

**Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025**

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

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, Maryalice Edwards (ME260464202310), hereby certify that I am the Chief Financial Officer of the Village of Hilton, and that the information provided in the Annual Financial Report of the Village of Hilton for the fiscal year ended 05/31/2025, 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
- FX - Water
- G - Sewer
- H - Capital Projects
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$660,552.08	\$590,127.42	\$655,609.14
201 - Cash In Time Deposits	\$1,713,749.57	\$1,831,321.66	\$1,724,596.61
210 - Petty Cash	\$125.00	\$125.00	\$125.00
Total for Cash and Cash Equivalents	\$2,374,426.65	\$2,421,574.08	\$2,380,330.75
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,508,216.18	\$1,367,435.42	\$1,421,015.19
Total for Restricted Cash and Cash Equivalents	\$1,508,216.18	\$1,367,435.42	\$1,421,015.19
Net Other Receivables			
380 - Accounts Receivable	\$36,573.15	\$34,193.35	\$26,076.45
Total for Net Other Receivables	\$36,573.15	\$34,193.35	\$26,076.45
Due From			
391 - Due From Other Funds	\$1,903.91	-	\$1,028.84
440 - Due from Other Governments sales tax, semi-annual mortgage tax	\$307,867.02	\$296,923.22	\$302,932.12
Total for Due From	\$309,770.93	\$296,923.22	\$303,960.96
Other Assets			
480 - Prepaid Expenses	\$32,630.29	\$27,511.98	\$29,029.53

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**A - General
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Total for Other Assets	\$32,630.29	\$27,511.98	\$29,029.53
Total for Assets	\$4,261,617.20	\$4,147,638.05	\$4,160,412.88
Total for Assets and Deferred Outflows	\$4,261,617.20	\$4,147,638.05	\$4,160,412.88

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**A - General
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$100,983.70	\$121,082.07	\$134,479.26
730 - Guaranty & Bid Deposits	\$8,700.00	\$9,600.00	\$9,750.00
Total for Payables	\$109,683.70	\$130,682.07	\$144,229.26
Payroll Liabilities			
722 - Federal Income Tax	-	-	\$6,638.49
726 - Social Security Tax	\$0.04	\$0.04	\$8,277.60
Total for Payroll Liabilities	\$0.04	\$0.04	\$14,916.09
Due to			
630 - Due To Other Funds	\$11,919.07	-	\$44,932.53
718 - State Retirement	\$11.12	\$2,217.08	\$427.52
Total for Due to	\$11,930.19	\$2,217.08	\$45,360.05
Other Liabilities			
688 - Other Liabilities United Way	\$24.02	\$168,636.81	\$469,677.60
717 - Deferred Compensation	-	-	\$1,525.00
719 - Disability Insurance	\$1,179.28	\$309.07	\$331.98
720 - Group Insurance	\$3,495.40	\$3,437.44	\$3,740.28
Total for Other Liabilities	\$4,698.70	\$172,383.32	\$475,274.86

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**A - General
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Total for Liabilities	\$126,312.63	\$305,282.51	\$679,780.26
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$32,630.29	\$27,511.98	\$29,029.53
Total for Nonspendable Fund Balance	\$32,630.29	\$27,511.98	\$29,029.53
Restricted Fund Balance			
878 - Capital Reserve	\$1,508,216.18	\$1,367,435.42	\$1,421,015.19
Total for Restricted Fund Balance	\$1,508,216.18	\$1,367,435.42	\$1,421,015.19
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$356,000.00	\$305,000.00	\$385,000.00
Total for Assigned Fund Balance	\$356,000.00	\$305,000.00	\$385,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,238,458.17	\$2,142,408.21	\$1,645,637.90
Total for Unassigned Fund Balance	\$2,238,458.17	\$2,142,408.21	\$1,645,637.90
Total for Fund Balance	\$4,135,304.64	\$3,842,355.61	\$3,480,682.62
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,261,617.27	\$4,147,638.12	\$4,160,462.88

