

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

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

**Authorization**

Article 3, Section 30 of the General Municipal Law

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

**Certification Statement**

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

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**Financial Statements**

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

List of funds being used

- A - General
- B - General Town-Outside Village
- CD - Special Grant
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- PN - Permanent
- SS - Special District(s) Sewer
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,573,157.19	\$1,389,457.35	\$1,663,825.00
210 - Petty Cash	\$398.57	\$398.57	\$399.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,573,555.76</b>	<b>\$1,389,855.92</b>	<b>\$1,664,224.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$779,673.41	\$748,635.41	\$715,932.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$779,673.41</b>	<b>\$748,635.41</b>	<b>\$715,932.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$64,276.94	\$59,073.67	\$78,111.00
<b>Total for Net Other Receivables</b>	<b>\$64,276.94</b>	<b>\$59,073.67</b>	<b>\$78,111.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$2,893.50	\$2,494.43	\$1,823.00
410 - Due from State and Federal Government	-	-	\$7,474.00
440 - Due from Other Governments <i>Sales and Mortgage Tax</i>	\$702,142.94	\$666,198.83	\$645,501.00
<b>Total for Due From</b>	<b>\$705,036.44</b>	<b>\$668,693.26</b>	<b>\$654,798.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$69,981.71	\$48,002.07	\$39,439.00

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Assets</b>	\$69,981.71	\$48,002.07	\$39,439.00
<b>Total for Assets</b>	\$3,192,524.26	\$2,914,260.33	\$3,152,504.00
<b>Total for Assets and Deferred Outflows</b>	\$3,192,524.26	\$2,914,260.33	\$3,152,504.00

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**A - General  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$59,763.23	\$269,551.48	\$235,962.00
601 - Accrued Liabilities	\$11,237.38	\$38,730.79	\$30,620.00
730 - Guaranty & Bid Deposits	\$12,505.00	\$10,408.00	\$40,921.00
<b>Total for Payables</b>	<b>\$83,505.61</b>	<b>\$318,690.27</b>	<b>\$307,503.00</b>
<b>Payroll Liabilities</b>			
710 - Consolidated Payroll	\$67.23	\$85.88	\$439.00
<b>Total for Payroll Liabilities</b>	<b>\$67.23</b>	<b>\$85.88</b>	<b>\$439.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$36,379.79	\$259,397.00
631 - Due To Other Governments	-	\$6,985.75	-
718 - State Retirement	\$8,271.27	\$4,111.93	\$96.00
<b>Total for Due to</b>	<b>\$8,271.27</b>	<b>\$47,477.47</b>	<b>\$259,493.00</b>
<b>Other Liabilities</b>			
719 - Disability Insurance	\$0.90	\$985.38	\$87.00
720 - Group Insurance	\$5,751.68	\$1,583.33	\$2,603.00
<b>Total for Other Liabilities</b>	<b>\$5,752.58</b>	<b>\$2,568.71</b>	<b>\$2,690.00</b>
<b>Total for Liabilities</b>	<b>\$97,596.69</b>	<b>\$368,822.33</b>	<b>\$570,125.00</b>

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**A - General  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>Ravena Rescue and Mortgage Tax</i>	\$39,426.78	\$23,697.98	\$40,974.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$39,426.78</b>	<b>\$23,697.98</b>	<b>\$40,974.00</b>
<b>Total for Deferred Inflows</b>	<b>\$39,426.78</b>	<b>\$23,697.98</b>	<b>\$40,974.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$69,981.71	\$48,002.07	\$39,439.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$69,981.71</b>	<b>\$48,002.07</b>	<b>\$39,439.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$779,673.41	\$748,635.41	\$715,932.00
<b>Total for Restricted Fund Balance</b>	<b>\$779,673.41</b>	<b>\$748,635.41</b>	<b>\$715,932.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$344,208.80	-	-
<b>Total for Assigned Fund Balance</b>	<b>\$344,208.80</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,861,636.87	\$1,725,102.54	\$1,786,034.00
<b>Total for Unassigned Fund Balance</b>	<b>\$1,861,636.87</b>	<b>\$1,725,102.54</b>	<b>\$1,786,034.00</b>

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Fund Balance</b>	<b>\$3,055,500.79</b>	<b>\$2,521,740.02</b>	<b>\$2,541,405.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,192,524.26</b>	<b>\$2,914,260.33</b>	<b>\$3,152,504.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,694,100.74	\$1,695,567.44	\$1,655,849.00
<b>Total for Property Taxes</b>	<b>\$1,694,100.74</b>	<b>\$1,695,567.44</b>	<b>\$1,655,849.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$406,191.68	\$398,368.69	\$446,254.00
1090 - Interest and Penalties on Real Prop Taxes	\$7,591.08	\$5,247.65	\$5,199.00
<b>Total for Property Tax Items</b>	<b>\$413,782.76</b>	<b>\$403,616.34</b>	<b>\$451,453.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,145,990.60	\$1,156,972.52	\$1,193,166.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,145,990.60</b>	<b>\$1,156,972.52</b>	<b>\$1,193,166.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$2,857.65	\$2,939.06	\$2,880.00
1289 - Other General Departmental Income	\$494.00	\$572.00	\$299.00
1589 - Other Public Safety Departmental Income	\$1,503.41	\$4,260.38	\$15,554.00
1689 - Other Health Departmental Income	\$12,153.63	\$30,232.24	-
2148 - Interest and Penalties on Water Rents	\$9,503.74	\$4,878.87	\$2,755.00
2150 - Sale of Electrical Power	-	\$27.18	-
2170 - Community Development Income	\$354,000.00	\$352,000.00	\$1,057,396.00
2190 - Sale of Cemetery Lots	\$5,950.00	\$13,600.00	\$11,050.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2192 - Charges For Cemetery Services	\$6,285.00	\$1,052.00	\$3,025.00
<b>Total for Departmental Income</b>	<b>\$392,747.43</b>	<b>\$419,561.73</b>	<b>\$1,092,959.00</b>
<b>Intergovernmental Charges</b>			
2350 - Youth Recreation Services Other Governments <i>Albany County</i>	\$16,910.19	\$7,000.00	-
<b>Total for Intergovernmental Charges</b>	<b>\$16,910.19</b>	<b>\$7,000.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$138,395.56	\$45,770.97	\$3,393.00
2440 - Rental Other <i>Tower rental</i>	\$53,744.45	\$108,577.29	\$30,380.00
<b>Total for Use of Money and Property</b>	<b>\$192,140.01</b>	<b>\$154,348.26</b>	<b>\$33,773.00</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	\$10.00	-	\$10.00
2544 - Dog Licenses	\$1,983.00	\$2,164.00	\$1,864.00
<b>Total for Licenses and Permits</b>	<b>\$1,993.00</b>	<b>\$2,164.00</b>	<b>\$1,874.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$116,583.75	\$119,510.75	\$91,610.00
<b>Total for Fines and Forfeitures</b>	<b>\$116,583.75</b>	<b>\$119,510.75</b>	<b>\$91,610.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$825.00	\$750.00	\$625.00
2680 - Insurance Recoveries	\$11,164.10	-	-

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$11,989.10</b>	<b>\$750.00</b>	<b>\$625.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$58,397.33	\$12,833.91	\$7,217.00
2705 - Gifts and Donations	-	\$760.00	\$54,439.00
2770 - Unclassified	-	-	\$955.00
<b>Total for Other Revenues</b>	<b>\$58,397.33</b>	<b>\$13,593.91</b>	<b>\$62,611.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$27,793.00	\$27,793.00	\$27,793.00
3005 - State Aid Mortgage Tax	\$137,760.06	\$85,530.54	\$127,440.00
3089 - State Aid Other TMA	\$1,944.00	\$2,639.00	-
3389 - State Aid Other Public Safety	-	\$15,800.00	\$7,699.00
3820 - State Aid Youth Programs	\$2,000.00	\$1,750.00	-
<b>Total for State Aid</b>	<b>\$169,497.06</b>	<b>\$133,512.54</b>	<b>\$162,932.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$50,000.00	\$61,432.00
4389 - Federal Aid Other Public Safety	-	-	\$22,093.00
4960 - Federal Aid Emergency Disaster Assistance	-	-	\$7,474.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$90,999.00</b>
<b>Total for Revenues</b>	<b>\$4,214,131.97</b>	<b>\$4,156,597.49</b>	<b>\$4,837,851.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$4,214,131.97</b>	<b>\$4,156,597.49</b>	<b>\$4,837,851.00</b>

