

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

Town of Colden
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, James DePasquale (LG140318300000A), hereby certify that I am the Chief Financial Officer of the Town of Colden, and that the information provided in the Annual Financial Report of the Town of Colden for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

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

List of funds being used

- A - General
- CD - Special Grant
- DA - Highway Town-wide
- SL - Special District(s) Lighting
- SR - Special District(s) Refuse and Garbage
- SW - Special District(s) Water
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$23,174.18	\$171,728.29	\$238,660.07
201 - Cash In Time Deposits	\$529,390.30	\$585,079.16	\$751,677.66
210 - Petty Cash	\$200.00	\$200.00	\$200.00
Total for Cash and Cash Equivalents	\$552,764.48	\$757,007.45	\$990,537.73
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	-	-	\$101,650.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$101,650.00
Due From			
391 - Due From Other Funds	\$48,558.75	\$113,540.27	\$28,905.67
Total for Due From	\$48,558.75	\$113,540.27	\$28,905.67
Other Assets			
480 - Prepaid Expenses	\$546.21	-	\$32,062.00
Total for Other Assets	\$546.21	\$0.00	\$32,062.00
Total for Assets	\$601,869.44	\$870,547.72	\$1,153,155.40
Total for Assets and Deferred Outflows	\$601,869.44	\$870,547.72	\$1,153,155.40

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$13,029.97	\$9,518.66	\$12,953.44
Total for Payables	\$13,029.97	\$9,518.66	\$12,953.44
Total for Liabilities	\$13,029.97	\$9,518.66	\$12,953.44
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$546.21	-	\$32,062.00
Total for Nonspendable Fund Balance	\$546.21	\$0.00	\$32,062.00
Restricted Fund Balance			
880 - Reserve For Tax Stabilization	-	-	\$101,650.00
899 - Other Restricted Fund Balance	-	-	\$197,787.95
Total for Restricted Fund Balance	\$0.00	\$0.00	\$299,437.95
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$430,860.00	\$609,708.00	\$555,136.00
Total for Assigned Fund Balance	\$430,860.00	\$609,708.00	\$555,136.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$157,433.26	\$251,321.06	\$253,566.01

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Unassigned Fund Balance	\$157,433.26	\$251,321.06	\$253,566.01
Total for Fund Balance	\$588,839.47	\$861,029.06	\$1,140,201.96
Total for Liabilities, Deferred Inflows and Fund Balances	\$601,869.44	\$870,547.72	\$1,153,155.40

Town of Colden
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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$6,374.86	\$7,302.76	\$10,266.41
Total for Property Tax Items	\$6,374.86	\$7,302.76	\$10,266.41
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$686,627.23	\$642,562.50	\$678,211.48
1170 - Franchise Tax	\$41,219.90	\$40,860.56	\$41,549.03
Total for Non-Property Tax Items	\$727,847.13	\$683,423.06	\$719,760.51
Departmental Income			
1255 - Clerk Fees	\$1,985.63	\$933.54	\$1,750.78
1603 - Vital Statistics Fees	\$1,520.00	\$1,060.00	\$760.00
2001 - Park and Recreational Charges	\$10,652.00	\$17,726.00	\$13,633.20
2012 - Recreational Concessions	\$201.20	\$131.35	\$466.55
Total for Departmental Income	\$14,358.83	\$19,850.89	\$16,610.53
Intergovernmental Charges			
2215 - Election Service Charges	\$2,000.00	\$3,900.00	\$4,000.00
2389 - Miscellaneous Revenue Other Governments	-	\$21,515.00	-
Total for Intergovernmental Charges	\$2,000.00	\$25,415.00	\$4,000.00
Use of Money and Property			

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

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2401 - Interest and Earnings	\$1,879.58	\$34,743.95	\$3,664.49
Total for Use of Money and Property	\$1,879.58	\$34,743.95	\$3,664.49
Licenses and Permits			
2530 - Games of Chance	\$10.00	\$10.00	\$10.00
2544 - Dog Licenses	\$2,559.00	\$2,891.00	\$2,688.00
2555 - Building and Alteration Permits	\$8,265.00	\$11,210.00	\$11,965.00
2590 - Permits Other	\$125.00	\$225.00	\$150.00
Total for Licenses and Permits	\$10,959.00	\$14,336.00	\$14,813.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$5,083.00	\$5,023.00	\$4,125.00
2611 - Fines and Penalties Dog Cases	\$50.00	-	\$321.00
Total for Fines and Forfeitures	\$5,133.00	\$5,023.00	\$4,446.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$3,322.00	\$5,164.00	\$5,266.35
Total for Sales of Property and Compensation for Loss	\$3,322.00	\$5,164.00	\$5,266.35
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$43,194.00	-	\$13,640.47
2705 - Gifts and Donations	\$4,000.00	\$3,450.00	\$5,700.00
2750 - AIM Related Payments	-	-	\$19,300.00
Total for Other Revenues	\$47,194.00	\$3,450.00	\$38,640.47
State Aid			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3001 - State Aid Revenue Sharing	\$19,300.00	\$19,300.00	-
3005 - State Aid Mortgage Tax	\$83,205.73	\$78,593.47	\$67,632.08
3389 - State Aid Other Public Safety	\$175.00	-	-
Total for State Aid	\$102,680.73	\$97,893.47	\$67,632.08
Federal Aid			
4089 - Federal Aid Other	\$7,850.00	\$52,312.30	\$53,515.00
4489 - Federal Aid Other Health	-	\$132.00	-
Total for Federal Aid	\$7,850.00	\$52,444.30	\$53,515.00
Total for Revenues	\$929,599.13	\$949,046.43	\$938,614.84
Total for Revenues and Other Sources	\$929,599.13	\$949,046.43	\$938,614.84

