

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

Town of Van Buren
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, Wendy Van Der Water (LG310384900000D), hereby certify that I am the Chief Financial Officer of the Town of Van Buren, and that the information provided in the Annual Financial Report of the Town of Van Buren 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
- DB - Highway Part-town
- H - Capital Projects
- SD - Special District(s) Drainage
- SL - Special District(s) Lighting
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$260,027.04	\$227,927.79	\$163,882.48
201 - Cash In Time Deposits	\$1,709,383.93	\$1,764,750.28	\$1,772,377.99
210 - Petty Cash	\$750.00	\$750.00	\$750.00
Total for Cash and Cash Equivalents	\$1,970,160.97	\$1,993,428.07	\$1,937,010.47
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$151,745.19	\$79,077.36	\$89,075.29
Total for Restricted Cash and Cash Equivalents	\$151,745.19	\$79,077.36	\$89,075.29
Net Other Receivables			
380 - Accounts Receivable	-	\$27,233.00	\$25,465.72
Total for Net Other Receivables	\$0.00	\$27,233.00	\$25,465.72
Due From			
391 - Due From Other Funds	\$195,000.00	\$288,600.00	\$609,275.00
440 - Due from Other Governments	-	\$42,287.32	-
Total for Due From	\$195,000.00	\$330,887.32	\$609,275.00
Other Assets			
480 - Prepaid Expenses	\$41,587.05	\$4,974.20	\$35,996.87

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	\$41,587.05	\$4,974.20	\$35,996.87
Total for Assets	\$2,358,493.21	\$2,435,599.95	\$2,696,823.35
Total for Assets and Deferred Outflows	\$2,358,493.21	\$2,435,599.95	\$2,696,823.35

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$46,734.94	\$185,550.19	\$190,776.58
601 - Accrued Liabilities	\$1,887.73	\$21,017.52	-
730 - Guaranty & Bid Deposits	\$34,650.83	\$34,650.83	\$40,850.83
Total for Payables	\$83,273.50	\$241,218.54	\$231,627.41
Due to			
631 - Due To Other Governments	-	-	\$89.52
718 - State Retirement	\$2,156.98	-	-
Total for Due to	\$2,156.98	\$0.00	\$89.52
Other Liabilities			
688 - Other Liabilities	-	-	\$730,256.20
690 - Overpayments and Clearing Account	\$17,393.07	\$17,654.75	\$26,101.34
Total for Other Liabilities	\$17,393.07	\$17,654.75	\$756,357.54
Total for Liabilities	\$102,823.55	\$258,873.29	\$988,074.47
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$41,587.05	\$4,974.20	\$35,996.87

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Nonspendable Fund Balance	\$41,587.05	\$4,974.20	\$35,996.87
Restricted Fund Balance			
878 - Capital Reserve	\$151,745.19	\$79,077.36	\$89,075.04
Total for Restricted Fund Balance	\$151,745.19	\$79,077.36	\$89,075.04
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$270,907.00	\$179,521.00	\$275,000.00
Total for Assigned Fund Balance	\$270,907.00	\$179,521.00	\$275,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,791,430.42	\$1,913,154.00	\$1,308,676.97
Total for Unassigned Fund Balance	\$1,791,430.42	\$1,913,154.00	\$1,308,676.97
Total for Fund Balance	\$2,255,669.66	\$2,176,726.56	\$1,708,748.88
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,358,493.21	\$2,435,599.85	\$2,696,823.35

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,335,944.73	\$1,382,697.21	\$1,469,322.26
Total for Property Taxes	\$1,335,944.73	\$1,382,697.21	\$1,469,322.26
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$142,631.07	\$137,011.98	\$158,705.52
1090 - Interest and Penalties on Real Prop Taxes	\$38,453.43	\$36,566.92	\$20,438.67
Total for Property Tax Items	\$181,084.50	\$173,578.90	\$179,144.19
Departmental Income			
1232 - Tax Collector Fees	\$48.00	\$838.68	\$48.00
1255 - Clerk Fees	\$4,475.95	\$4,163.56	\$5,194.62
1289 - Other General Departmental Income	\$14,723.80	\$9,765.40	\$25,897.10
2012 - Recreational Concessions	\$15,497.80	\$12,281.45	\$8,848.47
2025 - Special Recreational Facility Charges	\$23,957.51	\$48,595.92	\$41,943.45
2089 - Other Culture and Recreation Income	\$173,162.00	\$124,458.34	\$97,705.06
2130 - Refuse and Garbage Charges	\$2,300.00	\$2,600.00	\$3,000.00
Total for Departmental Income	\$234,165.06	\$202,703.35	\$182,636.70
Intergovernmental Charges			
2210 - General Services Other Government <i>SHARED ASSESSOR AND VETERAN COORDINATOR</i>	\$44,002.82	\$83,124.78	\$78,825.44

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Intergovernmental Charges	\$44,002.82	\$83,124.78	\$78,825.44
Use of Money and Property			
2401 - Interest and Earnings	\$220,842.34	\$147,418.36	\$99,061.09
2410 - Rental of Real Property	\$27,379.58	\$2,030.00	-
Total for Use of Money and Property	\$248,221.92	\$149,448.36	\$99,061.09
Licenses and Permits			
2544 - Dog Licenses	\$11,996.50	\$11,619.00	\$11,463.50
2545 - Licenses Other	\$1,000.00	\$700.00	\$860.00
Total for Licenses and Permits	\$12,996.50	\$12,319.00	\$12,323.50
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$79,720.00	\$49,738.00	\$49,538.75
Total for Fines and Forfeitures	\$79,720.00	\$49,738.00	\$49,538.75
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$1,367.52	-	\$4,525.00
2680 - Insurance Recoveries	-	-	\$1,988.93
Total for Sales of Property and Compensation for Loss	\$1,367.52	\$0.00	\$6,513.93
Other Revenues			
2750 - AIM Related Payments	-	-	\$99,831.00
2770 - Unclassified	-	-	\$94.16
Total for Other Revenues	\$0.00	\$0.00	\$99,925.16

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
State Aid			
3001 - State Aid Revenue Sharing	\$107,598.76	\$107,797.81	-
3005 - State Aid Mortgage Tax	\$268,378.99	\$247,929.52	\$83,968.58
3820 - State Aid Youth Programs	\$1,494.00	\$1,494.00	\$1,494.00
Total for State Aid	\$377,471.75	\$357,221.33	\$85,462.58
Federal Aid			
4089 - Federal Aid Other	-	\$730,276.20	\$391,279.00
Total for Federal Aid	\$0.00	\$730,276.20	\$391,279.00
Total for Revenues	\$2,514,974.80	\$3,141,107.13	\$2,654,032.60
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$309,786.23	\$3,390.37
Total for Operating Transfers	\$0.00	\$309,786.23	\$3,390.37
Total for Other Sources	\$0.00	\$309,786.23	\$3,390.37
Total for Revenues and Other Sources	\$2,514,974.80	\$3,450,893.36	\$2,657,422.97

