

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

Town of Campbell
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, Norman Maynard (LG460311700000C), hereby certify that I am the Chief Financial Officer of the Town of Campbell, and that the information provided in the Annual Financial Report of the Town of Campbell for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$362,641.66	\$465,467.13	\$650,574.35
201 - Cash In Time Deposits	-	\$988,142.02	-
210 - Petty Cash	\$850.00	\$650.00	\$600.00
Total for Cash and Cash Equivalents	\$363,491.66	\$1,454,259.15	\$651,174.35
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,839,322.81	\$209,200.19	\$757,005.84
Total for Restricted Cash and Cash Equivalents	\$1,839,322.81	\$209,200.19	\$757,005.84
Net Other Receivables			
380 - Accounts Receivable	\$163,736.00	\$140,718.12	-
Total for Net Other Receivables	\$163,736.00	\$140,718.12	\$0.00
Due From			
391 - Due From Other Funds	\$4,267.35	\$30,491.70	\$48,770.00
Total for Due From	\$4,267.35	\$30,491.70	\$48,770.00
Total for Assets	\$2,370,817.82	\$1,834,669.16	\$1,456,950.19
Total for Assets and Deferred Outflows	\$2,370,817.82	\$1,834,669.16	\$1,456,950.19

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$4,267.35	-	-
Total for Due to	\$4,267.35	\$0.00	\$0.00
Other Liabilities			
688 - Other Liabilities	\$16,311.89	\$67,333.89	\$145,494.24
<i>ARPA Funds and \$1500 Timber Harvest Deposits</i>			
690 - Overpayments and Clearing Account	\$10,562.00	\$1,929.86	\$6,573.00
Total for Other Liabilities	\$26,873.89	\$69,263.75	\$152,067.24
Total for Liabilities	\$31,141.24	\$69,263.75	\$152,067.24
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$8,570.29	-	-
<i>Solar and Casella Landfill fees</i>			
Total for Deferred Inflows of Resources	\$8,570.29	\$0.00	\$0.00
Total for Deferred Inflows	\$8,570.29	\$0.00	\$0.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$1,839,322.81	\$209,200.19	\$757,005.84

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Restricted Fund Balance	\$1,839,322.81	\$209,200.19	\$757,005.84
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$204,172.40	\$988,142.02	\$25,000.00
Total for Assigned Fund Balance	\$204,172.40	\$988,142.02	\$25,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$287,611.08	\$568,063.20	\$522,877.11
Total for Unassigned Fund Balance	\$287,611.08	\$568,063.20	\$522,877.11
Total for Fund Balance	\$2,331,106.29	\$1,765,405.41	\$1,304,882.95
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,370,817.82	\$1,834,669.16	\$1,456,950.19

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**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	\$179,309.00	\$181,440.00	\$220,000.00
Total for Property Taxes	\$179,309.00	\$181,440.00	\$220,000.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$96,180.00	\$83,194.09	\$75,037.03
1090 - Interest and Penalties on Real Prop Taxes	\$4,374.01	\$4,210.63	\$4,196.83
Total for Property Tax Items	\$100,554.01	\$87,404.72	\$79,233.86
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$323,043.13	\$477,504.30	\$379,228.97
1170 - Franchise Tax	\$8,349.15	\$9,002.40	\$9,662.17
Total for Non-Property Tax Items	\$331,392.28	\$486,506.70	\$388,891.14
Departmental Income			
1255 - Clerk Fees	\$2,785.43	\$1,691.00	\$2,086.06
1289 - Other General Departmental Income	-	-	\$7,500.00
1550 - Public Pound Charges Dog Control Fees	\$75.00	\$485.00	\$166.00
2110 - Zoning Fees	\$300.00	\$225.00	\$75.00
2115 - Planning Board Fees	\$1,200.00	\$950.00	\$750.00
2130 - Refuse and Garbage Charges	\$1,155.00	\$1,544.00	\$1,185.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Departmental Income	\$5,515.43	\$4,895.00	\$11,762.06
Use of Money and Property			
2401 - Interest and Earnings	\$51,047.67	\$41,494.49	\$12,713.64
2410 - Rental of Real Property	-	-	\$800.00
2450 - Commissions	\$253,806.58	\$101,130.16	\$139,158.15
Total for Use of Money and Property	\$304,854.25	\$142,624.65	\$152,671.79
Licenses and Permits			
2530 - Games of Chance	\$10.00	\$10.00	\$10.00
2544 - Dog Licenses	\$4,077.00	\$4,218.00	\$4,159.00
2555 - Building and Alteration Permits	\$625.00	\$3,225.00	\$8,478.50
Total for Licenses and Permits	\$4,712.00	\$7,453.00	\$12,647.50
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$34,011.00	\$33,552.00	\$39,180.00
Total for Fines and Forfeitures	\$34,011.00	\$33,552.00	\$39,180.00
Sales of Property and Compensation for Loss			
2655 - Sales Other	-	-	\$15.00
2660 - Sales of Real Property	\$190,973.60	-	-
Total for Sales of Property and Compensation for Loss	\$190,973.60	\$0.00	\$15.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$490.37	\$460.95	-
2770 - Unclassified	-	-	\$6.01

