Town of Newburgh
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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, Gilbert Piaquadio (LG330356900000A), hereby certify that I am the Chief Financial Officer of the Town of Newburgh, and that the information provided in the Annual Financial Report of the Town of Newburgh for the fiscal year ended 12/31/2024, 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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- H - Capital Projects
- SD - Special District(s) Drainage
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$29,847,442.00	$29,982,478.00	$24,312,011.00
210 - Petty Cash	$1,150.00	$1,150.00	$1,150.00
Total for Cash and Cash Equivalents	**$29,848,592.00**	**$29,983,628.00**	**$24,313,161.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$284,752.00	$280,378.00	$277,410.00
Total for Restricted Cash and Cash Equivalents	**$284,752.00**	**$280,378.00**	**$277,410.00**
Net Other Receivables			
380 - Accounts Receivable	$5,019,539.00	$5,093,845.00	$5,562,268.00
Total for Net Other Receivables	**$5,019,539.00**	**$5,093,845.00**	**$5,562,268.00**
Other Assets			
480 - Prepaid Expenses	$925,505.00	$809,151.00	$768,600.00
Total for Other Assets	**$925,505.00**	**$809,151.00**	**$768,600.00**
Total for Assets	**$36,078,388.00**	**$36,167,002.00**	**$30,921,439.00**
Total for Assets and Deferred Outflows	**$36,078,388.00**	**$36,167,002.00**	**$30,921,439.00**

Town of Newburgh
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$528,099.00	$371,542.00	$741,782.00
601 - Accrued Liabilities	$337,415.00	$242,095.00	$185,739.00
730 - Guaranty & Bid Deposits	$4,031,055.00	$3,807,992.00	$3,284,835.00
Total for Payables	**$4,896,569.00**	**$4,421,629.00**	**$4,212,356.00**
Due to			
742 - Receivers Fund	$118,290.00	$116,490.00	$115,100.00
Total for Due to	**$118,290.00**	**$116,490.00**	**$115,100.00**
Other Liabilities			
688 - Other Liabilities	-	$2,411,513.00	$3,013,716.00
690 - Overpayments and Clearing Account	$34,670.00	-	$0.00
720 - Group Insurance	$344,870.00	$358,007.00	$373,497.00
Total for Other Liabilities	**$379,540.00**	**$2,769,520.00**	**$3,387,213.00**
Total for Liabilities	**$5,394,399.00**	**$7,307,639.00**	**$7,714,669.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Defferal of Police Grant*	$370,065.00	$114,071.00	$214,409.00

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Deferred Inflows of Resources	**$370,065.00**	**$114,071.00**	**$214,409.00**
Total for Deferred Inflows	**$370,065.00**	**$114,071.00**	**$214,409.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$925,505.00	$809,151.00	$768,600.00
Total for Nonspendable Fund Balance	**$925,505.00**	**$809,151.00**	**$768,600.00**
Restricted Fund Balance			
863 - Insurance Reserve	$44,108.00	$43,408.00	$42,933.00
870 - General Reserve	$29,680.00	$29,199.00	$28,873.00
880 - Reserve For Tax Stabilization	$210,964.00	$207,771.00	$205,604.00
Total for Restricted Fund Balance	**$284,752.00**	**$280,378.00**	**$277,410.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$8,400,000.00	$1,649,000.00	$1,000,000.00
Total for Assigned Fund Balance	**$8,400,000.00**	**$1,649,000.00**	**$1,000,000.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$20,703,667.00	$26,006,763.00	$20,946,351.00
Total for Unassigned Fund Balance	**$20,703,667.00**	**$26,006,763.00**	**$20,946,351.00**
Total for Fund Balance	**$30,313,924.00**	**$28,745,292.00**	**$22,992,361.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$36,078,388.00**	**$36,167,002.00**	**$30,921,439.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$11,520,141.00	$11,660,826.00	$11,544,599.00
Total for Property Taxes	**$11,520,141.00**	**$11,660,826.00**	**$11,544,599.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$514,732.00	$486,892.00	$460,446.00
1090 - Interest and Penalties on Real Prop Taxes	$47,199.00	$60,284.00	$38,690.00
Total for Property Tax Items	**$561,931.00**	**$547,176.00**	**$499,136.00**
Non-Property Tax Items			
1113 - Tax on Hotel Room Occupancy	$583,115.00	$622,373.00	$579,300.00
1116 - Tax on Adult-Use Cannabis	$342,977.00	-	-
1120 - Non Property Tax Distribution by County	$6,682,191.00	$6,712,802.00	$6,477,152.00
1170 - Franchise Tax	$365,208.00	$382,472.00	$400,965.00
Total for Non-Property Tax Items	**$7,973,491.00**	**$7,717,647.00**	**$7,457,417.00**
Departmental Income			
1232 - Tax Collector Fees	$171,381.00	$170,295.00	$184,144.00
1255 - Clerk Fees	$10,679.00	$14,257.00	$12,224.00
1520 - Police Fees	$4,555.00	$4,060.00	$3,510.00
1601 - Public Health Fees	$11,376.00	$11,710.00	$10,050.00
2001 - Park and Recreational Charges	$144,250.00	$186,120.00	$176,664.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
2025 - Special Recreational Facility Charges	$454,352.00	$455,543.00	$410,841.00
2110 - Zoning Fees	$19,100.00	$18,050.00	$11,750.00
2115 - Planning Board Fees	$178,775.00	$97,283.00	$376,901.00
Total for Departmental Income	**$994,468.00**	**$957,318.00**	**$1,186,084.00**
Intergovernmental Charges			
2210 - General Services Other Government *Charges to other Districts*	$308,340.00	$348,553.00	$314,537.00
2260 - Public Safety Services Other Governments *Police Aid from otherMunicipalities*	$2,494.00	$14,698.00	$9,168.00
Total for Intergovernmental Charges	**$310,834.00**	**$363,251.00**	**$323,705.00**
Use of Money and Property			
2401 - Interest and Earnings	$1,506,274.00	$1,168,936.00	$156,029.00
Total for Use of Money and Property	**$1,506,274.00**	**$1,168,936.00**	**$156,029.00**
Licenses and Permits			
2540 - Bingo Licenses	$1,942.00	$833.00	$184.00
2544 - Dog Licenses	$11,473.00	$11,927.00	$12,649.00
2550 - Public Safety Permits	$146,102.00	$161,708.00	$238,362.00
2555 - Building and Alteration Permits	$635,345.00	$712,982.00	$944,875.00
2590 - Permits Other	$9,775.00	$10,625.00	$13,125.00
Total for Licenses and Permits	**$804,637.00**	**$898,075.00**	**$1,209,195.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$545,428.00	$618,516.00	$628,550.00
2611 - Fines and Penalties Dog Cases	$2,802.00	$3,824.00	$3,115.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Fines and Forfeitures	**$548,230.00**	**$622,340.00**	**$631,665.00**
Sales of Property and Compensation for Loss			
2655 - Sales Other	$6,814.00	$5,735.00	$5,469.00
2665 - Sales of Equipment	$14,103.00	-	$5,085.00
2680 - Insurance Recoveries	$59,391.00	$60,357.00	$46,260.00
Total for Sales of Property and Compensation for Loss	**$80,308.00**	**$66,092.00**	**$56,814.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$5,404.00	$14,497.00	$2,121.00
2705 - Gifts and Donations	$23,926.00	$34,274.00	$17,841.00
2706 - Grants From Local Governments	-	$100,000.00	$100,000.00
2750 - AIM Related Payments	-	-	$0.00
2770 - Unclassified *Danskammer & Roseton Host Agreements*	$500,229.00	$471,731.00	$492,074.00
Total for Other Revenues	**$529,559.00**	**$620,502.00**	**$612,036.00**
State Aid			
3001 - State Aid Revenue Sharing	$116,185.00	$108,589.00	$108,589.00
3005 - State Aid Mortgage Tax	$953,413.00	$1,411,432.00	$2,687,685.00
3016 - Casino Licensing Fees and Various Gaming Revenues	$3,780,109.00	$3,000,000.00	$3,130,877.00
3040 - State Aid Real Property Tax Administration	-	-	$54,919.00
3089 - State Aid Other	-	$53,523.00	$30,066.00
3389 - State Aid Other Public Safety	$271,748.00	-	-
3589 - State Aid Other Transportation	$44,948.00	-	-
3820 - State Aid Youth Programs	-	$37,749.00	$27,129.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for State Aid	**$5,166,403.00**	**$4,611,293.00**	**$6,039,265.00**
Federal Aid			
4320 - Federal Aid Crime Control	$38,245.00	-	$158,372.00
4889 - Federal Aid Other Culture and Recreation Aid	$2,411,513.00	-	-
Total for Federal Aid	**$2,449,758.00**	**$0.00**	**$158,372.00**
Total for Revenues	**$32,446,034.00**	**$29,233,456.00**	**$29,874,317.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$16,684.00	-
Total for Operating Transfers	**$0.00**	**$16,684.00**	**$0.00**
Total for Other Sources	**$0.00**	**$16,684.00**	**$0.00**
Total for Revenues and Other Sources	**$32,446,034.00**	**$29,250,140.00**	**$29,874,317.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$129,899.00	$148,883.00	$131,880.00
10104 - Legislative Board - Contractual	$3,918.00	$6,658.00	$928.00
Total for Legislative Board	**$133,817.00**	**$155,541.00**	**$132,808.00**
Judicial			
11101 - Municipal Court - Personal Services	$656,156.00	$609,415.00	$578,459.00
11102 - Municipal Court - Equipment and Capital Outlay	$35,236.00	$7,959.00	$7,720.00
11104 - Municipal Court - Contractual	$38,919.00	$33,322.00	$41,731.00
Total for Judicial	**$730,311.00**	**$650,696.00**	**$627,910.00**
Executive			
12201 - Supervisor - Personal Services	$292,981.00	$295,835.00	$271,915.00
12202 - Supervisor - Equipment and Capital Outlay	-	-	$993.00
12204 - Supervisor - Contractual	$6,695.00	$5,216.00	$7,206.00
Total for Executive	**$299,676.00**	**$301,051.00**	**$280,114.00**
Finance			
13151 - Comptroller - Personal Services	$279,165.00	$275,613.00	$261,999.00
13152 - Comptroller - Equipment and Capital Outlay	-	$1,190.00	-

