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

Town of Perinton

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, Jenn Townsend (LG260365000000B), hereby certify that I am the Chief Financial Officer of the Town of Perinton, and that the information provided in the Annual Financial Report of the Town of Perinton for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Town of Perinton

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

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
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SP - Special District(s) Park
- SS - Special District(s) Sewer
- 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 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			
200 - Cash	$3,195.00	$3,269.00	$4,152.00
201 - Cash In Time Deposits	$419,217.00	$829,707.00	$1,950,904.00
210 - Petty Cash	$2,100.00	$2,100.00	$2,100.00
Total for Cash and Cash Equivalents	**$424,512.00**	**$835,076.00**	**$1,957,156.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$1,140,986.00	$1,332,270.00	$2,080,594.00
Total for Restricted Cash and Cash Equivalents	**$1,140,986.00**	**$1,332,270.00**	**$2,080,594.00**
Investments			
450 - Investments in Securities	$3,399,389.00	$2,445,051.00	$1,535,468.00
Total for Investments	**$3,399,389.00**	**$2,445,051.00**	**$1,535,468.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$14,137,307.00	$13,986,970.00	$12,220,188.00
Total for Restricted Investments	**$14,137,307.00**	**$13,986,970.00**	**$12,220,188.00**
Net Other Receivables			
380 - Accounts Receivable	$191,078.00	$101,285.00	$197,464.00
Total for Net Other Receivables	**$191,078.00**	**$101,285.00**	**$197,464.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Due From			
391 - Due From Other Funds	$775,441.00	$775,441.00	$735,441.00
440 - Due from Other Governments	-	-	$188,833.00
Total for Due From	**$775,441.00**	**$775,441.00**	**$924,274.00**
Other Assets			
480 - Prepaid Expenses	$619,284.00	$621,858.00	$395,090.00
Total for Other Assets	**$619,284.00**	**$621,858.00**	**$395,090.00**
Total for Assets	**$20,687,997.00**	**$20,097,951.00**	**$19,310,234.00**
Total for Assets and Deferred Outflows	**$20,687,997.00**	**$20,097,951.00**	**$19,310,234.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$162,615.00	$132,763.00	$127,740.00
601 - Accrued Liabilities	$350,323.00	$302,595.00	$246,763.00
Total for Payables	**$512,938.00**	**$435,358.00**	**$374,503.00**
Other Liabilities			
688 - Other Liabilities	-	-	$614,759.00
690 - Overpayments and Clearing Account	$8,726.00	$18,059.00	$8,726.00
Total for Other Liabilities	**$8,726.00**	**$18,059.00**	**$623,485.00**
Total for Liabilities	**$521,664.00**	**$453,417.00**	**$997,988.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$619,284.00	$621,858.00	$395,090.00
Total for Nonspendable Fund Balance	**$619,284.00**	**$621,858.00**	**$395,090.00**
Restricted Fund Balance			
814 - Workers Compensation Reserve	$444,078.00	$441,628.00	$441,628.00
878 - Capital Reserve	$14,834,215.00	$14,877,612.00	$13,859,153.00
Total for Restricted Fund Balance	**$15,278,293.00**	**$15,319,240.00**	**$14,300,781.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$190,521.00	-	-
Total for Assigned Fund Balance	**$190,521.00**	**$0.00**	**$0.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$4,078,235.00	$3,703,436.00	$3,616,375.00
Total for Unassigned Fund Balance	**$4,078,235.00**	**$3,703,436.00**	**$3,616,375.00**
Total for Fund Balance	**$20,166,333.00**	**$19,644,534.00**	**$18,312,246.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$20,687,997.00**	**$20,097,951.00**	**$19,310,234.00**

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	$6,413,069.00	$6,163,965.00	$5,859,523.00
Total for Property Taxes	**$6,413,069.00**	**$6,163,965.00**	**$5,859,523.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$138,320.00	$144,949.00	$114,957.00
1090 - Interest and Penalties on Real Prop Taxes	$207,867.00	$171,404.00	$158,680.00
Total for Property Tax Items	**$346,187.00**	**$316,353.00**	**$273,637.00**
Departmental Income			
1255 - Clerk Fees	$22,550.00	$22,955.00	$29,636.00
1550 - Public Pound Charges Dog Control Fees	$60.00	$1,410.00	$1,610.00
2001 - Park and Recreational Charges	$2,542,295.00	$2,259,599.00	$2,061,457.00
2130 - Refuse and Garbage Charges	$1,488,024.00	$1,685,849.00	$1,844,350.00
Total for Departmental Income	**$4,052,929.00**	**$3,969,813.00**	**$3,937,053.00**
Intergovernmental Charges			
2210 - General Services Other Government *Other Govt*	$13,177.00	$12,240.00	$21,891.00
Total for Intergovernmental Charges	**$13,177.00**	**$12,240.00**	**$21,891.00**
Use of Money and Property			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2401 - Interest and Earnings	$935,816.00	$992,487.00	$1,123,174.00
2410 - Rental of Real Property	$277,719.00	$207,052.00	$253,072.00
Total for Use of Money and Property	**$1,213,535.00**	**$1,199,539.00**	**$1,376,246.00**
Licenses and Permits			
2544 - Dog Licenses	$28,110.00	$30,421.00	$32,237.00
Total for Licenses and Permits	**$28,110.00**	**$30,421.00**	**$32,237.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$71,812.00	$69,402.00	$79,531.00
2611 - Fines and Penalties Dog Cases	-	$50.00	$125.00
Total for Fines and Forfeitures	**$71,812.00**	**$69,452.00**	**$79,656.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$135.00	$90.00	$209.00
2660 - Sales of Real Property	-	-	$54,467.00
2665 - Sales of Equipment	$106,315.00	$82,406.00	$42,390.00
2680 - Insurance Recoveries	-	$9,155.00	$6,418.00
Total for Sales of Property and Compensation for Loss	**$106,450.00**	**$91,651.00**	**$103,484.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$3,715.00	$17.00	$469.00
2705 - Gifts and Donations	$26,700.00	$15,000.00	$20,000.00
2770 - Unclassified *misc*	$23,714.00	$17,464.00	$10,299.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Other Revenues	**$54,129.00**	**$32,481.00**	**$30,768.00**
State Aid			
3001 - State Aid Revenue Sharing	$204,870.00	$204,870.00	$204,870.00
3005 - State Aid Mortgage Tax	$1,366,051.00	$1,224,128.00	$1,110,988.00
3089 - State Aid Other *other*	$116,845.00	$14,332.00	$74,840.00
3820 - State Aid Youth Programs	$8,909.00	$15,591.00	$8,909.00
3889 - State Aid Other Culture and Recreation	-	$11,167.00	-
Total for State Aid	**$1,696,675.00**	**$1,470,088.00**	**$1,399,607.00**
Federal Aid			
4089 - Federal Aid Other	$156,356.00	$614,759.00	$3,408,501.00
Total for Federal Aid	**$156,356.00**	**$614,759.00**	**$3,408,501.00**
Total for Revenues	**$14,152,429.00**	**$13,970,762.00**	**$16,522,603.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$75,001.00	-	$178,822.00
Total for Operating Transfers	**$75,001.00**	**$0.00**	**$178,822.00**
Total for Other Sources	**$75,001.00**	**$0.00**	**$178,822.00**
Total for Revenues and Other Sources	**$14,227,430.00**	**$13,970,762.00**	**$16,701,425.00**

