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

Town of Bergen

Annual Financial Report

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

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Ernest Haywood (LG180306500000A), hereby certify that I am the Chief Financial Officer of the Town of Bergen, and that the information provided in the Annual Financial Report of the Town of Bergen for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Town of Bergen

Annual Financial Report

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

Financial Statements

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

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SM - Special District(s) Miscellaneous
- SW - Special District(s) Water
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

Town of Bergen

Annual Financial Report

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

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$122,394.00	$68,303.00	$10,574.00
201 - Cash In Time Deposits	$388,359.00	$432,272.00	$587,338.00
Total for Cash and Cash Equivalents	**$510,753.00**	**$500,575.00**	**$597,912.00**
Net Other Receivables			
380 - Accounts Receivable	$6,897.00	$6,897.00	$8,269.00
Total for Net Other Receivables	**$6,897.00**	**$6,897.00**	**$8,269.00**
Due From			
391 - Due From Other Funds	$12,316.00	$12,316.00	-
440 - Due from Other Governments *Landfill Host Revenue Receivable*	$12,914.00	$11,233.00	$12,663.00
Total for Due From	**$25,230.00**	**$23,549.00**	**$12,663.00**
Other Assets			
480 - Prepaid Expenses	$7,101.00	$7,101.00	$7,667.00
Total for Other Assets	**$7,101.00**	**$7,101.00**	**$7,667.00**
Total for Assets	**$549,981.00**	**$538,122.00**	**$626,511.00**
Total for Assets and Deferred Outflows	**$549,981.00**	**$538,122.00**	**$626,511.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$37,206.00	$2,494.00	$16,031.00
601 - Accrued Liabilities	$1,584.00	$1,584.00	$1,708.00
730 - Guaranty & Bid Deposits	-	$2,500.00	-
Total for Payables	**$38,790.00**	**$6,578.00**	**$17,739.00**
Other Liabilities			
688 - Other Liabilities	-	-	$190,256.00
690 - Overpayments and Clearing Account	$1,391.00	$1,391.00	$7,045.00
Total for Other Liabilities	**$1,391.00**	**$1,391.00**	**$197,301.00**
Total for Liabilities	**$40,181.00**	**$7,969.00**	**$215,040.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$7,101.00	$7,101.00	$7,667.00
Total for Nonspendable Fund Balance	**$7,101.00**	**$7,101.00**	**$7,667.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$75,000.00	$72,000.00	$92,727.00
Total for Assigned Fund Balance	**$75,000.00**	**$72,000.00**	**$92,727.00**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$427,699.00	$451,052.00	$311,077.00
Total for Unassigned Fund Balance	**$427,699.00**	**$451,052.00**	**$311,077.00**
Total for Fund Balance	**$509,800.00**	**$530,153.00**	**$411,471.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$549,981.00**	**$538,122.00**	**$626,511.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$292,369.00	$298,445.00	$228,788.00
Total for Property Taxes	**$292,369.00**	**$298,445.00**	**$228,788.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$21,067.00	$16,267.00	$7,963.00
1090 - Interest and Penalties on Real Prop Taxes	$2,604.00	$911.00	$3,045.00
Total for Property Tax Items	**$23,671.00**	**$17,178.00**	**$11,008.00**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$221,565.00	$232,408.00	-
Total for Non-Property Tax Items	**$221,565.00**	**$232,408.00**	**$0.00**
Departmental Income			
1255 - Clerk Fees	$2,716.00	$3,477.00	$3,378.00
2130 - Refuse and Garbage Charges	$55,401.00	$59,699.00	$59,679.00
2192 - Charges For Cemetery Services	$450.00	-	-
Total for Departmental Income	**$58,567.00**	**$63,176.00**	**$63,057.00**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	-	$5,000.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Intergovernmental Charges	**$0.00**	**$0.00**	**$5,000.00**
Use of Money and Property			
2401 - Interest and Earnings	$18,386.00	$28,992.00	$21,414.00
2410 - Rental of Real Property	$1,200.00	$1,200.00	$900.00
Total for Use of Money and Property	**$19,586.00**	**$30,192.00**	**$22,314.00**
Licenses and Permits			
2530 - Games of Chance	$10.00	-	$10.00
2544 - Dog Licenses	$1,929.00	$2,329.00	$2,866.00
Total for Licenses and Permits	**$1,939.00**	**$2,329.00**	**$2,876.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$92,798.00	$93,403.00	$76,364.00
Total for Fines and Forfeitures	**$92,798.00**	**$93,403.00**	**$76,364.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	$1,000.00	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$1,000.00**	**$0.00**
Other Revenues			
2706 - Grants From Local Governments	-	$4,000.00	-
2770 - Unclassified *Electric Charging Station*	$286.00	-	$7.00
Total for Other Revenues	**$286.00**	**$4,000.00**	**$7.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
State Aid			
3001 - State Aid Revenue Sharing	$11,723.00	$11,020.00	$11,020.00
3005 - State Aid Mortgage Tax	$34,910.00	$46,282.00	$67,646.00
3089 - State Aid Other *Justice Grant*	$771.00	$771.00	$5,318.00
3989 - State Aid Other Home and Community Service	-	$5,000.00	-
Total for State Aid	**$47,404.00**	**$63,073.00**	**$83,984.00**
Federal Aid			
4089 - Federal Aid Other	-	$190,256.00	-
Total for Federal Aid	**$0.00**	**$190,256.00**	**$0.00**
Total for Revenues	**$758,185.00**	**$995,460.00**	**$493,398.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$5,000.00	$5,000.00
Total for Operating Transfers	**$0.00**	**$5,000.00**	**$5,000.00**
Total for Other Sources	**$0.00**	**$5,000.00**	**$5,000.00**
Total for Revenues and Other Sources	**$758,185.00**	**$1,000,460.00**	**$498,398.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$16,468.00	$16,068.00	$15,513.00
10104 - Legislative Board - Contractual	$1,601.00	$653.00	$706.00
Total for Legislative Board	**$18,069.00**	**$16,721.00**	**$16,219.00**
Judicial			
11101 - Municipal Court - Personal Services	$58,228.00	$57,882.00	$59,675.00
11104 - Municipal Court - Contractual	$8,664.00	$5,529.00	$7,750.00
Total for Judicial	**$66,892.00**	**$63,411.00**	**$67,425.00**
Executive			
12201 - Supervisor - Personal Services	$30,017.00	$22,159.00	$21,605.00
12204 - Supervisor - Contractual	$9,198.00	$17,336.00	$1,993.00
Total for Executive	**$39,215.00**	**$39,495.00**	**$23,598.00**
Finance			
13104 - Director of Finance - Contractual	$7,500.00	$18,030.00	$25,689.00
13401 - Budget - Personal Services	$12,240.00	$352.00	-
13402 - Budget - Equipment and Capital Outlay	-	$1,710.00	-
13552 - Assessment - Equipment and Capital Outlay	-	$1,200.00	-

