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

Town of Windham

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

**Authorization**

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

**Certification Statement**

I, 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 12/31/2024, is true and correct to the best of my knowledge and belief.

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## Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- 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

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

**A - General**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $1,909,970.00 | $1,734,029.00 | $2,668,869.00 |
| **Total for Cash and Cash Equivalents** | **$1,909,970.00** | **$1,734,029.00** | **$2,668,869.00** |
| **Restricted Cash and Cash Equivalents** | | | |
| 230 - Cash Special Reserves | $7,000.00 | $7,000.00 | $18,437.00 |
| **Total for Restricted Cash and Cash Equivalents** | **$7,000.00** | **$7,000.00** | **$18,437.00** |
| **Net Other Receivables** | | | |
| 380 - Accounts Receivable | $6,559.00 | $8,918.00 | $593,516.00 |
| 389 - Allowance For Receivables | - | - | ($490,930.00) |
| **Total for Net Other Receivables** | **$6,559.00** | **$8,918.00** | **$102,586.00** |
| **Due From** | | | |
| 391 - Due From Other Funds | $3,000.00 | $3,925.00 | - |
| 410 - Due from State and Federal Government | $21,050.00 | - | $0.00 |
| **Total for Due From** | **$24,050.00** | **$3,925.00** | **$0.00** |
| **Total for Assets** | **$1,947,579.00** | **$1,753,872.00** | **$2,789,892.00** |
| **Total for Assets and Deferred Outflows** | **$1,947,579.00** | **$1,753,872.00** | **$2,789,892.00** |

**A - General**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | $6,659.00 | $31,132.00 | $29,798.00 |
| 601 - Accrued Liabilities | $15,223.00 | $8,786.00 | $24,664.00 |
| **Total for Payables** | **$21,882.00** | **$39,918.00** | **$54,462.00** |
| **Payroll Liabilities** | | | |
| 722 - Federal Income Tax | $1,003.00 | $2,184.00 | $654.00 |
| 726 - Social Security Tax | $2,364.00 | $292.00 | $1,823.00 |
| 728 - NYC Income Tax | - | $51.00 | $85.00 |
| **Total for Payroll Liabilities** | **$3,367.00** | **$2,527.00** | **$2,562.00** |
| **Due to** | | | |
| 630 - Due To Other Funds | $38,152.00 | $7,923.00 | - |
| 718 - State Retirement | $2,892.00 | $2,138.00 | $1,849.00 |
| **Total for Due to** | **$41,044.00** | **$10,061.00** | **$1,849.00** |
| **Other Liabilities** | | | |
| 688 - Other Liabilities<br>*PR fees, COVID Tax Error, Union Dues* | $19,748.00 | $9,366.00 | $0.00 |
| 717 - Deferred Compensation | $658.00 | $664.00 | - |
| 720 - Group Insurance | $16,368.00 | $63,765.00 | $38,824.00 |
| 724 - Association and Union Dues | $124.00 | - | - |

**A - General**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Other Liabilities** | **$36,898.00** | **$73,795.00** | **$38,824.00** |
| **Total for Liabilities** | **$103,191.00** | **$126,301.00** | **$97,697.00** |
| **Fund Balance** | | | |
| **Restricted Fund Balance** | | | |
| 878 - Capital Reserve | $7,000.00 | $7,000.00 | $18,437.00 |
| **Total for Restricted Fund Balance** | **$7,000.00** | **$7,000.00** | **$18,437.00** |
| **Assigned Fund Balance** | | | |
| 914 - Assigned Appropriated Fund Balance | $200,000.00 | $217,017.00 | $295,000.00 |
| **Total for Assigned Fund Balance** | **$200,000.00** | **$217,017.00** | **$295,000.00** |
| **Unassigned Fund Balance** | | | |
| 917 - Unassigned Fund Balance | $1,637,388.00 | $1,403,554.00 | $2,378,758.00 |
| **Total for Unassigned Fund Balance** | **$1,637,388.00** | **$1,403,554.00** | **$2,378,758.00** |
| **Total for Fund Balance** | **$1,844,388.00** | **$1,627,571.00** | **$2,692,195.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$1,947,579.00** | **$1,753,872.00** | **$2,789,892.00** |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Property Taxes** | | | |
| 1001 - Real Property Taxes | $1,336,381.00 | $1,272,406.00 | $1,521,569.00 |
| **Total for Property Taxes** | **$1,336,381.00** | **$1,272,406.00** | **$1,521,569.00** |
| **Property Tax Items** | | | |
| 1081 - Other Payments In Lieu of Taxes | $11,212.00 | $13,518.00 | $4,305.00 |
| 1090 - Interest and Penalties on Real Prop Taxes | $32,786.00 | $27,640.00 | $28,113.00 |
| **Total for Property Tax Items** | **$43,998.00** | **$41,158.00** | **$32,418.00** |
| **Departmental Income** | | | |
| 1255 - Clerk Fees | $2,173.00 | $1,800.00 | $985.00 |
| 1520 - Police Fees | $70.00 | $45.00 | $55.00 |
| 1601 - Public Health Fees | - | - | $205.00 |
| 1640 - Ambulance Charges | - | - | $403,197.00 |
| 2012 - Recreational Concessions | $200.00 | $100.00 | $100.00 |
| **Total for Departmental Income** | **$2,443.00** | **$1,945.00** | **$404,542.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $42,919.00 | $42,636.00 | $3,135.00 |
| 2410 - Rental of Real Property | - | - | $0.00 |
| 2412 - Rental of Real Property Other Governments<br>*NYS rental of a facility.* | $4,800.00 | $4,800.00 | $4,800.00 |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Use of Money and Property** | **$47,719.00** | **$47,436.00** | **$7,935.00** |
| **Licenses and Permits** | | | |
| 2544 - Dog Licenses | $264.00 | $361.00 | $242.00 |
| 2590 - Permits Other | $70,721.00 | $58,363.00 | $76,400.00 |
| **Total for Licenses and Permits** | **$70,985.00** | **$58,724.00** | **$76,642.00** |
| **Fines and Forfeitures** | | | |
| 2610 - Fines and Forfeited Bail | $23,669.00 | $24,752.00 | $17,422.00 |
| **Total for Fines and Forfeitures** | **$23,669.00** | **$24,752.00** | **$17,422.00** |
| **Sales of Property and Compensation for Loss** | | | |
| 2665 - Sales of Equipment | $8,375.00 | - | $407.00 |
| 2680 - Insurance Recoveries | $3,119.00 | $2,763.00 | $5,323.00 |
| **Total for Sales of Property and Compensation for Loss** | **$11,494.00** | **$2,763.00** | **$5,730.00** |
| **Other Revenues** | | | |
| 2701 - Refunds of Prior Year Expenditures | $3,772.00 | $7,572.00 | - |
| 2705 - Gifts and Donations | $3,750.00 | $1,350.00 | $10,304.00 |
| 2750 - AIM Related Payments | - | - | $0.00 |
| 2770 - Unclassified *Reimburrsement/Return Credit* | $28,480.00 | $41,486.00 | $24,958.00 |
| **Total for Other Revenues** | **$36,002.00** | **$50,408.00** | **$35,262.00** |
| **State Aid** | | | |
| 3001 - State Aid Revenue Sharing | - | $6,994.00 | $6,994.00 |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| 3005 - State Aid Mortgage Tax | $125,694.00 | $274,514.00 | $341,002.00 |
| 3089 - State Aid Other<br>*NYS Grants, Smart Growth* | $341,504.00 | - | - |
| 3389 - State Aid Other Public Safety | - | - | $13,000.00 |
| **Total for State Aid** | **$467,198.00** | **$281,508.00** | **$360,996.00** |
| **Federal Aid** | | | |
| 4089 - Federal Aid Other | $25,000.00 | - | - |
| 4989 - Federal Aid Other Home and Community Services | - | - | $128,141.00 |
| **Total for Federal Aid** | **$25,000.00** | **$0.00** | **$128,141.00** |
| **Total for Revenues** | **$2,064,889.00** | **$1,781,100.00** | **$2,590,657.00** |
| **Other Sources** | | | |
| **Operating Transfers** | | | |
| 5031 - Interfund Transfers | - | - | $54.00 |
| **Total for Operating Transfers** | **$0.00** | **$0.00** | **$54.00** |
| **Total for Other Sources** | **$0.00** | **$0.00** | **$54.00** |
| **Total for Revenues and Other Sources** | **$2,064,889.00** | **$1,781,100.00** | **$2,590,711.00** |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **General Government Support** | | | |
| **Legislative Board** | | | |
| 10101 - Legislative Board - Personal Services | $45,000.00 | $45,000.00 | $45,000.00 |
| 10104 - Legislative Board - Contractual | $77,303.00 | $68,537.00 | $206,601.00 |
| **Total for Legislative Board** | **$122,303.00** | **$113,537.00** | **$251,601.00** |
| **Judicial** | | | |
| 11101 - Municipal Court - Personal Services | $37,661.00 | $37,796.00 | $35,376.00 |
| 11102 - Municipal Court - Equipment and Capital Outlay | $309.00 | - | - |
| 11104 - Municipal Court - Contractual | $10,272.00 | $3,358.00 | $2,395.00 |
| **Total for Judicial** | **$48,242.00** | **$41,154.00** | **$37,771.00** |
| **Executive** | | | |
| 12201 - Supervisor - Personal Services | $67,530.00 | $65,731.00 | $64,874.00 |
| 12202 - Supervisor - Equipment and Capital Outlay | - | - | $0.00 |
| 12204 - Supervisor - Contractual | $650.00 | $400.00 | $693.00 |
| **Total for Executive** | **$68,180.00** | **$66,131.00** | **$65,567.00** |
| **Finance** | | | |
| 13301 - Tax Collection - Personal Services | $11,961.00 | $11,955.00 | $11,820.00 |
| 13302 - Tax Collection - Equipment and Capital Outlay | - | $1,347.00 | - |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| 13304 - Tax Collection - Contractual | $2,550.00 | $7,619.00 | $1,855.00 |
| 13551 - Assessment - Personal Services | $54,842.00 | $54,720.00 | $52,840.00 |
| 13552 - Assessment - Equipment and Capital Outlay | - | $4,170.00 | $41.00 |
| 13554 - Assessment - Contractual | $2,579.00 | $2,113.00 | $4,809.00 |
| **Total for Finance** | **$71,932.00** | **$81,924.00** | **$71,365.00** |
| **Municipal Staff** | | | |
| 14101 - Clerk - Personal Services | $44,000.00 | $42,000.00 | $41,000.00 |
| 14104 - Clerk - Contractual | $865.00 | $1,141.00 | $1,052.00 |
| 14201 - Law - Personal Services | - | - | $0.00 |
| 14204 - Law - Contractual | $12,894.00 | $14,925.00 | $14,630.00 |
| 14301 - Personnel - Personal Services | $86,788.00 | $60,453.00 | $37,048.00 |
| 14601 - Records Management - Personal Services | $9,340.00 | $2,200.00 | $2,200.00 |
| 14602 - Records Management - Equipment and Capital Outlay | $2,580.00 | - | - |
| **Total for Municipal Staff** | **$156,467.00** | **$120,719.00** | **$95,930.00** |
| **Shared Services** | | | |
| 16201 - Operation of Plant - Personal Services | $4,295.00 | $6,186.00 | $5,760.00 |
| 16204 - Operation of Plant - Contractual | $94,593.00 | $32,242.00 | $26,730.00 |
| 16504 - Central Communication System - Contractual | $15,090.00 | $19,747.00 | $18,468.00 |
| 16604 - Central Storeroom - Contractual | $2,677.00 | $1,628.00 | $1,440.00 |
| 16704 - Central Printing and Mailing - Contractual | $8,115.00 | $5,285.00 | $6,320.00 |
| 16802 - Central Data Processing - Equipment and Capital Outlay | - | - | $535.00 |
| 16804 - Central Data Processing - Contractual | $29.00 | $58.00 | $526.00 |
| **Total for Shared Services** | **$124,799.00** | **$65,146.00** | **$59,779.00** |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Special Items** | | | |
| 19104 - Unallocated Insurance - Contractual | $102,521.00 | $95,712.00 | $89,905.00 |
| 19204 - Municipal Association Dues - Contractual | $3,024.00 | $2,925.00 | $2,925.00 |
| **Total for Special Items** | **$105,545.00** | **$98,637.00** | **$92,830.00** |
| **Total for General Government Support** | **$697,468.00** | **$587,248.00** | **$674,843.00** |
| **Public Safety** | | | |
| **Law Enforcement** | | | |
| 31201 - Police - Personal Services | $161,601.00 | $153,561.00 | $189,369.00 |
| 31202 - Police - Equipment and Capital Outlay | $41,667.00 | $4,647.00 | $14,346.00 |
| 31204 - Police - Contractual | $37,136.00 | $24,637.00 | $22,438.00 |
| 31892 - Traffic, Other - Equipment and Capital Outlay | - | - | $0.00 |
| **Total for Law Enforcement** | **$240,404.00** | **$182,845.00** | **$226,153.00** |
| **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 | $0.00 |
| **Total for Animal Control** | **$3,911.00** | **$3,282.00** | **$2,700.00** |
| **Other Public Safety** | | | |
| 36201 - Safety Inspection - Personal Services | $29,000.00 | $29,000.00 | $29,000.00 |
| 36204 - Safety Inspection - Contractual | $1,260.00 | $1,058.00 | $1,050.00 |
| **Total for Other Public Safety** | **$30,260.00** | **$30,058.00** | **$30,050.00** |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Public Safety** | **$274,575.00** | **$216,185.00** | **$258,903.00** |
| **Health** | | | |
| **Public Health Program** | | | |
| 40101 - Public Health - Personal Services | $250.00 | $250.00 | - |
| 40102 - Public Health - Equipment and Capital Outlay | $1,437.00 | $1,673.00 | - |
| 40104 - Public Health - Contractual | $201.00 | - | $274.00 |
| **Total for Public Health Program** | **$1,888.00** | **$1,923.00** | **$274.00** |
| **Other Health** | | | |
| 45401 - Ambulance - Personal Services | - | - | $470,531.00 |
| 45402 - Ambulance - Equipment and Capital Outlay | - | - | $16,631.00 |
| 45404 - Ambulance - Contractual | $14,902.00 | - | $136,976.00 |
| **Total for Other Health** | **$14,902.00** | **$0.00** | **$624,138.00** |
| **Total for Health** | **$16,790.00** | **$1,923.00** | **$624,412.00** |
| **Transportation** | | | |
| **Highway** | | | |
| 50101 - Highway and Street Administration - Personal Services | $63,100.00 | $61,090.00 | $59,600.00 |
| 50102 - Highway and Street Administration - Equipment and Capital Outlay | - | $224.00 | - |
| 50104 - Highway and Street Administration - Contractual | $5,964.00 | $15,785.00 | $6,547.00 |
| 51322 - Garage - Equipment and Capital Outlay | $195.00 | $6,870.00 | - |
| 51324 - Garage - Contractual | $19,404.00 | $17,380.00 | $45,126.00 |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| 51422 - Snow Removal - Equipment and Capital Outlay | - | $656.00 | $0.00 |
| **Total for Highway** | **$88,663.00** | **$102,005.00** | **$111,273.00** |
| **Total for Transportation** | **$88,663.00** | **$102,005.00** | **$111,273.00** |
| **Economic Assistance and Opportunity** | | | |
| **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 | $19,700.00 | $36,263.00 | $19,143.00 |
| 65104 - Veterans Service - Contractual | $548.00 | $775.00 | $636.00 |
| **Total for Economic Opportunity and Development** | **$20,248.00** | **$37,038.00** | **$19,779.00** |
| **Total for Economic Assistance and Opportunity** | **$20,498.00** | **$37,288.00** | **$20,029.00** |
| **Culture and Recreation** | | | |
| **Recreation** | | | |
| 71401 - Playground and Recreation Centers - Personal Services | $32,624.00 | $32,287.00 | $17,895.00 |
| 71402 - Playground and Recreation Centers - Equipment and Capital Outlay | $13,233.00 | $11,290.00 | - |
| 71404 - Playground and Recreation Centers - Contractual | $61,576.00 | $52,212.00 | $53,305.00 |
| 73102 - Youth Programs - Equipment and Capital Outlay | $1,241.00 | - | - |
| 73104 - Youth Programs - Contractual | $2,175.00 | $3,772.00 | $3,109.00 |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Recreation** | **$110,849.00** | **$99,561.00** | **$74,309.00** |
| **Culture** | | | |
| 75101 - Historian - Personal Services | $3,200.00 | - | - |
| 75104 - Historian - Contractual | - | $3,200.00 | $3,200.00 |
| 75204 - Historical Property - Contractual | $10,599.00 | $10,727.00 | $9,799.00 |
| 75504 - Celebrations - Contractual | $14,415.00 | $18,164.00 | $19,517.00 |
| 76204 - Adult Recreation - Contractual | $3,500.00 | - | - |
| **Total for Culture** | **$31,714.00** | **$32,091.00** | **$32,516.00** |
| **Total for Culture and Recreation** | **$142,563.00** | **$131,652.00** | **$106,825.00** |
| **Home and Community Services** | | | |
| **General Environment** | | | |
| 80201 - Planning and Surveys - Personal Services | $29,250.00 | $16,965.00 | $16,560.00 |
| 80204 - Planning and Surveys - Contractual | $559.00 | $135.00 | $399.00 |
| **Total for General Environment** | **$29,809.00** | **$17,100.00** | **$16,959.00** |
| **Sewage** | | | |
| 81202 - Sanitary Sewers - Equipment and Capital Outlay | - | - | $128,144.00 |
| **Total for Sewage** | **$0.00** | **$0.00** | **$128,144.00** |
| **Sanitation** | | | |
| 81604 - Refuse and Garbage - Contractual | $31,699.00 | $33,963.00 | $24,824.00 |
| **Total for Sanitation** | **$31,699.00** | **$33,963.00** | **$24,824.00** |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Special Services** | | | |
| 88104 - Cemetery - Contractual | $9,449.00 | $10,389.00 | $9,220.00 |
| **Total for Special Services** | **$9,449.00** | **$10,389.00** | **$9,220.00** |
| **Total for Home and Community Services** | **$70,957.00** | **$61,452.00** | **$179,147.00** |
| **Employee Benefits** | | | |
| **Employee Benefits** | | | |
| 90108 - State Retirement System - Employee Benefits | $61,157.00 | $60,708.00 | $23,119.00 |
| 90158 - Police Retirement - Employee Benefits | $20,928.00 | $23,215.00 | $30,649.00 |
| 90308 - Social Security - Employee Benefits | $50,796.00 | $48,552.00 | $84,172.00 |
| 90408 - Workers' Compensation - Employee Benefits | $21,086.00 | $2,964.00 | $10,477.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | $108,663.00 | $132,524.00 | $104,951.00 |
| **Total for Employee Benefits** | **$262,630.00** | **$267,963.00** | **$253,368.00** |
| **Total for Employee Benefits** | **$262,630.00** | **$267,963.00** | **$253,368.00** |
| **Debt Service** | | | |
| **Debt Service** | | | |
| 97206 - Installment Bonds - Debt Principal | $138,404.00 | $135,848.00 | $95,000.00 |
| 97207 - Installment Bonds - Debt Interest | $105,290.00 | $110,238.00 | $35,431.00 |
| **Total for Debt Service** | **$243,694.00** | **$246,086.00** | **$130,431.00** |
| **Total for Debt Service** | **$243,694.00** | **$246,086.00** | **$130,431.00** |

