

2019 Amended AUD

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (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 2018 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 2019

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Assets | | | |
| Cash | 358,725 | A200 | 435,168 |
| Cash In Time Deposits | 0 | A201 | 0 |
| Petty Cash | 600 | A210 | 600 |
| TOTAL Cash | 359,325 | | 435,768 |
| Accounts Receivable | | A380 | 0 |
| TOTAL Other Receivables (net) | 0 | | 0 |
| Due From Other Funds | 854 | A391 | 0 |
| TOTAL Due From Other Funds | 854 | | 0 |
| Inventory Of Materials And Supplies | | A445 | 342 |
| TOTAL Inventories | 0 | | 342 |
| Prepaid Expenses | 12,499 | A480 | 23,346 |
| TOTAL Prepaid Expenses | 12,499 | | 23,346 |
| Cash Special Reserves | 150,076 | A230 | 175,679 |
| TOTAL Restricted Assets | 150,076 | | 175,679 |
| Deferred Outflow of Resources | 5,819 | A495 | |
| TOTAL Deferred Outflows of Resources | 5,819 | | 0 |
| TOTAL Assets | 528,572 | | 635,136 |

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(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | 0 | A600 | 0 |
| TOTAL Accounts Payable | 0 | | 0 |
| Overpayments & Clearing Account | 20,641 | A690 | 6,573 |
| TOTAL Other Liabilities | 20,641 | | 6,573 |
| Due To Other Funds | 854 | A630 | 0 |
| TOTAL Due To Other Funds | 854 | | 0 |
| TOTAL Liabilities | 21,495 | | 6,573 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | | A691 | 3,634 |
| Deferred Taxes | 0 | A694 | 0 |
| TOTAL Deferred Inflows of Resources | 0 | | 3,634 |
| TOTAL Deferred Inflows of Resources | 0 | | 3,634 |
| Fund Balance | | | |
| Not in Spendable Form | 12,499 | A806 | 23,688 |
| TOTAL Nonspendable Fund Balance | 12,499 | | 23,688 |
| Capital Reserve | 150,076 | A878 | 175,679 |
| TOTAL Restricted Fund Balance | 150,076 | | 175,679 |
| Assigned Appropriated Fund Balance | 64,947 | A914 | 45,000 |
| TOTAL Assigned Fund Balance | 64,947 | | 45,000 |
| Unassigned Fund Balance | 279,556 | A917 | 380,562 |
| TOTAL Unassigned Fund Balance | 279,556 | | 380,562 |
| TOTAL Fund Balance | 507,078 | | 624,929 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 528,572 | | 635,136 |

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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 210,000 | A1001 | 212,948 |
| TOTAL Real Property Taxes | 210,000 | | 212,948 |
| Other Payments In Lieu of Taxes | 53,157 | A1081 | 62,047 |
| Interest & Penalties On Real Prop Taxes | 4,687 | A1090 | 4,802 |
| TOTAL Real Property Tax Items | 57,844 | | 66,849 |
| Non Prop Tax Dist By County | 239,013 | A1120 | 202,172 |
| Franchises | 9,699 | A1170 | 10,378 |
| TOTAL Non Property Tax Items | 248,713 | | 212,550 |
| Clerk Fees | 2,720 | A1255 | 1,636 |
| Other General Departmental Income | 1,705 | A1289 | 1,845 |
| Public Pound Charges, Dog Control Fees | 0 | A1550 | 25 |
| Zoning Fees | 75 | A2110 | 75 |
| Planning Board Fees | 350 | A2115 | 325 |
| Refuse & Garbage Charges | 146 | A2130 | 173 |
| TOTAL Departmental Income | 4,996 | | 4,079 |
| Share of Joint Activity, Other Govts | 0 | A2390 | |
| TOTAL Intergovernmental Charges | 0 | | 0 |
| Interest And Earnings | 97 | A2401 | 146 |
| Commissions | 92,866 | A2450 | 115,732 |
| TOTAL Use of Money And Property | 92,963 | | 115,878 |
| Games of Chance | 10 | A2530 | 10 |
| Dog Licenses | 7,646 | A2544 | 7,167 |
| Building And Alteration Permits | 5,745 | A2555 | 9,638 |
| Permits, Other | 0 | A2590 | 0 |
| TOTAL Licenses And Permits | 13,401 | | 16,815 |
| Fines And Forfeited Bail | 48,999 | A2610 | 59,470 |
| TOTAL Fines And Forfeitures | 48,999 | | 59,470 |
| Sales, Other | 414 | A2655 | 385 |
| TOTAL Sale of Property And Compensation For Loss | 414 | | 385 |
| Refunds of Prior Year's Expenditures | 0 | A2701 | |
| Premium On Obligations | 0 | A2710 | |
| AIM Related Payments | | A2750 | 43,771 |
| Unclassified (specify) | 106,983 | A2770 | 7,794 |
| TOTAL Miscellaneous Local Sources | 106,983 | | 51,565 |
| St Aid, Revenue Sharing | 43,771 | A3001 | 0 |
| St Aid, Mortgage Tax | 41,320 | A3005 | 31,640 |
| St Aid, Real Property Tax Administration | 0 | A3040 | |
| St Aid - Other (specify) | 0 | A3089 | 0 |
| St Aid, Youth Programs | 1,952 | A3820 | 2,852 |
| St Aid, Sewer Cap Proj | 0 | A3990 | 0 |
| TOTAL State Aid | 87,043 | | 34,492 |
| Fed Aid, Water Cap Proj | 0 | A4991 | 0 |
| TOTAL Federal Aid | 0 | | 0 |
| TOTAL Revenues | 871,355 | | 775,030 |

