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

Town of Windham

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, Thomas Hoyt (LG190391800000A), hereby certify that I am the Chief Financial Officer of the Town of Windham, and that the information provided in the Annual Financial Report of the Town of Windham 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 Windham

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
- CD - Special Grant
- CM - Miscellaneous Special Revenue
- CR - Recreation
- DA - Highway Town-wide
- H - Capital Projects
- L - Library
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial
- TE - Private Purpose Trust
- 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	$1,874,003.30	$1,909,970.00	$1,734,029.00
Total for Cash and Cash Equivalents	**$1,874,003.30**	**$1,909,970.00**	**$1,734,029.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$7,000.00	$7,000.00	$7,000.00
Total for Restricted Cash and Cash Equivalents	**$7,000.00**	**$7,000.00**	**$7,000.00**
Net Other Receivables			
380 - Accounts Receivable	$9,381.46	$6,559.00	$8,918.00
Total for Net Other Receivables	**$9,381.46**	**$6,559.00**	**$8,918.00**
Due From			
391 - Due From Other Funds	$1,504.33	$3,000.00	$3,925.00
410 - Due from State and Federal Government	$5,623.28	$21,050.00	-
Total for Due From	**$7,127.61**	**$24,050.00**	**$3,925.00**
Total for Assets	**$1,897,512.37**	**$1,947,579.00**	**$1,753,872.00**
Total for Assets and Deferred Outflows	**$1,897,512.37**	**$1,947,579.00**	**$1,753,872.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$35,669.23	$6,659.00	$31,132.00
601 - Accrued Liabilities	$7,838.80	$15,223.00	$8,786.00
Total for Payables	**$43,508.03**	**$21,882.00**	**$39,918.00**
Payroll Liabilities			
722 - Federal Income Tax	-	$1,003.00	$2,184.00
726 - Social Security Tax	$4,561.83	$2,364.00	$292.00
728 - NYC Income Tax	-	-	$51.00
Total for Payroll Liabilities	**$4,561.83**	**$3,367.00**	**$2,527.00**
Due to			
630 - Due To Other Funds	-	$38,152.00	$7,923.00
718 - State Retirement	$3,844.98	$2,892.00	$2,138.00
Total for Due to	**$3,844.98**	**$41,044.00**	**$10,061.00**
Other Liabilities			
688 - Other Liabilities *PR fees, COVID Tax Error*	$93,059.39	$19,748.00	$9,366.00
717 - Deferred Compensation	-	$658.00	$664.00
720 - Group Insurance	$10,874.89	$16,368.00	$63,765.00
724 - Association and Union Dues	$12.64	$124.00	-

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Other Liabilities	**$103,946.92**	**$36,898.00**	**$73,795.00**
Total for Liabilities	**$155,861.76**	**$103,191.00**	**$126,301.00**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$7,000.00	$7,000.00	$7,000.00
Total for Restricted Fund Balance	**$7,000.00**	**$7,000.00**	**$7,000.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$61,028.14	$200,000.00	$217,017.00
Total for Assigned Fund Balance	**$61,028.14**	**$200,000.00**	**$217,017.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$1,673,622.47	$1,637,388.00	$1,403,554.00
Total for Unassigned Fund Balance	**$1,673,622.47**	**$1,637,388.00**	**$1,403,554.00**
Total for Fund Balance	**$1,741,650.61**	**$1,844,388.00**	**$1,627,571.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,897,512.37**	**$1,947,579.00**	**$1,753,872.00**

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	$1,439,315.87	$1,336,381.00	$1,272,406.00
Total for Property Taxes	**$1,439,315.87**	**$1,336,381.00**	**$1,272,406.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$11,211.72	$11,212.00	$13,518.00
1090 - Interest and Penalties on Real Prop Taxes	$34,016.45	$32,786.00	$27,640.00
Total for Property Tax Items	**$45,228.17**	**$43,998.00**	**$41,158.00**
Departmental Income			
1255 - Clerk Fees	$5,004.87	$2,173.00	$1,800.00
1520 - Police Fees	$20.00	$70.00	$45.00
2012 - Recreational Concessions	$50.00	$200.00	$100.00
Total for Departmental Income	**$5,074.87**	**$2,443.00**	**$1,945.00**
Use of Money and Property			
2401 - Interest and Earnings	$48,811.10	$42,919.00	$42,636.00
2412 - Rental of Real Property Other Governments *NYS Rental of a Facility*	$4,800.00	$4,800.00	$4,800.00
Total for Use of Money and Property	**$53,611.10**	**$47,719.00**	**$47,436.00**
Licenses and Permits			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2544 - Dog Licenses	$252.00	$264.00	$361.00
2590 - Permits Other	$66,383.83	$70,721.00	$58,363.00
Total for Licenses and Permits	**$66,635.83**	**$70,985.00**	**$58,724.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$33,166.45	$23,669.00	$24,752.00
Total for Fines and Forfeitures	**$33,166.45**	**$23,669.00**	**$24,752.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$82.50	$8,375.00	-
2680 - Insurance Recoveries	$9,012.04	$3,119.00	$2,763.00
Total for Sales of Property and Compensation for Loss	**$9,094.54**	**$11,494.00**	**$2,763.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$713.09	$3,772.00	$7,572.00
2705 - Gifts and Donations	$5,250.00	$3,750.00	$1,350.00
2770 - Unclassified *Reimbursement/Return Credit*	$39,212.69	$28,480.00	$41,486.00
Total for Other Revenues	**$45,175.78**	**$36,002.00**	**$50,408.00**
State Aid			
3001 - State Aid Revenue Sharing	$7,483.00	-	$6,994.00
3005 - State Aid Mortgage Tax	$181,611.40	$125,694.00	$274,514.00
3040 - State Aid Real Property Tax Administration	$2,250.00	-	-
3089 - State Aid Other *NYS Grants, Smart Growth*	$34,438.32	$341,504.00	-

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for State Aid	**$225,782.72**	**$467,198.00**	**$281,508.00**
Federal Aid			
4089 - Federal Aid Other	-	$25,000.00	-
Total for Federal Aid	**$0.00**	**$25,000.00**	**$0.00**
Total for Revenues	**$1,923,085.33**	**$2,064,889.00**	**$1,781,100.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$8,589.63	-	-
Total for Operating Transfers	**$8,589.63**	**$0.00**	**$0.00**
Total for Other Sources	**$8,589.63**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$1,931,674.96**	**$2,064,889.00**	**$1,781,100.00**