Village of Hilton
Annual Financial Report
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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$658,062.04	\$647,268.46	\$624,174.01
Total for Property Taxes	\$658,062.04	\$647,268.46	\$624,174.01
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$5,868.06	\$5,957.59	\$4,306.26
Total for Property Tax Items	\$5,868.06	\$5,957.59	\$4,306.26
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,769,688.96	\$1,729,168.73	\$1,769,013.12
1130 - Utilities Gross Receipts Tax	\$68,516.59	\$58,472.62	\$63,397.74
1170 - Franchise Tax	\$61,615.78	\$61,612.43	\$67,704.99
Total for Non-Property Tax Items	\$1,899,821.33	\$1,849,253.78	\$1,900,115.85
Departmental Income			
1255 - Clerk Fees	\$2,885.00	\$3,480.00	\$3,613.25
1520 - Police Fees	\$1,380.00	\$2,240.00	\$3,130.00
1589 - Other Public Safety Departmental Income	-	\$80.00	\$40.00
1710 - Public Works Charges	\$15,936.76	\$17,707.91	\$8,898.95
2001 - Park and Recreational Charges	\$29,745.00	\$53,775.00	\$32,850.00
2110 - Zoning Fees	\$3,225.00	\$1,700.00	\$1,375.00
2130 - Refuse and Garbage Charges	\$169,547.65	\$178,745.96	\$116,785.25

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
2150 - Sale of Electrical Power	\$1,234.31	\$2,064.44	-
Total for Departmental Income	\$223,953.72	\$259,793.31	\$166,692.45
Use of Money and Property			
2401 - Interest and Earnings	\$123,423.91	\$135,369.63	\$59,775.24
2410 - Rental of Real Property	\$142,000.66	\$136,527.55	\$138,817.10
Total for Use of Money and Property	\$265,424.57	\$271,897.18	\$198,592.34
Licenses and Permits			
2530 - Games of Chance	\$35.00	\$60.00	\$60.00
2555 - Building and Alteration Permits	\$8,764.50	\$19,483.25	\$10,097.80
Total for Licenses and Permits	\$8,799.50	\$19,543.25	\$10,157.80
Sales of Property and Compensation for Loss			
2651 - Sales of Refuse For Recycling	\$5,535.61	\$8,096.45	\$4,537.82
2655 - Sales Other	\$80.00	\$80.00	\$60.00
2665 - Sales of Equipment	\$46,940.00	\$8,239.50	\$29,670.00
2680 - Insurance Recoveries	\$47,182.00	\$22,389.92	\$26,033.30
Total for Sales of Property and Compensation for Loss	\$99,737.61	\$38,805.87	\$60,301.12
Other Revenues			
2705 - Gifts and Donations	\$3,305.00	\$865.00	\$1,345.00
2709 - Employees Contributions	\$19,728.97	\$15,995.62	\$16,932.68
2770 - Unclassified <i>stale checks never cashed</i>	\$225.00	\$351.01	\$28,102.92

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Other Revenues	\$23,258.97	\$17,211.63	\$46,380.60
State Aid			
3001 - State Aid Revenue Sharing	\$122,235.00	\$122,235.00	\$122,235.00
3005 - State Aid Mortgage Tax	\$44,685.60	\$38,524.50	\$54,401.09
3089 - State Aid Other temporary state aid	\$50,671.00	-	\$16,000.00
3501 - State Aid Consolidated Highway Aid	\$116,998.66	\$168,215.59	\$137,504.47
Total for State Aid	\$334,590.26	\$328,975.09	\$330,140.56
Federal Aid			
4089 - Federal Aid Other	\$168,612.79	\$301,040.79	\$122,857.46
Total for Federal Aid	\$168,612.79	\$301,040.79	\$122,857.46
Total for Revenues	\$3,688,128.85	\$3,739,746.95	\$3,463,718.45
Total for Revenues and Other Sources	\$3,688,128.85	\$3,739,746.95	\$3,463,718.45

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$27,094.08	\$26,304.96	\$24,243.84
10104 - Legislative Board - Contractual	\$8,953.61	\$10,762.28	\$5,492.99
Total for Legislative Board	\$36,047.69	\$37,067.24	\$29,736.83
Executive			
12101 - Mayor - Personal Services	\$13,546.92	\$13,152.36	\$12,122.04
12104 - Mayor - Contractual	\$1,318.55	\$1,287.91	\$977.38
Total for Executive	\$14,865.47	\$14,440.27	\$13,099.42
Finance			
13204 - Auditor - Contractual	-	\$6,950.00	-
13251 - Treasurer - Personal Services	\$212,424.86	\$197,203.04	\$192,175.18
13252 - Treasurer - Equipment and Capital Outlay	\$646.46	\$5,986.36	\$32,400.28
13254 - Treasurer - Contractual	\$65,934.22	\$56,279.67	\$58,591.55
Total for Finance	\$279,005.54	\$266,419.07	\$283,167.01
Municipal Staff			
14204 - Law - Contractual	\$10,425.50	\$30,121.30	\$28,664.62
14404 - Engineer - Contractual	\$11,703.82	\$62,915.09	\$56,072.96