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A - General  
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$53,999.92	\$50,000.08	\$50,000.00
10104 - Legislative Board - Contractual	-	\$200.00	-
<b>Total for Legislative Board</b>	<b>\$53,999.92</b>	<b>\$50,200.08</b>	<b>\$50,000.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$123,771.55	\$113,689.54	\$101,338.00
11102 - Municipal Court - Equipment and Capital Outlay	\$79.64	\$620.71	\$7,484.00
11104 - Municipal Court - Contractual	\$18,785.91	\$3,057.39	\$5,150.00
<b>Total for Judicial</b>	<b>\$142,637.10</b>	<b>\$117,367.64</b>	<b>\$113,972.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$108,362.28	\$105,430.26	\$110,285.00
12204 - Supervisor - Contractual	\$3,276.38	\$3,846.21	\$2,747.00
<b>Total for Executive</b>	<b>\$111,638.66</b>	<b>\$109,276.47</b>	<b>\$113,032.00</b>
<b>Finance</b>			
13101 - Director of Finance - Personal Services	\$61,313.66	\$58,961.31	\$61,895.00
13102 - Director of Finance - Equipment and Capital Outlay	-	\$88.15	-
13104 - Director of Finance - Contractual	\$2,192.41	\$4,481.98	\$3,392.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13304 - Tax Collection - Contractual	\$4,268.84	\$3,626.15	\$3,087.00
13551 - Assessment - Personal Services	\$47,210.72	\$47,347.82	\$43,525.00
13552 - Assessment - Equipment and Capital Outlay	-	\$239.99	\$220.00
13554 - Assessment - Contractual	\$40,756.77	\$4,161.12	\$9,704.00
<b>Total for Finance</b>	<b>\$155,742.40</b>	<b>\$118,906.52</b>	<b>\$121,823.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$98,668.33	\$95,998.62	\$91,858.00
14102 - Clerk - Equipment and Capital Outlay	\$1,346.74	\$654.14	\$913.00
14104 - Clerk - Contractual	\$5,037.53	\$4,900.69	\$4,796.00
14204 - Law - Contractual	\$116,453.43	\$108,177.64	\$149,199.00
14301 - Personnel - Personal Services	\$24,861.30	\$22,828.40	\$22,664.00
14302 - Personnel - Equipment and Capital Outlay	-	-	\$119.00
14304 - Personnel - Contractual	\$13,424.20	\$11,713.69	\$11,452.00
14404 - Engineer - Contractual	\$28,659.85	\$17,992.50	-
14504 - Elections - Contractual	\$30,213.18	\$12,086.38	\$25,159.00
14602 - Records Management - Equipment and Capital Outlay	\$46.80	-	-
14604 - Records Management - Contractual	\$11,316.00	\$5,179.16	\$2,296.00
<b>Total for Municipal Staff</b>	<b>\$330,027.36</b>	<b>\$279,531.22</b>	<b>\$308,456.00</b>
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	\$10,000.00
16204 - Operation of Plant - Contractual	\$105,658.57	\$79,664.90	\$115,210.00
16404 - Central Garage - Contractual	\$3,401.33	\$1,839.39	\$22,219.00
16504 - Central Communication System - Contractual	\$41,055.95	\$53,252.81	\$44,555.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
16604 - Central Storeroom - Contractual	\$12,633.71	\$7,129.61	\$10,526.00
16704 - Central Printing and Mailing - Contractual	\$13,965.14	\$12,004.50	\$20,477.00
<b>Total for Shared Services</b>	<b>\$176,714.70</b>	<b>\$153,891.21</b>	<b>\$222,987.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$80,762.10	\$75,572.98	\$69,188.00
19204 - Municipal Association Dues - Contractual	\$1,200.00	\$1,200.00	\$1,200.00
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	\$994,000.00	-
19404 - Purchase of Land/Right of Way - Contractual	\$4,139.80	\$11,708.32	-
<b>Total for Special Items</b>	<b>\$86,101.90</b>	<b>\$1,082,481.30</b>	<b>\$70,388.00</b>
<b>Total for General Government Support</b>	<b>\$1,056,862.04</b>	<b>\$1,911,654.44</b>	<b>\$1,000,658.00</b>
<b>Public Safety</b>			
<b>Administration</b>			
30104 - Public Safety Administration - Contractual	\$4,485.36	\$2,770.10	\$4,171.00
30204 - Public Safety Communication Systems - Contractual	\$81,160.88	\$69,478.70	\$180.00
<b>Total for Administration</b>	<b>\$85,646.24</b>	<b>\$72,248.80</b>	<b>\$4,351.00</b>
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$715,054.10	\$559,851.11	\$563,988.00
31202 - Police - Equipment and Capital Outlay	\$16,855.90	\$81,558.89	\$147,123.00
31204 - Police - Contractual	\$69,859.51	\$80,388.42	\$69,706.00
<b>Total for Law Enforcement</b>	<b>\$801,769.51</b>	<b>\$721,798.42</b>	<b>\$780,817.00</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$5,000.06	\$4,870.48	\$5,192.00
35104 - Dog Control - Contractual	\$3,279.57	\$1,881.58	\$1,039.00
<b>Total for Animal Control</b>	<b>\$8,279.63</b>	<b>\$6,752.06</b>	<b>\$6,231.00</b>
<b>Other Public Safety</b>			
36401 - Civil Defense - Personal Services	\$1,500.00	\$1,375.00	\$1,625.00
36404 - Civil Defense - Contractual	\$4,845.00	-	\$4,960.00
<b>Total for Other Public Safety</b>	<b>\$6,345.00</b>	<b>\$1,375.00</b>	<b>\$6,585.00</b>
<b>Total for Public Safety</b>	<b>\$902,040.38</b>	<b>\$802,174.28</b>	<b>\$797,984.00</b>
<b>Health</b>			
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$140,000.04	\$120,000.00	\$91,667.00
49894 - Health, Other - Contractual <i>Ambulance and Paramedics</i>	\$365,162.24	\$351,557.34	\$285,389.00
<b>Total for Other Health</b>	<b>\$505,162.28</b>	<b>\$471,557.34</b>	<b>\$377,056.00</b>
<b>Total for Health</b>	<b>\$505,162.28</b>	<b>\$471,557.34</b>	<b>\$377,056.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$139,478.03	\$138,576.23	\$133,999.00
50104 - Highway and Street Administration - Contractual	\$6,627.68	\$4,614.77	\$4,707.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
51322 - Garage - Equipment and Capital Outlay	-	\$315.00	\$44,954.00
51324 - Garage - Contractual	\$50,631.57	\$54,072.66	-
<b>Total for Highway</b>	<b>\$196,737.28</b>	<b>\$197,578.66</b>	<b>\$183,660.00</b>
<b>Total for Transportation</b>	<b>\$196,737.28</b>	<b>\$197,578.66</b>	<b>\$183,660.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
64104 - Publicity - Contractual	\$192.84	\$368.79	\$1,006.00
65104 - Veterans Service - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
<b>Total for Economic Opportunity and Development</b>	<b>\$1,192.84</b>	<b>\$1,368.79</b>	<b>\$2,006.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$1,192.84</b>	<b>\$1,368.79</b>	<b>\$2,006.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71101 - Parks - Personal Services	\$47,735.02	\$55,526.62	\$53,960.00
71102 - Parks - Equipment and Capital Outlay	\$10,709.95	\$12,209.00	\$10,700.00
71104 - Parks - Contractual	\$26,486.22	\$43,145.50	\$27,825.00
72704 - Band Concerts - Contractual	\$8,100.00	\$7,200.00	\$5,400.00
73101 - Youth Programs - Personal Services	\$6,448.00	\$21,256.00	\$8,422.00
73104 - Youth Programs - Contractual	\$216.00	\$272.00	\$1,790.00
<b>Total for Recreation</b>	<b>\$99,695.19</b>	<b>\$139,609.12</b>	<b>\$108,097.00</b>
<b>Culture</b>			

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

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
75101 - Historian - Personal Services	\$687.50	\$750.00	\$813.00
75204 - Historical Property - Contractual	-	\$3,567.75	-
75504 - Celebrations - Contractual	\$3,738.30	-	\$38,370.00
76204 - Adult Recreation - Contractual	\$10,000.00	\$10,000.00	\$7,500.00
79894 - Culture And Recreation, Other - Contractual <i>Alcove Chimney restoration</i>	\$18,610.19	\$2,150.00	\$2,100.00
<b>Total for Culture</b>	<b>\$33,035.99</b>	<b>\$16,467.75</b>	<b>\$48,783.00</b>
<b>Total for Culture and Recreation</b>	<b>\$132,731.18</b>	<b>\$156,076.87</b>	<b>\$156,880.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80901 - Environmental Control - Personal Services	\$3,048.36	\$3,667.71	\$3,000.00
80902 - Environmental Control - Equipment and Capital Outlay	-	-	\$11,714.00
80904 - Environmental Control - Contractual	\$26,806.14	\$14,250.60	\$8,417.00
<b>Total for General Environment</b>	<b>\$29,854.50</b>	<b>\$17,918.31</b>	<b>\$23,131.00</b>
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	\$3,429.57	-	\$5,057.00
<b>Total for Sanitation</b>	<b>\$3,429.57</b>	<b>\$0.00</b>	<b>\$5,057.00</b>
<b>Community Environment</b>			
85104 - Community Beautification - Contractual	-	-	\$694.00
<b>Total for Community Environment</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$694.00</b>
<b>Community Development</b>			

