

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	532,625	A200	675,647
Cash In Time Deposits	0	A201	0
Petty Cash	600	A210	600
TOTAL Cash	533,225		676,247
Accounts Receivable		A380	0
TOTAL Other Receivables (net)	0		0
Due From State And Federal Government		A410	165,743
TOTAL State And Federal Aid Receivables	0		165,743
Due From Other Funds		A391	116,084
TOTAL Due From Other Funds	0		116,084
Inventory Of Materials And Supplies		A445	0
TOTAL Inventories	0		0
Prepaid Expenses		A480	0
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	195,295	A230	61
TOTAL Restricted Assets	195,295		61
TOTAL Assets and Deferred Outflows of Resources	728,520		958,135

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	0	A600	0
TOTAL Accounts Payable	0		0
Other Liabilities	500	A688	332,986
Overpayments & Clearing Account	6,573	A690	17,888
TOTAL Other Liabilities	7,073		350,874
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	7,073		350,874
Deferred Inflows of Resources			
Deferred Inflow of Resources	0	A691	0
Deferred Taxes	0	A694	0
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Capital Reserve	195,795	A878	61
TOTAL Restricted Fund Balance	195,795		61
Assigned Appropriated Fund Balance	99,917	A914	99,917
TOTAL Assigned Fund Balance	99,917		99,917
Unassigned Fund Balance	425,735	A917	507,283
TOTAL Unassigned Fund Balance	425,735		507,283
TOTAL Fund Balance	721,447		607,261
TOTAL Liabilities, Deferred Inflows And Fund Balance	728,520		958,135

TOWN OF Campbell
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	218,401	A1001	220,532
TOTAL Real Property Taxes	218,401		220,532
Other Payments In Lieu of Taxes	65,504	A1081	63,700
Interest & Penalties On Real Prop Taxes	5,017	A1090	5,082
TOTAL Real Property Tax Items	70,521		68,782
Non Prop Tax Dist By County	214,960	A1120	219,865
Franchises	10,383	A1170	10,373
TOTAL Non Property Tax Items	225,343		230,238
Clerk Fees	2,351	A1255	3,113
Other General Departmental Income	630	A1289	-30
Public Pound Charges, Dog Control Fees	0	A1550	40
Zoning Fees	0	A2110	0
Planning Board Fees	1,275	A2115	875
Refuse & Garbage Charges	2,103	A2130	2,280
TOTAL Departmental Income	6,359		6,278
Interest And Earnings	177	A2401	133
Rental of Real Property	1,000	A2410	1,000
Commissions	111,828	A2450	139,402
TOTAL Use of Money And Property	113,005		140,535
Games of Chance	10	A2530	10
Dog Licenses	6,473	A2544	5,225
Building And Alteration Permits	11,993	A2555	11,261
Permits, Other	0	A2590	0
TOTAL Licenses And Permits	18,476		16,496
Fines And Forfeited Bail	32,620	A2610	25,385
TOTAL Fines And Forfeitures	32,620		25,385
Sales, Other	248	A2655	0
Insurance Recoveries		A2680	22,560
TOTAL Sale of Property And Compensation For Loss	248		22,560
Refunds of Prior Year's Expenditures		A2701	561
AIM Related Payments	43,771	A2750	43,771
Unclassified (specify)	14	A2770	0
TOTAL Miscellaneous Local Sources	43,785		44,332
St Aid, Revenue Sharing	0	A3001	
St Aid, Mortgage Tax	27,635	A3005	56,134
St Aid - Other (specify)	0	A3089	6,606
St Aid, Other Public Safety		A3389	16,193
St Aid, Youth Programs	500	A3820	500
St Aid, Sewer Cap Proj	0	A3990	
TOTAL State Aid	28,135		79,433
Federal Aid - Other		A4089	0

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Fed Aid, Water Cap Proj	0	A4991	
TOTAL Federal Aid	0		0
TOTAL Revenues	756,892		854,570
TOTAL Detail Revenues And Other Sources	756,892		854,570