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Municipal Staff	\$22,129.32	\$93,036.39	\$84,737.58
Shared Services			
16201 - Operation of Plant - Personal Services	\$98,559.79	\$98,961.04	\$92,692.37
16202 - Operation of Plant - Equipment and Capital Outlay	\$27,370.70	\$28,010.46	\$62,072.72
16204 - Operation of Plant - Contractual	\$69,598.43	\$57,069.22	\$68,119.95
16402 - Central Garage - Equipment and Capital Outlay	\$3,634.00	\$28,759.00	\$50,295.57
16404 - Central Garage - Contractual	\$34,404.71	\$34,118.82	\$37,957.00
Total for Shared Services	\$233,567.63	\$246,918.54	\$311,137.61
Special Items			
19104 - Unallocated Insurance - Contractual	\$13,158.30	\$24,335.53	\$13,223.00
19204 - Municipal Association Dues - Contractual	\$7,544.04	\$7,459.04	\$7,682.04
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	-	\$119,027.88
19504 - Taxes and Assessments on Municipal Property - Contractual	\$2,090.04	\$2,381.37	\$1,414.08
Total for Special Items	\$22,792.38	\$34,175.94	\$141,347.00
Total for General Government Support	\$608,408.03	\$692,057.45	\$863,225.45
Public Safety			
Administration			
30204 - Public Safety Communication Systems - Contractual	\$5,557.24	\$7,409.29	\$3,180.89
Total for Administration	\$5,557.24	\$7,409.29	\$3,180.89

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$107,577.11	\$97,777.86	\$70,208.67
36202 - Safety Inspection - Equipment and Capital Outlay	\$4,087.06	\$9,315.30	-
36204 - Safety Inspection - Contractual	\$5,612.76	\$5,617.93	\$7,569.66
Total for Other Public Safety	\$117,276.93	\$112,711.09	\$77,778.33
Total for Public Safety	\$122,834.17	\$120,120.38	\$80,959.22
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$501,714.03	\$457,632.07	\$398,793.01
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$511,593.02	\$396,199.62	\$208,393.74
51104 - Maintenance of Roads - Contractual	\$165,315.82	\$148,363.55	\$287,146.29
51124 - Permanent Improvements Highway - Contractual	\$116,998.66	\$154,012.55	-
51421 - Snow Removal - Personal Services	\$19,892.02	\$12,822.93	\$11,283.97
51422 - Snow Removal - Equipment and Capital Outlay	\$4,046.86	\$2,244.80	\$223.06
51424 - Snow Removal - Contractual	\$23,474.59	\$18,366.47	\$23,468.38
51824 - Street Lighting - Contractual	\$53,683.09	\$43,518.56	\$52,200.72
54104 - Sidewalks - Contractual	\$292.10	\$30,245.95	\$26,260.26
Total for Highway	\$1,397,010.19	\$1,263,406.50	\$1,007,769.43
Total for Transportation	\$1,397,010.19	\$1,263,406.50	\$1,007,769.43
Culture and Recreation			

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Recreation			
71101 - Parks - Personal Services	\$57,601.79	\$72,182.01	\$124,842.32
71102 - Parks - Equipment and Capital Outlay	\$2,071.76	\$699.00	-
71104 - Parks - Contractual	\$4,716.70	\$3,495.48	\$4,727.56
Total for Recreation	\$64,390.25	\$76,376.49	\$129,569.88
Culture			
75101 - Historian - Personal Services	\$5,840.04	\$4,910.52	\$4,791.00
75102 - Historian - Equipment and Capital Outlay	-	-	\$249.98
75104 - Historian - Contractual	\$590.31	\$3,648.64	\$83.94
Total for Culture	\$6,430.35	\$8,559.16	\$5,124.92
Total for Culture and Recreation	\$70,820.60	\$84,935.65	\$134,694.80
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$8,272.22	\$7,913.64	\$7,500.50
80104 - Zoning - Contractual	\$21,420.05	\$39,709.06	\$9,595.04
Total for General Environment	\$29,692.27	\$47,622.70	\$17,095.54
Sewage			
81404 - Storm Sewers - Contractual	\$2,589.50	\$1,328.47	\$1,138.97
Total for Sewage	\$2,589.50	\$1,328.47	\$1,138.97
Sanitation			