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13554 - Assessment - Contractual	$22,706.00	$20,997.00	$24,609.00
Total for Finance	**$42,446.00**	**$42,289.00**	**$50,298.00**
Municipal Staff			
14101 - Clerk - Personal Services	$55,576.00	$51,223.00	$54,447.00
14102 - Clerk - Equipment and Capital Outlay	-	$52.00	$60.00
14104 - Clerk - Contractual	$3,320.00	$2,353.00	$2,062.00
14204 - Law - Contractual	$11,100.00	$13,200.00	$11,350.00
14404 - Engineer - Contractual	$17,663.00	$8,925.00	$8,324.00
14504 - Elections - Contractual	-	-	$723.00
14604 - Records Management - Contractual	$5,362.00	$6,431.00	$1,195.00
Total for Municipal Staff	**$93,021.00**	**$82,184.00**	**$78,161.00**
Shared Services			
16201 - Operation of Plant - Personal Services	$5,250.00	$6,215.00	$4,680.00
16202 - Operation of Plant - Equipment and Capital Outlay	-	$14,659.00	-
16204 - Operation of Plant - Contractual	$61,784.00	$61,807.00	$59,363.00
16604 - Central Storeroom - Contractual	$57.00	$281.00	$161.00
16704 - Central Printing and Mailing - Contractual	$6,358.00	$5,675.00	$5,933.00
16802 - Central Data Processing - Equipment and Capital Outlay	-	$2,025.00	-
16804 - Central Data Processing - Contractual	$18,405.00	$22,255.00	$10,789.00
Total for Shared Services	**$91,854.00**	**$112,917.00**	**$80,926.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$39,513.00	$36,961.00	$37,206.00
19204 - Municipal Association Dues - Contractual	-	$1,899.00	$900.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
19504 - Taxes and Assessments on Municipal Property - Contractual	$8,678.00	$6,144.00	$6,017.00
Total for Special Items	**$48,191.00**	**$45,004.00**	**$44,123.00**
Total for General Government Support	**$399,688.00**	**$402,021.00**	**$360,750.00**
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	$1,807.00	$2,901.00	$3,738.00
Total for Law Enforcement	**$1,807.00**	**$2,901.00**	**$3,738.00**
Traffic Control			
33104 - Traffic Control - Contractual	$2,424.00	$9,140.00	$8,456.00
Total for Traffic Control	**$2,424.00**	**$9,140.00**	**$8,456.00**
Total for Public Safety	**$4,231.00**	**$12,041.00**	**$12,194.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$70,398.00	$72,129.00	$73,685.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	$1,227.00	$3,396.00	-
50104 - Highway and Street Administration - Contractual	$2,559.00	$868.00	$443.00
51324 - Garage - Contractual	$34,683.00	$25,157.00	$22,575.00
51824 - Street Lighting - Contractual	$3,382.00	$2,631.00	$4,044.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Highway	**$112,249.00**	**$104,181.00**	**$100,747.00**
Total for Transportation	**$112,249.00**	**$104,181.00**	**$100,747.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	$303.00	$274.00	-
64204 - Promotion of Industry - Contractual	$3,033.00	$600.00	$2,670.00
Total for Economic Opportunity and Development	**$3,336.00**	**$874.00**	**$2,670.00**
Total for Economic Assistance and Opportunity	**$3,336.00**	**$874.00**	**$2,670.00**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$2,380.00	$2,602.00	$2,150.00
71102 - Parks - Equipment and Capital Outlay	$54,019.00	$45,875.00	-
71104 - Parks - Contractual	$24,210.00	$4,500.00	$5,659.00
Total for Recreation	**$80,609.00**	**$52,977.00**	**$7,809.00**
Culture			
74104 - Library - Contractual	-	-	$89,747.00
75101 - Historian - Personal Services	$3,100.00	$2,269.00	$2,951.00
75102 - Historian - Equipment and Capital Outlay	$197.00	-	-
75104 - Historian - Contractual	-	$2,093.00	$42.00
75504 - Celebrations - Contractual	$2,505.00	$1,892.00	$1,278.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Culture	**$5,802.00**	**$6,254.00**	**$94,018.00**
Total for Culture and Recreation	**$86,411.00**	**$59,231.00**	**$101,827.00**
Home and Community Services			
Special Services			
88101 - Cemetery - Personal Services	$2,079.00	$1,713.00	-
88104 - Cemetery - Contractual	-	$337.00	$2,150.00
Total for Special Services	**$2,079.00**	**$2,050.00**	**$2,150.00**
Total for Home and Community Services	**$2,079.00**	**$2,050.00**	**$2,150.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$31,916.00	$28,970.00	$28,264.00
90308 - Social Security - Employee Benefits	$19,661.00	$17,896.00	$19,633.00
90408 - Workers' Compensation - Employee Benefits	-	$3,435.00	$2,894.00
90508 - Unemployment Insurance - Employee Benefits	-	$27.00	$34.00
90558 - Disability Insurance - Employee Benefits	$242.00	$242.00	$12.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$41,514.00	$35,683.00	$30,257.00
Total for Employee Benefits	**$93,333.00**	**$86,253.00**	**$81,094.00**
Total for Employee Benefits	**$93,333.00**	**$86,253.00**	**$81,094.00**
Debt Service			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
97206 - Installment Bonds - Debt Principal	$75,000.00	$75,000.00	$110,000.00
97207 - Installment Bonds - Debt Interest	$1,594.00	$6,375.00	$11,015.00
Total for Debt Service	**$76,594.00**	**$81,375.00**	**$121,015.00**
Total for Debt Service	**$76,594.00**	**$81,375.00**	**$121,015.00**
Total for Expenditures	**$777,921.00**	**$748,026.00**	**$782,447.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *To SM Fund*	$619.00	$133,751.00	-
Total for Interfund Transfers	**$619.00**	**$133,751.00**	**$0.00**
Total for Interfund Transfers	**$619.00**	**$133,751.00**	**$0.00**
Total for Other Uses	**$619.00**	**$133,751.00**	**$0.00**
Total for Expenditures and Other Uses	**$778,540.00**	**$881,777.00**	**$782,447.00**

A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$530,155.00	$411,472.00	$703,147.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$7,626.00
8022 - Restated Fund Balance - Beginning of Year	$530,155.00	$411,472.00	$695,521.00
Add Revenues and Other Sources	$758,185.00	$1,000,460.00	$498,398.00
Deduct Expenditures and Other Uses	$778,540.00	$881,777.00	$782,447.00
8029 - Fund Balance - End of Year	$509,800.00	$530,155.00	$411,472.00