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	$73,839.00	$92,177.00	$94,263.00
10104 - Legislative Board - Contractual	$535.00	$2,333.00	$6,407.00
Total for Legislative Board	**$74,374.00**	**$94,510.00**	**$100,670.00**
Judicial			
11101 - Municipal Court - Personal Services	$236,885.00	$231,307.00	$229,953.00
11104 - Municipal Court - Contractual	$41,962.00	$21,070.00	$28,064.00
Total for Judicial	**$278,847.00**	**$252,377.00**	**$258,017.00**
Executive			
12201 - Supervisor - Personal Services	$117,648.00	$115,783.00	$140,789.00
12204 - Supervisor - Contractual	$2,890.00	$3,955.00	$4,491.00
Total for Executive	**$120,538.00**	**$119,738.00**	**$145,280.00**
Finance			
13101 - Director of Finance - Personal Services	$198,130.00	$183,616.00	$177,715.00
13104 - Director of Finance - Contractual	$10,347.00	$9,733.00	$9,837.00
13204 - Auditor - Contractual	$19,250.00	$21,190.00	$18,175.00
13301 - Tax Collection - Personal Services	$142,527.00	$127,152.00	$130,238.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13304 - Tax Collection - Contractual	$24,746.00	$16,955.00	$20,336.00
13551 - Assessment - Personal Services	$339,574.00	$307,030.00	$312,611.00
13552 - Assessment - Equipment and Capital Outlay	-	$4,071.00	-
13554 - Assessment - Contractual	$85,539.00	$60,907.00	$57,153.00
Total for Finance	**$820,113.00**	**$730,654.00**	**$726,065.00**
Municipal Staff			
14101 - Clerk - Personal Services	$144,915.00	$141,298.00	$139,208.00
14104 - Clerk - Contractual	$7,156.00	$6,357.00	$8,246.00
14201 - Law - Personal Services	$32,579.00	$31,258.00	$31,056.00
14204 - Law - Contractual	$54,615.00	$1,330.00	$2,161.00
14301 - Personnel - Personal Services	$124,310.00	$108,304.00	$84,400.00
14304 - Personnel - Contractual	$73,593.00	$80,306.00	$71,868.00
14604 - Records Management - Contractual	$8,664.00	$6,172.00	$1,724.00
14801 - Public Information and Services - Personal Services	$148,045.00	$138,130.00	$85,935.00
14804 - Public Information and Services - Contractual	$14,559.00	$11,298.00	$8,079.00
14901 - Public Works Administration - Personal Services	$426,551.00	$464,341.00	$458,535.00
14904 - Public Works Administration - Contractual	$23,383.00	$21,830.00	$21,300.00
Total for Municipal Staff	**$1,058,370.00**	**$1,010,624.00**	**$912,512.00**
Shared Services			
16104 - Central Services Administration - Contractual	$7,666.00	$11,949.00	$11,789.00
16201 - Operation of Plant - Personal Services	$48,466.00	$49,738.00	$67,979.00
16202 - Operation of Plant - Equipment and Capital Outlay	$1,385.00	$44,655.00	$13,148.00
16204 - Operation of Plant - Contractual	$202,652.00	$118,753.00	$97,948.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
16704 - Central Printing and Mailing - Contractual	$31,245.00	$31,719.00	$31,029.00
16801 - Central Data Processing - Personal Services	$150,464.00	$146,868.00	$116,275.00
16802 - Central Data Processing - Equipment and Capital Outlay	$69,650.00	$91,673.00	$157,408.00
16804 - Central Data Processing - Contractual	$295,573.00	$300,002.00	$325,557.00
Total for Shared Services	**$807,101.00**	**$795,357.00**	**$821,133.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$315,178.00	$282,686.00	$249,763.00
19204 - Municipal Association Dues - Contractual	$1,950.00	$1,650.00	$1,650.00
19504 - Taxes and Assessments on Municipal Property - Contractual	$20,629.00	$19,080.00	$18,007.00
Total for Special Items	**$337,757.00**	**$303,416.00**	**$269,420.00**
Total for General Government Support	**$3,497,100.00**	**$3,306,676.00**	**$3,233,097.00**
Public Safety			
Law Enforcement			
31204 - Police - Contractual	$561.00	$550.00	$539.00
Total for Law Enforcement	**$561.00**	**$550.00**	**$539.00**
Traffic Control			
33104 - Traffic Control - Contractual	$6,999.00	$1,977.00	$40,105.00
Total for Traffic Control	**$6,999.00**	**$1,977.00**	**$40,105.00**
Animal Control			
35101 - Dog Control - Personal Services	$101,666.00	$109,479.00	$106,179.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
35104 - Dog Control - Contractual	$10,601.00	$9,022.00	$10,889.00
Total for Animal Control	**$112,267.00**	**$118,501.00**	**$117,068.00**
Total for Public Safety	**$119,827.00**	**$121,028.00**	**$157,712.00**
Transportation			
Highway			
51322 - Garage - Equipment and Capital Outlay	-	-	$110.00
51324 - Garage - Contractual	$99,090.00	$103,981.00	$130,094.00
51824 - Street Lighting - Contractual	$34,518.00	$32,780.00	$29,227.00
Total for Highway	**$133,608.00**	**$136,761.00**	**$159,431.00**
Total for Transportation	**$133,608.00**	**$136,761.00**	**$159,431.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67724 - Programs for the Aging - Contractual	$87,500.00	-	-
Total for Economic Opportunity and Development	**$87,500.00**	**$0.00**	**$0.00**
Total for Economic Assistance and Opportunity	**$87,500.00**	**$0.00**	**$0.00**
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	$472,379.00	$458,687.00	$436,526.00
70204 - Parks and Recreation Administration - Contractual	$136,199.00	$116,967.00	$108,804.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for C&R - Administration	**$608,578.00**	**$575,654.00**	**$545,330.00**
Recreation			
71101 - Parks - Personal Services	$749,658.00	$772,133.00	$703,233.00
71102 - Parks - Equipment and Capital Outlay	$78,694.00	$85,154.00	$466,120.00
71104 - Parks - Contractual	$292,623.00	$286,538.00	$295,361.00
71401 - Playground and Recreation Centers - Personal Services	$611,619.00	$534,159.00	$514,456.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	-	-	$5.00
71404 - Playground and Recreation Centers - Contractual	$225,821.00	$237,808.00	$185,516.00
71451 - Joint Recreation Projects - Personal Services	$1,388,474.00	$1,313,697.00	$1,273,653.00
71452 - Joint Recreation Projects - Equipment and Capital Outlay	$97,968.00	$76,816.00	$74,893.00
71454 - Joint Recreation Projects - Contractual	$870,296.00	$760,755.00	$626,889.00
Total for Recreation	**$4,315,153.00**	**$4,067,060.00**	**$4,140,126.00**
Culture			
75101 - Historian - Personal Services	$27,769.00	$27,734.00	$26,588.00
75104 - Historian - Contractual	$1,438.00	$1,969.00	$2,510.00
75504 - Celebrations - Contractual	$4,000.00	$5,670.00	$4,475.00
76201 - Adult Recreation - Personal Services	$258,654.00	$244,609.00	$240,167.00
76204 - Adult Recreation - Contractual	$166,800.00	$109,122.00	$129,981.00
Total for Culture	**$458,661.00**	**$389,104.00**	**$403,721.00**
Total for Culture and Recreation	**$5,382,392.00**	**$5,031,818.00**	**$5,089,177.00**
Home and Community Services			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Special Services			
88104 - Cemetery - Contractual	$18,909.00	$13,641.00	$10,598.00
Total for Special Services	**$18,909.00**	**$13,641.00**	**$10,598.00**
Total for Home and Community Services	**$18,909.00**	**$13,641.00**	**$10,598.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$631,715.00	$550,698.00	$433,859.00
90308 - Social Security - Employee Benefits	$434,707.00	$417,001.00	$400,706.00
90408 - Workers' Compensation - Employee Benefits	$27,298.00	$45,950.00	$33,469.00
90508 - Unemployment Insurance - Employee Benefits	$3,913.00	$9,445.00	$10,146.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$1,279,876.00	$1,155,751.00	$1,072,013.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	$71.00	$293.00
Total for Employee Benefits	**$2,377,509.00**	**$2,178,916.00**	**$1,950,486.00**
Total for Employee Benefits	**$2,377,509.00**	**$2,178,916.00**	**$1,950,486.00**
Total for Expenditures	**$11,616,845.00**	**$10,788,840.00**	**$10,600,501.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
99019 - Transfers to Other Funds - Interfund Transfer *Highway and Debt*	$340,838.00	$312,205.00	$157,706.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$1,747,950.00	$1,537,427.00	$3,719,613.00
Total for Interfund Transfers	**$2,088,788.00**	**$1,849,632.00**	**$3,877,319.00**
Total for Interfund Transfers	**$2,088,788.00**	**$1,849,632.00**	**$3,877,319.00**
Total for Other Uses	**$2,088,788.00**	**$1,849,632.00**	**$3,877,319.00**
Total for Expenditures and Other Uses	**$13,705,633.00**	**$12,638,472.00**	**$14,477,820.00**

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	$19,644,536.04	$18,312,246.04	$16,088,641.04
8022 - Restated Fund Balance - Beginning of Year	$19,644,536.04	$18,312,246.04	$16,088,641.04
Add Revenues and Other Sources	$14,227,430.00	$13,970,762.00	$16,701,425.00
Deduct Expenditures and Other Uses	$13,705,633.00	$12,638,472.00	$14,477,820.00
8029 - Fund Balance - End of Year	$20,166,333.04	$19,644,536.04	$18,312,246.04

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	$6,565,851.00	$6,413,069.00	$6,163,965.00
1099 - Est Rev - Property Tax Items	$330,700.00	$285,300.00	$270,000.00
2199 - Est Rev - Departmental Income	$3,913,100.00	$3,765,000.00	$3,634,600.00
2499 - Est Rev - Use of Money and Property	$621,500.00	$581,000.00	$564,000.00
2599 - Est Rev - Licenses and Permits	$28,000.00	$31,000.00	$32,000.00
2649 - Est Rev - Fines and Forfeitures	$57,100.00	$65,100.00	$65,100.00
2799 - Est Rev - Other Revenues	$35,000.00	$30,000.00	$24,000.00
3099 - Est Rev - State Aid	$1,213,800.00	$1,113,800.00	$1,013,800.00
Total for Estimated Revenue	**$12,765,051.00**	**$12,284,269.00**	**$11,767,465.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$309,500.00	$347,000.00	$219,000.00
Total for Estimated Other Sources	**$309,500.00**	**$347,000.00**	**$219,000.00**
Total for Estimated Revenues and Other Sources	**$13,074,551.00**	**$12,631,269.00**	**$11,986,465.00**

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	$4,134,314.00	$4,137,344.00	$3,972,176.00
3999 - App - Public Safety	$121,875.00	$120,475.00	$163,293.00
5999 - App - Transportation	$127,500.00	$130,250.00	$125,000.00
6999 - App - Economic Assistance and Opportunity	$8,700.00	$8,700.00	$8,700.00
7999 - App - Culture and Recreation	$5,545,754.00	$5,362,840.00	$5,110,859.00
8999 - App - Home and Community Services	$12,300.00	$7,400.00	$7,300.00
9199 - App - Employee Benefits	$2,650,311.00	$2,580,972.00	$2,306,931.00
9899 - App - Debt Service	-	-	$292,206.00
Total for Estimated Appropriations	**$12,600,754.00**	**$12,347,981.00**	**$11,986,465.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$473,797.00	$283,288.00	-
Total for Estimated Other Uses	**$473,797.00**	**$283,288.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$13,074,551.00**	**$12,631,269.00**	**$11,986,465.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$817,481.00	$3,417,146.00	$5,189,016.00
Total for Restricted Cash and Cash Equivalents	**$817,481.00**	**$3,417,146.00**	**$5,189,016.00**
Investments			
450 - Investments in Securities	-	$222,059.00	-
Total for Investments	**$0.00**	**$222,059.00**	**$0.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$17,151,688.00	$11,877,630.00	$7,016,097.00
Total for Restricted Investments	**$17,151,688.00**	**$11,877,630.00**	**$7,016,097.00**
Due From			
391 - Due From Other Funds	$2,300,000.00	$1,668,000.00	$2,008,000.00
440 - Due from Other Governments *Other Govt*	$2,142,000.00	$1,928,476.00	$1,769,197.00
Total for Due From	**$4,442,000.00**	**$3,596,476.00**	**$3,777,197.00**
Other Assets			
480 - Prepaid Expenses	$52,609.00	$48,769.00	$34,773.00
Total for Other Assets	**$52,609.00**	**$48,769.00**	**$34,773.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets	**$22,463,778.00**	**$19,162,080.00**	**$16,017,083.00**
Total for Assets and Deferred Outflows	**$22,463,778.00**	**$19,162,080.00**	**$16,017,083.00**