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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|----------------------------------|----------------|---------|----------------|
| Other Sources | | | |
| Interfund Transfers | 4,485 | A5031 | |
| TOTAL Interfund Transfers | 4,485 | | 0 |
| TOTAL Other Sources | 4,485 | | 0 |
| TOTAL Revenues | 875,840 | | 775,030 |

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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|---------------|---------|---------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 10,000 | A10101 | 10,000 |
| Legislative Board, Contr Expend | 16,202 | A10104 | 26,742 |
| TOTAL Legislative Board | 26,202 | | 36,742 |
| Municipal Court, Pers Serv | 59,181 | A11101 | 61,203 |
| Municipal Court, Equip & Cap Outlay | 200 | A11102 | 0 |
| Municipal Court, Contr Expend | 6,383 | A11104 | 5,613 |
| TOTAL Municipal Court | 65,764 | | 66,816 |
| Supervisor,pers Serv | 40,675 | A12201 | 41,918 |
| Supervisor,equip & Cap Outlay | 500 | A12202 | 472 |
| Supervisor,contr Expend | 9,785 | A12204 | 6,833 |
| TOTAL Supervisor | 50,960 | | 49,223 |
| Comptroller, Contr Expend | 1,896 | A13154 | 1,934 |
| TOTAL Comptroller | 1,896 | | 1,934 |
| Tax Collection,pers Serv | 4,715 | A13301 | 4,833 |
| Tax Collection,contr Expend | 3,786 | A13304 | 3,979 |
| TOTAL Tax Collection | 8,501 | | 8,812 |
| Budget, Pers Serv | 450 | A13401 | 1,000 |
| TOTAL Budget | 450 | | 1,000 |
| Assessment, Pers Serv | 20,573 | A13551 | 20,573 |
| Assessment, Equip & Cap Outlay | | A13552 | |
| Assessment, Contr Expend | 3,605 | A13554 | 3,000 |
| TOTAL Assessment | 24,178 | | 23,573 |
| Clerk,pers Serv | 35,525 | A14101 | 32,374 |
| Clerk,equip & Cap Outlay | 500 | A14102 | 1,800 |
| Clerk,contr Expend | 5,787 | A14104 | 3,830 |
| TOTAL Clerk | 41,812 | | 38,004 |
| Law, Contr Expend | 26,938 | A14204 | 19,042 |
| TOTAL Law | 26,938 | | 19,042 |
| Elections, Contr Expend | 4,024 | A14504 | 4,979 |
| TOTAL Elections | 4,024 | | 4,979 |
| Records Mgmt, Contr Expend | 0 | A14604 | 1,000 |
| TOTAL Records Mgmt | 0 | | 1,000 |
| Buildings, Pers Serv | 12,719 | A16201 | 9,455 |
| Buildings, Equip & Cap Outlay | 408 | A16202 | 6,000 |
| Buildings, Contr Expend | 29,133 | A16204 | 28,413 |
| TOTAL Buildings | 42,261 | | 43,868 |
| Central Data Process, Contr Expend | 2,822 | A16804 | 2,760 |
| TOTAL Central Data Process | 2,822 | | 2,760 |
| Unallocated Insurance, Contr Expend | 16,000 | A19104 | 16,000 |
| TOTAL Unallocated Insurance | 16,000 | | 16,000 |
| Municipal Assn Dues, Contr Expend | 900 | A19204 | 900 |
| TOTAL Municipal Assn Dues | 900 | | 900 |
| Pur of Land/right of Way, Contr Expend | | A19404 | |
| TOTAL Pur of Land/right of Way | 0 | | 0 |

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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Other Gen Govt Support, Contr Expend | 600 | A19894 | 0 |
| TOTAL Other Gen Govt Support | 600 | | 0 |
| TOTAL General Government Support | 313,308 | | 314,654 |
| Public Safety Admin, Pers Serv | 350 | A30101 | 350 |
| TOTAL Public Safety Admin | 350 | | 350 |
| Control of Animals, Pers Serv | 7,562 | A35101 | 7,621 |
| Control of Animals, Equip & Cap Outlay | 0 | A35102 | 0 |
| Control of Animals, Contr Expend | 1,338 | A35104 | 416 |
| TOTAL Control of Animals | 8,900 | | 8,037 |
| Examining Boards, Contr Expend | 1,230 | A36104 | 1,150 |
| TOTAL Examining Boards | 1,230 | | 1,150 |
| Safety Inspection, Pers Serv | 31,387 | A36201 | 29,925 |
| Safety Inspection, Equip & Cap Outlay | 0 | A36202 | 0 |
| Safety Inspection, Contr Expend | 7,120 | A36204 | 3,209 |
| TOTAL Safety Inspection | 38,507 | | 33,134 |
| TOTAL Public Safety | 48,987 | | 42,672 |
| Registrar of Vital Stat Contr Expend | 0 | A40204 | 0 |
| TOTAL Registrar of Vital Stat Contr Expend | 0 | | 0 |
| Ambulance, Contr Expend | 15,941 | A45404 | 16,180 |
| TOTAL Ambulance | 15,941 | | 16,180 |
| TOTAL Health | 15,941 | | 16,180 |
| Street Admin, Pers Serv | 54,369 | A50101 | 56,544 |
| Street Admin, Contr Expend | 2,010 | A50104 | 2,000 |
| TOTAL Street Admin | 56,379 | | 58,544 |
| Garage, Equip & Cap Outlay | | A51322 | |
| Garage, Contr Expend | 13,922 | A51324 | 10,305 |
| TOTAL Garage | 13,922 | | 10,305 |
| Sidewalks, Contr Expend | 2,000 | A54104 | 59 |
| TOTAL Sidewalks | 2,000 | | 59 |
| TOTAL Transportation | 72,302 | | 68,908 |
| Programs For Aging, Contr Expend | 250 | A67724 | 250 |
| TOTAL Programs For Aging | 250 | | 250 |
| TOTAL Economic Assistance And Opportunity | 250 | | 250 |
| Parks, Equip & Cap Outlay | 0 | A71102 | |
| Parks, Contr Expend | 4,806 | A71104 | 1,178 |
| TOTAL Parks | 4,806 | | 1,178 |
| Youth Prog, Pers Serv | 3,412 | A73101 | 3,397 |
| Youth Prog, Contr Expend | 1,200 | A73104 | 1,500 |
| TOTAL Youth Prog | 4,612 | | 4,897 |
| Historian, Pers Serv | 700 | A75101 | 1,200 |
| Historian, Equip & Cap Outlay | 1,000 | A75102 | 0 |
| Historian, Contr Expend | 67 | A75104 | 198 |
| TOTAL Historian | 1,767 | | 1,398 |

