City of Oneida
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, Jessica Kaiser (LG250240000000A), hereby certify that I am the Chief Financial Officer of the City of Oneida, and that the information provided in the Annual Financial Report of the City of Oneida for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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City of Oneida

Annual Financial Report

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

Financial Statements

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

List of funds being used

- A - General
- CD - Special Grant
- CM - Miscellaneous Special Revenue
- FX - Water
- G - Sewer
- H - Capital Projects
- 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.

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,728,332.38	$773,631.46	$1,311,045.68
210 - Petty Cash	$360.00	$360.00	$360.00
Total for Cash and Cash Equivalents	**$1,728,692.38**	**$773,991.46**	**$1,311,405.68**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$380,061.97	$158,098.20	$165,390.30
Total for Restricted Cash and Cash Equivalents	**$380,061.97**	**$158,098.20**	**$165,390.30**
Net Taxes Receivable			
320 - Tax Sale Certificates	$916,902.57	$841,504.13	$788,982.92
330 - Property Acquired For Taxes	$42,045.47	$42,045.47	$42,045.47
Total for Net Taxes Receivable	**$958,948.04**	**$883,549.60**	**$831,028.39**
Net Other Receivables			
370 - Special Assessments Receivable	$2,146.95	$2,146.95	$3,432.35
380 - Accounts Receivable	$314,274.40	$313,134.02	$303,515.68
454 - Leases Receivable	$64,816.00	$64,816.00	$68,205.00
Total for Net Other Receivables	**$381,237.35**	**$380,096.97**	**$375,153.03**
Due From			
391 - Due From Other Funds	$329,200.00	$3,489,620.78	$2,781,290.62

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
410 - Due from State and Federal Government	$504,192.42	$422,695.05	$453,806.12
Total for Due From	**$833,392.42**	**$3,912,315.83**	**$3,235,096.74**
Other Assets			
480 - Prepaid Expenses	$732,675.14	$647,556.45	$520,754.87
Total for Other Assets	**$732,675.14**	**$647,556.45**	**$520,754.87**
Total for Assets	**$5,015,007.30**	**$6,755,608.51**	**$6,438,829.01**
Total for Assets and Deferred Outflows	**$5,015,007.30**	**$6,755,608.51**	**$6,438,829.01**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$220,927.47	$329,188.08	$160,672.09
601 - Accrued Liabilities	$190,726.04	$362,790.85	$290,810.51
Total for Payables	**$411,653.51**	**$691,978.93**	**$451,482.60**
Due to			
630 - Due To Other Funds	-	$3,291.44	-
Total for Due to	**$0.00**	**$3,291.44**	**$0.00**
Other Liabilities			
688 - Other Liabilities	-	-	$100,169.24
Total for Other Liabilities	**$0.00**	**$0.00**	**$100,169.24**
Total for Liabilities	**$411,653.51**	**$695,270.37**	**$551,651.84**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *GASB87 requirements of reporting leases*	$65,041.00	$65,041.00	$73,823.00
694 - Deferred Taxes *Allowance for doubtful accounts and excess tax revenue over the tax cap*	$1,129,481.14	$886,629.12	$963,409.20

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Deferred Inflows of Resources	**$1,194,522.14**	**$951,670.12**	**$1,037,232.20**
Total for Deferred Inflows	**$1,194,522.14**	**$951,670.12**	**$1,037,232.20**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$732,675.14	$3,812,571.45	$3,010,986.87
Total for Nonspendable Fund Balance	**$732,675.14**	**$3,812,571.45**	**$3,010,986.87**
Restricted Fund Balance			
867 - Reserve for Employee Benefits and Accrued Liabilities	$25,045.91	$25,055.72	$25,018.08
874 - Reserve For Taxes Raised Outside Tax Limit	$266,482.17	-	-
878 - Capital Reserve	$88,533.89	$133,042.48	$130,422.48
884 - Reserve For Debt	-	-	$9,949.74
Total for Restricted Fund Balance	**$380,061.97**	**$158,098.20**	**$165,390.30**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$388,477.58	$579,694.00
915 - Assigned Unappropriated Fund Balance	-	-	$972,231.00
Total for Assigned Fund Balance	**$0.00**	**$388,477.58**	**$1,551,925.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$2,296,094.54	$749,520.79	$121,642.80
Total for Unassigned Fund Balance	**$2,296,094.54**	**$749,520.79**	**$121,642.80**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Fund Balance	**$3,408,831.65**	**$5,108,668.02**	**$4,849,944.97**
Total for Liabilities, Deferred Inflows and Fund Balances	**$5,015,007.30**	**$6,755,608.51**	**$6,438,829.01**

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	$5,458,044.90	$5,298,040.59	$5,327,937.14
1030 - Special Assessments	$4,611.33	$2,482.66	$42,605.46
Total for Property Taxes	**$5,462,656.23**	**$5,300,523.25**	**$5,370,542.60**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$68,628.44	$89,067.67	$55,536.15
1090 - Interest and Penalties on Real Prop Taxes	$63,320.50	$63,987.48	$141,319.62
Total for Property Tax Items	**$131,948.94**	**$153,055.15**	**$196,855.77**
Non-Property Tax Items			
1110 - Sales and Use Tax	$6,475,865.18	$6,795,423.61	$7,019,638.34
1130 - Utilities Gross Receipts Tax	$188,046.84	$188,885.54	$134,194.40
1170 - Franchise Tax	$78,478.11	$82,653.45	$88,263.57
Total for Non-Property Tax Items	**$6,742,390.13**	**$7,066,962.60**	**$7,242,096.31**
Departmental Income			
1230 - Treasurer Fees	$11,728.70	$12,010.00	$11,220.19
1232 - Tax Collector Fees	$10.06	$300.00	$985.00
1235 - Charges For Tax Advertising and Redemption	$1,068.96	$60.00	$1,880.00
1250 - Assessors Fees	-	-	$8,610.00
1255 - Clerk Fees	$52,346.91	$42,646.49	$46,490.46

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
1520 - Police Fees	$30,263.48	$21,857.99	$25,918.35
1540 - Fire Inspection Fees	$18,602.00	$14,317.63	$15,135.50
1560 - Safety Inspection Fees	$24,465.00	$56,325.00	$52,053.50
1589 - Other Public Safety Departmental Income	$7,250.00	$500.00	$6,580.00
1710 - Public Works Charges	$6,090.00	$5,865.00	$3,285.00
2001 - Park and Recreational Charges	$29,020.59	$28,668.50	$28,182.50
2025 - Special Recreational Facility Charges	$45,250.81	$43,951.11	$29,146.34
Total for Departmental Income	**$226,096.51**	**$226,501.72**	**$229,486.84**
Intergovernmental Charges			
2220 - Civil Service Charges	$14,616.56	$14,372.70	$15,541.65
2260 - Public Safety Services Other Governments *School Crossing Guard Reimbursement & Confined Space Training*	$31,161.69	$4,219.12	$2,786.21
2389 - Miscellaneous Revenue Other Governments *Tribal Income-Host & Compact*	$343,896.40	$362,413.18	$344,944.94
Total for Intergovernmental Charges	**$389,674.65**	**$381,005.00**	**$363,272.80**
Use of Money and Property			
2401 - Interest and Earnings	$123,365.70	$78,629.95	$88,187.00
2410 - Rental of Real Property	$4,800.00	$4,800.00	$4,800.00
Total for Use of Money and Property	**$128,165.70**	**$83,429.95**	**$92,987.00**
Licenses and Permits			
2545 - Licenses Other	$19,145.00	$18,192.00	$19,630.00
2590 - Permits Other	$77,028.39	$29,601.24	$36,721.54

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Licenses and Permits	**$96,173.39**	**$47,793.24**	**$56,351.54**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$40,742.50	$53,533.00	$39,248.50
Total for Fines and Forfeitures	**$40,742.50**	**$53,533.00**	**$39,248.50**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$1,324.24	$2,113.33	$1,562.05
2660 - Sales of Real Property	-	$100,684.75	$94,978.18
2665 - Sales of Equipment	-	$7,381.00	$72,610.00
2680 - Insurance Recoveries	$33,913.99	$26,914.79	$263,044.72
2690 - Other Compensation For Loss	$4,360.25	$20,248.13	$44,301.93
Total for Sales of Property and Compensation for Loss	**$39,598.48**	**$157,342.00**	**$476,496.88**
State Aid			
3001 - State Aid Revenue Sharing	$1,700,877.00	$1,700,877.00	$1,700,877.00
3005 - State Aid Mortgage Tax	$150,036.37	$114,435.78	$110,805.64
3089 - State Aid Other *TMA*	$197,508.00	-	-
3330 - State Aid Unified Court Budget Security Service	$31,362.00	$200,859.66	$24,430.00
3389 - State Aid Other Public Safety	$39,250.72	$37,421.33	$95,742.12
3589 - State Aid Other Transportation	$50,475.00	$25,237.51	$50,475.02
Total for State Aid	**$2,169,509.09**	**$2,078,831.28**	**$1,982,329.78**
Federal Aid			
4089 - Federal Aid Other	$34,118.08	$33,172.95	$264,943.77

