City of Oswego
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

City of Oswego

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, Deborah Coad (LG350242000000), hereby certify that I am the Chief Financial Officer of the City of Oswego, and that the information provided in the Annual Financial Report of the City of Oswego for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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City of Oswego

Annual Financial Report

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

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
- EE - Enterprise Utility
- ES - Enterprise Sewer
- FX - Water
- H - Capital Projects
- MS - Self Insurance
- 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 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	$3,769,452.00	$2,979,097.00	$2,034,215.00
201 - Cash In Time Deposits	$7,494,962.00	$5,556,905.00	$8,974,622.00
210 - Petty Cash	$1,775.00	$1,775.00	$1,775.00
Total for Cash and Cash Equivalents	**$11,266,189.00**	**$8,537,777.00**	**$11,010,612.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$500,000.00	$500,000.00	$500,000.00
Total for Restricted Cash and Cash Equivalents	**$500,000.00**	**$500,000.00**	**$500,000.00**
Net Taxes Receivable			
250 - Taxes Receivable Current	$578,241.00	$526,947.00	$553,373.00
260 - Taxes Receivable Overdue	$632,445.00	$562,396.00	$511,820.00
290 - City School Taxes Receivable	$309,862.00	$271,215.00	$281,739.00
320 - Tax Sale Certificates	$488,613.00	$488,613.00	$488,613.00
330 - Property Acquired For Taxes	$213,676.00	$213,676.00	$213,676.00
Total for Net Taxes Receivable	**$2,222,837.00**	**$2,062,847.00**	**$2,049,221.00**
Net Other Receivables			
380 - Accounts Receivable	$76,224.00	$73,148.00	$19,710.00
389 - Allowance For Receivables	($17,618.00)	($17,617.00)	($17,617.00)

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Net Other Receivables	**$58,606.00**	**$55,531.00**	**$2,093.00**
Due From			
391 - Due From Other Funds	$9,706,913.00	$8,705,848.00	$8,462,594.00
410 - Due from State and Federal Government	$653,561.00	$490,340.00	$490,340.00
440 - Due from Other Governments *Due from Oswego County for returned property taxes*	$2,551,570.00	$3,983,974.00	$3,947,055.00
Total for Due From	**$12,912,044.00**	**$13,180,162.00**	**$12,899,989.00**
Other Assets			
480 - Prepaid Expenses	-	$925,824.00	$844,456.00
Total for Other Assets	**$0.00**	**$925,824.00**	**$844,456.00**
Total for Assets	**$26,959,676.00**	**$25,262,141.00**	**$27,306,371.00**
Total for Assets and Deferred Outflows	**$26,959,676.00**	**$25,262,141.00**	**$27,306,371.00**

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$83,371.00	$97,041.00	$97,314.00
Total for Payables	**$83,371.00**	**$97,041.00**	**$97,314.00**
Payroll Liabilities			
710 - Consolidated Payroll	$670,704.00	-	-
Total for Payroll Liabilities	**$670,704.00**	**$0.00**	**$0.00**
Due to			
630 - Due To Other Funds	$2,050,989.00	$2,023,793.00	$2,693,551.00
631 - Due To Other Governments	-	-	$12,918.00
637 - Due to Employees Retirement System	$2,807,247.00	-	-
661 - Due To City School Districts	$333,016.00	$274,986.00	$293,295.00
742 - Receivers Fund	$39,869.00	-	-
Total for Due to	**$5,231,121.00**	**$2,298,779.00**	**$2,999,764.00**
Other Liabilities			
688 - Other Liabilities	-	$902,249.00	$585,856.00
690 - Overpayments and Clearing Account	$168.00	$2,769.00	$0.00
717 - Deferred Compensation	$216,955.00	-	-
Total for Other Liabilities	**$217,123.00**	**$905,018.00**	**$585,856.00**

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Liabilities	**$6,202,319.00**	**$3,300,838.00**	**$3,682,934.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	$0.00
694 - Deferred Taxes *unavailable tax revenue*	$1,730,692.00	$1,730,692.00	$1,665,371.00
Total for Deferred Inflows of Resources	**$1,730,692.00**	**$1,730,692.00**	**$1,665,371.00**
Total for Deferred Inflows	**$1,730,692.00**	**$1,730,692.00**	**$1,665,371.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$7,016,111.00	$7,782,119.00	$8,785,329.00
Total for Nonspendable Fund Balance	**$7,016,111.00**	**$7,782,119.00**	**$8,785,329.00**
Restricted Fund Balance			
884 - Reserve For Debt	$500,000.00	$500,000.00	$500,000.00
Total for Restricted Fund Balance	**$500,000.00**	**$500,000.00**	**$500,000.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$4,000,000.00	-
915 - Assigned Unappropriated Fund Balance	$1,343,584.00	$1,782,668.00	$1,782,668.00
Total for Assigned Fund Balance	**$1,343,584.00**	**$5,782,668.00**	**$1,782,668.00**

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$10,166,970.00	$6,165,824.00	$10,890,069.00
Total for Unassigned Fund Balance	**$10,166,970.00**	**$6,165,824.00**	**$10,890,069.00**
Total for Fund Balance	**$19,026,665.00**	**$20,230,611.00**	**$21,958,066.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$26,959,676.00**	**$25,262,141.00**	**$27,306,371.00**

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	$13,116,671.00	$13,133,840.00	$12,878,440.00
Total for Property Taxes	**$13,116,671.00**	**$13,133,840.00**	**$12,878,440.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$386,755.00	$392,571.00	$365,462.00
1089 - Other Tax Items	$35,000.00	$35,000.00	$35,000.00
1090 - Interest and Penalties on Real Prop Taxes	$167,244.00	$164,819.00	$173,942.00
Total for Property Tax Items	**$588,999.00**	**$592,390.00**	**$574,404.00**
Non-Property Tax Items			
1110 - Sales and Use Tax	$21,692,586.00	$21,740,510.00	$18,721,805.00
1130 - Utilities Gross Receipts Tax	$264,783.00	$259,792.00	$263,232.00
1170 - Franchise Tax	$224,285.00	$236,834.00	$239,965.00
Total for Non-Property Tax Items	**$22,181,654.00**	**$22,237,136.00**	**$19,225,002.00**
Departmental Income			
1230 - Treasurer Fees	$29,498.00	$21,932.00	$19,884.00
1255 - Clerk Fees	$63,824.00	$63,894.00	$62,168.00
1520 - Police Fees	$890.00	$2,800.00	$2,660.00
1550 - Public Pound Charges Dog Control Fees	$19,477.00	$17,589.00	$19,061.00
1589 - Other Public Safety Departmental Income	$34,251.00	$27,048.00	$73,976.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
1640 - Ambulance Charges	$6,135.00	$69,526.00	$83,585.00
2025 - Special Recreational Facility Charges	$448,880.00	$420,554.00	$414,358.00
2089 - Other Culture and Recreation Income	$69,996.00	$31,353.00	$48,761.00
2110 - Zoning Fees	$5,347.00	$8,989.00	$4,977.00
Total for Departmental Income	**$678,298.00**	**$663,685.00**	**$729,430.00**
Intergovernmental Charges			
2220 - Civil Service Charges	$39,051.00	$20,572.00	-
2268 - Dog Control Services Other Governments *animal control for surrounding towns*	$22,040.00	$20,345.00	$3,230.00
2300 - Transportation Services Other Governments *arterial maintenance NYS 104*	$64,193.00	$128,387.00	$64,194.00
2389 - Miscellaneous Revenue Other Governments *School Resource Officers*	$270,963.00	-	-
Total for Intergovernmental Charges	**$396,247.00**	**$169,304.00**	**$67,424.00**
Use of Money and Property			
2401 - Interest and Earnings	$205,379.00	$108,857.00	$18,627.00
2410 - Rental of Real Property	$16,270.00	$16,000.00	$15,713.00
2450 - Commissions	$415.00	$457.00	$519.00
Total for Use of Money and Property	**$222,064.00**	**$125,314.00**	**$34,859.00**
Licenses and Permits			
2501 - Business and Occupational License	$24,995.00	$23,483.00	$22,208.00
2530 - Games of Chance	$621.00	$327.00	$27.00
2540 - Bingo Licenses	$1,532.00	$1,224.00	$969.00
2544 - Dog Licenses	$13,373.00	$13,545.00	$14,148.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
2555 - Building and Alteration Permits	$80,395.00	$83,336.00	$32,927.00
2590 - Permits Other	$135,132.00	$204,985.00	$374,616.00
Total for Licenses and Permits	**$256,048.00**	**$326,900.00**	**$444,895.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$164,724.00	$206,668.00	$253,402.00
Total for Fines and Forfeitures	**$164,724.00**	**$206,668.00**	**$253,402.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$2,509.00	$300.00	-
2660 - Sales of Real Property	$95,766.00	$307,768.00	$4,765.00
2665 - Sales of Equipment	$20,667.00	$104,996.00	$145,434.00
2680 - Insurance Recoveries	$9,410.00	$20,385.00	$19,541.00
2690 - Other Compensation For Loss	$23,726.00	$27,370.00	$51,996.00
Total for Sales of Property and Compensation for Loss	**$152,078.00**	**$460,819.00**	**$221,736.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$120,248.00	$211,196.00	$200,343.00
2705 - Gifts and Donations	$77,478.00	$8,300.00	$10,550.00
2770 - Unclassified *Property clean-up fees*	$38,120.00	$19,567.00	$30,479.00
Total for Other Revenues	**$235,846.00**	**$239,063.00**	**$241,372.00**
State Aid			
3001 - State Aid Revenue Sharing	$2,736,393.00	$2,451,698.00	$2,451,698.00
3005 - State Aid Mortgage Tax	$328,576.00	$219,393.00	$391,880.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
3021 - State Aid Court Facilities	$44,995.00	-	-
3089 - State Aid Other *NYSERDA grant*	$15,000.00	$72,841.00	$51,672.00
3389 - State Aid Other Public Safety	$253,078.00	$55,399.00	$10,139.00
3820 - State Aid Youth Programs	-	-	$11,920.00
3989 - State Aid Other Home and Community Service	$60,390.00	-	-
Total for State Aid	**$3,438,432.00**	**$2,799,331.00**	**$2,917,309.00**
Federal Aid			
4089 - Federal Aid Other	-	$261,577.00	$128,994.00
Total for Federal Aid	**$0.00**	**$261,577.00**	**$128,994.00**
Total for Revenues	**$41,431,061.00**	**$41,216,027.00**	**$37,717,267.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$70,000.00	$30,188.00	$7,456.00
Total for Operating Transfers	**$70,000.00**	**$30,188.00**	**$7,456.00**
Total for Other Sources	**$70,000.00**	**$30,188.00**	**$7,456.00**
Total for Revenues and Other Sources	**$41,501,061.00**	**$41,246,215.00**	**$37,724,723.00**