**A - General**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Expenditures** | **$1,817,838.00** | **$1,651,802.00** | **$2,359,231.00** |
| **Other Uses** | | | |
| **Interfund Transfers** | | | |
| **Interfund Transfers** | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | $193,926.00 | $50,000.00 |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | $30,230.00 | $1,000,000.00 | - |
| **Total for Interfund Transfers** | **$30,230.00** | **$1,193,926.00** | **$50,000.00** |
| **Total for Interfund Transfers** | **$30,230.00** | **$1,193,926.00** | **$50,000.00** |
| **Total for Other Uses** | **$30,230.00** | **$1,193,926.00** | **$50,000.00** |
| **Total for Expenditures and Other Uses** | **$1,848,068.00** | **$2,845,728.00** | **$2,409,231.00** |

**A - General**
**Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $1,627,567.00 | $2,692,195.00 | $2,510,715.00 |
| 8022 - Restated Fund Balance - Beginning of Year | $1,627,567.00 | $2,692,195.00 | $2,510,715.00 |
| Add Revenues and Other Sources | $2,064,889.00 | $1,781,100.00 | $2,590,711.00 |
| Deduct Expenditures and Other Uses | $1,848,068.00 | $2,845,728.00 | $2,409,231.00 |
| 8029 - Fund Balance - End of Year | $1,844,388.00 | $1,627,567.00 | $2,692,195.00 |

## A - General
## Adopted Budget Summary

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Estimated Revenue** | | | |
| 1049 - Est Rev - Property Taxes | $1,439,316.00 | $1,336,381.00 | $1,272,406.00 |
| 1099 - Est Rev - Property Tax Items | $29,000.00 | $29,000.00 | $24,000.00 |
| 1299 - Est Rev - Departmental Income | - | - | $1,700.00 |
| 2199 - Est Rev - Departmental Income | $1,250.00 | $1,250.00 | - |
| 2399 - Est Rev - Intergovernmental Charges | - | - | $50.00 |
| 2499 - Est Rev - Use of Money and Property | $6,000.00 | $6,000.00 | $4,000.00 |
| 2599 - Est Rev - Licenses and Permits | $17,150.00 | $17,150.00 | $17,000.00 |
| 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** | **$1,584,716.00** | **$1,481,781.00** | **$1,411,156.00** |
| **Estimated Other Sources** | | | |
| 599 - Appropriated Fund Balance | $200,000.00 | $217,017.00 | $295,000.00 |
| **Total for Estimated Other Sources** | **$200,000.00** | **$217,017.00** | **$295,000.00** |
| **Total for Estimated Revenues and Other Sources** | **$1,784,716.00** | **$1,698,798.00** | **$1,706,156.00** |

**A - General**
**Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Estimated Appropriations** | | | |
| 1999 - App - General Government Support | $680,625.00 | $639,325.00 | $632,590.00 |
| 3999 - App - Public Safety | $248,650.00 | $250,650.00 | $266,400.00 |
| 4999 - App - Health | $11,550.00 | $11,550.00 | $11,550.00 |
| 5999 - App - Transportation | $96,390.00 | $94,480.00 | $92,380.00 |
| 6999 - App - Economic Assistance and Opportunity | $15,250.00 | $8,750.00 | $8,750.00 |
| 7999 - App - Culture and Recreation | $110,600.00 | $111,500.00 | $109,950.00 |
| 8999 - App - Home and Community Services | $56,700.00 | $45,700.00 | $45,300.00 |
| 9199 - App - Employee Benefits | $318,650.00 | $293,150.00 | $293,150.00 |
| 9899 - App - Debt Service | $246,301.00 | $243,693.00 | $246,086.00 |
| **Total for Estimated Appropriations** | **$1,784,716.00** | **$1,698,798.00** | **$1,706,156.00** |
| **Total for Estimated Appropriations and Other Uses** | **$1,784,716.00** | **$1,698,798.00** | **$1,706,156.00** |

**CD - Special Grant**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $66,135.00 | $64,804.00 | $64,797.00 |
| **Total for Cash and Cash Equivalents** | **$66,135.00** | **$64,804.00** | **$64,797.00** |
| **Total for Assets** | **$66,135.00** | **$64,804.00** | **$64,797.00** |
| **Total for Assets and Deferred Outflows** | **$66,135.00** | **$64,804.00** | **$64,797.00** |