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Federal Aid	**$34,118.08**	**$33,172.95**	**$264,943.77**
Total for Revenues	**$15,461,073.70**	**$15,582,150.14**	**$16,314,611.79**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$270,925.00	$260,253.00	$261,616.00
Total for Operating Transfers	**$270,925.00**	**$260,253.00**	**$261,616.00**
Total for Other Sources	**$270,925.00**	**$260,253.00**	**$261,616.00**
Total for Revenues and Other Sources	**$15,731,998.70**	**$15,842,403.14**	**$16,576,227.79**

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	$37,139.04	$35,744.30	$35,763.52
Total for Legislative Board	**$37,139.04**	**$35,744.30**	**$35,763.52**
Executive			
12101 - Mayor - Personal Services	$11,303.00	$30,547.15	$53,196.65
12104 - Mayor - Contractual	$24.66	$129.63	-
12301 - Municipal Executive - Personal Services	$94,707.62	$53,307.62	-
12304 - Municipal Executive - Contractual	$780.00	$6,985.33	-
Total for Executive	**$106,815.28**	**$90,969.73**	**$53,196.65**
Finance			
13151 - Comptroller - Personal Services	$96,941.24	$164,844.30	$174,581.65
13154 - Comptroller - Contractual	$169,606.07	$95,631.88	$35,789.75
13251 - Treasurer - Personal Services	$60,058.77	$60,866.15	$58,738.27
13252 - Treasurer - Equipment and Capital Outlay	-	-	$188.00
13551 - Assessment - Personal Services	$60,415.91	$50,749.90	$60,972.00
13554 - Assessment - Contractual	$4,541.71	$1,329.85	$4,002.38
13644 - Expenditures on Property Acquired for Taxes - Contractual	$36,754.34	$1,352.40	$557,079.11

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Finance	**$428,318.04**	**$374,774.48**	**$891,351.16**
Municipal Staff			
14101 - Clerk - Personal Services	$131,745.16	$96,420.83	$99,122.07
14102 - Clerk - Equipment and Capital Outlay	$804.14	$356.98	$364.34
14104 - Clerk - Contractual	$980.85	$1,489.35	$1,259.53
14204 - Law - Contractual	$150,949.40	$185,323.11	$159,990.14
14301 - Personnel - Personal Services	$26,000.00	-	$28,333.48
14304 - Personnel - Contractual	$4,152.88	$8,094.00	$7,834.93
Total for Municipal Staff	**$314,632.43**	**$291,684.27**	**$296,904.49**
Shared Services			
16201 - Operation of Plant - Personal Services	$118,942.85	$110,034.95	$104,217.44
16204 - Operation of Plant - Contractual	$103,968.14	$212,249.48	$263,305.79
16404 - Central Garage - Contractual	$160,831.48	$172,650.47	$171,019.49
16604 - Central Storeroom - Contractual	$17,922.12	$15,371.91	$20,727.59
16804 - Central Data Processing - Contractual	$283,969.85	$203,241.44	$147,608.25
Total for Shared Services	**$685,634.44**	**$713,548.25**	**$706,878.56**
Special Items			
19104 - Unallocated Insurance - Contractual	$275,202.14	$233,138.41	$187,994.43
19204 - Municipal Association Dues - Contractual	$4,553.00	$4,553.00	$4,553.00
19894 - General Government Support, Other - Contractual *Printing*	$7,048.61	$11,500.79	$15,274.28
Total for Special Items	**$286,803.75**	**$249,192.20**	**$207,821.71**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for General Government Support	**$1,859,342.98**	**$1,755,913.23**	**$2,191,916.09**
Public Safety			
Administration			
30101 - Public Safety Administration - Personal Services	$3,634.47	$3,499.86	$3,499.86
Total for Administration	**$3,634.47**	**$3,499.86**	**$3,499.86**
Law Enforcement			
31201 - Police - Personal Services	$3,116,962.68	$2,792,812.72	$2,700,689.92
31202 - Police - Equipment and Capital Outlay	$35,571.55	$10,654.38	$2,607.96
31204 - Police - Contractual	$144,518.18	$105,287.00	$131,579.05
Total for Law Enforcement	**$3,297,052.41**	**$2,908,754.10**	**$2,834,876.93**
Traffic Control			
33101 - Traffic Control - Personal Services	$70,256.15	$86,082.98	$65,210.92
33102 - Traffic Control - Equipment and Capital Outlay	$25,012.38	$39,449.22	$34,196.43
33104 - Traffic Control - Contractual	$43,650.30	$7,938.51	$7,595.48
Total for Traffic Control	**$138,918.83**	**$133,470.71**	**$107,002.83**
Fire Protection			
34101 - Fire Protection - Personal Services	$2,795,129.24	$2,280,611.24	$2,427,594.33
34102 - Fire Protection - Equipment and Capital Outlay	$10,713.86	$17,566.04	$107,459.98
34104 - Fire Protection - Contractual	$216,182.76	$171,215.57	$182,701.38
Total for Fire Protection	**$3,022,025.86**	**$2,469,392.85**	**$2,717,755.69**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Animal Control			
35204 - Other Animal Controls - Contractual	-	$1,000.00	$1,000.00
Total for Animal Control	**$0.00**	**$1,000.00**	**$1,000.00**
Other Public Safety			
36504 - Demolition of Unsafe Buildings - Contractual	$1,375.00	$5,702.50	$130,395.59
Total for Other Public Safety	**$1,375.00**	**$5,702.50**	**$130,395.59**
Total for Public Safety	**$6,463,006.57**	**$5,521,820.02**	**$5,794,530.90**
Health			
Public Health Program			
40681 - Insect Control - Personal Services	-	$21,689.83	$60,848.16
40684 - Insect Control - Contractual	$700.00	$1,407.31	$2,573.55
Total for Public Health Program	**$700.00**	**$23,097.14**	**$63,421.71**
Total for Health	**$700.00**	**$23,097.14**	**$63,421.71**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$134,438.15	$125,330.15	$117,960.20
50104 - Highway and Street Administration - Contractual	$3,113.00	$287.00	$923.50
51101 - Maintenance of Roads - Personal Services	$948,912.50	$888,868.91	$820,943.10
51102 - Maintenance of Roads - Equipment and Capital Outlay	$1,112.95	$951.73	$3,831.31
51104 - Maintenance of Roads - Contractual	$70,055.48	$53,575.20	$140,082.99

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
51321 - Garage - Personal Services	$210,368.82	$189,099.43	$189,659.38
51322 - Garage - Equipment and Capital Outlay	$8,799.00	-	$3,650.00
51324 - Garage - Contractual	$114,961.32	$108,049.98	$104,025.89
51424 - Snow Removal - Contractual	$147,175.60	$91,373.29	$102,624.27
Total for Highway	**$1,638,936.82**	**$1,457,535.69**	**$1,483,700.64**
Total for Transportation	**$1,638,936.82**	**$1,457,535.69**	**$1,483,700.64**
Culture and Recreation			
Recreation			
71401 - Playground and Recreation Centers - Personal Services	$373,525.18	$336,170.87	$341,586.54
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	$23,900.10	$8,191.30	$37,845.07
71404 - Playground and Recreation Centers - Contractual	$90,047.86	$91,465.02	$92,532.94
Total for Recreation	**$487,473.14**	**$435,827.19**	**$471,964.55**
Culture			
75104 - Historian - Contractual	$500.00	$500.00	$125.00
75204 - Historical Property - Contractual	$12,503.54	$1,543.23	$6,710.08
Total for Culture	**$13,003.54**	**$2,043.23**	**$6,835.08**
Total for Culture and Recreation	**$500,476.68**	**$437,870.42**	**$478,799.63**
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	$31,153.86	$88,122.21	$138,766.40