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	$75,256.00	$75,053.00	$75,252.00
10104 - Legislative Board - Contractual	$306.00	-	-
Total for Legislative Board	**$75,562.00**	**$75,053.00**	**$75,252.00**
Executive			
12101 - Mayor - Personal Services	$99,039.00	$101,669.00	$90,368.00
12104 - Mayor - Contractual	$2,471.00	-	$681.00
Total for Executive	**$101,510.00**	**$101,669.00**	**$91,049.00**
Finance			
13204 - Auditor - Contractual	$125,100.00	$36,005.00	$167,566.00
13251 - Treasurer - Personal Services	$472,766.00	$384,636.00	$324,383.00
13254 - Treasurer - Contractual	$9,086.00	$8,781.00	$10,552.00
13451 - Purchasing - Personal Services	$80,794.00	$76,037.00	$72,000.00
13454 - Purchasing - Contractual	$22,500.00	$22,500.00	$30,000.00
13551 - Assessment - Personal Services	$134,846.00	$149,231.00	$155,518.00
13554 - Assessment - Contractual	$80,666.00	$305,163.00	$78,210.00
Total for Finance	**$925,758.00**	**$982,353.00**	**$838,229.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Municipal Staff			
14101 - Clerk - Personal Services	$241,872.00	$231,450.00	$216,855.00
14104 - Clerk - Contractual	$13,860.00	$12,569.00	$7,919.00
14201 - Law - Personal Services	$107,112.00	$103,993.00	$100,430.00
14204 - Law - Contractual	$16,057.00	$64,045.00	$128,471.00
14301 - Personnel - Personal Services	$136,325.00	$120,100.00	$121,037.00
14304 - Personnel - Contractual	$100,987.00	$102,119.00	$70,554.00
14401 - Engineer - Personal Services	$367,357.00	$339,756.00	$318,631.00
14402 - Engineer - Equipment and Capital Outlay	-	-	$11,584.00
14404 - Engineer - Contractual	$143,341.00	$132,077.00	$150,324.00
14901 - Public Works Administration - Personal Services	$373,947.00	$368,901.00	$322,879.00
14904 - Public Works Administration - Contractual	$11,122.00	$6,672.00	$6,776.00
Total for Municipal Staff	**$1,511,980.00**	**$1,481,682.00**	**$1,455,460.00**
Shared Services			
16201 - Operation of Plant - Personal Services	$60,332.00	$94,487.00	$61,565.00
16202 - Operation of Plant - Equipment and Capital Outlay	-	$40,000.00	$0.00
16204 - Operation of Plant - Contractual	$658,295.00	$729,936.00	$661,917.00
16704 - Central Printing and Mailing - Contractual	$70,101.00	$52,837.00	$57,095.00
16801 - Central Data Processing - Personal Services	$162,653.00	$136,214.00	$85,429.00
16802 - Central Data Processing - Equipment and Capital Outlay	$29,709.00	$22,093.00	$17,500.00
16804 - Central Data Processing - Contractual	$607,253.00	$740,395.00	$407,362.00
Total for Shared Services	**$1,588,343.00**	**$1,815,962.00**	**$1,290,868.00**
Special Items			

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
19104 - Unallocated Insurance - Contractual	$268,458.00	$146,078.00	$110,901.00
19204 - Municipal Association Dues - Contractual	$5,619.00	$5,619.00	$5,733.00
19304 - Judgements and Claims - Contractual	$68,370.00	$24,996.00	$14,044.00
Total for Special Items	**$342,447.00**	**$176,693.00**	**$130,678.00**
Total for General Government Support	**$4,545,600.00**	**$4,633,412.00**	**$3,881,536.00**
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	$6,761,864.00	$6,083,628.00	$5,491,581.00
31202 - Police - Equipment and Capital Outlay	$145,186.00	$429,248.00	$172,950.00
31204 - Police - Contractual	$619,734.00	$363,918.00	$308,546.00
Total for Law Enforcement	**$7,526,784.00**	**$6,876,794.00**	**$5,973,077.00**
Traffic Control			
33101 - Traffic Control - Personal Services	$236,506.00	$198,283.00	$158,934.00
33102 - Traffic Control - Equipment and Capital Outlay	$64,997.00	-	-
33104 - Traffic Control - Contractual	$96,770.00	$91,397.00	$97,935.00
Total for Traffic Control	**$398,273.00**	**$289,680.00**	**$256,869.00**
Fire Protection			
34101 - Fire Protection - Personal Services	$4,842,946.00	$4,704,845.00	$4,096,602.00
34102 - Fire Protection - Equipment and Capital Outlay	$28,742.00	-	$127,372.00
34104 - Fire Protection - Contractual	$612,901.00	$616,930.00	$592,169.00
Total for Fire Protection	**$5,484,589.00**	**$5,321,775.00**	**$4,816,143.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Animal Control			
35101 - Dog Control - Personal Services	$515,517.00	$409,355.00	$319,218.00
35104 - Dog Control - Contractual	$112,575.00	$113,941.00	$73,910.00
Total for Animal Control	**$628,092.00**	**$523,296.00**	**$393,128.00**
Other Public Safety			
36201 - Safety Inspection - Personal Services	$362,377.00	$252,293.00	$309,501.00
36204 - Safety Inspection - Contractual	$48,815.00	$88,761.00	$103,453.00
Total for Other Public Safety	**$411,192.00**	**$341,054.00**	**$412,954.00**
Total for Public Safety	**$14,448,930.00**	**$13,352,599.00**	**$11,852,171.00**
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	$959,927.00	$853,862.00	$697,783.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	$119,905.00	$40,000.00	-
51104 - Maintenance of Roads - Contractual	$185,947.00	$206,103.00	$446,520.00
51321 - Garage - Personal Services	$719,071.00	$717,038.00	$547,781.00
51322 - Garage - Equipment and Capital Outlay	$10,243.00	$439,331.00	$318,723.00
51324 - Garage - Contractual	$1,067,663.00	$1,095,879.00	$1,112,869.00
51424 - Snow Removal - Contractual	$201,142.00	$216,725.00	$209,176.00
51824 - Street Lighting - Contractual	$889,963.00	$811,435.00	$834,880.00
Total for Highway	**$4,153,861.00**	**$4,380,373.00**	**$4,167,732.00**
Total for Transportation	**$4,153,861.00**	**$4,380,373.00**	**$4,167,732.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	-	-	$18,785.00
64754 - Tourism Market Research - Contractual	$95,507.00	$74,712.00	$75,543.00
66104 - Consumer Affairs - Contractual	$12,000.00	$12,000.00	$12,000.00
69891 - Economic Development, Other - Personal Services	-	$80,421.00	-
69892 - Economic Development, Other - Equipment and Capital Outlay	-	$50,808.00	-
69894 - Economic Development, Other - Contractual	-	$568,120.00	$559,918.00
Total for Economic Opportunity and Development	**$107,507.00**	**$786,061.00**	**$666,246.00**
Total for Economic Assistance and Opportunity	**$107,507.00**	**$786,061.00**	**$666,246.00**
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	$645,925.00	$567,525.00	$315,067.00
71102 - Parks - Equipment and Capital Outlay	$156,311.00	$40,000.00	$132,010.00
71104 - Parks - Contractual	$41,239.00	$173,418.00	$147,568.00
71801 - Special Recreation Facilities - Personal Services	$1,050,292.00	$1,088,535.00	$916,385.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	$203,438.00	$13,990.00	$103,709.00
71804 - Special Recreation Facilities - Contractual	$72,946.00	$178,905.00	$171,541.00
72704 - Band Concerts - Contractual	$10,000.00	$10,000.00	-
73101 - Youth Programs - Personal Services	$89,343.00	$113,337.00	$91,082.00
73104 - Youth Programs - Contractual	$130,400.00	$148,585.00	$153,457.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Recreation	**$2,399,894.00**	**$2,334,295.00**	**$2,030,819.00**
Culture			
75504 - Celebrations - Contractual	$41,792.00	$50,171.00	$32,609.00
76104 - Programs for the Aging - Contractual	$2,200.00	$1,500.00	$2,173.00
Total for Culture	**$43,992.00**	**$51,671.00**	**$34,782.00**
Total for Culture and Recreation	**$2,443,886.00**	**$2,385,966.00**	**$2,065,601.00**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$33,000.00	$146,322.00	$87,319.00
80104 - Zoning - Contractual	$6,945.00	$7,749.00	$18,937.00
80204 - Planning and Surveys - Contractual	$4,303.00	$4,209.00	$4,187.00
Total for General Environment	**$44,248.00**	**$158,280.00**	**$110,443.00**
Sanitation			
81701 - Street Cleaning - Personal Services	$742,035.00	$720,003.00	$517,002.00
81702 - Street Cleaning - Equipment and Capital Outlay	$21,457.00	$134,770.00	-
81704 - Street Cleaning - Contractual	$51,004.00	$48,461.00	$43,677.00
Total for Sanitation	**$814,496.00**	**$903,234.00**	**$560,679.00**
Community Environment			
85104 - Community Beautification - Contractual	$49,567.00	$28,882.00	$7,187.00
85601 - Shade Trees - Personal Services	$526,984.00	$517,672.00	$349,104.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
85602 - Shade Trees - Equipment and Capital Outlay	$54,032.00	$24,556.00	$13,109.00
85604 - Shade Trees - Contractual	$36,925.00	$44,025.00	$46,215.00
Total for Community Environment	**$667,508.00**	**$615,135.00**	**$415,615.00**
Community Development			
86861 - Community Development Administration - Personal Services	$223,070.00	-	-
86864 - Community Development Administration - Contractual	-	$261,577.00	-
Total for Community Development	**$223,070.00**	**$261,577.00**	**$0.00**
Total for Home and Community Services	**$1,749,322.00**	**$1,938,226.00**	**$1,086,737.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$1,035,243.00	$779,135.00	$893,073.00
90158 - Police Retirement - Employee Benefits	$1,505,697.00	$1,223,088.00	$1,902,206.00
90168 - Fire Retirement - Employee Benefits	$1,113,754.00	$978,502.00	-
90308 - Social Security - Employee Benefits	$1,466,898.00	$1,351,205.00	$1,147,123.00
90458 - Life Insurance - Employee Benefits	$18,134.00	$16,680.00	$15,644.00
90508 - Unemployment Insurance - Employee Benefits	$37,350.00	$28,036.00	$21,466.00
90558 - Disability Insurance - Employee Benefits	$18,803.00	$16,535.00	$14,695.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Dental Insurance*	$64,122.00	$53,354.00	$52,759.00
Total for Employee Benefits	**$5,260,001.00**	**$4,446,535.00**	**$4,046,966.00**
Total for Employee Benefits	**$5,260,001.00**	**$4,446,535.00**	**$4,046,966.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	$1,034,500.00	$1,299,500.00	$1,554,500.00
97307 - Bond Anticipation Notes - Debt Interest	$131,139.00	$160,194.00	$55,509.00
Total for Debt Service	**$1,165,639.00**	**$1,459,694.00**	**$1,610,009.00**
Total for Debt Service	**$1,165,639.00**	**$1,459,694.00**	**$1,610,009.00**
Total for Expenditures	**$33,874,746.00**	**$33,382,866.00**	**$29,376,998.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfers related to Self Insurance Fund, Community Development, Rental Assistance*	$8,581,406.00	$9,162,652.00	$7,918,011.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$248,855.00	$311,528.00	-
Total for Interfund Transfers	**$8,830,261.00**	**$9,474,180.00**	**$7,918,011.00**
Total for Interfund Transfers	**$8,830,261.00**	**$9,474,180.00**	**$7,918,011.00**
Total for Other Uses	**$8,830,261.00**	**$9,474,180.00**	**$7,918,011.00**
Total for Expenditures and Other Uses	**$42,705,007.00**	**$42,857,046.00**	**$37,295,009.00**