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Other Revenues	\$490.37	\$460.95	\$6.01
State Aid			
3001 - State Aid Revenue Sharing	\$46,833.00	\$43,771.00	\$43,771.00
3005 - State Aid Mortgage Tax	\$155,926.47	\$43,526.94	\$34,037.08
3089 - State Aid Other	-	\$22,347.63	\$37,185.98
3389 - State Aid Other Public Safety	\$10,280.25	\$6,627.15	\$5,700.43
3820 - State Aid Youth Programs	-	\$750.00	\$2,246.22
Total for State Aid	\$213,039.72	\$117,022.72	\$122,940.71
Federal Aid			
4089 - Federal Aid Other	\$51,022.00	\$93,508.22	\$66,156.27
Total for Federal Aid	\$51,022.00	\$93,508.22	\$66,156.27
Total for Revenues	\$1,415,873.66	\$1,154,867.96	\$1,093,504.34
Total for Revenues and Other Sources	\$1,415,873.66	\$1,154,867.96	\$1,093,504.34

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**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	\$8,896.00	\$8,662.00	\$8,436.00
10104 - Legislative Board - Contractual	\$58,695.18	\$718.11	\$41,467.36
Total for Legislative Board	\$67,591.18	\$9,380.11	\$49,903.36
Judicial			
11101 - Municipal Court - Personal Services	\$60,910.00	\$59,313.47	\$65,593.03
11104 - Municipal Court - Contractual	\$3,070.36	\$11,473.45	\$4,125.06
Total for Judicial	\$63,980.36	\$70,786.92	\$69,718.09
Executive			
12201 - Supervisor - Personal Services	\$62,742.05	\$61,194.00	\$59,287.32
12202 - Supervisor - Equipment and Capital Outlay	-	\$200.00	\$34.33
12204 - Supervisor - Contractual	\$1,419.87	\$1,523.19	\$1,405.58
Total for Executive	\$64,161.92	\$62,917.19	\$60,727.23
Finance			
13154 - Comptroller - Contractual	\$2,196.00	\$2,092.00	\$1,992.00
13301 - Tax Collection - Personal Services	\$5,200.00	\$5,000.00	\$5,657.00
13304 - Tax Collection - Contractual	\$2,778.65	\$1,964.51	\$2,956.48

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13551 - Assessment - Personal Services	\$26,034.00	\$25,032.00	\$24,069.00
13552 - Assessment - Equipment and Capital Outlay	-	\$475.00	-
13554 - Assessment - Contractual	\$1,309.36	\$2,630.09	\$2,165.72
Total for Finance	\$37,518.01	\$37,193.60	\$36,840.20
Municipal Staff			
14101 - Clerk - Personal Services	\$43,753.76	\$41,915.76	\$40,234.00
14102 - Clerk - Equipment and Capital Outlay	-	\$247.89	\$182.74
14104 - Clerk - Contractual	\$6,122.90	\$2,899.15	\$4,846.96
14204 - Law - Contractual	\$5,769.40	\$21,581.25	\$2,642.00
14504 - Elections - Contractual	\$3,536.40	\$4,203.26	\$7,774.00
14604 - Records Management - Contractual	\$50.00	-	-
Total for Municipal Staff	\$59,232.46	\$70,847.31	\$55,679.70
Shared Services			
16201 - Operation of Plant - Personal Services	\$10,304.83	\$7,389.56	\$8,214.20
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$1,000.00	-
16204 - Operation of Plant - Contractual	\$28,330.33	\$31,949.62	\$27,053.32
16804 - Central Data Processing - Contractual	\$4,577.55	\$3,863.17	\$4,147.61
Total for Shared Services	\$43,212.71	\$44,202.35	\$39,415.13
Special Items			
19104 - Unallocated Insurance - Contractual	\$18,745.61	\$18,229.83	\$18,000.00
19204 - Municipal Association Dues - Contractual	-	\$1,000.00	\$1,099.00
19894 - General Government Support, Other - Contractual <i>Franchise tax paid</i>	\$669.49	\$669.38	-