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

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
86864 - Community Development Administration - Contractual	\$29,140.04	\$19,819.88	-
<b>Total for Community Development</b>	<b>\$29,140.04</b>	<b>\$19,819.88</b>	<b>\$0.00</b>
<b>Special Services</b>			
88101 - Cemetery - Personal Services	\$3,948.58	\$5,662.02	\$1,839.00
88102 - Cemetery - Equipment and Capital Outlay	\$1,809.95	\$659.97	-
88104 - Cemetery - Contractual	\$7,650.00	\$1,033.99	-
<b>Total for Special Services</b>	<b>\$13,408.53</b>	<b>\$7,355.98</b>	<b>\$1,839.00</b>
<b>Total for Home and Community Services</b>	<b>\$75,832.64</b>	<b>\$45,094.17</b>	<b>\$30,721.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$73,743.74	\$61,642.92	\$62,887.00
90158 - Police Retirement - Employee Benefits	\$111,432.50	\$106,646.25	\$93,237.00
90308 - Social Security - Employee Benefits	\$108,530.42	\$96,323.86	\$94,135.00
90408 - Workers' Compensation - Employee Benefits	\$18,077.75	\$20,201.00	\$19,760.00
90458 - Life Insurance - Employee Benefits	\$3,062.43	\$2,931.85	\$2,724.00
90508 - Unemployment Insurance - Employee Benefits	-	\$3,565.52	\$496.00
90558 - Disability Insurance - Employee Benefits	\$3,108.40	\$2,873.40	\$2,342.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$239,504.78	\$216,048.06	\$198,285.00
<b>Total for Employee Benefits</b>	<b>\$557,460.02</b>	<b>\$510,232.86</b>	<b>\$473,866.00</b>
<b>Total for Employee Benefits</b>	<b>\$557,460.02</b>	<b>\$510,232.86</b>	<b>\$473,866.00</b>

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

**A - General  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Debt Service</b>			
<b>Debt Service</b>			
97856 - Installment Purchase Debt - Debt Principal	\$2,352.54	\$2,262.06	\$2,175.00
<b>Total for Debt Service</b>	<b>\$2,352.54</b>	<b>\$2,262.06</b>	<b>\$2,175.00</b>
<b>Total for Debt Service</b>	<b>\$2,352.54</b>	<b>\$2,262.06</b>	<b>\$2,175.00</b>
<b>Total for Expenditures</b>	<b>\$3,430,371.20</b>	<b>\$4,097,999.47</b>	<b>\$3,025,006.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$250,000.00	\$78,263.00	\$585,217.00
<b>Total for Interfund Transfers</b>	<b>\$250,000.00</b>	<b>\$78,263.00</b>	<b>\$585,217.00</b>
<b>Total for Interfund Transfers</b>	<b>\$250,000.00</b>	<b>\$78,263.00</b>	<b>\$585,217.00</b>
<b>Total for Other Uses</b>	<b>\$250,000.00</b>	<b>\$78,263.00</b>	<b>\$585,217.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,680,371.20</b>	<b>\$4,176,262.47</b>	<b>\$3,610,223.00</b>

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

**A - General**  
**Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,521,740.02	\$2,541,405.00	\$1,313,777.00
8022 - Restated Fund Balance - Beginning of Year	\$2,521,740.02	\$2,541,405.00	\$1,313,777.00
Add Revenues and Other Sources	\$4,214,131.97	\$4,156,597.49	\$4,837,851.00
Deduct Expenditures and Other Uses	\$3,680,371.20	\$4,176,262.47	\$3,610,223.00
8029 - Fund Balance - End of Year	\$3,055,500.79	\$2,521,740.02	\$2,541,405.00

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

**A - General**  
**Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,715,718.00	\$1,702,059.69	\$1,696,064.00
1099 - Est Rev - Property Tax Items	\$419,679.88	\$412,063.88	\$404,097.00
1199 - Est Rev - Non-Property Tax Items	\$556,592.47	\$656,529.83	\$775,407.00
2199 - Est Rev - Departmental Income	\$391,980.00	\$394,980.00	\$384,252.00
2499 - Est Rev - Use of Money and Property	\$182,000.00	\$172,000.00	\$32,215.00
2599 - Est Rev - Licenses and Permits	\$1,500.00	\$1,500.00	\$1,300.00
2649 - Est Rev - Fines and Forfeitures	\$130,000.00	\$130,000.00	\$122,600.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$600.00	\$600.00	\$600.00
2799 - Est Rev - Other Revenues	\$27,793.00	-	\$54,193.00
3099 - Est Rev - State Aid	\$88,944.00	\$127,793.00	\$122,000.00
<b>Total for Estimated Revenue</b>	<b>\$3,514,807.35</b>	<b>\$3,597,526.40</b>	<b>\$3,592,728.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$344,208.80	-	-
<b>Total for Estimated Other Sources</b>	<b>\$344,208.80</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$3,859,016.15</b>	<b>\$3,597,526.40</b>	<b>\$3,592,728.00</b>

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

**A - General**  
 Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,210,728.00	\$1,194,347.40	\$1,107,009.00
3999 - App - Public Safety	\$963,187.00	\$860,934.00	\$732,949.00
4999 - App - Health	\$523,696.15	\$506,000.00	\$433,918.00
5999 - App - Transportation	\$207,200.00	\$190,500.00	\$181,950.00
6999 - App - Economic Assistance and Opportunity	\$2,500.00	\$2,500.00	\$2,500.00
7999 - App - Culture and Recreation	\$161,760.00	\$167,200.00	\$159,100.00
8999 - App - Home and Community Services	\$60,500.00	\$65,500.00	\$83,500.00
9199 - App - Employee Benefits	\$729,445.00	\$610,545.00	\$600,716.00
<b>Total for Estimated Appropriations</b>	<b>\$3,859,016.15</b>	<b>\$3,597,526.40</b>	<b>\$3,301,642.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	-	-	\$291,086.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$291,086.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$3,859,016.15</b>	<b>\$3,597,526.40</b>	<b>\$3,592,728.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,478,731.24	\$1,740,384.89	\$2,010,286.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,478,731.24</b>	<b>\$1,740,384.89</b>	<b>\$2,010,286.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$1,929.77	\$2,500.69	\$3,492.00
<b>Total for Net Other Receivables</b>	<b>\$1,929.77</b>	<b>\$2,500.69</b>	<b>\$3,492.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$6,226.98	\$5,819.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$6,226.98</b>	<b>\$5,819.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$5,969.91	\$5,217.50	\$4,226.00
<b>Total for Other Assets</b>	<b>\$5,969.91</b>	<b>\$5,217.50</b>	<b>\$4,226.00</b>
<b>Total for Assets</b>	<b>\$1,486,630.92</b>	<b>\$1,754,330.06</b>	<b>\$2,023,823.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,486,630.92</b>	<b>\$1,754,330.06</b>	<b>\$2,023,823.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$20,596.32	\$8,514.32	\$5,610.00
601 - Accrued Liabilities	\$1,968.62	\$7,514.99	\$6,740.00
<b>Total for Payables</b>	<b>\$22,564.94</b>	<b>\$16,029.31</b>	<b>\$12,350.00</b>
Due to			
630 - Due To Other Funds	\$525.00	\$697.10	\$470.00
<b>Total for Due to</b>	<b>\$525.00</b>	<b>\$697.10</b>	<b>\$470.00</b>
<b>Total for Liabilities</b>	<b>\$23,089.94</b>	<b>\$16,726.41</b>	<b>\$12,820.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	-	\$1,074.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,074.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,074.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$5,969.91	\$5,217.50	\$4,226.00

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Nonspendable Fund Balance</b>	<b>\$5,969.91</b>	<b>\$5,217.50</b>	<b>\$4,226.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$321,805.00	\$303,830.40	\$357,563.00
915 - Assigned Unappropriated Fund Balance	\$1,135,766.07	\$1,428,555.75	\$1,648,140.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,457,571.07</b>	<b>\$1,732,386.15</b>	<b>\$2,005,703.00</b>
<b>Total for Fund Balance</b>	<b>\$1,463,540.98</b>	<b>\$1,737,603.65</b>	<b>\$2,009,929.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,486,630.92</b>	<b>\$1,754,330.06</b>	<b>\$2,023,823.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1170 - Franchise Tax	\$10,546.78	\$12,529.02	\$10,474.00
<b>Total for Non-Property Tax Items</b>	<b>\$10,546.78</b>	<b>\$12,529.02</b>	<b>\$10,474.00</b>
<b>Departmental Income</b>			
1601 - Public Health Fees	\$1,730.00	\$1,183.00	\$814.00
2110 - Zoning Fees	\$500.00	\$350.00	\$600.00
2115 - Planning Board Fees	\$1,200.00	\$450.00	\$1,100.00
<b>Total for Departmental Income</b>	<b>\$3,430.00</b>	<b>\$1,983.00</b>	<b>\$2,514.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$64,412.83	\$27,466.93	\$2,484.00
<b>Total for Use of Money and Property</b>	<b>\$64,412.83</b>	<b>\$27,466.93</b>	<b>\$2,484.00</b>
<b>Licenses and Permits</b>			
2555 - Building and Alteration Permits	\$21,425.00	\$17,877.50	\$67,618.00
2590 - Permits Other	\$2,730.00	\$8,480.00	-
<b>Total for Licenses and Permits</b>	<b>\$24,155.00</b>	<b>\$26,357.50</b>	<b>\$67,618.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$2,700.00	\$2,200.00	\$1,500.00

Town of Coeymans  
 Annual Financial Report  
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**B - General Town-Outside Village  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Sales of Property and Compensation for Loss	\$2,700.00	\$2,200.00	\$1,500.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$99.31	-
Total for Other Revenues	\$0.00	\$99.31	\$0.00
State Aid			
3820 - State Aid Youth Programs	-	-	\$7,984.00
Total for State Aid	\$0.00	\$0.00	\$7,984.00
Total for Revenues	\$105,244.61	\$70,635.76	\$92,574.00
Total for Revenues and Other Sources	\$105,244.61	\$70,635.76	\$92,574.00

