

**Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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, Jeffrey Horton (LG460311700000B), hereby certify that I am the Chief Financial 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 12/31/2023, 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 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------------|-----------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$650,574.35 | \$1,030,009.60 | \$675,647.45 |
| 201 - Cash In Time Deposits | - | \$0.00 | \$0.00 |
| 210 - Petty Cash | \$600.00 | \$600.00 | \$600.00 |
| Total for Cash and Cash Equivalents | \$651,174.35 | \$1,030,609.60 | \$676,247.45 |
| Restricted Cash and Cash Equivalents | | | |
| 230 - Cash Special Reserves | \$757,005.84 | \$100,136.04 | \$61.12 |
| Total for Restricted Cash and Cash Equivalents | \$757,005.84 | \$100,136.04 | \$61.12 |
| Net Other Receivables | | | |
| 380 - Accounts Receivable | - | \$0.00 | \$0.00 |
| Total for Net Other Receivables | \$0.00 | \$0.00 | \$0.00 |
| Due From | | | |
| 391 - Due From Other Funds | \$48,770.00 | \$16,083.89 | \$116,083.89 |
| 410 - Due from State and Federal Government | - | \$0.00 | \$165,742.78 |
| Total for Due From | \$48,770.00 | \$16,083.89 | \$281,826.67 |
| Other Assets | | | |
| 445 - Inventory of Materials And Supplies | - | \$0.00 | \$0.00 |
| 480 - Prepaid Expenses | - | \$8,164.51 | \$0.00 |

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**A - General
 Balance Sheet**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|----------------|----------------|--------------|
| Total for Other Assets | \$0.00 | \$8,164.51 | \$0.00 |
| Total for Assets | \$1,456,950.19 | \$1,154,994.04 | \$958,135.24 |
| Total for Assets and Deferred Outflows | \$1,456,950.19 | \$1,154,994.04 | \$958,135.24 |

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**A - General
Balance Sheet**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | - | \$0.00 | \$0.00 |
| Total for Payables | \$0.00 | \$0.00 | \$0.00 |
| Due to | | | |
| 630 - Due To Other Funds | - | \$0.00 | \$0.00 |
| Total for Due to | \$0.00 | \$0.00 | \$0.00 |
| Other Liabilities | | | |
| 688 - Other Liabilities <i>ARPA Funds and \$2000 Timber Harvest Deposits</i> | \$145,494.24 | \$211,150.51 | \$332,985.88 |
| 690 - Overpayments and Clearing Account | \$6,573.00 | \$13,222.00 | \$17,888.00 |
| Total for Other Liabilities | \$152,067.24 | \$224,372.51 | \$350,873.88 |
| Total for Liabilities | \$152,067.24 | \$224,372.51 | \$350,873.88 |
| Deferred Inflows | | | |
| Deferred Inflows of Resources | | | |
| 691 - Deferred Inflow Of Resources | - | \$0.00 | \$0.00 |
| 694 - Deferred Taxes | - | \$0.00 | \$0.00 |
| Total for Deferred Inflows of Resources | \$0.00 | \$0.00 | \$0.00 |

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**A - General
Balance Sheet**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-----------------------|-----------------------|---------------------|
| Total for Deferred Inflows | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | - | \$8,165.00 | - |
| Total for Nonspendable Fund Balance | \$0.00 | \$8,165.00 | \$0.00 |
| Restricted Fund Balance | | | |
| 878 - Capital Reserve | \$757,005.84 | \$100,136.04 | \$61.12 |
| Total for Restricted Fund Balance | \$757,005.84 | \$100,136.04 | \$61.12 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$25,000.00 | \$12,240.87 | \$163,000.00 |
| Total for Assigned Fund Balance | \$25,000.00 | \$12,240.87 | \$163,000.00 |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | \$522,877.11 | \$810,079.62 | \$444,200.24 |
| Total for Unassigned Fund Balance | \$522,877.11 | \$810,079.62 | \$444,200.24 |
| Total for Fund Balance | \$1,304,882.95 | \$930,621.53 | \$607,261.36 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$1,456,950.19 | \$1,154,994.04 | \$958,135.24 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$220,000.00 | \$223,725.00 | \$220,532.00 |
| Total for Property Taxes | \$220,000.00 | \$223,725.00 | \$220,532.00 |
| Property Tax Items | | | |
| 1081 - Other Payments In Lieu of Taxes | \$75,037.03 | \$71,760.68 | \$63,700.02 |
| 1090 - Interest and Penalties on Real Prop Taxes | \$4,196.83 | \$4,617.56 | \$5,081.96 |
| Total for Property Tax Items | \$79,233.86 | \$76,378.24 | \$68,781.98 |
| Non-Property Tax Items | | | |
| 1120 - Non Property Tax Distribution by County | \$379,228.97 | \$381,134.48 | \$219,865.12 |
| 1170 - Franchise Tax | \$9,662.17 | \$10,232.46 | \$10,372.69 |
| Total for Non-Property Tax Items | \$388,891.14 | \$391,366.94 | \$230,237.81 |
| Departmental Income | | | |
| 1255 - Clerk Fees | \$2,086.06 | \$2,285.83 | \$3,112.81 |
| 1289 - Other General Departmental Income | \$7,500.00 | \$0.00 | (\$30.00) |
| 1550 - Public Pound Charges Dog Control Fees | \$166.00 | \$250.00 | \$40.00 |
| 2110 - Zoning Fees | \$75.00 | \$150.00 | \$0.00 |
| 2115 - Planning Board Fees | \$750.00 | \$1,425.00 | \$875.00 |
| 2130 - Refuse and Garbage Charges | \$1,185.00 | \$2,010.00 | \$2,280.00 |
| Total for Departmental Income | \$11,762.06 | \$6,120.83 | \$6,277.81 |

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**A - General
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|---------------------|---------------------|
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$12,713.64 | \$160.34 | \$133.03 |
| 2410 - Rental of Real Property | \$800.00 | \$1,000.00 | \$1,000.00 |
| 2450 - Commissions | \$139,158.15 | \$135,392.81 | \$139,402.45 |
| Total for Use of Money and Property | \$152,671.79 | \$136,553.15 | \$140,535.48 |
| Licenses and Permits | | | |
| 2530 - Games of Chance | \$10.00 | \$10.00 | \$10.00 |
| 2544 - Dog Licenses | \$4,159.00 | \$6,205.00 | \$5,224.50 |
| 2555 - Building and Alteration Permits | \$8,478.50 | \$11,948.25 | \$11,261.20 |
| 2590 - Permits Other | - | \$0.00 | \$0.00 |
| Total for Licenses and Permits | \$12,647.50 | \$18,163.25 | \$16,495.70 |
| Fines and Forfeitures | | | |
| 2610 - Fines and Forfeited Bail | \$39,180.00 | \$25,339.00 | \$25,385.00 |
| Total for Fines and Forfeitures | \$39,180.00 | \$25,339.00 | \$25,385.00 |
| Sales of Property and Compensation for Loss | | | |
| 2655 - Sales Other | \$15.00 | \$0.00 | \$0.00 |
| 2680 - Insurance Recoveries | - | - | \$22,560.00 |
| Total for Sales of Property and Compensation for Loss | \$15.00 | \$0.00 | \$22,560.00 |
| Other Revenues | | | |
| 2701 - Refunds of Prior Year Expenditures | - | \$45.00 | \$24,096.71 |
| 2750 - AIM Related Payments | - | \$0.00 | \$43,771.00 |

