Town of Wappinger
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, Joseph Cavaccini (LG130386800000B), hereby certify that I am the Chief Financial Officer of the Town of Wappinger, and that the information provided in the Annual Financial Report of the Town of Wappinger 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
- DB - Highway Part-town
- H - Capital Projects
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$6,320,562.00	$5,492,870.00	$5,358,476.00
210 - Petty Cash	$750.00	$750.00	$750.00
Total for Cash and Cash Equivalents	**$6,321,312.00**	**$5,493,620.00**	**$5,359,226.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$108,800.00	$108,800.00	$436,678.00
Total for Restricted Cash and Cash Equivalents	**$108,800.00**	**$108,800.00**	**$436,678.00**
Net Other Receivables			
380 - Accounts Receivable	$729,946.00	$120,395.00	$51,589.00
454 - Leases Receivable	$1,550,055.00	$1,550,055.00	$1,888,398.00
Total for Net Other Receivables	**$2,280,001.00**	**$1,670,450.00**	**$1,939,987.00**
Due From			
391 - Due From Other Funds	$1,443,819.00	$1,830,805.00	$1,337,983.00
440 - Due from Other Governments *IMA for Assessor Services and Mortgage Tax; grant*	$349,627.00	-	$189,804.00
Total for Due From	**$1,793,446.00**	**$1,830,805.00**	**$1,527,787.00**
Other Assets			
480 - Prepaid Expenses	$52,603.00	$80,932.00	$87,951.00

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	$52,603.00	$80,932.00	$87,951.00
Total for Assets	$10,556,162.00	$9,184,607.00	$9,351,629.00
Total for Assets and Deferred Outflows	$10,556,162.00	$9,184,607.00	$9,351,629.00

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$226,181.00	$1,359.00	$212,947.00
601 - Accrued Liabilities	$62,536.00	$8,165.00	$28,320.00
730 - Guaranty & Bid Deposits	-	$27,138.00	$27,138.00
Total for Payables	**$288,717.00**	**$36,662.00**	**$268,405.00**
Due to			
630 - Due To Other Funds	$4,392,758.00	$1,147,747.00	$1,402,729.00
631 - Due To Other Governments *Justice Court and PILOT payments*	$16,958.00	$33,604.00	$23,607.00
Total for Due to	**$4,409,716.00**	**$1,181,351.00**	**$1,426,336.00**
Other Liabilities			
688 - Other Liabilities *ARPA Funds*	$187,468.00	$2,267,275.00	$2,267,275.00
Total for Other Liabilities	**$187,468.00**	**$2,267,275.00**	**$2,267,275.00**
Total for Liabilities	**$4,885,901.00**	**$3,485,288.00**	**$3,962,016.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Deferred Leases; GASB 87*	$1,550,055.00	$2,062,656.00	$1,821,626.00

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Deferred Inflows of Resources	**$1,550,055.00**	**$2,062,656.00**	**$1,821,626.00**
Total for Deferred Inflows	**$1,550,055.00**	**$2,062,656.00**	**$1,821,626.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$52,603.00	$80,932.00	$87,951.00
Total for Nonspendable Fund Balance	**$52,603.00**	**$80,932.00**	**$87,951.00**
Restricted Fund Balance			
884 - Reserve For Debt	$108,800.00	$108,800.00	$436,678.00
899 - Other Restricted Fund Balance *Parkland Trust and Trust Reclass*	$401,735.00	$381,521.00	$109,724.00
Total for Restricted Fund Balance	**$510,535.00**	**$490,321.00**	**$546,402.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$241,384.00	$67,216.00	$85,000.00
Total for Assigned Fund Balance	**$241,384.00**	**$67,216.00**	**$85,000.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$3,315,684.00	$2,998,194.00	$2,848,634.00
Total for Unassigned Fund Balance	**$3,315,684.00**	**$2,998,194.00**	**$2,848,634.00**
Total for Fund Balance	**$4,120,206.00**	**$3,636,663.00**	**$3,567,987.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$10,556,162.00**	**$9,184,607.00**	**$9,351,629.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$3,095,942.00	$3,025,845.00	$2,969,732.00
Total for Property Taxes	**$3,095,942.00**	**$3,025,845.00**	**$2,969,732.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$35,510.00	$36,400.08	$38,102.00
1090 - Interest and Penalties on Real Prop Taxes	$79,613.00	$133,547.04	$173,158.00
Total for Property Tax Items	**$115,123.00**	**$169,947.12**	**$211,260.00**
Departmental Income			
1232 - Tax Collector Fees	$2,570.00	-	$12,935.00
1255 - Clerk Fees	$8,616.00	$10,180.75	$9,558.00
1603 - Vital Statistics Fees	$7,275.00	$11,680.00	$9,259.00
2001 - Park and Recreational Charges	$60.00	$1,334.65	$1,563.00
2025 - Special Recreational Facility Charges	-	$475.00	$88.00
2089 - Other Culture and Recreation Income	$11,401.00	$3,871.00	$7,660.00
2130 - Refuse and Garbage Charges	$87,290.00	$99,495.00	$101,989.00
Total for Departmental Income	**$117,212.00**	**$127,036.40**	**$143,052.00**
Use of Money and Property			
2401 - Interest and Earnings	$399,243.00	$254,473.98	$142,200.00
2410 - Rental of Real Property	$265,022.00	$274,736.62	$163,651.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2421 - Lease Payments Collected	-	-	$119,668.00
Total for Use of Money and Property	**$664,265.00**	**$529,210.60**	**$425,519.00**
Licenses and Permits			
2544 - Dog Licenses	$3,376.00	$4,357.00	$4,238.00
2590 - Permits Other	$1,050.00	$200.00	-
Total for Licenses and Permits	**$4,426.00**	**$4,557.00**	**$4,238.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$306,300.00	$383,594.70	$271,866.00
2611 - Fines and Penalties Dog Cases	$250.00	$200.00	$675.00
Total for Fines and Forfeitures	**$306,550.00**	**$383,794.70**	**$272,541.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$152.00	$819.20	$5,065.00
Total for Sales of Property and Compensation for Loss	**$152.00**	**$819.20**	**$5,065.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$1,606.00	$190.34	$748.00
2705 - Gifts and Donations	$25.00	$1,800.00	-
2770 - Unclassified *Retiree Contributions; IMA For assessor services; Bus Patrol*	$272,053.00	$16,984.05	$53,567.00
Total for Other Revenues	**$273,684.00**	**$18,974.39**	**$54,315.00**
State Aid			
3001 - State Aid Revenue Sharing	$285,571.00	$285,571.00	-