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
81601 - Refuse and Garbage - Personal Services	\$108,350.00	\$100,109.27	\$106,963.35
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$3,568.74	\$7,150.96	\$3,562.04
81604 - Refuse and Garbage - Contractual	\$154,921.84	\$157,231.32	\$150,243.26
81891 - Sanitation, Other - Personal Services	\$65,315.90	\$57,711.38	\$46,473.16
recycling			
81894 - Sanitation, Other - Contractual	\$6,770.65	\$3,600.88	\$4,436.22
recycling			
Total for Sanitation	\$338,927.13	\$325,803.81	\$311,678.03
Water			
83894 - Water Expenses Expenditures. Other - Contractual	\$17,856.00	-	-
repair leak Salmon Creek water main C.O.			
Total for Water	\$17,856.00	\$0.00	\$0.00
Source of Power			
84104 - Electric and Power - Contractual	-	\$475.00	\$7,143.00
Total for Source of Power	\$0.00	\$475.00	\$7,143.00
Community Environment			
85104 - Community Beautification - Contractual	\$9,015.85	\$6,208.42	\$18,101.53
85604 - Shade Trees - Contractual	\$2,695.99	\$3,979.00	\$4,668.99
Total for Community Environment	\$11,711.84	\$10,187.42	\$22,770.52
Community Development			
86624 - Public Works Facility Site Improvements - Contractual	-	\$2,035.00	-
Total for Community Development	\$0.00	\$2,035.00	\$0.00

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Home and Community Services	\$400,776.74	\$387,452.40	\$359,826.06
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$130,637.00	\$100,201.00	\$85,177.00
90308 - Social Security - Employee Benefits	\$94,579.00	\$89,191.35	\$84,139.98
90408 - Workers' Compensation - Employee Benefits	\$50,778.00	\$48,616.00	\$52,255.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$317,027.88	\$310,461.90	\$357,390.72
90898 - Employee Benefits, Other (Specify) - Employee Benefits uniforms, minor medical, training	\$33,695.40	\$30,023.08	\$33,700.80
Total for Employee Benefits	\$626,717.28	\$578,493.33	\$612,663.50
Total for Employee Benefits	\$626,717.28	\$578,493.33	\$612,663.50
Total for Expenditures	\$3,226,567.01	\$3,126,465.71	\$3,059,138.46
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer transfer to water - ARPA funds	\$168,612.81	\$251,558.25	\$87,980.00
Total for Interfund Transfers	\$168,612.81	\$251,558.25	\$87,980.00
Total for Interfund Transfers	\$168,612.81	\$251,558.25	\$87,980.00

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**A - General
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Other Uses	\$168,612.81	\$251,558.25	\$87,980.00
Total for Expenditures and Other Uses	\$3,395,179.82	\$3,378,023.96	\$3,147,118.46

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**A - General
Changes in Fund Balance**

	05/31/2025	05/31/2024	05/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,842,405.66	\$3,480,682.67	\$3,164,082.68
8022 - Restated Fund Balance - Beginning of Year	\$3,842,405.66	\$3,480,682.67	\$3,164,082.68
Add Revenues and Other Sources	\$3,688,128.85	\$3,739,746.95	\$3,463,718.45
Deduct Expenditures and Other Uses	\$3,395,179.82	\$3,378,023.96	\$3,147,118.46
8029 - Fund Balance - End of Year	\$4,135,354.69	\$3,842,405.66	\$3,480,682.67

Village of Hilton
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**A - General
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$675,912.00	\$656,722.00	\$647,338.00
1099 - Est Rev - Property Tax Items	\$5,000.00	\$5,000.00	\$3,000.00
1199 - Est Rev - Non-Property Tax Items	\$1,760,000.00	\$1,710,000.00	\$1,710,000.00
2199 - Est Rev - Departmental Income	\$217,500.00	\$202,500.00	\$141,500.00
2499 - Est Rev - Use of Money and Property	\$215,854.00	\$216,139.00	\$163,671.00
2599 - Est Rev - Licenses and Permits	\$5,060.00	\$4,060.00	\$4,060.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$95,050.00	\$72,550.00	\$80,050.00
2799 - Est Rev - Other Revenues	\$31,692.00	\$7,225.00	\$9,653.00
3099 - Est Rev - State Aid	\$290,786.00	\$272,035.00	\$377,785.00
Total for Estimated Revenue	\$3,296,854.00	\$3,146,231.00	\$3,137,057.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$360,000.00	\$135,000.00	\$127,100.00
599 - Appropriated Fund Balance	\$356,000.00	\$305,000.00	\$385,000.00
Total for Estimated Other Sources	\$716,000.00	\$440,000.00	\$512,100.00
Total for Estimated Revenues and Other Sources	\$4,012,854.00	\$3,586,231.00	\$3,649,157.00