**CD - Special Grant**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 915 - Assigned Unappropriated Fund Balance | $66,135.00 | $64,804.00 | $64,797.00 |
| **Total for Assigned Fund Balance** | **$66,135.00** | **$64,804.00** | **$64,797.00** |
| **Total for Fund Balance** | **$66,135.00** | **$64,804.00** | **$64,797.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$66,135.00** | **$64,804.00** | **$64,797.00** |

**CD - Special Grant**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $1,332.00 | $6.00 | $6.00 |
| **Total for Use of Money and Property** | **$1,332.00** | **$6.00** | **$6.00** |
| **Total for Revenues** | **$1,332.00** | **$6.00** | **$6.00** |
| **Total for Revenues and Other Sources** | **$1,332.00** | **$6.00** | **$6.00** |

## CD - Special Grant
## Results of Operations

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

**CD - Special Grant**
**Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $64,803.00 | $64,797.00 | $64,791.00 |
| 8022 - Restated Fund Balance - Beginning of Year | $64,803.00 | $64,797.00 | $64,791.00 |
| Add Revenues and Other Sources | $1,332.00 | $6.00 | $6.00 |
| Deduct Expenditures and Other Uses | $0.00 | $0.00 | $0.00 |
| 8029 - Fund Balance - End of Year | $66,135.00 | $64,803.00 | $64,797.00 |

**CM - Miscellaneous Special Revenue**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $34,328.00 | $29,650.00 | $86,798.00 |
| **Total for Cash and Cash Equivalents** | **$34,328.00** | **$29,650.00** | **$86,798.00** |
| **Total for Assets** | **$34,328.00** | **$29,650.00** | **$86,798.00** |
| **Total for Assets and Deferred Outflows** | **$34,328.00** | **$29,650.00** | **$86,798.00** |

**CM - Miscellaneous Special Revenue**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 914 - Assigned Appropriated Fund Balance | - | - | $0.00 |
| 915 - Assigned Unappropriated Fund Balance | $34,328.00 | $29,650.00 | $86,798.00 |
| **Total for Assigned Fund Balance** | **$34,328.00** | **$29,650.00** | **$86,798.00** |
| **Total for Fund Balance** | **$34,328.00** | **$29,650.00** | **$86,798.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$34,328.00** | **$29,650.00** | **$86,798.00** |

**CM - Miscellaneous Special Revenue**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $35.00 | $36.00 | $73.00 |
| **Total for Use of Money and Property** | **$35.00** | **$36.00** | **$73.00** |
| **Other Revenues** | | | |
| 2705 - Gifts and Donations | $10,417.00 | $5,287.00 | $6,090.00 |
| **Total for Other Revenues** | **$10,417.00** | **$5,287.00** | **$6,090.00** |
| **Total for Revenues** | **$10,452.00** | **$5,323.00** | **$6,163.00** |
| **Other Sources** | | | |
| **Operating Transfers** | | | |
| 5031 - Interfund Transfers | - | - | $50,000.00 |
| **Total for Operating Transfers** | **$0.00** | **$0.00** | **$50,000.00** |
| **Total for Other Sources** | **$0.00** | **$0.00** | **$50,000.00** |
| **Total for Revenues and Other Sources** | **$10,452.00** | **$5,323.00** | **$56,163.00** |

**CM - Miscellaneous Special Revenue**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Health** | | | |
| **Other Health** | | | |
| 49894 - Health, Other - Contractual | - | - | $201.00 |
| **Total for Other Health** | **$0.00** | **$0.00** | **$201.00** |
| **Total for Health** | **$0.00** | **$0.00** | **$201.00** |
| **Culture and Recreation** | | | |
| **Culture** | | | |
| 79894 - Culture And Recreation, Other - Contractual<br>*For library trustee, books, periodics and materials.* | $5,775.00 | $12,642.00 | $10,839.00 |
| **Total for Culture** | **$5,775.00** | **$12,642.00** | **$10,839.00** |
| **Total for Culture and Recreation** | **$5,775.00** | **$12,642.00** | **$10,839.00** |
| **Total for Expenditures** | **$5,775.00** | **$12,642.00** | **$11,040.00** |
| **Total for Expenditures and Other Uses** | **$5,775.00** | **$12,642.00** | **$11,040.00** |

## CM - Miscellaneous Special Revenue
## Changes in Fund Balance

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $29,651.00 | $86,798.00 | $0.00 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | - | - | $41,675.00 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | - | $49,828.00 | - |
| 8022 - Restated Fund Balance - Beginning of Year | $29,651.00 | $36,970.00 | $41,675.00 |
| Add Revenues and Other Sources | $10,452.00 | $5,323.00 | $56,163.00 |
| Deduct Expenditures and Other Uses | $5,775.00 | $12,642.00 | $11,040.00 |
| 8029 - Fund Balance - End of Year | $34,328.00 | $29,651.00 | $86,798.00 |

## CR - Recreation
## Balance Sheet

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $1,050.00 | $1,050.00 | $4,288.00 |
| **Total for Cash and Cash Equivalents** | **$1,050.00** | **$1,050.00** | **$4,288.00** |
| **Total for Assets** | **$1,050.00** | **$1,050.00** | **$4,288.00** |
| **Total for Assets and Deferred Outflows** | **$1,050.00** | **$1,050.00** | **$4,288.00** |

**CR - Recreation**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | - | - | $0.00 |
| **Total for Payables** | **$0.00** | **$0.00** | **$0.00** |
| **Total for Liabilities** | **$0.00** | **$0.00** | **$0.00** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 915 - Assigned Unappropriated Fund Balance | $1,050.00 | $1,050.00 | $4,288.00 |
| **Total for Assigned Fund Balance** | **$1,050.00** | **$1,050.00** | **$4,288.00** |
| **Total for Fund Balance** | **$1,050.00** | **$1,050.00** | **$4,288.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$1,050.00** | **$1,050.00** | **$4,288.00** |

**CR - Recreation**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | - | - | $1.00 |
| **Total for Use of Money and Property** | **$0.00** | **$0.00** | **$1.00** |
| **Other Revenues** | | | |
| 2705 - Gifts and Donations | - | - | $2,821.00 |
| **Total for Other Revenues** | **$0.00** | **$0.00** | **$2,821.00** |
| **Total for Revenues** | **$0.00** | **$0.00** | **$2,822.00** |
| **Total for Revenues and Other Sources** | **$0.00** | **$0.00** | **$2,822.00** |

**CR - Recreation**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Culture and Recreation** | | | |
| **Recreation** | | | |
| 71102 - Parks - Equipment and Capital Outlay | - | $80.00 | $317.00 |
| 71104 - Parks - Contractual | - | $3,158.00 | $16,121.00 |
| **Total for Recreation** | **$0.00** | **$3,238.00** | **$16,438.00** |
| **Total for Culture and Recreation** | **$0.00** | **$3,238.00** | **$16,438.00** |
| **Total for Expenditures** | **$0.00** | **$3,238.00** | **$16,438.00** |
| **Total for Expenditures and Other Uses** | **$0.00** | **$3,238.00** | **$16,438.00** |

**CR - Recreation**
**Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $1,050.00 | $4,288.00 | $17,904.00 |
| 8022 - Restated Fund Balance - Beginning of Year | $1,050.00 | $4,288.00 | $17,904.00 |
| Add Revenues and Other Sources | $0.00 | $0.00 | $2,822.00 |
| Deduct Expenditures and Other Uses | $0.00 | $3,238.00 | $16,438.00 |
| 8029 - Fund Balance - End of Year | $1,050.00 | $1,050.00 | $4,288.00 |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $497,644.00 | $368,877.00 | $259,733.00 |
| **Total for Cash and Cash Equivalents** | **$497,644.00** | **$368,877.00** | **$259,733.00** |
| **Restricted Cash and Cash Equivalents** | | | |
| 230 - Cash Special Reserves | $17,740.00 | $17,711.00 | $6,731.00 |
| **Total for Restricted Cash and Cash Equivalents** | **$17,740.00** | **$17,711.00** | **$6,731.00** |
| **Due From** | | | |
| 391 - Due From Other Funds | - | $2,228.00 | $0.00 |
| **Total for Due From** | **$0.00** | **$2,228.00** | **$0.00** |
| **Total for Assets** | **$515,384.00** | **$388,816.00** | **$266,464.00** |
| **Total for Assets and Deferred Outflows** | **$515,384.00** | **$388,816.00** | **$266,464.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | $9,453.00 | $17,524.00 | $11,859.00 |
| 601 - Accrued Liabilities | $5,462.00 | $4,608.00 | $3,891.00 |
| **Total for Payables** | **$14,915.00** | **$22,132.00** | **$15,750.00** |
| **Total for Liabilities** | **$14,915.00** | **$22,132.00** | **$15,750.00** |
| **Fund Balance** | | | |
| **Restricted Fund Balance** | | | |
| 878 - Capital Reserve | $11,008.00 | $10,980.00 | - |
| 882 - Reserve For Repairs | $6,732.00 | $6,731.00 | $6,731.00 |
| **Total for Restricted Fund Balance** | **$17,740.00** | **$17,711.00** | **$6,731.00** |
| **Assigned Fund Balance** | | | |
| 914 - Assigned Appropriated Fund Balance | $25,000.00 | $25,000.00 | $30,000.00 |
| 915 - Assigned Unappropriated Fund Balance | $457,729.00 | $323,973.00 | $213,983.00 |
| **Total for Assigned Fund Balance** | **$482,729.00** | **$348,973.00** | **$243,983.00** |
| **Total for Fund Balance** | **$500,469.00** | **$366,684.00** | **$250,714.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$515,384.00** | **$388,816.00** | **$266,464.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Property Taxes** | | | |
| 1001 - Real Property Taxes | $767,133.00 | $733,918.00 | $744,016.00 |
| **Total for Property Taxes** | **$767,133.00** | **$733,918.00** | **$744,016.00** |
| **Departmental Income** | | | |
| 2801 - Interfund Revenues | - | $2,228.00 | $3,275.00 |
| **Total for Departmental Income** | **$0.00** | **$2,228.00** | **$3,275.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $12,773.00 | $8,296.00 | $493.00 |
| **Total for Use of Money and Property** | **$12,773.00** | **$8,296.00** | **$493.00** |
| **Sales of Property and Compensation for Loss** | | | |
| 2665 - Sales of Equipment | - | - | $5,070.00 |
| 2680 - Insurance Recoveries | $169.00 | - | - |
| **Total for Sales of Property and Compensation for Loss** | **$169.00** | **$0.00** | **$5,070.00** |
| **Other Revenues** | | | |
| 2701 - Refunds of Prior Year Expenditures | $131.00 | $47.00 | - |
| **Total for Other Revenues** | **$131.00** | **$47.00** | **$0.00** |
| **State Aid** | | | |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| 3501 - State Aid Consolidated Highway Aid | $179,455.00 | $166,716.00 | $141,730.00 |
| **Total for State Aid** | **$179,455.00** | **$166,716.00** | **$141,730.00** |
| **Total for Revenues** | **$959,661.00** | **$911,205.00** | **$894,584.00** |
| **Other Sources** | | | |
| **Operating Transfers** | | | |
| 5031 - Interfund Transfers | - | $10,953.00 | $0.00 |
| **Total for Operating Transfers** | **$0.00** | **$10,953.00** | **$0.00** |
| **Proceeds of Obligations** | | | |
| 5720 - Statutory Installment Bonds | - | - | $0.00 |
| **Total for Proceeds of Obligations** | **$0.00** | **$0.00** | **$0.00** |
| **Total for Other Sources** | **$0.00** | **$10,953.00** | **$0.00** |
| **Total for Revenues and Other Sources** | **$959,661.00** | **$922,158.00** | **$894,584.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Transportation** | | | |
| **Highway** | | | |
| 51101 - Maintenance of Roads - Personal Services | $70,016.00 | $77,289.00 | $61,290.00 |
| 51104 - Maintenance of Roads - Contractual | $84,407.00 | $99,302.00 | $96,180.00 |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | $211,028.00 | $155,455.00 | $138,533.00 |
| 51302 - Machinery - Equipment and Capital Outlay | $69,075.00 | $100,447.00 | $177,396.00 |
| 51421 - Snow Removal - Personal Services | $163,126.00 | $146,817.00 | $170,440.00 |
| 51424 - Snow Removal - Contractual | $52,221.00 | $31,979.00 | $23,658.00 |
| **Total for Highway** | **$649,873.00** | **$611,289.00** | **$667,497.00** |
| **Total for Transportation** | **$649,873.00** | **$611,289.00** | **$667,497.00** |
| **Employee Benefits** | | | |
| **Employee Benefits** | | | |
| 90108 - State Retirement System - Employee Benefits | $42,260.00 | $17,345.00 | $96,639.00 |
| 90308 - Social Security - Employee Benefits | $16,318.00 | $15,707.00 | $16,774.00 |
| 90408 - Workers' Compensation - Employee Benefits | $8,392.00 | $35,000.00 | $35,247.00 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | $78,003.00 | $95,429.00 | $64,287.00 |
| **Total for Employee Benefits** | **$144,973.00** | **$163,481.00** | **$212,947.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Employee Benefits** | **$144,973.00** | **$163,481.00** | **$212,947.00** |
| **Debt Service** | | | |
| **Debt Service** | | | |
| 97206 - Installment Bonds - Debt Principal | $29,756.00 | $29,664.00 | $22,000.00 |
| 97207 - Installment Bonds - Debt Interest | $1,274.00 | $1,754.00 | $1,671.00 |
| **Total for Debt Service** | **$31,030.00** | **$31,418.00** | **$23,671.00** |
| **Total for Debt Service** | **$31,030.00** | **$31,418.00** | **$23,671.00** |
| **Total for Expenditures** | **$825,876.00** | **$806,188.00** | **$904,115.00** |
| **Other Uses** | | | |
| **Interfund Transfers** | | | |
| **Interfund Transfers** | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | - | $0.00 |
| **Total for Interfund Transfers** | **$0.00** | **$0.00** | **$0.00** |
| **Total for Interfund Transfers** | **$0.00** | **$0.00** | **$0.00** |
| **Total for Other Uses** | **$0.00** | **$0.00** | **$0.00** |
| **Total for Expenditures and Other Uses** | **$825,876.00** | **$806,188.00** | **$904,115.00** |

