

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Campbell

County of Steuben

For the Fiscal Year Ended 12/31/2020

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 ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Campbell

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	435,168	A200	532,625
Cash In Time Deposits	0	A201	0
Petty Cash	600	A210	600
TOTAL Cash	435,768		533,225
Accounts Receivable	0	A380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	0	A391	
TOTAL Due From Other Funds	0		0
Inventory Of Materials And Supplies	342	A445	
TOTAL Inventories	342		0
Prepaid Expenses	23,346	A480	
TOTAL Prepaid Expenses	23,346		0
Cash Special Reserve	175,679	A230	195,295
TOTAL Restricted Assets	175,679		195,295
TOTAL Assets and Deferred Outflows of Resources	635,136		728,520

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	0	A600	0
TOTAL Accounts Payable	0		0
Other Liabilities		A688	500
Overpayments & Clearing Account	6,573	A690	6,573
TOTAL Other Liabilities	6,573		7,073
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	6,573		7,073
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,634	A691	0
Deferred Taxes	0	A694	0
TOTAL Deferred Inflows of Resources	3,634		0
TOTAL Deferred Inflows of Resources	3,634		0
Fund Balance			
Not in Spendable Form	23,688	A806	
TOTAL Nonspendable Fund Balance	23,688		0
Capital Reserve	175,679	A878	195,795
TOTAL Restricted Fund Balance	175,679		195,795
Assigned Appropriated Fund Balance	45,000	A914	45,000
TOTAL Assigned Fund Balance	45,000		45,000
Unassigned Fund Balance	380,562	A917	480,652
TOTAL Unassigned Fund Balance	380,562		480,652
TOTAL Fund Balance	624,929		721,447
TOTAL Liabilities, Deferred Inflows And Fund Balance	635,136		728,520

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	212,948	A1001	218,401
TOTAL Real Property Taxes	212,948		218,401
Other Payments In Lieu of Taxes	62,047	A1081	65,504
Interest & Penalties On Real Prop Taxes	4,802	A1090	5,017
TOTAL Real Property Tax Items	66,849		70,521
Non Prop Tax Dist By County	202,172	A1120	214,960
Franchises	10,378	A1170	10,383
TOTAL Non Property Tax Items	212,550		225,343
Clerk Fees	1,636	A1255	2,351
Other General Departmental Income	1,845	A1289	630
Public Pound Charges, Dog Control Fees	25	A1550	0
Zoning Fees	75	A2110	0
Planning Board Fees	325	A2115	1,275
Refuse & Garbage Charges	173	A2130	2,103
TOTAL Departmental Income	4,079		6,359
Interest And Earnings	146	A2401	177
Commissions	115,732	A2450	111,828
TOTAL Use of Money And Property	115,878		112,005
Games of Chance	10	A2530	10
Dog Licenses	7,167	A2544	6,473
Building And Alteration Permits	9,638	A2555	11,993
Permits, Other	0	A2590	0
TOTAL Licenses And Permits	16,815		18,476
Fines And Forfeited Bail	59,470	A2610	32,620
TOTAL Fines And Forfeitures	59,470		32,620
Sales, Other	385	A2655	248
TOTAL Sale of Property And Compensation For Loss	385		248
AIM Related Payments	43,771	A2750	43,771
Unclassified (specify)	7,794	A2770	1,014
Additional Description Land rental			
TOTAL Miscellaneous Local Sources	51,565		44,785
St Aid, Revenue Sharing	0	A3001	0
St Aid, Mortgage Tax	31,640	A3005	27,635
St Aid - Other (specify)	0	A3089	0
St Aid, Youth Programs	2,852	A3820	500
St Aid, Sewer Cap Proj	0	A3990	0
TOTAL State Aid	34,492		28,135
Fed Aid, Water Cap Proj	0	A4991	0
TOTAL Federal Aid	0		0
TOTAL Revenues	775,030		756,892
TOTAL Detail Revenues And Other Sources	775,030		756,892