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$410,727.00	$292,369.00	$298,445.00
1099 - Est Rev - Property Tax Items	$12,000.00	$19,146.00	$10,920.00
1199 - Est Rev - Non-Property Tax Items	$266,763.00	$222,865.00	$228,576.00
2199 - Est Rev - Departmental Income	$57,500.00	$59,500.00	$2,500.00
2399 - Est Rev - Intergovernmental Charges	-	-	$57,000.00
2499 - Est Rev - Use of Money and Property	$21,200.00	$18,200.00	$11,500.00
2599 - Est Rev - Licenses and Permits	$2,010.00	$2,510.00	$2,410.00
2649 - Est Rev - Fines and Forfeitures	$80,000.00	$67,000.00	$65,000.00
3099 - Est Rev - State Aid	$41,020.00	$46,020.00	$41,020.00
Total for Estimated Revenue	**$891,220.00**	**$727,610.00**	**$717,371.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$75,000.00	$72,000.00	$92,727.00
Total for Estimated Other Sources	**$75,000.00**	**$72,000.00**	**$92,727.00**
Total for Estimated Revenues and Other Sources	**$966,220.00**	**$799,610.00**	**$810,098.00**

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$615,574.00	$417,587.00	$416,126.00
3999 - App - Public Safety	$14,947.00	$14,330.00	$13,100.00
5999 - App - Transportation	$143,340.00	$125,824.00	$129,482.00
6999 - App - Economic Assistance and Opportunity	$5,100.00	$2,600.00	$8,500.00
7999 - App - Culture and Recreation	$95,516.00	$52,370.00	$60,025.00
8999 - App - Home and Community Services	$7,588.00	$7,500.00	$7,500.00
9199 - App - Employee Benefits	$84,155.00	$101,211.00	$93,990.00
9899 - App - Debt Service	-	$78,188.00	$81,375.00
Total for Estimated Appropriations	**$966,220.00**	**$799,610.00**	**$810,098.00**
Total for Estimated Appropriations and Other Uses	**$966,220.00**	**$799,610.00**	**$810,098.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$149,101.00	$172,373.00	$177,326.00
201 - Cash In Time Deposits	$333,347.00	$333,347.00	$352,519.00
Total for Cash and Cash Equivalents	**$482,448.00**	**$505,720.00**	**$529,845.00**
Net Other Receivables			
380 - Accounts Receivable	$7,579.00	$7,202.00	$1,205.00
Total for Net Other Receivables	**$7,579.00**	**$7,202.00**	**$1,205.00**
Due From			
440 - Due from Other Governments *Sales Tax Receivable*	$117,621.00	$116,332.00	$123,403.00
Total for Due From	**$117,621.00**	**$116,332.00**	**$123,403.00**
Total for Assets	**$607,648.00**	**$629,254.00**	**$654,453.00**
Total for Assets and Deferred Outflows	**$607,648.00**	**$629,254.00**	**$654,453.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$1,488.00	$1,488.00	$1,675.00
Total for Payables	**$1,488.00**	**$1,488.00**	**$1,675.00**
Total for Liabilities	**$1,488.00**	**$1,488.00**	**$1,675.00**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$100,000.00	$50,000.00	$50,002.00
915 - Assigned Unappropriated Fund Balance	$506,160.00	$577,766.00	$602,776.00
Total for Assigned Fund Balance	**$606,160.00**	**$627,766.00**	**$652,778.00**
Total for Fund Balance	**$606,160.00**	**$627,766.00**	**$652,778.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$607,648.00**	**$629,254.00**	**$654,453.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$247,617.00	$232,408.00	$613,993.00
1170 - Franchise Tax	$20,878.00	$21,474.00	$23,048.00
Total for Non-Property Tax Items	**$268,495.00**	**$253,882.00**	**$637,041.00**
Departmental Income			
1560 - Safety Inspection Fees	$40.00	$360.00	$75.00
2110 - Zoning Fees	$5,536.00	$7,213.00	$5,590.00
2115 - Planning Board Fees	$975.00	$7,075.00	$540.00
Total for Departmental Income	**$6,551.00**	**$14,648.00**	**$6,205.00**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *Grant Writing Reimbursement*	$3,628.00	$255.00	-
Total for Intergovernmental Charges	**$3,628.00**	**$255.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$23,426.00	$7,694.00	$6,912.00
Total for Use of Money and Property	**$23,426.00**	**$7,694.00**	**$6,912.00**
Licenses and Permits			
2590 - Permits Other	-	$225.00	-

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Licenses and Permits	**$0.00**	**$225.00**	**$0.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	-	$216.00
Total for Sales of Property and Compensation for Loss	**$0.00**	**$0.00**	**$216.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$1,470.00	-
2770 - Unclassified	-	$900.00	$404.00
Total for Other Revenues	**$0.00**	**$2,370.00**	**$404.00**
Total for Revenues	**$302,100.00**	**$279,074.00**	**$650,778.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$1,200.00	-
Total for Operating Transfers	**$0.00**	**$1,200.00**	**$0.00**
Total for Other Sources	**$0.00**	**$1,200.00**	**$0.00**
Total for Revenues and Other Sources	**$302,100.00**	**$280,274.00**	**$650,778.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14404 - Engineer - Contractual	-	$143.00	$975.00
Total for Municipal Staff	**$0.00**	**$143.00**	**$975.00**
Total for General Government Support	**$0.00**	**$143.00**	**$975.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67724 - Programs for the Aging - Contractual	$4,000.00	$4,000.00	$4,000.00
Total for Economic Opportunity and Development	**$4,000.00**	**$4,000.00**	**$4,000.00**
Total for Economic Assistance and Opportunity	**$4,000.00**	**$4,000.00**	**$4,000.00**
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	-	-	$1,910.00
73104 - Youth Programs - Contractual	$4,500.00	$4,500.00	$4,500.00
Total for Recreation	**$4,500.00**	**$4,500.00**	**$6,410.00**
Total for Culture and Recreation	**$4,500.00**	**$4,500.00**	**$6,410.00**