TOWN OF Campbell
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	10,400	A10101	10,600
Legislative Board, Contr Expend	42,013	A10104	56,435
TOTAL Legislative Board	52,413		67,035
Municipal Court, Pers Serv	57,963	A11101	66,176
Municipal Court, Equip & Cap Outlay	0	A11102	0
Municipal Court, Contr Expend	3,726	A11104	2,235
TOTAL Municipal Court	61,689		68,411
Supervisor,pers Serv	47,284	A12201	42,531
Supervisor,equip & Cap Outlay	200	A12202	0
Supervisor,contr Expend	4,048	A12204	3,681
TOTAL Supervisor	51,532		46,212
Comptroller, Contr Expend	1,973	A13154	1,973
TOTAL Comptroller	1,973		1,973
Tax Collection,pers Serv	5,027	A13301	5,229
Tax Collection,contr Expend	3,986	A13304	3,036
TOTAL Tax Collection	9,013		8,265
Budget, Pers Serv	1,040	A13401	1,081
TOTAL Budget	1,040		1,081
Assessment, Pers Serv	21,396	A13551	22,252
Assessment, Equip & Cap Outlay		A13552	1,427
Assessment, Contr Expend	2,222	A13554	3,724
TOTAL Assessment	23,618		27,403
Clerk,pers Serv	36,997	A14101	37,834
Clerk,equip & Cap Outlay	119	A14102	0
Clerk,contr Expend	4,271	A14104	4,214
TOTAL Clerk	41,387		42,048
Law, Contr Expend	5,725	A14204	11,098
TOTAL Law	5,725		11,098
Elections, Contr Expend	3,436	A14504	5,810
TOTAL Elections	3,436		5,810
Records Mgmt, Contr Expend	50	A14604	50
TOTAL Records Mgmt	50		50
Operation of Plant, Pers Serv	10,706	A16201	12,923
Operation of Plant, Equip & Cap Outlay	0	A16202	0
Operation of Plant, Contr Expend	24,065	A16204	21,466
TOTAL Operation of Plant	34,771		34,389
Central Data Process, Contr Expend	2,927	A16804	2,926
TOTAL Central Data Process	2,927		2,926
Unallocated Insurance, Contr Expend	16,389	A19104	15,731
TOTAL Unallocated Insurance	16,389		15,731
Municipal Assn Dues, Contr Expend	1,000	A19204	1,000
TOTAL Municipal Assn Dues	1,000		1,000
Other General Govt Support, Contract Exp	877	A19894	805
TOTAL Other General Govt Support	877		805
TOTAL General Government Support	307,839		334,236

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Public Safety Admin, Pers Serv	364	A30101	42,850
TOTAL Public Safety Admin	364		42,850
Control of Animals, Pers Serv	6,914	A35101	7,072
Control of Animals, Equip & Cap Outlay	0	A35102	0
Control of Animals, Contr Expend	632	A35104	546
TOTAL Control of Animals	7,546		7,618
Examining Boards, Contr Expend	450	A36104	574
TOTAL Examining Boards	450		574
Safety Inspection, Pers Serv	26,208	A36201	22,389
Safety Inspection, Equip & Cap Outlay	0	A36202	1,427
Safety Inspection, Contr Expend	2,885	A36204	2,808
TOTAL Safety Inspection	29,093		26,624
TOTAL Public Safety	37,453		77,665
Registrar of Vital Stat Contr Expend	0	A40204	0
TOTAL Registrar of Vital Stat Contr Expend	0		0
Ambulance, Contr Expend	16,423	A45404	16,422
TOTAL Ambulance	16,423		16,422
TOTAL Health	16,423		16,422
Street Admin, Pers Serv	58,806	A50101	61,158
Street Admin, Contr Expend	975	A50104	2,683
TOTAL Street Admin	59,781		63,841
Machinery, Contr Expend		A51304	242,866
TOTAL Machinery	0		242,866
Garage, Contr Expend	33,716	A51324	32,938
TOTAL Garage	33,716		32,938
Sidewalks, Contr Expend	0	A54104	0
TOTAL Sidewalks	0		0
TOTAL Transportation	93,497		339,645
Programs For Aging, Contr Expend	250	A67724	250
TOTAL Programs For Aging	250		250
TOTAL Economic Assistance And Opportunity	250		250
Parks, Contr Expend	3,835	A71104	9,661
TOTAL Parks	3,835		9,661
Youth Prog, Pers Serv	0	A73101	2,742
Youth Prog, Contr Expend	0	A73104	943
TOTAL Youth Prog	0		3,685
Historian, Pers Serv	1,248	A75101	1,298
Historian, Equip & Cap Outlay	0	A75102	0
Historian, Contr Expend	87	A75104	87
TOTAL Historian	1,335		1,385
Celebrations, Contr Expend	69	A75504	347
TOTAL Celebrations	69		347
TOTAL Culture And Recreation	5,239		15,078