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	10,000	A10101	10,400
Legislative Board, Contr Expend	26,742	A10104	42,013
TOTAL Legislative Board	36,742		52,413
Municipal Court, Pers Serv	61,203	A11101	57,963
Municipal Court, Equip & Cap Outlay	0	A11102	0
Municipal Court, Contr Expend	5,613	A11104	3,726
TOTAL Municipal Court	66,816		61,689
Supervisor,pers Serv	41,918	A12201	47,284
Supervisor,equip & Cap Outlay	472	A12202	200
Supervisor,contr Expend	6,833	A12204	4,048
TOTAL Supervisor	49,223		51,532
Comptroller, Contr Expend	1,934	A13154	1,973
TOTAL Comptroller	1,934		1,973
Tax Collection,pers Serv	4,833	A13301	5,027
Tax Collection,contr Expend	3,979	A13304	3,986
TOTAL Tax Collection	8,812		9,013
Budget, Pers Serv	1,000	A13401	1,040
TOTAL Budget	1,000		1,040
Assessment, Pers Serv	20,573	A13551	21,396
Assessment, Contr Expend	3,000	A13554	2,222
TOTAL Assessment	23,573		23,618
Clerk,pers Serv	32,374	A14101	36,997
Clerk,equip & Cap Outlay	1,800	A14102	119
Clerk,contr Expend	3,830	A14104	4,271
TOTAL Clerk	38,004		41,387
Law, Contr Expend	19,042	A14204	5,725
TOTAL Law	19,042		5,725
Elections, Contr Expend	4,979	A14504	3,436
TOTAL Elections	4,979		3,436
Records Mgmt, Contr Expend	1,000	A14604	50
TOTAL Records Mgmt	1,000		50
Operation of Plant Pers Serv	9,455	A16201	10,706
Operation of Plant Equip & Cap Outlay	6,000	A16202	0
Operation of Plant Contr Expend	28,413	A16204	24,065
TOTAL Operation of Plant Contr Expend	43,868		34,771
Central Data Process, Contr Expend	2,760	A16804	2,927
TOTAL Central Data Process	2,760		2,927
Unallocated Insurance, Contr Expend	16,000	A19104	16,389
TOTAL Unallocated Insurance	16,000		16,389
Municipal Assn Dues, Contr Expend	900	A19204	1,000
TOTAL Municipal Assn Dues	900		1,000
Other Gen Govt Support, Contr Expend	0	A19894	877
TOTAL Other Gen Govt Support	0		877
TOTAL General Government Support	314,654		307,839

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Public Safety Admin, Pers Serv	350	A30101	364
TOTAL Public Safety Admin	350		364
Control of Animals, Pers Serv	7,621	A35101	6,914
Control of Animals, Equip & Cap Outlay	0	A35102	0
Control of Animals, Contr Expend	416	A35104	632
TOTAL Control of Animals	8,037		7,546
Examining Boards, Contr Expend	1,150	A36104	450
TOTAL Examining Boards	1,150		450
Safety Inspection, Pers Serv	29,925	A36201	26,208
Safety Inspection, Equip & Cap Outlay	0	A36202	0
Safety Inspection, Contr Expend	3,209	A36204	2,885
TOTAL Safety Inspection	33,134		29,093
TOTAL Public Safety	42,672		37,453
Registrar of Vital Stat Contr Expend	0	A40204	0
TOTAL Registrar of Vital Stat Contr Expend	0		0
Ambulance, Contr Expend	16,180	A45404	16,423
TOTAL Ambulance	16,180		16,423
TOTAL Health	16,180		16,423
Street Admin, Pers Serv	56,544	A50101	58,806
Street Admin, Contr Expend	2,000	A50104	975
TOTAL Street Admin	58,544		59,781
Garage, Contr Expend	10,305	A51324	33,716
TOTAL Garage	10,305		33,716
Sidewalks, Contr Expend	59	A54104	0
TOTAL Sidewalks	59		0
TOTAL Transportation	68,908		93,497
Programs For Aging, Contr Expend	250	A67724	250
TOTAL Programs For Aging	250		250
TOTAL Economic Assistance And Opportunity	250		250
Parks, Contr Expend	1,178	A71104	3,835
TOTAL Parks	1,178		3,835
Youth Prog, Pers Serv	3,397	A73101	0
Youth Prog, Contr Expend	1,500	A73104	0
TOTAL Youth Prog	4,897		0
Historian, Pers Serv	1,200	A75101	1,248
Historian, Equip & Cap Outlay	0	A75102	0
Historian, Contr Expend	198	A75104	87
TOTAL Historian	1,398		1,335
Celebrations, Contr Expend	332	A75504	69
TOTAL Celebrations	332		69
TOTAL Culture And Recreation	7,805		5,239
Zoning, Contr Expend	22	A80104	110
TOTAL Zoning	22		110