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$718.00	$793.00	$759.00
80104 - Zoning - Contractual	$576.00	$647.00	$165.00
80201 - Planning and Surveys - Personal Services	$3,508.00	$3,958.00	$3,508.00
80204 - Planning and Surveys - Contractual	$3,139.00	$3,729.00	$3,174.00
Total for General Environment	**$7,941.00**	**$9,127.00**	**$7,606.00**
Sanitation			
81604 - Refuse and Garbage - Contractual	$604.00	$658.00	$2,168.00
Total for Sanitation	**$604.00**	**$658.00**	**$2,168.00**
Special Services			
89891 - Home and Community Services, Other - Personal Services *Code Enforcement*	$19,834.00	$20,104.00	$19,614.00
89894 - Home and Community Services, Other - Contractual *Code Enforcement*	$5,426.00	$6,935.00	$6,019.00
Total for Special Services	**$25,260.00**	**$27,039.00**	**$25,633.00**
Total for Home and Community Services	**$33,805.00**	**$36,824.00**	**$35,407.00**
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	$1,841.00	$1,861.00	$1,827.00
90408 - Workers' Compensation - Employee Benefits	-	$632.00	$312.00

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90508 - Unemployment Insurance - Employee Benefits	-	$1,255.00	-
Total for Employee Benefits	**$1,841.00**	**$3,748.00**	**$2,139.00**
Total for Employee Benefits	**$1,841.00**	**$3,748.00**	**$2,139.00**
Total for Expenditures	**$44,146.00**	**$49,215.00**	**$48,931.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *To DB Fund*	$279,559.00	$256,072.00	$261,394.00
Total for Interfund Transfers	**$279,559.00**	**$256,072.00**	**$261,394.00**
Total for Interfund Transfers	**$279,559.00**	**$256,072.00**	**$261,394.00**
Total for Other Uses	**$279,559.00**	**$256,072.00**	**$261,394.00**
Total for Expenditures and Other Uses	**$323,705.00**	**$305,287.00**	**$310,325.00**

B - General Town-Outside Village
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$627,765.00	$652,778.00	$312,325.00
8022 - Restated Fund Balance - Beginning of Year	$627,765.00	$652,778.00	$312,325.00
Add Revenues and Other Sources	$302,100.00	$280,274.00	$650,778.00
Deduct Expenditures and Other Uses	$323,705.00	$305,287.00	$310,325.00
8029 - Fund Balance - End of Year	$606,160.00	$627,765.00	$652,778.00

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	-	-	$236,241.00
1199 - Est Rev - Non-Property Tax Items	$251,118.00	$269,467.00	$24,575.00
2199 - Est Rev - Departmental Income	$8,050.00	$3,500.00	$3,400.00
2499 - Est Rev - Use of Money and Property	$7,000.00	$5,000.00	$3,500.00
Total for Estimated Revenue	**$266,168.00**	**$277,967.00**	**$267,716.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$100,000.00	$50,000.00	$50,002.00
Total for Estimated Other Sources	**$100,000.00**	**$50,000.00**	**$50,002.00**
Total for Estimated Revenues and Other Sources	**$366,168.00**	**$327,967.00**	**$317,718.00**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$23,000.00	$14,000.00	$14,000.00
6999 - App - Economic Assistance and Opportunity	$4,000.00	$4,000.00	$4,000.00
7999 - App - Culture and Recreation	$4,500.00	$4,500.00	$4,500.00
8999 - App - Home and Community Services	$51,602.00	$40,758.00	$36,173.00
9199 - App - Employee Benefits	$3,507.00	$2,957.00	$2,973.00
Total for Estimated Appropriations	**$86,609.00**	**$66,215.00**	**$61,646.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$279,559.00	$261,752.00	$256,072.00
Total for Estimated Other Uses	**$279,559.00**	**$261,752.00**	**$256,072.00**
Total for Estimated Appropriations and Other Uses	**$366,168.00**	**$327,967.00**	**$317,718.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$19,475.00	$3,458.00	$114,734.00
201 - Cash In Time Deposits	$571,672.00	$571,672.00	$233,077.00
Total for Cash and Cash Equivalents	**$591,147.00**	**$575,130.00**	**$347,811.00**
Due From			
410 - Due from State and Federal Government	$16,353.00	$16,353.00	$14,584.00
Total for Due From	**$16,353.00**	**$16,353.00**	**$14,584.00**
Other Assets			
480 - Prepaid Expenses	$4,998.00	$4,997.00	$4,294.00
Total for Other Assets	**$4,998.00**	**$4,997.00**	**$4,294.00**
Total for Assets	**$612,498.00**	**$596,480.00**	**$366,689.00**
Total for Assets and Deferred Outflows	**$612,498.00**	**$596,480.00**	**$366,689.00**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$856.00	$855.00	$1,325.00
601 - Accrued Liabilities	$1,383.00	$1,384.00	$10,123.00
Total for Payables	**$2,239.00**	**$2,239.00**	**$11,448.00**
Total for Liabilities	**$2,239.00**	**$2,239.00**	**$11,448.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$4,998.00	$4,998.00	$4,294.00
Total for Nonspendable Fund Balance	**$4,998.00**	**$4,998.00**	**$4,294.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$100,000.00	$63,000.00	$46,874.00
915 - Assigned Unappropriated Fund Balance	$505,261.00	$526,243.00	$304,073.00
Total for Assigned Fund Balance	**$605,261.00**	**$589,243.00**	**$350,947.00**
Total for Fund Balance	**$610,259.00**	**$594,241.00**	**$355,241.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$612,498.00**	**$596,480.00**	**$366,689.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$312,259.00	$292,620.00	$249,937.00
Total for Property Taxes	**$312,259.00**	**$292,620.00**	**$249,937.00**
Intergovernmental Charges			
2300 - Transportation Services Other Governments *State and county plowing higher than anticipated*	$194,965.00	$152,722.00	$130,625.00
Total for Intergovernmental Charges	**$194,965.00**	**$152,722.00**	**$130,625.00**
Use of Money and Property			
2401 - Interest and Earnings	$23,234.00	$26,179.00	$15,325.00
Total for Use of Money and Property	**$23,234.00**	**$26,179.00**	**$15,325.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	$320.00	$2,510.00
Total for Sales of Property and Compensation for Loss	**$0.00**	**$320.00**	**$2,510.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	$373.00
Total for Other Revenues	**$0.00**	**$0.00**	**$373.00**
State Aid			
3589 - State Aid Other Transportation	$34,330.00	$33,938.00	$43,758.00

