

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

Town of Arcadia  
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, Dawn Piscioti (LG540302900000C), hereby certify that I am the Chief Financial Officer of the Town of Arcadia, and that the information provided in the Annual Financial Report of the Town of Arcadia for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

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

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SW - Special District(s) Water
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$620,831.00	\$695,286.00	\$862,906.00
201 - Cash In Time Deposits	\$779,079.00	\$449,683.00	\$439,129.00
210 - Petty Cash	\$400.00	\$100.00	\$100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,400,310.00</b>	<b>\$1,145,069.00</b>	<b>\$1,302,135.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$105,065.00	\$102,469.00	\$114,313.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$105,065.00</b>	<b>\$102,469.00</b>	<b>\$114,313.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$42,154.00	\$8,809.00	\$10,771.00
454 - Leases Receivable	\$1,355,084.00	-	-
<b>Total for Net Other Receivables</b>	<b>\$1,397,238.00</b>	<b>\$8,809.00</b>	<b>\$10,771.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$197,731.00	\$367,821.00	\$310,429.00
440 - Due from Other Governments <i>Other Govt</i>	\$3,165.00	-	-
<b>Total for Due From</b>	<b>\$200,896.00</b>	<b>\$367,821.00</b>	<b>\$310,429.00</b>
<b>Other Assets</b>			

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**A - General  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
480 - Prepaid Expenses	\$27,690.00	\$30,091.00	\$25,190.00
<b>Total for Other Assets</b>	<b>\$27,690.00</b>	<b>\$30,091.00</b>	<b>\$25,190.00</b>
<b>Total for Assets</b>	<b>\$3,131,199.00</b>	<b>\$1,654,259.00</b>	<b>\$1,762,838.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,131,199.00</b>	<b>\$1,654,259.00</b>	<b>\$1,762,838.00</b>