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Special Items	\$19,415.10	\$19,899.21	\$19,099.00
Total for General Government Support	\$355,111.74	\$315,226.69	\$331,382.71
Public Safety			
Administration			
30101 - Public Safety Administration - Personal Services	\$500.00	-	-
30104 - Public Safety Administration - Contractual	-	-	\$3,600.47
Total for Administration	\$500.00	\$0.00	\$3,600.47
Animal Control			
35101 - Dog Control - Personal Services	\$8,275.00	\$7,956.00	\$7,650.00
35104 - Dog Control - Contractual	\$2,550.00	\$1,929.05	\$2,118.52
Total for Animal Control	\$10,825.00	\$9,885.05	\$9,768.52
Other Public Safety			
36104 - Examining Boards - Contractual	\$572.40	\$550.00	\$564.41
36201 - Safety Inspection - Personal Services	-	\$7,951.00	\$23,912.25
36204 - Safety Inspection - Contractual	\$4,753.25	\$1,555.34	\$3,179.43
Total for Other Public Safety	\$5,325.65	\$10,056.34	\$27,656.09
Total for Public Safety	\$16,650.65	\$19,941.39	\$41,025.08
Health			
Public Health Program			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
40204 - Registrar of Vital Statistics - Contractual	-	-	\$50.00
Total for Public Health Program	\$0.00	\$0.00	\$50.00
Other Health			
45404 - Ambulance - Contractual	\$17,431.80	\$17,174.16	\$16,920.36
Total for Other Health	\$17,431.80	\$17,174.16	\$16,920.36
Total for Health	\$17,431.80	\$17,174.16	\$16,970.36
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$72,236.00	\$68,796.00	\$66,150.00
50104 - Highway and Street Administration - Contractual	\$2,970.04	\$2,193.28	\$2,112.83
51324 - Garage - Contractual	\$50,508.12	\$42,964.18	\$42,154.93
54104 - Sidewalks - Contractual	\$249.95	\$184.97	\$108.91
Total for Highway	\$125,964.11	\$114,138.43	\$110,526.67
Total for Transportation	\$125,964.11	\$114,138.43	\$110,526.67
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67724 - Programs for the Aging - Contractual	\$250.00	-	\$250.00
Total for Economic Opportunity and Development	\$250.00	\$0.00	\$250.00
Total for Economic Assistance and Opportunity	\$250.00	\$0.00	\$250.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	\$10,959.40	\$65,694.69	\$35,905.00
73101 - Youth Programs - Personal Services	-	-	\$3,184.61
73104 - Youth Programs - Contractual	-	-	\$1,221.34
Total for Recreation	\$10,959.40	\$65,694.69	\$40,310.95
Culture			
75101 - Historian - Personal Services	\$3,224.00	\$2,587.50	\$1,404.00
75104 - Historian - Contractual	\$337.08	\$200.45	\$374.13
75504 - Celebrations - Contractual	\$50.00	\$100.00	\$267.40
Total for Culture	\$3,611.08	\$2,887.95	\$2,045.53
Total for Culture and Recreation	\$14,570.48	\$68,582.64	\$42,356.48
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$16,280.75	\$6,673.50	-
80104 - Zoning - Contractual	\$3,348.30	\$1,790.78	\$411.37
80201 - Planning and Surveys - Personal Services	-	\$550.00	-
80204 - Planning and Surveys - Contractual	\$2,578.50	\$1,652.00	\$1,924.10
Total for General Environment	\$22,207.55	\$10,666.28	\$2,335.47
Water			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
83891 - Water Expenses Expenditures. Other - Personal Services	-	-	\$8,160.00
Total for Water	\$0.00	\$0.00	\$8,160.00
Natural Resources			
87454 - Flood and Erosion Control - Contractual	\$2,000.00	\$2,000.00	\$500.00
87601 - Emergency Disaster Work - Personal Services	\$2,000.00	\$2,000.00	\$2,000.00
Total for Natural Resources	\$4,000.00	\$4,000.00	\$2,500.00
Total for Home and Community Services	\$26,207.55	\$14,666.28	\$12,995.47
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$50,489.00	\$45,844.00	\$36,709.00
90308 - Social Security - Employee Benefits	\$24,150.67	\$23,091.48	\$23,907.16
90408 - Workers' Compensation - Employee Benefits	\$34,887.00	\$22,716.00	\$41,521.00
90508 - Unemployment Insurance - Employee Benefits	\$1,812.25	\$2,682.30	\$1,896.51
90558 - Disability Insurance - Employee Benefits	\$54.13	\$36.82	\$105.84
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$59,605.73	\$40,245.31	\$59,603.64
Total for Employee Benefits	\$170,998.78	\$134,615.91	\$163,743.15
Total for Employee Benefits	\$170,998.78	\$134,615.91	\$163,743.15
Total for Expenditures	\$727,185.11	\$684,345.50	\$719,249.92
Other Uses			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Paid off highway equipment</i>	\$122,987.67	\$10,000.00	-
Total for Interfund Transfers	\$122,987.67	\$10,000.00	\$0.00
Total for Interfund Transfers	\$122,987.67	\$10,000.00	\$0.00
Total for Other Uses	\$122,987.67	\$10,000.00	\$0.00
Total for Expenditures and Other Uses	\$850,172.78	\$694,345.50	\$719,249.92

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**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	\$1,765,405.41	\$1,304,882.95	\$930,628.53
8022 - Restated Fund Balance - Beginning of Year	\$1,765,405.41	\$1,304,882.95	\$930,628.53
Add Revenues and Other Sources	\$1,415,873.66	\$1,154,867.96	\$1,093,504.34
Deduct Expenditures and Other Uses	\$850,172.78	\$694,345.50	\$719,249.92
8029 - Fund Balance - End of Year	\$2,331,106.29	\$1,765,405.41	\$1,304,882.95

Town of Campbell
Annual Financial Report
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**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	\$228,762.00	\$179,309.00	\$181,440.00
1099 - Est Rev - Property Tax Items	\$105,000.00	\$107,333.00	\$79,200.00
1199 - Est Rev - Non-Property Tax Items	\$222,659.00	\$221,000.00	\$210,000.00
2199 - Est Rev - Departmental Income	\$5,500.00	\$4,550.00	\$8,097.00
2499 - Est Rev - Use of Money and Property	\$116,000.00	\$115,000.00	\$111,000.00
2599 - Est Rev - Licenses and Permits	\$8,010.00	\$8,110.00	\$13,010.00
2649 - Est Rev - Fines and Forfeitures	\$32,000.00	\$30,000.00	\$25,000.00
2799 - Est Rev - Other Revenues	-	\$500.00	\$500.00
3099 - Est Rev - State Aid	\$87,771.00	\$77,771.00	\$85,771.00
Total for Estimated Revenue	\$805,702.00	\$743,573.00	\$714,018.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	-	\$30,000.00	-
599 - Appropriated Fund Balance	\$204,172.40	\$988,142.02	\$25,000.00
Total for Estimated Other Sources	\$204,172.40	\$1,018,142.02	\$25,000.00
Total for Estimated Revenues and Other Sources	\$1,009,874.40	\$1,761,715.02	\$739,018.00