**DA - Highway Town-wide**
**Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $366,684.00 | $250,714.00 | $260,245.00 |
| 8022 - Restated Fund Balance - Beginning of Year | $366,684.00 | $250,714.00 | $260,245.00 |
| Add Revenues and Other Sources | $959,661.00 | $922,158.00 | $894,584.00 |
| Deduct Expenditures and Other Uses | $825,876.00 | $806,188.00 | $904,115.00 |
| 8029 - Fund Balance - End of Year | $500,469.00 | $366,684.00 | $250,714.00 |

**DA - Highway Town-wide**
**Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Estimated Revenue** | | | |
| 1049 - Est Rev - Property Taxes | $778,442.00 | $767,133.00 | $733,918.00 |
| 2499 - Est Rev - Use of Money and Property | $1,700.00 | $1,700.00 | $100.00 |
| 3099 - Est Rev - State Aid | $181,416.00 | $181,416.00 | $155,455.00 |
| **Total for Estimated Revenue** | **$961,558.00** | **$950,249.00** | **$889,473.00** |
| **Estimated Other Sources** | | | |
| 599 - Appropriated Fund Balance | $25,000.00 | $25,000.00 | $30,000.00 |
| **Total for Estimated Other Sources** | **$25,000.00** | **$25,000.00** | **$30,000.00** |
| **Total for Estimated Revenues and Other Sources** | **$986,558.00** | **$975,249.00** | **$919,473.00** |

**DA - Highway Town-wide**
**Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Estimated Appropriations** | | | |
| 5999 - App - Transportation | $692,916.00 | $679,819.00 | $638,755.00 |
| 9199 - App - Employee Benefits | $263,000.00 | $264,400.00 | $249,300.00 |
| 9899 - App - Debt Service | $30,642.00 | $31,030.00 | $31,418.00 |
| **Total for Estimated Appropriations** | **$986,558.00** | **$975,249.00** | **$919,473.00** |
| **Total for Estimated Appropriations and Other Uses** | **$986,558.00** | **$975,249.00** | **$919,473.00** |

## H - Capital Projects
## Balance Sheet

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $509,863.00 | $439,426.00 | $1,143,189.00 |
| **Total for Cash and Cash Equivalents** | **$509,863.00** | **$439,426.00** | **$1,143,189.00** |
| **Net Other Receivables** | | | |
| 380 - Accounts Receivable | - | $5,000.00 | $0.00 |
| **Total for Net Other Receivables** | **$0.00** | **$5,000.00** | **$0.00** |
| **Due From** | | | |
| 391 - Due From Other Funds | $38,152.00 | $7,922.00 | $0.00 |
| 410 - Due from State and Federal Government | $905.00 | $40,642.00 | $614,348.00 |
| **Total for Due From** | **$39,057.00** | **$48,564.00** | **$614,348.00** |
| **Total for Assets** | **$548,920.00** | **$492,990.00** | **$1,757,537.00** |
| **Total for Assets and Deferred Outflows** | **$548,920.00** | **$492,990.00** | **$1,757,537.00** |

## H - Capital Projects
## Balance Sheet

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | $31,135.00 | $40,642.00 | $1,053,045.00 |
| **Total for Payables** | **$31,135.00** | **$40,642.00** | **$1,053,045.00** |
| **Due to** | | | |
| 630 - Due To Other Funds | - | - | $0.00 |
| **Total for Due to** | **$0.00** | **$0.00** | **$0.00** |
| **Total for Liabilities** | **$31,135.00** | **$40,642.00** | **$1,053,045.00** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 915 - Assigned Unappropriated Fund Balance | $517,785.00 | $452,348.00 | $704,492.00 |
| **Total for Assigned Fund Balance** | **$517,785.00** | **$452,348.00** | **$704,492.00** |
| **Total for Fund Balance** | **$517,785.00** | **$452,348.00** | **$704,492.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$548,920.00** | **$492,990.00** | **$1,757,537.00** |

**H - Capital Projects**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $12,881.00 | $8,684.00 | $1,753.00 |
| **Total for Use of Money and Property** | **$12,881.00** | **$8,684.00** | **$1,753.00** |
| **Other Revenues** | | | |
| 2705 - Gifts and Donations | - | $117,922.00 | - |
| 2706 - Grants From Local Governments | - | - | $100,000.00 |
| 2770 - Unclassified<br>*Sewer EDU Income and Misc CWC Septage* | $90,633.00 | $20,500.00 | $47,500.00 |
| **Total for Other Revenues** | **$90,633.00** | **$138,422.00** | **$147,500.00** |
| **State Aid** | | | |
| 3989 - State Aid Other Home and Community Service | - | - | $300,000.00 |
| 3991 - State Aid Water Capital Projects | $155,322.00 | $40,642.00 | $978,459.00 |
| **Total for State Aid** | **$155,322.00** | **$40,642.00** | **$1,278,459.00** |
| **Total for Revenues** | **$258,836.00** | **$187,748.00** | **$1,427,712.00** |
| **Other Sources** | | | |
| **Operating Transfers** | | | |
| 5031 - Interfund Transfers | $32,818.00 | $1,043,088.00 | $2,588.00 |
| **Total for Operating Transfers** | **$32,818.00** | **$1,043,088.00** | **$2,588.00** |

**H - Capital Projects**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Proceeds of Obligations** | | | |
| 5710 - Serial Bonds | - | $192,875.00 | - |
| 5720 - Statutory Installment Bonds | - | - | $1,889,250.00 |
| **Total for Proceeds of Obligations** | **$0.00** | **$192,875.00** | **$1,889,250.00** |
| **Total for Other Sources** | **$32,818.00** | **$1,235,963.00** | **$1,891,838.00** |
| **Total for Revenues and Other Sources** | **$291,654.00** | **$1,423,711.00** | **$3,319,550.00** |

**H - Capital Projects**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **General Government Support** | | | |
| **Municipal Staff** | | | |
| 14402 - Engineer - Equipment and Capital Outlay | $185,552.00 | $40,642.00 | $978,459.00 |
| **Total for Municipal Staff** | **$185,552.00** | **$40,642.00** | **$978,459.00** |
| **Total for General Government Support** | **$185,552.00** | **$40,642.00** | **$978,459.00** |
| **Health** | | | |
| **Other Health** | | | |
| 45402 - Ambulance - Equipment and Capital Outlay | - | $233,375.00 | - |
| **Total for Other Health** | **$0.00** | **$233,375.00** | **$0.00** |
| **Total for Health** | **$0.00** | **$233,375.00** | **$0.00** |
| **Transportation** | | | |
| **Highway** | | | |
| 51302 - Machinery - Equipment and Capital Outlay | - | - | $39,250.00 |
| **Total for Highway** | **$0.00** | **$0.00** | **$39,250.00** |
| **Total for Transportation** | **$0.00** | **$0.00** | **$39,250.00** |

**H - Capital Projects**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Home and Community Services** | | | |
| **General Environment** | | | |
| 80202 - Planning and Surveys - Equipment and Capital Outlay | $31,883.00 | - | - |
| **Total for General Environment** | **$31,883.00** | **$0.00** | **$0.00** |
| **Special Services** | | | |
| 89892 - Home and Community Services, Other - Equipment and Capital Outlay<br>*Capital Ambulance Building Expense* | $8,781.00 | $1,390,886.00 | $2,480,255.00 |
| **Total for Special Services** | **$8,781.00** | **$1,390,886.00** | **$2,480,255.00** |
| **Total for Home and Community Services** | **$40,664.00** | **$1,390,886.00** | **$2,480,255.00** |
| **Total for Expenditures** | **$226,216.00** | **$1,664,903.00** | **$3,497,964.00** |
| **Other Uses** | | | |
| **Interfund Transfers** | | | |
| **Interfund Transfers** | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | $10,953.00 | $9,040.00 |
| **Total for Interfund Transfers** | **$0.00** | **$10,953.00** | **$9,040.00** |
| **Total for Interfund Transfers** | **$0.00** | **$10,953.00** | **$9,040.00** |
| **Total for Other Uses** | **$0.00** | **$10,953.00** | **$9,040.00** |
| **Total for Expenditures and Other Uses** | **$226,216.00** | **$1,675,856.00** | **$3,507,004.00** |

**H - Capital Projects**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|

**H - Capital Projects**
**Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $452,347.00 | $704,492.00 | $891,946.00 |
| 8022 - Restated Fund Balance - Beginning of Year | $452,347.00 | $704,492.00 | $891,946.00 |
| Add Revenues and Other Sources | $291,654.00 | $1,423,711.00 | $3,319,550.00 |
| Deduct Expenditures and Other Uses | $226,216.00 | $1,675,856.00 | $3,507,004.00 |
| 8029 - Fund Balance - End of Year | $517,785.00 | $452,347.00 | $704,492.00 |

## L - Library
## Balance Sheet

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $190,198.00 | $208,273.00 | $208,857.00 |
| **Total for Cash and Cash Equivalents** | **$190,198.00** | **$208,273.00** | **$208,857.00** |
| **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** |
| **Total for Assets** | **$192,698.00** | **$210,773.00** | **$211,357.00** |
| **Total for Assets and Deferred Outflows** | **$192,698.00** | **$210,773.00** | **$211,357.00** |