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$18,509.00	-	-
601 - Accrued Liabilities	\$11,079.00	\$28,119.00	\$8,073.00
<b>Total for Payables</b>	<b>\$29,588.00</b>	<b>\$28,119.00</b>	<b>\$8,073.00</b>
<b>Due to</b>			
631 - Due To Other Governments <i>Other govt</i>	\$623.00	\$623.00	\$634.00
<b>Total for Due to</b>	<b>\$623.00</b>	<b>\$623.00</b>	<b>\$634.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>solar deposits</i>	\$5,000.00	\$9,217.00	\$131,793.00
690 - Overpayments and Clearing Account	\$464.00	\$3,184.00	\$7,661.00
<b>Total for Other Liabilities</b>	<b>\$5,464.00</b>	<b>\$12,401.00</b>	<b>\$139,454.00</b>
<b>Total for Liabilities</b>	<b>\$35,675.00</b>	<b>\$41,143.00</b>	<b>\$148,161.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>Solar lease</i>	\$1,355,084.00	-	-
<b>Total for Deferred Inflows of Resources</b>	<b>\$1,355,084.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Deferred Inflows</b>	<b>\$1,355,084.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$27,690.00	\$30,091.00	\$25,190.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$27,690.00</b>	<b>\$30,091.00</b>	<b>\$25,190.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$105,065.00	\$102,469.00	\$114,313.00
<b>Total for Restricted Fund Balance</b>	<b>\$105,065.00</b>	<b>\$102,469.00</b>	<b>\$114,313.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$255,000.00	\$220,000.00	\$150,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$255,000.00</b>	<b>\$220,000.00</b>	<b>\$150,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,352,685.00	\$1,260,556.00	\$1,325,174.00
<b>Total for Unassigned Fund Balance</b>	<b>\$1,352,685.00</b>	<b>\$1,260,556.00</b>	<b>\$1,325,174.00</b>
<b>Total for Fund Balance</b>	<b>\$1,740,440.00</b>	<b>\$1,613,116.00</b>	<b>\$1,614,677.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,131,199.00</b>	<b>\$1,654,259.00</b>	<b>\$1,762,838.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$680,955.00	\$764,038.00	\$794,899.00
<b>Total for Property Taxes</b>	<b>\$680,955.00</b>	<b>\$764,038.00</b>	<b>\$794,899.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$41,070.00	\$33,219.00	\$118,067.00
1090 - Interest and Penalties on Real Prop Taxes	\$10,973.00	\$10,421.00	\$9,861.00
<b>Total for Property Tax Items</b>	<b>\$52,043.00</b>	<b>\$43,640.00</b>	<b>\$127,928.00</b>
<b>Non-Property Tax Items</b>			
1116 - Tax on Adult-Use Cannabis	-	\$85.00	-
1170 - Franchise Tax	\$46,304.00	\$32,873.00	\$35,570.00
<b>Total for Non-Property Tax Items</b>	<b>\$46,304.00</b>	<b>\$32,958.00</b>	<b>\$35,570.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$2,260.00	\$2,306.00	\$2,173.00
1550 - Public Pound Charges Dog Control Fees	\$250.00	\$200.00	\$200.00
1601 - Public Health Fees	\$27,810.00	\$22,380.00	\$23,570.00
<b>Total for Departmental Income</b>	<b>\$30,320.00</b>	<b>\$24,886.00</b>	<b>\$25,943.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$21,614.00	\$15,030.00	\$15,592.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2410 - Rental of Real Property	\$32,399.00	-	-
<b>Total for Use of Money and Property</b>	<b>\$54,013.00</b>	<b>\$15,030.00</b>	<b>\$15,592.00</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	\$40.00	\$80.00	\$70.00
2540 - Bingo Licenses	\$1,012.00	\$1,111.00	\$1,197.00
2544 - Dog Licenses	\$5,310.00	\$6,050.00	\$6,784.00
<b>Total for Licenses and Permits</b>	<b>\$6,362.00</b>	<b>\$7,241.00</b>	<b>\$8,051.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$16,119.00	\$15,212.00	\$13,556.00
<b>Total for Fines and Forfeitures</b>	<b>\$16,119.00</b>	<b>\$15,212.00</b>	<b>\$13,556.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2660 - Sales of Real Property	-	-	\$35,000.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$35,000.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$35,965.00	\$1,300.00	\$22,048.00
2770 - Unclassified <i>misc</i>	\$301.00	-	\$33,774.00
<b>Total for Other Revenues</b>	<b>\$36,266.00</b>	<b>\$1,300.00</b>	<b>\$55,822.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$62,847.00	\$62,847.00	\$62,847.00
3005 - State Aid Mortgage Tax	\$204,826.00	\$129,970.00	\$178,248.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3089 - State Aid Other <i>other state aid</i>	\$4,397.00	\$4,397.00	-
<b>Total for State Aid</b>	<b>\$272,070.00</b>	<b>\$197,214.00</b>	<b>\$241,095.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$9,217.00	\$122,576.00	\$216,310.00
<b>Total for Federal Aid</b>	<b>\$9,217.00</b>	<b>\$122,576.00</b>	<b>\$216,310.00</b>
<b>Total for Revenues</b>	<b>\$1,203,669.00</b>	<b>\$1,224,095.00</b>	<b>\$1,569,766.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$85,717.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$85,717.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$85,717.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,203,669.00</b>	<b>\$1,224,095.00</b>	<b>\$1,655,483.00</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$27,494.00	\$25,458.00	\$24,480.00
10104 - Legislative Board - Contractual	\$132.00	-	-
<b>Total for Legislative Board</b>	<b>\$27,626.00</b>	<b>\$25,458.00</b>	<b>\$24,480.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$85,896.00	\$78,808.00	\$76,093.00
11104 - Municipal Court - Contractual	\$1,256.00	\$1,114.00	\$1,317.00
<b>Total for Judicial</b>	<b>\$87,152.00</b>	<b>\$79,922.00</b>	<b>\$77,410.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$78,754.00	\$72,312.00	\$63,818.00
12202 - Supervisor - Equipment and Capital Outlay	\$1,058.00	-	-
12204 - Supervisor - Contractual	\$2,786.00	\$3,901.00	\$5,710.00
<b>Total for Executive</b>	<b>\$82,598.00</b>	<b>\$76,213.00</b>	<b>\$69,528.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$38,950.00	\$26,010.00	\$22,505.00
13301 - Tax Collection - Personal Services	\$10,534.00	\$10,129.00	\$9,149.00
13304 - Tax Collection - Contractual	\$8,229.00	\$9,428.00	\$16,990.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13401 - Budget - Personal Services	\$4,941.00	\$4,575.00	\$4,280.00
13551 - Assessment - Personal Services	\$102,683.00	\$102,333.00	\$94,337.00
13554 - Assessment - Contractual	\$12,522.00	\$7,003.00	\$8,906.00
<b>Total for Finance</b>	<b>\$177,859.00</b>	<b>\$159,478.00</b>	<b>\$156,167.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$85,291.00	\$78,687.00	\$124,491.00
14104 - Clerk - Contractual	\$3,767.00	\$3,142.00	\$3,039.00
14204 - Law - Contractual	\$17,445.00	\$42,368.00	\$30,848.00
<b>Total for Municipal Staff</b>	<b>\$106,503.00</b>	<b>\$124,197.00</b>	<b>\$158,378.00</b>
<b>Shared Services</b>			
16204 - Operation of Plant - Contractual	\$33,818.00	\$35,641.00	\$29,902.00
<b>Total for Shared Services</b>	<b>\$33,818.00</b>	<b>\$35,641.00</b>	<b>\$29,902.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$68,768.00	\$64,620.00	\$57,982.00
19204 - Municipal Association Dues - Contractual	\$1,500.00	\$1,350.00	\$2,850.00
<b>Total for Special Items</b>	<b>\$70,268.00</b>	<b>\$65,970.00</b>	<b>\$60,832.00</b>
<b>Total for General Government Support</b>	<b>\$585,824.00</b>	<b>\$566,879.00</b>	<b>\$576,697.00</b>
<b>Public Safety</b>			
<b>Traffic Control</b>			
33104 - Traffic Control - Contractual	\$41,362.00	\$44,999.00	\$39,670.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Traffic Control</b>	<b>\$41,362.00</b>	<b>\$44,999.00</b>	<b>\$39,670.00</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$7,269.00	\$6,622.00	\$6,367.00
35104 - Dog Control - Contractual	\$518.00	\$668.00	\$803.00
<b>Total for Animal Control</b>	<b>\$7,787.00</b>	<b>\$7,290.00</b>	<b>\$7,170.00</b>
<b>Total for Public Safety</b>	<b>\$49,149.00</b>	<b>\$52,289.00</b>	<b>\$46,840.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$15,161.00	\$14,037.00	\$16,135.00
<b>Total for Public Health Program</b>	<b>\$15,161.00</b>	<b>\$14,037.00</b>	<b>\$16,135.00</b>
<b>Total for Health</b>	<b>\$15,161.00</b>	<b>\$14,037.00</b>	<b>\$16,135.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$88,778.00	\$82,202.00	\$76,760.00
50104 - Highway and Street Administration - Contractual	\$1,125.00	\$728.00	\$672.00
51324 - Garage - Contractual	\$56,337.00	\$162,966.00	\$245,542.00
51824 - Street Lighting - Contractual	\$6,263.00	\$5,876.00	\$4,916.00
<b>Total for Highway</b>	<b>\$152,503.00</b>	<b>\$251,772.00</b>	<b>\$327,890.00</b>
<b>Total for Transportation</b>	<b>\$152,503.00</b>	<b>\$251,772.00</b>	<b>\$327,890.00</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
64104 - Publicity - Contractual	-	\$74.00	\$706.00
65104 - Veterans Service - Contractual	\$500.00	\$500.00	\$500.00
67724 - Programs for the Aging - Contractual	\$2,209.00	\$2,165.00	\$2,123.00
<b>Total for Economic Opportunity and Development</b>	<b>\$2,709.00</b>	<b>\$2,739.00</b>	<b>\$3,329.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$2,709.00</b>	<b>\$2,739.00</b>	<b>\$3,329.00</b>
<b>Culture and Recreation</b>			
<b>Culture</b>			
75101 - Historian - Personal Services	\$1,355.00	\$1,255.00	\$1,255.00
<b>Total for Culture</b>	<b>\$1,355.00</b>	<b>\$1,255.00</b>	<b>\$1,255.00</b>
<b>Total for Culture and Recreation</b>	<b>\$1,355.00</b>	<b>\$1,255.00</b>	<b>\$1,255.00</b>
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	\$1,650.00	\$11,844.00	\$8,799.00
<b>Total for Sanitation</b>	<b>\$1,650.00</b>	<b>\$11,844.00</b>	<b>\$8,799.00</b>
<b>Special Services</b>			
88104 - Cemetery - Contractual	\$6,340.00	\$6,904.00	\$3,346.00
89894 - Home and Community Services, Other - Contractual <i>Water project not funded yet</i>	\$587.00	\$45,185.00	\$84,577.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Special Services</b>	<b>\$6,927.00</b>	<b>\$52,089.00</b>	<b>\$87,923.00</b>
<b>Total for Home and Community Services</b>	<b>\$8,577.00</b>	<b>\$63,933.00</b>	<b>\$96,722.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$92,779.00	\$76,943.00	\$63,965.00
90308 - Social Security - Employee Benefits	\$37,956.00	\$35,442.00	\$37,852.00
90408 - Workers' Compensation - Employee Benefits	\$6,214.00	\$10,122.00	\$8,777.00
90508 - Unemployment Insurance - Employee Benefits	\$1,949.00	\$7,344.00	\$1,444.00
90558 - Disability Insurance - Employee Benefits	\$432.00	\$448.00	\$550.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$121,737.00	\$126,333.00	\$133,968.00
<b>Total for Employee Benefits</b>	<b>\$261,067.00</b>	<b>\$256,632.00</b>	<b>\$246,556.00</b>
<b>Total for Employee Benefits</b>	<b>\$261,067.00</b>	<b>\$256,632.00</b>	<b>\$246,556.00</b>
<b>Total for Expenditures</b>	<b>\$1,076,345.00</b>	<b>\$1,209,536.00</b>	<b>\$1,315,424.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$16,120.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$16,120.00</b>	<b>\$0.00</b>

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**A - General  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$16,120.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$16,120.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,076,345.00</b>	<b>\$1,225,656.00</b>	<b>\$1,315,424.00</b>

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

**A - General  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,613,116.00	\$1,614,677.00	\$1,274,618.00
8022 - Restated Fund Balance - Beginning of Year	\$1,613,116.00	\$1,614,677.00	\$1,274,618.00
Add Revenues and Other Sources	\$1,203,669.00	\$1,224,095.00	\$1,655,483.00
Deduct Expenditures and Other Uses	\$1,076,345.00	\$1,225,656.00	\$1,315,424.00
8029 - Fund Balance - End of Year	\$1,740,440.00	\$1,613,116.00	\$1,614,677.00

