                     |
| <b>Total for Operating Transfers</b>      | <b>\$0.00</b>         | <b>\$89,469.00</b>    | <b>\$0.00</b>         |
| <b>Total for Other Sources</b>            | <b>\$0.00</b>         | <b>\$89,469.00</b>    | <b>\$0.00</b>         |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                             | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Total for Revenues and Other Sources</b> | <b>\$2,732,747.00</b> | <b>\$2,411,705.00</b> | <b>\$2,279,148.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                  | 05/31/2026         | 05/31/2025         | 05/31/2024         |
|--------------------------------------------------|--------------------|--------------------|--------------------|
| <b>Expenditures and Other Uses</b>               |                    |                    |                    |
| <b>Expenditures</b>                              |                    |                    |                    |
| <b>General Government Support</b>                |                    |                    |                    |
| <b>Legislative Board</b>                         |                    |                    |                    |
| 10101 - Legislative Board - Personal Services    | \$10,400.00        | \$10,000.00        | \$9,792.00         |
| 10104 - Legislative Board - Contractual          | -                  | -                  | \$104.00           |
| <b>Total for Legislative Board</b>               | <b>\$10,400.00</b> | <b>\$10,000.00</b> | <b>\$9,896.00</b>  |
| <b>Executive</b>                                 |                    |                    |                    |
| 12101 - Mayor - Personal Services                | \$5,408.00         | \$5,200.00         | \$4,615.00         |
| 12104 - Mayor - Contractual                      | -                  | \$234.00           | \$383.00           |
| <b>Total for Executive</b>                       | <b>\$5,408.00</b>  | <b>\$5,434.00</b>  | <b>\$4,998.00</b>  |
| <b>Finance</b>                                   |                    |                    |                    |
| 13251 - Treasurer - Personal Services            | \$30,796.00        | \$49,131.00        | \$52,301.00        |
| 13252 - Treasurer - Equipment and Capital Outlay | -                  | \$253.00           | \$5,000.00         |
| 13254 - Treasurer - Contractual                  | \$39,922.00        | \$37,376.00        | \$30,284.00        |
| 13304 - Tax Collection - Contractual             | \$377.00           | \$1,142.00         | \$2,203.00         |
| <b>Total for Finance</b>                         | <b>\$71,095.00</b> | <b>\$87,902.00</b> | <b>\$89,788.00</b> |
| <b>Municipal Staff</b>                           |                    |                    |                    |
| 14101 - Clerk - Personal Services                | \$74,509.00        | \$72,264.00        | \$52,956.00        |
| 14102 - Clerk - Equipment and Capital Outlay     | \$1,807.00         | \$2,570.00         | \$2,500.00         |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                                   | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|-------------------------------------------------------------------|---------------------|---------------------|---------------------|
| 14104 - Clerk - Contractual                                       | \$14,400.00         | \$12,974.00         | \$13,185.00         |
| 14204 - Law - Contractual                                         | \$30,027.00         | \$37,187.00         | \$19,724.00         |
| 14404 - Engineer - Contractual                                    | -                   | \$1,779.00          | \$10,302.00         |
| <b>Total for Municipal Staff</b>                                  | <b>\$120,743.00</b> | <b>\$126,774.00</b> | <b>\$98,667.00</b>  |
| <b>Shared Services</b>                                            |                     |                     |                     |
| 16201 - Operation of Plant - Personal Services                    | \$2,269.00          | \$1,452.00          | \$1,393.00          |
| 16204 - Operation of Plant - Contractual                          | \$46,099.00         | \$40,397.00         | \$41,820.00         |
| <b>Total for Shared Services</b>                                  | <b>\$48,368.00</b>  | <b>\$41,849.00</b>  | <b>\$43,213.00</b>  |
| <b>Special Items</b>                                              |                     |                     |                     |
| 19104 - Unallocated Insurance - Contractual                       | \$53,247.00         | \$47,256.00         | \$48,591.00         |
| 19204 - Municipal Association Dues - Contractual                  | \$727.00            | \$727.00            | \$727.00            |
| 19504 - Taxes and Assessments on Municipal Property - Contractual | \$100.00            | -                   | -                   |
| <b>Total for Special Items</b>                                    | <b>\$54,074.00</b>  | <b>\$47,983.00</b>  | <b>\$49,318.00</b>  |
| <b>Total for General Government Support</b>                       | <b>\$310,088.00</b> | <b>\$319,942.00</b> | <b>\$295,880.00</b> |
| <b>Public Safety</b>                                              |                     |                     |                     |
| <b>Law Enforcement</b>                                            |                     |                     |                     |
| 31201 - Police - Personal Services                                | \$106,927.00        | \$69,909.00         | \$156,102.00        |
| 31202 - Police - Equipment and Capital Outlay                     | \$2,067.00          | \$18,369.00         | -                   |
| 31204 - Police - Contractual                                      | \$35,020.00         | \$13,798.00         | \$27,287.00         |
| <b>Total for Law Enforcement</b>                                  | <b>\$144,014.00</b> | <b>\$102,076.00</b> | <b>\$183,389.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                               | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|---------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Traffic Control</b>                                        |                     |                     |                     |
| 33201 - On Street Parking - Personal Services                 | \$5,447.00          | \$6,224.00          | \$7,340.00          |
| 33204 - On Street Parking - Contractual                       | \$1,550.00          | \$1,057.00          | \$2,215.00          |
| <b>Total for Traffic Control</b>                              | <b>\$6,997.00</b>   | <b>\$7,281.00</b>   | <b>\$9,555.00</b>   |
| <b>Fire Protection</b>                                        |                     |                     |                     |
| 34102 - Fire Protection - Equipment and Capital Outlay        | -                   | \$150,000.00        | \$18,143.00         |
| 34104 - Fire Protection - Contractual                         | \$3,698.00          | \$111,557.00        | \$184,736.00        |
| <b>Total for Fire Protection</b>                              | <b>\$3,698.00</b>   | <b>\$261,557.00</b> | <b>\$202,879.00</b> |
| <b>Animal Control</b>                                         |                     |                     |                     |
| 35101 - Dog Control - Personal Services                       | \$2,250.00          | \$4,500.00          | \$4,500.00          |
| 35104 - Dog Control - Contractual                             | \$458.00            | \$501.00            | \$498.00            |
| <b>Total for Animal Control</b>                               | <b>\$2,708.00</b>   | <b>\$5,001.00</b>   | <b>\$4,998.00</b>   |
| <b>Total for Public Safety</b>                                | <b>\$157,417.00</b> | <b>\$375,915.00</b> | <b>\$400,821.00</b> |
| <b>Transportation</b>                                         |                     |                     |                     |
| <b>Highway</b>                                                |                     |                     |                     |
| 50101 - Highway and Street Administration - Personal Services | \$77,925.00         | \$73,331.00         | \$71,981.00         |
| 50104 - Highway and Street Administration - Contractual       | \$5,276.00          | \$113.00            | \$720.00            |
| 51101 - Maintenance of Roads - Personal Services              | \$298,342.00        | \$263,225.00        | \$260,287.00        |
| 51102 - Maintenance of Roads - Equipment and Capital Outlay   | -                   | \$9,550.00          | \$51,260.00         |
| 51104 - Maintenance of Roads - Contractual                    | \$94,479.00         | \$79,979.00         | \$80,690.00         |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                                       | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|-----------------------------------------------------------------------|---------------------|---------------------|---------------------|
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | \$193,546.00        | -                   | \$2,733.00          |
| 51421 - Snow Removal - Personal Services                              | \$14,855.00         | \$13,374.00         | \$7,958.00          |
| 51424 - Snow Removal - Contractual                                    | \$16,784.00         | \$16,710.00         | \$8,538.00          |
| 51824 - Street Lighting - Contractual                                 | \$58,565.00         | \$47,565.00         | \$38,846.00         |
| 54104 - Sidewalks - Contractual                                       | -                   | \$2,762.00          | -                   |
| <b>Total for Highway</b>                                              | <b>\$759,772.00</b> | <b>\$506,609.00</b> | <b>\$523,013.00</b> |
| <b>Total for Transportation</b>                                       | <b>\$759,772.00</b> | <b>\$506,609.00</b> | <b>\$523,013.00</b> |
| <b>Economic Assistance and Opportunity</b>                            |                     |                     |                     |
| <b>Economic Opportunity and Development</b>                           |                     |                     |                     |
| 64104 - Publicity - Contractual                                       | \$87,301.00         | \$15,737.00         | \$17,920.00         |
| <b>Total for Economic Opportunity and Development</b>                 | <b>\$87,301.00</b>  | <b>\$15,737.00</b>  | <b>\$17,920.00</b>  |
| <b>Total for Economic Assistance and Opportunity</b>                  | <b>\$87,301.00</b>  | <b>\$15,737.00</b>  | <b>\$17,920.00</b>  |
| <b>Culture and Recreation</b>                                         |                     |                     |                     |
| <b>Recreation</b>                                                     |                     |                     |                     |
| 71101 - Parks - Personal Services                                     | \$18,018.00         | \$13,809.00         | \$1,253.00          |
| 71102 - Parks - Equipment and Capital Outlay                          | -                   | \$56.00             | -                   |
| 71104 - Parks - Contractual                                           | \$5,303.00          | \$10,013.00         | \$18,769.00         |
| 71404 - Playground and Recreation Centers - Contractual               | \$8.00              | \$1,006.00          | -                   |
| 71801 - Special Recreation Facilities - Personal Services             | \$111,264.00        | \$111,335.00        | \$109,690.00        |
| 71802 - Special Recreation Facilities - Equipment and Capital Outlay  | -                   | \$44,721.00         | -                   |



Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                     | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|-----------------------------------------------------|---------------------|---------------------|---------------------|
| 71804 - Special Recreation Facilities - Contractual | \$41,100.00         | \$50,021.00         | \$76,426.00         |
| 73101 - Youth Programs - Personal Services          | \$16,809.00         | \$18,236.00         | -                   |
| 73104 - Youth Programs - Contractual                | \$1,332.00          | \$25.00             | -                   |
| <b>Total for Recreation</b>                         | <b>\$193,834.00</b> | <b>\$249,222.00</b> | <b>\$206,138.00</b> |
| <b>Culture</b>                                      |                     |                     |                     |
| 74104 - Library - Contractual                       | \$12,000.00         | \$12,000.00         | \$12,000.00         |
| 75501 - Celebrations - Personal Services            | \$109.00            | -                   | \$387.00            |
| 75504 - Celebrations - Contractual                  | \$9,769.00          | \$1,179.00          | \$7,293.00          |
| <b>Total for Culture</b>                            | <b>\$21,878.00</b>  | <b>\$13,179.00</b>  | <b>\$19,680.00</b>  |
| <b>Total for Culture and Recreation</b>             | <b>\$215,712.00</b> | <b>\$262,401.00</b> | <b>\$225,818.00</b> |
| <b>Home and Community Services</b>                  |                     |                     |                     |
| <b>General Environment</b>                          |                     |                     |                     |
| 80101 - Zoning - Personal Services                  | \$8,620.00          | \$7,184.00          | \$6,908.00          |
| 80104 - Zoning - Contractual                        | \$2,104.00          | \$6,261.00          | \$205.00            |
| 80204 - Planning and Surveys - Contractual          | \$520.00            | \$2,181.00          | -                   |
| <b>Total for General Environment</b>                | <b>\$11,244.00</b>  | <b>\$15,626.00</b>  | <b>\$7,113.00</b>   |
| <b>Sewage</b>                                       |                     |                     |                     |
| 81401 - Storm Sewers - Personal Services            | -                   | \$1,789.00          | \$1,976.00          |
| 81404 - Storm Sewers - Contractual                  | -                   | -                   | \$37.00             |
| <b>Total for Sewage</b>                             | <b>\$0.00</b>       | <b>\$1,789.00</b>   | <b>\$2,013.00</b>   |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                                    | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|--------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Sanitation</b>                                                  |                     |                     |                     |
| 81601 - Refuse and Garbage - Personal Services                     | \$69,836.00         | \$68,037.00         | \$63,761.00         |
| 81604 - Refuse and Garbage - Contractual                           | \$51,877.00         | \$48,878.00         | \$53,438.00         |
| 81701 - Street Cleaning - Personal Services                        | \$1,591.00          | \$1,383.00          | \$1,769.00          |
| 81704 - Street Cleaning - Contractual                              | \$3,674.00          | \$7,022.00          | \$389.00            |
| <b>Total for Sanitation</b>                                        | <b>\$126,978.00</b> | <b>\$125,320.00</b> | <b>\$119,357.00</b> |
| <b>Community Environment</b>                                       |                     |                     |                     |
| 85104 - Community Beautification - Contractual                     | \$3,000.00          | -                   | -                   |
| 85601 - Shade Trees - Personal Services                            | \$92.00             | \$326.00            | \$9,850.00          |
| 85604 - Shade Trees - Contractual                                  | \$155.00            | \$4,000.00          | \$5,248.00          |
| <b>Total for Community Environment</b>                             | <b>\$3,247.00</b>   | <b>\$4,326.00</b>   | <b>\$15,098.00</b>  |
| <b>Total for Home and Community Services</b>                       | <b>\$141,469.00</b> | <b>\$147,061.00</b> | <b>\$143,581.00</b> |
| <b>Employee Benefits</b>                                           |                     |                     |                     |
| <b>Employee Benefits</b>                                           |                     |                     |                     |
| 90108 - State Retirement System - Employee Benefits                | \$69,339.00         | \$84,700.00         | \$48,797.00         |
| 90158 - Police Retirement - Employee Benefits                      | \$18,018.00         | \$35,338.00         | \$23,929.00         |
| 90308 - Social Security - Employee Benefits                        | \$63,884.00         | \$61,588.00         | \$57,786.00         |
| 90408 - Workers' Compensation - Employee Benefits                  | \$13,207.00         | \$20,314.00         | \$28,883.00         |
| 90508 - Unemployment Insurance - Employee Benefits                 | \$9,138.00          | \$15,107.00         | \$27,047.00         |
| 90558 - Disability Insurance - Employee Benefits                   | \$289.00            | \$271.00            | \$271.00            |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$186,122.00        | \$196,330.00        | \$175,692.00        |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                                                                      | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| 90898 - Employee Benefits, Other (Specify) - Employee Benefits<br><i>Clothing Allowance/Uniforms</i> | \$7,455.00            | \$7,891.00            | \$11,829.00           |
| <b>Total for Employee Benefits</b>                                                                   | <b>\$367,452.00</b>   | <b>\$421,539.00</b>   | <b>\$374,234.00</b>   |
| <b>Total for Employee Benefits</b>                                                                   | <b>\$367,452.00</b>   | <b>\$421,539.00</b>   | <b>\$374,234.00</b>   |
| <b>Debt Service</b>                                                                                  |                       |                       |                       |
| <b>Debt Service</b>                                                                                  |                       |                       |                       |
| 97106 - Serial Bonds - Debt Principal                                                                | \$281,855.00          | \$169,445.00          | \$126,400.00          |
| 97107 - Serial Bonds - Debt Interest                                                                 | \$88,797.00           | \$59,701.00           | \$24,204.00           |
| 97307 - Bond Anticipation Notes - Debt Interest                                                      | -                     | \$119,057.00          | -                     |
| 97856 - Installment Purchase Debt - Debt Principal                                                   | \$2,550.00            | \$30,993.00           | \$29,090.00           |
| 97857 - Installment Purchase Debt - Debt Interest                                                    | \$63.00               | \$760.00              | \$1,967.00            |
| 97906 - State or Authority Loans - Debt Principal                                                    | \$7,890.00            | \$7,697.00            | \$7,326.00            |
| 97907 - State or Authority Loans - Debt Interest                                                     | \$399.00              | \$592.00              | \$963.00              |
| <b>Total for Debt Service</b>                                                                        | <b>\$381,554.00</b>   | <b>\$388,245.00</b>   | <b>\$189,950.00</b>   |
| <b>Total for Debt Service</b>                                                                        | <b>\$381,554.00</b>   | <b>\$388,245.00</b>   | <b>\$189,950.00</b>   |
| <b>Total for Expenditures</b>                                                                        | <b>\$2,420,765.00</b> | <b>\$2,437,449.00</b> | <b>\$2,171,217.00</b> |
| <b>Other Uses</b>                                                                                    |                       |                       |                       |
| <b>Interfund Transfers</b>                                                                           |                       |                       |                       |
| <b>Interfund Transfers</b>                                                                           |                       |                       |                       |
| 99019 - Transfers to Other Funds - Interfund Transfer                                                | -                     | -                     | \$105,221.00          |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Results of Operations**

|                                                                 | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|-----------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | -                     | \$262,560.00          | \$38,490.00           |
| <b>Total for Interfund Transfers</b>                            | <b>\$0.00</b>         | <b>\$262,560.00</b>   | <b>\$143,711.00</b>   |
| <b>Total for Interfund Transfers</b>                            | <b>\$0.00</b>         | <b>\$262,560.00</b>   | <b>\$143,711.00</b>   |
| <b>Total for Other Uses</b>                                     | <b>\$0.00</b>         | <b>\$262,560.00</b>   | <b>\$143,711.00</b>   |
| <b>Total for Expenditures and Other Uses</b>                    | <b>\$2,420,765.00</b> | <b>\$2,700,009.00</b> | <b>\$2,314,928.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Changes in Fund Balance**

|                                                  | 05/31/2026     | 05/31/2025     | 05/31/2024     |
|--------------------------------------------------|----------------|----------------|----------------|
| <b>Analysis of Changes in Fund Balance</b>       |                |                |                |
| 8021 - Fund Balance - Beginning of Year          | \$2,021,100.00 | \$2,309,404.00 | \$2,345,184.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$2,021,100.00 | \$2,309,404.00 | \$2,345,184.00 |
| Add Revenues and Other Sources                   | \$2,732,747.00 | \$2,411,705.00 | \$2,279,148.00 |
| Deduct Expenditures and Other Uses               | \$2,420,765.00 | \$2,700,009.00 | \$2,314,928.00 |
| 8029 - Fund Balance - End of Year                | \$2,333,082.00 | \$2,021,100.00 | \$2,309,404.00 |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Adopted Budget Summary**