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
3005 - State Aid Mortgage Tax	$840,646.00	$532,020.98	$518,458.00
3089 - State Aid Other *JCAP and Veterans Grant*	$7,455.00	-	$268,168.00
Total for State Aid	**$1,133,672.00**	**$817,591.98**	**$786,626.00**
Federal Aid			
4089 - Federal Aid Other	$1,462,704.00	$619,492.48	-
Total for Federal Aid	**$1,462,704.00**	**$619,492.48**	**$0.00**
Total for Revenues	**$7,173,730.00**	**$5,697,268.87**	**$4,872,348.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$94,938.00	-	-
Total for Operating Transfers	**$94,938.00**	**$0.00**	**$0.00**
Total for Other Sources	**$94,938.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$7,268,668.00**	**$5,697,268.87**	**$4,872,348.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$63,736.00	$52,763.00	$50,900.00
10104 - Legislative Board - Contractual	$5,224.00	$6,036.00	$5,268.00
Total for Legislative Board	**$68,960.00**	**$58,799.00**	**$56,168.00**
Judicial			
11101 - Municipal Court - Personal Services	$304,585.00	$287,694.00	$270,018.00
11102 - Municipal Court - Equipment and Capital Outlay	-	-	$40.00
11104 - Municipal Court - Contractual	$20,757.00	$35,835.00	$23,842.00
Total for Judicial	**$325,342.00**	**$323,529.00**	**$293,900.00**
Executive			
12201 - Supervisor - Personal Services	$131,461.00	$122,202.00	$122,856.00
12204 - Supervisor - Contractual	$96,134.00	$74,047.00	$9,916.00
Total for Executive	**$227,595.00**	**$196,249.00**	**$132,772.00**
Finance			
13151 - Comptroller - Personal Services	$302,496.00	$319,778.00	$218,151.00
13152 - Comptroller - Equipment and Capital Outlay	-	$2,313.00	-
13154 - Comptroller - Contractual	$61,999.00	$199,301.00	$23,625.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13204 - Auditor - Contractual	$19,590.00	$48,475.00	$42,550.00
13301 - Tax Collection - Personal Services	$135,958.00	$126,220.00	$111,426.00
13302 - Tax Collection - Equipment and Capital Outlay	-	-	$898.00
13304 - Tax Collection - Contractual	$14,087.00	$12,679.00	$10,903.00
13551 - Assessment - Personal Services	$249,843.00	$299,550.00	$175,223.00
13552 - Assessment - Equipment and Capital Outlay	-	$191.00	-
13554 - Assessment - Contractual	$16,519.00	$13,248.00	$12,243.00
13804 - Fiscal Agents Fees - Contractual	$1,800.00	$7,631.00	$1,691.00
Total for Finance	**$802,292.00**	**$1,029,386.00**	**$596,710.00**
Municipal Staff			
14101 - Clerk - Personal Services	$155,887.00	$154,667.00	$138,200.00
14104 - Clerk - Contractual	$32,575.00	$25,107.00	$31,436.00
14204 - Law - Contractual	$154,765.00	$228,454.00	$86,342.00
14301 - Personnel - Personal Services	-	-	$33,094.00
14304 - Personnel - Contractual	$745.00	$745.00	$3,416.00
14404 - Engineer - Contractual	$86,553.00	$67,937.00	$12,948.00
14804 - Public Information and Services - Contractual	$54,500.00	$57,350.00	$50,500.00
Total for Municipal Staff	**$485,025.00**	**$534,260.00**	**$355,936.00**
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	$2,670.00
16204 - Operation of Plant - Contractual	$348,988.00	$282,387.00	$377,164.00
16704 - Central Printing and Mailing - Contractual	$2,810.00	$24,898.00	$31,967.00
16804 - Central Data Processing - Contractual	$142,243.00	$122,251.00	$117,355.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Shared Services	**$494,041.00**	**$429,536.00**	**$529,156.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$261,052.00	$325,042.00	$243,514.00
19504 - Taxes and Assessments on Municipal Property - Contractual	$9,928.00	$9,933.00	$8,737.00
19804 - Payment Of MTA Payroll Tax - Contractual	-	$1,260.00	$5,348.00
19894 - General Government Support, Other - Contractual *NY Assoc of Towns Conference*	$4,353.00	-	$5,380.00
Total for Special Items	**$275,333.00**	**$336,235.00**	**$262,979.00**
Total for General Government Support	**$2,678,588.00**	**$2,907,994.00**	**$2,227,621.00**
Public Safety			
Administration			
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	-	-	$35,849.00
Total for Administration	**$0.00**	**$0.00**	**$35,849.00**
Traffic Control			
33104 - Traffic Control - Contractual	$15,000.00	-	-
Total for Traffic Control	**$15,000.00**	**$0.00**	**$0.00**
Animal Control			
35101 - Dog Control - Personal Services	$33,033.00	$31,635.00	$31,169.00
35104 - Dog Control - Contractual	$3,712.00	$4,661.00	$1,863.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Animal Control	**$36,745.00**	**$36,296.00**	**$33,032.00**
Total for Public Safety	**$51,745.00**	**$36,296.00**	**$68,881.00**
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	$8,694.00	$2,168.00	$19,528.00
Total for Public Health Program	**$8,694.00**	**$2,168.00**	**$19,528.00**
Total for Health	**$8,694.00**	**$2,168.00**	**$19,528.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$170,848.00	$146,702.00	$146,922.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	$570.00	$277.00
50104 - Highway and Street Administration - Contractual	$1,940.00	$2,241.00	$3,905.00
51324 - Garage - Contractual	$43,367.00	$33,055.00	$46,133.00
Total for Highway	**$216,155.00**	**$182,568.00**	**$197,237.00**
Total for Transportation	**$216,155.00**	**$182,568.00**	**$197,237.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
65104 - Veterans Service - Contractual	$4,490.00	$131.00	$1,836.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Economic Opportunity and Development	**$4,490.00**	**$131.00**	**$1,836.00**
Total for Economic Assistance and Opportunity	**$4,490.00**	**$131.00**	**$1,836.00**
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	-	-	$343.00
Total for C&R - Administration	**$0.00**	**$0.00**	**$343.00**
Recreation			
71102 - Parks - Equipment and Capital Outlay	$162,874.00	-	-
71104 - Parks - Contractual	$25.00	$69,994.00	$146,723.00
71454 - Joint Recreation Projects - Contractual	$31,384.00	$18,500.00	$13,500.00
Total for Recreation	**$194,283.00**	**$88,494.00**	**$160,223.00**
Culture			
75204 - Historical Property - Contractual	$15,000.00	$10,000.00	$10,000.00
75504 - Celebrations - Contractual	-	$387.00	$427.00
76104 - Programs for the Aging - Contractual	$63,750.00	$48,195.00	$28,750.00
76201 - Adult Recreation - Personal Services	$86,222.00	$95,047.00	$86,598.00
76202 - Adult Recreation - Equipment and Capital Outlay	$1,251.00	$3,834.00	$408.00
76204 - Adult Recreation - Contractual	$80,153.00	$36,963.00	$32,804.00
Total for Culture	**$246,376.00**	**$194,426.00**	**$158,987.00**
Total for Culture and Recreation	**$440,659.00**	**$282,920.00**	**$319,553.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	$38,128.00	$29,503.00	$22,640.00
81604 - Refuse and Garbage - Contractual	$239,751.00	$245,262.00	$242,473.00
Total for Sanitation	**$277,879.00**	**$274,765.00**	**$265,113.00**
Community Environment			
85104 - Community Beautification - Contractual	$2,800.00	$1,400.00	-
Total for Community Environment	**$2,800.00**	**$1,400.00**	**$0.00**
Total for Home and Community Services	**$280,679.00**	**$276,165.00**	**$265,113.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$299,642.00	$178,801.00	$137,870.00
90308 - Social Security - Employee Benefits	$127,303.00	$123,642.00	$108,965.00
90408 - Workers' Compensation - Employee Benefits	$24,327.00	$25,062.00	$25,076.00
90458 - Life Insurance - Employee Benefits	$2,628.00	$2,331.00	$2,016.00
90508 - Unemployment Insurance - Employee Benefits	-	$8,683.00	$4,015.00
90558 - Disability Insurance - Employee Benefits	$3,564.00	$1,982.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$728,483.00	$690,826.00	$609,764.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits *EAP Program and Background checks for new hires*	$2,286.00	$583.00	$554.00
Total for Employee Benefits	**$1,188,233.00**	**$1,031,910.00**	**$888,260.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	**$1,188,233.00**	**$1,031,910.00**	**$888,260.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$330,445.00	$237,083.00	$387,947.00
97107 - Serial Bonds - Debt Interest	$125,123.00	$198,934.00	$143,032.00
Total for Debt Service	**$455,568.00**	**$436,017.00**	**$530,979.00**
Total for Debt Service	**$455,568.00**	**$436,017.00**	**$530,979.00**
Total for Expenditures	**$5,324,811.00**	**$5,156,169.00**	**$4,519,008.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *ARPA Expenses Recorded in B Fund*	$1,460,314.00	$472,424.00	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	$50,000.00
Total for Interfund Transfers	**$1,460,314.00**	**$472,424.00**	**$50,000.00**
Total for Interfund Transfers	**$1,460,314.00**	**$472,424.00**	**$50,000.00**
Total for Other Uses	**$1,460,314.00**	**$472,424.00**	**$50,000.00**
Total for Expenditures and Other Uses	**$6,785,125.00**	**$5,628,593.00**	**$4,569,008.00**

A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$3,636,662.87	$3,567,987.00	$3,261,389.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *adjust fund balance to round number*	$0.13	-	$3,258.00
8022 - Restated Fund Balance - Beginning of Year	$3,636,663.00	$3,567,987.00	$3,264,647.00
Add Revenues and Other Sources	$7,268,668.00	$5,697,268.87	$4,872,348.00
Deduct Expenditures and Other Uses	$6,785,125.00	$5,628,593.00	$4,569,008.00
8029 - Fund Balance - End of Year	$4,120,206.00	$3,636,662.87	$3,567,987.00

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$3,212,442.00	$3,095,492.00	$3,025,845.00
1099 - Est Rev - Property Tax Items	$200,000.00	$135,000.00	$135,000.00
2199 - Est Rev - Departmental Income	$146,500.00	$114,950.00	-
2499 - Est Rev - Use of Money and Property	$441,799.00	$340,000.00	$444,500.00
2599 - Est Rev - Licenses and Permits	$4,000.00	$5,000.00	$5,100.00
2649 - Est Rev - Fines and Forfeitures	$380,300.00	$400,300.00	$250,300.00
2799 - Est Rev - Other Revenues	$182,000.00	$140,000.00	-
3099 - Est Rev - State Aid	$739,400.00	$736,900.00	$734,900.00
Total for Estimated Revenue	**$5,306,441.00**	**$4,967,642.00**	**$4,595,645.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$96,950.00	$94,938.00	-
599 - Appropriated Fund Balance	$241,384.00	$67,216.00	$85,000.00
Total for Estimated Other Sources	**$338,334.00**	**$162,154.00**	**$85,000.00**
Total for Estimated Revenues and Other Sources	**$5,644,775.00**	**$5,129,796.00**	**$4,680,645.00**

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$2,966,634.00	$2,904,532.00	$2,420,309.00
3999 - App - Public Safety	$45,100.00	$59,048.00	$59,589.00
4999 - App - Health	$12,000.00	$12,000.00	$15,000.00
5999 - App - Transportation	$296,281.00	$216,258.00	$209,459.00
6999 - App - Economic Assistance and Opportunity	$5,000.00	$5,500.00	$6,150.00
7999 - App - Culture and Recreation	$317,678.00	$258,639.00	$234,853.00
8999 - App - Home and Community Services	$169,300.00	$262,900.00	$244,000.00
9199 - App - Employee Benefits	$1,143,100.00	$1,064,650.00	$917,000.00
9899 - App - Debt Service	$451,682.00	$346,269.00	$574,285.00
Total for Estimated Appropriations	**$5,406,775.00**	**$5,129,796.00**	**$4,680,645.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$238,000.00	-	-
Total for Estimated Other Uses	**$238,000.00**	**$0.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$5,644,775.00**	**$5,129,796.00**	**$4,680,645.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$4,989,420.00	$8,065,131.00	$8,056,421.00
210 - Petty Cash	$200.00	$200.00	$200.00
Total for Cash and Cash Equivalents	**$4,989,620.00**	**$8,065,331.00**	**$8,056,621.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$164,050.00	$164,050.00	$660,789.00
Total for Restricted Cash and Cash Equivalents	**$164,050.00**	**$164,050.00**	**$660,789.00**
Net Other Receivables			
380 - Accounts Receivable	$133,822.00	$54,690.00	$127,751.00
Total for Net Other Receivables	**$133,822.00**	**$54,690.00**	**$127,751.00**
Due From			
391 - Due From Other Funds	$2,754,736.00	$77,940.00	$36,780.00
440 - Due from Other Governments *sales tax, mortgage tax*	$643,161.00	-	$107,151.00
Total for Due From	**$3,397,897.00**	**$77,940.00**	**$143,931.00**
Other Assets			
480 - Prepaid Expenses	$34,610.00	$51,975.00	$56,658.00
Total for Other Assets	**$34,610.00**	**$51,975.00**	**$56,658.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets	**$8,719,999.00**	**$8,413,986.00**	**$9,045,750.00**
Total for Assets and Deferred Outflows	**$8,719,999.00**	**$8,413,986.00**	**$9,045,750.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$21.00	$21.00	$389,537.00
601 - Accrued Liabilities	$13,659.00	$22,267.00	$19,425.00
730 - Guaranty & Bid Deposits	$841,709.00	$737,909.00	$660,789.00
Total for Payables	**$855,389.00**	**$760,197.00**	**$1,069,751.00**
Due to			
630 - Due To Other Funds	$23,937.00	$155,875.00	-
Total for Due to	**$23,937.00**	**$155,875.00**	**$0.00**
Total for Liabilities	**$879,326.00**	**$916,072.00**	**$1,069,751.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *AJE*	$107,151.00	$107,151.00	$107,151.00
Total for Deferred Inflows of Resources	**$107,151.00**	**$107,151.00**	**$107,151.00**
Total for Deferred Inflows	**$107,151.00**	**$107,151.00**	**$107,151.00**
Fund Balance			
Nonspendable Fund Balance			