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	$45,000.00	$45,000.00	$45,000.00
10104 - Legislative Board - Contractual	$114,449.63	$77,303.00	$68,537.00
Total for Legislative Board	**$159,449.63**	**$122,303.00**	**$113,537.00**
Judicial			
11101 - Municipal Court - Personal Services	$40,190.00	$37,661.00	$37,796.00
11102 - Municipal Court - Equipment and Capital Outlay	-	$309.00	-
11104 - Municipal Court - Contractual	$8,024.20	$10,272.00	$3,358.00
Total for Judicial	**$48,214.20**	**$48,242.00**	**$41,154.00**
Executive			
12201 - Supervisor - Personal Services	$68,490.20	$67,530.00	$65,731.00
12204 - Supervisor - Contractual	$1,754.53	$650.00	$400.00
Total for Executive	**$70,244.73**	**$68,180.00**	**$66,131.00**
Finance			
13301 - Tax Collection - Personal Services	$12,382.25	$11,961.00	$11,955.00
13302 - Tax Collection - Equipment and Capital Outlay	$86.78	-	$1,347.00
13304 - Tax Collection - Contractual	$3,252.29	$2,550.00	$7,619.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13551 - Assessment - Personal Services	$57,411.70	$54,842.00	$54,720.00
13552 - Assessment - Equipment and Capital Outlay	-	-	$4,170.00
13554 - Assessment - Contractual	$2,839.61	$2,579.00	$2,113.00
Total for Finance	**$75,972.63**	**$71,932.00**	**$81,924.00**
Municipal Staff			
14101 - Clerk - Personal Services	$66,290.00	$44,000.00	$42,000.00
14104 - Clerk - Contractual	$843.73	$865.00	$1,141.00
14204 - Law - Contractual	$20,246.75	$12,894.00	$14,925.00
14301 - Personnel - Personal Services	$81,192.54	$86,788.00	$60,453.00
14601 - Records Management - Personal Services	$2,305.00	$9,340.00	$2,200.00
14602 - Records Management - Equipment and Capital Outlay	$887.01	$2,580.00	-
Total for Municipal Staff	**$171,765.03**	**$156,467.00**	**$120,719.00**
Shared Services			
16201 - Operation of Plant - Personal Services	$38,544.86	$4,295.00	$6,186.00
16204 - Operation of Plant - Contractual	$51,802.15	$94,593.00	$32,242.00
16504 - Central Communication System - Contractual	$15,677.82	$15,090.00	$19,747.00
16604 - Central Storeroom - Contractual	$1,460.04	$2,677.00	$1,628.00
16704 - Central Printing and Mailing - Contractual	$9,221.93	$8,115.00	$5,285.00
16804 - Central Data Processing - Contractual	-	$29.00	$58.00
Total for Shared Services	**$116,706.80**	**$124,799.00**	**$65,146.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$109,880.37	$102,521.00	$95,712.00
19204 - Municipal Association Dues - Contractual	$1,525.00	$3,024.00	$2,925.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Special Items	**$111,405.37**	**$105,545.00**	**$98,637.00**
Total for General Government Support	**$753,758.39**	**$697,468.00**	**$587,248.00**
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	$204,818.34	$161,601.00	$153,561.00
31202 - Police - Equipment and Capital Outlay	$56,422.69	$41,667.00	$4,647.00
31204 - Police - Contractual	$73,312.29	$37,136.00	$24,637.00
Total for Law Enforcement	**$334,553.32**	**$240,404.00**	**$182,845.00**
Animal Control			
35101 - Dog Control - Personal Services	$2,700.00	$2,700.00	$2,700.00
35104 - Dog Control - Contractual	-	$1,211.00	$582.00
Total for Animal Control	**$2,700.00**	**$3,911.00**	**$3,282.00**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$29,000.00	$29,000.00	$29,000.00
36204 - Safety Inspection - Contractual	$1,272.51	$1,260.00	$1,058.00
Total for Other Public Safety	**$30,272.51**	**$30,260.00**	**$30,058.00**
Total for Public Safety	**$367,525.83**	**$274,575.00**	**$216,185.00**
Health			
Public Health Program			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
40101 - Public Health - Personal Services	$250.00	$250.00	$250.00
40102 - Public Health - Equipment and Capital Outlay	$1,431.48	$1,437.00	$1,673.00
40104 - Public Health - Contractual	$600.00	$201.00	-
Total for Public Health Program	**$2,281.48**	**$1,888.00**	**$1,923.00**
Other Health			
45401 - Ambulance - Personal Services	$2,000.00	-	-
45404 - Ambulance - Contractual	$9,282.87	$14,902.00	-
Total for Other Health	**$11,282.87**	**$14,902.00**	**$0.00**
Total for Health	**$13,564.35**	**$16,790.00**	**$1,923.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$64,960.00	$63,100.00	$61,090.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	-	$224.00
50104 - Highway and Street Administration - Contractual	$6,796.99	$5,964.00	$15,785.00
51322 - Garage - Equipment and Capital Outlay	-	$195.00	$6,870.00
51324 - Garage - Contractual	$32,084.92	$19,404.00	$17,380.00
51422 - Snow Removal - Equipment and Capital Outlay	$874.83	-	$656.00
Total for Highway	**$104,716.74**	**$88,663.00**	**$102,005.00**
Total for Transportation	**$104,716.74**	**$88,663.00**	**$102,005.00**
Economic Assistance and Opportunity			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Social Services Programs			
60104 - Social Services Administration - Contractual	$250.00	$250.00	$250.00
Total for Social Services Programs	**$250.00**	**$250.00**	**$250.00**
Economic Opportunity and Development			
64104 - Publicity - Contractual	$16,060.00	$19,700.00	$36,263.00
65104 - Veterans Service - Contractual	$893.22	$548.00	$775.00
Total for Economic Opportunity and Development	**$16,953.22**	**$20,248.00**	**$37,038.00**
Total for Economic Assistance and Opportunity	**$17,203.22**	**$20,498.00**	**$37,288.00**
Culture and Recreation			
Recreation			
71401 - Playground and Recreation Centers - Personal Services	$50,153.44	$32,624.00	$32,287.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	$3,191.76	$13,233.00	$11,290.00
71404 - Playground and Recreation Centers - Contractual	$16,218.99	$61,576.00	$52,212.00
73102 - Youth Programs - Equipment and Capital Outlay	-	$1,241.00	-
73104 - Youth Programs - Contractual	$3,207.94	$2,175.00	$3,772.00
Total for Recreation	**$72,772.13**	**$110,849.00**	**$99,561.00**
Culture			
75101 - Historian - Personal Services	-	$3,200.00	-
75104 - Historian - Contractual	-	-	$3,200.00
75204 - Historical Property - Contractual	$12,640.46	$10,599.00	$10,727.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
75504 - Celebrations - Contractual	$15,990.80	$14,415.00	$18,164.00
76204 - Adult Recreation - Contractual	$3,500.00	$3,500.00	-
Total for Culture	**$32,131.26**	**$31,714.00**	**$32,091.00**
Total for Culture and Recreation	**$104,903.39**	**$142,563.00**	**$131,652.00**
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	$25,905.00	$29,250.00	$16,965.00
80204 - Planning and Surveys - Contractual	$896.64	$559.00	$135.00
Total for General Environment	**$26,801.64**	**$29,809.00**	**$17,100.00**
Sanitation			
81604 - Refuse and Garbage - Contractual	$40,590.31	$31,699.00	$33,963.00
Total for Sanitation	**$40,590.31**	**$31,699.00**	**$33,963.00**
Special Services			
88104 - Cemetery - Contractual	$15,700.00	$9,449.00	$10,389.00
Total for Special Services	**$15,700.00**	**$9,449.00**	**$10,389.00**
Total for Home and Community Services	**$83,091.95**	**$70,957.00**	**$61,452.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$71,768.41	$61,157.00	$60,708.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90158 - Police Retirement - Employee Benefits	$18,254.00	$20,928.00	$23,215.00
90308 - Social Security - Employee Benefits	$59,456.21	$50,796.00	$48,552.00
90408 - Workers' Compensation - Employee Benefits	$22,200.99	$21,086.00	$2,964.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$171,668.35	$108,663.00	$132,524.00
Total for Employee Benefits	**$343,347.96**	**$262,630.00**	**$267,963.00**
Total for Employee Benefits	**$343,347.96**	**$262,630.00**	**$267,963.00**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$146,066.46	$138,404.00	$135,848.00
97207 - Installment Bonds - Debt Interest	$100,234.44	$105,290.00	$110,238.00
Total for Debt Service	**$246,300.90**	**$243,694.00**	**$246,086.00**
Total for Debt Service	**$246,300.90**	**$243,694.00**	**$246,086.00**
Total for Expenditures	**$2,034,412.73**	**$1,817,838.00**	**$1,651,802.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$193,926.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	$30,230.00	$1,000,000.00
Total for Interfund Transfers	**$0.00**	**$30,230.00**	**$1,193,926.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Interfund Transfers	**$0.00**	**$30,230.00**	**$1,193,926.00**
Total for Other Uses	**$0.00**	**$30,230.00**	**$1,193,926.00**
Total for Expenditures and Other Uses	**$2,034,412.73**	**$1,848,068.00**	**$2,845,728.00**

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	$1,844,388.00	$1,627,567.00	$2,692,195.00
8022 - Restated Fund Balance - Beginning of Year	$1,844,388.00	$1,627,567.00	$2,692,195.00
Add Revenues and Other Sources	$1,931,674.96	$2,064,889.00	$1,781,100.00
Deduct Expenditures and Other Uses	$2,034,412.73	$1,848,068.00	$2,845,728.00
8029 - Fund Balance - End of Year	$1,741,650.23	$1,844,388.00	$1,627,567.00

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$1,634,120.76	$1,439,316.00	$1,336,381.00
1099 - Est Rev - Property Tax Items	$29,000.00	$29,000.00	$29,000.00
2199 - Est Rev - Departmental Income	$1,250.00	$1,250.00	$1,250.00
2499 - Est Rev - Use of Money and Property	$6,000.00	$6,000.00	$6,000.00
2599 - Est Rev - Licenses and Permits	$17,150.00	$17,150.00	$17,150.00
2649 - Est Rev - Fines and Forfeitures	$12,000.00	$12,000.00	$12,000.00
3099 - Est Rev - State Aid	$80,000.00	$80,000.00	$80,000.00
Total for Estimated Revenue	**$1,779,520.76**	**$1,584,716.00**	**$1,481,781.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$61,028.14	$200,000.00	$217,017.00
Total for Estimated Other Sources	**$61,028.14**	**$200,000.00**	**$217,017.00**
Total for Estimated Revenues and Other Sources	**$1,840,548.90**	**$1,784,716.00**	**$1,698,798.00**