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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Celebrations, Contr Expend | 488 | A75504 | 332 |
| TOTAL Celebrations | 488 | | 332 |
| TOTAL Culture And Recreation | 11,673 | | 7,805 |
| Zoning, Contr Expend | 23 | A80104 | 22 |
| TOTAL Zoning | 23 | | 22 |
| Planning, Pers Serv | 0 | A80201 | |
| Planning, Contr Expend | 7,017 | A80204 | 1,087 |
| TOTAL Planning | 7,017 | | 1,087 |
| Water Trans & Distrib, Contr Expend | 0 | A83404 | 14,141 |
| TOTAL Water Trans & Distrib | 0 | | 14,141 |
| Acquisition of Real Prop, Equip& Cap Outla | 75,000 | A86602 | |
| TOTAL Acquisition of Real Prop | 75,000 | | 0 |
| Flood & Erosion Control, Contr Expend | 3,500 | A87454 | 1,140 |
| TOTAL Flood & Erosion Control | 3,500 | | 1,140 |
| Emergency Disaster Work, Pers Serv | 2,000 | A87601 | 2,000 |
| TOTAL Emergency Disaster Work | 2,000 | | 2,000 |
| Cemetery, Contr Expend | 0 | A88104 | 500 |
| TOTAL Cemetery | 0 | | 500 |
| TOTAL Home And Community Services | 87,541 | | 18,889 |
| State Retirement System | 40,000 | A90108 | 39,640 |
| Social Security, Employer Cont | 22,205 | A90308 | 20,546 |
| Worker's Compensation, Empl Bnfts | 43,977 | A90408 | 49,857 |
| Unemployment Insurance, Empl Bnfts | 705 | A90508 | 155 |
| Disability Insurance, Empl Bnfts | 0 | A90558 | 0 |
| Hospital & Medical (dental) Ins, Empl Bnft | 76,502 | A90608 | 77,965 |
| TOTAL Employee Benefits | 183,390 | | 188,163 |
| TOTAL Expenditures | 733,391 | | 657,521 |
| TOTAL Expenditures | 733,391 | | 657,521 |

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(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 364,630 | A8021 | 507,078 |
| Prior Period Adj -Increase In Fund Balance | | A8012 | 342 |
| Restated Fund Balance - Beg of Year | 364,630 | A8022 | 507,420 |
| ADD - REVENUES AND OTHER SOURCES | 875,840 | | 775,030 |
| DEDUCT - EXPENDITURES AND OTHER USES | 733,391 | | 657,521 |
| Fund Balance - End of Year | 507,078 | A8029 | 624,929 |

TOWN OF Campbell
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(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 212,948 | A1049N | 218,401 |
| Est Rev - Real Property Tax Items | 64,700 | A1099N | 66,700 |
| Est Rev - Non Property Tax Items | 189,700 | A1199N | 200,500 |
| Est Rev - Departmental Income | 4,025 | A1299N | 4,025 |
| Est Rev - Intergovernmental Charges | 0 | A2399N | 0 |
| Est Rev - Use of Money And Property | 90,055 | A2499N | 105,590 |
| Est Rev - Licenses And Permits | 12,160 | A2599N | 13,660 |
| Est Rev - Fines And Forfeitures | 50,000 | A2649N | 51,000 |
| Est Rev - Sale of Prop And Comp For Loss | 400 | A2699N | 400 |
| Est Rev - Miscellaneous Local Sources | 0 | A2799N | 43,971 |
| Est Rev - State Aid | 242,342 | A3099N | 89,617 |
| Est Rev - Federal Aid | 0 | A4099N | |
| TOTAL Estimated Revenues | 866,330 | | 793,864 |
| Appropriated Fund Balance | 64,947 | A599N | 45,000 |
| TOTAL Estimated Other Sources | 64,947 | | 45,000 |
| TOTAL Estimated Revenues | 931,277 | | 838,864 |

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(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 319,127 | A1999N | 307,611 |
| App - Public Safety | 46,345 | A3999N | 38,797 |
| App - Health | 16,181 | A4999N | 16,522 |
| App - Transportation | 74,644 | A5999N | 91,206 |
| App - Economic Assistance And Opportunity | 250 | A6999N | 250 |
| App - Culture And Recreation | 232,268 | A7999N | 145,982 |
| App - Home And Community Services | 14,050 | A8999N | 30,850 |
| App - Employee Benefits | 203,412 | A9199N | 187,646 |
| TOTAL Appropriations | 906,277 | | 818,864 |
| Other Budgetary Purposes | 25,000 | A962N | 20,000 |
| TOTAL Other Uses | 25,000 | | 20,000 |
| TOTAL Appropriations | 931,277 | | 838,864 |