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	$271,376.00	$307,243.00	$25,390.00
601 - Accrued Liabilities	$27,954.00	$23,418.00	$16,607.00
Total for Payables	**$299,330.00**	**$330,661.00**	**$41,997.00**
Due to			
630 - Due To Other Funds	$2,300,000.00	$2,150,000.00	$1,400,000.00
Total for Due to	**$2,300,000.00**	**$2,150,000.00**	**$1,400,000.00**
Total for Liabilities	**$2,599,330.00**	**$2,480,661.00**	**$1,441,997.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$52,609.00	$48,769.00	$34,773.00
Total for Nonspendable Fund Balance	**$52,609.00**	**$48,769.00**	**$34,773.00**
Restricted Fund Balance			
814 - Workers Compensation Reserve	$449,581.00	$445,951.00	$445,951.00
878 - Capital Reserve	$17,874,120.00	$14,848,825.00	$12,821,825.00
Total for Restricted Fund Balance	**$18,323,701.00**	**$15,294,776.00**	**$13,267,776.00**
Assigned Fund Balance			

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
915 - Assigned Unappropriated Fund Balance	$1,488,138.00	$1,337,874.00	$1,272,537.00
Total for Assigned Fund Balance	**$1,488,138.00**	**$1,337,874.00**	**$1,272,537.00**
Total for Fund Balance	**$19,864,448.00**	**$16,681,419.00**	**$14,575,086.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$22,463,778.00**	**$19,162,080.00**	**$16,017,083.00**

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	$5,331,238.00	$4,779,853.00	$4,766,233.00
1170 - Franchise Tax	$487,233.00	$522,842.00	$578,169.00
Total for Non-Property Tax Items	**$5,818,471.00**	**$5,302,695.00**	**$5,344,402.00**
Departmental Income			
1560 - Safety Inspection Fees	$171,662.00	$171,169.00	$211,458.00
2110 - Zoning Fees	$5,700.00	$4,600.00	$3,600.00
2115 - Planning Board Fees	$4,850.00	$7,250.00	$7,900.00
2189 - Other Home and Community Services Income	-	-	$720.00
Total for Departmental Income	**$182,212.00**	**$183,019.00**	**$223,678.00**
Use of Money and Property			
2401 - Interest and Earnings	$796,617.00	$805,554.00	$491,872.00
Total for Use of Money and Property	**$796,617.00**	**$805,554.00**	**$491,872.00**
Licenses and Permits			
2545 - Licenses Other	$648.00	$672.00	$623.00
2590 - Permits Other	$76,271.00	$55,581.00	$45,392.00
Total for Licenses and Permits	**$76,919.00**	**$56,253.00**	**$46,015.00**
Sales of Property and Compensation for Loss			

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2665 - Sales of Equipment	$26,253.00	-	-
Total for Sales of Property and Compensation for Loss	**$26,253.00**	**$0.00**	**$0.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$54,950.00	-	$20.00
2770 - Unclassified *misc*	$24,179.00	$829.00	$5,567.00
Total for Other Revenues	**$79,129.00**	**$829.00**	**$5,587.00**
State Aid			
3089 - State Aid Other	-	$64,982.00	$150,000.00
Total for State Aid	**$0.00**	**$64,982.00**	**$150,000.00**
Total for Revenues	**$6,979,601.00**	**$6,413,332.00**	**$6,261,554.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$419,237.00	$970,000.00	$614,500.00
Total for Operating Transfers	**$419,237.00**	**$970,000.00**	**$614,500.00**
Total for Other Sources	**$419,237.00**	**$970,000.00**	**$614,500.00**
Total for Revenues and Other Sources	**$7,398,838.00**	**$7,383,332.00**	**$6,876,054.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Administration			
30101 - Public Safety Administration - Personal Services	$148,285.00	$109,008.00	$74,775.00
30102 - Public Safety Administration - Equipment and Capital Outlay	-	$62,158.00	-
30104 - Public Safety Administration - Contractual	$25,344.00	$4,424.00	$2,755.00
Total for Administration	**$173,629.00**	**$175,590.00**	**$77,530.00**
Law Enforcement			
31201 - Police - Personal Services	$53,489.00	$52,291.00	$50,805.00
31204 - Police - Contractual	$4,458.00	$4,715.00	-
Total for Law Enforcement	**$57,947.00**	**$57,006.00**	**$50,805.00**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$432,172.00	$438,819.00	$433,279.00
36204 - Safety Inspection - Contractual	$79,620.00	$25,194.00	$25,629.00
Total for Other Public Safety	**$511,792.00**	**$464,013.00**	**$458,908.00**
Total for Public Safety	**$743,368.00**	**$696,609.00**	**$587,243.00**
Transportation			

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Highway			
54102 - Sidewalks - Equipment and Capital Outlay	-	$4,603.00	-
54104 - Sidewalks - Contractual	$177,156.00	$1,004,493.00	$60,776.00
Total for Highway	**$177,156.00**	**$1,009,096.00**	**$60,776.00**
Total for Transportation	**$177,156.00**	**$1,009,096.00**	**$60,776.00**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$23,504.00	$24,117.00	$25,020.00
80104 - Zoning - Contractual	$4,672.00	$3,200.00	$2,738.00
80201 - Planning and Surveys - Personal Services	$279,497.00	$281,539.00	$265,562.00
80204 - Planning and Surveys - Contractual	$70,514.00	$79,027.00	$84,998.00
Total for General Environment	**$378,187.00**	**$387,883.00**	**$378,318.00**
Sanitation			
81602 - Refuse and Garbage - Equipment and Capital Outlay	-	-	$98,697.00
81604 - Refuse and Garbage - Contractual	$1,253,044.00	$1,111,606.00	$1,173,156.00
Total for Sanitation	**$1,253,044.00**	**$1,111,606.00**	**$1,271,853.00**
Community Environment			
85404 - Drainage - Contractual	$405,981.00	$456,041.00	$668,384.00
Total for Community Environment	**$405,981.00**	**$456,041.00**	**$668,384.00**
Natural Resources			

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
87301 - Forestry - Personal Services	$17,959.00	$17,165.00	$15,665.00
87304 - Forestry - Contractual	$1,088.00	$1,593.00	$2,924.00
Total for Natural Resources	**$19,047.00**	**$18,758.00**	**$18,589.00**
Total for Home and Community Services	**$2,056,259.00**	**$1,974,288.00**	**$2,337,144.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$157,548.00	$127,481.00	$97,707.00
90308 - Social Security - Employee Benefits	$69,213.00	$67,357.00	$63,450.00
90408 - Workers' Compensation - Employee Benefits	$9,900.00	$8,906.00	$9,682.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$212,995.00	$177,260.00	$151,360.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	$2.00	$387.00
Total for Employee Benefits	**$449,656.00**	**$381,006.00**	**$322,586.00**
Total for Employee Benefits	**$449,656.00**	**$381,006.00**	**$322,586.00**
Total for Expenditures	**$3,426,439.00**	**$4,060,999.00**	**$3,307,749.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Highway part town fund*	$468,370.00	$905,000.00	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$321,000.00	$311,000.00	$400,000.00

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Interfund Transfers	**$789,370.00**	**$1,216,000.00**	**$400,000.00**
Total for Interfund Transfers	**$789,370.00**	**$1,216,000.00**	**$400,000.00**
Total for Other Uses	**$789,370.00**	**$1,216,000.00**	**$400,000.00**
Total for Expenditures and Other Uses	**$4,215,809.00**	**$5,276,999.00**	**$3,707,749.00**

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	$16,681,418.55	$14,575,085.55	$11,406,780.55
8022 - Restated Fund Balance - Beginning of Year	$16,681,418.55	$14,575,085.55	$11,406,780.55
Add Revenues and Other Sources	$7,398,838.00	$7,383,332.00	$6,876,054.00
Deduct Expenditures and Other Uses	$4,215,809.00	$5,276,999.00	$3,707,749.00
8029 - Fund Balance - End of Year	$19,864,447.55	$16,681,418.55	$14,575,085.55

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	$5,066,000.00	$4,696,000.00	$4,474,641.00
2199 - Est Rev - Departmental Income	$162,500.00	$159,000.00	$211,000.00
2499 - Est Rev - Use of Money and Property	$100,000.00	$100,000.00	$100,000.00
2599 - Est Rev - Licenses and Permits	$45,600.00	$45,600.00	$45,600.00
2799 - Est Rev - Other Revenues	$1,000.00	$1,000.00	$1,000.00
Total for Estimated Revenue	**$5,375,100.00**	**$5,001,600.00**	**$4,832,241.00**
Total for Estimated Revenues and Other Sources	**$5,375,100.00**	**$5,001,600.00**	**$4,832,241.00**

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	$30,000.00	$30,000.00	$30,000.00
3999 - App - Public Safety	$776,885.00	$782,474.00	$826,842.00
5999 - App - Transportation	$364,600.00	$274,100.00	$885,200.00
8999 - App - Home and Community Services	$3,498,115.00	$2,725,939.00	$2,466,662.00
9199 - App - Employee Benefits	$568,500.00	$459,087.00	$423,537.00
Total for Estimated Appropriations	**$5,238,100.00**	**$4,271,600.00**	**$4,632,241.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$137,000.00	$730,000.00	$200,000.00
Total for Estimated Other Uses	**$137,000.00**	**$730,000.00**	**$200,000.00**
Total for Estimated Appropriations and Other Uses	**$5,375,100.00**	**$5,001,600.00**	**$4,832,241.00**

CM - Miscellaneous Special Revenue
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	$1,006,225.00	$1,005,823.00	$1,022,106.00
Total for Cash and Cash Equivalents	**$1,006,225.00**	**$1,005,823.00**	**$1,022,106.00**
Investments			
450 - Investments in Securities	$90,325.00	$20,326.00	$539,364.00
Total for Investments	**$90,325.00**	**$20,326.00**	**$539,364.00**
Total for Assets	**$1,096,550.00**	**$1,026,149.00**	**$1,561,470.00**
Total for Assets and Deferred Outflows	**$1,096,550.00**	**$1,026,149.00**	**$1,561,470.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Park Land Deposit Fund Balance*	$1,096,550.00	$1,026,149.00	$1,561,470.00
Total for Restricted Fund Balance	**$1,096,550.00**	**$1,026,149.00**	**$1,561,470.00**
Total for Fund Balance	**$1,096,550.00**	**$1,026,149.00**	**$1,561,470.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,096,550.00**	**$1,026,149.00**	**$1,561,470.00**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2089 - Other Culture and Recreation Income	$18,000.00	$24,000.00	$79,000.00
Total for Departmental Income	**$18,000.00**	**$24,000.00**	**$79,000.00**
Use of Money and Property			
2401 - Interest and Earnings	$52,401.00	$60,679.00	$84,008.00
Total for Use of Money and Property	**$52,401.00**	**$60,679.00**	**$84,008.00**
Total for Revenues	**$70,401.00**	**$84,679.00**	**$163,008.00**
Total for Revenues and Other Sources	**$70,401.00**	**$84,679.00**	**$163,008.00**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$243,863.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	$620,000.00	-
Total for Interfund Transfers	**$0.00**	**$620,000.00**	**$243,863.00**
Total for Interfund Transfers	**$0.00**	**$620,000.00**	**$243,863.00**
Total for Other Uses	**$0.00**	**$620,000.00**	**$243,863.00**
Total for Expenditures and Other Uses	**$0.00**	**$620,000.00**	**$243,863.00**