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

**A - General  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$673,327.00	\$680,955.00	\$762,295.00
1099 - Est Rev - Property Tax Items	\$36,226.00	\$55,100.00	\$20,000.00
1199 - Est Rev - Non-Property Tax Items	\$34,085.00	\$34,085.00	\$30,000.00
2199 - Est Rev - Departmental Income	\$22,050.00	\$22,050.00	\$22,050.00
2499 - Est Rev - Use of Money and Property	\$55,000.00	\$52,500.00	\$48,500.00
2599 - Est Rev - Licenses and Permits	\$5,050.00	\$5,050.00	\$5,050.00
2649 - Est Rev - Fines and Forfeitures	\$13,000.00	\$13,000.00	\$13,000.00
2799 - Est Rev - Other Revenues	\$25,000.00	\$25,000.00	\$25,000.00
3099 - Est Rev - State Aid	\$187,244.00	\$182,847.00	\$182,847.00
<b>Total for Estimated Revenue</b>	<b>\$1,050,982.00</b>	<b>\$1,070,587.00</b>	<b>\$1,108,742.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$255,000.00	\$220,000.00	\$150,000.00
<b>Total for Estimated Other Sources</b>	<b>\$255,000.00</b>	<b>\$220,000.00</b>	<b>\$150,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,305,982.00</b>	<b>\$1,290,587.00</b>	<b>\$1,258,742.00</b>

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

**A - General  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$691,485.00	\$686,284.00	\$662,714.00
3999 - App - Public Safety	\$52,880.00	\$52,600.00	\$63,269.00
4999 - App - Health	\$14,997.00	\$14,599.00	\$14,037.00
5999 - App - Transportation	\$152,610.00	\$149,190.00	\$135,902.00
6999 - App - Economic Assistance and Opportunity	\$4,253.00	\$4,209.00	\$4,165.00
7999 - App - Culture and Recreation	\$1,357.00	\$1,305.00	\$1,255.00
8999 - App - Home and Community Services	\$66,400.00	\$66,400.00	\$65,400.00
9199 - App - Employee Benefits	\$322,000.00	\$316,000.00	\$312,000.00
<b>Total for Estimated Appropriations</b>	<b>\$1,305,982.00</b>	<b>\$1,290,587.00</b>	<b>\$1,258,742.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,305,982.00</b>	<b>\$1,290,587.00</b>	<b>\$1,258,742.00</b>

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

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,184,450.00	\$933,745.00	\$643,053.00
201 - Cash In Time Deposits	\$625,792.00	\$600,864.00	\$584,521.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,810,242.00</b>	<b>\$1,534,609.00</b>	<b>\$1,227,574.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$798.00	\$26,711.00	\$3,000.00
<b>Total for Net Other Receivables</b>	<b>\$798.00</b>	<b>\$26,711.00</b>	<b>\$3,000.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$622.00	\$7,144.00	\$7,143.00
<b>Total for Due From</b>	<b>\$622.00</b>	<b>\$7,144.00</b>	<b>\$7,143.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$1,862.00	\$1,680.00	\$1,373.00
<b>Total for Other Assets</b>	<b>\$1,862.00</b>	<b>\$1,680.00</b>	<b>\$1,373.00</b>
<b>Total for Assets</b>	<b>\$1,813,524.00</b>	<b>\$1,570,144.00</b>	<b>\$1,239,090.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,813,524.00</b>	<b>\$1,570,144.00</b>	<b>\$1,239,090.00</b>

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

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,212.00	-	-
<b>Total for Payables</b>	<b>\$1,212.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,630.00	-	-
<b>Total for Due to</b>	<b>\$1,630.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$2,842.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$1,862.00	\$1,680.00	\$1,373.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$1,862.00</b>	<b>\$1,680.00</b>	<b>\$1,373.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$25,004.00	-	-
915 - Assigned Unappropriated Fund Balance	\$1,783,816.00	\$1,568,465.00	\$1,237,717.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,808,820.00</b>	<b>\$1,568,465.00</b>	<b>\$1,237,717.00</b>
<b>Total for Fund Balance</b>	<b>\$1,810,682.00</b>	<b>\$1,570,145.00</b>	<b>\$1,239,090.00</b>

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

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,813,524.00</b>	<b>\$1,570,145.00</b>	<b>\$1,239,090.00</b>

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$953.00	\$176.00	\$7,058.00
<b>Total for Property Taxes</b>	<b>\$953.00</b>	<b>\$176.00</b>	<b>\$7,058.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$358,644.00	\$445,021.00	\$331,986.00
<b>Total for Non-Property Tax Items</b>	<b>\$358,644.00</b>	<b>\$445,021.00</b>	<b>\$331,986.00</b>
<b>Departmental Income</b>			
2110 - Zoning Fees	\$700.00	\$1,500.00	\$400.00
<b>Total for Departmental Income</b>	<b>\$700.00</b>	<b>\$1,500.00</b>	<b>\$400.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$17,785.00	\$16,342.00	\$17,153.00
<b>Total for Use of Money and Property</b>	<b>\$17,785.00</b>	<b>\$16,342.00</b>	<b>\$17,153.00</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$10,979.00	\$13,702.00	\$9,993.00
<b>Total for Licenses and Permits</b>	<b>\$10,979.00</b>	<b>\$13,702.00</b>	<b>\$9,993.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$12,236.00	\$30,784.00

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

**B - General Town-Outside Village  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Revenues</b>	\$0.00	\$12,236.00	\$30,784.00
<b>Total for Revenues</b>	\$389,061.00	\$488,977.00	\$397,374.00
<b>Total for Revenues and Other Sources</b>	\$389,061.00	\$488,977.00	\$397,374.00

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Municipal Staff</b>			
14404 - Engineer - Contractual	\$9,417.00	\$21,739.00	\$8,262.00
14904 - Public Works Administration - Contractual	\$57.00	\$645.00	-
<b>Total for Municipal Staff</b>	<b>\$9,474.00</b>	<b>\$22,384.00</b>	<b>\$8,262.00</b>
<b>Total for General Government Support</b>	<b>\$9,474.00</b>	<b>\$22,384.00</b>	<b>\$8,262.00</b>
<b>Public Safety</b>			
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$39,268.00	\$36,359.00	\$32,556.00
36204 - Safety Inspection - Contractual	\$1,092.00	\$2,002.00	\$9,612.00
<b>Total for Other Public Safety</b>	<b>\$40,360.00</b>	<b>\$38,361.00</b>	<b>\$42,168.00</b>
<b>Total for Public Safety</b>	<b>\$40,360.00</b>	<b>\$38,361.00</b>	<b>\$42,168.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40101 - Public Health - Personal Services	\$1,500.00	\$1,500.00	\$1,500.00
<b>Total for Public Health Program</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Health</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71404 - Playground and Recreation Centers - Contractual	\$79,018.00	\$77,469.00	\$75,950.00
<b>Total for Recreation</b>	<b>\$79,018.00</b>	<b>\$77,469.00</b>	<b>\$75,950.00</b>
<b>Total for Culture and Recreation</b>	<b>\$79,018.00</b>	<b>\$77,469.00</b>	<b>\$75,950.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$3,100.00	\$3,100.00	\$3,100.00
80104 - Zoning - Contractual	\$46.00	\$241.00	\$70.00
80201 - Planning and Surveys - Personal Services	\$3,100.00	\$3,400.00	\$3,100.00
80204 - Planning and Surveys - Contractual	\$61.00	\$76.00	\$29.00
<b>Total for General Environment</b>	<b>\$6,307.00</b>	<b>\$6,817.00</b>	<b>\$6,299.00</b>
<b>Water</b>			
83404 - Water Transportation and Distribution - Contractual	-	\$317.00	\$284.00
<b>Total for Water</b>	<b>\$0.00</b>	<b>\$317.00</b>	<b>\$284.00</b>
<b>Community Development</b>			
86894 - Agencies, Other - Contractual <i>Common water supply/Code Enforcement</i>	\$535.00	\$480.00	-
<b>Total for Community Development</b>	<b>\$535.00</b>	<b>\$480.00</b>	<b>\$0.00</b>