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**A - General
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,070,255.00	\$1,061,310.00	\$895,264.00
3999 - App - Public Safety	\$68,112.00	\$116,270.00	\$102,264.00
5999 - App - Transportation	\$1,074,766.00	\$1,233,243.00	\$1,500,248.00
7999 - App - Culture and Recreation	\$103,651.00	\$99,772.00	\$96,290.00
8999 - App - Home and Community Services	\$784,792.00	\$457,875.00	\$462,076.00
9199 - App - Employee Benefits	\$711,278.00	\$617,761.00	\$593,015.00
Total for Estimated Appropriations	\$3,812,854.00	\$3,586,231.00	\$3,649,157.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$200,000.00	-	-
Total for Estimated Other Uses	\$200,000.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$4,012,854.00	\$3,586,231.00	\$3,649,157.00

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$602,760.09	\$540,356.01	\$331,723.99
Total for Cash and Cash Equivalents	\$602,760.09	\$540,356.01	\$331,723.99
Net Other Receivables			
350 - Water Rents Receivable	\$113,796.47	\$122,283.25	\$107,961.56
Total for Net Other Receivables	\$113,796.47	\$122,283.25	\$107,961.56
Due From			
391 - Due From Other Funds	\$11,919.07	-	\$44,932.53
Total for Due From	\$11,919.07	\$0.00	\$44,932.53
Other Assets			
480 - Prepaid Expenses	\$1,839.00	\$1,859.00	\$1,456.00
Total for Other Assets	\$1,839.00	\$1,859.00	\$1,456.00
Total for Assets	\$730,314.63	\$664,498.26	\$486,074.08
Total for Assets and Deferred Outflows	\$730,314.63	\$664,498.26	\$486,074.08

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$34,910.50	\$72,494.86	\$36,658.19
Total for Payables	\$34,910.50	\$72,494.86	\$36,658.19
Due to			
630 - Due To Other Funds	\$1,903.91	-	\$1,028.84
Total for Due to	\$1,903.91	\$0.00	\$1,028.84
Total for Liabilities	\$36,814.41	\$72,494.86	\$37,687.03
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$1,839.00	\$1,859.00	\$1,456.00
Total for Nonspendable Fund Balance	\$1,839.00	\$1,859.00	\$1,456.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$691,661.22	\$590,144.40	\$446,931.05
Total for Assigned Fund Balance	\$691,661.22	\$590,144.40	\$446,931.05
Total for Fund Balance	\$693,500.22	\$592,003.40	\$448,387.05
Total for Liabilities, Deferred Inflows and Fund Balances	\$730,314.63	\$664,498.26	\$486,074.08

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$697,345.42	\$656,304.09	\$624,287.70
2142 - Unmetered Water Sales	\$471.90	\$1,327.86	\$1,410.30
2144 - Water Service Charges	\$10,110.00	\$8,414.06	\$8,587.91
2148 - Interest and Penalties on Water Rents	\$13,141.88	\$17,933.45	\$9,412.53
Total for Departmental Income	\$721,069.20	\$683,979.46	\$643,698.44
Use of Money and Property			
2401 - Interest and Earnings	\$138.46	\$110.76	\$63.30
Total for Use of Money and Property	\$138.46	\$110.76	\$63.30
Sales of Property and Compensation for Loss			
2655 - Sales Other	-	\$2,206.00	-
Total for Sales of Property and Compensation for Loss	\$0.00	\$2,206.00	\$0.00
Total for Revenues	\$721,207.66	\$686,296.22	\$643,761.74
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$168,612.81	\$251,558.25	\$87,980.00
Total for Operating Transfers	\$168,612.81	\$251,558.25	\$87,980.00

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Total for Other Sources	\$168,612.81	\$251,558.25	\$87,980.00
Total for Revenues and Other Sources	\$889,820.47	\$937,854.47	\$731,741.74