|                                                       | 05/31/2027            | 05/31/2026            | 05/31/2025            |
|-------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Estimated Revenues and Other Sources</b>           |                       |                       |                       |
| <b>Estimated Revenue</b>                              |                       |                       |                       |
| 1049 - Est Rev - Property Taxes                       | \$1,157,269.00        | \$1,169,939.00        | \$1,177,632.00        |
| 1099 - Est Rev - Property Tax Items                   | \$21,691.00           | \$15,160.00           | \$19,597.00           |
| 1199 - Est Rev - Non-Property Tax Items               | \$464,500.00          | \$439,500.00          | \$359,500.00          |
| 2199 - Est Rev - Departmental Income                  | \$27,234.00           | \$27,235.00           | \$136,035.00          |
| 2399 - Est Rev - Intergovernmental Charges            | \$185,952.00          | \$185,137.00          | \$202,500.00          |
| 2499 - Est Rev - Use of Money and Property            | \$23,000.00           | \$23,000.00           | \$200.00              |
| 2599 - Est Rev - Licenses and Permits                 | \$10.00               | \$10.00               | \$10.00               |
| 2649 - Est Rev - Fines and Forfeitures                | \$500.00              | \$500.00              | \$500.00              |
| 2799 - Est Rev - Other Revenues                       | -                     | -                     | \$78,000.00           |
| 2899 - Est Rev - Interfund Revenues                   | \$32,802.00           | \$40,623.00           | \$43,806.00           |
| 3099 - Est Rev - State Aid                            | \$86,054.00           | \$348,147.00          | \$92,158.00           |
| <b>Total for Estimated Revenue</b>                    | <b>\$1,999,012.00</b> | <b>\$2,249,251.00</b> | <b>\$2,109,938.00</b> |
| <b>Estimated Other Sources</b>                        |                       |                       |                       |
| 599 - Appropriated Fund Balance                       | \$719,759.00          | \$576,752.00          | \$486,903.00          |
| <b>Total for Estimated Other Sources</b>              | <b>\$719,759.00</b>   | <b>\$576,752.00</b>   | <b>\$486,903.00</b>   |
| <b>Total for Estimated Revenues and Other Sources</b> | <b>\$2,718,771.00</b> | <b>\$2,826,003.00</b> | <b>\$2,596,841.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**A - General  
Adopted Budget Summary**

|                                                          | 05/31/2027            | 05/31/2026            | 05/31/2025            |
|----------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Estimated Appropriations and Other Uses</b>           |                       |                       |                       |
| <b>Estimated Appropriations</b>                          |                       |                       |                       |
| 1999 - App - General Government Support                  | \$333,190.00          | \$334,494.00          | \$329,355.00          |
| 3999 - App - Public Safety                               | \$260,133.00          | \$204,741.00          | \$337,048.00          |
| 5999 - App - Transportation                              | \$657,800.00          | \$839,449.00          | \$557,250.00          |
| 6999 - App - Economic Assistance and Opportunity         | \$25,000.00           | \$25,000.00           | \$25,000.00           |
| 7999 - App - Culture and Recreation                      | \$418,885.00          | \$359,376.00          | \$247,260.00          |
| 8999 - App - Home and Community Services                 | \$164,529.00          | \$165,555.00          | \$187,153.00          |
| 9199 - App - Employee Benefits                           | \$486,264.00          | \$520,887.00          | \$549,439.00          |
| 9899 - App - Debt Service                                | \$372,970.00          | \$376,501.00          | \$364,336.00          |
| <b>Total for Estimated Appropriations</b>                | <b>\$2,718,771.00</b> | <b>\$2,826,003.00</b> | <b>\$2,596,841.00</b> |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$2,718,771.00</b> | <b>\$2,826,003.00</b> | <b>\$2,596,841.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water  
Balance Sheet**

|                                                           | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|-----------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Assets and Deferred Outflows</b>                       |                     |                     |                     |
| <b>Assets</b>                                             |                     |                     |                     |
| <b>Cash and Cash Equivalents</b>                          |                     |                     |                     |
| 200 - Cash                                                | \$420,976.00        | -                   | \$394,512.00        |
| <b>Total for Cash and Cash Equivalents</b>                | <b>\$420,976.00</b> | <b>\$0.00</b>       | <b>\$394,512.00</b> |
| <b>Restricted Cash and Cash Equivalents</b>               |                     |                     |                     |
| 231 - Cash In Time Deposits Special Reserves              | \$136,521.00        | \$19,242.00         | \$136,329.00        |
| <b>Total for Restricted Cash and Cash Equivalents</b>     | <b>\$136,521.00</b> | <b>\$19,242.00</b>  | <b>\$136,329.00</b> |
| <b>Net Other Receivables</b>                              |                     |                     |                     |
| 350 - Water Rents Receivable                              | \$4,451.00          | \$20,146.00         | \$21,499.00         |
| <b>Total for Net Other Receivables</b>                    | <b>\$4,451.00</b>   | <b>\$20,146.00</b>  | <b>\$21,499.00</b>  |
| <b>Due From</b>                                           |                     |                     |                     |
| 391 - Due From Other Funds                                | -                   | \$560,755.00        | -                   |
| 440 - Due from Other Governments<br><i>Water Releives</i> | \$17,263.00         | \$3,048.00          | \$2,114.00          |
| <b>Total for Due From</b>                                 | <b>\$17,263.00</b>  | <b>\$563,803.00</b> | <b>\$2,114.00</b>   |
| <b>Total for Assets</b>                                   | <b>\$579,211.00</b> | <b>\$603,191.00</b> | <b>\$554,454.00</b> |
| <b>Total for Assets and Deferred Outflows</b>             | <b>\$579,211.00</b> | <b>\$603,191.00</b> | <b>\$554,454.00</b> |



Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water  
Balance Sheet**

|                                                        | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|--------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b> |                     |                     |                     |
| <b>Liabilities</b>                                     |                     |                     |                     |
| <b>Payables</b>                                        |                     |                     |                     |
| 600 - Accounts Payable                                 | \$10,810.00         | \$8,065.00          | \$24,513.00         |
| 601 - Accrued Liabilities                              | \$6,159.00          | \$3,452.00          | \$4,686.00          |
| <b>Total for Payables</b>                              | <b>\$16,969.00</b>  | <b>\$11,517.00</b>  | <b>\$29,199.00</b>  |
| <b>Due to</b>                                          |                     |                     |                     |
| 630 - Due To Other Funds                               | \$207,458.00        | \$262,458.00        | \$317,458.00        |
| 637 - Due to Employees Retirement System               | -                   | \$2,411.00          | -                   |
| <b>Total for Due to</b>                                | <b>\$207,458.00</b> | <b>\$264,869.00</b> | <b>\$317,458.00</b> |
| <b>Total for Liabilities</b>                           | <b>\$224,427.00</b> | <b>\$276,386.00</b> | <b>\$346,657.00</b> |
| <b>Fund Balance</b>                                    |                     |                     |                     |
| <b>Restricted Fund Balance</b>                         |                     |                     |                     |
| 878 - Capital Reserve                                  | \$136,521.00        | \$19,242.00         | \$136,329.00        |
| <b>Total for Restricted Fund Balance</b>               | <b>\$136,521.00</b> | <b>\$19,242.00</b>  | <b>\$136,329.00</b> |
| <b>Assigned Fund Balance</b>                           |                     |                     |                     |
| 914 - Assigned Appropriated Fund Balance               | -                   | \$28,677.00         | -                   |
| 915 - Assigned Unappropriated Fund Balance             | \$218,263.00        | \$278,886.00        | \$71,468.00         |
| <b>Total for Assigned Fund Balance</b>                 | <b>\$218,263.00</b> | <b>\$307,563.00</b> | <b>\$71,468.00</b>  |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water  
Balance Sheet**

|                                                                  | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Total for Fund Balance</b>                                    | <b>\$354,784.00</b> | <b>\$326,805.00</b> | <b>\$207,797.00</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$579,211.00</b> | <b>\$603,191.00</b> | <b>\$554,454.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water  
Results of Operations**

|                                              | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|----------------------------------------------|---------------------|---------------------|---------------------|
| <b>Revenues and Other Sources</b>            |                     |                     |                     |
| <b>Revenues</b>                              |                     |                     |                     |
| <b>Departmental Income</b>                   |                     |                     |                     |
| 1289 - Other General Departmental Income     | \$4,358.00          | \$4,618.00          | \$3,631.00          |
| 2140 - Metered Water Sales                   | \$472,570.00        | \$510,442.00        | \$548,976.00        |
| 2142 - Unmetered Water Sales                 | \$116.00            | \$80.00             | -                   |
| 2144 - Water Service Charges                 | \$225.00            | \$280.00            | \$906.00            |
| 2148 - Interest and Penalties on Water Rents | \$6,322.00          | \$5,279.00          | \$5,034.00          |
| <b>Total for Departmental Income</b>         | <b>\$483,591.00</b> | <b>\$520,699.00</b> | <b>\$558,547.00</b> |
| <b>Use of Money and Property</b>             |                     |                     |                     |
| 2401 - Interest and Earnings                 | \$65.00             | \$127.00            | -                   |
| <b>Total for Use of Money and Property</b>   | <b>\$65.00</b>      | <b>\$127.00</b>     | <b>\$0.00</b>       |
| <b>Total for Revenues</b>                    | <b>\$483,656.00</b> | <b>\$520,826.00</b> | <b>\$558,547.00</b> |
| <b>Other Sources</b>                         |                     |                     |                     |
| <b>Operating Transfers</b>                   |                     |                     |                     |
| 5031 - Interfund Transfers                   | \$11,692.00         | -                   | -                   |
| <b>Total for Operating Transfers</b>         | <b>\$11,692.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>       |
| <b>Total for Other Sources</b>               | <b>\$11,692.00</b>  | <b>\$0.00</b>       | <b>\$0.00</b>       |
| <b>Total for Revenues and Other Sources</b>  | <b>\$495,348.00</b> | <b>\$520,826.00</b> | <b>\$558,547.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water  
Results of Operations**

