

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

Town of Moira  
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, Mr. Chad K. Niles (LG160354100000C), hereby certify that I am the Chief Financial Officer of the Town of Moira, and that the information provided in the Annual Financial Report of the Town of Moira for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

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

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$200,879.00	\$195,827.00	\$166,361.00
201 - Cash In Time Deposits	-	-	\$84,393.00
215 - Departmental Cash	\$13,155.00	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$214,034.00</b>	<b>\$195,827.00</b>	<b>\$250,754.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$3,024.00	\$24,766.00	\$2,373.00
<b>Total for Due From</b>	<b>\$3,024.00</b>	<b>\$24,766.00</b>	<b>\$2,373.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$11,959.00	\$11,959.00	\$7,757.00
<b>Total for Other Assets</b>	<b>\$11,959.00</b>	<b>\$11,959.00</b>	<b>\$7,757.00</b>
<b>Total for Assets</b>	<b>\$229,017.00</b>	<b>\$232,552.00</b>	<b>\$260,884.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$229,017.00</b>	<b>\$232,552.00</b>	<b>\$260,884.00</b>

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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	\$4,313.00	\$4,369.00	\$1,083.00
601 - Accrued Liabilities	\$1,823.00	-	-
<b>Total for Payables</b>	<b>\$6,136.00</b>	<b>\$4,369.00</b>	<b>\$1,083.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$44,857.00	-	-
631 - Due To Other Governments	-	-	\$7,785.00
<b>Total for Due to</b>	<b>\$44,857.00</b>	<b>\$0.00</b>	<b>\$7,785.00</b>
<b>Total for Liabilities</b>	<b>\$50,993.00</b>	<b>\$4,369.00</b>	<b>\$8,868.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>Deferred Revenue- ADK grant</i>	\$20,000.00	\$5,000.00	-
<b>Total for Deferred Inflows of Resources</b>	<b>\$20,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>
<b>Total for Deferred Inflows</b>	<b>\$20,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
806 - Not In Spendable Form	\$11,959.00	\$11,959.00	\$7,757.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$11,959.00</b>	<b>\$11,959.00</b>	<b>\$7,757.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$30,000.00	\$50,000.00	\$48,966.00
<b>Total for Assigned Fund Balance</b>	<b>\$30,000.00</b>	<b>\$50,000.00</b>	<b>\$48,966.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$116,065.00	\$161,223.00	\$195,293.00
<b>Total for Unassigned Fund Balance</b>	<b>\$116,065.00</b>	<b>\$161,223.00</b>	<b>\$195,293.00</b>
<b>Total for Fund Balance</b>	<b>\$158,024.00</b>	<b>\$223,182.00</b>	<b>\$252,016.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$229,017.00</b>	<b>\$232,551.00</b>	<b>\$260,884.00</b>

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

**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$219,724.00	\$217,078.00	\$183,330.00
<b>Total for Property Taxes</b>	<b>\$219,724.00</b>	<b>\$217,078.00</b>	<b>\$183,330.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$48,284.00	\$38,404.00	\$31,460.00
1090 - Interest and Penalties on Real Prop Taxes	\$2,991.00	\$3,551.00	-
<b>Total for Property Tax Items</b>	<b>\$51,275.00</b>	<b>\$41,955.00</b>	<b>\$31,460.00</b>
<b>Non-Property Tax Items</b>			
1170 - Franchise Tax	\$18,066.00	\$19,099.00	\$20,506.00
<b>Total for Non-Property Tax Items</b>	<b>\$18,066.00</b>	<b>\$19,099.00</b>	<b>\$20,506.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$2,750.00	\$2,315.00	\$1,659.00
<b>Total for Departmental Income</b>	<b>\$2,750.00</b>	<b>\$2,315.00</b>	<b>\$1,659.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$7,355.00	\$10,466.00	\$9,445.00
<b>Total for Use of Money and Property</b>	<b>\$7,355.00</b>	<b>\$10,466.00</b>	<b>\$9,445.00</b>
<b>Licenses and Permits</b>			

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2530 - Games of Chance	-	\$25.00	\$10.00
2540 - Bingo Licenses	-	-	\$284.00
2544 - Dog Licenses	-	-	\$255.00
<b>Total for Licenses and Permits</b>	<b>\$0.00</b>	<b>\$25.00</b>	<b>\$549.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$10,790.00	\$13,119.00	\$9,434.00
<b>Total for Fines and Forfeitures</b>	<b>\$10,790.00</b>	<b>\$13,119.00</b>	<b>\$9,434.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$505.00	-	-
2660 - Sales of Real Property	\$6,862.00	\$21,877.00	\$5,971.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$7,367.00</b>	<b>\$21,877.00</b>	<b>\$5,971.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	\$400.00	-	-
2706 - Grants From Local Governments	\$5,000.00	\$3,800.00	-
2750 - AIM Related Payments	-	-	\$30,392.00
2770 - Unclassified	-	\$4,672.00	-
<b>Total for Other Revenues</b>	<b>\$5,400.00</b>	<b>\$8,472.00</b>	<b>\$30,392.00</b>
<b>State Aid</b>			
3005 - State Aid Mortgage Tax	\$23,478.00	\$16,424.00	\$18,328.00
3089 - State Aid Other AIM	\$32,518.00	\$32,518.00	-
3897 - State Aid Culture and Recreation Capital Projects	\$20,000.00	\$79,554.00	-