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$49,625.75	\$48,305.67	\$49,083.60
10104 - Legislative Board - Contractual	\$12.00	\$312.60	-
Total for Legislative Board	\$49,637.75	\$48,618.27	\$49,083.60
Judicial			
11101 - Municipal Court - Personal Services	\$158,660.03	\$155,534.38	\$144,913.64
11104 - Municipal Court - Contractual	\$2,521.13	\$2,887.51	\$6,855.17
Total for Judicial	\$161,181.16	\$158,421.89	\$151,768.81
Executive			
12201 - Supervisor - Personal Services	\$74,757.80	\$54,804.24	\$64,512.29
12204 - Supervisor - Contractual	\$160.72	\$1,375.02	\$1,925.93
Total for Executive	\$74,918.52	\$56,179.26	\$66,438.22
Finance			
13151 - Comptroller - Personal Services	\$80,000.00	\$51,925.00	\$48,307.76
13154 - Comptroller - Contractual	\$8,449.56	\$7,411.03	\$7,523.60
13551 - Assessment - Personal Services	\$156,877.69	\$140,955.70	\$133,549.50
13552 - Assessment - Equipment and Capital Outlay	-	\$95.00	-

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13554 - Assessment - Contractual	\$4,298.07	\$3,227.27	\$7,644.08
Total for Finance	\$249,625.32	\$203,614.00	\$197,024.94
Municipal Staff			
14101 - Clerk - Personal Services	\$133,421.63	\$128,702.26	\$128,577.31
14104 - Clerk - Contractual	\$11,516.98	\$4,570.13	\$22,979.47
14204 - Law - Contractual	\$49,253.20	\$52,557.52	\$52,631.77
14401 - Engineer - Personal Services	\$122,257.08	\$114,300.00	\$110,703.00
14404 - Engineer - Contractual	\$1,670.43	\$12,636.47	\$1,686.36
Total for Municipal Staff	\$318,119.32	\$312,766.38	\$316,577.91
Shared Services			
16201 - Operation of Plant - Personal Services	\$188,128.01	\$200,882.77	\$180,741.75
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$25,673.44	\$49,665.17
16204 - Operation of Plant - Contractual	\$54,742.97	\$75,007.61	\$42,999.25
16704 - Central Printing and Mailing - Contractual	\$38,591.82	\$33,686.24	\$32,013.79
16802 - Central Data Processing - Equipment and Capital Outlay	\$19,891.48	\$23,285.22	\$2,118.96
16804 - Central Data Processing - Contractual	\$30,161.62	\$61,290.51	\$28,431.73
Total for Shared Services	\$331,515.90	\$419,825.79	\$335,970.65
Special Items			
19104 - Unallocated Insurance - Contractual	\$35,284.56	\$44,066.60	\$38,081.53
19204 - Municipal Association Dues - Contractual	\$1,100.00	\$1,199.00	\$1,100.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$793.49	\$595.84	\$626.45

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
19894 - General Government Support, Other - Contractual <i>SURVEY FOR FUTURE SALE OF PROPERTY</i>	\$1,450.00	-	-
Total for Special Items	\$38,628.05	\$45,861.44	\$39,807.98
Total for General Government Support	\$1,223,626.02	\$1,245,287.03	\$1,156,672.11
Public Safety			
Law Enforcement			
31204 - Police - Contractual	-	-	\$14,591.55
Total for Law Enforcement	\$0.00	\$0.00	\$14,591.55
Animal Control			
35104 - Dog Control - Contractual	\$29,590.00	\$29,250.00	\$25,372.76
Total for Animal Control	\$29,590.00	\$29,250.00	\$25,372.76
Total for Public Safety	\$29,590.00	\$29,250.00	\$39,964.31
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$99,615.44	\$103,337.59	\$97,905.25
50104 - Highway and Street Administration - Contractual	\$4,398.52	\$4,569.76	\$3,533.04
51322 - Garage - Equipment and Capital Outlay	-	-	\$1,112.28
51324 - Garage - Contractual	\$22,598.48	\$18,822.38	\$23,270.50
Total for Highway	\$126,612.44	\$126,729.73	\$125,821.07
Total for Transportation	\$126,612.44	\$126,729.73	\$125,821.07

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Economic Assistance and Opportunity			
Economic Opportunity and Development			
65101 - Veterans Service - Personal Services	\$367.28	-	-
65104 - Veterans Service - Contractual	\$1,334.50	-	-
67724 - Programs for the Aging - Contractual	\$66,950.00	\$66,950.00	\$66,950.00
Total for Economic Opportunity and Development	\$68,651.78	\$66,950.00	\$66,950.00
Total for Economic Assistance and Opportunity	\$68,651.78	\$66,950.00	\$66,950.00
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	\$129,269.05	\$119,597.07	\$110,745.86
70204 - Parks and Recreation Administration - Contractual	\$13,211.48	\$10,760.89	\$5,601.41
Total for C&R - Administration	\$142,480.53	\$130,357.96	\$116,347.27
Recreation			
71101 - Parks - Personal Services	\$23,078.80	\$25,159.29	\$22,765.28
71102 - Parks - Equipment and Capital Outlay	\$6,950.00	\$102,329.19	\$15,560.13
71104 - Parks - Contractual	\$41,985.61	\$39,018.70	\$83,824.21
71401 - Playground and Recreation Centers - Personal Services	\$5,229.39	\$5,777.70	\$4,712.57
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	-	\$58,300.00	-
71404 - Playground and Recreation Centers - Contractual	\$5,197.96	\$4,633.71	\$4,031.96
71801 - Special Recreation Facilities - Personal Services	\$103,587.67	\$91,617.15	\$80,670.73
71804 - Special Recreation Facilities - Contractual	\$33,272.86	\$64,729.59	\$38,262.81

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
73101 - Youth Programs - Personal Services	\$41,526.84	\$37,076.52	\$35,806.30
73104 - Youth Programs - Contractual	\$2,357.34	\$1,977.67	\$2,000.60
Total for Recreation	\$263,186.47	\$430,619.52	\$287,634.59
Culture			
75101 - Historian - Personal Services	\$1,600.00	\$1,600.00	\$1,600.00
75104 - Historian - Contractual	\$177.46	\$84.00	-
75504 - Celebrations - Contractual	\$452.97	\$1,650.00	\$1,765.00
Total for Culture	\$2,230.43	\$3,334.00	\$3,365.00
Total for Culture and Recreation	\$407,897.43	\$564,311.48	\$407,346.86
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	\$27,722.00	\$30,315.19	\$32,652.39
Total for Sanitation	\$27,722.00	\$30,315.19	\$32,652.39
Total for Home and Community Services	\$27,722.00	\$30,315.19	\$32,652.39
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$159,313.08	\$143,476.47	\$136,886.66
90308 - Social Security - Employee Benefits	\$101,813.12	\$96,255.43	\$93,355.45
90408 - Workers' Compensation - Employee Benefits	\$18,609.71	\$37,076.28	\$35,411.00
90508 - Unemployment Insurance - Employee Benefits	-	\$1,008.00	-

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90558 - Disability Insurance - Employee Benefits	\$5.20	\$341.23	\$584.52
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$142,842.28	\$104,564.49	\$136,238.25
Total for Employee Benefits	\$422,583.39	\$382,721.90	\$402,475.88
Total for Employee Benefits	\$422,583.39	\$382,721.90	\$402,475.88
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$75,000.00	\$75,000.00	\$70,000.00
97107 - Serial Bonds - Debt Interest	\$47,985.01	\$49,672.51	\$51,303.76
Total for Debt Service	\$122,985.01	\$124,672.51	\$121,303.76
Total for Debt Service	\$122,985.01	\$124,672.51	\$121,303.76
Total for Expenditures	\$2,429,668.07	\$2,570,237.84	\$2,353,186.38
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$6,363.63	\$412,698.50	\$403,150.00
Total for Interfund Transfers	\$6,363.63	\$412,698.50	\$403,150.00
Total for Interfund Transfers	\$6,363.63	\$412,698.50	\$403,150.00
Total for Other Uses	\$6,363.63	\$412,698.50	\$403,150.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures and Other Uses	\$2,436,031.70	\$2,982,936.34	\$2,756,336.38