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for State Aid	**$34,330.00**	**$33,938.00**	**$43,758.00**
Total for Revenues	**$564,788.00**	**$505,779.00**	**$442,528.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$110,698.00	-
Total for Operating Transfers	**$0.00**	**$110,698.00**	**$0.00**
Total for Other Sources	**$0.00**	**$110,698.00**	**$0.00**
Total for Revenues and Other Sources	**$564,788.00**	**$616,477.00**	**$442,528.00**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	$10,209.00	$9,093.00	$9,678.00
51302 - Machinery - Equipment and Capital Outlay	$112,225.00	$54,099.00	-
51304 - Machinery - Contractual	$50,068.00	$42,870.00	$53,301.00
51401 - Brush And Weeds - Personal Services	$11,182.00	$10,048.00	$11,843.00
51404 - Brush And Weeds - Contractual	$2,601.00	$264.00	$1,481.00
51421 - Snow Removal - Personal Services	$101,054.00	$83,316.00	$116,694.00
51424 - Snow Removal - Contractual	$179,703.00	$100,953.00	$95,037.00
Total for Highway	**$467,042.00**	**$300,643.00**	**$288,034.00**
Total for Transportation	**$467,042.00**	**$300,643.00**	**$288,034.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$17,873.00	$19,286.00	$17,783.00
90308 - Social Security - Employee Benefits	$15,574.00	$7,845.00	$10,107.00
90408 - Workers' Compensation - Employee Benefits	-	$4,820.00	$1,836.00
90558 - Disability Insurance - Employee Benefits	$128.00	$120.00	$48.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$48,153.00	$44,763.00	$46,909.00

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	-	$580.00
Total for Employee Benefits	**$81,728.00**	**$76,834.00**	**$77,263.00**
Total for Employee Benefits	**$81,728.00**	**$76,834.00**	**$77,263.00**
Total for Expenditures	**$548,770.00**	**$377,477.00**	**$365,297.00**
Total for Expenditures and Other Uses	**$548,770.00**	**$377,477.00**	**$365,297.00**

DA - Highway Town-wide
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$594,240.78	$355,240.78	$278,009.78
8022 - Restated Fund Balance - Beginning of Year	$594,240.78	$355,240.78	$278,009.78
Add Revenues and Other Sources	$564,788.00	$616,477.00	$442,528.00
Deduct Expenditures and Other Uses	$548,770.00	$377,477.00	$365,297.00
8029 - Fund Balance - End of Year	$610,258.78	$594,240.78	$355,240.78

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$235,396.00	$312,259.00	$292,620.00
2399 - Est Rev - Intergovernmental Charges	$163,508.00	$130,000.00	$130,000.00
2499 - Est Rev - Use of Money and Property	$15,000.00	$12,000.00	$5,000.00
3099 - Est Rev - State Aid	$40,000.00	$40,000.00	$40,000.00
Total for Estimated Revenue	**$453,904.00**	**$494,259.00**	**$467,620.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$100,000.00	$63,000.00	$46,874.00
Total for Estimated Other Sources	**$100,000.00**	**$63,000.00**	**$46,874.00**
Total for Estimated Revenues and Other Sources	**$553,904.00**	**$557,259.00**	**$514,494.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$459,227.00	$458,656.00	$431,971.00
9199 - App - Employee Benefits	$94,677.00	$98,603.00	$82,523.00
Total for Estimated Appropriations	**$553,904.00**	**$557,259.00**	**$514,494.00**
Total for Estimated Appropriations and Other Uses	**$553,904.00**	**$557,259.00**	**$514,494.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$59,360.00	$21,039.00	$11,831.00
201 - Cash In Time Deposits	$55,599.00	$55,599.00	$81,851.00
Total for Cash and Cash Equivalents	**$114,959.00**	**$76,638.00**	**$93,682.00**
Other Assets			
480 - Prepaid Expenses	$3,927.00	$3,927.00	$3,374.00
Total for Other Assets	**$3,927.00**	**$3,927.00**	**$3,374.00**
Total for Assets	**$118,886.00**	**$80,565.00**	**$97,056.00**
Total for Assets and Deferred Outflows	**$118,886.00**	**$80,565.00**	**$97,056.00**

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$24.00	$24.00	$149.00
Total for Payables	**$24.00**	**$24.00**	**$149.00**
Total for Liabilities	**$24.00**	**$24.00**	**$149.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$3,927.00	$3,927.00	$3,374.00
Total for Nonspendable Fund Balance	**$3,927.00**	**$3,927.00**	**$3,374.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$20,000.00	-	$50,006.00
915 - Assigned Unappropriated Fund Balance	$94,935.00	$76,614.00	$43,527.00
Total for Assigned Fund Balance	**$114,935.00**	**$76,614.00**	**$93,533.00**
Total for Fund Balance	**$118,862.00**	**$80,541.00**	**$96,907.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$118,886.00**	**$80,565.00**	**$97,056.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2300 - Transportation Services Other Governments *Mowing*	$10,553.00	$10,050.00	$9,523.00
Total for Intergovernmental Charges	**$10,553.00**	**$10,050.00**	**$9,523.00**
Use of Money and Property			
2401 - Interest and Earnings	$1,182.00	$1,984.00	$4,004.00
Total for Use of Money and Property	**$1,182.00**	**$1,984.00**	**$4,004.00**
Licenses and Permits			
2590 - Permits Other	-	$2,500.00	-
Total for Licenses and Permits	**$0.00**	**$2,500.00**	**$0.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$138,517.00	$92,473.00	$152,910.00
Total for State Aid	**$138,517.00**	**$92,473.00**	**$152,910.00**
Total for Revenues	**$150,252.00**	**$107,007.00**	**$166,437.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$279,559.00	$277,926.00	$261,394.00

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	$279,559.00	$277,926.00	$261,394.00
Total for Other Sources	$279,559.00	$277,926.00	$261,394.00
Total for Revenues and Other Sources	$429,811.00	$384,933.00	$427,831.00

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$98,199.00	$83,287.00	$91,694.00
51104 - Maintenance of Roads - Contractual	$208,101.00	$104,717.00	$93,932.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$40,145.00	$92,473.00	$154,856.00
Total for Highway	**$346,445.00**	**$280,477.00**	**$340,482.00**
Total for Transportation	**$346,445.00**	**$280,477.00**	**$340,482.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$14,043.00	$15,153.00	$12,954.00
90308 - Social Security - Employee Benefits	$660.00	$5,618.00	$6,363.00
90408 - Workers' Compensation - Employee Benefits	-	$2,612.00	$1,127.00
90558 - Disability Insurance - Employee Benefits	$90.00	$98.00	$30.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$30,252.00	$27,152.00	$28,657.00
Total for Employee Benefits	**$45,045.00**	**$50,633.00**	**$49,131.00**
Total for Employee Benefits	**$45,045.00**	**$50,633.00**	**$49,131.00**

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	-	$67,735.00	$65,367.00
97857 - Installment Purchase Debt - Debt Interest	-	$2,454.00	$4,823.00
Total for Debt Service	**$0.00**	**$70,189.00**	**$70,190.00**
Total for Debt Service	**$0.00**	**$70,189.00**	**$70,190.00**
Total for Expenditures	**$391,490.00**	**$401,299.00**	**$459,803.00**
Total for Expenditures and Other Uses	**$391,490.00**	**$401,299.00**	**$459,803.00**