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**A - General  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for State Aid</b>	\$75,996.00	\$128,496.00	\$18,328.00
<b>Total for Revenues</b>	\$398,723.00	\$462,902.00	\$311,074.00
<b>Total for Revenues and Other Sources</b>	\$398,723.00	\$462,902.00	\$311,074.00

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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	\$7,283.00	\$7,600.00	\$7,600.00
<b>Total for Legislative Board</b>	<b>\$7,283.00</b>	<b>\$7,600.00</b>	<b>\$7,600.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$28,180.00	\$31,603.00	\$32,280.00
11102 - Municipal Court - Equipment and Capital Outlay	\$2,850.00	\$9,600.00	-
11104 - Municipal Court - Contractual	\$941.00	\$1,007.00	\$972.00
<b>Total for Judicial</b>	<b>\$31,971.00</b>	<b>\$42,210.00</b>	<b>\$33,252.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	-	-	\$11,500.00
12204 - Supervisor - Contractual	\$2,500.00	\$592.00	\$5,272.00
<b>Total for Executive</b>	<b>\$2,500.00</b>	<b>\$592.00</b>	<b>\$16,772.00</b>
<b>Finance</b>			
13254 - Treasurer - Contractual	\$9,395.00	\$9,918.00	\$10,615.00
13301 - Tax Collection - Personal Services	\$3,800.00	\$3,500.00	\$3,500.00
13304 - Tax Collection - Contractual	\$1,826.00	\$2,244.00	\$4,028.00
13401 - Budget - Personal Services	\$3,600.00	\$3,600.00	\$3,600.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13551 - Assessment - Personal Services	\$17,004.00	\$18,550.00	\$18,550.00
13554 - Assessment - Contractual	\$2,593.00	\$1,554.00	\$1,278.00
<b>Total for Finance</b>	<b>\$38,218.00</b>	<b>\$39,366.00</b>	<b>\$41,571.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$8,500.00	\$8,000.00	\$8,000.00
14104 - Clerk - Contractual	\$2,987.00	\$2,219.00	\$5,972.00
14204 - Law - Contractual	\$1,605.00	\$10,377.00	\$4,700.00
14301 - Personnel - Personal Services	\$14,400.00	\$14,400.00	\$14,400.00
<b>Total for Municipal Staff</b>	<b>\$27,492.00</b>	<b>\$34,996.00</b>	<b>\$33,072.00</b>
<b>Shared Services</b>			
16101 - Central Services Administration - Personal Services	\$2,000.00	\$1,200.00	\$1,200.00
<b>Total for Shared Services</b>	<b>\$2,000.00</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$34,104.00	\$30,235.00	\$29,562.00
19204 - Municipal Association Dues - Contractual	\$800.00	\$798.00	-
19504 - Taxes and Assessments on Municipal Property - Contractual	-	\$209.00	\$500.00
<b>Total for Special Items</b>	<b>\$34,904.00</b>	<b>\$31,242.00</b>	<b>\$30,062.00</b>
<b>Total for General Government Support</b>	<b>\$144,368.00</b>	<b>\$157,206.00</b>	<b>\$163,529.00</b>
<b>Public Safety</b>			
<b>Animal Control</b>			

