County of Albany
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, Susan Rizzo (LG010100000000C), hereby certify that I am the Chief Financial Officer of the County of Albany, and that the information provided in the Annual Financial Report of the County of Albany for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

Table of contents

County of Albany

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
- D - County Road
- DM - Road Machinery
- EI - Enterprise Infirmary
- ER - Enterprise Recreation
- ES - Enterprise Sewer
- H - Capital Projects
- MS - Self Insurance
- TC - Custodial
- 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	$1,229,004.91	$502,064.95	$5,147,985.52
201 - Cash In Time Deposits	$100,584,595.12	$154,563,676.66	$150,550,203.62
210 - Petty Cash	$9,850.00	$9,850.00	$9,850.00
Total for Cash and Cash Equivalents	**$101,823,450.03**	**$155,075,591.61**	**$155,708,039.14**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$5,612,291.53	$5,393,524.07	$5,141,591.20
Total for Restricted Cash and Cash Equivalents	**$5,612,291.53**	**$5,393,524.07**	**$5,141,591.20**
Investments			
450 - Investments in Securities	$20,709,681.30	$10,252,906.34	-
Total for Investments	**$20,709,681.30**	**$10,252,906.34**	**$0.00**
Net Taxes Receivable			
260 - Taxes Receivable Overdue	$57,104,808.74	$55,636,253.78	$57,094,506.88
270 - Taxes Receivable On State Lands	-	$136,520.97	$138,010.05
280 - Returned School Taxes Receivable	$10,954,783.82	$11,226,616.70	$11,211,140.11
290 - City School Taxes Receivable	$12,979,839.98	$10,762,445.69	$19,392,183.67
295 - Delinquent Village Taxes Receivable	$415,638.81	$17,406.50	$271,043.63
300 - Taxes Receivable Pending	$173,800.00	$173,800.00	$173,800.00
330 - Property Acquired For Taxes	$19,013,193.85	$16,766,834.57	$10,368,626.90

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
342 - Allowance For Uncollectible Taxes	($9,739,447.95)	($9,265,950.49)	($8,635,812.52)
Total for Net Taxes Receivable	**$90,902,617.25**	**$85,453,927.72**	**$90,013,498.72**
Net Other Receivables			
380 - Accounts Receivable	$34,759,731.67	$18,889,084.93	$20,070,958.26
Total for Net Other Receivables	**$34,759,731.67**	**$18,889,084.93**	**$20,070,958.26**
Due From			
391 - Due From Other Funds	$71,286,808.88	$45,260,393.50	$34,243,338.20
410 - Due from State and Federal Government	$62,383,538.55	$64,361,931.64	$58,244,384.89
430 - Towns and Cities	$950,102.67	$696,430.69	$387,459.22
440 - Due from Other Governments *SCHOOL/FIRE DISTRICTS*	$3,218,066.12	$1,948,288.25	$1,741,649.30
Total for Due From	**$137,838,516.22**	**$112,267,044.08**	**$94,616,831.61**
Other Assets			
400 - State and Federal Social Services	$44,982,916.36	$31,038,361.36	$34,654,930.61
445 - Inventory of Materials And Supplies	$333,193.45	$256,050.33	$167,393.84
480 - Prepaid Expenses	$5,957,570.46	$5,089,187.00	$3,809,974.23
Total for Other Assets	**$51,273,680.27**	**$36,383,598.69**	**$38,632,298.68**
Total for Assets	**$442,919,968.27**	**$423,715,677.44**	**$404,183,217.61**
Total for Assets and Deferred Outflows	**$442,919,968.27**	**$423,715,677.44**	**$404,183,217.61**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$73,421,118.10	$57,680,097.74	$60,578,620.09
601 - Accrued Liabilities	$5,522,904.77	$4,803,690.48	$4,312,684.33
730 - Guaranty & Bid Deposits	$72,044.86	$72,044.86	$72,044.86
Total for Payables	**$79,016,067.73**	**$62,555,833.08**	**$64,963,349.28**
Payroll Liabilities			
721 - NYS Income Tax	$47,423.61	$47,423.51	$47,610.11
722 - Federal Income Tax	$71,431.92	$71,320.08	$71,320.08
723 - Income Executions	$107,674.92	$42,280.28	$25,315.47
726 - Social Security Tax	$193,171.53	$193,964.23	$38,807.44
749 - Child Support Collections	$864,234.53	$1,041,914.32	$749,291.67
Total for Payroll Liabilities	**$1,283,936.51**	**$1,396,902.42**	**$932,344.77**
Due to			
630 - Due To Other Funds	$16,786,638.00	-	-
631 - Due To Other Governments *SALES TAX*	$45,684,873.91	$45,098,540.53	$43,038,041.25
660 - Due To School Districts	$12,508,674.36	$12,731,646.51	$23,516,523.42
668 - Due to Village Delinquent Taxes	$416,745.22	$24,874.54	-
Total for Due to	**$75,396,931.49**	**$57,855,061.58**	**$66,554,564.67**

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Other Liabilities			
688 - Other Liabilities *SOC SERV TRUST/FED-STATE SEIZURE/CLERK/SHERIFF RESTRICTED*	$20,920,258.40	$20,770,956.53	$15,739,725.09
690 - Overpayments and Clearing Account	$6,398,737.57	$5,494,087.29	$4,555,621.42
720 - Group Insurance	$6,820,032.69	$7,578,950.87	$5,668,914.07
Total for Other Liabilities	**$34,139,028.66**	**$33,843,994.69**	**$25,964,260.58**
Total for Liabilities	**$189,835,964.39**	**$155,651,791.77**	**$158,414,519.30**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	$1,761,721.00	$5,029,206.49
694 - Deferred Taxes *PROPERTY/SCHOOL TAX*	$47,749,367.68	$46,964,537.27	$44,275,888.09
Total for Deferred Inflows of Resources	**$47,749,367.68**	**$48,726,258.27**	**$49,305,094.58**
Total for Deferred Inflows	**$47,749,367.68**	**$48,726,258.27**	**$49,305,094.58**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$21,899,168.10	$16,328,541.45	$12,663,626.99
Total for Nonspendable Fund Balance	**$21,899,168.10**	**$16,328,541.45**	**$12,663,626.99**
Restricted Fund Balance			

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
827 - Reserve for State and Local Retirement System Contributions	$3,496,543.20	$3,352,947.72	$3,183,872.52
880 - Reserve For Tax Stabilization	$2,115,748.33	$2,040,576.35	$1,957,718.68
Total for Restricted Fund Balance	**$5,612,291.53**	**$5,393,524.07**	**$5,141,591.20**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$19,479,340.00	$15,042,426.00	$24,391,754.00
915 - Assigned Unappropriated Fund Balance	$33,172,077.83	$41,567,803.25	$15,417,793.91
Total for Assigned Fund Balance	**$52,651,417.83**	**$56,610,229.25**	**$39,809,547.91**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$125,171,758.74	$141,005,332.63	$138,848,837.63
Total for Unassigned Fund Balance	**$125,171,758.74**	**$141,005,332.63**	**$138,848,837.63**
Total for Fund Balance	**$205,334,636.20**	**$219,337,627.40**	**$196,463,603.73**
Total for Liabilities, Deferred Inflows and Fund Balances	**$442,919,968.27**	**$423,715,677.44**	**$404,183,217.61**