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
80204 - Planning and Surveys - Contractual	$51,750.00	$32,497.12	$9,790.07
Total for General Environment	**$82,903.86**	**$120,619.33**	**$148,556.47**
Community Development			
86641 - Code Enforcements - Personal Services	$194,102.18	$244,028.57	$233,278.09
86644 - Code Enforcements - Contractual	$1,754.63	$3,674.79	$3,208.33
Total for Community Development	**$195,856.81**	**$247,703.36**	**$236,486.42**
Total for Home and Community Services	**$278,760.67**	**$368,322.69**	**$385,042.89**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$409,520.33	$374,231.28	$334,485.27
90158 - Police Retirement - Employee Benefits	$1,571,136.38	$1,387,017.84	$1,213,978.82
90308 - Social Security - Employee Benefits	$637,944.80	$571,004.06	$577,702.02
90408 - Workers' Compensation - Employee Benefits	$198,508.10	$229,005.26	$205,256.13
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$3,015,813.45	$2,801,613.04	$2,732,248.10
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Contractual Buybacks*	$14,340.81	$33,639.85	$53,708.27
Total for Employee Benefits	**$5,847,263.87**	**$5,396,511.33**	**$5,117,378.61**
Total for Employee Benefits	**$5,847,263.87**	**$5,396,511.33**	**$5,117,378.61**
Debt Service			
Debt Service			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
97106 - Serial Bonds - Debt Principal	$414,000.00	$409,000.00	$698,000.00
97107 - Serial Bonds - Debt Interest	$85,172.35	$108,480.75	$115,793.45
97886 - Leases - Debt Principal	$323,590.11	$276,642.85	$282,305.57
Total for Debt Service	**$822,762.46**	**$794,123.60**	**$1,096,099.02**
Total for Debt Service	**$822,762.46**	**$794,123.60**	**$1,096,099.02**
Total for Expenditures	**$17,411,250.05**	**$15,755,194.12**	**$16,610,889.49**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	$33,551.00	$74,214.74
Total for Interfund Transfers	**$0.00**	**$33,551.00**	**$74,214.74**
Total for Interfund Transfers	**$0.00**	**$33,551.00**	**$74,214.74**
Total for Other Uses	**$0.00**	**$33,551.00**	**$74,214.74**
Total for Expenditures and Other Uses	**$17,411,250.05**	**$15,788,745.12**	**$16,685,104.23**

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	$5,108,668.02	$4,849,943.56	$4,959,666.19
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$205,066.44	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	$20,585.02	-	$846.19
Per 2024 Audited Financial Statements			
8022 - Restated Fund Balance - Beginning of Year	$5,088,083.00	$5,055,010.00	$4,958,820.00
Add Revenues and Other Sources	$15,731,998.70	$15,842,403.14	$16,576,227.79
Deduct Expenditures and Other Uses	$17,411,250.05	$15,788,745.12	$16,685,104.23
8029 - Fund Balance - End of Year	$3,408,831.65	$5,108,668.02	$4,849,943.56

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	$5,950,119.27	$5,728,461.00	$5,298,376.00
1099 - Est Rev - Property Tax Items	$190,878.64	$177,394.63	$151,616.11
1199 - Est Rev - Non-Property Tax Items	$7,814,437.00	$7,548,424.00	$7,082,804.00
2199 - Est Rev - Departmental Income	$269,670.00	$250,445.00	-
2399 - Est Rev - Intergovernmental Charges	$96,525.00	$54,025.00	$467,500.00
2499 - Est Rev - Use of Money and Property	$84,805.00	$76,805.00	$26,350.00
2599 - Est Rev - Licenses and Permits	$57,530.00	$57,230.00	$50,780.00
2649 - Est Rev - Fines and Forfeitures	$44,000.00	$44,000.00	$41,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$104,600.00	$73,000.00	$53,000.00
2799 - Est Rev - Other Revenues	$206,000.00	$200,500.00	$264,753.00
2899 - Est Rev - Interfund Revenues	$590,391.00	$270,925.00	-
3099 - Est Rev - State Aid	$2,336,302.00	$2,124,326.00	$2,094,876.00
4099 - Est Rev - Federal Aid	$102,200.00	$150,000.00	-
Total for Estimated Revenue	**$17,847,457.91**	**$16,755,535.63**	**$15,531,055.11**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	$388,477.58	$579,694.00
Total for Estimated Other Sources	**$0.00**	**$388,477.58**	**$579,694.00**
Total for Estimated Revenues and Other Sources	**$17,847,457.91**	**$17,144,013.21**	**$16,110,749.11**

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	$1,892,047.03	$1,847,789.00	$1,742,044.00
3999 - App - Public Safety	$6,310,342.91	$5,798,272.00	$5,540,067.00
4999 - App - Health	-	$59,824.00	$74,410.00
5999 - App - Transportation	$1,567,465.00	$1,637,610.00	$1,544,283.00
7999 - App - Culture and Recreation	$483,633.00	$497,357.00	$445,743.00
8999 - App - Home and Community Services	$302,813.00	$333,215.00	$399,112.00
9199 - App - Employee Benefits	$6,508,896.70	$6,183,423.21	$5,585,803.11
9899 - App - Debt Service	$782,261.00	$786,523.00	$779,287.00
Total for Estimated Appropriations	**$17,847,458.64**	**$17,144,013.21**	**$16,110,749.11**
Total for Estimated Appropriations and Other Uses	**$17,847,458.64**	**$17,144,013.21**	**$16,110,749.11**

CD - Special Grant
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	$487,771.29	$305,332.59	$320,770.38
Total for Cash and Cash Equivalents	**$487,771.29**	**$305,332.59**	**$320,770.38**
Net Other Receivables			
390 - Rehabilitation Loan Receivable	$81,840.70	$81,840.70	$81,840.70
Total for Net Other Receivables	**$81,840.70**	**$81,840.70**	**$81,840.70**
Due From			
410 - Due from State and Federal Government	$69,442.19	-	-
Total for Due From	**$69,442.19**	**$0.00**	**$0.00**
Total for Assets	**$639,054.18**	**$387,173.29**	**$402,611.08**
Total for Assets and Deferred Outflows	**$639,054.18**	**$387,173.29**	**$402,611.08**

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$21,513.75	$4,212.50
615 - Customers Deposits	$9,600.00	-	-
Total for Payables	**$9,600.00**	**$21,513.75**	**$4,212.50**
Due to			
630 - Due To Other Funds	$329,200.00	$60,000.00	$60,100.00
Total for Due to	**$329,200.00**	**$60,000.00**	**$60,100.00**
Total for Liabilities	**$338,800.00**	**$81,513.75**	**$64,312.50**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *This represents the deferred revenue expected from loans/notes from revolving loans*	$91,440.00	$81,840.00	$81,840.00
Total for Deferred Inflows of Resources	**$91,440.00**	**$81,840.00**	**$81,840.00**
Total for Deferred Inflows	**$91,440.00**	**$81,840.00**	**$81,840.00**
Fund Balance			
Assigned Fund Balance			

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
915 - Assigned Unappropriated Fund Balance	$208,814.18	$223,819.54	$256,458.58
Total for Assigned Fund Balance	**$208,814.18**	**$223,819.54**	**$256,458.58**
Total for Fund Balance	**$208,814.18**	**$223,819.54**	**$256,458.58**
Total for Liabilities, Deferred Inflows and Fund Balances	**$639,054.18**	**$387,173.29**	**$402,611.08**

CD - Special Grant
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2170 - Community Development Income	$16,300.00	-	-
Total for Departmental Income	**$16,300.00**	**$0.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$70.46	$8.41	$59.26
Total for Use of Money and Property	**$70.46**	**$8.41**	**$59.26**
State Aid			
3889 - State Aid Other Culture and Recreation	$98,673.29	-	-
Total for State Aid	**$98,673.29**	**$0.00**	**$0.00**
Total for Revenues	**$115,043.75**	**$8.41**	**$59.26**
Total for Revenues and Other Sources	**$115,043.75**	**$8.41**	**$59.26**

CD - Special Grant
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86804 - Completion of Urban Renewal Projects - Contractual	$130,054.11	$32,701.25	$12,994.82
Total for Community Development	**$130,054.11**	**$32,701.25**	**$12,994.82**
Total for Home and Community Services	**$130,054.11**	**$32,701.25**	**$12,994.82**
Total for Expenditures	**$130,054.11**	**$32,701.25**	**$12,994.82**
Total for Expenditures and Other Uses	**$130,054.11**	**$32,701.25**	**$12,994.82**

CD - Special Grant
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$223,766.07	$256,458.91	$269,394.47
8022 - Restated Fund Balance - Beginning of Year	$223,766.07	$256,458.91	$269,394.47
Add Revenues and Other Sources	$115,043.75	$8.41	$59.26
Deduct Expenditures and Other Uses	$130,054.11	$32,701.25	$12,994.82
8029 - Fund Balance - End of Year	$208,755.71	$223,766.07	$256,458.91