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$30,092.00	\$29,216.00	\$27,824.00
10104 - Legislative Board - Contractual	\$850.26	\$716.35	\$270.00
Total for Legislative Board	\$30,942.26	\$29,932.35	\$28,094.00
Judicial			
11101 - Municipal Court - Personal Services	\$34,638.53	\$33,698.77	\$31,435.20
11104 - Municipal Court - Contractual	\$5,682.20	\$4,338.01	\$3,964.87
Total for Judicial	\$40,320.73	\$38,036.78	\$35,400.07
Executive			
12201 - Supervisor - Personal Services	\$71,149.00	\$70,057.00	\$68,328.00
12202 - Supervisor - Equipment and Capital Outlay	\$2,103.95	\$3,334.85	\$2,070.97
12204 - Supervisor - Contractual	\$2,541.49	\$5,519.05	\$2,098.41
Total for Executive	\$75,794.44	\$78,910.90	\$72,497.38
Finance			
13204 - Auditor - Contractual	\$5,721.43	\$5,225.00	\$5,125.00
13401 - Budget - Personal Services	\$2,966.00	\$2,880.00	\$2,743.00
13404 - Budget - Contractual	\$1,850.00	\$1,850.00	\$1,700.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13551 - Assessment - Personal Services	\$19,500.00	\$19,500.00	\$19,500.00
13554 - Assessment - Contractual	\$2,119.81	\$2,686.92	\$2,987.37
Total for Finance	\$32,157.24	\$32,141.92	\$32,055.37
Municipal Staff			
14101 - Clerk - Personal Services	\$88,452.00	\$85,873.00	\$82,316.00
14102 - Clerk - Equipment and Capital Outlay	-	\$413.73	-
14104 - Clerk - Contractual	\$4,014.77	\$7,363.66	\$4,052.85
14204 - Law - Contractual	\$13,051.40	\$12,062.80	\$12,306.40
14404 - Engineer - Contractual	\$1,270.55	\$36,891.19	-
14604 - Records Management - Contractual	\$3,642.79	\$14,400.00	\$3,150.00
Total for Municipal Staff	\$110,431.51	\$157,004.38	\$101,825.25
Shared Services			
16201 - Operation of Plant - Personal Services	\$9,723.74	\$9,073.89	\$8,812.48
16202 - Operation of Plant - Equipment and Capital Outlay	\$50,424.36	\$162,359.21	\$40,164.51
16204 - Operation of Plant - Contractual	\$62,051.87	\$70,476.70	\$44,970.07
16504 - Central Communication System - Contractual	\$5,811.02	\$5,501.94	\$1,677.96
16704 - Central Printing and Mailing - Contractual	\$9,228.03	\$10,630.50	\$10,222.61
Total for Shared Services	\$137,239.02	\$258,042.24	\$105,847.63
Special Items			
19104 - Unallocated Insurance - Contractual	\$49,452.73	\$43,541.09	\$35,494.71
19204 - Municipal Association Dues - Contractual	\$3,327.80	\$2,870.00	\$3,369.60
Total for Special Items	\$52,780.53	\$46,411.09	\$38,864.31

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for General Government Support	\$479,665.73	\$640,479.66	\$414,584.01
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$1,941.09	\$1,875.96	\$1,720.68
31204 - Police - Contractual	-	-	\$50.06
Total for Law Enforcement	\$1,941.09	\$1,875.96	\$1,770.74
Traffic Control			
33104 - Traffic Control - Contractual	\$2,226.50	\$390.00	\$1,201.15
Total for Traffic Control	\$2,226.50	\$390.00	\$1,201.15
Animal Control			
35101 - Dog Control - Personal Services	\$12,172.00	\$11,818.00	\$11,255.00
35104 - Dog Control - Contractual	\$1,642.29	\$1,249.49	\$1,470.48
Total for Animal Control	\$13,814.29	\$13,067.49	\$12,725.48
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$36,192.00	\$35,139.00	\$33,465.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$644.95	-
36204 - Safety Inspection - Contractual	\$7,533.93	\$4,832.32	\$7,816.18
Total for Other Public Safety	\$43,725.93	\$40,616.27	\$41,281.18
Total for Public Safety	\$61,707.81	\$55,949.72	\$56,978.55

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$694.00	\$674.00	\$642.00
Total for Public Health Program	\$694.00	\$674.00	\$642.00
Total for Health	\$694.00	\$674.00	\$642.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$83,456.00	\$81,026.00	\$77,167.00
50104 - Highway and Street Administration - Contractual	\$5,937.37	\$7,301.55	\$7,526.17
51824 - Street Lighting - Contractual	\$3,862.76	\$5,003.78	\$4,103.65
Total for Highway	\$93,256.13	\$93,331.33	\$88,796.82
Total for Transportation	\$93,256.13	\$93,331.33	\$88,796.82
Economic Assistance and Opportunity			
Economic Opportunity and Development			
63104 - Community Action Administration - Contractual	\$16,800.00	\$180.00	\$1,000.00
65104 - Veterans Service - Contractual	\$858.68	-	\$110.83
67724 - Programs for the Aging - Contractual	\$1,208.11	\$2,927.67	\$1,231.44
69894 - Economic Development, Other - Contractual Chamber of Commerce	\$140.00	-	-
Total for Economic Opportunity and Development	\$19,006.79	\$3,107.67	\$2,342.27