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Planning, Contr Expend	1,087	A80204	1,746
TOTAL Planning	1,087		1,746
Water Trans & Distrib, Equip & Cap Outlay		A83402	4,433
Water Trans & Distrib, Contr Expend	14,141	A83404	0
TOTAL Water Trans & Distrib	14,141		4,433
Flood & Erosion Control, Contr Expend	1,140	A87454	1,700
TOTAL Flood & Erosion Control	1,140		1,700
Emergency Disaster Work, Pers Serv	2,000	A87601	2,000
TOTAL Emergency Disaster Work	2,000		2,000
Cemetery, Contr Expend	500	A88104	5,000
TOTAL Cemetery	500		5,000
TOTAL Home And Community Services	18,889		14,989
State Retirement System	39,640	A90108	38,700
Social Security, Employer Cont	20,546	A90308	21,576
Worker's Compensation, Empl Bnfts	49,857	A90408	49,140
Unemployment Insurance, Empl Bnfts	155	A90508	354
Disability Insurance, Empl Bnfts	0	A90558	0
Hospital & Medical (dental) Ins, Empl Bnft	77,965	A90608	74,906
TOTAL Employee Benefits	188,163		184,676
TOTAL Expenditures	657,521		660,367
TOTAL Detail Expenditures And Other Uses	657,521		660,367

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	507,078	A8021	624,929
Prior Period Adj -Increase In Fund Balance	342	A8012	
Restated Fund Balance - Beg of Year	507,420	A8022	624,929
ADD - REVENUES AND OTHER SOURCES	775,030		756,892
DEDUCT - EXPENDITURES AND OTHER USES	657,521		660,367
Fund Balance - End of Year	624,929	A8029	721,467

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	218,401	A1049N	220,532
Est Rev - Real Property Tax Items	66,700	A1099N	68,800
Est Rev - Non Property Tax Items	200,500	A1199N	175,925
Est Rev - Departmental Income	4,025	A1299N	5,800
Est Rev - Intergovernmental Charges	0	A2399N	
Est Rev - Use of Money And Property	105,590	A2499N	100,150
Est Rev - Licenses And Permits	13,660	A2599N	15,160
Est Rev - Fines And Forfeitures	51,000	A2649N	48,000
Est Rev - Sale of Prop And Comp For Loss	400	A2699N	400
Est Rev - Miscellaneous Local Sources	43,971	A2799N	42,000
Est Rev - State Aid	89,617	A3099N	95,117
TOTAL Estimated Revenues	793,864		771,884
Appropriated Fund Balance	45,000	A599N	99,917
TOTAL Estimated Other Sources	45,000		99,917
TOTAL Estimated Revenues And Other Sources	838,864		871,801

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	307,611	A1999N	318,657
App - Public Safety	38,797	A3999N	36,736
App - Health	16,522	A4999N	16,669
App - Transportation	91,206	A5999N	99,646
App - Economic Assistance And Opportunity	250	A6999N	250
App - Culture And Recreation	145,982	A7999N	143,682
App - Home And Community Services	30,850	A8999N	36,550
App - Employee Benefits	187,646	A9199N	194,611
TOTAL Appropriations	813,864		846,801
Other Budgetary Purposes	20,000	A962N	25,000
TOTAL Other Uses	20,000		25,000
TOTAL Appropriations And Other Uses	838,864		871,801

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	65,294	DA200	72,645
TOTAL Cash	65,294		72,645
Accounts Receivable		DA380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	0	DA391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses	6,217	DA480	
TOTAL Prepaid Expenses	6,217		0
Cash Special Reserve	10,007	DA230	20,015
TOTAL Restricted Assets	10,007		20,015
TOTAL Assets and Deferred Outflows of Resources	81,518		92,660

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Not in Spendable Form	6,218	DA806	
TOTAL Nonspendable Fund Balance	6,218		0
Capital Reserve	10,007	DA878	20,015
TOTAL Restricted Fund Balance	10,007		20,015
Assigned Appropriated Fund Balance		DA914	28,570
Assigned Unappropriated Fund Balance	65,293	DA915	44,075
TOTAL Assigned Fund Balance	65,293		72,645
TOTAL Fund Balance	81,518		92,660
TOTAL Liabilities, Deferred Inflows And Fund Balance	81,518		92,660