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Home and Community Services</b>	<b>\$6,842.00</b>	<b>\$7,614.00</b>	<b>\$6,583.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$7,267.00	\$6,412.00	\$5,331.00
90308 - Social Security - Employee Benefits	\$3,101.00	\$2,880.00	\$2,669.00
90408 - Workers' Compensation - Employee Benefits	\$654.00	\$533.00	\$878.00
90508 - Unemployment Insurance - Employee Benefits	\$308.00	\$769.00	\$197.00
<b>Total for Employee Benefits</b>	<b>\$11,330.00</b>	<b>\$10,594.00</b>	<b>\$9,075.00</b>
<b>Total for Employee Benefits</b>	<b>\$11,330.00</b>	<b>\$10,594.00</b>	<b>\$9,075.00</b>
<b>Total for Expenditures</b>	<b>\$148,524.00</b>	<b>\$157,922.00</b>	<b>\$143,538.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$148,524.00</b>	<b>\$157,922.00</b>	<b>\$143,538.00</b>

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

**B - General Town-Outside Village  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,570,145.00	\$1,239,090.00	\$985,254.00
8022 - Restated Fund Balance - Beginning of Year	\$1,570,145.00	\$1,239,090.00	\$985,254.00
Add Revenues and Other Sources	\$389,061.00	\$488,977.00	\$397,374.00
Deduct Expenditures and Other Uses	\$148,524.00	\$157,922.00	\$143,538.00
8029 - Fund Balance - End of Year	\$1,810,682.00	\$1,570,145.00	\$1,239,090.00

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

**B - General Town-Outside Village  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	-	\$953.00	\$176.00
1199 - Est Rev - Non-Property Tax Items	\$165,500.00	\$165,500.00	\$165,500.00
2199 - Est Rev - Departmental Income	\$1,000.00	\$1,000.00	\$1,000.00
2499 - Est Rev - Use of Money and Property	\$14,000.00	\$14,000.00	\$10,000.00
2599 - Est Rev - Licenses and Permits	\$8,000.00	\$8,000.00	\$8,000.00
<b>Total for Estimated Revenue</b>	<b>\$188,500.00</b>	<b>\$189,453.00</b>	<b>\$184,676.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$25,004.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$25,004.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$213,504.00</b>	<b>\$189,453.00</b>	<b>\$184,676.00</b>

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

**B - General Town-Outside Village  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$36,000.00	\$36,000.00	\$36,000.00
3999 - App - Public Safety	\$67,434.00	\$45,725.00	\$44,082.00
4999 - App - Health	\$1,622.00	\$1,560.00	\$1,500.00
7999 - App - Culture and Recreation	\$80,598.00	\$79,018.00	\$77,469.00
8999 - App - Home and Community Services	\$14,100.00	\$14,100.00	\$14,100.00
9199 - App - Employee Benefits	\$13,750.00	\$13,050.00	\$11,525.00
<b>Total for Estimated Appropriations</b>	<b>\$213,504.00</b>	<b>\$189,453.00</b>	<b>\$184,676.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$213,504.00</b>	<b>\$189,453.00</b>	<b>\$184,676.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$271,506.00	\$152,298.00	\$172,727.00
201 - Cash In Time Deposits	\$206,339.00	\$352,915.00	\$433,019.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$477,845.00</b>	<b>\$505,213.00</b>	<b>\$605,746.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$741,022.00	\$645,709.00	\$537,190.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$741,022.00</b>	<b>\$645,709.00</b>	<b>\$537,190.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$9,450.00	\$9,450.00
440 - Due from Other Governments <i>Other Govt</i>	\$77,250.00	\$50,094.00	\$18,843.00
<b>Total for Due From</b>	<b>\$77,250.00</b>	<b>\$59,544.00</b>	<b>\$28,293.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$10,181.00	\$15,192.00	\$13,630.00
<b>Total for Other Assets</b>	<b>\$10,181.00</b>	<b>\$15,192.00</b>	<b>\$13,630.00</b>
<b>Total for Assets</b>	<b>\$1,306,298.00</b>	<b>\$1,225,658.00</b>	<b>\$1,184,859.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,306,298.00</b>	<b>\$1,225,658.00</b>	<b>\$1,184,859.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$71,346.00	-	-
601 - Accrued Liabilities	-	\$28,998.00	\$14,799.00
<b>Total for Payables</b>	<b>\$71,346.00</b>	<b>\$28,998.00</b>	<b>\$14,799.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$50.00	\$88,700.00	\$88,700.00
<b>Total for Due to</b>	<b>\$50.00</b>	<b>\$88,700.00</b>	<b>\$88,700.00</b>
<b>Total for Liabilities</b>	<b>\$71,396.00</b>	<b>\$117,698.00</b>	<b>\$103,499.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$10,181.00	\$15,192.00	\$13,630.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$10,181.00</b>	<b>\$15,192.00</b>	<b>\$13,630.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$741,022.00	\$645,709.00	\$537,190.00
<b>Total for Restricted Fund Balance</b>	<b>\$741,022.00</b>	<b>\$645,709.00</b>	<b>\$537,190.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$190,000.00	\$175,000.00	\$185,000.00

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

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

	12/31/2025	12/31/2024	12/31/2023
915 - Assigned Unappropriated Fund Balance	\$293,699.00	\$272,059.00	\$345,540.00
<b>Total for Assigned Fund Balance</b>	<b>\$483,699.00</b>	<b>\$447,059.00</b>	<b>\$530,540.00</b>
<b>Total for Fund Balance</b>	<b>\$1,234,902.00</b>	<b>\$1,107,960.00</b>	<b>\$1,081,360.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,306,298.00</b>	<b>\$1,225,658.00</b>	<b>\$1,184,859.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,274,272.00	\$1,231,343.00	\$1,178,219.00
<b>Total for Property Taxes</b>	<b>\$1,274,272.00</b>	<b>\$1,231,343.00</b>	<b>\$1,178,219.00</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments <i>snow removal</i>	\$275,894.00	\$130,052.00	\$110,082.00
<b>Total for Intergovernmental Charges</b>	<b>\$275,894.00</b>	<b>\$130,052.00</b>	<b>\$110,082.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$28,032.00	\$24,635.00	\$35,004.00
<b>Total for Use of Money and Property</b>	<b>\$28,032.00</b>	<b>\$24,635.00</b>	<b>\$35,004.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$1,748.00	\$1,604.00	\$2,839.00
2665 - Sales of Equipment	\$82,335.00	\$96,225.00	\$123,163.00
2680 - Insurance Recoveries	-	\$2,321.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$84,083.00</b>	<b>\$100,150.00</b>	<b>\$126,002.00</b>
<b>Total for Revenues</b>	<b>\$1,662,281.00</b>	<b>\$1,486,180.00</b>	<b>\$1,449,307.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,662,281.00</b>	<b>\$1,486,180.00</b>	<b>\$1,449,307.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51201 - Maintenance of Bridges - Personal Services	\$4,125.00	\$7,034.00	\$6,502.00
51204 - Maintenance of Bridges - Contractual	\$7,784.00	\$7,870.00	\$4,961.00
51301 - Machinery - Personal Services	\$69,145.00	\$53,307.00	\$56,294.00
51302 - Machinery - Equipment and Capital Outlay	\$410,577.00	\$337,026.00	\$498,917.00
51304 - Machinery - Contractual	\$94,382.00	\$102,678.00	\$101,378.00
51324 - Garage - Contractual	\$12,196.00	\$12,194.00	\$12,645.00
51401 - Brush And Weeds - Personal Services	\$117,760.00	\$113,959.00	\$112,035.00
51404 - Brush And Weeds - Contractual	\$38,241.00	\$50,090.00	\$43,494.00
51421 - Snow Removal - Personal Services	\$164,471.00	\$218,097.00	\$182,061.00
51424 - Snow Removal - Contractual	\$157,664.00	\$151,354.00	\$160,552.00
51481 - Highway Services for Other Governments - Personal Services	\$100,082.00	\$105,735.00	\$103,408.00
<i>Other govt</i>			
51484 - Highway Services for Other Governments - Contractual	\$209,033.00	\$139,684.00	\$136,054.00
<i>Other govt</i>			
<b>Total for Highway</b>	<b>\$1,385,460.00</b>	<b>\$1,299,028.00</b>	<b>\$1,418,301.00</b>
<b>Total for Transportation</b>	<b>\$1,385,460.00</b>	<b>\$1,299,028.00</b>	<b>\$1,418,301.00</b>
<b>Employee Benefits</b>			