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Zoning, Contr Expend	110	A80104	0
TOTAL Zoning	110		0
Planning, Contr Expend	1,746	A80204	415
TOTAL Planning	1,746		415
Water Trans & Distrib, Equip & Cap Outlay	4,433	A83402	-23,536
Water Trans & Distrib, Contr Expend	0	A83404	
TOTAL Water Trans & Distrib	4,433		-23,536
Other Water, Pers Serv		A83891	7,950
TOTAL Other Water	0		7,950
Flood & Erosion Control, Contr Expend	1,700	A87454	1,700
TOTAL Flood & Erosion Control	1,700		1,700
Emergency Disaster Work, Pers Serv	2,000	A87601	2,000
TOTAL Emergency Disaster Work	2,000		2,000
Cemetery, Contr Expend	5,000	A88104	0
TOTAL Cemetery	5,000		0
TOTAL Home And Community Services	14,989		-11,471
State Retirement System	38,700	A90108	47,272
Social Security, Employer Cont	21,576	A90308	26,130
Worker's Compensation, Empl Bnfts	49,140	A90408	46,364
Unemployment Insurance, Empl Bnfts	354	A90508	1,401
Disability Insurance, Empl Bnfts	0	A90558	92
Hospital & Medical (dental) Ins, Empl Bnft	74,906	A90608	75,671
TOTAL Employee Benefits	184,676		196,931
TOTAL Expenditures	660,367		968,756
TOTAL Detail Expenditures And Other Uses	660,367		968,756

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	624,929	A8021	721,454
Restated Fund Balance - Beg of Year	624,929	A8022	721,454
ADD - REVENUES AND OTHER SOURCES	756,892		854,570
DEDUCT - EXPENDITURES AND OTHER USES	660,367		968,756
Fund Balance - End of Year	721,454	A8029	607,276

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	220,532	A1049N	223,725
Est Rev - Real Property Tax Items	68,800	A1099N	69,800
Est Rev - Non Property Tax Items	175,925	A1199N	205,300
Est Rev - Departmental Income	5,800	A1299N	5,550
Est Rev - Use of Money And Property	100,150	A2499N	101,150
Est Rev - Licenses And Permits	15,160	A2599N	15,010
Est Rev - Fines And Forfeitures	48,000	A2649N	25,400
Est Rev - Sale of Prop And Comp For Loss	400	A2699N	
Est Rev - Miscellaneous Local Sources	42,000	A2799N	44,271
Est Rev - State Aid	95,117	A3099N	82,163
Est Rev - Federal Aid		A4099N	21,250
TOTAL Estimated Revenues	771,884		793,619
Appropriated Fund Balance	99,917	A599N	163,000
TOTAL Estimated Other Sources	99,917		163,000
TOTAL Estimated Revenues And Other Sources	871,801		956,619

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	318,657	A1999N	350,208
App - Public Safety	36,736	A3999N	57,679
App - Health	16,669	A4999N	16,871
App - Transportation	99,646	A5999N	106,305
App - Economic Assistance And Opportunity	250	A6999N	250
App - Culture And Recreation	143,682	A7999N	108,900
App - Home And Community Services	36,550	A8999N	19,350
App - Employee Benefits	194,611	A9199N	197,056
TOTAL Appropriations	846,801		856,619
Other Budgetary Purposes	25,000	A962N	100,000
TOTAL Other Uses	25,000		100,000
TOTAL Appropriations And Other Uses	871,801		956,619

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	72,645	DA200	223,078
TOTAL Cash	72,645		223,078
Cash Special Reserves	20,015	DA230	15,960
TOTAL Restricted Assets	20,015		15,960
TOTAL Assets and Deferred Outflows of Resources	92,660		239,038