|                                                                                       | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|---------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Expenditures and Other Uses</b>                                                    |                     |                     |                     |
| <b>Expenditures</b>                                                                   |                     |                     |                     |
| <b>General Government Support</b>                                                     |                     |                     |                     |
| <b>Special Items</b>                                                                  |                     |                     |                     |
| 19104 - Unallocated Insurance - Contractual                                           | \$10,409.00         | \$9,355.00          | \$9,707.00          |
| 19894 - General Government Support, Other - Contractual<br>Administrative Contractual | \$26,909.00         | \$28,416.00         | \$34,398.00         |
| <b>Total for Special Items</b>                                                        | <b>\$37,318.00</b>  | <b>\$37,771.00</b>  | <b>\$44,105.00</b>  |
| <b>Total for General Government Support</b>                                           | <b>\$37,318.00</b>  | <b>\$37,771.00</b>  | <b>\$44,105.00</b>  |
| <b>Home and Community Services</b>                                                    |                     |                     |                     |
| <b>Water</b>                                                                          |                     |                     |                     |
| 83104 - Water Administration - Contractual                                            | \$11,445.00         | \$19,762.00         | \$1,845.00          |
| 83201 - Water Source of Supply, Power and Pumping - Personal<br>Services              | \$97,125.00         | \$86,360.00         | \$89,627.00         |
| 83204 - Water Source of Supply, Power and Pumping -<br>Contractual                    | \$28,322.00         | \$34,635.00         | \$43,577.00         |
| 83401 - Water Transportation and Distribution - Personal<br>Services                  | \$45,779.00         | \$29,797.00         | \$21,057.00         |
| 83404 - Water Transportation and Distribution - Contractual                           | \$97,576.00         | \$47,667.00         | \$61,954.00         |
| <b>Total for Water</b>                                                                | <b>\$280,247.00</b> | <b>\$218,221.00</b> | <b>\$218,060.00</b> |
| <b>Total for Home and Community Services</b>                                          | <b>\$280,247.00</b> | <b>\$218,221.00</b> | <b>\$218,060.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water  
Results of Operations**

|                                                                    | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|--------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Employee Benefits</b>                                           |                     |                     |                     |
| <b>Employee Benefits</b>                                           |                     |                     |                     |
| 90108 - State Retirement System - Employee Benefits                | \$15,796.00         | \$16,877.00         | \$9,759.00          |
| 90308 - Social Security - Employee Benefits                        | \$10,607.00         | \$8,882.00          | \$8,308.00          |
| 90408 - Workers' Compensation - Employee Benefits                  | \$2,641.00          | \$4,063.00          | \$5,777.00          |
| 90508 - Unemployment Insurance - Employee Benefits                 | \$1,713.00          | \$3,369.00          | \$5,139.00          |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$34,865.00         | \$24,995.00         | \$32,080.00         |
| 90898 - Employee Benefits, Other (Specify) - Employee Benefits     | -                   | \$60.00             | -                   |
| <b>Total for Employee Benefits</b>                                 | <b>\$65,622.00</b>  | <b>\$58,246.00</b>  | <b>\$61,063.00</b>  |
| <b>Total for Employee Benefits</b>                                 | <b>\$65,622.00</b>  | <b>\$58,246.00</b>  | <b>\$61,063.00</b>  |
| <b>Debt Service</b>                                                |                     |                     |                     |
| <b>Debt Service</b>                                                |                     |                     |                     |
| 97106 - Serial Bonds - Debt Principal                              | \$54,000.00         | \$54,000.00         | \$53,000.00         |
| 97107 - Serial Bonds - Debt Interest                               | \$23,747.00         | \$25,773.00         | \$27,888.00         |
| 97957 - Interfund Loans - Debt Interest                            | \$6,433.00          | \$7,808.00          | \$10,433.00         |
| <b>Total for Debt Service</b>                                      | <b>\$84,180.00</b>  | <b>\$87,581.00</b>  | <b>\$91,321.00</b>  |
| <b>Total for Debt Service</b>                                      | <b>\$84,180.00</b>  | <b>\$87,581.00</b>  | <b>\$91,321.00</b>  |
| <b>Total for Expenditures</b>                                      | <b>\$467,367.00</b> | <b>\$401,819.00</b> | <b>\$414,549.00</b> |
| <b>Total for Expenditures and Other Uses</b>                       | <b>\$467,367.00</b> | <b>\$401,819.00</b> | <b>\$414,549.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water  
Changes in Fund Balance**

|                                                                                             | 05/31/2026   | 05/31/2025   | 05/31/2024   |
|---------------------------------------------------------------------------------------------|--------------|--------------|--------------|
| <b>Analysis of Changes in Fund Balance</b>                                                  |              |              |              |
| 8021 - Fund Balance - Beginning of Year                                                     | \$326,804.00 | \$207,797.00 | \$54,492.00  |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | -            | -            | \$9,307.00   |
| 8022 - Restated Fund Balance - Beginning of Year                                            | \$326,804.00 | \$207,797.00 | \$63,799.00  |
| Add Revenues and Other Sources                                                              | \$495,348.00 | \$520,826.00 | \$558,547.00 |
| Deduct Expenditures and Other Uses                                                          | \$467,367.00 | \$401,819.00 | \$414,549.00 |
| 8029 - Fund Balance - End of Year                                                           | \$354,785.00 | \$326,804.00 | \$207,797.00 |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water**  
**Adopted Budget Summary**

|                                                       | 05/31/2027          | 05/31/2026          | 05/31/2025          |
|-------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Estimated Revenues and Other Sources</b>           |                     |                     |                     |
| <b>Estimated Revenue</b>                              |                     |                     |                     |
| 2199 - Est Rev - Departmental Income                  | \$653,567.00        | \$586,632.00        | \$578,928.00        |
| <b>Total for Estimated Revenue</b>                    | <b>\$653,567.00</b> | <b>\$586,632.00</b> | <b>\$578,928.00</b> |
| <b>Estimated Other Sources</b>                        |                     |                     |                     |
| 599 - Appropriated Fund Balance                       | -                   | \$28,677.00         | -                   |
| <b>Total for Estimated Other Sources</b>              | <b>\$0.00</b>       | <b>\$28,677.00</b>  | <b>\$0.00</b>       |
| <b>Total for Estimated Revenues and Other Sources</b> | <b>\$653,567.00</b> | <b>\$615,309.00</b> | <b>\$578,928.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**FX - Water  
Adopted Budget Summary**

|                                                          | 05/31/2027          | 05/31/2026          | 05/31/2025          |
|----------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Estimated Appropriations and Other Uses</b>           |                     |                     |                     |
| <b>Estimated Appropriations</b>                          |                     |                     |                     |
| 1999 - App - General Government Support                  | \$47,878.00         | \$49,140.00         | \$49,225.00         |
| 8999 - App - Home and Community Services                 | \$353,260.00        | \$329,590.00        | \$310,796.00        |
| 9199 - App - Employee Benefits                           | \$105,227.00        | \$96,862.00         | \$66,325.00         |
| 9899 - App - Debt Service                                | \$141,792.00        | \$139,717.00        | \$142,582.00        |
| <b>Total for Estimated Appropriations</b>                | <b>\$648,157.00</b> | <b>\$615,309.00</b> | <b>\$568,928.00</b> |
| <b>Estimated Other Uses</b>                              |                     |                     |                     |
| 962 - Other Budgetary Purposes                           | \$5,410.00          | -                   | -                   |
| 9999 - App - Interfund Transfers                         | -                   | -                   | \$10,000.00         |
| <b>Total for Estimated Other Uses</b>                    | <b>\$5,410.00</b>   | <b>\$0.00</b>       | <b>\$10,000.00</b>  |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$653,567.00</b> | <b>\$615,309.00</b> | <b>\$578,928.00</b> |



Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Balance Sheet**

|                                                       | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|-------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Assets and Deferred Outflows</b>                   |                     |                     |                     |
| <b>Assets</b>                                         |                     |                     |                     |
| <b>Cash and Cash Equivalents</b>                      |                     |                     |                     |
| 200 - Cash                                            | \$417,243.00        | \$298,700.00        | \$77,136.00         |
| 201 - Cash In Time Deposits                           | \$61,150.00         | \$61,084.00         | \$61,027.34         |
| <b>Total for Cash and Cash Equivalents</b>            | <b>\$478,393.00</b> | <b>\$359,784.00</b> | <b>\$138,163.34</b> |
| <b>Restricted Cash and Cash Equivalents</b>           |                     |                     |                     |
| 230 - Cash Special Reserves                           | \$69,339.00         | \$69,265.00         | \$69,200.00         |
| <b>Total for Restricted Cash and Cash Equivalents</b> | <b>\$69,339.00</b>  | <b>\$69,265.00</b>  | <b>\$69,200.00</b>  |
| <b>Net Other Receivables</b>                          |                     |                     |                     |
| 360 - Sewer Rents Receivable                          | \$14,517.00         | \$34,040.00         | \$29,834.00         |
| <b>Total for Net Other Receivables</b>                | <b>\$14,517.00</b>  | <b>\$34,040.00</b>  | <b>\$29,834.00</b>  |
| <b>Due From</b>                                       |                     |                     |                     |
| 440 - Due from Other Governments<br>Sewer Relevies    | \$32,929.00         | \$5,484.00          | \$1,758.00          |
| <b>Total for Due From</b>                             | <b>\$32,929.00</b>  | <b>\$5,484.00</b>   | <b>\$1,758.00</b>   |
| <b>Total for Assets</b>                               | <b>\$595,178.00</b> | <b>\$468,573.00</b> | <b>\$238,955.34</b> |
| <b>Total for Assets and Deferred Outflows</b>         | <b>\$595,178.00</b> | <b>\$468,573.00</b> | <b>\$238,955.34</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Balance Sheet**