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
13154 - Comptroller - Contractual	$117,736.00	$98,167.00	$69,551.00
13204 - Auditor - Contractual	-	-	$37,120.00
13301 - Tax Collection - Personal Services	$255,656.00	$243,082.00	$222,526.00
13302 - Tax Collection - Equipment and Capital Outlay	$949.00	$4,644.00	-
13304 - Tax Collection - Contractual	$13,368.00	$24,522.00	$21,952.00
13551 - Assessment - Personal Services	$298,876.00	$297,342.00	$271,784.00
13552 - Assessment - Equipment and Capital Outlay	-	-	$2,500.00
13554 - Assessment - Contractual	$10,357.00	$12,451.00	$11,563.00
Total for Finance	**$976,107.00**	**$957,011.00**	**$898,995.00**
Municipal Staff			
14101 - Clerk - Personal Services	$200,324.00	$186,654.00	$199,299.00
14104 - Clerk - Contractual	$28,785.00	$34,041.00	$28,540.00
14204 - Law - Contractual	$1,435,733.00	$435,357.00	$366,773.00
14304 - Personnel - Contractual	$40,039.00	$52,458.00	$76,499.00
14401 - Engineer - Personal Services	$63,416.00	$65,628.00	$47,635.00
14404 - Engineer - Contractual	$72,894.00	$90,792.00	$84,529.00
Total for Municipal Staff	**$1,841,191.00**	**$864,930.00**	**$803,275.00**
Shared Services			
16201 - Operation of Plant - Personal Services	$228,783.00	$186,853.00	$190,111.00
16202 - Operation of Plant - Equipment and Capital Outlay	$9,750.00	$156,744.00	$398,483.00
16204 - Operation of Plant - Contractual	$499,747.00	$529,531.00	$448,626.00
16401 - Central Garage - Personal Services	$229,240.00	$209,414.00	$200,154.00
16402 - Central Garage - Equipment and Capital Outlay	$146,221.00	$23,499.00	-

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
16404 - Central Garage - Contractual	$184,395.00	$161,119.00	$189,309.00
16504 - Central Communication System - Contractual	$11,735.00	$12,889.00	$34,352.00
16704 - Central Printing and Mailing - Contractual	$90,585.00	$92,581.00	$83,645.00
16802 - Central Data Processing - Equipment and Capital Outlay	-	$12,169.00	-
16804 - Central Data Processing - Contractual	$100,089.00	$65,310.00	$53,116.00
Total for Shared Services	**$1,500,545.00**	**$1,450,109.00**	**$1,597,796.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$333,382.00	$316,693.00	$238,028.00
19204 - Municipal Association Dues - Contractual	$1,750.00	$1,750.00	$1,750.00
19724 - Payment to Treasurer to Reduce Taxes - Contractual	$47,464.00	$43,216.00	$18,539.00
19804 - Payment Of MTA Payroll Tax - Contractual	$40,601.00	$37,903.00	$35,848.00
Total for Special Items	**$423,197.00**	**$399,562.00**	**$294,165.00**
Total for General Government Support	**$5,904,844.00**	**$4,778,900.00**	**$4,635,063.00**
Education			
Other Educational Expenditures			
29894 - Educational, Other - Contractual *Misc*	$570.00	$501.00	$1,120.00
Total for Other Educational Expenditures	**$570.00**	**$501.00**	**$1,120.00**
Total for Education	**$570.00**	**$501.00**	**$1,120.00**
Public Safety			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Administration			
30101 - Public Safety Administration - Personal Services	$719,383.00	$692,027.00	$610,392.00
30104 - Public Safety Administration - Contractual	$110,463.00	$137,344.00	$132,399.00
30204 - Public Safety Communication Systems - Contractual	$124,311.00	$146,909.00	$86,272.00
Total for Administration	**$954,157.00**	**$976,280.00**	**$829,063.00**
Law Enforcement			
31201 - Police - Personal Services	$6,886,207.00	$6,339,827.00	$5,943,902.00
31202 - Police - Equipment and Capital Outlay	$632,872.00	$133,188.00	$107,022.00
31204 - Police - Contractual	$231,993.00	$202,880.00	$270,407.00
Total for Law Enforcement	**$7,751,072.00**	**$6,675,895.00**	**$6,321,331.00**
Fire Protection			
34101 - Fire Protection - Personal Services	$125,601.00	$127,575.00	$144,194.00
34102 - Fire Protection - Equipment and Capital Outlay	-	-	$27,819.00
34104 - Fire Protection - Contractual	$13,322.00	$8,616.00	$5,523.00
Total for Fire Protection	**$138,923.00**	**$136,191.00**	**$177,536.00**
Animal Control			
35101 - Dog Control - Personal Services	$140,931.00	$113,780.00	$125,456.00
35102 - Dog Control - Equipment and Capital Outlay	$8,500.00	$5,737.00	-
35104 - Dog Control - Contractual	$31,894.00	$29,641.00	$31,441.00
Total for Animal Control	**$181,325.00**	**$149,158.00**	**$156,897.00**
Other Public Safety			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
36201 - Safety Inspection - Personal Services	$412,973.00	$391,320.00	$372,624.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	$5,178.00	$30,311.00
36204 - Safety Inspection - Contractual	$25,209.00	$24,125.00	$25,850.00
Total for Other Public Safety	**$438,182.00**	**$420,623.00**	**$428,785.00**
Total for Public Safety	**$9,463,659.00**	**$8,358,147.00**	**$7,913,612.00**
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	-	$4,449.00	$4,298.00
Total for Public Health Program	**$0.00**	**$4,449.00**	**$4,298.00**
Total for Health	**$0.00**	**$4,449.00**	**$4,298.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$126,672.00	$116,522.00	$103,752.00
50104 - Highway and Street Administration - Contractual	$1,185.00	$910.00	$573.00
51824 - Street Lighting - Contractual	$103,068.00	$85,586.00	$110,987.00
Total for Highway	**$230,925.00**	**$203,018.00**	**$215,312.00**
Public Transportation			
56301 - Bus Operations - Personal Services	$98,982.00	$68,837.00	$66,544.00
56304 - Bus Operations - Contractual	$3,996.00	$5,329.00	$5,728.00
Total for Public Transportation	**$102,978.00**	**$74,166.00**	**$72,272.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Transportation	**$333,903.00**	**$277,184.00**	**$287,584.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	$7,319.00	$1,885.00	$817.00
65104 - Veterans Service - Contractual	$7,500.00	$7,500.00	$6,500.00
67721 - Programs for the Aging - Personal Services	$10,225.00	$10,635.00	$11,115.00
67722 - Programs for the Aging - Equipment and Capital Outlay	-	-	$7,334.00
67724 - Programs for the Aging - Contractual	$37,283.00	$34,505.00	$29,375.00
Total for Economic Opportunity and Development	**$62,327.00**	**$54,525.00**	**$55,141.00**
Total for Economic Assistance and Opportunity	**$62,327.00**	**$54,525.00**	**$55,141.00**
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	$96,359.00	$90,711.00	$84,789.00
70204 - Parks and Recreation Administration - Contractual	$39,401.00	$32,189.00	$31,762.00
Total for C&R - Administration	**$135,760.00**	**$122,900.00**	**$116,551.00**
Recreation			
71101 - Parks - Personal Services	$151,464.00	$137,589.00	$151,777.00
71102 - Parks - Equipment and Capital Outlay	$60,159.00	$16,950.00	$7,800.00
71104 - Parks - Contractual	$73,495.00	$81,546.00	$75,511.00
71401 - Playground and Recreation Centers - Personal Services	$156,022.00	$164,080.00	$145,189.00
71404 - Playground and Recreation Centers - Contractual	$148,931.00	$116,697.00	$99,990.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
73101 - Youth Programs - Personal Services	$303,863.00	$344,051.00	$300,062.00
73104 - Youth Programs - Contractual	$49,379.00	$46,901.00	$39,966.00
Total for Recreation	**$943,313.00**	**$907,814.00**	**$820,295.00**
Culture			
75101 - Historian - Personal Services	$1,000.00	$1,058.00	$1,000.00
75201 - Historical Property - Personal Services	$105,688.00	$100,837.00	$60,914.00
75204 - Historical Property - Contractual	$6,211.00	$9,758.00	$3,049.00
76202 - Adult Recreation - Equipment and Capital Outlay	-	-	$0.00
76204 - Adult Recreation - Contractual	$26,085.00	$21,979.00	$25,730.00
Total for Culture	**$138,984.00**	**$133,632.00**	**$90,693.00**
Total for Culture and Recreation	**$1,218,057.00**	**$1,164,346.00**	**$1,027,539.00**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$23,736.00	$23,238.00	$21,994.00
80104 - Zoning - Contractual	$26,367.00	$21,549.00	$33,348.00
80201 - Planning and Surveys - Personal Services	$40,004.00	$41,719.00	$40,122.00
80204 - Planning and Surveys - Contractual	$9,985.00	$9,731.00	$9,639.00
Total for General Environment	**$100,092.00**	**$96,237.00**	**$105,103.00**
Total for Home and Community Services	**$100,092.00**	**$96,237.00**	**$105,103.00**
Employee Benefits			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$564,549.00	$457,405.00	$401,682.00
90158 - Police Retirement - Employee Benefits	$1,614,943.00	$1,363,396.00	$1,244,562.00
90308 - Social Security - Employee Benefits	$901,367.00	$855,638.00	$804,969.00
90408 - Workers' Compensation - Employee Benefits	$554,743.00	$585,681.00	$605,934.00
90508 - Unemployment Insurance - Employee Benefits	$18,968.00	$3,235.00	$9,419.00
90558 - Disability Insurance - Employee Benefits	$8,050.00	$7,884.00	$10,797.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$5,418,299.00	$4,974,704.00	$4,534,579.00
Total for Employee Benefits	**$9,080,919.00**	**$8,247,943.00**	**$7,611,942.00**
Total for Employee Benefits	**$9,080,919.00**	**$8,247,943.00**	**$7,611,942.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$28,100.00	$28,150.00	$39,150.00
97107 - Serial Bonds - Debt Interest	$1,455.00	$2,813.00	$4,770.00
97856 - Installment Purchase Debt - Debt Principal	-	$14,293.00	$35,581.00
97857 - Installment Purchase Debt - Debt Interest	-	$5,837.00	$745.00
97886 - Leases - Debt Principal	$18,385.00	$22,949.00	$22,298.00
97887 - Leases - Debt Interest	$1,091.00	$1,717.00	$5,935.00
Total for Debt Service	**$49,031.00**	**$75,759.00**	**$108,479.00**
Total for Debt Service	**$49,031.00**	**$75,759.00**	**$108,479.00**
Total for Expenditures	**$26,213,402.00**	**$23,057,991.00**	**$21,749,881.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$4,664,000.00	$439,218.00	$1,345,000.00
Total for Interfund Transfers	**$4,664,000.00**	**$439,218.00**	**$1,345,000.00**
Total for Interfund Transfers	**$4,664,000.00**	**$439,218.00**	**$1,345,000.00**
Total for Other Uses	**$4,664,000.00**	**$439,218.00**	**$1,345,000.00**
Total for Expenditures and Other Uses	**$30,877,402.00**	**$23,497,209.00**	**$23,094,881.00**