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Municipal Staff</b>			
14204 - Law - Contractual	\$14,242.50	\$9,000.00	\$8,500.00
<b>Total for Municipal Staff</b>	<b>\$14,242.50</b>	<b>\$9,000.00</b>	<b>\$8,500.00</b>
<b>Shared Services</b>			
16704 - Central Printing and Mailing - Contractual	\$268.82	\$46.33	\$369.00
16801 - Central Data Processing - Personal Services	-	-	\$11,558.00
16804 - Central Data Processing - Contractual	\$7,000.00	\$7,000.00	\$410.00
<b>Total for Shared Services</b>	<b>\$7,268.82</b>	<b>\$7,046.33</b>	<b>\$12,337.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$2,088.42	\$1,963.68	\$1,803.00
<b>Total for Special Items</b>	<b>\$2,088.42</b>	<b>\$1,963.68</b>	<b>\$1,803.00</b>
<b>Total for General Government Support</b>	<b>\$23,599.74</b>	<b>\$18,010.01</b>	<b>\$22,640.00</b>
<b>Public Safety</b>			
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$161,751.12	\$154,204.88	\$145,540.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$361.60	\$2,085.00

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

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

	12/31/2025	12/31/2024	12/31/2023
36204 - Safety Inspection - Contractual	\$4,226.20	\$4,662.87	\$5,726.00
<b>Total for Other Public Safety</b>	<b>\$165,977.32</b>	<b>\$159,229.35</b>	<b>\$153,351.00</b>
<b>Total for Public Safety</b>	<b>\$165,977.32</b>	<b>\$159,229.35</b>	<b>\$153,351.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$1,000.00	\$1,000.00	\$1,000.00
40204 - Registrar of Vital Statistics - Contractual	-	\$99.43	-
<b>Total for Public Health Program</b>	<b>\$1,000.00</b>	<b>\$1,099.43</b>	<b>\$1,000.00</b>
<b>Total for Health</b>	<b>\$1,000.00</b>	<b>\$1,099.43</b>	<b>\$1,000.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$45,800.78	\$38,297.80	\$41,118.00
54104 - Sidewalks - Contractual	-	-	\$20,000.00
<b>Total for Highway</b>	<b>\$45,800.78</b>	<b>\$38,297.80</b>	<b>\$61,118.00</b>
<b>Total for Transportation</b>	<b>\$45,800.78</b>	<b>\$38,297.80</b>	<b>\$61,118.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
64104 - Publicity - Contractual	\$1,783.20	\$202.48	\$374.00

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Economic Opportunity and Development</b>	<b>\$1,783.20</b>	<b>\$202.48</b>	<b>\$374.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$1,783.20</b>	<b>\$202.48</b>	<b>\$374.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80201 - Planning and Surveys - Personal Services	\$13,295.00	\$13,520.00	\$12,350.00
80204 - Planning and Surveys - Contractual	\$5,285.00	\$2,795.00	\$345.00
<b>Total for General Environment</b>	<b>\$18,580.00</b>	<b>\$16,315.00</b>	<b>\$12,695.00</b>
<b>Community Environment</b>			
85404 - Drainage - Contractual	\$18,803.23	\$17,258.89	\$15,589.00
<b>Total for Community Environment</b>	<b>\$18,803.23</b>	<b>\$17,258.89</b>	<b>\$15,589.00</b>
<b>Total for Home and Community Services</b>	<b>\$37,383.23</b>	<b>\$33,573.89</b>	<b>\$28,284.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$23,003.05	\$19,878.68	\$17,549.00
90308 - Social Security - Employee Benefits	\$12,526.64	\$12,121.67	\$12,253.00
90408 - Workers' Compensation - Employee Benefits	\$6,503.75	\$8,371.00	\$6,677.00
90458 - Life Insurance - Employee Benefits	\$641.16	\$641.16	\$607.00
90558 - Disability Insurance - Employee Benefits	\$340.13	\$350.37	\$326.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$60,748.28	\$51,185.27	\$50,730.00

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Employee Benefits</b>	\$103,763.01	\$92,548.15	\$88,142.00
<b>Total for Employee Benefits</b>	\$103,763.01	\$92,548.15	\$88,142.00
<b>Total for Expenditures</b>	\$379,307.28	\$342,961.11	\$354,909.00
<b>Total for Expenditures and Other Uses</b>	\$379,307.28	\$342,961.11	\$354,909.00

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,737,603.65	\$2,009,929.00	\$2,272,264.00
8022 - Restated Fund Balance - Beginning of Year	\$1,737,603.65	\$2,009,929.00	\$2,272,264.00
Add Revenues and Other Sources	\$105,244.61	\$70,635.76	\$92,574.00
Deduct Expenditures and Other Uses	\$379,307.28	\$342,961.11	\$354,909.00
8029 - Fund Balance - End of Year	\$1,463,540.98	\$1,737,603.65	\$2,009,929.00

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$11,000.00	\$11,000.00	\$9,384.00
2399 - Est Rev - Intergovernmental Charges	\$2,100.00	\$2,100.00	\$1,463.00
2499 - Est Rev - Use of Money and Property	\$72,000.00	\$72,000.00	\$1,440.00
2599 - Est Rev - Licenses and Permits	\$17,730.00	\$17,900.00	\$35,350.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,500.00	\$1,500.00	\$1,650.00
3099 - Est Rev - State Aid	-	-	\$9,340.00
<b>Total for Estimated Revenue</b>	<b>\$104,330.00</b>	<b>\$104,500.00</b>	<b>\$58,627.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$321,805.00	\$303,830.40	\$357,563.00
<b>Total for Estimated Other Sources</b>	<b>\$321,805.00</b>	<b>\$303,830.40</b>	<b>\$357,563.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$426,135.00</b>	<b>\$408,330.40</b>	<b>\$416,190.00</b>

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$22,500.00	\$22,200.00	\$33,520.00
3999 - App - Public Safety	\$176,825.00	\$167,205.40	\$159,954.00
4999 - App - Health	\$1,400.00	\$1,400.00	\$1,220.00
5999 - App - Transportation	\$65,000.00	\$65,000.00	\$72,000.00
6999 - App - Economic Assistance and Opportunity	\$3,500.00	\$3,500.00	\$1,500.00
8999 - App - Home and Community Services	\$41,860.00	\$39,360.00	\$39,455.00
9199 - App - Employee Benefits	\$115,050.00	\$109,665.00	\$108,541.00
<b>Total for Estimated Appropriations</b>	<b>\$426,135.00</b>	<b>\$408,330.40</b>	<b>\$416,190.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$426,135.00</b>	<b>\$408,330.40</b>	<b>\$416,190.00</b>

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

**CD - Special Grant  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$19,059.28	\$770.11	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$19,059.28</b>	<b>\$770.11</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$1,257.24	-	\$1,402.00
<b>Total for Net Other Receivables</b>	<b>\$1,257.24</b>	<b>\$0.00</b>	<b>\$1,402.00</b>
<b>Total for Assets</b>	<b>\$20,316.52</b>	<b>\$770.11</b>	<b>\$1,402.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$20,316.52</b>	<b>\$770.11</b>	<b>\$1,402.00</b>

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

**CD - Special Grant  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
Due to			
633 - Due to Financial Institution for Overdrawn Accounts	-	-	\$680.90
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$680.90</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$680.90</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$20,316.52	\$770.11	\$721.10
<b>Total for Assigned Fund Balance</b>	<b>\$20,316.52</b>	<b>\$770.11</b>	<b>\$721.10</b>
<b>Total for Fund Balance</b>	<b>\$20,316.52</b>	<b>\$770.11</b>	<b>\$721.10</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$20,316.52</b>	<b>\$770.11</b>	<b>\$1,402.00</b>

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

**CD - Special Grant  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$6.41	\$6.84	\$5.99
<b>Total for Use of Money and Property</b>	<b>\$6.41</b>	<b>\$6.84</b>	<b>\$5.99</b>
<b>Federal Aid</b>			
4915 - Federal Aid Rental Assistance Program	\$734,043.02	\$644,188.22	\$588,656.08
<b>Total for Federal Aid</b>	<b>\$734,043.02</b>	<b>\$644,188.22</b>	<b>\$588,656.08</b>
<b>Total for Revenues</b>	<b>\$734,049.43</b>	<b>\$644,195.06</b>	<b>\$588,662.07</b>
<b>Total for Revenues and Other Sources</b>	<b>\$734,049.43</b>	<b>\$644,195.06</b>	<b>\$588,662.07</b>

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

**CD - Special Grant  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Community Development</b>			
86104 - Rent Subsidy Administration - Contractual	\$714,503.02	\$644,146.00	\$602,375.30
<b>Total for Community Development</b>	<b>\$714,503.02</b>	<b>\$644,146.00</b>	<b>\$602,375.30</b>
<b>Total for Home and Community Services</b>	<b>\$714,503.02</b>	<b>\$644,146.00</b>	<b>\$602,375.30</b>
<b>Total for Expenditures</b>	<b>\$714,503.02</b>	<b>\$644,146.00</b>	<b>\$602,375.30</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$714,503.02</b>	<b>\$644,146.00</b>	<b>\$602,375.30</b>