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
806 - Not In Spendable Form	$34,610.00	$51,976.00	$56,658.00
Total for Nonspendable Fund Balance	**$34,610.00**	**$51,976.00**	**$56,658.00**
Restricted Fund Balance			
867 - Reserve for Employee Benefits and Accrued Liabilities	-	-	$496,739.00
884 - Reserve For Debt	$164,050.00	$164,050.00	$164,050.00
899 - Other Restricted Fund Balance *escrow and guarantee bonds*	$805,913.00	$990,789.00	-
Total for Restricted Fund Balance	**$969,963.00**	**$1,154,839.00**	**$660,789.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$520,465.00	$380,000.00	$279,000.00
915 - Assigned Unappropriated Fund Balance	$6,208,484.00	$5,803,949.00	$6,872,401.00
Total for Assigned Fund Balance	**$6,728,949.00**	**$6,183,949.00**	**$7,151,401.00**
Total for Fund Balance	**$7,733,522.00**	**$7,390,764.00**	**$7,868,848.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$8,719,999.00**	**$8,413,987.00**	**$9,045,750.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$2,338,379.00	$1,742,388.00	$1,609,934.00
1170 - Franchise Tax	$351,124.00	$378,621.00	$436,095.00
Total for Non-Property Tax Items	**$2,689,503.00**	**$2,121,009.00**	**$2,046,029.00**
Departmental Income			
1560 - Safety Inspection Fees	$52,827.00	$52,950.00	$28,950.00
2001 - Park and Recreational Charges	$172,770.00	$113,217.00	$96,955.00
2025 - Special Recreational Facility Charges	$16,555.00	$10,595.00	$11,172.00
2110 - Zoning Fees	$18,723.00	$17,656.00	$46,010.00
2115 - Planning Board Fees	$55,927.00	$68,126.00	$89,529.00
Total for Departmental Income	**$316,802.00**	**$262,544.00**	**$272,616.00**
Use of Money and Property			
2401 - Interest and Earnings	$282,396.00	$156,948.00	$164,016.00
Total for Use of Money and Property	**$282,396.00**	**$156,948.00**	**$164,016.00**
Licenses and Permits			
2590 - Permits Other	$376,188.00	$369,100.00	$415,541.00
Total for Licenses and Permits	**$376,188.00**	**$369,100.00**	**$415,541.00**
Sales of Property and Compensation for Loss			

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2680 - Insurance Recoveries	$2,573.00	$26,790.00	$1,008.00
Total for Sales of Property and Compensation for Loss	**$2,573.00**	**$26,790.00**	**$1,008.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$7,548.00	$7,216.00	-
2705 - Gifts and Donations	$15,587.00	-	-
2770 - Unclassified *Health Ins Contributions, Recycle Center*	$105,504.00	$72,245.00	$21,231.00
Total for Other Revenues	**$128,639.00**	**$79,461.00**	**$21,231.00**
State Aid			
3001 - State Aid Revenue Sharing	$67,705.00	-	-
3089 - State Aid Other *County Grants*	$60,086.00	-	-
Total for State Aid	**$127,791.00**	**$0.00**	**$0.00**
Total for Revenues	**$3,923,892.00**	**$3,015,852.00**	**$2,920,441.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$1,460,314.00	$472,424.00	-
Total for Operating Transfers	**$1,460,314.00**	**$472,424.00**	**$0.00**
Total for Other Sources	**$1,460,314.00**	**$472,424.00**	**$0.00**
Total for Revenues and Other Sources	**$5,384,206.00**	**$3,488,276.00**	**$2,920,441.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14204 - Law - Contractual	$144,066.00	$102,635.00	$138,388.00
14404 - Engineer - Contractual	$130,975.00	$284,625.00	$25,862.00
Total for Municipal Staff	**$275,041.00**	**$387,260.00**	**$164,250.00**
Shared Services			
16504 - Central Communication System - Contractual	-	-	$310.00
Total for Shared Services	**$0.00**	**$0.00**	**$310.00**
Special Items			
19804 - Payment Of MTA Payroll Tax - Contractual	-	$835.00	$3,670.00
Total for Special Items	**$0.00**	**$835.00**	**$3,670.00**
Total for General Government Support	**$275,041.00**	**$388,095.00**	**$168,230.00**
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	$4,245.00	$5,600.00	-
31204 - Police - Contractual	$315,804.00	$274,426.00	$281,397.00
Total for Law Enforcement	**$320,049.00**	**$280,026.00**	**$281,397.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Fire Protection			
34101 - Fire Protection - Personal Services	$42,296.00	$32,987.00	$34,029.00
34102 - Fire Protection - Equipment and Capital Outlay	-	$398.00	$414.00
34104 - Fire Protection - Contractual	$4,537.00	$2,718.00	$2,557.00
Total for Fire Protection	**$46,833.00**	**$36,103.00**	**$37,000.00**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$260,656.00	$234,323.00	$235,275.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	$1,055.00	$874.00
36204 - Safety Inspection - Contractual	$38,168.00	$14,153.00	$15,821.00
Total for Other Public Safety	**$298,824.00**	**$249,531.00**	**$251,970.00**
Total for Public Safety	**$665,706.00**	**$565,660.00**	**$570,367.00**
Transportation			
Highway			
51824 - Street Lighting - Contractual	$68,985.00	$57,796.00	$63,992.00
Total for Highway	**$68,985.00**	**$57,796.00**	**$63,992.00**
Total for Transportation	**$68,985.00**	**$57,796.00**	**$63,992.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	$3,718.00	$1,983.00	$5,293.00

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Economic Opportunity and Development	**$3,718.00**	**$1,983.00**	**$5,293.00**
Total for Economic Assistance and Opportunity	**$3,718.00**	**$1,983.00**	**$5,293.00**
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	$74,130.00	$39,073.00	$53,461.00
70204 - Parks and Recreation Administration - Contractual	$11,725.00	$10,441.00	$8,110.00
Total for C&R - Administration	**$85,855.00**	**$49,514.00**	**$61,571.00**
Recreation			
71101 - Parks - Personal Services	$707,357.00	$590,752.00	$408,310.00
71102 - Parks - Equipment and Capital Outlay	$1,361,941.00	$751,141.00	$231,632.00
71104 - Parks - Contractual	$410,376.00	$391,291.00	$185,661.00
71401 - Playground and Recreation Centers - Personal Services	-	$10,804.00	$7,491.00
71404 - Playground and Recreation Centers - Contractual	$22,454.00	$15,990.00	$15,899.00
73101 - Youth Programs - Personal Services	$141,458.00	$116,657.00	$93,394.00
73104 - Youth Programs - Contractual	$38,586.00	$23,571.00	$20,613.00
Total for Recreation	**$2,682,172.00**	**$1,900,206.00**	**$963,000.00**
Culture			
75504 - Celebrations - Contractual	$95,899.00	$56,436.00	$46,214.00
Total for Culture	**$95,899.00**	**$56,436.00**	**$46,214.00**
Total for Culture and Recreation	**$2,863,926.00**	**$2,006,156.00**	**$1,070,785.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$202,007.00	$200,309.00	$200,937.00
80104 - Zoning - Contractual	$15,437.00	$4,926.00	$23,203.00
80201 - Planning and Surveys - Personal Services	$25,947.00	$32,330.00	$31,002.00
80204 - Planning and Surveys - Contractual	$78,147.00	$27,257.00	$17,599.00
Total for General Environment	**$321,538.00**	**$264,822.00**	**$272,741.00**
Sanitation			
81604 - Refuse and Garbage - Contractual	$14,136.00	$7,050.00	$5,800.00
Total for Sanitation	**$14,136.00**	**$7,050.00**	**$5,800.00**
Total for Home and Community Services	**$335,674.00**	**$271,872.00**	**$278,541.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$165,602.00	$148,001.00	$144,907.00
90308 - Social Security - Employee Benefits	$107,061.00	$89,998.00	$78,899.00
90408 - Workers' Compensation - Employee Benefits	$11,099.00	$12,639.00	$15,154.00
90458 - Life Insurance - Employee Benefits	$2,061.00	$2,167.00	$1,722.00
90508 - Unemployment Insurance - Employee Benefits	-	-	$4,677.00
90558 - Disability Insurance - Employee Benefits	-	$895.00	$784.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$481,834.00	$420,515.00	$298,028.00