A - General
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$28,745,292.00	$22,992,361.00	$16,212,925.00
8022 - Restated Fund Balance - Beginning of Year	$28,745,292.00	$22,992,361.00	$16,212,925.00
Add Revenues and Other Sources	$32,446,034.00	$29,250,140.00	$29,874,317.00
Deduct Expenditures and Other Uses	$30,877,402.00	$23,497,209.00	$23,094,881.00
8029 - Fund Balance - End of Year	$30,313,924.00	$28,745,292.00	$22,992,361.00

A - General
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$11,510,252.00	$11,520,141.00	$11,660,826.00
1099 - Est Rev - Property Tax Items	$538,000.00	$496,000.00	$521,000.00
1199 - Est Rev - Non-Property Tax Items	$7,752,000.00	$7,142,000.00	$6,535,000.00
1299 - Est Rev - Departmental Income	-	-	$916,000.00
2199 - Est Rev - Departmental Income	$1,002,000.00	$1,001,000.00	-
2399 - Est Rev - Intergovernmental Charges	$340,000.00	$240,000.00	$240,000.00
2499 - Est Rev - Use of Money and Property	$1,100,000.00	$260,000.00	$45,000.00
2599 - Est Rev - Licenses and Permits	$894,000.00	$923,500.00	$922,600.00
2649 - Est Rev - Fines and Forfeitures	$604,500.00	$604,500.00	$454,500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$44,000.00	$44,000.00	$44,000.00
2799 - Est Rev - Other Revenues	$500,000.00	$473,000.00	$672,589.00
3099 - Est Rev - State Aid	$5,291,425.00	$5,823,589.00	$3,288,000.00
4099 - Est Rev - Federal Aid	$2,000.00	$2,702,000.00	$2,000.00
Total for Estimated Revenue	**$29,578,177.00**	**$31,229,730.00**	**$25,301,515.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$8,400,000.00	$1,649,000.00	$1,000,000.00
Total for Estimated Other Sources	**$8,400,000.00**	**$1,649,000.00**	**$1,000,000.00**
Total for Estimated Revenues and Other Sources	**$37,978,177.00**	**$32,878,730.00**	**$26,301,515.00**

A - General
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$6,724,102.00	$6,308,925.00	$5,942,895.00
2999 - App - Education	$2,500.00	$2,500.00	$2,500.00
3999 - App - Public Safety	$11,477,227.00	$10,274,618.00	$9,732,839.00
4999 - App - Health	$4,866.00	$4,704.00	$4,548.00
5999 - App - Transportation	$385,821.00	$381,191.00	$360,575.00
6999 - App - Economic Assistance and Opportunity	$155,958.00	$142,455.00	$133,117.00
7999 - App - Culture and Recreation	$1,832,053.00	$1,617,281.00	$1,424,728.00
8999 - App - Home and Community Services	$144,050.00	$134,050.00	$131,750.00
9199 - App - Employee Benefits	$10,496,100.00	$9,478,000.00	$8,504,000.00
9899 - App - Debt Service	$5,500.00	$35,006.00	$64,563.00
Total for Estimated Appropriations	**$31,228,177.00**	**$28,378,730.00**	**$26,301,515.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$6,750,000.00	$4,500,000.00	-
Total for Estimated Other Uses	**$6,750,000.00**	**$4,500,000.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$37,978,177.00**	**$32,878,730.00**	**$26,301,515.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,038,025.00	$2,457,974.00	$2,225,721.00
Total for Cash and Cash Equivalents	**$1,038,025.00**	**$2,457,974.00**	**$2,225,721.00**
Total for Assets	**$1,038,025.00**	**$2,457,974.00**	**$2,225,721.00**
Total for Assets and Deferred Outflows	**$1,038,025.00**	**$2,457,974.00**	**$2,225,721.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Restricted for Parkland Additions*	$983,673.00	$2,405,118.00	$2,173,995.00
Total for Restricted Fund Balance	**$983,673.00**	**$2,405,118.00**	**$2,173,995.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$54,352.00	$52,856.00	$51,726.00
Total for Assigned Fund Balance	**$54,352.00**	**$52,856.00**	**$51,726.00**
Total for Fund Balance	**$1,038,025.00**	**$2,457,974.00**	**$2,225,721.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,038,025.00**	**$2,457,974.00**	**$2,225,721.00**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$11,038.00	$11,288.00	$11,178.00
Total for Property Taxes	**$11,038.00**	**$11,288.00**	**$11,178.00**
Departmental Income			
1289 - Other General Departmental Income	$2,000.00	-	-
2089 - Other Culture and Recreation Income	-	$141,600.00	$19,662.00
Total for Departmental Income	**$2,000.00**	**$141,600.00**	**$19,662.00**
Use of Money and Property			
2401 - Interest and Earnings	$72,151.00	$99,569.00	$22,574.00
Total for Use of Money and Property	**$72,151.00**	**$99,569.00**	**$22,574.00**
Other Revenues			
2705 - Gifts and Donations	$506,000.00	-	-
Total for Other Revenues	**$506,000.00**	**$0.00**	**$0.00**
Total for Revenues	**$591,189.00**	**$252,457.00**	**$53,414.00**
Total for Revenues and Other Sources	**$591,189.00**	**$252,457.00**	**$53,414.00**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
79892 - Culture And Recreation, Other - Equipment and Capital Outlay	-	$8,866.00	$170,106.00
Total for Culture	**$0.00**	**$8,866.00**	**$170,106.00**
Total for Culture and Recreation	**$0.00**	**$8,866.00**	**$170,106.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$10,000.00	$10,000.00	$10,000.00
97107 - Serial Bonds - Debt Interest	$1,138.00	$1,338.00	$1,538.00
Total for Debt Service	**$11,138.00**	**$11,338.00**	**$11,538.00**
Total for Debt Service	**$11,138.00**	**$11,338.00**	**$11,538.00**
Total for Expenditures	**$11,138.00**	**$20,204.00**	**$181,644.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$2,000,000.00	-	-
Total for Interfund Transfers	**$2,000,000.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$2,000,000.00**	**$0.00**	**$0.00**
Total for Other Uses	**$2,000,000.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$2,011,138.00**	**$20,204.00**	**$181,644.00**

CM - Miscellaneous Special Revenue
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$2,457,974.00	$2,225,721.00	$2,353,951.00
8022 - Restated Fund Balance - Beginning of Year	$2,457,974.00	$2,225,721.00	$2,353,951.00
Add Revenues and Other Sources	$591,189.00	$252,457.00	$53,414.00
Deduct Expenditures and Other Uses	$2,011,138.00	$20,204.00	$181,644.00
8029 - Fund Balance - End of Year	$1,038,025.00	$2,457,974.00	$2,225,721.00

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$2,563,023.00	$3,218,205.00	$3,192,374.00
Total for Cash and Cash Equivalents	**$2,563,023.00**	**$3,218,205.00**	**$3,192,374.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$80,708.00	$79,468.00	$78,627.00
Total for Restricted Cash and Cash Equivalents	**$80,708.00**	**$79,468.00**	**$78,627.00**
Net Other Receivables			
380 - Accounts Receivable	$42,066.00	-	$538.00
Total for Net Other Receivables	**$42,066.00**	**$0.00**	**$538.00**
Other Assets			
480 - Prepaid Expenses	$184,800.00	$148,959.00	$131,767.00
Total for Other Assets	**$184,800.00**	**$148,959.00**	**$131,767.00**
Total for Assets	**$2,870,597.00**	**$3,446,632.00**	**$3,403,306.00**
Total for Assets and Deferred Outflows	**$2,870,597.00**	**$3,446,632.00**	**$3,403,306.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$24,070.00	$44,396.00	$58,689.00
601 - Accrued Liabilities	$50,525.00	$34,041.00	$30,002.00
Total for Payables	**$74,595.00**	**$78,437.00**	**$88,691.00**
Total for Liabilities	**$74,595.00**	**$78,437.00**	**$88,691.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$184,800.00	$148,959.00	$131,767.00
Total for Nonspendable Fund Balance	**$184,800.00**	**$148,959.00**	**$131,767.00**
Restricted Fund Balance			
878 - Capital Reserve	$44,195.00	$43,526.00	$43,140.00
882 - Reserve For Repairs	$36,513.00	$35,942.00	$35,487.00
Total for Restricted Fund Balance	**$80,708.00**	**$79,468.00**	**$78,627.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,785,000.00	$1,900,000.00	$1,800,000.00
915 - Assigned Unappropriated Fund Balance	$745,494.00	$1,239,768.00	$1,304,221.00
Total for Assigned Fund Balance	**$2,530,494.00**	**$3,139,768.00**	**$3,104,221.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Fund Balance	**$2,796,002.00**	**$3,368,195.00**	**$3,314,615.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$2,870,597.00**	**$3,446,632.00**	**$3,403,306.00**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$5,415,419.00	$4,960,410.00	$5,040,346.00
Total for Property Taxes	**$5,415,419.00**	**$4,960,410.00**	**$5,040,346.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$233,119.00	$209,205.00	$201,088.00
Total for Property Tax Items	**$233,119.00**	**$209,205.00**	**$201,088.00**
Departmental Income			
1560 - Safety Inspection Fees	$4,701.00	-	-
Total for Departmental Income	**$4,701.00**	**$0.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$185,712.00	$189,162.00	$62,438.00
Total for Use of Money and Property	**$185,712.00**	**$189,162.00**	**$62,438.00**
Licenses and Permits			
2590 - Permits Other	$43,138.00	$152,583.00	$2,150.00
Total for Licenses and Permits	**$43,138.00**	**$152,583.00**	**$2,150.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$19,123.00	-	-