Town of Campbell
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**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	\$386,922.00	\$402,922.00	\$362,889.00
3999 - App - Public Safety	\$18,150.00	\$15,400.00	\$33,081.00
4999 - App - Health	\$16,074.00	\$17,583.00	\$17,275.00
5999 - App - Transportation	\$121,214.00	\$127,056.00	\$123,996.00
6999 - App - Economic Assistance and Opportunity	\$250.00	\$250.00	\$250.00
7999 - App - Culture and Recreation	\$8,640.00	\$7,924.00	\$11,840.00
8999 - App - Home and Community Services	\$25,252.00	\$22,866.00	\$10,425.00
9199 - App - Employee Benefits	-	\$179,572.00	\$179,262.00
Total for Estimated Appropriations	\$576,502.00	\$773,573.00	\$739,018.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$433,372.40	\$988,142.02	-
Total for Estimated Other Uses	\$433,372.40	\$988,142.02	\$0.00
Total for Estimated Appropriations and Other Uses	\$1,009,874.40	\$1,761,715.02	\$739,018.00

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**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	\$30,248.05	\$31,510.22	\$25,285.38
Total for Cash and Cash Equivalents	\$30,248.05	\$31,510.22	\$25,285.38
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$24,432.70	\$797.58	\$26,219.82
Total for Restricted Cash and Cash Equivalents	\$24,432.70	\$797.58	\$26,219.82
Total for Assets	\$54,680.75	\$32,307.80	\$51,505.20
Total for Assets and Deferred Outflows	\$54,680.75	\$32,307.80	\$51,505.20

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**DA - Highway Town-wide
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	\$30,491.70	-
Total for Due to	\$0.00	\$30,491.70	\$0.00
Total for Liabilities	\$0.00	\$30,491.70	\$0.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$24,432.70	\$797.58	\$26,219.82
Total for Restricted Fund Balance	\$24,432.70	\$797.58	\$26,219.82
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$361.48
915 - Assigned Unappropriated Fund Balance	\$30,248.05	\$1,018.52	\$24,923.90
Total for Assigned Fund Balance	\$30,248.05	\$1,018.52	\$25,285.38
Total for Fund Balance	\$54,680.75	\$1,816.10	\$51,505.20
Total for Liabilities, Deferred Inflows and Fund Balances	\$54,680.75	\$32,307.80	\$51,505.20

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

**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	\$468,378.00	\$463,492.00	\$409,901.00
Total for Property Taxes	\$468,378.00	\$463,492.00	\$409,901.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$327,000.00	\$327,000.00	\$327,000.00
Total for Non-Property Tax Items	\$327,000.00	\$327,000.00	\$327,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,040.15	\$1,647.81	\$442.50
2450 - Commissions	\$50,000.00	\$50,000.00	\$50,000.00
Total for Use of Money and Property	\$52,040.15	\$51,647.81	\$50,442.50
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$3,384.64	\$1,129.97	\$3,087.28
2665 - Sales of Equipment	\$50,070.00	-	-
Total for Sales of Property and Compensation for Loss	\$53,454.64	\$1,129.97	\$3,087.28
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$22,275.61	-
2770 - Unclassified	-	-	\$0.22

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

**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Other Revenues	\$0.00	\$22,275.61	\$0.22
State Aid			
3501 - State Aid Consolidated Highway Aid	\$348,321.68	\$260,139.14	\$302,120.78
Total for State Aid	\$348,321.68	\$260,139.14	\$302,120.78
Total for Revenues	\$1,249,194.47	\$1,125,684.53	\$1,092,551.78
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$122,987.67	\$10,000.00	-
Total for Operating Transfers	\$122,987.67	\$10,000.00	\$0.00
Total for Other Sources	\$122,987.67	\$10,000.00	\$0.00
Total for Revenues and Other Sources	\$1,372,182.14	\$1,135,684.53	\$1,092,551.78

Town of Campbell
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For the Fiscal Period 01/01/2025 - 12/31/2025

**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	\$111,632.87	\$103,282.15	\$105,561.28
51104 - Maintenance of Roads - Contractual	\$166,841.99	\$178,328.11	\$189,938.82
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$313,886.60	\$294,496.07	\$300,242.18
51204 - Maintenance of Bridges - Contractual	-	-	\$3,673.00
51302 - Machinery - Equipment and Capital Outlay	-	\$28,467.45	-
51304 - Machinery - Contractual	\$70,307.45	\$66,505.41	\$66,199.52
51404 - Brush And Weeds - Contractual	-	\$3,000.00	-
51421 - Snow Removal - Personal Services	\$98,153.81	\$91,932.11	\$74,348.72
51424 - Snow Removal - Contractual	\$140,183.47	\$152,492.05	\$120,643.62
Total for Highway	\$901,006.19	\$918,503.35	\$860,607.14
Total for Transportation	\$901,006.19	\$918,503.35	\$860,607.14
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$16,346.00	\$14,561.00	\$16,000.00
90308 - Social Security - Employee Benefits	\$15,789.98	\$14,610.96	\$13,628.44
90508 - Unemployment Insurance - Employee Benefits	\$1,064.39	\$967.41	\$1,007.32

Town of Campbell
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**DA - Highway Town-wide
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$76,249.44	\$74,308.36	\$76,199.84
Total for Employee Benefits	\$109,449.81	\$104,447.73	\$106,835.60
Total for Employee Benefits	\$109,449.81	\$104,447.73	\$106,835.60
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$305,938.01	\$148,618.02	\$129,194.76
97857 - Installment Purchase Debt - Debt Interest	\$2,923.82	\$13,800.58	\$13,040.38
Total for Debt Service	\$308,861.83	\$162,418.60	\$142,235.14
Total for Debt Service	\$308,861.83	\$162,418.60	\$142,235.14
Total for Expenditures	\$1,319,317.83	\$1,185,369.68	\$1,109,677.88
Total for Expenditures and Other Uses	\$1,319,317.83	\$1,185,369.68	\$1,109,677.88