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

**CD - Special Grant  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$770.11	\$721.05	\$14,434.28
8022 - Restated Fund Balance - Beginning of Year	\$770.11	\$721.05	\$14,434.28
Add Revenues and Other Sources	\$734,049.43	\$644,195.06	\$588,662.07
Deduct Expenditures and Other Uses	\$714,503.02	\$644,146.00	\$602,375.30
8029 - Fund Balance - End of Year	\$20,316.52	\$770.11	\$721.05

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$53,745.74	\$47,328.10	\$39,801.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$53,745.74</b>	<b>\$47,328.10</b>	<b>\$39,801.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	\$3,350.00	\$3,350.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$3,350.00</b>	<b>\$3,350.00</b>
<b>Total for Assets</b>	<b>\$53,745.74</b>	<b>\$50,678.10</b>	<b>\$43,151.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$53,745.74</b>	<b>\$50,678.10</b>	<b>\$43,151.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$19,069.53	-	\$1,757.00
<b>Total for Payables</b>	<b>\$19,069.53</b>	<b>\$0.00</b>	<b>\$1,757.00</b>
<b>Due to</b>			
633 - Due to Financial Institution for Overdrawn Accounts	-	\$2,240.29	-
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$2,240.29</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$19,069.53</b>	<b>\$2,240.29</b>	<b>\$1,757.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
884 - Reserve For Debt	-	\$3,350.00	\$3,350.00
<b>Total for Restricted Fund Balance</b>	<b>\$0.00</b>	<b>\$3,350.00</b>	<b>\$3,350.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$34,676.21	\$45,087.81	\$38,044.00
<b>Total for Assigned Fund Balance</b>	<b>\$34,676.21</b>	<b>\$45,087.81</b>	<b>\$38,044.00</b>
<b>Total for Fund Balance</b>	<b>\$34,676.21</b>	<b>\$48,437.81</b>	<b>\$41,394.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$53,745.74</b>	<b>\$50,678.10</b>	<b>\$43,151.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$171,615.65	\$187,802.00	\$141,801.00
<b>Total for Non-Property Tax Items</b>	<b>\$171,615.65</b>	<b>\$187,802.00</b>	<b>\$141,801.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,015.29	\$726.32	\$55.00
<b>Total for Use of Money and Property</b>	<b>\$2,015.29</b>	<b>\$726.32</b>	<b>\$55.00</b>
<b>Total for Revenues</b>	<b>\$173,630.94</b>	<b>\$188,528.32</b>	<b>\$141,856.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$173,630.94</b>	<b>\$188,528.32</b>	<b>\$141,856.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51104 - Maintenance of Roads - Contractual	\$37,290.95	\$35,576.98	\$37,608.00
51302 - Machinery - Equipment and Capital Outlay	\$12,097.60	\$12,504.77	\$46,105.00
51424 - Snow Removal - Contractual	\$63,842.13	\$41,605.03	\$41,019.00
<b>Total for Highway</b>	<b>\$113,230.68</b>	<b>\$89,686.78</b>	<b>\$124,732.00</b>
<b>Total for Transportation</b>	<b>\$113,230.68</b>	<b>\$89,686.78</b>	<b>\$124,732.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97206 - Installment Bonds - Debt Principal	\$66,628.60	\$82,202.35	\$80,204.00
97207 - Installment Bonds - Debt Interest	\$7,533.26	\$9,595.38	\$11,597.00
<b>Total for Debt Service</b>	<b>\$74,161.86</b>	<b>\$91,797.73</b>	<b>\$91,801.00</b>
<b>Total for Debt Service</b>	<b>\$74,161.86</b>	<b>\$91,797.73</b>	<b>\$91,801.00</b>
<b>Total for Expenditures</b>	<b>\$187,392.54</b>	<b>\$181,484.51</b>	<b>\$216,533.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$187,392.54</b>	<b>\$181,484.51</b>	<b>\$216,533.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$48,437.81	\$41,394.00	\$116,071.00
8022 - Restated Fund Balance - Beginning of Year	\$48,437.81	\$41,394.00	\$116,071.00
Add Revenues and Other Sources	\$173,630.94	\$188,528.32	\$141,856.00
Deduct Expenditures and Other Uses	\$187,392.54	\$181,484.51	\$216,533.00
8029 - Fund Balance - End of Year	\$34,676.21	\$48,437.81	\$41,394.00

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$275,877.53	\$171,615.65	\$187,802.00
2499 - Est Rev - Use of Money and Property	\$2,200.00	\$1,200.00	-
<b>Total for Estimated Revenue</b>	<b>\$278,077.53</b>	<b>\$172,815.65</b>	<b>\$187,802.00</b>
<b>Estimated Other Sources</b>			
511 - Appropriated Reserves and Restricted Fund Balance	-	\$3,350.00	-
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$3,350.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$278,077.53</b>	<b>\$176,165.65</b>	<b>\$187,802.00</b>

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$244,000.00	\$102,000.00	\$96,000.00
9899 - App - Debt Service	\$34,077.53	\$74,165.65	\$91,802.00
<b>Total for Estimated Appropriations</b>	<b>\$278,077.53</b>	<b>\$176,165.65</b>	<b>\$187,802.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$278,077.53</b>	<b>\$176,165.65</b>	<b>\$187,802.00</b>

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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$611,016.12	\$587,175.73	\$583,691.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$611,016.12</b>	<b>\$587,175.73</b>	<b>\$583,691.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$268.06	\$42.45	-
<b>Total for Net Other Receivables</b>	<b>\$268.06</b>	<b>\$42.45</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$22,241.39	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$22,241.39</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$14,736.38	\$13,578.78	\$13,741.00
<b>Total for Other Assets</b>	<b>\$14,736.38</b>	<b>\$13,578.78</b>	<b>\$13,741.00</b>
<b>Total for Assets</b>	<b>\$626,020.56</b>	<b>\$623,038.35</b>	<b>\$597,432.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$626,020.56</b>	<b>\$623,038.35</b>	<b>\$597,432.00</b>

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

**DB - Highway Part-town  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$300.71	\$22,368.01	\$7,136.00
601 - Accrued Liabilities	\$6,176.00	\$25,686.72	\$14,101.00
<b>Total for Payables</b>	<b>\$6,476.71</b>	<b>\$48,054.73</b>	<b>\$21,237.00</b>
Due to			
630 - Due To Other Funds	-	\$1,538.54	\$1,284.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$1,538.54</b>	<b>\$1,284.00</b>
<b>Total for Liabilities</b>	<b>\$6,476.71</b>	<b>\$49,593.27</b>	<b>\$22,521.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$14,736.38	\$13,578.78	\$13,741.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$14,736.38</b>	<b>\$13,578.78</b>	<b>\$13,741.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$100,000.00
915 - Assigned Unappropriated Fund Balance	\$604,807.47	\$559,866.30	\$461,170.00
<b>Total for Assigned Fund Balance</b>	<b>\$604,807.47</b>	<b>\$559,866.30</b>	<b>\$561,170.00</b>
<b>Total for Fund Balance</b>	<b>\$619,543.85</b>	<b>\$573,445.08</b>	<b>\$574,911.00</b>

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

DB - Highway Part-town  
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$626,020.56	\$623,038.35	\$597,432.00

Town of Coeymans  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025  
**DB - Highway Part-town  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,008,921.00	\$936,791.00	\$876,986.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,008,921.00</b>	<b>\$936,791.00</b>	<b>\$876,986.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$19,407.31	\$5,342.57	\$567.00
<b>Total for Use of Money and Property</b>	<b>\$19,407.31</b>	<b>\$5,342.57</b>	<b>\$567.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$118.00	\$727.62	\$1,785.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$118.00</b>	<b>\$727.62</b>	<b>\$1,785.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$120.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$229,694.16	\$201,805.52	\$237,727.00
<b>Total for State Aid</b>	<b>\$229,694.16</b>	<b>\$201,805.52</b>	<b>\$237,727.00</b>
<b>Total for Revenues</b>	<b>\$1,258,140.47</b>	<b>\$1,144,666.71</b>	<b>\$1,117,185.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$100.00	-	-
<b>Total for Operating Transfers</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,258,240.47</b>	<b>\$1,144,666.71</b>	<b>\$1,117,185.00</b>

Town of Coeymans  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025  
**DB - Highway Part-town  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$30,060.53	\$28,503.18	\$26,044.00
<b>Total for Special Items</b>	<b>\$30,060.53</b>	<b>\$28,503.18</b>	<b>\$26,044.00</b>
<b>Total for General Government Support</b>	<b>\$30,060.53</b>	<b>\$28,503.18</b>	<b>\$26,044.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$194,493.19	\$191,284.69	\$194,705.00
51104 - Maintenance of Roads - Contractual	\$57,400.90	\$45,272.32	\$77,330.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$229,694.16	\$224,280.59	\$241,458.00
51302 - Machinery - Equipment and Capital Outlay	\$59,754.43	\$88,182.50	-
51304 - Machinery - Contractual	\$68,750.40	\$71,516.88	\$71,848.00
51421 - Snow Removal - Personal Services	\$240,620.51	\$196,816.79	\$212,653.00
51424 - Snow Removal - Contractual	\$39,867.12	\$35,955.84	\$34,214.00
<b>Total for Highway</b>	<b>\$890,580.71</b>	<b>\$853,309.61</b>	<b>\$832,208.00</b>
<b>Total for Transportation</b>	<b>\$890,580.71</b>	<b>\$853,309.61</b>	<b>\$832,208.00</b>
<b>Employee Benefits</b>			