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
2680 - Insurance Recoveries	$26,679.00	$41,291.00	$47,069.00
Total for Sales of Property and Compensation for Loss	**$45,802.00**	**$41,291.00**	**$47,069.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$156.00	-	-
2770 - Unclassified	-	$2,546.00	$2,014.00
Total for Other Revenues	**$156.00**	**$2,546.00**	**$2,014.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$692,935.00	$733,494.00	$605,058.00
Total for State Aid	**$692,935.00**	**$733,494.00**	**$605,058.00**
Total for Revenues	**$6,620,982.00**	**$6,288,691.00**	**$5,960,163.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$173,938.00	-
Total for Operating Transfers	**$0.00**	**$173,938.00**	**$0.00**
Total for Other Sources	**$0.00**	**$173,938.00**	**$0.00**
Total for Revenues and Other Sources	**$6,620,982.00**	**$6,462,629.00**	**$5,960,163.00**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$154,844.00	$132,745.00	$110,845.00
19724 - Payment to Treasurer to Reduce Taxes - Contractual	$22,289.00	$23,038.00	$8,633.00
19804 - Payment Of MTA Payroll Tax - Contractual	$6,238.00	$5,430.00	$5,420.00
Total for Special Items	**$183,371.00**	**$161,213.00**	**$124,898.00**
Total for General Government Support	**$183,371.00**	**$161,213.00**	**$124,898.00**
Transportation			
Highway			
50104 - Highway and Street Administration - Contractual	$31,468.00	$32,196.00	$30,756.00
51101 - Maintenance of Roads - Personal Services	$1,886,992.00	$1,649,883.00	$1,617,932.00
51104 - Maintenance of Roads - Contractual	$688,450.00	$501,097.00	$561,582.00
51124 - Permanent Improvements Highway - Contractual	$925,986.00	$988,148.00	$569,567.00
51302 - Machinery - Equipment and Capital Outlay	$422,460.00	$63,048.00	$91,900.00
51304 - Machinery - Contractual	$357,344.00	$431,199.00	$402,061.00
51424 - Snow Removal - Contractual	$369,525.00	$566,851.00	$698,558.00
Total for Highway	**$4,682,225.00**	**$4,232,422.00**	**$3,972,356.00**
Total for Transportation	**$4,682,225.00**	**$4,232,422.00**	**$3,972,356.00**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$244,638.00	$198,209.00	$179,676.00
90308 - Social Security - Employee Benefits	$138,946.00	$122,361.00	$121,758.00
90408 - Workers' Compensation - Employee Benefits	$165,151.00	$139,980.00	$145,132.00
90508 - Unemployment Insurance - Employee Benefits	$4,111.00	-	-
90558 - Disability Insurance - Employee Benefits	$1,319.00	$1,264.00	$1,608.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$1,126,951.00	$1,033,587.00	$914,739.00
Total for Employee Benefits	**$1,681,116.00**	**$1,495,401.00**	**$1,362,913.00**
Total for Employee Benefits	**$1,681,116.00**	**$1,495,401.00**	**$1,362,913.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	-	$7,500.00
97107 - Serial Bonds - Debt Interest	-	-	$93.00
97306 - Bond Anticipation Notes - Debt Principal	$180,000.00	$125,575.00	$282,825.00
97307 - Bond Anticipation Notes - Debt Interest	$21,034.00	$10,489.00	$14,141.00
97856 - Installment Purchase Debt - Debt Principal	-	$8,397.00	$8,149.00
97857 - Installment Purchase Debt - Debt Interest	-	$552.00	$800.00
97886 - Leases - Debt Principal	$14,918.00	-	$0.00
97887 - Leases - Debt Interest	$511.00	-	$0.00
Total for Debt Service	**$216,463.00**	**$145,013.00**	**$313,508.00**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Debt Service	**$216,463.00**	**$145,013.00**	**$313,508.00**
Total for Expenditures	**$6,763,175.00**	**$6,034,049.00**	**$5,773,675.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$430,000.00	$375,000.00	$670,000.00
Total for Interfund Transfers	**$430,000.00**	**$375,000.00**	**$670,000.00**
Total for Interfund Transfers	**$430,000.00**	**$375,000.00**	**$670,000.00**
Total for Other Uses	**$430,000.00**	**$375,000.00**	**$670,000.00**
Total for Expenditures and Other Uses	**$7,193,175.00**	**$6,409,049.00**	**$6,443,675.00**

DA - Highway Town-wide
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$3,368,195.00	$3,314,615.00	$3,798,127.00
8022 - Restated Fund Balance - Beginning of Year	$3,368,195.00	$3,314,615.00	$3,798,127.00
Add Revenues and Other Sources	$6,620,982.00	$6,462,629.00	$5,960,163.00
Deduct Expenditures and Other Uses	$7,193,175.00	$6,409,049.00	$6,443,675.00
8029 - Fund Balance - End of Year	$2,796,002.00	$3,368,195.00	$3,314,615.00

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$5,563,634.00	$5,415,419.00	$4,960,410.00
1099 - Est Rev - Property Tax Items	$235,000.00	$230,000.00	$180,000.00
2499 - Est Rev - Use of Money and Property	$140,000.00	$40,000.00	$8,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$22,000.00	$22,000.00	$11,000.00
2799 - Est Rev - Other Revenues	$1,000.00	$1,000.00	-
3099 - Est Rev - State Aid	$700,000.00	$625,000.00	$625,000.00
Total for Estimated Revenue	**$6,661,634.00**	**$6,333,419.00**	**$5,784,410.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$1,785,000.00	$1,900,000.00	$1,800,000.00
Total for Estimated Other Sources	**$1,785,000.00**	**$1,900,000.00**	**$1,800,000.00**
Total for Estimated Revenues and Other Sources	**$8,446,634.00**	**$8,233,419.00**	**$7,584,410.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$5,884,434.00	$5,904,325.00	$5,496,811.00
9199 - App - Employee Benefits	$2,148,700.00	$2,019,900.00	$1,841,900.00
9899 - App - Debt Service	$213,500.00	$209,194.00	$145,699.00
Total for Estimated Appropriations	**$8,246,634.00**	**$8,133,419.00**	**$7,484,410.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$200,000.00	$100,000.00	$100,000.00
Total for Estimated Other Uses	**$200,000.00**	**$100,000.00**	**$100,000.00**
Total for Estimated Appropriations and Other Uses	**$8,446,634.00**	**$8,233,419.00**	**$7,584,410.00**

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$9,615,965.00	$7,427,989.00	$5,610,393.00
Total for Cash and Cash Equivalents	**$9,615,965.00**	**$7,427,989.00**	**$5,610,393.00**
Due From			
410 - Due from State and Federal Government	$943,013.00	-	-
Total for Due From	**$943,013.00**	**$0.00**	**$0.00**
Total for Assets	**$10,558,978.00**	**$7,427,989.00**	**$5,610,393.00**
Total for Assets and Deferred Outflows	**$10,558,978.00**	**$7,427,989.00**	**$5,610,393.00**

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$1,820,818.00	$210,293.00	$560,253.00
Total for Payables	**$1,820,818.00**	**$210,293.00**	**$560,253.00**
Due to			
630 - Due To Other Funds	$3,818,000.00	-	-
Total for Due to	**$3,818,000.00**	**$0.00**	**$0.00**
Notes Payable			
626 - Bond Anticipation Notes Payable	$700,000.00	$1,510,000.00	$1,995,000.00
Total for Notes Payable	**$700,000.00**	**$1,510,000.00**	**$1,995,000.00**
Total for Liabilities	**$6,338,818.00**	**$1,720,293.00**	**$2,555,253.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	$0.00
Total for Deferred Inflows of Resources	**$0.00**	**$0.00**	**$0.00**
Total for Deferred Inflows	**$0.00**	**$0.00**	**$0.00**
Fund Balance			

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$4,220,160.00	$5,707,696.00	$3,055,140.00
Total for Assigned Fund Balance	**$4,220,160.00**	**$5,707,696.00**	**$3,055,140.00**
Total for Fund Balance	**$4,220,160.00**	**$5,707,696.00**	**$3,055,140.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$10,558,978.00**	**$7,427,989.00**	**$5,610,393.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$405,183.00	$170,356.00	$23,728.00
Total for Use of Money and Property	**$405,183.00**	**$170,356.00**	**$23,728.00**
State Aid			
3591 - State Aid Highway Capital Projects	-	-	$0.00
3989 - State Aid Other Home and Community Service	$50,000.00	$1,645,900.00	$535,777.00
Total for State Aid	**$50,000.00**	**$1,645,900.00**	**$535,777.00**
Federal Aid			
4897 - Federal Aid Other Culture and Recreation Cap Projects	-	$602,203.00	$112,828.00
4960 - Federal Aid Emergency Disaster Assistance	$943,013.00	$193,599.00	$0.00
Total for Federal Aid	**$943,013.00**	**$795,802.00**	**$112,828.00**
Total for Revenues	**$1,398,196.00**	**$2,612,058.00**	**$672,333.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$8,899,095.00	$1,340,217.00	$2,409,500.00
Total for Operating Transfers	**$8,899,095.00**	**$1,340,217.00**	**$2,409,500.00**
Proceeds of Obligations			