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	$101,321,636.62	$96,220,449.46	$93,392,927.00
Total for Property Taxes	**$101,321,636.62**	**$96,220,449.46**	**$93,392,927.00**
Property Tax Items			
1051 - Gain From Sale of Tax Acquired Property	$4,731,106.53	$133,949.99	$221,436.00
1081 - Other Payments In Lieu of Taxes	$2,264,479.54	$2,168,447.69	$2,392,771.00
1090 - Interest and Penalties on Real Prop Taxes	$6,810,483.63	$6,721,020.34	$5,306,604.00
Total for Property Tax Items	**$13,806,069.70**	**$9,023,418.02**	**$7,920,811.00**
Non-Property Tax Items			
1110 - Sales and Use Tax	$376,443,686.31	$372,224,053.24	$358,687,583.00
1113 - Tax on Hotel Room Occupancy	$10,654,976.53	$10,279,061.71	$9,201,054.00
1116 - Tax on Adult-Use Cannabis	$1,818,080.16	$1,150,881.78	$53,426.00
1140 - Emergency Telephone System Surcharge	$4,801,318.56	$2,777,121.04	$2,000,270.00
Total for Non-Property Tax Items	**$393,718,061.56**	**$386,431,117.77**	**$369,942,333.00**
Departmental Income			
1230 - Treasurer Fees	$53,452.93	$15,831.04	$5,379.00
1232 - Tax Collector Fees	$109,781.82	$100,164.13	$85,875.00
1235 - Charges For Tax Advertising and Redemption	$714.25	$1,460.52	$728.00
1240 - Comptroller Fees	-	-	$13,521.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
1255 - Clerk Fees	$2,909,179.85	$2,812,381.11	$2,788,056.00
1265 - Attorney Fees	$952,818.07	$1,084,308.89	-
1289 - Other General Departmental Income	$13,312,097.48	$13,146,337.60	$13,845,322.00
1510 - Sheriff Fees	$1,095,686.05	$947,390.65	$712,179.00
1515 - Alternative to Incarceration Fees	$4,453.03	$3,903.00	$625.00
1580 - Restitution Surcharge	$107,352.36	$109,505.54	$117,877.00
1589 - Other Public Safety Departmental Income	$719,167.40	$644,115.54	$620,132.00
1601 - Public Health Fees	$923,218.18	$1,076,437.16	$1,032,011.00
1605 - Charges for Care of Handicapped Children	$1,490,629.25	$1,973,938.31	$2,576,978.00
1621 - Early Intervention Fees for Services	$42,850.63	$52,461.50	$44,302.00
1625 - Mental Health Contributions from Private Agency	$3,755,519.10	$3,239,717.19	$3,505,131.00
1630 - Narcotic Program Charges	$269,360.58	$216,180.79	$222,651.00
1721 - Parking Lots and Garages (Non Taxable)	$1,062,044.77	$1,216,627.96	$1,124,333.00
1750 - Bus Operations	$16,254.00	$17,091.00	-
1789 - Other Transportation Departmental Income	-	-	$12,807.00
1801 - Repayment of Medical Assistance	$1,231,565.74	$13,946.00	$3,008.00
1809 - Repayment of Family Assistance	$318,897.19	$277,899.90	$269,903.00
1811 - Medical Incentive Earnings	$536,005.00	$149,580.00	$351,313.00
1819 - Repayment of Child Care	$189,847.14	$160,640.25	$319,022.00
1840 - Repayment of Safety Net Assistance	$747,160.75	$600,421.58	$634,930.00
1841 - Repayment of Home Energy Assistance	$424,368.27	$437,946.02	$414,827.00
1842 - Repayment of Emergency Care For Adults	$4,167.49	$1,090.64	$11,522.00
1870 - Repayment of Services For Recipients	$423,276.67	$926,685.61	$943,361.00
1894 - Social Services Charges	$694,994.76	$118,298.72	$143,953.00
1962 - Sealer of Weights and Measures Fees	$846,245.00	$639,254.00	$670,721.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2025 - Special Recreational Facility Charges	$585,911.04	$531,595.96	$513,608.00
Total for Departmental Income	**$32,827,018.80**	**$30,515,210.61**	**$30,984,075.00**
Intergovernmental Charges			
2215 - Election Service Charges	$1,118,312.19	$594,289.01	$1,110,891.00
2220 - Civil Service Charges	$6,540.00	$8,510.00	$20,000.00
2260 - Public Safety Services Other Governments *PRISONER TRANSPORT/EMT SERVICES*	$4,358,629.84	$4,092,796.00	$3,547,929.00
2262 - Fire Protection Services Other Governments *AIRPORT SECURITY*	$3,694,803.55	$3,428,828.75	$2,666,300.00
2264 - Jail Facilities Services Other Governments *US MARSHALL'S*	$6,103,250.26	$5,684,262.59	$7,145,717.00
2372 - Planning Services Other Governments *HOUSING RESOURCES*	$300,000.00	$300,000.00	-
2374 - Sewer Services Other Governments *STORMWATER COALITION MEMBERSHIP DUES*	$118,992.00	$125,374.00	$154,950.00
2392 - Debt Service Other Governments *CDYCI*	$78,565.60	$78,577.15	$79,699.00
Total for Intergovernmental Charges	**$15,779,093.44**	**$14,312,637.50**	**$14,725,486.00**
Use of Money and Property			
2401 - Interest and Earnings	$9,257,589.65	$11,846,046.06	$10,627,283.00
2410 - Rental of Real Property	$581,958.18	$616,600.69	$500,378.00
2412 - Rental of Real Property Other Governments *RENTAL TO ALB CO DEPTS*	$192,522.28	$192,522.28	$473,250.00
2414 - Rental of Equipment	-	-	$18,000.00
2450 - Commissions	$828,419.64	$676,770.89	$512,670.00
Total for Use of Money and Property	**$10,860,489.75**	**$13,331,939.92**	**$12,131,581.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Licenses and Permits			
2590 - Permits Other	$34,805.94	$29,500.42	-
Total for Licenses and Permits	**$34,805.94**	**$29,500.42**	**$0.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$738,238.84	$925,845.82	$395.00
2615 - Stop DWI Fines	$511,926.22	$400,426.57	$231,961.00
Total for Fines and Forfeitures	**$1,250,165.06**	**$1,326,272.39**	**$232,356.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$1,456.09	$3,122.97	$826.00
2690 - Other Compensation For Loss	$3,898,044.37	$3,833,659.51	$4,437,022.00
Total for Sales of Property and Compensation for Loss	**$3,899,500.46**	**$3,836,782.48**	**$4,437,848.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$79,494.87	$56,762.95	$1,729,809.00
2705 - Gifts and Donations	-	-	$187.00
2720 - OTB Distributed Earnings	$474,135.00	$601,243.00	$741,415.00
2735 - Opioid Settlement Funds	$1,519,432.99	$656,001.31	$15,975.00
2770 - Unclassified *TELEPHONE COMMUNICATIONS/PHARMACEUTICAL REBATES*	$5,764,020.57	$4,887,988.49	$3,144,581.00
2772 - Intergovernmental Transfer	-	-	$28,073.00
Total for Other Revenues	**$7,837,083.43**	**$6,201,995.75**	**$5,660,040.00**
State Aid			
3005 - State Aid Mortgage Tax	$4,633,063.74	$4,031,595.65	$3,913,628.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
3016 - Casino Licensing Fees and Various Gaming Revenues	$2,919,351.08	$2,703,552.07	$2,611,338.00
3021 - State Aid Court Facilities	-	$830,524.72	$690,289.00
3025 - State Aid Indigent Legal Services Fund	$10,000,535.50	$9,236,581.65	$3,818,688.00
3030 - State Aid District Attorney Salaries	$78,514.00	$78,514.00	$78,514.00
3035 - State Aid Medical Examiner	$20,388.00	$19,142.00	$48,276.00
3060 - State Aid Records Management	-	$81,849.00	$134,513.00
3089 - State Aid Other *PRE-TRIAL SERVICES/QUALITY IMPROVEMENT*	$2,021,357.18	$785,689.32	$2,381,969.00
3097 - State Aid Capital Projects	$1,554,156.27	$1,554,384.71	$1,607,841.00
3277 - State Aid Education of Handicapped Child	$14,516,230.16	$12,460,718.32	$10,141,271.00
3305 - State Aid Civil Defense	$134,241.50	$354,832.95	$220,800.00
3306 - State Aid Homeland Security	$4,193,477.26	-	$2,258,549.00
3310 - State Aid Probation Services	$1,126,751.00	$1,126,751.00	$1,126,751.00
3315 - State Aid Navigation Law Enforcement	$9,153.07	$20,011.08	$27,891.00
3330 - State Aid Unified Court Budget Security Service	$1,565,476.39	$1,425,317.57	$1,144,467.00
3389 - State Aid Other Public Safety	$5,263,785.22	$5,935,358.70	$14,690,949.00
3401 - State Aid Public Health	$6,142,481.43	$5,611,570.32	$4,510,955.00
3446 - State Aid Handicapped Children	$110,000.00	$110,100.00	$890,692.00
3449 - State Aid Early Intervention	$783,311.58	$709,897.19	$1,080,941.00
3486 - State Aid Narcotic Addiction Control	$2,945,176.00	$8,228,854.00	$5,946,234.00
3490 - State Aid Mental Health	$16,775,742.90	$12,751,038.20	$7,901,058.00
3601 - State Aid Medical Assistance	($673,350.00)	-	-
3609 - State Aid Family Assistance	-	-	$1,329,535.00
3610 - State Aid Social Services Administration	$7,186,293.00	$8,448,310.00	$5,376,649.00
3619 - State Aid Child Care	$8,739,179.88	$7,055,391.38	$10,440,924.00
3623 - State Aid Juvenile Delinquent	$1,084,937.58	$903,396.42	$880,944.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
3640 - State Aid Safety Net	$3,468,904.00	$3,379,352.00	$3,399,301.00
3642 - State Aid Emergency Aid For Adults	$703,524.00	$617,225.00	$429,957.00
3655 - State Aid Day Care	-	-	$229,282.00
3689 - State Aid Other Social Services	$3,650,574.90	$2,468,418.68	$2,049,816.00
3710 - State Aid Veterans Service Agencies	$149,304.36	$119,226.00	$109,200.00
3772 - State Aid Programs for Aging	$3,106,874.23	$2,899,726.00	$2,978,717.00
3789 - State Aid Economic Assistance	$1,058,290.00	$1,079,187.00	$488,587.00
3820 - State Aid Youth Programs	$1,320,224.54	$389,586.81	$637,970.00
3989 - State Aid Other Home and Community Service	-	-	$1,325.00
Total for State Aid	**$104,587,948.77**	**$95,416,101.74**	**$93,577,821.00**
Federal Aid			
4089 - Federal Aid Other	$9,677,253.00	$10,039,659.40	$1,419,855.00
4305 - Federal Aid Civil Defense	$841,505.61	$2,301,792.57	$114,344.00
4389 - Federal Aid Other Public Safety	$338,098.04	$477,416.56	$703,446.00
4401 - Federal Aid Public Health	$2,500,846.30	$3,715,183.93	$3,480,719.00
4486 - Federal Aid Narcotics Addiction Control Program	-	-	$8,500.00
4490 - Federal Aid Mental Health	$2,397,335.94	$1,720,831.69	$1,955,574.00
4510 - Federal Aid Highway Safety	-	$36,390.00	-
4601 - Federal Aid Medicaid Assistance	($672,980.00)	-	-
4609 - Federal Aid Family Assistance	$22,434,617.00	$18,926,379.00	$17,211,881.00
4610 - Federal Aid Social Services Administration	$24,532,346.27	$23,962,185.96	$20,077,764.00
4611 - Federal Aid Food Stamp Program Administration	-	$5,000.00	$20,000.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	$16,613,145.00	$22,818,341.00	$15,820,824.00
4640 - Federal Aid Safety Net	$151,476.00	$171,430.00	$165,883.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
4641 - Federal Aid Home Energy Assistance	$3,190,123.00	$5,713,187.00	$7,536,965.00
4670 - Federal Aid Services for Recipients	$1,774,186.50	$1,645,720.20	$1,046,604.00
4689 - Federal Aid Other Social Services	-	-	$40,712.00
4772 - Federal Aid Programs for Aging	$1,552,124.77	$2,125,709.62	$1,567,021.00
4910 - Federal Aid Community Development Act	-	$49,618.03	$1,340,272.00
4960 - Federal Aid Emergency Disaster Assistance	-	-	$285,955.00
4989 - Federal Aid Other Home and Community Services	$72,814.74	$52,319.47	$58,647.00
Total for Federal Aid	**$85,402,892.17**	**$93,761,164.43**	**$72,854,966.00**
Total for Revenues	**$771,324,765.70**	**$750,406,590.49**	**$705,860,244.00**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$2,637,758.00	$3,793,355.98	$2,392,044.00
Total for Operating Transfers	**$2,637,758.00**	**$3,793,355.98**	**$2,392,044.00**
Total for Other Sources	**$2,637,758.00**	**$3,793,355.98**	**$2,392,044.00**
Total for Revenues and Other Sources	**$773,962,523.70**	**$754,199,946.47**	**$708,252,288.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$3,371,594.94	$3,061,552.00	$2,835,154.00
10102 - Legislative Board - Equipment and Capital Outlay	$65,699.85	$95,160.00	$87,468.00
10104 - Legislative Board - Contractual	$660,030.58	$775,537.00	$589,035.00
Total for Legislative Board	**$4,097,325.37**	**$3,932,249.00**	**$3,511,657.00**
Judicial			
11621 - Unified Court Budget Costs - Personal Services	$323,389.95	$305,188.00	$347,940.00
11624 - Unified Court Budget Costs - Contractual	$2,549,542.09	$2,189,948.00	$2,217,534.00
11651 - District Attorney - Personal Services	$7,493,009.68	$7,820,134.00	$7,085,343.00
11652 - District Attorney - Equipment and Capital Outlay	$239,151.68	$129,935.00	$513,510.00
11654 - District Attorney - Contractual	$1,332,330.81	$1,343,672.00	$1,118,289.00
11701 - Public Defender - Personal Services	$9,319,620.21	$8,568,899.00	$7,013,259.00
11702 - Public Defender - Equipment and Capital Outlay	$44,791.11	$66,693.00	$119,487.00
11704 - Public Defender - Contractual	$2,994,280.41	$3,262,364.00	$2,103,796.00
11851 - Med Examiners/Coroners - Personal Services	$176,170.07	$194,051.00	$154,876.00
11854 - Med Examiners/Coroners - Contractual	$1,176,556.39	$1,138,828.00	$1,239,037.00
Total for Judicial	**$25,648,842.40**	**$25,019,712.00**	**$21,913,071.00**
Executive			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
12301 - Municipal Executive - Personal Services	$1,418,846.53	$1,380,878.00	$1,317,857.00
12302 - Municipal Executive - Equipment and Capital Outlay	$1,998.85	$434.00	$102.00
12304 - Municipal Executive - Contractual	$147,674.59	$159,014.00	$144,949.00
Total for Executive	**$1,568,519.97**	**$1,540,326.00**	**$1,462,908.00**
Finance			
13101 - Director of Finance - Personal Services	$1,580,245.83	$1,307,466.00	$1,157,357.00
13102 - Director of Finance - Equipment and Capital Outlay	$6,912.32	$16,483.00	$17,959.00
13104 - Director of Finance - Contractual	$1,902,444.08	$1,644,528.00	$591,762.00
13151 - Comptroller - Personal Services	$1,587,960.00	$1,408,040.00	$1,410,999.00
13152 - Comptroller - Equipment and Capital Outlay	$8,478.42	$28,205.00	$809.00
13154 - Comptroller - Contractual	$298,288.13	$325,645.00	$306,685.00
13401 - Budget - Personal Services	$1,042,579.91	$1,075,622.00	$687,581.00
13402 - Budget - Equipment and Capital Outlay	$3,035.18	$3,491.00	$2,360.00
13404 - Budget - Contractual	$67,861.83	$111,680.00	$56,529.00
13451 - Purchasing - Personal Services	$388,401.79	$364,074.00	$365,329.00
13454 - Purchasing - Contractual	$47,285.56	$46,748.00	$46,226.00
13551 - Assessment - Personal Services	$405,702.23	$426,240.00	$420,011.00
13552 - Assessment - Equipment and Capital Outlay	$4,201.39	-	$4,171.00
13554 - Assessment - Contractual	$74,640.16	$70,445.00	$81,831.00
Total for Finance	**$7,418,036.83**	**$6,828,667.00**	**$5,149,609.00**
Municipal Staff			
14101 - Clerk - Personal Services	$1,929,896.22	$1,770,642.00	$1,520,263.00
14102 - Clerk - Equipment and Capital Outlay	$12,254.38	$19,575.00	$70,531.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
14104 - Clerk - Contractual	$1,346,682.42	$1,504,059.00	$1,181,684.00
14201 - Law - Personal Services	$2,971,593.18	$2,940,540.00	$2,770,148.00
14202 - Law - Equipment and Capital Outlay	$7,726.53	$5,557.00	-
14204 - Law - Contractual	$666,914.11	$380,002.00	$368,171.00
14301 - Personnel - Personal Services	$1,746,445.91	$1,817,098.00	$1,752,307.00
14302 - Personnel - Equipment and Capital Outlay	$2,069.70	$9,929.00	$2,544.00
14304 - Personnel - Contractual	$928,458.97	$642,653.00	$811,030.00
14401 - Engineer - Personal Services	$472,516.68	$461,370.00	$430,992.00
14404 - Engineer - Contractual	$27,454.01	$26,149.00	$24,780.00
14501 - Elections - Personal Services	$1,916,320.84	$2,484,705.00	$1,837,403.00
14502 - Elections - Equipment and Capital Outlay	$405,449.15	$1,888,414.00	$825,382.00
14504 - Elections - Contractual	$1,017,585.71	$1,015,521.00	$766,319.00
14704 - Board of Ethics - Contractual	$467.26	-	-
Total for Municipal Staff	**$13,451,835.07**	**$14,966,214.00**	**$12,361,554.00**
Shared Services			
16101 - Central Services Administration - Personal Services	$472,971.80	$450,177.00	$363,888.00
16102 - Central Services Administration - Equipment and Capital Outlay	$7,016.26	$17,912.00	$12,677.00
16104 - Central Services Administration - Contractual	$867,286.55	$838,449.00	$816,824.00
16201 - Operation of Plant - Personal Services	$2,580,850.34	$2,356,791.00	$2,367,469.00
16204 - Operation of Plant - Contractual	$1,908,316.03	$1,698,725.00	$1,770,156.00
16401 - Central Garage - Personal Services	$132,952.17	$84,417.00	$82,253.00
16404 - Central Garage - Contractual	$116,980.99	$76,201.00	$78,968.00
16601 - Central Storeroom - Personal Services	$186,600.33	$166,576.00	$152,821.00
16604 - Central Storeroom - Contractual	$37,865.11	$77,780.00	$2,046.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
16701 - Central Printing and Mailing - Personal Services	$178,736.07	$159,603.00	$139,780.00
16704 - Central Printing and Mailing - Contractual	$59,352.56	$60,991.00	$61,117.00
16801 - Central Data Processing - Personal Services	$2,430,260.95	$2,160,836.00	$2,036,980.00
16802 - Central Data Processing - Equipment and Capital Outlay	$975,618.10	$522,637.00	$831,884.00
16804 - Central Data Processing - Contractual	$3,076,870.53	$2,389,760.00	$1,722,041.00
Total for Shared Services	**$13,031,677.79**	**$11,060,855.00**	**$10,438,904.00**
Special Items			
19854 - Distribution Of Sales Tax - Contractual	$150,508,822.01	$148,875,822.00	$143,475,033.00
19894 - General Government Support, Other - Contractual *PLANNING*	$6,274.39	$7,812.00	$6,578.00
Total for Special Items	**$150,515,096.40**	**$148,883,634.00**	**$143,481,611.00**
Total for General Government Support	**$215,731,333.83**	**$212,231,657.00**	**$198,319,314.00**
Education			
Community College			
24904 - Community College Tuition - Contractual	$16,186,362.67	$14,669,542.00	$13,673,987.00
Total for Community College	**$16,186,362.67**	**$14,669,542.00**	**$13,673,987.00**
Other Educational Expenditures			
29604 - Education of Handicapped Children - Contractual	$28,271,883.83	$24,235,029.00	$22,426,697.00
Total for Other Educational Expenditures	**$28,271,883.83**	**$24,235,029.00**	**$22,426,697.00**
Total for Education	**$44,458,246.50**	**$38,904,571.00**	**$36,100,684.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Public Safety			
Administration			
30201 - Public Safety Communication Systems - Personal Services	$3,251,476.46	$3,291,149.00	$2,876,875.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	$566,702.31	$720,428.00	$500,458.00
30204 - Public Safety Communication Systems - Contractual	$2,870,895.16	$2,275,701.00	$3,017,774.00
Total for Administration	**$6,689,073.93**	**$6,287,278.00**	**$6,395,107.00**
Law Enforcement			
31101 - Sheriff - Personal Services	$20,540,265.35	$18,834,177.00	$16,741,623.00
31102 - Sheriff - Equipment and Capital Outlay	$5,924,752.71	$3,693,778.00	$3,270,644.00
31104 - Sheriff - Contractual	$3,499,350.22	$4,158,636.00	$3,096,951.00
31401 - Probation - Personal Services	$6,739,187.80	$6,503,651.00	$6,388,588.00
31402 - Probation - Equipment and Capital Outlay	$10,516.38	$47,137.00	$26,775.00
31404 - Probation - Contractual	$1,649,435.59	$1,540,227.00	$1,313,078.00
31501 - Jail - Personal Services	$32,919,011.70	$32,209,365.00	$28,684,390.00
31502 - Jail - Equipment and Capital Outlay	$564,132.48	$233,641.00	$236,258.00
31504 - Jail - Contractual	$12,632,739.19	$12,145,411.00	$11,816,818.00
31891 - Traffic, Other - Personal Services *TRAFFIC, STOP DWI*	$281,454.09	$294,773.00	$262,301.00
31892 - Traffic, Other - Equipment and Capital Outlay	-	$3,053.00	-
31894 - Traffic, Other - Contractual *TRAFFIC, STOP DWI*	$280,518.58	$492,400.00	$202,682.00
Total for Law Enforcement	**$85,041,364.09**	**$80,156,249.00**	**$72,040,108.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Animal Control			
35104 - Dog Control - Contractual	$11,000.00	$5,500.00	-
Total for Animal Control	**$11,000.00**	**$5,500.00**	**$0.00**
Other Public Safety			
36501 - Demolition of Unsafe Buildings - Personal Services	$122,446.60	$135,255.00	$145,669.00
36504 - Demolition of Unsafe Buildings - Contractual	$680,815.52	$354,221.00	$295,416.00
Total for Other Public Safety	**$803,262.12**	**$489,476.00**	**$441,085.00**
Total for Public Safety	**$92,544,700.14**	**$86,938,503.00**	**$78,876,300.00**
Health			
Public Health Program			
40101 - Public Health - Personal Services	$6,356,272.62	$5,759,497.00	$5,124,929.00
40102 - Public Health - Equipment and Capital Outlay	$141,647.53	$181,207.00	$465,227.00
40104 - Public Health - Contractual	$2,842,409.28	$3,251,888.00	$3,468,675.00
40591 - Early Intervention Program - Personal Services	$1,312,626.21	$1,220,801.00	$1,157,703.00
40594 - Early Intervention Program - Contractual	$1,888,765.00	$1,721,230.00	$1,603,679.00
Total for Public Health Program	**$12,541,720.64**	**$12,134,623.00**	**$11,820,213.00**
Addiction Control			
42304 - Narcotics Addiction Control Services - Contractual	$6,913,738.69	$7,448,746.00	$9,367,428.00
Total for Addiction Control	**$6,913,738.69**	**$7,448,746.00**	**$9,367,428.00**
Mental Health			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
43101 - Mental Health Administration - Personal Services	$6,650,008.73	$6,207,664.00	$5,527,842.00
43102 - Mental Health Administration - Equipment and Capital Outlay	$49,015.93	$85,656.00	$39,595.00
43104 - Mental Health Administration - Contractual	$9,171,522.69	$9,299,041.00	$3,949,766.00
43201 - Mental Health Programs - Personal Services	$288,936.28	$90,330.00	-
43202 - Mental Health Programs - Equipment and Capital Outlay	$23,927.65	-	-
43204 - Mental Health Programs - Contractual	$1,180,022.56	$557,606.00	-
43224 - Contracted Mental Health Services - Contractual	$8,225,009.72	$7,678,493.00	$7,067,401.00
Total for Mental Health	**$25,588,443.56**	**$23,918,790.00**	**$16,584,604.00**
Other Health			
46101 - Rape Crisis Center - Personal Services	$1,152,814.23	$1,155,626.00	$1,025,481.00
46102 - Rape Crisis Center - Equipment and Capital Outlay	-	$3,682.00	-
46104 - Rape Crisis Center - Contractual	$126,053.00	$215,214.00	$217,915.00
Total for Other Health	**$1,278,867.23**	**$1,374,522.00**	**$1,243,396.00**
Total for Health	**$46,322,770.12**	**$44,876,681.00**	**$39,015,641.00**
Transportation			
Public Transportation			
56304 - Bus Operations - Contractual	$1,135,358.72	$1,134,478.00	$1,415,632.00
Total for Public Transportation	**$1,135,358.72**	**$1,134,478.00**	**$1,415,632.00**
Total for Transportation	**$1,135,358.72**	**$1,134,478.00**	**$1,415,632.00**
Economic Assistance and Opportunity			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Social Services Programs			
60101 - Social Services Administration - Personal Services	$13,253,652.14	$12,653,798.00	$11,796,274.00
60102 - Social Services Administration - Equipment and Capital Outlay	$124,389.57	$95,892.00	$205,116.00
60104 - Social Services Administration - Contractual	$8,631,977.41	$8,138,263.00	$5,919,594.22
60554 - Day Care - Contractual	$15,501,553.75	$12,381,256.00	$11,101,590.00
60704 - Services for Recipients - Contractual	$5,412,589.23	$5,596,663.00	$6,299,118.00
61004 - Medicaid to State - Contractual	$70,900,595.00	$70,478,241.00	$61,321,993.07
61034 - Aid to the Aged, Blind or Disabled - Contractual	$1,871,358.39	$1,565,149.00	-
61094 - Family Assistance - Contractual	$13,838,935.34	$15,577,107.00	$17,575,074.51
61191 - Child Care - Personal Services	$11,168,505.01	$10,311,291.00	$8,671,928.00
61192 - Child Care - Equipment and Capital Outlay	$1,228.53	$674.00	$160,590.00
61194 - Child Care - Contractual	$33,037,923.57	$27,124,332.00	$28,031,345.00
61294 - State Training School - Contractual	-	-	$1,775,186.00
61404 - Safety Net - Contractual	$12,983,389.51	$12,323,773.00	$10,907,593.00
61414 - Home Energy Assistance - Contractual	$3,586,990.56	$6,687,270.00	$7,910,023.00
61424 - Emergency Aid For Adults - Contractual	$1,391,760.67	$1,264,557.00	$979,754.00
Total for Social Services Programs	**$191,704,848.68**	**$184,198,266.00**	**$172,655,178.80**
Economic Opportunity and Development			
65101 - Veterans Service - Personal Services	$310,971.47	$229,666.00	$125,726.00
65102 - Veterans Service - Equipment and Capital Outlay	$9,147.68	$2,445.00	-
65104 - Veterans Service - Contractual	$560,333.53	$414,816.00	$128,028.00
66101 - Consumer Affairs - Personal Services	$264,145.84	$224,773.00	$172,235.00
66102 - Consumer Affairs - Equipment and Capital Outlay	$1,600.66	$5,064.00	$2,387.00
66104 - Consumer Affairs - Contractual	$45,389.08	$43,902.00	$41,853.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
67721 - Programs for the Aging - Personal Services	$740,062.68	$637,409.00	$522,919.00
67722 - Programs for the Aging - Equipment and Capital Outlay	$5,597.00	$96,140.00	$1,747.00
67724 - Programs for the Aging - Contractual	$5,070,124.03	$5,213,898.00	$5,092,713.00
69894 - Economic Development, Other - Contractual *ECON DEV - DEBT SERVICE CONVENTION CENTER OCCUPANC TAX*	$10,676,839.83	$10,320,556.00	$9,121,279.00
Total for Economic Opportunity and Development	**$17,684,211.80**	**$17,188,669.00**	**$15,208,887.00**
Total for Economic Assistance and Opportunity	**$209,389,060.48**	**$201,386,935.00**	**$187,864,065.80**
Culture and Recreation			
Recreation			
71804 - Special Recreation Facilities - Contractual	$165,555.16	$171,936.00	$197,066.00
73101 - Youth Programs - Personal Services	$149,930.58	$186,348.00	$203,729.00
73104 - Youth Programs - Contractual	$7,941.72	$7,266.00	$6,488.00
Total for Recreation	**$323,427.46**	**$365,550.00**	**$407,283.00**
Culture			
74101 - Library - Personal Services	$1,131,294.63	$907,104.00	$630,082.00
74102 - Library - Equipment and Capital Outlay	$54,580.33	$25,931.00	$75,253.00
74104 - Library - Contractual	$730,137.48	$562,014.00	$371,126.00
Total for Culture	**$1,916,012.44**	**$1,495,049.00**	**$1,076,461.00**
Total for Culture and Recreation	**$2,239,439.90**	**$1,860,599.00**	**$1,483,744.00**
Home and Community Services			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
General Environment			
80201 - Planning and Surveys - Personal Services	$405,920.37	$340,725.00	$303,788.00
80202 - Planning and Surveys - Equipment and Capital Outlay	$11,722.65	$208.00	$4,603.00
80204 - Planning and Surveys - Contractual	$19,433,741.99	$7,249,546.00	$2,226,366.00
Total for General Environment	**$19,851,385.01**	**$7,590,479.00**	**$2,534,757.00**
Natural Resources			
87304 - Forestry - Contractual	$628,743.00	$128,743.00	$94,610.00
87454 - Flood and Erosion Control - Contractual	$890,393.00	$890,393.00	$1,076,081.00
Total for Natural Resources	**$1,519,136.00**	**$1,019,136.00**	**$1,170,691.00**
Special Services			
89894 - Home and Community Services, Other - Contractual *CORNELL CO-OP AGREEMENT*	$1,173,491.00	$1,075,769.00	$1,276,958.00
Total for Special Services	**$1,173,491.00**	**$1,075,769.00**	**$1,276,958.00**
Total for Home and Community Services	**$22,544,012.01**	**$9,685,384.00**	**$4,982,406.00**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$22,909,040.16	$19,077,536.00	$17,263,460.00
90308 - Social Security - Employee Benefits	$11,023,610.44	$10,512,583.00	$9,389,253.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$50,272,259.94	$44,816,732.00	$38,710,020.00
Total for Employee Benefits	**$84,204,910.54**	**$74,406,851.00**	**$65,362,733.00**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	**$84,204,910.54**	**$74,406,851.00**	**$65,362,733.00**
Total for Expenditures	**$718,569,832.24**	**$671,425,659.00**	**$613,420,519.80**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *VARIOUS FUNDS*	$71,472,566.66	$58,058,359.33	$48,806,140.00
Total for Interfund Transfers	**$71,472,566.66**	**$58,058,359.33**	**$48,806,140.00**
Total for Interfund Transfers	**$71,472,566.66**	**$58,058,359.33**	**$48,806,140.00**
Total for Other Uses	**$71,472,566.66**	**$58,058,359.33**	**$48,806,140.00**
Total for Expenditures and Other Uses	**$790,042,398.90**	**$729,484,018.33**	**$662,226,659.80**