Town of Coeymans  
 Annual Financial Report  
 For the Fiscal Period 01/01/2025 - 12/31/2025  
 DB - Highway Part-town  
 Results of Operations

	12/31/2025	12/31/2024	12/31/2023
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$57,787.94	\$54,477.60	\$53,260.00
90308 - Social Security - Employee Benefits	\$31,718.13	\$28,083.64	\$29,215.00
90408 - Workers' Compensation - Employee Benefits	\$27,499.75	\$29,937.00	\$35,880.00
90458 - Life Insurance - Employee Benefits	\$1,436.19	\$1,554.66	\$1,581.00
90508 - Unemployment Insurance - Employee Benefits	\$2,687.30	-	-
90558 - Disability Insurance - Employee Benefits	\$734.03	\$900.61	\$653.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$169,434.62	\$149,201.83	\$141,098.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Work boots</i>	\$202.50	\$164.50	-
<b>Total for Employee Benefits</b>	<b>\$291,500.46</b>	<b>\$264,319.84</b>	<b>\$261,687.00</b>
<b>Total for Employee Benefits</b>	<b>\$291,500.46</b>	<b>\$264,319.84</b>	<b>\$261,687.00</b>
<b>Total for Expenditures</b>	<b>\$1,212,141.70</b>	<b>\$1,146,132.63</b>	<b>\$1,119,939.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,212,141.70</b>	<b>\$1,146,132.63</b>	<b>\$1,119,939.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$573,445.08	\$574,911.00	\$577,665.00
8022 - Restated Fund Balance - Beginning of Year	\$573,445.08	\$574,911.00	\$577,665.00
Add Revenues and Other Sources	\$1,258,240.47	\$1,144,666.71	\$1,117,185.00
Deduct Expenditures and Other Uses	\$1,212,141.70	\$1,146,132.63	\$1,119,939.00
8029 - Fund Balance - End of Year	\$619,543.85	\$573,445.08	\$574,911.00

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$1,084,030.00	\$1,008,921.00	\$936,791.00
2499 - Est Rev - Use of Money and Property	\$14,000.00	\$3,500.00	\$300.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	\$1,000.00	\$1,000.00
3099 - Est Rev - State Aid	\$229,730.00	\$235,406.00	\$235,406.00
<b>Total for Estimated Revenue</b>	<b>\$1,328,760.00</b>	<b>\$1,248,827.00</b>	<b>\$1,173,497.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	-	\$100,000.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,328,760.00</b>	<b>\$1,248,827.00</b>	<b>\$1,273,497.00</b>

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$34,000.00	\$31,000.00	\$26,865.00
5999 - App - Transportation	\$918,400.00	\$861,600.00	\$895,575.00
6999 - App - Economic Assistance and Opportunity	\$200.00	-	-
9199 - App - Employee Benefits	\$376,160.00	\$356,227.00	\$351,057.00
<b>Total for Estimated Appropriations</b>	<b>\$1,328,760.00</b>	<b>\$1,248,827.00</b>	<b>\$1,273,497.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,328,760.00</b>	<b>\$1,248,827.00</b>	<b>\$1,273,497.00</b>

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

**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$101,941.98	\$35,572.00	\$245,072.00
223 - Cash With Fiscal Agent	-	-	\$16,831.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$101,941.98</b>	<b>\$35,572.00</b>	<b>\$261,903.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$200,000.00	-	\$255,396.00
<b>Total for Due From</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$255,396.00</b>
<b>Total for Assets</b>	<b>\$301,941.98</b>	<b>\$35,572.00</b>	<b>\$517,299.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$301,941.98</b>	<b>\$35,572.00</b>	<b>\$517,299.00</b>

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

**H - Capital Projects  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	-	\$5,836.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,836.00</b>
Due to			
630 - Due To Other Funds	-	-	\$50,749.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,749.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$56,585.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$301,941.98	\$35,572.00	\$460,714.00
<b>Total for Assigned Fund Balance</b>	<b>\$301,941.98</b>	<b>\$35,572.00</b>	<b>\$460,714.00</b>
<b>Total for Fund Balance</b>	<b>\$301,941.98</b>	<b>\$35,572.00</b>	<b>\$460,714.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$301,941.98</b>	<b>\$35,572.00</b>	<b>\$517,299.00</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,332.30	\$1,365.05	\$288.00
<b>Total for Use of Money and Property</b>	<b>\$1,332.30</b>	<b>\$1,365.05</b>	<b>\$288.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	\$15,000.00	-	\$50,000.00
3990 - State Aid Sewer Capital Projects	-	-	\$24,890.00
<b>Total for State Aid</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$74,890.00</b>
<b>Total for Revenues</b>	<b>\$16,332.30</b>	<b>\$1,365.05</b>	<b>\$75,178.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$450,000.00	\$80,081.36	\$586,126.00
<b>Total for Operating Transfers</b>	<b>\$450,000.00</b>	<b>\$80,081.36</b>	<b>\$586,126.00</b>
<b>Proceeds of Obligations</b>			
5785 - Installment Purchase Debt	-	-	\$11,781.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,781.00</b>
<b>Total for Other Sources</b>	<b>\$450,000.00</b>	<b>\$80,081.36</b>	<b>\$597,907.00</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Revenues and Other Sources</b>	\$466,332.30	\$81,446.41	\$673,085.00

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

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$199,862.32	-	-
<b>Total for Shared Services</b>	<b>\$199,862.32</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$199,862.32</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31202 - Police - Equipment and Capital Outlay	-	-	\$11,781.00
<b>Total for Law Enforcement</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,781.00</b>
<b>Total for Public Safety</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,781.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71102 - Parks - Equipment and Capital Outlay	-	\$489,757.40	\$480,106.00
<b>Total for Recreation</b>	<b>\$0.00</b>	<b>\$489,757.40</b>	<b>\$480,106.00</b>
<b>Total for Culture and Recreation</b>	<b>\$0.00</b>	<b>\$489,757.40</b>	<b>\$480,106.00</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Home and Community Services</b>			
<b>Sewage</b>			
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	-	\$24,890.00
<b>Total for Sewage</b>	\$0.00	\$0.00	\$24,890.00
<b>Total for Home and Community Services</b>	\$0.00	\$0.00	\$24,890.00
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$16,831.01	\$24,890.00
<b>Total for Debt Service</b>	\$0.00	\$16,831.01	\$24,890.00
<b>Total for Debt Service</b>	\$0.00	\$16,831.01	\$24,890.00
<b>Total for Expenditures</b>	\$199,862.32	\$506,588.41	\$541,667.00
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	\$100.00	-	-
<i>Unused funding for truck returned to fund serving debt</i>			
<b>Total for Interfund Transfers</b>	\$100.00	\$0.00	\$0.00
<b>Total for Interfund Transfers</b>	\$100.00	\$0.00	\$0.00

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

**H - Capital Projects  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Uses</b>	\$100.00	\$0.00	\$0.00
<b>Total for Expenditures and Other Uses</b>	\$199,962.32	\$506,588.41	\$541,667.00

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$35,572.00	\$460,714.00	\$329,296.00
8022 - Restated Fund Balance - Beginning of Year	\$35,572.00	\$460,714.00	\$329,296.00
Add Revenues and Other Sources	\$466,332.30	\$81,446.41	\$673,085.00
Deduct Expenditures and Other Uses	\$199,962.32	\$506,588.41	\$541,667.00
8029 - Fund Balance - End of Year	\$301,941.98	\$35,572.00	\$460,714.00

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

PN - Permanent  
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$6,908.80	\$5,518.45	\$5,077.73
<b>Total for Cash and Cash Equivalents</b>	<b>\$6,908.80</b>	<b>\$5,518.45</b>	<b>\$5,077.73</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$29,395.17	\$29,395.17	\$29,395.17
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$29,395.17</b>	<b>\$29,395.17</b>	<b>\$29,395.17</b>
<b>Total for Assets</b>	<b>\$36,303.97</b>	<b>\$34,913.62</b>	<b>\$34,472.90</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$36,303.97</b>	<b>\$34,913.62</b>	<b>\$34,472.90</b>

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

**PN - Permanent  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
807 - Must Remain Intact	\$29,395.17	\$29,395.17	\$29,395.17
<b>Total for Nonspendable Fund Balance</b>	<b>\$29,395.17</b>	<b>\$29,395.17</b>	<b>\$29,395.17</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$6,908.80	\$5,518.45	\$5,077.73
<b>Total for Assigned Fund Balance</b>	<b>\$6,908.80</b>	<b>\$5,518.45</b>	<b>\$5,077.73</b>
<b>Total for Fund Balance</b>	<b>\$36,303.97</b>	<b>\$34,913.62</b>	<b>\$34,472.90</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$36,303.97</b>	<b>\$34,913.62</b>	<b>\$34,472.90</b>

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

**PN - Permanent  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,390.35	\$440.72	\$4.90
<b>Total for Use of Money and Property</b>	<b>\$1,390.35</b>	<b>\$440.72</b>	<b>\$4.90</b>
<b>Total for Revenues</b>	<b>\$1,390.35</b>	<b>\$440.72</b>	<b>\$4.90</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,390.35</b>	<b>\$440.72</b>	<b>\$4.90</b>