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

**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	\$1,816.10	\$51,501.25	\$68,627.35
8022 - Restated Fund Balance - Beginning of Year	\$1,816.10	\$51,501.25	\$68,627.35
Add Revenues and Other Sources	\$1,372,182.14	\$1,135,684.53	\$1,092,551.78
Deduct Expenditures and Other Uses	\$1,319,317.83	\$1,185,369.68	\$1,109,677.88
8029 - Fund Balance - End of Year	\$54,680.41	\$1,816.10	\$51,501.25

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

**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	\$402,378.00	\$468,378.00	\$463,492.00
1199 - Est Rev - Non-Property Tax Items	\$319,392.00	\$327,000.00	\$327,000.00
2499 - Est Rev - Use of Money and Property	\$51,000.00	\$50,025.00	\$50,025.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	\$1,000.00	\$1,000.00
3099 - Est Rev - State Aid	\$327,378.00	\$302,400.00	\$293,368.00
Total for Estimated Revenue	\$1,101,148.00	\$1,148,803.00	\$1,134,885.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$15,000.00	-	-
599 - Appropriated Fund Balance	-	-	\$361.48
Total for Estimated Other Sources	\$15,000.00	\$0.00	\$361.48
Total for Estimated Revenues and Other Sources	\$1,116,148.00	\$1,148,803.00	\$1,135,246.48

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

**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	\$933,589.00	\$887,900.00	\$864,344.48
9199 - App - Employee Benefits	\$113,567.00	\$110,098.00	\$108,479.00
9899 - App - Debt Service	\$53,992.00	\$150,805.00	\$162,423.00
Total for Estimated Appropriations	\$1,101,148.00	\$1,148,803.00	\$1,135,246.48
Estimated Other Uses			
962 - Other Budgetary Purposes	\$15,000.00	-	-
Total for Estimated Other Uses	\$15,000.00	\$0.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$1,116,148.00	\$1,148,803.00	\$1,135,246.48

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

**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	-	-	\$666.87
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$666.87
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$686.87	\$686.87	-
Total for Restricted Cash and Cash Equivalents	\$686.87	\$686.87	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$347,438.91	-	-
Total for Net Other Receivables	\$347,438.91	\$0.00	\$0.00
Total for Assets	\$348,125.78	\$686.87	\$666.87
Total for Assets and Deferred Outflows	\$348,125.78	\$686.87	\$666.87

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

**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	\$347,438.91	-	\$666.87
Total for Payables	\$347,438.91	\$0.00	\$666.87
Total for Liabilities	\$347,438.91	\$0.00	\$666.87
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$686.87	\$686.87	-
Total for Restricted Fund Balance	\$686.87	\$686.87	\$0.00
Total for Fund Balance	\$686.87	\$686.87	\$0.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$348,125.78	\$686.87	\$666.87

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

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
State Aid			
3097 - State Aid Capital Projects	-	-	\$1,250,000.00
3991 - State Aid Water Capital Projects	-	\$1,068,774.89	\$1,249,001.34
Total for State Aid	\$0.00	\$1,068,774.89	\$2,499,001.34
Federal Aid			
4097 - Federal Aid Capital Projects	\$4,553.52	-	-
Total for Federal Aid	\$4,553.52	\$0.00	\$0.00
Total for Revenues	\$4,553.52	\$1,068,774.89	\$2,499,001.34
Other Sources			
Proceeds of Obligations			
5730 - Bond Anticipation Notes	-	-	\$1,787,517.01
5785 - Installment Purchase Debt	\$298,056.76	-	-
Total for Proceeds of Obligations	\$298,056.76	\$0.00	\$1,787,517.01
Total for Other Sources	\$298,056.76	\$0.00	\$1,787,517.01
Total for Revenues and Other Sources	\$302,610.28	\$1,068,774.89	\$4,286,518.35

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

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19892 - General Government Support, Other - Equipment and Capital Outlay 2025 International truck	\$298,056.76	-	\$198,423.98
Total for Special Items	\$298,056.76	\$0.00	\$198,423.98
Total for General Government Support	\$298,056.76	\$0.00	\$198,423.98
Home and Community Services			
Water			
83102 - Water Administration - Equipment and Capital Outlay	\$4,553.52	\$66,535.21	-
83972 - Water Capital Projects - Equipment and Capital Outlay	-	\$1,001,552.81	\$4,084,499.37
Total for Water	\$4,553.52	\$1,068,088.02	\$4,084,499.37
Total for Home and Community Services	\$4,553.52	\$1,068,088.02	\$4,084,499.37
Total for Expenditures	\$302,610.28	\$1,068,088.02	\$4,282,923.35
Total for Expenditures and Other Uses	\$302,610.28	\$1,068,088.02	\$4,282,923.35

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

**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	\$686.87	\$0.00	(\$3,595.00)
8022 - Restated Fund Balance - Beginning of Year	\$686.87	\$0.00	(\$3,595.00)
Add Revenues and Other Sources	\$302,610.28	\$1,068,774.89	\$4,286,518.35
Deduct Expenditures and Other Uses	\$302,610.28	\$1,068,088.02	\$4,282,923.35
8029 - Fund Balance - End of Year	\$686.87	\$686.87	\$0.00