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**A - General
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,176,726.56	\$1,708,769.54	\$1,807,682.95
8022 - Restated Fund Balance - Beginning of Year	\$2,176,726.56	\$1,708,769.54	\$1,807,682.95
Add Revenues and Other Sources	\$2,514,974.80	\$3,450,893.36	\$2,657,422.97
Deduct Expenditures and Other Uses	\$2,436,031.70	\$2,982,936.34	\$2,756,336.38
8029 - Fund Balance - End of Year	\$2,255,669.66	\$2,176,726.56	\$1,708,769.54

Town of Van Buren
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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,345,000.00	\$1,340,000.00	\$1,388,675.00
1099 - Est Rev - Property Tax Items	\$172,092.00	\$158,390.00	\$156,298.00
2199 - Est Rev - Departmental Income	\$204,300.00	\$170,900.00	\$198,300.00
2399 - Est Rev - Intergovernmental Charges	\$92,400.00	\$80,000.00	\$79,000.00
2499 - Est Rev - Use of Money and Property	\$50,000.00	\$65,589.00	\$21,000.00
2599 - Est Rev - Licenses and Permits	\$27,128.00	\$11,700.00	\$11,700.00
2649 - Est Rev - Fines and Forfeitures	\$60,150.00	\$50,500.00	\$50,500.00
3099 - Est Rev - State Aid	\$378,309.00	\$508,140.00	\$276,325.00
Total for Estimated Revenue	\$2,329,379.00	\$2,385,219.00	\$2,181,798.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$270,907.00	\$179,521.00	\$275,000.00
Total for Estimated Other Sources	\$270,907.00	\$179,521.00	\$275,000.00
Total for Estimated Revenues and Other Sources	\$2,600,286.00	\$2,564,740.00	\$2,456,798.00

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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,263,772.00	\$1,285,889.00	\$1,244,976.00
3999 - App - Public Safety	\$30,915.00	\$34,250.00	\$34,500.00
5999 - App - Transportation	\$134,151.00	\$133,034.00	\$138,148.00
6999 - App - Economic Assistance and Opportunity	\$66,950.00	\$66,950.00	\$66,950.00
7999 - App - Culture and Recreation	\$441,012.00	\$428,931.00	\$414,406.00
8999 - App - Home and Community Services	\$33,000.00	\$30,000.00	\$28,695.00
9199 - App - Employee Benefits	\$481,500.00	\$429,200.00	\$404,450.00
9899 - App - Debt Service	\$122,986.00	\$122,986.00	\$124,673.00
Total for Estimated Appropriations	\$2,574,286.00	\$2,531,240.00	\$2,456,798.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$26,000.00	\$33,500.00	-
Total for Estimated Other Uses	\$26,000.00	\$33,500.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$2,600,286.00	\$2,564,740.00	\$2,456,798.00

Town of Van Buren
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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$44,145.31	\$92,068.76	\$142,722.15
201 - Cash In Time Deposits	\$855,989.37	\$983,112.45	\$946,068.31
Total for Cash and Cash Equivalents	\$900,134.68	\$1,075,181.21	\$1,088,790.46
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$50,757.27	\$50,757.27	\$50,757.27
Total for Restricted Cash and Cash Equivalents	\$50,757.27	\$50,757.27	\$50,757.27
Net Other Receivables			
380 - Accounts Receivable	-	-	\$1,712.00
Total for Net Other Receivables	\$0.00	\$0.00	\$1,712.00
Due From			
391 - Due From Other Funds	\$120,000.00	-	-
Total for Due From	\$120,000.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	\$3,278.64	-	\$100.00
Total for Other Assets	\$3,278.64	\$0.00	\$100.00
Total for Assets	\$1,074,170.59	\$1,125,938.48	\$1,141,359.73

Town of Van Buren
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
Total for Assets and Deferred Outflows	\$1,074,170.59	\$1,125,938.48	\$1,141,359.73

Town of Van Buren
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$6,152.63	\$18,251.01	\$12,559.63
601 - Accrued Liabilities	\$542.91	-	-
730 - Guaranty & Bid Deposits	\$152,443.92	\$212,333.19	\$153,331.67
Total for Payables	\$159,139.46	\$230,584.20	\$165,891.30
Total for Liabilities	\$159,139.46	\$230,584.20	\$165,891.30
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$3,278.64	-	\$100.00
Total for Nonspendable Fund Balance	\$3,278.64	\$0.00	\$100.00
Restricted Fund Balance			
878 - Capital Reserve	\$50,757.27	\$50,757.27	\$50,757.27
Total for Restricted Fund Balance	\$50,757.27	\$50,757.27	\$50,757.27
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$134,658.00	\$177,593.00	\$100,951.00
915 - Assigned Unappropriated Fund Balance	\$726,337.22	\$667,004.01	\$823,660.16
Total for Assigned Fund Balance	\$860,995.22	\$844,597.01	\$924,611.16

Town of Van Buren
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
Total for Fund Balance	\$915,031.13	\$895,354.28	\$975,468.43
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,074,170.59	\$1,125,938.48	\$1,141,359.73

Town of Van Buren
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
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1170 - Franchise Tax	\$112,026.55	\$118,065.20	\$124,172.49
Total for Non-Property Tax Items	\$112,026.55	\$118,065.20	\$124,172.49
Departmental Income			
1560 - Safety Inspection Fees	\$5,250.00	-	\$4,430.00
1570 - Charges For Demolition of Unsafe Buildings	-	-	\$2,462.23
2110 - Zoning Fees	-	\$900.00	\$1,975.00
2115 - Planning Board Fees	\$31,718.00	\$4,645.00	\$2,525.00
Total for Departmental Income	\$36,968.00	\$5,545.00	\$11,392.23
Use of Money and Property			
2401 - Interest and Earnings	\$24,720.97	\$34,281.75	\$18,531.72
Total for Use of Money and Property	\$24,720.97	\$34,281.75	\$18,531.72
Licenses and Permits			
2555 - Building and Alteration Permits	\$215,698.55	\$26,685.79	\$88,937.16
Total for Licenses and Permits	\$215,698.55	\$26,685.79	\$88,937.16
Other Revenues			
2770 - Unclassified	-	-	\$124.93

Town of Van Buren
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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
Total for Other Revenues	\$0.00	\$0.00	\$124.93
Total for Revenues	\$389,414.07	\$184,577.74	\$243,158.53
Total for Revenues and Other Sources	\$389,414.07	\$184,577.74	\$243,158.53

Town of Van Buren
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
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14404 - Engineer - Contractual	\$9,000.00	-	-
Total for Municipal Staff	\$9,000.00	\$0.00	\$0.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$4,893.95	\$715.98	\$505.58
Total for Special Items	\$4,893.95	\$715.98	\$505.58
Total for General Government Support	\$13,893.95	\$715.98	\$505.58
Public Safety			
Law Enforcement			
31204 - Police - Contractual	-	\$2,202.42	\$1,168.68
Total for Law Enforcement	\$0.00	\$2,202.42	\$1,168.68
Traffic Control			
33104 - Traffic Control - Contractual	-	-	\$4,871.35
Total for Traffic Control	\$0.00	\$0.00	\$4,871.35
Other Public Safety			