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	$20,230,611.00	$21,958,066.00	$21,463,693.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$64,659.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$116,624.00	-
8022 - Restated Fund Balance - Beginning of Year	$20,230,611.00	$21,841,442.00	$21,528,352.00
Add Revenues and Other Sources	$41,501,061.00	$41,246,215.00	$37,724,723.00
Deduct Expenditures and Other Uses	$42,705,007.00	$42,857,046.00	$37,295,009.00
8029 - Fund Balance - End of Year	$19,026,665.00	$20,230,611.00	$21,958,066.00

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	$13,519,100.00	$13,045,487.00	$13,045,305.00
1099 - Est Rev - Property Tax Items	$601,480.00	$566,480.00	$566,480.00
1199 - Est Rev - Non-Property Tax Items	$21,470,000.00	$17,178,700.00	$15,970,000.00
1299 - Est Rev - Departmental Income	-	-	$790,700.00
2199 - Est Rev - Departmental Income	$1,334,000.00	$826,000.00	-
2399 - Est Rev - Intergovernmental Charges	$158,388.00	$153,388.00	$204,053.00
2499 - Est Rev - Use of Money and Property	$2,336,300.00	$1,040,500.00	$1,895,541.00
2599 - Est Rev - Licenses and Permits	$340,050.00	$340,050.00	$354,000.00
2649 - Est Rev - Fines and Forfeitures	$280,000.00	$280,000.00	$281,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$195,000.00	$195,000.00	$195,000.00
2799 - Est Rev - Other Revenues	$70,000.00	$75,000.00	$80,937.00
2899 - Est Rev - Interfund Revenues	$650,000.00	-	-
3099 - Est Rev - State Aid	$2,751,698.00	$2,681,698.00	$2,655,833.00
Total for Estimated Revenue	**$43,706,016.00**	**$36,382,303.00**	**$36,038,849.00**
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	$500,000.00	-	-
599 - Appropriated Fund Balance	-	$4,000,000.00	-
Total for Estimated Other Sources	**$500,000.00**	**$4,000,000.00**	**$0.00**
Total for Estimated Revenues and Other Sources	**$44,206,016.00**	**$40,382,303.00**	**$36,038,849.00**

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	$5,455,837.00	$4,406,926.00	$3,702,742.00
3999 - App - Public Safety	$15,174,126.00	$13,508,834.00	$12,316,905.00
5999 - App - Transportation	$3,267,628.00	$3,895,409.00	$3,529,399.00
6999 - App - Economic Assistance and Opportunity	$596,598.00	$493,619.00	$731,000.00
7999 - App - Culture and Recreation	$1,587,856.00	$2,031,816.00	$1,605,049.00
8999 - App - Home and Community Services	$1,375,465.00	$1,629,426.00	$1,198,657.00
9199 - App - Employee Benefits	$5,460,834.00	$4,731,722.00	$4,373,874.00
9899 - App - Debt Service	$3,814,683.00	$2,005,645.00	$1,149,000.00
Total for Estimated Appropriations	**$36,733,027.00**	**$32,703,397.00**	**$28,606,626.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$7,472,989.00	$7,678,906.00	$7,432,223.00
Total for Estimated Other Uses	**$7,472,989.00**	**$7,678,906.00**	**$7,432,223.00**
Total for Estimated Appropriations and Other Uses	**$44,206,016.00**	**$40,382,303.00**	**$36,038,849.00**

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	$2,309,550.00	$2,491,261.00	$2,400,794.00
210 - Petty Cash	-	-	$220.00
Total for Cash and Cash Equivalents	**$2,309,550.00**	**$2,491,261.00**	**$2,401,014.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$200,997.00	-	$130,795.00
Total for Restricted Cash and Cash Equivalents	**$200,997.00**	**$0.00**	**$130,795.00**
Net Other Receivables			
380 - Accounts Receivable	$410,082.00	$406,589.00	$424,829.00
390 - Rehabilitation Loan Receivable	$2,380,436.00	$2,100,221.00	$2,044,399.00
Total for Net Other Receivables	**$2,790,518.00**	**$2,506,810.00**	**$2,469,228.00**
Due From			
391 - Due From Other Funds	-	$603,825.00	-
Total for Due From	**$0.00**	**$603,825.00**	**$0.00**
Total for Assets	**$5,301,065.00**	**$5,601,896.00**	**$5,001,037.00**
Total for Assets and Deferred Outflows	**$5,301,065.00**	**$5,601,896.00**	**$5,001,037.00**

CD - Special Grant
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$31,740.00	$49,690.00	$251,387.00
601 - Accrued Liabilities	$17,539.00	$51,374.00	$119,941.00
Total for Payables	**$49,279.00**	**$101,064.00**	**$371,328.00**
Due to			
630 - Due To Other Funds	$6,639,144.00	$7,227,841.00	$7,204,210.00
Total for Due to	**$6,639,144.00**	**$7,227,841.00**	**$7,204,210.00**
Other Liabilities			
690 - Overpayments and Clearing Account	-	-	$143,183.00
Total for Other Liabilities	**$0.00**	**$0.00**	**$143,183.00**
Total for Liabilities	**$6,688,423.00**	**$7,328,905.00**	**$7,718,721.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *unavailable loans receivable, unearned grant revenue, and FSS escrow*	$2,619,224.00	$2,275,811.00	$2,044,399.00
Total for Deferred Inflows of Resources	**$2,619,224.00**	**$2,275,811.00**	**$2,044,399.00**
Total for Deferred Inflows	**$2,619,224.00**	**$2,275,811.00**	**$2,044,399.00**

CD - Special Grant
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	$0.00
Total for Assigned Fund Balance	**$0.00**	**$0.00**	**$0.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($4,006,582.00)	($4,002,820.00)	($4,762,083.00)
Total for Unassigned Fund Balance	**($4,006,582.00)**	**($4,002,820.00)**	**($4,762,083.00)**
Total for Fund Balance	**($4,006,582.00)**	**($4,002,820.00)**	**($4,762,083.00)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$5,301,065.00**	**$5,601,896.00**	**$5,001,037.00**

CD - Special Grant
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2170 - Community Development Income	$12,711.00	$198,465.00	$207,602.00
Total for Departmental Income	**$12,711.00**	**$198,465.00**	**$207,602.00**
Use of Money and Property			
2401 - Interest and Earnings	$66,499.00	$46,470.00	$45,801.00
Total for Use of Money and Property	**$66,499.00**	**$46,470.00**	**$45,801.00**
Other Revenues			
2770 - Unclassified *fraud recovery*	$26,741.00	$37,403.00	$392,551.00
Total for Other Revenues	**$26,741.00**	**$37,403.00**	**$392,551.00**
State Aid			
3089 - State Aid Other *downtown revitalization and historic preservation*	$222,061.00	$4,290,814.00	$746,555.00
Total for State Aid	**$222,061.00**	**$4,290,814.00**	**$746,555.00**
Federal Aid			
4910 - Federal Aid Community Development Act	$3,609,095.00	$3,365,042.00	$4,080,325.00
Total for Federal Aid	**$3,609,095.00**	**$3,365,042.00**	**$4,080,325.00**
Total for Revenues	**$3,937,107.00**	**$7,938,194.00**	**$5,472,834.00**

CD - Special Grant
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$543,856.00	$658,657.00	$622,626.00
Total for Operating Transfers	**$543,856.00**	**$658,657.00**	**$622,626.00**
Total for Other Sources	**$543,856.00**	**$658,657.00**	**$622,626.00**
Total for Revenues and Other Sources	**$4,480,963.00**	**$8,596,851.00**	**$6,095,460.00**

CD - Special Grant
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86681 - Rehabilitation, Loans and Grants - Personal Services	-	-	$469,353.00
86684 - Rehabilitation, Loans and Grants - Contractual	-	-	$8,159,744.00
86688 - Rehabilitation, Loans and Grants - Employee Benefits	-	-	$170,478.00
86861 - Community Development Administration - Personal Services	$289,539.00	$512,563.00	-
86864 - Community Development Administration - Contractual	$3,990,543.00	$7,194,832.00	-
86868 - Community Development Administration - Employee Benefits	$203,826.00	$184,181.00	-
Total for Community Development	**$4,483,908.00**	**$7,891,576.00**	**$8,799,575.00**
Total for Home and Community Services	**$4,483,908.00**	**$7,891,576.00**	**$8,799,575.00**
Total for Expenditures	**$4,483,908.00**	**$7,891,576.00**	**$8,799,575.00**
Total for Expenditures and Other Uses	**$4,483,908.00**	**$7,891,576.00**	**$8,799,575.00**

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	($4,002,820.00)	($4,762,083.00)	($2,390,963.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$53,988.00	$332,995.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *audit adjustment subsequent to AFR submission*	$817.00	-	-
8022 - Restated Fund Balance - Beginning of Year	($4,003,637.00)	($4,708,095.00)	($2,057,968.00)
Add Revenues and Other Sources	$4,480,963.00	$8,596,851.00	$6,095,460.00
Deduct Expenditures and Other Uses	$4,483,908.00	$7,891,576.00	$8,799,575.00
8029 - Fund Balance - End of Year	($4,006,582.00)	($4,002,820.00)	($4,762,083.00)