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$34,759.00	\$32,489.00	\$27,904.00
90308 - Social Security - Employee Benefits	\$36,435.00	\$36,366.00	\$35,280.00
90408 - Workers' Compensation - Employee Benefits	\$1,962.00	\$3,463.00	\$4,827.00
90508 - Unemployment Insurance - Employee Benefits	\$1,623.00	\$6,417.00	\$1,231.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$75,100.00	\$81,817.00	\$81,357.00
<b>Total for Employee Benefits</b>	<b>\$149,879.00</b>	<b>\$160,552.00</b>	<b>\$150,599.00</b>
<b>Total for Employee Benefits</b>	<b>\$149,879.00</b>	<b>\$160,552.00</b>	<b>\$150,599.00</b>
<b>Total for Expenditures</b>	<b>\$1,535,339.00</b>	<b>\$1,459,580.00</b>	<b>\$1,568,900.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,535,339.00</b>	<b>\$1,459,580.00</b>	<b>\$1,568,900.00</b>

Town of Arcadia  
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For the Fiscal Period 01/01/2025 - 12/31/2025

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,107,960.00	\$1,081,360.00	\$1,109,257.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$91,696.00
8022 - Restated Fund Balance - Beginning of Year	\$1,107,960.00	\$1,081,360.00	\$1,200,953.00
Add Revenues and Other Sources	\$1,662,281.00	\$1,486,180.00	\$1,449,307.00
Deduct Expenditures and Other Uses	\$1,535,339.00	\$1,459,580.00	\$1,568,900.00
8029 - Fund Balance - End of Year	\$1,234,902.00	\$1,107,960.00	\$1,081,360.00

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,232,739.00	\$1,274,272.00	\$1,231,343.00
2399 - Est Rev - Intergovernmental Charges	\$120,000.00	\$120,000.00	\$120,000.00
2499 - Est Rev - Use of Money and Property	\$20,000.00	\$26,000.00	\$36,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$70,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$1,442,739.00</b>	<b>\$1,420,272.00</b>	<b>\$1,387,343.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$190,000.00	\$175,000.00	\$185,000.00
<b>Total for Estimated Other Sources</b>	<b>\$190,000.00</b>	<b>\$175,000.00</b>	<b>\$185,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,632,739.00</b>	<b>\$1,595,272.00</b>	<b>\$1,572,343.00</b>

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$7,000.00	\$7,000.00	\$7,000.00
5999 - App - Transportation	\$1,436,739.00	\$1,401,272.00	\$1,370,593.00
9199 - App - Employee Benefits	\$189,000.00	\$187,000.00	\$194,750.00
<b>Total for Estimated Appropriations</b>	<b>\$1,632,739.00</b>	<b>\$1,595,272.00</b>	<b>\$1,572,343.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,632,739.00</b>	<b>\$1,595,272.00</b>	<b>\$1,572,343.00</b>

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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$997,562.00	\$822,609.00	\$596,077.00
201 - Cash In Time Deposits	\$957,962.00	\$964,286.00	\$938,059.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,955,524.00</b>	<b>\$1,786,895.00</b>	<b>\$1,534,136.00</b>
<b>Due From</b>			
440 - Due from Other Governments <i>Other govt</i>	\$159,249.00	\$170,788.00	\$166,364.00
<b>Total for Due From</b>	<b>\$159,249.00</b>	<b>\$170,788.00</b>	<b>\$166,364.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$10,181.00	\$15,192.00	\$13,629.00
<b>Total for Other Assets</b>	<b>\$10,181.00</b>	<b>\$15,192.00</b>	<b>\$13,629.00</b>
<b>Total for Assets</b>	<b>\$2,124,954.00</b>	<b>\$1,972,875.00</b>	<b>\$1,714,129.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,124,954.00</b>	<b>\$1,972,875.00</b>	<b>\$1,714,129.00</b>

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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	-	\$34,100.00	\$34,100.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$34,100.00</b>	<b>\$34,100.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$34,100.00</b>	<b>\$34,100.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$10,181.00	\$15,192.00	\$13,629.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$10,181.00</b>	<b>\$15,192.00</b>	<b>\$13,629.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$29,000.00	-	-
915 - Assigned Unappropriated Fund Balance	\$2,085,773.00	\$1,923,583.00	\$1,666,400.00
<b>Total for Assigned Fund Balance</b>	<b>\$2,114,773.00</b>	<b>\$1,923,583.00</b>	<b>\$1,666,400.00</b>
<b>Total for Fund Balance</b>	<b>\$2,124,954.00</b>	<b>\$1,938,775.00</b>	<b>\$1,680,029.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,124,954.00</b>	<b>\$1,972,875.00</b>	<b>\$1,714,129.00</b>

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

**DB - Highway Part-town  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$550,982.00	\$529,329.00	\$544,105.00
<b>Total for Property Taxes</b>	<b>\$550,982.00</b>	<b>\$529,329.00</b>	<b>\$544,105.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$391,043.00	\$357,753.00	\$331,239.00
<b>Total for Non-Property Tax Items</b>	<b>\$391,043.00</b>	<b>\$357,753.00</b>	<b>\$331,239.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$27,606.00	\$26,227.00	\$27,547.00
<b>Total for Use of Money and Property</b>	<b>\$27,606.00</b>	<b>\$26,227.00</b>	<b>\$27,547.00</b>
<b>Other Revenues</b>			
2770 - Unclassified	-	\$1,800.00	-
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$1,800.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$492,309.00	\$479,781.00	\$431,014.00
<b>Total for State Aid</b>	<b>\$492,309.00</b>	<b>\$479,781.00</b>	<b>\$431,014.00</b>
<b>Total for Revenues</b>	<b>\$1,461,940.00</b>	<b>\$1,394,890.00</b>	<b>\$1,333,905.00</b>

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

**DB - Highway Part-town  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Revenues and Other Sources</b>	<b>\$1,461,940.00</b>	<b>\$1,394,890.00</b>	<b>\$1,333,905.00</b>

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

**DB - Highway Part-town  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$226,336.00	\$139,474.00	\$132,867.00
51104 - Maintenance of Roads - Contractual	\$234,198.00	\$235,408.00	\$216,495.00
51121 - Permanent Improvements Highway - Personal Services	\$43,075.00	\$29,111.00	\$27,126.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$492,309.00	\$479,781.00	\$431,014.00
51124 - Permanent Improvements Highway - Contractual	\$146,203.00	\$115,599.00	\$135,229.00
<b>Total for Highway</b>	<b>\$1,142,121.00</b>	<b>\$999,373.00</b>	<b>\$942,731.00</b>
<b>Total for Transportation</b>	<b>\$1,142,121.00</b>	<b>\$999,373.00</b>	<b>\$942,731.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$34,759.00	\$32,489.00	\$27,904.00
90308 - Social Security - Employee Benefits	\$20,196.00	\$12,586.00	\$11,928.00
90408 - Workers' Compensation - Employee Benefits	\$1,962.00	\$3,463.00	\$4,827.00
90508 - Unemployment Insurance - Employee Benefits	\$1,623.00	\$6,417.00	\$1,231.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$75,100.00	\$81,816.00	\$81,842.00
<b>Total for Employee Benefits</b>	<b>\$133,640.00</b>	<b>\$136,771.00</b>	<b>\$127,732.00</b>