## L - Library
## Balance Sheet

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | - | $1,701.00 | $566.00 |
| 601 - Accrued Liabilities | $1,906.00 | $1,288.00 | $1,336.00 |
| **Total for Payables** | **$1,906.00** | **$2,989.00** | **$1,902.00** |
| **Due to** | | | |
| 630 - Due To Other Funds | - | $23.00 | - |
| **Total for Due to** | **$0.00** | **$23.00** | **$0.00** |
| **Total for Liabilities** | **$1,906.00** | **$3,012.00** | **$1,902.00** |
| **Fund Balance** | | | |
| **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 | $15,000.00 |
| 915 - Assigned Unappropriated Fund Balance | $168,292.00 | $185,261.00 | $191,955.00 |
| **Total for Assigned Fund Balance** | **$188,292.00** | **$205,261.00** | **$206,955.00** |
| **Total for Fund Balance** | **$190,792.00** | **$207,761.00** | **$209,455.00** |

**L - Library**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$192,698.00** | **$210,773.00** | **$211,357.00** |

## L - Library
## Results of Operations

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Property Taxes** | | | |
| 1001 - Real Property Taxes | $100,722.00 | $102,129.00 | $114,580.00 |
| **Total for Property Taxes** | **$100,722.00** | **$102,129.00** | **$114,580.00** |
| **Departmental Income** | | | |
| 2082 - Library Charges | $392.00 | $492.00 | $502.00 |
| **Total for Departmental Income** | **$392.00** | **$492.00** | **$502.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $5,413.00 | $6,472.00 | $250.00 |
| **Total for Use of Money and Property** | **$5,413.00** | **$6,472.00** | **$250.00** |
| **Other Revenues** | | | |
| 2701 - Refunds of Prior Year Expenditures | $2,930.00 | $383.00 | $1,429.00 |
| 2705 - Gifts and Donations | $4,113.00 | $3,979.00 | $3,099.00 |
| 2770 - Unclassified<br>*Fines, Photo Copies, Reading Program Grant* | $3,103.00 | $2,728.00 | $2,953.00 |
| **Total for Other Revenues** | **$10,146.00** | **$7,090.00** | **$7,481.00** |
| **State Aid** | | | |
| 3840 - State Aid for Libraries | $10,000.00 | - | - |
| **Total for State Aid** | **$10,000.00** | **$0.00** | **$0.00** |

**L - Library**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Revenues** | **$126,673.00** | **$116,183.00** | **$122,813.00** |
| **Total for Revenues and Other Sources** | **$126,673.00** | **$116,183.00** | **$122,813.00** |

**L - Library**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Culture and Recreation** | | | |
| **Culture** | | | |
| 74101 - Library - Personal Services | $71,565.00 | $72,718.00 | $64,030.00 |
| 74102 - Library - Equipment and Capital Outlay | $5,395.00 | $1,884.00 | $181.00 |
| 74104 - Library - Contractual | $48,640.00 | $28,690.00 | $25,969.00 |
| **Total for Culture** | **$125,600.00** | **$103,292.00** | **$90,180.00** |
| **Total for Culture and Recreation** | **$125,600.00** | **$103,292.00** | **$90,180.00** |
| **Employee Benefits** | | | |
| **Employee Benefits** | | | |
| 90108 - State Retirement System - Employee Benefits | $10,350.00 | $8,673.00 | $4,000.00 |
| 90308 - Social Security - Employee Benefits | $5,427.00 | $5,463.00 | $4,981.00 |
| 90408 - Workers' Compensation - Employee Benefits | $2,264.00 | $450.00 | $450.00 |
| **Total for Employee Benefits** | **$18,041.00** | **$14,586.00** | **$9,431.00** |
| **Total for Employee Benefits** | **$18,041.00** | **$14,586.00** | **$9,431.00** |
| **Total for Expenditures** | **$143,641.00** | **$117,878.00** | **$99,611.00** |
| **Total for Expenditures and Other Uses** | **$143,641.00** | **$117,878.00** | **$99,611.00** |

**L - Library**
**Changes in Fund Balance**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $207,760.00 | $209,455.00 | $186,253.00 |
| 8022 - Restated Fund Balance - Beginning of Year | $207,760.00 | $209,455.00 | $186,253.00 |
| Add Revenues and Other Sources | $126,673.00 | $116,183.00 | $122,813.00 |
| Deduct Expenditures and Other Uses | $143,641.00 | $117,878.00 | $99,611.00 |
| 8029 - Fund Balance - End of Year | $190,792.00 | $207,760.00 | $209,455.00 |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $124,030.00 | $127,556.00 | $129,904.00 |
| **Total for Cash and Cash Equivalents** | **$124,030.00** | **$127,556.00** | **$129,904.00** |
| **Total for Assets** | **$124,030.00** | **$127,556.00** | **$129,904.00** |
| **Total for Assets and Deferred Outflows** | **$124,030.00** | **$127,556.00** | **$129,904.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | $715.00 | $2,091.00 | $930.00 |
| **Total for Payables** | **$715.00** | **$2,091.00** | **$930.00** |
| **Due to** | | | |
| 630 - Due To Other Funds | - | $4.00 | - |
| **Total for Due to** | **$0.00** | **$4.00** | **$0.00** |
| **Total for Liabilities** | **$715.00** | **$2,095.00** | **$930.00** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 915 - Assigned Unappropriated Fund Balance | $123,315.00 | $125,461.00 | $128,974.00 |
| **Total for Assigned Fund Balance** | **$123,315.00** | **$125,461.00** | **$128,974.00** |
| **Total for Fund Balance** | **$123,315.00** | **$125,461.00** | **$128,974.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$124,030.00** | **$127,556.00** | **$129,904.00** |

## SL - Special District(s) Lighting
## Results of Operations

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Property Taxes** | | | |
| 1001 - Real Property Taxes | $16,700.00 | $15,500.00 | $15,500.00 |
| **Total for Property Taxes** | **$16,700.00** | **$15,500.00** | **$15,500.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $3,195.00 | $2,483.00 | $140.00 |
| **Total for Use of Money and Property** | **$3,195.00** | **$2,483.00** | **$140.00** |
| **Sales of Property and Compensation for Loss** | | | |
| 2680 - Insurance Recoveries | $6,220.00 | - | - |
| **Total for Sales of Property and Compensation for Loss** | **$6,220.00** | **$0.00** | **$0.00** |
| **Total for Revenues** | **$26,115.00** | **$17,983.00** | **$15,640.00** |
| **Total for Revenues and Other Sources** | **$26,115.00** | **$17,983.00** | **$15,640.00** |

## SL - Special District(s) Lighting
## Results of Operations

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Transportation** | | | |
| **Highway** | | | |
| 51824 - Street Lighting - Contractual | $28,261.00 | $21,496.00 | $20,463.00 |
| **Total for Highway** | **$28,261.00** | **$21,496.00** | **$20,463.00** |
| **Total for Transportation** | **$28,261.00** | **$21,496.00** | **$20,463.00** |
| **Total for Expenditures** | **$28,261.00** | **$21,496.00** | **$20,463.00** |
| **Total for Expenditures and Other Uses** | **$28,261.00** | **$21,496.00** | **$20,463.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $125,461.00 | $128,974.00 | $133,797.00 |
| 8022 - Restated Fund Balance - Beginning of Year | $125,461.00 | $128,974.00 | $133,797.00 |
| Add Revenues and Other Sources | $26,115.00 | $17,983.00 | $15,640.00 |
| Deduct Expenditures and Other Uses | $28,261.00 | $21,496.00 | $20,463.00 |
| 8029 - Fund Balance - End of Year | $123,315.00 | $125,461.00 | $128,974.00 |

**SM - Special District(s) Miscellaneous**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $270,581.00 | $253,402.00 | $37,793.00 |
| **Total for Cash and Cash Equivalents** | **$270,581.00** | **$253,402.00** | **$37,793.00** |
| **Restricted Cash and Cash Equivalents** | | | |
| 230 - Cash Special Reserves | $12,026.00 | $11,996.00 | - |
| **Total for Restricted Cash and Cash Equivalents** | **$12,026.00** | **$11,996.00** | **$0.00** |
| **Net Other Receivables** | | | |
| 380 - Accounts Receivable | $94,656.00 | $82,123.00 | $2,004.00 |
| **Total for Net Other Receivables** | **$94,656.00** | **$82,123.00** | **$2,004.00** |
| **Total for Assets** | **$377,263.00** | **$347,521.00** | **$39,797.00** |
| **Total for Assets and Deferred Outflows** | **$377,263.00** | **$347,521.00** | **$39,797.00** |

**SM - Special District(s) Miscellaneous**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | $728.00 | $4,830.00 | - |
| 601 - Accrued Liabilities | $12,356.00 | $10,893.00 | - |
| **Total for Payables** | **$13,084.00** | **$15,723.00** | **$0.00** |
| **Due to** | | | |
| 630 - Due To Other Funds | $3,000.00 | $3,965.00 | - |
| **Total for Due to** | **$3,000.00** | **$3,965.00** | **$0.00** |
| **Total for Liabilities** | **$16,084.00** | **$19,688.00** | **$0.00** |
| **Fund Balance** | | | |
| **Restricted Fund Balance** | | | |
| 878 - Capital Reserve | $12,026.00 | $11,996.00 | - |
| **Total for Restricted Fund Balance** | **$12,026.00** | **$11,996.00** | **$0.00** |
| **Assigned Fund Balance** | | | |
| 915 - Assigned Unappropriated Fund Balance | $349,153.00 | $315,839.00 | $39,797.00 |
| **Total for Assigned Fund Balance** | **$349,153.00** | **$315,839.00** | **$39,797.00** |
| **Total for Fund Balance** | **$361,179.00** | **$327,835.00** | **$39,797.00** |

**SM - Special District(s) Miscellaneous**
**Balance Sheet**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$377,263.00** | **$347,523.00** | **$39,797.00** |

**SM - Special District(s) Miscellaneous**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Property Taxes** | | | |
| 1001 - Real Property Taxes | $527,900.00 | $487,550.00 | - |
| **Total for Property Taxes** | **$527,900.00** | **$487,550.00** | **$0.00** |
| **Departmental Income** | | | |
| 1640 - Ambulance Charges | $296,871.00 | $319,781.00 | - |
| **Total for Departmental Income** | **$296,871.00** | **$319,781.00** | **$0.00** |
| **Intergovernmental Charges** | | | |
| 2389 - Miscellaneous Revenue Other Governments<br>*Sidewalk billing* | $9,870.00 | $9,798.00 | $9,798.00 |
| **Total for Intergovernmental Charges** | **$9,870.00** | **$9,798.00** | **$9,798.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $7,191.00 | $6,821.00 | $319.00 |
| **Total for Use of Money and Property** | **$7,191.00** | **$6,821.00** | **$319.00** |
| **Sales of Property and Compensation for Loss** | | | |
| 2665 - Sales of Equipment | $11,600.00 | - | - |
| **Total for Sales of Property and Compensation for Loss** | **$11,600.00** | **$0.00** | **$0.00** |
| **Other Revenues** | | | |
| 2705 - Gifts and Donations | $650.00 | $550.00 | - |

**SM - Special District(s) Miscellaneous**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Other Revenues** | **$650.00** | **$550.00** | **$0.00** |
| **State Aid** | | | |
| 3089 - State Aid Other<br>*State grant* | $2,303.00 | - | - |
| **Total for State Aid** | **$2,303.00** | **$0.00** | **$0.00** |
| **Total for Revenues** | **$856,385.00** | **$824,500.00** | **$10,117.00** |
| **Other Sources** | | | |
| **Operating Transfers** | | | |
| 5031 - Interfund Transfers | - | $193,926.00 | - |
| **Total for Operating Transfers** | **$0.00** | **$193,926.00** | **$0.00** |
| **Total for Other Sources** | **$0.00** | **$193,926.00** | **$0.00** |
| **Total for Revenues and Other Sources** | **$856,385.00** | **$1,018,426.00** | **$10,117.00** |