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**A - General
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-----------------------|-----------------------|---------------------|
| 2770 - Unclassified <i>Tax Collector coverage</i> | \$6.01 | \$0.00 | \$0.00 |
| Total for Other Revenues | \$6.01 | \$45.00 | \$67,867.71 |
| State Aid | | | |
| 3001 - State Aid Revenue Sharing | \$43,771.00 | \$43,771.00 | - |
| 3005 - State Aid Mortgage Tax | \$34,037.08 | \$50,213.46 | \$56,133.55 |
| 3040 - State Aid Real Property Tax Administration | - | \$3,392.74 | - |
| 3089 - State Aid Other <i>Park Grant</i> | \$37,185.98 | \$8,940.47 | \$6,605.79 |
| 3389 - State Aid Other Public Safety | \$5,700.43 | \$5,845.50 | \$16,193.25 |
| 3820 - State Aid Youth Programs | \$2,246.22 | \$1,547.00 | \$500.00 |
| Total for State Aid | \$122,940.71 | \$113,710.17 | \$79,432.59 |
| Federal Aid | | | |
| 4089 - Federal Aid Other | \$66,156.27 | \$121,835.67 | \$0.00 |
| Total for Federal Aid | \$66,156.27 | \$121,835.67 | \$0.00 |
| Total for Revenues | \$1,093,504.34 | \$1,113,237.25 | \$878,106.08 |
| Total for Revenues and Other Sources | \$1,093,504.34 | \$1,113,237.25 | \$878,106.08 |

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**A - General
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|--------------------|--------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Legislative Board | | | |
| 10101 - Legislative Board - Personal Services | \$8,436.00 | \$7,678.73 | \$10,600.00 |
| 10104 - Legislative Board - Contractual | \$41,467.36 | \$22,438.19 | \$56,435.29 |
| Total for Legislative Board | \$49,903.36 | \$30,116.92 | \$67,035.29 |
| Judicial | | | |
| 11101 - Municipal Court - Personal Services | \$65,593.03 | \$77,536.81 | \$66,175.51 |
| 11102 - Municipal Court - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 11104 - Municipal Court - Contractual | \$4,125.06 | \$4,367.35 | \$2,235.03 |
| Total for Judicial | \$69,718.09 | \$81,904.16 | \$68,410.54 |
| Executive | | | |
| 12201 - Supervisor - Personal Services | \$59,287.32 | \$56,601.22 | \$42,530.54 |
| 12202 - Supervisor - Equipment and Capital Outlay | \$34.33 | \$0.00 | \$0.00 |
| 12204 - Supervisor - Contractual | \$1,405.58 | \$3,059.01 | \$3,681.01 |
| Total for Executive | \$60,727.23 | \$59,660.23 | \$46,211.55 |
| Finance | | | |
| 13154 - Comptroller - Contractual | \$1,992.00 | \$1,732.00 | \$1,973.00 |
| 13301 - Tax Collection - Personal Services | \$5,657.00 | \$5,439.00 | \$5,229.00 |

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**A - General
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|--------------------|--------------------|--------------------|
| 13304 - Tax Collection - Contractual | \$2,956.48 | \$2,125.31 | \$3,036.15 |
| 13401 - Budget - Personal Services | - | \$0.00 | \$1,081.00 |
| 13551 - Assessment - Personal Services | \$24,069.00 | \$23,143.00 | \$22,252.00 |
| 13552 - Assessment - Equipment and Capital Outlay | - | \$0.00 | \$1,427.24 |
| 13554 - Assessment - Contractual | \$2,165.72 | \$2,442.07 | \$3,723.57 |
| Total for Finance | \$36,840.20 | \$34,881.38 | \$38,721.96 |
| Municipal Staff | | | |
| 14101 - Clerk - Personal Services | \$40,234.00 | \$39,698.00 | \$37,833.50 |
| 14102 - Clerk - Equipment and Capital Outlay | \$182.74 | \$0.00 | \$0.00 |
| 14104 - Clerk - Contractual | \$4,846.96 | \$4,252.29 | \$4,214.20 |
| 14204 - Law - Contractual | \$2,642.00 | \$4,366.46 | \$11,098.35 |
| 14504 - Elections - Contractual | \$7,774.00 | \$4,838.60 | \$5,809.78 |
| 14604 - Records Management - Contractual | - | \$0.00 | \$50.00 |
| Total for Municipal Staff | \$55,679.70 | \$53,155.35 | \$59,005.83 |
| Shared Services | | | |
| 16201 - Operation of Plant - Personal Services | \$8,214.20 | \$10,227.41 | \$12,923.00 |
| 16202 - Operation of Plant - Equipment and Capital Outlay | - | \$2,044.00 | \$0.00 |
| 16204 - Operation of Plant - Contractual | \$27,053.32 | \$26,322.57 | \$21,465.96 |
| 16804 - Central Data Processing - Contractual | \$4,147.61 | \$3,866.32 | \$2,926.24 |
| Total for Shared Services | \$39,415.13 | \$42,460.30 | \$37,315.20 |
| Special Items | | | |
| 19104 - Unallocated Insurance - Contractual | \$18,000.00 | \$17,500.00 | \$15,730.92 |
| 19204 - Municipal Association Dues - Contractual | \$1,099.00 | \$1,000.00 | \$1,000.00 |

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**A - General
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|---------------------|---------------------|
| 19894 - General Government Support, Other - Contractual | - | \$719.03 | \$804.77 |
| Total for Special Items | \$19,099.00 | \$19,219.03 | \$17,535.69 |
| Total for General Government Support | \$331,382.71 | \$321,397.37 | \$334,236.06 |
| Public Safety | | | |
| Administration | | | |
| 30101 - Public Safety Administration - Personal Services | - | \$24,114.00 | \$42,850.00 |
| 30104 - Public Safety Administration - Contractual | \$3,600.47 | \$37,423.48 | - |
| Total for Administration | \$3,600.47 | \$61,537.48 | \$42,850.00 |
| Animal Control | | | |
| 35101 - Dog Control - Personal Services | \$7,650.00 | \$7,355.00 | \$7,072.00 |
| 35102 - Dog Control - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 35104 - Dog Control - Contractual | \$2,118.52 | \$751.35 | \$545.69 |
| Total for Animal Control | \$9,768.52 | \$8,106.35 | \$7,617.69 |
| Other Public Safety | | | |
| 36104 - Examining Boards - Contractual | \$564.41 | \$562.87 | \$573.76 |
| 36201 - Safety Inspection - Personal Services | \$23,912.25 | \$26,108.15 | \$22,389.00 |
| 36202 - Safety Inspection - Equipment and Capital Outlay | - | \$0.00 | \$1,427.24 |
| 36204 - Safety Inspection - Contractual | \$3,179.43 | \$3,103.96 | \$2,807.77 |
| Total for Other Public Safety | \$27,656.09 | \$29,774.98 | \$27,197.77 |
| Total for Public Safety | \$41,025.08 | \$99,418.81 | \$77,665.46 |