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	$695,750.00	$680,625.00	$639,325.00
3999 - App - Public Safety	$273,150.00	$248,650.00	$250,650.00
4999 - App - Health	$14,050.00	$11,550.00	$11,550.00
5999 - App - Transportation	$102,150.00	$96,390.00	$94,480.00
6999 - App - Economic Assistance and Opportunity	$17,250.00	$15,250.00	$8,750.00
7999 - App - Culture and Recreation	$113,600.00	$110,600.00	$111,500.00
8999 - App - Home and Community Services	$60,200.00	$56,700.00	$45,700.00
9199 - App - Employee Benefits	$320,650.00	$318,650.00	$293,150.00
9899 - App - Debt Service	$243,748.90	$246,301.00	$243,693.00
Total for Estimated Appropriations	**$1,840,548.90**	**$1,784,716.00**	**$1,698,798.00**
Total for Estimated Appropriations and Other Uses	**$1,840,548.90**	**$1,784,716.00**	**$1,698,798.00**

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$67,397.91	$66,135.00	$64,804.00
Total for Cash and Cash Equivalents	**$67,397.91**	**$66,135.00**	**$64,804.00**
Total for Assets	**$67,397.91**	**$66,135.00**	**$64,804.00**
Total for Assets and Deferred Outflows	**$67,397.91**	**$66,135.00**	**$64,804.00**

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$67,397.91	$66,135.00	$64,804.00
Total for Assigned Fund Balance	**$67,397.91**	**$66,135.00**	**$64,804.00**
Total for Fund Balance	**$67,397.91**	**$66,135.00**	**$64,804.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$67,397.91**	**$66,135.00**	**$64,804.00**

CD - Special Grant
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	$1,262.25	$1,332.00	$6.00
Total for Use of Money and Property	**$1,262.25**	**$1,332.00**	**$6.00**
Total for Revenues	**$1,262.25**	**$1,332.00**	**$6.00**
Total for Revenues and Other Sources	**$1,262.25**	**$1,332.00**	**$6.00**

CD - Special Grant
Results of Operations

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

CD - Special Grant
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	$66,135.00	$64,803.00	$64,797.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	$0.66	-	-
Rounding			
8022 - Restated Fund Balance - Beginning of Year	$66,135.66	$64,803.00	$64,797.00
Add Revenues and Other Sources	$1,262.25	$1,332.00	$6.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Fund Balance - End of Year	$67,397.91	$66,135.00	$64,803.00

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$41,774.41	$34,328.00	$29,650.00
Total for Cash and Cash Equivalents	**$41,774.41**	**$34,328.00**	**$29,650.00**
Total for Assets	**$41,774.41**	**$34,328.00**	**$29,650.00**
Total for Assets and Deferred Outflows	**$41,774.41**	**$34,328.00**	**$29,650.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$41,774.41	$34,328.00	$29,650.00
Total for Assigned Fund Balance	**$41,774.41**	**$34,328.00**	**$29,650.00**
Total for Fund Balance	**$41,774.41**	**$34,328.00**	**$29,650.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$41,774.41**	**$34,328.00**	**$29,650.00**

CM - Miscellaneous Special Revenue
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	$32.70	$35.00	$36.00
Total for Use of Money and Property	**$32.70**	**$35.00**	**$36.00**
Other Revenues			
2705 - Gifts and Donations	$11,545.00	$10,417.00	$5,287.00
Total for Other Revenues	**$11,545.00**	**$10,417.00**	**$5,287.00**
Total for Revenues	**$11,577.70**	**$10,452.00**	**$5,323.00**
Total for Revenues and Other Sources	**$11,577.70**	**$10,452.00**	**$5,323.00**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
79894 - Culture And Recreation, Other - Contractual *For library trustee, books, periodics and materials.*	$4,131.37	$5,775.00	$12,642.00
Total for Culture	**$4,131.37**	**$5,775.00**	**$12,642.00**
Total for Culture and Recreation	**$4,131.37**	**$5,775.00**	**$12,642.00**
Total for Expenditures	**$4,131.37**	**$5,775.00**	**$12,642.00**
Total for Expenditures and Other Uses	**$4,131.37**	**$5,775.00**	**$12,642.00**

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	$34,328.00	$29,651.00	$86,798.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	$0.08	-	-
Rounding			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$49,828.00
8022 - Restated Fund Balance - Beginning of Year	$34,328.08	$29,651.00	$36,970.00
Add Revenues and Other Sources	$11,577.70	$10,452.00	$5,323.00
Deduct Expenditures and Other Uses	$4,131.37	$5,775.00	$12,642.00
8029 - Fund Balance - End of Year	$41,774.41	$34,328.00	$29,651.00

CR - Recreation
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,051.56	$1,050.00	$1,050.00
Total for Cash and Cash Equivalents	**$1,051.56**	**$1,050.00**	**$1,050.00**
Total for Assets	**$1,051.56**	**$1,050.00**	**$1,050.00**
Total for Assets and Deferred Outflows	**$1,051.56**	**$1,050.00**	**$1,050.00**

CR - Recreation
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$1,051.56	$1,050.00	$1,050.00
Total for Assigned Fund Balance	**$1,051.56**	**$1,050.00**	**$1,050.00**
Total for Fund Balance	**$1,051.56**	**$1,050.00**	**$1,050.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,051.56**	**$1,050.00**	**$1,050.00**

CR - Recreation
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	$1.13	-	-
Total for Use of Money and Property	**$1.13**	**$0.00**	**$0.00**
Total for Revenues	**$1.13**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$1.13**	**$0.00**	**$0.00**

CR - Recreation
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	-	$80.00
71104 - Parks - Contractual	-	-	$3,158.00
Total for Recreation	**$0.00**	**$0.00**	**$3,238.00**
Total for Culture and Recreation	**$0.00**	**$0.00**	**$3,238.00**
Total for Expenditures	**$0.00**	**$0.00**	**$3,238.00**
Total for Expenditures and Other Uses	**$0.00**	**$0.00**	**$3,238.00**

CR - Recreation
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	$1,050.00	$1,050.00	$4,288.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	$0.43	-	-
Rounding			
8022 - Restated Fund Balance - Beginning of Year	$1,050.43	$1,050.00	$4,288.00
Add Revenues and Other Sources	$1.13	$0.00	$0.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$3,238.00
8029 - Fund Balance - End of Year	$1,051.56	$1,050.00	$1,050.00

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$731,733.47	$497,644.00	$368,877.00
Total for Cash and Cash Equivalents	**$731,733.47**	**$497,644.00**	**$368,877.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$17,774.56	$17,740.00	$17,711.00
Total for Restricted Cash and Cash Equivalents	**$17,774.56**	**$17,740.00**	**$17,711.00**
Due From			
391 - Due From Other Funds	$6,848.10	-	$2,228.00
Total for Due From	**$6,848.10**	**$0.00**	**$2,228.00**
Total for Assets	**$756,356.13**	**$515,384.00**	**$388,816.00**
Total for Assets and Deferred Outflows	**$756,356.13**	**$515,384.00**	**$388,816.00**

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	$217,125.45	$9,453.00	$17,524.00
601 - Accrued Liabilities	$17,273.56	$5,462.00	$4,608.00
Total for Payables	**$234,399.01**	**$14,915.00**	**$22,132.00**
Total for Liabilities	**$234,399.01**	**$14,915.00**	**$22,132.00**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$11,035.27	$11,008.00	$10,980.00
882 - Reserve For Repairs	$6,739.29	$6,732.00	$6,731.00
Total for Restricted Fund Balance	**$17,774.56**	**$17,740.00**	**$17,711.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$20,000.00	$25,000.00	$25,000.00
915 - Assigned Unappropriated Fund Balance	$484,182.56	$457,729.00	$323,973.00
Total for Assigned Fund Balance	**$504,182.56**	**$482,729.00**	**$348,973.00**
Total for Fund Balance	**$521,957.12**	**$500,469.00**	**$366,684.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$756,356.13**	**$515,384.00**	**$388,816.00**

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	$778,442.25	$767,133.00	$733,918.00
Total for Property Taxes	**$778,442.25**	**$767,133.00**	**$733,918.00**
Departmental Income			
2801 - Interfund Revenues	$5,704.78	-	$2,228.00
Total for Departmental Income	**$5,704.78**	**$0.00**	**$2,228.00**
Use of Money and Property			
2401 - Interest and Earnings	$18,746.29	$12,773.00	$8,296.00
Total for Use of Money and Property	**$18,746.29**	**$12,773.00**	**$8,296.00**
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	$169.00	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$169.00**	**$0.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$10.73	$131.00	$47.00
Total for Other Revenues	**$10.73**	**$131.00**	**$47.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$173,138.37	$179,455.00	$166,716.00

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for State Aid	**$173,138.37**	**$179,455.00**	**$166,716.00**
Total for Revenues	**$976,042.42**	**$959,661.00**	**$911,205.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$10,953.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$10,953.00**
Total for Other Sources	**$0.00**	**$0.00**	**$10,953.00**
Total for Revenues and Other Sources	**$976,042.42**	**$959,661.00**	**$922,158.00**