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	$219,337,626.03	$196,463,602.73	$150,452,180.53
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *2024 AJEs*	$2,076,884.00	-	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$1,841,904.84	$14,206.00
8022 - Restated Fund Balance - Beginning of Year	$221,414,510.03	$194,621,697.89	$150,437,974.53
Add Revenues and Other Sources	$773,962,523.70	$754,199,946.47	$708,252,288.00
Deduct Expenditures and Other Uses	$790,042,398.90	$729,484,018.33	$662,226,659.80
8029 - Fund Balance - End of Year	$205,334,634.83	$219,337,626.03	$196,463,602.73

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	$116,916,610.00	$107,365,545.00	$105,293,625.00
1199 - Est Rev - Non-Property Tax Items	$407,826,850.00	$397,048,649.00	$381,445,732.00
2199 - Est Rev - Departmental Income	$36,784,449.00	$37,460,912.00	$34,470,377.00
2399 - Est Rev - Intergovernmental Charges	$18,002,273.00	$15,311,525.00	$15,201,578.00
2499 - Est Rev - Use of Money and Property	$11,021,759.00	$10,952,576.00	$10,273,850.00
2649 - Est Rev - Fines and Forfeitures	$490,650.00	$440,650.00	$440,650.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$6,350.00	$9,350.00	$9,350.00
2799 - Est Rev - Other Revenues	$6,908,565.00	$5,279,668.00	$5,998,737.00
2899 - Est Rev - Interfund Revenues	$12,600.00	$1,600.00	$4,857.00
3099 - Est Rev - State Aid	$130,089,616.00	$112,063,617.00	$106,680,350.00
4099 - Est Rev - Federal Aid	$85,029,753.00	$88,581,606.00	$73,324,986.00
Total for Estimated Revenue	**$813,089,475.00**	**$774,515,698.00**	**$733,144,092.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$519,117.00	$443,666.00	$443,666.00
599 - Appropriated Fund Balance	$19,479,340.00	$15,042,426.00	$24,391,754.00
Total for Estimated Other Sources	**$19,998,457.00**	**$15,486,092.00**	**$24,835,420.00**
Total for Estimated Revenues and Other Sources	**$833,087,932.00**	**$790,001,790.00**	**$757,979,512.00**

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$257,429,062.00	$244,904,106.00	$237,040,631.00
2999 - App - Education	$43,605,000.00	$36,175,000.00	$35,948,000.00
3999 - App - Public Safety	$128,333,796.00	$117,497,118.00	$112,534,705.00
4999 - App - Health	$61,137,118.00	$57,636,301.00	$53,060,641.00
5999 - App - Transportation	$1,248,514.00	$1,229,524.00	$1,229,524.00
6999 - App - Economic Assistance and Opportunity	$244,963,800.00	$237,383,902.00	$224,432,291.00
7999 - App - Culture and Recreation	$3,447,295.00	$3,009,035.00	$2,144,688.00
8999 - App - Home and Community Services	$22,000,720.00	$9,085,684.00	$14,185,433.00
9199 - App - Employee Benefits	$10,419,689.00	$13,043,236.00	$12,663,335.00
Total for Estimated Appropriations	**$772,584,994.00**	**$719,963,906.00**	**$693,239,248.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$60,502,938.00	$70,037,884.00	$64,740,264.00
Total for Estimated Other Uses	**$60,502,938.00**	**$70,037,884.00**	**$64,740,264.00**
Total for Estimated Appropriations and Other Uses	**$833,087,932.00**	**$790,001,790.00**	**$757,979,512.00**

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	-	$79,691.55
201 - Cash In Time Deposits	-	-	$80,977.89
Total for Cash and Cash Equivalents	**$0.00**	**$0.00**	**$160,669.44**
Total for Assets	**$0.00**	**$0.00**	**$160,669.44**
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$160,669.44**

CD - Special Grant
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
631 - Due To Other Governments	-	-	$2,358.44
Total for Due to	**$0.00**	**$0.00**	**$2,358.44**
Total for Liabilities	**$0.00**	**$0.00**	**$2,358.44**
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	$158,311.00
Total for Assigned Fund Balance	**$0.00**	**$0.00**	**$158,311.00**
Total for Fund Balance	**$0.00**	**$0.00**	**$158,311.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$0.00**	**$0.00**	**$160,669.44**

CD - Special Grant
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	$5,171.54	$5,190.18
Total for Use of Money and Property	**$0.00**	**$5,171.54**	**$5,190.18**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$2,358.44	-
Total for Other Revenues	**$0.00**	**$2,358.44**	**$0.00**
Total for Revenues	**$0.00**	**$7,529.98**	**$5,190.18**
Total for Revenues and Other Sources	**$0.00**	**$7,529.98**	**$5,190.18**

CD - Special Grant
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	$165,840.98	-
Total for Interfund Transfers	**$0.00**	**$165,840.98**	**$0.00**
Total for Interfund Transfers	**$0.00**	**$165,840.98**	**$0.00**
Total for Other Uses	**$0.00**	**$165,840.98**	**$0.00**
Total for Expenditures and Other Uses	**$0.00**	**$165,840.98**	**$0.00**

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	$158,311.00	$153,120.82
8022 - Restated Fund Balance - Beginning of Year	$0.00	$158,311.00	$153,120.82
Add Revenues and Other Sources	$0.00	$7,529.98	$5,190.18
Deduct Expenditures and Other Uses	$0.00	$165,840.98	$0.00
8029 - Fund Balance - End of Year	$0.00	$0.00	$158,311.00

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	$14,088.86	-	$170.41
201 - Cash In Time Deposits	$42,961,343.02	$50,415,220.24	$62,490,104.49
Total for Cash and Cash Equivalents	**$42,975,431.88**	**$50,415,220.24**	**$62,490,274.90**
Total for Assets	**$42,975,431.88**	**$50,415,220.24**	**$62,490,274.90**
Total for Assets and Deferred Outflows	**$42,975,431.88**	**$50,415,220.24**	**$62,490,274.90**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$2,189,106.91	$1,717,763.70	$418,332.84
Total for Payables	**$2,189,106.91**	**$1,717,763.70**	**$418,332.84**
Due to			
630 - Due To Other Funds	$18,605,779.71	$6,926,785.01	$3,701,150.85
Total for Due to	**$18,605,779.71**	**$6,926,785.01**	**$3,701,150.85**
Other Liabilities			
688 - Other Liabilities *Unspent ARPA Funds*	$22,180,545.26	$41,770,671.53	$58,370,791.21
Total for Other Liabilities	**$22,180,545.26**	**$41,770,671.53**	**$58,370,791.21**
Total for Liabilities	**$42,975,431.88**	**$50,415,220.24**	**$62,490,274.90**
Total for Liabilities, Deferred Inflows and Fund Balances	**$42,975,431.88**	**$50,415,220.24**	**$62,490,274.90**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Federal Aid			
4089 - Federal Aid Other	$9,133,964.74	$6,575,827.71	$755,564.79
Total for Federal Aid	**$9,133,964.74**	**$6,575,827.71**	**$755,564.79**
Total for Revenues	**$9,133,964.74**	**$6,575,827.71**	**$755,564.79**
Total for Revenues and Other Sources	**$9,133,964.74**	**$6,575,827.71**	**$755,564.79**

CM - Miscellaneous Special Revenue
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 *Computer, broadband expansion etc.*	$54,224.69	$269,685.23	$664,326.82
19894 - General Government Support, Other - Contractual *Broadband expansion*	$1,234,619.57	$91,027.95	$91,237.97
Total for Special Items	**$1,288,844.26**	**$360,713.18**	**$755,564.79**
Total for General Government Support	**$1,288,844.26**	**$360,713.18**	**$755,564.79**
Education			
Other Educational Expenditures			
29154 - Scholarships - Contractual	-	$84,437.50	-
29894 - Educational, Other - Contractual *Workforce Development*	$633,129.03	$1,087,529.80	-
Total for Other Educational Expenditures	**$633,129.03**	**$1,171,967.30**	**$0.00**
Total for Education	**$633,129.03**	**$1,171,967.30**	**$0.00**
Health			
Other Health			

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
49892 - Health, Other - Equipment and Capital Outlay *Computer Equipment*	$36,901.92	$111,910.59	-
49894 - Health, Other - Contractual *Behavior Health*	$503,536.37	$488,572.25	-
Total for Other Health	**$540,438.29**	**$600,482.84**	**$0.00**
Total for Health	**$540,438.29**	**$600,482.84**	**$0.00**
Transportation			
Other Transportation			
59892 - Other Transportation - Equipment and Capital Outlay	-	$99,000.00	-
59894 - Other Transportation - Contractual	-	$6,866.63	-
Total for Other Transportation	**$0.00**	**$105,866.63**	**$0.00**
Total for Transportation	**$0.00**	**$105,866.63**	**$0.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
69894 - Economic Development, Other - Contractual *Grants to various institutes*	$1,686,957.75	$718,849.37	-
Total for Economic Opportunity and Development	**$1,686,957.75**	**$718,849.37**	**$0.00**
Total for Economic Assistance and Opportunity	**$1,686,957.75**	**$718,849.37**	**$0.00**
Culture and Recreation			
Culture			

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
79892 - Culture And Recreation, Other - Equipment and Capital Outlay	-	$250,000.00	-
79894 - Culture And Recreation, Other - Contractual *Theaters, Red Bookshelf, Civic Centers, etc.*	$4,135,874.34	$1,550,212.97	-
Total for Culture	**$4,135,874.34**	**$1,800,212.97**	**$0.00**
Total for Culture and Recreation	**$4,135,874.34**	**$1,800,212.97**	**$0.00**
Home and Community Services			
Special Services			
89894 - Home and Community Services, Other - Contractual *Food pantries , youth & senior centers etc.*	$848,721.07	$1,817,735.42	-
Total for Special Services	**$848,721.07**	**$1,817,735.42**	**$0.00**
Total for Home and Community Services	**$848,721.07**	**$1,817,735.42**	**$0.00**
Total for Expenditures	**$9,133,964.74**	**$6,575,827.71**	**$755,564.79**
Total for Expenditures and Other Uses	**$9,133,964.74**	**$6,575,827.71**	**$755,564.79**

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	$0.00	$0.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$0.00	$0.00	$0.00
Add Revenues and Other Sources	$9,133,964.74	$6,575,827.71	$755,564.79
Deduct Expenditures and Other Uses	$9,133,964.74	$6,575,827.71	$755,564.79
8029 - Fund Balance - End of Year	$0.00	$0.00	$0.00

D - County Road
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$54,813.46	$550,459.48	$427,310.67
201 - Cash In Time Deposits	$533,147.56	$3,037,561.66	$108,220.98
Total for Cash and Cash Equivalents	**$587,961.02**	**$3,588,021.14**	**$535,531.65**
Net Other Receivables			
380 - Accounts Receivable	$146,359.20	$50,882.25	$87,880.22
Total for Net Other Receivables	**$146,359.20**	**$50,882.25**	**$87,880.22**
Due From			
391 - Due From Other Funds	$4,976,453.11	-	-
410 - Due from State and Federal Government	$3,013,227.18	$1,532,434.84	$4,621,031.01
Total for Due From	**$7,989,680.29**	**$1,532,434.84**	**$4,621,031.01**
Other Assets			
480 - Prepaid Expenses	$188,483.73	$160,209.99	$121,713.16
Total for Other Assets	**$188,483.73**	**$160,209.99**	**$121,713.16**
Total for Assets	**$8,912,484.24**	**$5,331,548.22**	**$5,366,156.04**
Total for Assets and Deferred Outflows	**$8,912,484.24**	**$5,331,548.22**	**$5,366,156.04**