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**A - General
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------------|---------------------|---------------------|
| Health | | | |
| Public Health Program | | | |
| 40204 - Registrar of Vital Statistics - Contractual | \$50.00 | \$0.00 | \$0.00 |
| Total for Public Health Program | \$50.00 | \$0.00 | \$0.00 |
| Other Health | | | |
| 45404 - Ambulance - Contractual | \$16,920.36 | \$16,670.28 | \$16,422.00 |
| Total for Other Health | \$16,920.36 | \$16,670.28 | \$16,422.00 |
| Total for Health | \$16,970.36 | \$16,670.28 | \$16,422.00 |
| Transportation | | | |
| Highway | | | |
| 50101 - Highway and Street Administration - Personal Services | \$66,150.00 | \$63,605.00 | \$61,158.00 |
| 50104 - Highway and Street Administration - Contractual | \$2,112.83 | \$2,818.00 | \$2,683.40 |
| 51304 - Machinery - Contractual | - | - | \$242,865.61 |
| 51324 - Garage - Contractual | \$42,154.93 | \$39,509.09 | \$32,937.74 |
| 54104 - Sidewalks - Contractual | \$108.91 | \$200.00 | \$0.00 |
| Total for Highway | \$110,526.67 | \$106,132.09 | \$339,644.75 |
| Total for Transportation | \$110,526.67 | \$106,132.09 | \$339,644.75 |
| Economic Assistance and Opportunity | | | |
| Economic Opportunity and Development | | | |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|--------------------|--------------------|--------------------|
| 67724 - Programs for the Aging - Contractual | \$250.00 | \$250.00 | \$250.00 |
| Total for Economic Opportunity and Development | \$250.00 | \$250.00 | \$250.00 |
| Total for Economic Assistance and Opportunity | \$250.00 | \$250.00 | \$250.00 |
| Culture and Recreation | | | |
| Recreation | | | |
| 71104 - Parks - Contractual | \$35,905.00 | \$24,105.56 | \$9,661.04 |
| 73101 - Youth Programs - Personal Services | \$3,184.61 | \$3,294.83 | \$2,742.32 |
| 73104 - Youth Programs - Contractual | \$1,221.34 | \$931.13 | \$942.52 |
| Total for Recreation | \$40,310.95 | \$28,331.52 | \$13,345.88 |
| Culture | | | |
| 75101 - Historian - Personal Services | \$1,404.00 | \$1,350.00 | \$1,298.00 |
| 75102 - Historian - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 75104 - Historian - Contractual | \$374.13 | \$99.45 | \$87.33 |
| 75504 - Celebrations - Contractual | \$267.40 | \$316.95 | \$347.10 |
| Total for Culture | \$2,045.53 | \$1,766.40 | \$1,732.43 |
| Total for Culture and Recreation | \$42,356.48 | \$30,097.92 | \$15,078.31 |
| Home and Community Services | | | |
| General Environment | | | |
| 80104 - Zoning - Contractual | \$411.37 | \$300.60 | \$0.00 |
| 80204 - Planning and Surveys - Contractual | \$1,924.10 | \$739.96 | \$414.56 |

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**A - General
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|--------------------|--------------------|--------------------|
| Total for General Environment | \$2,335.47 | \$1,040.56 | \$414.56 |
| Water | | | |
| 83402 - Water Transportation and Distribution - Equipment and Capital Outlay | - | \$0.00 | \$0.00 |
| 83891 - Water Expenses Expenditures. Other - Personal Services <i>Grant work salaries</i> | \$8,160.00 | \$12,000.00 | \$7,950.00 |
| Total for Water | \$8,160.00 | \$12,000.00 | \$7,950.00 |
| Natural Resources | | | |
| 87454 - Flood and Erosion Control - Contractual | \$500.00 | \$500.00 | \$1,700.00 |
| 87601 - Emergency Disaster Work - Personal Services | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| Total for Natural Resources | \$2,500.00 | \$2,500.00 | \$3,700.00 |
| Special Services | | | |
| 88104 - Cemetery - Contractual | - | \$0.00 | \$0.00 |
| Total for Special Services | \$0.00 | \$0.00 | \$0.00 |
| Total for Home and Community Services | \$12,995.47 | \$15,540.56 | \$12,064.56 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$36,709.00 | \$51,286.00 | \$47,272.00 |
| 90308 - Social Security - Employee Benefits | \$23,907.16 | \$27,156.38 | \$26,130.16 |
| 90408 - Workers' Compensation - Employee Benefits | \$41,521.00 | \$41,728.00 | \$46,364.00 |
| 90508 - Unemployment Insurance - Employee Benefits | \$1,896.51 | \$1,993.91 | \$1,401.14 |