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90898 - Employee Benefits, Other (Specify) - Employee Benefits *EAP Program*	$406.00	$583.00	$583.00
Total for Employee Benefits	**$768,063.00**	**$674,798.00**	**$544,754.00**
Total for Employee Benefits	**$768,063.00**	**$674,798.00**	**$544,754.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$25,247.00	-	$23,227.00
97107 - Serial Bonds - Debt Interest	$4,985.00	-	$6,924.00
Total for Debt Service	**$30,232.00**	**$0.00**	**$30,151.00**
Total for Debt Service	**$30,232.00**	**$0.00**	**$30,151.00**
Total for Expenditures	**$5,011,345.00**	**$3,966,360.00**	**$2,732,113.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Bulk Oil provided by Highway Fund*	$103.00	-	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$30,000.00	-	-
Total for Interfund Transfers	**$30,103.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$30,103.00**	**$0.00**	**$0.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Other Uses	**$30,103.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$5,041,448.00**	**$3,966,360.00**	**$2,732,113.00**

B - General Town-Outside Village
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$7,390,764.00	$7,868,848.00	$7,764,111.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$83,591.00
8022 - Restated Fund Balance - Beginning of Year	$7,390,764.00	$7,868,848.00	$7,680,520.00
Add Revenues and Other Sources	$5,384,206.00	$3,488,276.00	$2,920,441.00
Deduct Expenditures and Other Uses	$5,041,448.00	$3,966,360.00	$2,732,113.00
8029 - Fund Balance - End of Year	$7,733,522.00	$7,390,764.00	$7,868,848.00

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	$2,400,302.00	$2,355,551.00	$2,042,148.00
2199 - Est Rev - Departmental Income	$270,000.00	$247,000.00	$209,000.00
2499 - Est Rev - Use of Money and Property	$206,000.00	$175,000.00	$75,000.00
2599 - Est Rev - Licenses and Permits	$250,000.00	$250,000.00	$345,000.00
2799 - Est Rev - Other Revenues	$122,236.00	$25,000.00	-
Total for Estimated Revenue	**$3,248,538.00**	**$3,052,551.00**	**$2,671,148.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$520,465.00	$380,000.00	$279,000.00
Total for Estimated Other Sources	**$520,465.00**	**$380,000.00**	**$279,000.00**
Total for Estimated Revenues and Other Sources	**$3,769,003.00**	**$3,432,551.00**	**$2,950,148.00**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$223,000.00	$275,300.00	$160,400.00
3999 - App - Public Safety	$696,283.00	$678,990.00	$672,546.00
5999 - App - Transportation	$62,000.00	$62,000.00	$61,600.00
6999 - App - Economic Assistance and Opportunity	$7,000.00	$7,000.00	$7,000.00
7999 - App - Culture and Recreation	$1,691,164.00	$1,438,777.00	$1,148,251.00
8999 - App - Home and Community Services	$328,514.00	$314,351.00	$281,838.00
9199 - App - Employee Benefits	$730,830.00	$625,900.00	$588,300.00
9899 - App - Debt Service	$30,212.00	$30,233.00	$30,213.00
Total for Estimated Appropriations	**$3,769,003.00**	**$3,432,551.00**	**$2,950,148.00**
Total for Estimated Appropriations and Other Uses	**$3,769,003.00**	**$3,432,551.00**	**$2,950,148.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$2,143,275.00	$3,948,963.00	$4,120,634.00
Total for Cash and Cash Equivalents	**$2,143,275.00**	**$3,948,963.00**	**$4,120,634.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$28,077.00	$28,077.00	$28,077.00
Total for Restricted Cash and Cash Equivalents	**$28,077.00**	**$28,077.00**	**$28,077.00**
Net Other Receivables			
380 - Accounts Receivable	-	$19,660.00	$53,873.00
Total for Net Other Receivables	**$0.00**	**$19,660.00**	**$53,873.00**
Due From			
391 - Due From Other Funds	$1,372,239.00	$84,977.00	$21,859.00
440 - Due from Other Governments	-	-	$613,710.00
Total for Due From	**$1,372,239.00**	**$84,977.00**	**$635,569.00**
Other Assets			
480 - Prepaid Expenses	$68,619.00	$122,822.00	$124,934.00
Total for Other Assets	**$68,619.00**	**$122,822.00**	**$124,934.00**
Total for Assets	**$3,612,210.00**	**$4,204,499.00**	**$4,963,087.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$3,612,210.00**	**$4,204,499.00**	**$4,963,087.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$82,794.00	$185.00	$610,996.00
601 - Accrued Liabilities	$65,601.00	$5,499.00	$49,625.00
730 - Guaranty & Bid Deposits	$69,555.00	$69,555.00	$69,555.00
Total for Payables	**$217,950.00**	**$75,239.00**	**$730,176.00**
Due to			
630 - Due To Other Funds	$67,478.00	$10,255.00	$153.00
637 - Due to Employees Retirement System	$153.00	$153.00	-
Total for Due to	**$67,631.00**	**$10,408.00**	**$153.00**
Total for Liabilities	**$285,581.00**	**$85,647.00**	**$730,329.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$68,619.00	$122,822.00	$124,932.00
Total for Nonspendable Fund Balance	**$68,619.00**	**$122,822.00**	**$124,932.00**
Restricted Fund Balance			
884 - Reserve For Debt	$28,077.00	$28,077.00	$28,077.00
Total for Restricted Fund Balance	**$28,077.00**	**$28,077.00**	**$28,077.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$168,646.00	$270,000.00	-
915 - Assigned Unappropriated Fund Balance	$3,061,287.00	$3,697,953.00	$4,079,749.00
Total for Assigned Fund Balance	**$3,229,933.00**	**$3,967,953.00**	**$4,079,749.00**
Total for Fund Balance	**$3,326,629.00**	**$4,118,852.00**	**$4,232,758.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$3,612,210.00**	**$4,204,499.00**	**$4,963,087.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$3,862,384.00	$4,094,557.00	$3,929,886.00
Total for Property Taxes	**$3,862,384.00**	**$4,094,557.00**	**$3,929,886.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	-	-	$613,710.00
Total for Non-Property Tax Items	**$0.00**	**$0.00**	**$613,710.00**
Use of Money and Property			
2401 - Interest and Earnings	$169,468.00	$93,884.00	$107,215.00
Total for Use of Money and Property	**$169,468.00**	**$93,884.00**	**$107,215.00**
Licenses and Permits			
2560 - Street Opening Permits	$13,950.00	$2,700.00	$1,950.00
Total for Licenses and Permits	**$13,950.00**	**$2,700.00**	**$1,950.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$9,275.00	-	$69,560.00
2680 - Insurance Recoveries	-	-	$2,098.00
Total for Sales of Property and Compensation for Loss	**$9,275.00**	**$0.00**	**$71,658.00**
Other Revenues			

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2701 - Refunds of Prior Year Expenditures	-	-	$3,783.00
2770 - Unclassified *Health Insurance Contributions; Interfund Rev*	$106,854.00	$115,475.00	$20,030.00
Total for Other Revenues	**$106,854.00**	**$115,475.00**	**$23,813.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$486,352.00	$457,258.00	$456,553.00
Total for State Aid	**$486,352.00**	**$457,258.00**	**$456,553.00**
Total for Revenues	**$4,648,283.00**	**$4,763,874.00**	**$5,204,785.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$103.00	-	-
Total for Operating Transfers	**$103.00**	**$0.00**	**$0.00**
Total for Other Sources	**$103.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$4,648,386.00**	**$4,763,874.00**	**$5,204,785.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$40,000.00	-	$49,060.00
19804 - Payment Of MTA Payroll Tax - Contractual	-	$1,165.00	$5,170.00
19894 - General Government Support, Other - Contractual	-	$11,205.00	$11,028.00
Total for Special Items	**$40,000.00**	**$12,370.00**	**$65,258.00**
Total for General Government Support	**$40,000.00**	**$12,370.00**	**$65,258.00**
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$1,226,668.00	$1,093,781.00	$1,164,895.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	$508,277.00	$557,582.00
51104 - Maintenance of Roads - Contractual	$126,563.00	$140,452.00	$161,133.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$486,352.00	$457,258.00	$417,672.00
51301 - Machinery - Personal Services	$157,686.00	$1,566.00	$150,371.00
51302 - Machinery - Equipment and Capital Outlay	$423,439.00	$173,629.00	$42,916.00
51304 - Machinery - Contractual	$201,248.00	$200,320.00	$157,449.00
51324 - Garage - Contractual	$116,783.00	$105,438.00	$99,252.00
51401 - Brush And Weeds - Personal Services	$10,383.00	$4,145.00	$7,307.00

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
51404 - Brush And Weeds - Contractual	$21,800.00	$16,877.00	$15,620.00
51421 - Snow Removal - Personal Services	$72,455.00	$24,370.00	$25,855.00
51424 - Snow Removal - Contractual	$318,696.00	$149,079.00	$319,602.00
Total for Highway	**$3,162,073.00**	**$2,875,192.00**	**$3,119,654.00**
Total for Transportation	**$3,162,073.00**	**$2,875,192.00**	**$3,119,654.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$217,904.00	$149,627.00	$144,907.00
90308 - Social Security - Employee Benefits	$107,794.00	$93,105.00	$98,249.00
90408 - Workers' Compensation - Employee Benefits	$116,338.00	$130,783.00	$131,233.00
90458 - Life Insurance - Employee Benefits	$2,046.00	$2,259.00	$1,996.00
90558 - Disability Insurance - Employee Benefits	-	$825.00	$843.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$558,798.00	$529,705.00	$428,913.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits *EAP Program*	$1,033.00	$1,356.00	$1,131.00
Total for Employee Benefits	**$1,003,913.00**	**$907,660.00**	**$807,272.00**
Total for Employee Benefits	**$1,003,913.00**	**$907,660.00**	**$807,272.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$847,389.00	$771,011.00	$721,490.00
97107 - Serial Bonds - Debt Interest	$387,234.00	$311,547.00	$219,131.00