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
35101 - Dog Control - Personal Services	\$2,917.00	\$3,208.00	\$3,500.00
35104 - Dog Control - Contractual	\$1,660.00	\$1,200.00	\$1,904.00
<b>Total for Animal Control</b>	<b>\$4,577.00</b>	<b>\$4,408.00</b>	<b>\$5,404.00</b>
<b>Other Public Safety</b>			
36254 - Rescue Squad - Contractual	\$36,700.00	\$35,550.00	\$34,410.00
<b>Total for Other Public Safety</b>	<b>\$36,700.00</b>	<b>\$35,550.00</b>	<b>\$34,410.00</b>
<b>Total for Public Safety</b>	<b>\$41,277.00</b>	<b>\$39,958.00</b>	<b>\$39,814.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$500.00	\$500.00	\$500.00
<b>Total for Public Health Program</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>
<b>Total for Health</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$41,105.00	\$37,500.00	\$32,065.00
50104 - Highway and Street Administration - Contractual	\$2,050.00	\$1,054.00	\$1,083.00
51322 - Garage - Equipment and Capital Outlay	\$30,265.00	\$69,934.00	-
51324 - Garage - Contractual	\$27,454.00	\$28,329.00	\$36,808.00
<b>Total for Highway</b>	<b>\$100,874.00</b>	<b>\$136,817.00</b>	<b>\$69,956.00</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Transportation</b>	<b>\$100,874.00</b>	<b>\$136,817.00</b>	<b>\$69,956.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
61504 - Food Stamp Outreach - Contractual	\$4,000.00	\$4,000.00	-
<b>Total for Social Services Programs</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>
<b>Economic Opportunity and Development</b>			
65104 - Veterans Service - Contractual	\$1,000.00	\$800.00	-
<b>Total for Economic Opportunity and Development</b>	<b>\$1,000.00</b>	<b>\$800.00</b>	<b>\$0.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$5,000.00</b>	<b>\$4,800.00</b>	<b>\$0.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71102 - Parks - Equipment and Capital Outlay	\$14,972.00	\$90,230.00	-
71104 - Parks - Contractual	\$11,047.00	\$15,105.00	\$4,266.00
73101 - Youth Programs - Personal Services	\$16,201.00	-	-
73104 - Youth Programs - Contractual	\$263.00	-	\$2,500.00
<b>Total for Recreation</b>	<b>\$42,483.00</b>	<b>\$105,335.00</b>	<b>\$6,766.00</b>
<b>Culture</b>			
75104 - Historian - Contractual	\$900.00	\$900.00	-
76204 - Adult Recreation - Contractual	\$2,300.00	\$2,000.00	\$1,600.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Culture</b>	<b>\$3,200.00</b>	<b>\$2,900.00</b>	<b>\$1,600.00</b>
<b>Total for Culture and Recreation</b>	<b>\$45,683.00</b>	<b>\$108,235.00</b>	<b>\$8,366.00</b>
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	-	\$1,515.00	\$520.00
81614 - Landfill Closure and Post Closure - Contractual	\$3,158.00	\$3,033.00	\$2,334.00
<b>Total for Sanitation</b>	<b>\$3,158.00</b>	<b>\$4,548.00</b>	<b>\$2,854.00</b>
<b>Community Development</b>			
86864 - Community Development Administration - Contractual	\$1,650.00	-	-
<b>Total for Community Development</b>	<b>\$1,650.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Special Services</b>			
88104 - Cemetery - Contractual	\$2,000.00	-	-
<b>Total for Special Services</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$6,808.00</b>	<b>\$4,548.00</b>	<b>\$2,854.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$17,149.00	\$10,598.00	\$9,250.00
90308 - Social Security - Employee Benefits	\$11,176.00	\$9,895.00	\$10,880.00
90408 - Workers' Compensation - Employee Benefits	\$5,148.00	\$5,252.00	\$5,104.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$14,451.00	\$13,926.00	\$10,971.00
<b>Total for Employee Benefits</b>	<b>\$47,924.00</b>	<b>\$39,671.00</b>	<b>\$36,205.00</b>
<b>Total for Employee Benefits</b>	<b>\$47,924.00</b>	<b>\$39,671.00</b>	<b>\$36,205.00</b>
<b>Total for Expenditures</b>	<b>\$392,434.00</b>	<b>\$491,735.00</b>	<b>\$321,224.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$71,448.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$71,448.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$71,448.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$71,448.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$463,882.00</b>	<b>\$491,735.00</b>	<b>\$321,224.00</b>

Town of Moira  
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**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	\$223,183.00	\$252,016.00	\$260,986.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$1,180.00
8022 - Restated Fund Balance - Beginning of Year	\$223,183.00	\$252,016.00	\$262,166.00
Add Revenues and Other Sources	\$398,723.00	\$462,902.00	\$311,074.00
Deduct Expenditures and Other Uses	\$463,882.00	\$491,735.00	\$321,224.00
8029 - Fund Balance - End of Year	\$158,024.00	\$223,183.00	\$252,016.00

Town of Moira  
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**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	\$259,431.00	\$219,724.00	\$216,819.00
1099 - Est Rev - Property Tax Items	\$53,000.00	\$43,825.00	\$36,533.00
1199 - Est Rev - Non-Property Tax Items	\$18,000.00	\$20,000.00	\$20,000.00
2199 - Est Rev - Departmental Income	\$2,000.00	\$1,500.00	\$1,500.00
2499 - Est Rev - Use of Money and Property	\$5,000.00	\$5,000.00	\$2,500.00
2599 - Est Rev - Licenses and Permits	\$810.00	\$810.00	\$810.00
2649 - Est Rev - Fines and Forfeitures	\$15,000.00	\$15,000.00	\$15,000.00
2799 - Est Rev - Other Revenues	\$21,500.00	\$1,500.00	\$1,000.00
3099 - Est Rev - State Aid	\$50,392.00	\$50,392.00	\$50,500.00
<b>Total for Estimated Revenue</b>	<b>\$425,133.00</b>	<b>\$357,751.00</b>	<b>\$344,662.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$30,000.00	\$50,000.00	\$48,966.00
<b>Total for Estimated Other Sources</b>	<b>\$30,000.00</b>	<b>\$50,000.00</b>	<b>\$48,966.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$455,133.00</b>	<b>\$407,751.00</b>	<b>\$393,628.00</b>

Town of Moira  
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	\$202,403.00	\$191,855.00	\$166,230.00
3999 - App - Public Safety	\$46,740.00	\$45,200.00	\$44,550.00
4999 - App - Health	\$500.00	\$500.00	\$500.00
5999 - App - Transportation	\$90,407.00	\$102,911.00	\$123,500.00
7999 - App - Culture and Recreation	\$56,100.00	\$14,600.00	\$9,600.00
8999 - App - Home and Community Services	\$6,000.00	\$6,000.00	\$2,700.00
9199 - App - Employee Benefits	\$50,983.00	\$46,685.00	\$46,548.00
<b>Total for Estimated Appropriations</b>	<b>\$453,133.00</b>	<b>\$407,751.00</b>	<b>\$393,628.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$2,000.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$455,133.00</b>	<b>\$407,751.00</b>	<b>\$393,628.00</b>