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

PN - Permanent  
Results of Operations

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

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

**PN - Permanent  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$34,913.62	\$34,472.90	\$34,468.00
8022 - Restated Fund Balance - Beginning of Year	\$34,913.62	\$34,472.90	\$34,468.00
Add Revenues and Other Sources	\$1,390.35	\$440.72	\$4.90
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$36,303.97	\$34,913.62	\$34,472.90

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

**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$356,349.96	\$308,387.34	\$308,466.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$356,349.96</b>	<b>\$308,387.34</b>	<b>\$308,466.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	\$6,946.32	\$6,946.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$6,946.32</b>	<b>\$6,946.00</b>
<b>Net Other Receivables</b>			
360 - Sewer Rents Receivable	\$38,199.93	\$47,464.77	\$38,224.00
380 - Accounts Receivable	\$11,846.84	-	-
<b>Total for Net Other Receivables</b>	<b>\$50,046.77</b>	<b>\$47,464.77</b>	<b>\$38,224.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$7,911.42	\$48,931.00
410 - Due from State and Federal Government	-	-	\$12,000.00
440 - Due from Other Governments <i>Village of Ravena shared services</i>	\$164,979.22	\$117,926.16	\$41,707.00
<b>Total for Due From</b>	<b>\$164,979.22</b>	<b>\$125,837.58</b>	<b>\$102,638.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$8,448.62	\$7,853.26	\$5,081.00

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

**SS - Special District(s) Sewer  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Assets</b>	\$8,448.62	\$7,853.26	\$5,081.00
<b>Total for Assets</b>	\$579,824.57	\$496,489.27	\$461,355.00
<b>Total for Assets and Deferred Outflows</b>	\$579,824.57	\$496,489.27	\$461,355.00

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

**SS - Special District(s) Sewer  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$112,607.32	\$22,718.52	\$9,457.00
601 - Accrued Liabilities	\$2,244.78	\$9,369.71	\$7,600.00
<b>Total for Payables</b>	<b>\$114,852.10</b>	<b>\$32,088.23</b>	<b>\$17,057.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$202,368.50	\$258.79	\$69.00
<b>Total for Due to</b>	<b>\$202,368.50</b>	<b>\$258.79</b>	<b>\$69.00</b>
<b>Total for Liabilities</b>	<b>\$317,220.60</b>	<b>\$32,347.02</b>	<b>\$17,126.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	-	\$24,280.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,280.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,280.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$8,448.62	\$7,853.26	\$5,081.00

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**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Nonspendable Fund Balance</b>	<b>\$8,448.62</b>	<b>\$7,853.26</b>	<b>\$5,081.00</b>
<b>Restricted Fund Balance</b>			
884 - Reserve For Debt	-	\$6,946.32	\$6,946.00
<b>Total for Restricted Fund Balance</b>	<b>\$0.00</b>	<b>\$6,946.32</b>	<b>\$6,946.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$2,633.60	\$33,680.00	\$53,942.00
915 - Assigned Unappropriated Fund Balance	\$251,521.75	\$415,662.67	\$353,980.00
<b>Total for Assigned Fund Balance</b>	<b>\$254,155.35</b>	<b>\$449,342.67</b>	<b>\$407,922.00</b>
<b>Total for Fund Balance</b>	<b>\$262,603.97</b>	<b>\$464,142.25</b>	<b>\$419,949.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$579,824.57</b>	<b>\$496,489.27</b>	<b>\$461,355.00</b>

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**SS - Special District(s) Sewer  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2120 - Sewer Rents	\$252,300.34	\$221,481.50	\$210,602.00
2128 - Interest and Penalties on Sewer Accounts	\$9,506.91	\$5,175.25	\$6,814.00
<b>Total for Departmental Income</b>	<b>\$261,807.25</b>	<b>\$226,656.75</b>	<b>\$217,416.00</b>
<b>Intergovernmental Charges</b>			
2374 - Sewer Services Other Governments <i>Village of Ravena</i>	\$558,915.39	\$457,741.58	\$395,875.00
2392 - Debt Service Other Governments	-	\$25,120.00	\$25,280.00
<b>Total for Intergovernmental Charges</b>	<b>\$558,915.39</b>	<b>\$482,861.58</b>	<b>\$421,155.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$11,922.30	\$4,322.96	\$363.00
<b>Total for Use of Money and Property</b>	<b>\$11,922.30</b>	<b>\$4,322.96</b>	<b>\$363.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	-	-	\$342.00
2680 - Insurance Recoveries	\$11,846.78	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$11,846.78</b>	<b>\$0.00</b>	<b>\$342.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$29.53	-

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**SS - Special District(s) Sewer  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Revenues</b>	\$0.00	\$29.53	\$0.00
<b>Total for Revenues</b>	\$844,491.72	\$713,870.82	\$639,276.00
<b>Total for Revenues and Other Sources</b>	\$844,491.72	\$713,870.82	\$639,276.00

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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$15,441.63	\$14,281.34	\$13,007.00
<b>Total for Special Items</b>	<b>\$15,441.63</b>	<b>\$14,281.34</b>	<b>\$13,007.00</b>
<b>Total for General Government Support</b>	<b>\$15,441.63</b>	<b>\$14,281.34</b>	<b>\$13,007.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81201 - Sanitary Sewers - Personal Services	\$2,613.83	\$3,276.77	\$2,527.00
81204 - Sanitary Sewers - Contractual	\$109,704.48	\$11,736.91	\$30,689.00
81301 - Sewage Treatment and Disposal - Personal Services	\$196,710.05	\$186,409.72	\$156,954.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$18,728.91	\$34,779.93	\$18,809.00
81304 - Sewage Treatment and Disposal - Contractual	\$320,584.04	\$245,474.05	\$233,335.00
<b>Total for Sewage</b>	<b>\$648,341.31</b>	<b>\$481,677.38</b>	<b>\$442,314.00</b>
<b>Total for Home and Community Services</b>	<b>\$648,341.31</b>	<b>\$481,677.38</b>	<b>\$442,314.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			

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**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90108 - State Retirement System - Employee Benefits	\$33,097.21	\$22,640.95	\$18,615.00
90308 - Social Security - Employee Benefits	\$14,351.86	\$13,760.05	\$11,598.00
90408 - Workers' Compensation - Employee Benefits	\$3,213.75	\$5,354.00	\$5,532.00
90458 - Life Insurance - Employee Benefits	\$625.83	\$641.16	\$499.00
90508 - Unemployment Insurance - Employee Benefits	\$6,048.00	-	-
90558 - Disability Insurance - Employee Benefits	\$297.87	\$276.70	\$265.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$48,266.26	\$44,373.36	\$33,213.00
<b>Total for Employee Benefits</b>	<b>\$105,900.78</b>	<b>\$87,046.22</b>	<b>\$69,722.00</b>
<b>Total for Employee Benefits</b>	<b>\$105,900.78</b>	<b>\$87,046.22</b>	<b>\$69,722.00</b>
<b>Debt Service</b>			
97206 - Installment Bonds - Debt Principal	\$63,551.68	\$70,604.62	\$61,258.00
97207 - Installment Bonds - Debt Interest	\$12,794.60	\$14,249.65	\$15,698.00
<b>Total for Debt Service</b>	<b>\$76,346.28</b>	<b>\$84,854.27</b>	<b>\$76,956.00</b>
<b>Total for Debt Service</b>	<b>\$76,346.28</b>	<b>\$84,854.27</b>	<b>\$76,956.00</b>
<b>Total for Expenditures</b>	<b>\$846,030.00</b>	<b>\$667,859.21</b>	<b>\$601,999.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			

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**SS - Special District(s) Sewer  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$200,000.00	\$1,818.36	\$909.00
<b>Total for Interfund Transfers</b>	<b>\$200,000.00</b>	<b>\$1,818.36</b>	<b>\$909.00</b>
<b>Total for Interfund Transfers</b>	<b>\$200,000.00</b>	<b>\$1,818.36</b>	<b>\$909.00</b>
<b>Total for Other Uses</b>	<b>\$200,000.00</b>	<b>\$1,818.36</b>	<b>\$909.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,046,030.00</b>	<b>\$669,677.57</b>	<b>\$602,908.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$464,142.25	\$419,949.00	\$383,581.00
8022 - Restated Fund Balance - Beginning of Year	\$464,142.25	\$419,949.00	\$383,581.00
Add Revenues and Other Sources	\$844,491.72	\$713,870.82	\$639,276.00
Deduct Expenditures and Other Uses	\$1,046,030.00	\$669,677.57	\$602,908.00
8029 - Fund Balance - End of Year	\$262,603.97	\$464,142.25	\$419,949.00

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**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$259,131.68	\$224,368.60	\$198,721.00
2399 - Est Rev - Intergovernmental Charges	\$602,000.00	\$532,813.68	\$541,017.00
2499 - Est Rev - Use of Money and Property	\$9,000.00	\$7,200.00	\$200.00
<b>Total for Estimated Revenue</b>	<b>\$870,131.68</b>	<b>\$764,382.28</b>	<b>\$739,938.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$2,633.60	\$33,680.00	\$53,942.00
<b>Total for Estimated Other Sources</b>	<b>\$2,633.60</b>	<b>\$33,680.00</b>	<b>\$53,942.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$872,765.28</b>	<b>\$798,062.28</b>	<b>\$793,880.00</b>