Town of Van Buren
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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
36201 - Safety Inspection - Personal Services	\$149,390.71	\$95,616.26	\$104,387.05
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$887.18	\$1,385.70
36204 - Safety Inspection - Contractual	\$17,525.32	\$56,965.34	\$35,905.03
Total for Other Public Safety	\$166,916.03	\$153,468.78	\$141,677.78
Total for Public Safety	\$166,916.03	\$155,671.20	\$147,717.81
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$13,765.67	\$11,287.88	\$11,057.38
Total for Highway	\$13,765.67	\$11,287.88	\$11,057.38
Total for Transportation	\$13,765.67	\$11,287.88	\$11,057.38
Culture and Recreation			
Culture			
79894 - Culture And Recreation, Other - Contractual <i>PUBLIC TV</i>	\$16,008.59	\$16,871.51	\$16,603.90
Total for Culture	\$16,008.59	\$16,871.51	\$16,603.90
Total for Culture and Recreation	\$16,008.59	\$16,871.51	\$16,603.90
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$23,744.00	\$23,744.00	\$21,649.32

Town of Van Buren
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
80204 - Planning and Surveys - Contractual	\$30,746.35	\$24,057.77	\$14,741.00
Total for General Environment	\$54,490.35	\$47,801.77	\$36,390.32
Sewage			
81204 - Sanitary Sewers - Contractual	\$3,600.00	\$3,600.00	\$3,600.00
Total for Sewage	\$3,600.00	\$3,600.00	\$3,600.00
Total for Home and Community Services	\$58,090.35	\$51,401.77	\$39,990.32
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$14,302.23	\$14,662.99	\$6,152.96
90308 - Social Security - Employee Benefits	\$12,954.33	\$9,033.80	\$9,673.45
90408 - Workers' Compensation - Employee Benefits	\$1,500.00	\$1,500.00	\$1,045.00
90508 - Unemployment Insurance - Employee Benefits	\$2,834.75	\$1,008.00	-
90558 - Disability Insurance - Employee Benefits	-	\$38.25	\$77.55
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$14,471.24	\$2,500.51	\$9,997.74
Total for Employee Benefits	\$46,062.55	\$28,743.55	\$26,946.70
Total for Employee Benefits	\$46,062.55	\$28,743.55	\$26,946.70
Total for Expenditures	\$314,737.14	\$264,691.89	\$242,821.69
Other Uses			
Interfund Transfers			

Town of Van Buren
 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
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$55,000.00	-	-
Total for Interfund Transfers	\$55,000.00	\$0.00	\$0.00
Total for Interfund Transfers	\$55,000.00	\$0.00	\$0.00
Total for Other Uses	\$55,000.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$369,737.14	\$264,691.89	\$242,821.69

Town of Van Buren
 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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$895,362.00	\$975,476.15	\$975,139.31
8022 - Restated Fund Balance - Beginning of Year	\$895,362.00	\$975,476.15	\$975,139.31
Add Revenues and Other Sources	\$389,414.07	\$184,577.74	\$243,158.53
Deduct Expenditures and Other Uses	\$369,737.14	\$264,691.89	\$242,821.69
8029 - Fund Balance - End of Year	\$915,038.93	\$895,362.00	\$975,476.15

Town of Van Buren
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
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$125,000.00	\$170,769.00	\$125,000.00
2199 - Est Rev - Departmental Income	\$13,000.00	\$4,000.00	\$6,200.00
2499 - Est Rev - Use of Money and Property	\$12,000.00	\$10,000.00	\$3,000.00
2599 - Est Rev - Licenses and Permits	\$50,000.00	\$25,000.00	\$55,000.00
Total for Estimated Revenue	\$200,000.00	\$209,769.00	\$189,200.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$134,658.00	\$177,593.00	\$100,951.00
Total for Estimated Other Sources	\$134,658.00	\$177,593.00	\$100,951.00
Total for Estimated Revenues and Other Sources	\$334,658.00	\$387,362.00	\$290,151.00

Town of Van Buren
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
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$15,300.00	\$800.00	\$660.00
3999 - App - Public Safety	\$155,230.00	\$185,137.00	\$154,636.00
5999 - App - Transportation	\$16,500.00	\$13,000.00	\$12,100.00
7999 - App - Culture and Recreation	\$16,500.00	\$13,400.00	\$13,400.00
8999 - App - Home and Community Services	\$55,428.00	\$53,445.00	\$61,205.00
9199 - App - Employee Benefits	\$75,700.00	\$71,580.00	\$48,150.00
Total for Estimated Appropriations	\$334,658.00	\$337,362.00	\$290,151.00
Estimated Other Uses			
9999 - App - Interfund Transfers	-	\$50,000.00	-
Total for Estimated Other Uses	\$0.00	\$50,000.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$334,658.00	\$387,362.00	\$290,151.00

Town of Van Buren
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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$29,073.47	\$15,538.00
Total for Cash and Cash Equivalents	\$0.00	\$29,073.47	\$15,538.00
Due From			
440 - Due from Other Governments	-	-	\$12,000.00
Total for Due From	\$0.00	\$0.00	\$12,000.00
Total for Assets	\$0.00	\$29,073.47	\$27,538.00
Total for Assets and Deferred Outflows	\$0.00	\$29,073.47	\$27,538.00

Town of Van Buren
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
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	\$35,200.00	\$45,875.00
Total for Due to	\$0.00	\$35,200.00	\$45,875.00
Total for Liabilities	\$0.00	\$35,200.00	\$45,875.00
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	(\$6,126.53)	(\$18,337.00)
Total for Unassigned Fund Balance	\$0.00	(\$6,126.53)	(\$18,337.00)
Total for Fund Balance	\$0.00	(\$6,126.53)	(\$18,337.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$29,073.47	\$27,538.00

Town of Van Buren
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
Revenues and Other Sources			
Revenues			
Federal Aid			
4910 - Federal Aid Community Development Act	\$85,200.00	\$34,951.30	\$32,875.00
Total for Federal Aid	\$85,200.00	\$34,951.30	\$32,875.00
Total for Revenues	\$85,200.00	\$34,951.30	\$32,875.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$4,000.00	\$36,282.00	-
Total for Operating Transfers	\$4,000.00	\$36,282.00	\$0.00
Total for Other Sources	\$4,000.00	\$36,282.00	\$0.00
Total for Revenues and Other Sources	\$89,200.00	\$71,233.30	\$32,875.00

Town of Van Buren
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
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86764 - Provisions for Public Services - Contractual	\$83,073.47	\$35,246.53	\$51,212.00
Total for Community Development	\$83,073.47	\$35,246.53	\$51,212.00
Total for Home and Community Services	\$83,073.47	\$35,246.53	\$51,212.00
Total for Expenditures	\$83,073.47	\$35,246.53	\$51,212.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$23,776.30	-
Total for Interfund Transfers	\$0.00	\$23,776.30	\$0.00
Total for Interfund Transfers	\$0.00	\$23,776.30	\$0.00
Total for Other Uses	\$0.00	\$23,776.30	\$0.00
Total for Expenditures and Other Uses	\$83,073.47	\$59,022.83	\$51,212.00

Town of Van Buren
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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$6,126.53)	(\$18,337.00)	\$0.00
8022 - Restated Fund Balance - Beginning of Year	(\$6,126.53)	(\$18,337.00)	\$0.00
Add Revenues and Other Sources	\$89,200.00	\$71,233.30	\$32,875.00
Deduct Expenditures and Other Uses	\$83,073.47	\$59,022.83	\$51,212.00
8029 - Fund Balance - End of Year	\$0.00	(\$6,126.53)	(\$18,337.00)