Town of Moira  
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	\$16,343.00	\$15,738.00	\$14,170.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$16,343.00</b>	<b>\$15,738.00</b>	<b>\$14,170.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$3,606.00	\$1,404.00	\$2,008.00
<b>Total for Due From</b>	<b>\$3,606.00</b>	<b>\$1,404.00</b>	<b>\$2,008.00</b>
<b>Total for Assets</b>	<b>\$19,949.00</b>	<b>\$17,142.00</b>	<b>\$16,178.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$19,949.00</b>	<b>\$17,142.00</b>	<b>\$16,178.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$1,000.00	\$1,500.00	\$1,500.00
915 - Assigned Unappropriated Fund Balance	\$18,949.00	\$15,642.00	\$14,678.00
<b>Total for Assigned Fund Balance</b>	<b>\$19,949.00</b>	<b>\$17,142.00</b>	<b>\$16,178.00</b>
<b>Total for Fund Balance</b>	<b>\$19,949.00</b>	<b>\$17,142.00</b>	<b>\$16,178.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$19,949.00</b>	<b>\$17,142.00</b>	<b>\$16,178.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$6,300.00	\$7,800.00	\$7,800.00
<b>Total for Property Taxes</b>	<b>\$6,300.00</b>	<b>\$7,800.00</b>	<b>\$7,800.00</b>
<b>Intergovernmental Charges</b>			
2260 - Public Safety Services Other Governments <i>Services to Village</i>	\$215.00	-	-
<b>Total for Intergovernmental Charges</b>	<b>\$215.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Licenses and Permits</b>			
2555 - Building and Alteration Permits	\$5,416.00	\$2,229.00	\$3,727.00
<b>Total for Licenses and Permits</b>	<b>\$5,416.00</b>	<b>\$2,229.00</b>	<b>\$3,727.00</b>
<b>Total for Revenues</b>	<b>\$11,931.00</b>	<b>\$10,029.00</b>	<b>\$11,527.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$11,931.00</b>	<b>\$10,029.00</b>	<b>\$11,527.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$8,055.00	\$7,500.00	\$10,000.00
36204 - Safety Inspection - Contractual	\$386.00	\$692.00	-
39891 - Public Safety, Other - Personal Services <i>Health Officer</i>	\$300.00	\$300.00	\$300.00
<b>Total for Other Public Safety</b>	<b>\$8,741.00</b>	<b>\$8,492.00</b>	<b>\$10,300.00</b>
<b>Total for Public Safety</b>	<b>\$8,741.00</b>	<b>\$8,492.00</b>	<b>\$10,300.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	\$383.00	\$574.00	\$701.00
<b>Total for Employee Benefits</b>	<b>\$383.00</b>	<b>\$574.00</b>	<b>\$701.00</b>
<b>Total for Employee Benefits</b>	<b>\$383.00</b>	<b>\$574.00</b>	<b>\$701.00</b>
<b>Total for Expenditures</b>	<b>\$9,124.00</b>	<b>\$9,066.00</b>	<b>\$11,001.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$9,124.00</b>	<b>\$9,066.00</b>	<b>\$11,001.00</b>

Town of Moira  
 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	\$17,142.63	\$16,179.63	\$15,653.63
8022 - Restated Fund Balance - Beginning of Year	\$17,142.63	\$16,179.63	\$15,653.63
Add Revenues and Other Sources	\$11,931.00	\$10,029.00	\$11,527.00
Deduct Expenditures and Other Uses	\$9,124.00	\$9,066.00	\$11,001.00
8029 - Fund Balance - End of Year	\$19,949.63	\$17,142.63	\$16,179.63

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$6,765.00	\$7,800.00	\$7,800.00
2599 - Est Rev - Licenses and Permits	\$4,000.00	\$2,000.00	\$2,000.00
<b>Total for Estimated Revenue</b>	<b>\$10,765.00</b>	<b>\$9,800.00</b>	<b>\$9,800.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$1,000.00	\$1,500.00	\$1,500.00
<b>Total for Estimated Other Sources</b>	<b>\$1,000.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$11,765.00</b>	<b>\$11,300.00</b>	<b>\$11,300.00</b>

Town of Moira  
 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>			
3999 - App - Public Safety	\$11,765.00	\$11,300.00	\$11,300.00
<b>Total for Estimated Appropriations</b>	<b>\$11,765.00</b>	<b>\$11,300.00</b>	<b>\$11,300.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$11,765.00</b>	<b>\$11,300.00</b>	<b>\$11,300.00</b>

Town of Moira  
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	\$318,728.00	\$184,301.00	\$345,485.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$318,728.00</b>	<b>\$184,301.00</b>	<b>\$345,485.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$366,098.00	\$92,168.00	-
<b>Total for Due From</b>	<b>\$366,098.00</b>	<b>\$92,168.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$684,826.00</b>	<b>\$276,469.00</b>	<b>\$345,485.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$684,826.00</b>	<b>\$276,469.00</b>	<b>\$345,485.00</b>

Town of Moira  
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	\$307,127.00	\$8,411.00	\$43,404.00
601 - Accrued Liabilities	\$121,803.00	\$125,291.00	\$131,432.00
<b>Total for Payables</b>	<b>\$428,930.00</b>	<b>\$133,702.00</b>	<b>\$174,836.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$3,024.00	\$22,593.00	\$1,015.00
<b>Total for Due to</b>	<b>\$3,024.00</b>	<b>\$22,593.00</b>	<b>\$1,015.00</b>
<b>Total for Liabilities</b>	<b>\$431,954.00</b>	<b>\$156,295.00</b>	<b>\$175,851.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$2,718.00
915 - Assigned Unappropriated Fund Balance	\$252,872.00	\$120,174.00	\$166,916.00
<b>Total for Assigned Fund Balance</b>	<b>\$252,872.00</b>	<b>\$120,174.00</b>	<b>\$169,634.00</b>
<b>Total for Fund Balance</b>	<b>\$252,872.00</b>	<b>\$120,174.00</b>	<b>\$169,634.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$684,826.00</b>	<b>\$276,469.00</b>	<b>\$345,485.00</b>