|                                                        | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|--------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b> |                     |                     |                     |
| <b>Liabilities</b>                                     |                     |                     |                     |
| <b>Payables</b>                                        |                     |                     |                     |
| 600 - Accounts Payable                                 | \$8,428.00          | \$52,894.00         | \$3,547.00          |
| 601 - Accrued Liabilities                              | \$6,424.00          | \$1,370.00          | \$3,385.00          |
| <b>Total for Payables</b>                              | <b>\$14,852.00</b>  | <b>\$54,264.00</b>  | <b>\$6,932.00</b>   |
| <b>Due to</b>                                          |                     |                     |                     |
| 637 - Due to Employees Retirement System               | -                   | \$1,608.00          | -                   |
| <b>Total for Due to</b>                                | <b>\$0.00</b>       | <b>\$1,608.00</b>   | <b>\$0.00</b>       |
| <b>Total for Liabilities</b>                           | <b>\$14,852.00</b>  | <b>\$55,872.00</b>  | <b>\$6,932.00</b>   |
| <b>Fund Balance</b>                                    |                     |                     |                     |
| <b>Restricted Fund Balance</b>                         |                     |                     |                     |
| 878 - Capital Reserve                                  | \$69,339.00         | \$69,200.00         | \$69,200.00         |
| <b>Total for Restricted Fund Balance</b>               | <b>\$69,339.00</b>  | <b>\$69,200.00</b>  | <b>\$69,200.00</b>  |
| <b>Assigned Fund Balance</b>                           |                     |                     |                     |
| 914 - Assigned Appropriated Fund Balance               | \$100,000.00        | -                   | -                   |
| 915 - Assigned Unappropriated Fund Balance             | \$410,986.00        | \$343,501.00        | \$162,823.00        |
| <b>Total for Assigned Fund Balance</b>                 | <b>\$510,986.00</b> | <b>\$343,501.00</b> | <b>\$162,823.00</b> |
| <b>Total for Fund Balance</b>                          | <b>\$580,325.00</b> | <b>\$412,701.00</b> | <b>\$232,023.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Balance Sheet**

|                                                                  | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$595,177.00</b> | <b>\$468,573.00</b> | <b>\$238,955.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Results of Operations**

|                                                 | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|-------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Revenues and Other Sources</b>               |                     |                     |                     |
| <b>Revenues</b>                                 |                     |                     |                     |
| <b>Departmental Income</b>                      |                     |                     |                     |
| 2120 - Sewer Rents                              | \$538,750.00        | \$544,022.00        | \$389,151.00        |
| 2122 - Sewer Charges                            | \$799.00            | \$1,126.00          | -                   |
| 2128 - Interest and Penalties on Sewer Accounts | \$12,306.00         | \$3,360.00          | \$15,097.00         |
| <b>Total for Departmental Income</b>            | <b>\$551,855.00</b> | <b>\$548,508.00</b> | <b>\$404,248.00</b> |
| <b>Use of Money and Property</b>                |                     |                     |                     |
| 2401 - Interest and Earnings                    | \$140.00            | \$121.00            | -                   |
| <b>Total for Use of Money and Property</b>      | <b>\$140.00</b>     | <b>\$121.00</b>     | <b>\$0.00</b>       |
| <b>Total for Revenues</b>                       | <b>\$551,995.00</b> | <b>\$548,629.00</b> | <b>\$404,248.00</b> |
| <b>Other Sources</b>                            |                     |                     |                     |
| <b>Operating Transfers</b>                      |                     |                     |                     |
| 5031 - Interfund Transfers                      | -                   | -                   | \$105,221.00        |
| <b>Total for Operating Transfers</b>            | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$105,221.00</b> |
| <b>Total for Other Sources</b>                  | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$105,221.00</b> |
| <b>Total for Revenues and Other Sources</b>     | <b>\$551,995.00</b> | <b>\$548,629.00</b> | <b>\$509,469.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Results of Operations**

|                                                                      | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|----------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Expenditures and Other Uses</b>                                   |                     |                     |                     |
| <b>Expenditures</b>                                                  |                     |                     |                     |
| <b>General Government Support</b>                                    |                     |                     |                     |
| <b>Special Items</b>                                                 |                     |                     |                     |
| 19104 - Unallocated Insurance - Contractual                          | \$6,940.00          | \$6,236.00          | \$6,605.00          |
| 19894 - General Government Support, Other - Contractual              | -                   | \$78.00             | -                   |
| <b>Total for Special Items</b>                                       | <b>\$6,940.00</b>   | <b>\$6,314.00</b>   | <b>\$6,605.00</b>   |
| <b>Total for General Government Support</b>                          | <b>\$6,940.00</b>   | <b>\$6,314.00</b>   | <b>\$6,605.00</b>   |
| <b>Home and Community Services</b>                                   |                     |                     |                     |
| <b>Sewage</b>                                                        |                     |                     |                     |
| 81104 - Sewer Administration - Contractual                           | \$32,016.00         | \$26,147.00         | \$22,610.00         |
| 81201 - Sanitary Sewers - Personal Services                          | \$10,579.00         | \$21,924.00         | \$7,457.00          |
| 81202 - Sanitary Sewers - Equipment and Capital Outlay               | \$1,699.00          | -                   | \$16,260.00         |
| 81204 - Sanitary Sewers - Contractual                                | \$10,490.00         | \$10,243.00         | \$14,766.00         |
| 81301 - Sewage Treatment and Disposal - Personal Services            | \$89,104.00         | \$61,439.00         | \$67,431.00         |
| 81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay | \$7,068.00          | \$77,366.00         | \$112,850.00        |
| 81304 - Sewage Treatment and Disposal - Contractual                  | \$132,549.00        | \$80,966.00         | \$133,482.00        |
| <b>Total for Sewage</b>                                              | <b>\$283,505.00</b> | <b>\$278,085.00</b> | <b>\$374,856.00</b> |
| <b>Total for Home and Community Services</b>                         | <b>\$283,505.00</b> | <b>\$278,085.00</b> | <b>\$374,856.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Results of Operations**

|                                                                    | 05/31/2026          | 05/31/2025          | 05/31/2024          |
|--------------------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Employee Benefits</b>                                           |                     |                     |                     |
| <b>Employee Benefits</b>                                           |                     |                     |                     |
| 90108 - State Retirement System - Employee Benefits                | \$13,289.00         | \$11,252.00         | \$6,506.00          |
| 90308 - Social Security - Employee Benefits                        | \$7,487.00          | \$6,270.00          | \$5,635.00          |
| 90408 - Workers' Compensation - Employee Benefits                  | \$1,761.00          | \$2,709.00          | \$3,851.00          |
| 90508 - Unemployment Insurance - Employee Benefits                 | \$1,142.00          | \$2,246.00          | \$3,426.00          |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$27,080.00         | \$16,663.00         | \$21,398.00         |
| <b>Total for Employee Benefits</b>                                 | <b>\$50,759.00</b>  | <b>\$39,140.00</b>  | <b>\$40,816.00</b>  |
| <b>Total for Employee Benefits</b>                                 | <b>\$50,759.00</b>  | <b>\$39,140.00</b>  | <b>\$40,816.00</b>  |
| <b>Debt Service</b>                                                |                     |                     |                     |
| <b>Debt Service</b>                                                |                     |                     |                     |
| 97106 - Serial Bonds - Debt Principal                              | \$40,040.00         | \$40,040.00         | \$40,040.00         |
| 97107 - Serial Bonds - Debt Interest                               | \$3,125.00          | \$4,375.00          | \$5,625.00          |
| <b>Total for Debt Service</b>                                      | <b>\$43,165.00</b>  | <b>\$44,415.00</b>  | <b>\$45,665.00</b>  |
| <b>Total for Debt Service</b>                                      | <b>\$43,165.00</b>  | <b>\$44,415.00</b>  | <b>\$45,665.00</b>  |
| <b>Total for Expenditures</b>                                      | <b>\$384,369.00</b> | <b>\$367,954.00</b> | <b>\$467,942.00</b> |
| <b>Total for Expenditures and Other Uses</b>                       | <b>\$384,369.00</b> | <b>\$367,954.00</b> | <b>\$467,942.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Changes in Fund Balance**

|                                                                                             | 05/31/2026   | 05/31/2025   | 05/31/2024   |
|---------------------------------------------------------------------------------------------|--------------|--------------|--------------|
| <b>Analysis of Changes in Fund Balance</b>                                                  |              |              |              |
| 8021 - Fund Balance - Beginning of Year                                                     | \$412,698.00 | \$232,023.00 | \$184,292.00 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | -            | -            | \$6,204.00   |
| 8022 - Restated Fund Balance - Beginning of Year                                            | \$412,698.00 | \$232,023.00 | \$190,496.00 |
| Add Revenues and Other Sources                                                              | \$551,995.00 | \$548,629.00 | \$509,469.00 |
| Deduct Expenditures and Other Uses                                                          | \$384,369.00 | \$367,954.00 | \$467,942.00 |
| 8029 - Fund Balance - End of Year                                                           | \$580,324.00 | \$412,698.00 | \$232,023.00 |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Adopted Budget Summary**

|                                                       | 05/31/2027          | 05/31/2026          | 05/31/2025          |
|-------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Estimated Revenues and Other Sources</b>           |                     |                     |                     |
| <b>Estimated Revenue</b>                              |                     |                     |                     |
| 2199 - Est Rev - Departmental Income                  | \$583,703.00        | \$583,703.00        | \$580,203.00        |
| 2499 - Est Rev - Use of Money and Property            | \$3,500.00          | -                   | -                   |
| <b>Total for Estimated Revenue</b>                    | <b>\$587,203.00</b> | <b>\$583,703.00</b> | <b>\$580,203.00</b> |
| <b>Estimated Other Sources</b>                        |                     |                     |                     |
| 599 - Appropriated Fund Balance                       | \$100,000.00        | -                   | -                   |
| <b>Total for Estimated Other Sources</b>              | <b>\$100,000.00</b> | <b>\$0.00</b>       | <b>\$0.00</b>       |
| <b>Total for Estimated Revenues and Other Sources</b> | <b>\$687,203.00</b> | <b>\$583,703.00</b> | <b>\$580,203.00</b> |



Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**G - Sewer  
Adopted Budget Summary**

|                                                          | 05/31/2027          | 05/31/2026          | 05/31/2025          |
|----------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Estimated Appropriations and Other Uses</b>           |                     |                     |                     |
| <b>Estimated Appropriations</b>                          |                     |                     |                     |
| 1999 - App - General Government Support                  | \$38,549.00         | \$38,702.00         | \$38,426.00         |
| 8999 - App - Home and Community Services                 | \$486,247.00        | \$394,678.00        | \$335,616.00        |
| 9199 - App - Employee Benefits                           | \$98,695.00         | \$91,009.00         | \$62,652.00         |
| 9899 - App - Debt Service                                | \$41,915.00         | \$42,353.00         | \$43,509.00         |
| <b>Total for Estimated Appropriations</b>                | <b>\$665,406.00</b> | <b>\$566,742.00</b> | <b>\$480,203.00</b> |
| <b>Estimated Other Uses</b>                              |                     |                     |                     |
| 962 - Other Budgetary Purposes                           | -                   | -                   | \$100,000.00        |
| 9999 - App - Interfund Transfers                         | \$21,797.00         | \$16,961.00         | -                   |
| <b>Total for Estimated Other Uses</b>                    | <b>\$21,797.00</b>  | <b>\$16,961.00</b>  | <b>\$100,000.00</b> |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$687,203.00</b> | <b>\$583,703.00</b> | <b>\$580,203.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**H - Capital Projects  
Balance Sheet**

|                                               | 05/31/2026          | 05/31/2025    | 05/31/2024          |
|-----------------------------------------------|---------------------|---------------|---------------------|
| <b>Assets and Deferred Outflows</b>           |                     |               |                     |
| <b>Assets</b>                                 |                     |               |                     |
| <b>Cash and Cash Equivalents</b>              |                     |               |                     |
| 200 - Cash                                    | -                   | -             | \$576,724.00        |
| <b>Total for Cash and Cash Equivalents</b>    | <b>\$0.00</b>       | <b>\$0.00</b> | <b>\$576,724.00</b> |
| <b>Due From</b>                               |                     |               |                     |
| 410 - Due from State and Federal Government   | \$884,911.00        | -             | -                   |
| <b>Total for Due From</b>                     | <b>\$884,911.00</b> | <b>\$0.00</b> | <b>\$0.00</b>       |
| <b>Total for Assets</b>                       | <b>\$884,911.00</b> | <b>\$0.00</b> | <b>\$576,724.00</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$884,911.00</b> | <b>\$0.00</b> | <b>\$576,724.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**H - Capital Projects  
Balance Sheet**

|                                                           | 05/31/2026           | 05/31/2025            | 05/31/2024              |
|-----------------------------------------------------------|----------------------|-----------------------|-------------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>    |                      |                       |                         |
| <b>Liabilities</b>                                        |                      |                       |                         |
| <b>Payables</b>                                           |                      |                       |                         |
| 600 - Accounts Payable                                    | \$281,325.00         | \$26,317.00           | \$6,090.00              |
| <b>Total for Payables</b>                                 | <b>\$281,325.00</b>  | <b>\$26,317.00</b>    | <b>\$6,090.00</b>       |
| <b>Due to</b>                                             |                      |                       |                         |
| 630 - Due To Other Funds                                  | -                    | \$560,755.00          | -                       |
| 633 - Due to Financial Institution for Overdrawn Accounts | \$667,964.00         | -                     | -                       |
| <b>Total for Due to</b>                                   | <b>\$667,964.00</b>  | <b>\$560,755.00</b>   | <b>\$0.00</b>           |
| <b>Notes Payable</b>                                      |                      |                       |                         |
| 626 - Bond Anticipation Notes Payable                     | -                    | -                     | \$2,659,000.00          |
| <b>Total for Notes Payable</b>                            | <b>\$0.00</b>        | <b>\$0.00</b>         | <b>\$2,659,000.00</b>   |
| <b>Total for Liabilities</b>                              | <b>\$949,289.00</b>  | <b>\$587,072.00</b>   | <b>\$2,665,090.00</b>   |
| <b>Fund Balance</b>                                       |                      |                       |                         |
| <b>Unassigned Fund Balance</b>                            |                      |                       |                         |
| 917 - Unassigned Fund Balance                             | (\$64,378.00)        | (\$587,072.00)        | (\$2,088,366.00)        |
| <b>Total for Unassigned Fund Balance</b>                  | <b>(\$64,378.00)</b> | <b>(\$587,072.00)</b> | <b>(\$2,088,366.00)</b> |
| <b>Total for Fund Balance</b>                             | <b>(\$64,378.00)</b> | <b>(\$587,072.00)</b> | <b>(\$2,088,366.00)</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**H - Capital Projects  
Balance Sheet**

|                                                                  | 05/31/2026          | 05/31/2025    | 05/31/2024          |
|------------------------------------------------------------------|---------------------|---------------|---------------------|
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$884,911.00</b> | <b>\$0.00</b> | <b>\$576,724.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**H - Capital Projects  
Results of Operations**

|                                                          | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|----------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Revenues and Other Sources</b>                        |                       |                       |                       |
| <b>Revenues</b>                                          |                       |                       |                       |
| <b>Other Revenues</b>                                    |                       |                       |                       |
| 2710 - Premium on Obligations                            | -                     | \$78,209.00           | -                     |
| <b>Total for Other Revenues</b>                          | <b>\$0.00</b>         | <b>\$78,209.00</b>    | <b>\$0.00</b>         |
| <b>State Aid</b>                                         |                       |                       |                       |
| 3897 - State Aid Culture and Recreation Capital Projects | -                     | -                     | \$158,476.00          |
| 3990 - State Aid Sewer Capital Projects                  | -                     | \$34,123.00           | \$1,339,196.00        |
| 3991 - State Aid Water Capital Projects                  | \$2,756,014.00        | \$196,585.00          | -                     |
| <b>Total for State Aid</b>                               | <b>\$2,756,014.00</b> | <b>\$230,708.00</b>   | <b>\$1,497,672.00</b> |
| <b>Total for Revenues</b>                                | <b>\$2,756,014.00</b> | <b>\$308,917.00</b>   | <b>\$1,497,672.00</b> |
| <b>Other Sources</b>                                     |                       |                       |                       |
| <b>Operating Transfers</b>                               |                       |                       |                       |
| 5031 - Interfund Transfers                               | -                     | \$262,560.00          | \$38,490.00           |
| <b>Total for Operating Transfers</b>                     | <b>\$0.00</b>         | <b>\$262,560.00</b>   | <b>\$38,490.00</b>    |
| <b>Proceeds of Obligations</b>                           |                       |                       |                       |
| 5710 - Serial Bonds                                      | -                     | \$1,680,855.00        | \$248,845.00          |
| <b>Total for Proceeds of Obligations</b>                 | <b>\$0.00</b>         | <b>\$1,680,855.00</b> | <b>\$248,845.00</b>   |
| <b>Total for Other Sources</b>                           | <b>\$0.00</b>         | <b>\$1,943,415.00</b> | <b>\$287,335.00</b>   |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**H - Capital Projects  
Results of Operations**

|                                             | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Total for Revenues and Other Sources</b> | <b>\$2,756,014.00</b> | <b>\$2,252,332.00</b> | <b>\$1,785,007.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**H - Capital Projects  
Results of Operations**

|                                                                     | 05/31/2026          | 05/31/2025          | 05/31/2024            |
|---------------------------------------------------------------------|---------------------|---------------------|-----------------------|
| <b>Expenditures and Other Uses</b>                                  |                     |                     |                       |
| <b>Expenditures</b>                                                 |                     |                     |                       |
| <b>General Government Support</b>                                   |                     |                     |                       |
| <b>Municipal Staff</b>                                              |                     |                     |                       |
| 14402 - Engineer - Equipment and Capital Outlay                     | \$344,308.00        | \$363,028.00        | \$448,666.00          |
| <b>Total for Municipal Staff</b>                                    | <b>\$344,308.00</b> | <b>\$363,028.00</b> | <b>\$448,666.00</b>   |
| <b>Total for General Government Support</b>                         | <b>\$344,308.00</b> | <b>\$363,028.00</b> | <b>\$448,666.00</b>   |
| <b>Transportation</b>                                               |                     |                     |                       |
| <b>Highway</b>                                                      |                     |                     |                       |
| 51102 - Maintenance of Roads - Equipment and Capital Outlay         | -                   | -                   | \$248,845.00          |
| <b>Total for Highway</b>                                            | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$248,845.00</b>   |
| <b>Total for Transportation</b>                                     | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$248,845.00</b>   |
| <b>Culture and Recreation</b>                                       |                     |                     |                       |
| <b>Culture</b>                                                      |                     |                     |                       |
| 79972 - Other Culture And Recreation - Equipment and Capital Outlay | -                   | -                   | \$1,023,481.00        |
| <b>Total for Culture</b>                                            | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$1,023,481.00</b> |
| <b>Total for Culture and Recreation</b>                             | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$1,023,481.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**H - Capital Projects  
Results of Operations**