D - County Road
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$1,501,965.81	$1,179,885.35	$1,389,397.42
601 - Accrued Liabilities	$208,556.00	$174,976.66	$150,522.24
Total for Payables	**$1,710,521.81**	**$1,354,862.01**	**$1,539,919.66**
Due to			
630 - Due To Other Funds	$1,544,940.42	$3,215.53	$487,298.06
Total for Due to	**$1,544,940.42**	**$3,215.53**	**$487,298.06**
Total for Liabilities	**$3,255,462.23**	**$1,358,077.54**	**$2,027,217.72**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *CHAMPLAIN HUDSON POWER EXPRESS UTILITY LINE*	$238,532.00	-	-
Total for Deferred Inflows of Resources	**$238,532.00**	**$0.00**	**$0.00**
Total for Deferred Inflows	**$238,532.00**	**$0.00**	**$0.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$188,483.73	$160,209.99	$121,713.16

D - County Road
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Nonspendable Fund Balance	**$188,483.73**	**$160,209.99**	**$121,713.16**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,473,296.75	$1,890,004.21	$1,351,826.18
915 - Assigned Unappropriated Fund Balance	$3,756,709.53	$1,923,256.48	$1,865,398.98
Total for Assigned Fund Balance	**$5,230,006.28**	**$3,813,260.69**	**$3,217,225.16**
Total for Fund Balance	**$5,418,490.01**	**$3,973,470.68**	**$3,338,938.32**
Total for Liabilities, Deferred Inflows and Fund Balances	**$8,912,484.24**	**$5,331,548.22**	**$5,366,156.04**

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments *Snow Removal County Municipalities*	$1,932,470.07	$396,040.05	$1,266,318.36
Total for Intergovernmental Charges	**$1,932,470.07**	**$396,040.05**	**$1,266,318.36**
Use of Money and Property			
2401 - Interest and Earnings	$30,650.78	$46,129.86	$21,762.67
Total for Use of Money and Property	**$30,650.78**	**$46,129.86**	**$21,762.67**
Licenses and Permits			
2590 - Permits Other	$68,843.07	$34,817.61	$43,918.72
Total for Licenses and Permits	**$68,843.07**	**$34,817.61**	**$43,918.72**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$227,485.80	$11,414.05	$32,299.00
2680 - Insurance Recoveries	$1,853,685.54	$1,816,406.71	$1,781,399.70
Total for Sales of Property and Compensation for Loss	**$2,081,171.34**	**$1,827,820.76**	**$1,813,698.70**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	$570.00
2770 - Unclassified	-	$1,244.89	$36,719.56
Total for Other Revenues	**$0.00**	**$1,244.89**	**$37,289.56**

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
State Aid			
3501 - State Aid Consolidated Highway Aid	-	-	$4,495,352.48
3589 - State Aid Other Transportation	$128,400.14	$89,999.06	$80,000.00
3591 - State Aid Highway Capital Projects	$4,001,843.36	$4,545,970.55	-
Total for State Aid	**$4,130,243.50**	**$4,635,969.61**	**$4,575,352.48**
Federal Aid			
4089 - Federal Aid Other	$128,596.66	-	-
Total for Federal Aid	**$128,596.66**	**$0.00**	**$0.00**
Total for Revenues	**$8,371,975.42**	**$6,942,022.78**	**$7,758,340.49**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$13,125,389.00	$12,456,812.00	$11,411,662.00
Total for Operating Transfers	**$13,125,389.00**	**$12,456,812.00**	**$11,411,662.00**
Total for Other Sources	**$13,125,389.00**	**$12,456,812.00**	**$11,411,662.00**
Total for Revenues and Other Sources	**$21,497,364.42**	**$19,398,834.78**	**$19,170,002.49**

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$623,208.22	$609,217.00	$544,940.32
50102 - Highway and Street Administration - Equipment and Capital Outlay	$6,026.10	$7,984.00	$10,310.30
50104 - Highway and Street Administration - Contractual	$437,695.91	$373,613.00	$360,449.34
50201 - Engineering - Personal Services	$332,603.37	$395,195.00	$438,250.40
50204 - Engineering - Contractual	$487,370.40	$236,464.00	$203,314.25
51101 - Maintenance of Roads - Personal Services	$3,802,615.30	$3,569,653.00	$3,307,431.49
51102 - Maintenance of Roads - Equipment and Capital Outlay	$109,924.09	$686,735.00	$161,099.45
51104 - Maintenance of Roads - Contractual	$2,903,625.83	$2,870,830.00	$2,294,677.74
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	$436,570.22	$182,000.00	$1,173,154.15
51124 - Permanent Improvements Highway - Contractual	$4,394,631.10	$3,968,042.00	$5,007,424.09
51424 - Snow Removal - Contractual	$2,340,111.58	$1,637,971.00	$2,110,557.68
Total for Highway	**$15,874,382.12**	**$14,537,704.00**	**$15,611,609.21**
Total for Transportation	**$15,874,382.12**	**$14,537,704.00**	**$15,611,609.21**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$725,657.23	$602,343.00	$526,011.10

D - County Road
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90308 - Social Security - Employee Benefits	$350,077.68	$337,469.00	$316,768.71
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$2,880,963.06	$2,869,015.00	$2,309,026.24
Total for Employee Benefits	**$3,956,697.97**	**$3,808,827.00**	**$3,151,806.05**
Total for Employee Benefits	**$3,956,697.97**	**$3,808,827.00**	**$3,151,806.05**
Total for Expenditures	**$19,831,080.09**	**$18,346,531.00**	**$18,763,415.26**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Transfer from Risk Retention Fund*	$366,717.00	$366,717.00	$366,717.00
Total for Interfund Transfers	**$366,717.00**	**$366,717.00**	**$366,717.00**
Total for Interfund Transfers	**$366,717.00**	**$366,717.00**	**$366,717.00**
Total for Other Uses	**$366,717.00**	**$366,717.00**	**$366,717.00**
Total for Expenditures and Other Uses	**$20,197,797.09**	**$18,713,248.00**	**$19,130,132.26**

D - County Road
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	$3,973,470.68	$3,338,939.52	$3,299,069.29
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *AJEs 2024*	$145,452.00	-	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$51,055.62	-
8022 - Restated Fund Balance - Beginning of Year	$4,118,922.68	$3,287,883.90	$3,299,069.29
Add Revenues and Other Sources	$21,497,364.42	$19,398,834.78	$19,170,002.49
Deduct Expenditures and Other Uses	$20,197,797.09	$18,713,248.00	$19,130,132.26
8029 - Fund Balance - End of Year	$5,418,490.01	$3,973,470.68	$3,338,939.52

DM - Road Machinery
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$174,103.06	$364,074.48	$202,992.53
201 - Cash In Time Deposits	$16,219.77	$108,590.10	$829.91
Total for Cash and Cash Equivalents	**$190,322.83**	**$472,664.58**	**$203,822.44**
Net Other Receivables			
380 - Accounts Receivable	$28,494.31	$18,689.90	$17,531.74
Total for Net Other Receivables	**$28,494.31**	**$18,689.90**	**$17,531.74**
Due From			
391 - Due From Other Funds	$461,190.20	$227.03	-
Total for Due From	**$461,190.20**	**$227.03**	**$0.00**
Other Assets			
480 - Prepaid Expenses	$17,038.69	$16,519.00	$13,970.42
Total for Other Assets	**$17,038.69**	**$16,519.00**	**$13,970.42**
Total for Assets	**$697,046.03**	**$508,100.51**	**$235,324.60**
Total for Assets and Deferred Outflows	**$697,046.03**	**$508,100.51**	**$235,324.60**

DM - Road Machinery
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$306,649.26	$158,345.08	$131,019.69
601 - Accrued Liabilities	$21,329.55	$16,756.88	$16,786.03
Total for Payables	**$327,978.81**	**$175,101.96**	**$147,805.72**
Due to			
630 - Due To Other Funds	$6,413.59	$1,895.38	$55,881.69
Total for Due to	**$6,413.59**	**$1,895.38**	**$55,881.69**
Total for Liabilities	**$334,392.40**	**$176,997.34**	**$203,687.41**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$17,038.69	$16,519.00	$13,970.42
Total for Nonspendable Fund Balance	**$17,038.69**	**$16,519.00**	**$13,970.42**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$1,957.59	-	$3,520.60
915 - Assigned Unappropriated Fund Balance	$343,657.35	$314,584.17	$14,146.17
Total for Assigned Fund Balance	**$345,614.94**	**$314,584.17**	**$17,666.77**
Total for Fund Balance	**$362,653.63**	**$331,103.17**	**$31,637.19**

DM - Road Machinery
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	**$697,046.03**	**$508,100.51**	**$235,324.60**

DM - Road Machinery
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	-	-	$1,511,296.02
Total for Departmental Income	**$0.00**	**$0.00**	**$1,511,296.02**
Use of Money and Property			
2401 - Interest and Earnings	$6,045.04	$8,954.33	$5,032.49
2414 - Rental of Equipment	$2,070,654.00	$2,036,580.00	-
Total for Use of Money and Property	**$2,076,699.04**	**$2,045,534.33**	**$5,032.49**
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	$194,778.56	$107,660.00	-
Total for Sales of Property and Compensation for Loss	**$194,778.56**	**$107,660.00**	**$0.00**
Other Revenues			
2770 - Unclassified *ACCESS CARD FEES*	$112,514.45	$109,681.60	$122,882.79
Total for Other Revenues	**$112,514.45**	**$109,681.60**	**$122,882.79**
Total for Revenues	**$2,383,992.05**	**$2,262,875.93**	**$1,639,211.30**
Total for Revenues and Other Sources	**$2,383,992.05**	**$2,262,875.93**	**$1,639,211.30**

DM - Road Machinery
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	$573,777.68	$536,086.00	$520,191.01
51302 - Machinery - Equipment and Capital Outlay	$1,890.63	$1,684.00	$1,793.76
51304 - Machinery - Contractual	$1,290,758.74	$957,958.00	$1,023,069.80
Total for Highway	**$1,866,427.05**	**$1,495,728.00**	**$1,545,054.57**
Total for Transportation	**$1,866,427.05**	**$1,495,728.00**	**$1,545,054.57**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$67,635.06	$63,528.00	$60,221.29
90308 - Social Security - Employee Benefits	$41,147.02	$38,615.00	$37,455.32
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$374,304.46	$356,018.00	$303,815.45
Total for Employee Benefits	**$483,086.54**	**$458,161.00**	**$401,492.06**
Total for Employee Benefits	**$483,086.54**	**$458,161.00**	**$401,492.06**
Total for Expenditures	**$2,349,513.59**	**$1,953,889.00**	**$1,946,546.63**
Other Uses			

DM - Road Machinery
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *RISK RET FUND*	$2,928.00	$2,928.00	$2,928.00
Total for Interfund Transfers	**$2,928.00**	**$2,928.00**	**$2,928.00**
Total for Interfund Transfers	**$2,928.00**	**$2,928.00**	**$2,928.00**
Total for Other Uses	**$2,928.00**	**$2,928.00**	**$2,928.00**
Total for Expenditures and Other Uses	**$2,352,441.59**	**$1,956,817.00**	**$1,949,474.63**

DM - Road Machinery
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	$331,103.20	$31,637.27	$360,770.60
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	$6,593.00	$18,870.00
8022 - Restated Fund Balance - Beginning of Year	$331,103.20	$25,044.27	$341,900.60
Add Revenues and Other Sources	$2,383,992.05	$2,262,875.93	$1,639,211.30
Deduct Expenditures and Other Uses	$2,352,441.59	$1,956,817.00	$1,949,474.63
8029 - Fund Balance - End of Year	$362,653.66	$331,103.20	$31,637.27

EI - Enterprise Infirmary
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$828,278.85	$899,685.53	$896,674.73
201 - Cash In Time Deposits	$8,263,023.71	$2,558,639.09	$2,818,708.27
210 - Petty Cash	$127.16	$127.16	$127.16
Total for Cash and Cash Equivalents	**$9,091,429.72**	**$3,458,451.78**	**$3,715,510.16**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$1,501,739.93	$3,859,852.03	$3,408,940.26
235 - Cash Customers Deposits	-	-	$359,930.25
Total for Restricted Cash and Cash Equivalents	**$1,501,739.93**	**$3,859,852.03**	**$3,768,870.51**
Net Other Receivables			
380 - Accounts Receivable	$5,339,236.99	$5,289,018.61	$4,320,457.99
389 - Allowance For Receivables	($973,000.02)	($975,296.02)	($370,000.00)
Total for Net Other Receivables	**$4,366,236.97**	**$4,313,722.59**	**$3,950,457.99**
Due From			
391 - Due From Other Funds	$6,035.00	-	-
410 - Due from State and Federal Government	$9,472,234.20	$7,255,464.00	$70,510.75
440 - Due from Other Governments	-	$144,577.70	$611,201.70

EI - Enterprise Infirmary
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Total for Due From	**$9,478,269.20**	**$7,400,041.70**	**$681,712.45**
Other Assets			
445 - Inventory of Materials And Supplies	$157,342.22	$157,342.22	$157,342.22
480 - Prepaid Expenses	$1,045,262.22	$886,760.00	$416,878.97
489 - Miscellaneous Current Assets *WORKERS COMP RESERVE*	$1,783,742.24	$1,381,374.03	$515,715.35
Total for Other Assets	**$2,986,346.68**	**$2,425,476.25**	**$1,089,936.54**
Total for Current Assets	**$27,424,022.50**	**$21,457,544.35**	**$13,206,487.65**
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$391,094.00	$391,094.00	-
105 - Construction Work In Progress	$994,276.75	$10,585,797.99	$3,768,110.35
Total for Non-Depreciable Capital Assets	**$1,385,370.75**	**$10,976,891.99**	**$3,768,110.35**
Depreciable Capital Assets			
102 - Buildings	$96,597,379.56	$89,257,337.12	$89,257,337.12
103 - Improvements Other Than Buildings	-	-	$391,094.00
104 - Machinery and Equipment	$11,712,328.22	$11,649,452.18	$11,450,136.00
Total for Depreciable Capital Assets	**$108,309,707.78**	**$100,906,789.30**	**$101,098,567.12**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($32,606,404.50)	($28,167,312.59)	($23,988,082.06)
114 - Accumulated Depreciation Machinery and Equipment	($9,620,696.41)	($9,033,052.96)	($8,408,216.58)

EI - Enterprise Infirmary
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Total for Accumulated Depreciation	**($42,227,100.91)**	**($37,200,365.55)**	**($32,396,298.64)**
Total for Non-Current Assets	**$67,467,977.62**	**$74,683,315.74**	**$72,470,378.83**
Total for Assets	**$94,892,000.12**	**$96,140,860.09**	**$85,676,866.48**
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	$5,274,780.00	$7,759,035.00	$10,009,431.00
496 - Deferred Outflow of Resources Pensions	$6,888,619.00	$7,470,962.00	$8,676,939.00
Total for Deferred Outflows of Resources	**$12,163,399.00**	**$15,229,997.00**	**$18,686,370.00**
Total for Deferred Outflows	**$12,163,399.00**	**$15,229,997.00**	**$18,686,370.00**
Total for Assets and Deferred Outflows	**$107,055,399.12**	**$111,370,857.09**	**$104,363,236.48**

EI - Enterprise Infirmary
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	$3,583,717.00	$2,168,912.09	$2,396,033.72
601 - Accrued Liabilities	$755,096.93	$631,677.91	$575,384.39
615 - Customers Deposits	$447,315.09	$249,045.60	$312,763.78
651 - Accrued Interest Payable	$454,715.45	$528,177.18	$594,819.18
Total for Payables	**$5,240,844.47**	**$3,577,812.78**	**$3,879,001.07**
Due to			
630 - Due To Other Funds	$19,724,862.88	$16,927,287.51	$8,686,258.92
631 - Due To Other Governments *MLTC*	$809,855.00	$767,811.00	-
Total for Due to	**$20,534,717.88**	**$17,695,098.51**	**$8,686,258.92**
Other Current Liabilities			
688 - Other Liabilities *3RD PARTY PAYERS*	$26,671.84	$12,318.36	$2,052.36
Total for Other Current Liabilities	**$26,671.84**	**$12,318.36**	**$2,052.36**
Total for Current Liabilities	**$25,802,234.19**	**$21,285,229.65**	**$12,567,312.35**
Long-Term Obligations			

EI - Enterprise Infirmary
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$10,752,292.00	$7,927,634.00	$11,989,537.00
683 - Other Post Employment Benefits	$35,014,219.00	$35,235,710.00	$36,552,423.00
687 - Compensated Absences	$2,455,213.35	$828,364.56	$745,600.25
Total for Other Long-Term Obligations	**$48,221,724.35**	**$43,991,708.56**	**$49,287,560.25**
Debt Obligations			
628 - Bonds Payable	$54,707,683.00	$60,318,950.98	$65,658,518.12
629 - Bond Interest and Matured Bonds Payable	$594,922.99	$795,120.17	$1,069,157.20
Total for Debt Obligations	**$55,302,605.99**	**$61,114,071.15**	**$66,727,675.32**
Total for Long-Term Obligations	**$103,524,330.34**	**$105,105,779.71**	**$116,015,235.57**
Total for Liabilities	**$129,326,564.53**	**$126,391,009.36**	**$128,582,547.92**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *OPEB*	$25,956,478.54	$32,236,214.64	$34,825,490.64
697 - Deferred Inflow of Resources Pensions	$748,450.36	$4,657,023.36	$961,309.36
Total for Deferred Inflows of Resources	**$26,704,928.90**	**$36,893,238.00**	**$35,786,800.00**
Total for Deferred Inflows	**$26,704,928.90**	**$36,893,238.00**	**$35,786,800.00**
Net Position			