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$12,014.14	\$411,765.44	\$237,959.83
201 - Cash In Time Deposits	\$2,082,691.15	\$2,749,638.84	\$2,147,300.24
Total for Cash and Cash Equivalents	\$2,094,705.29	\$3,161,404.28	\$2,385,260.07
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$186,979.59	\$310,041.75	\$297,883.29
Total for Restricted Cash and Cash Equivalents	\$186,979.59	\$310,041.75	\$297,883.29
Due From			
391 - Due From Other Funds	-	-	\$355,000.00
Total for Due From	\$0.00	\$0.00	\$355,000.00
Other Assets			
480 - Prepaid Expenses	\$25,474.38	-	-
Total for Other Assets	\$25,474.38	\$0.00	\$0.00
Total for Assets	\$2,307,159.26	\$3,471,446.03	\$3,038,143.36
Total for Assets and Deferred Outflows	\$2,307,159.26	\$3,471,446.03	\$3,038,143.36

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$40,177.04	\$76,109.04	\$67,086.49
601 - Accrued Liabilities	\$5,918.25	\$34,497.00	-
Total for Payables	\$46,095.29	\$110,606.04	\$67,086.49
Total for Liabilities	\$46,095.29	\$110,606.04	\$67,086.49
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$25,474.38	-	-
Total for Nonspendable Fund Balance	\$25,474.38	\$0.00	\$0.00
Restricted Fund Balance			
878 - Capital Reserve	\$186,979.59	\$310,041.75	\$297,883.29
Total for Restricted Fund Balance	\$186,979.59	\$310,041.75	\$297,883.29
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$39,887.00	\$269,664.00	\$250,000.00
915 - Assigned Unappropriated Fund Balance	\$2,008,723.00	\$2,781,134.54	\$2,423,173.58
Total for Assigned Fund Balance	\$2,048,610.00	\$3,050,798.54	\$2,673,173.58
Total for Fund Balance	\$2,261,063.97	\$3,360,840.29	\$2,971,056.87

Town of Van Buren
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	\$2,307,159.26	\$3,471,446.33	\$3,038,143.36

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,437,931.88	\$1,505,268.00	\$1,511,875.12
Total for Property Taxes	\$1,437,931.88	\$1,505,268.00	\$1,511,875.12
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$46,627.20	\$37,445.36	\$3,422.65
Total for Property Tax Items	\$46,627.20	\$37,445.36	\$3,422.65
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>ONONDAGA COUNTY</i>	\$322,575.23	\$313,977.70	\$304,793.88
Total for Intergovernmental Charges	\$322,575.23	\$313,977.70	\$304,793.88
Use of Money and Property			
2401 - Interest and Earnings	\$32,284.30	\$132,380.60	\$108,906.01
Total for Use of Money and Property	\$32,284.30	\$132,380.60	\$108,906.01
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$2,492.89	\$1,940.52	\$158.64
2655 - Sales Other	\$116,101.00	\$130.00	-
2680 - Insurance Recoveries	-	-	\$519.84
Total for Sales of Property and Compensation for Loss	\$118,593.89	\$2,070.52	\$678.48

Town of Van Buren
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
Other Revenues			
2770 - Unclassified	-	-	\$94.72
Total for Other Revenues	\$0.00	\$0.00	\$94.72
State Aid			
3501 - State Aid Consolidated Highway Aid	\$223,213.93	\$418,676.20	\$193,333.05
Total for State Aid	\$223,213.93	\$418,676.20	\$193,333.05
Total for Revenues	\$2,181,226.43	\$2,409,818.38	\$2,123,103.91
Total for Revenues and Other Sources	\$2,181,226.43	\$2,409,818.38	\$2,123,103.91

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$26,305.00	\$18,320.40	\$22,193.72
Total for Special Items	\$26,305.00	\$18,320.40	\$22,193.72
Total for General Government Support	\$26,305.00	\$18,320.40	\$22,193.72
Transportation			
Highway			
50104 - Highway and Street Administration - Contractual	\$8,938.85	\$15,239.24	\$5,053.00
51101 - Maintenance of Roads - Personal Services	\$361,874.49	\$345,061.03	\$326,093.91
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$549,172.32	-	-
51104 - Maintenance of Roads - Contractual	\$134,941.16	\$71,313.84	\$172,338.36
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$487,005.88	\$402,462.94	\$491,360.46
51301 - Machinery - Personal Services	\$41,144.02	\$27,592.53	\$42,990.40
51302 - Machinery - Equipment and Capital Outlay	\$269,586.83	\$141,802.00	\$149.42
51304 - Machinery - Contractual	\$130,723.79	\$124,435.38	\$122,091.35
51404 - Brush And Weeds - Contractual	\$7,500.00	\$10,650.00	\$14,316.54
51421 - Snow Removal - Personal Services	\$352,714.59	\$251,713.77	\$214,798.89
51422 - Snow Removal - Equipment and Capital Outlay	\$306,226.00	-	-

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

	12/31/2025	12/31/2024	12/31/2023
51424 - Snow Removal - Contractual	\$267,107.41	\$134,132.83	\$114,056.01
Total for Highway	\$2,916,935.34	\$1,524,403.56	\$1,503,248.34
Total for Transportation	\$2,916,935.34	\$1,524,403.56	\$1,503,248.34
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$99,654.26	\$85,225.43	\$61,786.91
90308 - Social Security - Employee Benefits	\$54,274.32	\$44,441.23	\$44,300.74
90408 - Workers' Compensation - Employee Benefits	\$17,697.59	\$24,733.38	\$8,641.00
90508 - Unemployment Insurance - Employee Benefits	-	\$970.29	-
90558 - Disability Insurance - Employee Benefits	\$102.05	-	\$273.93
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$166,033.89	\$171,940.85	\$154,987.06
Total for Employee Benefits	\$337,762.11	\$327,311.18	\$269,989.64
Total for Employee Benefits	\$337,762.11	\$327,311.18	\$269,989.64
Total for Expenditures	\$3,281,002.45	\$1,870,035.14	\$1,795,431.70
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$150,000.00	-
Total for Interfund Transfers	\$0.00	\$150,000.00	\$0.00

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

	12/31/2025	12/31/2024	12/31/2023
Total for Interfund Transfers	\$0.00	\$150,000.00	\$0.00
Total for Other Uses	\$0.00	\$150,000.00	\$0.00
Total for Expenditures and Other Uses	\$3,281,002.45	\$2,020,035.14	\$1,795,431.70

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,360,840.11	\$2,971,056.87	\$2,643,384.66
8022 - Restated Fund Balance - Beginning of Year	\$3,360,840.11	\$2,971,056.87	\$2,643,384.66
Add Revenues and Other Sources	\$2,181,226.43	\$2,409,818.38	\$2,123,103.91
Deduct Expenditures and Other Uses	\$3,281,002.45	\$2,020,035.14	\$1,795,431.70
8029 - Fund Balance - End of Year	\$2,261,064.09	\$3,360,840.11	\$2,971,056.87