DA - Highway Town-wide
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	$83,525.11	$70,016.00	$77,289.00
51104 - Maintenance of Roads - Contractual	$100,277.08	$84,407.00	$99,302.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$173,138.37	$211,028.00	$155,455.00
51302 - Machinery - Equipment and Capital Outlay	$73,455.13	$69,075.00	$100,447.00
51421 - Snow Removal - Personal Services	$167,668.71	$163,126.00	$146,817.00
51424 - Snow Removal - Contractual	$73,495.99	$52,221.00	$31,979.00
Total for Highway	**$671,560.39**	**$649,873.00**	**$611,289.00**
Total for Transportation	**$671,560.39**	**$649,873.00**	**$611,289.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$43,161.16	$42,260.00	$17,345.00
90308 - Social Security - Employee Benefits	$18,733.65	$16,318.00	$15,707.00
90408 - Workers' Compensation - Employee Benefits	$8,877.00	$8,392.00	$35,000.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$103,011.09	$78,003.00	$95,429.00
Total for Employee Benefits	**$173,782.90**	**$144,973.00**	**$163,481.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	**$173,782.90**	**$144,973.00**	**$163,481.00**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$29,848.89	$29,756.00	$29,664.00
97207 - Installment Bonds - Debt Interest	$793.36	$1,274.00	$1,754.00
Total for Debt Service	**$30,642.25**	**$31,030.00**	**$31,418.00**
Total for Debt Service	**$30,642.25**	**$31,030.00**	**$31,418.00**
Total for Expenditures	**$875,985.54**	**$825,876.00**	**$806,188.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$78,568.15	-	-
Total for Interfund Transfers	**$78,568.15**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$78,568.15**	**$0.00**	**$0.00**
Total for Other Uses	**$78,568.15**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$954,553.69**	**$825,876.00**	**$806,188.00**

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	$500,469.00	$366,684.00	$250,714.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	$0.61	-	-
Rounding			
8022 - Restated Fund Balance - Beginning of Year	$500,468.39	$366,684.00	$250,714.00
Add Revenues and Other Sources	$976,042.42	$959,661.00	$922,158.00
Deduct Expenditures and Other Uses	$954,553.69	$825,876.00	$806,188.00
8029 - Fund Balance - End of Year	$521,957.12	$500,469.00	$366,684.00

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	$829,889.81	$778,442.00	$767,133.00
2499 - Est Rev - Use of Money and Property	$1,700.00	$1,700.00	$1,700.00
3099 - Est Rev - State Aid	$181,416.03	$181,416.00	$181,416.00
Total for Estimated Revenue	**$1,013,005.84**	**$961,558.00**	**$950,249.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$20,000.00	$25,000.00	$25,000.00
Total for Estimated Other Sources	**$20,000.00**	**$25,000.00**	**$25,000.00**
Total for Estimated Revenues and Other Sources	**$1,033,005.84**	**$986,558.00**	**$975,249.00**

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	$719,225.54	$692,916.00	$679,819.00
9199 - App - Employee Benefits	$279,000.00	$263,000.00	$264,400.00
9899 - App - Debt Service	$34,780.30	$30,642.00	$31,030.00
Total for Estimated Appropriations	**$1,033,005.84**	**$986,558.00**	**$975,249.00**
Total for Estimated Appropriations and Other Uses	**$1,033,005.84**	**$986,558.00**	**$975,249.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$546,237.23	$509,863.00	$439,426.00
Total for Cash and Cash Equivalents	**$546,237.23**	**$509,863.00**	**$439,426.00**
Net Other Receivables			
380 - Accounts Receivable	-	-	$5,000.00
Total for Net Other Receivables	**$0.00**	**$0.00**	**$5,000.00**
Due From			
391 - Due From Other Funds	-	$38,152.00	$7,922.00
410 - Due from State and Federal Government	$905.00	$905.00	$40,642.00
Total for Due From	**$905.00**	**$39,057.00**	**$48,564.00**
Total for Assets	**$547,142.23**	**$548,920.00**	**$492,990.00**
Total for Assets and Deferred Outflows	**$547,142.23**	**$548,920.00**	**$492,990.00**

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	-	$31,135.00	$40,642.00
Total for Payables	**$0.00**	**$31,135.00**	**$40,642.00**
Total for Liabilities	**$0.00**	**$31,135.00**	**$40,642.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$547,142.23	$517,785.00	$452,348.00
Total for Assigned Fund Balance	**$547,142.23**	**$517,785.00**	**$452,348.00**
Total for Fund Balance	**$547,142.23**	**$517,785.00**	**$452,348.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$547,142.23**	**$548,920.00**	**$492,990.00**

H - Capital Projects
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	$14,553.50	$12,881.00	$8,684.00
Total for Use of Money and Property	**$14,553.50**	**$12,881.00**	**$8,684.00**
Other Revenues			
2705 - Gifts and Donations	-	-	$117,922.00
2770 - Unclassified *Sewer EDU Income and Misc CWC Septage*	$19,900.00	$90,633.00	$20,500.00
Total for Other Revenues	**$19,900.00**	**$90,633.00**	**$138,422.00**
State Aid			
3991 - State Aid Water Capital Projects	$905.00	$155,322.00	$40,642.00
Total for State Aid	**$905.00**	**$155,322.00**	**$40,642.00**
Total for Revenues	**$35,358.50**	**$258,836.00**	**$187,748.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$81,156.15	$32,818.00	$1,043,088.00
Total for Operating Transfers	**$81,156.15**	**$32,818.00**	**$1,043,088.00**
Proceeds of Obligations			

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
5710 - Serial Bonds	$100,000.00	-	$192,875.00
Total for Proceeds of Obligations	**$100,000.00**	**$0.00**	**$192,875.00**
Total for Other Sources	**$181,156.15**	**$32,818.00**	**$1,235,963.00**
Total for Revenues and Other Sources	**$216,514.65**	**$291,654.00**	**$1,423,711.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	-	$185,552.00	$40,642.00
Total for Municipal Staff	**$0.00**	**$185,552.00**	**$40,642.00**
Total for General Government Support	**$0.00**	**$185,552.00**	**$40,642.00**
Health			
Other Health			
45402 - Ambulance - Equipment and Capital Outlay	-	-	$233,375.00
Total for Other Health	**$0.00**	**$0.00**	**$233,375.00**
Total for Health	**$0.00**	**$0.00**	**$233,375.00**
Transportation			
Highway			
51972 - Highway Capital Project - Equipment and Capital Outlay	$178,568.15	-	-
Total for Highway	**$178,568.15**	**$0.00**	**$0.00**
Total for Transportation	**$178,568.15**	**$0.00**	**$0.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Home and Community Services			
General Environment			
80202 - Planning and Surveys - Equipment and Capital Outlay	-	$31,883.00	-
Total for General Environment	**$0.00**	**$31,883.00**	**$0.00**
Special Services			
89892 - Home and Community Services, Other - Equipment and Capital Outlay	-	$8,781.00	$1,390,886.00
Total for Special Services	**$0.00**	**$8,781.00**	**$1,390,886.00**
Total for Home and Community Services	**$0.00**	**$40,664.00**	**$1,390,886.00**
Total for Expenditures	**$178,568.15**	**$226,216.00**	**$1,664,903.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfer to General*	$8,589.63	-	$10,953.00
Total for Interfund Transfers	**$8,589.63**	**$0.00**	**$10,953.00**
Total for Interfund Transfers	**$8,589.63**	**$0.00**	**$10,953.00**
Total for Other Uses	**$8,589.63**	**$0.00**	**$10,953.00**
Total for Expenditures and Other Uses	**$187,157.78**	**$226,216.00**	**$1,675,856.00**

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	$517,785.00	$452,347.00	$704,492.00
8022 - Restated Fund Balance - Beginning of Year	$517,785.00	$452,347.00	$704,492.00
Add Revenues and Other Sources	$216,514.65	$291,654.00	$1,423,711.00
Deduct Expenditures and Other Uses	$187,157.78	$226,216.00	$1,675,856.00
8029 - Fund Balance - End of Year	$547,141.87	$517,785.00	$452,347.00

L - Library
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$170,172.34	$190,198.00	$208,273.00
Total for Cash and Cash Equivalents	**$170,172.34**	**$190,198.00**	**$208,273.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$2,500.00	$2,500.00	$2,500.00
Total for Restricted Cash and Cash Equivalents	**$2,500.00**	**$2,500.00**	**$2,500.00**
Other Assets			
480 - Prepaid Expenses	$1,234.24	-	-
Total for Other Assets	**$1,234.24**	**$0.00**	**$0.00**
Total for Assets	**$173,906.58**	**$192,698.00**	**$210,773.00**
Total for Assets and Deferred Outflows	**$173,906.58**	**$192,698.00**	**$210,773.00**