Town of Arcadia  
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**DB - Highway Part-town  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Employee Benefits</b>	<b>\$133,640.00</b>	<b>\$136,771.00</b>	<b>\$127,732.00</b>
<b>Total for Expenditures</b>	<b>\$1,275,761.00</b>	<b>\$1,136,144.00</b>	<b>\$1,070,463.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,275,761.00</b>	<b>\$1,136,144.00</b>	<b>\$1,070,463.00</b>

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

**DB - Highway Part-town  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,938,775.00	\$1,680,029.00	\$1,508,283.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$91,696.00
8022 - Restated Fund Balance - Beginning of Year	\$1,938,775.00	\$1,680,029.00	\$1,416,587.00
Add Revenues and Other Sources	\$1,461,940.00	\$1,394,890.00	\$1,333,905.00
Deduct Expenditures and Other Uses	\$1,275,761.00	\$1,136,144.00	\$1,070,463.00
8029 - Fund Balance - End of Year	\$2,124,954.00	\$1,938,775.00	\$1,680,029.00

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

**DB - Highway Part-town  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$550,581.00	\$550,982.00	\$529,329.00
1199 - Est Rev - Non-Property Tax Items	\$220,000.00	\$220,000.00	\$220,000.00
2499 - Est Rev - Use of Money and Property	\$23,000.00	\$23,000.00	\$27,000.00
3099 - Est Rev - State Aid	\$300,000.00	\$300,000.00	\$300,000.00
<b>Total for Estimated Revenue</b>	<b>\$1,093,581.00</b>	<b>\$1,093,982.00</b>	<b>\$1,076,329.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$29,000.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$29,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,122,581.00</b>	<b>\$1,093,982.00</b>	<b>\$1,076,329.00</b>

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

**DB - Highway Part-town  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$7,000.00	\$7,000.00	\$7,000.00
5999 - App - Transportation	\$941,981.00	\$915,382.00	\$889,229.00
9199 - App - Employee Benefits	\$173,600.00	\$171,600.00	\$180,100.00
<b>Total for Estimated Appropriations</b>	<b>\$1,122,581.00</b>	<b>\$1,093,982.00</b>	<b>\$1,076,329.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,122,581.00</b>	<b>\$1,093,982.00</b>	<b>\$1,076,329.00</b>

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

**H - Capital Projects  
Balance Sheet**

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

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

**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	\$196,673.00	\$57,392.00	-
<b>Total for Due to</b>	<b>\$196,673.00</b>	<b>\$57,392.00</b>	<b>\$0.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	-	-	\$2,632,000.00
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,632,000.00</b>
<b>Total for Liabilities</b>	<b>\$196,673.00</b>	<b>\$57,392.00</b>	<b>\$2,632,000.00</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$196,673.00)	(\$57,392.00)	(\$2,632,000.00)
<b>Total for Unassigned Fund Balance</b>	<b>(\$196,673.00)</b>	<b>(\$57,392.00)</b>	<b>(\$2,632,000.00)</b>
<b>Total for Fund Balance</b>	<b>(\$196,673.00)</b>	<b>(\$57,392.00)</b>	<b>(\$2,632,000.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Federal Aid</b>			
4989 - Federal Aid Other Home and Community Services	-	\$787,438.00	\$796,455.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$787,438.00</b>	<b>\$796,455.00</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$787,438.00</b>	<b>\$796,455.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$11,282.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,282.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	\$2,564,000.00	-
5731 - BANS Redeemed from Appropriations	-	\$68,000.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$2,632,000.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$2,632,000.00</b>	<b>\$11,282.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$3,419,438.00</b>	<b>\$807,737.00</b>

Town of Arcadia  
Annual Financial Report  
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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Water</b>			
83102 - Water Administration - Equipment and Capital Outlay	\$139,281.00	\$146,790.00	\$57,168.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	\$636,773.00	\$3,129,161.00
<b>Total for Water</b>	<b>\$139,281.00</b>	<b>\$783,563.00</b>	<b>\$3,186,329.00</b>
<b>Total for Home and Community Services</b>	<b>\$139,281.00</b>	<b>\$783,563.00</b>	<b>\$3,186,329.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97307 - Bond Anticipation Notes - Debt Interest	-	\$61,267.00	-
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$61,267.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$61,267.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$139,281.00</b>	<b>\$844,830.00</b>	<b>\$3,186,329.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			

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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$215,108.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$215,108.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$215,108.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$215,108.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$139,281.00</b>	<b>\$844,830.00</b>	<b>\$3,401,437.00</b>

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**H - Capital Projects  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$57,392.00)	(\$2,632,000.00)	(\$38,300.00)
8022 - Restated Fund Balance - Beginning of Year	(\$57,392.00)	(\$2,632,000.00)	(\$38,300.00)
Add Revenues and Other Sources	\$0.00	\$3,419,438.00	\$807,737.00
Deduct Expenditures and Other Uses	\$139,281.00	\$844,830.00	\$3,401,437.00
8029 - Fund Balance - End of Year	(\$196,673.00)	(\$57,392.00)	(\$2,632,000.00)

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**SF - Special District(s) Fire Protection  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$2,993.00	\$2,912.00	\$2,837.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,993.00</b>	<b>\$2,912.00</b>	<b>\$2,837.00</b>
<b>Total for Assets</b>	<b>\$2,993.00</b>	<b>\$2,912.00</b>	<b>\$2,837.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,993.00</b>	<b>\$2,912.00</b>	<b>\$2,837.00</b>

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**SF - Special District(s) Fire Protection  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$2,993.00	\$2,912.00	\$2,837.00
<b>Total for Assigned Fund Balance</b>	<b>\$2,993.00</b>	<b>\$2,912.00</b>	<b>\$2,837.00</b>
<b>Total for Fund Balance</b>	<b>\$2,993.00</b>	<b>\$2,912.00</b>	<b>\$2,837.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,993.00</b>	<b>\$2,912.00</b>	<b>\$2,837.00</b>

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**SF - Special District(s) Fire Protection  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$195,840.00	\$192,000.00	\$189,000.00
<b>Total for Property Taxes</b>	<b>\$195,840.00</b>	<b>\$192,000.00</b>	<b>\$189,000.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$81.00	\$75.00	\$79.00
<b>Total for Use of Money and Property</b>	<b>\$81.00</b>	<b>\$75.00</b>	<b>\$79.00</b>
<b>Total for Revenues</b>	<b>\$195,921.00</b>	<b>\$192,075.00</b>	<b>\$189,079.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$195,921.00</b>	<b>\$192,075.00</b>	<b>\$189,079.00</b>

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**SF - Special District(s) Fire Protection  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$195,840.00	\$192,000.00	\$189,000.00
<b>Total for Fire Protection</b>	<b>\$195,840.00</b>	<b>\$192,000.00</b>	<b>\$189,000.00</b>
<b>Total for Public Safety</b>	<b>\$195,840.00</b>	<b>\$192,000.00</b>	<b>\$189,000.00</b>
<b>Total for Expenditures</b>	<b>\$195,840.00</b>	<b>\$192,000.00</b>	<b>\$189,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$195,840.00</b>	<b>\$192,000.00</b>	<b>\$189,000.00</b>

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**SF - Special District(s) Fire Protection  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,912.00	\$2,837.00	\$2,758.00
8022 - Restated Fund Balance - Beginning of Year	\$2,912.00	\$2,837.00	\$2,758.00
Add Revenues and Other Sources	\$195,921.00	\$192,075.00	\$189,079.00
Deduct Expenditures and Other Uses	\$195,840.00	\$192,000.00	\$189,000.00
8029 - Fund Balance - End of Year	\$2,993.00	\$2,912.00	\$2,837.00