EI - Enterprise Infirmary
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	$12,165,371.63	$13,569,244.59	$5,742,703.51
921 - Net Assets Restricted for Capital Projects	$1,395,150.49	$3,492,331.88	-
922 - Net Assets Restricted for Debt	$549,377.98	$2,936,658.14	$3,408,940.26
923 - Net Assets Restricted for Other Purposes *ENCUMBRANCES*	$131,748.49	$162,767.12	$2,818,708.27
Total for Restricted Net Position	**$14,241,648.59**	**$20,161,001.73**	**$11,970,352.04**
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	($63,217,742.90)	($72,074,392.00)	($71,976,463.38)
Total for Unrestricted Net Position	**($63,217,742.90)**	**($72,074,392.00)**	**($71,976,463.38)**
Total for Net Position	**($48,976,094.31)**	**($51,913,390.27)**	**($60,006,111.34)**
Total for Liabilities, Deferred Inflows and Net Position	**$107,055,399.12**	**$111,370,857.09**	**$104,363,236.58**

EI - Enterprise Infirmary
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
1635 - Hospital Income	$33,955,150.15	$36,818,389.49	$32,804,298.35
Total for Departmental Income	**$33,955,150.15**	**$36,818,389.49**	**$32,804,298.35**
Use of Money and Property			
2401 - Interest and Earnings	$314,540.26	$349,415.84	$414,468.00
2410 - Rental of Real Property	$63,340.28	$27,544.67	$38,814.85
Total for Use of Money and Property	**$377,880.54**	**$376,960.51**	**$453,282.85**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$560.21	$170.66
2770 - Unclassified *MISC PATIENT PURCHASES*	$20,066.54	$19,452.35	$39,073.97
Total for Other Revenues	**$20,066.54**	**$20,012.56**	**$39,244.63**
State Aid			
3489 - State Aid Other Health	$14,846,416.50	$10,474,629.00	$2,862,821.50
Total for State Aid	**$14,846,416.50**	**$10,474,629.00**	**$2,862,821.50**
Federal Aid			
4489 - Federal Aid Other Health	-	-	$5,896,864.84
Total for Federal Aid	**$0.00**	**$0.00**	**$5,896,864.84**

EI - Enterprise Infirmary
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues	**$49,199,513.73**	**$47,689,991.56**	**$42,056,512.17**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$6,805,156.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$6,805,156.00**
Total for Other Sources	**$0.00**	**$0.00**	**$6,805,156.00**
Total for Revenues and Other Sources	**$49,199,513.73**	**$47,689,991.56**	**$48,861,668.17**

EI - Enterprise Infirmary
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	$4,920,857.36	$4,763,039.91	$4,756,475.75
Total for Special Items	**$4,920,857.36**	**$4,763,039.91**	**$4,756,475.75**
Total for General Government Support	**$4,920,857.36**	**$4,763,039.91**	**$4,756,475.75**
Economic Assistance and Opportunity			
Social Services Programs			
60201 - Infirmary - Personal Services	$21,749,657.51	$18,545,637.89	$17,112,362.34
60204 - Infirmary - Contractual	$10,266,240.61	$11,080,525.47	$10,522,445.96
60208 - Infirmary - Employee Benefits	$5,289,233.54	$7,243,666.99	$8,484,802.32
Total for Social Services Programs	**$37,305,131.66**	**$36,869,830.35**	**$36,119,610.62**
Total for Economic Assistance and Opportunity	**$37,305,131.66**	**$36,869,830.35**	**$36,119,610.62**
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	$1,675,404.39	$1,932,957.00	$2,261,947.48
Total for Debt Service	**$1,675,404.39**	**$1,932,957.00**	**$2,261,947.48**

EI - Enterprise Infirmary
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	**$1,675,404.39**	**$1,932,957.00**	**$2,261,947.48**
Total for Expenditures	**$43,901,393.41**	**$43,565,827.26**	**$43,138,033.85**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *RISK RETENTION FUND*	$1,215,000.00	$1,215,000.00	-
Total for Interfund Transfers	**$1,215,000.00**	**$1,215,000.00**	**$0.00**
Total for Interfund Transfers	**$1,215,000.00**	**$1,215,000.00**	**$0.00**
Total for Other Uses	**$1,215,000.00**	**$1,215,000.00**	**$0.00**
Total for Expenditures and Other Uses	**$45,116,393.41**	**$44,780,827.26**	**$43,138,033.85**

EI - Enterprise Infirmary
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	($51,913,390.17)	($60,006,111.34)	($64,562,684.66)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	$5,183,556.87	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position *2024 AJEs & retainage change*	$1,145,824.46	-	$1,167,061.00
8022 - Restated Net Position - Beginning of Year	($53,059,214.63)	($54,822,554.47)	($65,729,745.66)
Add Revenues and Other Sources	$49,199,513.73	$47,689,991.56	$48,861,668.17
Deduct Expenditures and Other Uses	$45,116,393.41	$44,780,827.26	$43,138,033.85
8029 - Net Position - End of Year	($48,976,094.31)	($51,913,390.17)	($60,006,111.34)

EI - Enterprise Infirmary
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	$12,025,511.00	$12,115,402.00	$11,327,740.00
2499 - Est Rev - Use of Money and Property	$645,481.00	-	$195,000.00
2799 - Est Rev - Other Revenues	$6,630,000.00	$6,900,000.00	$4,780,000.00
4099 - Est Rev - Federal Aid	$23,626,468.00	$22,596,517.00	$22,600,010.00
Total for Estimated Revenue	**$42,927,460.00**	**$41,611,919.00**	**$38,902,750.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$10,790,729.00	$8,367,621.00	$10,713,245.00
7099 - Appropriated Restricted Net Assets	-	$2,450,000.00	-
Total for Estimated Other Sources	**$10,790,729.00**	**$10,817,621.00**	**$10,713,245.00**
Total for Estimated Revenues and Other Sources	**$53,718,189.00**	**$52,429,540.00**	**$49,615,995.00**

EI - Enterprise Infirmary
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
6999 - App - Economic Assistance and Opportunity	$42,846,194.00	$41,212,953.00	$38,471,516.00
9199 - App - Employee Benefits	$2,108,169.00	$2,452,363.00	$2,380,934.00
Total for Estimated Appropriations	**$44,954,363.00**	**$43,665,316.00**	**$40,852,450.00**
Estimated Other Uses			
9899 - App - Debt Service	$7,548,826.00	$7,549,224.00	$7,548,545.00
9999 - App - Interfund Transfers	$1,215,000.00	$1,215,000.00	$1,215,000.00
Total for Estimated Other Uses	**$8,763,826.00**	**$8,764,224.00**	**$8,763,545.00**
Total for Estimated Appropriations and Other Uses	**$53,718,189.00**	**$52,429,540.00**	**$49,615,995.00**

ER - Enterprise Recreation
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$10,562,017.00	$11,197,621.00	$10,594,444.00
201 - Cash In Time Deposits	$3,712,677.71	$10,629,909.86	$13,749,066.75
210 - Petty Cash	$58,578.00	$18,330.00	$32,761.00
Total for Cash and Cash Equivalents	**$14,333,272.71**	**$21,845,860.86**	**$24,376,271.75**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$1,443,690.74	$1,384,935.19	$1,328,699.87
Total for Restricted Cash and Cash Equivalents	**$1,443,690.74**	**$1,384,935.19**	**$1,328,699.87**
Net Other Receivables			
380 - Accounts Receivable	$1,769,636.00	$1,787,234.00	$1,992,974.00
454 - Leases Receivable	$922,047.05	$1,153,948.05	$1,048,447.05
Total for Net Other Receivables	**$2,691,683.05**	**$2,941,182.05**	**$3,041,421.05**
Other Assets			
480 - Prepaid Expenses	$201,260.00	$178,947.00	$148,040.00
Total for Other Assets	**$201,260.00**	**$178,947.00**	**$148,040.00**
Total for Current Assets	**$18,669,906.50**	**$26,350,925.10**	**$28,894,432.67**

ER - Enterprise Recreation
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$2,286,273.00	$2,286,273.00	$2,286,273.00
105 - Construction Work In Progress	$5,779,580.68	$9,317,383.19	$6,053,186.97
Total for Non-Depreciable Capital Assets	**$8,065,853.68**	**$11,603,656.19**	**$8,339,459.97**
Depreciable Capital Assets			
102 - Buildings	$67,451,409.00	$67,451,409.00	$67,451,409.00
103 - Improvements Other Than Buildings	$69,091,497.92	$59,538,367.88	$58,107,977.73
104 - Machinery and Equipment	$2,426,377.00	$2,418,719.00	$2,404,172.00
Total for Depreciable Capital Assets	**$138,969,283.92**	**$129,408,495.88**	**$127,963,558.73**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($90,357,119.37)	($86,726,790.21)	($83,404,766.00)
Total for Accumulated Depreciation	**($90,357,119.37)**	**($86,726,790.21)**	**($83,404,766.00)**
Total for Non-Current Assets	**$56,678,018.23**	**$54,285,361.86**	**$52,898,252.70**
Total for Assets	**$75,347,924.73**	**$80,636,286.96**	**$81,792,685.37**
Total for Assets and Deferred Outflows	**$75,347,924.73**	**$80,636,286.96**	**$81,792,685.37**

ER - Enterprise Recreation
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	$672,639.80	$2,805,004.47	$1,790,058.85
601 - Accrued Liabilities	$1,482,864.00	$2,013,675.00	$1,364,919.00
605 - Retained Percentages Contracts Payable	$256,746.11	$41,017.98	-
651 - Accrued Interest Payable	$318,490.61	$388,501.00	$452,550.01
Total for Payables	**$2,730,740.52**	**$5,248,198.45**	**$3,607,527.86**
Due to			
630 - Due To Other Funds	$2,419,655.36	$3,852,666.44	$2,039,830.19
Total for Due to	**$2,419,655.36**	**$3,852,666.44**	**$2,039,830.19**
Total for Current Liabilities	**$5,150,395.88**	**$9,100,864.89**	**$5,647,358.05**
Long-Term Obligations			
Other Long-Term Obligations			
682 - Lease Liability	$1,357,056.98	$1,379,503.98	-
Total for Other Long-Term Obligations	**$1,357,056.98**	**$1,379,503.98**	**$0.00**
Debt Obligations			
628 - Bonds Payable	$34,670,202.72	$40,770,722.19	$46,632,308.19

ER - Enterprise Recreation
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
629 - Bond Interest and Matured Bonds Payable	$1,391,105.02	$1,692,526.02	$1,999,399.85
Total for Debt Obligations	**$36,061,307.74**	**$42,463,248.21**	**$48,631,708.04**
Total for Long-Term Obligations	**$37,418,364.72**	**$43,842,752.19**	**$48,631,708.04**
Total for Liabilities	**$42,568,760.60**	**$52,943,617.08**	**$54,279,066.09**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *ADVANCED TICKET SALES*	$8,418,962.00	$6,098,956.00	$9,170,869.98
Total for Deferred Inflows of Resources	**$8,418,962.00**	**$6,098,956.00**	**$9,170,869.98**
Total for Deferred Inflows	**$8,418,962.00**	**$6,098,956.00**	**$9,170,869.98**
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	$20,616,710.49	$11,822,113.65	$4,266,544.66
921 - Net Assets Restricted for Capital Projects	$3,712,677.21	$10,629,909.86	$1,328,699.87
Total for Restricted Net Position	**$24,329,387.70**	**$22,452,023.51**	**$5,595,244.53**
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	$30,814.43	($858,309.24)	$12,747,504.77
Total for Unrestricted Net Position	**$30,814.43**	**($858,309.24)**	**$12,747,504.77**
Total for Net Position	**$24,360,202.13**	**$21,593,714.27**	**$18,342,749.30**

ER - Enterprise Recreation
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Net Position	**$75,347,924.73**	**$80,636,287.35**	**$81,792,685.37**

ER - Enterprise Recreation
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2025 - Special Recreational Facility Charges	$10,259,807.20	$11,437,205.67	$8,584,609.37
Total for Departmental Income	**$10,259,807.20**	**$11,437,205.67**	**$8,584,609.37**
Use of Money and Property			
2401 - Interest and Earnings	$58,755.55	$56,235.32	$42,921.60
Total for Use of Money and Property	**$58,755.55**	**$56,235.32**	**$42,921.60**
Total for Revenues	**$10,318,562.75**	**$11,493,440.99**	**$8,627,530.97**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$7,682,899.58	$7,718,467.00	$7,716,753.90
Total for Operating Transfers	**$7,682,899.58**	**$7,718,467.00**	**$7,716,753.90**
Total for Other Sources	**$7,682,899.58**	**$7,718,467.00**	**$7,716,753.90**
Total for Revenues and Other Sources	**$18,001,462.33**	**$19,211,907.99**	**$16,344,284.87**

ER - Enterprise Recreation
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	$3,630,329.16	$3,322,024.21	$3,275,788.70
Total for Special Items	**$3,630,329.16**	**$3,322,024.21**	**$3,275,788.70**
Total for General Government Support	**$3,630,329.16**	**$3,322,024.21**	**$3,275,788.70**
Culture and Recreation			
Recreation			
71804 - Special Recreation Facilities - Contractual	$8,027,477.20	$8,201,604.67	$6,572,953.30
Total for Recreation	**$8,027,477.20**	**$8,201,604.67**	**$6,572,953.30**
Total for Culture and Recreation	**$8,027,477.20**	**$8,201,604.67**	**$6,572,953.30**
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	$1,210,948.71	$1,485,958.17	$1,884,844.60
Total for Debt Service	**$1,210,948.71**	**$1,485,958.17**	**$1,884,844.60**
Total for Debt Service	**$1,210,948.71**	**$1,485,958.17**	**$1,884,844.60**

ER - Enterprise Recreation
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	**$12,868,755.07**	**$13,009,587.05**	**$11,733,586.60**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *NET INCOME DUE TO GENERAL FUND*	$2,156,765.00	$3,183,849.00	$6,072,838.99
Total for Interfund Transfers	**$2,156,765.00**	**$3,183,849.00**	**$6,072,838.99**
Total for Interfund Transfers	**$2,156,765.00**	**$3,183,849.00**	**$6,072,838.99**
Total for Other Uses	**$2,156,765.00**	**$3,183,849.00**	**$6,072,838.99**
Total for Expenditures and Other Uses	**$15,025,520.07**	**$16,193,436.05**	**$17,806,425.59**

ER - Enterprise Recreation
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	$21,593,713.87	$18,342,749.60	$19,999,571.43
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	$232,492.33	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position *2024 AJE*	$209,454.00	-	$194,681.11
8022 - Restated Net Position - Beginning of Year	$21,384,259.87	$18,575,241.93	$19,804,890.32
Add Revenues and Other Sources	$18,001,462.33	$19,211,907.99	$16,344,284.87
Deduct Expenditures and Other Uses	$15,025,520.07	$16,193,436.05	$17,806,425.59
8029 - Net Position - End of Year	$24,360,202.13	$21,593,713.87	$18,342,749.60

ER - Enterprise Recreation
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Total for Estimated Revenues and Other Sources	**$0.00**	**$0.00**	**$0.00**

ER - Enterprise Recreation
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Total for Estimated Appropriations and Other Uses	**$0.00**	**$0.00**	**$0.00**

ES - Enterprise Sewer
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$981,306.45	$989,753.45	$2,503,492.28
201 - Cash In Time Deposits	$17,497,740.56	$14,129,487.65	$8,594,399.78
210 - Petty Cash	$150.00	$150.00	$150.00
Total for Cash and Cash Equivalents	**$18,479,197.01**	**$15,119,391.10**	**$11,098,042.06**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$2,050,980.95	$1,944,673.36	$1,847,668.97
Total for Restricted Cash and Cash Equivalents	**$2,050,980.95**	**$1,944,673.36**	**$1,847,668.97**
Net Other Receivables			
380 - Accounts Receivable	$5,356,311.24	$5,165,177.10	$7,952,033.72
Total for Net Other Receivables	**$5,356,311.24**	**$5,165,177.10**	**$7,952,033.72**
Due From			
391 - Due From Other Funds	-	$9,218.97	-
Total for Due From	**$0.00**	**$9,218.97**	**$0.00**
Other Assets			
480 - Prepaid Expenses	$141,555.38	$133,527.00	$111,036.45