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
5731 - BANS Redeemed from Appropriations	$810,000.00	$485,000.00	$837,900.00
Total for Proceeds of Obligations	**$810,000.00**	**$485,000.00**	**$837,900.00**
Total for Other Sources	**$9,709,095.00**	**$1,825,217.00**	**$3,247,400.00**
Total for Revenues and Other Sources	**$11,107,291.00**	**$4,437,275.00**	**$3,919,733.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Public Safety			
Law Enforcement			
31202 - Police - Equipment and Capital Outlay	-	-	$53,322.00
Total for Law Enforcement	**$0.00**	**$0.00**	**$53,322.00**
Total for Public Safety	**$0.00**	**$0.00**	**$53,322.00**
Transportation			
Highway			
51972 - Highway Capital Project - Equipment and Capital Outlay	$63,691.00	$115,868.00	$369,900.00
Total for Highway	**$63,691.00**	**$115,868.00**	**$369,900.00**
Total for Transportation	**$63,691.00**	**$115,868.00**	**$369,900.00**
Culture and Recreation			
Recreation			
71802 - Special Recreation Facilities - Equipment and Capital Outlay	$7,020,638.00	$716,589.00	$112,828.00
Total for Recreation	**$7,020,638.00**	**$716,589.00**	**$112,828.00**
Total for Culture and Recreation	**$7,020,638.00**	**$716,589.00**	**$112,828.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Home and Community Services			
Sewage			
81102 - Sewer Administration - Equipment and Capital Outlay	$274,775.00	$42,143.00	$438,794.00
Total for Sewage	**$274,775.00**	**$42,143.00**	**$438,794.00**
Water			
83972 - Water Capital Projects - Equipment and Capital Outlay	$5,072,098.00	$656,959.00	$2,910,469.00
Total for Water	**$5,072,098.00**	**$656,959.00**	**$2,910,469.00**
Total for Home and Community Services	**$5,346,873.00**	**$699,102.00**	**$3,349,263.00**
Total for Expenditures	**$12,431,202.00**	**$1,531,559.00**	**$3,885,313.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfers to Capital Proj to fund future projects*	$163,626.00	$253,159.00	$427,371.00
Total for Interfund Transfers	**$163,626.00**	**$253,159.00**	**$427,371.00**
Total for Interfund Transfers	**$163,626.00**	**$253,159.00**	**$427,371.00**
Total for Other Uses	**$163,626.00**	**$253,159.00**	**$427,371.00**
Total for Expenditures and Other Uses	**$12,594,828.00**	**$1,784,718.00**	**$4,312,684.00**

H - Capital Projects
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$5,707,697.00	$3,055,140.00	$3,448,091.00
8022 - Restated Fund Balance - Beginning of Year	$5,707,697.00	$3,055,140.00	$3,448,091.00
Add Revenues and Other Sources	$11,107,291.00	$4,437,275.00	$3,919,733.00
Deduct Expenditures and Other Uses	$12,594,828.00	$1,784,718.00	$4,312,684.00
8029 - Fund Balance - End of Year	$4,220,160.00	$5,707,697.00	$3,055,140.00

SD - Special District(s) Drainage
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$140,355.00	$140,057.00	$137,156.00
Total for Cash and Cash Equivalents	**$140,355.00**	**$140,057.00**	**$137,156.00**
Total for Assets	**$140,355.00**	**$140,057.00**	**$137,156.00**
Total for Assets and Deferred Outflows	**$140,355.00**	**$140,057.00**	**$137,156.00**

SD - Special District(s) Drainage
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$2,870.00	$7,711.00	$5,680.00
915 - Assigned Unappropriated Fund Balance	$137,485.00	$132,346.00	$131,476.00
Total for Assigned Fund Balance	**$140,355.00**	**$140,057.00**	**$137,156.00**
Total for Fund Balance	**$140,355.00**	**$140,057.00**	**$137,156.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$140,355.00**	**$140,057.00**	**$137,156.00**

SD - Special District(s) Drainage
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	$25,394.00	$22,900.00	$22,220.00
Total for Property Taxes	**$25,394.00**	**$22,900.00**	**$22,220.00**
Use of Money and Property			
2401 - Interest and Earnings	$5,279.00	$3,927.00	$362.00
Total for Use of Money and Property	**$5,279.00**	**$3,927.00**	**$362.00**
Total for Revenues	**$30,673.00**	**$26,827.00**	**$22,582.00**
Total for Revenues and Other Sources	**$30,673.00**	**$26,827.00**	**$22,582.00**

SD - Special District(s) Drainage
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Environment			
85404 - Drainage - Contractual	$30,375.00	$23,926.00	$22,401.00
Total for Community Environment	**$30,375.00**	**$23,926.00**	**$22,401.00**
Total for Home and Community Services	**$30,375.00**	**$23,926.00**	**$22,401.00**
Total for Expenditures	**$30,375.00**	**$23,926.00**	**$22,401.00**
Total for Expenditures and Other Uses	**$30,375.00**	**$23,926.00**	**$22,401.00**

SD - Special District(s) Drainage
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$140,057.00	$137,156.00	$136,975.00
8022 - Restated Fund Balance - Beginning of Year	$140,057.00	$137,156.00	$136,975.00
Add Revenues and Other Sources	$30,673.00	$26,827.00	$22,582.00
Deduct Expenditures and Other Uses	$30,375.00	$23,926.00	$22,401.00
8029 - Fund Balance - End of Year	$140,355.00	$140,057.00	$137,156.00

SL - Special District(s) Lighting
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$172,619.00	$145,391.00	$133,109.00
Total for Cash and Cash Equivalents	**$172,619.00**	**$145,391.00**	**$133,109.00**
Total for Assets	**$172,619.00**	**$145,391.00**	**$133,109.00**
Total for Assets and Deferred Outflows	**$172,619.00**	**$145,391.00**	**$133,109.00**

SL - Special District(s) Lighting
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$24,496.00	$22,360.00	$24,633.00
Total for Payables	**$24,496.00**	**$22,360.00**	**$24,633.00**
Total for Liabilities	**$24,496.00**	**$22,360.00**	**$24,633.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$148,123.00	$123,031.00	$108,476.00
Total for Assigned Fund Balance	**$148,123.00**	**$123,031.00**	**$108,476.00**
Total for Fund Balance	**$148,123.00**	**$123,031.00**	**$108,476.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$172,619.00**	**$145,391.00**	**$133,109.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$305,045.00	$288,863.00	$220,963.00
Total for Property Taxes	**$305,045.00**	**$288,863.00**	**$220,963.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$48.00	$46.00	$35.00
Total for Property Tax Items	**$48.00**	**$46.00**	**$35.00**
Use of Money and Property			
2401 - Interest and Earnings	$10,556.00	$6,979.00	$462.00
Total for Use of Money and Property	**$10,556.00**	**$6,979.00**	**$462.00**
Total for Revenues	**$315,649.00**	**$295,888.00**	**$221,460.00**
Total for Revenues and Other Sources	**$315,649.00**	**$295,888.00**	**$221,460.00**

SL - Special District(s) Lighting
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$290,556.00	$281,334.00	$291,582.00
Total for Highway	**$290,556.00**	**$281,334.00**	**$291,582.00**
Total for Transportation	**$290,556.00**	**$281,334.00**	**$291,582.00**
Total for Expenditures	**$290,556.00**	**$281,334.00**	**$291,582.00**
Total for Expenditures and Other Uses	**$290,556.00**	**$281,334.00**	**$291,582.00**

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$123,030.00	$108,476.00	$178,598.00
8022 - Restated Fund Balance - Beginning of Year	$123,030.00	$108,476.00	$178,598.00
Add Revenues and Other Sources	$315,649.00	$295,888.00	$221,460.00
Deduct Expenditures and Other Uses	$290,556.00	$281,334.00	$291,582.00
8029 - Fund Balance - End of Year	$148,123.00	$123,030.00	$108,476.00

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$135,197.00	$64,159.00	-
Total for Cash and Cash Equivalents	**$135,197.00**	**$64,159.00**	
Other Assets			
480 - Prepaid Expenses	$2,287.00	$1,718.00	-
Total for Other Assets	**$2,287.00**	**$1,718.00**	
Total for Assets	**$137,484.00**	**$65,877.00**	
Total for Assets and Deferred Outflows	**$137,484.00**	**$65,877.00**	

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$2,287.00	$1,718.00	-
Total for Nonspendable Fund Balance	**$2,287.00**	**$1,718.00**	
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Restricted for Ambulance Fund Purpose*	$135,197.00	$64,159.00	-
Total for Restricted Fund Balance	**$135,197.00**	**$64,159.00**	
Total for Fund Balance	**$137,484.00**	**$65,877.00**	
Total for Liabilities, Deferred Inflows and Fund Balances	**$137,484.00**	**$65,877.00**	

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$455,516.00	$445,000.00	-
Total for Property Taxes	**$455,516.00**	**$445,000.00**	
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$12,133.00	$11,067.00	-
Total for Property Tax Items	**$12,133.00**	**$11,067.00**	
Use of Money and Property			
2401 - Interest and Earnings	$5,339.00	$4,589.00	-
Total for Use of Money and Property	**$5,339.00**	**$4,589.00**	
Total for Revenues	**$472,988.00**	**$460,656.00**	
Total for Revenues and Other Sources	**$472,988.00**	**$460,656.00**	

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$8,579.00	$5,153.00	-
Total for Special Items	**$8,579.00**	**$5,153.00**	
Total for General Government Support	**$8,579.00**	**$5,153.00**	
Health			
Other Health			
45404 - Ambulance - Contractual	$392,802.00	$389,626.00	-
Total for Other Health	**$392,802.00**	**$389,626.00**	
Total for Health	**$392,802.00**	**$389,626.00**	
Total for Expenditures	**$401,381.00**	**$394,779.00**	
Total for Expenditures and Other Uses	**$401,381.00**	**$394,779.00**	

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$65,877.00	$0.00	-
8022 - Restated Fund Balance - Beginning of Year	$65,877.00	$0.00	-
Add Revenues and Other Sources	$472,988.00	$460,656.00	-
Deduct Expenditures and Other Uses	$401,381.00	$394,779.00	-
8029 - Fund Balance - End of Year	$137,484.00	$65,877.00	-