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19504 - Taxes and Assessments on Municipal Property - Contractual	\$33.00	\$33.04	\$33.00
Total for Special Items	\$33.00	\$33.04	\$33.00
Total for General Government Support	\$33.00	\$33.04	\$33.00
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$77,671.78	\$74,483.64	\$64,910.28
83102 - Water Administration - Equipment and Capital Outlay	\$5,366.00	-	-
83104 - Water Administration - Contractual	\$30,209.47	\$24,356.57	\$20,466.26
83204 - Water Source of Supply, Power and Pumping - Contractual	\$355,082.63	\$331,330.22	\$338,843.03
83401 - Water Transportation and Distribution - Personal Services	\$62,113.79	\$50,964.98	\$48,121.71
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$747.25	\$1,577.22	\$8,692.78
83404 - Water Transportation and Distribution - Contractual	\$204,137.88	\$265,296.70	\$102,853.63
Total for Water	\$735,328.80	\$748,009.33	\$583,887.69
Total for Home and Community Services	\$735,328.80	\$748,009.33	\$583,887.69

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$18,940.00	\$15,354.00	\$13,093.00
90308 - Social Security - Employee Benefits	\$10,558.86	\$9,574.01	\$8,574.23
90408 - Workers' Compensation - Employee Benefits	\$3,172.00	\$2,784.00	\$2,657.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$20,290.99	\$18,483.74	\$21,535.53
Total for Employee Benefits	\$52,961.85	\$46,195.75	\$45,859.76
Total for Employee Benefits	\$52,961.85	\$46,195.75	\$45,859.76
Total for Expenditures	\$788,323.65	\$794,238.12	\$629,780.45
Total for Expenditures and Other Uses	\$788,323.65	\$794,238.12	\$629,780.45

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Changes in Fund Balance**

	05/31/2025	05/31/2024	05/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$592,003.40	\$448,387.05	\$346,307.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$118.76
8022 - Restated Fund Balance - Beginning of Year	\$592,003.40	\$448,387.05	\$346,425.76
Add Revenues and Other Sources	\$889,820.47	\$937,854.47	\$731,741.74
Deduct Expenditures and Other Uses	\$788,323.65	\$794,238.12	\$629,780.45
8029 - Fund Balance - End of Year	\$693,500.22	\$592,003.40	\$448,387.05

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	\$698,105.00	\$663,937.00	\$623,767.00
Total for Estimated Revenue	\$698,105.00	\$663,937.00	\$623,767.00
Total for Estimated Revenues and Other Sources	\$698,105.00	\$663,937.00	\$623,767.00

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**FX - Water
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$33.00	\$33.00	\$33.00
8999 - App - Home and Community Services	\$645,777.00	\$611,462.00	\$573,875.00
9199 - App - Employee Benefits	\$52,295.00	\$52,442.00	\$49,859.00
Total for Estimated Appropriations	\$698,105.00	\$663,937.00	\$623,767.00
Total for Estimated Appropriations and Other Uses	\$698,105.00	\$663,937.00	\$623,767.00

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$53,823.67	\$109,208.56	\$206,784.06
201 - Cash In Time Deposits	\$367,929.94	\$351,605.98	\$334,154.40
Total for Cash and Cash Equivalents	\$421,753.61	\$460,814.54	\$540,938.46
Other Assets			
480 - Prepaid Expenses	\$1,292.00	\$1,446.00	\$1,764.00
Total for Other Assets	\$1,292.00	\$1,446.00	\$1,764.00
Total for Assets	\$423,045.61	\$462,260.54	\$542,702.46
Total for Assets and Deferred Outflows	\$423,045.61	\$462,260.54	\$542,702.46

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$2,812.40	\$8,602.25	\$9,772.80
Total for Payables	\$2,812.40	\$8,602.25	\$9,772.80
Total for Liabilities	\$2,812.40	\$8,602.25	\$9,772.80
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$1,292.00	\$1,446.00	\$1,764.00
Total for Nonspendable Fund Balance	\$1,292.00	\$1,446.00	\$1,764.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$149,233.00	-
915 - Assigned Unappropriated Fund Balance	\$418,941.21	\$302,979.29	\$531,165.66
Total for Assigned Fund Balance	\$418,941.21	\$452,212.29	\$531,165.66
Total for Fund Balance	\$420,233.21	\$453,658.29	\$532,929.66
Total for Liabilities, Deferred Inflows and Fund Balances	\$423,045.61	\$462,260.54	\$542,702.46

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$440,324.95	\$396,066.50	\$394,230.00
2122 - Sewer Charges	-	\$2,400.00	-
Total for Departmental Income	\$440,324.95	\$398,466.50	\$394,230.00
Use of Money and Property			
2401 - Interest and Earnings	\$16,400.84	\$17,518.62	\$8,703.24
Total for Use of Money and Property	\$16,400.84	\$17,518.62	\$8,703.24
Total for Revenues	\$456,725.79	\$415,985.12	\$402,933.24
Total for Revenues and Other Sources	\$456,725.79	\$415,985.12	\$402,933.24