ES - Enterprise Sewer
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	**$141,555.38**	**$133,527.00**	**$111,036.45**
Total for Current Assets	**$26,028,044.58**	**$22,371,987.53**	**$21,008,781.20**
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$856,443.49	$856,443.49	$856,443.49
105 - Construction Work In Progress	$803,200.86	$36,986.76	-
Total for Non-Depreciable Capital Assets	**$1,659,644.35**	**$893,430.25**	**$856,443.49**
Depreciable Capital Assets			
102 - Buildings	$114,504,779.18	$114,504,779.18	$114,504,779.18
104 - Machinery and Equipment	$1,668,189.27	$1,537,258.83	$1,292,557.72
Total for Depreciable Capital Assets	**$116,172,968.45**	**$116,042,038.01**	**$115,797,336.90**
Accumulated Depreciation			
114 - Accumulated Depreciation Machinery and Equipment	($94,761,714.89)	($92,773,240.85)	($91,153,246.47)
Total for Accumulated Depreciation	**($94,761,714.89)**	**($92,773,240.85)**	**($91,153,246.47)**
Total for Non-Current Assets	**$23,070,897.91**	**$24,162,227.41**	**$25,500,533.92**
Total for Assets	**$49,098,942.49**	**$46,534,214.94**	**$46,509,315.12**
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	$2,631,672.00	$2,072,153.00	$2,761,985.00

ES - Enterprise Sewer
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
496 - Deferred Outflow of Resources Pensions	$1,450,668.00	$1,830,223.00	$2,305,004.00
Total for Deferred Outflows of Resources	**$4,082,340.00**	**$3,902,376.00**	**$5,066,989.00**
Total for Deferred Outflows	**$4,082,340.00**	**$3,902,376.00**	**$5,066,989.00**
Total for Assets and Deferred Outflows	**$53,181,282.49**	**$50,436,590.94**	**$51,576,304.12**

ES - Enterprise Sewer
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	$1,488,823.09	$1,042,577.52	$1,247,692.70
601 - Accrued Liabilities	$156,537.49	$140,783.57	$136,599.51
651 - Accrued Interest Payable	$37,057.09	$45,607.04	$54,038.04
Total for Payables	**$1,682,417.67**	**$1,228,968.13**	**$1,438,330.25**
Due to			
630 - Due To Other Funds	$677,897.68	-	$443,209.67
Total for Due to	**$677,897.68**	**$0.00**	**$443,209.67**
Other Current Liabilities			
686 - Judgments and Claims Payable	$64,907.17	$198,149.04	$331,293.43
Total for Other Current Liabilities	**$64,907.17**	**$198,149.04**	**$331,293.43**
Total for Current Liabilities	**$2,425,222.52**	**$1,427,117.17**	**$2,212,833.35**
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$2,264,315.68	$1,942,097.68	$3,184,985.68
683 - Other Post Employment Benefits	$12,015,195.00	$10,740,458.00	$11,198,527.00

ES - Enterprise Sewer
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
687 - Compensated Absences	$338,862.81	$328,321.37	$312,938.26
Total for Other Long-Term Obligations	**$14,618,373.49**	**$13,010,877.05**	**$14,696,450.94**
Debt Obligations			
628 - Bonds Payable	$4,284,000.09	$5,178,806.45	$6,045,207.54
629 - Bond Interest and Matured Bonds Payable	$73,640.59	$92,051.30	$110,461.44
Total for Debt Obligations	**$4,357,640.68**	**$5,270,857.75**	**$6,155,668.98**
Total for Long-Term Obligations	**$18,976,014.17**	**$18,281,734.80**	**$20,852,119.92**
Total for Liabilities	**$21,401,236.69**	**$19,708,851.97**	**$23,064,953.27**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources *GASB 75*	$9,895,260.00	$12,334,323.00	$13,040,583.00
697 - Deferred Inflow of Resources Pensions	$157,616.00	$1,140,869.00	$255,369.00
Total for Deferred Inflows of Resources	**$10,052,876.00**	**$13,475,192.00**	**$13,295,952.00**
Total for Deferred Inflows	**$10,052,876.00**	**$13,475,192.00**	**$13,295,952.00**
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	$18,713,257.23	$18,891,370.00	$19,344,865.00
921 - Net Assets Restricted for Capital Projects	$580,470.99	$581,463.00	$721,419.79
922 - Net Assets Restricted for Debt	$1,238,299.31	$1,173,258.53	$1,126,249.18

ES - Enterprise Sewer
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
923 - Net Assets Restricted for Other Purposes *Encumbrances/Reserve/Non spendable*	$2,339,122.70	$5,989,343.69	$8,056,518.14
Total for Restricted Net Position	**$22,871,150.23**	**$26,635,435.22**	**$29,249,052.11**
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	($1,143,980.43)	($9,382,888.25)	($14,033,652.90)
Total for Unrestricted Net Position	**($1,143,980.43)**	**($9,382,888.25)**	**($14,033,652.90)**
Total for Net Position	**$21,727,169.80**	**$17,252,546.97**	**$15,215,399.21**
Total for Liabilities, Deferred Inflows and Net Position	**$53,181,282.49**	**$50,436,590.94**	**$51,576,304.48**

ES - Enterprise Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2122 - Sewer Charges	$3,150,670.35	$3,258,791.97	$2,968,619.78
Total for Departmental Income	**$3,150,670.35**	**$3,258,791.97**	**$2,968,619.78**
Intergovernmental Charges			
2374 - Sewer Services Other Governments *Other towns & villages charges*	$13,281,873.67	$12,246,796.66	$11,394,691.67
Total for Intergovernmental Charges	**$13,281,873.67**	**$12,246,796.66**	**$11,394,691.67**
Use of Money and Property			
2401 - Interest and Earnings	$683,270.07	$632,150.21	$462,297.53
2421 - Lease Payments Collected	$482,800.00	$449,050.00	$401,700.00
Total for Use of Money and Property	**$1,166,070.07**	**$1,081,200.21**	**$863,997.53**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$1,842.20	$8,918.04	-
2680 - Insurance Recoveries	-	$228,568.50	$260,525.90
Total for Sales of Property and Compensation for Loss	**$1,842.20**	**$237,486.54**	**$260,525.90**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$180.05	$146.83
2706 - Grants From Local Governments	$778,908.53	$24,291.97	$25,000.00

ES - Enterprise Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2770 - Unclassified *Auctions/Fines/Recycling*	$153,175.45	$195,385.14	$108,367.71
Total for Other Revenues	**$932,083.98**	**$219,857.16**	**$133,514.54**
Total for Revenues	**$18,532,540.27**	**$17,044,132.54**	**$15,621,349.42**
Total for Revenues and Other Sources	**$18,532,540.27**	**$17,044,132.54**	**$15,621,349.42**

ES - Enterprise Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	$1,988,474.04	$1,619,994.38	$2,226,263.00
Total for Special Items	**$1,988,474.04**	**$1,619,994.38**	**$2,226,263.00**
Total for General Government Support	**$1,988,474.04**	**$1,619,994.38**	**$2,226,263.00**
Home and Community Services			
Sewage			
81201 - Sanitary Sewers - Personal Services	$379,103.98	$321,244.64	$364,240.61
81204 - Sanitary Sewers - Contractual	$197,469.78	$183,068.94	$492,469.96
81208 - Sanitary Sewers - Employee Benefits	$210,703.32	$193,618.75	$201,789.64
81301 - Sewage Treatment and Disposal - Personal Services	$3,626,436.29	$3,521,934.04	$3,427,798.20
81304 - Sewage Treatment and Disposal - Contractual	$5,875,257.75	$5,857,122.87	$5,590,575.60
81308 - Sewage Treatment and Disposal - Employee Benefits	$958,875.03	$2,426,456.85	$2,741,378.70
Total for Sewage	**$11,247,846.15**	**$12,503,446.09**	**$12,818,252.71**
Total for Home and Community Services	**$11,247,846.15**	**$12,503,446.09**	**$12,818,252.71**
Debt Service			
Debt Service			

ES - Enterprise Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
97107 - Serial Bonds - Debt Interest	$117,531.25	$146,178.31	$173,401.95
Total for Debt Service	**$117,531.25**	**$146,178.31**	**$173,401.95**
Total for Debt Service	**$117,531.25**	**$146,178.31**	**$173,401.95**
Total for Expenditures	**$13,353,851.44**	**$14,269,618.78**	**$15,217,917.66**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *Risk Retention/Gen Fund*	$704,066.00	$666,739.00	$696,912.00
Total for Interfund Transfers	**$704,066.00**	**$666,739.00**	**$696,912.00**
Total for Interfund Transfers	**$704,066.00**	**$666,739.00**	**$696,912.00**
Total for Other Uses	**$704,066.00**	**$666,739.00**	**$696,912.00**
Total for Expenditures and Other Uses	**$14,057,917.44**	**$14,936,357.78**	**$15,914,829.66**

ES - Enterprise Sewer
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	$17,252,546.97	$15,215,399.21	$15,556,053.44
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	$70,627.00	$47,173.99
8022 - Restated Net Position - Beginning of Year	$17,252,546.97	$15,144,772.21	$15,508,879.45
Add Revenues and Other Sources	$18,532,540.27	$17,044,132.54	$15,621,349.42
Deduct Expenditures and Other Uses	$14,057,917.44	$14,936,357.78	$15,914,829.66
8029 - Net Position - End of Year	$21,727,169.80	$17,252,546.97	$15,215,399.21

ES - Enterprise 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	$2,380,000.00	$2,380,000.00	$2,165,000.00
2399 - Est Rev - Intergovernmental Charges	$13,993,909.00	$13,308,355.00	$12,098,516.00
2499 - Est Rev - Use of Money and Property	$819,000.00	$819,000.00	$416,700.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$5,000.00	$5,000.00	$5,000.00
2799 - Est Rev - Other Revenues	$85,000.00	$85,000.00	$83,000.00
2899 - Est Rev - Interfund Revenues	$250,000.00	$250,000.00	-
Total for Estimated Revenue	**$17,532,909.00**	**$16,847,355.00**	**$14,768,216.00**
Estimated Other Sources			
6099 - Appropriated Unrestricted Net Assets	$1,500,000.00	-	$767,819.00
Total for Estimated Other Sources	**$1,500,000.00**	**$0.00**	**$767,819.00**
Total for Estimated Revenues and Other Sources	**$19,032,909.00**	**$16,847,355.00**	**$15,536,035.00**

ES - Enterprise 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	$15,293,397.00	$14,182,384.00	$12,935,110.00
9199 - App - Employee Benefits	$452,563.00	$921,607.00	$894,764.00
Total for Estimated Appropriations	**$15,745,960.00**	**$15,103,991.00**	**$13,829,874.00**
Estimated Other Uses			
9899 - App - Debt Service	$1,044,759.00	$1,039,298.00	$1,039,422.00
9999 - App - Interfund Transfers	$2,242,190.00	$704,066.00	$666,739.00
Total for Estimated Other Uses	**$3,286,949.00**	**$1,743,364.00**	**$1,706,161.00**
Total for Estimated Appropriations and Other Uses	**$19,032,909.00**	**$16,847,355.00**	**$15,536,035.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$50,995.89	$31,806.11	$13,366.69
201 - Cash In Time Deposits	$3,762,472.96	$6,988,698.84	$14,844,484.11
Total for Cash and Cash Equivalents	**$3,813,468.85**	**$7,020,504.95**	**$14,857,850.80**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$9,180,371.18	$10,211,323.04	$8,086,868.13
Total for Restricted Cash and Cash Equivalents	**$9,180,371.18**	**$10,211,323.04**	**$8,086,868.13**
Investments			
450 - Investments in Securities	$2,926,734.18	$5,087,606.83	$14,967,538.40
Total for Investments	**$2,926,734.18**	**$5,087,606.83**	**$14,967,538.40**
Due From			
391 - Due From Other Funds	-	$6,318.67	-
410 - Due from State and Federal Government	-	$156,659.86	$354,564.14
Total for Due From	**$0.00**	**$162,978.53**	**$354,564.14**
Total for Assets	**$15,920,574.21**	**$22,482,413.35**	**$38,266,821.47**
Total for Assets and Deferred Outflows	**$15,920,574.21**	**$22,482,413.35**	**$38,266,821.47**

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	$2,020,402.41	$2,744,002.78	$2,752,156.86
601 - Accrued Liabilities	$370,545.10	$202,337.58	-
Total for Payables	**$2,390,947.51**	**$2,946,340.36**	**$2,752,156.86**
Due to			
630 - Due To Other Funds	$24,429,031.23	$17,617,596.85	$14,456,154.46
Total for Due to	**$24,429,031.23**	**$17,617,596.85**	**$14,456,154.46**
Total for Liabilities	**$26,819,978.74**	**$20,563,937.21**	**$17,208,311.32**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$9,180,371.18	$8,695,714.99	$8,086,868.13
899 - Other Restricted Fund Balance *RETAINAGE*	$747,010.42	$1,515,608.05	$1,591,056.70
Total for Restricted Fund Balance	**$9,927,381.60**	**$10,211,323.04**	**$9,677,924.83**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	$11,380,585.32
Total for Assigned Fund Balance	**$0.00**	**$0.00**	**$11,380,585.32**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($20,826,786.14)	($8,292,846.90)	-
Total for Unassigned Fund Balance	**($20,826,786.14)**	**($8,292,846.90)**	**$0.00**
Total for Fund Balance	**($10,899,404.54)**	**$1,918,476.14**	**$21,058,510.15**
Total for Liabilities, Deferred Inflows and Fund Balances	**$15,920,574.20**	**$22,482,413.35**	**$38,266,821.47**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$630,833.88	$1,194,532.28	$711,014.87
Total for Use of Money and Property	**$630,833.88**	**$1,194,532.28**	**$711,014.87**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$34,531.88	-	-
Total for Other Revenues	**$34,531.88**	**$0.00**	**$0.00**
State Aid			
3591 - State Aid Highway Capital Projects	$235,484.57	-	$354,564.14
Total for State Aid	**$235,484.57**	**$0.00**	**$354,564.14**
Federal Aid			
4597 - Federal Aid Transportation Capital Projects	$82,453.33	$168,525.74	$2,068,730.25
Total for Federal Aid	**$82,453.33**	**$168,525.74**	**$2,068,730.25**
Total for Revenues	**$983,303.66**	**$1,363,058.02**	**$3,134,309.26**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$19,802,303.66	$14,031,340.33	$847,358.87

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	**$19,802,303.66**	**$14,031,340.33**	**$847,358.87**
Total for Other Sources	**$19,802,303.66**	**$14,031,340.33**	**$847,358.87**
Total for Revenues and Other Sources	**$20,785,607.32**	**$15,394,398.35**	**$3,981,668.13**

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			
16202 - Operation of Plant - Equipment and Capital Outlay	$15,879,010.27	$18,413,706.71	$12,802,072.66
16402 - Central Garage - Equipment and Capital Outlay	$265,559.74	-	-
16802 - Central Data Processing - Equipment and Capital Outlay	$280,662.97	-	$4,978.54
Total for Shared Services	**$16,425,232.98**	**$18,413,706.71**	**$12,807,051.20**
Total for General Government Support	**$16,425,232.98**	**$18,413,706.71**	**$12,807,051.20**
Public Safety			
Other Public Safety			
39892 - Public Safety, Other - Equipment and Capital Outlay	-	-	$301,991.23
39972 - Other Public Safety - Equipment and Capital Outlay	$393,375.20	$222,827.01	$407,022.47
Total for Other Public Safety	**$393,375.20**	**$222,827.01**	**$709,013.70**
Total for Public Safety	**$393,375.20**	**$222,827.01**	**$709,013.70**
Transportation			
Highway			
51972 - Highway Capital Project - Equipment and Capital Outlay	$13,047,216.06	$13,236,809.53	$21,391,099.04

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Highway	**$13,047,216.06**	**$13,236,809.53**	**$21,391,099.04**
Total for Transportation	**$13,047,216.06**	**$13,236,809.53**	**$21,391,099.04**
Culture and Recreation			
Culture			
74102 - Library - Equipment and Capital Outlay	$2,977,270.45	$1,195,206.33	$154,900.53
Total for Culture	**$2,977,270.45**	**$1,195,206.33**	**$154,900.53**
Total for Culture and Recreation	**$2,977,270.45**	**$1,195,206.33**	**$154,900.53**
Total for Expenditures	**$32,843,094.69**	**$33,068,549.58**	**$35,062,064.47**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer *TRANSFERS TO DEBT SERVICE*	$29,758.40	$1,390,434.12	$1,045,912.00
Total for Interfund Transfers	**$29,758.40**	**$1,390,434.12**	**$1,045,912.00**
Total for Interfund Transfers	**$29,758.40**	**$1,390,434.12**	**$1,045,912.00**
Total for Other Uses	**$29,758.40**	**$1,390,434.12**	**$1,045,912.00**
Total for Expenditures and Other Uses	**$32,872,853.09**	**$34,458,983.70**	**$36,107,976.47**