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Economic Assistance and Opportunity	\$19,006.79	\$3,107.67	\$2,342.27
Culture and Recreation			
C&R - Administration			
70204 - Parks and Recreation Administration - Contractual	\$225.85	\$50.00	-
Total for C&R - Administration	\$225.85	\$50.00	\$0.00
Recreation			
71101 - Parks - Personal Services	\$48,627.82	\$51,374.08	\$47,691.30
71102 - Parks - Equipment and Capital Outlay	\$583.76	\$19,965.66	\$2,382.62
71104 - Parks - Contractual	\$15,134.43	\$18,378.63	\$12,558.74
73101 - Youth Programs - Personal Services	\$38,598.24	\$38,060.00	\$36,607.90
73102 - Youth Programs - Equipment and Capital Outlay	\$469.88	\$942.73	\$858.69
73104 - Youth Programs - Contractual	\$10,476.62	\$24,158.52	\$19,930.10
Total for Recreation	\$113,890.75	\$152,879.62	\$120,029.35
Culture			
74104 - Library - Contractual	\$2,000.00	\$2,000.00	\$2,000.00
75101 - Historian - Personal Services	\$904.00	\$878.00	\$836.00
75104 - Historian - Contractual	-	\$850.00	-
75504 - Celebrations - Contractual	\$14,986.69	\$15,838.38	\$13,520.75
76204 - Adult Recreation - Contractual	\$11,149.70	\$4,279.55	\$4,156.10
79894 - Culture And Recreation, Other - Contractual <i>Bread of life / Senior center</i>	\$1,250.00	\$920.00	-
Total for Culture	\$30,290.39	\$24,765.93	\$20,512.85

Town of Colden
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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Culture and Recreation	\$144,406.99	\$177,695.55	\$140,542.20
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$76.62	\$84.80	\$95.00
80104 - Zoning - Contractual	\$100.00	\$351.33	-
80201 - Planning and Surveys - Personal Services	\$397.27	\$372.64	\$390.26
80204 - Planning and Surveys - Contractual	\$1,412.50	\$6,822.59	\$23,297.94
80901 - Environmental Control - Personal Services	-	\$117.33	\$152.00
80904 - Environmental Control - Contractual	\$1,425.22	\$1,808.50	\$380.08
Total for General Environment	\$3,411.61	\$9,557.19	\$24,315.28
Natural Resources			
87602 - Emergency Disaster Work - Equipment and Capital Outlay	-	-	\$690.65
87604 - Emergency Disaster Work - Contractual	-	\$506.00	\$45.00
Total for Natural Resources	\$0.00	\$506.00	\$735.65
Special Services			
88104 - Cemetery - Contractual	\$1,050.00	\$550.00	\$550.00
Total for Special Services	\$1,050.00	\$550.00	\$550.00
Total for Home and Community Services	\$4,461.61	\$10,613.19	\$25,600.93
Employee Benefits			

Town of Colden
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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$41,629.00	\$33,062.00	\$26,450.00
90308 - Social Security - Employee Benefits	\$36,538.14	\$35,911.17	\$34,304.78
90408 - Workers' Compensation - Employee Benefits	\$5,921.15	\$5,678.73	\$5,745.44
90508 - Unemployment Insurance - Employee Benefits	\$361.84	\$643.80	-
90558 - Disability Insurance - Employee Benefits	\$472.06	\$436.52	\$436.52
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$70,695.79	\$66,328.81	\$68,850.56
Total for Employee Benefits	\$155,617.98	\$142,061.03	\$135,787.30
Total for Employee Benefits	\$155,617.98	\$142,061.03	\$135,787.30
Total for Expenditures	\$958,817.04	\$1,123,912.15	\$865,274.08
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer Hwy + Refuse + CD (Cares act)	\$242,971.68	\$104,307.18	\$57,000.00
Total for Interfund Transfers	\$242,971.68	\$104,307.18	\$57,000.00
Total for Interfund Transfers	\$242,971.68	\$104,307.18	\$57,000.00
Total for Other Uses	\$242,971.68	\$104,307.18	\$57,000.00
Total for Expenditures and Other Uses	\$1,201,788.72	\$1,228,219.33	\$922,274.08

Town of Colden
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**A - General
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$861,029.06	\$1,140,201.96	\$1,123,861.20
8022 - Restated Fund Balance - Beginning of Year	\$861,029.06	\$1,140,201.96	\$1,123,861.20
Add Revenues and Other Sources	\$929,599.13	\$949,046.43	\$938,614.84
Deduct Expenditures and Other Uses	\$1,201,788.72	\$1,228,219.33	\$922,274.08
8029 - Fund Balance - End of Year	\$588,839.47	\$861,029.06	\$1,140,201.96