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$212,083.92	$214,896.55	$155,169.28
Total for Cash and Cash Equivalents	**$212,083.92**	**$214,896.55**	**$155,169.28**
Net Other Receivables			
380 - Accounts Receivable	$2,025.92	-	$446.68
Total for Net Other Receivables	**$2,025.92**	**$0.00**	**$446.68**
Due From			
410 - Due from State and Federal Government	-	$300.00	$2,975.00
Total for Due From	**$0.00**	**$300.00**	**$2,975.00**
Total for Assets	**$214,109.84**	**$215,196.55**	**$158,590.96**
Total for Assets and Deferred Outflows	**$214,109.84**	**$215,196.55**	**$158,590.96**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	$9,139.41	-
Total for Due to	**$0.00**	**$9,139.41**	**$0.00**
Total for Liabilities	**$0.00**	**$9,139.41**	**$0.00**
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *Hydrant, Fire CME, Police Forfeiture & Police Equitable Sharing*	$214,109.84	$206,057.14	$158,590.96
Total for Restricted Fund Balance	**$214,109.84**	**$206,057.14**	**$158,590.96**
Total for Fund Balance	**$214,109.84**	**$206,057.14**	**$158,590.96**
Total for Liabilities, Deferred Inflows and Fund Balances	**$214,109.84**	**$215,196.55**	**$158,590.96**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$34,625.85	$34,155.12	$32,264.16
Total for Property Taxes	**$34,625.85**	**$34,155.12**	**$32,264.16**
Departmental Income			
1289 - Other General Departmental Income	-	$9,365.71	$9,180.62
Total for Departmental Income	**$0.00**	**$9,365.71**	**$9,180.62**
Intergovernmental Charges			
2260 - Public Safety Services Other Governments	-	$9,510.04	-
Total for Intergovernmental Charges	**$0.00**	**$9,510.04**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$75.82	$57.28	$49.16
Total for Use of Money and Property	**$75.82**	**$57.28**	**$49.16**
State Aid			
3089 - State Aid Other *Fire CME Training Reimbursements*	$1,000.00	$1,900.00	$4,175.00
Total for State Aid	**$1,000.00**	**$1,900.00**	**$4,175.00**
Total for Revenues	**$35,701.67**	**$54,988.15**	**$45,668.94**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	**$35,701.67**	**$54,988.15**	**$45,668.94**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Law Enforcement			
31204 - Police - Contractual	-	$1,800.00	$2,452.00
Total for Law Enforcement	**$0.00**	**$1,800.00**	**$2,452.00**
Fire Protection			
34104 - Fire Protection - Contractual	$28,661.93	$5,721.97	$578.00
Total for Fire Protection	**$28,661.93**	**$5,721.97**	**$578.00**
Total for Public Safety	**$28,661.93**	**$7,521.97**	**$3,030.00**
Home and Community Services			
Special Services			
89894 - Home and Community Services, Other - Contractual	-	-	$7,840.00
Total for Special Services	**$0.00**	**$0.00**	**$7,840.00**
Total for Home and Community Services	**$0.00**	**$0.00**	**$7,840.00**
Total for Expenditures	**$28,661.93**	**$7,521.97**	**$10,870.00**
Other Uses			

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$12,244.00
Total for Interfund Transfers	**$0.00**	**$0.00**	**$12,244.00**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$12,244.00**
Total for Other Uses	**$0.00**	**$0.00**	**$12,244.00**
Total for Expenditures and Other Uses	**$28,661.93**	**$7,521.97**	**$23,114.00**

CM - Miscellaneous Special Revenue
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$206,056.90	$158,590.72	$136,035.78
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *Prior Period Adjustment-2020 Charges*	$1,013.20	-	-
8022 - Restated Fund Balance - Beginning of Year	$207,070.10	$158,590.72	$136,035.78
Add Revenues and Other Sources	$35,701.67	$54,988.15	$45,668.94
Deduct Expenditures and Other Uses	$28,661.93	$7,521.97	$23,114.00
8029 - Fund Balance - End of Year	$214,109.84	$206,056.90	$158,590.72

FX - Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$5,273,162.55	$4,042,825.75	$3,531,714.52
210 - Petty Cash	$100.00	$100.00	$100.00
Total for Cash and Cash Equivalents	**$5,273,262.55**	**$4,042,925.75**	**$3,531,814.52**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$1,322,311.67	$1,197,709.53	$1,124,907.65
Total for Restricted Cash and Cash Equivalents	**$1,322,311.67**	**$1,197,709.53**	**$1,124,907.65**
Net Other Receivables			
350 - Water Rents Receivable	$201,267.39	$240,007.01	$181,792.72
370 - Special Assessments Receivable	-	-	$11,551.80
380 - Accounts Receivable	$13,961.43	$28,096.88	$11,151.92
Total for Net Other Receivables	**$215,228.82**	**$268,103.89**	**$204,496.44**
Due From			
391 - Due From Other Funds	$472,433.42	$616,144.43	-
Total for Due From	**$472,433.42**	**$616,144.43**	**$0.00**
Other Assets			
480 - Prepaid Expenses	$240,050.79	$215,205.66	$190,563.22

FX - Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	**$240,050.79**	**$215,205.66**	**$190,563.22**
Total for Assets	**$7,523,287.25**	**$6,340,089.26**	**$5,051,781.83**
Total for Assets and Deferred Outflows	**$7,523,287.25**	**$6,340,089.26**	**$5,051,781.83**

FX - Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$16,151.53	$28,985.92	$24,159.41
601 - Accrued Liabilities	$41,295.21	$70,734.21	$44,638.30
Total for Payables	**$57,446.74**	**$99,720.13**	**$68,797.71**
Total for Liabilities	**$57,446.74**	**$99,720.13**	**$68,797.71**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	$14,201.33
Total for Deferred Inflows of Resources	**$0.00**	**$0.00**	**$14,201.33**
Total for Deferred Inflows	**$0.00**	**$0.00**	**$14,201.33**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$240,050.79	$215,205.66	$190,563.22
Total for Nonspendable Fund Balance	**$240,050.79**	**$215,205.66**	**$190,563.22**
Restricted Fund Balance			
878 - Capital Reserve	$1,322,311.67	$1,197,709.53	$1,124,907.65

FX - Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Restricted Fund Balance	**$1,322,311.67**	**$1,197,709.53**	**$1,124,907.65**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$639,347.54	-	-
915 - Assigned Unappropriated Fund Balance	$5,264,130.51	$4,827,453.94	$3,653,311.92
Total for Assigned Fund Balance	**$5,903,478.05**	**$4,827,453.94**	**$3,653,311.92**
Total for Fund Balance	**$7,465,840.51**	**$6,240,369.13**	**$4,968,782.79**
Total for Liabilities, Deferred Inflows and Fund Balances	**$7,523,287.25**	**$6,340,089.26**	**$5,051,781.83**

City of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

FX - Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	$2,649.53	-	$2,649.53
Total for Property Taxes	**$2,649.53**	**$0.00**	**$2,649.53**
Departmental Income			
2140 - Metered Water Sales	$4,555,021.61	$3,884,402.41	$3,451,745.07
2142 - Unmetered Water Sales	$57,462.56	$44,095.20	$45,122.63
2144 - Water Service Charges	$68,474.56	$66,318.62	$67,468.83
2148 - Interest and Penalties on Water Rents	$43,004.54	$36,370.43	$34,742.21
Total for Departmental Income	**$4,723,963.27**	**$4,031,186.66**	**$3,599,078.74**
Use of Money and Property			
2401 - Interest and Earnings	$474,906.95	$617,890.99	$320,166.70
Total for Use of Money and Property	**$474,906.95**	**$617,890.99**	**$320,166.70**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$2,664.38	$2,199.14	$1,788.15
2665 - Sales of Equipment	$42,713.95	$227,436.96	-
Total for Sales of Property and Compensation for Loss	**$45,378.33**	**$229,636.10**	**$1,788.15**
Total for Revenues	**$5,246,898.08**	**$4,878,713.75**	**$3,923,683.12**

FX - Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$205,116.05	$109,996.00
Total for Operating Transfers	**$0.00**	**$205,116.05**	**$109,996.00**
Total for Other Sources	**$0.00**	**$205,116.05**	**$109,996.00**
Total for Revenues and Other Sources	**$5,246,898.08**	**$5,083,829.80**	**$4,033,679.12**