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	$1,918,476.14	$21,058,510.15	$53,285,301.78
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance *Change in Retainage*	$730,634.91	$75,448.66	$100,483.29
8022 - Restated Fund Balance - Beginning of Year	$1,187,841.23	$20,983,061.49	$53,184,818.49
Add Revenues and Other Sources	$20,785,607.32	$15,394,398.35	$3,981,668.13
Deduct Expenditures and Other Uses	$32,872,853.09	$34,458,983.70	$36,107,976.47
8029 - Fund Balance - End of Year	($10,899,404.54)	$1,918,476.14	$21,058,510.15

MS - Self Insurance
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	$2,752,880.87	$685,410.66	$598,009.90
Total for Cash and Cash Equivalents	**$2,752,880.87**	**$685,410.66**	**$598,009.90**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$1,151,707.55	$1,110,787.68	$1,065,684.11
231 - Cash In Time Deposits Special Reserves	$8,922,728.23	$10,967,040.97	$11,295,414.91
Total for Restricted Cash and Cash Equivalents	**$10,074,435.78**	**$12,077,828.65**	**$12,361,099.02**
Net Other Receivables			
380 - Accounts Receivable	$2,474.55	$23,806.14	$18,516.69
Total for Net Other Receivables	**$2,474.55**	**$23,806.14**	**$18,516.69**
Due From			
391 - Due From Other Funds	$3,612,932.00	-	-
410 - Due from State and Federal Government	-	-	$3,722.21
Total for Due From	**$3,612,932.00**	**$0.00**	**$3,722.21**
Total for Current Assets	**$16,442,723.20**	**$12,787,045.45**	**$12,981,347.82**
Total for Assets	**$16,442,723.20**	**$12,787,045.45**	**$12,981,347.82**

MS - Self Insurance
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Total for Assets and Deferred Outflows	**$16,442,723.20**	**$12,787,045.45**	**$12,981,347.82**

MS - Self Insurance
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	$2,839,909.22	$548,983.67	$1,651,342.48
601 - Accrued Liabilities	$5,122,732.76	$6,828,424.21	$7,764,248.90
651 - Accrued Interest Payable	$2,525.84	$3,150.08	$3,724.08
Total for Payables	**$7,965,167.82**	**$7,380,557.96**	**$9,419,315.46**
Due to			
630 - Due To Other Funds	$77,562.44	-	-
Total for Due to	**$77,562.44**	**$0.00**	**$0.00**
Other Current Liabilities			
686 - Judgments and Claims Payable	$232,165.00	$232,165.00	-
Total for Other Current Liabilities	**$232,165.00**	**$232,165.00**	**$0.00**
Total for Current Liabilities	**$8,274,895.26**	**$7,612,722.96**	**$9,419,315.46**
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$223,190.66	$272,617.00	$319,627.43
Total for Debt Obligations	**$223,190.66**	**$272,617.00**	**$319,627.43**

MS - Self Insurance
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Total for Long-Term Obligations	**$223,190.66**	**$272,617.00**	**$319,627.43**
Total for Liabilities	**$8,498,085.92**	**$7,885,339.96**	**$9,738,942.89**
Net Position			
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	$7,944,637.28	$4,901,705.49	$3,242,404.93
Total for Unrestricted Net Position	**$7,944,637.28**	**$4,901,705.49**	**$3,242,404.93**
Total for Net Position	**$7,944,637.28**	**$4,901,705.49**	**$3,242,404.93**
Total for Liabilities, Deferred Inflows and Net Position	**$16,442,723.20**	**$12,787,045.45**	**$12,981,347.82**

MS - Self Insurance
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	$2,104,077.00	$2,104,077.00	$2,104,127.00
Total for Departmental Income	**$2,104,077.00**	**$2,104,077.00**	**$2,104,127.00**
Use of Money and Property			
2401 - Interest and Earnings	$392,949.30	$443,551.54	$328,826.60
Total for Use of Money and Property	**$392,949.30**	**$443,551.54**	**$328,826.60**
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	$1,696,790.89	$1,258,530.99	$890,834.05
Total for Sales of Property and Compensation for Loss	**$1,696,790.89**	**$1,258,530.99**	**$890,834.05**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	$493.75	$2,320.00
Total for Other Revenues	**$0.00**	**$493.75**	**$2,320.00**
Total for Revenues	**$4,193,817.19**	**$3,806,653.28**	**$3,326,107.65**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$3,612,932.00	$3,950,395.00	$6,542,225.00

MS - Self Insurance
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	**$3,612,932.00**	**$3,950,395.00**	**$6,542,225.00**
Total for Other Sources	**$3,612,932.00**	**$3,950,395.00**	**$6,542,225.00**
Total for Revenues and Other Sources	**$7,806,749.19**	**$7,757,048.28**	**$9,868,332.65**

MS - Self Insurance
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17104 - Self Insurance, Administration - Contractual	$195,161.00	$163,650.00	$160,386.96
17224 - Excess Insurance - Contractual	$444,338.00	$422,228.00	$351,022.00
Total for Self Insurance	**$639,499.00**	**$585,878.00**	**$511,408.96**
Special Items			
19304 - Judgements and Claims - Contractual	$3,540,643.69	$2,936,208.00	$743,217.45
19314 - Property Loss - Contractual	$350,055.90	$193,781.00	$179,371.75
Total for Special Items	**$3,890,699.59**	**$3,129,989.00**	**$922,589.20**
Total for General Government Support	**$4,530,198.59**	**$3,715,867.00**	**$1,433,998.16**
Employee Benefits			
Employee Benefits			
90408 - Workers' Compensation - Employee Benefits	$62,370.27	$1,969,670.00	$5,506,169.84
90508 - Unemployment Insurance - Employee Benefits	$160,643.59	$166,980.00	$118,481.90
Total for Employee Benefits	**$223,013.86**	**$2,136,650.00**	**$5,624,651.74**
Total for Employee Benefits	**$223,013.86**	**$2,136,650.00**	**$5,624,651.74**
Debt Service			

MS - Self Insurance
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
97107 - Serial Bonds - Debt Interest	$10,604.95	$13,066.00	$15,347.76
Total for Debt Service	**$10,604.95**	**$13,066.00**	**$15,347.76**
Total for Debt Service	**$10,604.95**	**$13,066.00**	**$15,347.76**
Total for Expenditures	**$4,763,817.40**	**$5,865,583.00**	**$7,073,997.66**
Total for Expenditures and Other Uses	**$4,763,817.40**	**$5,865,583.00**	**$7,073,997.66**

MS - Self Insurance
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	$4,901,704.27	$3,242,403.99	$577,069.94
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	$232,165.00	$129,000.94
8022 - Restated Net Position - Beginning of Year	$4,901,704.27	$3,010,238.99	$448,069.00
Add Revenues and Other Sources	$7,806,749.19	$7,757,048.28	$9,868,332.65
Deduct Expenditures and Other Uses	$4,763,817.40	$5,865,583.00	$7,073,997.66
8029 - Net Position - End of Year	$7,944,636.06	$4,901,704.27	$3,242,403.99

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	$1,026,308.79	$927,610.68	$1,072,777.92
205 - Cash Court and Trust	$1,045,143.78	$2,468,534.21	$4,776,724.63
Total for Cash and Cash Equivalents	**$2,071,452.57**	**$3,396,144.89**	**$5,849,502.55**
Total for Assets	**$2,071,452.57**	**$3,396,144.89**	**$5,849,502.55**
Total for Assets and Deferred Outflows	**$2,071,452.57**	**$3,396,144.89**	**$5,849,502.55**

TC - Custodial
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	$9,836.46	$1,639,373.88	-
735 - Bail Deposits	$395,599.41	$359,134.47	$565,583.42
736 - Court Order Deposits	$87,393.64	$73,713.54	$73,713.54
Total for Payables	**$492,829.51**	**$2,072,221.89**	**$639,296.96**
Due to			
630 - Due To Other Funds	$18,857.92	$1,650.00	$44,533.20
Total for Due to	**$18,857.92**	**$1,650.00**	**$44,533.20**
Other Liabilities			
688 - Other Liabilities *Inmate Funds/Sheriff/DA/Real Estate Proceeds*	$517,486.42	$491,213.68	$406,938.25
761 - Court and Trust Fund	$1,042,278.72	$831,059.32	$4,758,734.14
Total for Other Liabilities	**$1,559,765.14**	**$1,322,273.00**	**$5,165,672.39**
Total for Liabilities	**$2,071,452.57**	**$3,396,144.89**	**$5,849,502.55**
Total for Liabilities, Deferred Inflows and Net Position	**$2,071,452.57**	**$3,396,144.89**	**$5,849,502.55**

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**

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**

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

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$66,621.88	$43.04	-
Total for Cash and Cash Equivalents	**$66,621.88**	**$43.04**	**$0.00**
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	$22,748,241.96	$17,288,366.48	$23,682,359.26
Total for Restricted Cash and Cash Equivalents	**$22,748,241.96**	**$17,288,366.48**	**$23,682,359.26**
Net Other Receivables			
380 - Accounts Receivable	$867,008.74	$897,459.75	$738,320.84
Total for Net Other Receivables	**$867,008.74**	**$897,459.75**	**$738,320.84**
Due From			
391 - Due From Other Funds	$10,655,193.40	$1,512,962.22	$275,235.32
Total for Due From	**$10,655,193.40**	**$1,512,962.22**	**$275,235.32**
Total for Assets	**$34,337,065.98**	**$19,698,831.49**	**$24,695,915.42**
Total for Assets and Deferred Outflows	**$34,337,065.98**	**$19,698,831.49**	**$24,695,915.42**

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$671,844.40	$28,859.17	$92,301.11
Total for Payables	**$671,844.40**	**$28,859.17**	**$92,301.11**
Due to			
630 - Due To Other Funds	$6,706,972.60	$1,458,023.67	$4,604,256.90
Total for Due to	**$6,706,972.60**	**$1,458,023.67**	**$4,604,256.90**
Other Liabilities			
688 - Other Liabilities *Arbitrage*	$1,209,257.38	$1,841,916.17	$1,258,730.12
Total for Other Liabilities	**$1,209,257.38**	**$1,841,916.17**	**$1,258,730.12**
Total for Liabilities	**$8,588,074.38**	**$3,328,799.01**	**$5,955,288.13**
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	$25,748,991.60	$16,370,032.48	$18,740,627.29
Total for Restricted Fund Balance	**$25,748,991.60**	**$16,370,032.48**	**$18,740,627.29**
Total for Fund Balance	**$25,748,991.60**	**$16,370,032.48**	**$18,740,627.29**
Total for Liabilities, Deferred Inflows and Fund Balances	**$34,337,065.98**	**$19,698,831.49**	**$24,695,915.42**

V - Debt Service
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	$3,261,168.86	$3,440,185.48	$3,040,426.23
Total for Departmental Income	**$3,261,168.86**	**$3,440,185.48**	**$3,040,426.23**
Use of Money and Property			
2401 - Interest and Earnings	$1,335,594.40	$2,545,008.61	$3,202,513.85
Total for Use of Money and Property	**$1,335,594.40**	**$2,545,008.61**	**$3,202,513.85**
State Aid			
3089 - State Aid Other *State aid - courts*	$65,872.00	$137,833.00	$202,716.00
Total for State Aid	**$65,872.00**	**$137,833.00**	**$202,716.00**
Total for Revenues	**$4,662,635.26**	**$6,123,027.09**	**$6,445,656.08**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$36,769,418.40	$30,817,964.12	$29,002,201.99
Total for Operating Transfers	**$36,769,418.40**	**$30,817,964.12**	**$29,002,201.99**
Total for Other Sources	**$36,769,418.40**	**$30,817,964.12**	**$29,002,201.99**
Total for Revenues and Other Sources	**$41,432,053.66**	**$36,940,991.21**	**$35,447,858.07**

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	$64,935.61	$637,795.22	$1,376,781.23
Total for Finance	**$64,935.61**	**$637,795.22**	**$1,376,781.23**
Total for General Government Support	**$64,935.61**	**$637,795.22**	**$1,376,781.23**
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	$19,613,979.85	$25,120,435.34	$23,798,921.05
97107 - Serial Bonds - Debt Interest	$4,691,279.50	$5,834,888.46	$7,128,142.95
Total for Debt Service	**$24,305,259.35**	**$30,955,323.80**	**$30,927,064.00**
Total for Debt Service	**$24,305,259.35**	**$30,955,323.80**	**$30,927,064.00**
Total for Expenditures	**$24,370,194.96**	**$31,593,119.02**	**$32,303,845.23**
Other Uses			
Interfund Transfers			
Interfund Transfers			

V - Debt Service
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
99019 - Transfers to Other Funds - Interfund Transfer *Transfer to other funds*	$7,682,899.58	$7,718,467.00	$7,725,953.90
Total for Interfund Transfers	**$7,682,899.58**	**$7,718,467.00**	**$7,725,953.90**
Total for Interfund Transfers	**$7,682,899.58**	**$7,718,467.00**	**$7,725,953.90**
Total for Other Uses	**$7,682,899.58**	**$7,718,467.00**	**$7,725,953.90**
Total for Expenditures and Other Uses	**$32,053,094.54**	**$39,311,586.02**	**$40,029,799.13**

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	$16,370,032.79	$18,740,627.60	$23,374,079.66
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	$51,511.00
8022 - Restated Fund Balance - Beginning of Year	$16,370,032.79	$18,740,627.60	$23,322,568.66
Add Revenues and Other Sources	$41,432,053.66	$36,940,991.21	$35,447,858.07
Deduct Expenditures and Other Uses	$32,053,094.54	$39,311,586.02	$40,029,799.13
8029 - Fund Balance - End of Year	$25,748,991.91	$16,370,032.79	$18,740,627.60

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2499 - Est Rev - Use of Money and Property	$1,680,000.00	$1,900,000.00	$1,300,000.00
2899 - Est Rev - Interfund Revenues	$4,000,000.00	$3,200,000.00	$2,500,000.00
3099 - Est Rev - State Aid	$200,000.00	$200,000.00	$200,000.00
Total for Estimated Revenue	**$5,880,000.00**	**$5,300,000.00**	**$4,000,000.00**
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	$24,252,842.00	$26,739,660.00	$29,427,530.00
511 - Appropriated Reserves and Restricted Fund Balance	-	-	$5,246,262.00
Total for Estimated Other Sources	**$24,252,842.00**	**$26,739,660.00**	**$34,673,792.00**
Total for Estimated Revenues and Other Sources	**$30,132,842.00**	**$32,039,660.00**	**$38,673,792.00**

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	$30,132,842.00	$32,039,660.00	$38,673,792.00
Total for Estimated Appropriations	**$30,132,842.00**	**$32,039,660.00**	**$38,673,792.00**
Total for Estimated Appropriations and Other Uses	**$30,132,842.00**	**$32,039,660.00**	**$38,673,792.00**

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$9,297,715.00	$8,097,715.00	$8,097,715.00
105 - Construction Work In Progress	$23,463,107.55	$48,733,711.52	$7,016,501.13
Total for Non-Depreciable Capital Assets	**$32,760,822.55**	**$56,831,426.52**	**$15,114,216.13**
Depreciable Capital Assets			
102 - Buildings	$325,314,646.97	$289,825,986.00	$274,207,876.00
104 - Machinery and Equipment	$51,453,839.74	$40,169,059.24	$40,684,108.06
106 - Infrastructure	$307,935,903.18	$278,837,938.00	$272,549,714.00
124 - Intangible Lease Asset - Machinery and Equipment	$1,343,198.00	$1,343,198.00	$1,343,198.00
128 - Subscription-Based IT Arrangement Asset	$1,240,864.00	$1,240,864.00	$1,240,864.00
Total for Depreciable Capital Assets	**$687,288,451.89**	**$611,417,045.24**	**$590,025,760.06**
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	($148,174,592.04)	($137,404,955.00)	($127,581,332.65)
114 - Accumulated Depreciation Machinery and Equipment	($32,009,291.18)	($27,614,929.69)	($24,975,888.36)
116 - Accumulated Depreciation Infrastructure	($237,210,899.25)	($225,031,487.00)	($219,030,589.77)
117 - Accumulated Depreciation Other Capital Assets	($566,185.00)	($566,185.00)	($566,185.00)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	($565,316.00)	($565,316.00)	($565,316.00)
Total for Accumulated Depreciation	**($418,526,283.47)**	**($391,182,872.69)**	**($372,719,311.78)**
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	$83,890,396.00	$66,018,916.00	$97,843,721.00

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

	12/31/2025	12/31/2024	12/31/2023
Total for Other Non-Current Assets	**$83,890,396.00**	**$66,018,916.00**	**$97,843,721.00**
Total for Non-Current Assets	**$385,413,386.97**	**$343,084,515.07**	**$330,264,385.41**