Town of Colden
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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$560,000.00	\$555,000.00	\$605,000.00
2199 - Est Rev - Departmental Income	\$15,000.00	\$16,400.00	\$16,400.00
2499 - Est Rev - Use of Money and Property	\$20,000.00	\$20,000.00	\$2,000.00
2599 - Est Rev - Licenses and Permits	\$8,100.00	\$8,100.00	\$8,100.00
2649 - Est Rev - Fines and Forfeitures	\$4,100.00	\$3,750.00	\$3,750.00
2799 - Est Rev - Other Revenues	\$51,610.00	\$66,525.00	\$45,040.00
3099 - Est Rev - State Aid	\$89,300.00	\$99,300.00	\$117,300.00
Total for Estimated Revenue	\$748,110.00	\$769,075.00	\$797,590.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$430,860.00	\$609,708.00	\$555,136.00
Total for Estimated Other Sources	\$430,860.00	\$609,708.00	\$555,136.00
Total for Estimated Revenues and Other Sources	\$1,178,970.00	\$1,378,783.00	\$1,352,726.00

Town of Colden
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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$584,183.00	\$661,330.00	\$650,019.00
3999 - App - Public Safety	\$71,702.00	\$69,485.00	\$70,511.00
4999 - App - Health	\$715.00	\$694.00	\$674.00
5999 - App - Transportation	\$98,959.00	\$99,456.00	\$94,026.00
6999 - App - Economic Assistance and Opportunity	\$6,500.00	\$7,000.00	\$6,600.00
7999 - App - Culture and Recreation	\$195,191.00	\$212,082.00	\$205,818.00
8999 - App - Home and Community Services	\$29,761.00	\$43,702.00	\$55,545.00
9199 - App - Employee Benefits	\$183,459.00	\$218,034.00	\$202,533.00
Total for Estimated Appropriations	\$1,170,470.00	\$1,311,783.00	\$1,285,726.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$8,500.00	\$67,000.00	\$67,000.00
Total for Estimated Other Uses	\$8,500.00	\$67,000.00	\$67,000.00
Total for Estimated Appropriations and Other Uses	\$1,178,970.00	\$1,378,783.00	\$1,352,726.00

Town of Colden
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**CD - Special Grant
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

Town of Colden
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CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

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

**CD - Special Grant
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Federal Aid			
4089 - Federal Aid Other	-	-	\$91,993.91
Total for Federal Aid	\$0.00	\$0.00	\$91,993.91
Total for Revenues	\$0.00	\$0.00	\$91,993.91
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$175,971.68	\$37,307.18	-
Total for Operating Transfers	\$175,971.68	\$37,307.18	\$0.00
Total for Other Sources	\$175,971.68	\$37,307.18	\$0.00
Total for Revenues and Other Sources	\$175,971.68	\$37,307.18	\$91,993.91

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

**CD - Special Grant
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19892 - General Government Support, Other - Equipment and Capital Outlay <i>Cares Act Money</i>	\$175,971.68	\$37,307.18	\$91,993.91
Total for Special Items	\$175,971.68	\$37,307.18	\$91,993.91
Total for General Government Support	\$175,971.68	\$37,307.18	\$91,993.91
Total for Expenditures	\$175,971.68	\$37,307.18	\$91,993.91
Total for Expenditures and Other Uses	\$175,971.68	\$37,307.18	\$91,993.91

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

**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	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$175,971.68	\$37,307.18	\$91,993.91
Deduct Expenditures and Other Uses	\$175,971.68	\$37,307.18	\$91,993.91
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,705.73	\$24,835.59	\$15,555.59
201 - Cash In Time Deposits	\$134,105.53	\$195,963.50	\$158,757.00
Total for Cash and Cash Equivalents	\$138,811.26	\$220,799.09	\$174,312.59
Other Assets			
480 - Prepaid Expenses	-	\$7,765.60	\$45,403.60
Total for Other Assets	\$0.00	\$7,765.60	\$45,403.60
Total for Assets	\$138,811.26	\$228,564.69	\$219,716.19
Total for Assets and Deferred Outflows	\$138,811.26	\$228,564.69	\$219,716.19

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$30,252.51	\$12,595.39	\$26,818.05
Total for Payables	\$30,252.51	\$12,595.39	\$26,818.05
Due to			
630 - Due To Other Funds	\$48,558.75	\$113,540.27	\$28,905.67
Total for Due to	\$48,558.75	\$113,540.27	\$28,905.67
Total for Liabilities	\$78,811.26	\$126,135.66	\$55,723.72
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$7,765.60	\$45,403.60
Total for Nonspendable Fund Balance	\$0.00	\$7,765.60	\$45,403.60
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$60,000.00	\$60,000.00	\$60,000.00
915 - Assigned Unappropriated Fund Balance	-	\$34,663.43	\$58,588.87
Total for Assigned Fund Balance	\$60,000.00	\$94,663.43	\$118,588.87
Total for Fund Balance	\$60,000.00	\$102,429.03	\$163,992.47

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

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$138,811.26	\$228,564.69	\$219,716.19