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,438,000.00	\$1,437,190.00	\$1,505,022.00
1099 - Est Rev - Property Tax Items	\$45,470.00	-	\$37,444.00
2399 - Est Rev - Intergovernmental Charges	\$332,252.00	\$324,182.00	\$290,000.00
2499 - Est Rev - Use of Money and Property	\$20,000.00	-	\$5,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	-	\$100.00
3099 - Est Rev - State Aid	\$223,212.00	\$209,830.00	\$172,297.00
Total for Estimated Revenue	\$2,059,934.00	\$1,971,202.00	\$2,009,863.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$39,887.00	\$269,644.00	\$250,000.00
Total for Estimated Other Sources	\$39,887.00	\$269,644.00	\$250,000.00
Total for Estimated Revenues and Other Sources	\$2,099,821.00	\$2,240,846.00	\$2,259,863.00

Town of Van Buren
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**DB - Highway Part-town
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,749,321.00	\$1,884,346.00	\$1,874,443.00
9199 - App - Employee Benefits	\$350,500.00	\$356,500.00	\$385,420.00
Total for Estimated Appropriations	\$2,099,821.00	\$2,240,846.00	\$2,259,863.00
Total for Estimated Appropriations and Other Uses	\$2,099,821.00	\$2,240,846.00	\$2,259,863.00

Town of Van Buren
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**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$406,143.64	\$355,887.28	\$323,163.10
201 - Cash In Time Deposits	\$195,000.00	\$195,000.00	\$20,283.32
Total for Cash and Cash Equivalents	\$601,143.64	\$550,887.28	\$343,446.42
Total for Assets	\$601,143.64	\$550,887.28	\$343,446.42
Total for Assets and Deferred Outflows	\$601,143.64	\$550,887.28	\$343,446.42

Town of Van Buren
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**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$108,932.82	\$29,163.63	\$26,800.00
Total for Payables	\$108,932.82	\$29,163.63	\$26,800.00
Due to			
630 - Due To Other Funds	\$315,000.00	\$195,000.00	\$905,000.00
Total for Due to	\$315,000.00	\$195,000.00	\$905,000.00
Total for Liabilities	\$423,932.82	\$224,163.63	\$931,800.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$177,207.82	\$326,723.65	-
Total for Assigned Fund Balance	\$177,207.82	\$326,723.65	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	(\$588,353.58)
Total for Unassigned Fund Balance	\$0.00	\$0.00	(\$588,353.58)
Total for Fund Balance	\$177,207.82	\$326,723.65	(\$588,353.58)
Total for Liabilities, Deferred Inflows and Fund Balances	\$601,140.64	\$550,887.28	\$343,446.42

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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
State Aid			
3097 - State Aid Capital Projects	-	\$718,506.21	-
3505 - State Aid Multi Modal Transportation Program	-	\$224,226.67	-
Total for State Aid	\$0.00	\$942,732.88	\$0.00
Total for Revenues	\$0.00	\$942,732.88	\$0.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$57,363.00	\$550,192.80	\$403,150.00
Total for Operating Transfers	\$57,363.00	\$550,192.80	\$403,150.00
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	-	-	\$26,800.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$26,800.00
Total for Other Sources	\$57,363.00	\$550,192.80	\$429,950.00
Total for Revenues and Other Sources	\$57,363.00	\$1,492,925.68	\$429,950.00

Town of Van Buren
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	\$70,000.00	\$765,543.85
Total for Highway	\$0.00	\$70,000.00	\$765,543.85
Total for Transportation	\$0.00	\$70,000.00	\$765,543.85
Economic Assistance and Opportunity			
Economic Opportunity and Development			
69972 - Other Economic Development - Equipment and Capital Outlay	\$47,600.00	-	-
Total for Economic Opportunity and Development	\$47,600.00	\$0.00	\$0.00
Total for Economic Assistance and Opportunity	\$47,600.00	\$0.00	\$0.00
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	\$191,642.22	\$98,765.38
Total for Recreation	\$0.00	\$191,642.22	\$98,765.38
Total for Culture and Recreation	\$0.00	\$191,642.22	\$98,765.38

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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Home and Community Services			
Community Environment			
85402 - Drainage - Equipment and Capital Outlay	\$161,317.83	\$6,420.00	\$43,890.00
Total for Community Environment	\$161,317.83	\$6,420.00	\$43,890.00
Total for Home and Community Services	\$161,317.83	\$6,420.00	\$43,890.00
Total for Expenditures	\$208,917.83	\$268,062.22	\$908,199.23
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$309,786.23	\$3,390.37
Total for Interfund Transfers	\$0.00	\$309,786.23	\$3,390.37
Total for Interfund Transfers	\$0.00	\$309,786.23	\$3,390.37
Total for Other Uses	\$0.00	\$309,786.23	\$3,390.37
Total for Expenditures and Other Uses	\$208,917.83	\$577,848.45	\$911,589.60

Town of Van Buren
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**H - Capital Projects
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$326,723.65	(\$588,353.58)	(\$106,713.98)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$2,039.00	-	-
<i>A check was voided on one of the projects which decreased expenditures in the capital fund</i>			
8022 - Restated Fund Balance - Beginning of Year	\$328,762.65	(\$588,353.58)	(\$106,713.98)
Add Revenues and Other Sources	\$57,363.00	\$1,492,925.68	\$429,950.00
Deduct Expenditures and Other Uses	\$208,917.83	\$577,848.45	\$911,589.60
8029 - Fund Balance - End of Year	\$177,207.82	\$326,723.65	(\$588,353.58)

Town of Van Buren
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**SD - Special District(s) Drainage
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$444.73	-
201 - Cash In Time Deposits	\$139,258.90	\$96,451.36	\$72,676.37
Total for Cash and Cash Equivalents	\$139,258.90	\$96,896.09	\$72,676.37
Total for Assets	\$139,258.90	\$96,896.09	\$72,676.37
Total for Assets and Deferred Outflows	\$139,258.90	\$96,896.09	\$72,676.37

Town of Van Buren
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**SD - Special District(s) Drainage
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	\$45,000.00	-
Total for Due to	\$0.00	\$45,000.00	\$0.00
Total for Liabilities	\$0.00	\$45,000.00	\$0.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$8,800.00	\$12,750.00	\$14,000.00
915 - Assigned Unappropriated Fund Balance	\$130,458.90	\$39,146.09	\$58,676.37
Total for Assigned Fund Balance	\$139,258.90	\$51,896.09	\$72,676.37
Total for Fund Balance	\$139,258.90	\$51,896.09	\$72,676.37
Total for Liabilities, Deferred Inflows and Fund Balances	\$139,258.90	\$96,896.09	\$72,676.37

Town of Van Buren
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**SD - Special District(s) Drainage
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$114,635.33	\$31,846.00	\$37,705.00
Total for Property Taxes	\$114,635.33	\$31,846.00	\$37,705.00
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$65.09
Total for Use of Money and Property	\$0.00	\$0.00	\$65.09
Total for Revenues	\$114,635.33	\$31,846.00	\$37,770.09
Total for Revenues and Other Sources	\$114,635.33	\$31,846.00	\$37,770.09

Town of Van Buren
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**SD - Special District(s) Drainage
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Environment			
85404 - Drainage - Contractual	\$27,272.52	\$52,626.28	\$55,907.42
Total for Community Environment	\$27,272.52	\$52,626.28	\$55,907.42
Total for Home and Community Services	\$27,272.52	\$52,626.28	\$55,907.42
Total for Expenditures	\$27,272.52	\$52,626.28	\$55,907.42
Total for Expenditures and Other Uses	\$27,272.52	\$52,626.28	\$55,907.42