DB - Highway Part-town
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$80,541.00	$96,907.00	$128,879.00
8022 - Restated Fund Balance - Beginning of Year	$80,541.00	$96,907.00	$128,879.00
Add Revenues and Other Sources	$429,811.00	$384,933.00	$427,831.00
Deduct Expenditures and Other Uses	$391,490.00	$401,299.00	$459,803.00
8029 - Fund Balance - End of Year	$118,862.00	$80,541.00	$96,907.00

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2499 - Est Rev - Use of Money and Property	$2,000.00	$2,000.00	$2,000.00
3099 - Est Rev - State Aid	$114,200.00	$114,200.00	$75,000.00
Total for Estimated Revenue	**$116,200.00**	**$116,200.00**	**$77,000.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$279,559.00	$261,752.00	$256,072.00
599 - Appropriated Fund Balance	$20,000.00	-	$50,006.00
Total for Estimated Other Sources	**$299,559.00**	**$261,752.00**	**$306,078.00**
Total for Estimated Revenues and Other Sources	**$415,759.00**	**$377,952.00**	**$383,078.00**

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	$360,663.00	$318,250.00	$262,148.00
9199 - App - Employee Benefits	$55,096.00	$59,702.00	$49,135.00
9899 - App - Debt Service	-	-	$71,795.00
Total for Estimated Appropriations	**$415,759.00**	**$377,952.00**	**$383,078.00**
Total for Estimated Appropriations and Other Uses	**$415,759.00**	**$377,952.00**	**$383,078.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	-	$62,073.00
Total for Cash and Cash Equivalents	**$0.00**	**$0.00**	**$62,073.00**
Total for Assets	**$0.00**	**$0.00**	**$62,073.00**
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$62,073.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	$62,073.00
Total for Payables	**$0.00**	**$0.00**	**$62,073.00**
Due to			
630 - Due To Other Funds	$12,316.00	$12,316.00	-
Total for Due to	**$12,316.00**	**$12,316.00**	**$0.00**
Total for Liabilities	**$12,316.00**	**$12,316.00**	**$62,073.00**
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($12,316.00)	($12,316.00)	-
Total for Unassigned Fund Balance	**($12,316.00)**	**($12,316.00)**	**$0.00**
Total for Fund Balance	**($12,316.00)**	**($12,316.00)**	**$0.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$0.00**	**$62,073.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2390 - Share of Joint Activity Other Governments	-	-	$85,243.00
Total for Intergovernmental Charges	**$0.00**	**$0.00**	**$85,243.00**
Use of Money and Property			
2401 - Interest and Earnings	-	$10,559.00	$9,474.00
Total for Use of Money and Property	**$0.00**	**$10,559.00**	**$9,474.00**
State Aid			
3989 - State Aid Other Home and Community Service	-	-	$1,060,096.00
Total for State Aid	**$0.00**	**$0.00**	**$1,060,096.00**
Total for Revenues	**$0.00**	**$10,559.00**	**$1,154,813.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$92,082.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$92,082.00**
Total for Other Sources	**$0.00**	**$0.00**	**$92,082.00**
Total for Revenues and Other Sources	**$0.00**	**$10,559.00**	**$1,246,895.00**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	-	$22,875.00	$69,758.00
Total for Municipal Staff	**$0.00**	**$22,875.00**	**$69,758.00**
Total for General Government Support	**$0.00**	**$22,875.00**	**$69,758.00**
Home and Community Services			
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	-	$625,072.00
Total for Water	**$0.00**	**$0.00**	**$625,072.00**
Total for Home and Community Services	**$0.00**	**$0.00**	**$625,072.00**
Total for Expenditures	**$0.00**	**$22,875.00**	**$694,830.00**
Total for Expenditures and Other Uses	**$0.00**	**$22,875.00**	**$694,830.00**

H - Capital Projects
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	($12,316.00)	$0.00	($505,091.00)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$46,974.00
8022 - Restated Fund Balance - Beginning of Year	($12,316.00)	$0.00	($552,065.00)
Add Revenues and Other Sources	$0.00	$10,559.00	$1,246,895.00
Deduct Expenditures and Other Uses	$0.00	$22,875.00	$694,830.00
8029 - Fund Balance - End of Year	($12,316.00)	($12,316.00)	$0.00

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	-	$1,336.00	$2,267.00
Total for Cash and Cash Equivalents	**$0.00**	**$1,336.00**	**$2,267.00**
Total for Assets	**$0.00**	**$1,336.00**	**$2,267.00**
Total for Assets and Deferred Outflows	**$0.00**	**$1,336.00**	**$2,267.00**

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$1,336.00	$2,000.00
915 - Assigned Unappropriated Fund Balance	-	-	$267.00
Total for Assigned Fund Balance	**$0.00**	**$1,336.00**	**$2,267.00**
Total for Fund Balance	**$0.00**	**$1,336.00**	**$2,267.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$1,336.00**	**$2,267.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$216,017.00	$205,722.00	$206,163.00
Total for Property Taxes	**$216,017.00**	**$205,722.00**	**$206,163.00**
Use of Money and Property			
2401 - Interest and Earnings	$1,546.00	$2,569.00	$2,641.00
Total for Use of Money and Property	**$1,546.00**	**$2,569.00**	**$2,641.00**
Total for Revenues	**$217,563.00**	**$208,291.00**	**$208,804.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$619.00	-	-
Total for Operating Transfers	**$619.00**	**$0.00**	**$0.00**
Total for Other Sources	**$619.00**	**$0.00**	**$0.00**
Total for Revenues and Other Sources	**$218,182.00**	**$208,291.00**	**$208,804.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	$219,517.00	$209,222.00	$208,626.00
Total for Fire Protection	**$219,517.00**	**$209,222.00**	**$208,626.00**
Total for Public Safety	**$219,517.00**	**$209,222.00**	**$208,626.00**
Total for Expenditures	**$219,517.00**	**$209,222.00**	**$208,626.00**
Total for Expenditures and Other Uses	**$219,517.00**	**$209,222.00**	**$208,626.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,335.00	$2,266.00	$2,088.00
8022 - Restated Fund Balance - Beginning of Year	$1,335.00	$2,266.00	$2,088.00
Add Revenues and Other Sources	$218,182.00	$208,291.00	$208,804.00
Deduct Expenditures and Other Uses	$219,517.00	$209,222.00	$208,626.00
8029 - Fund Balance - End of Year	$0.00	$1,335.00	$2,266.00

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$160,971.00	$150,472.00	$136,536.00
Total for Cash and Cash Equivalents	**$160,971.00**	**$150,472.00**	**$136,536.00**
Total for Assets	**$160,971.00**	**$150,472.00**	**$136,536.00**
Total for Assets and Deferred Outflows	**$160,971.00**	**$150,472.00**	**$136,536.00**