**SM - Special District(s) Miscellaneous**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Health** | | | |
| **Other Health** | | | |
| 45401 - Ambulance - Personal Services | $502,429.00 | $478,801.00 | - |
| 45402 - Ambulance - Equipment and Capital Outlay | $17,303.00 | $12,349.00 | - |
| 45404 - Ambulance - Contractual | $99,985.00 | $133,458.00 | - |
| **Total for Other Health** | **$619,717.00** | **$624,608.00** | **$0.00** |
| **Total for Health** | **$619,717.00** | **$624,608.00** | **$0.00** |
| **Home and Community Services** | | | |
| **Special Services** | | | |
| 89894 - Home and Community Services, Other - Contractual<br>*Contractual Expense* | $191.00 | $1,750.00 | $2,797.00 |
| **Total for Special Services** | **$191.00** | **$1,750.00** | **$2,797.00** |
| **Total for Home and Community Services** | **$191.00** | **$1,750.00** | **$2,797.00** |
| **Employee Benefits** | | | |
| **Employee Benefits** | | | |
| 90108 - State Retirement System - Employee Benefits | $89,556.00 | $57,818.00 | - |
| 90308 - Social Security - Employee Benefits | $37,605.00 | $34,442.00 | - |

**SM - Special District(s) Miscellaneous**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| 90408 - Workers' Compensation - Employee Benefits | $12,980.00 | $5,928.00 | - |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | $19,180.00 | $15,170.00 | - |
| **Total for Employee Benefits** | **$159,321.00** | **$113,358.00** | **$0.00** |
| **Total for Employee Benefits** | **$159,321.00** | **$113,358.00** | **$0.00** |
| **Debt Service** | | | |
| **Debt Service** | | | |
| 97206 - Installment Bonds - Debt Principal | $35,326.00 | - | - |
| 97207 - Installment Bonds - Debt Interest | $8,486.00 | - | - |
| **Total for Debt Service** | **$43,812.00** | **$0.00** | **$0.00** |
| **Total for Debt Service** | **$43,812.00** | **$0.00** | **$0.00** |
| **Total for Expenditures** | **$823,041.00** | **$739,716.00** | **$2,797.00** |
| **Other Uses** | | | |
| **Interfund Transfers** | | | |
| **Interfund Transfers** | | | |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | - | $40,500.00 | - |
| **Total for Interfund Transfers** | **$0.00** | **$40,500.00** | **$0.00** |
| **Total for Interfund Transfers** | **$0.00** | **$40,500.00** | **$0.00** |
| **Total for Other Uses** | **$0.00** | **$40,500.00** | **$0.00** |

## SM - Special District(s) Miscellaneous
## Results of Operations

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Expenditures and Other Uses** | **$823,041.00** | **$780,216.00** | **$2,797.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $327,835.00 | $39,797.00 | $32,477.00 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | - | $49,828.00 | - |
| 8022 - Restated Fund Balance - Beginning of Year | $327,835.00 | $89,625.00 | $32,477.00 |
| Add Revenues and Other Sources | $856,385.00 | $1,018,426.00 | $10,117.00 |
| Deduct Expenditures and Other Uses | $823,041.00 | $780,216.00 | $2,797.00 |
| 8029 - Fund Balance - End of Year | $361,179.00 | $327,835.00 | $39,797.00 |

## SS - Special District(s) Sewer
## Balance Sheet

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $580,893.00 | $487,464.00 | $606,260.00 |
| **Total for Cash and Cash Equivalents** | **$580,893.00** | **$487,464.00** | **$606,260.00** |
| **Net Other Receivables** | | | |
| 360 - Sewer Rents Receivable | $23,414.00 | $169,390.00 | $25,002.00 |
| 381 - Accrued Interest Receivable | $2,373.00 | - | - |
| **Total for Net Other Receivables** | **$25,787.00** | **$169,390.00** | **$25,002.00** |
| **Total for Assets** | **$606,680.00** | **$656,854.00** | **$631,262.00** |
| **Total for Assets and Deferred Outflows** | **$606,680.00** | **$656,854.00** | **$631,262.00** |

## SS - Special District(s) Sewer
## Balance Sheet

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | $45,394.00 | $92,840.00 | $57,606.00 |
| 601 - Accrued Liabilities | $80.00 | $64.00 | $39.00 |
| **Total for Payables** | **$45,474.00** | **$92,904.00** | **$57,645.00** |
| **Due to** | | | |
| 630 - Due To Other Funds | - | $1,959.00 | - |
| **Total for Due to** | **$0.00** | **$1,959.00** | **$0.00** |
| **Total for Liabilities** | **$45,474.00** | **$94,863.00** | **$57,645.00** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 915 - Assigned Unappropriated Fund Balance | $561,206.00 | $561,992.00 | $573,617.00 |
| **Total for Assigned Fund Balance** | **$561,206.00** | **$561,992.00** | **$573,617.00** |
| **Total for Fund Balance** | **$561,206.00** | **$561,992.00** | **$573,617.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$606,680.00** | **$656,855.00** | **$631,262.00** |

**SS - Special District(s) Sewer**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Departmental Income** | | | |
| 2120 - Sewer Rents | $261,467.00 | $251,284.00 | $245,518.00 |
| 2122 - Sewer Charges | $535,635.00 | $487,107.00 | $652,089.00 |
| 2128 - Interest and Penalties on Sewer Accounts | $3,899.00 | $5,847.00 | $5,175.00 |
| **Total for Departmental Income** | **$801,001.00** | **$744,238.00** | **$902,782.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $12,246.00 | $7,798.00 | $1,108.00 |
| **Total for Use of Money and Property** | **$12,246.00** | **$7,798.00** | **$1,108.00** |
| **Other Revenues** | | | |
| 2701 - Refunds of Prior Year Expenditures | $54.00 | - | - |
| 2770 - Unclassified | - | $54.00 | $99.00 |
| **Total for Other Revenues** | **$54.00** | **$54.00** | **$99.00** |
| **Total for Revenues** | **$813,301.00** | **$752,090.00** | **$903,989.00** |
| **Total for Revenues and Other Sources** | **$813,301.00** | **$752,090.00** | **$903,989.00** |

**SS - Special District(s) Sewer**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Home and Community Services** | | | |
| **Sewage** | | | |
| 81101 - Sewer Administration - Personal Services | $9,633.00 | $5,468.00 | $6,293.00 |
| 81104 - Sewer Administration - Contractual | $22,804.00 | $23,549.00 | $22,164.00 |
| 81201 - Sanitary Sewers - Personal Services | $11,745.00 | $13,680.00 | $10,833.00 |
| 81204 - Sanitary Sewers - Contractual | $137,461.00 | $106,799.00 | $106,088.00 |
| 81301 - Sewage Treatment and Disposal - Personal Services | $55,478.00 | $37,540.00 | $44,408.00 |
| 81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay | $66,766.00 | $66,934.00 | $52,167.00 |
| 81304 - Sewage Treatment and Disposal - Contractual | $38,600.00 | $27,666.00 | $58,684.00 |
| **Total for Sewage** | **$342,487.00** | **$281,636.00** | **$300,637.00** |
| **Sanitation** | | | |
| 81894 - Sanitation, Other - Contractual<br>*Pump Stations* | $470,591.00 | $481,660.00 | $408,427.00 |
| **Total for Sanitation** | **$470,591.00** | **$481,660.00** | **$408,427.00** |
| **Total for Home and Community Services** | **$813,078.00** | **$763,296.00** | **$709,064.00** |
| **Employee Benefits** | | | |
| **Employee Benefits** | | | |
| 90308 - Social Security - Employee Benefits | $1,009.00 | $863.00 | $783.00 |

**SS - Special District(s) Sewer**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Total for Employee Benefits** | **$1,009.00** | **$863.00** | **$783.00** |
| **Total for Employee Benefits** | **$1,009.00** | **$863.00** | **$783.00** |
| **Total for Expenditures** | **$814,087.00** | **$764,159.00** | **$709,847.00** |
| **Total for Expenditures and Other Uses** | **$814,087.00** | **$764,159.00** | **$709,847.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $561,992.00 | $573,617.00 | $379,475.00 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | - | $444.00 | - |
| 8022 - Restated Fund Balance - Beginning of Year | $561,992.00 | $574,061.00 | $379,475.00 |
| Add Revenues and Other Sources | $813,301.00 | $752,090.00 | $903,989.00 |
| Deduct Expenditures and Other Uses | $814,087.00 | $764,159.00 | $709,847.00 |
| 8029 - Fund Balance - End of Year | $561,206.00 | $561,992.00 | $573,617.00 |

## SS - Special District(s) Sewer
## Adopted Budget Summary

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Estimated Revenue** | | | |
| 1299 - Est Rev - Departmental Income | - | - | $769,768.00 |
| 2199 - Est Rev - Departmental Income | $819,805.00 | $823,449.00 | - |
| **Total for Estimated Revenue** | **$819,805.00** | **$823,449.00** | **$769,768.00** |
| **Total for Estimated Revenues and Other Sources** | **$819,805.00** | **$823,449.00** | **$769,768.00** |