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**A - General
 Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|---------------------|---------------------|
| 90558 - Disability Insurance - Employee Benefits | \$105.84 | \$76.24 | \$92.39 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$59,603.64 | \$78,129.52 | \$75,671.36 |
| Total for Employee Benefits | \$163,743.15 | \$200,370.05 | \$196,931.05 |
| Total for Employee Benefits | \$163,743.15 | \$200,370.05 | \$196,931.05 |
| Total for Expenditures | \$719,249.92 | \$789,877.08 | \$992,292.19 |
| Total for Expenditures and Other Uses | \$719,249.92 | \$789,877.08 | \$992,292.19 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|----------------|----------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$930,628.53 | \$607,268.36 | \$721,454.47 |
| 8022 - Restated Fund Balance - Beginning of Year | \$930,628.53 | \$607,268.36 | \$721,454.47 |
| Add Revenues and Other Sources | \$1,093,504.34 | \$1,113,237.25 | \$878,106.08 |
| Deduct Expenditures and Other Uses | \$719,249.92 | \$789,877.08 | \$992,292.19 |
| 8029 - Fund Balance - End of Year | \$1,304,882.95 | \$930,628.53 | \$607,268.36 |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$181,440.00 | \$220,000.00 | \$223,725.00 |
| 1099 - Est Rev - Property Tax Items | \$79,200.00 | \$74,500.00 | \$69,800.00 |
| 1199 - Est Rev - Non-Property Tax Items | \$210,000.00 | \$206,485.00 | \$205,300.00 |
| 1299 - Est Rev - Departmental Income | - | \$5,525.00 | \$5,550.00 |
| 2199 - Est Rev - Departmental Income | \$8,097.00 | - | - |
| 2499 - Est Rev - Use of Money and Property | \$111,000.00 | \$101,120.00 | \$101,150.00 |
| 2599 - Est Rev - Licenses and Permits | \$13,010.00 | \$15,010.00 | \$15,010.00 |
| 2649 - Est Rev - Fines and Forfeitures | \$25,000.00 | \$23,000.00 | \$25,400.00 |
| 2799 - Est Rev - Other Revenues | \$500.00 | \$500.00 | \$44,271.00 |
| 3099 - Est Rev - State Aid | \$85,771.00 | \$79,971.00 | \$82,163.00 |
| 4099 - Est Rev - Federal Aid | - | \$0.00 | \$21,250.00 |
| Total for Estimated Revenue | \$714,018.00 | \$726,111.00 | \$793,619.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | \$25,000.00 | \$12,240.00 | \$163,000.00 |
| Total for Estimated Other Sources | \$25,000.00 | \$12,240.00 | \$163,000.00 |
| Total for Estimated Revenues and Other Sources | \$739,018.00 | \$738,351.00 | \$956,619.00 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 1999 - App - General Government Support | \$362,889.00 | \$349,248.00 | \$350,208.00 |
| 3999 - App - Public Safety | \$33,081.00 | \$43,609.00 | \$57,679.00 |
| 4999 - App - Health | \$17,275.00 | \$17,121.00 | \$16,871.00 |
| 5999 - App - Transportation | \$123,996.00 | \$114,450.00 | \$106,305.00 |
| 6999 - App - Economic Assistance and Opportunity | \$250.00 | \$250.00 | \$250.00 |
| 7999 - App - Culture and Recreation | \$11,840.00 | \$8,904.00 | \$108,900.00 |
| 8999 - App - Home and Community Services | \$10,425.00 | \$23,390.00 | \$19,350.00 |
| 9199 - App - Employee Benefits | \$179,262.00 | \$181,379.00 | \$197,056.00 |
| Total for Estimated Appropriations | \$739,018.00 | \$738,351.00 | \$856,619.00 |
| Estimated Other Uses | | | |
| 962 - Other Budgetary Purposes | - | - | \$100,000.00 |
| Total for Estimated Other Uses | \$0.00 | \$0.00 | \$100,000.00 |
| Total for Estimated Appropriations and Other Uses | \$739,018.00 | \$738,351.00 | \$956,619.00 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|--------------------|--------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$25,285.38 | \$34,468.90 | \$223,077.56 |
| Total for Cash and Cash Equivalents | \$25,285.38 | \$34,468.90 | \$223,077.56 |
| Restricted Cash and Cash Equivalents | | | |
| 230 - Cash Special Reserves | \$26,219.82 | \$25,979.08 | \$15,960.49 |
| Total for Restricted Cash and Cash Equivalents | \$26,219.82 | \$25,979.08 | \$15,960.49 |
| Due From | | | |
| 391 - Due From Other Funds | - | \$0.00 | - |
| Total for Due From | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | | | |
| 480 - Prepaid Expenses | - | \$8,183.32 | - |
| Total for Other Assets | \$0.00 | \$8,183.32 | \$0.00 |
| Total for Assets | \$51,505.20 | \$68,631.30 | \$239,038.05 |
| Total for Assets and Deferred Outflows | \$51,505.20 | \$68,631.30 | \$239,038.05 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|--------------------|--------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | - | - | \$0.00 |
| Total for Payables | \$0.00 | \$0.00 | \$0.00 |
| Total for Liabilities | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | - | \$8,183.00 | - |
| Total for Nonspendable Fund Balance | \$0.00 | \$8,183.00 | \$0.00 |
| Restricted Fund Balance | | | |
| 878 - Capital Reserve | \$26,219.82 | \$25,979.08 | \$15,960.49 |
| Total for Restricted Fund Balance | \$26,219.82 | \$25,979.08 | \$15,960.49 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$361.48 | \$4,981.38 | \$13,379.00 |
| 915 - Assigned Unappropriated Fund Balance | \$24,923.90 | \$29,487.84 | \$209,698.56 |
| Total for Assigned Fund Balance | \$25,285.38 | \$34,469.22 | \$223,077.56 |
| Total for Fund Balance | \$51,505.20 | \$68,631.30 | \$239,038.05 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|--------------------|--------------------|---------------------|
| Total for Liabilities, Deferred Inflows and Fund Balances | \$51,505.20 | \$68,631.30 | \$239,038.05 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$409,901.00 | \$413,654.00 | \$419,200.00 |
| Total for Property Taxes | \$409,901.00 | \$413,654.00 | \$419,200.00 |
| Non-Property Tax Items | | | |
| 1120 - Non Property Tax Distribution by County | \$327,000.00 | \$320,000.00 | \$320,000.00 |
| Total for Non-Property Tax Items | \$327,000.00 | \$320,000.00 | \$320,000.00 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$442.50 | \$45.52 | \$37.57 |
| 2450 - Commissions | \$50,000.00 | \$50,000.00 | \$50,000.00 |
| Total for Use of Money and Property | \$50,442.50 | \$50,045.52 | \$50,037.57 |
| Sales of Property and Compensation for Loss | | | |
| 2650 - Sales of Scrap and Excess Materials | \$3,087.28 | \$7,466.08 | \$374.15 |
| 2665 - Sales of Equipment | - | \$235.00 | \$164,507.50 |
| Total for Sales of Property and Compensation for Loss | \$3,087.28 | \$7,701.08 | \$164,881.65 |
| Other Revenues | | | |
| 2770 - Unclassified <i>Settlement-1996 class action suit</i> | \$0.22 | \$210.72 | \$149.34 |
| Total for Other Revenues | \$0.22 | \$210.72 | \$149.34 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|-----------------------|-----------------------|-----------------------|
| State Aid | | | |
| 3501 - State Aid Consolidated Highway Aid | \$302,120.78 | \$313,930.86 | \$249,179.33 |
| Total for State Aid | \$302,120.78 | \$313,930.86 | \$249,179.33 |
| Federal Aid | | | |
| 4089 - Federal Aid Other | - | - | \$21,530.00 |
| Total for Federal Aid | \$0.00 | \$0.00 | \$21,530.00 |
| Total for Revenues | \$1,092,551.78 | \$1,105,542.18 | \$1,224,977.89 |
| Total for Revenues and Other Sources | \$1,092,551.78 | \$1,105,542.18 | \$1,224,977.89 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------|---------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Self Insurance | | | |
| 17101 - Self Insurance, Administration - Personal Services | - | - | \$0.00 |
| Total for Self Insurance | \$0.00 | \$0.00 | \$0.00 |
| Special Items | | | |
| 19891 - General Government Support, Other - Personal Services | - | - | \$20,000.00 |
| Total for Special Items | \$0.00 | \$0.00 | \$20,000.00 |
| Total for General Government Support | \$0.00 | \$0.00 | \$20,000.00 |
| Transportation | | | |
| Highway | | | |
| 51101 - Maintenance of Roads - Personal Services | \$105,561.28 | \$90,309.59 | \$95,135.25 |
| 51104 - Maintenance of Roads - Contractual | \$189,938.82 | \$149,855.64 | \$135,766.39 |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | \$300,242.18 | \$302,402.39 | \$254,508.82 |
| 51204 - Maintenance of Bridges - Contractual | \$3,673.00 | \$0.00 | \$0.00 |
| 51302 - Machinery - Equipment and Capital Outlay | - | \$222,100.63 | \$54,984.95 |
| 51304 - Machinery - Contractual | \$66,199.52 | \$93,784.18 | \$60,126.93 |