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

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$248,361.00	\$202,095.00	\$195,786.00
201 - Cash In Time Deposits	\$665,344.00	\$878,571.00	\$853,429.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$913,705.00</b>	<b>\$1,080,666.00</b>	<b>\$1,049,215.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$15,120.00	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$15,120.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$913,705.00</b>	<b>\$1,095,786.00</b>	<b>\$1,049,215.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$913,705.00</b>	<b>\$1,095,786.00</b>	<b>\$1,049,215.00</b>

Town of Arcadia  
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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	-	\$219,342.00	\$204,222.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$219,342.00</b>	<b>\$204,222.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$219,342.00</b>	<b>\$204,222.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$913,705.00	\$876,444.00	\$844,993.00
<b>Total for Assigned Fund Balance</b>	<b>\$913,705.00</b>	<b>\$876,444.00</b>	<b>\$844,993.00</b>
<b>Total for Fund Balance</b>	<b>\$913,705.00</b>	<b>\$876,444.00</b>	<b>\$844,993.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$913,705.00</b>	<b>\$1,095,786.00</b>	<b>\$1,049,215.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$486,382.00	\$453,330.00	\$392,515.00
<b>Total for Property Taxes</b>	<b>\$486,382.00</b>	<b>\$453,330.00</b>	<b>\$392,515.00</b>
<b>Intergovernmental Charges</b>			
2378 - Water Services Other Governments <i>Other Govt</i>	\$15,106.00	\$15,560.00	\$14,185.00
<b>Total for Intergovernmental Charges</b>	<b>\$15,106.00</b>	<b>\$15,560.00</b>	<b>\$14,185.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$21,541.00	\$24,143.00	\$25,290.00
<b>Total for Use of Money and Property</b>	<b>\$21,541.00</b>	<b>\$24,143.00</b>	<b>\$25,290.00</b>
<b>Total for Revenues</b>	<b>\$523,029.00</b>	<b>\$493,033.00</b>	<b>\$431,990.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$16,120.00	\$129,391.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$16,120.00</b>	<b>\$129,391.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$16,120.00</b>	<b>\$129,391.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$523,029.00</b>	<b>\$509,153.00</b>	<b>\$561,381.00</b>

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

12/31/2025	12/31/2024	12/31/2023
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**SW - Special District(s) Water  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Water</b>			
83404 - Water Transportation and Distribution - Contractual	\$49,943.00	\$42,821.00	\$41,925.00
<b>Total for Water</b>	<b>\$49,943.00</b>	<b>\$42,821.00</b>	<b>\$41,925.00</b>
<b>Total for Home and Community Services</b>	<b>\$49,943.00</b>	<b>\$42,821.00</b>	<b>\$41,925.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$235,000.00	\$186,000.00	\$179,000.00
97107 - Serial Bonds - Debt Interest	\$200,825.00	\$180,881.00	\$159,994.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$68,000.00	-
<b>Total for Debt Service</b>	<b>\$435,825.00</b>	<b>\$434,881.00</b>	<b>\$338,994.00</b>
<b>Total for Debt Service</b>	<b>\$435,825.00</b>	<b>\$434,881.00</b>	<b>\$338,994.00</b>
<b>Total for Expenditures</b>	<b>\$485,768.00</b>	<b>\$477,702.00</b>	<b>\$380,919.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			

Town of Arcadia  
 Annual Financial Report  
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**SW - Special District(s) Water  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$11,282.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,282.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,282.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,282.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$485,768.00</b>	<b>\$477,702.00</b>	<b>\$392,201.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$876,444.00	\$844,993.00	\$675,813.00
8022 - Restated Fund Balance - Beginning of Year	\$876,444.00	\$844,993.00	\$675,813.00
Add Revenues and Other Sources	\$523,029.00	\$509,153.00	\$561,381.00
Deduct Expenditures and Other Uses	\$485,768.00	\$477,702.00	\$392,201.00
8029 - Fund Balance - End of Year	\$913,705.00	\$876,444.00	\$844,993.00

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$484,245.00	\$485,773.00	\$468,622.00
2199 - Est Rev - Departmental Income	\$15,660.00	\$27,000.00	\$15,120.00
2399 - Est Rev - Intergovernmental Charges	\$15,233.00	\$15,106.00	\$15,560.00
2499 - Est Rev - Use of Money and Property	\$15,850.00	\$15,750.00	\$11,250.00
<b>Total for Estimated Revenue</b>	<b>\$530,988.00</b>	<b>\$543,629.00</b>	<b>\$510,552.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$530,988.00</b>	<b>\$543,629.00</b>	<b>\$510,552.00</b>

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$50,540.00	-	\$42,821.00
9899 - App - Debt Service	\$433,705.00	\$485,773.00	\$425,801.00
<b>Total for Estimated Appropriations</b>	<b>\$484,245.00</b>	<b>\$485,773.00</b>	<b>\$468,622.00</b>
<b>Estimated Other Uses</b>			
990 - App - Unappropriated Revenues	\$46,743.00	\$57,856.00	\$41,930.00
<b>Total for Estimated Other Uses</b>	<b>\$46,743.00</b>	<b>\$57,856.00</b>	<b>\$41,930.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$530,988.00</b>	<b>\$543,629.00</b>	<b>\$510,552.00</b>

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**TC - Custodial  
Statement of Net Position**

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

Town of Arcadia  
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**TC - Custodial  
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**TC - Custodial  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Miscellaneous</b>			
2770 - Unclassified <i>Town Clerk and Justice accts</i>	\$5,214,162.00	\$4,722,794.00	\$5,024,381.00
<b>Total for Miscellaneous</b>	<b>\$5,214,162.00</b>	<b>\$4,722,794.00</b>	<b>\$5,024,381.00</b>
<b>Total for Revenues</b>	<b>\$5,214,162.00</b>	<b>\$4,722,794.00</b>	<b>\$5,024,381.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$5,214,162.00</b>	<b>\$4,722,794.00</b>	<b>\$5,024,381.00</b>

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**TC - Custodial  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19354 - Other Custodial Activities - Contractual <i>Town Clerk and Justice accts</i>	\$5,214,162.00	\$4,722,794.00	\$5,024,381.00
<b>Total for Special Items</b>	<b>\$5,214,162.00</b>	<b>\$4,722,794.00</b>	<b>\$5,024,381.00</b>
<b>Total for General Government Support</b>	<b>\$5,214,162.00</b>	<b>\$4,722,794.00</b>	<b>\$5,024,381.00</b>
<b>Total for Expenditures</b>	<b>\$5,214,162.00</b>	<b>\$4,722,794.00</b>	<b>\$5,024,381.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$5,214,162.00</b>	<b>\$4,722,794.00</b>	<b>\$5,024,381.00</b>

Town of Arcadia  
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**TC - Custodial  
 Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Net Position</b>			
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	\$5,214,162.00	\$4,722,794.00	\$5,024,381.00
Deduct Expenditures and Other Uses	\$5,214,162.00	\$4,722,794.00	\$5,024,381.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