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$727,242.00	\$708,374.59	\$676,996.00
Total for Property Taxes	\$727,242.00	\$708,374.59	\$676,996.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Erie County NY</i>	\$22,287.50	\$65,148.03	\$25,146.43
Total for Intergovernmental Charges	\$22,287.50	\$65,148.03	\$25,146.43
Use of Money and Property			
2401 - Interest and Earnings	\$2,124.92	\$2,272.12	\$5,136.69
Total for Use of Money and Property	\$2,124.92	\$2,272.12	\$5,136.69
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$2,054.63	\$6,439.06	\$5,591.40
2665 - Sales of Equipment	\$40,202.84	\$13,315.60	\$18,442.59
Total for Sales of Property and Compensation for Loss	\$42,257.47	\$19,754.66	\$24,033.99
State Aid			
3501 - State Aid Consolidated Highway Aid	\$111,221.47	\$115,132.64	\$134,515.68
Total for State Aid	\$111,221.47	\$115,132.64	\$134,515.68
Total for Revenues	\$905,133.36	\$910,682.04	\$865,828.79

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

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

	12/31/2025	12/31/2024	12/31/2023
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$50,000.00	\$50,000.00	\$40,000.00
Total for Operating Transfers	\$50,000.00	\$50,000.00	\$40,000.00
Total for Other Sources	\$50,000.00	\$50,000.00	\$40,000.00
Total for Revenues and Other Sources	\$955,133.36	\$960,682.04	\$905,828.79

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$246,308.79	\$254,386.35	\$226,119.16
51104 - Maintenance of Roads - Contractual	\$159,579.24	\$135,589.47	\$119,620.45
51124 - Permanent Improvements Highway - Contractual	\$122,464.01	\$115,216.00	\$115,216.00
51302 - Machinery - Equipment and Capital Outlay	\$168,898.36	\$229,083.12	\$385,333.35
51304 - Machinery - Contractual	\$86,560.77	\$92,355.32	\$130,852.25
51424 - Snow Removal - Contractual	\$67,548.60	\$55,992.79	\$44,837.05
Total for Highway	\$851,359.77	\$882,623.05	\$1,021,978.26
Total for Transportation	\$851,359.77	\$882,623.05	\$1,021,978.26
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$48,650.00	\$38,638.00	\$30,912.00
90308 - Social Security - Employee Benefits	\$18,601.62	\$19,365.32	\$17,257.72
90408 - Workers' Compensation - Employee Benefits	\$20,846.00	\$21,836.79	\$21,836.79
90558 - Disability Insurance - Employee Benefits	\$91.62	\$91.62	\$91.62
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$58,013.38	\$59,680.70	\$43,979.93
Total for Employee Benefits	\$146,202.62	\$139,612.43	\$114,078.06

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	\$146,202.62	\$139,612.43	\$114,078.06
Total for Expenditures	\$997,562.39	\$1,022,235.48	\$1,136,056.32
Total for Expenditures and Other Uses	\$997,562.39	\$1,022,235.48	\$1,136,056.32

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$102,429.03	\$163,982.47	\$394,210.00
8022 - Restated Fund Balance - Beginning of Year	\$102,429.03	\$163,982.47	\$394,210.00
Add Revenues and Other Sources	\$955,133.36	\$960,682.04	\$905,828.79
Deduct Expenditures and Other Uses	\$997,562.39	\$1,022,235.48	\$1,136,056.32
8029 - Fund Balance - End of Year	\$60,000.00	\$102,429.03	\$163,982.47

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$739,690.00	\$727,242.00	\$708,700.00
2399 - Est Rev - Intergovernmental Charges	\$44,290.00	\$43,000.00	\$39,140.00
2499 - Est Rev - Use of Money and Property	\$3,000.00	\$3,000.00	\$3,189.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$3,500.00	\$5,000.00	-
2799 - Est Rev - Other Revenues	\$5,000.00	\$5,000.00	\$15,000.00
3099 - Est Rev - State Aid	\$122,464.00	\$115,132.00	\$115,216.00
Total for Estimated Revenue	\$917,944.00	\$898,374.00	\$881,245.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	-	\$50,000.00	\$50,000.00
599 - Appropriated Fund Balance	\$60,000.00	\$60,000.00	\$60,000.00
Total for Estimated Other Sources	\$60,000.00	\$110,000.00	\$110,000.00
Total for Estimated Revenues and Other Sources	\$977,944.00	\$1,008,374.00	\$991,245.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$801,175.00	\$847,255.00	\$849,715.00
9199 - App - Employee Benefits	\$176,769.00	\$161,119.00	\$141,530.00
Total for Estimated Appropriations	\$977,944.00	\$1,008,374.00	\$991,245.00
Total for Estimated Appropriations and Other Uses	\$977,944.00	\$1,008,374.00	\$991,245.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$100.00	\$100.00	\$100.00
201 - Cash In Time Deposits	\$6,153.04	\$7,274.60	\$14,981.92
Total for Cash and Cash Equivalents	\$6,253.04	\$7,374.60	\$15,081.92
Total for Assets	\$6,253.04	\$7,374.60	\$15,081.92
Total for Assets and Deferred Outflows	\$6,253.04	\$7,374.60	\$15,081.92

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,846.34	-	\$2,640.53
Total for Payables	\$1,846.34	\$0.00	\$2,640.53
Total for Liabilities	\$1,846.34	\$0.00	\$2,640.53
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$4,406.70	\$7,374.60	\$12,441.39
Total for Assigned Fund Balance	\$4,406.70	\$7,374.60	\$12,441.39
Total for Fund Balance	\$4,406.70	\$7,374.60	\$12,441.39
Total for Liabilities, Deferred Inflows and Fund Balances	\$6,253.04	\$7,374.60	\$15,081.92