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	**$1,234,623.00**	**$1,082,558.00**	**$940,621.00**
Total for Debt Service	**$1,234,623.00**	**$1,082,558.00**	**$940,621.00**
Total for Expenditures	**$5,440,609.00**	**$4,877,780.00**	**$4,932,805.00**
Total for Expenditures and Other Uses	**$5,440,609.00**	**$4,877,780.00**	**$4,932,805.00**

DB - Highway Part-town
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$4,118,852.00	$4,232,758.00	$3,996,535.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$35,757.00
8022 - Restated Fund Balance - Beginning of Year	$4,118,852.00	$4,232,758.00	$3,960,778.00
Add Revenues and Other Sources	$4,648,386.00	$4,763,874.00	$5,204,785.00
Deduct Expenditures and Other Uses	$5,440,609.00	$4,877,780.00	$4,932,805.00
8029 - Fund Balance - End of Year	$3,326,629.00	$4,118,852.00	$4,232,758.00

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$3,862,384.00	$3,862,384.00	$4,094,557.00
1199 - Est Rev - Non-Property Tax Items	$230,000.00	$230,000.00	$165,852.00
2499 - Est Rev - Use of Money and Property	$60,000.00	$40,000.00	$3,000.00
2599 - Est Rev - Licenses and Permits	$3,000.00	$3,000.00	$4,000.00
2799 - Est Rev - Other Revenues	$146,000.00	-	$270,000.00
3099 - Est Rev - State Aid	$400,000.00	$400,000.00	$220,000.00
Total for Estimated Revenue	**$4,701,384.00**	**$4,535,384.00**	**$4,757,409.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$168,646.00	$270,000.00	-
Total for Estimated Other Sources	**$168,646.00**	**$270,000.00**	**$0.00**
Total for Estimated Revenues and Other Sources	**$4,870,030.00**	**$4,805,384.00**	**$4,757,409.00**

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$55,300.00	$70,200.00	$114,500.00
5999 - App - Transportation	$2,683,449.00	$2,654,640.00	$2,828,336.00
9199 - App - Employee Benefits	$897,821.00	$845,920.00	$783,600.00
9899 - App - Debt Service	$1,233,460.00	$1,234,624.00	$1,030,973.00
Total for Estimated Appropriations	**$4,870,030.00**	**$4,805,384.00**	**$4,757,409.00**
Total for Estimated Appropriations and Other Uses	**$4,870,030.00**	**$4,805,384.00**	**$4,757,409.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$4,485,842.02	$4,754,641.00	$6,490,521.00
Total for Cash and Cash Equivalents	**$4,485,842.02**	**$4,754,641.00**	**$6,490,521.00**
Net Other Receivables			
380 - Accounts Receivable	-	-	$21,025.00
Total for Net Other Receivables	**$0.00**	**$0.00**	**$21,025.00**
Due From			
391 - Due From Other Funds	$24,255.00	$40,745.00	$127,541.00
Total for Due From	**$24,255.00**	**$40,745.00**	**$127,541.00**
Total for Assets	**$4,510,097.02**	**$4,795,386.00**	**$6,639,087.00**
Total for Assets and Deferred Outflows	**$4,510,097.02**	**$4,795,386.00**	**$6,639,087.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$361.00	$361.00	$115,512.00
601 - Accrued Liabilities	-	-	$190,104.00
Total for Payables	**$361.00**	**$361.00**	**$305,616.00**
Due to			
630 - Due To Other Funds	$1,147,409.00	$357,270.00	$32,813.00
Total for Due to	**$1,147,409.00**	**$357,270.00**	**$32,813.00**
Notes Payable			
626 - Bond Anticipation Notes Payable	$915,000.00	$960,000.00	$1,000,000.00
Total for Notes Payable	**$915,000.00**	**$960,000.00**	**$1,000,000.00**
Total for Liabilities	**$2,062,770.00**	**$1,317,631.00**	**$1,338,429.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	$5,490.00	$5,490.00
Total for Deferred Inflows of Resources	**$0.00**	**$5,490.00**	**$5,490.00**
Total for Deferred Inflows	**$0.00**	**$5,490.00**	**$5,490.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$2,447,327.00	$3,472,265.00	$5,295,168.00
Total for Assigned Fund Balance	**$2,447,327.00**	**$3,472,265.00**	**$5,295,168.00**
Total for Fund Balance	**$2,447,327.00**	**$3,472,265.00**	**$5,295,168.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$4,510,097.00**	**$4,795,386.00**	**$6,639,087.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2397 - Capital Projects Other Governments	-	-	$90,743.00
Total for Intergovernmental Charges	**$0.00**	**$0.00**	**$90,743.00**
Use of Money and Property			
2401 - Interest and Earnings	$229,216.00	$17,023.00	$72,826.00
Total for Use of Money and Property	**$229,216.00**	**$17,023.00**	**$72,826.00**
Other Revenues			
2706 - Grants From Local Governments	-	-	$22,144.00
2710 - Premium on Obligations	$7,577.00	-	$365,179.00
Total for Other Revenues	**$7,577.00**	**$0.00**	**$387,323.00**
State Aid			
3097 - State Aid Capital Projects	$7,500.00	-	-
Total for State Aid	**$7,500.00**	**$0.00**	**$0.00**
Total for Revenues	**$244,293.00**	**$17,023.00**	**$550,892.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$30,000.00	-	$50,000.00

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	**$30,000.00**	**$0.00**	**$50,000.00**
Proceeds of Obligations			
5710 - Serial Bonds	-	-	$5,264,016.00
5731 - BANS Redeemed from Appropriations	$45,000.00	$40,000.00	$78,286.00
Total for Proceeds of Obligations	**$45,000.00**	**$40,000.00**	**$5,342,302.00**
Total for Other Sources	**$75,000.00**	**$40,000.00**	**$5,392,302.00**
Total for Revenues and Other Sources	**$319,293.00**	**$57,023.00**	**$5,943,194.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	-	-	$592.00
Total for Municipal Staff	**$0.00**	**$0.00**	**$592.00**
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	$830.00	$1,157,238.00	$3,725,363.00
Total for Shared Services	**$830.00**	**$1,157,238.00**	**$3,725,363.00**
Total for General Government Support	**$830.00**	**$1,157,238.00**	**$3,725,955.00**
Transportation			
Highway			
51102 - Maintenance of Roads - Equipment and Capital Outlay	$1,036,308.00	$712,459.00	-
Total for Highway	**$1,036,308.00**	**$712,459.00**	**$0.00**
Total for Transportation	**$1,036,308.00**	**$712,459.00**	**$0.00**
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	$49,500.00	-	-

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Recreation	**$49,500.00**	**$0.00**	**$0.00**
Total for Culture and Recreation	**$49,500.00**	**$0.00**	**$0.00**
Home and Community Services			
Sanitation			
81972 - Sewer - Equipment and Capital Outlay	$257,593.00	-	-
Total for Sanitation	**$257,593.00**	**$0.00**	**$0.00**
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	$10,229.00	-
Total for Water	**$0.00**	**$10,229.00**	**$0.00**
Total for Home and Community Services	**$257,593.00**	**$10,229.00**	**$0.00**
Total for Expenditures	**$1,344,231.00**	**$1,879,926.00**	**$3,725,955.00**
Total for Expenditures and Other Uses	**$1,344,231.00**	**$1,879,926.00**	**$3,725,955.00**

H - Capital Projects
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$3,472,265.00	$5,295,168.00	$2,965,011.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$112,918.00
8022 - Restated Fund Balance - Beginning of Year	$3,472,265.00	$5,295,168.00	$3,077,929.00
Add Revenues and Other Sources	$319,293.00	$57,023.00	$5,943,194.00
Deduct Expenditures and Other Uses	$1,344,231.00	$1,879,926.00	$3,725,955.00
8029 - Fund Balance - End of Year	$2,447,327.00	$3,472,265.00	$5,295,168.00

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$69,715.00	$63,985.00	$71,249.00
Total for Cash and Cash Equivalents	**$69,715.00**	**$63,985.00**	**$71,249.00**
Total for Assets	**$69,715.00**	**$63,985.00**	**$71,249.00**
Total for Assets and Deferred Outflows	**$69,715.00**	**$63,985.00**	**$71,249.00**

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$7,435.00	$19,733.00
Total for Payables	**$0.00**	**$7,435.00**	**$19,733.00**
Total for Liabilities	**$0.00**	**$7,435.00**	**$19,733.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$69,627.00	$56,549.00	$51,516.00
Total for Assigned Fund Balance	**$69,627.00**	**$56,549.00**	**$51,516.00**
Total for Fund Balance	**$69,627.00**	**$56,549.00**	**$51,516.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$69,627.00**	**$63,984.00**	**$71,249.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$84,450.00	$78,400.00	$74,477.00
Total for Property Taxes	**$84,450.00**	**$78,400.00**	**$74,477.00**
Use of Money and Property			
2401 - Interest and Earnings	$16,684.00	$2,815.00	$2,938.00
Total for Use of Money and Property	**$16,684.00**	**$2,815.00**	**$2,938.00**
Total for Revenues	**$101,134.00**	**$81,215.00**	**$77,415.00**
Total for Revenues and Other Sources	**$101,134.00**	**$81,215.00**	**$77,415.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$88,056.00	$76,181.00	$83,887.00
Total for Highway	**$88,056.00**	**$76,181.00**	**$83,887.00**
Total for Transportation	**$88,056.00**	**$76,181.00**	**$83,887.00**
Total for Expenditures	**$88,056.00**	**$76,181.00**	**$83,887.00**
Total for Expenditures and Other Uses	**$88,056.00**	**$76,181.00**	**$83,887.00**