EE - Enterprise Utility
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Current Assets			
Due From			
391 - Due From Other Funds	$11,871,040.00	$2,984,506.00	-
Total for Due From	**$11,871,040.00**	**$2,984,506.00**	
Total for Current Assets	**$11,871,040.00**	**$2,984,506.00**	
Non-Current Assets			
Non-Depreciable Capital Assets			
105 - Construction Work In Progress	$4,271,494.00	$639,824.00	-
Total for Non-Depreciable Capital Assets	**$4,271,494.00**	**$639,824.00**	
Depreciable Capital Assets			
102 - Buildings	$14,289,900.00	-	-
Total for Depreciable Capital Assets	**$14,289,900.00**	**$0.00**	
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($13,099,075.00)	-	-
Total for Accumulated Depreciation	**($13,099,075.00)**	**$0.00**	
Total for Non-Current Assets	**$5,462,319.00**	**$639,824.00**	

EE - Enterprise Utility
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Total for Assets	**$17,333,359.00**	**$3,624,330.00**	
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	$88,632.00	-	-
496 - Deferred Outflow of Resources Pensions	$63,269.00	-	-
Total for Deferred Outflows of Resources	**$151,901.00**	**$0.00**	
Total for Deferred Outflows	**$151,901.00**	**$0.00**	
Total for Assets and Deferred Outflows	**$17,485,260.00**	**$3,624,330.00**	

EE - Enterprise Utility
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	$482,744.00	-	-
Total for Payables	**$482,744.00**	**$0.00**	
Due to			
630 - Due To Other Funds	$1,002,538.00	-	-
Total for Due to	**$1,002,538.00**	**$0.00**	
Total for Current Liabilities	**$1,485,282.00**	**$0.00**	
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$64,870.00	-	-
683 - Other Post Employment Benefits	$959,443.00	-	-
689 - Other Long Term Debt	-	$1,750,540.00	-
Total for Other Long-Term Obligations	**$1,024,313.00**	**$1,750,540.00**	
Notes Payable			
626 - Bond Anticipation Notes Payable	$15,173,218.00	$3,624,330.00	-
Total for Notes Payable	**$15,173,218.00**	**$3,624,330.00**	

EE - Enterprise Utility
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Total for Long-Term Obligations	**$16,197,531.00**	**$5,374,870.00**	
Total for Liabilities	**$17,682,813.00**	**$5,374,870.00**	
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *GASB 75 - OPEB Obligations*	$38,866.00	-	-
697 - Deferred Inflow of Resources Pensions	$255,621.00	-	-
Total for Deferred Inflows of Resources	**$294,487.00**	**$0.00**	
Total for Deferred Inflows	**$294,487.00**	**$0.00**	
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	$2,160,141.00	-	-
922 - Net Assets Restricted for Debt	$603,392.00	-	-
Total for Restricted Net Position	**$2,763,533.00**	**$0.00**	
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	($3,255,573.00)	($1,750,540.00)	-
Total for Unrestricted Net Position	**($3,255,573.00)**	**($1,750,540.00)**	
Total for Net Position	**($492,040.00)**	**($1,750,540.00)**	
Total for Liabilities, Deferred Inflows and Net Position	**$17,485,260.00**	**$3,624,330.00**	

EE - Enterprise Utility
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2150 - Sale of Electrical Power	$202,722.00	-	-
Total for Departmental Income	**$202,722.00**	**$0.00**	
Other Revenues			
2770 - Unclassified *settlement of utility tracking account liability*	$603,392.00	-	-
Total for Other Revenues	**$603,392.00**	**$0.00**	
Total for Revenues	**$806,114.00**	**$0.00**	
Total for Revenues and Other Sources	**$806,114.00**	**$0.00**	

EE - Enterprise Utility
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual	-	$42,463.00	-
19944 - Depreciation - Contractual	$476,330.00	-	-
Total for Special Items	**$476,330.00**	**$42,463.00**	
Total for General Government Support	**$476,330.00**	**$42,463.00**	
Home and Community Services			
Source of Power			
84101 - Electric and Power - Personal Services	$172,947.00	-	-
84104 - Electric and Power - Contractual	$517,226.00	-	-
84108 - Electric and Power - Employee Benefits	$1,193,429.00	-	-
Total for Source of Power	**$1,883,602.00**	**$0.00**	
Total for Home and Community Services	**$1,883,602.00**	**$0.00**	
Debt Service			
Debt Service			
97307 - Bond Anticipation Notes - Debt Interest	$187,015.00	-	-

EE - Enterprise Utility
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Debt Service	**$187,015.00**	**$0.00**	
Total for Debt Service	**$187,015.00**	**$0.00**	
Total for Expenditures	**$2,546,947.00**	**$42,463.00**	
Total for Expenditures and Other Uses	**$2,546,947.00**	**$42,463.00**	

EE - Enterprise Utility
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	($1,750,540.00)	$0.00	-
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position *to recognize additional capital assets previously reported in Schedule K*	$2,999,333.00	-	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	$1,708,077.00	-
8022 - Restated Net Position - Beginning of Year	$1,248,793.00	($1,708,077.00)	-
Add Revenues and Other Sources	$806,114.00	$0.00	-
Deduct Expenditures and Other Uses	$2,546,947.00	$42,463.00	-
8029 - Net Position - End of Year	($492,040.00)	($1,750,540.00)	-

EE - Enterprise Utility
Adopted Budget Summary

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

EE - Enterprise Utility
Adopted Budget Summary

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

ES - Enterprise Sewer
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$957,475.00	$1,330,157.00	$835,583.00
201 - Cash In Time Deposits	$7,517,646.00	$8,331,501.00	$9,308,124.00
223 - Cash With Fiscal Agent	$129,566.00	$129,566.00	$51,065.17
Total for Cash and Cash Equivalents	**$8,604,687.00**	**$9,791,224.00**	**$10,194,772.17**
Net Other Receivables			
360 - Sewer Rents Receivable	$1,327,500.00	$1,078,082.00	$1,131,700.00
380 - Accounts Receivable	$99,711.00	$272,860.00	$169,195.00
389 - Allowance For Receivables	-	-	$140.00
Total for Net Other Receivables	**$1,427,211.00**	**$1,350,942.00**	**$1,301,035.00**
Due From			
391 - Due From Other Funds	$1,741,794.00	$1,741,794.00	$2,185,284.00
440 - Due from Other Governments	-	-	$45,960.00
Total for Due From	**$1,741,794.00**	**$1,741,794.00**	**$2,231,244.00**
Other Assets			
480 - Prepaid Expenses	-	$53,769.00	$57,623.00
Total for Other Assets	**$0.00**	**$53,769.00**	**$57,623.00**

ES - Enterprise Sewer
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Total for Current Assets	**$11,773,692.00**	**$12,937,729.00**	**$13,784,674.17**
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$178,196.00	$178,196.00	$178,196.00
105 - Construction Work In Progress	$19,601,343.00	$19,628,831.00	$18,419,622.00
Total for Non-Depreciable Capital Assets	**$19,779,539.00**	**$19,807,027.00**	**$18,597,818.00**
Depreciable Capital Assets			
102 - Buildings	$13,131,502.00	$13,131,502.00	$13,131,502.00
104 - Machinery and Equipment	$4,088,409.00	$3,636,465.00	$3,720,498.00
106 - Infrastructure	$70,644,718.00	$70,644,718.00	$70,644,718.00
Total for Depreciable Capital Assets	**$87,864,629.00**	**$87,412,685.00**	**$87,496,718.00**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	$343,650.00
Total for Other Non-Current Assets	**$0.00**	**$0.00**	**$343,650.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($10,582,405.00)	($10,582,405.00)	($10,243,357.00)
114 - Accumulated Depreciation Machinery and Equipment	($3,593,389.00)	($1,867,632.00)	($1,907,645.00)
116 - Accumulated Depreciation Infrastructure	($29,394,497.00)	($31,120,254.00)	($27,592,740.00)
Total for Accumulated Depreciation	**($43,570,291.00)**	**($43,570,291.00)**	**($39,743,742.00)**
Total for Non-Current Assets	**$64,073,877.00**	**$63,649,421.00**	**$66,694,444.00**

ES - Enterprise Sewer
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Total for Assets	**$75,847,569.00**	**$76,587,150.00**	**$80,479,118.17**
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	$747,696.00	$1,378,334.00	$1,516,982.00
496 - Deferred Outflow of Resources Pensions	$617,854.00	$642,433.00	$752,005.00
Total for Deferred Outflows of Resources	**$1,365,550.00**	**$2,020,767.00**	**$2,268,987.00**
Total for Deferred Outflows	**$1,365,550.00**	**$2,020,767.00**	**$2,268,987.00**
Total for Assets and Deferred Outflows	**$77,213,119.00**	**$78,607,917.00**	**$82,748,105.17**

ES - Enterprise Sewer
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	$67,460.00	$109,287.00	$116,595.00
601 - Accrued Liabilities	$5,375,565.00	$5,403,053.00	$18,438,381.00
651 - Accrued Interest Payable	$211,017.00	$211,017.00	$188,991.00
Total for Payables	**$5,654,042.00**	**$5,723,357.00**	**$18,743,967.00**
Due to			
630 - Due To Other Funds	$925,954.00	$925,954.00	$788,585.00
637 - Due to Employees Retirement System	$143,505.00	-	-
Total for Due to	**$1,069,459.00**	**$925,954.00**	**$788,585.00**
Total for Current Liabilities	**$6,723,501.00**	**$6,649,311.00**	**$19,532,552.00**
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$633,488.00	$877,644.00	$0.00
683 - Other Post Employment Benefits	$8,093,812.00	$8,558,665.00	$8,103,656.00
Total for Other Long-Term Obligations	**$8,727,300.00**	**$9,436,309.00**	**$8,103,656.00**
Debt Obligations			

ES - Enterprise Sewer
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
628 - Bonds Payable	$39,760,479.00	$41,463,099.00	$28,607,681.00
Total for Debt Obligations	**$39,760,479.00**	**$41,463,099.00**	**$28,607,681.00**
Total for Long-Term Obligations	**$48,487,779.00**	**$50,899,408.00**	**$36,711,337.00**
Total for Liabilities	**$55,211,280.00**	**$57,548,719.00**	**$56,243,889.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *OPEB*	$379,545.00	$2,369,202.00	$3,491,729.00
697 - Deferred Inflow of Resources Pensions	$2,156,405.00	$74,382.00	$1,196,464.00
Total for Deferred Inflows of Resources	**$2,535,950.00**	**$2,443,584.00**	**$4,688,193.00**
Total for Deferred Inflows	**$2,535,950.00**	**$2,443,584.00**	**$4,688,193.00**
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	$18,937,833.00	$16,783,269.00	$19,669,368.00
922 - Net Assets Restricted for Debt	$300,000.00	$129,566.00	$0.00
923 - Net Assets Restricted for Other Purposes	-	-	$0.00
Total for Restricted Net Position	**$19,237,833.00**	**$16,912,835.00**	**$19,669,368.00**
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	$228,056.00	$1,702,779.00	$2,146,655.00