CM - Miscellaneous Special Revenue
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	$1,026,149.00	$1,561,470.00	$1,642,325.00
8022 - Restated Fund Balance - Beginning of Year	$1,026,149.00	$1,561,470.00	$1,642,325.00
Add Revenues and Other Sources	$70,401.00	$84,679.00	$163,008.00
Deduct Expenditures and Other Uses	$0.00	$620,000.00	$243,863.00
8029 - Fund Balance - End of Year	$1,096,550.00	$1,026,149.00	$1,561,470.00

DA - Highway Town-wide
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	$9,870.00	$1,028,117.00	$9,283.00
Total for Cash and Cash Equivalents	**$9,870.00**	**$1,028,117.00**	**$9,283.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$2,009,523.00	$1,622,950.00	$2,092,810.00
Total for Restricted Cash and Cash Equivalents	**$2,009,523.00**	**$1,622,950.00**	**$2,092,810.00**
Investments			
450 - Investments in Securities	$1,295,023.00	-	$890,023.00
Total for Investments	**$1,295,023.00**	**$0.00**	**$890,023.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$1,854,973.00	$1,929,996.00	$804,536.00
Total for Restricted Investments	**$1,854,973.00**	**$1,929,996.00**	**$804,536.00**
Due From			
391 - Due From Other Funds	$50,000.00	$50,000.00	$50,000.00
440 - Due from Other Governments *Other Govt*	$122,032.00	$168,523.00	$326,086.00
Total for Due From	**$172,032.00**	**$218,523.00**	**$376,086.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Other Assets			
480 - Prepaid Expenses	$107,054.00	$93,370.00	$85,414.00
Total for Other Assets	**$107,054.00**	**$93,370.00**	**$85,414.00**
Total for Assets	**$5,448,475.00**	**$4,892,956.00**	**$4,258,152.00**
Total for Assets and Deferred Outflows	**$5,448,475.00**	**$4,892,956.00**	**$4,258,152.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$78,357.00	$47,902.00	$37,783.00
601 - Accrued Liabilities	$146,384.00	$87,039.00	$60,191.00
Total for Payables	**$224,741.00**	**$134,941.00**	**$97,974.00**
Total for Liabilities	**$224,741.00**	**$134,941.00**	**$97,974.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Unearned revenue*	$135,723.00	-	-
Total for Deferred Inflows of Resources	**$135,723.00**	**$0.00**	**$0.00**
Total for Deferred Inflows	**$135,723.00**	**$0.00**	**$0.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$107,054.00	$93,370.00	$85,414.00
Total for Nonspendable Fund Balance	**$107,054.00**	**$93,370.00**	**$85,414.00**
Restricted Fund Balance			
878 - Capital Reserve	$3,864,496.00	$3,552,946.00	$2,897,346.00

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Restricted Fund Balance	**$3,864,496.00**	**$3,552,946.00**	**$2,897,346.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$1,116,461.00	$1,111,699.00	$1,177,418.00
Total for Assigned Fund Balance	**$1,116,461.00**	**$1,111,699.00**	**$1,177,418.00**
Total for Fund Balance	**$5,088,011.00**	**$4,758,015.00**	**$4,160,178.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$5,448,475.00**	**$4,892,956.00**	**$4,258,152.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$2,239,850.00	$2,311,900.00	$2,388,646.00
Total for Property Taxes	**$2,239,850.00**	**$2,311,900.00**	**$2,388,646.00**
Departmental Income			
2801 - Interfund Revenues	$1,124,432.00	$1,018,705.00	$1,078,159.00
Total for Departmental Income	**$1,124,432.00**	**$1,018,705.00**	**$1,078,159.00**
Intergovernmental Charges			
2300 - Transportation Services Other Governments *Other*	$89,051.00	$128,898.00	$59,792.00
2302 - Snow Removal Services Other Governments *Other*	$671,182.00	$610,299.00	$539,165.00
2389 - Miscellaneous Revenue Other Governments *Other*	$61,536.00	$41,551.00	$58,879.00
Total for Intergovernmental Charges	**$821,769.00**	**$780,748.00**	**$657,836.00**
Use of Money and Property			
2401 - Interest and Earnings	$237,808.00	$259,137.00	$215,024.00
2414 - Rental of Equipment	$80,435.00	$139,226.00	$65,130.00
Total for Use of Money and Property	**$318,243.00**	**$398,363.00**	**$280,154.00**
Sales of Property and Compensation for Loss			

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2650 - Sales of Scrap and Excess Materials	$7,775.00	$8,036.00	$7,882.00
2665 - Sales of Equipment	$16,550.00	$100,600.00	$56,500.00
2680 - Insurance Recoveries	-	$40,003.00	$5,526.00
Total for Sales of Property and Compensation for Loss	**$24,325.00**	**$148,639.00**	**$69,908.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$593.00	-
Total for Other Revenues	**$0.00**	**$593.00**	**$0.00**
Federal Aid			
4089 - Federal Aid Other	-	$6,017.00	-
Total for Federal Aid	**$0.00**	**$6,017.00**	**$0.00**
Total for Revenues	**$4,528,619.00**	**$4,664,965.00**	**$4,474,703.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$57,550.00	-	-
Total for Operating Transfers	**$57,550.00**	**$0.00**	**$0.00**
Total for Other Sources	**$57,550.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$4,586,169.00**	**$4,664,965.00**	**$4,474,703.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	$297,192.00	$255,867.00	$251,359.00
51302 - Machinery - Equipment and Capital Outlay	-	$6,000.00	$300,339.00
51304 - Machinery - Contractual	$161,784.00	$200,544.00	$167,166.00
51404 - Brush And Weeds - Contractual	$124,110.00	$117,674.00	$148,946.00
51421 - Snow Removal - Personal Services	$1,029,001.00	$1,023,474.00	$1,031,893.00
51424 - Snow Removal - Contractual	$540,972.00	$428,339.00	$522,387.00
51481 - Highway Services for Other Governments - Personal Services *Village work*	$812,689.00	$749,052.00	$690,753.00
Total for Highway	**$2,965,748.00**	**$2,780,950.00**	**$3,112,843.00**
Total for Transportation	**$2,965,748.00**	**$2,780,950.00**	**$3,112,843.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$304,837.00	$253,624.00	$220,586.00
90308 - Social Security - Employee Benefits	$155,924.00	$149,569.00	$145,108.00
90408 - Workers' Compensation - Employee Benefits	$123,732.00	$43,481.00	$36,989.00
90508 - Unemployment Insurance - Employee Benefits	$1,715.00	-	-

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$345,217.00	$358,304.00	$342,662.00
Total for Employee Benefits	**$931,425.00**	**$804,978.00**	**$745,345.00**
Total for Employee Benefits	**$931,425.00**	**$804,978.00**	**$745,345.00**
Total for Expenditures	**$3,897,173.00**	**$3,585,928.00**	**$3,858,188.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *General fund*	$75,000.00	-	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$284,000.00	$481,200.00	$506,291.00
Total for Interfund Transfers	**$359,000.00**	**$481,200.00**	**$506,291.00**
Total for Interfund Transfers	**$359,000.00**	**$481,200.00**	**$506,291.00**
Total for Other Uses	**$359,000.00**	**$481,200.00**	**$506,291.00**
Total for Expenditures and Other Uses	**$4,256,173.00**	**$4,067,128.00**	**$4,364,479.00**

DA - Highway Town-wide
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	$4,758,015.46	$4,160,178.46	$4,049,954.46
8022 - Restated Fund Balance - Beginning of Year	$4,758,015.46	$4,160,178.46	$4,049,954.46
Add Revenues and Other Sources	$4,586,169.00	$4,664,965.00	$4,474,703.00
Deduct Expenditures and Other Uses	$4,256,173.00	$4,067,128.00	$4,364,479.00
8029 - Fund Balance - End of Year	$5,088,011.46	$4,758,015.46	$4,160,178.46

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$2,284,647.00	$2,239,850.00	$2,311,900.00
2399 - Est Rev - Intergovernmental Charges	$665,000.00	$665,000.00	$675,000.00
2499 - Est Rev - Use of Money and Property	$105,000.00	$105,000.00	$105,000.00
2899 - Est Rev - Interfund Revenues	$1,106,600.00	$1,106,600.00	$1,017,500.00
Total for Estimated Revenue	**$4,161,247.00**	**$4,116,450.00**	**$4,109,400.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$248,400.00	$145,000.00	$445,000.00
Total for Estimated Other Sources	**$248,400.00**	**$145,000.00**	**$445,000.00**
Total for Estimated Revenues and Other Sources	**$4,409,647.00**	**$4,261,450.00**	**$4,554,400.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$3,435,847.00	$3,291,850.00	$3,621,100.00
9199 - App - Employee Benefits	$973,800.00	$969,600.00	$933,300.00
Total for Estimated Appropriations	**$4,409,647.00**	**$4,261,450.00**	**$4,554,400.00**
Total for Estimated Appropriations and Other Uses	**$4,409,647.00**	**$4,261,450.00**	**$4,554,400.00**

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	$5,086.00	$1,268,080.00	$567,150.00
Total for Cash and Cash Equivalents	**$5,086.00**	**$1,268,080.00**	**$567,150.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$1,500,222.00	$284,235.00	$1,569,298.00
Total for Restricted Cash and Cash Equivalents	**$1,500,222.00**	**$284,235.00**	**$1,569,298.00**
Investments			
450 - Investments in Securities	$2,205,987.00	-	$865,929.00
Total for Investments	**$2,205,987.00**	**$0.00**	**$865,929.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$7,387,774.00	$8,253,761.00	$6,468,698.00
Total for Restricted Investments	**$7,387,774.00**	**$8,253,761.00**	**$6,468,698.00**
Due From			
391 - Due From Other Funds	-	$500,000.00	-
Total for Due From	**$0.00**	**$500,000.00**	**$0.00**
Other Assets			
480 - Prepaid Expenses	$71,368.00	$62,213.00	$57,143.00