SL - Special District(s) Lighting
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$56,549.00	$51,515.00	$57,987.00
8022 - Restated Fund Balance - Beginning of Year	$56,549.00	$51,515.00	$57,987.00
Add Revenues and Other Sources	$101,134.00	$81,215.00	$77,415.00
Deduct Expenditures and Other Uses	$88,056.00	$76,181.00	$83,887.00
8029 - Fund Balance - End of Year	$69,627.00	$56,549.00	$51,515.00

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$216,590.00	$144,807.32	$99,013.00
Total for Cash and Cash Equivalents	**$216,590.00**	**$144,807.32**	**$99,013.00**
Due From			
391 - Due From Other Funds	$3,711.00	$59.00	$59.00
Total for Due From	**$3,711.00**	**$59.00**	**$59.00**
Other Assets			
480 - Prepaid Expenses	-	-	$34,931.00
Total for Other Assets	**$0.00**	**$0.00**	**$34,931.00**
Total for Assets	**$220,301.00**	**$144,866.32**	**$134,003.00**
Total for Assets and Deferred Outflows	**$220,301.00**	**$144,866.32**	**$134,003.00**

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	$70,582.00	-	-
Total for Due to	**$70,582.00**	**$0.00**	**$0.00**
Total for Liabilities	**$70,582.00**	**$0.00**	**$0.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	-	$34,931.00
Total for Nonspendable Fund Balance	**$0.00**	**$0.00**	**$34,931.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$149,719.00	$144,867.00	$99,072.00
Total for Assigned Fund Balance	**$149,719.00**	**$144,867.00**	**$99,072.00**
Total for Fund Balance	**$149,719.00**	**$144,867.00**	**$134,003.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$220,301.00**	**$144,867.00**	**$134,003.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$720,378.00	$570,377.00	$412,158.00
Total for Property Taxes	**$720,378.00**	**$570,377.00**	**$412,158.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$3,652.00	$2,969.00	$2,325.00
Total for Property Tax Items	**$3,652.00**	**$2,969.00**	**$2,325.00**
Use of Money and Property			
2401 - Interest and Earnings	-	$8,808.00	$8,531.00
Total for Use of Money and Property	**$0.00**	**$8,808.00**	**$8,531.00**
Total for Revenues	**$724,030.00**	**$582,154.00**	**$423,014.00**
Total for Revenues and Other Sources	**$724,030.00**	**$582,154.00**	**$423,014.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Health			
Other Health			
45404 - Ambulance - Contractual	$719,177.00	$571,290.00	$419,177.00
Total for Other Health	**$719,177.00**	**$571,290.00**	**$419,177.00**
Total for Health	**$719,177.00**	**$571,290.00**	**$419,177.00**
Total for Expenditures	**$719,177.00**	**$571,290.00**	**$419,177.00**
Total for Expenditures and Other Uses	**$719,177.00**	**$571,290.00**	**$419,177.00**

SM - Special District(s) Miscellaneous
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$144,867.00	$134,003.00	$130,107.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$59.00
8022 - Restated Fund Balance - Beginning of Year	$144,867.00	$134,003.00	$130,166.00
Add Revenues and Other Sources	$724,030.00	$582,154.00	$423,014.00
Deduct Expenditures and Other Uses	$719,177.00	$571,290.00	$419,177.00
8029 - Fund Balance - End of Year	$149,720.00	$144,867.00	$134,003.00

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$404,834.00	$3,030,949.00	$3,387,055.00
Total for Cash and Cash Equivalents	**$404,834.00**	**$3,030,949.00**	**$3,387,055.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$482,882.00	$482,882.00	$482,882.00
Total for Restricted Cash and Cash Equivalents	**$482,882.00**	**$482,882.00**	**$482,882.00**
Net Other Receivables			
360 - Sewer Rents Receivable	$562,415.00	$603,882.00	$930,969.00
Total for Net Other Receivables	**$562,415.00**	**$603,882.00**	**$930,969.00**
Due From			
391 - Due From Other Funds	$4,624,521.00	$1,386,786.00	$63,007.00
Total for Due From	**$4,624,521.00**	**$1,386,786.00**	**$63,007.00**
Other Assets			
480 - Prepaid Expenses	$1,042.00	$1,042.00	$3,167.00
Total for Other Assets	**$1,042.00**	**$1,042.00**	**$3,167.00**
Total for Assets	**$6,075,694.00**	**$5,505,541.00**	**$4,867,080.00**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$6,075,694.00**	**$5,505,541.00**	**$4,867,080.00**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$313,551.00	$5,186.00	$239,051.00
601 - Accrued Liabilities	-	-	$124.00
Total for Payables	**$313,551.00**	**$5,186.00**	**$239,175.00**
Due to			
630 - Due To Other Funds	$495,478.00	$502,879.00	$85,688.00
Total for Due to	**$495,478.00**	**$502,879.00**	**$85,688.00**
Total for Liabilities	**$809,029.00**	**$508,065.00**	**$324,863.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$1,042.00	$1,042.00	$3,167.00
Total for Nonspendable Fund Balance	**$1,042.00**	**$1,042.00**	**$3,167.00**
Restricted Fund Balance			
884 - Reserve For Debt	$482,882.00	$482,882.00	$482,882.00
Total for Restricted Fund Balance	**$482,882.00**	**$482,882.00**	**$482,882.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$4,782,741.00	$4,513,552.00	$4,056,168.00

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assigned Fund Balance	**$4,782,741.00**	**$4,513,552.00**	**$4,056,168.00**
Total for Fund Balance	**$5,266,665.00**	**$4,997,476.00**	**$4,542,217.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$6,075,694.00**	**$5,505,541.00**	**$4,867,080.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$308,578.00	$224,810.00	$362,548.00
Total for Property Taxes	**$308,578.00**	**$224,810.00**	**$362,548.00**
Departmental Income			
2120 - Sewer Rents	$2,980,275.00	$3,361,805.00	$2,553,772.00
2128 - Interest and Penalties on Sewer Accounts	$56,055.00	$49,599.00	$17,415.00
Total for Departmental Income	**$3,036,330.00**	**$3,411,404.00**	**$2,571,187.00**
Use of Money and Property			
2401 - Interest and Earnings	-	$86,429.00	$124,568.00
Total for Use of Money and Property	**$0.00**	**$86,429.00**	**$124,568.00**
Total for Revenues	**$3,344,908.00**	**$3,722,643.00**	**$3,058,303.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$14,356.00	-	-
Total for Operating Transfers	**$14,356.00**	**$0.00**	**$0.00**
Total for Other Sources	**$14,356.00**	**$0.00**	**$0.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	**$3,359,264.00**	**$3,722,643.00**	**$3,058,303.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19804 - Payment Of MTA Payroll Tax - Contractual	-	$16.00	$59.00
19894 - General Government Support, Other - Contractual *Engineer; Debt renewal costs*	$96,272.00	$56,139.00	$19,656.00
Total for Special Items	**$96,272.00**	**$56,155.00**	**$19,715.00**
Total for General Government Support	**$96,272.00**	**$56,155.00**	**$19,715.00**
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	$328.00	$4,641.00	$19,803.00
81104 - Sewer Administration - Contractual	$4,908.00	$3,562.00	$5,368.00
81204 - Sanitary Sewers - Contractual	$964,223.00	$928,677.00	$868,200.00
81304 - Sewage Treatment and Disposal - Contractual	$1,640,574.00	$2,027,127.00	$1,368,723.00
Total for Sewage	**$2,610,033.00**	**$2,964,007.00**	**$2,262,094.00**
Total for Home and Community Services	**$2,610,033.00**	**$2,964,007.00**	**$2,262,094.00**
Employee Benefits			
Employee Benefits			

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90308 - Social Security - Employee Benefits	-	$344.00	$1,467.00
Total for Employee Benefits	**$0.00**	**$344.00**	**$1,467.00**
Total for Employee Benefits	**$0.00**	**$344.00**	**$1,467.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$143,449.00	$85,679.00	$171,606.00
97107 - Serial Bonds - Debt Interest	$74,356.00	$73,699.05	$44,797.00
97306 - Bond Anticipation Notes - Debt Principal	$45,000.00	$40,000.00	$78,286.00
97307 - Bond Anticipation Notes - Debt Interest	$38,400.00	$47,500.00	$39,142.00
Total for Debt Service	**$301,205.00**	**$246,878.05**	**$333,831.00**
Total for Debt Service	**$301,205.00**	**$246,878.05**	**$333,831.00**
Total for Expenditures	**$3,007,510.00**	**$3,267,384.05**	**$2,617,107.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *per adopted budget*	$82,565.00	-	-
Total for Interfund Transfers	**$82,565.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$82,565.00**	**$0.00**	**$0.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Other Uses	**$82,565.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$3,090,075.00**	**$3,267,384.05**	**$2,617,107.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$4,997,475.95	$4,542,217.00	$3,949,704.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *make fund balance a round dollar amount*	$0.05	-	$151,317.00
8022 - Restated Fund Balance - Beginning of Year	$4,997,476.00	$4,542,217.00	$4,101,021.00
Add Revenues and Other Sources	$3,359,264.00	$3,722,643.00	$3,058,303.00
Deduct Expenditures and Other Uses	$3,090,075.00	$3,267,384.05	$2,617,107.00
8029 - Fund Balance - End of Year	$5,266,665.00	$4,997,475.95	$4,542,217.00

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$313,303.00	$306,205.00	$224,810.00
2199 - Est Rev - Departmental Income	$2,913,261.00	$2,877,608.00	$2,747,818.00
2899 - Est Rev - Interfund Revenues	$14,347.00	$14,356.00	$14,347.00
Total for Estimated Revenue	**$3,240,911.00**	**$3,198,169.00**	**$2,986,975.00**
Total for Estimated Revenues and Other Sources	**$3,240,911.00**	**$3,198,169.00**	**$2,986,975.00**