FX - Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	$1,310,659.22	$1,250,609.64	$1,106,751.14
83102 - Water Administration - Equipment and Capital Outlay	$19,800.04	$43,525.97	$108,445.26
83104 - Water Administration - Contractual	$1,335,158.52	$1,168,422.45	$1,120,763.81
Total for Water	**$2,665,617.78**	**$2,462,558.06**	**$2,335,960.21**
Total for Home and Community Services	**$2,665,617.78**	**$2,462,558.06**	**$2,335,960.21**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$168,637.96	$149,118.54	$137,443.69
90308 - Social Security - Employee Benefits	$97,499.68	$94,853.14	$85,014.17
90408 - Workers' Compensation - Employee Benefits	$46,210.68	$43,613.06	$40,992.42
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$366,389.33	$317,371.79	$292,417.56
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	$13,550.00	$28,744.35
Total for Employee Benefits	**$678,737.65**	**$618,506.53**	**$584,612.19**
Total for Employee Benefits	**$678,737.65**	**$618,506.53**	**$584,612.19**
Debt Service			

FX - Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
97106 - Serial Bonds - Debt Principal	$380,000.00	$370,000.00	$365,000.00
97107 - Serial Bonds - Debt Interest	$179,068.78	$186,275.00	$191,739.95
97886 - Leases - Debt Principal	$22,283.20	$33,182.08	$38,549.15
Total for Debt Service	**$581,351.98**	**$589,457.08**	**$595,289.10**
Total for Debt Service	**$581,351.98**	**$589,457.08**	**$595,289.10**
Total for Expenditures	**$3,925,707.41**	**$3,670,521.67**	**$3,515,861.50**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfer to General -Chargeback for Services performed for the Water Dept by General Fund Employees*	$95,788.00	$95,584.00	$94,685.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	$48,699.00	$60,000.00
Total for Interfund Transfers	**$95,788.00**	**$144,283.00**	**$154,685.00**
Total for Interfund Transfers	**$95,788.00**	**$144,283.00**	**$154,685.00**
Total for Other Uses	**$95,788.00**	**$144,283.00**	**$154,685.00**
Total for Expenditures and Other Uses	**$4,021,495.41**	**$3,814,804.67**	**$3,670,546.50**

FX - 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	$6,240,369.13	$4,968,784.92	$4,605,652.30
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	$2,559.08	-
8022 - Restated Fund Balance - Beginning of Year	$6,240,369.13	$4,971,344.00	$4,605,652.30
Add Revenues and Other Sources	$5,246,898.08	$5,083,829.80	$4,033,679.12
Deduct Expenditures and Other Uses	$4,021,495.41	$3,814,804.67	$3,670,546.50
8029 - Fund Balance - End of Year	$7,465,771.80	$6,240,369.13	$4,968,784.92

FX - Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	$4,025,347.00	$4,108,025.00	$4,111,935.00
2499 - Est Rev - Use of Money and Property	$200,500.00	$150,000.00	$400.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$116,114.00	$3,000.00	$8,000.00
2899 - Est Rev - Interfund Revenues	$140,437.00	$39,330.00	$139,330.00
Total for Estimated Revenue	**$4,482,398.00**	**$4,300,355.00**	**$4,259,665.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$639,347.54	-	-
Total for Estimated Other Sources	**$639,347.54**	**$0.00**	**$0.00**
Total for Estimated Revenues and Other Sources	**$5,121,745.54**	**$4,300,355.00**	**$4,259,665.00**

FX - Water
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	$3,063,582.00	$2,862,268.67	$2,636,858.00
9199 - App - Employee Benefits	$833,976.54	$760,406.33	$664,149.00
9899 - App - Debt Service	$1,101,499.00	$598,474.00	$594,824.00
Total for Estimated Appropriations	**$4,999,057.54**	**$4,221,149.00**	**$3,895,831.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$122,688.00	$79,206.00	$363,834.00
Total for Estimated Other Uses	**$122,688.00**	**$79,206.00**	**$363,834.00**
Total for Estimated Appropriations and Other Uses	**$5,121,745.54**	**$4,300,355.00**	**$4,259,665.00**

G - Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$3,373,770.26	$3,819,577.88	$2,264,205.70
210 - Petty Cash	$40.00	$40.00	$40.00
Total for Cash and Cash Equivalents	**$3,373,810.26**	**$3,819,617.88**	**$2,264,245.70**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$581,392.67	$581,368.45	$581,314.83
Total for Restricted Cash and Cash Equivalents	**$581,392.67**	**$581,368.45**	**$581,314.83**
Net Other Receivables			
360 - Sewer Rents Receivable	$272,341.78	$662,765.42	$302,465.40
380 - Accounts Receivable	$134,997.03	$117,455.21	$41,921.05
Total for Net Other Receivables	**$407,338.81**	**$780,220.63**	**$344,386.45**
Due From			
391 - Due From Other Funds	$278,714.08	$309,274.64	$200,000.00
Total for Due From	**$278,714.08**	**$309,274.64**	**$200,000.00**
Other Assets			
480 - Prepaid Expenses	$100,879.98	$92,507.05	$64,078.95
Total for Other Assets	**$100,879.98**	**$92,507.05**	**$64,078.95**

G - Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets	**$4,742,135.80**	**$5,582,988.65**	**$3,454,025.93**
Total for Assets and Deferred Outflows	**$4,742,135.80**	**$5,582,988.65**	**$3,454,025.93**

G - Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$59,999.01	$65,419.21	$44,979.79
601 - Accrued Liabilities	$8,378.71	$37,573.48	$28,965.85
Total for Payables	**$68,377.72**	**$102,992.69**	**$73,945.64**
Due to			
630 - Due To Other Funds	-	$803,200.00	$767,382.00
Total for Due to	**$0.00**	**$803,200.00**	**$767,382.00**
Total for Liabilities	**$68,377.72**	**$906,192.69**	**$841,327.64**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$100,879.98	$92,507.05	$64,078.95
Total for Nonspendable Fund Balance	**$100,879.98**	**$92,507.05**	**$64,078.95**
Restricted Fund Balance			
867 - Reserve for Employee Benefits and Accrued Liabilities	$3,044.00	$3,044.00	$3,044.00
878 - Capital Reserve	$107,725.14	$107,725.14	$107,725.14
884 - Reserve For Debt	$470,545.69	$470,545.69	$470,545.69
Total for Restricted Fund Balance	**$581,314.83**	**$581,314.83**	**$581,314.83**

G - Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$3,991,563.27	$4,002,974.08	$1,967,304.51
Total for Assigned Fund Balance	**$3,991,563.27**	**$4,002,974.08**	**$1,967,304.51**
Total for Fund Balance	**$4,673,758.08**	**$4,676,795.96**	**$2,612,698.29**
Total for Liabilities, Deferred Inflows and Fund Balances	**$4,742,135.80**	**$5,582,988.65**	**$3,454,025.93**

G - Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	$6,002,138.43	$7,477,103.26	$5,330,829.14
2122 - Sewer Charges	$81,946.00	$77,984.00	$50,032.00
2128 - Interest and Penalties on Sewer Accounts	$57,559.43	$47,879.19	$39,934.22
Total for Departmental Income	**$6,141,643.86**	**$7,602,966.45**	**$5,420,795.36**
Use of Money and Property			
2401 - Interest and Earnings	$29,835.03	$60,362.94	$97,495.43
Total for Use of Money and Property	**$29,835.03**	**$60,362.94**	**$97,495.43**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$7,543.10	$141.11	-
2680 - Insurance Recoveries	$27,200.52	$11,900.57	-
Total for Sales of Property and Compensation for Loss	**$34,743.62**	**$12,041.68**	**$0.00**
Other Revenues			
2770 - Unclassified *Reclaimed Water-Tribal Agreement*	$67,454.05	$76,232.70	$45,797.22
Total for Other Revenues	**$67,454.05**	**$76,232.70**	**$45,797.22**
Total for Revenues	**$6,273,676.56**	**$7,751,603.77**	**$5,564,088.01**
Total for Revenues and Other Sources	**$6,273,676.56**	**$7,751,603.77**	**$5,564,088.01**

G - Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	$727,500.93	$692,120.29	$723,972.45
81102 - Sewer Administration - Equipment and Capital Outlay	$168,768.20	$117,422.96	$51,744.53
81104 - Sewer Administration - Contractual	$1,261,992.50	$1,111,557.86	$866,915.76
Total for Sewage	**$2,158,261.63**	**$1,921,101.11**	**$1,642,632.74**
Total for Home and Community Services	**$2,158,261.63**	**$1,921,101.11**	**$1,642,632.74**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$74,786.52	$66,032.55	$66,423.21
90308 - Social Security - Employee Benefits	$52,486.64	$50,639.08	$51,462.01
90408 - Workers' Compensation - Employee Benefits	$13,963.22	$14,197.68	$14,493.45
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$228,311.21	$216,180.66	$236,291.81
90898 - Employee Benefits, Other (Specify) - Employee Benefits	-	$4,475.12	$5,395.54
Total for Employee Benefits	**$369,547.59**	**$351,525.09**	**$374,066.02**
Total for Employee Benefits	**$369,547.59**	**$351,525.09**	**$374,066.02**
Debt Service			

G - Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
97106 - Serial Bonds - Debt Principal	$350,134.00	$350,134.00	$346,134.00
97107 - Serial Bonds - Debt Interest	$34,602.75	$21,888.13	$37,935.48
97306 - Bond Anticipation Notes - Debt Principal	$843,400.00	$803,200.00	$767,382.00
97307 - Bond Anticipation Notes - Debt Interest	$2,346,911.91	$1,876,555.95	$1,311,235.20
97886 - Leases - Debt Principal	$5,085.77	$20,965.53	$25,925.28
Total for Debt Service	**$3,580,134.43**	**$3,072,743.61**	**$2,488,611.96**
Total for Debt Service	**$3,580,134.43**	**$3,072,743.61**	**$2,488,611.96**
Total for Expenditures	**$6,107,943.65**	**$5,345,369.81**	**$4,505,310.72**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfer to General Fund for Administrative Services*	$175,137.00	$261,909.00	$264,683.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	$74,475.00	-
Total for Interfund Transfers	**$175,137.00**	**$336,384.00**	**$264,683.00**
Total for Interfund Transfers	**$175,137.00**	**$336,384.00**	**$264,683.00**
Total for Other Uses	**$175,137.00**	**$336,384.00**	**$264,683.00**
Total for Expenditures and Other Uses	**$6,283,080.65**	**$5,681,753.81**	**$4,769,993.72**

G - Sewer
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$4,676,795.96	$2,612,698.29	$1,818,693.70
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	$6,367.04	-	-
Per Audited Financials			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$5,752.29	$89.70
8022 - Restated Fund Balance - Beginning of Year	$4,683,163.00	$2,606,946.00	$1,818,604.00
Add Revenues and Other Sources	$6,273,676.56	$7,751,603.77	$5,564,088.01
Deduct Expenditures and Other Uses	$6,283,080.65	$5,681,753.81	$4,769,993.72
8029 - Fund Balance - End of Year	$4,673,758.91	$4,676,795.96	$2,612,698.29

G - Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	$7,581,887.85	$8,074,585.46	$6,020,289.80
2699 - Est Rev - Sales of Property and Compensation for Loss	$500.00	$200.00	$5,500.00
2799 - Est Rev - Other Revenues	$58,764.94	$25,500.00	$20,000.00
Total for Estimated Revenue	**$7,641,152.79**	**$8,100,285.46**	**$6,045,789.80**
Total for Estimated Revenues and Other Sources	**$7,641,152.79**	**$8,100,285.46**	**$6,045,789.80**

G - Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	$2,057,609.70	$2,285,599.00	$2,170,782.95
9199 - App - Employee Benefits	$471,246.70	$488,599.46	$451,345.85
9899 - App - Debt Service	$3,464,282.00	$3,759,568.00	$3,094,242.00
Total for Estimated Appropriations	**$5,993,138.40**	**$6,533,766.46**	**$5,716,370.80**
Estimated Other Uses			
9999 - App - Interfund Transfers	$1,648,014.39	$1,566,519.00	$329,419.00
Total for Estimated Other Uses	**$1,648,014.39**	**$1,566,519.00**	**$329,419.00**
Total for Estimated Appropriations and Other Uses	**$7,641,152.79**	**$8,100,285.46**	**$6,045,789.80**

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	$13,178,519.89	$19,687,111.85	$12,044,233.97
Total for Cash and Cash Equivalents	**$13,178,519.89**	**$19,687,111.85**	**$12,044,233.97**
Due From			
391 - Due From Other Funds	-	$806,491.00	$767,382.00
410 - Due from State and Federal Government	$40,370.99	$27,817.41	$9,639.70
Total for Due From	**$40,370.99**	**$834,308.41**	**$777,021.70**
Total for Assets	**$13,218,890.88**	**$20,521,420.26**	**$12,821,255.67**
Total for Assets and Deferred Outflows	**$13,218,890.88**	**$20,521,420.26**	**$12,821,255.67**

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	$451,150.59	$530,830.42	$430.50
Total for Payables	**$451,150.59**	**$530,830.42**	**$430.50**
Due to			
630 - Due To Other Funds	$751,147.50	$4,345,900.44	$2,921,190.62
Total for Due to	**$751,147.50**	**$4,345,900.44**	**$2,921,190.62**
Notes Payable			
626 - Bond Anticipation Notes Payable	$63,870,198.00	$52,153,598.00	$46,913,900.00
Total for Notes Payable	**$63,870,198.00**	**$52,153,598.00**	**$46,913,900.00**
Total for Liabilities	**$65,072,496.09**	**$57,030,328.86**	**$49,835,521.12**
Fund Balance			
Restricted Fund Balance			
899 - Other Restricted Fund Balance *BAN Premium*	$669,359.68	$578,904.94	-
Total for Restricted Fund Balance	**$669,359.68**	**$578,904.94**	**$0.00**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($52,522,964.89)	($37,087,813.54)	($37,014,265.45)

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Unassigned Fund Balance	**($52,522,964.89)**	**($37,087,813.54)**	**($37,014,265.45)**
Total for Fund Balance	**($51,853,605.21)**	**($36,508,908.60)**	**($37,014,265.45)**
Total for Liabilities, Deferred Inflows and Fund Balances	**$13,218,890.88**	**$20,521,420.26**	**$12,821,255.67**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	$13,806.22	-
Total for Intergovernmental Charges	**$0.00**	**$13,806.22**	**$0.00**
Other Revenues			
2710 - Premium on Obligations	$669,359.68	$578,904.94	$289,517.33
Total for Other Revenues	**$669,359.68**	**$578,904.94**	**$289,517.33**
State Aid			
3397 - State Aid Public Safety Capital Projects	$49,999.00	$274,192.15	$179,221.46
3591 - State Aid Highway Capital Projects	$531,022.45	$711,140.42	$451,520.54
3797 - State Aid Other Economic Assistance	-	$2,354.00	$32,552.00
3990 - State Aid Sewer Capital Projects	$25,000.00	$2,000,000.00	-
Total for State Aid	**$606,021.45**	**$2,987,686.57**	**$663,294.00**
Federal Aid			
4097 - Federal Aid Capital Projects	$26,380.46	$196,682.58	$29,978.42
Total for Federal Aid	**$26,380.46**	**$196,682.58**	**$29,978.42**
Total for Revenues	**$1,301,761.59**	**$3,777,080.31**	**$982,789.75**
Other Sources			

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Operating Transfers			
5031 - Interfund Transfers	-	$156,725.00	$134,214.74
Total for Operating Transfers	**$0.00**	**$156,725.00**	**$134,214.74**
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	$843,400.00	$803,200.00	$767,382.00
5788 - Leases	-	-	$54,067.68
Total for Proceeds of Obligations	**$843,400.00**	**$803,200.00**	**$821,449.68**
Total for Other Sources	**$843,400.00**	**$959,925.00**	**$955,664.42**
Total for Revenues and Other Sources	**$2,145,161.59**	**$4,737,005.31**	**$1,938,454.17**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16802 - Central Data Processing - Equipment and Capital Outlay	$49,999.00	-	-
Total for Shared Services	**$49,999.00**	**$0.00**	**$0.00**
Total for General Government Support	**$49,999.00**	**$0.00**	**$0.00**
Public Safety			
Law Enforcement			
31202 - Police - Equipment and Capital Outlay	$264,956.51	$278,650.83	$134,847.56
Total for Law Enforcement	**$264,956.51**	**$278,650.83**	**$134,847.56**
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	$134,710.01	$84,691.87	$7,957.44
Total for Fire Protection	**$134,710.01**	**$84,691.87**	**$7,957.44**
Total for Public Safety	**$399,666.52**	**$363,342.70**	**$142,805.00**
Transportation			
Highway			
51102 - Maintenance of Roads - Equipment and Capital Outlay	$528,298.93	$909,779.88	$451,620.54