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$25,470.00	\$18,474.62	\$17,975.00
Total for Property Taxes	\$25,470.00	\$18,474.62	\$17,975.00
Use of Money and Property			
2401 - Interest and Earnings	\$26.87	\$29.09	\$42.13
Total for Use of Money and Property	\$26.87	\$29.09	\$42.13
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$862.04	\$1.96
Total for Other Revenues	\$0.00	\$862.04	\$1.96
Total for Revenues	\$25,496.87	\$19,365.75	\$18,019.09
Total for Revenues and Other Sources	\$25,496.87	\$19,365.75	\$18,019.09

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$28,464.77	\$24,432.54	\$23,187.56
Total for Highway	\$28,464.77	\$24,432.54	\$23,187.56
Total for Transportation	\$28,464.77	\$24,432.54	\$23,187.56
Total for Expenditures	\$28,464.77	\$24,432.54	\$23,187.56
Total for Expenditures and Other Uses	\$28,464.77	\$24,432.54	\$23,187.56

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$7,374.60	\$12,441.39	\$17,609.86
8022 - Restated Fund Balance - Beginning of Year	\$7,374.60	\$12,441.39	\$17,609.86
Add Revenues and Other Sources	\$25,496.87	\$19,365.75	\$18,019.09
Deduct Expenditures and Other Uses	\$28,464.77	\$24,432.54	\$23,187.56
8029 - Fund Balance - End of Year	\$4,406.70	\$7,374.60	\$12,441.39

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

**SR - Special District(s) Refuse and Garbage
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$100.00	\$100.00	\$100.00
201 - Cash In Time Deposits	\$66,166.47	\$57,288.51	\$48,602.54
Total for Cash and Cash Equivalents	\$66,266.47	\$57,388.51	\$48,702.54
Total for Assets	\$66,266.47	\$57,388.51	\$48,702.54
Total for Assets and Deferred Outflows	\$66,266.47	\$57,388.51	\$48,702.54

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

**SR - Special District(s) Refuse and Garbage
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$31,830.19	-	\$29,621.75
Total for Payables	\$31,830.19	\$0.00	\$29,621.75
Total for Liabilities	\$31,830.19	\$0.00	\$29,621.75
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$34,436.28	\$57,388.51	\$19,080.79
Total for Assigned Fund Balance	\$34,436.28	\$57,388.51	\$19,080.79
Total for Fund Balance	\$34,436.28	\$57,388.51	\$19,080.79
Total for Liabilities, Deferred Inflows and Fund Balances	\$66,266.47	\$57,388.51	\$48,702.54

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

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$364,648.00	\$312,255.33	\$305,181.00
Total for Property Taxes	\$364,648.00	\$312,255.33	\$305,181.00
Departmental Income			
2130 - Refuse and Garbage Charges	\$3,555.13	\$1,326.86	\$1,108.80
Total for Departmental Income	\$3,555.13	\$1,326.86	\$1,108.80
Use of Money and Property			
2401 - Interest and Earnings	\$1,066.47	\$897.33	\$477.69
Total for Use of Money and Property	\$1,066.47	\$897.33	\$477.69
Total for Revenues	\$369,269.60	\$314,479.52	\$306,767.49
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$17,000.00	\$17,000.00	\$17,000.00
Total for Operating Transfers	\$17,000.00	\$17,000.00	\$17,000.00
Total for Other Sources	\$17,000.00	\$17,000.00	\$17,000.00
Total for Revenues and Other Sources	\$386,269.60	\$331,479.52	\$323,767.49

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

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sanitation			
81604 - Refuse and Garbage - Contractual	\$409,221.83	\$293,171.80	\$320,683.90
Total for Sanitation	\$409,221.83	\$293,171.80	\$320,683.90
Total for Home and Community Services	\$409,221.83	\$293,171.80	\$320,683.90
Total for Expenditures	\$409,221.83	\$293,171.80	\$320,683.90
Total for Expenditures and Other Uses	\$409,221.83	\$293,171.80	\$320,683.90

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

**SR - Special District(s) Refuse and Garbage
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	\$57,388.51	\$19,080.79	\$15,997.20
8022 - Restated Fund Balance - Beginning of Year	\$57,388.51	\$19,080.79	\$15,997.20
Add Revenues and Other Sources	\$386,269.60	\$331,479.52	\$323,767.49
Deduct Expenditures and Other Uses	\$409,221.83	\$293,171.80	\$320,683.90
8029 - Fund Balance - End of Year	\$34,436.28	\$57,388.51	\$19,080.79

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$6,920.71	\$10,250.62	\$20,480.61
201 - Cash In Time Deposits	\$92,121.13	\$108,279.18	\$100,322.16
Total for Cash and Cash Equivalents	\$99,041.84	\$118,529.80	\$120,802.77
Net Other Receivables			
350 - Water Rents Receivable	-	-	\$1,464.33
Total for Net Other Receivables	\$0.00	\$0.00	\$1,464.33
Total for Assets	\$99,041.84	\$118,529.80	\$122,267.10
Total for Assets and Deferred Outflows	\$99,041.84	\$118,529.80	\$122,267.10