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		DA600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Capital Reserve	20,015	DA878	15,960
TOTAL Restricted Fund Balance	20,015		15,960
Assigned Appropriated Fund Balance		DA914	147,770
Additional Description ENCUMBERED FOR 2022			
Assigned Unappropriated Fund Balance	72,645	DA915	75,308
TOTAL Assigned Fund Balance	72,645		223,078
TOTAL Fund Balance	92,660		239,038
TOTAL Liabilities, Deferred Inflows And Fund Balance	92,660		239,038

TOWN OF Campbell
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	429,200	DA1001	419,200
TOTAL Real Property Taxes	429,200		419,200
Sales Tax (from County)	320,000	DA1120	320,000
TOTAL Non Property Tax Items	320,000		320,000
Interest And Earnings	31	DA2401	38
Commissions	50,000	DA2450	50,000
TOTAL Use of Money And Property	50,031		50,038
Sales of Scrap & Excess Materials	1,769	DA2650	374
Sales of Equipment	28,570	DA2665	164,508
TOTAL Sale of Property And Compensation For Loss	30,339		164,882
Unclassified (specify)	75	DA2770	149
TOTAL Miscellaneous Local Sources	75		149
St Aid, Consolidated Highway Aid	193,948	DA3501	249,179
TOTAL State Aid	193,948		249,179
Federal Aid - Other		DA4089	21,530
TOTAL Federal Aid	0		21,530
TOTAL Revenues	1,023,593		1,224,978
TOTAL Detail Revenues And Other Sources	1,023,593		1,224,978

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Adminstration-Personal Services		DA17101	20,000
TOTAL Adminstration-Personal Services	0		20,000
Unallocated Insurance, Contr Expend	0	DA19104	
TOTAL Unallocated Insurance	0		0
TOTAL General Government Support	0		20,000
Maint of Streets, Pers Serv	94,956	DA51101	95,135
Maint of Streets, Contr Expend	193,498	DA51104	135,766
TOTAL Maint of Streets	288,453		230,902
Perm Improve Highway, Equip & Cap Outlay	216,183	DA51122	254,509
TOTAL Perm Improve Highway	216,183		254,509
Maint of Bridges, Contr Expend	0	DA51204	0
TOTAL Maint of Bridges	0		0
Machinery, Equip & Cap Outlay		DA51302	54,985
Machinery, Contr Expend	60,491	DA51304	60,127
TOTAL Machinery	60,491		115,112
Brush And Weeds, Contr Expend	0	DA51404	1,700
TOTAL Brush And Weeds	0		1,700
Snow Removal, Pers Serv	68,655	DA51421	78,616
Snow Removal, Contr Expend	121,422	DA51424	126,916
TOTAL Snow Removal	190,077		205,533
TOTAL Transportation	755,204		807,755
State Retirement, Empl Bnfts	23,524	DA90108	14,472
Social Security , Empl Bnfts	12,343	DA90308	14,586
Unemployment Insurance, Empl Bnfts	292	DA90508	1,058
Hospital & Medical (dental) Ins, Empl Bnft	70,349	DA90608	72,579
TOTAL Employee Benefits	106,507		102,695
Debt Principal, Installment Bonds	27,120	DA97206	26,768
Debt Principal, Bond Anticipation Notes	50,000	DA97306	50,000
Debt Principal, Install Purch. Debt	56,230	DA97856	58,813
TOTAL Debt Principal	133,350		135,581
Debt Interest, Installment Bonds	3,232	DA97207	997
Debt Interest, Install. Purch Debt	14,158	DA97857	11,575
TOTAL Debt Interest	17,390		12,572
TOTAL Expenditures	1,012,451		1,078,603
TOTAL Detail Expenditures And Other Uses	1,012,451		1,078,603

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	81,518	DA8021	92,660
Restated Fund Balance - Beg of Year	81,518	DA8022	92,660
ADD - REVENUES AND OTHER SOURCES	1,023,593		1,224,978
DEDUCT - EXPENDITURES AND OTHER USES	1,012,451		1,078,603
Fund Balance - End of Year	92,660	DA8029	239,039

TOWN OF Campbell
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	429,200	DA1049N	413,654
Est Rev - Non Property Tax Items	286,348	DA1199N	320,000
Est Rev - Use of Money And Property	50,025	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	258,357
TOTAL Estimated Revenues	950,835		1,043,336
Appropriated Fund Balance		DA599N	13,379
TOTAL Estimated Other Sources	0		13,379
TOTAL Estimated Revenues And Other Sources	950,835		1,056,715