**SS - Special District(s) Sewer**
**Adopted Budget Summary**

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Estimated Appropriations** | | | |
| 8999 - App - Home and Community Services | $818,605.00 | $822,349.00 | $768,768.00 |
| 9199 - App - Employee Benefits | $1,200.00 | $1,100.00 | $1,000.00 |
| **Total for Estimated Appropriations** | **$819,805.00** | **$823,449.00** | **$769,768.00** |
| **Total for Estimated Appropriations and Other Uses** | **$819,805.00** | **$823,449.00** | **$769,768.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $686,302.00 | $623,254.00 | $580,014.00 |
| **Total for Cash and Cash Equivalents** | **$686,302.00** | **$623,254.00** | **$580,014.00** |
| **Net Other Receivables** | | | |
| 350 - Water Rents Receivable | $45,684.00 | $53,619.00 | $40,738.00 |
| 380 - Accounts Receivable | - | - | $4,074.00 |
| 381 - Accrued Interest Receivable | $4,534.00 | $5,362.00 | - |
| **Total for Net Other Receivables** | **$50,218.00** | **$58,981.00** | **$44,812.00** |
| **Total for Assets** | **$736,520.00** | **$682,235.00** | **$624,826.00** |
| **Total for Assets and Deferred Outflows** | **$736,520.00** | **$682,235.00** | **$624,826.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Fund Balances** | | | |
| **Liabilities** | | | |
| **Payables** | | | |
| 600 - Accounts Payable | $277.00 | $6,943.00 | $5,502.00 |
| 601 - Accrued Liabilities | - | $52.00 | $191.00 |
| **Total for Payables** | **$277.00** | **$6,995.00** | **$5,693.00** |
| **Due to** | | | |
| 630 - Due To Other Funds | - | $203.00 | - |
| **Total for Due to** | **$0.00** | **$203.00** | **$0.00** |
| **Total for Liabilities** | **$277.00** | **$7,198.00** | **$5,693.00** |
| **Fund Balance** | | | |
| **Assigned Fund Balance** | | | |
| 915 - Assigned Unappropriated Fund Balance | $736,243.00 | $675,037.00 | $619,133.00 |
| **Total for Assigned Fund Balance** | **$736,243.00** | **$675,037.00** | **$619,133.00** |
| **Total for Fund Balance** | **$736,243.00** | **$675,037.00** | **$619,133.00** |
| **Total for Liabilities, Deferred Inflows and Fund Balances** | **$736,520.00** | **$682,235.00** | **$624,826.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Property Taxes** | | | |
| 1001 - Real Property Taxes | $3,000.00 | $3,000.00 | $3,000.00 |
| 1028 - Special Assessments Ad Valorem | $559.00 | $561.00 | $596.00 |
| 1030 - Special Assessments | $199,932.00 | $199,933.00 | $199,933.00 |
| **Total for Property Taxes** | **$203,491.00** | **$203,494.00** | **$203,529.00** |
| **Departmental Income** | | | |
| 2140 - Metered Water Sales | $176,162.00 | $171,518.00 | $178,890.00 |
| 2142 - Unmetered Water Sales | $64,037.00 | $67,786.00 | $71,380.00 |
| 2144 - Water Service Charges | $17,724.00 | $10,832.00 | $221.00 |
| 2148 - Interest and Penalties on Water Rents | $5,329.00 | $12,022.00 | $7,249.00 |
| **Total for Departmental Income** | **$263,252.00** | **$262,158.00** | **$257,740.00** |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $16,899.00 | $10,722.00 | $660.00 |
| **Total for Use of Money and Property** | **$16,899.00** | **$10,722.00** | **$660.00** |
| **Other Revenues** | | | |
| 2701 - Refunds of Prior Year Expenditures | $316.00 | - | - |
| **Total for Other Revenues** | **$316.00** | **$0.00** | **$0.00** |
| **Total for Revenues** | **$483,958.00** | **$476,374.00** | **$461,929.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Other Sources** | | | |
| **Operating Transfers** | | | |
| 5031 - Interfund Transfers | - | - | $8,986.00 |
| **Total for Operating Transfers** | **$0.00** | **$0.00** | **$8,986.00** |
| **Total for Other Sources** | **$0.00** | **$0.00** | **$8,986.00** |
| **Total for Revenues and Other Sources** | **$483,958.00** | **$476,374.00** | **$470,915.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **Home and Community Services** | | | |
| **Water** | | | |
| 83101 - Water Administration - Personal Services | $32,018.00 | $30,953.00 | $32,484.00 |
| 83102 - Water Administration - Equipment and Capital Outlay | $131.00 | - | - |
| 83104 - Water Administration - Contractual | $30,325.00 | $31,880.00 | $28,413.00 |
| 83204 - Water Source of Supply, Power and Pumping - Contractual | $32,620.00 | $25,439.00 | $23,778.00 |
| 83304 - Water Purification - Contractual | $21,171.00 | $22,613.00 | $24,348.00 |
| 83404 - Water Transportation and Distribution - Contractual | $31,908.00 | $33,146.00 | $19,753.00 |
| 83892 - Water Expenses Expenditures. Other - Equipment and Capital Outlay | - | $8,103.00 | $17,500.00 |
| **Total for Water** | **$148,173.00** | **$152,134.00** | **$146,276.00** |
| **Total for Home and Community Services** | **$148,173.00** | **$152,134.00** | **$146,276.00** |
| **Employee Benefits** | | | |
| **Employee Benefits** | | | |
| 90308 - Social Security - Employee Benefits | $2,453.00 | $2,294.00 | $2,557.00 |
| **Total for Employee Benefits** | **$2,453.00** | **$2,294.00** | **$2,557.00** |
| **Total for Employee Benefits** | **$2,453.00** | **$2,294.00** | **$2,557.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Debt Service** | | | |
| **Debt Service** | | | |
| 97106 - Serial Bonds - Debt Principal | $236,430.00 | $230,430.00 | $229,430.00 |
| 97107 - Serial Bonds - Debt Interest | $33,108.00 | $33,471.00 | $34,735.00 |
| **Total for Debt Service** | **$269,538.00** | **$263,901.00** | **$264,165.00** |
| **Total for Debt Service** | **$269,538.00** | **$263,901.00** | **$264,165.00** |
| **Total for Expenditures** | **$420,164.00** | **$418,329.00** | **$412,998.00** |
| **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** | **$422,752.00** | **$420,917.00** | **$415,586.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Fund Balance** | | | |
| 8021 - Fund Balance - Beginning of Year | $675,037.00 | $619,133.00 | $563,804.00 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | - | $447.00 | - |
| 8022 - Restated Fund Balance - Beginning of Year | $675,037.00 | $619,580.00 | $563,804.00 |
| Add Revenues and Other Sources | $483,958.00 | $476,374.00 | $470,915.00 |
| Deduct Expenditures and Other Uses | $422,752.00 | $420,917.00 | $415,586.00 |
| 8029 - Fund Balance - End of Year | $736,243.00 | $675,037.00 | $619,133.00 |

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

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---|---|---|
| **Estimated Revenues and Other Sources** | | | |
| **Estimated Revenue** | | | |
| 1049 - Est Rev - Property Taxes | $202,932.00 | $202,932.00 | $3,000.00 |
| 1099 - Est Rev - Property Tax Items | $559.00 | $559.00 | $561.00 |
| 2199 - Est Rev - Departmental Income | $189,718.00 | $218,062.00 | - |
| 2399 - Est Rev - Intergovernmental Charges | - | - | $413,922.00 |
| **Total for Estimated Revenue** | **$393,209.00** | **$421,553.00** | **$417,483.00** |
| **Total for Estimated Revenues and Other Sources** | **$393,209.00** | **$421,553.00** | **$417,483.00** |

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

| | 12/31/2025 | 12/31/2024 | 12/31/2023 |
|---|---|---|---|
| **Estimated Appropriations and Other Uses** | | | |
| **Estimated Appropriations** | | | |
| 8999 - App - Home and Community Services | $149,463.00 | $146,463.00 | $146,465.00 |
| 9199 - App - Employee Benefits | $2,040.00 | $2,040.00 | $2,040.00 |
| 9899 - App - Debt Service | $241,706.00 | $273,000.00 | $268,978.00 |
| **Total for Estimated Appropriations** | **$393,209.00** | **$421,503.00** | **$417,483.00** |
| **Total for Estimated Appropriations and Other Uses** | **$393,209.00** | **$421,503.00** | **$417,483.00** |

**TC - Custodial**
**Statement of Net Position**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Total for Assets and Deferred Outflows** | **$0.00** | **$0.00** | **$0.00** |

**TC - Custodial**
**Statement of Net Position**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **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**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Total for Revenues and Other Sources** | **$0.00** | **$0.00** | **$0.00** |

**TC - Custodial**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **General Government Support** | | | |
| **Special Items** | | | |
| 19354 - Other Custodial Activities - Contractual | - | - | $6,640.00 |
| **Total for Special Items** | **$0.00** | **$0.00** | **$6,640.00** |
| **Total for General Government Support** | **$0.00** | **$0.00** | **$6,640.00** |
| **Total for Expenditures** | **$0.00** | **$0.00** | **$6,640.00** |
| **Total for Expenditures and Other Uses** | **$0.00** | **$0.00** | **$6,640.00** |

**TC - Custodial**
**Changes in Net Position**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Net Position** | | | |
| 8021 - Net Position - Beginning of Year | $0.00 | $0.00 | $6,640.00 |
| 8022 - Restated Net Position - Beginning of Year | $0.00 | $0.00 | $6,640.00 |
| Add Revenues and Other Sources | $0.00 | $0.00 | $0.00 |
| Deduct Expenditures and Other Uses | $0.00 | $0.00 | $6,640.00 |
| 8029 - Net Position - End of Year | $0.00 | $0.00 | $0.00 |

**TE - Private Purpose Trust**
**Statement of Net Position**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Assets and Deferred Outflows** | | | |
| **Assets** | | | |
| **Cash and Cash Equivalents** | | | |
| 200 - Cash | $38,855.00 | $40,226.00 | $39,829.00 |
| **Total for Cash and Cash Equivalents** | **$38,855.00** | **$40,226.00** | **$39,829.00** |
| **Total for Assets** | **$38,855.00** | **$40,226.00** | **$39,829.00** |
| **Total for Assets and Deferred Outflows** | **$38,855.00** | **$40,226.00** | **$39,829.00** |

**TE - Private Purpose Trust**
**Statement of Net Position**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Liabilities, Deferred Inflows and Net Position** | | | |
| **Net Position** | | | |
| **Restricted Net Position** | | | |
| 923 - Net Assets Restricted for Other Purposes<br>*Assets Restriced for Custodial Activities* | $38,855.00 | $40,226.00 | $39,829.00 |
| **Total for Restricted Net Position** | **$38,855.00** | **$40,226.00** | **$39,829.00** |
| **Total for Net Position** | **$38,855.00** | **$40,226.00** | **$39,829.00** |
| **Total for Liabilities, Deferred Inflows and Net Position** | **$38,855.00** | **$40,226.00** | **$39,829.00** |

**TE - Private Purpose Trust**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Revenues and Other Sources** | | | |
| **Revenues** | | | |
| **Use of Money and Property** | | | |
| 2401 - Interest and Earnings | $330.00 | $396.00 | $2.00 |
| **Total for Use of Money and Property** | **$330.00** | **$396.00** | **$2.00** |
| **Total for Revenues** | **$330.00** | **$396.00** | **$2.00** |
| **Total for Revenues and Other Sources** | **$330.00** | **$396.00** | **$2.00** |

**TE - Private Purpose Trust**
**Results of Operations**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Expenditures and Other Uses** | | | |
| **Expenditures** | | | |
| **General Government Support** | | | |
| **Special Items** | | | |
| 19454 - Other Private-Purpose Activities - Contractual<br>*custodial accounts reducing balances for various projects* | $1,700.00 | - | - |
| **Total for Special Items** | **$1,700.00** | **$0.00** | **$0.00** |
| **Total for General Government Support** | **$1,700.00** | **$0.00** | **$0.00** |
| **Total for Expenditures** | **$1,700.00** | **$0.00** | **$0.00** |
| **Total for Expenditures and Other Uses** | **$1,700.00** | **$0.00** | **$0.00** |

**TE - Private Purpose Trust**
**Changes in Net Position**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Analysis of Changes in Net Position** | | | |
| 8021 - Net Position - Beginning of Year | $40,225.00 | $39,829.00 | $39,827.00 |
| 8022 - Restated Net Position - Beginning of Year | $40,225.00 | $39,829.00 | $39,827.00 |
| Add Revenues and Other Sources | $330.00 | $396.00 | $2.00 |
| Deduct Expenditures and Other Uses | $1,700.00 | $0.00 | $0.00 |
| 8029 - Net Position - End of Year | $38,855.00 | $40,225.00 | $39,829.00 |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Non-Current Assets** | | | |
| **Non-Depreciable Capital Assets** | | | |
| 101 - Land | $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 | $11,303,041.00 | $11,303,041.00 | $8,303,041.00 |
| 103 - Improvements Other Than Buildings | $78,940.00 | $78,940.00 | $78,940.00 |
| 104 - Machinery and Equipment | $3,062,182.00 | $3,115,466.00 | $2,840,475.00 |
| **Total for Depreciable Capital Assets** | **$14,444,163.00** | **$14,497,447.00** | **$11,222,456.00** |
| **Other Non-Current Assets** | | | |
| 108 - Net Pension Asset Proportionate Share | - | - | $290,017.00 |
| **Total for Other Non-Current Assets** | **$0.00** | **$0.00** | **$290,017.00** |
| **Total for Non-Current Assets** | **$14,817,693.00** | **$14,870,977.00** | **$11,886,003.00** |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---|---|---|
| **Long-Term Obligations** | | | |
| **Debt Obligations** | | | |
| 628 - Bonds Payable | $8,776,195.00 | $9,216,110.00 | $9,419,177.00 |
| **Total for Debt Obligations** | **$8,776,195.00** | **$9,216,110.00** | **$9,419,177.00** |
| **Other Long-Term Obligations** | | | |
| 638 - Net Pension Liability Proportionate Share | $583,674.00 | $1,002,430.00 | $36,270.00 |
| 684 - Landfill Closure and Post Closure Liability | - | - | $0.00 |
| **Total for Other Long-Term Obligations** | **$583,674.00** | **$1,002,430.00** | **$36,270.00** |
| **Total for Long-Term Obligations** | **$9,359,869.00** | **$10,218,540.00** | **$9,455,447.00** |

## 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 | $9,216,110.00 | $0.00 | $439,916.00 | $0.00 | $0.00 | $0.00 | $8,776,194.00 |
| **Total** | $9,216,110.00 | $0.00 | $439,916.00 | $0.00 | $0.00 | $0.00 | $8,776,194.00 |