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$198.19	\$7,297.31
Total for Payables	\$0.00	\$198.19	\$7,297.31
Total for Liabilities	\$0.00	\$198.19	\$7,297.31
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$19,700.00	\$15,000.00	\$10,300.00
915 - Assigned Unappropriated Fund Balance	\$79,341.84	\$103,331.61	\$104,669.79
Total for Assigned Fund Balance	\$99,041.84	\$118,331.61	\$114,969.79
Total for Fund Balance	\$99,041.84	\$118,331.61	\$114,969.79
Total for Liabilities, Deferred Inflows and Fund Balances	\$99,041.84	\$118,529.80	\$122,267.10

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	\$128,339.00	\$125,031.53	\$122,269.00
Total for Property Taxes	\$128,339.00	\$125,031.53	\$122,269.00
Property Tax Items			
1091 - Interest and Penalties on Special Assessments	\$4,573.21	\$4,934.45	\$4,879.59
Total for Property Tax Items	\$4,573.21	\$4,934.45	\$4,879.59
Departmental Income			
2140 - Metered Water Sales	\$103,540.81	\$99,845.01	\$90,158.55
2142 - Unmetered Water Sales	\$510.62	\$213.34	\$213.34
2144 - Water Service Charges	\$400.00	\$200.00	\$200.00
Total for Departmental Income	\$104,451.43	\$100,258.35	\$90,571.89
Use of Money and Property			
2401 - Interest and Earnings	\$899.35	\$947.61	\$495.77
Total for Use of Money and Property	\$899.35	\$947.61	\$495.77
Total for Revenues	\$238,262.99	\$231,171.94	\$218,216.25
Total for Revenues and Other Sources	\$238,262.99	\$231,171.94	\$218,216.25

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$8,824.07	\$8,356.87	\$7,704.75
83102 - Water Administration - Equipment and Capital Outlay	\$33.61	\$803.68	-
83104 - Water Administration - Contractual	\$3,732.49	\$4,126.53	\$3,242.20
83204 - Water Source of Supply, Power and Pumping - Contractual	\$119,013.84	\$86,948.09	\$64,850.25
83401 - Water Transportation and Distribution - Personal Services	\$16,448.42	\$18,608.74	\$16,949.86
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$7,979.26	\$1,589.88	\$2,366.91
83404 - Water Transportation and Distribution - Contractual	\$4,640.68	\$10,299.70	\$2,820.91
Total for Water	\$160,672.37	\$130,733.49	\$97,934.88
Total for Home and Community Services	\$160,672.37	\$130,733.49	\$97,934.88
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$1,933.37	\$2,062.88	\$1,879.93
90408 - Workers' Compensation - Employee Benefits	\$842.00	\$808.77	\$808.77
Total for Employee Benefits	\$2,775.37	\$2,871.65	\$2,688.70

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

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	\$2,775.37	\$2,871.65	\$2,688.70
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$94,155.00	\$94,155.00	\$94,155.00
Total for Debt Service	\$94,155.00	\$94,155.00	\$94,155.00
Total for Debt Service	\$94,155.00	\$94,155.00	\$94,155.00
Total for Expenditures	\$257,602.74	\$227,760.14	\$194,778.58
Total for Expenditures and Other Uses	\$257,602.74	\$227,760.14	\$194,778.58

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$118,381.59	\$114,969.79	\$91,532.12
8022 - Restated Fund Balance - Beginning of Year	\$118,381.59	\$114,969.79	\$91,532.12
Add Revenues and Other Sources	\$238,262.99	\$231,171.94	\$218,216.25
Deduct Expenditures and Other Uses	\$257,602.74	\$227,760.14	\$194,778.58
8029 - Fund Balance - End of Year	\$99,041.84	\$118,381.59	\$114,969.79

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$176,047.00	\$128,339.00	\$125,512.00
1099 - Est Rev - Property Tax Items	\$5,000.00	\$5,500.00	\$5,500.00
2199 - Est Rev - Departmental Income	\$82,800.00	\$82,800.00	\$83,250.00
2499 - Est Rev - Use of Money and Property	\$300.00	\$300.00	\$300.00
2649 - Est Rev - Fines and Forfeitures	\$200.00	\$250.00	-
2799 - Est Rev - Other Revenues	\$250.00	\$200.00	-
Total for Estimated Revenue	\$264,597.00	\$217,389.00	\$214,562.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$19,700.00	\$15,000.00	\$10,300.00
Total for Estimated Other Sources	\$19,700.00	\$15,000.00	\$10,300.00
Total for Estimated Revenues and Other Sources	\$284,297.00	\$232,389.00	\$224,862.00

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$174,855.00	\$123,022.00	\$115,568.00
9199 - App - Employee Benefits	\$4,082.00	\$4,007.00	\$3,934.00
9899 - App - Debt Service	\$94,155.00	\$94,155.00	\$94,155.00
Total for Estimated Appropriations	\$273,092.00	\$221,184.00	\$213,657.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$11,205.00	\$11,205.00	\$11,205.00
Total for Estimated Other Uses	\$11,205.00	\$11,205.00	\$11,205.00
Total for Estimated Appropriations and Other Uses	\$284,297.00	\$232,389.00	\$224,862.00