ES - Enterprise Sewer
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Total for Unrestricted Net Position	**$228,056.00**	**$1,702,779.00**	**$2,146,655.00**
Total for Net Position	**$19,465,889.00**	**$18,615,614.00**	**$21,816,023.00**
Total for Liabilities, Deferred Inflows and Net Position	**$77,213,119.00**	**$78,607,917.00**	**$82,748,105.00**

ES - Enterprise Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	$28,800.00	-	-
2122 - Sewer Charges	$4,772,823.00	$3,828,013.00	$5,130,608.00
2128 - Interest and Penalties on Sewer Accounts	$233,758.00	$187,981.00	$264,454.00
Total for Departmental Income	**$5,035,381.00**	**$4,015,994.00**	**$5,395,062.00**
Intergovernmental Charges			
2374 - Sewer Services Other Governments *SUNY, Scriba, Town of Oswego*	$2,179,344.00	$2,449,187.00	$1,548,561.00
Total for Intergovernmental Charges	**$2,179,344.00**	**$2,449,187.00**	**$1,548,561.00**
Use of Money and Property			
2401 - Interest and Earnings	$186,145.00	$97,676.00	$18,009.00
Total for Use of Money and Property	**$186,145.00**	**$97,676.00**	**$18,009.00**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	$800.00	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$800.00**	**$0.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$676.00	$1,237.00	-

ES - Enterprise Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
2770 - Unclassified *employee benefits net of changes in pension and OPEB obligations*	$31,071.00	$63,931.00	-
Total for Other Revenues	**$31,747.00**	**$65,168.00**	**$0.00**
State Aid			
3901 - State Aid Operation and Maintenance of Sewer Treatment Plant	-	$1,464,708.00	$520,977.00
Total for State Aid	**$0.00**	**$1,464,708.00**	**$520,977.00**
Total for Revenues	**$7,432,617.00**	**$8,093,533.00**	**$7,482,609.00**
Total for Revenues and Other Sources	**$7,432,617.00**	**$8,093,533.00**	**$7,482,609.00**

ES - Enterprise Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13204 - Auditor - Contractual	$55,000.00	$15,000.00	-
13804 - Fiscal Agents Fees - Contractual	$68,491.00	$58,218.00	-
Total for Finance	**$123,491.00**	**$73,218.00**	**$0.00**
Special Items			
19104 - Unallocated Insurance - Contractual	$200,000.00	$250,000.00	$250,000.00
19304 - Judgements and Claims - Contractual	-	$5,370.00	-
19894 - General Government Support, Other - Contractual	-	-	$60,864.00
19944 - Depreciation - Contractual	-	$2,253,361.00	-
Total for Special Items	**$200,000.00**	**$2,508,731.00**	**$310,864.00**
Total for General Government Support	**$323,491.00**	**$2,581,949.00**	**$310,864.00**
Home and Community Services			
Sewage			
81201 - Sanitary Sewers - Personal Services	$753,579.00	$590,275.00	$562,423.00
81204 - Sanitary Sewers - Contractual	$319,327.00	$126,903.00	$227,085.00
81208 - Sanitary Sewers - Employee Benefits	$147,458.00	-	$335,845.00
81301 - Sewage Treatment and Disposal - Personal Services	$932,864.00	$868,697.00	$759,310.00

ES - Enterprise Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
81304 - Sewage Treatment and Disposal - Contractual	$2,258,818.00	$2,146,941.00	$2,027,071.00
81308 - Sewage Treatment and Disposal - Employee Benefits	$180,226.00	-	$491,181.00
Total for Sewage	**$4,592,272.00**	**$3,732,816.00**	**$4,402,915.00**
Total for Home and Community Services	**$4,592,272.00**	**$3,732,816.00**	**$4,402,915.00**
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	$1,121,971.00	$929,836.00	$959,476.00
97307 - Bond Anticipation Notes - Debt Interest	-	$3,582.00	$11,676.00
Total for Debt Service	**$1,121,971.00**	**$933,418.00**	**$971,152.00**
Total for Debt Service	**$1,121,971.00**	**$933,418.00**	**$971,152.00**
Total for Expenditures	**$6,037,734.00**	**$7,248,183.00**	**$5,684,931.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *transfer to General Fund and Self Insurance Fund*	$480,677.00	$1,620,735.00	$1,510,441.00
Total for Interfund Transfers	**$480,677.00**	**$1,620,735.00**	**$1,510,441.00**
Total for Interfund Transfers	**$480,677.00**	**$1,620,735.00**	**$1,510,441.00**
Total for Other Uses	**$480,677.00**	**$1,620,735.00**	**$1,510,441.00**

ES - Enterprise Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Expenditures and Other Uses	**$6,518,411.00**	**$8,868,918.00**	**$7,195,372.00**

ES - Enterprise Sewer
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	$18,615,614.00	$21,816,023.00	$23,194,309.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position *audit adjustments subsequent to filing 2023 AFR*	$63,931.00	$2,425,024.00	$1,665,523.00
8022 - Restated Net Position - Beginning of Year	$18,551,683.00	$19,390,999.00	$21,528,786.00
Add Revenues and Other Sources	$7,432,617.00	$8,093,533.00	$7,482,609.00
Deduct Expenditures and Other Uses	$6,518,411.00	$8,868,918.00	$7,195,372.00
8029 - Net Position - End of Year	$19,465,889.00	$18,615,614.00	$21,816,023.00

ES - Enterprise Sewer
Adopted Budget Summary

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

ES - Enterprise Sewer
Adopted Budget Summary

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

FX - Water
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$867,402.00	$909,356.00	$494,854.00
201 - Cash In Time Deposits	$1,257,265.00	$631,400.00	$319,794.00
Total for Cash and Cash Equivalents	**$2,124,667.00**	**$1,540,756.00**	**$814,648.00**
Net Other Receivables			
350 - Water Rents Receivable	$470,859.00	$283,339.00	$303,752.00
380 - Accounts Receivable	$221,736.00	$150,502.00	$94,373.00
389 - Allowance For Receivables	($28,216.00)	($28,216.00)	($28,216.00)
Total for Net Other Receivables	**$664,379.00**	**$405,625.00**	**$369,909.00**
Due From			
391 - Due From Other Funds	$394,371.00	$394,371.00	$679,864.00
Total for Due From	**$394,371.00**	**$394,371.00**	**$679,864.00**
Other Assets			
480 - Prepaid Expenses	-	$36,319.00	$35,311.00
Total for Other Assets	**$0.00**	**$36,319.00**	**$35,311.00**
Total for Assets	**$3,183,417.00**	**$2,377,071.00**	**$1,899,732.00**
Total for Assets and Deferred Outflows	**$3,183,417.00**	**$2,377,071.00**	**$1,899,732.00**

FX - Water
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$35,222.00	$55,865.00	$47,313.00
Total for Payables	**$35,222.00**	**$55,865.00**	**$47,313.00**
Due to			
630 - Due To Other Funds	$328,610.00	$328,610.00	$232,211.00
637 - Due to Employees Retirement System	$90,310.00	-	-
Total for Due to	**$418,920.00**	**$328,610.00**	**$232,211.00**
Other Liabilities			
690 - Overpayments and Clearing Account	$1,044.00	$1,044.00	$1,044.00
Total for Other Liabilities	**$1,044.00**	**$1,044.00**	**$1,044.00**
Total for Liabilities	**$455,186.00**	**$385,519.00**	**$280,568.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	$36,319.00	$35,311.00
Total for Nonspendable Fund Balance	**$0.00**	**$36,319.00**	**$35,311.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$2,728,231.00	$1,955,233.00	$1,583,853.00

FX - Water
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Assigned Fund Balance	**$2,728,231.00**	**$1,955,233.00**	**$1,583,853.00**
Total for Fund Balance	**$2,728,231.00**	**$1,991,552.00**	**$1,619,164.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$3,183,417.00**	**$2,377,071.00**	**$1,899,732.00**

FX - Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	$2,167,368.00	$1,983,915.00	$2,033,004.00
2142 - Unmetered Water Sales	$1,062,830.00	$1,062,727.00	$1,078,002.00
2144 - Water Service Charges	$10,436.00	$4,925.00	$4,325.00
2148 - Interest and Penalties on Water Rents	$166,722.00	$147,622.00	$158,837.00
2189 - Other Home and Community Services Income	$46,800.00	$47,702.00	$44,200.00
Total for Departmental Income	**$3,454,156.00**	**$3,246,891.00**	**$3,318,368.00**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments *Scriba , and Oswego Town*	$661,235.00	$165,369.00	-
Total for Intergovernmental Charges	**$661,235.00**	**$165,369.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$25,865.00	$7,100.00	$702.00
Total for Use of Money and Property	**$25,865.00**	**$7,100.00**	**$702.00**
Sales of Property and Compensation for Loss			
2655 - Sales Other	-	-	$460.00
2665 - Sales of Equipment	$49,483.00	$51,985.00	$47,077.00
Total for Sales of Property and Compensation for Loss	**$49,483.00**	**$51,985.00**	**$47,537.00**

FX - Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Other Revenues			
2770 - Unclassified *lead and copper testing*	$17,035.00	$16,300.00	$17,761.00
Total for Other Revenues	**$17,035.00**	**$16,300.00**	**$17,761.00**
Total for Revenues	**$4,207,774.00**	**$3,487,645.00**	**$3,384,368.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$52,000.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$52,000.00**
Total for Other Sources	**$0.00**	**$0.00**	**$52,000.00**
Total for Revenues and Other Sources	**$4,207,774.00**	**$3,487,645.00**	**$3,436,368.00**

FX - Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$75,000.00	$75,000.00	$60,000.00
19894 - General Government Support, Other - Contractual *audit fees*	$21,000.00	-	-
Total for Special Items	**$96,000.00**	**$75,000.00**	**$60,000.00**
Total for General Government Support	**$96,000.00**	**$75,000.00**	**$60,000.00**
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	$49,433.00	$50,364.00	$39,068.00
83102 - Water Administration - Equipment and Capital Outlay	-	$4,600.00	$35,194.00
83104 - Water Administration - Contractual	$27,256.00	$31,762.00	$30,278.00
83201 - Water Source of Supply, Power and Pumping - Personal Services	$684,463.00	$617,752.00	$506,170.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	$79,397.00	$123,418.00	$126,761.00
83204 - Water Source of Supply, Power and Pumping - Contractual	$851,678.00	$688,356.00	$742,086.00
83401 - Water Transportation and Distribution - Personal Services	$327,417.00	$317,361.00	$264,716.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	$146,739.00	$34,491.00	$293,760.00