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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------|----------------|---------|---------------|
| Assets | | | |
| Cash | 56,781 | DA200 | 65,294 |
| TOTAL Cash | 56,781 | | 65,294 |
| Accounts Receivable | 28,388 | DA380 | |
| TOTAL Other Receivables (net) | 28,388 | | 0 |
| Due From Other Funds | 0 | DA391 | 0 |
| TOTAL Due From Other Funds | 0 | | 0 |
| Prepaid Expenses | 7,002 | DA480 | 6,217 |
| TOTAL Prepaid Expenses | 7,002 | | 6,217 |
| Cash Special Reserves | 10,003 | DA230 | 10,007 |
| TOTAL Restricted Assets | 10,003 | | 10,007 |
| TOTAL Assets | 102,175 | | 81,518 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|---------------|
| Accounts Payable | | DA600 | |
| TOTAL Accounts Payable | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Not in Spendable Form | 7,002 | DA806 | 6,218 |
| TOTAL Nonspendable Fund Balance | 7,002 | | 6,218 |
| Capital Reserve | 10,003 | DA878 | 10,007 |
| TOTAL Restricted Fund Balance | 10,003 | | 10,007 |
| Assigned Appropriated Fund Balance | 85,169 | DA914 | |
| Assigned Unappropriated Fund Balance | | DA915 | 65,293 |
| TOTAL Assigned Fund Balance | 85,169 | | 65,293 |
| TOTAL Fund Balance | 102,175 | | 81,518 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 102,175 | | 81,518 |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 438,103 | DA1001 | 439,200 |
| TOTAL Real Property Taxes | 438,103 | | 439,200 |
| Sales Tax (from County) | 304,198 | DA1120 | 345,373 |
| TOTAL Non Property Tax Items | 304,198 | | 345,373 |
| Interest And Earnings | 27 | DA2401 | 29 |
| Commissions | | DA2450 | 50,000 |
| TOTAL Use of Money And Property | 27 | | 50,029 |
| Sales of Scrap & Excess Materials | 1,156 | DA2650 | 292 |
| Sales of Equipment | 38,040 | DA2665 | 24,360 |
| TOTAL Sale of Property And Compensation For Loss | 39,196 | | 24,652 |
| Unclassified (specify) | 50,527 | DA2770 | 1,242 |
| TOTAL Miscellaneous Local Sources | 50,527 | | 1,242 |
| St Aid, Consolidated Highway Aid | 183,962 | DA3501 | 414,959 |
| TOTAL State Aid | 183,962 | | 414,959 |
| TOTAL Revenues | 1,016,014 | | 1,275,454 |
| Interfund Transfers | | DA5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| Bond Anticipation Notes | | DA5730 | |
| TOTAL Proceeds of Obligations | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Revenues | 1,016,014 | | 1,275,454 |

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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Expenditures | | | |
| Unallocated Insurance, Contr Expend | 18,000 | DA19104 | 18,000 |
| TOTAL Unallocated Insurance | 18,000 | | 18,000 |
| TOTAL General Government Support | 18,000 | | 18,000 |
| Maint of Streets, Pers Serv | 90,000 | DA51101 | 90,000 |
| Maint of Streets, Contr Expend | 152,430 | DA51104 | 102,066 |
| TOTAL Maint of Streets | 242,430 | | 192,066 |
| Perm Improve Highway, Equip & Cap Outlay | 183,962 | DA51122 | 114,959 |
| TOTAL Perm Improve Highway | 183,962 | | 114,959 |
| Maint of Bridges, Contr Expend | 4,000 | DA51204 | 4,000 |
| TOTAL Maint of Bridges | 4,000 | | 4,000 |
| Machinery, Equip & Cap Outlay | 125,973 | DA51302 | 431,415 |
| Machinery, Contr Expend | 45,300 | DA51304 | 52,994 |
| TOTAL Machinery | 171,273 | | 484,408 |
| Brush And Weeds, Contr Expend | 4,300 | DA51404 | 4,300 |
| TOTAL Brush And Weeds | 4,300 | | 4,300 |
| Snow Removal, Pers Serv | 77,784 | DA51421 | 74,086 |
| Snow Removal, Contr Expend | 123,402 | DA51424 | 117,635 |
| TOTAL Snow Removal | 201,186 | | 191,721 |
| TOTAL Transportation | 807,150 | | 991,454 |
| State Retirement, Empl Bnfts | 23,000 | DA90108 | 22,758 |
| Social Security , Empl Bnfts | 14,000 | DA90308 | 14,981 |
| Unemployment Insurance, Empl Bnfts | 2,000 | DA90508 | 245 |
| Disability Insurance, Empl Bnfts | 1,000 | DA90558 | 0 |
| Hospital & Medical (dental) Ins, Empl Bnft | 68,600 | DA90608 | 68,435 |
| TOTAL Employee Benefits | 108,600 | | 106,419 |
| Debt Principal, Installment Bonds | 146,370 | DA97206 | 121,870 |
| Debt Principal, Bond Anticipation Notes | | DA97306 | 50,000 |
| Debt Principal, Install Purch. Debt | | DA97856 | 28,388 |
| TOTAL Debt Principal | 146,370 | | 200,258 |
| Debt Interest, Installment Bonds | 5,907 | DA97207 | 8,367 |
| TOTAL Debt Interest | 5,907 | | 8,367 |
| TOTAL Expenditures | 1,086,027 | | 1,324,498 |
| Transfers, Capital Projects Fund | 0 | DA99509 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Expenditures | 1,086,027 | | 1,324,498 |