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	**$71,368.00**	**$62,213.00**	**$57,143.00**
Total for Assets	**$11,170,437.00**	**$10,368,289.00**	**$9,528,218.00**
Total for Assets and Deferred Outflows	**$11,170,437.00**	**$10,368,289.00**	**$9,528,218.00**

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	$92,434.00	$3,506.00	$11,165.00
601 - Accrued Liabilities	$297.00	$3,941.00	$586.00
Total for Payables	**$92,731.00**	**$7,447.00**	**$11,751.00**
Total for Liabilities	**$92,731.00**	**$7,447.00**	**$11,751.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$71,368.00	$62,213.00	$57,143.00
Total for Nonspendable Fund Balance	**$71,368.00**	**$62,213.00**	**$57,143.00**
Restricted Fund Balance			
878 - Capital Reserve	$8,887,996.00	$8,537,996.00	$8,037,996.00
Total for Restricted Fund Balance	**$8,887,996.00**	**$8,537,996.00**	**$8,037,996.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$2,118,342.00	$1,760,633.00	$1,421,328.00
Total for Assigned Fund Balance	**$2,118,342.00**	**$1,760,633.00**	**$1,421,328.00**
Total for Fund Balance	**$11,077,706.00**	**$10,360,842.00**	**$9,516,467.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	**$11,170,437.00**	**$10,368,289.00**	**$9,528,218.00**

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	$2,055,100.00	$1,958,541.00	$1,900,530.00
Total for Property Taxes	**$2,055,100.00**	**$1,958,541.00**	**$1,900,530.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$2,854,000.00	$2,675,359.00	$2,626,570.00
Total for Non-Property Tax Items	**$2,854,000.00**	**$2,675,359.00**	**$2,626,570.00**
Departmental Income			
2801 - Interfund Revenues	$48,637.00	-	$10,537.00
Total for Departmental Income	**$48,637.00**	**$0.00**	**$10,537.00**
Use of Money and Property			
2401 - Interest and Earnings	$511,094.00	$598,266.00	$646,371.00
Total for Use of Money and Property	**$511,094.00**	**$598,266.00**	**$646,371.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$69,213.00	-	$14,500.00
Total for Sales of Property and Compensation for Loss	**$69,213.00**	**$0.00**	**$14,500.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$21.00	-	$303.00

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Other Revenues	**$21.00**	**$0.00**	**$303.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$604,206.00	$569,185.00	$570,370.00
Total for State Aid	**$604,206.00**	**$569,185.00**	**$570,370.00**
Total for Revenues	**$6,142,271.00**	**$5,801,351.00**	**$5,769,181.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$468,370.00	$905,000.00	-
Total for Operating Transfers	**$468,370.00**	**$905,000.00**	**$0.00**
Total for Other Sources	**$468,370.00**	**$905,000.00**	**$0.00**
Total for Revenues and Other Sources	**$6,610,641.00**	**$6,706,351.00**	**$5,769,181.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$1,243,116.00	$1,261,106.00	$1,192,222.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	-	$63,477.00
51104 - Maintenance of Roads - Contractual	$2,108,971.00	$1,697,086.00	$2,920,368.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$604,206.00	$569,185.00	-
51484 - Highway Services for Other Governments - Contractual *Engineering*	$57,388.00	$65,688.00	$3,250.00
Total for Highway	**$4,013,681.00**	**$3,593,065.00**	**$4,179,317.00**
Total for Transportation	**$4,013,681.00**	**$3,593,065.00**	**$4,179,317.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$203,225.00	$169,083.00	$147,057.00
90308 - Social Security - Employee Benefits	$95,873.00	$91,611.00	$87,813.00
90408 - Workers' Compensation - Employee Benefits	$82,455.00	$29,298.00	$24,826.00
90508 - Unemployment Insurance - Employee Benefits	$1,143.00	$238,869.00	$3,528.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$232,162.00	-	$228,447.00
Total for Employee Benefits	**$614,858.00**	**$528,861.00**	**$491,671.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	**$614,858.00**	**$528,861.00**	**$491,671.00**
Total for Expenditures	**$4,628,539.00**	**$4,121,926.00**	**$4,670,988.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *General Part-Town Fund*	$419,238.00	$950,000.00	$614,500.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$846,000.00	$790,050.00	$430,590.00
Total for Interfund Transfers	**$1,265,238.00**	**$1,740,050.00**	**$1,045,090.00**
Total for Interfund Transfers	**$1,265,238.00**	**$1,740,050.00**	**$1,045,090.00**
Total for Other Uses	**$1,265,238.00**	**$1,740,050.00**	**$1,045,090.00**
Total for Expenditures and Other Uses	**$5,893,777.00**	**$5,861,976.00**	**$5,716,078.00**

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	$10,360,842.22	$9,516,467.22	$9,463,364.22
8022 - Restated Fund Balance - Beginning of Year	$10,360,842.22	$9,516,467.22	$9,463,364.22
Add Revenues and Other Sources	$6,610,641.00	$6,706,351.00	$5,769,181.00
Deduct Expenditures and Other Uses	$5,893,777.00	$5,861,976.00	$5,716,078.00
8029 - Fund Balance - End of Year	$11,077,706.22	$10,360,842.22	$9,516,467.22

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	$2,080,200.00	$2,055,100.00	$1,958,541.00
1199 - Est Rev - Non-Property Tax Items	$2,854,000.00	$2,854,000.00	$2,675,359.00
2499 - Est Rev - Use of Money and Property	$150,000.00	$150,000.00	$150,000.00
3099 - Est Rev - State Aid	$550,000.00	$550,000.00	$400,000.00
Total for Estimated Revenue	**$5,634,200.00**	**$5,609,100.00**	**$5,183,900.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$100,000.00	$1,080,000.00	$405,000.00
Total for Estimated Other Sources	**$100,000.00**	**$1,080,000.00**	**$405,000.00**
Total for Estimated Revenues and Other Sources	**$5,734,200.00**	**$6,689,100.00**	**$5,588,900.00**

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$5,125,900.00	$6,091,100.00	$5,020,500.00
9199 - App - Employee Benefits	$608,300.00	$598,000.00	$568,400.00
Total for Estimated Appropriations	**$5,734,200.00**	**$6,689,100.00**	**$5,588,900.00**
Total for Estimated Appropriations and Other Uses	**$5,734,200.00**	**$6,689,100.00**	**$5,588,900.00**

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	$56,118.00	$2,278,820.00	$1,777,526.00
Total for Cash and Cash Equivalents	**$56,118.00**	**$2,278,820.00**	**$1,777,526.00**
Investments			
450 - Investments in Securities	$2,937,000.00	$958,000.00	$1,473,978.00
Total for Investments	**$2,937,000.00**	**$958,000.00**	**$1,473,978.00**
Due From			
440 - Due from Other Governments	-	$39,444.00	$1,250,299.00
Total for Due From	**$0.00**	**$39,444.00**	**$1,250,299.00**
Total for Assets	**$2,993,118.00**	**$3,276,264.00**	**$4,501,803.00**
Total for Assets and Deferred Outflows	**$2,993,118.00**	**$3,276,264.00**	**$4,501,803.00**

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	$41,000.00	$597,065.00	$87,963.00
Total for Payables	**$41,000.00**	**$597,065.00**	**$87,963.00**
Due to			
630 - Due To Other Funds	$825,441.00	$843,441.00	$5,393,441.00
Total for Due to	**$825,441.00**	**$843,441.00**	**$5,393,441.00**
Total for Liabilities	**$866,441.00**	**$1,440,506.00**	**$5,481,404.00**
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Capital Fund balance*	$2,126,677.00	$1,835,758.00	-
Total for Restricted Fund Balance	**$2,126,677.00**	**$1,835,758.00**	**$0.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	($979,601.00)
Total for Unassigned Fund Balance	**$0.00**	**$0.00**	**($979,601.00)**
Total for Fund Balance	**$2,126,677.00**	**$1,835,758.00**	**($979,601.00)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$2,993,118.00**	**$3,276,264.00**	**$4,501,803.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Other Revenues			
2705 - Gifts and Donations	-	$38,645.00	-
Total for Other Revenues	**$0.00**	**$38,645.00**	**$0.00**
State Aid			
3097 - State Aid Capital Projects	-	$12,987.00	$74,859.00
3897 - State Aid Culture and Recreation Capital Projects	$343,470.00	$110,296.00	$704,382.00
Total for State Aid	**$343,470.00**	**$123,283.00**	**$779,241.00**
Federal Aid			
4897 - Federal Aid Other Culture and Recreation Cap Projects	-	$21,198.00	$545,917.00
Total for Federal Aid	**$0.00**	**$21,198.00**	**$545,917.00**
Total for Revenues	**$343,470.00**	**$183,126.00**	**$1,325,158.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$3,348,950.00	$4,122,310.00	$5,191,790.00
Total for Operating Transfers	**$3,348,950.00**	**$4,122,310.00**	**$5,191,790.00**
Proceeds of Obligations			
5710 - Serial Bonds	-	$2,900,000.00	-