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19504 - Taxes and Assessments on Municipal Property - Contractual	\$103.28	\$100.43	\$97.61
19894 - General Government Support, Other - Contractual <i>engineering lift stations</i>	\$11,400.00	-	-
Total for Special Items	\$11,503.28	\$100.43	\$97.61
Total for General Government Support	\$11,503.28	\$100.43	\$97.61
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$99,082.42	\$93,646.70	\$83,594.45
81102 - Sewer Administration - Equipment and Capital Outlay	\$5,366.00	-	-
81104 - Sewer Administration - Contractual	\$3,353.82	\$2,955.62	\$2,837.21
81201 - Sanitary Sewers - Personal Services	\$102,317.35	\$110,569.66	\$102,620.47
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$105,572.71	\$151,445.47	\$7,957.56
81204 - Sanitary Sewers - Contractual	\$20,958.37	\$18,299.37	\$22,228.10
Total for Sewage	\$336,650.67	\$376,916.82	\$219,237.79
Total for Home and Community Services	\$336,650.67	\$376,916.82	\$219,237.79

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$47,349.00	\$38,385.00	\$32,732.00
90308 - Social Security - Employee Benefits	\$16,561.11	\$16,226.70	\$14,595.28
90408 - Workers' Compensation - Employee Benefits	\$2,369.00	\$2,797.00	\$2,910.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$75,717.81	\$60,830.54	\$53,588.94
Total for Employee Benefits	\$141,996.92	\$118,239.24	\$103,826.22
Total for Employee Benefits	\$141,996.92	\$118,239.24	\$103,826.22
Total for Expenditures	\$490,150.87	\$495,256.49	\$323,161.62
Total for Expenditures and Other Uses	\$490,150.87	\$495,256.49	\$323,161.62

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Changes in Fund Balance**

	05/31/2025	05/31/2024	05/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$453,666.25	\$532,937.62	\$453,166.00
8022 - Restated Fund Balance - Beginning of Year	\$453,666.25	\$532,937.62	\$453,166.00
Add Revenues and Other Sources	\$456,725.79	\$415,985.12	\$402,933.24
Deduct Expenditures and Other Uses	\$490,150.87	\$495,256.49	\$323,161.62
8029 - Fund Balance - End of Year	\$420,241.17	\$453,666.25	\$532,937.62

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	\$544,785.00	\$446,138.00	\$587,541.00
Total for Estimated Revenue	\$544,785.00	\$446,138.00	\$587,541.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$149,233.00	-
Total for Estimated Other Sources	\$0.00	\$149,233.00	\$0.00
Total for Estimated Revenues and Other Sources	\$544,785.00	\$595,371.00	\$587,541.00

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**G - Sewer
Adopted Budget Summary**

	05/31/2026	05/31/2025	05/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$100.00	\$100.00	\$100.00
8999 - App - Home and Community Services	\$452,213.00	\$452,953.00	\$466,929.00
9199 - App - Employee Benefits	\$92,472.00	\$142,318.00	\$120,512.00
Total for Estimated Appropriations	\$544,785.00	\$595,371.00	\$587,541.00
Total for Estimated Appropriations and Other Uses	\$544,785.00	\$595,371.00	\$587,541.00

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$15.20	\$15.20	\$15.20
Total for Cash and Cash Equivalents	\$15.20	\$15.20	\$15.20
Total for Assets	\$15.20	\$15.20	\$15.20
Total for Assets and Deferred Outflows	\$15.20	\$15.20	\$15.20

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Balance Sheet**

	05/31/2025	05/31/2024	05/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$15.20	\$15.20	\$15.20
Total for Assigned Fund Balance	\$15.20	\$15.20	\$15.20
Total for Fund Balance	\$15.20	\$15.20	\$15.20
Total for Liabilities, Deferred Inflows and Fund Balances	\$15.20	\$15.20	\$15.20

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Revenues and Other Sources			
Revenues			
State Aid			
3297 - State Aid Education Capital Projects	-	-	\$23,707.16
Total for State Aid	\$0.00	\$0.00	\$23,707.16
Total for Revenues	\$0.00	\$0.00	\$23,707.16
Total for Revenues and Other Sources	\$0.00	\$0.00	\$23,707.16