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 172,188 | DA8021 | 102,175 |
| Prior Period Adj -Increase In Fund Balance | | DA8012 | 28,388 |
| Restated Fund Balance - Beg of Year | 172,188 | DA8022 | 130,562 |
| ADD - REVENUES AND OTHER SOURCES | 1,016,014 | | 1,275,454 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,086,027 | | 1,324,498 |
| Fund Balance - End of Year | 102,175 | DA8029 | 81,518 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 439,200 | DA1049N | 429,200 |
| Est Rev - Non Property Tax Items | 320,000 | DA1199N | 320,000 |
| Est Rev - Use of Money And Property | 50,020 | DA2499N | 100,025 |
| Est Rev - Sale of Prop And Comp For Loss | 1,000 | DA2699N | 1,000 |
| Est Rev - Miscellaneous Local Sources | 0 | DA2799N | 300 |
| Est Rev - State Aid | 483,962 | DA3099N | 183,962 |
| TOTAL Estimated Revenues | 1,294,182 | | 1,034,487 |
| Appropriated Fund Balance | 91,551 | DA599N | 0 |
| TOTAL Estimated Other Sources | 91,551 | | 0 |
| TOTAL Estimated Revenues | 1,385,733 | | 1,034,487 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-----------------------------|------------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 1,124,300 | DA5999N | 770,962 |
| App - Employee Benefits | 108,316 | DA9199N | 112,154 |
| App - Debt Service | 153,117 | DA9899N | 151,371 |
| TOTAL Appropriations | 1,385,733 | | 1,034,487 |
| TOTAL Appropriations | 1,385,733 | | 1,034,487 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------|----------|---------|----------|
| Assets | | | |
| Cash | 1 | H200 | 1 |
| TOTAL Cash | 1 | | 1 |
| TOTAL Assets | 1 | | 1 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|-----------------|---------|-----------------|
| Bond Anticipation Notes Payable | 150,000 | H626 | 100,000 |
| TOTAL Notes Payable | 150,000 | | 100,000 |
| TOTAL Liabilities | 150,000 | | 100,000 |
| Fund Balance | | | |
| Capital Reserve | 1 | H878 | 1 |
| TOTAL Restricted Fund Balance | 1 | | 1 |
| Unassigned Fund Balance | -150,000 | H917 | -100,000 |
| TOTAL Unassigned Fund Balance | -150,000 | | -100,000 |
| TOTAL Fund Balance | -149,999 | | -99,999 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1 | | 1 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------|---------|----------------|
| Revenues | | | |
| Interest And Earnings | 0 | H2401 | |
| TOTAL Use of Money And Property | 0 | | 0 |
| Fed Aid, Water Cap Proj | 0 | H4991 | |
| TOTAL Federal Aid | 0 | | 0 |
| TOTAL Revenues | 0 | | 0 |
| Bond Anticipation Notes | | H5730 | |
| Bans Redeemed From Appropriations | | H5731 | 50,000 |
| Installment Purchase Debt | | H5785 | 308,155 |
| TOTAL Proceeds of Obligations | 0 | | 358,155 |
| TOTAL Other Sources | 0 | | 358,155 |
| TOTAL Revenues | 0 | | 358,155 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------|----------------|---------|----------------|
| Expenditures | | | |
| Maint of Streets, Equip & Cap Outlay | 150,000 | H51102 | |
| TOTAL Maint of Streets | 150,000 | | 0 |
| Machinery, Equip & Cap Outlay | | H51302 | 308,155 |
| TOTAL Machinery | 0 | | 308,155 |
| TOTAL Transportation | 150,000 | | 308,155 |
| Debt Principal, Installment Bonds | 0 | H97206 | |
| TOTAL Debt Principal | 0 | | 0 |
| Debt Interest, Installment Bonds | 0 | H97207 | |
| TOTAL Debt Interest | 0 | | 0 |
| TOTAL Expenditures | 150,000 | | 308,155 |
| Transfers, Other Funds | | H99019 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Expenditures | 150,000 | | 308,155 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------|---------|----------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 1 | H8021 | -149,999 |
| Restated Fund Balance - Beg of Year | 1 | H8022 | -149,999 |
| ADD - REVENUES AND OTHER SOURCES | 0 | | 358,155 |
| DEDUCT - EXPENDITURES AND OTHER USES | 150,000 | | 308,155 |
| Fund Balance - End of Year | -149,999 | H8029 | -99,999 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------|------------------|---------|------------------|
| Assets | | | |
| Land | 241,878 | K101 | 241,878 |
| Machinery And Equipment | 1,771,380 | K104 | 2,239,525 |
| Infrastructure | 1,202,080 | K106 | 3,559,080 |
| Other Capital Assets | 2,364,835 | K107 | 12,464 |
| TOTAL Fixed Assets (net) | 5,580,173 | | 6,052,947 |
| TOTAL Assets | 5,580,173 | | 6,052,947 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Liabilities | | | |
| Total Non-Current Govt Assets | 5,580,173 | K159 | 6,052,947 |
| TOTAL Investments in Non-Current Government Assets | 5,580,173 | | 6,052,947 |
| TOTAL Fund Balance | 5,580,173 | | 6,052,947 |
| TOTAL | 5,580,173 | | 6,052,947 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------|---------|----------|
| Accounts Payable | 0 | SF600 | |
| TOTAL Accounts Payable | 0 | | 0 |
| Overpayments & Clearing Account | 0 | SF690 | |
| TOTAL Other Liabilities | 0 | | 0 |
| Due To Other Funds | | SF630 | |
| TOTAL Due To Other Funds | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | | SF915 | |
| TOTAL Assigned Fund Balance | 0 | | 0 |
| TOTAL Fund Balance | 0 | | 0 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 0 | | 0 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|----------------------------------|---------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 79,593 | SF1001 | 78,131 |
| TOTAL Real Property Taxes | 79,593 | | 78,131 |
| TOTAL Revenues | 79,593 | | 78,131 |
| TOTAL Revenues | 79,593 | | 78,131 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------|---------------|---------|---------------|
| Expenditures | | | |
| Fire Protection, Contr Expend | 79,593 | SF34104 | 78,131 |
| TOTAL Fire Protection | 79,593 | | 78,131 |
| TOTAL Public Safety | 79,593 | | 78,131 |
| TOTAL Expenditures | 79,593 | | 78,131 |
| TOTAL Expenditures | 79,593 | | 78,131 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|--------|---------------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | SF8021 | |
| Restated Fund Balance - Beg of Year | | SF8022 | |
| ADD - REVENUES AND OTHER SOURCES | 79,593 | | 78,131 |
| DEDUCT - EXPENDITURES AND OTHER USES | 79,593 | | 78,131 |
| Fund Balance - End of Year | | SF8029 | |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------|------------|---------|--------------|
| Assets | | | |
| Cash | 686 | SL200 | 1,288 |
| TOTAL Cash | 686 | | 1,288 |
| TOTAL Assets | 686 | | 1,288 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------|---------|--------------|
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 686 | SL914 | 1,000 |
| Assigned Unappropriated Fund Balance | | SL915 | 288 |
| TOTAL Assigned Fund Balance | 686 | | 1,288 |
| TOTAL Fund Balance | 686 | | 1,288 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 686 | | 1,288 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 12,000 | SL1001 | 12,000 |