Town of Moira  
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>Property Taxes</b>			
1001 - Real Property Taxes	\$506,865.00	\$447,541.00	\$473,379.00
<b>Total for Property Taxes</b>	<b>\$506,865.00</b>	<b>\$447,541.00</b>	<b>\$473,379.00</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments <i>Franklin County Snow removal contract</i>	\$100,223.00	\$97,304.00	\$95,081.00
<b>Total for Intergovernmental Charges</b>	<b>\$100,223.00</b>	<b>\$97,304.00</b>	<b>\$95,081.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$17,630.00	\$18,132.00	\$20,411.00
<b>Total for Use of Money and Property</b>	<b>\$17,630.00</b>	<b>\$18,132.00</b>	<b>\$20,411.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$254.00	-	-
2665 - Sales of Equipment	-	\$3,081.00	\$9,400.00
2680 - Insurance Recoveries	-	\$687.00	-
2690 - Other Compensation For Loss	\$1,684.00	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$1,938.00</b>	<b>\$3,768.00</b>	<b>\$9,400.00</b>
<b>State Aid</b>			
3960 - State Aid Emergency Disaster Assistance	\$50,824.00	-	-

Town of Moira  
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>Total for State Aid</b>	<b>\$50,824.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$677,480.00</b>	<b>\$566,745.00</b>	<b>\$598,271.00</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5700 - Term Bonds	\$209,000.00	-	-
<b>Total for Proceeds of Obligations</b>	<b>\$209,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$209,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$886,480.00</b>	<b>\$566,745.00</b>	<b>\$598,271.00</b>

Town of Moira  
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	\$11,898.00	\$10,558.00	\$19,585.00
51302 - Machinery - Equipment and Capital Outlay	\$356,794.00	\$69,638.00	\$297,854.00
51304 - Machinery - Contractual	\$20,571.00	\$33,423.00	\$33,720.00
51421 - Snow Removal - Personal Services	\$130,691.00	\$121,401.00	\$87,160.00
51424 - Snow Removal - Contractual	\$82,302.00	\$82,846.00	\$52,332.00
<b>Total for Highway</b>	<b>\$602,256.00</b>	<b>\$317,866.00</b>	<b>\$490,651.00</b>
<b>Other Transportation</b>			
56804 - Transportation, Other - Contractual <i>culvert work for individual</i>	\$685.00	-	-
<b>Total for Other Transportation</b>	<b>\$685.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Transportation</b>	<b>\$602,941.00</b>	<b>\$317,866.00</b>	<b>\$490,651.00</b>
<b>Home and Community Services</b>			
<b>Natural Resources</b>			
87601 - Emergency Disaster Work - Personal Services	-	\$11,204.00	-
87604 - Emergency Disaster Work - Contractual	\$689.00	\$113,131.00	-
87608 - Emergency Disaster Work - Employee Benefits	-	\$857.00	-

Town of Moira  
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>Total for Natural Resources</b>	<b>\$689.00</b>	<b>\$125,192.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$689.00</b>	<b>\$125,192.00</b>	<b>\$0.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$13,577.00	\$15,295.00	\$9,669.00
90308 - Social Security - Employee Benefits	\$10,045.00	\$9,118.00	\$5,151.00
90408 - Workers' Compensation - Employee Benefits	\$30,118.00	\$30,721.00	\$30,626.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$47,903.00	\$51,078.00	\$46,471.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Clothing &amp; Boot Allowance</i>	\$1,873.00	\$2,218.00	\$1,135.00
<b>Total for Employee Benefits</b>	<b>\$103,516.00</b>	<b>\$108,430.00</b>	<b>\$93,052.00</b>
<b>Total for Employee Benefits</b>	<b>\$103,516.00</b>	<b>\$108,430.00</b>	<b>\$93,052.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97206 - Installment Bonds - Debt Principal	\$19,200.00	\$19,200.00	\$19,200.00
97207 - Installment Bonds - Debt Interest	\$918.00	\$2,255.00	\$5,717.00
97856 - Installment Purchase Debt - Debt Principal	-	\$41,800.00	\$41,800.00
97857 - Installment Purchase Debt - Debt Interest	-	\$1,463.00	\$3,063.00
97886 - Leases - Debt Principal	\$23,928.00	-	-
97887 - Leases - Debt Interest	\$2,590.00	-	-

Town of Moira  
 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>Total for Debt Service</b>	<b>\$46,636.00</b>	<b>\$64,718.00</b>	<b>\$69,780.00</b>
<b>Total for Debt Service</b>	<b>\$46,636.00</b>	<b>\$64,718.00</b>	<b>\$69,780.00</b>
<b>Total for Expenditures</b>	<b>\$753,782.00</b>	<b>\$616,206.00</b>	<b>\$653,483.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$753,782.00</b>	<b>\$616,206.00</b>	<b>\$653,483.00</b>