| 51404 - Brush And Weeds - Contractual | - | \$0.00 | \$1,700.00 |
| 51421 - Snow Removal - Personal Services | \$74,348.72 | \$78,711.48 | \$78,616.49 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|-----------------------|---------------------|
| 51424 - Snow Removal - Contractual | \$120,643.62 | \$132,138.56 | \$126,916.21 |
| Total for Highway | \$860,607.14 | \$1,069,302.47 | \$807,755.04 |
| Total for Transportation | \$860,607.14 | \$1,069,302.47 | \$807,755.04 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$16,000.00 | \$15,107.00 | \$14,472.00 |
| 90308 - Social Security - Employee Benefits | \$13,628.44 | \$10,387.28 | \$14,586.44 |
| 90508 - Unemployment Insurance - Employee Benefits | \$1,007.32 | \$1,018.31 | \$1,057.97 |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$76,199.84 | \$74,920.64 | \$72,578.72 |
| Total for Employee Benefits | \$106,835.60 | \$101,433.23 | \$102,695.13 |
| Total for Employee Benefits | \$106,835.60 | \$101,433.23 | \$102,695.13 |
| Debt Service | | | |
| Debt Service | | | |
| 97206 - Installment Bonds - Debt Principal | - | \$0.00 | \$26,768.00 |
| 97207 - Installment Bonds - Debt Interest | - | \$0.00 | \$997.22 |
| 97306 - Bond Anticipation Notes - Debt Principal | - | - | \$50,000.00 |
| 97856 - Installment Purchase Debt - Debt Principal | \$129,194.76 | \$92,257.01 | \$58,813.00 |
| 97857 - Installment Purchase Debt - Debt Interest | \$13,040.38 | \$12,956.22 | \$11,574.98 |
| Total for Debt Service | \$142,235.14 | \$105,213.23 | \$148,153.20 |
| Total for Debt Service | \$142,235.14 | \$105,213.23 | \$148,153.20 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-----------------------|-----------------------|-----------------------|
| Total for Expenditures | \$1,109,677.88 | \$1,275,948.93 | \$1,078,603.37 |
| Total for Expenditures and Other Uses | \$1,109,677.88 | \$1,275,948.93 | \$1,078,603.37 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|----------------|----------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$68,627.35 | \$239,034.10 | \$92,659.58 |
| 8022 - Restated Fund Balance - Beginning of Year | \$68,627.35 | \$239,034.10 | \$92,659.58 |
| Add Revenues and Other Sources | \$1,092,551.78 | \$1,105,542.18 | \$1,224,977.89 |
| Deduct Expenditures and Other Uses | \$1,109,677.88 | \$1,275,948.93 | \$1,078,603.37 |
| 8029 - Fund Balance - End of Year | \$51,501.25 | \$68,627.35 | \$239,034.10 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1049 - Est Rev - Property Taxes | \$463,492.00 | \$409,901.00 | \$413,654.00 |
| 1199 - Est Rev - Non-Property Tax Items | \$327,000.00 | \$327,000.00 | \$320,000.00 |
| 2499 - Est Rev - Use of Money and Property | \$50,025.00 | \$50,025.00 | \$50,025.00 |
| 2699 - Est Rev - Sales of Property and Compensation for Loss | \$1,000.00 | \$1,000.00 | \$1,000.00 |
| 2799 - Est Rev - Other Revenues | - | \$300.00 | \$300.00 |
| 3099 - Est Rev - State Aid | \$293,368.00 | \$278,832.00 | \$258,357.00 |
| Total for Estimated Revenue | \$1,134,885.00 | \$1,067,058.00 | \$1,043,336.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | \$361.48 | \$4,981.00 | \$13,379.00 |
| Total for Estimated Other Sources | \$361.48 | \$4,981.00 | \$13,379.00 |
| Total for Estimated Revenues and Other Sources | \$1,135,246.48 | \$1,072,039.00 | \$1,056,715.00 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|-----------------------|-----------------------|-----------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 5999 - App - Transportation | \$864,344.48 | \$806,727.00 | \$843,764.00 |
| 9199 - App - Employee Benefits | \$108,479.00 | \$108,200.00 | \$107,728.00 |
| 9899 - App - Debt Service | \$162,423.00 | \$157,112.00 | \$105,223.00 |
| Total for Estimated Appropriations | \$1,135,246.48 | \$1,072,039.00 | \$1,056,715.00 |
| Total for Estimated Appropriations and Other Uses | \$1,135,246.48 | \$1,072,039.00 | \$1,056,715.00 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|-----------------|--------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$666.87 | \$12,487.85 | \$116,044.89 |
| Total for Cash and Cash Equivalents | \$666.87 | \$12,487.85 | \$116,044.89 |
| Total for Assets | \$666.87 | \$12,487.85 | \$116,044.89 |
| Total for Assets and Deferred Outflows | \$666.87 | \$12,487.85 | \$116,044.89 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Balance Sheet**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-----------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Payables | | | |
| 600 - Accounts Payable | \$666.87 | \$0.00 | \$0.00 |
| Total for Payables | \$666.87 | \$0.00 | \$0.00 |
| Due to | | | |
| 630 - Due To Other Funds | - | \$16,083.89 | \$116,083.89 |
| Total for Due to | \$0.00 | \$16,083.89 | \$116,083.89 |
| Notes Payable | | | |
| 626 - Bond Anticipation Notes Payable | - | \$0.00 | \$0.00 |
| Total for Notes Payable | \$0.00 | \$0.00 | \$0.00 |
| Total for Liabilities | \$666.87 | \$16,083.89 | \$116,083.89 |
| Fund Balance | | | |
| Restricted Fund Balance | | | |
| 878 - Capital Reserve | - | \$0.00 | (\$39.00) |
| Total for Restricted Fund Balance | \$0.00 | \$0.00 | (\$39.00) |
| Unassigned Fund Balance | | | |
| 917 - Unassigned Fund Balance | - | (\$3,596.04) | - |
| Total for Unassigned Fund Balance | \$0.00 | (\$3,596.04) | \$0.00 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-----------------|---------------------|---------------------|
| Total for Fund Balance | \$0.00 | (\$3,596.04) | (\$39.00) |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$666.87 | \$12,487.85 | \$116,044.89 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-----------------------|--------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | - | \$0.00 | \$0.00 |
| Total for Use of Money and Property | \$0.00 | \$0.00 | \$0.00 |
| Other Revenues | | | |
| 2770 - Unclassified | - | \$275.00 | - |
| Total for Other Revenues | \$0.00 | \$275.00 | \$0.00 |
| State Aid | | | |
| 3097 - State Aid Capital Projects | \$1,250,000.00 | \$0.00 | \$370,350.70 |
| 3991 - State Aid Water Capital Projects | \$1,249,001.34 | \$41,294.00 | - |
| Total for State Aid | \$2,499,001.34 | \$41,294.00 | \$370,350.70 |
| Federal Aid | | | |
| 4097 - Federal Aid Capital Projects | - | \$0.00 | \$0.00 |
| Total for Federal Aid | \$0.00 | \$0.00 | \$0.00 |
| Total for Revenues | \$2,499,001.34 | \$41,569.00 | \$370,350.70 |
| Other Sources | | | |
| Proceeds of Obligations | | | |
| 5730 - Bond Anticipation Notes | \$1,787,517.01 | \$0.00 | \$0.00 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|-----------------------|---------------------|---------------------|
| 5731 - BANS Redeemed from Appropriations | - | - | \$50,000.00 |
| 5785 - Installment Purchase Debt | - | \$161,689.00 | \$0.00 |
| Total for Proceeds of Obligations | \$1,787,517.01 | \$161,689.00 | \$50,000.00 |
| Total for Other Sources | \$1,787,517.01 | \$161,689.00 | \$50,000.00 |
| Total for Revenues and Other Sources | \$4,286,518.35 | \$203,258.00 | \$420,350.70 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-----------------------|---------------------|---------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| General Government Support | | | |
| Special Items | | | |
| 19892 - General Government Support, Other - Equipment and Capital Outlay Contingency | \$198,423.98 | \$161,728.00 | \$46,175.00 |
| Total for Special Items | \$198,423.98 | \$161,728.00 | \$46,175.00 |
| Total for General Government Support | \$198,423.98 | \$161,728.00 | \$46,175.00 |
| Home and Community Services | | | |
| Water | | | |
| 83102 - Water Administration - Equipment and Capital Outlay | - | \$45,126.00 | \$75,855.70 |
| 83972 - Water Capital Projects - Equipment and Capital Outlay | \$4,084,499.37 | - | \$248,320.00 |
| Total for Water | \$4,084,499.37 | \$45,126.00 | \$324,175.70 |
| Total for Home and Community Services | \$4,084,499.37 | \$45,126.00 | \$324,175.70 |
| Total for Expenditures | \$4,282,923.35 | \$206,854.00 | \$370,350.70 |
| Other Uses | | | |
| Interfund Transfers | | | |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Results of Operations**