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Proceeds of Obligations	**$0.00**	**$2,900,000.00**	**$0.00**
Total for Other Sources	**$3,348,950.00**	**$7,022,310.00**	**$5,191,790.00**
Total for Revenues and Other Sources	**$3,692,420.00**	**$7,205,436.00**	**$6,516,948.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	$81,870.00	$732,631.00	$65,830.00
Total for Shared Services	**$81,870.00**	**$732,631.00**	**$65,830.00**
Total for General Government Support	**$81,870.00**	**$732,631.00**	**$65,830.00**
Public Safety			
Other Public Safety			
39892 - Public Safety, Other - Equipment and Capital Outlay	-	$91,758.00	-
Total for Other Public Safety	**$0.00**	**$91,758.00**	**$0.00**
Total for Public Safety	**$0.00**	**$91,758.00**	**$0.00**
Transportation			
Highway			
51102 - Maintenance of Roads - Equipment and Capital Outlay	$598,588.00	-	-
51302 - Machinery - Equipment and Capital Outlay	$327,654.00	$1,014,852.00	-
Total for Highway	**$926,242.00**	**$1,014,852.00**	**$0.00**
Total for Transportation	**$926,242.00**	**$1,014,852.00**	**$0.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	$1,576,275.00	$1,600,509.00	$2,652,685.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	$231,639.00	$297,328.00	$37,520.00
Total for Recreation	**$1,807,914.00**	**$1,897,837.00**	**$2,690,205.00**
Total for Culture and Recreation	**$1,807,914.00**	**$1,897,837.00**	**$2,690,205.00**
Home and Community Services			
Sewage			
81202 - Sanitary Sewers - Equipment and Capital Outlay	$284,111.00	$272,428.00	-
Total for Sewage	**$284,111.00**	**$272,428.00**	**$0.00**
Sanitation			
81602 - Refuse and Garbage - Equipment and Capital Outlay	$253,156.00	-	-
81972 - Sewer - Equipment and Capital Outlay	-	$299,357.00	$5,112,513.00
Total for Sanitation	**$253,156.00**	**$299,357.00**	**$5,112,513.00**
Special Services			
89892 - Home and Community Services, Other - Equipment and Capital Outlay *Other*	$48,208.00	$49,950.00	$18,491.00
Total for Special Services	**$48,208.00**	**$49,950.00**	**$18,491.00**
Total for Home and Community Services	**$585,475.00**	**$621,735.00**	**$5,131,004.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	**$3,401,501.00**	**$4,358,813.00**	**$7,887,039.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$31,264.00	$153,420.00
Total for Interfund Transfers	**$0.00**	**$31,264.00**	**$153,420.00**
Total for Interfund Transfers	**$0.00**	**$31,264.00**	**$153,420.00**
Total for Other Uses	**$0.00**	**$31,264.00**	**$153,420.00**
Total for Expenditures and Other Uses	**$3,401,501.00**	**$4,390,077.00**	**$8,040,459.00**

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	$1,835,758.29	($979,600.71)	$543,910.29
8022 - Restated Fund Balance - Beginning of Year	$1,835,758.29	($979,600.71)	$543,910.29
Add Revenues and Other Sources	$3,692,420.00	$7,205,436.00	$6,516,948.00
Deduct Expenditures and Other Uses	$3,401,501.00	$4,390,077.00	$8,040,459.00
8029 - Fund Balance - End of Year	$2,126,677.29	$1,835,758.29	($979,600.71)

SF - Special District(s) Fire Protection
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	$138,891.00	$137,420.00	$127,604.00
Total for Cash and Cash Equivalents	**$138,891.00**	**$137,420.00**	**$127,604.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$58,563.00	$58,563.00	$92,563.00
Total for Restricted Cash and Cash Equivalents	**$58,563.00**	**$58,563.00**	**$92,563.00**
Restricted Investments			
453 - Investments in Repurchase Agreement Special Reserves	$657,780.00	$636,780.00	$574,780.00
Total for Restricted Investments	**$657,780.00**	**$636,780.00**	**$574,780.00**
Other Assets			
480 - Prepaid Expenses	$25,500.00	$24,900.00	$30,100.00
Total for Other Assets	**$25,500.00**	**$24,900.00**	**$30,100.00**
Total for Assets	**$880,734.00**	**$857,663.00**	**$825,047.00**
Total for Assets and Deferred Outflows	**$880,734.00**	**$857,663.00**	**$825,047.00**

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$3,308.00	$464.00
Total for Payables	**$0.00**	**$3,308.00**	**$464.00**
Total for Liabilities	**$0.00**	**$3,308.00**	**$464.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$25,500.00	$24,900.00	$30,100.00
Total for Nonspendable Fund Balance	**$25,500.00**	**$24,900.00**	**$30,100.00**
Restricted Fund Balance			
814 - Workers Compensation Reserve	$716,343.00	$695,343.00	$667,343.00
899 - Other Restricted Fund Balance *Fire Protection Fund*	$138,891.00	$134,112.00	$127,140.00
Total for Restricted Fund Balance	**$855,234.00**	**$829,455.00**	**$794,483.00**
Total for Fund Balance	**$880,734.00**	**$854,355.00**	**$824,583.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$880,734.00**	**$857,663.00**	**$825,047.00**

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$3,144,893.00	$3,047,058.00	$2,973,288.00
Total for Property Taxes	**$3,144,893.00**	**$3,047,058.00**	**$2,973,288.00**
Total for Revenues	**$3,144,893.00**	**$3,047,058.00**	**$2,973,288.00**
Total for Revenues and Other Sources	**$3,144,893.00**	**$3,047,058.00**	**$2,973,288.00**

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	$3,091,393.00	$2,978,558.00	$2,945,288.00
Total for Fire Protection	**$3,091,393.00**	**$2,978,558.00**	**$2,945,288.00**
Total for Public Safety	**$3,091,393.00**	**$2,978,558.00**	**$2,945,288.00**
Employee Benefits			
Employee Benefits			
90408 - Workers' Compensation - Employee Benefits	$27,121.00	$38,728.00	$42,898.00
Total for Employee Benefits	**$27,121.00**	**$38,728.00**	**$42,898.00**
Total for Employee Benefits	**$27,121.00**	**$38,728.00**	**$42,898.00**
Total for Expenditures	**$3,118,514.00**	**$3,017,286.00**	**$2,988,186.00**
Total for Expenditures and Other Uses	**$3,118,514.00**	**$3,017,286.00**	**$2,988,186.00**

SF - Special District(s) Fire Protection
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	$854,354.86	$824,582.86	$839,480.86
8022 - Restated Fund Balance - Beginning of Year	$854,354.86	$824,582.86	$839,480.86
Add Revenues and Other Sources	$3,144,893.00	$3,047,058.00	$2,973,288.00
Deduct Expenditures and Other Uses	$3,118,514.00	$3,017,286.00	$2,988,186.00
8029 - Fund Balance - End of Year	$880,733.86	$854,354.86	$824,582.86

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	$13,714.00	$12,679.00	$11,724.00
Total for Cash and Cash Equivalents	**$13,714.00**	**$12,679.00**	**$11,724.00**
Total for Assets	**$13,714.00**	**$12,679.00**	**$11,724.00**
Total for Assets and Deferred Outflows	**$13,714.00**	**$12,679.00**	**$11,724.00**

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	$2,919.00	$2,817.00	$689.00
Total for Payables	**$2,919.00**	**$2,817.00**	**$689.00**
Total for Liabilities	**$2,919.00**	**$2,817.00**	**$689.00**
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Lighting Fund balance*	$10,795.00	$9,862.00	$11,035.00
Total for Restricted Fund Balance	**$10,795.00**	**$9,862.00**	**$11,035.00**
Total for Fund Balance	**$10,795.00**	**$9,862.00**	**$11,035.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$13,714.00**	**$12,679.00**	**$11,724.00**

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	$33,800.00	$31,230.00	$30,620.00
Total for Property Taxes	**$33,800.00**	**$31,230.00**	**$30,620.00**
Total for Revenues	**$33,800.00**	**$31,230.00**	**$30,620.00**
Total for Revenues and Other Sources	**$33,800.00**	**$31,230.00**	**$30,620.00**

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	$32,867.00	$32,403.00	$30,903.00
Total for Highway	**$32,867.00**	**$32,403.00**	**$30,903.00**
Total for Transportation	**$32,867.00**	**$32,403.00**	**$30,903.00**
Total for Expenditures	**$32,867.00**	**$32,403.00**	**$30,903.00**
Total for Expenditures and Other Uses	**$32,867.00**	**$32,403.00**	**$30,903.00**

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	$9,861.68	$11,034.68	$11,317.68
8022 - Restated Fund Balance - Beginning of Year	$9,861.68	$11,034.68	$11,317.68
Add Revenues and Other Sources	$33,800.00	$31,230.00	$30,620.00
Deduct Expenditures and Other Uses	$32,867.00	$32,403.00	$30,903.00
8029 - Fund Balance - End of Year	$10,794.68	$9,861.68	$11,034.68

SP - Special District(s) Park
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	$8,925.00	$13,730.00	$18,695.00
Total for Cash and Cash Equivalents	**$8,925.00**	**$13,730.00**	**$18,695.00**
Total for Assets	**$8,925.00**	**$13,730.00**	**$18,695.00**
Total for Assets and Deferred Outflows	**$8,925.00**	**$13,730.00**	**$18,695.00**

SP - Special District(s) Park
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Park Fund*	$8,925.00	$13,730.00	$18,695.00
Total for Restricted Fund Balance	**$8,925.00**	**$13,730.00**	**$18,695.00**
Total for Fund Balance	**$8,925.00**	**$13,730.00**	**$18,695.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$8,925.00**	**$13,730.00**	**$18,695.00**

SP - Special District(s) Park
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$22,500.00	$20,500.00	$20,000.00
Total for Property Taxes	**$22,500.00**	**$20,500.00**	**$20,000.00**
Total for Revenues	**$22,500.00**	**$20,500.00**	**$20,000.00**
Total for Revenues and Other Sources	**$22,500.00**	**$20,500.00**	**$20,000.00**

SP - Special District(s) Park
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	$27,305.00	$25,465.00	$19,988.00
Total for Recreation	**$27,305.00**	**$25,465.00**	**$19,988.00**
Total for Culture and Recreation	**$27,305.00**	**$25,465.00**	**$19,988.00**
Total for Expenditures	**$27,305.00**	**$25,465.00**	**$19,988.00**
Total for Expenditures and Other Uses	**$27,305.00**	**$25,465.00**	**$19,988.00**

SP - Special District(s) Park
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	$13,729.90	$18,694.90	$18,682.90
8022 - Restated Fund Balance - Beginning of Year	$13,729.90	$18,694.90	$18,682.90
Add Revenues and Other Sources	$22,500.00	$20,500.00	$20,000.00
Deduct Expenditures and Other Uses	$27,305.00	$25,465.00	$19,988.00
8029 - Fund Balance - End of Year	$8,924.90	$13,729.90	$18,694.90