|                                                                          | 05/31/2026            | 05/31/2025          | 05/31/2024            |
|--------------------------------------------------------------------------|-----------------------|---------------------|-----------------------|
| <b>Home and Community Services</b>                                       |                       |                     |                       |
| <b>Water</b>                                                             |                       |                     |                       |
| 83102 - Water Administration - Equipment and Capital Outlay              | -                     | \$284,394.00        | -                     |
| 83972 - Water Capital Projects - Equipment and Capital Outlay            | \$1,877,321.00        | -                   | -                     |
| <b>Total for Water</b>                                                   | <b>\$1,877,321.00</b> | <b>\$284,394.00</b> | <b>\$0.00</b>         |
| <b>Special Services</b>                                                  |                       |                     |                       |
| 89972 - Other Home and Community Services - Equipment and Capital Outlay | -                     | \$14,146.00         | \$268,774.00          |
| <b>Total for Special Services</b>                                        | <b>\$0.00</b>         | <b>\$14,146.00</b>  | <b>\$268,774.00</b>   |
| <b>Total for Home and Community Services</b>                             | <b>\$1,877,321.00</b> | <b>\$298,540.00</b> | <b>\$268,774.00</b>   |
| <b>Debt Service</b>                                                      |                       |                     |                       |
| <b>Debt Service</b>                                                      |                       |                     |                       |
| 97307 - Bond Anticipation Notes - Debt Interest                          | -                     | -                   | \$69,806.00           |
| <b>Total for Debt Service</b>                                            | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$69,806.00</b>    |
| <b>Total for Debt Service</b>                                            | <b>\$0.00</b>         | <b>\$0.00</b>       | <b>\$69,806.00</b>    |
| <b>Total for Expenditures</b>                                            | <b>\$2,221,629.00</b> | <b>\$661,568.00</b> | <b>\$2,059,572.00</b> |
| <b>Other Uses</b>                                                        |                       |                     |                       |
| <b>Interfund Transfers</b>                                               |                       |                     |                       |



Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**H - Capital Projects  
Results of Operations**

|                                                                               | 05/31/2026            | 05/31/2025          | 05/31/2024            |
|-------------------------------------------------------------------------------|-----------------------|---------------------|-----------------------|
| <b>Interfund Transfers</b>                                                    |                       |                     |                       |
| 99019 - Transfers to Other Funds - Interfund Transfer<br><i>To Water Fund</i> | \$11,692.00           | \$89,469.00         | -                     |
| <b>Total for Interfund Transfers</b>                                          | <b>\$11,692.00</b>    | <b>\$89,469.00</b>  | <b>\$0.00</b>         |
| <b>Total for Interfund Transfers</b>                                          | <b>\$11,692.00</b>    | <b>\$89,469.00</b>  | <b>\$0.00</b>         |
| <b>Total for Other Uses</b>                                                   | <b>\$11,692.00</b>    | <b>\$89,469.00</b>  | <b>\$0.00</b>         |
| <b>Total for Expenditures and Other Uses</b>                                  | <b>\$2,233,321.00</b> | <b>\$751,037.00</b> | <b>\$2,059,572.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

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

|                                                  | 05/31/2026     | 05/31/2025       | 05/31/2024       |
|--------------------------------------------------|----------------|------------------|------------------|
| <b>Analysis of Changes in Fund Balance</b>       |                |                  |                  |
| 8021 - Fund Balance - Beginning of Year          | (\$587,069.00) | (\$2,088,364.00) | (\$1,813,799.00) |
| 8022 - Restated Fund Balance - Beginning of Year | (\$587,069.00) | (\$2,088,364.00) | (\$1,813,799.00) |
| Add Revenues and Other Sources                   | \$2,756,014.00 | \$2,252,332.00   | \$1,785,007.00   |
| Deduct Expenditures and Other Uses               | \$2,233,321.00 | \$751,037.00     | \$2,059,572.00   |
| 8029 - Fund Balance - End of Year                | (\$64,376.00)  | (\$587,069.00)   | (\$2,088,364.00) |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

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

|                                                 | 05/31/2026             | 05/31/2025             | 05/31/2024             |
|-------------------------------------------------|------------------------|------------------------|------------------------|
| <b>Non-Current Assets</b>                       |                        |                        |                        |
| <b>Non-Depreciable Capital Assets</b>           |                        |                        |                        |
| 101 - Land                                      | \$1,259,692.00         | \$1,259,692.00         | \$1,259,692.00         |
| 105 - Construction Work In Progress             | \$3,027,297.00         | \$757,340.00           | \$3,665,805.00         |
| <b>Total for Non-Depreciable Capital Assets</b> | <b>\$4,286,989.00</b>  | <b>\$2,017,032.00</b>  | <b>\$4,925,497.00</b>  |
| <b>Depreciable Capital Assets</b>               |                        |                        |                        |
| 102 - Buildings                                 | \$13,211,206.00        | \$13,211,206.00        | \$12,912,615.00        |
| 103 - Improvements Other Than Buildings         | \$70,732.00            | \$70,732.00            | \$70,732.00            |
| 104 - Machinery and Equipment                   | \$2,638,575.00         | \$2,760,497.00         | \$3,953,635.00         |
| 106 - Infrastructure                            | \$5,934,064.00         | \$5,934,064.00         | \$1,822,025.00         |
| <b>Total for Depreciable Capital Assets</b>     | <b>\$21,854,577.00</b> | <b>\$21,976,499.00</b> | <b>\$18,759,007.00</b> |
| <b>Total for Non-Current Assets</b>             | <b>\$26,141,566.00</b> | <b>\$23,993,531.00</b> | <b>\$23,684,504.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

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

|                                                 | 05/31/2026            | 05/31/2025            | 05/31/2024            |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Long-Term Obligations</b>                    |                       |                       |                       |
| <b>Debt Obligations</b>                         |                       |                       |                       |
| 619 - State or Authority Loans Payable          | \$8,274.00            | \$16,164.00           | \$23,861.00           |
| 628 - Bonds Payable                             | \$3,354,880.00        | \$3,730,775.00        | \$2,313,405.00        |
| 685 - Installment Purchase Contract Debt        | -                     | \$1,391.00            | \$32,384.00           |
| <b>Total for Debt Obligations</b>               | <b>\$3,363,154.00</b> | <b>\$3,748,330.00</b> | <b>\$2,369,650.00</b> |
| <b>Other Long-Term Obligations</b>              |                       |                       |                       |
| 638 - Net Pension Liability Proportionate Share | \$507,379.00          | \$507,379.00          | \$390,749.00          |
| 687 - Compensated Absences                      | \$42,678.00           | \$26,425.00           | \$24,143.00           |
| <b>Total for Other Long-Term Obligations</b>    | <b>\$550,057.00</b>   | <b>\$533,804.00</b>   | <b>\$414,892.00</b>   |
| <b>Total for Long-Term Obligations</b>          | <b>\$3,913,211.00</b> | <b>\$4,282,134.00</b> | <b>\$2,784,542.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**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                          | \$3,730,775.00        | \$0.00        | \$375,895.00        | \$0.00                  | \$0.00            | \$0.00                | \$3,354,880.00        |
| Installment Purchase Contract | \$1,391.00            | \$0.00        | \$2,550.00          | \$0.00                  | \$0.00            | \$1,159.00            | \$0.00                |
| State or Authority Loan       | \$16,164.00           | \$0.00        | \$7,890.00          | \$0.00                  | \$0.00            | \$0.00                | \$8,274.00            |
| <b>Total</b>                  | <b>\$3,748,330.00</b> | <b>\$0.00</b> | <b>\$386,335.00</b> | <b>\$0.00</b>           | <b>\$0.00</b>     | <b>\$1,159.00</b>     | <b>\$3,363,154.00</b> |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**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 |
|----------------------------------------------|-------------------------------|------------|---------------|-------------------|-------------|----------------|-------------------------|-----------------------|-------------------|----------------|
| <b>Bond</b><br>Municipal Building - Updated  | Roosevelt & Cross Inc         | 2/13/04    | 12/12/28      | \$75,000.00       | \$0.00      | \$25,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$50,000.00    |
| <b>Bond</b><br>Catherine & Cornwall Water    | Roosevelt & Cross, Inc        | 10/19/17   | 10/19/37      | \$205,000.00      | \$0.00      | \$10,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$195,000.00   |
| <b>Bond</b><br>Fire Truck                    | Roosevelt & Cross, Inc        | 12/12/18   | 11/12/29      | \$200,000.00      | \$0.00      | \$50,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$150,000.00   |
| <b>Bond</b><br>Culvert Project (Storm Sewer) | Roosevelt & Cross, Inc        | 10/19/17   | 10/19/37      | \$140,000.00      | \$0.00      | \$10,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$130,000.00   |
| <b>Bond</b><br>Machinery & Equipment         | Watertown Savings Bank        | 1/23/20    | 1/23/30       | \$180,000.00      | \$0.00      | \$36,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$144,000.00   |
| <b>Bond</b><br>Street Sweeper                | Greene County Commercial Bank | 1/9/24     | 7/15/28       | \$205,000.00      | \$0.00      | \$50,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$155,000.00   |
| <b>Bond</b><br>Catherine Ave - Sewer         | EFC                           | 6/20/17    | 6/20/47       | \$345,920.00      | \$0.00      | \$15,040.00    | \$0.00                  | \$0.00                | \$0.00            | \$330,880.00   |
| <b>Bond</b><br>Sewer WWPT Wall               | Roosevelt & Cross, Inc        | 9/15/18    | 9/15/28       | \$75,000.00       | \$0.00      | \$25,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$50,000.00    |
| <b>Bond</b><br>Water Project Series B        | Roosevelt & Cross, Inc        | 2/13/04    | 5/13/30       | \$30,000.00       | \$0.00      | \$10,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$20,000.00    |
| <b>Bond</b><br>Water Intake Project          | Roosevelt & Cross, Inc        | 3/25/10    | 9/25/45       | \$519,000.00      | \$0.00      | \$19,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$500,000.00   |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**Statement of Indebtedness  
Debt Records**