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|-----------------------|---------------------|---------------------|
| Interfund Transfers | | | |
| 99019 - Transfers to Other Funds - Interfund Transfer | - | \$0.00 | - |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Interfund Transfers | \$0.00 | \$0.00 | \$0.00 |
| Total for Other Uses | \$0.00 | \$0.00 | \$0.00 |
| Total for Expenditures and Other Uses | \$4,282,923.35 | \$206,854.00 | \$370,350.70 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|----------------|--------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | (\$3,595.00) | \$1.00 | (\$49,999.00) |
| 8022 - Restated Fund Balance - Beginning of Year | (\$3,595.00) | \$1.00 | (\$49,999.00) |
| Add Revenues and Other Sources | \$4,286,518.35 | \$203,258.00 | \$420,350.70 |
| Deduct Expenditures and Other Uses | \$4,282,923.35 | \$206,854.00 | \$370,350.70 |
| 8029 - Fund Balance - End of Year | \$0.00 | (\$3,595.00) | \$1.00 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------|---------------|---------------|
| Assets and Deferred Outflows | | | |
| Total for Assets and Deferred Outflows | \$0.00 | \$0.00 | \$0.00 |

Town of Campbell
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------|---------------|---------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$0.00 | \$0.00 | \$0.00 |

Town of Campbell
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------------|---------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| Total for Property Taxes | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| Total for Revenues | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| Total for Revenues and Other Sources | \$103,000.00 | \$103,000.00 | \$75,125.42 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|---------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Public Safety | | | |
| Fire Protection | | | |
| 34104 - Fire Protection - Contractual | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| Total for Fire Protection | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| Total for Public Safety | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| Total for Expenditures | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| Total for Expenditures and Other Uses | \$103,000.00 | \$103,000.00 | \$75,125.42 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|--------------|--------------|-------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$0.00 | \$0.00 | \$0.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$0.00 | - | \$0.00 |
| Add Revenues and Other Sources | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| Deduct Expenditures and Other Uses | \$103,000.00 | \$103,000.00 | \$75,125.42 |
| 8029 - Fund Balance - End of Year | \$0.00 | \$0.00 | \$0.00 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|-------------------|-------------------|-------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$4,497.28 | \$4,602.47 | \$5,125.26 |
| Total for Cash and Cash Equivalents | \$4,497.28 | \$4,602.47 | \$5,125.26 |
| Total for Assets | \$4,497.28 | \$4,602.47 | \$5,125.26 |
| Total for Assets and Deferred Outflows | \$4,497.28 | \$4,602.47 | \$5,125.26 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-------------------|-------------------|-------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Fund Balance | | | |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | \$500.00 | \$0.00 | \$0.00 |
| 915 - Assigned Unappropriated Fund Balance | \$3,997.28 | \$4,602.47 | \$5,125.26 |
| Total for Assigned Fund Balance | \$4,497.28 | \$4,602.47 | \$5,125.26 |
| Total for Fund Balance | \$4,497.28 | \$4,602.47 | \$5,125.26 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$4,497.28 | \$4,602.47 | \$5,125.26 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|-------------------|-------------------|--------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Property Taxes | | | |
| 1001 - Real Property Taxes | \$7,621.83 | \$7,000.00 | \$10,820.00 |
| Total for Property Taxes | \$7,621.83 | \$7,000.00 | \$10,820.00 |
| Other Revenues | | | |
| 2770 - Unclassified <i>NYSEG electric refund</i> | \$501.19 | \$0.00 | \$0.00 |
| Total for Other Revenues | \$501.19 | \$0.00 | \$0.00 |
| Total for Revenues | \$8,123.02 | \$7,000.00 | \$10,820.00 |
| Total for Revenues and Other Sources | \$8,123.02 | \$7,000.00 | \$10,820.00 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|-------------------|-------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Transportation | | | |
| Highway | | | |
| 51824 - Street Lighting - Contractual | \$8,228.21 | \$7,522.79 | \$10,328.95 |
| Total for Highway | \$8,228.21 | \$7,522.79 | \$10,328.95 |
| Total for Transportation | \$8,228.21 | \$7,522.79 | \$10,328.95 |
| Total for Expenditures | \$8,228.21 | \$7,522.79 | \$10,328.95 |
| Total for Expenditures and Other Uses | \$8,228.21 | \$7,522.79 | \$10,328.95 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|------------|------------|-------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$4,603.00 | \$5,125.26 | \$4,634.21 |
| 8022 - Restated Fund Balance - Beginning of Year | \$4,603.00 | \$5,125.26 | \$4,634.21 |
| Add Revenues and Other Sources | \$8,123.02 | \$7,000.00 | \$10,820.00 |
| Deduct Expenditures and Other Uses | \$8,228.21 | \$7,522.79 | \$10,328.95 |
| 8029 - Fund Balance - End of Year | \$4,497.81 | \$4,603.00 | \$5,125.26 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------------|---------------------|---------------------|
| Assets and Deferred Outflows | | | |
| Assets | | | |
| Cash and Cash Equivalents | | | |
| 200 - Cash | \$196,776.18 | \$166,741.49 | \$189,383.03 |
| Total for Cash and Cash Equivalents | \$196,776.18 | \$166,741.49 | \$189,383.03 |
| Restricted Cash and Cash Equivalents | | | |
| 230 - Cash Special Reserves | \$22,344.39 | \$22,140.88 | \$24,466.84 |
| Total for Restricted Cash and Cash Equivalents | \$22,344.39 | \$22,140.88 | \$24,466.84 |
| Net Other Receivables | | | |
| 350 - Water Rents Receivable | - | \$0.00 | \$45,866.55 |
| Total for Net Other Receivables | \$0.00 | \$0.00 | \$45,866.55 |
| Due From | | | |
| 391 - Due From Other Funds | - | \$0.00 | \$0.00 |
| Total for Due From | \$0.00 | \$0.00 | \$0.00 |
| Other Assets | | | |
| 480 - Prepaid Expenses | - | \$864.00 | \$0.00 |
| Total for Other Assets | \$0.00 | \$864.00 | \$0.00 |
| Total for Assets | \$219,120.57 | \$189,746.37 | \$259,716.42 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------------|---------------------|---------------------|
| Total for Assets and Deferred Outflows | \$219,120.57 | \$189,746.37 | \$259,716.42 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|---------------------|---------------------|
| Liabilities, Deferred Inflows and Fund Balances | | | |
| Liabilities | | | |
| Due to | | | |
| 630 - Due To Other Funds | \$48,770.00 | - | - |
| Total for Due to | \$48,770.00 | \$0.00 | \$0.00 |
| Total for Liabilities | \$48,770.00 | \$0.00 | \$0.00 |
| Fund Balance | | | |
| Nonspendable Fund Balance | | | |
| 806 - Not In Spendable Form | - | \$864.00 | - |
| Total for Nonspendable Fund Balance | \$0.00 | \$864.00 | \$0.00 |
| Restricted Fund Balance | | | |
| 878 - Capital Reserve | \$22,344.39 | \$22,140.88 | \$24,466.84 |
| Total for Restricted Fund Balance | \$22,344.39 | \$22,140.88 | \$24,466.84 |
| Assigned Fund Balance | | | |
| 914 - Assigned Appropriated Fund Balance | - | \$0.00 | \$11,500.00 |
| 915 - Assigned Unappropriated Fund Balance | \$148,006.18 | \$166,741.49 | \$223,749.58 |
| Total for Assigned Fund Balance | \$148,006.18 | \$166,741.49 | \$235,249.58 |
| Total for Fund Balance | \$170,350.57 | \$189,746.37 | \$259,716.42 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|---------------------|---------------------|
| Total for Liabilities, Deferred Inflows and Fund Balances | \$219,120.57 | \$189,746.37 | \$259,716.42 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|---------------------|---------------------|---------------------|
| Revenues and Other Sources | | | |
| Revenues | | | |
| Departmental Income | | | |
| 2140 - Metered Water Sales | \$237,935.61 | \$156,063.52 | \$199,694.42 |
| 2142 - Unmetered Water Sales | \$4,731.10 | \$792.25 | \$1,579.00 |
| Total for Departmental Income | \$242,666.71 | \$156,855.77 | \$201,273.42 |
| Use of Money and Property | | | |
| 2401 - Interest and Earnings | \$731.72 | \$36.14 | \$33.89 |
| Total for Use of Money and Property | \$731.72 | \$36.14 | \$33.89 |
| Other Revenues | | | |
| 2701 - Refunds of Prior Year Expenditures | - | \$0.00 | \$0.00 |
| 2770 - Unclassified | - | \$0.00 | \$65.08 |
| Total for Other Revenues | \$0.00 | \$0.00 | \$65.08 |
| Total for Revenues | \$243,398.43 | \$156,891.91 | \$201,372.39 |
| Total for Revenues and Other Sources | \$243,398.43 | \$156,891.91 | \$201,372.39 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|--------------------|--------------------|
| Expenditures and Other Uses | | | |
| Expenditures | | | |
| Home and Community Services | | | |
| Water | | | |
| 83101 - Water Administration - Personal Services | \$50,098.31 | \$37,694.00 | \$34,293.36 |
| 83104 - Water Administration - Contractual | \$15,246.34 | \$27,155.86 | \$15,137.68 |
| 83204 - Water Source of Supply, Power and Pumping - Contractual | \$42,021.17 | \$24,434.12 | \$23,107.14 |
| 83891 - Water Expenses Expenditures. Other - Personal Services <i>New water district salaries</i> | \$23,770.00 | - | - |
| Total for Water | \$131,135.82 | \$89,283.98 | \$72,538.18 |
| Total for Home and Community Services | \$131,135.82 | \$89,283.98 | \$72,538.18 |
| Employee Benefits | | | |
| Employee Benefits | | | |
| 90108 - State Retirement System - Employee Benefits | \$2,600.00 | \$3,867.00 | \$0.00 |
| 90308 - Social Security - Employee Benefits | \$3,633.40 | \$2,809.65 | \$2,579.40 |
| 90508 - Unemployment Insurance - Employee Benefits | \$330.99 | \$259.76 | \$111.44 |
| Total for Employee Benefits | \$6,564.39 | \$6,936.41 | \$2,690.84 |
| Total for Employee Benefits | \$6,564.39 | \$6,936.41 | \$2,690.84 |
| Debt Service | | | |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|---------------------|---------------------|---------------------|
| Debt Service | | | |
| 97206 - Installment Bonds - Debt Principal | \$107,067.00 | \$111,817.00 | \$124,360.06 |
| 97207 - Installment Bonds - Debt Interest | \$18,027.02 | \$18,826.65 | \$20,950.82 |
| Total for Debt Service | \$125,094.02 | \$130,643.65 | \$145,310.88 |
| Total for Debt Service | \$125,094.02 | \$130,643.65 | \$145,310.88 |
| Total for Expenditures | \$262,794.23 | \$226,864.04 | \$220,539.90 |
| Total for Expenditures and Other Uses | \$262,794.23 | \$226,864.04 | \$220,539.90 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|--|--------------|--------------|--------------|
| Analysis of Changes in Fund Balance | | | |
| 8021 - Fund Balance - Beginning of Year | \$189,744.28 | \$259,716.41 | \$278,883.92 |
| 8022 - Restated Fund Balance - Beginning of Year | \$189,744.28 | \$259,716.41 | \$278,883.92 |
| Add Revenues and Other Sources | \$243,398.43 | \$156,891.91 | \$201,372.39 |
| Deduct Expenditures and Other Uses | \$262,794.23 | \$226,864.04 | \$220,539.90 |
| 8029 - Fund Balance - End of Year | \$170,348.48 | \$189,744.28 | \$259,716.41 |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---|---------------------|---------------------|---------------------|
| Estimated Revenues and Other Sources | | | |
| Estimated Revenue | | | |
| 1299 - Est Rev - Departmental Income | - | \$214,344.00 | \$207,658.00 |
| 2799 - Est Rev - Other Revenues | \$312,699.00 | - | - |
| Total for Estimated Revenue | \$312,699.00 | \$214,344.00 | \$207,658.00 |
| Estimated Other Sources | | | |
| 599 - Appropriated Fund Balance | - | - | \$11,500.00 |
| Total for Estimated Other Sources | \$0.00 | \$0.00 | \$11,500.00 |
| Total for Estimated Revenues and Other Sources | \$312,699.00 | \$214,344.00 | \$219,158.00 |