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

**H - Capital Projects
Results of Operations**

	05/31/2025	05/31/2024	05/31/2023
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

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

	05/31/2025	05/31/2024	05/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$14.16	\$14.16	(\$23,693.00)
8022 - Restated Fund Balance - Beginning of Year	\$14.16	\$14.16	(\$23,693.00)
Add Revenues and Other Sources	\$0.00	\$0.00	\$23,707.16
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$14.16	\$14.16	\$14.16

Village of Hilton
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For the Fiscal Period 06/01/2024 - 05/31/2025

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

	05/31/2025	05/31/2024	05/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$1,415,689.48	\$1,415,689.48	\$1,415,689.48
Total for Non-Depreciable Capital Assets	\$1,415,689.48	\$1,415,689.48	\$1,415,689.48
Depreciable Capital Assets			
102 - Buildings	\$2,586,128.49	\$2,573,061.11	\$2,562,054.79
104 - Machinery and Equipment	\$6,332,927.61	\$5,898,676.88	\$5,356,966.94
Total for Depreciable Capital Assets	\$8,919,056.10	\$8,471,737.99	\$7,919,021.73
Total for Non-Current Assets	\$10,334,745.58	\$9,887,427.47	\$9,334,711.21

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

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

	05/31/2025	05/31/2024	05/31/2023
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$552,833.00	\$763,188.00	\$265,746.00
683 - Other Post Employment Benefits	\$6,985,577.58	\$3,398,444.90	\$3,679,769.58
687 - Compensated Absences	\$143,197.51	\$158,459.88	\$148,832.74
Total for Other Long-Term Obligations	\$7,681,608.09	\$4,320,092.78	\$4,094,348.32
Total for Long-Term Obligations	\$7,681,608.09	\$4,320,092.78	\$4,094,348.32

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Village of Hilton
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Statement of Indebtedness

You have indicated you have no debt data to report.

Village of Hilton
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Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6684	Checking	G	\$54,722.12	\$0.00	(\$898.45)	\$0.00	\$53,823.67
6706	Checking	A	\$16,824.52	\$0.00	(\$3,414.73)	\$0.00	\$13,409.79
6714	Checking	H	\$15.20	\$0.00	\$0.00	\$0.00	\$15.20
6919	Savings	A	\$190,151.45	\$0.00	\$0.00	\$0.00	\$190,151.45
6790	Savings	A	\$349,064.58	\$0.00	\$0.00	\$0.00	\$349,064.58
6838	Savings	A	\$427,514.22	\$0.00	\$0.00	\$0.00	\$427,514.22
9522	Savings	A	\$51,032.69	\$0.00	\$0.00	\$0.00	\$51,032.69
6846	Savings	A	\$490,453.24	\$0.00	\$0.00	\$0.00	\$490,453.24
9696	Savings	G	\$367,929.94	\$0.00	\$0.00	\$0.00	\$367,929.94
6862	Savings	A	\$16,379.93	\$0.00	\$0.00	\$0.00	\$16,379.93
6722	Savings	A	\$109,165.36	\$0.00	\$0.00	\$0.00	\$109,165.36
2648	Checking	A	\$2,506.37	\$0.00	\$0.00	\$0.00	\$2,506.37

Village of Hilton
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For the Fiscal Period 06/01/2024 - 05/31/2025

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6633	Checking	A	\$650,042.12	\$662.02	(\$6,068.22)	\$0.00	\$644,635.92
6650	Savings	A	\$1,527,182.35	\$0.00	\$0.00	\$0.00	\$1,527,182.35
6900	Savings	A	\$61,021.93	\$0.00	\$0.00	\$0.00	\$61,021.93
6676	Checking	FX	\$633,877.31	\$183.20	(\$31,300.42)	\$0.00	\$602,760.09
Total			\$4,947,883.33	\$845.22	(\$41,681.82)	\$0.00	\$4,907,046.73
Total Cash From Financials							\$4,907,046.73

Village of Hilton
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For the Fiscal Period 06/01/2024 - 05/31/2025

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$4,947,883.33
FDIC Insurance	\$502,506.37
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$4,534,284.92
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$5,036,791.29

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

Village of Hilton
Annual Financial Report
For the Fiscal Period 06/01/2024 - 05/31/2025

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
18	28		22

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$196,926.00	18	10		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$121,698.97	18	28		
Worker's Compensation	\$56,319.00	18	28		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$413,036.68	18	28		22
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$33,695.40	18	12		
Total Employee Benefits Paid	\$821,676.05				