L - Library
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	$1,701.00
601 - Accrued Liabilities	$2,418.02	$1,906.00	$1,288.00
Total for Payables	**$2,418.02**	**$1,906.00**	**$2,989.00**
Due to			
630 - Due To Other Funds	-	-	$23.00
Total for Due to	**$0.00**	**$0.00**	**$23.00**
Total for Liabilities	**$2,418.02**	**$1,906.00**	**$3,012.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$1,234.24	-	-
Total for Nonspendable Fund Balance	**$1,234.24**	**$0.00**	**$0.00**
Restricted Fund Balance			
882 - Reserve For Repairs	$2,500.00	$2,500.00	$2,500.00
Total for Restricted Fund Balance	**$2,500.00**	**$2,500.00**	**$2,500.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$20,000.00	$20,000.00	$20,000.00

L - Library
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
915 - Assigned Unappropriated Fund Balance	$147,754.32	$168,292.00	$185,261.00
Total for Assigned Fund Balance	**$167,754.32**	**$188,292.00**	**$205,261.00**
Total for Fund Balance	**$171,488.56**	**$190,792.00**	**$207,761.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$173,906.58**	**$192,698.00**	**$210,773.00**

L - Library
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$104,940.00	$100,722.00	$102,129.00
Total for Property Taxes	**$104,940.00**	**$100,722.00**	**$102,129.00**
Departmental Income			
2082 - Library Charges	$402.00	$392.00	$492.00
Total for Departmental Income	**$402.00**	**$392.00**	**$492.00**
Use of Money and Property			
2401 - Interest and Earnings	$2,963.51	$5,413.00	$6,472.00
Total for Use of Money and Property	**$2,963.51**	**$5,413.00**	**$6,472.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$1,376.10	$2,930.00	$383.00
2705 - Gifts and Donations	$3,763.75	$4,113.00	$3,979.00
2770 - Unclassified *Fines, Photo Copies, Reading Program Grant*	$2,764.50	$3,103.00	$2,728.00
Total for Other Revenues	**$7,904.35**	**$10,146.00**	**$7,090.00**
State Aid			
3840 - State Aid for Libraries	-	$10,000.00	-
Total for State Aid	**$0.00**	**$10,000.00**	**$0.00**

L - Library
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues	**$116,209.86**	**$126,673.00**	**$116,183.00**
Total for Revenues and Other Sources	**$116,209.86**	**$126,673.00**	**$116,183.00**

L - Library
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
74101 - Library - Personal Services	$75,377.57	$71,565.00	$72,718.00
74102 - Library - Equipment and Capital Outlay	$4,004.60	$5,395.00	$1,884.00
74104 - Library - Contractual	$36,657.59	$48,640.00	$28,690.00
Total for Culture	**$116,039.76**	**$125,600.00**	**$103,292.00**
Total for Culture and Recreation	**$116,039.76**	**$125,600.00**	**$103,292.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$11,288.32	$10,350.00	$8,673.00
90308 - Social Security - Employee Benefits	$5,965.72	$5,427.00	$5,463.00
90408 - Workers' Compensation - Employee Benefits	$2,219.25	$2,264.00	$450.00
Total for Employee Benefits	**$19,473.29**	**$18,041.00**	**$14,586.00**
Total for Employee Benefits	**$19,473.29**	**$18,041.00**	**$14,586.00**
Total for Expenditures	**$135,513.05**	**$143,641.00**	**$117,878.00**
Total for Expenditures and Other Uses	**$135,513.05**	**$143,641.00**	**$117,878.00**

L - Library
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	$190,792.00	$207,760.00	$209,455.00
8022 - Restated Fund Balance - Beginning of Year	$190,792.00	$207,760.00	$209,455.00
Add Revenues and Other Sources	$116,209.86	$126,673.00	$116,183.00
Deduct Expenditures and Other Uses	$135,513.05	$143,641.00	$117,878.00
8029 - Fund Balance - End of Year	$171,488.81	$190,792.00	$207,760.00

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$121,078.08	$124,030.00	$127,556.00
Total for Cash and Cash Equivalents	**$121,078.08**	**$124,030.00**	**$127,556.00**
Total for Assets	**$121,078.08**	**$124,030.00**	**$127,556.00**
Total for Assets and Deferred Outflows	**$121,078.08**	**$124,030.00**	**$127,556.00**

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	-	$715.00	$2,091.00
Total for Payables	**$0.00**	**$715.00**	**$2,091.00**
Due to			
630 - Due To Other Funds	-	-	$4.00
Total for Due to	**$0.00**	**$0.00**	**$4.00**
Total for Liabilities	**$0.00**	**$715.00**	**$2,095.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$121,078.08	$123,315.00	$125,461.00
Total for Assigned Fund Balance	**$121,078.08**	**$123,315.00**	**$125,461.00**
Total for Fund Balance	**$121,078.08**	**$123,315.00**	**$125,461.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$121,078.08**	**$124,030.00**	**$127,556.00**

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	$23,000.00	$16,700.00	$15,500.00
Total for Property Taxes	**$23,000.00**	**$16,700.00**	**$15,500.00**
Use of Money and Property			
2401 - Interest and Earnings	$1,992.17	$3,195.00	$2,483.00
Total for Use of Money and Property	**$1,992.17**	**$3,195.00**	**$2,483.00**
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	-	$6,220.00	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$6,220.00**	**$0.00**
Total for Revenues	**$24,992.17**	**$26,115.00**	**$17,983.00**
Total for Revenues and Other Sources	**$24,992.17**	**$26,115.00**	**$17,983.00**

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	$27,229.29	$28,261.00	$21,496.00
Total for Highway	**$27,229.29**	**$28,261.00**	**$21,496.00**
Total for Transportation	**$27,229.29**	**$28,261.00**	**$21,496.00**
Total for Expenditures	**$27,229.29**	**$28,261.00**	**$21,496.00**
Total for Expenditures and Other Uses	**$27,229.29**	**$28,261.00**	**$21,496.00**

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	$123,315.00	$125,461.00	$128,974.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	$0.20	-	-
Rounding			
8022 - Restated Fund Balance - Beginning of Year	$123,315.20	$125,461.00	$128,974.00
Add Revenues and Other Sources	$24,992.17	$26,115.00	$17,983.00
Deduct Expenditures and Other Uses	$27,229.29	$28,261.00	$21,496.00
8029 - Fund Balance - End of Year	$121,078.08	$123,315.00	$125,461.00

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$259,169.91	$270,581.00	$253,402.00
Total for Cash and Cash Equivalents	**$259,169.91**	**$270,581.00**	**$253,402.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$12,055.99	$12,026.00	$11,996.00
Total for Restricted Cash and Cash Equivalents	**$12,055.99**	**$12,026.00**	**$11,996.00**
Net Other Receivables			
380 - Accounts Receivable	$84,223.46	$94,656.00	$82,123.00
Total for Net Other Receivables	**$84,223.46**	**$94,656.00**	**$82,123.00**
Total for Assets	**$355,449.36**	**$377,263.00**	**$347,521.00**
Total for Assets and Deferred Outflows	**$355,449.36**	**$377,263.00**	**$347,521.00**

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$10,679.04	$728.00	$4,830.00
601 - Accrued Liabilities	$17,733.13	$12,356.00	$10,893.00
Total for Payables	**$28,412.17**	**$13,084.00**	**$15,723.00**
Due to			
630 - Due To Other Funds	$1,918.72	$3,000.00	$3,965.00
Total for Due to	**$1,918.72**	**$3,000.00**	**$3,965.00**
Total for Liabilities	**$30,330.89**	**$16,084.00**	**$19,688.00**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$12,055.99	$12,026.00	$11,996.00
Total for Restricted Fund Balance	**$12,055.99**	**$12,026.00**	**$11,996.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$313,062.48	$349,153.00	$315,839.00
Total for Assigned Fund Balance	**$313,062.48**	**$349,153.00**	**$315,839.00**
Total for Fund Balance	**$325,118.47**	**$361,179.00**	**$327,835.00**

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	**$355,449.36**	**$377,263.00**	**$347,523.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$578,212.95	$527,900.00	$487,550.00
Total for Property Taxes	**$578,212.95**	**$527,900.00**	**$487,550.00**
Departmental Income			
1640 - Ambulance Charges	$362,514.93	$296,871.00	$319,781.00
Total for Departmental Income	**$362,514.93**	**$296,871.00**	**$319,781.00**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *Sidewalk billing*	$9,816.00	$9,870.00	$9,798.00
Total for Intergovernmental Charges	**$9,816.00**	**$9,870.00**	**$9,798.00**
Use of Money and Property			
2401 - Interest and Earnings	$11,234.21	$7,191.00	$6,821.00
Total for Use of Money and Property	**$11,234.21**	**$7,191.00**	**$6,821.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	$11,600.00	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$11,600.00**	**$0.00**
Other Revenues			
2705 - Gifts and Donations	$1,600.00	$650.00	$550.00