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$2,661,434.00	$2,998,360.00	$3,889,716.00
Total for Cash and Cash Equivalents	**$2,661,434.00**	**$2,998,360.00**	**$3,889,716.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$2,161,951.00	$2,137,796.00	$2,115,167.00
Total for Restricted Cash and Cash Equivalents	**$2,161,951.00**	**$2,137,796.00**	**$2,115,167.00**
Net Other Receivables			
360 - Sewer Rents Receivable	$677,766.00	$1,432,143.00	$876,557.00
Total for Net Other Receivables	**$677,766.00**	**$1,432,143.00**	**$876,557.00**
Due From			
391 - Due From Other Funds	$813,200.00	-	-
Total for Due From	**$813,200.00**	**$0.00**	**$0.00**
Other Assets			
480 - Prepaid Expenses	$52,270.00	$43,931.00	$39,307.00
Total for Other Assets	**$52,270.00**	**$43,931.00**	**$39,307.00**
Total for Assets	**$6,366,621.00**	**$6,612,230.00**	**$6,920,747.00**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Assets and Deferred Outflows	**$6,366,621.00**	**$6,612,230.00**	**$6,920,747.00**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$281,908.00	$495,254.00	$305,838.00
601 - Accrued Liabilities	$6,834.00	$4,849.00	$4,341.00
Total for Payables	**$288,742.00**	**$500,103.00**	**$310,179.00**
Due to			
630 - Due To Other Funds	$645,200.00	-	-
Total for Due to	**$645,200.00**	**$0.00**	**$0.00**
Total for Liabilities	**$933,942.00**	**$500,103.00**	**$310,179.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$52,270.00	$43,931.00	$39,307.00
Total for Nonspendable Fund Balance	**$52,270.00**	**$43,931.00**	**$39,307.00**
Restricted Fund Balance			
882 - Reserve For Repairs	$2,161,951.00	$2,137,796.00	$2,115,167.00
Total for Restricted Fund Balance	**$2,161,951.00**	**$2,137,796.00**	**$2,115,167.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,252,151.00	$1,552,896.00	$1,365,731.00

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
915 - Assigned Unappropriated Fund Balance	$1,966,307.00	$2,377,504.00	$3,090,363.00
Total for Assigned Fund Balance	**$3,218,458.00**	**$3,930,400.00**	**$4,456,094.00**
Total for Fund Balance	**$5,432,679.00**	**$6,112,127.00**	**$6,610,568.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$6,366,621.00**	**$6,612,230.00**	**$6,920,747.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	$79,719.00	$105,663.00	$192,244.00
Total for Property Taxes	**$79,719.00**	**$105,663.00**	**$192,244.00**
Departmental Income			
2120 - Sewer Rents	$2,748,872.00	$2,758,344.00	$2,585,080.00
2122 - Sewer Charges	$64,923.00	$72,504.00	$69,433.00
2128 - Interest and Penalties on Sewer Accounts	$38,260.00	$32,777.00	$29,065.00
Total for Departmental Income	**$2,852,055.00**	**$2,863,625.00**	**$2,683,578.00**
Use of Money and Property			
2401 - Interest and Earnings	$140,504.00	$136,311.00	$19,802.00
Total for Use of Money and Property	**$140,504.00**	**$136,311.00**	**$19,802.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$5,515.00	-	-
Total for Sales of Property and Compensation for Loss	**$5,515.00**	**$0.00**	**$0.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$52.00	-	-
Total for Other Revenues	**$52.00**	**$0.00**	**$0.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
State Aid			
3989 - State Aid Other Home and Community Service	-	-	$28,040.00
Total for State Aid	**$0.00**	**$0.00**	**$28,040.00**
Total for Revenues	**$3,077,845.00**	**$3,105,599.00**	**$2,923,664.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$65,329.00	$62,443.00	$65,781.00
Total for Operating Transfers	**$65,329.00**	**$62,443.00**	**$65,781.00**
Total for Other Sources	**$65,329.00**	**$62,443.00**	**$65,781.00**
Total for Revenues and Other Sources	**$3,143,174.00**	**$3,168,042.00**	**$2,989,445.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$75,118.00	$60,350.00	$54,225.00
19804 - Payment Of MTA Payroll Tax - Contractual	$128.00	$816.00	$770.00
Total for Special Items	**$75,246.00**	**$61,166.00**	**$54,995.00**
Total for General Government Support	**$75,246.00**	**$61,166.00**	**$54,995.00**
Home and Community Services			
Sewage			
81301 - Sewage Treatment and Disposal - Personal Services	$258,721.00	$248,859.00	$233,912.00
81304 - Sewage Treatment and Disposal - Contractual	$2,142,485.00	$2,657,370.00	$2,159,037.00
Total for Sewage	**$2,401,206.00**	**$2,906,229.00**	**$2,392,949.00**
Total for Home and Community Services	**$2,401,206.00**	**$2,906,229.00**	**$2,392,949.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$28,227.00	$22,871.00	$20,732.00
90308 - Social Security - Employee Benefits	$18,748.00	$18,371.00	$17,306.00
90408 - Workers' Compensation - Employee Benefits	$13,414.00	$14,645.00	$15,388.00

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
90558 - Disability Insurance - Employee Benefits	$141.00	$142.00	$193.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$199,838.00	$185,260.00	$168,038.00
Total for Employee Benefits	**$260,368.00**	**$241,289.00**	**$221,657.00**
Total for Employee Benefits	**$260,368.00**	**$241,289.00**	**$221,657.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$190,000.00	$190,000.00	$203,719.00
97107 - Serial Bonds - Debt Interest	$65,688.00	$69,488.00	$13,645.00
97306 - Bond Anticipation Notes - Debt Principal	$267,000.00	$89,104.00	$88,896.00
97307 - Bond Anticipation Notes - Debt Interest	$12,014.00	$6,090.00	$4,450.00
97856 - Installment Purchase Debt - Debt Principal	-	$579.00	$0.00
97857 - Installment Purchase Debt - Debt Interest	-	$38.00	$0.00
97886 - Leases - Debt Principal	-	-	$562.00
97887 - Leases - Debt Interest	-	-	$55.00
Total for Debt Service	**$534,702.00**	**$355,299.00**	**$311,327.00**
Total for Debt Service	**$534,702.00**	**$355,299.00**	**$311,327.00**
Total for Expenditures	**$3,271,522.00**	**$3,563,983.00**	**$2,980,928.00**
Other Uses			
Interfund Transfers			

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfers to Capital Proj to fund future projects*	$551,100.00	$102,500.00	$174,500.00
Total for Interfund Transfers	**$551,100.00**	**$102,500.00**	**$174,500.00**
Total for Interfund Transfers	**$551,100.00**	**$102,500.00**	**$174,500.00**
Total for Other Uses	**$551,100.00**	**$102,500.00**	**$174,500.00**
Total for Expenditures and Other Uses	**$3,822,622.00**	**$3,666,483.00**	**$3,155,428.00**

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$6,112,127.00	$6,610,568.00	$6,776,551.00
8022 - Restated Fund Balance - Beginning of Year	$6,112,127.00	$6,610,568.00	$6,776,551.00
Add Revenues and Other Sources	$3,143,174.00	$3,168,042.00	$2,989,445.00
Deduct Expenditures and Other Uses	$3,822,622.00	$3,666,483.00	$3,155,428.00
8029 - Fund Balance - End of Year	$5,432,679.00	$6,112,127.00	$6,610,568.00

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1099 - Est Rev - Property Tax Items	$80,000.00	$180,000.00	$180,405.00
1299 - Est Rev - Departmental Income	-	-	$2,623,100.00
2199 - Est Rev - Departmental Income	$2,802,100.00	$2,577,100.00	-
2499 - Est Rev - Use of Money and Property	$132,200.00	$25,300.00	$6,150.00
2799 - Est Rev - Other Revenues	$30,000.00	-	-
Total for Estimated Revenue	**$3,044,300.00**	**$2,782,400.00**	**$2,809,655.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$1,252,151.00	$1,552,896.00	$1,365,731.00
Total for Estimated Other Sources	**$1,252,151.00**	**$1,552,896.00**	**$1,365,731.00**
Total for Estimated Revenues and Other Sources	**$4,296,451.00**	**$4,335,296.00**	**$4,175,386.00**

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$77,600.00	$77,600.00	$209,970.00
8999 - App - Home and Community Services	$3,140,783.00	$2,973,155.00	$2,920,450.00
9199 - App - Employee Benefits	$294,418.00	$217,838.00	$206,238.00
9899 - App - Debt Service	$241,650.00	$524,703.00	$296,728.00
Total for Estimated Appropriations	**$3,754,451.00**	**$3,793,296.00**	**$3,633,386.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$542,000.00	$542,000.00	$542,000.00
Total for Estimated Other Uses	**$542,000.00**	**$542,000.00**	**$542,000.00**
Total for Estimated Appropriations and Other Uses	**$4,296,451.00**	**$4,335,296.00**	**$4,175,386.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$4,904,069.00	$8,476,223.00	$9,137,885.00
Total for Cash and Cash Equivalents	**$4,904,069.00**	**$8,476,223.00**	**$9,137,885.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$443,998.00	$437,178.00	$432,551.00
Total for Restricted Cash and Cash Equivalents	**$443,998.00**	**$437,178.00**	**$432,551.00**
Net Other Receivables			
350 - Water Rents Receivable	$542,289.00	$1,485,307.00	$709,271.00
380 - Accounts Receivable	$291,415.00	$197,367.00	$179,089.00
Total for Net Other Receivables	**$833,704.00**	**$1,682,674.00**	**$888,360.00**
Due From			
391 - Due From Other Funds	$3,650,000.00	-	-
Total for Due From	**$3,650,000.00**	**$0.00**	**$0.00**
Other Assets			
480 - Prepaid Expenses	$82,845.00	$68,264.00	$60,196.00
Total for Other Assets	**$82,845.00**	**$68,264.00**	**$60,196.00**
Total for Assets	**$9,914,616.00**	**$10,664,339.00**	**$10,518,992.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Assets and Deferred Outflows	**$9,914,616.00**	**$10,664,339.00**	**$10,518,992.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$577,586.00	$461,320.00	$721,185.00
601 - Accrued Liabilities	$15,356.00	$10,587.00	$11,176.00
Total for Payables	**$592,942.00**	**$471,907.00**	**$732,361.00**
Total for Liabilities	**$592,942.00**	**$471,907.00**	**$732,361.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$82,845.00	$68,264.00	$60,196.00
Total for Nonspendable Fund Balance	**$82,845.00**	**$68,264.00**	**$60,196.00**
Restricted Fund Balance			
882 - Reserve For Repairs	$443,998.00	$437,178.00	$432,551.00
Total for Restricted Fund Balance	**$443,998.00**	**$437,178.00**	**$432,551.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$869,932.00	$1,680,369.00	$233,962.00
915 - Assigned Unappropriated Fund Balance	$7,924,899.00	$8,006,621.00	$9,059,922.00
Total for Assigned Fund Balance	**$8,794,831.00**	**$9,686,990.00**	**$9,293,884.00**
Total for Fund Balance	**$9,321,674.00**	**$10,192,432.00**	**$9,786,631.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Liabilities, Deferred Inflows and Fund Balances	**$9,914,616.00**	**$10,664,339.00**	**$10,518,992.00**