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
51302 - Machinery - Equipment and Capital Outlay	$145,429.00	$459,777.44	$135,469.94
54102 - Sidewalks - Equipment and Capital Outlay	$183,866.84	-	-
Total for Highway	**$857,594.77**	**$1,369,557.32**	**$587,090.48**
Total for Transportation	**$857,594.77**	**$1,369,557.32**	**$587,090.48**
Culture and Recreation			
Recreation			
71972 - Recreation - Equipment and Capital Outlay	-	$13,806.22	-
Total for Recreation	**$0.00**	**$13,806.22**	**$0.00**
Total for Culture and Recreation	**$0.00**	**$13,806.22**	**$0.00**
Home and Community Services			
General Environment			
80202 - Planning and Surveys - Equipment and Capital Outlay	-	$53,395.96	$7,552.00
Total for General Environment	**$0.00**	**$53,395.96**	**$7,552.00**
Sewage			
81102 - Sewer Administration - Equipment and Capital Outlay	$1,485,294.62	$1,012,149.27	$6,226,464.69
Total for Sewage	**$1,485,294.62**	**$1,012,149.27**	**$6,226,464.69**
Water			
83972 - Water Capital Projects - Equipment and Capital Outlay	$14,141,671.25	$1,311,520.94	$103,121.17
Total for Water	**$14,141,671.25**	**$1,311,520.94**	**$103,121.17**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Community Environment			
85972 - Drain and Storm - Equipment and Capital Outlay	$555,632.04	-	-
Total for Community Environment	**$555,632.04**	**$0.00**	**$0.00**
Total for Home and Community Services	**$16,182,597.91**	**$2,377,066.17**	**$6,337,137.86**
Total for Expenditures	**$17,489,858.20**	**$4,123,772.41**	**$7,067,033.34**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$107,876.05	-
Total for Interfund Transfers	**$0.00**	**$107,876.05**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$107,876.05**	**$0.00**
Total for Other Uses	**$0.00**	**$107,876.05**	**$0.00**
Total for Expenditures and Other Uses	**$17,489,858.20**	**$4,231,648.46**	**$7,067,033.34**

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	($36,508,909.26)	($37,014,266.11)	($31,885,686.94)
8022 - Restated Fund Balance - Beginning of Year	($36,508,909.26)	($37,014,266.11)	($31,885,686.94)
Add Revenues and Other Sources	$2,145,161.59	$4,737,005.31	$1,938,454.17
Deduct Expenditures and Other Uses	$17,489,858.20	$4,231,648.46	$7,067,033.34
8029 - Fund Balance - End of Year	($51,853,605.87)	($36,508,909.26)	($37,014,266.11)

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$59,867.14	$73,005.53	$93,282.39
Total for Restricted Cash and Cash Equivalents	**$59,867.14**	**$73,005.53**	**$93,282.39**
Total for Assets	**$59,867.14**	**$73,005.53**	**$93,282.39**
Total for Assets and Deferred Outflows	**$59,867.14**	**$73,005.53**	**$93,282.39**

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	$59,867.14	$73,005.53	$93,282.39
Total for Restricted Fund Balance	**$59,867.14**	**$73,005.53**	**$93,282.39**
Total for Fund Balance	**$59,867.14**	**$73,005.53**	**$93,282.39**
Total for Liabilities, Deferred Inflows and Fund Balances	**$59,867.14**	**$73,005.53**	**$93,282.39**

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2392 - Debt Service Other Governments *Joint Municipal Debt-City + 5 Towns*	$333,935.69	$251,765.63	$226,712.60
Total for Intergovernmental Charges	**$333,935.69**	**$251,765.63**	**$226,712.60**
Use of Money and Property			
2401 - Interest and Earnings	$5,010.07	$6,144.54	$6,151.79
Total for Use of Money and Property	**$5,010.07**	**$6,144.54**	**$6,151.79**
Total for Revenues	**$338,945.76**	**$257,910.17**	**$232,864.39**
Total for Revenues and Other Sources	**$338,945.76**	**$257,910.17**	**$232,864.39**

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual *Pass through for operating levy due to Library*	$158,006.12	$86,771.28	$71,748.54
Total for Special Items	**$158,006.12**	**$86,771.28**	**$71,748.54**
Total for General Government Support	**$158,006.12**	**$86,771.28**	**$71,748.54**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$115,000.00	$110,000.00	$110,000.00
97107 - Serial Bonds - Debt Interest	$79,078.03	$81,415.52	$83,638.80
Total for Debt Service	**$194,078.03**	**$191,415.52**	**$193,638.80**
Total for Debt Service	**$194,078.03**	**$191,415.52**	**$193,638.80**
Total for Expenditures	**$352,084.15**	**$278,186.80**	**$265,387.34**
Total for Expenditures and Other Uses	**$352,084.15**	**$278,186.80**	**$265,387.34**

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	$73,005.46	$93,282.09	$125,805.04
8022 - Restated Fund Balance - Beginning of Year	$73,005.46	$93,282.09	$125,805.04
Add Revenues and Other Sources	$338,945.76	$257,910.17	$232,864.39
Deduct Expenditures and Other Uses	$352,084.15	$278,186.80	$265,387.34
8029 - Fund Balance - End of Year	$59,867.07	$73,005.46	$93,282.09

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	$183,500.00	$176,000.00	$165,000.00
2499 - Est Rev - Use of Money and Property	$5,000.00	$5,000.00	$5,000.00
Total for Estimated Revenue	**$188,500.00**	**$181,000.00**	**$170,000.00**
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	$3,318.86	$13,262.62	$21,600.12
Total for Estimated Other Sources	**$3,318.86**	**$13,262.62**	**$21,600.12**
Total for Estimated Revenues and Other Sources	**$191,818.86**	**$194,262.62**	**$191,600.12**

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
9899 - App - Debt Service	$191,818.86	$194,262.62	$191,600.12
Total for Estimated Appropriations	**$191,818.86**	**$194,262.62**	**$191,600.12**
Total for Estimated Appropriations and Other Uses	**$191,818.86**	**$194,262.62**	**$191,600.12**

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	$2,908,701.00	$2,915,201.00	$2,915,201.00
105 - Construction Work In Progress	$55,192,224.99	$52,976,583.95	$52,976,583.95
Total for Non-Depreciable Capital Assets	**$58,100,925.99**	**$55,891,784.95**	**$55,891,784.95**
Depreciable Capital Assets			
102 - Buildings	$46,661,033.93	$46,567,403.09	$46,567,403.09
103 - Improvements Other Than Buildings	$4,119,877.09	$4,119,877.09	$4,119,877.09
104 - Machinery and Equipment	$6,407,654.95	$14,831,777.93	$14,831,777.93
106 - Infrastructure	$48,786,912.80	$48,105,105.38	$48,105,105.38
Total for Depreciable Capital Assets	**$105,975,478.77**	**$113,624,163.49**	**$113,624,163.49**
Total for Non-Current Assets	**$164,076,404.76**	**$169,515,948.44**	**$169,515,948.44**

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	$18,992,886.00	$20,252,020.00	$21,491,154.00
Total for Debt Obligations	**$18,992,886.00**	**$20,252,020.00**	**$21,491,154.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$8,982,709.00	$7,595,125.00	$9,281,567.00
682 - Lease Liability	$676,464.00	$676,464.00	$676,464.00
683 - Other Post Employment Benefits	$33,702,446.00	$33,702,446.00	$33,702,446.00
687 - Compensated Absences	$3,965,239.46	$3,965,239.46	$3,813,922.03
Total for Other Long-Term Obligations	**$47,326,858.46**	**$45,939,274.46**	**$47,474,399.03**
Total for Long-Term Obligations	**$66,319,744.46**	**$66,191,294.46**	**$68,965,553.03**

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	$20,252,020.00	$0.00	$1,259,134.00	$0.00	$0.00	$0.00	$18,992,886.00
Bond Anticipation Note	$52,153,598.00	$12,560,000.00	$843,400.00	$0.00	$0.00	$0.00	$63,870,198.00
Total	$72,405,618.00	$12,560,000.00	$2,102,534.00	$0.00	$0.00	$0.00	$82,863,084.00

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 Kallet Chiller		11/2/16	11/1/26	$40,000.00	$0.00	$20,000.00	$0.00	$0.00	$0.00	$20,000.00
Bond Emergency Generator		10/9/18	10/1/28	$24,000.00	$0.00	$6,000.00	$0.00	$0.00	$0.00	$18,000.00
Bond LED National Grid Buyback		10/8/19	10/1/28	$100,000.00	$0.00	$25,000.00	$0.00	$0.00	$0.00	$75,000.00
Bond Municipal Roof Project		12/15/15	12/15/29	$255,000.00	$0.00	$50,000.00	$0.00	$0.00	$0.00	$205,000.00
Bond purchase a plow truck		11/2/16	11/1/30	$110,000.00	$0.00	$17,000.00	$0.00	$0.00	$0.00	$93,000.00
Bond Purchase a Rescue Truck		11/2/16	11/1/30	$87,000.00	$0.00	$12,000.00	$0.00	$0.00	$0.00	$75,000.00
Bond Purchase a Fire Engine		11/2/16	11/1/31	$390,000.00	$0.00	$50,000.00	$0.00	$0.00	$0.00	$340,000.00
Bond Fire Ladder Truck Rehab		10/9/18	10/1/32	$268,000.00	$0.00	$30,000.00	$0.00	$0.00	$0.00	$238,000.00
Bond Purchase a 4wd Snow Plow		10/9/18	10/1/33	$169,000.00	$0.00	$17,000.00	$0.00	$0.00	$0.00	$152,000.00
Bond Purchase a Street Sweeper		10/9/18	10/1/33	$117,000.00	$0.00	$13,000.00	$0.00	$0.00	$0.00	$104,000.00
Bond Pool Resurfacing		10/8/19	10/1/33	$95,000.00	$0.00	$10,000.00	$0.00	$0.00	$0.00	$85,000.00
Bond Purchase a DPW Plow truck		10/8/19	10/1/33	$110,000.00	$0.00	$10,000.00	$0.00	$0.00	$0.00	$100,000.00