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	$18,311.00	$210,007.00	$272,234.00
Total for Cash and Cash Equivalents	**$18,311.00**	**$210,007.00**	**$272,234.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$379,054.00	$501,104.00	$341,853.00
Total for Restricted Cash and Cash Equivalents	**$379,054.00**	**$501,104.00**	**$341,853.00**
Investments			
450 - Investments in Securities	$964,003.00	$399,003.00	$399,003.00
Total for Investments	**$964,003.00**	**$399,003.00**	**$399,003.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$1,619,144.00	$1,154,144.00	$1,154,144.00
Total for Restricted Investments	**$1,619,144.00**	**$1,154,144.00**	**$1,154,144.00**
Other Assets			
480 - Prepaid Expenses	$49,659.00	$50,702.00	$43,842.00
Total for Other Assets	**$49,659.00**	**$50,702.00**	**$43,842.00**
Total for Assets	**$3,030,171.00**	**$2,314,960.00**	**$2,211,076.00**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$3,030,171.00**	**$2,314,960.00**	**$2,211,076.00**

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	$435,540.00	$19,122.00	$25,341.00
601 - Accrued Liabilities	$31,714.00	$26,003.00	$18,465.00
Total for Payables	**$467,254.00**	**$45,125.00**	**$43,806.00**
Total for Liabilities	**$467,254.00**	**$45,125.00**	**$43,806.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *Unearned revenue*	$1,203.00	$3,815.00	$1,815.00
Total for Deferred Inflows of Resources	**$1,203.00**	**$3,815.00**	**$1,815.00**
Total for Deferred Inflows	**$1,203.00**	**$3,815.00**	**$1,815.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$49,659.00	$50,702.00	$43,842.00
Total for Nonspendable Fund Balance	**$49,659.00**	**$50,702.00**	**$43,842.00**
Restricted Fund Balance			
814 - Workers Compensation Reserve	$284,617.00	$284,617.00	$284,617.00

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
878 - Capital Reserve	$1,713,581.00	$1,370,631.00	$1,211,380.00
Total for Restricted Fund Balance	**$1,998,198.00**	**$1,655,248.00**	**$1,495,997.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	$625,616.00
915 - Assigned Unappropriated Fund Balance	$513,857.00	$560,070.00	-
Total for Assigned Fund Balance	**$513,857.00**	**$560,070.00**	**$625,616.00**
Total for Fund Balance	**$2,561,714.00**	**$2,266,020.00**	**$2,165,455.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$3,030,171.00**	**$2,314,960.00**	**$2,211,076.00**

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	$3,424,431.00	$3,450,480.00	$3,382,823.00
Total for Property Taxes	**$3,424,431.00**	**$3,450,480.00**	**$3,382,823.00**
Departmental Income			
2120 - Sewer Rents	$5,397.00	$6,364.00	$16,052.00
2122 - Sewer Charges	$27,960.00	$33,720.00	$47,800.00
2801 - Interfund Revenues	$385,704.00	$402,227.00	$358,676.00
Total for Departmental Income	**$419,061.00**	**$442,311.00**	**$422,528.00**
Intergovernmental Charges			
2374 - Sewer Services Other Governments *Other*	$9,796.00	$9,711.00	$9,492.00
2389 - Miscellaneous Revenue Other Governments *Other*	$33,330.00	$33,161.00	$32,405.00
Total for Intergovernmental Charges	**$43,126.00**	**$42,872.00**	**$41,897.00**
Use of Money and Property			
2401 - Interest and Earnings	$133,788.00	$222,690.00	$185,746.00
Total for Use of Money and Property	**$133,788.00**	**$222,690.00**	**$185,746.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$17,950.00	$27,341.00	$35,000.00

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Sales of Property and Compensation for Loss	**$17,950.00**	**$27,341.00**	**$35,000.00**
Other Revenues			
2770 - Unclassified *Misc*	$594.00	-	$2,677.00
Total for Other Revenues	**$594.00**	**$0.00**	**$2,677.00**
Total for Revenues	**$4,038,950.00**	**$4,185,694.00**	**$4,070,671.00**
Total for Revenues and Other Sources	**$4,038,950.00**	**$4,185,694.00**	**$4,070,671.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81104 - Sewer Administration - Contractual	$12,522.00	$11,024.00	$10,436.00
81201 - Sanitary Sewers - Personal Services	$987,463.00	$963,821.00	$914,402.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	$417,051.00	-	$536,177.00
81204 - Sanitary Sewers - Contractual	$352,350.00	$317,580.00	$356,415.00
81304 - Sewage Treatment and Disposal - Contractual	$34,279.00	$34,242.00	$34,206.00
Total for Sewage	**$1,803,665.00**	**$1,326,667.00**	**$1,851,636.00**
Total for Home and Community Services	**$1,803,665.00**	**$1,326,667.00**	**$1,851,636.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$171,497.00	$165,336.00	$131,871.00
90308 - Social Security - Employee Benefits	$66,594.00	$69,483.00	$65,981.00
90408 - Workers' Compensation - Employee Benefits	$7,338.00	$7,582.00	$7,491.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$212,387.00	$236,991.00	$220,516.00
Total for Employee Benefits	**$457,816.00**	**$479,392.00**	**$425,859.00**
Total for Employee Benefits	**$457,816.00**	**$479,392.00**	**$425,859.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	**$2,261,481.00**	**$1,806,059.00**	**$2,277,495.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Debt Service Fund*	$1,331,775.00	$1,939,570.00	$1,904,745.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$150,000.00	$339,500.00	$135,296.00
Total for Interfund Transfers	**$1,481,775.00**	**$2,279,070.00**	**$2,040,041.00**
Total for Interfund Transfers	**$1,481,775.00**	**$2,279,070.00**	**$2,040,041.00**
Total for Other Uses	**$1,481,775.00**	**$2,279,070.00**	**$2,040,041.00**
Total for Expenditures and Other Uses	**$3,743,256.00**	**$4,085,129.00**	**$4,317,536.00**

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	$2,266,020.11	$2,165,455.11	$2,412,320.11
8022 - Restated Fund Balance - Beginning of Year	$2,266,020.11	$2,165,455.11	$2,412,320.11
Add Revenues and Other Sources	$4,038,950.00	$4,185,694.00	$4,070,671.00
Deduct Expenditures and Other Uses	$3,743,256.00	$4,085,129.00	$4,317,536.00
8029 - Fund Balance - End of Year	$2,561,714.11	$2,266,020.11	$2,165,455.11

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1099 - Est Rev - Property Tax Items	$3,580,931.00	$3,424,430.00	$3,450,480.00
2399 - Est Rev - Intergovernmental Charges	$80,400.00	$80,400.00	$133,202.00
2499 - Est Rev - Use of Money and Property	$140,000.00	$140,000.00	$140,000.00
2899 - Est Rev - Interfund Revenues	$496,700.00	$496,300.00	$585,500.00
Total for Estimated Revenue	**$4,298,031.00**	**$4,141,130.00**	**$4,309,182.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$10,000.00	-	-
599 - Appropriated Fund Balance	-	-	$625,616.00
Total for Estimated Other Sources	**$10,000.00**	**$0.00**	**$625,616.00**
Total for Estimated Revenues and Other Sources	**$4,308,031.00**	**$4,141,130.00**	**$4,934,798.00**

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	$1,869,300.00	$1,658,500.00	$1,782,100.00
9199 - App - Employee Benefits	$515,600.00	$559,500.00	$502,800.00
9899 - App - Debt Service	-	-	$2,617,988.00
Total for Estimated Appropriations	**$2,384,900.00**	**$2,218,000.00**	**$4,902,888.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$1,923,131.00	$1,923,131.00	$31,910.00
Total for Estimated Other Uses	**$1,923,131.00**	**$1,923,131.00**	**$31,910.00**
Total for Estimated Appropriations and Other Uses	**$4,308,031.00**	**$4,141,131.00**	**$4,934,798.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$56,989.00	$63,502.00	$31,335.00
Total for Cash and Cash Equivalents	**$56,989.00**	**$63,502.00**	**$31,335.00**
Total for Assets	**$56,989.00**	**$63,502.00**	**$31,335.00**
Total for Assets and Deferred Outflows	**$56,989.00**	**$63,502.00**	**$31,335.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	$56,989.00	$63,502.00	$31,335.00
Total for Payables	**$56,989.00**	**$63,502.00**	**$31,335.00**
Total for Liabilities	**$56,989.00**	**$63,502.00**	**$31,335.00**
Total for Liabilities, Deferred Inflows and Net Position	**$56,989.00**	**$63,502.00**	**$31,335.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified *Town Clerk and Justice accts*	$146,761,996.00	$141,292,331.00	$137,711,630.00
Total for Miscellaneous	**$146,761,996.00**	**$141,292,331.00**	**$137,711,630.00**
Total for Revenues	**$146,761,996.00**	**$141,292,331.00**	**$137,711,630.00**
Total for Revenues and Other Sources	**$146,761,996.00**	**$141,292,331.00**	**$137,711,630.00**

TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual *Town Clerk and Justice accts*	$146,761,996.00	$141,292,331.00	$137,711,630.00
Total for Special Items	**$146,761,996.00**	**$141,292,331.00**	**$137,711,630.00**
Total for General Government Support	**$146,761,996.00**	**$141,292,331.00**	**$137,711,630.00**
Total for Expenditures	**$146,761,996.00**	**$141,292,331.00**	**$137,711,630.00**
Total for Expenditures and Other Uses	**$146,761,996.00**	**$141,292,331.00**	**$137,711,630.00**

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	$146,761,996.00	$141,292,331.00	$137,711,630.00
Deduct Expenditures and Other Uses	$146,761,996.00	$141,292,331.00	$137,711,630.00
8029 - Net Position - End of Year	$0.00	$0.00	$0.00

V - Debt Service
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	$213.00	$311.00	-
Total for Cash and Cash Equivalents	**$213.00**	**$311.00**	**$0.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$7,668.00	$95,382.00	$670,426.00
Total for Restricted Cash and Cash Equivalents	**$7,668.00**	**$95,382.00**	**$670,426.00**
Restricted Investments			
452 - Investments in Securities Special Reserves	$5,171,036.00	$5,091,036.00	$951,052.00
Total for Restricted Investments	**$5,171,036.00**	**$5,091,036.00**	**$951,052.00**
Due From			
391 - Due From Other Funds	-	-	$4,000,000.00
Total for Due From	**$0.00**	**$0.00**	**$4,000,000.00**
Total for Assets	**$5,178,917.00**	**$5,186,729.00**	**$5,621,478.00**
Total for Assets and Deferred Outflows	**$5,178,917.00**	**$5,186,729.00**	**$5,621,478.00**