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Other Revenues	**$1,600.00**	**$650.00**	**$550.00**
State Aid			
3089 - State Aid Other	-	$2,303.00	-
Total for State Aid	**$0.00**	**$2,303.00**	**$0.00**
Total for Revenues	**$963,378.09**	**$856,385.00**	**$824,500.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$193,926.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$193,926.00**
Total for Other Sources	**$0.00**	**$0.00**	**$193,926.00**
Total for Revenues and Other Sources	**$963,378.09**	**$856,385.00**	**$1,018,426.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Health			
Other Health			
45401 - Ambulance - Personal Services	$571,632.35	$502,429.00	$478,801.00
45402 - Ambulance - Equipment and Capital Outlay	$37,791.59	$17,303.00	$12,349.00
45404 - Ambulance - Contractual	$134,774.57	$99,985.00	$133,458.00
Total for Other Health	**$744,198.51**	**$619,717.00**	**$624,608.00**
Total for Health	**$744,198.51**	**$619,717.00**	**$624,608.00**
Home and Community Services			
Special Services			
89894 - Home and Community Services, Other - Contractual *Contractual Expense*	$1,702.50	$191.00	$1,750.00
Total for Special Services	**$1,702.50**	**$191.00**	**$1,750.00**
Total for Home and Community Services	**$1,702.50**	**$191.00**	**$1,750.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$79,194.11	$89,556.00	$57,818.00
90308 - Social Security - Employee Benefits	$42,505.88	$37,605.00	$34,442.00

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90408 - Workers' Compensation - Employee Benefits	$13,759.35	$12,980.00	$5,928.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$74,265.10	$19,180.00	$15,170.00
Total for Employee Benefits	**$209,724.44**	**$159,321.00**	**$113,358.00**
Total for Employee Benefits	**$209,724.44**	**$159,321.00**	**$113,358.00**
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	$36,880.81	$35,326.00	-
97207 - Installment Bonds - Debt Interest	$6,932.14	$8,486.00	-
Total for Debt Service	**$43,812.95**	**$43,812.00**	**$0.00**
Total for Debt Service	**$43,812.95**	**$43,812.00**	**$0.00**
Total for Expenditures	**$999,438.40**	**$823,041.00**	**$739,716.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	$40,500.00
Total for Interfund Transfers	**$0.00**	**$0.00**	**$40,500.00**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$40,500.00**
Total for Other Uses	**$0.00**	**$0.00**	**$40,500.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures and Other Uses	**$999,438.40**	**$823,041.00**	**$780,216.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$361,179.00	$327,835.00	$39,797.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$49,828.00
8022 - Restated Fund Balance - Beginning of Year	$361,179.00	$327,835.00	$89,625.00
Add Revenues and Other Sources	$963,378.09	$856,385.00	$1,018,426.00
Deduct Expenditures and Other Uses	$999,438.40	$823,041.00	$780,216.00
8029 - Fund Balance - End of Year	$325,118.69	$361,179.00	$327,835.00

SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$634,469.88	$580,893.00	$487,464.00
Total for Cash and Cash Equivalents	**$634,469.88**	**$580,893.00**	**$487,464.00**
Net Other Receivables			
360 - Sewer Rents Receivable	$31,425.44	$23,414.00	$169,390.00
381 - Accrued Interest Receivable	$3,142.43	$2,373.00	-
Total for Net Other Receivables	**$34,567.87**	**$25,787.00**	**$169,390.00**
Total for Assets	**$669,037.75**	**$606,680.00**	**$656,854.00**
Total for Assets and Deferred Outflows	**$669,037.75**	**$606,680.00**	**$656,854.00**

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	$118,826.37	$45,394.00	$92,840.00
601 - Accrued Liabilities	$80.48	$80.00	$64.00
Total for Payables	**$118,906.85**	**$45,474.00**	**$92,904.00**
Due to			
630 - Due To Other Funds	$3,811.68	-	$1,959.00
Total for Due to	**$3,811.68**	**$0.00**	**$1,959.00**
Total for Liabilities	**$122,718.53**	**$45,474.00**	**$94,863.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$546,319.22	$561,206.00	$561,992.00
Total for Assigned Fund Balance	**$546,319.22**	**$561,206.00**	**$561,992.00**
Total for Fund Balance	**$546,319.22**	**$561,206.00**	**$561,992.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$669,037.75**	**$606,680.00**	**$656,855.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	$278,285.02	$261,467.00	$251,284.00
2122 - Sewer Charges	$539,665.27	$535,635.00	$487,107.00
2128 - Interest and Penalties on Sewer Accounts	$4,010.14	$3,899.00	$5,847.00
Total for Departmental Income	**$821,960.43**	**$801,001.00**	**$744,238.00**
Use of Money and Property			
2401 - Interest and Earnings	$14,742.08	$12,246.00	$7,798.00
Total for Use of Money and Property	**$14,742.08**	**$12,246.00**	**$7,798.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$54.00	-
2770 - Unclassified	-	-	$54.00
Total for Other Revenues	**$0.00**	**$54.00**	**$54.00**
Total for Revenues	**$836,702.51**	**$813,301.00**	**$752,090.00**
Total for Revenues and Other Sources	**$836,702.51**	**$813,301.00**	**$752,090.00**

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			
81101 - Sewer Administration - Personal Services	$6,442.80	$9,633.00	$5,468.00
81104 - Sewer Administration - Contractual	$26,029.92	$22,804.00	$23,549.00
81201 - Sanitary Sewers - Personal Services	$13,437.50	$11,745.00	$13,680.00
81204 - Sanitary Sewers - Contractual	$135,153.13	$137,461.00	$106,799.00
81301 - Sewage Treatment and Disposal - Personal Services	$50,154.23	$55,478.00	$37,540.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	$65,781.54	$66,766.00	$66,934.00
81304 - Sewage Treatment and Disposal - Contractual	$31,087.15	$38,600.00	$27,666.00
Total for Sewage	**$328,086.27**	**$342,487.00**	**$281,636.00**
Sanitation			
81894 - Sanitation, Other - Contractual *Pump Stations*	$522,639.07	$470,591.00	$481,660.00
Total for Sanitation	**$522,639.07**	**$470,591.00**	**$481,660.00**
Total for Home and Community Services	**$850,725.34**	**$813,078.00**	**$763,296.00**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	$944.19	$1,009.00	$863.00

SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	**$944.19**	**$1,009.00**	**$863.00**
Total for Employee Benefits	**$944.19**	**$1,009.00**	**$863.00**
Total for Expenditures	**$851,669.53**	**$814,087.00**	**$764,159.00**
Total for Expenditures and Other Uses	**$851,669.53**	**$814,087.00**	**$764,159.00**

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	$561,206.00	$561,992.00	$573,617.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$444.00
8022 - Restated Fund Balance - Beginning of Year	$561,206.00	$561,992.00	$574,061.00
Add Revenues and Other Sources	$836,702.51	$813,301.00	$752,090.00
Deduct Expenditures and Other Uses	$851,669.53	$814,087.00	$764,159.00
8029 - Fund Balance - End of Year	$546,238.98	$561,206.00	$561,992.00

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	$838,520.00	$819,805.00	$823,449.00
Total for Estimated Revenue	**$838,520.00**	**$819,805.00**	**$823,449.00**
Total for Estimated Revenues and Other Sources	**$838,520.00**	**$819,805.00**	**$823,449.00**