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 LED Street Light Construction		10/8/19	10/1/33	$675,000.00	$0.00	$70,000.00	$0.00	$0.00	$0.00	$605,000.00
Bond City Hall Additional Repairs		10/9/18	10/1/42	$117,000.00	$0.00	$6,500.00	$0.00	$0.00	$0.00	$110,500.00
Bond City Hall Lateral Wall Support Repair		10/9/18	10/1/42	$151,000.00	$0.00	$8,000.00	$0.00	$0.00	$0.00	$143,000.00
Bond Armory Boiler		11/2/16	11/1/26	$13,000.00	$0.00	$6,000.00	$0.00	$0.00	$0.00	$7,000.00
Bond City Hall Security Upgrades		10/9/18	10/1/27	$75,000.00	$0.00	$25,000.00	$0.00	$0.00	$0.00	$50,000.00
Bond Fire Ladder Truck Rehab-Additional Repairs		10/9/18	10/1/32	$29,000.00	$0.00	$3,500.00	$0.00	$0.00	$0.00	$25,500.00
Bond Glenmore Dam Repairs		10/7/20	10/1/50	$7,180,000.00	$0.00	$215,000.00	$0.00	$0.00	$0.00	$6,965,000.00
Bond WWTP Clean Water	EFC	7/9/09	4/1/39	$4,337,020.00	$0.00	$289,134.00	$0.00	$0.00	$0.00	$4,047,886.00
Bond WWTP Aeration Improvements		10/9/18	10/1/42	$870,000.00	$0.00	$46,000.00	$0.00	$0.00	$0.00	$824,000.00
Bond Purchase a Skid Steer		10/9/18	10/1/33	$45,000.00	$0.00	$5,000.00	$0.00	$0.00	$0.00	$40,000.00
Bond Library Construction	USDA	3/26/21	3/26/49	$3,730,000.00	$0.00	$115,000.00	$0.00	$0.00	$0.00	$3,615,000.00
Bond WWTP Fleet Replacement		10/9/18	10/1/32	$145,000.00	$0.00	$15,000.00	$0.00	$0.00	$0.00	$130,000.00
Bond Fish Creek Crossing Improvements		12/15/15	12/15/29	$880,000.00	$0.00	$165,000.00	$0.00	$0.00	$0.00	$715,000.00

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 DPW Fleet Replacement		10/9/18	10/1/32	$240,000.00	$0.00	$30,000.00	$0.00	$0.00	$0.00	$210,000.00
Bond Anticipation Note WWTP Expansion		3/30/22	3/27/26	$52,153,598.00	$0.00	$843,400.00	$0.00	$0.00	$0.00	$51,310,198.00
Bond Anticipation Note Glenmore Dam Repairs		3/27/25	3/27/26	$0.00	$12,560,000.00	$0.00	$0.00	$0.00	$0.00	$12,560,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$1,274,134.00	$355,763.00	$1,629,897.00	$17,718,752.00
2027	$1,269,134.00	$266,219.00	$1,535,353.00	$16,449,618.00
2028	$1,284,134.00	$1,480,145.00	$2,764,279.00	$15,165,484.00
2029	$1,269,134.00	$280,813.00	$1,549,947.00	$13,896,350.00
2030	$1,029,135.00	$255,438.00	$1,284,573.00	$12,867,215.00
2031	$1,009,135.00	$237,369.00	$1,246,504.00	$11,858,080.00
2032	$959,135.00	$219,044.00	$1,178,179.00	$10,898,945.00
2033	$879,135.00	$202,425.00	$1,081,560.00	$10,019,810.00
2034	$739,135.00	$188,356.00	$927,491.00	$9,280,675.00
2035	$739,135.00	$178,425.00	$917,560.00	$8,541,540.00
2036	$764,135.00	$168,425.00	$932,560.00	$7,777,405.00
2037	$774,135.00	$157,769.00	$931,904.00	$7,003,270.00
2038	$784,135.00	$146,906.00	$931,041.00	$6,219,135.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$794,135.00	$794,135.00	$1,588,270.00	$5,425,000.00
2040	$510,000.00	$124,250.00	$634,250.00	$4,915,000.00
2041	$520,000.00	$112,302.00	$632,302.00	$4,395,000.00
2042	$525,000.00	$100,444.00	$625,444.00	$3,870,000.00
2043	$470,000.00	$88,150.00	$558,150.00	$3,400,000.00
2044	$480,000.00	$480,000.00	$960,000.00	$2,920,000.00
2045	$490,000.00	$67,575.00	$557,575.00	$2,430,000.00
2046	$505,000.00	$56,769.00	$561,769.00	$1,925,000.00
2047	$510,000.00	$45,631.00	$555,631.00	$1,415,000.00
2048	$525,000.00	$33,969.00	$558,969.00	$890,000.00
2049	$535,000.00	$21,538.00	$556,538.00	$355,000.00
2050	$355,000.00	$8,875.00	$363,875.00	$0.00
Total	$18,992,886.00	$6,070,735.00	$25,063,621.00	

$18,992,886.00 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
4550	Savings	A	$229.83	$0.00	$0.00	$0.00	$229.83
1047	Checking	A, CD, CM, FX, G, H, V	$1,535,296.68	$5,811.80	($833,283.55)	$0.00	$707,824.93
8633	Savings	A, FX, G	$23,712.04	$0.00	$0.00	$0.00	$23,712.04
6029	Savings	G	$470,639.29	$0.00	$0.00	$0.00	$470,639.29
7183	Savings	A, FX, G	$115,159.00	$0.00	$0.00	$0.00	$115,159.00
7175	Savings	G	$57,257.39	$0.00	$0.00	$0.00	$57,257.39
7167	Savings	A	$44,993.95	$0.00	$0.00	$0.00	$44,993.95
6037	Savings	G	$14,302.85	$0.00	$0.00	$0.00	$14,302.85
5220	Checking	A, H	$16,992,004.91	$0.00	($578,259.48)	$0.00	$16,413,745.43
3791	Savings	H	$68.80	$0.00	$0.00	$0.00	$68.80
2933	Savings	CM	$297.45	$0.00	$0.00	$0.00	$297.45
158	Checking	V	$59,867.14	$0.00	$0.00	$0.00	$59,867.14

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3734	Savings	A	$8,549.96	$0.00	$0.00	$0.00	$8,549.96
4403	Checking	CD	$200,999.43	$0.00	($1,988.50)	$0.00	$199,010.93
9532	Checking	CD	$269,842.78	$0.00	$0.00	$0.00	$269,842.78
2911	Checking	CM	$17,461.33	$0.00	$0.00	$0.00	$17,461.33
9317	Savings	CM	$5,501.23	$0.00	$0.00	$0.00	$5,501.23
2689	Savings	A, CD, CM, FX, G, H, V	$2,829,813.83	$89,781.41	$0.00	$0.00	$2,919,595.24
597	Savings	A	$266,482.17	$0.00	$0.00	$0.00	$266,482.17
4420	Savings	FX	$1,278,291.79	$0.00	$0.00	$0.00	$1,278,291.79
6060	Checking	CD	$9,600.00	$0.00	$0.00	$0.00	$9,600.00
4446	Savings	A, CD, CM, FX, G, H, V	$3,710,462.34	$0.00	$0.00	$0.00	$3,710,462.34
6045	Savings	A, FX, G	$4,377.87	$0.00	$0.00	$0.00	$4,377.87
		Total	$27,915,212.06	$95,593.21	($1,413,531.53)	$0.00	$26,597,273.74
						Total Cash From Financials	$26,597,273.74

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$27,915,212.06
FDIC Insurance	$750,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$27,895,027.79
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$28,645,027.79

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
120	21		89

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$652,944.81	92	10		
Police Retirement	$1,571,136.38	28			
Fire Retirement					
Local Pension Fund					
Social Security	$787,931.12	120	21		
Worker's Compensation	$258,682.00	120	21		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	$3,610,513.99	100	0		89
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$14,340.81	120			
Total Employee Benefits Paid	$6,895,549.11				