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$213.00	$311.00	$806.00
Total for Payables	**$213.00**	**$311.00**	**$806.00**
Total for Liabilities	**$213.00**	**$311.00**	**$806.00**
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	$5,178,704.00	$5,186,418.00	$5,620,672.00
Total for Restricted Fund Balance	**$5,178,704.00**	**$5,186,418.00**	**$5,620,672.00**
Total for Fund Balance	**$5,178,704.00**	**$5,186,418.00**	**$5,620,672.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$5,178,917.00**	**$5,186,729.00**	**$5,621,478.00**

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$239,241.00	$192,743.00	$18,503.00
Total for Use of Money and Property	**$239,241.00**	**$192,743.00**	**$18,503.00**
Other Revenues			
2710 - Premium on Obligations	-	$43,134.00	-
Total for Other Revenues	**$0.00**	**$43,134.00**	**$0.00**
Total for Revenues	**$239,241.00**	**$235,877.00**	**$18,503.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$1,615,063.00	$2,263,040.00	$2,280,912.00
Total for Operating Transfers	**$1,615,063.00**	**$2,263,040.00**	**$2,280,912.00**
Total for Other Sources	**$1,615,063.00**	**$2,263,040.00**	**$2,280,912.00**
Total for Revenues and Other Sources	**$1,854,304.00**	**$2,498,917.00**	**$2,299,415.00**

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	$6,599.00	$8,388.00	$20,686.00
Total for Finance	**$6,599.00**	**$8,388.00**	**$20,686.00**
Total for General Government Support	**$6,599.00**	**$8,388.00**	**$20,686.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$1,380,000.00	$2,390,000.00	$1,305,000.00
97107 - Serial Bonds - Debt Interest	$475,419.00	$491,649.00	$476,281.00
Total for Debt Service	**$1,855,419.00**	**$2,881,649.00**	**$1,781,281.00**
Total for Debt Service	**$1,855,419.00**	**$2,881,649.00**	**$1,781,281.00**
Total for Expenditures	**$1,862,018.00**	**$2,890,037.00**	**$1,801,967.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	$43,134.00	-

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Interfund Transfers	**$0.00**	**$43,134.00**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$43,134.00**	**$0.00**
Total for Other Uses	**$0.00**	**$43,134.00**	**$0.00**
Total for Expenditures and Other Uses	**$1,862,018.00**	**$2,933,171.00**	**$1,801,967.00**

V - Debt Service
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	$5,186,418.07	$5,620,672.07	$5,123,224.07
8022 - Restated Fund Balance - Beginning of Year	$5,186,418.07	$5,620,672.07	$5,123,224.07
Add Revenues and Other Sources	$1,854,304.00	$2,498,917.00	$2,299,415.00
Deduct Expenditures and Other Uses	$1,862,018.00	$2,933,171.00	$1,801,967.00
8029 - Fund Balance - End of Year	$5,178,704.07	$5,186,418.07	$5,620,672.07

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$1,923,131.00	$1,923,131.00	-
511 - Appropriated Reserves and Restricted Fund Balance	$74,366.00	$234,000.00	-
Total for Estimated Other Sources	**$1,997,497.00**	**$2,157,131.00**	**$0.00**
Total for Estimated Revenues and Other Sources	**$1,997,497.00**	**$2,157,131.00**	**$0.00**

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$10,000.00	$10,000.00	-
9899 - App - Debt Service	$1,987,497.00	$2,147,131.00	-
Total for Estimated Appropriations	**$1,997,497.00**	**$2,157,131.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$1,997,497.00**	**$2,157,131.00**	**$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	$8,617,706.00	$8,617,706.00	$8,617,706.00
105 - Construction Work In Progress	$1,784,065.00	$1,417,579.00	$3,151,063.00
Total for Non-Depreciable Capital Assets	**$10,401,771.00**	**$10,035,285.00**	**$11,768,769.00**
Depreciable Capital Assets			
102 - Buildings	$33,553,889.00	$32,827,829.00	$30,291,669.00
104 - Machinery and Equipment	$19,882,904.00	$19,283,672.00	$18,162,466.00
106 - Infrastructure	$323,524,564.00	$321,034,595.00	$319,192,179.00
Total for Depreciable Capital Assets	**$376,961,357.00**	**$373,146,096.00**	**$367,646,314.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($20,984,903.00)	($19,956,018.00)	($18,980,156.00)
114 - Accumulated Depreciation Machinery and Equipment	($13,887,859.00)	($14,285,962.00)	($13,393,952.00)
116 - Accumulated Depreciation Infrastructure	($286,072,658.00)	($283,723,135.00)	($281,791,942.00)
Total for Accumulated Depreciation	**($320,945,420.00)**	**($317,965,115.00)**	**($314,166,050.00)**
Total for Non-Current Assets	**$66,417,708.00**	**$65,216,266.00**	**$65,249,033.00**

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	$14,775,000.00	$16,155,000.00	$15,645,000.00
Total for Debt Obligations	**$14,775,000.00**	**$16,155,000.00**	**$15,645,000.00**
Other Long-Term Obligations			
605 - Retained Percentages Contracts Payable	$69,664.00	$27,261.00	$50,402.00
638 - Net Pension Liability Proportionate Share	$5,156,466.00	$4,655,621.00	$6,474,044.00
683 - Other Post Employment Benefits	$16,845,621.00	$19,697,740.00	$16,665,042.00
687 - Compensated Absences	$383,041.00	$378,154.00	$393,952.00
Total for Other Long-Term Obligations	**$22,454,792.00**	**$24,758,776.00**	**$23,583,440.00**
Total for Long-Term Obligations	**$37,229,792.00**	**$40,913,776.00**	**$39,228,440.00**

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	$16,155,000.00	$0.00	$1,380,000.00	$0.00	$0.00	$0.00	$14,775,000.00
Total	$16,155,000.00	$0.00	$1,380,000.00	$0.00	$0.00	$0.00	$14,775,000.00

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 Refunding		12/15/16	12/31/33	$2,100,000.00	$0.00	$290,000.00	$0.00	$0.00	$0.00	$1,810,000.00
Bond refunding		3/15/15	12/15/32	$2,880,000.00	$0.00	$405,000.00	$0.00	$0.00	$0.00	$2,475,000.00
Bond Refunding		3/20/20	12/15/36	$2,455,000.00	$0.00	$215,000.00	$0.00	$0.00	$0.00	$2,240,000.00
Bond Public Improvements		12/20/18	12/15/38	$1,485,000.00	$0.00	$85,000.00	$0.00	$0.00	$0.00	$1,400,000.00
Bond Refunding		9/17/21	12/15/38	$1,860,000.00	$0.00	$100,000.00	$0.00	$0.00	$0.00	$1,760,000.00
Bond acquisition and construction		12/16/20	12/15/39	$3,560,000.00	$0.00	$215,000.00	$0.00	$0.00	$0.00	$3,345,000.00
Bond Public Improvements		6/26/24	12/15/42	$1,815,000.00	$0.00	$70,000.00	$0.00	$0.00	$0.00	$1,745,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$1,405,000.00	$431,293.00	$1,836,293.00	$13,370,000.00
2027	$1,425,000.00	$391,144.00	$1,816,144.00	$11,945,000.00
2028	$1,425,000.00	$349,719.00	$1,774,719.00	$10,520,000.00
2029	$1,395,000.00	$307,812.00	$1,702,812.00	$9,125,000.00
2030	$1,365,000.00	$264,825.00	$1,629,825.00	$7,760,000.00
2031	$1,230,000.00	$223,075.00	$1,453,075.00	$6,530,000.00
2032	$1,205,000.00	$184,788.00	$1,389,788.00	$5,325,000.00
2033	$870,000.00	$149,137.00	$1,019,137.00	$4,455,000.00
2034	$795,000.00	$124,675.00	$919,675.00	$3,660,000.00
2035	$810,000.00	$102,275.00	$912,275.00	$2,850,000.00
2036	$810,000.00	$79,425.00	$889,425.00	$2,040,000.00
2037	$620,000.00	$58,200.00	$678,200.00	$1,420,000.00
2038	$635,000.00	$42,053.00	$677,053.00	$785,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$385,000.00	$25,305.00	$410,305.00	$400,000.00
2040	$125,000.00	$16,000.00	$141,000.00	$275,000.00
2041	$135,000.00	$11,000.00	$146,000.00	$140,000.00
2042	$140,000.00	$5,600.00	$145,600.00	$0.00
Total	$14,775,000.00	$2,766,326.00	$17,541,326.00	
$14,775,000.00 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
7861	Checking	A	$73,770.00	$0.00	($70,770.00)	$0.00	$3,000.00
686	Certificate of Deposit (CD)	A, CM, DA, DB, SF, SL, SP	$5,101,596.00	$0.00	$0.00	$0.00	$5,101,596.00
772	Checking	TC	$9,023.00	$0.00	$0.00	$0.00	$9,023.00
5528	Checking	TC	$10,785.00	$0.00	$0.00	$0.00	$10,785.00
861	Checking	A	$194,320.00	$0.00	$0.00	$0.00	$194,320.00
5372	Checking	TC	$32,258.00	$0.00	$0.00	$0.00	$32,258.00
9883	Checking	A	$187,696.00	$0.00	($523.00)	$0.00	$187,173.00
908	Checking	A, B	$118,807.00	$0.00	$0.00	$0.00	$118,807.00
4803	Checking	A, B, CM, DA, DB, H, SF, SS, V	$616,842.00	$0.00	$0.00	$0.00	$616,842.00
959	Checking	TC	$4,911.00	$0.00	$0.00	$0.00	$4,911.00
5276	Checking	A, B, DA, H, SF, SS, V	$1,371,536.00	$0.00	$0.00	$0.00	$1,371,536.00

Accounts

Total	$7,721,544.00	$0.00	($71,293.00)	$0.00	$7,650,251.00
				Total Cash From Financials	$7,650,251.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$7,721,544.00
FDIC Insurance	$1,118,807.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$7,057,940.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$8,176,747.00

Investments and Collateralization of Investments

Investments From Financials	$58,871,429.00
Market Value as of Fiscal Year End Date	$58,871,429.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$58,871,429.00

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
126	312		81

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$1,468,822.00	123	108		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$822,311.00	126	312		
Worker's Compensation	$277,844.00	126	312		
Life Insurance					
Unemployment Insurance	$6,771.00	126	312		
Disability Insurance					
Hospital, Medical and Dental Insurance	$2,282,637.00	93			81
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$4,858,385.00				