Town of Moira  
 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	\$120,156.49	\$169,617.49	\$224,829.49
8022 - Restated Fund Balance - Beginning of Year	\$120,156.49	\$169,617.49	\$224,829.49
Add Revenues and Other Sources	\$886,480.00	\$566,745.00	\$598,271.00
Deduct Expenditures and Other Uses	\$753,782.00	\$616,206.00	\$653,483.00
8029 - Fund Balance - End of Year	\$252,854.49	\$120,156.49	\$169,617.49

Town of Moira  
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>			
1049 - Est Rev - Property Taxes	\$463,212.00	\$506,865.00	\$447,541.00
2399 - Est Rev - Intergovernmental Charges	\$103,230.00	\$100,223.00	\$99,750.00
2499 - Est Rev - Use of Money and Property	\$5,000.00	\$2,500.00	\$5,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$1,500.00	\$2,000.00
<b>Total for Estimated Revenue</b>	<b>\$571,442.00</b>	<b>\$611,088.00</b>	<b>\$554,291.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	-	\$2,718.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,718.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$571,442.00</b>	<b>\$611,088.00</b>	<b>\$557,009.00</b>

Town of Moira  
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	\$344,691.00	\$396,173.00	\$377,425.00
9199 - App - Employee Benefits	\$125,909.00	\$112,275.00	\$114,273.00
9899 - App - Debt Service	\$100,842.00	\$102,640.00	\$65,311.00
<b>Total for Estimated Appropriations</b>	<b>\$571,442.00</b>	<b>\$611,088.00</b>	<b>\$557,009.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$571,442.00</b>	<b>\$611,088.00</b>	<b>\$557,009.00</b>

Town of Moira  
 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	\$138,910.00	\$218,964.00	\$97,090.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$138,910.00</b>	<b>\$218,964.00</b>	<b>\$97,090.00</b>
<b>Total for Assets</b>	<b>\$138,910.00</b>	<b>\$218,964.00</b>	<b>\$97,090.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$138,910.00</b>	<b>\$218,964.00</b>	<b>\$97,090.00</b>

Town of Moira  
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	-	-	\$396.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$396.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$35,776.00	\$92,168.00	-
<b>Total for Due to</b>	<b>\$35,776.00</b>	<b>\$92,168.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$35,776.00</b>	<b>\$92,168.00</b>	<b>\$396.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$25,000.00	\$5,000.00
915 - Assigned Unappropriated Fund Balance	\$103,134.00	\$101,796.00	\$91,694.00
<b>Total for Assigned Fund Balance</b>	<b>\$103,134.00</b>	<b>\$126,796.00</b>	<b>\$96,694.00</b>
<b>Total for Fund Balance</b>	<b>\$103,134.00</b>	<b>\$126,796.00</b>	<b>\$96,694.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$138,910.00</b>	<b>\$218,964.00</b>	<b>\$97,090.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$129,255.00	\$135,174.00	\$121,478.00
<b>Total for Property Taxes</b>	<b>\$129,255.00</b>	<b>\$135,174.00</b>	<b>\$121,478.00</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments <i>lawn services</i>	\$179.00	\$8,616.00	\$7,754.00
<b>Total for Intergovernmental Charges</b>	<b>\$179.00</b>	<b>\$8,616.00</b>	<b>\$7,754.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$4,308.00	\$5,974.00	\$2,174.00
<b>Total for Use of Money and Property</b>	<b>\$4,308.00</b>	<b>\$5,974.00</b>	<b>\$2,174.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$183,941.00	\$239,880.00	\$201,481.00
3591 - State Aid Highway Capital Projects	-	\$31,729.00	-
<b>Total for State Aid</b>	<b>\$183,941.00</b>	<b>\$271,609.00</b>	<b>\$201,481.00</b>
<b>Total for Revenues</b>	<b>\$317,683.00</b>	<b>\$421,373.00</b>	<b>\$332,887.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$317,683.00</b>	<b>\$421,373.00</b>	<b>\$332,887.00</b>

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**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>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$69,990.00	\$45,292.00	\$58,702.00
51104 - Maintenance of Roads - Contractual	\$22,340.00	\$20,094.00	\$18,737.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$183,941.00	\$269,830.00	\$210,610.00
<b>Total for Highway</b>	<b>\$276,271.00</b>	<b>\$335,216.00</b>	<b>\$288,049.00</b>
<b>Total for Transportation</b>	<b>\$276,271.00</b>	<b>\$335,216.00</b>	<b>\$288,049.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$9,488.00	\$8,236.00	\$9,669.00
90308 - Social Security - Employee Benefits	\$5,340.00	\$3,443.00	\$4,491.00
90408 - Workers' Compensation - Employee Benefits	\$16,217.00	\$16,542.00	\$15,313.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$34,030.00	\$27,835.00	\$28,016.00
<b>Total for Employee Benefits</b>	<b>\$65,075.00</b>	<b>\$56,056.00</b>	<b>\$57,489.00</b>
<b>Total for Employee Benefits</b>	<b>\$65,075.00</b>	<b>\$56,056.00</b>	<b>\$57,489.00</b>
<b>Total for Expenditures</b>	<b>\$341,346.00</b>	<b>\$391,272.00</b>	<b>\$345,538.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Expenditures and Other Uses</b>	<b>\$341,346.00</b>	<b>\$391,272.00</b>	<b>\$345,538.00</b>