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	697,562	DA5999N	843,764
App - Employee Benefits	103,752	DA9199N	107,728
App - Debt Service	149,521	DA9899N	105,223
TOTAL Appropriations	950,835		1,056,715
TOTAL Appropriations And Other Uses	950,835		1,056,715

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1	H200	116,045
TOTAL Cash	1		116,045
TOTAL Assets and Deferred Outflows of Resources	1		116,045

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		H600	0
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	50,000	H626	
TOTAL Notes Payable	50,000		0
Due To Other Funds		H630	116,084
TOTAL Due To Other Funds	0		116,084
TOTAL Liabilities	50,000		116,084
Fund Balance			
Capital Reserve	1	H878	-39
TOTAL Restricted Fund Balance	1		-39
Unassigned Fund Balance	-50,000	H917	
TOTAL Unassigned Fund Balance	-50,000		0
TOTAL Fund Balance	-49,999		-39
TOTAL Liabilities, Deferred Inflows And Fund Balance	1		116,045

TOWN OF Campbell
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	0	H2401	0
TOTAL Use of Money And Property	0		0
St Aid-Capital Projects		H3097	0
TOTAL State Aid	0		0
Fed Aid - Cap Projects	0	H4097	370,351
TOTAL Federal Aid	0		370,351
TOTAL Revenues	0		370,351
Bond Anticipation Notes	0	H5730	0
Bans Redeemed From Appropriations	50,000	H5731	50,000
Installment Purchase Debt		H5785	
TOTAL Proceeds of Obligations	50,000		50,000
TOTAL Other Sources	50,000		50,000
TOTAL Detail Revenues And Other Sources	50,000		420,351

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other General Govt Support, Equip&Cap Out		H19892	46,175
TOTAL Other General Govt Support	0		46,175
TOTAL General Government Support	0		46,175
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
TOTAL Transportation	0		0
Water Administration, Equip & Cap Outlay		H83102	75,856
TOTAL Water Administration	0		75,856
Water Capital Projects, Equip & Cap Outlay		H83972	248,320
TOTAL Water Capital Projects	0		248,320
TOTAL Home And Community Services	0		324,176
TOTAL Expenditures	0		370,351
TOTAL Detail Expenditures And Other Uses	0		370,351

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-99,999	H8021	-49,999
Restated Fund Balance - Beg of Year	-99,999	H8022	-49,999
ADD - REVENUES AND OTHER SOURCES	50,000		420,351
DEDUCT - EXPENDITURES AND OTHER USES			370,351
Fund Balance - End of Year	-49,999	H8029	1

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	241,878	K101	277,878
Additional Description Purchased new well site land - Morley's			
Machinery And Equipment	2,199,609	K104	2,111,400
Infrastructure	3,559,080	K106	3,559,080
Other Capital Assets	12,563	K107	13,852
Additional Description 2 computer upgrades			
TOTAL Fixed Assets (net)	6,013,130		5,962,210
TOTAL Assets and Deferred Outflows of Resources	6,013,130		5,962,210

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,013,130	K159	5,962,210
TOTAL Investments in Non-Current Government Assets	6,013,130		5,962,210
TOTAL Fund Balance	6,013,130		5,962,210
TOTAL	6,013,130		5,962,210

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	72,263	SF1001	75,125
TOTAL Real Property Taxes	72,263		75,125
TOTAL Revenues	72,263		75,125
TOTAL Detail Revenues And Other Sources	72,263		75,125

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire Protection, Contr Expend	72,263	SF34104	75,125
TOTAL Fire Protection	72,263		75,125
TOTAL Public Safety	72,263		75,125
TOTAL Expenditures	72,263		75,125
TOTAL Detail Expenditures And Other Uses	72,263		75,125

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	72,263		75,125
DEDUCT - EXPENDITURES AND OTHER USES	72,263		75,125
Fund Balance - End of Year		SF8029	

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	4,634	SL200	5,125
TOTAL Cash	4,634		5,125
TOTAL Assets and Deferred Outflows of Resources	4,634		5,125