| TOTAL Real Property Taxes | 12,000 | | 12,000 |
| Interest And Earnings | 0 | SL2401 | |
| TOTAL Use of Money And Property | 0 | | 0 |
| Unclassified (specify) | | SL2770 | 325 |
| TOTAL Miscellaneous Local Sources | 0 | | 325 |
| TOTAL Revenues | 12,000 | | 12,325 |
| Interfund Transfers | | SL5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Revenues | 12,000 | | 12,325 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|----------------------------------|---------------|---------|---------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 12,641 | SL51824 | 11,723 |
| TOTAL Street Lighting | 12,641 | | 11,723 |
| TOTAL Transportation | 12,641 | | 11,723 |
| TOTAL Expenditures | 12,641 | | 11,723 |
| Transfers, Other Funds | 4,485 | SL99019 | |
| TOTAL Operating Transfers | 4,485 | | 0 |
| TOTAL Other Uses | 4,485 | | 0 |
| TOTAL Expenditures | 17,126 | | 11,723 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|--------|---------------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 5,812 | SL8021 | 686 |
| Restated Fund Balance - Beg of Year | 5,812 | SL8022 | 686 |
| ADD - REVENUES AND OTHER SOURCES | 12,000 | | 12,325 |
| DEDUCT - EXPENDITURES AND OTHER USES | 17,126 | | 11,723 |
| Fund Balance - End of Year | 686 | SL8029 | 1,288 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 216,988 | SW200 | 226,628 |
| TOTAL Cash | 216,988 | | 226,628 |
| Due From Other Funds | 0 | SW391 | 0 |
| TOTAL Due From Other Funds | 0 | | 0 |
| Prepaid Expenses | 629 | SW480 | 704 |
| TOTAL Prepaid Expenses | 629 | | 704 |
| Cash Special Reserves | 15,942 | SW230 | 19,449 |
| TOTAL Restricted Assets | 15,942 | | 19,449 |
| TOTAL Assets | 233,559 | | 246,781 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Not in Spendable Form | 629 | SW806 | 704 |
| TOTAL Nonspendable Fund Balance | 629 | | 704 |
| Capital Reserve | 15,942 | SW878 | 19,449 |
| TOTAL Restricted Fund Balance | 15,942 | | 19,449 |
| Assigned Appropriated Fund Balance | 5,000 | SW914 | |
| Assigned Unappropriated Fund Balance | 211,988 | SW915 | 226,628 |
| TOTAL Assigned Fund Balance | 216,988 | | 226,628 |
| TOTAL Fund Balance | 233,559 | | 246,781 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 233,559 | | 246,781 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | | SW1001 | |
| TOTAL Real Property Taxes | 0 | | 0 |
| Metered Water Sales | 236,979 | SW2140 | 212,012 |
| TOTAL Departmental Income | 236,979 | | 212,012 |
| Interest And Earnings | 24 | SW2401 | 33 |
| TOTAL Use of Money And Property | 24 | | 33 |
| Refunds of Prior Year's Expenditures | | SW2701 | 128 |
| Unclassified (specify) | | SW2770 | 239 |
| TOTAL Miscellaneous Local Sources | 0 | | 367 |
| TOTAL Revenues | 237,003 | | 212,413 |
| TOTAL Revenues | 237,003 | | 212,413 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Water Administration, Pers Serv | 28,215 | SW83101 | 33,619 |
| Water Administration, Equip & Cap Outlay | | SW83102 | |
| Water Administration, Contr Expend | 13,948 | SW83104 | 13,000 |
| TOTAL Water Administration | 42,163 | | 46,618 |
| Source Supply Pwr & Pump, Equip & Cap Outlay | | SW83202 | |
| Source Supply Pwr & Pump, Contr Expend | 26,108 | SW83204 | 23,713 |
| TOTAL Source Supply Pwr & Pump | 26,108 | | 23,713 |
| Water Purification, Contr Expend | 0 | SW83304 | |
| TOTAL Water Purification | 0 | | 0 |
| Water Trans & Distrib, Contr Expend | 0 | SW83404 | |
| TOTAL Water Trans & Distrib | 0 | | 0 |
| TOTAL Home And Community Services | 68,271 | | 70,331 |
| State Retirement, Empl Bnfts | 1,525 | SW90108 | 0 |
| Social Security , Empl Bnfts | 2,086 | SW90308 | 2,250 |
| Unemployment Insurance, Empl Bnfts | 33 | SW90508 | 33 |
| TOTAL Employee Benefits | 3,644 | | 2,284 |
| Debt Principal, Installment Bonds | 107,567 | SW97206 | 105,067 |
| Debt Principal, Bond Anticipation Notes | | SW97306 | |
| Debt Principal Other Government | | SW97976 | |
| TOTAL Debt Principal | 107,567 | | 105,067 |
| Debt Interest, Installment Bonds | 22,479 | SW97207 | 21,509 |
| TOTAL Debt Interest | 22,479 | | 21,509 |
| TOTAL Expenditures | 201,960 | | 199,190 |
| Transfers, Capital Projects Fund | 0 | SW99509 | 0 |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Expenditures | 201,960 | | 199,190 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 198,516 | SW8021 | 233,559 |
| Restated Fund Balance - Beg of Year | 198,516 | SW8022 | 233,559 |
| ADD - REVENUES AND OTHER SOURCES | 237,003 | | 212,413 |
| DEDUCT - EXPENDITURES AND OTHER USES | 201,960 | | 199,190 |
| Fund Balance - End of Year | 233,559 | SW8029 | 246,781 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--------------------------------------|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Departmental Income | 205,501 | SW1299N | 206,293 |
| TOTAL Estimated Revenues | 205,501 | | 206,293 |
| Appropriated Fund Balance | 5,000 | SW599N | |
| TOTAL Estimated Other Sources | 5,000 | | 0 |
| TOTAL Estimated Revenues | 210,501 | | 206,293 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|-----------------------------------|----------------|---------|----------------|
| Appropriations | | | |
| App - Home And Community Services | 76,114 | SW8999N | 71,253 |
| App - Employee Benefits | 4,310 | SW9199N | 3,785 |
| App - Debt Service | 126,577 | SW9899N | 126,255 |
| TOTAL Appropriations | 207,001 | | 201,293 |
| Other Budgetary Purposes | 3,500 | SW962N | 5,000 |
| TOTAL Other Uses | 3,500 | | 5,000 |
| TOTAL Appropriations | 210,501 | | 206,293 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------------------|---------------|---------|---------------|
| Assets | | | |
| Cash | 35,522 | TA200 | 32,766 |
| TOTAL Cash | 35,522 | | 32,766 |
| Due From Other Funds | 0 | TA391 | 0 |
| TOTAL Due From Other Funds | 0 | | 0 |
| TOTAL Assets | 35,522 | | 32,766 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Consolidated Payroll | 14,520 | TA10 | 9,607 |
| Deferred Compensation | 652 | TA17 | 670 |
| State Retirement | 2,470 | TA18 | 2,431 |
| Disability Insurance | 0 | TA19 | 0 |
| Group Insurance | 11,630 | TA20 | 16,622 |
| Nys Income Tax | 752 | TA21 | 350 |
| Federal Income Tax | 1,676 | TA22 | 841 |
| Income Executions | 230 | TA23 | 0 |
| Assoc & Union Dues | 596 | TA24 | 515 |
| Social Security Tax | 3,107 | TA26 | 2,088 |
| Other Funds (specify) | -110 | TA85 | -356 |
| TOTAL Agency Liabilities | 35,522 | | 32,766 |
| TOTAL Liabilities | 35,522 | | 32,766 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 35,522 | | 32,766 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 2,973,378 | W129 | 3,107,217 |
| TOTAL Provision To Be Made In Future Budgets | 2,973,378 | | 3,107,217 |
| TOTAL Assets | 2,973,378 | | 3,107,217 |