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,000.00	$595.00	$1,000.00
915 - Assigned Unappropriated Fund Balance	$159,971.00	$149,877.00	$135,536.00
Total for Assigned Fund Balance	**$160,971.00**	**$150,472.00**	**$136,536.00**
Total for Fund Balance	**$160,971.00**	**$150,472.00**	**$136,536.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$160,971.00**	**$150,472.00**	**$136,536.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$293,470.00	$295,923.00	$324,422.00
Total for Property Taxes	**$293,470.00**	**$295,923.00**	**$324,422.00**
Departmental Income			
2140 - Metered Water Sales	$3,498.00	$3,542.00	$2,570.00
2148 - Interest and Penalties on Water Rents	-	-	$19.00
Total for Departmental Income	**$3,498.00**	**$3,542.00**	**$2,589.00**
Use of Money and Property			
2401 - Interest and Earnings	$13,053.00	$18,253.00	$21,705.00
Total for Use of Money and Property	**$13,053.00**	**$18,253.00**	**$21,705.00**
Total for Revenues	**$310,021.00**	**$317,718.00**	**$348,716.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$5,000.00	-	-
Total for Operating Transfers	**$5,000.00**	**$0.00**	**$0.00**
Total for Other Sources	**$5,000.00**	**$0.00**	**$0.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	**$315,021.00**	**$317,718.00**	**$348,716.00**

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83404 - Water Transportation and Distribution - Contractual	$2,960.00	-	-
Total for Water	**$2,960.00**	**$0.00**	**$0.00**
Total for Home and Community Services	**$2,960.00**	**$0.00**	**$0.00**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$125,000.00	$125,000.00	$154,000.00
97107 - Serial Bonds - Debt Interest	$126,875.00	$129,419.00	$162,022.00
97206 - Installment Bonds - Debt Principal	$21,000.00	$20,000.00	-
97207 - Installment Bonds - Debt Interest	$28,688.00	$29,362.00	-
Total for Debt Service	**$301,563.00**	**$303,781.00**	**$316,022.00**
Total for Debt Service	**$301,563.00**	**$303,781.00**	**$316,022.00**
Total for Expenditures	**$304,523.00**	**$303,781.00**	**$316,022.00**
Other Uses			
Interfund Transfers			

SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	$92,082.00
Total for Interfund Transfers	**$0.00**	**$0.00**	**$92,082.00**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$92,082.00**
Total for Other Uses	**$0.00**	**$0.00**	**$92,082.00**
Total for Expenditures and Other Uses	**$304,523.00**	**$303,781.00**	**$408,104.00**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$150,473.00	$136,536.00	$195,924.00
8022 - Restated Fund Balance - Beginning of Year	$150,473.00	$136,536.00	$195,924.00
Add Revenues and Other Sources	$315,021.00	$317,718.00	$348,716.00
Deduct Expenditures and Other Uses	$304,523.00	$303,781.00	$408,104.00
8029 - Fund Balance - End of Year	$160,971.00	$150,473.00	$136,536.00

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$295,844.00	$293,470.00	$295,923.00
2199 - Est Rev - Departmental Income	$3,494.00	$3,509.00	$10,900.00
2499 - Est Rev - Use of Money and Property	$8,750.00	$9,500.00	$1,500.00
Total for Estimated Revenue	**$308,088.00**	**$306,479.00**	**$308,323.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$5,000.00	$5,000.00	$5,000.00
599 - Appropriated Fund Balance	$1,000.00	$595.00	$1,000.00
Total for Estimated Other Sources	**$6,000.00**	**$5,595.00**	**$6,000.00**
Total for Estimated Revenues and Other Sources	**$314,088.00**	**$312,074.00**	**$314,323.00**

SW - Special District(s) Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
9899 - App - Debt Service	$303,348.00	$301,564.00	$303,783.00
Total for Estimated Appropriations	**$303,348.00**	**$301,564.00**	**$303,783.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$10,740.00	$10,510.00	$10,540.00
Total for Estimated Other Uses	**$10,740.00**	**$10,510.00**	**$10,540.00**
Total for Estimated Appropriations and Other Uses	**$314,088.00**	**$312,074.00**	**$314,323.00**

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	$14,876.00	$19,876.00	$24,876.00
Total for Cash and Cash Equivalents	**$14,876.00**	**$19,876.00**	**$24,876.00**
Total for Assets	**$14,876.00**	**$19,876.00**	**$24,876.00**
Total for Assets and Deferred Outflows	**$14,876.00**	**$19,876.00**	**$24,876.00**

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$14,876.00	$19,876.00	$24,876.00
Total for Assigned Fund Balance	**$14,876.00**	**$19,876.00**	**$24,876.00**
Total for Fund Balance	**$14,876.00**	**$19,876.00**	**$24,876.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$14,876.00**	**$19,876.00**	**$24,876.00**

V - Debt Service
Results of Operations

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

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *To WIBA #1 Water Fund*	$5,000.00	$5,000.00	$5,000.00
Total for Interfund Transfers	**$5,000.00**	**$5,000.00**	**$5,000.00**
Total for Interfund Transfers	**$5,000.00**	**$5,000.00**	**$5,000.00**
Total for Other Uses	**$5,000.00**	**$5,000.00**	**$5,000.00**
Total for Expenditures and Other Uses	**$5,000.00**	**$5,000.00**	**$5,000.00**

V - Debt Service
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$19,876.00	$24,876.00	$29,876.00
8022 - Restated Fund Balance - Beginning of Year	$19,876.00	$24,876.00	$29,876.00
Add Revenues and Other Sources	$0.00	$0.00	$0.00
Deduct Expenditures and Other Uses	$5,000.00	$5,000.00	$5,000.00
8029 - Fund Balance - End of Year	$14,876.00	$19,876.00	$24,876.00

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$5,000.00	-	$5,000.00
Total for Estimated Other Sources	**$5,000.00**	**$0.00**	**$5,000.00**
Total for Estimated Revenues and Other Sources	**$5,000.00**	**$0.00**	**$5,000.00**

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Other Uses			
9999 - App - Interfund Transfers	$5,000.00	$5,000.00	$5,000.00
Total for Estimated Other Uses	**$5,000.00**	**$5,000.00**	**$5,000.00**
Total for Estimated Appropriations and Other Uses	**$5,000.00**	**$5,000.00**	**$5,000.00**