Town of Moira  
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**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	\$126,793.93	\$96,692.93	\$109,343.93
8022 - Restated Fund Balance - Beginning of Year	\$126,793.93	\$96,692.93	\$109,343.93
Add Revenues and Other Sources	\$317,683.00	\$421,373.00	\$332,887.00
Deduct Expenditures and Other Uses	\$341,346.00	\$391,272.00	\$345,538.00
8029 - Fund Balance - End of Year	\$103,130.93	\$126,793.93	\$96,692.93

Town of Moira  
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**DB - Highway Part-town  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$166,499.00	\$129,255.00	\$135,174.00
2399 - Est Rev - Intergovernmental Charges	\$8,616.00	\$7,700.00	\$7,700.00
3099 - Est Rev - State Aid	\$361,000.00	\$279,092.00	\$240,000.00
<b>Total for Estimated Revenue</b>	<b>\$536,115.00</b>	<b>\$416,047.00</b>	<b>\$382,874.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	\$25,000.00	\$5,000.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$25,000.00</b>	<b>\$5,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$536,115.00</b>	<b>\$441,047.00</b>	<b>\$387,874.00</b>

Town of Moira  
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**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>			
5999 - App - Transportation	\$468,249.00	\$381,016.00	\$330,152.00
9199 - App - Employee Benefits	\$67,866.00	\$60,031.00	\$57,722.00
<b>Total for Estimated Appropriations</b>	<b>\$536,115.00</b>	<b>\$441,047.00</b>	<b>\$387,874.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$536,115.00</b>	<b>\$441,047.00</b>	<b>\$387,874.00</b>

Town of Moira  
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**H - Capital Projects  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$284,244.00	-	-
<b>Total for Net Other Receivables</b>	<b>\$284,244.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$284,244.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$284,244.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Moira  
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**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	\$284,244.00	-	-
<b>Total for Due to</b>	<b>\$284,244.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$284,244.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$284,244.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Moira  
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**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>State Aid</b>			
3097 - State Aid Capital Projects	\$423,044.00	-	-
<b>Total for State Aid</b>	<b>\$423,044.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$423,044.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$71,448.00	-	-
<b>Total for Operating Transfers</b>	<b>\$71,448.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$71,448.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$494,492.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Moira  
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**H - Capital Projects  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16402 - Central Garage - Equipment and Capital Outlay	\$494,492.00	-	-
<b>Total for Shared Services</b>	<b>\$494,492.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$494,492.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$494,492.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$494,492.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Moira  
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**H - Capital Projects  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$494,492.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$494,492.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Town of Moira  
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**SF - Special District(s) Fire Protection  
Balance Sheet**

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

Town of Moira  
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**SF - Special District(s) Fire Protection  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$42,000.00	\$40,000.00	\$38,000.00
<b>Total for Property Taxes</b>	<b>\$42,000.00</b>	<b>\$40,000.00</b>	<b>\$38,000.00</b>
<b>Total for Revenues</b>	<b>\$42,000.00</b>	<b>\$40,000.00</b>	<b>\$38,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$42,000.00</b>	<b>\$40,000.00</b>	<b>\$38,000.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$42,000.00	\$40,000.00	\$38,000.00
<b>Total for Fire Protection</b>	<b>\$42,000.00</b>	<b>\$40,000.00</b>	<b>\$38,000.00</b>
<b>Total for Public Safety</b>	<b>\$42,000.00</b>	<b>\$40,000.00</b>	<b>\$38,000.00</b>
<b>Total for Expenditures</b>	<b>\$42,000.00</b>	<b>\$40,000.00</b>	<b>\$38,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$42,000.00</b>	<b>\$40,000.00</b>	<b>\$38,000.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$42,000.00	\$40,000.00	\$38,000.00
Deduct Expenditures and Other Uses	\$42,000.00	\$40,000.00	\$38,000.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Town of Moira  
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**SL - Special District(s) Lighting  
 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	\$3,481.00	\$1,972.00	\$2,061.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,481.00</b>	<b>\$1,972.00</b>	<b>\$2,061.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$1,251.00	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$1,251.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$3,481.00</b>	<b>\$3,223.00</b>	<b>\$2,061.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,481.00</b>	<b>\$3,223.00</b>	<b>\$2,061.00</b>

Town of Moira  
Annual Financial Report  
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**SL - Special District(s) Lighting  
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	\$921.00	\$1,417.00	-
<b>Total for Payables</b>	<b>\$921.00</b>	<b>\$1,417.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$4,827.00	\$4,828.00	\$3,366.00
<b>Total for Due to</b>	<b>\$4,827.00</b>	<b>\$4,828.00</b>	<b>\$3,366.00</b>
<b>Total for Liabilities</b>	<b>\$5,748.00</b>	<b>\$6,245.00</b>	<b>\$3,366.00</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$2,267.00)	(\$3,022.00)	(\$1,305.00)
<b>Total for Unassigned Fund Balance</b>	<b>(\$2,267.00)</b>	<b>(\$3,022.00)</b>	<b>(\$1,305.00)</b>
<b>Total for Fund Balance</b>	<b>(\$2,267.00)</b>	<b>(\$3,022.00)</b>	<b>(\$1,305.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,481.00</b>	<b>\$3,223.00</b>	<b>\$2,061.00</b>

Town of Moira  
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**SL - Special District(s) Lighting  
 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	\$9,800.00	\$9,300.00	\$8,000.00
<b>Total for Property Taxes</b>	<b>\$9,800.00</b>	<b>\$9,300.00</b>	<b>\$8,000.00</b>
<b>Total for Revenues</b>	<b>\$9,800.00</b>	<b>\$9,300.00</b>	<b>\$8,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$9,800.00</b>	<b>\$9,300.00</b>	<b>\$8,000.00</b>