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

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Net Other Receivables			
380 - Accounts Receivable	\$135,213.00	-	-
Total for Net Other Receivables	\$135,213.00	\$0.00	\$0.00
Total for Assets	\$135,213.00	\$0.00	\$0.00
Total for Assets and Deferred Outflows	\$135,213.00	\$0.00	\$0.00

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

**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	\$135,213.00	-	-
Total for Payables	\$135,213.00	\$0.00	\$0.00
Total for Liabilities	\$135,213.00	\$0.00	\$0.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$135,213.00	\$0.00	\$0.00

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

**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	\$135,213.00	\$103,000.00	\$103,000.00
Total for Property Taxes	\$135,213.00	\$103,000.00	\$103,000.00
Total for Revenues	\$135,213.00	\$103,000.00	\$103,000.00
Total for Revenues and Other Sources	\$135,213.00	\$103,000.00	\$103,000.00

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

**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	\$135,213.00	\$103,000.00	\$103,000.00
Total for Fire Protection	\$135,213.00	\$103,000.00	\$103,000.00
Total for Public Safety	\$135,213.00	\$103,000.00	\$103,000.00
Total for Expenditures	\$135,213.00	\$103,000.00	\$103,000.00
Total for Expenditures and Other Uses	\$135,213.00	\$103,000.00	\$103,000.00

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

**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	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$135,213.00	\$103,000.00	\$103,000.00
Deduct Expenditures and Other Uses	\$135,213.00	\$103,000.00	\$103,000.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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

**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	-	\$2,708.56	\$4,497.28
Total for Cash and Cash Equivalents	\$0.00	\$2,708.56	\$4,497.28
Net Other Receivables			
380 - Accounts Receivable	\$1,630.26	-	-
Total for Net Other Receivables	\$1,630.26	\$0.00	\$0.00
Total for Assets	\$1,630.26	\$2,708.56	\$4,497.28
Total for Assets and Deferred Outflows	\$1,630.26	\$2,708.56	\$4,497.28

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

**SL - Special District(s) Lighting
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$1,000.00	\$500.00	\$500.00
915 - Assigned Unappropriated Fund Balance	\$630.26	\$2,208.56	\$3,997.28
Total for Assigned Fund Balance	\$1,630.26	\$2,708.56	\$4,497.28
Total for Fund Balance	\$1,630.26	\$2,708.56	\$4,497.28
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,630.26	\$2,708.56	\$4,497.28

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

**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	\$9,519.00	\$8,000.00	\$7,621.83
Total for Property Taxes	\$9,519.00	\$8,000.00	\$7,621.83
Other Revenues			
2770 - Unclassified	-	-	\$501.19
Total for Other Revenues	\$0.00	\$0.00	\$501.19
Total for Revenues	\$9,519.00	\$8,000.00	\$8,123.02
Total for Revenues and Other Sources	\$9,519.00	\$8,000.00	\$8,123.02

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

**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	\$10,597.30	\$9,788.72	\$8,228.21
Total for Highway	\$10,597.30	\$9,788.72	\$8,228.21
Total for Transportation	\$10,597.30	\$9,788.72	\$8,228.21
Total for Expenditures	\$10,597.30	\$9,788.72	\$8,228.21
Total for Expenditures and Other Uses	\$10,597.30	\$9,788.72	\$8,228.21

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

**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	\$2,709.09	\$4,497.81	\$4,603.00
8022 - Restated Fund Balance - Beginning of Year	\$2,709.09	\$4,497.81	\$4,603.00
Add Revenues and Other Sources	\$9,519.00	\$8,000.00	\$8,123.02
Deduct Expenditures and Other Uses	\$10,597.30	\$9,788.72	\$8,228.21
8029 - Fund Balance - End of Year	\$1,630.79	\$2,709.09	\$4,497.81

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

**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	\$240,997.65	\$223,784.44	\$196,776.18
Total for Cash and Cash Equivalents	\$240,997.65	\$223,784.44	\$196,776.18
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$23,916.18	\$23,141.32	\$22,344.39
Total for Restricted Cash and Cash Equivalents	\$23,916.18	\$23,141.32	\$22,344.39
Total for Assets	\$264,913.83	\$246,925.76	\$219,120.57
Total for Assets and Deferred Outflows	\$264,913.83	\$246,925.76	\$219,120.57

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

**SW - Special District(s) Water
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$48,770.00
Total for Due to	\$0.00	\$0.00	\$48,770.00
Total for Liabilities	\$0.00	\$0.00	\$48,770.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$23,916.18	\$23,141.32	\$22,344.39
Total for Restricted Fund Balance	\$23,916.18	\$23,141.32	\$22,344.39
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$240,997.65	\$223,784.44	\$148,006.18
Total for Assigned Fund Balance	\$240,997.65	\$223,784.44	\$148,006.18
Total for Fund Balance	\$264,913.83	\$246,925.76	\$170,350.57
Total for Liabilities, Deferred Inflows and Fund Balances	\$264,913.83	\$246,925.76	\$219,120.57

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

**SW - Special District(s) Water
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$326,343.38	\$324,475.80	\$237,935.61
2142 - Unmetered Water Sales	\$1,611.36	-	\$4,731.10
Total for Departmental Income	\$327,954.74	\$324,475.80	\$242,666.71
Use of Money and Property			
2401 - Interest and Earnings	\$3,796.77	\$2,415.63	\$731.72
Total for Use of Money and Property	\$3,796.77	\$2,415.63	\$731.72
Total for Revenues	\$331,751.51	\$326,891.43	\$243,398.43
Total for Revenues and Other Sources	\$331,751.51	\$326,891.43	\$243,398.43