Town of Windham

Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

## 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 truck | Greene County Commercial Bank | 9/24/21 | 9/24/26 | $12,000.00 | $0.00 | $4,000.00 | $0.00 | $0.00 | $0.00 | $8,000.00 |
| **Bond** Highway Plow Truck | Greene County Commercial Bank | 8/7/20 | 8/7/25 | $36,000.00 | $0.00 | $18,000.00 | $0.00 | $0.00 | $0.00 | $18,000.00 |
| **Bond** Ambulance Building II | Greene County Commercial Bank | 8/12/22 | 8/12/42 | $894,576.00 | $0.00 | $31,702.00 | $0.00 | $0.00 | $0.00 | $862,874.00 |
| **Bond** Water infrastructure Drinking Water | EFC | 5/13/21 | 5/19/50 | $4,142,497.00 | $0.00 | $153,430.00 | $0.00 | $0.00 | $0.00 | $3,989,067.00 |
| **Bond** Water infrastructure Phase I | USDA | 9/27/16 | 12/1/53 | $2,037,000.00 | $0.00 | $53,000.00 | $0.00 | $0.00 | $0.00 | $1,984,000.00 |
| **Bond** Wheel Loader | Greene County Commercial Bank | 2/25/22 | 2/25/27 | $31,586.00 | $0.00 | $7,756.00 | $0.00 | $0.00 | $0.00 | $23,830.00 |
| **Bond** Ambulance Vehicle | Greene County Commercial Bank | 10/13/23 | 10/13/28 | $192,875.00 | $0.00 | $35,326.00 | $0.00 | $0.00 | $0.00 | $157,549.00 |
| **Bond** Water infrastructure | EFC | 7/13/03 | 7/15/24 | $30,000.00 | $0.00 | $30,000.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| **Bond** Ambulance Building 1 | Greene County Commercial Bank | 8/12/22 | 8/12/24 | $894,576.00 | $0.00 | $31,702.00 | $0.00 | $0.00 | $0.00 | $862,874.00 |

## 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 | $945,000.00 | $0.00 | $75,000.00 | $0.00 | $0.00 | $0.00 | $870,000.00 |

**Bond Repayment**

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|---|---|---|---|---|
| 2025 | $420,113.00 | $139,760.00 | $559,873.00 | $7,493,207.00 |
| 2026 | $407,718.00 | $131,443.00 | $539,161.00 | $7,085,489.00 |
| 2027 | $409,399.00 | $123,189.00 | $532,588.00 | $6,676,090.00 |
| 2028 | $407,142.00 | $114,840.00 | $521,982.00 | $6,268,948.00 |
| 2029 | $374,315.00 | $106,368.00 | $480,683.00 | $5,894,633.00 |
| 2030 | $383,586.00 | $99,435.00 | $483,021.00 | $5,511,047.00 |
| 2031 | $387,994.00 | $92,188.00 | $480,182.00 | $5,123,053.00 |
| 2032 | $396,546.00 | $84,791.00 | $481,337.00 | $4,726,507.00 |
| 2033 | $401,247.00 | $77,076.00 | $478,323.00 | $4,325,260.00 |
| 2034 | $406,103.00 | $69,210.00 | $475,313.00 | $3,919,157.00 |
| 2035 | $316,121.00 | $61,126.00 | $377,247.00 | $3,603,036.00 |
| 2036 | $322,309.00 | $55,899.00 | $378,208.00 | $3,280,727.00 |
| 2037 | $327,671.00 | $50,471.00 | $378,142.00 | $2,953,056.00 |

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|---|---|---|---|---|
| 2038 | $333,218.00 | $44,844.00 | $378,062.00 | $2,619,838.00 |
| 2039 | $338,954.00 | $39,010.00 | $377,964.00 | $2,280,884.00 |
| 2040 | $344,891.00 | $33,045.00 | $377,936.00 | $1,935,993.00 |
| 2041 | $351,034.00 | $26,689.00 | $377,723.00 | $1,584,959.00 |
| 2042 | $357,393.00 | $20,184.00 | $377,577.00 | $1,227,566.00 |
| 2043 | $225,430.00 | $13,437.00 | $238,867.00 | $1,002,136.00 |
| 2044 | $226,430.00 | $12,259.00 | $238,689.00 | $775,706.00 |
| 2045 | $228,430.00 | $11,056.00 | $239,486.00 | $547,276.00 |
| 2046 | $229,430.00 | $9,830.00 | $239,260.00 | $317,846.00 |
| 2047 | $230,430.00 | $8,586.00 | $239,016.00 | $87,416.00 |
| 2048 | $231,430.00 | $7,327.00 | $238,757.00 | ($144,014.00) |
| 2049 | $233,430.00 | $6,043.00 | $239,473.00 | ($377,444.00) |
| 2050 | $234,430.00 | $4,735.00 | $239,165.00 | ($611,874.00) |
| 2051 | $82,000.00 | $3,411.00 | $85,411.00 | ($693,874.00) |

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|---|---|---|---|---|
| 2052 | $84,000.00 | $2,062.00 | $86,062.00 | ($777,874.00) |
| 2053 | $85,000.00 | $690.00 | $85,690.00 | ($862,874.00) |
| **Total** | $8,776,194.00 | $1,449,004.00 | $10,225,198.00 | |
| $7,913,320.00 Total Bond Ending Balance for Statement of Indebtedness. | | | | |

## Bank Reconciliation

### Accounts

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|---|---|---|---|---|---|---|---|
| 1515 | Checking | CD | $66,136.00 | $0.00 | $0.00 | $0.00 | $66,136.00 |
| 4231 | Checking | SL | $124,378.00 | $0.00 | ($348.00) | $0.00 | $124,030.00 |
| 3941 | Checking | CR | $1,050.00 | $0.00 | $0.00 | $0.00 | $1,050.00 |
| 1763 | Savings | SW | $523,197.00 | $0.00 | ($12,348.00) | $0.00 | $510,849.00 |
| 4249 | Checking | L | $38,500.00 | $0.00 | ($30.00) | $0.00 | $38,470.00 |
| 667 | Savings | L | $155,176.00 | $0.00 | ($948.00) | $0.00 | $154,228.00 |
| 5044 | Checking | CM | $319.00 | $0.00 | $0.00 | $0.00 | $319.00 |
| 605 | Savings | CM | $5,411.00 | $0.00 | $0.00 | $0.00 | $5,411.00 |
| 779 | Savings | CM | $7,009.00 | $0.00 | $0.00 | $0.00 | $7,009.00 |
| 9441 | Certificate of Deposit (CD) | CM | $4,307.00 | $0.00 | $0.00 | $0.00 | $4,307.00 |
| 9062 | Savings | DA | $369,668.00 | $0.00 | ($8,809.00) | $0.00 | $360,859.00 |
| 2762 | Savings | TE | $17,730.00 | $0.00 | $0.00 | $0.00 | $17,730.00 |

**Accounts**

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|---|---|---|---|---|---|---|---|
| 4207 | Checking | SS | $155,174.00 | $0.00 | ($43,101.00) | $0.00 | $112,073.00 |
| 981 | Money Market | H | $323.00 | $0.00 | $0.00 | $0.00 | $323.00 |
| 978 | Money Market | H | $710.00 | $0.00 | $0.00 | $0.00 | $710.00 |
| 952 | Money Market | H | $29,481.00 | $0.00 | $0.00 | $0.00 | $29,481.00 |
| 1003 | Money Market | H | $4,148.00 | $0.00 | $0.00 | $0.00 | $4,148.00 |
| 1337 | Checking | H | $668.00 | $0.00 | $0.00 | $0.00 | $668.00 |
| 4182 | Checking | H | $3,175.00 | $0.00 | $0.00 | $0.00 | $3,175.00 |
| 4223 | Checking | A | $351,806.00 | $0.00 | ($30.00) | $0.00 | $351,776.00 |
| 1032 | Money Market | A | $3,709.00 | $0.00 | $0.00 | $0.00 | $3,709.00 |
| 1045 | Money Market | A | $11,699.00 | $0.00 | $0.00 | $0.00 | $11,699.00 |
| 683 | Savings | A | $95,762.00 | $0.00 | ($438.00) | $0.00 | $95,324.00 |
| 9653 | Savings | A | $10,658.00 | $0.00 | $0.00 | $0.00 | $10,658.00 |
| 295 | Money Market | SM | $12,026.00 | $0.00 | $0.00 | $0.00 | $12,026.00 |

**Accounts**

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|---|---|---|---|---|---|---|---|
| 5647 | Certificate of Deposit (CD) | CM | $13,077.00 | $0.00 | $0.00 | $0.00 | $13,077.00 |
| 994 | Money Market | SS | $375,880.00 | $0.00 | $0.00 | $0.00 | $375,880.00 |
| 1029 | Money Market | A | $649.00 | $0.00 | $0.00 | $0.00 | $649.00 |
| 8782 | Savings | SM | $116,421.00 | $0.00 | $0.00 | $0.00 | $116,421.00 |
| 4299 | Checking | SW | $15,592.00 | $0.00 | $0.00 | $0.00 | $15,592.00 |
| 1523 | Checking | SW | $159,862.00 | $0.00 | $0.00 | $0.00 | $159,862.00 |
| 349 | Certificate of Deposit (CD) | CM | $4,206.00 | $0.00 | $0.00 | $0.00 | $4,206.00 |
| 1549 | Checking | TE | $21,125.00 | $0.00 | $0.00 | $0.00 | $21,125.00 |
| 1557 | Checking | SS | $83,111.00 | $0.00 | $0.00 | $0.00 | $83,111.00 |
| 965 | Savings | H | $947.00 | $0.00 | $0.00 | $0.00 | $947.00 |
| 949 | Money Market | H | $470,300.00 | $0.00 | $0.00 | $0.00 | $470,300.00 |
| 4281 | Checking | H | $112.00 | $0.00 | $0.00 | $0.00 | $112.00 |
| 4215 | Checking | DA | $136,783.00 | $0.00 | $0.00 | $0.00 | $136,783.00 |

**Accounts**

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|---|---|---|---|---|---|---|---|
| 1531 | Checking | DA | $6,732.00 | $0.00 | $0.00 | $0.00 | $6,732.00 |
| 169 | Money Market | DA | $11,007.00 | $0.00 | $0.00 | $0.00 | $11,007.00 |
| 6982 | Checking | A | $11,431.00 | $0.00 | $0.00 | $0.00 | $11,431.00 |
| 9054 | Savings | A | $1,477,232.00 | $0.00 | ($45,508.00) | $0.00 | $1,431,724.00 |
| 4265 | Checking | SM | $57,838.00 | $0.00 | $0.00 | $0.00 | $57,838.00 |
| 3441 | Savings | SM | $101,505.00 | $0.00 | ($5,184.00) | $0.00 | $96,321.00 |
| 9153 | Savings | SS | $10,099.00 | $0.00 | ($270.00) | $0.00 | $9,829.00 |
| | | **Total** | $5,066,129.00 | $0.00 | ($117,014.00) | $0.00 | $4,949,115.00 |
| | | | | | | **Total Cash From Financials** | $4,949,115.00 |

## Bank Reconciliation

### Collateralization of Cash

| | |
|---|---|
| **Total Bank Balance** | $5,066,129.00 |
| FDIC Insurance | $1,000,000.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | $5,092,345.00 |
| **Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured** | $6,092,345.00 |

### 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 |
|---|---|---|---|
| 16 | 65 | | |

**Number Receving Benefits**

| Benefit | Amount | Full Time | Part Time | Volunteer | Retiree |
|---|---|---|---|---|---|
| State Retirement System | $203,323.00 | 16 | 34 | | |
| Police Retirement | $20,928.00 | 0 | 7 | | |
| Fire Retirement | | | | | |
| Local Pension Fund | | | | | |
| Social Security | $113,608.00 | 16 | 65 | | |
| Worker's Compensation | $44,722.00 | 16 | 65 | | |
| Life Insurance | | | | | |
| Unemployment Insurance | | | | | |
| Disability Insurance | | | | | |
| Hospital, Medical and Dental Insurance | $205,846.00 | 14 | 0 | | |
| Union Welfare Benefits | | | | | |
| Supplemental Benefit Payments to Disabled Firefighters | | | | | |
| Employee Benefits,Other | | | | | |
| **Total Employee Benefits Paid** | $588,427.00 | | | | |