SW - Special District(s) Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$3,352,000.00	$3,169,871.00	$3,151,303.00
Total for Property Taxes	**$3,352,000.00**	**$3,169,871.00**	**$3,151,303.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$72,975.00	$70,766.00	$112,396.00
Total for Property Tax Items	**$72,975.00**	**$70,766.00**	**$112,396.00**
Departmental Income			
2140 - Metered Water Sales	$4,289,721.00	$4,133,638.00	$3,716,678.00
2144 - Water Service Charges	$39,406.00	$54,930.00	$53,664.00
2148 - Interest and Penalties on Water Rents	$37,687.00	$31,613.00	$30,421.00
Total for Departmental Income	**$4,366,814.00**	**$4,220,181.00**	**$3,800,763.00**
Intergovernmental Charges			
2392 - Debt Service Other Governments *Charges to other Districts*	$154,598.00	$151,112.00	$155,589.00
Total for Intergovernmental Charges	**$154,598.00**	**$151,112.00**	**$155,589.00**
Use of Money and Property			
2401 - Interest and Earnings	$263,963.00	$383,758.00	$41,570.00
2410 - Rental of Real Property	$69,420.00	$72,074.00	$97,960.00

SW - Special District(s) Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Use of Money and Property	**$333,383.00**	**$455,832.00**	**$139,530.00**
Licenses and Permits			
2590 - Permits Other	$2,500.00	$14,568.00	$1,100.00
Total for Licenses and Permits	**$2,500.00**	**$14,568.00**	**$1,100.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$5,225.00	-	$1,500.00
2680 - Insurance Recoveries	-	-	$19,875.00
Total for Sales of Property and Compensation for Loss	**$5,225.00**	**$0.00**	**$21,375.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$46.00	-
2770 - Unclassified *Billings to property on Stewart Property*	$131,970.00	$116,309.00	$113,772.00
Total for Other Revenues	**$131,970.00**	**$116,355.00**	**$113,772.00**
Total for Revenues	**$8,419,465.00**	**$8,198,685.00**	**$7,495,828.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$73,473.00	$95.00	$361,590.00
Total for Operating Transfers	**$73,473.00**	**$95.00**	**$361,590.00**
Total for Other Sources	**$73,473.00**	**$95.00**	**$361,590.00**

SW - Special District(s) Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Revenues and Other Sources	**$8,492,938.00**	**$8,198,780.00**	**$7,857,418.00**

SW - Special District(s) Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$81,890.00	$70,203.00	$58,621.00
19504 - Taxes and Assessments on Municipal Property - Contractual	$19,470.00	$19,636.00	$7,358.00
19804 - Payment Of MTA Payroll Tax - Contractual	$1,854.00	$2,139.00	$2,073.00
Total for Special Items	**$103,214.00**	**$91,978.00**	**$68,052.00**
Total for General Government Support	**$103,214.00**	**$91,978.00**	**$68,052.00**
Home and Community Services			
Water			
83104 - Water Administration - Contractual	$73,298.00	$71,400.00	$59,187.00
83301 - Water Purification - Personal Services	$87,635.00	$68,653.00	$68,915.00
83302 - Water Purification - Equipment and Capital Outlay	$12,000.00	-	$38,864.00
83304 - Water Purification - Contractual	$4,603,441.00	$4,014,986.00	$3,913,995.00
83401 - Water Transportation and Distribution - Personal Services	$470,796.00	$554,123.00	$535,711.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	$84,473.00	$9,915.00	$63,558.00
83404 - Water Transportation and Distribution - Contractual	$413,923.00	$437,683.00	$423,109.00
Total for Water	**$5,745,566.00**	**$5,156,760.00**	**$5,103,339.00**

SW - Special District(s) Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Home and Community Services	**$5,745,566.00**	**$5,156,760.00**	**$5,103,339.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$103,501.00	$83,858.00	$76,017.00
90308 - Social Security - Employee Benefits	$41,274.00	$48,077.00	$46,666.00
90408 - Workers' Compensation - Employee Benefits	$41,704.00	$37,113.00	$40,155.00
90558 - Disability Insurance - Employee Benefits	$356.00	$379.00	$474.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$397,360.00	$368,807.00	$348,417.00
Total for Employee Benefits	**$584,195.00**	**$538,234.00**	**$511,729.00**
Total for Employee Benefits	**$584,195.00**	**$538,234.00**	**$511,729.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$1,165,000.00	$1,140,000.00	$1,158,782.00
97107 - Serial Bonds - Debt Interest	$139,972.00	$151,998.00	$214,274.00
97306 - Bond Anticipation Notes - Debt Principal	$363,000.00	$270,321.00	$466,179.00
97307 - Bond Anticipation Notes - Debt Interest	$33,579.00	$17,256.00	$23,309.00
97856 - Installment Purchase Debt - Debt Principal	-	$2,751.00	$2,670.00
97857 - Installment Purchase Debt - Debt Interest	-	$181.00	$262.00
97886 - Leases - Debt Principal	-	-	$0.00
97887 - Leases - Debt Interest	-	-	$0.00
Total for Debt Service	**$1,701,551.00**	**$1,582,507.00**	**$1,865,476.00**

SW - Special District(s) Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Debt Service	**$1,701,551.00**	**$1,582,507.00**	**$1,865,476.00**
Total for Expenditures	**$8,134,526.00**	**$7,369,479.00**	**$7,548,596.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfers to Capital Proj to fund future projects*	$1,229,170.00	$423,500.00	$220,000.00
Total for Interfund Transfers	**$1,229,170.00**	**$423,500.00**	**$220,000.00**
Total for Interfund Transfers	**$1,229,170.00**	**$423,500.00**	**$220,000.00**
Total for Other Uses	**$1,229,170.00**	**$423,500.00**	**$220,000.00**
Total for Expenditures and Other Uses	**$9,363,696.00**	**$7,792,979.00**	**$7,768,596.00**

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$10,192,432.00	$9,786,631.00	$9,697,809.00
8022 - Restated Fund Balance - Beginning of Year	$10,192,432.00	$9,786,631.00	$9,697,809.00
Add Revenues and Other Sources	$8,492,938.00	$8,198,780.00	$7,857,418.00
Deduct Expenditures and Other Uses	$9,363,696.00	$7,792,979.00	$7,768,596.00
8029 - Fund Balance - End of Year	$9,321,674.00	$10,192,432.00	$9,786,631.00

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$3,391,767.00	$3,352,000.00	$3,169,871.00
1099 - Est Rev - Property Tax Items	$56,000.00	$52,000.00	$52,000.00
1299 - Est Rev - Departmental Income	-	-	$5,506,112.00
2199 - Est Rev - Departmental Income	$4,534,597.00	$4,134,997.00	-
2499 - Est Rev - Use of Money and Property	$276,450.00	$144,000.00	$82,000.00
2799 - Est Rev - Other Revenues	$106,000.00	$106,000.00	$66,000.00
Total for Estimated Revenue	**$8,364,814.00**	**$7,788,997.00**	**$8,875,983.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$869,932.00	$1,680,369.00	$233,962.00
Total for Estimated Other Sources	**$869,932.00**	**$1,680,369.00**	**$233,962.00**
Total for Estimated Revenues and Other Sources	**$9,234,746.00**	**$9,469,366.00**	**$9,109,945.00**

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$170,000.00	$160,000.00	$180,000.00
8999 - App - Home and Community Services	$5,947,603.00	$6,024,114.00	$5,989,155.00
9199 - App - Employee Benefits	$721,300.00	$672,800.00	$618,300.00
9899 - App - Debt Service	$1,645,842.00	$1,862,452.00	$1,572,490.00
Total for Estimated Appropriations	**$8,484,745.00**	**$8,719,366.00**	**$8,359,945.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$750,000.00	$750,000.00	$750,000.00
Total for Estimated Other Uses	**$750,000.00**	**$750,000.00**	**$750,000.00**
Total for Estimated Appropriations and Other Uses	**$9,234,745.00**	**$9,469,366.00**	**$9,109,945.00**

TC - Custodial
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$3,086.00	$5,327.00	$6,294.00
Total for Cash and Cash Equivalents	**$3,086.00**	**$5,327.00**	**$6,294.00**
Total for Assets	**$3,086.00**	**$5,327.00**	**$6,294.00**
Total for Assets and Deferred Outflows	**$3,086.00**	**$5,327.00**	**$6,294.00**

TC - Custodial
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
735 - Bail Deposits	-	-	$0.00
Total for Payables	**$0.00**	**$0.00**	**$0.00**
Total for Liabilities	**$0.00**	**$0.00**	**$0.00**
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes *Justice Court Bail*	$3,086.00	$5,327.00	$6,294.00
Total for Restricted Net Position	**$3,086.00**	**$5,327.00**	**$6,294.00**
Total for Net Position	**$3,086.00**	**$5,327.00**	**$6,294.00**
Total for Liabilities, Deferred Inflows and Net Position	**$3,086.00**	**$5,327.00**	**$6,294.00**