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$105,125.00	$180,900.00	$189,010.00
8999 - App - Home and Community Services	$2,748,548.00	$2,716,899.00	$2,585,618.00
9199 - App - Employee Benefits	-	-	$3,190.00
9899 - App - Debt Service	$308,303.00	$217,805.00	$194,810.00
Total for Estimated Appropriations	**$3,161,976.00**	**$3,115,604.00**	**$2,972,628.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$78,935.00	$82,565.00	$14,347.00
Total for Estimated Other Uses	**$78,935.00**	**$82,565.00**	**$14,347.00**
Total for Estimated Appropriations and Other Uses	**$3,240,911.00**	**$3,198,169.00**	**$2,986,975.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$7,708,028.00	$3,607,727.00	$2,107,201.00
Total for Cash and Cash Equivalents	**$7,708,028.00**	**$3,607,727.00**	**$2,107,201.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$86,694.00	$86,694.00	$86,694.00
Total for Restricted Cash and Cash Equivalents	**$86,694.00**	**$86,694.00**	**$86,694.00**
Net Other Receivables			
350 - Water Rents Receivable	$250,803.00	$538,321.00	$650,648.00
Total for Net Other Receivables	**$250,803.00**	**$538,321.00**	**$650,648.00**
Due From			
391 - Due From Other Funds	$23,645.00	$15,322.00	$6,999.00
Total for Due From	**$23,645.00**	**$15,322.00**	**$6,999.00**
Other Assets			
480 - Prepaid Expenses	$3,642.00	$499.00	$3,386.00
Total for Other Assets	**$3,642.00**	**$499.00**	**$3,386.00**
Total for Assets	**$8,072,812.00**	**$4,248,563.00**	**$2,854,928.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$8,072,812.00**	**$4,248,563.00**	**$2,854,928.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$18,211.00	$5,991.00	$26,897.00
601 - Accrued Liabilities	-	-	$69.00
Total for Payables	**$18,211.00**	**$5,991.00**	**$26,966.00**
Due to			
630 - Due To Other Funds	$4,049,284.00	$1,262,609.00	$72,845.00
Total for Due to	**$4,049,284.00**	**$1,262,609.00**	**$72,845.00**
Other Liabilities			
690 - Overpayments and Clearing Account	$248,646.00	$5,229.00	$1,758.00
Total for Other Liabilities	**$248,646.00**	**$5,229.00**	**$1,758.00**
Total for Liabilities	**$4,316,141.00**	**$1,273,829.00**	**$101,569.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$3,642.00	$499.00	$3,386.00
Total for Nonspendable Fund Balance	**$3,642.00**	**$499.00**	**$3,386.00**
Restricted Fund Balance			
884 - Reserve For Debt	$86,694.00	$86,694.00	$86,694.00

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Restricted Fund Balance	**$86,694.00**	**$86,694.00**	**$86,694.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$3,666,335.00	$2,887,541.00	$2,663,279.00
Total for Assigned Fund Balance	**$3,666,335.00**	**$2,887,541.00**	**$2,663,279.00**
Total for Fund Balance	**$3,756,671.00**	**$2,974,734.00**	**$2,753,359.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$8,072,812.00**	**$4,248,563.00**	**$2,854,928.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$982,587.00	$893,038.00	$932,076.00
Total for Property Taxes	**$982,587.00**	**$893,038.00**	**$932,076.00**
Departmental Income			
2140 - Metered Water Sales	$1,795,693.00	$1,521,367.00	$1,707,620.00
2142 - Unmetered Water Sales	$690,027.00	$379,396.00	$34,243.00
2148 - Interest and Penalties on Water Rents	$38,113.00	$36,496.00	$13,517.00
Total for Departmental Income	**$2,523,833.00**	**$1,937,259.00**	**$1,755,380.00**
Use of Money and Property			
2401 - Interest and Earnings	-	$94,508.00	$75,049.00
Total for Use of Money and Property	**$0.00**	**$94,508.00**	**$75,049.00**
Licenses and Permits			
2590 - Permits Other	$6,400.00	$48,990.00	$37,100.00
Total for Licenses and Permits	**$6,400.00**	**$48,990.00**	**$37,100.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$2,610.00	$1,978.00	$1,716.00
Total for Sales of Property and Compensation for Loss	**$2,610.00**	**$1,978.00**	**$1,716.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Other Revenues			
2770 - Unclassified	-	$6.00	-
Total for Other Revenues	**$0.00**	**$6.00**	**$0.00**
Total for Revenues	**$3,515,430.00**	**$2,975,779.00**	**$2,801,321.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$7,449.00	-	-
Total for Operating Transfers	**$7,449.00**	**$0.00**	**$0.00**
Total for Other Sources	**$7,449.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$3,522,879.00**	**$2,975,779.00**	**$2,801,321.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19804 - Payment Of MTA Payroll Tax - Contractual	-	$90.00	$77.00
19894 - General Government Support, Other - Contractual *Engineer*	$50,000.00	$23,159.00	$25,933.00
Total for Special Items	**$50,000.00**	**$23,249.00**	**$26,010.00**
Total for General Government Support	**$50,000.00**	**$23,249.00**	**$26,010.00**
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	$15,700.00	$17,475.00	$26,818.00
83102 - Water Administration - Equipment and Capital Outlay	$42,680.00	-	-
83104 - Water Administration - Contractual	$7,106.00	$5,320.00	$17,453.00
83204 - Water Source of Supply, Power and Pumping - Contractual	$1,278,945.00	$1,237,926.00	$1,143,565.00
83304 - Water Purification - Contractual	$16,871.00	$18,432.00	$18,000.00
83404 - Water Transportation and Distribution - Contractual	$420,600.00	$433,705.00	$408,906.00
Total for Water	**$1,781,902.00**	**$1,712,858.00**	**$1,614,742.00**
Total for Home and Community Services	**$1,781,902.00**	**$1,712,858.00**	**$1,614,742.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	$1,176.00	$1,334.00	$2,024.00
90408 - Workers' Compensation - Employee Benefits	$401.00	$156.00	$655.00
Total for Employee Benefits	**$1,577.00**	**$1,490.00**	**$2,679.00**
Total for Employee Benefits	**$1,577.00**	**$1,490.00**	**$2,679.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$687,486.00	$796,227.00	$680,729.00
97107 - Serial Bonds - Debt Interest	$185,799.00	$220,580.00	$232,336.00
Total for Debt Service	**$873,285.00**	**$1,016,807.00**	**$913,065.00**
Total for Debt Service	**$873,285.00**	**$1,016,807.00**	**$913,065.00**
Total for Expenditures	**$2,706,764.00**	**$2,754,404.00**	**$2,556,496.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Part of Adopted Budget*	$34,178.00	-	-
Total for Interfund Transfers	**$34,178.00**	**$0.00**	**$0.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Interfund Transfers	**$34,178.00**	**$0.00**	**$0.00**
Total for Other Uses	**$34,178.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$2,740,942.00**	**$2,754,404.00**	**$2,556,496.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$2,974,734.00	$2,753,359.00	$2,274,224.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$234,310.00
8022 - Restated Fund Balance - Beginning of Year	$2,974,734.00	$2,753,359.00	$2,508,534.00
Add Revenues and Other Sources	$3,522,879.00	$2,975,779.00	$2,801,321.00
Deduct Expenditures and Other Uses	$2,740,942.00	$2,754,404.00	$2,556,496.00
8029 - Fund Balance - End of Year	$3,756,671.00	$2,974,734.00	$2,753,359.00

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$874,569.00	$982,587.00	$893,038.00
2199 - Est Rev - Departmental Income	$2,040,294.00	$1,908,159.00	$1,817,655.00
Total for Estimated Revenue	**$2,914,863.00**	**$2,890,746.00**	**$2,710,693.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	-	$7,449.00	-
Total for Estimated Other Sources	**$0.00**	**$7,449.00**	**$0.00**
Total for Estimated Revenues and Other Sources	**$2,914,863.00**	**$2,898,195.00**	**$2,710,693.00**

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$66,500.00	$83,000.00	$98,000.00
8999 - App - Home and Community Services	$1,864,450.00	$1,797,420.00	$1,743,255.00
9199 - App - Employee Benefits	$1,240.00	$35,188.00	$6,400.00
9899 - App - Debt Service	$874,569.00	$982,587.00	$863,038.00
Total for Estimated Appropriations	**$2,806,759.00**	**$2,898,195.00**	**$2,710,693.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$108,104.00	-	-
Total for Estimated Other Uses	**$108,104.00**	**$0.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$2,914,863.00**	**$2,898,195.00**	**$2,710,693.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$4,925.00	$4,925.00	$3,000.00
Total for Cash and Cash Equivalents	**$4,925.00**	**$4,925.00**	**$3,000.00**
Total for Assets	**$4,925.00**	**$4,925.00**	**$3,000.00**
Total for Assets and Deferred Outflows	**$4,925.00**	**$4,925.00**	**$3,000.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
735 - Bail Deposits	$4,925.00	$4,925.00	$3,000.00
Total for Payables	**$4,925.00**	**$4,925.00**	**$3,000.00**
Total for Liabilities	**$4,925.00**	**$4,925.00**	**$3,000.00**
Total for Liabilities, Deferred Inflows and Net Position	**$4,925.00**	**$4,925.00**	**$3,000.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Total for Revenues and Other Sources	$0.00	$0.00	$0.00