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

**SW - Special District(s) Water
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19892 - General Government Support, Other - Equipment and Capital Outlay <i>Down Paymt on long term 2026 Bond W4</i>	\$71,500.00	-	-
Total for Special Items	\$71,500.00	\$0.00	\$0.00
Total for General Government Support	\$71,500.00	\$0.00	\$0.00
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$55,800.24	\$60,791.10	\$50,098.31
83104 - Water Administration - Contractual	\$12,947.29	\$17,412.59	\$15,246.34
83204 - Water Source of Supply, Power and Pumping - Contractual	\$43,655.43	\$36,993.06	\$42,021.17
83891 - Water Expenses Expenditures. Other - Personal Services	-	-	\$23,770.00
Total for Water	\$112,402.96	\$115,196.75	\$131,135.82
Total for Home and Community Services	\$112,402.96	\$115,196.75	\$131,135.82
Employee Benefits			
Employee Benefits			

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**SW - Special District(s) Water
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90108 - State Retirement System - Employee Benefits	-	\$5,643.00	\$2,600.00
90308 - Social Security - Employee Benefits	\$4,187.49	\$4,475.39	\$3,633.40
90508 - Unemployment Insurance - Employee Benefits	\$274.61	\$212.66	\$330.99
Total for Employee Benefits	\$4,462.10	\$10,331.05	\$6,564.39
Total for Employee Benefits	\$4,462.10	\$10,331.05	\$6,564.39
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	\$108,567.00	\$107,317.00	\$107,067.00
97207 - Installment Bonds - Debt Interest	\$16,831.38	\$17,471.44	\$18,027.02
Total for Debt Service	\$125,398.38	\$124,788.44	\$125,094.02
Total for Debt Service	\$125,398.38	\$124,788.44	\$125,094.02
Total for Expenditures	\$313,763.44	\$250,316.24	\$262,794.23
Total for Expenditures and Other Uses	\$313,763.44	\$250,316.24	\$262,794.23

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**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	\$246,923.67	\$170,348.48	\$189,744.28
8022 - Restated Fund Balance - Beginning of Year	\$246,923.67	\$170,348.48	\$189,744.28
Add Revenues and Other Sources	\$331,751.51	\$326,891.43	\$243,398.43
Deduct Expenditures and Other Uses	\$313,763.44	\$250,316.24	\$262,794.23
8029 - Fund Balance - End of Year	\$264,911.74	\$246,923.67	\$170,348.48

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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$327,132.00	\$316,433.00	-
2799 - Est Rev - Other Revenues	-	-	\$312,699.00
Total for Estimated Revenue	\$327,132.00	\$316,433.00	\$312,699.00
Total for Estimated Revenues and Other Sources	\$327,132.00	\$316,433.00	\$312,699.00

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**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	\$103,652.00	\$112,364.00	\$112,594.00
9199 - App - Employee Benefits	\$26,589.00	\$10,663.00	\$11,743.00
9899 - App - Debt Service	\$196,891.00	\$193,406.00	\$188,362.00
Total for Estimated Appropriations	\$327,132.00	\$316,433.00	\$312,699.00
Total for Estimated Appropriations and Other Uses	\$327,132.00	\$316,433.00	\$312,699.00

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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	\$277,876.05	\$277,878.17	\$277,878.17
Total for Non-Depreciable Capital Assets	\$277,876.05	\$277,878.17	\$277,878.17
Depreciable Capital Assets			
104 - Machinery and Equipment	\$2,610,973.68	\$2,534,811.92	\$2,510,500.52
106 - Infrastructure	\$3,559,080.00	\$3,559,080.00	\$3,559,080.00
107 - Other Capital Assets	\$161,549.32	\$39,216.32	\$161,549.32
Total for Depreciable Capital Assets	\$6,331,603.00	\$6,133,108.24	\$6,231,129.84
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$229,199.00	\$235,959.00	\$347,441.00
Total for Other Non-Current Assets	\$229,199.00	\$235,959.00	\$347,441.00
Total for Non-Current Assets	\$6,838,678.05	\$6,646,945.41	\$6,856,449.01

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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	\$1,856,053.62	\$2,052,952.00	\$2,160,269.00
685 - Installment Purchase Contract Debt	\$60,000.00	\$215,487.49	\$233,348.67
Total for Debt Obligations	\$1,916,053.62	\$2,268,439.49	\$2,393,617.67
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$229,199.00	\$235,959.00	\$347,441.00
Total for Other Long-Term Obligations	\$229,199.00	\$235,959.00	\$347,441.00
Total for Long-Term Obligations	\$2,145,252.62	\$2,504,398.49	\$2,741,058.67

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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**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	\$2,052,952.00	\$0.00	\$108,567.00	\$0.00	\$0.00	\$0.00	\$1,944,385.00
Installment Purchase Contract	\$215,487.49	\$298,056.76	\$305,938.01	\$0.00	\$0.00	(\$19,619.48)	\$187,986.76
Total	\$2,268,439.49	\$298,056.76	\$414,505.01	\$0.00	\$0.00	(\$19,619.48)	\$2,132,371.76