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Appropriated Fund Balance		SL914	0
Assigned Unappropriated Fund Balance	4,634	SL915	5,125
TOTAL Assigned Fund Balance	4,634		5,125
TOTAL Fund Balance	4,634		5,125
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,634		5,125

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	13,500	SL1001	10,820
TOTAL Real Property Taxes	13,500		10,820
Unclassified (specify)	0	SL2770	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	13,500		10,820
TOTAL Detail Revenues And Other Sources	13,500		10,820

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Street Lighting, Contr Expend	10,154	SL51824	10,329
TOTAL Street Lighting	10,154		10,329
TOTAL Transportation	10,154		10,329
TOTAL Expenditures	10,154		10,329
TOTAL Detail Expenditures And Other Uses	10,154		10,329

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,288	SL8021	4,634
Restated Fund Balance - Beg of Year	1,288	SL8022	
ADD - REVENUES AND OTHER SOURCES	13,500		10,820
DEDUCT - EXPENDITURES AND OTHER USES	10,154		10,329
Fund Balance - End of Year	4,634	SL8029	5,126

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	209,309	SW200	189,383
TOTAL Cash	209,309		189,383
Water Rents Receivable	45,117	SW350	45,867
TOTAL Other Receivables (net)	45,117		45,867
Due From Other Funds	0	SW391	0
TOTAL Due From Other Funds	0		0
Prepaid Expenses	0	SW480	0
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	24,459	SW230	24,467
TOTAL Restricted Assets	24,459		24,467
TOTAL Assets and Deferred Outflows of Resources	278,884		259,716

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Capital Reserve	24,459	SW878	24,467
TOTAL Restricted Fund Balance	24,459		24,467
Assigned Unappropriated Fund Balance	254,425	SW915	235,250
TOTAL Assigned Fund Balance	254,425		235,250
TOTAL Fund Balance	278,884		259,716
TOTAL Liabilities, Deferred Inflows And Fund Balance	278,884		259,716

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Metered Water Sales	261,653	SW2140	199,694
Unmetered Water Sales	349	SW2142	1,579
TOTAL Departmental Income	262,002		201,273
Interest And Earnings	37	SW2401	34
TOTAL Use of Money And Property	37		34
Refunds of Prior Year's Expenditures	0	SW2701	0
Unclassified (specify)		SW2770	65
TOTAL Miscellaneous Local Sources	0		65
TOTAL Revenues	262,039		201,372
TOTAL Detail Revenues And Other Sources	262,039		201,372

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Water Administration, Pers Serv	31,160	SW83101	34,293
Water Administration, Contr Expend	13,667	SW83104	15,138
TOTAL Water Administration	44,827		49,431
Source Supply Pwr & Pump, Contr Expend	21,487	SW83204	23,107
TOTAL Source Supply Pwr & Pump	21,487		23,107
TOTAL Home And Community Services	66,314		72,538
State Retirement, Empl Bnfts	0	SW90108	0
Social Security , Empl Bnfts	2,342	SW90308	2,579
Unemployment Insurance, Empl Bnfts	26	SW90508	111
TOTAL Employee Benefits	2,368		2,691
Debt Principal, Installment Bonds	140,317	SW97206	124,360
TOTAL Debt Principal	140,317		124,360
Debt Interest, Installment Bonds	20,937	SW97207	20,951
TOTAL Debt Interest	20,937		20,951
TOTAL Expenditures	229,936		220,540
TOTAL Detail Expenditures And Other Uses	229,936		220,540

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	246,781	SW8021	278,884
Restated Fund Balance - Beg of Year	246,781	SW8022	278,884
ADD - REVENUES AND OTHER SOURCES	262,039		201,372
DEDUCT - EXPENDITURES AND OTHER USES	229,936		220,540
Fund Balance - End of Year	278,884	SW8029	259,717

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	206,293	SW1299N	207,658
TOTAL Estimated Revenues	206,293		207,658
Appropriated Fund Balance		SW599N	11,500
TOTAL Estimated Other Sources	0		11,500
TOTAL Estimated Revenues And Other Sources	206,293		219,158

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	71,253	SW8999N	80,899
App - Employee Benefits	3,785	SW9199N	6,682
App - Debt Service	126,255	SW9899N	131,577
TOTAL Appropriations	201,293		219,158
Other Budgetary Purposes	5,000	SW962N	
TOTAL Other Uses	5,000		0
TOTAL Appropriations And Other Uses	206,293		219,158