TC - Custodial
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	$2.00	-
Total for Use of Money and Property	**$0.00**	**$2.00**	**$0.00**
Total for Revenues	**$0.00**	**$2.00**	**$0.00**
Total for Revenues and Other Sources	**$0.00**	**$2.00**	**$0.00**

TC - Custodial
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual *Paybacks*	$2,241.00	$969.00	$703.00
Total for Special Items	**$2,241.00**	**$969.00**	**$703.00**
Total for General Government Support	**$2,241.00**	**$969.00**	**$703.00**
Total for Expenditures	**$2,241.00**	**$969.00**	**$703.00**
Total for Expenditures and Other Uses	**$2,241.00**	**$969.00**	**$703.00**

TC - Custodial
Changes in Net Position

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	$5,327.00	$6,294.00	$0.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	$6,997.00
8022 - Restated Net Position - Beginning of Year	$5,327.00	$6,294.00	$6,997.00
Add Revenues and Other Sources	$0.00	$2.00	$0.00
Deduct Expenditures and Other Uses	$2,241.00	$969.00	$703.00
8029 - Net Position - End of Year	$3,086.00	$5,327.00	$6,294.00

V - Debt Service
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$477,384.00	$461,013.00	-
223 - Cash With Fiscal Agent	-	-	$448,765.00
Total for Cash and Cash Equivalents	**$477,384.00**	**$461,013.00**	**$448,765.00**
Total for Assets	**$477,384.00**	**$461,013.00**	**$448,765.00**
Total for Assets and Deferred Outflows	**$477,384.00**	**$461,013.00**	**$448,765.00**

V - Debt Service
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Other Liabilities			
629 - Bond Interest and Matured Bonds Payable	$10,916.00	$10,916.00	$10,916.00
Total for Other Liabilities	**$10,916.00**	**$10,916.00**	**$10,916.00**
Total for Liabilities	**$10,916.00**	**$10,916.00**	**$10,916.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$466,468.00	$450,097.00	$437,849.00
Total for Assigned Fund Balance	**$466,468.00**	**$450,097.00**	**$437,849.00**
Total for Fund Balance	**$466,468.00**	**$450,097.00**	**$437,849.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$477,384.00**	**$461,013.00**	**$448,765.00**

V - Debt Service
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$16,371.00	$12,248.00	$1,169.00
Total for Use of Money and Property	**$16,371.00**	**$12,248.00**	**$1,169.00**
Total for Revenues	**$16,371.00**	**$12,248.00**	**$1,169.00**
Total for Revenues and Other Sources	**$16,371.00**	**$12,248.00**	**$1,169.00**

V - Debt Service
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Total for Expenditures and Other Uses	$0.00	$0.00	$0.00

V - Debt Service
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$450,097.00	$437,849.00	$436,680.00
8022 - Restated Fund Balance - Beginning of Year	$450,097.00	$437,849.00	$436,680.00
Add Revenues and Other Sources	$16,371.00	$12,248.00	$1,169.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Fund Balance - End of Year	$466,468.00	$450,097.00	$437,849.00

V - Debt Service
Adopted Budget Summary

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

V - Debt Service
Adopted Budget Summary

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

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

	12/31/2024	12/31/2023	12/31/2022
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$4,946,261.00	$4,946,261.00	$4,946,261.00
105 - Construction Work In Progress	$17,238,921.00	$7,873,064.00	$35,174,552.00
Total for Non-Depreciable Capital Assets	**$22,185,182.00**	**$12,819,325.00**	**$40,120,813.00**
Depreciable Capital Assets			
102 - Buildings	$9,979,795.00	$9,944,559.00	$9,496,769.00
104 - Machinery and Equipment	$11,064,511.00	$10,410,577.00	$10,058,335.00
106 - Infrastructure	$152,465,691.00	$149,855,345.00	$121,525,231.00
124 - Intangible Lease Asset - Machinery and Equipment	$36,891.00	$32,932.00	$112,791.00
Total for Depreciable Capital Assets	**$173,546,888.00**	**$170,243,413.00**	**$141,193,126.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($7,638,806.00)	($7,486,936.00)	($7,333,327.00)
114 - Accumulated Depreciation Machinery and Equipment	($8,451,567.00)	($8,573,654.00)	($7,945,384.00)
116 - Accumulated Depreciation Infrastructure	($121,127,828.00)	($118,919,981.00)	($116,226,695.00)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	-	-	($64,988.00)
Total for Accumulated Depreciation	**($137,218,201.00)**	**($134,980,571.00)**	**($131,570,394.00)**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	$622,254.00
Total for Other Non-Current Assets	**$0.00**	**$0.00**	**$622,254.00**

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

	12/31/2024	12/31/2023	12/31/2022
Total for Non-Current Assets	**$58,513,869.00**	**$48,082,167.00**	**$50,365,799.00**

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

	12/31/2024	12/31/2023	12/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$12,145,000.00	$13,538,100.00	$14,906,250.00
685 - Installment Purchase Contract Debt	-	-	$26,020.00
Total for Debt Obligations	**$12,145,000.00**	**$13,538,100.00**	**$14,932,270.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$9,718,336.00	$12,049,304.00	$0.00
682 - Lease Liability	$37,906.00	$26,609.00	$49,558.00
683 - Other Post Employment Benefits	$88,289,233.00	$100,557,470.00	$90,118,112.00
687 - Compensated Absences	$1,726,305.00	$733,458.00	$659,718.00
Total for Other Long-Term Obligations	**$99,771,780.00**	**$113,366,841.00**	**$90,827,388.00**
Total for Long-Term Obligations	**$111,916,780.00**	**$126,904,941.00**	**$105,759,658.00**

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	$13,538,100.00	$0.00	$1,393,100.00	$0.00	$0.00	$0.00	$12,145,000.00
Bond Anticipation Note	$1,510,000.00	$0.00	$810,000.00	$0.00	$0.00	$0.00	$700,000.00
Total	$15,048,100.00	$0.00	$2,203,100.00	$0.00	$0.00	$0.00	$12,845,000.00

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 Old Town Hall Improv and Fleet Lift		11/1/09	11/1/24	$28,100.00	$0.00	$28,100.00	$0.00	$0.00	$0.00	$0.00
Bond Loan ID 3768 Proj #17566	EFC	7/21/11	5/1/31	$9,385,000.00	$0.00	$1,065,000.00	$0.00	$0.00	$0.00	$8,320,000.00
Bond Public Improvement Serial Bond - 2017		7/20/17	7/15/37	$4,125,000.00	$0.00	$300,000.00	$0.00	$0.00	$0.00	$3,825,000.00
Bond Anticipation Note Various Town Improvements		5/16/23	5/16/24	$1,510,000.00	$0.00	$810,000.00	$0.00	$0.00	$0.00	$700,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	$1,390,000.00	$190,416.00	$1,580,416.00	$10,755,000.00
2026	$1,420,000.00	$171,698.00	$1,591,698.00	$9,335,000.00
2027	$1,455,000.00	$178,483.00	$1,633,483.00	$7,880,000.00
2028	$1,485,000.00	$162,112.00	$1,647,112.00	$6,395,000.00
2029	$1,520,000.00	$144,277.00	$1,664,277.00	$4,875,000.00
2030	$1,555,000.00	$128,226.00	$1,683,226.00	$3,320,000.00
2031	$1,595,000.00	$103,203.00	$1,698,203.00	$1,725,000.00
2032	$300,000.00	$69,522.00	$369,522.00	$1,425,000.00
2033	$300,000.00	$42,750.00	$342,750.00	$1,125,000.00
2034	$300,000.00	$33,750.00	$333,750.00	$825,000.00
2035	$275,000.00	$24,750.00	$299,750.00	$550,000.00
2036	$275,000.00	$16,500.00	$291,500.00	$275,000.00
2037	$275,000.00	$8,250.00	$283,250.00	$0.00

Total	$12,145,000.00	$1,273,937.00	$13,418,937.00	
$12,145,000.00 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
2209	Savings	A, CM, DA, H, SD, SL, SM, SS, SW, TC	$10,935,618.00	$1,599,725.00	$0.00	$0.00	$12,535,343.00
4006	Savings	A, CM, DA, H, SD, SS, SW	$5,321,171.00	$288,945.00	$0.00	$0.00	$5,610,116.00
6790	Savings	A, DA, SS, SW	$2,971,408.00	$0.00	$0.00	$0.00	$2,971,408.00
4335	Savings	A, DA	$3,238,567.00	$0.00	$0.00	$0.00	$3,238,567.00
3502	Savings	A, TC	$1,811,795.00	$0.00	$0.00	$0.00	$1,811,795.00
2895	Savings	V	$11,902.00	$0.00	$0.00	$0.00	$11,902.00
1621	Savings	A, DA, SW	$6,712,576.00	$0.00	$0.00	$0.00	$6,712,576.00
6855	Checking	A	$413,636.00	$0.00	($363,636.00)	$0.00	$50,000.00
1614	Savings	A, SS, SW	$8,670,789.00	$0.00	$0.00	$0.00	$8,670,789.00
6952	Savings	A	$40,304.00	$2,324.00	$0.00	$0.00	$42,628.00
359	Checking	A	$1,046,973.00	$0.00	($1,046,973.00)	$0.00	$0.00
9140	Checking	A, DA, H, SS, SW	$12,874,884.00	$0.00	$0.00	$0.00	$12,874,884.00

Accounts

Total	$54,049,623.00	$1,890,994.00	($1,410,609.00)	$0.00	$54,530,008.00
				Total Cash From Financials	$54,530,008.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$54,049,623.00
FDIC Insurance	$1,605,479.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$52,924,530.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$54,530,009.00

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
208	60		

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$940,915.00	168	60		
Police Retirement	$1,614,943.00	45			
Fire Retirement					
Local Pension Fund					
Social Security	$1,100,335.00	208	60		
Worker's Compensation	$775,012.00	208	60		
Life Insurance					
Unemployment Insurance	$23,079.00	208	60		
Disability Insurance	$9,866.00	208			
Hospital, Medical and Dental Insurance	$7,142,448.00	208			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$11,606,598.00				