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**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 Water District 3	USDA	5/25/16	5/15/53	\$757,207.00	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00	\$735,207.00
Bond Water District 1	EFC	7/2/09	6/15/39	\$1,178,495.00	\$0.00	\$78,567.00	\$0.00	\$0.00	\$0.00	\$1,099,928.00
Bond Water District 2		9/4/09	3/15/36	\$117,250.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$109,250.00
Installment Purchase Contract 2023 Int Pick-up		12/31/22	8/1/25	\$33,333.34	\$0.00	\$33,333.34	\$0.00	\$0.00	\$0.00	\$0.00
Installment Purchase Contract Case 721 Loader 2021		3/8/22	4/12/26	\$67,108.32	\$0.00	\$67,109.64	\$0.00	\$1.32	\$0.00	\$0.00
Installment Purchase Contract CAT Dozer 2022		11/29/22	12/15/29	\$115,045.83	\$0.00	\$95,425.03	\$0.00	(\$19,620.80)	\$0.00	\$0.00
Installment Purchase Contract 2025 International Plow Truck		10/8/25	10/8/29	\$0.00	\$298,056.76	\$110,070.00	\$0.00	\$0.00	\$0.00	\$187,986.76

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$108,817.00	\$17,362.38	\$126,179.38	\$1,835,568.00
2027	\$110,067.00	\$16,692.25	\$126,759.25	\$1,725,501.00
2028	\$110,367.00	\$16,005.00	\$126,372.00	\$1,615,134.00
2029	\$110,817.00	\$15,307.00	\$126,124.00	\$1,504,317.00
2030	\$112,066.00	\$14,586.58	\$126,652.58	\$1,392,251.00
2031	\$112,416.00	\$13,848.33	\$126,264.33	\$1,279,835.00
2032	\$113,816.00	\$13,089.60	\$126,905.60	\$1,166,019.00
2033	\$114,066.00	\$12,308.73	\$126,374.73	\$1,051,953.00
2034	\$115,666.00	\$11,510.73	\$127,176.73	\$936,287.00
2035	\$116,066.00	\$10,683.88	\$126,749.88	\$820,221.00
2036	\$116,316.00	\$9,843.63	\$126,159.63	\$703,905.00
2037	\$105,566.00	\$8,986.25	\$114,552.25	\$598,339.00
2038	\$105,566.00	\$8,513.75	\$114,079.75	\$492,773.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$106,566.00	\$8,032.50	\$114,598.50	\$386,207.00
2040	\$28,000.00	\$7,542.50	\$35,542.50	\$358,207.00
2041	\$29,000.00	\$7,043.75	\$36,043.75	\$329,207.00
2042	\$29,000.00	\$6,536.25	\$35,536.25	\$300,207.00
2043	\$30,000.00	\$6,020.00	\$36,020.00	\$270,207.00
2044	\$30,000.00	\$5,495.00	\$35,495.00	\$240,207.00
2045	\$31,000.00	\$4,961.25	\$35,961.25	\$209,207.00
2046	\$32,000.00	\$4,410.00	\$36,410.00	\$177,207.00
2047	\$32,000.00	\$3,850.00	\$35,850.00	\$145,207.00
2048	\$33,000.00	\$3,281.25	\$36,281.25	\$112,207.00
2049	\$33,000.00	\$2,703.75	\$35,703.75	\$79,207.00
2050	\$34,000.00	\$2,118.50	\$36,118.50	\$45,207.00
2051	\$34,000.00	\$1,522.50	\$35,522.50	\$11,207.00
2052	\$11,207.00	\$918.75	\$12,125.75	\$0.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2053	\$0.00	\$306.25	\$306.25	\$0.00
Total	\$1,944,385.00	\$233,480.36	\$2,177,865.36	
\$1,944,385.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8666	Savings	SW	\$23,916.18	\$0.00	\$0.00	\$0.00	\$23,916.18
432	Certificate of Deposit (CD)	A	\$512,608.21	\$0.00	\$0.00	\$0.00	\$512,608.21
626	Checking	A	\$366,195.64	\$0.00	(\$3,553.98)	\$0.00	\$362,641.66
618	Checking	DA	\$30,532.01	\$0.00	(\$283.96)	\$0.00	\$30,248.05
8295	Checking	SW	\$2,847.64	\$0.00	\$0.00	\$0.00	\$2,847.64
7834	Savings	A	\$1,326,714.60	\$0.00	\$0.00	\$0.00	\$1,326,714.60
3205	Checking	SW	\$112,261.90	\$0.00	\$0.00	\$0.00	\$112,261.90
8546	Checking	SW	\$5,911.78	\$0.00	\$0.00	\$0.00	\$5,911.78
2819	Checking	SW	\$57,355.57	\$0.00	\$0.00	\$0.00	\$57,355.57
8658	Savings	DA	\$24,432.70	\$0.00	\$0.00	\$0.00	\$24,432.70
2742	Checking	SW	\$62,620.76	\$0.00	\$0.00	\$0.00	\$62,620.76
5127	Checking	H	\$686.87	\$0.00	\$0.00	\$0.00	\$686.87

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Accounts					
Total	\$2,526,083.86	\$0.00	(\$3,837.94)	\$0.00	\$2,522,245.92
Total Cash From Financials					\$2,522,245.92

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$2,526,083.86
FDIC Insurance	\$750,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$2,285,806.46
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$3,035,806.46

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

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
7	18	0	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$66,835.00	7	7		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$44,128.14	7	18		
Worker's Compensation	\$34,887.00	7	18		
Life Insurance					
Unemployment Insurance	\$3,151.25	7	18		
Disability Insurance	\$54.13	7	18		
Hospital, Medical and Dental Insurance	\$135,855.17	7	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$284,910.69				