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**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$38,563.32	\$38,563.32	\$38,163.32
Total for Cash and Cash Equivalents	\$38,563.32	\$38,563.32	\$38,163.32
Total for Assets	\$38,563.32	\$38,563.32	\$38,163.32
Total for Assets and Deferred Outflows	\$38,563.32	\$38,563.32	\$38,163.32

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**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Liabilities			
688 - Other Liabilities Veterans Fund	\$38,563.32	\$38,563.32	\$38,163.32
Total for Other Liabilities	\$38,563.32	\$38,563.32	\$38,163.32
Total for Liabilities	\$38,563.32	\$38,563.32	\$38,163.32
Total for Liabilities, Deferred Inflows and Net Position	\$38,563.32	\$38,563.32	\$38,163.32

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TC - Custodial
Results of Operations

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

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TC - Custodial
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

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**TC - Custodial
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$365,300.00	\$164,382.00	\$164,382.00
Total for Other Non-Current Assets	\$365,300.00	\$164,382.00	\$164,382.00
Total for Non-Current Assets	\$365,300.00	\$164,382.00	\$164,382.00

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$1,035,704.00	\$1,129,859.00	\$1,224,014.00
Total for Debt Obligations	\$1,035,704.00	\$1,129,859.00	\$1,224,014.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$365,300.00	\$320,838.00	\$470,261.00
Total for Other Long-Term Obligations	\$365,300.00	\$320,838.00	\$470,261.00
Total for Long-Term Obligations	\$1,401,004.00	\$1,450,697.00	\$1,694,275.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$1,129,859.00	\$0.00	\$94,155.00	\$0.00	\$0.00	\$0.00	\$1,035,704.00
Total	\$1,129,859.00	\$0.00	\$94,155.00	\$0.00	\$0.00	\$0.00	\$1,035,704.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Water District		1/18/07	9/1/36	\$1,129,859.00	\$0.00	\$94,155.00	\$0.00	\$0.00	\$0.00	\$1,035,704.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$94,155.00	\$0.00	\$94,155.00	\$941,549.00
2027	\$94,155.00	\$0.00	\$94,155.00	\$847,394.00
2028	\$94,155.00	\$0.00	\$94,155.00	\$753,239.00
2029	\$94,155.00	\$0.00	\$94,155.00	\$659,084.00
2030	\$94,155.00	\$0.00	\$94,155.00	\$564,929.00
2031	\$94,155.00	\$0.00	\$94,155.00	\$470,774.00
2032	\$94,155.00	\$0.00	\$94,155.00	\$376,619.00
2033	\$94,155.00	\$0.00	\$94,155.00	\$282,464.00
2034	\$94,155.00	\$0.00	\$94,155.00	\$188,309.00
2035	\$94,155.00	\$0.00	\$94,155.00	\$94,154.00
2036	\$94,154.00	\$0.00	\$94,154.00	\$0.00
Total	\$1,035,704.00	\$0.00	\$1,035,704.00	
\$1,035,704.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9443	Certificate of Deposit (CD)	DA	\$62,171.24	\$0.00	\$0.00	\$0.00	\$62,171.24
4617	Checking	SL	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
8849	Checking	DA	\$6,294.64	\$0.00	(\$1,588.91)	\$0.00	\$4,705.73
9465	Savings	DA	\$71,934.29	\$0.00	\$0.00	\$0.00	\$71,934.29
9457	Savings	A	\$195,137.34	\$0.00	(\$7.76)	\$0.00	\$195,129.58
9947	Certificate of Deposit (CD)	A	\$334,260.72	\$0.00	\$0.00	\$0.00	\$334,260.72
4175	Checking	A	\$1,232.46	\$0.00	\$0.00	\$0.00	\$1,232.46
8864	Checking	A	\$13,046.95	\$0.00	(\$2,394.95)	\$0.00	\$10,652.00
9414	Checking	A	\$26,283.76	\$0.00	(\$15,067.67)	\$0.00	\$11,216.09
2129	Checking	TC	\$35,281.00	\$0.00	\$0.00	\$0.00	\$35,281.00
3894	Checking	TC	\$3,282.32	\$0.00	\$0.00	\$0.00	\$3,282.32
7389	Savings	SL	\$6,153.04	\$0.00	\$0.00	\$0.00	\$6,153.04

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Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4625	Checking	SR	\$32,024.96	\$0.00	(\$31,924.96)	\$0.00	\$100.00
7363	Savings	SR	\$66,166.47	\$0.00	\$0.00	\$0.00	\$66,166.47
2038	Checking	SW	\$6,920.71	\$0.00	\$0.00	\$0.00	\$6,920.71
7371	Savings	SW	\$92,121.13	\$0.00	\$0.00	\$0.00	\$92,121.13
Total			\$952,411.03	\$0.00	(\$50,984.25)	\$0.00	\$901,426.78
Total Cash From Financials							\$901,500.41

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$952,411.03
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$1,080,143.60
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$1,330,143.60

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
9	30	0	2

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$90,279.00	8	30		2
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$57,073.13	9	30		0
Worker's Compensation	\$27,609.15	9	30		0
Life Insurance					
Unemployment Insurance	\$361.84	9	30		0
Disability Insurance	\$563.68	9	30		0
Hospital, Medical and Dental Insurance	\$128,709.17	6	0		0
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$304,595.97				