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	$837,520.00	$818,605.00	$822,349.00
9199 - App - Employee Benefits	$1,000.00	$1,200.00	$1,100.00
Total for Estimated Appropriations	**$838,520.00**	**$819,805.00**	**$823,449.00**
Total for Estimated Appropriations and Other Uses	**$838,520.00**	**$819,805.00**	**$823,449.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$765,031.28	$686,302.00	$623,254.00
Total for Cash and Cash Equivalents	**$765,031.28**	**$686,302.00**	**$623,254.00**
Net Other Receivables			
350 - Water Rents Receivable	$36,811.62	$45,684.00	$53,619.00
381 - Accrued Interest Receivable	$3,681.32	$4,534.00	$5,362.00
Total for Net Other Receivables	**$40,492.94**	**$50,218.00**	**$58,981.00**
Total for Assets	**$805,524.22**	**$736,520.00**	**$682,235.00**
Total for Assets and Deferred Outflows	**$805,524.22**	**$736,520.00**	**$682,235.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$16,754.56	$277.00	$6,943.00
601 - Accrued Liabilities	$24.52	-	$52.00
Total for Payables	**$16,779.08**	**$277.00**	**$6,995.00**
Due to			
630 - Due To Other Funds	$2,622.03	-	$203.00
Total for Due to	**$2,622.03**	**$0.00**	**$203.00**
Total for Liabilities	**$19,401.11**	**$277.00**	**$7,198.00**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$786,123.11	$736,243.00	$675,037.00
Total for Assigned Fund Balance	**$786,123.11**	**$736,243.00**	**$675,037.00**
Total for Fund Balance	**$786,123.11**	**$736,243.00**	**$675,037.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$805,524.22**	**$736,520.00**	**$682,235.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$3,000.00	$3,000.00	$3,000.00
1028 - Special Assessments Ad Valorem	$559.00	$559.00	$561.00
1030 - Special Assessments	$199,932.48	$199,932.00	$199,933.00
Total for Property Taxes	**$203,491.48**	**$203,491.00**	**$203,494.00**
Departmental Income			
2140 - Metered Water Sales	$181,274.51	$176,162.00	$171,518.00
2142 - Unmetered Water Sales	$63,391.73	$64,037.00	$67,786.00
2144 - Water Service Charges	$5,210.50	$17,724.00	$10,832.00
2148 - Interest and Penalties on Water Rents	$9,240.37	$5,329.00	$12,022.00
Total for Departmental Income	**$259,117.11**	**$263,252.00**	**$262,158.00**
Use of Money and Property			
2401 - Interest and Earnings	$10,202.06	$16,899.00	$10,722.00
Total for Use of Money and Property	**$10,202.06**	**$16,899.00**	**$10,722.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$316.00	-
Total for Other Revenues	**$0.00**	**$316.00**	**$0.00**
Total for Revenues	**$472,810.65**	**$483,958.00**	**$476,374.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	**$472,810.65**	**$483,958.00**	**$476,374.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	$21,620.92	$32,018.00	$30,953.00
83102 - Water Administration - Equipment and Capital Outlay	-	$131.00	-
83104 - Water Administration - Contractual	$37,639.00	$30,325.00	$31,880.00
83204 - Water Source of Supply, Power and Pumping - Contractual	$47,112.71	$32,620.00	$25,439.00
83304 - Water Purification - Contractual	$43,801.50	$21,171.00	$22,613.00
83404 - Water Transportation and Distribution - Contractual	$29,395.70	$31,908.00	$33,146.00
83892 - Water Expenses Expenditures. Other - Equipment and Capital Outlay	-	-	$8,103.00
Total for Water	**$179,569.83**	**$148,173.00**	**$152,134.00**
Total for Home and Community Services	**$179,569.83**	**$148,173.00**	**$152,134.00**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	$1,653.96	$2,453.00	$2,294.00
Total for Employee Benefits	**$1,653.96**	**$2,453.00**	**$2,294.00**
Total for Employee Benefits	**$1,653.96**	**$2,453.00**	**$2,294.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$207,317.00	$236,430.00	$230,430.00
97107 - Serial Bonds - Debt Interest	$31,801.25	$33,108.00	$33,471.00
Total for Debt Service	**$239,118.25**	**$269,538.00**	**$263,901.00**
Total for Debt Service	**$239,118.25**	**$269,538.00**	**$263,901.00**
Total for Expenditures	**$420,342.04**	**$420,164.00**	**$418,329.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$2,588.00	$2,588.00	$2,588.00
Total for Interfund Transfers	**$2,588.00**	**$2,588.00**	**$2,588.00**
Total for Interfund Transfers	**$2,588.00**	**$2,588.00**	**$2,588.00**
Total for Other Uses	**$2,588.00**	**$2,588.00**	**$2,588.00**
Total for Expenditures and Other Uses	**$422,930.04**	**$422,752.00**	**$420,917.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$736,243.00	$675,037.00	$619,133.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$447.00
8022 - Restated Fund Balance - Beginning of Year	$736,243.00	$675,037.00	$619,580.00
Add Revenues and Other Sources	$472,810.65	$483,958.00	$476,374.00
Deduct Expenditures and Other Uses	$422,930.04	$422,752.00	$420,917.00
8029 - Fund Balance - End of Year	$786,123.61	$736,243.00	$675,037.00

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$202,932.48	$202,932.00	$202,932.00
1099 - Est Rev - Property Tax Items	$559.00	$559.00	$559.00
2199 - Est Rev - Departmental Income	$217,854.15	$189,718.00	$218,062.00
Total for Estimated Revenue	**$421,345.63**	**$393,209.00**	**$421,553.00**
Total for Estimated Revenues and Other Sources	**$421,345.63**	**$393,209.00**	**$421,553.00**

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	$180,500.00	$149,463.00	$146,463.00
9199 - App - Employee Benefits	$1,500.00	$2,040.00	$2,040.00
9899 - App - Debt Service	$239,345.63	$241,706.00	$273,000.00
Total for Estimated Appropriations	**$421,345.63**	**$393,209.00**	**$421,503.00**
Total for Estimated Appropriations and Other Uses	**$421,345.63**	**$393,209.00**	**$421,503.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Total for Liabilities, Deferred Inflows and Net Position	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Results of Operations

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

TC - Custodial
Results of Operations

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

TC - Custodial
Changes in Net Position

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

TE - Private Purpose Trust
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$39,175.74	$38,855.00	$40,226.00
Total for Cash and Cash Equivalents	**$39,175.74**	**$38,855.00**	**$40,226.00**
Total for Assets	**$39,175.74**	**$38,855.00**	**$40,226.00**
Total for Assets and Deferred Outflows	**$39,175.74**	**$38,855.00**	**$40,226.00**

TE - Private Purpose Trust
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes *Assets Restricted for Custodial Activities*	$39,175.74	$38,855.00	$40,226.00
Total for Restricted Net Position	**$39,175.74**	**$38,855.00**	**$40,226.00**
Total for Net Position	**$39,175.74**	**$38,855.00**	**$40,226.00**
Total for Liabilities, Deferred Inflows and Net Position	**$39,175.74**	**$38,855.00**	**$40,226.00**

TE - Private Purpose Trust
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	$320.47	$330.00	$396.00
Total for Use of Money and Property	**$320.47**	**$330.00**	**$396.00**
Total for Revenues	**$320.47**	**$330.00**	**$396.00**
Total for Revenues and Other Sources	**$320.47**	**$330.00**	**$396.00**

TE - Private Purpose Trust
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19454 - Other Private-Purpose Activities - Contractual	-	$1,700.00	-
Total for Special Items	**$0.00**	**$1,700.00**	**$0.00**
Total for General Government Support	**$0.00**	**$1,700.00**	**$0.00**
Total for Expenditures	**$0.00**	**$1,700.00**	**$0.00**
Total for Expenditures and Other Uses	**$0.00**	**$1,700.00**	**$0.00**

TE - Private Purpose Trust
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	$38,855.00	$40,225.00	$39,829.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	$0.27	-	-
Rounding			
8022 - Restated Net Position - Beginning of Year	$38,855.27	$40,225.00	$39,829.00
Add Revenues and Other Sources	$320.47	$330.00	$396.00
Deduct Expenditures and Other Uses	$0.00	$1,700.00	$0.00
8029 - Net Position - End of Year	$39,175.74	$38,855.00	$40,225.00

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	$373,530.00	$373,530.00	$373,530.00
Total for Non-Depreciable Capital Assets	**$373,530.00**	**$373,530.00**	**$373,530.00**
Depreciable Capital Assets			
102 - Buildings	$11,303,040.90	$11,303,041.00	$11,303,041.00
103 - Improvements Other Than Buildings	$78,940.00	$78,940.00	$78,940.00
104 - Machinery and Equipment	$3,062,953.69	$3,062,182.00	$3,115,466.00
Total for Depreciable Capital Assets	**$14,444,934.59**	**$14,444,163.00**	**$14,497,447.00**
Total for Non-Current Assets	**$14,818,464.59**	**$14,817,693.00**	**$14,870,977.00**

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	$8,456,081.30	$8,776,195.00	$9,216,110.00
Total for Debt Obligations	**$8,456,081.30**	**$8,776,195.00**	**$9,216,110.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$624,128.00	$583,674.00	$1,002,430.00
Total for Other Long-Term Obligations	**$624,128.00**	**$583,674.00**	**$1,002,430.00**
Total for Long-Term Obligations	**$9,080,209.30**	**$9,359,869.00**	**$10,218,540.00**

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	$8,776,194.00	$100,000.00	$420,113.16	$0.00	$0.00	$0.46	$8,456,081.30
Total	$8,776,194.00	$100,000.00	$420,113.16	$0.00	$0.00	$0.46	$8,456,081.30