Town of Moira  
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**SL - Special District(s) Lighting  
 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>			
51824 - Street Lighting - Contractual	\$9,044.00	\$11,017.00	\$10,206.00
<b>Total for Highway</b>	<b>\$9,044.00</b>	<b>\$11,017.00</b>	<b>\$10,206.00</b>
<b>Total for Transportation</b>	<b>\$9,044.00</b>	<b>\$11,017.00</b>	<b>\$10,206.00</b>
<b>Total for Expenditures</b>	<b>\$9,044.00</b>	<b>\$11,017.00</b>	<b>\$10,206.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$9,044.00</b>	<b>\$11,017.00</b>	<b>\$10,206.00</b>

Town of Moira  
Annual Financial Report  
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**SL - Special District(s) Lighting  
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	(\$3,022.63)	(\$1,305.63)	\$0.37
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$900.00
8022 - Restated Fund Balance - Beginning of Year	(\$3,022.63)	(\$1,305.63)	\$900.37
Add Revenues and Other Sources	\$9,800.00	\$9,300.00	\$8,000.00
Deduct Expenditures and Other Uses	\$9,044.00	\$11,017.00	\$10,206.00
8029 - Fund Balance - End of Year	(\$2,266.63)	(\$3,022.63)	(\$1,305.63)

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Non-Current Assets</b>			
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$2,206,042.00	\$1,741,785.00	\$1,695,035.00
104 - Machinery and Equipment	\$2,128,178.00	\$1,841,022.00	\$1,408,161.00
<b>Total for Depreciable Capital Assets</b>	<b>\$4,334,220.00</b>	<b>\$3,582,807.00</b>	<b>\$3,103,196.00</b>
<b>Total for Non-Current Assets</b>	<b>\$4,334,220.00</b>	<b>\$3,582,807.00</b>	<b>\$3,103,196.00</b>

Town of Moira  
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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	\$276,200.00	\$86,400.00	\$105,600.00
685 - Installment Purchase Contract Debt	-	-	\$41,800.00
<b>Total for Debt Obligations</b>	<b>\$276,200.00</b>	<b>\$86,400.00</b>	<b>\$147,400.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$136,445.00	\$117,522.00	\$183,199.00
682 - Lease Liability	\$23,928.00	-	-
<b>Total for Other Long-Term Obligations</b>	<b>\$160,373.00</b>	<b>\$117,522.00</b>	<b>\$183,199.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$436,573.00</b>	<b>\$203,922.00</b>	<b>\$330,599.00</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	\$86,400.00	\$209,000.00	\$19,200.00	\$0.00	\$0.00	\$0.00	\$276,200.00
<b>Total</b>	\$86,400.00	\$209,000.00	\$19,200.00	\$0.00	\$0.00	\$0.00	\$276,200.00

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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
<b>Bond</b> Finance Plow Truck		12/10/25	12/10/30	\$0.00	\$209,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$209,000.00
<b>Bond</b> Plow	USDA	11/27/20	11/26/35	\$86,400.00	\$0.00	\$19,200.00	\$0.00	\$0.00	\$0.00	\$67,200.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$51,400.00	\$12,720.00	\$64,120.00	\$224,800.00
2027	\$51,400.00	\$10,380.00	\$61,780.00	\$173,400.00
2028	\$51,400.00	\$8,040.00	\$59,440.00	\$122,000.00
2029	\$51,400.00	\$5,720.00	\$57,120.00	\$70,600.00
2030	\$51,400.00	\$33,360.00	\$84,760.00	\$19,200.00
2031	\$9,600.00	\$1,020.00	\$10,620.00	\$9,600.00
2032	\$9,600.00	\$816.00	\$10,416.00	\$0.00
2033	\$0.00	\$0.00	\$0.00	\$0.00
2034	\$0.00	\$0.00	\$0.00	\$0.00
2035	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$276,200.00	\$72,056.00	\$348,256.00	

\$276,200.00 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
2783	Checking	A	\$190,505.77	\$13,155.00	(\$2,327.96)	\$0.00	\$201,332.81
7638	Checking	B	\$16,342.51	\$0.00	\$0.00	\$0.00	\$16,342.51
2791	Checking	DA	\$319,219.00	\$0.00	(\$491.00)	\$0.00	\$318,728.00
7364	Checking	DB	\$138,910.00	\$0.00	\$0.00	\$0.00	\$138,910.00
1011	Checking	A	\$12,701.00	\$0.00	\$0.00	\$0.00	\$12,701.00
7356	Checking	SL	\$3,481.68	\$0.00	\$0.00	\$0.00	\$3,481.68
<b>Total</b>			\$681,159.96	\$13,155.00	(\$2,818.96)	\$0.00	\$691,496.00
<b>Total Cash From Financials</b>							\$691,496.00

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$681,159.96
FDIC Insurance	\$440,928.96
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$240,231.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$681,159.96</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
4	12		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$1,873.00	4	0		
State Retirement System	\$40,214.00	4	6		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$26,944.00	4	12		
Worker's Compensation	\$51,483.00	4	12		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$96,384.00	4	0		
Union Welfare Benefits					
<b>Total Employee Benefits Paid</b>	<b>\$216,898.00</b>				