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	439,200	DA1001	429,200
TOTAL Real Property Taxes	439,200		429,200
Sales Tax (from County)	345,373	DA1120	320,000
TOTAL Non Property Tax Items	345,373		320,000
Interest And Earnings	29	DA2401	31
Commissions	50,000	DA2450	50,000
TOTAL Use of Money And Property	50,029		50,031
Sales of Scrap & Excess Materials	292	DA2650	1,769
Sales of Equipment	24,360	DA2665	0
TOTAL Sale of Property And Compensation For Loss	24,652		1,769
Unclassified (specify)	1,242	DA2770	75
TOTAL Miscellaneous Local Sources	1,242		75
St Aid, Consolidated Highway Aid	414,959	DA3501	193,948
TOTAL State Aid	414,959		193,948
TOTAL Revenues	1,275,454		995,023
Bond Anticipation Notes		DA5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,275,454		995,023

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend	18,000	DA19104	0
TOTAL Unallocated Insurance	18,000		0
TOTAL General Government Support	18,000		0
Maint of Streets, Pers Serv	90,000	DA51101	94,956
Maint of Streets, Contr Expend	102,066	DA51104	193,498
TOTAL Maint of Streets	192,066		288,453
Perm Improve Highway, Equip & Cap Outlay	114,959	DA51122	216,183
TOTAL Perm Improve Highway	114,959		216,183
Maint of Bridges, Contr Expend	4,000	DA51204	0
TOTAL Maint of Bridges	4,000		0
Machinery, Equip & Cap Outlay	431,415	DA51302	-28,570
Machinery, Contr Expend	52,994	DA51304	60,491
TOTAL Machinery	484,408		31,921
Brush And Weeds, Contr Expend	4,300	DA51404	0
TOTAL Brush And Weeds	4,300		0
Snow Removal, Pers Serv	74,086	DA51421	68,655
Snow Removal, Contr Expend	117,635	DA51424	121,422
TOTAL Snow Removal	191,721		190,077
TOTAL Transportation	991,454		726,634
State Retirement, Empl Bnfts	22,758	DA90108	23,524
Social Security , Empl Bnfts	14,981	DA90308	12,343
Unemployment Insurance, Empl Bnfts	245	DA90508	292
Disability Insurance, Empl Bnfts	0	DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	68,435	DA90608	70,349
TOTAL Employee Benefits	106,419		106,507
Debt Principal, Installment Bonds	121,870	DA97206	27,120
Debt Principal, Bond Anticipation Notes	50,000	DA97306	50,000
Debt Principal, Install Purch. Debt	28,388	DA97856	56,230
TOTAL Debt Principal	200,258		133,350
Debt Interest, Installment Bonds	8,367	DA97207	3,232
Debt Interest, Install. Purch Debt		DA97857	14,158
TOTAL Debt Interest	8,367		17,390
TOTAL Expenditures	1,324,498		983,881
TOTAL Detail Expenditures And Other Uses	1,324,498		983,881

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	102,175	DA8021	81,518
Prior Period Adj -Increase In Fund Balance	28,388	DA8012	
Restated Fund Balance - Beg of Year	130,562	DA8022	81,518
ADD - REVENUES AND OTHER SOURCES	1,275,454		995,023
DEDUCT - EXPENDITURES AND OTHER USES	1,324,498		983,881
Fund Balance - End of Year	81,518	DA8029	92,663

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	429,200	DA1049N	429,200
Est Rev - Non Property Tax Items	320,000	DA1199N	286,348
Est Rev - Use of Money And Property	100,025	DA2499N	50,025
Est Rev - Sale of Prop And Comp For Loss	1,000	DA2699N	1,000
Est Rev - Miscellaneous Local Sources	300	DA2799N	300
Est Rev - State Aid	183,962	DA3099N	183,962
TOTAL Estimated Revenues	1,034,487		950,835
Appropriated Fund Balance	0	DA599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	1,034,487		950,835

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	770,962	DA5999N	697,562
App - Employee Benefits	112,154	DA9199N	103,752
App - Debt Service	151,371	DA9899N	149,521
TOTAL Appropriations	1,034,487		950,835
TOTAL Appropriations And Other Uses	1,034,487		950,835