FX - Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
83404 - Water Transportation and Distribution - Contractual	$206,340.00	$282,043.00	$231,680.00
Total for Water	**$2,372,723.00**	**$2,150,147.00**	**$2,269,713.00**
Total for Home and Community Services	**$2,372,723.00**	**$2,150,147.00**	**$2,269,713.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$122,214.00	$95,391.00	$102,154.00
90308 - Social Security - Employee Benefits	$78,019.00	$72,424.00	$59,446.00
90558 - Disability Insurance - Employee Benefits	$2,039.00	$2,008.00	$2,068.00
90708 - Union Welfare Benefits - Employee Benefits	-	$9,258.00	$10,296.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Dental Insurance*	$11,063.00	-	-
Total for Employee Benefits	**$213,335.00**	**$179,081.00**	**$173,964.00**
Total for Employee Benefits	**$213,335.00**	**$179,081.00**	**$173,964.00**
Debt Service			
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	$66,000.00	-	-
97307 - Bond Anticipation Notes - Debt Interest	$51,031.00	$5,323.00	-
97856 - Installment Purchase Debt - Debt Principal	-	-	$110,108.00
97857 - Installment Purchase Debt - Debt Interest	-	-	$2,254.00
Total for Debt Service	**$117,031.00**	**$5,323.00**	**$112,362.00**
Total for Debt Service	**$117,031.00**	**$5,323.00**	**$112,362.00**

FX - Water
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Expenditures	**$2,799,089.00**	**$2,409,551.00**	**$2,616,039.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Health Insurance and transfer to General Fund as budgeted.*	$672,006.00	$705,706.00	$654,106.00
Total for Interfund Transfers	**$672,006.00**	**$705,706.00**	**$654,106.00**
Total for Interfund Transfers	**$672,006.00**	**$705,706.00**	**$654,106.00**
Total for Other Uses	**$672,006.00**	**$705,706.00**	**$654,106.00**
Total for Expenditures and Other Uses	**$3,471,095.00**	**$3,115,257.00**	**$3,270,145.00**

FX - 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	$1,991,552.00	$1,619,164.00	$1,485,813.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$32,872.00
8022 - Restated Fund Balance - Beginning of Year	$1,991,552.00	$1,619,164.00	$1,452,941.00
Add Revenues and Other Sources	$4,207,774.00	$3,487,645.00	$3,436,368.00
Deduct Expenditures and Other Uses	$3,471,095.00	$3,115,257.00	$3,270,145.00
8029 - Fund Balance - End of Year	$2,728,231.00	$1,991,552.00	$1,619,164.00

FX - Water
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	$3,281,765.00
2199 - Est Rev - Departmental Income	$4,121,530.00	$3,608,452.00	-
2799 - Est Rev - Other Revenues	$15,000.00	$15,000.00	$15,100.00
Total for Estimated Revenue	**$4,136,530.00**	**$3,623,452.00**	**$3,296,865.00**
Total for Estimated Revenues and Other Sources	**$4,136,530.00**	**$3,623,452.00**	**$3,296,865.00**

FX - Water
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$439,995.00	$485,145.00	$446,301.00
8999 - App - Home and Community Services	$2,705,827.00	$2,285,274.00	$2,019,503.00
9199 - App - Employee Benefits	$209,790.00	$201,026.00	$175,354.00
Total for Estimated Appropriations	**$3,355,612.00**	**$2,971,445.00**	**$2,641,158.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$780,918.00	$652,007.00	$655,707.00
Total for Estimated Other Uses	**$780,918.00**	**$652,007.00**	**$655,707.00**
Total for Estimated Appropriations and Other Uses	**$4,136,530.00**	**$3,623,452.00**	**$3,296,865.00**

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	$979,398.00	$1,136,934.00	$727,611.00
201 - Cash In Time Deposits	$20,603,171.00	$3,467,473.00	$942,915.00
Total for Cash and Cash Equivalents	**$21,582,569.00**	**$4,604,407.00**	**$1,670,526.00**
Due From			
391 - Due From Other Funds	-	$530,580.00	$530,580.00
410 - Due from State and Federal Government	$1,624,221.00	$1,110,636.00	$494,309.00
Total for Due From	**$1,624,221.00**	**$1,641,216.00**	**$1,024,889.00**
Total for Assets	**$23,206,790.00**	**$6,245,623.00**	**$2,695,415.00**
Total for Assets and Deferred Outflows	**$23,206,790.00**	**$6,245,623.00**	**$2,695,415.00**

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	-	-	$177,949.00
Total for Payables	**$0.00**	**$0.00**	**$177,949.00**
Due to			
630 - Due To Other Funds	$14,479,342.00	$5,699,134.00	$2,171,239.00
Total for Due to	**$14,479,342.00**	**$5,699,134.00**	**$2,171,239.00**
Notes Payable			
626 - Bond Anticipation Notes Payable	$19,201,292.00	$5,779,000.00	$20,599,156.00
Total for Notes Payable	**$19,201,292.00**	**$5,779,000.00**	**$20,599,156.00**
Total for Liabilities	**$33,680,634.00**	**$11,478,134.00**	**$22,948,344.00**
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($10,473,844.00)	($5,232,511.00)	($20,252,929.00)
Total for Unassigned Fund Balance	**($10,473,844.00)**	**($5,232,511.00)**	**($20,252,929.00)**
Total for Fund Balance	**($10,473,844.00)**	**($5,232,511.00)**	**($20,252,929.00)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$23,206,790.00**	**$6,245,623.00**	**$2,695,415.00**

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	$311,330.00	$451.00	$74.00
Total for Use of Money and Property	**$311,330.00**	**$451.00**	**$74.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$9,801.00	$181,456.00	-
2710 - Premium on Obligations	$171,196.00	-	-
2770 - Unclassified *Ice Rink Revenues*	$133,431.00	$80,837.00	$78,039.00
Total for Other Revenues	**$314,428.00**	**$262,293.00**	**$78,039.00**
State Aid			
3501 - State Aid Consolidated Highway Aid	$985,375.00	$1,508,215.00	$1,030,260.00
3597 - State Aid Transportation Capital Grants *Marchiselli*	$2,679.00	$11,380.00	-
3960 - State Aid Emergency Disaster Assistance	$228,855.00	$311,529.00	$63,093.00
3990 - State Aid Sewer Capital Projects	-	-	$134,167.00
3991 - State Aid Water Capital Projects	$712,652.00	$587,672.00	$805,285.00
Total for State Aid	**$1,929,561.00**	**$2,418,796.00**	**$2,032,805.00**
Federal Aid			
4597 - Federal Aid Transportation Capital Projects	$14,287.00	$60,690.00	-
4960 - Federal Aid Emergency Disaster Assistance	$1,373,129.00	$1,869,172.00	$378,559.00

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Federal Aid	**$1,387,416.00**	**$1,929,862.00**	**$378,559.00**
Total for Revenues	**$3,942,735.00**	**$4,611,402.00**	**$2,489,477.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$248,855.00	$1,432,243.00	$1,305,093.00
Total for Operating Transfers	**$248,855.00**	**$1,432,243.00**	**$1,305,093.00**
Proceeds of Obligations			
5710 - Serial Bonds	-	$14,244,537.00	-
5731 - BANS Redeemed from Appropriations	$1,100,500.00	$1,299,500.00	$1,554,500.00
5789 - Other Debt	-	-	$4,591,366.00
Total for Proceeds of Obligations	**$1,100,500.00**	**$15,544,037.00**	**$6,145,866.00**
Total for Other Sources	**$1,349,355.00**	**$16,976,280.00**	**$7,450,959.00**
Total for Revenues and Other Sources	**$5,292,090.00**	**$21,587,682.00**	**$9,940,436.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19972 - General Government - Equipment and Capital Outlay	$5,854,562.00	$91,351.00	$2,745,729.00
Total for Special Items	**$5,854,562.00**	**$91,351.00**	**$2,745,729.00**
Total for General Government Support	**$5,854,562.00**	**$91,351.00**	**$2,745,729.00**
Public Safety			
Administration			
30972 - Public Safety Capital Project - Equipment and Capital Outlay	$65,536.00	$154,001.00	-
Total for Administration	**$65,536.00**	**$154,001.00**	**$0.00**
Total for Public Safety	**$65,536.00**	**$154,001.00**	**$0.00**
Transportation			
Highway			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$1,062,279.00	$1,400,556.00	$1,206,985.00
51972 - Highway Capital Project - Equipment and Capital Outlay	-	-	$1,144.00
Total for Highway	**$1,062,279.00**	**$1,400,556.00**	**$1,208,129.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Transportation	**$1,062,279.00**	**$1,400,556.00**	**$1,208,129.00**
Culture and Recreation			
Recreation			
71972 - Recreation - Equipment and Capital Outlay	$1,869,889.00	$2,527,259.00	$1,024,520.00
Total for Recreation	**$1,869,889.00**	**$2,527,259.00**	**$1,024,520.00**
Total for Culture and Recreation	**$1,869,889.00**	**$2,527,259.00**	**$1,024,520.00**
Home and Community Services			
Sanitation			
81972 - Sewer - Equipment and Capital Outlay	$479,274.00	$72,769.00	$528,882.00
Total for Sanitation	**$479,274.00**	**$72,769.00**	**$528,882.00**
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	$1,171,883.00	$2,321,328.00	$2,501,940.00
Total for Water	**$1,171,883.00**	**$2,321,328.00**	**$2,501,940.00**
Total for Home and Community Services	**$1,651,157.00**	**$2,394,097.00**	**$3,030,822.00**
Total for Expenditures	**$10,503,423.00**	**$6,567,264.00**	**$8,009,200.00**
Other Uses			
Interfund Transfers			

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *From recreation savings to support athletic field maintenance*	$30,000.00	-	-
Total for Interfund Transfers	**$30,000.00**	**$0.00**	**$0.00**
Total for Interfund Transfers	**$30,000.00**	**$0.00**	**$0.00**
Total for Other Uses	**$30,000.00**	**$0.00**	**$0.00**
Total for Expenditures and Other Uses	**$10,533,423.00**	**$6,567,264.00**	**$8,009,200.00**

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	($5,232,511.00)	($20,252,929.00)	($22,124,577.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	$0.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$59,588.00
8022 - Restated Fund Balance - Beginning of Year	($5,232,511.00)	($20,252,929.00)	($22,184,165.00)
Add Revenues and Other Sources	$5,292,090.00	$21,587,682.00	$9,940,436.00
Deduct Expenditures and Other Uses	$10,533,423.00	$6,567,264.00	$8,009,200.00
8029 - Fund Balance - End of Year	($10,473,844.00)	($5,232,511.00)	($20,252,929.00)