TOWN OF Campbell
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Bond Anticipation Notes Payable | | W626 | |
| TOTAL Notes Payable | 0 | | 0 |
| Net Pension Liability -Proportionate Share | 48,723 | W638 | 101,344 |
| Installment Purchase Debt | | W685 | 308,155 |
| TOTAL Other Liabilities | 48,723 | | 409,499 |
| Bonds Payable | 2,924,655 | W628 | 2,697,718 |
| TOTAL Bond And Long Term Liabilities | 2,924,655 | | 2,697,718 |
| TOTAL Liabilities | 2,973,378 | | 3,107,217 |
| TOTAL Liabilities | 2,973,378 | | 3,107,217 |

TOWN OF Campbell
Statement of Indebtedness
For the Fiscal Year Ending 2019

4/22/2020

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 | \$1,649,897 | \$78,567 | \$0 | \$0 | | \$1,571,330 |
| 2016 | BOND E | Water #3 - Rural Developmt | | | 05/25/2016 | 05/15/2053 | 1.75% | | \$977,000 | \$939,000 | \$20,000 | \$0 | \$0 | | \$919,000 |
| 2018 | BOND E | Water District 2 Water Mains | | | 09/04/2009 | 03/15/2036 | 3.35% | | | \$160,000 | \$6,500 | \$0 | \$0 | | \$153,500 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$2,748,897 | \$105,067 | \$0 | \$0 | \$0 | \$2,643,830 |
| 2019 | IPC E | John Deere - 2019 Grader | | | 06/18/2019 | 06/18/2024 | 4.50% | | \$308,155 | \$0 | \$0 | | \$0 | | \$308,155 |
| 2019 | IPC E | John Deere Mower | | | 11/15/2017 | 11/15/2019 | 0.00% | | | \$0 | \$28,388 | | \$28,388 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$308,155 | \$0 | \$28,388 | \$0 | \$28,388 | \$0 | \$308,155 |
| 2018 | BAN N | Highway Paving | | | 10/18/2018 | 10/19/2019 | 3.25% | | \$150,000 | \$150,000 | \$50,000 | \$0 | \$0 | | \$100,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$150,000 | \$50,000 | \$0 | \$0 | \$0 | \$100,000 |
| 2018 | BOND N | 2016 International 10-Wheeler | | | 03/19/2015 | 03/18/2019 | 1.65% | | | \$47,500 | \$47,500 | \$0 | \$0 | | \$0 |
| 2018 | BOND N | Hyundia Excavator | | | 06/28/2017 | 06/28/2021 | 0.00% | | | \$81,008 | \$27,120 | \$0 | \$0 | | \$53,888 |
| 2018 | BOND N | 2018 Inter Dump Truck | | | 06/12/2017 | 06/12/2019 | 2.62% | | | \$47,250 | \$47,250 | \$0 | \$0 | | \$0 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$175,758 | \$121,870 | \$0 | \$0 | \$0 | \$53,888 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | \$308,155 | \$3,074,655 | \$305,325 | \$0 | \$28,388 | \$0 | \$3,105,873 |