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$70,100.00	$70,100.00	$70,100.00
105 - Construction Work In Progress	$27,427.00	$27,427.00	-
Total for Non-Depreciable Capital Assets	**$97,527.00**	**$97,527.00**	**$70,100.00**
Depreciable Capital Assets			
102 - Buildings	$474,805.00	$474,805.00	$474,805.00
103 - Improvements Other Than Buildings	$655,968.00	$655,968.00	$595,434.00
104 - Machinery and Equipment	$1,602,372.00	$1,602,372.00	$1,391,772.00
106 - Infrastructure	$11,522,000.00	$11,522,000.00	$11,522,000.00
Total for Depreciable Capital Assets	**$14,255,145.00**	**$14,255,145.00**	**$13,984,011.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($376,088.00)	($376,088.00)	($364,218.00)
113 - Accumulated Depreciation Improvements Other than Buildings	($405,054.00)	($405,054.00)	($365,358.00)
114 - Accumulated Depreciation Machinery and Equipment	($1,110,117.00)	($1,110,117.00)	($961,415.00)
116 - Accumulated Depreciation Infrastructure	($437,840.00)	($437,840.00)	($207,400.00)
117 - Accumulated Depreciation Other Capital Assets	($15,540.00)	($15,540.00)	($14,820.00)
Total for Accumulated Depreciation	**($2,344,639.00)**	**($2,344,639.00)**	**($1,913,211.00)**
Total for Non-Current Assets	**$12,008,033.00**	**$12,008,033.00**	**$12,140,900.00**

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$6,994,000.00	$7,215,000.00	$7,435,000.00
685 - Installment Purchase Contract Debt	-	-	$67,735.00
Total for Debt Obligations	**$6,994,000.00**	**$7,215,000.00**	**$7,502,735.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$211,362.00	$211,362.00	$337,614.00
687 - Compensated Absences	$18,606.00	$18,606.00	$23,715.00
Total for Other Long-Term Obligations	**$229,968.00**	**$229,968.00**	**$361,329.00**
Total for Long-Term Obligations	**$7,223,968.00**	**$7,444,968.00**	**$7,864,064.00**

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	$7,215,000.00	$0.00	$221,000.00	$0.00	$0.00	$0.00	$6,994,000.00
Total	$7,215,000.00	$0.00	$221,000.00	$0.00	$0.00	$0.00	$6,994,000.00

Statement of Indebtedness
Debt Records

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond WIBA - Series B	USDA	12/8/22	12/8/59	$905,000.00	$0.00	$20,000.00	$0.00	$0.00	$0.00	$885,000.00
Bond Construction of HWY Garage	DTC	12/15/06	12/15/25	$75,000.00	$0.00	$75,000.00	$0.00	$0.00	$0.00	$0.00
Bond Peachey Rd Water District	USDA	12/27/13	12/15/50	$850,000.00	$0.00	$21,000.00	$0.00	$0.00	$0.00	$829,000.00
Bond WIBA - Series A	USDA	12/5/22	12/8/59	$5,385,000.00	$0.00	$105,000.00	$0.00	$0.00	$0.00	$5,280,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$151,000.00	$152,347.51	$303,347.51	$6,843,000.00
2027	$152,000.00	$149,026.25	$301,026.25	$6,691,000.00
2028	$158,000.00	$145,671.25	$303,671.25	$6,533,000.00
2029	$159,000.00	$142,176.26	$301,176.26	$6,374,000.00
2030	$165,000.00	$138,647.51	$303,647.51	$6,209,000.00
2031	$165,000.00	$134,978.75	$299,978.75	$6,044,000.00
2032	$171,000.00	$131,860.01	$302,860.01	$5,873,000.00
2033	$172,000.00	$128,157.51	$300,157.51	$5,701,000.00
2034	$178,000.00	$153,733.74	$331,733.74	$5,523,000.00
2035	$184,000.00	$119,751.25	$303,751.25	$5,339,000.00
2036	$185,000.00	$115,666.26	$300,666.26	$5,154,000.00
2037	$191,000.00	$111,547.51	$302,547.51	$4,963,000.00
2038	$197,000.00	$107,288.75	$304,288.75	$4,766,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$198,000.00	$102,890.00	$300,890.00	$4,568,000.00
2040	$204,000.00	$98,457.51	$302,457.51	$4,364,000.00
2041	$206,000.00	$93,885.01	$299,885.01	$4,158,000.00
2042	$212,000.00	$89,245.01	$301,245.01	$3,946,000.00
2043	$218,000.00	$84,465.00	$302,465.00	$3,728,000.00
2044	$225,000.00	$79,545.00	$304,545.00	$3,503,000.00
2045	$226,000.00	$74,451.25	$300,451.25	$3,277,000.00
2046	$232,000.00	$69,361.26	$301,361.26	$3,045,000.00
2047	$239,000.00	$64,093.76	$303,093.76	$2,806,000.00
2048	$245,000.00	$58,690.01	$303,690.01	$2,561,000.00
2049	$247,000.00	$53,146.25	$300,146.25	$2,314,000.00
2050	$254,000.00	$47,535.01	$301,535.01	$2,060,000.00
2051	$210,000.00	$41,750.00	$251,750.00	$1,850,000.00
2052	$215,000.00	$37,512.50	$252,512.50	$1,635,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2053	$220,000.00	$33,131.25	$253,131.25	$1,415,000.00
2054	$225,000.00	$28,681.25	$253,681.25	$1,190,000.00
2055	$230,000.00	$24,125.00	$254,125.00	$960,000.00
2056	$235,000.00	$19,462.50	$254,462.50	$725,000.00
2057	$240,000.00	$14,693.75	$254,693.75	$485,000.00
2058	$240,000.00	$9,856.25	$249,856.25	$245,000.00
2059	$245,000.00	$4,981.25	$249,981.25	$0.00
Total	$6,994,000.00	$2,860,811.38	$9,854,811.38	
$6,994,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9988	Checking	A, B, DA, DB, SW, V	$74,015.00	$0.00	($750.00)	$0.00	$73,265.00
9970	Checking	A, B, DA, DB, SW, V	$317,415.00	$0.00	($19,755.00)	$0.00	$297,660.00
4277	Savings	A, B, DA, DB, SW, V	$17,093.00	$0.00	$0.00	$0.00	$17,093.00
1040	NYCLASS	A, B, DA, DB, SW, V	$1,487,136.00	$0.00	$0.00	$0.00	$1,487,136.00
Total			$1,895,659.00	$0.00	($20,505.00)	$0.00	$1,875,154.00
						Total Cash From Financials	$1,875,154.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$1,895,659.00
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$15,965,202,892.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$15,965,452,892.00

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
6	18		

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$63,832.00	6	6		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$37,736.00	6	18		
Worker's Compensation					
Life Insurance					
Unemployment Insurance					
Disability Insurance	$460.00	4	8		
Hospital, Medical and Dental Insurance	$119,919.00	4	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
Total Employee Benefits Paid	$221,947.00				