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1	H200	1
TOTAL Cash	1		1
TOTAL Assets and Deferred Outflows of Resources	1		1

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable	100,000	H626	50,000
TOTAL Notes Payable	100,000		50,000
TOTAL Liabilities	100,000		50,000
Fund Balance			
Capital Reserve	1	H878	1
TOTAL Restricted Fund Balance	1		1
Unassigned Fund Balance	-100,000	H917	-50,000
TOTAL Unassigned Fund Balance	-100,000		-50,000
TOTAL Fund Balance	-99,999		-49,999
TOTAL Liabilities, Deferred Inflows And Fund Balance	1		1

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings		H2401	0
TOTAL Use of Money And Property	0		0
Fed Aid - Cap Projects		H4097	0
Fed Aid, Water Cap Proj		H4991	
TOTAL Federal Aid	0		0
TOTAL Revenues	0		0
Bond Anticipation Notes		H5730	0
Bans Redeemed From Appropriations	50,000	H5731	50,000
Installment Purchase Debt	308,155	H5785	
TOTAL Proceeds of Obligations	358,155		50,000
TOTAL Other Sources	358,155		50,000
TOTAL Detail Revenues And Other Sources	358,155		50,000

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Equip & Cap Outlay		H51102	
TOTAL Maint of Streets	0		0
Machinery, Equip & Cap Outlay	308,155	H51302	
TOTAL Machinery	308,155		0
TOTAL Transportation	308,155		0
Debt Principal, Installment Bonds		H97206	
TOTAL Debt Principal	0		0
Debt Interest, Installment Bonds		H97207	
TOTAL Debt Interest	0		0
TOTAL Expenditures	308,155		0
TOTAL Detail Expenditures And Other Uses	308,155		0

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-149,999	H8021	-99,999
Restated Fund Balance - Beg of Year	-149,999	H8022	-99,999
ADD - REVENUES AND OTHER SOURCES	358,155		50,000
DEDUCT - EXPENDITURES AND OTHER USES	308,155		
Fund Balance - End of Year	-99,999	H8029	-49,999

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	241,878	K101	241,878
Machinery And Equipment	2,239,525	K104	2,199,609
Infrastructure	3,559,080	K106	3,559,080
Other Capital Assets	12,464	K107	12,563
TOTAL Fixed Assets (net)	6,052,947		6,013,130
TOTAL Assets and Deferred Outflows of Resources	6,052,947		6,013,130

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,052,947	K159	6,013,130
TOTAL Investments in Non-Current Government Assets	6,052,947		6,013,130
TOTAL Fund Balance	6,052,947		6,013,130
TOTAL	6,052,947		6,013,130

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	78,131	SF1001	72,263
TOTAL Real Property Taxes	78,131		72,263
TOTAL Revenues	78,131		72,263
TOTAL Detail Revenues And Other Sources	78,131		72,263

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	78,131	SF34104	72,263
TOTAL Fire Protection	78,131		72,263
TOTAL Public Safety	78,131		72,263
TOTAL Expenditures	78,131		72,263
TOTAL Detail Expenditures And Other Uses	78,131		72,263

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	78,131		72,263
DEDUCT - EXPENDITURES AND OTHER USES	78,131		72,263
Fund Balance - End of Year		SF8029	

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,288	SL200	4,634
TOTAL Cash	1,288		4,634
TOTAL Assets and Deferred Outflows of Resources	1,288		4,634

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	1,000	SL914	
Assigned Unappropriated Fund Balance	288	SL915	4,634
TOTAL Assigned Fund Balance	1,288		4,634
TOTAL Fund Balance	1,288		4,634
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,288		4,634

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	12,000	SL1001	13,500
TOTAL Real Property Taxes	12,000		13,500
Unclassified (specify)	325	SL2770	0
TOTAL Miscellaneous Local Sources	325		0
TOTAL Revenues	12,325		13,500
TOTAL Detail Revenues And Other Sources	12,325		13,500

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	11,723	SL51824	10,154
TOTAL Street Lighting	11,723		10,154
TOTAL Transportation	11,723		10,154
TOTAL Expenditures	11,723		10,154
TOTAL Detail Expenditures And Other Uses	11,723		10,154

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	686	SL8021	1,288
Restated Fund Balance - Beg of Year	686	SL8022	1,288
ADD - REVENUES AND OTHER SOURCES	12,325		13,500
DEDUCT - EXPENDITURES AND OTHER USES	11,723		10,154
Fund Balance - End of Year	1,288	SL8029	4,634