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 Ambulance Building I	Greene County Commercial Bank	8/12/22	8/12/42	$0.00	$0.00	$33,033.23	$0.00	$862,874.29	$0.00	$829,841.06
Bond Highway truck	Greene County Commercial Bank	9/24/21	9/24/26	$8,000.00	$0.00	$4,000.00	$0.00	$0.00	$0.00	$4,000.00
Bond Highway Plow Truck	Greene County Commercial Bank	8/7/20	8/7/25	$18,000.00	$0.00	$18,000.00	$0.00	$0.00	$0.00	$0.00
Bond Ambulance Building II	Greene County Commercial Bank	8/12/22	8/12/42	$862,874.00	$0.00	$33,033.23	$0.00	$0.29	$0.00	$829,841.06
Bond Water infrastructure Drinking Water	EFC	5/13/21	5/19/50	$3,989,067.00	$0.00	$153,317.00	$0.00	$0.00	$0.00	$3,835,750.00
Bond Water infrastructure Phase I	USDA	9/27/16	12/1/53	$1,984,000.00	$0.00	$54,000.00	$0.00	$0.00	$0.00	$1,930,000.00
Bond Wheel Loader	Greene County Commercial Bank	2/25/22	2/25/27	$23,830.00	$0.00	$7,848.89	$0.00	$0.33	$0.00	$15,981.44
Bond Ambulance Vehicle	Greene County Commercial Bank	10/13/23	10/13/28	$157,549.00	$0.00	$36,880.81	$0.00	($0.45)	$0.00	$120,667.74
Bond Ambulance Building 1	Greene County Commercial Bank	8/12/22	8/12/24	$862,874.00	$0.00	$0.00	$0.00	($862,874.00)	$0.00	$0.00

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 Highway Building	Greene County Commercial Bank	9/10/15	9/10/34	$870,000.00	$0.00	$80,000.00	$0.00	$0.00	$0.00	$790,000.00
Bond Highway Truck F650 Crew Cab	Greene County Commercial Bank	9/22/25	9/22/30	$0.00	$100,000.00	$0.00	$0.00	$0.00	$0.00	$100,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$426,143.75	$131,443.00	$557,586.75	$8,029,937.55
2027	$428,579.99	$409,399.00	$837,978.99	$7,601,357.56
2028	$427,109.54	$114,840.00	$541,949.54	$7,174,248.02
2029	$395,101.08	$106,368.00	$501,469.08	$6,779,146.94
2030	$405,224.50	$99,435.00	$504,659.50	$6,373,922.44
2031	$387,994.36	$92,188.00	$480,182.36	$5,985,928.08
2032	$396,546.06	$84,791.00	$481,337.06	$5,589,382.02
2033	$401,246.94	$77,076.00	$478,322.94	$5,188,135.08
2034	$406,103.24	$69,210.00	$475,313.24	$4,782,031.84
2035	$316,121.52	$61,126.00	$377,247.52	$4,465,910.32
2036	$322,308.56	$55,899.00	$378,207.56	$4,143,601.76
2037	$327,671.46	$50,471.00	$378,142.46	$3,815,930.30
2038	$333,217.60	$44,844.00	$378,061.60	$3,482,712.70

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$338,954.68	$39,010.00	$377,964.68	$3,143,758.02
2040	$344,890.72	$33,045.00	$377,935.72	$2,798,867.30
2041	$351,034.08	$26,689.00	$377,723.08	$2,447,833.22
2042	$357,393.22	$20,184.00	$377,577.22	$2,090,440.00
2043	$225,430.00	$13,437.00	$238,867.00	$1,865,010.00
2044	$226,430.00	$12,259.00	$238,689.00	$1,638,580.00
2045	$228,430.00	$11,056.00	$239,486.00	$1,410,150.00
2046	$229,430.00	$9,830.00	$239,260.00	$1,180,720.00
2047	$230,430.00	$8,586.00	$239,016.00	$950,290.00
2048	$231,430.00	$7,327.00	$238,757.00	$718,860.00
2049	$233,430.00	$6,043.00	$239,473.00	$485,430.00
2050	$234,430.00	$4,735.00	$239,165.00	$251,000.00
2051	$82,000.00	$3,411.00	$85,411.00	$169,000.00
2052	$84,000.00	$2,062.00	$86,062.00	$85,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2053	$85,000.00	$690.00	$85,690.00	$0.00
Total	$8,456,081.30	$1,595,454.00	$10,051,535.30	
$8,456,081.30 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
4299	Checking	SW	$177,030.00	$0.00	$0.00	$0.00	$177,030.00
4249	Checking	L	$77,262.00	$0.00	$0.00	$0.00	$77,262.00
667	Savings	L	$95,479.00	$0.00	($69.00)	$0.00	$95,410.00
1003	Money Market	H	$4,158.00	$0.00	$0.00	$0.00	$4,158.00
605	Savings	CM	$1,051.00	$0.00	$0.00	$0.00	$1,051.00
1549	Checking	TE	$21,445.00	$0.00	$0.00	$0.00	$21,445.00
2762	Savings	TE	$17,730.00	$0.00	$0.00	$0.00	$17,730.00
981	Money Market	H	$324.00	$0.00	$0.00	$0.00	$324.00
965	Savings	H	$949.00	$0.00	$0.00	$0.00	$949.00
949	Money Market	H	$504,109.00	$0.00	$0.00	$0.00	$504,109.00
4182	Checking	H	$3,178.00	$0.00	$0.00	$0.00	$3,178.00
1032	Money Market	A	$3,968.00	$0.00	$0.00	$0.00	$3,968.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1045	Money Market	A	$11,727.00	$0.00	$0.00	$0.00	$11,727.00
9653	Savings	A	$3,507.00	$0.00	$0.00	$0.00	$3,507.00
4265	Checking	SM	$66,785.00	$0.00	($2.00)	$0.00	$66,783.00
295	Money Market	SM	$12,056.00	$0.00	$0.00	$0.00	$12,056.00
8782	Savings	SM	$80,223.00	$0.00	($854.00)	$0.00	$79,369.00
994	Savings	SS	$386,694.33	$0.00	$0.00	$0.00	$386,694.33
9054	Savings	A	$1,518,163.00	$0.00	($30,268.63)	$0.00	$1,487,894.37
683	Savings	A	$96,900.00	$0.00	($7,120.00)	$0.00	$89,780.00
3441	Savings	SM	$114,296.00	$0.00	($1,279.00)	$0.00	$113,017.00
978	Money Market	H	$712.00	$0.00	$0.00	$0.00	$712.00
4215	Checking	DA	$331,158.00	$0.00	$0.00	$0.00	$331,158.00
1531	Checking	DA	$6,739.00	$0.00	$0.00	$0.00	$6,739.00
169	Money Market	DA	$11,035.00	$0.00	$0.00	$0.00	$11,035.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4223	Checking	A	$197,710.00	$0.00	($214.00)	$0.00	$197,496.00
1029	Money Market	A	$650.00	$0.00	$0.00	$0.00	$650.00
4231	Checking	SL	$121,098.00	$0.00	($20.00)	$0.00	$121,078.00
1515	Checking	CD	$67,398.00	$0.00	$0.00	$0.00	$67,398.00
3941	Checking	CR	$1,052.00	$0.00	$0.00	$0.00	$1,052.00
1763	Savings	SW	$358,046.00	$0.00	($647.00)	$0.00	$357,399.00
1523	Checking	SW	$230,602.00	$0.00	$0.00	$0.00	$230,602.00
1557	Checking	SS	$85,821.00	$0.00	$0.00	$0.00	$85,821.00
952	Money Market	H	$32,695.00	$0.00	$0.00	$0.00	$32,695.00
779	Savings	CM	$14,424.00	$0.00	$0.00	$0.00	$14,424.00
5044	Checking	CM	$26,300.00	$0.00	$0.00	$0.00	$26,300.00
4207	Checking	SS	$151,292.00	$0.00	($7,235.00)	$0.00	$144,057.00
9153	Savings	SS	$17,962.00	$0.00	($65.00)	$0.00	$17,897.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4281	Checking	H	$112.00	$0.00	$0.00	$0.00	$112.00
9062	Savings	DA	$400,794.00	$0.00	($218.00)	$0.00	$400,576.00
6982	Checking	A	$85,979.00	$0.00	$0.00	$0.00	$85,979.00
		Total	$5,338,613.33	$0.00	($47,991.63)	$0.00	$5,290,621.70
						Total Cash From Financials	$5,290,625.66

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$5,338,613.33
FDIC Insurance	$1,000,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$4,546,542.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$5,546,542.00

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
20	65	0	0

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$205,412.00	20	49		
Police Retirement	$18,254.00	1	10		
Fire Retirement					
Local Pension Fund					
Social Security	$129,259.61	20	65		
Worker's Compensation	$47,056.59	20	65		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	$348,944.54	11	4		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$748,926.74				