Town of Van Buren
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**SD - Special District(s) Drainage
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$51,892.93	\$72,673.21	\$90,810.54
8022 - Restated Fund Balance - Beginning of Year	\$51,892.93	\$72,673.21	\$90,810.54
Add Revenues and Other Sources	\$114,635.33	\$31,846.00	\$37,770.09
Deduct Expenditures and Other Uses	\$27,272.52	\$52,626.28	\$55,907.42
8029 - Fund Balance - End of Year	\$139,255.74	\$51,892.93	\$72,673.21

Town of Van Buren
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**SL - Special District(s) Lighting
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$44,747.27	\$55,249.94	\$43,402.18
201 - Cash In Time Deposits	\$48,789.62	\$50,317.96	\$72,499.96
Total for Cash and Cash Equivalents	\$93,536.89	\$105,567.90	\$115,902.14
Total for Assets	\$93,536.89	\$105,567.90	\$115,902.14
Total for Assets and Deferred Outflows	\$93,536.89	\$105,567.90	\$115,902.14

Town of Van Buren
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**SL - Special District(s) Lighting
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$18,734.31	\$15,706.81	\$14,650.55
Total for Payables	\$18,734.31	\$15,706.81	\$14,650.55
Total for Liabilities	\$18,734.31	\$15,706.81	\$14,650.55
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$67,802.58	\$5,500.00	\$14,000.00
915 - Assigned Unappropriated Fund Balance	\$7,000.00	\$84,361.09	\$87,251.59
Total for Assigned Fund Balance	\$74,802.58	\$89,861.09	\$101,251.59
Total for Fund Balance	\$74,802.58	\$89,861.09	\$101,251.59
Total for Liabilities, Deferred Inflows and Fund Balances	\$93,536.89	\$105,567.90	\$115,902.14

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$175,819.66	\$164,318.00	\$154,083.00
Total for Property Taxes	\$175,819.66	\$164,318.00	\$154,083.00
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$80.93
Total for Use of Money and Property	\$0.00	\$0.00	\$80.93
Total for Revenues	\$175,819.66	\$164,318.00	\$154,163.93
Total for Revenues and Other Sources	\$175,819.66	\$164,318.00	\$154,163.93

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$190,878.17	\$175,708.50	\$167,461.00
Total for Highway	\$190,878.17	\$175,708.50	\$167,461.00
Total for Transportation	\$190,878.17	\$175,708.50	\$167,461.00
Total for Expenditures	\$190,878.17	\$175,708.50	\$167,461.00
Total for Expenditures and Other Uses	\$190,878.17	\$175,708.50	\$167,461.00

Town of Van Buren
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**SL - Special District(s) Lighting
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$89,861.17	\$101,251.67	\$114,548.74
8022 - Restated Fund Balance - Beginning of Year	\$89,861.17	\$101,251.67	\$114,548.74
Add Revenues and Other Sources	\$175,819.66	\$164,318.00	\$154,163.93
Deduct Expenditures and Other Uses	\$190,878.17	\$175,708.50	\$167,461.00
8029 - Fund Balance - End of Year	\$74,802.66	\$89,861.17	\$101,251.67

Town of Van Buren
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**SS - Special District(s) Sewer
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$114,731.10	\$126,131.47	\$114,963.07
Total for Cash and Cash Equivalents	\$114,731.10	\$126,131.47	\$114,963.07
Total for Assets	\$114,731.10	\$126,131.47	\$114,963.07
Total for Assets and Deferred Outflows	\$114,731.10	\$126,131.47	\$114,963.07

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	\$13,400.00	\$13,400.00
Total for Due to	\$0.00	\$13,400.00	\$13,400.00
Total for Liabilities	\$0.00	\$13,400.00	\$13,400.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$114,731.10	\$112,732.07	\$101,563.07
Total for Assigned Fund Balance	\$114,731.10	\$112,732.07	\$101,563.07
Total for Fund Balance	\$114,731.10	\$112,732.07	\$101,563.07
Total for Liabilities, Deferred Inflows and Fund Balances	\$114,731.10	\$126,132.07	\$114,963.07

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$2,000.23	\$11,169.00	\$59,287.00
Total for Property Taxes	\$2,000.23	\$11,169.00	\$59,287.00
Total for Revenues	\$2,000.23	\$11,169.00	\$59,287.00
Total for Revenues and Other Sources	\$2,000.23	\$11,169.00	\$59,287.00

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81304 - Sewage Treatment and Disposal - Contractual	-	-	\$19,802.39
Total for Sewage	\$0.00	\$0.00	\$19,802.39
Total for Home and Community Services	\$0.00	\$0.00	\$19,802.39
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	-	\$40,000.00
97107 - Serial Bonds - Debt Interest	-	-	\$2,000.00
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$26,800.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$884.00
Total for Debt Service	\$0.00	\$0.00	\$69,684.00
Total for Debt Service	\$0.00	\$0.00	\$69,684.00
Total for Expenditures	\$0.00	\$0.00	\$89,486.39
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$89,486.39

Town of Van Buren
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**SS - Special District(s) Sewer
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$112,730.05	\$101,561.05	\$131,760.44
8022 - Restated Fund Balance - Beginning of Year	\$112,730.05	\$101,561.05	\$131,760.44
Add Revenues and Other Sources	\$2,000.23	\$11,169.00	\$59,287.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$89,486.39
8029 - Fund Balance - End of Year	\$114,730.28	\$112,730.05	\$101,561.05

Town of Van Buren
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**SS - Special District(s) Sewer
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	-	-	\$11,169.00
Total for Estimated Revenue	\$0.00	\$0.00	\$11,169.00
Total for Estimated Revenues and Other Sources	\$0.00	\$0.00	\$11,169.00

Town of Van Buren
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**SS - Special District(s) Sewer
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	-	-	\$11,167.00
Total for Estimated Appropriations	\$0.00	\$0.00	\$11,167.00
Total for Estimated Appropriations and Other Uses	\$0.00	\$0.00	\$11,167.00

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**SW - Special District(s) Water
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$14,514.28	\$15,651.93	\$4,909.38
201 - Cash In Time Deposits	\$71,897.44	\$74,318.73	\$89,318.56
Total for Cash and Cash Equivalents	\$86,411.72	\$89,970.66	\$94,227.94
Total for Assets	\$86,411.72	\$89,970.66	\$94,227.94
Total for Assets and Deferred Outflows	\$86,411.72	\$89,970.66	\$94,227.94

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**SW - Special District(s) Water
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$2,100.00	\$3,336.00	\$5,702.00
915 - Assigned Unappropriated Fund Balance	\$84,311.72	\$86,634.66	\$88,525.94
Total for Assigned Fund Balance	\$86,411.72	\$89,970.66	\$94,227.94
Total for Fund Balance	\$86,411.72	\$89,970.66	\$94,227.94
Total for Liabilities, Deferred Inflows and Fund Balances	\$86,411.72	\$89,970.66	\$94,227.94

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**SW - Special District(s) Water
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$35,407.39	\$31,367.00	\$60,737.00
1030 - Special Assessments	-	\$533.17	\$7.40
Total for Property Taxes	\$35,407.39	\$31,900.17	\$60,744.40
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	-	\$3,150.85
Total for Intergovernmental Charges	\$0.00	\$0.00	\$3,150.85
Use of Money and Property			
2401 - Interest and Earnings	\$585.32	-	\$68.58
Total for Use of Money and Property	\$585.32	\$0.00	\$68.58
Total for Revenues	\$35,992.71	\$31,900.17	\$63,963.83
Total for Revenues and Other Sources	\$35,992.71	\$31,900.17	\$63,963.83