MS - Self Insurance
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$100,508.00	$23,002.00	$20,345.00
201 - Cash In Time Deposits	$44,689.00	$43,631.00	$70,928.00
Total for Cash and Cash Equivalents	**$145,197.00**	**$66,633.00**	**$91,273.00**
Due From			
391 - Due From Other Funds	$338,727.00	$283,807.00	$298,725.00
Total for Due From	**$338,727.00**	**$283,807.00**	**$298,725.00**
Total for Current Assets	**$483,924.00**	**$350,440.00**	**$389,998.00**
Total for Assets	**$483,924.00**	**$350,440.00**	**$389,998.00**
Total for Assets and Deferred Outflows	**$483,924.00**	**$350,440.00**	**$389,998.00**

MS - Self Insurance
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	-	-	$117,093.00
Total for Payables	**$0.00**	**$0.00**	**$117,093.00**
Due to			
630 - Due To Other Funds	-	-	$1,089.00
Total for Due to	**$0.00**	**$0.00**	**$1,089.00**
Total for Current Liabilities	**$0.00**	**$0.00**	**$118,182.00**
Total for Liabilities	**$0.00**	**$0.00**	**$118,182.00**
Net Position			
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	$483,924.00	$350,440.00	$271,816.00
Total for Unrestricted Net Position	**$483,924.00**	**$350,440.00**	**$271,816.00**
Total for Net Position	**$483,924.00**	**$350,440.00**	**$271,816.00**
Total for Liabilities, Deferred Inflows and Net Position	**$483,924.00**	**$350,440.00**	**$389,998.00**

MS - Self Insurance
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	$1,058.00	$613.00	$256.00
Total for Use of Money and Property	**$1,058.00**	**$613.00**	**$256.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	$20,180.00
Total for Other Revenues	**$0.00**	**$0.00**	**$20,180.00**
Total for Revenues	**$1,058.00**	**$613.00**	**$20,436.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$8,054,677.00	$8,560,472.00	$6,954,964.00
Total for Operating Transfers	**$8,054,677.00**	**$8,560,472.00**	**$6,954,964.00**
Total for Other Sources	**$8,054,677.00**	**$8,560,472.00**	**$6,954,964.00**
Total for Revenues and Other Sources	**$8,055,735.00**	**$8,561,085.00**	**$6,975,400.00**

MS - Self Insurance
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17104 - Self Insurance, Administration - Contractual	$2,139,562.00	$2,238,314.00	$1,907,425.00
Total for Self Insurance	**$2,139,562.00**	**$2,238,314.00**	**$1,907,425.00**
Special Items			
19304 - Judgements and Claims - Contractual	-	$13,328.00	$13,830.00
Total for Special Items	**$0.00**	**$13,328.00**	**$13,830.00**
Total for General Government Support	**$2,139,562.00**	**$2,251,642.00**	**$1,921,255.00**
Employee Benefits			
Employee Benefits			
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$5,782,689.00	$6,230,819.00	$5,291,162.00
Total for Employee Benefits	**$5,782,689.00**	**$6,230,819.00**	**$5,291,162.00**
Total for Employee Benefits	**$5,782,689.00**	**$6,230,819.00**	**$5,291,162.00**
Total for Expenditures	**$7,922,251.00**	**$8,482,461.00**	**$7,212,417.00**
Total for Expenditures and Other Uses	**$7,922,251.00**	**$8,482,461.00**	**$7,212,417.00**

MS - Self Insurance
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	$350,440.00	$271,816.00	$508,833.00
8022 - Restated Net Position - Beginning of Year	$350,440.00	$271,816.00	$508,833.00
Add Revenues and Other Sources	$8,055,735.00	$8,561,085.00	$6,975,400.00
Deduct Expenditures and Other Uses	$7,922,251.00	$8,482,461.00	$7,212,417.00
8029 - Net Position - End of Year	$483,924.00	$350,440.00	$271,816.00

V - Debt Service
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Due From			
391 - Due From Other Funds	$1,373,732.00	$960,603.00	$933,838.00
Total for Due From	**$1,373,732.00**	**$960,603.00**	**$933,838.00**
Total for Assets	**$1,373,732.00**	**$960,603.00**	**$933,838.00**
Total for Assets and Deferred Outflows	**$1,373,732.00**	**$960,603.00**	**$933,838.00**

V - Debt Service
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	$1,373,732.00	$960,603.00	$933,838.00
Total for Restricted Fund Balance	**$1,373,732.00**	**$960,603.00**	**$933,838.00**
Total for Fund Balance	**$1,373,732.00**	**$960,603.00**	**$933,838.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,373,732.00**	**$960,603.00**	**$933,838.00**

V - Debt Service
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	$413,129.00	$26,765.00	$3,423.00
Total for Use of Money and Property	**$413,129.00**	**$26,765.00**	**$3,423.00**
Total for Revenues	**$413,129.00**	**$26,765.00**	**$3,423.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$1,095,556.00	$1,119,063.00	$1,140,419.00
Total for Operating Transfers	**$1,095,556.00**	**$1,119,063.00**	**$1,140,419.00**
Proceeds of Obligations			
5792 - Current Refunding Bonds	-	$1,050,000.00	-
Total for Proceeds of Obligations	**$0.00**	**$1,050,000.00**	**$0.00**
Total for Other Sources	**$1,095,556.00**	**$2,169,063.00**	**$1,140,419.00**
Total for Revenues and Other Sources	**$1,508,685.00**	**$2,195,828.00**	**$1,143,842.00**

V - Debt Service
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$920,000.00	$1,970,000.00	$920,000.00
97107 - Serial Bonds - Debt Interest	$175,556.00	$199,063.00	$220,419.00
Total for Debt Service	**$1,095,556.00**	**$2,169,063.00**	**$1,140,419.00**
Total for Debt Service	**$1,095,556.00**	**$2,169,063.00**	**$1,140,419.00**
Total for Expenditures	**$1,095,556.00**	**$2,169,063.00**	**$1,140,419.00**
Total for Expenditures and Other Uses	**$1,095,556.00**	**$2,169,063.00**	**$1,140,419.00**

V - Debt Service
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	$960,603.00	$933,838.00	$930,415.00
8022 - Restated Fund Balance - Beginning of Year	$960,603.00	$933,838.00	$930,415.00
Add Revenues and Other Sources	$1,508,685.00	$2,195,828.00	$1,143,842.00
Deduct Expenditures and Other Uses	$1,095,556.00	$2,169,063.00	$1,140,419.00
8029 - Fund Balance - End of Year	$1,373,732.00	$960,603.00	$933,838.00

V - Debt Service
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$636,552.00	-	-
Total for Estimated Other Sources	**$636,552.00**	**$0.00**	**$0.00**
Total for Estimated Revenues and Other Sources	**$636,552.00**	**$0.00**	**$0.00**

V - Debt Service
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
9899 - App - Debt Service	$636,552.00	-	-
Total for Estimated Appropriations	**$636,552.00**	**$0.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$636,552.00**	**$0.00**	**$0.00**

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	$6,392,814.00	$6,392,814.00	$6,392,814.00
105 - Construction Work In Progress	$33,550,347.00	$19,427,425.00	$19,427,425.00
Total for Non-Depreciable Capital Assets	**$39,943,161.00**	**$25,820,239.00**	**$25,820,239.00**
Depreciable Capital Assets			
102 - Buildings	$18,880,582.00	$33,170,482.00	$33,170,482.00
104 - Machinery and Equipment	$21,220,605.00	$19,923,706.00	$19,923,706.00
106 - Infrastructure	$155,909,264.00	$152,628,182.00	$152,628,182.00
Total for Depreciable Capital Assets	**$196,010,451.00**	**$205,722,370.00**	**$205,722,370.00**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($17,805,964.00)	($28,848,736.00)	($28,848,736.00)
114 - Accumulated Depreciation Machinery and Equipment	($137,143,853.00)	($13,889,739.00)	($13,889,739.00)
116 - Accumulated Depreciation Infrastructure	($14,035,317.00)	($133,873,620.00)	($133,873,620.00)
Total for Accumulated Depreciation	**($168,985,134.00)**	**($176,612,095.00)**	**($176,612,095.00)**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	$2,009,683.00
Total for Other Non-Current Assets	**$0.00**	**$0.00**	**$2,009,683.00**
Total for Non-Current Assets	**$66,968,478.00**	**$54,930,514.00**	**$56,940,197.00**

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			
Due To			
637 - Due to Employees Retirement System	$27,040.00	$22,823.00	$271,974.00
Total for Due To	**$27,040.00**	**$22,823.00**	**$271,974.00**
Debt Obligations			
628 - Bonds Payable	$5,140,000.00	$6,060,000.00	$6,980,000.00
685 - Installment Purchase Contract Debt	-	-	$0.00
689 - Other Long Term Debt	-	-	$1,708,077.00
Total for Debt Obligations	**$5,140,000.00**	**$6,060,000.00**	**$8,688,077.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$14,505,116.00	$17,157,998.00	$1,129,150.00
683 - Other Post Employment Benefits	$120,211,599.00	$115,097,749.00	$105,615,530.00
687 - Compensated Absences	$3,766,597.00	$3,502,029.00	$2,949,828.00
Total for Other Long-Term Obligations	**$138,483,312.00**	**$135,757,776.00**	**$109,694,508.00**
Total for Long-Term Obligations	**$143,650,352.00**	**$141,840,599.00**	**$118,654,559.00**

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	$47,523,099.00	$12,075,000.00	$2,622,620.00	$12,075,000.00	$0.00	$0.00	$44,900,479.00
Bond Anticipation Note	$9,403,330.00	$26,071,680.00	$1,100,500.00	$0.00	$0.00	$0.00	$34,374,510.00
Other	$1,750,540.00	$0.00	$1,750,540.00	$0.00	$0.00	$0.00	$0.00
Total	$58,676,969.00	$38,146,680.00	$5,473,660.00	$12,075,000.00	$0.00	$0.00	$79,274,989.00