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TA200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Consolidated Payroll		TA10	
State Retirement		TA18	
Group Insurance		TA20	
Federal Income Tax		TA22	
Assoc & Union Dues		TA24	
Social Security Tax		TA26	
Other Funds (specify)		TA85	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	3,148,439	W129	2,986,750
TOTAL Provision To Be Made In Future Budgets	3,148,439		2,986,750
TOTAL Assets and Deferred Outflows of Resources	3,148,439		2,986,750

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	366,233	W638	414,485
Installment Purchase Debt	251,925	W685	193,112
TOTAL Other Liabilities	618,158		607,597
Bonds Payable	2,530,281	W628	2,379,153
TOTAL Bond And Long Term Liabilities	2,530,281		2,379,153
TOTAL Liabilities	3,148,439		2,986,750
TOTAL Liabilities	3,148,439		2,986,750

TOWN OF Campbell
Statement of Indebtedness
For the Fiscal Year Ending 2021

2/7/2022

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	\$1,492,763	\$78,567	\$0	\$0		\$1,414,196
2016	BOND E	Water #3 - Rural Developmt			05/25/2016	05/15/2053	1.75%		\$977,000	\$864,000	\$38,793	\$0	\$0		\$825,207
2018	BOND E	Water District 2 Water Mains			09/04/2009	03/15/2036	3.35%			\$146,750	\$7,000	\$0	\$0		\$139,750
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,503,513	\$124,360	\$0	\$0	\$0	\$2,379,153
2019	IPC E	John Deere - 2019 Grader			06/18/2019	06/18/2024	4.50%		\$308,155	\$251,925	\$58,813	\$0	\$0		\$193,112
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$251,925	\$58,813	\$0	\$0	\$0	\$193,112
2018	BAN N	Highway Paving			10/18/2018	10/19/2019	3.25%		\$150,000	\$50,000	\$50,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0
2018	BOND N	Hyundia Excavator			06/28/2017	06/28/2021	0.00%			\$26,768	\$26,768	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$26,768	\$26,768	\$0	\$0	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$2,832,206	\$259,941	\$0	\$0	\$0	\$2,572,265

TOWN OF Campbell
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$600.00
Demand Deposits	9Z2011	\$1,249,767.00
Time Deposits	9Z2021	
Total		\$1,250,367.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$248,390.09
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,001,976.91
Total		\$1,250,367.00
 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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0626	\$681,551	\$0	\$778	\$680,773
****-0618	\$223,151	\$0	\$73	\$223,078
****-3205	\$117,308	\$0	\$0	\$117,308
****-8295	\$1,907	\$0	\$0	\$1,907
****-8546	\$14,240	\$0	\$0	\$14,240
****-2819	\$55,928	\$0	\$0	\$55,928
****-5127	\$116,045	\$0	\$0	\$116,045
****-8640	\$61	\$0	\$0	\$61
****-8658	\$15,960	\$0	\$0	\$15,960
****-8666	\$24,467	\$0	\$0	\$24,467
	Total Adjusted Bank Balance			\$1,249,767
	Petty Cash			\$600.00
	Adjustments			\$.00
	Total Cash			\$1,250,367
	Total Cash Balance All Funds			\$1,250,367
	9ZCASH *			\$1,250,367
	9ZCASHB *			\$1,250,367
	* Must be equal			

TOWN OF Campbell
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

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	\$61,744.00	9		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$43,296.00	9		
90408	Worker's Compensation Insurance	\$46,364.00	9		
90458	Life Insurance				
90508	Unemployment Insurance	\$2,571.00	9		
90558	Disability Insurance	\$92.00	9		
90608	Hospital and Medical (Dental) Insurance	\$148,250.00	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$302,317.00			
Computed Total From Financial Section (comparative purposes only)		\$302,317.02			

TOWN OF Campbell
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

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 12/31/2021, 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 12/31/2021 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

02/07/2022
Date of Certification

JEFFREY HORTON
Name

TOWN SUPERVISOR
Title

8529 MAIN STREET
Official Address

(607) 527-8244
Official Telephone Number

TOWN OF Campbell
Financial Comments
For the Fiscal Year Ending 2021