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

| | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|--|---------------------|---------------------|---------------------|
| Estimated Appropriations and Other Uses | | | |
| Estimated Appropriations | | | |
| 8999 - App - Home and Community Services | \$112,594.00 | \$81,931.00 | \$80,899.00 |
| 9199 - App - Employee Benefits | \$11,743.00 | \$6,200.00 | \$6,682.00 |
| 9899 - App - Debt Service | \$188,362.00 | \$126,213.00 | \$131,577.00 |
| Total for Estimated Appropriations | \$312,699.00 | \$214,344.00 | \$219,158.00 |
| Estimated Other Uses | | | |
| 962 - Other Budgetary Purposes | - | - | \$0.00 |
| Total for Estimated Other Uses | \$0.00 | \$0.00 | \$0.00 |
| Total for Estimated Appropriations and Other Uses | \$312,699.00 | \$214,344.00 | \$219,158.00 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|-----------------------|-----------------------|-----------------------|
| Non-Current Assets | | | |
| Non-Depreciable Capital Assets | | | |
| 101 - Land | \$277,878.17 | \$277,878.17 | \$277,878.17 |
| Total for Non-Depreciable Capital Assets | \$277,878.17 | \$277,878.17 | \$277,878.17 |
| Depreciable Capital Assets | | | |
| 104 - Machinery and Equipment | \$2,510,500.52 | \$2,388,125.52 | \$2,111,399.64 |
| 106 - Infrastructure | \$3,559,080.00 | \$3,559,080.00 | \$3,559,080.00 |
| 107 - Other Capital Assets | \$161,549.32 | \$39,216.32 | \$13,852.30 |
| Total for Depreciable Capital Assets | \$6,231,129.84 | \$5,986,421.84 | \$5,684,331.94 |
| Other Non-Current Assets | | | |
| 108 - Net Pension Asset Proportionate Share | \$347,441.00 | \$122,333.00 | - |
| Total for Other Non-Current Assets | \$347,441.00 | \$122,333.00 | \$0.00 |
| Total for Non-Current Assets | \$6,856,449.01 | \$6,386,633.01 | \$5,962,210.11 |

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

| | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|---|-----------------------|-----------------------|-----------------------|
| Long-Term Obligations | | | |
| Debt Obligations | | | |
| 628 - Bonds Payable | \$2,160,269.00 | \$2,267,336.00 | \$2,379,152.89 |
| 685 - Installment Purchase Contract Debt | \$233,348.67 | \$262,544.00 | \$193,112.00 |
| Total for Debt Obligations | \$2,393,617.67 | \$2,529,880.00 | \$2,572,264.89 |
| Other Long-Term Obligations | | | |
| 638 - Net Pension Liability Proportionate Share | \$347,441.00 | \$0.00 | \$1,308.00 |
| Total for Other Long-Term Obligations | \$347,441.00 | \$0.00 | \$1,308.00 |
| Total for Long-Term Obligations | \$2,741,058.67 | \$2,529,880.00 | \$2,573,572.89 |

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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 | \$0.00 | \$0.00 | \$107,067.00 | \$0.00 | \$0.00 | \$2,267,336.00 | \$2,160,269.00 |
| Installment Purchase Contract | \$0.00 | \$0.00 | \$129,195.33 | \$0.00 | \$0.00 | \$362,544.00 | \$233,348.67 |
| Total | \$0.00 | \$0.00 | \$236,262.33 | \$0.00 | \$0.00 | \$2,629,880.00 | \$2,393,617.67 |

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**Statement of Indebtedness
Debt Records**

| Debt Type/ Purpose | Lender Name | Issue Date | Maturity Date | Beginning Balance | Debt Issued | Principal Paid | Paid From Debt Proceeds | Prior Year Adjustment | Accreted Interest | Ending Balance |
|--|-------------|------------|---------------|-------------------|-------------|----------------|-------------------------|-----------------------|-------------------|----------------|
| Bond Water District 3 | USDA | 5/25/16 | 5/15/53 | \$0.00 | \$0.00 | \$21,000.00 | \$0.00 | \$799,207.00 | \$0.00 | \$778,207.00 |
| Bond Water District 1 | EFC | 7/2/09 | 6/15/39 | \$0.00 | \$0.00 | \$78,567.00 | \$0.00 | \$1,335,629.00 | \$0.00 | \$1,257,062.00 |
| Bond Water District 2 | | 9/4/09 | 3/15/36 | \$0.00 | \$0.00 | \$7,500.00 | \$0.00 | \$132,500.00 | \$0.00 | \$125,000.00 |
| Installment Purchase Contract 2023 Int Pick-up | | 12/31/22 | 8/1/25 | \$0.00 | \$0.00 | \$33,333.33 | \$0.00 | \$100,000.00 | \$0.00 | \$66,666.67 |
| Installment Purchase Contract Case 721 Loader 2021 | | 3/8/22 | 4/12/26 | \$0.00 | \$0.00 | \$31,521.00 | \$0.00 | \$130,947.00 | \$0.00 | \$99,426.00 |
| Installment Purchase Contract JD 2019 Grader | | 6/18/19 | 6/18/24 | \$0.00 | \$0.00 | \$64,341.00 | \$0.00 | \$131,597.00 | \$0.00 | \$67,256.00 |