Town of Arcadia  
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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2025	12/31/2024	12/31/2023
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$102,000.00	\$102,000.00	\$102,000.00
105 - Construction Work In Progress	\$196,673.00	\$57,392.00	\$3,444,854.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$298,673.00</b>	<b>\$159,392.00</b>	<b>\$3,546,854.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$787,260.00	\$617,676.00	\$617,676.00
104 - Machinery and Equipment	\$3,400,436.00	\$3,301,379.00	\$3,135,659.00
106 - Infrastructure	\$22,159,086.00	\$21,666,777.00	\$16,971,103.00
<b>Total for Depreciable Capital Assets</b>	<b>\$26,346,782.00</b>	<b>\$25,585,832.00</b>	<b>\$20,724,438.00</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$248,295.00)	(\$235,094.00)	(\$223,306.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$1,840,363.00)	(\$1,621,422.00)	(\$1,465,497.00)
116 - Accumulated Depreciation Infrastructure	(\$6,984,513.00)	(\$6,461,291.00)	(\$6,055,461.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$9,073,171.00)</b>	<b>(\$8,317,807.00)</b>	<b>(\$7,744,264.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$17,572,284.00</b>	<b>\$17,427,417.00</b>	<b>\$16,527,028.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$8,071,000.00	\$8,306,000.00	\$5,928,000.00
<b>Total for Debt Obligations</b>	<b>\$8,071,000.00</b>	<b>\$8,306,000.00</b>	<b>\$5,928,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$573,429.00	\$489,263.00	\$763,255.00
683 - Other Post Employment Benefits	\$3,234,138.00	\$3,528,635.00	\$2,642,040.00
687 - Compensated Absences	\$46,343.00	\$45,228.00	-
<b>Total for Other Long-Term Obligations</b>	<b>\$3,853,910.00</b>	<b>\$4,063,126.00</b>	<b>\$3,405,295.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$11,924,910.00</b>	<b>\$12,369,126.00</b>	<b>\$9,333,295.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$8,306,000.00	\$0.00	\$235,000.00	\$0.00	\$0.00	\$0.00	\$8,071,000.00
<b>Total</b>	<b>\$8,306,000.00</b>	<b>\$0.00</b>	<b>\$235,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,071,000.00</b>

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Water District #15	USDA	2/15/24	2/15/62	\$456,000.00	\$0.00	\$7,000.00	\$0.00	\$0.00	\$0.00	\$449,000.00
<b>Bond</b> Water Project - WD #17		12/20/19	12/15/51	\$469,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$459,000.00
<b>Bond</b> Water Project - WD #16		12/24/20	12/15/57	\$1,166,000.00	\$0.00	\$28,000.00	\$0.00	\$0.00	\$0.00	\$1,138,000.00
<b>Bond</b> Water Project - WD #11		12/22/10	6/15/48	\$1,088,000.00	\$0.00	\$32,000.00	\$0.00	\$0.00	\$0.00	\$1,056,000.00
<b>Bond</b> Serial Bond Refunding - WD #4-10		11/16/16	2/15/47	\$2,180,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$2,080,000.00
<b>Bond</b> Water Project - WD #12		12/21/17	6/15/55	\$839,000.00	\$0.00	\$19,000.00	\$0.00	\$0.00	\$0.00	\$820,000.00
<b>Bond</b> Water District #15	USDA	2/15/24	2/15/62	\$2,108,000.00	\$0.00	\$39,000.00	\$0.00	\$0.00	\$0.00	\$2,069,000.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$238,000.00	\$195,701.00	\$433,701.00	\$7,833,000.00
2027	\$239,000.00	\$190,086.00	\$429,086.00	\$7,594,000.00
2028	\$248,000.00	\$183,975.00	\$431,975.00	\$7,346,000.00
2029	\$250,000.00	\$177,722.00	\$427,722.00	\$7,096,000.00
2030	\$260,000.00	\$171,250.00	\$431,250.00	\$6,836,000.00
2031	\$263,000.00	\$164,464.00	\$427,464.00	\$6,573,000.00
2032	\$272,000.00	\$157,300.00	\$429,300.00	\$6,301,000.00
2033	\$275,000.00	\$149,693.00	\$424,693.00	\$6,026,000.00
2034	\$283,000.00	\$142,137.00	\$425,137.00	\$5,743,000.00
2035	\$292,000.00	\$134,200.00	\$426,200.00	\$5,451,000.00
2036	\$299,000.00	\$125,741.00	\$424,741.00	\$5,152,000.00
2037	\$305,000.00	\$117,128.00	\$422,128.00	\$4,847,000.00
2038	\$312,000.00	\$108,553.00	\$420,553.00	\$4,535,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$297,000.00	\$100,339.00	\$397,339.00	\$4,238,000.00
2040	\$291,000.00	\$92,230.00	\$383,230.00	\$3,947,000.00
2041	\$300,000.00	\$83,780.00	\$383,780.00	\$3,647,000.00
2042	\$294,000.00	\$75,342.00	\$369,342.00	\$3,353,000.00
2043	\$252,000.00	\$68,062.00	\$320,062.00	\$3,101,000.00
2044	\$238,000.00	\$62,094.00	\$300,094.00	\$2,863,000.00
2045	\$227,000.00	\$56,601.00	\$283,601.00	\$2,636,000.00
2046	\$232,000.00	\$51,271.00	\$283,271.00	\$2,404,000.00
2047	\$237,000.00	\$45,812.00	\$282,812.00	\$2,167,000.00
2048	\$221,000.00	\$40,609.00	\$261,609.00	\$1,946,000.00
2049	\$161,000.00	\$36,609.00	\$197,609.00	\$1,785,000.00
2050	\$165,000.00	\$33,488.00	\$198,488.00	\$1,620,000.00
2051	\$168,000.00	\$30,298.00	\$198,298.00	\$1,452,000.00
2052	\$171,000.00	\$27,093.00	\$198,093.00	\$1,281,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2053	\$174,000.00	\$23,731.00	\$197,731.00	\$1,107,000.00
2054	\$177,000.00	\$20,363.00	\$197,363.00	\$930,000.00
2055	\$181,000.00	\$16,919.00	\$197,919.00	\$749,000.00
2056	\$147,000.00	\$13,406.00	\$160,406.00	\$602,000.00
2057	\$150,000.00	\$10,661.00	\$160,661.00	\$452,000.00
2058	\$87,000.00	\$7,853.00	\$94,853.00	\$365,000.00
2059	\$88,000.00	\$6,173.00	\$94,173.00	\$277,000.00
2060	\$90,000.00	\$4,463.00	\$94,463.00	\$187,000.00
2061	\$92,000.00	\$2,713.00	\$94,713.00	\$95,000.00
2062	\$95,000.00	\$914.00	\$95,914.00	\$0.00
<b>Total</b>	\$8,071,000.00	\$2,928,774.00	\$10,999,774.00	
\$8,071,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5700	Checking	DA	\$219.00	\$0.00	\$0.00	\$0.00	\$219.00
5812	Checking	DA, DB	\$352,733.00	\$0.00	\$0.00	\$0.00	\$352,733.00
8966	Checking	DA, DB	\$940,041.00	\$0.00	(\$23,708.00)	\$0.00	\$916,333.00
213	Checking	A, B	\$840,519.00	\$0.00	\$0.00	\$0.00	\$840,519.00
8974	Checking	A, B	\$981,675.00	\$0.00	(\$27,995.00)	\$0.00	\$953,680.00
9244	Checking	A	\$25,876.00	\$0.00	(\$14,797.00)	\$0.00	\$11,079.00
9252	Checking	SW	\$248,513.00	\$0.00	\$0.00	\$0.00	\$248,513.00
8982	Savings	A, B, DA, DB, SF,	\$4,083,230.00	\$0.00	\$0.00	\$0.00	\$4,083,230.00
<b>Total</b>			<b>\$7,472,806.00</b>	<b>\$0.00</b>	<b>(\$66,500.00)</b>	<b>\$0.00</b>	<b>\$7,406,306.00</b>
<b>Total Cash From Financials</b>							<b>\$7,406,306.00</b>

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$7,472,806.00
FDIC Insurance	\$750,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$7,352,974.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$8,102,974.00</b>

**Investments and Collateralization of Investments**

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

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
17	13		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Worker's Compensation	\$10,792.00	17	13		
Life Insurance					
Unemployment Insurance	\$5,503.00	14	7		
Disability Insurance	\$432.00	17	13		
Hospital, Medical and Dental Insurance	\$271,937.00	12	13		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
State Retirement System	\$169,564.00	17	5		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$97,688.00	17	13		
<b>Total Employee Benefits Paid</b>	<b>\$555,916.00</b>				