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	226,628	SW200	209,309
TOTAL Cash	226,628		209,309
Water Rents Receivable		SW350	45,117
TOTAL Other Receivables (net)	0		45,117
Due From Other Funds	0	SW391	0
TOTAL Due From Other Funds	0		0
Prepaid Expenses	704	SW480	0
TOTAL Prepaid Expenses	704		0
Cash Special Reserve	19,449	SW230	24,459
TOTAL Restricted Assets	19,449		24,459
TOTAL Assets and Deferred Outflows of Resources	246,781		278,884

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Not in Spendable Form	704	SW806	
TOTAL Nonspendable Fund Balance	704		0
Capital Reserve	19,449	SW878	24,459
TOTAL Restricted Fund Balance	19,449		24,459
Assigned Unappropriated Fund Balance	226,628	SW915	254,425
TOTAL Assigned Fund Balance	226,628		254,425
TOTAL Fund Balance	246,781		278,884
TOTAL Liabilities, Deferred Inflows And Fund Balance	246,781		278,884

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Metered Water Sales	212,012	SW2140	261,653
TOTAL Departmental Income	212,012		261,653
Interest And Earnings	33	SW2401	37
TOTAL Use of Money And Property	33		37
Refunds of Prior Year's Expenditures	128	SW2701	0
Unclassified (specify)	239	SW2770	349
Additional Description Hydrant and Pool fillings			
TOTAL Miscellaneous Local Sources	367		349
TOTAL Revenues	212,413		262,039
TOTAL Detail Revenues And Other Sources	212,413		262,039

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Administration, Pers Serv	33,619	SW83101	31,160
Water Administration, Contr Expend	13,000	SW83104	13,667
TOTAL Water Administration	46,618		44,827
Source Supply Pwr & Pump, Contr Expend	23,713	SW83204	21,487
TOTAL Source Supply Pwr & Pump	23,713		21,487
TOTAL Home And Community Services	70,331		66,314
State Retirement, Empl Bnfts	0	SW90108	0
Social Security , Empl Bnfts	2,250	SW90308	2,342
Unemployment Insurance, Empl Bnfts	33	SW90508	26
TOTAL Employee Benefits	2,284		2,368
Debt Principal, Installment Bonds	105,067	SW97206	140,317
TOTAL Debt Principal	105,067		140,317
Debt Interest, Installment Bonds	21,509	SW97207	20,937
TOTAL Debt Interest	21,509		20,937
TOTAL Expenditures	199,190		229,936
Transfers, Capital Projects Fund	0	SW99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	199,190		229,936

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	233,559	SW8021	246,781
Restated Fund Balance - Beg of Year	233,559	SW8022	246,781
ADD - REVENUES AND OTHER SOURCES	212,413		262,039
DEDUCT - EXPENDITURES AND OTHER USES	199,190		229,936
Fund Balance - End of Year	246,781	SW8029	278,887

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	206,293	SW1299N	206,293
TOTAL Estimated Revenues	206,293		206,293
TOTAL Estimated Revenues And Other Sources	206,293		206,293

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	71,253	SW8999N	71,253
App - Employee Benefits	3,785	SW9199N	3,785
App - Debt Service	126,255	SW9899N	126,255
TOTAL Appropriations	201,293		201,293
Other Budgetary Purposes	5,000	SW962N	5,000
TOTAL Other Uses	5,000		5,000
TOTAL Appropriations And Other Uses	206,293		206,293

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	32,766	TA200	
Additional Description Per OSC do not track T&A account in 2020			
TOTAL Cash	32,766		0
Due From Other Funds	0	TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	32,766		0

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Consolidated Payroll	9,607	TA10	
Additional Description Per OSC do not track T&A in 2020 or forward			
Deferred Compensation	670	TA17	
State Retirement	2,431	TA18	
Disability Insurance	0	TA19	
Group Insurance	16,622	TA20	
Nys Income Tax	350	TA21	
Federal Income Tax	841	TA22	
Income Executions	0	TA23	
Assoc & Union Dues	515	TA24	
Social Security Tax	2,088	TA26	
Other Funds (specify)	-356	TA85	
TOTAL Agency Liabilities	32,766		0
TOTAL Liabilities	32,766		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	32,766		0