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**SW - Special District(s) Water
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83104 - Water Administration - Contractual	\$39,551.65	\$36,157.45	\$79,125.62
Total for Water	\$39,551.65	\$36,157.45	\$79,125.62
Total for Home and Community Services	\$39,551.65	\$36,157.45	\$79,125.62
Total for Expenditures	\$39,551.65	\$36,157.45	\$79,125.62
Total for Expenditures and Other Uses	\$39,551.65	\$36,157.45	\$79,125.62

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$89,963.72	\$94,221.00	\$109,382.79
8022 - Restated Fund Balance - Beginning of Year	\$89,963.72	\$94,221.00	\$109,382.79
Add Revenues and Other Sources	\$35,992.71	\$31,900.17	\$63,963.83
Deduct Expenditures and Other Uses	\$39,551.65	\$36,157.45	\$79,125.62
8029 - Fund Balance - End of Year	\$86,404.78	\$89,963.72	\$94,221.00

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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$38,950.00	\$35,364.00	\$64,235.00
2399 - Est Rev - Intergovernmental Charges	-	-	\$11,500.00
Total for Estimated Revenue	\$38,950.00	\$35,364.00	\$75,735.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$2,100.00	\$3,336.00	\$5,702.00
Total for Estimated Other Sources	\$2,100.00	\$3,336.00	\$5,702.00
Total for Estimated Revenues and Other Sources	\$41,050.00	\$38,700.00	\$81,437.00

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**SW - Special District(s) Water
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$41,050.00	\$38,700.00	\$81,437.00
Total for Estimated Appropriations	\$41,050.00	\$38,700.00	\$81,437.00
Total for Estimated Appropriations and Other Uses	\$41,050.00	\$38,700.00	\$81,437.00

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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
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$955,591.76	\$955,591.76	\$955,591.76
Total for Non-Depreciable Capital Assets	\$955,591.76	\$955,591.76	\$955,591.76
Depreciable Capital Assets			
102 - Buildings	\$4,851,429.52	\$4,581,429.52	\$4,581,429.52
103 - Improvements Other Than Buildings	\$264,489.00	\$264,489.00	\$264,489.00
104 - Machinery and Equipment	\$2,587,122.27	\$2,587,122.27	\$2,587,122.27
106 - Infrastructure	\$6,944,801.90	\$6,944,801.90	\$6,944,801.90
Total for Depreciable Capital Assets	\$14,647,842.69	\$14,377,842.69	\$14,377,842.69
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$2,482,217.00)	(\$2,482,217.00)	(\$2,482,217.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$53,243.00)	(\$53,243.00)	(\$53,243.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$1,928,209.87)	(\$1,928,209.87)	(\$1,928,209.87)
116 - Accumulated Depreciation Infrastructure	(\$2,328,316.00)	(\$2,328,316.00)	(\$2,328,316.00)
Total for Accumulated Depreciation	(\$6,791,985.87)	(\$6,791,985.87)	(\$6,791,985.87)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$6,791,985.87	-	\$1,253,179.00
Total for Other Non-Current Assets	\$6,791,985.87	\$0.00	\$1,253,179.00
Total for Non-Current Assets	\$15,603,434.45	\$8,541,448.58	\$9,794,627.58

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$1,990,000.00	\$2,065,000.00	\$2,140,000.00
Total for Debt Obligations	\$1,990,000.00	\$2,065,000.00	\$2,140,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$877,803.00	\$897,918.00	\$1,253,179.00
687 - Compensated Absences	-	\$48,754.00	\$48,754.00
Total for Other Long-Term Obligations	\$877,803.00	\$946,672.00	\$1,301,933.00
Total for Long-Term Obligations	\$2,867,803.00	\$3,011,672.00	\$3,441,933.00

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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	\$2,065,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$1,990,000.00
Total	\$2,065,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$1,990,000.00

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**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond TOWN HALL HIGHWAY GARAGE		1/16/20	1/16/46	\$2,065,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$1,990,000.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$75,000.00	\$46,297.51	\$121,297.51	\$1,915,000.00
2027	\$80,000.00	\$44,553.76	\$124,553.76	\$1,835,000.00
2028	\$80,000.00	\$42,753.76	\$122,753.76	\$1,755,000.00
2029	\$80,000.00	\$40,933.76	\$120,933.76	\$1,675,000.00
2030	\$80,000.00	\$39,093.76	\$119,093.76	\$1,595,000.00
2031	\$85,000.00	\$37,196.26	\$122,196.26	\$1,510,000.00
2032	\$85,000.00	\$35,241.26	\$120,241.26	\$1,425,000.00
2033	\$90,000.00	\$33,228.76	\$123,228.76	\$1,335,000.00
2034	\$85,000.00	\$31,216.26	\$116,216.26	\$1,250,000.00
2035	\$95,000.00	\$29,146.26	\$124,146.26	\$1,155,000.00
2036	\$95,000.00	\$26,961.26	\$121,961.26	\$1,060,000.00
2037	\$100,000.00	\$24,718.76	\$124,718.76	\$960,000.00
2038	\$100,000.00	\$22,418.76	\$122,418.76	\$860,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$100,000.00	\$20,093.76	\$120,093.76	\$760,000.00
2040	\$100,000.00	\$17,731.26	\$117,731.26	\$660,000.00
2041	\$105,000.00	\$15,283.76	\$120,283.76	\$555,000.00
2042	\$105,000.00	\$12,737.51	\$117,737.51	\$450,000.00
2043	\$110,000.00	\$10,076.26	\$120,076.26	\$340,000.00
2044	\$110,000.00	\$7,326.26	\$117,326.26	\$230,000.00
2045	\$115,000.00	\$4,485.01	\$119,485.01	\$115,000.00
2046	\$115,000.00	\$1,509.38	\$116,509.38	\$0.00
Total	\$1,990,000.00	\$543,003.33	\$2,533,003.33	

\$1,990,000.00 Total Bond Ending Balance for Statement of Indebtedness.

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1772	Savings	A, B, DB, H, SD, SL, SS, SW	\$5,329,417.12	\$13,813.83	\$0.00	\$0.00	\$5,343,230.95
7597	Checking	A	\$2,370.80	\$0.00	(\$2,056.00)	\$0.00	\$314.80
1764	Checking	A, B, DB, H, SD, SL, SS, SW	\$732,988.05	\$0.00	(\$46,107.69)	\$0.00	\$686,880.36
4488	Checking	A, B	\$93,417.97	\$0.00	(\$15,849.84)	\$0.00	\$77,568.13
8325	Savings	A, B, DB	\$280,821.00	\$0.00	\$0.00	\$0.00	\$280,821.00
Total			\$6,439,014.94	\$13,813.83	(\$64,013.53)	\$0.00	\$6,388,815.24
Total Cash From Financials							\$6,388,815.24

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$6,439,014.94
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,933,507.65
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$7,433,507.65

Investments and Collateralization of Investments

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

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
17	2	0	8

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$273,269.57	16	2		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$169,041.77	17	2		0
Worker's Compensation	\$37,807.30	17	2		0
Life Insurance					
Unemployment Insurance	\$2,834.75	17	2		0
Disability Insurance	\$107.25	17	2		0
Hospital, Medical and Dental Insurance	\$323,347.41	12	2		8
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$806,408.05				