| Debt Type/ Purpose                                      | Lender Name            | Issue Date | Maturity Date | Beginning Balance | Debt Issued | Principal Paid | Paid From Debt Proceeds | Prior Year Adjustment | Accreted Interest | Ending Balance |
|---------------------------------------------------------|------------------------|------------|---------------|-------------------|-------------|----------------|-------------------------|-----------------------|-------------------|----------------|
| <style isBold='true'>Bond</style><br>REDI & Streetscape | Roosevelt & Cross Inc  | 8/21/24    | 8/21/42       | \$1,680,855.00    | \$0.00      | \$110,855.00   | \$0.00                  | \$0.00                | \$0.00            | \$1,570,000.00 |
| <b>Bond</b><br>Water Project Series A                   | Roosevelt & Cross, Inc | 2/13/04    | 10/15/30      | \$75,000.00       | \$0.00      | \$15,000.00    | \$0.00                  | \$0.00                | \$0.00            | \$60,000.00    |
| <b>Installment Purchase Contract</b><br>Jaws of Life    | Watertown Savings Bank | 9/3/20     | 9/1/25        | \$1,391.00        | \$0.00      | \$1,390.00     | \$0.00                  | (\$1.00)              | \$0.00            | \$0.00         |
| <b>Installment Purchase Contract</b><br>Fire Truck      | Watertown Savings Bank | 9/1/15     | 6/1/25        | \$0.00            | \$0.00      | \$1,160.00     | \$0.00                  | \$1,160.00            | \$0.00            | \$0.00         |
| <b>State or Authority Loan</b><br>Fire Facility         |                        | 2/21/97    | 2/21/27       | \$16,164.00       | \$0.00      | \$7,890.00     | \$0.00                  | \$0.00                | \$0.00            | \$8,274.00     |



Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**Bond Repayment**

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due    | Remaining Principal Balance |
|--------------------|--------------------|-------------------|--------------|-----------------------------|
| 2027               | \$381,040.00       | \$102,289.00      | \$483,329.00 | \$2,973,840.00              |
| 2028               | \$386,040.00       | \$88,570.00       | \$474,610.00 | \$2,587,800.00              |
| 2029               | \$347,040.00       | \$75,578.00       | \$422,618.00 | \$2,240,760.00              |
| 2030               | \$242,040.00       | \$65,548.00       | \$307,588.00 | \$1,998,720.00              |
| 2031               | \$127,040.00       | \$59,251.00       | \$186,291.00 | \$1,871,680.00              |
| 2032               | \$132,040.00       | \$55,184.00       | \$187,224.00 | \$1,739,640.00              |
| 2033               | \$133,040.00       | \$51,006.00       | \$184,046.00 | \$1,606,600.00              |
| 2034               | \$138,040.00       | \$46,701.00       | \$184,741.00 | \$1,468,560.00              |
| 2035               | \$139,040.00       | \$42,268.00       | \$181,308.00 | \$1,329,520.00              |
| 2036               | \$149,040.00       | \$37,616.00       | \$186,656.00 | \$1,180,480.00              |
| 2037               | \$155,040.00       | \$32,656.00       | \$187,696.00 | \$1,025,440.00              |
| 2038               | \$161,040.00       | \$27,482.00       | \$188,522.00 | \$864,400.00                |
| 2039               | \$131,040.00       | \$22,730.00       | \$153,770.00 | \$733,360.00                |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

| Fiscal Year Ending                                                      | Bond Principal Due | Bond Interest Due | Total Due      | Remaining Principal Balance |
|-------------------------------------------------------------------------|--------------------|-------------------|----------------|-----------------------------|
| 2040                                                                    | \$137,040.00       | \$18,401.00       | \$155,441.00   | \$596,320.00                |
| 2041                                                                    | \$138,040.00       | \$13,948.00       | \$151,988.00   | \$458,280.00                |
| 2042                                                                    | \$143,040.00       | \$9,383.00        | \$152,423.00   | \$315,240.00                |
| 2043                                                                    | \$149,040.00       | \$4,606.00        | \$153,646.00   | \$166,200.00                |
| 2044                                                                    | \$45,040.00        | \$1,805.00        | \$46,845.00    | \$121,160.00                |
| 2045                                                                    | \$45,040.00        | \$1,903.00        | \$46,943.00    | \$76,120.00                 |
| 2046                                                                    | \$46,040.00        | \$368.00          | \$46,408.00    | \$30,080.00                 |
| 2047                                                                    | \$15,040.00        | \$0.00            | \$15,040.00    | \$15,040.00                 |
| 2048                                                                    | \$15,040.00        | \$0.00            | \$15,040.00    | \$0.00                      |
| <b>Total</b>                                                            | \$3,354,880.00     | \$757,293.00      | \$4,112,173.00 |                             |
| \$3,354,880.00 Total Bond Ending Balance for Statement of Indebtedness. |                    |                   |                |                             |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**Bank Reconciliation**

**Accounts**

| Account No.                       | Account Type                | Associated Fund(s) | Bank Balance   | Deposits In Transit | Outstanding Checks | Adjustments | Total          |
|-----------------------------------|-----------------------------|--------------------|----------------|---------------------|--------------------|-------------|----------------|
| 4                                 | Checking                    | A, FX, G, H        | \$544,028.26   | \$91,181.48         | (\$2,399.31)       | \$0.00      | \$632,810.43   |
| 9                                 | Savings                     | A, FX, G           | \$1,497,463.10 | \$0.00              | \$0.00             | \$0.00      | \$1,497,463.10 |
| 118                               | Checking                    | A                  | \$50,710.56    | \$361.65            | (\$48,936.17)      | \$0.00      | \$2,136.04     |
| 328                               | Certificate of Deposit (CD) | A                  | \$400,000.00   | \$0.00              | \$0.00             | \$0.00      | \$400,000.00   |
| 7619                              | Savings                     | A                  | \$121,357.69   | \$0.00              | \$0.00             | (\$2.00)    | \$121,355.69   |
| 180                               | Checking                    | A                  | \$365.39       | \$0.00              | \$0.00             | \$0.00      | \$365.39       |
| 247                               | Checking                    | A                  | \$5,917.74     | \$0.00              | \$0.00             | \$0.00      | \$5,917.74     |
| <b>Total</b>                      |                             |                    | \$2,619,842.74 | \$91,543.13         | (\$51,335.48)      | (\$2.00)    | \$2,660,048.39 |
| <b>Total Cash From Financials</b> |                             |                    |                |                     |                    |             | \$2,660,049.00 |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**Bank Reconciliation**

**Collateralization of Cash**

|                                                                                                                                            |                       |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>Total Bank Balance</b>                                                                                                                  | \$2,619,842.74        |
| FDIC Insurance                                                                                                                             | \$750,000.00          |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured                                    | \$2,036,623.00        |
| <b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b> | <b>\$2,786,623.00</b> |

**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 |

Village of Alexandria Bay  
Annual Financial Report  
For the Fiscal Period 06/01/2025 - 05/31/2026

**Employee and Retiree Benefits**

**Total Number**

| Full Time Employees | Part Time Employees | Volunteers with Paid Benefits | Retirees with Paid Benefits |
|---------------------|---------------------|-------------------------------|-----------------------------|
| 18                  | 35                  | 0                             | 6                           |

**Number Receiving Benefits**

| Benefit                                                | Amount              | Full Time | Part Time | Volunteer | Retiree |
|--------------------------------------------------------|---------------------|-----------|-----------|-----------|---------|
| State Retirement System                                | \$98,424.00         | 10        | 5         |           | 0       |
| Police Retirement                                      | \$18,018.00         | 1         | 1         |           | 0       |
| Fire Retirement                                        |                     |           |           |           |         |
| Local Pension Fund                                     |                     |           |           |           |         |
| Social Security                                        | \$81,978.00         | 18        | 35        |           | 0       |
| Worker's Compensation                                  | \$17,609.00         | 11        | 0         |           | 0       |
| Life Insurance                                         |                     |           |           |           |         |
| Unemployment Insurance                                 | \$11,993.00         | 11        | 0         |           | 0       |
| Disability Insurance                                   | \$289.00            | 11        | 0         |           | 0       |
| Hospital, Medical and Dental Insurance                 | \$248,067.00        | 11        | 0         |           | 6       |
| Union Welfare Benefits                                 |                     |           |           |           |         |
| Supplemental Benefit Payments to Disabled Firefighters |                     |           |           |           |         |
| Employee Benefits, Other                               | \$7,455.00          | 10        | 0         |           | 0       |
| <b>Total Employee Benefits Paid</b>                    | <b>\$483,833.00</b> |           |           |           |         |