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	$102,604,509.00	$122,218,489.00	$147,338,924.00
629 - Bond Interest and Matured Bonds Payable	$8,062,049.63	$10,294,725.11	$13,265,266.79
Total for Debt Obligations	**$110,666,558.63**	**$132,513,214.11**	**$160,604,190.79**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$83,890,396.00	$66,018,916.00	$97,843,721.00
681 - Subscription-Based IT Arrangement Liability	$1,118,856.00	$500,012.00	$500,012.00
682 - Lease Liability	$587,629.52	$803,619.00	$803,619.00
683 - Other Post Employment Benefits	$310,050,068.00	$286,412,297.00	$297,100,092.00
687 - Compensated Absences	$15,176,722.17	$14,940,535.80	$14,128,654.19
Total for Other Long-Term Obligations	**$410,823,671.69**	**$368,675,379.80**	**$410,376,098.19**
Total for Long-Term Obligations	**$521,490,230.32**	**$501,188,593.91**	**$570,980,288.98**

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	$228,760,000.00	$0.00	$32,270,000.00	$0.00	$0.00	$0.00	$196,490,000.00
Total	$228,760,000.00	$0.00	$32,270,000.00	$0.00	$0.00	$0.00	$196,490,000.00

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
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		6/7/22	6/1/36	$21,260,000.00	$0.00	$1,335,000.00	$0.00	$0.00	$0.00	$19,925,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		6/18/20	6/15/36	$3,350,000.00	$0.00	$225,000.00	$0.00	$0.00	$0.00	$3,125,000.00
Bond Sewer - EFC	EFC	7/1/15	10/1/26	$455,000.00	$0.00	$225,000.00	$0.00	$0.00	$0.00	$230,000.00
Bond Various Cap projects Governmental		5/26/16	6/1/26	$5,965,000.00	$0.00	$2,930,000.00	$0.00	$0.00	$0.00	$3,035,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		9/24/19	9/15/39	$58,795,000.00	$0.00	$3,140,000.00	$0.00	$0.00	$0.00	$55,655,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		4/12/18	4/1/29	$75,040,000.00	$0.00	$13,605,000.00	$0.00	$0.00	$0.00	$61,435,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		9/24/19	9/15/25	$1,780,000.00	$0.00	$1,780,000.00	$0.00	$0.00	$0.00	$0.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		7/1/21	7/1/36	$19,500,000.00	$0.00	$1,265,000.00	$0.00	$0.00	$0.00	$18,235,000.00
Bond Raise the Age - Youth Detention Center Expansion		12/22/22	12/1/40	$14,905,000.00	$0.00	$630,000.00	$0.00	$0.00	$0.00	$14,275,000.00
Bond Clean Water - EFC	EFC	7/1/15	3/1/35	$2,115,000.00	$0.00	$175,000.00	$0.00	$0.00	$0.00	$1,940,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		12/14/14	9/15/27	$10,650,000.00	$0.00	$3,455,000.00	$0.00	$0.00	$0.00	$7,195,000.00

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
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		12/28/17	8/1/28	$10,975,000.00	$0.00	$2,580,000.00	$0.00	$0.00	$0.00	$8,395,000.00
Bond Various Cap projects Governmental		6/25/20	9/15/28	$3,970,000.00	$0.00	$925,000.00	$0.00	$0.00	$0.00	$3,045,000.00

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	$31,870,000.00	$6,893,936.54	$38,763,936.54	$164,620,000.00
2027	$29,950,000.00	$5,486,588.54	$35,436,588.54	$134,670,000.00
2028	$27,525,000.00	$4,157,963.59	$31,682,963.59	$107,145,000.00
2029	$24,460,000.00	$3,070,799.36	$27,530,799.36	$82,685,000.00
2030	$8,380,000.00	$2,456,481.38	$10,836,481.38	$74,305,000.00
2031	$8,660,000.00	$2,173,365.73	$10,833,365.73	$65,645,000.00
2032	$8,960,000.00	$1,879,165.88	$10,839,165.88	$56,685,000.00
2033	$9,250,000.00	$1,586,465.17	$10,836,465.17	$47,435,000.00
2034	$9,515,000.00	$1,332,270.91	$10,847,270.91	$37,920,000.00
2035	$9,775,000.00	$1,064,494.55	$10,839,494.55	$28,145,000.00
2036	$9,840,000.00	$785,175.00	$10,625,175.00	$18,305,000.00
2037	$5,505,000.00	$548,537.50	$6,053,537.50	$12,800,000.00
2038	$5,665,000.00	$388,000.00	$6,053,000.00	$7,135,000.00

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	$5,835,000.00	$216,625.00	$6,051,625.00	$1,300,000.00
2040	$1,300,000.00	$52,000.00	$1,352,000.00	$0.00
Total	$196,490,000.00	$32,091,869.15	$228,581,869.15	
$196,490,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
108	Savings	A	$23,977,704.18	$0.00	$0.00	$0.00	$23,977,704.18
7823	Savings	A	$805,672.72	$0.00	$0.00	$0.00	$805,672.72
6914	Savings	A	$19,907,660.71	$0.00	$0.00	$0.00	$19,907,660.71
6857	Savings	A	$15,433,156.69	$0.00	$0.00	$0.00	$15,433,156.69
6865	Savings	A	$8,151,512.46	$0.00	$0.00	$0.00	$8,151,512.46
4001	Checking	A	$3,083,911.97	$3,452.93	$0.00	$0.00	$3,087,364.90
6782	Savings	A	$7,094,445.54	$0.00	$0.00	$0.00	$7,094,445.54
1635	Savings	ES	$1,448.05	$0.00	$0.00	$0.00	$1,448.05
124	Savings	H	$3,329,917.67	$0.00	$0.00	$0.00	$3,329,917.67
1643	Savings	H	$224.01	$0.00	$0.00	$0.00	$224.01
4009	Savings	H	$4,369,723.81	$0.00	$0.00	$0.00	$4,369,723.81
5133	Checking	H	$53,477.91	$0.00	($1,520.00)	($962.02)	$50,995.89

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4002	Savings	H	$0.61	$0.00	$0.00	$0.00	$0.61
9953	Checking	TC	$217,755.00	$0.00	($224,764.54)	$0.00	($7,009.54)
1522	Checking	TC	$128,774.74	$0.00	$0.00	$0.00	$128,774.74
4006	Savings	V	$7,203,476.79	$0.00	$0.00	$0.00	$7,203,476.79
7136	Savings	V	$146,684.76	$0.00	$0.00	$0.00	$146,684.76
7128	Savings	V	$24,763.72	$0.00	$0.00	$0.00	$24,763.72
4005	Savings	V	$2,104,518.06	$0.00	$0.00	$0.00	$2,104,518.06
4012	Savings	V	$9,900,117.09	$0.00	$0.00	$0.00	$9,900,117.09
15	Savings	A	$6,419,645.78	$0.00	$0.00	$0.00	$6,419,645.78
969	Checking	A	$1,620,568.05	$0.00	($59,492.50)	$0.00	$1,561,075.55
936	Checking	A	$15,932.42	$0.00	($5,310.00)	$0.00	$10,622.42
7920	Savings	A	$46,573.93	$0.00	$0.00	$0.00	$46,573.93
443	Savings	A	$11,471.25	$0.00	$0.00	$0.00	$11,471.25

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9109	Checking	A	$905,727.29	$138,094.91	($176,732.82)	$0.00	$867,089.38
9586	Checking	CM	$317,083.76	$0.00	($302,994.90)	$0.00	$14,088.86
5727	Savings	CM	$8.12	$0.00	$0.00	$0.00	$8.12
4008	Savings	CM	$42,961,334.90	$0.00	$0.00	$0.00	$42,961,334.90
9946	Checking	MS	$2,655,545.81	$22,971.78	($2,664.94)	$0.00	$2,675,852.65
5091	Checking	DM	$175,447.03	$0.00	($1,343.97)	$0.00	$174,103.06
5174	Checking	EI	$8,726.68	$0.00	$0.00	$0.00	$8,726.68
4004	Savings	EI	$0.04	$0.00	$0.00	$0.00	$0.04
1674	Savings	EI	$1,395,150.45	$0.00	$0.00	$0.00	$1,395,150.45
6948	Savings	EI	$827.48	$0.00	$0.00	$0.00	$827.48
5158	Checking	EI	$5,400.19	$0.00	($8,746.08)	$0.00	($3,345.89)
7201	Savings	EI	$171,159.28	$0.00	$0.00	$0.00	$171,159.28
5828	Checking	A	$8,593.84	$140.00	($549.90)	$0.00	$8,183.94

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
977	Checking	A	$1,101.98	$123.00	($240.00)	$0.00	$984.98
5075	Checking	A	$6,091,498.77	$956,678.10	($2,060,046.72)	($318,591.42)	$4,669,538.73
2097	Checking	A	$11,116.00	$0.93	($11,116.00)	$0.00	$0.93
4355	Checking	TC	$8,933.44	$0.00	$0.00	$0.00	$8,933.44
5067	Checking	A	$2,327,262.73	$0.00	($62,360.45)	$0.00	$2,264,902.28
6831	Savings	A	$1,481,280.63	$0.00	$0.00	$0.00	$1,481,280.63
4623	Checking	A	$650,712.80	$0.00	($650,712.80)	$0.00	$0.00
4359	Checking	A	$1,315,675.45	$0.00	($203,472.15)	$0.00	$1,112,203.30
2789	Checking	D	$238,707.19	$0.00	$0.00	$0.00	$238,707.19
4599	Checking	TC	$0.00	$0.00	$0.00	$0.00	$0.00
7670	Savings	TC	$923,378.58	$0.00	$0.00	$0.00	$923,378.58
4243	Checking	V	$66,621.88	$0.00	$0.00	$0.00	$66,621.88
7144	Savings	V	$3,368,681.54	$0.00	$0.00	$0.00	$3,368,681.54

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1814	Checking	ER	$7,248,590.17	$381,168.80	$0.00	$0.00	$7,629,758.97
131	Savings	ES	$282,328.78	$0.00	$0.00	$0.00	$282,328.78
2944	Savings	A	$1,881,057.94	$508,305.00	($26,021.69)	$0.00	$2,363,341.25
910	Checking	A	$256,045.14	$0.00	$0.00	$0.00	$256,045.14
902	Checking	A	$795,805.34	$1,668.83	($286,442.00)	$0.00	$511,032.17
6980	Savings	ES	$866.80	$0.00	$0.00	$0.00	$866.80
132	Savings	ES	$1,263,416.79	$0.00	$0.00	$0.00	$1,263,416.79
1798	Checking	ER	$0.00	$38,555.78	($7,346.41)	$0.00	$31,209.37
1806	Checking	ER	$102,463.65	$10,412.54	($802.13)	$0.00	$112,074.06
4003	Savings	ER	$0.35	$0.00	$0.00	$0.00	$0.35
5141	Checking	ES	$1,010,534.88	$0.00	($29,228.43)	$0.00	$981,306.45
5685	Savings	ES	$6,562,659.17	$0.00	$0.00	$0.00	$6,562,659.17
133	Savings	ES	$578,693.23	$0.00	$0.00	$0.00	$578,693.23

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6443	Savings	ES	$1,777.76	$0.00	$0.00	$0.00	$1,777.76
6998	Savings	ES	$3,881.36	$0.00	$0.00	$0.00	$3,881.36
127	Savings	ES	$499,039.17	$0.00	$0.00	$0.00	$499,039.17
3710	Savings	H	$678.78	$0.00	$0.00	$0.00	$678.78
3539	Savings	H	$14,249.91	$0.00	$0.00	$0.00	$14,249.91
1558	Savings	H	$332,966.43	$0.00	$0.00	$0.00	$332,966.43
6854	Savings	H	$2,993.23	$0.00	$0.00	$0.00	$2,993.23
1675	Savings	H	$3,762,931.89	$0.00	$0.00	($3,452.93)	$3,759,478.96
4672	Checking	TC	$785,447.56	$0.00	($4,150.00)	$0.00	$781,297.56
5601	Savings	TC	$236,077.79	$0.00	$0.00	$0.00	$236,077.79
878	Checking	A	$95,725.61	$4,409.14	($45,885.84)	$0.00	$54,248.91
886	Checking	A	$2,342.43	$1,210.46	($52.89)	$0.00	$3,500.00
997	Certificate of Deposit (CD)	ER	$1,500,000.00	$0.00	$0.00	$0.00	$1,500,000.00

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4511	Checking	ER	$465,317.60	$0.00	($751.41)	$0.00	$464,566.19
1780	Checking	ER	$462,431.92	$12,532.33	$0.00	$0.00	$474,964.25
1651	Savings	ER	$285.48	$0.00	$0.00	$0.00	$285.48
129	Savings	ER	$1,443,405.26	$0.00	$0.00	$0.00	$1,443,405.26
6849	Savings	A	$2,115,748.33	$0.00	$0.00	$0.00	$2,115,748.33
4169	Checking	A	$214,799.06	$5,870.40	$0.00	$0.00	$220,669.46
852	Checking	A	$34,500.49	$0.00	($5,870.40)	$0.00	$28,630.09
5125	Checking	D	$739,330.21	$174.58	($684,691.33)	$0.00	$54,813.46
6800	Savings	D	$294,440.37	$0.00	$0.00	$0.00	$294,440.37
5677	Savings	DM	$16,219.77	$0.00	$0.00	$0.00	$16,219.77
3184	Savings	A	$58,587.70	$0.00	$0.00	$0.00	$58,587.70
4680	Checking	A	$10,173.43	$0.00	$0.00	$0.00	$10,173.43
2209	Savings	A	$116,800.68	$0.00	$0.00	$0.00	$116,800.68

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
985	Checking	A	$5.60	$0.00	$0.00	$0.00	$5.60
1978	Checking	A	$490,772.70	$0.00	($94,743.47)	$0.00	$396,029.23
5109	Checking	EI	$793,075.66	$0.00	($18,023.83)	$0.00	$775,051.83
5166	Checking	EI	$127.16	$0.00	$0.00	$0.00	$127.16
6922	Savings	EI	$1,407,292.62	$0.00	$0.00	$0.00	$1,407,292.62
6956	Savings	EI	$6,022.99	$0.00	$0.00	$0.00	$6,022.99
4007	Savings	EI	$1,019,945.42	$0.00	$0.00	$0.00	$1,019,945.42
2952	Savings	A	$0.72	$0.00	$0.00	$0.00	$0.72
2	Savings	H	$0.08	$0.08	$0.00	$0.00	$0.16
845	Checking	A	$5,094.95	$0.00	$0.00	$0.00	$5,094.95
928	Checking	A	$33,436.22	$0.00	$0.00	$0.00	$33,436.22
894	Checking	A	$8,222.97	$0.00	($8,000.00)	$0.00	$222.97
3297	Checking	A	$910.12	$0.00	$0.00	$0.00	$910.12

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6755	Checking	ER	$172,087.00	$0.00	($45,341.65)	$0.00	$126,745.35
692	Savings	ER	$222,698.81	$0.00	$0.00	$0.00	$222,698.81
1673	Savings	ER	$3,711,715.36	$962.00	$0.00	$0.00	$3,712,677.36
130	Savings	ES	$10,354,610.40	$0.00	$0.00	$0.00	$10,354,610.40
128	Savings	H	$1,132,610.57	$0.00	$0.00	$0.00	$1,132,610.57
14	Savings	A	$3,496,543.20	$0.00	$0.00	$0.00	$3,496,543.20
944	Checking	A	$23,574.37	$0.00	$0.00	$0.00	$23,574.37
4915	Checking	MS	$105,235.36	$0.00	($28,207.14)	$0.00	$77,028.22
7889	Savings	MS	$1,151,707.55	$0.00	$0.00	$0.00	$1,151,707.55
7897	Savings	MS	$8,922,728.23	$0.00	$0.00	$0.00	$8,922,728.23
734	Checking	EI	$44,500.34	$0.00	$0.00	$0.00	$44,500.34
7219	Savings	EI	$5,460,580.60	$0.00	$0.00	$0.00	$5,460,580.60
125	Savings	EI	$285,210.36	$0.00	$0.00	$0.00	$285,210.36

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
726	Checking	EI	$21,920.29	$0.00	$0.00	$0.00	$21,920.29
5521	Checking	A	$1,253,540.09	$199,070.95	($632,404.32)	$0.00	$820,206.72
		Total	$252,455,897.98	$2,285,802.54	($5,690,030.71)	($323,006.37)	$248,728,663.44
						Total Cash From Financials	$248,728,536.28

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$252,455,897.98
FDIC Insurance	$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$252,205,897.98
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$252,455,897.98

Investments and Collateralization of Investments

Investments From Financials	$23,636,415.48
Market Value as of Fiscal Year End Date	$23,718,885.42
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$23,718,885.42

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
2,294	1,651		1,887

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$28,076,692.00	1,835	236		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$13,261,448.73	2,294	1,651		
Worker's Compensation	$2,136,094.08	2,294	1,651		
Life Insurance					
Unemployment Insurance	$160,643.59	2,294	128		
Disability Insurance	$21,843.35	398	106		
Hospital, Medical and Dental Insurance	$62,458,928.50	2,117	36		1,887
Union Welfare Benefits	$91,904.98	161	35		
Supplemental Benefit Payments to Disabled Firefighters	$215,251.51	9			
Employee Benefits,Other	$580,439.35	435	43		
Total Employee Benefits Paid	$107,003,246.09				