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	3,107,217	W129	3,148,439
TOTAL Provision To Be Made In Future Budgets	3,107,217		3,148,439
TOTAL Assets and Deferred Outflows of Resources	3,107,217		3,148,439

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	101,344	W638	366,233
Installment Purchase Debt	308,155	W685	251,925
TOTAL Other Liabilities	409,499		618,158
Bonds Payable	2,697,718	W628	2,530,281
TOTAL Bond And Long Term Liabilities	2,697,718		2,530,281
TOTAL Liabilities	3,107,217		3,148,439
TOTAL Liabilities	3,107,217		3,148,439

TOWN OF Campbell
Statement of Indebtedness
For the Fiscal Year Ending 2020

1/15/2021

County of: Steuben

Municipal Code: 460311700000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2009	BOND E	EFC			07/02/2009	06/15/2039	0.00%		\$2,357,000	\$1,571,330	\$78,567	\$0	\$0		\$1,492,763
2016	BOND E	Water #3 - Rural Developmt			05/25/2016	05/15/2053	1.75%		\$977,000	\$919,000	\$55,000	\$0	\$0		\$864,000
2018	BOND E	Water District 2 Water Mains			09/04/2009	03/15/2036	3.35%			\$153,500	\$6,750	\$0	\$0		\$146,750
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2019	IPC E	John Deere - 2019 Grader			06/18/2019	06/18/2024	4.50%		\$308,155	\$308,155	\$56,230	\$0	\$0		\$251,925
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2018	BAN N	Highway Paving			10/18/2018	10/19/2019	3.25%		\$150,000	\$100,000	\$50,000	\$0	\$0		\$50,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2018	BOND N	Hyundia Excavator			06/28/2017	06/28/2021	0.00%			\$53,888	\$27,120	\$0	\$0		\$26,768
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$3,105,873	\$273,667	\$0	\$0	\$0	\$2,832,206

TOWN OF Campbell
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$1,083,717.00
Time Deposits	9Z2021	
Total		\$1,084,317.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,084,317.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$1,084,317.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Campbell
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0618	\$79,753	\$0	\$7,108	\$72,645
*****-0626	\$548,700	\$0	\$11,440	\$537,260
*****-0642	\$0	\$0	\$0	\$0
*****-2819	\$69,554	\$0	\$0	\$69,554
*****-3205	\$124,409	\$0	\$1,654	\$122,755
*****-5127	\$1	\$0	\$0	\$1
*****-8295	\$2,904	\$0	\$0	\$2,904
*****-8546	\$14,095	\$0	\$0	\$14,095
*****-8640	\$195,295	\$0	\$0	\$195,295
*****-8658	\$20,015	\$0	\$0	\$20,015
*****-8666	\$24,459	\$0	\$0	\$24,459
Total Adjusted Bank Balance				\$1,058,983
Petty Cash				\$600.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$1,059,583
Total Cash Balance All Funds			9ZCASHB *	\$1,059,583
* Must be equal				

TOWN OF Campbell
Local Government Questionnaire
For the Fiscal Year Ending 2020

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Campbell
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		9			
Total Part Time Employees:		23			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$62,224.00	9		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$36,261.00	9		
90408	Worker's Compensation Insurance	\$49,140.00	9		
90458	Life Insurance				
90508	Unemployment Insurance	\$671.00	9		
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$145,255.00	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$293,551.00			
Computed Total From Financial Section (comparative purposes only)		\$293,551.81			

TOWN OF Campbell
Energy Costs and Consumption
For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, JEFFREY HORTON, hereby certify that I am the Chief Fiscal Officer of the TOWN of CAMPBELL, and that the information provided in the annual financial report of the TOWN of CAMPBELL, for the fiscal year ended 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of CAMPBELL, and adopted by me as my signature for use in conjunction with the filing of the TOWN of CAMPBELL's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of CAMPBELL's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

WENDY OMAN
Name of Report Preparer if different
than Chief Fiscal Officer

(607) 527-8244
Telephone Number

01/15/2021
Date of Certification

JEFFREY HORTON
Name

TOWN SUPERVISOR
Title

8529 MAIN STREET CAMPBELL, N'
Official Address

(607) 527-8244
Official Telephone Number

TOWN OF Campbell
Financial Comments
For the Fiscal Year Ending 2020