TOWN OF Campbell
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

| | <u>EDP Code</u> | <u>Amount</u> |
|---|-----------------|-----------------------------|
| CASH: | | |
| On Hand | 9Z2001 | \$600.00 |
| Demand Deposits | 9Z2011 | <u>\$964,552.00</u> |
| Time Deposits | 9Z2021 | |
| Total | | <u>\$965,152.00</u> |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$962,740.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | |
| Total | | \$962,740.00 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | <u> </u> |
| Market Value at Balance Sheet Date | 9Z4502 | <u> </u> |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | <u> </u> |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | <u> </u> |
| Market Value at Balance Sheet Date | 9Z4512 | <u> </u> |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | <u> </u> |

TOWN OF Campbell
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|------------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-0618 | \$65,294 | \$0 | \$0 | \$65,294 |
| *****-0626 | \$439,078 | \$0 | \$2,121 | \$436,956 |
| *****-0642 | \$32,766 | \$0 | \$0 | \$32,766 |
| *****-2819 | \$98,790 | \$0 | \$0 | \$98,790 |
| *****-3205 | \$112,586 | \$0 | \$290 | \$112,296 |
| *****-5127 | \$1 | \$0 | \$0 | \$1 |
| *****-8295 | \$2,452 | \$0 | \$0 | \$2,452 |
| *****-8546 | \$13,090 | \$0 | \$0 | \$13,090 |
| *****-8640 | \$175,179 | \$0 | \$0 | \$175,179 |
| *****-8658 | \$10,007 | \$0 | \$0 | \$10,007 |
| *****-8666 | \$19,449 | \$0 | \$0 | \$19,449 |
| Total Adjusted Bank Balance | | | | \$966,281 |
| Petty Cash | | | | \$600.00 |
| Adjustments | | | | \$.00 |
| Total Cash | | | | 9ZCASH * <u>\$966,881</u> |
| Total Cash Balance All Funds | | | | 9ZCASHB * <u>\$966,881</u> |
| * Must be equal | | | | |

TOWN OF Campbell
Local Government Questionnaire
For the Fiscal Year Ending 2019

Response

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

TOWN OF Campbell
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

| Total Full Time Employees: | | 9 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 23 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$62,398.00 | 9 | | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$37,777.83 | 9 | | |
| 90408 | Worker's Compensation Insurance | \$49,857.00 | 9 | | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | \$432.82 | 9 | | |
| 90558 | Disability Insurance | | 9 | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$146,400.30 | 9 | | |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | | | | |
| Total | | \$296,865.95 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$296,865.94 | | | |

TOWN OF Campbell
Energy Costs and Consumption
For the Fiscal Year Ending 2019

| 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 12/31/2019, 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 12/31/2019 and filed by means of electronic data transmission.

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

(607) 527-8244
Telephone Number

02/19/2019
Date of Certification

JEFFREY HORTON
Name

BOOKKEEPER
Title

8529 MAIN STREET
Official Address

(607) 527-8244
Official Telephone Number

TOWN OF Campbell
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Account Code Comment

Account Code A914 Reclassified \$500 (residual cash) to code A917 in accordance with GASB 54.

Account Code A917 See code A914. In addition, reclassified prepaid items to code A806.

Account Code A8012 Prior year value of landfill tickets purchased. See code A445

Account Code A445 Accounted for prior year ending balance of landfill tickets - see code A8012.

Account Code A806 See code A917 and A445

Account Code A200 See code A691

Account Code A691 See codes A200 and A445

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA914 Reclassified residual cash in the amount of \$1,113 to code DA915.

Account Code DA915 See code DA914. In addition, reclassified prepaid items to code DA806.

Account Code DA8012 PRIOR YEAR 2017 & 2018 ERROR - Claim #192 11-15-2017 was expended through DA915 instead of as DA5130.2 expenditure for \$28,338.45

Account Code DA806 See code DA915

(SF) FIRE PROTECTION

Account Code Comment

Account Code SF1001 Accounted for the correct amount of tax levies that was raised for the Town's Fire Protection District.

Account Code SF3410 See code SF1001

(SW) WATER

Account Code Comment

Account Code SW806 See code SW915

Account Code SW915 Reclassified prepaid items to code SW806.

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H51302 Accounted for IPC capital expenditure per code H5785 to clear the fund balance edit in fund.

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 Accounted for pension liability.

Account Code W129 W638

TOWN OF Campbell
Supplemental Section Comments
For the Fiscal Year Ending 2019

Time Deposits and Investments

Per the Schedule of Time Deposits and Investments, increased Demand Deposits to include outstanding checks.

Bank Reconciliation

Amended bank account number 0626 per amendments made to codes A200 and A691.