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Bond Repayment

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|--------------------|--------------------|-------------------|--------------|-----------------------------|
| 2024 | \$107,317.00 | \$18,651.25 | \$125,968.25 | \$2,052,952.00 |
| 2025 | \$108,567.00 | \$18,015.38 | \$126,582.38 | \$1,944,385.00 |
| 2026 | \$108,817.00 | \$17,362.38 | \$126,179.38 | \$1,835,568.00 |
| 2027 | \$110,067.00 | \$16,692.25 | \$126,759.25 | \$1,725,501.00 |
| 2028 | \$110,367.00 | \$16,005.00 | \$126,372.00 | \$1,615,134.00 |
| 2029 | \$110,817.00 | \$15,307.00 | \$126,124.00 | \$1,504,317.00 |
| 2030 | \$112,066.00 | \$14,586.58 | \$126,652.58 | \$1,392,251.00 |
| 2031 | \$112,416.00 | \$13,848.33 | \$126,264.33 | \$1,279,835.00 |
| 2032 | \$113,816.00 | \$13,089.60 | \$126,905.60 | \$1,166,019.00 |
| 2033 | \$114,066.00 | \$12,308.73 | \$126,374.73 | \$1,051,953.00 |
| 2034 | \$115,666.00 | \$11,510.73 | \$127,176.73 | \$936,287.00 |
| 2035 | \$116,066.00 | \$10,683.88 | \$126,749.88 | \$820,221.00 |
| 2036 | \$116,316.00 | \$9,843.63 | \$126,159.63 | \$703,905.00 |

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| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|--------------------|--------------------|-------------------|--------------|-----------------------------|
| 2037 | \$105,566.00 | \$8,986.25 | \$114,552.25 | \$598,339.00 |
| 2038 | \$105,566.00 | \$8,513.75 | \$114,079.75 | \$492,773.00 |
| 2039 | \$106,566.00 | \$8,032.50 | \$114,598.50 | \$386,207.00 |
| 2040 | \$28,000.00 | \$7,542.50 | \$35,542.50 | \$358,207.00 |
| 2041 | \$29,000.00 | \$7,043.75 | \$36,043.75 | \$329,207.00 |
| 2042 | \$29,000.00 | \$6,536.25 | \$35,536.25 | \$300,207.00 |
| 2043 | \$30,000.00 | \$6,020.00 | \$36,020.00 | \$270,207.00 |
| 2044 | \$30,000.00 | \$5,495.00 | \$35,495.00 | \$240,207.00 |
| 2045 | \$31,000.00 | \$4,961.25 | \$35,961.25 | \$209,207.00 |
| 2046 | \$32,000.00 | \$4,410.00 | \$36,410.00 | \$177,207.00 |
| 2047 | \$32,000.00 | \$3,850.00 | \$35,850.00 | \$145,207.00 |
| 2048 | \$33,000.00 | \$3,281.25 | \$36,281.25 | \$112,207.00 |
| 2049 | \$33,000.00 | \$2,703.75 | \$35,703.75 | \$79,207.00 |
| 2050 | \$34,000.00 | \$2,118.50 | \$36,118.50 | \$45,207.00 |

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| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due | Remaining Principal Balance |
|---|--------------------|-------------------|----------------|-----------------------------|
| 2051 | \$34,000.00 | \$1,522.50 | \$35,522.50 | \$11,207.00 |
| 2052 | \$11,207.00 | \$918.75 | \$12,125.75 | \$0.00 |
| 2053 | \$0.00 | \$306.25 | \$306.25 | \$0.00 |
| Total | \$2,160,269.00 | \$270,146.99 | \$2,430,415.99 | |
| \$2,160,269.00 Total Bond Ending Balance for Statement of Indebtedness. | | | | |

Town of Campbell
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Bank Reconciliation

Accounts

| Account No. | Account Type | Associated Fund(s) | Bank Balance | Deposits In Transit | Outstanding Checks | Adjustments | Total |
|-------------|--------------|--------------------|--------------|---------------------|--------------------|-------------|--------------|
| 626 | Checking | A, SL | \$666,574.04 | \$0.00 | (\$11,502.41) | \$0.00 | \$655,071.63 |
| 618 | Checking | DA | \$25,379.82 | \$0.00 | (\$94.44) | \$0.00 | \$25,285.38 |
| 3205 | Checking | SW | \$111,208.66 | \$0.00 | (\$1,140.39) | \$0.00 | \$110,068.27 |
| 8295 | Checking | SW | \$10,245.24 | \$0.00 | \$0.00 | \$0.00 | \$10,245.24 |
| 2819 | Checking | SW | \$37,837.11 | \$0.00 | \$0.00 | \$0.00 | \$37,837.11 |
| 8640 | Savings | A | \$201,995.84 | \$0.00 | \$0.00 | \$0.00 | \$201,995.84 |
| 8666 | Savings | SW | \$22,344.39 | \$0.00 | \$0.00 | \$0.00 | \$22,344.39 |
| 7834 | Savings | A | \$555,010.00 | \$0.00 | \$0.00 | \$0.00 | \$555,010.00 |
| 5127 | Checking | H | \$666.87 | \$0.00 | \$0.00 | \$0.00 | \$666.87 |
| 2742 | Checking | SW | \$38,625.56 | \$0.00 | \$0.00 | \$0.00 | \$38,625.56 |
| 8658 | Savings | DA | \$26,219.82 | \$0.00 | \$0.00 | \$0.00 | \$26,219.82 |

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| Accounts | | | | | |
|-----------------------------------|----------------|--------|---------------|--------|----------------|
| Total | \$1,696,107.35 | \$0.00 | (\$12,737.24) | \$0.00 | \$1,683,370.11 |
| Total Cash From Financials | | | | | \$1,683,370.11 |

Town of Campbell
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Bank Reconciliation

Collateralization of Cash

| | |
|--|-----------------------|
| Total Bank Balance | \$1,696,107.35 |
| FDIC Insurance | \$750,000.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$1,274,460.01 |
| Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured | \$2,024,460.01 |

Investments and Collateralization of Investments

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

Town of Campbell
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Employee and Retiree Benefits

Total Number

| Full Time Employees | Part Time Employees | Volunteers with Paid Benefits | Retirees with Paid Benefits |
|---------------------|---------------------|-------------------------------|-----------------------------|
| 7 | 24 | 0 | 0 |

Number Receiving Benefits

| Benefit | Amount | Full Time | Part Time | Volunteer | Retiree |
|--|---------------------|-----------|-----------|-----------|---------|
| State Retirement System | \$55,309.00 | 7 | 12 | | |
| Police Retirement | | | | | |
| Fire Retirement | | | | | |
| Local Pension Fund | | | | | |
| Social Security | \$41,169.00 | 7 | 24 | | |
| Worker's Compensation | \$41,521.00 | 7 | 24 | | |
| Life Insurance | | | | | |
| Unemployment Insurance | \$3,234.82 | 2 | 4 | | |
| Disability Insurance | \$105.84 | 7 | 0 | | |
| Hospital, Medical and Dental Insurance | \$135,803.48 | 7 | 0 | | |
| Union Welfare Benefits | | | | | |
| Supplemental Benefit Payments to Disabled Firefighters | | | | | |
| Employee Benefits, Other | | | | | |
| Total Employee Benefits Paid | \$277,143.14 | | | | |