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**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$17,600.00	\$16,000.00	\$13,500.00
8999 - App - Home and Community Services	\$613,400.00	\$587,500.00	\$573,100.00
9199 - App - Employee Benefits	\$165,200.00	\$118,000.00	\$111,835.00
9899 - App - Debt Service	\$76,565.28	\$76,562.28	\$93,627.00
<b>Total for Estimated Appropriations</b>	<b>\$872,765.28</b>	<b>\$798,062.28</b>	<b>\$792,062.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	-	-	\$1,818.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,818.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$872,765.28</b>	<b>\$798,062.28</b>	<b>\$793,880.00</b>

Town of Coeymans  
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TC - Custodial  
Statement of Net Position

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

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TC - Custodial  
Statement of Net Position

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

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**TC - Custodial  
Results of Operations**

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

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TC - Custodial  
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	\$0.00	\$0.00	\$0.00

Town of Coeymans  
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**TC - Custodial  
 Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

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

	12/31/2025	12/31/2024	12/31/2023
<b>Non-Current Assets</b>			
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$14,470,751.00	\$13,551,316.00	\$11,935,782.00
104 - Machinery and Equipment	\$1,772,592.00	\$1,772,592.00	\$1,772,592.00
<b>Total for Depreciable Capital Assets</b>	<b>\$16,243,343.00</b>	<b>\$15,323,908.00</b>	<b>\$13,708,374.00</b>
<b>Total for Non-Current Assets</b>	<b>\$16,243,343.00</b>	<b>\$15,323,908.00</b>	<b>\$13,708,374.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$1,105,624.47	\$1,235,804.48	\$1,405,442.00
685 - Installment Purchase Contract Debt	\$4,991.15	\$7,343.69	\$9,606.00
<b>Total for Debt Obligations</b>	<b>\$1,110,615.62</b>	<b>\$1,243,148.17</b>	<b>\$1,415,048.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$1,048,334.00	\$1,014,427.00	\$1,139,701.00
687 - Compensated Absences	\$84,254.41	\$86,353.81	\$70,115.00
<b>Total for Other Long-Term Obligations</b>	<b>\$1,132,588.41</b>	<b>\$1,100,780.81</b>	<b>\$1,209,816.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$2,243,204.03</b>	<b>\$2,343,928.98</b>	<b>\$2,624,864.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$1,235,804.89	\$0.00	\$130,180.35	\$0.00	\$0.00	\$0.00	\$1,105,624.54
Installment Purchase Contract	\$7,343.94	\$0.00	\$2,352.54	\$0.00	\$0.00	\$0.00	\$4,991.40
<b>Total</b>	\$1,243,148.83	\$0.00	\$132,532.89	\$0.00	\$0.00	\$0.00	\$1,110,615.94

Town of Coeymans  
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**Statement of Indebtedness  
Debt Records**

Debt Type/Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond 2020 International Truck		7/28/20	7/28/25	\$39,437.48	\$0.00	\$39,437.48	\$0.00	\$0.00	\$0.00	\$0.00
Bond Wastewater System Flow Meters		11/20/11	11/10/31	\$66,074.90	\$0.00	\$8,378.47	\$0.00	\$0.00	\$0.00	\$57,696.43
Bond Sewer H35		1/9/15	1/9/35	\$198,451.92	\$0.00	\$14,829.86	\$0.00	\$0.00	\$0.00	\$183,622.06
Bond Highway Equipment H46		8/16/18	8/16/33	\$142,717.47	\$0.00	\$13,602.23	\$0.00	\$0.00	\$0.00	\$129,115.24
Bond Sewer upgrades		11/10/21	11/10/31	\$44,050.61	\$0.00	\$5,585.64	\$0.00	\$0.00	\$0.00	\$38,464.97
Bond H39 Sewer Project		12/15/16	12/15/27	\$31,050.94	\$0.00	\$10,086.71	\$0.00	\$0.00	\$0.00	\$20,964.23
Bond Heavy Duty Truck		7/30/12	7/30/28	\$42,210.57	\$0.00	\$13,588.96	\$0.00	\$0.00	\$0.00	\$28,621.61
Bond Sewer Renovations	EFC	7/1/21	7/1/51	\$671,811.00	\$0.00	\$24,671.00	\$0.00	\$0.00	\$0.00	\$647,140.00
Installment Purchase Contract Police Taser 10 Basic Bundle	Axon Enterpr ise Inc	2/21/23	11/30/27	\$7,343.94	\$0.00	\$2,352.54	\$0.00	\$0.00	\$0.00	\$4,991.40

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**Bond Repayment**

<b>Fiscal Year Ending</b>	<b>Bond Principal Due</b>	<b>Bond Interest Due</b>	<b>Total Due</b>	<b>Remaining Principal Balance</b>
2026	\$93,336.78	\$17,306.03	\$110,642.81	\$1,012,287.76
2027	\$95,798.46	\$14,844.34	\$110,642.80	\$916,489.30
2028	\$72,392.75	\$12,292.82	\$84,685.57	\$844,096.55
2029	\$74,228.16	\$10,457.41	\$84,685.57	\$769,868.39
2030	\$76,134.51	\$8,551.06	\$84,685.57	\$693,733.88
2031	\$78,114.72	\$6,571.02	\$84,685.74	\$615,619.16
2032	\$61,857.04	\$4,514.45	\$66,371.49	\$553,762.12
2033	\$63,269.75	\$3,101.74	\$66,371.49	\$490,492.37
2034	\$45,725.10	\$1,635.18	\$47,360.28	\$444,767.27
2035	\$46,527.20	\$833.03	\$47,360.23	\$398,240.07
2036	\$24,890.00	\$0.00	\$24,890.00	\$373,350.07
2037	\$24,890.00	\$0.00	\$24,890.00	\$348,460.07
2038	\$24,890.00	\$0.00	\$24,890.00	\$323,570.07

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$24,890.00	\$0.00	\$24,890.00	\$298,680.07
2040	\$24,890.00	\$0.00	\$24,890.00	\$273,790.07
2041	\$24,890.00	\$0.00	\$24,890.00	\$248,900.07
2042	\$24,890.00	\$0.00	\$24,890.00	\$224,010.07
2043	\$24,890.00	\$0.00	\$24,890.00	\$199,120.07
2044	\$24,890.00	\$0.00	\$24,890.00	\$174,230.07
2045	\$24,890.00	\$0.00	\$24,890.00	\$149,340.07
2046	\$24,890.00	\$0.00	\$24,890.00	\$124,450.07
2047	\$24,890.00	\$0.00	\$24,890.00	\$99,560.07
2048	\$24,890.00	\$0.00	\$24,890.00	\$74,670.07
2049	\$24,890.00	\$0.00	\$24,890.00	\$49,780.07
2050	\$24,890.00	\$0.00	\$24,890.00	\$24,890.07
2051	\$24,890.00	\$0.00	\$24,890.00	\$0.07

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<b>Total</b>	\$1,105,624.47	\$80,107.08	\$1,185,731.55
	\$1,105,624.54 Total Bond Ending Balance for Statement of Indebtedness.		

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**Bank Reconciliation**

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1	Checking	A	\$443,388.50	\$0.00	(\$267,440.15)	\$0.00	\$175,948.35
2	Savings	A	\$662.47	\$0.00	\$0.00	\$0.00	\$662.47
5	Checking	A	\$25,472.98	\$0.00	\$0.00	\$0.00	\$25,472.98
12	Savings	PN	\$546.80	\$0.00	\$0.00	\$0.00	\$546.80
3	Checking	A	\$320.97	\$0.00	\$0.00	\$0.00	\$320.97
4	NYCLASS	A, B, DA, DB, H, PN, SS	\$4,591,322.56	\$0.00	\$0.00	\$0.00	\$4,591,322.56
6	Checking	B	\$8,709.41	\$0.00	(\$688.85)	\$0.00	\$8,020.56
7	Checking	CD	\$19,059.28	\$0.00	\$0.00	\$0.00	\$19,059.28
8	Checking	DA	\$31,055.76	\$0.00	\$0.00	\$0.00	\$31,055.76
9	Checking	DB	\$87,191.97	\$0.00	(\$20,433.92)	\$0.00	\$66,758.05
10	Checking	H	\$74,782.74	\$0.00	(\$5,350.00)	\$0.00	\$69,432.74
11	Checking	SS	\$42,271.79	\$0.00	(\$21,822.13)	\$0.00	\$20,449.66

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Account No.		Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
13	Savings	PN		\$928.71	\$0.00	\$0.00	\$0.00	\$928.71
<b>Total</b>				\$5,325,713.94	\$0.00	(\$315,735.05)	\$0.00	\$5,009,978.89
<b>Total Cash From Financials</b>								\$5,009,978.89

**Accounts**

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$5,325,713.94
FDIC Insurance	\$271,197.26
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$5,054,516.68
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$5,325,713.94</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

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
28	29	0	25

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$187,631.94	20	8		
Police Retirement	\$111,432.50	4	5		
Fire Retirement					
Local Pension Fund					
Social Security	\$167,127.05	28	29		
Worker's Compensation	\$55,295.00	28	29		
Life Insurance	\$5,765.61	27			25
Unemployment Insurance	\$8,735.30	28	29		
Disability Insurance	\$4,480.43	28	29		
Hospital, Medical and Dental Insurance	\$517,953.94	17			25
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$202.50	28			
<b>Total Employee Benefits Paid</b>	<b>\$1,058,624.27</b>				