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 Various Purpose (2017 Series B)		5/24/17	6/15/32	$2,185,000.00	$0.00	$600,000.00	$0.00	$0.00	$0.00	$1,585,000.00
Bond Sewer Rehab	EFC	12/9/21	5/15/31	$995,000.00	$0.00	$120,000.00	$0.00	$0.00	$0.00	$875,000.00
Bond Water Tank and Plant Ugrade		10/23/14	10/15/34	$3,850,000.00	$0.00	$295,000.00	$0.00	$0.00	$0.00	$3,555,000.00
Bond Environmental Improvement	EFC	8/20/15	5/6/24	$6,640,000.00	$0.00	$245,000.00	$0.00	$0.00	$0.00	$6,395,000.00
Bond Sewer Separation	EFC	8/20/15	3/1/37	$1,320,000.00	$0.00	$90,000.00	$0.00	$0.00	$0.00	$1,230,000.00
Bond Sewer Separation	EFC	1/13/22	7/1/51	$4,332,931.00	$0.00	$154,750.00	$0.00	$0.00	$0.00	$4,178,181.00
Bond Sewer Improvement	EFC	7/2/14	5/1/44	$12,455,000.00	$0.00	$380,000.00	$12,075,000.00	$0.00	$0.00	$0.00
Bond Sewer Improvements	EFC	12/9/21	5/1/41	$595,000.00	$0.00	$30,000.00	$0.00	$0.00	$0.00	$565,000.00
Bond Sewer Separation	EFC	12/5/23	9/1/53	$6,886,980.00	$0.00	$220,000.00	$0.00	$0.00	$0.00	$6,666,980.00
Bond Sewer Rehab	EFC	4/13/23	6/30/52	$7,188,188.00	$0.00	$247,870.00	$0.00	$0.00	$0.00	$6,940,318.00
Bond Various Purpose (2017 Series A)		5/24/17	3/1/24	$25,000.00	$0.00	$25,000.00	$0.00	$0.00	$0.00	$0.00
Bond Sewer Rehab	EFC	5/18/23	4/16/32	$1,050,000.00	$0.00	$110,000.00	$0.00	$0.00	$0.00	$940,000.00

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 Refinance EFC 2014B	EFC	9/11/24	5/1/44	$0.00	$12,075,000.00	$105,000.00	$0.00	$0.00	$0.00	$11,970,000.00
Bond Anticipation Note Fire Vehicle		11/22/22	11/21/25	$820,000.00	$0.00	$205,000.00	$0.00	$0.00	$0.00	$615,000.00
Bond Anticipation Note Various Purpose		12/15/20	12/12/25	$1,659,000.00	$0.00	$829,500.00	$0.00	$0.00	$0.00	$829,500.00
Bond Anticipation Note High Dam Hydroelectric Upgrades		9/18/23	9/18/25	$3,624,330.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,624,330.00
Bond Anticipation Note EFC Grid DO18428 Water Treatment Plant upgrades	EFC	3/11/21	3/11/24	$3,300,000.00	$535,500.00	$66,000.00	$0.00	$0.00	$0.00	$3,769,500.00
Bond Anticipation Note Property Acquisition	J.P. Morgan	1/22/24	1/22/25	$0.00	$1,190,000.00	$0.00	$0.00	$0.00	$0.00	$1,190,000.00
Bond Anticipation Note Building Renovations Conway Roof	J.P. Morgan	8/26/24	8/26/25	$0.00	$1,641,180.00	$0.00	$0.00	$0.00	$0.00	$1,641,180.00
Bond Anticipation Note High Dam Energy Projects		4/17/24	4/17/25	$0.00	$11,548,888.00	$0.00	$0.00	$0.00	$0.00	$11,548,888.00
Bond Anticipation Note Various Energy Projects		4/17/24	4/17/25	$0.00	$11,156,112.00	$0.00	$0.00	$0.00	$0.00	$11,156,112.00
Other Utility Tracking Account		12/31/23	12/31/24	$1,750,540.00	$0.00	$1,750,540.00	$0.00	$0.00	$0.00	$0.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	$2,137,551.00	$1,020,971.00	$3,158,522.00	$36,367,928.00
2026	$2,179,600.00	$970,178.00	$3,149,778.00	$34,188,328.00
2027	$2,232,620.00	$915,990.00	$3,148,610.00	$31,955,708.00
2028	$2,267,620.00	$857,808.00	$3,125,428.00	$29,688,088.00
2029	$2,297,620.00	$796,895.00	$3,094,515.00	$27,390,468.00
2030	$2,347,620.00	$733,404.00	$3,081,024.00	$25,042,848.00
2031	$2,382,620.00	$667,747.00	$3,050,367.00	$22,660,228.00
2032	$2,292,620.00	$603,080.00	$2,895,700.00	$20,367,608.00
2033	$1,992,620.00	$546,137.00	$2,538,757.00	$18,374,988.00
2034	$2,022,620.00	$494,629.00	$2,517,249.00	$16,352,368.00
2035	$1,647,620.00	$441,540.00	$2,089,160.00	$14,704,748.00
2036	$1,677,620.00	$398,025.00	$2,075,645.00	$13,027,128.00
2037	$1,697,620.00	$352,849.00	$2,050,469.00	$11,329,508.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	$1,627,620.00	$310,986.00	$1,938,606.00	$9,701,888.00
2039	$1,657,620.00	$268,181.00	$1,925,801.00	$8,044,268.00
2040	$1,687,620.00	$224,088.00	$1,911,708.00	$6,356,648.00
2041	$1,697,620.00	$178,476.00	$1,876,096.00	$4,659,028.00
2042	$1,717,620.00	$130,594.00	$1,848,214.00	$2,941,408.00
2043	$1,742,620.00	$84,218.00	$1,826,838.00	$1,198,788.00
2044	$1,612,620.00	$36,771.00	$1,649,391.00	($413,832.00)
2045	$1,037,620.00	$8,107.00	$1,045,727.00	($1,451,452.00)
2046	$667,620.00	$0.00	$667,620.00	($2,119,072.00)
2047	$672,620.00	$0.00	$672,620.00	($2,791,692.00)
2048	$677,620.00	$0.00	$677,620.00	($3,469,312.00)
2049	$682,620.00	$0.00	$682,620.00	($4,151,932.00)
2050	$687,620.00	$0.00	$687,620.00	($4,839,552.00)
2051	$692,620.00	$0.00	$692,620.00	($5,532,172.00)

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2052	$552,828.00	$0.00	$552,828.00	($6,085,000.00)
2053	$310,000.00	$0.00	$310,000.00	($6,395,000.00)
Total	$44,900,479.00	$10,040,674.00	$54,941,153.00	
$38,505,479.00 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
6398	Checking	A	$2,121,164.00	$610,201.00	($1,095,772.00)	$0.00	$1,635,593.00
883	Checking	A	$489,639.00	$0.00	$0.00	$0.00	$489,639.00
6112	Checking	A	$98,980.00	$0.00	$0.00	$0.00	$98,980.00
5569	Checking	A	$622,494.00	$0.00	$0.00	$0.00	$622,494.00
9554	Savings	A	$7,994,962.00	$0.00	$0.00	$0.00	$7,994,962.00
4094	Checking	A	$542,332.00	$6,010.00	($5,386.00)	$0.00	$542,956.00
6372	Checking	A	$38,737.00	$0.00	$0.00	$0.00	$38,737.00
8688	Checking	A	$302,016.00	$0.00	($6,743.00)	$0.00	$295,273.00
9300	Checking	A	$45,780.00	$0.00	$0.00	$0.00	$45,780.00
6286	Checking	CD	$752.00	$0.00	$0.00	$0.00	$752.00
5698	Checking	CD	$71,520.00	$0.00	$0.00	$0.00	$71,520.00
3031	Checking	CD	$75,000.00	$0.00	$0.00	$0.00	$75,000.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3049	Checking	CD	$155,001.00	$0.00	$0.00	$0.00	$155,001.00
3080	Checking	CD	$178,604.00	$0.00	$0.00	$0.00	$178,604.00
9471	Checking	CD	$311,152.00	$0.00	$0.00	$0.00	$311,152.00
6364	Checking	CD	$44,871.00	$0.00	$0.00	$0.00	$44,871.00
1602	Checking	CD	$56,461.00	$0.00	$0.00	$0.00	$56,461.00
8796	Checking	CD	$7,687.00	$0.00	$0.00	$0.00	$7,687.00
9497	Savings	CD	$459,549.00	$0.00	$0.00	$0.00	$459,549.00
4781	Checking	CD	$903,329.00	$381.00	($25,318.00)	$0.00	$878,392.00
3056	Checking	CD	$61,377.00	$0.00	$0.00	$0.00	$61,377.00
6705	Checking	CD	$10,418.00	$0.00	$0.00	$0.00	$10,418.00
3064	Checking	CD	$537.00	$0.00	$0.00	$0.00	$537.00
9513	Savings	CD	$199,226.00	$0.00	$0.00	$0.00	$199,226.00
6996	Checking	ES	$944,969.00	$36,109.00	($23,603.00)	$0.00	$957,475.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3711	Savings	ES	$7,517,646.00	$0.00	$0.00	$0.00	$7,517,646.00
6406	Checking	FX	$890,687.00	$0.00	($23,285.00)	$0.00	$867,402.00
900	Savings	FX	$1,257,265.00	$0.00	$0.00	$0.00	$1,257,265.00
9111	Checking	H	$3,103.00	$0.00	($2,235.00)	$0.00	$868.00
4201	Checking	H	$402,176.00	$0.00	($31,655.00)	$0.00	$370,521.00
9137	Checking	H	$3,475.00	$0.00	$0.00	$0.00	$3,475.00
9145	Checking	H	$238,092.00	$0.00	($240.00)	$0.00	$237,852.00
9178	Checking	H	$8,110.00	$0.00	$0.00	$0.00	$8,110.00
7629	Checking	H	$5,222.00	$0.00	$0.00	$0.00	$5,222.00
9186	Checking	H	$353,351.00	$0.00	$0.00	$0.00	$353,351.00
85	Savings	H	$20,597,881.00	$0.00	$0.00	$0.00	$20,597,881.00
9570	Savings	H	$1,201.00	$0.00	$0.00	$0.00	$1,201.00
4404	Savings	H	$4,089.00	$0.00	$0.00	$0.00	$4,089.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9521	Savings	MS	$34,052.00	$0.00	$0.00	$0.00	$34,052.00
9202	Checking	MS	$99,874.00	$38,714.00	($38,614.00)	$0.00	$99,974.00
5780	Savings	MS	$10,637.00	$0.00	$0.00	$0.00	$10,637.00
4229	Checking	MS	$6,800.00	$0.00	($6,267.00)	$0.00	$533.00
		Total	$47,170,218.00	$691,415.00	($1,259,118.00)	$0.00	$46,602,515.00
						Total Cash From Financials	$46,602,515.00

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$47,170,218.00
FDIC Insurance	$750,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$51,511,488.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$52,261,488.00

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
355			442

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$1,400,259.00	183			0
Police Retirement	$1,505,697.00	56			
Fire Retirement	$1,113,754.00	41			0
Social Security	$3,394,903.00	355			0
Worker's Compensation					
Life Insurance	$18,134.00	38			0
Unemployment Insurance	$37,350.00	12			
Disability Insurance	$20,842.00	179			0
Hospital, Medical and Dental Insurance	$5,782,689.00	233			442
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$75,185.00	102			49
Local Pension Fund					
Total Employee Benefits Paid	$13,348,813.00				