TC - Custodial
Results of Operations

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

TC - Custodial
Changes in Net Position

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

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$8,162,217.00	$8,162,217.00	$8,162,217.00
105 - Construction Work In Progress	$257,593.00	$1,157,238.00	$6,305,563.00
Total for Non-Depreciable Capital Assets	**$8,419,810.00**	**$9,319,455.00**	**$14,467,780.00**
Depreciable Capital Assets			
102 - Buildings	$3,335,540.00	$12,389,979.00	$12,270,862.00
103 - Improvements Other Than Buildings	$2,958,820.00	$2,909,320.00	$2,177,375.00
104 - Machinery and Equipment	$9,997,251.00	$9,665,953.00	$9,029,073.00
106 - Infrastructure	$144,646,233.00	$143,609,925.00	$142,897,466.00
Total for Depreciable Capital Assets	**$160,937,844.00**	**$168,575,177.00**	**$166,374,776.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($8,261,660.00)	($7,260,600.00)	($6,259,540.00)
113 - Accumulated Depreciation Improvements Other than Buildings	($2,263,214.00)	($1,884,653.00)	($1,506,092.00)
114 - Accumulated Depreciation Machinery and Equipment	($6,546,775.00)	($6,502,095.00)	($6,457,415.00)
116 - Accumulated Depreciation Infrastructure	($159,399,837.00)	($147,334,242.00)	($135,268,647.00)
Total for Accumulated Depreciation	**($176,471,486.00)**	**($162,981,590.00)**	**($149,491,694.00)**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	$1,482,263.00	$1,388,660.00	$21,444,036.00
Total for Other Non-Current Assets	**$1,482,263.00**	**$1,388,660.00**	**$21,444,036.00**

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

	12/31/2025	12/31/2024	12/31/2023
Total for Non-Current Assets	**($5,631,569.00)**	**$16,301,702.00**	**$52,794,898.00**

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$22,520,000.00	$24,554,016.00	$26,444,017.00
Total for Debt Obligations	**$22,520,000.00**	**$24,554,016.00**	**$26,444,017.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$1,482,263.00	$1,388,660.00	$1,996,347.00
683 - Other Post Employment Benefits	-	-	$4,356,247.00
684 - Landfill Closure and Post Closure Liability	-	-	$8,029.00
687 - Compensated Absences	$762,635.00	$635,529.00	$450,165.00
Total for Other Long-Term Obligations	**$2,244,898.00**	**$2,024,189.00**	**$6,810,788.00**
Total for Long-Term Obligations	**$24,764,898.00**	**$26,578,205.00**	**$33,254,805.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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	$24,554,016.00	$0.00	$2,034,016.00	$0.00	$0.00	$0.00	$22,520,000.00
Bond Anticipation Note	$960,000.00	$0.00	$45,000.00	$0.00	$0.00	$0.00	$915,000.00
Total	$25,514,016.00	$0.00	$2,079,016.00	$0.00	$0.00	$0.00	$23,435,000.00

Statement of Indebtedness
Debt Records

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Emergency Services Building Renovation		12/26/18	9/15/43	$1,455,000.00	$0.00	$55,000.00	$0.00	$0.00	$0.00	$1,400,000.00
Bond Sewer Improvement, Paving		6/20/18	12/1/28	$380,000.00	$0.00	$170,000.00	$0.00	$0.00	$0.00	$210,000.00
Bond RENOVATIONS, WATER/SEWER, PAVING		3/24/16	3/15/36	$3,930,000.00	$0.00	$280,000.00	$0.00	$0.00	$0.00	$3,650,000.00
Bond HVAC REPAIRS, PAVING HIGHWAY EQUIPMENT		7/29/20	7/15/34	$1,320,000.00	$0.00	$120,000.00	$0.00	$0.00	$0.00	$1,200,000.00
Bond PARK IMPROVEMENTS, PAVING		10/14/21	10/1/38	$4,780,000.00	$0.00	$295,000.00	$0.00	$0.00	$0.00	$4,485,000.00
Bond PAVING, SLUDGE DIGESTER, BUILDING IMPROVEMENT		12/12/23	11/1/43	$5,264,016.00	$0.00	$244,016.00	$0.00	$0.00	$0.00	$5,020,000.00
Bond WATER SEWER IMPROVEMEN HIGHWAY EQUIPMENT		3/23/17	9/15/37	$2,430,000.00	$0.00	$155,000.00	$0.00	$0.00	$0.00	$2,275,000.00
Bond WATER LINE EXTENSION/EQUIPMENT, ROADS		10/23/18	10/15/33	$1,585,000.00	$0.00	$90,000.00	$0.00	$0.00	$0.00	$1,495,000.00
Bond RENOVATIONS, LANDFILL, EQUIPMENT, WATER/SEWER		4/26/16	10/1/29	$3,410,000.00	$0.00	$625,000.00	$0.00	$0.00	$0.00	$2,785,000.00
Bond Anticipation Note Sewer Improvement		12/21/22	10/9/26	$960,000.00	$0.00	$45,000.00	$0.00	$0.00	$0.00	$915,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$2,100,000.00	$708,222.00	$2,808,222.00	$20,420,000.00
2027	$2,185,000.00	$633,225.00	$2,818,225.00	$18,235,000.00
2028	$2,270,000.00	$554,678.00	$2,824,678.00	$15,965,000.00
2029	$2,180,000.00	$481,363.00	$2,661,363.00	$13,785,000.00
2030	$1,480,000.00	$423,075.00	$1,903,075.00	$12,305,000.00
2031	$1,535,000.00	$373,612.00	$1,908,612.00	$10,770,000.00
2032	$1,575,000.00	$328,175.00	$1,903,175.00	$9,195,000.00
2033	$1,615,000.00	$281,294.00	$1,896,294.00	$7,580,000.00
2034	$1,485,000.00	$232,866.00	$1,717,866.00	$6,095,000.00
2035	$1,375,000.00	$189,050.00	$1,564,050.00	$4,720,000.00
2036	$1,415,000.00	$146,669.00	$1,561,669.00	$3,305,000.00
2037	$1,075,000.00	$108,919.00	$1,183,919.00	$2,230,000.00
2038	$875,000.00	$79,388.00	$954,388.00	$1,355,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$250,000.00	$52,638.00	$302,638.00	$1,105,000.00
2040	$265,000.00	$42,975.00	$307,975.00	$840,000.00
2041	$270,000.00	$32,731.00	$302,731.00	$570,000.00
2042	$280,000.00	$22,288.00	$302,288.00	$290,000.00
2043	$290,000.00	$11,338.00	$301,338.00	$0.00
Total	$22,520,000.00	$4,702,506.00	$27,222,506.00	
$22,520,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2102	Checking	B	$220,834.38	$0.00	$0.00	$0.00	$220,834.38
3027	Checking	A, B	$143,917.90	$0.00	$0.00	$0.00	$143,917.90
2602	Checking	B	$62,355.39	$0.00	$0.00	$0.00	$62,355.39
1930	Checking	SS	$47,290.64	$0.00	$0.00	$0.00	$47,290.64
2376	Checking	A	$9,708.57	$0.00	$0.00	$0.00	$9,708.57
2813	Checking	B	$50,520.83	$0.00	$0.00	$0.00	$50,520.83
3077	Checking	B	$84,186.33	$0.00	$0.00	$0.00	$84,186.33
2524	Savings	A, B, DB, H, SL, SM, SS, SW, TC	$1,466,757.35	$0.00	$0.00	$0.00	$1,466,757.35
2277	Checking	A	$0.79	$0.00	$0.00	$0.00	$0.79
2235	Checking	SM	$277,490.63	$0.00	$0.00	$0.00	$277,490.63
2863	Checking	B	$22,046.52	$0.00	$0.00	$0.00	$22,046.52
2511	Checking	B	$85,118.34	$0.00	$0.00	$0.00	$85,118.34

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2194	Checking	SL	$69,715.31	$0.00	$0.00	$0.00	$69,715.31
3283	Checking	SW	$858,070.82	$0.00	$0.00	$0.00	$858,070.82
2053	Checking	SS, SW	$1,404,815.16	$0.00	$0.00	$0.00	$1,404,815.16
2756	Checking	A	$2,610,156.31	$0.00	$0.00	$0.00	$2,610,156.31
2889	Checking	H	$6,338.91	$0.00	$0.00	$0.00	$6,338.91
2574	Checking	A, B, DB, H, SL, SM, SS, SW, TC	$1,533,735.02	$0.00	$0.00	$0.00	$1,533,735.02
2988	Checking	DB	$515,470.87	$0.00	$0.00	$0.00	$515,470.87
1841	NY Class Investment Account	A, B, DB, H, SL, SM, SS, SW, TC	$10,802,580.02	$0.00	$0.00	$0.00	$10,802,580.02
2938	Savings	A, B, TC	$658,727.30	$0.00	$0.00	$0.00	$658,727.30
3358	Savings	H	$538,899.11	$0.00	$0.00	$0.00	$538,899.11
3225	Checking	SS, SW	$5,531,836.14	$0.00	$0.00	$0.00	$5,531,836.14
2681	Checking	A, B, DB, SS, SW	$213,120.47	$0.00	$0.00	$0.00	$213,120.47

Accounts

Total	$27,213,693.11	$0.00	$0.00	$0.00	$27,213,693.11
				Total Cash From Financials	$27,213,694.02

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$27,213,693.11
FDIC Insurance	$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$26,980,830.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$27,480,830.00

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

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
67	10	0	24

		Number Receving Benefits			
Benefit	**Amount**	**Full Time**	**Part Time**	**Volunteer**	**Retiree**
State Retirement System	$683,148.00	67			
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$343,334.00	67	10		0
Worker's Compensation	$152,165.00	67	10		0
Life Insurance	$6,735.00	67	0		0
Unemployment Insurance					
Disability Insurance	$3,564.00	67	10		0
Hospital, Medical and Dental Insurance	$1,769,115.00	67	10		23
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$3,725.00	67	10		0
Total Employee Benefits Paid	$2,961,786.00				