

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

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

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

Philip Drozd (LG140319100000B), hereby certify that I am the Chief Financial Officer of the Town of Concord, and that the information provided in the Annual Financial Report of the Town of Concord for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

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

List of funds being used

- A - General
- B - General Town-Outside Village
- CM - Miscellaneous Special Revenue
- CR - Recreation
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- L - Library
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$904,739.00	\$904,642.00	\$760,741.00
201 - Cash In Time Deposits	\$179,173.00	-	-
210 - Petty Cash	\$175.00	\$175.00	\$175.00
Total for Cash and Cash Equivalents	\$1,084,087.00	\$904,817.00	\$760,916.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$223,572.00	\$223,572.00	\$250,388.00
Total for Restricted Cash and Cash Equivalents	\$223,572.00	\$223,572.00	\$250,388.00
Net Other Receivables			
380 - Accounts Receivable	\$1,679.00	\$15,818.00	\$19,432.00
Total for Net Other Receivables	\$1,679.00	\$15,818.00	\$19,432.00
Due From			
391 - Due From Other Funds	\$30,246.00	\$948.00	\$55,467.00
Total for Due From	\$30,246.00	\$948.00	\$55,467.00
Other Assets			
480 - Prepaid Expenses	\$10,020.00	\$14,900.00	\$17,683.00
Total for Other Assets	\$10,020.00	\$14,900.00	\$17,683.00

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A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets	\$1,349,604.00	\$1,160,055.00	\$1,103,886.00
Total for Assets and Deferred Outflows	\$1,349,604.00	\$1,160,055.00	\$1,103,886.00

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A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$6,778.00	\$33,249.00	\$10,388.00
601 - Accrued Liabilities	\$12,703.00	\$6,219.00	\$3,910.00
730 - Guaranty & Bid Deposits	-	\$1,049.00	-
Total for Payables	\$19,481.00	\$40,517.00	\$14,298.00
Due to			
631 - Due To Other Governments	-	\$5,041.00	\$12,261.00
Total for Due to	\$0.00	\$5,041.00	\$12,261.00
Other Liabilities			
688 - Other Liabilities	-	-	\$26,816.00
Total for Other Liabilities	\$0.00	\$0.00	\$26,816.00
Total for Liabilities	\$19,481.00	\$45,558.00	\$53,375.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$10,020.00	\$14,900.00	\$17,683.00
Total for Nonspendable Fund Balance	\$10,020.00	\$14,900.00	\$17,683.00
Restricted Fund Balance			

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A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
878 - Capital Reserve	\$223,572.00	\$223,572.00	\$250,388.00
Total for Restricted Fund Balance	\$223,572.00	\$223,572.00	\$250,388.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$87,728.00	\$100,000.00	\$65,000.00
Total for Assigned Fund Balance	\$87,728.00	\$100,000.00	\$65,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,008,803.00	\$776,025.00	\$717,440.00
Total for Unassigned Fund Balance	\$1,008,803.00	\$776,025.00	\$717,440.00
Total for Fund Balance	\$1,330,123.00	\$1,114,497.00	\$1,050,511.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,349,604.00	\$1,160,055.00	\$1,103,886.00

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

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,221,790.00	\$1,073,595.00	\$1,011,889.00
Total for Property Taxes	\$1,221,790.00	\$1,073,595.00	\$1,011,889.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$16,099.00	\$17,108.00	\$15,870.00
Total for Property Tax Items	\$16,099.00	\$17,108.00	\$15,870.00
Non-Property Tax Items			
1116 - Tax on Adult-Use Cannabis	\$10,307.00	-	-
Total for Non-Property Tax Items	\$10,307.00	\$0.00	\$0.00
Departmental Income			
1232 - Tax Collector Fees	\$19,612.00	\$19,274.00	\$18,943.00
1255 - Clerk Fees	\$2,163.00	\$2,100.00	\$1,847.00
1603 - Vital Statistics Fees	\$16,150.00	\$13,920.00	\$13,100.00
2089 - Other Culture and Recreation Income	\$3,230.00	-	-
Total for Departmental Income	\$41,155.00	\$35,294.00	\$33,890.00
Use of Money and Property			
2401 - Interest and Earnings	\$47,731.00	\$21,443.00	\$13,438.00
2410 - Rental of Real Property	\$1,475.00	\$1,025.00	\$2,860.00

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A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2412 - Rental of Real Property Other Governments <i>National Fuel Rental</i>	\$185.00	\$185.00	\$185.00
Total for Use of Money and Property	\$49,391.00	\$22,653.00	\$16,483.00
Licenses and Permits			
2530 - Games of Chance	\$40.00	\$60.00	\$50.00
2540 - Bingo Licenses	\$1,102.00	\$2,057.00	\$1,130.00
2544 - Dog Licenses	\$11,275.00	\$15,658.00	\$12,135.00
2590 - Permits Other	\$625.00	-	-
Total for Licenses and Permits	\$13,042.00	\$17,775.00	\$13,315.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$73,213.00	\$86,387.00	\$103,328.00
2611 - Fines and Penalties Dog Cases	\$240.00	\$140.00	\$190.00
Total for Fines and Forfeitures	\$73,453.00	\$86,527.00	\$103,518.00
Sales of Property and Compensation for Loss			
2652 - Sales of Forest Products	-	-	\$850.00
2680 - Insurance Recoveries	\$6,929.00	-	-
Total for Sales of Property and Compensation for Loss	\$6,929.00	\$0.00	\$850.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$2,718.00	\$2,590.00	\$66,312.00
2705 - Gifts and Donations	-	-	\$224.00
2706 - Grants From Local Governments	-	-	\$250.00
2709 - Employees Contributions	\$7,324.00	\$15,605.00	\$18,942.00

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A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2770 - Unclassified Solar	\$258,125.00	\$680.00	\$39.00
Total for Other Revenues	\$268,167.00	\$18,875.00	\$85,767.00
State Aid			
3001 - State Aid Revenue Sharing	\$51,626.00	\$48,251.00	\$48,251.00
3005 - State Aid Mortgage Tax	\$122,578.00	\$128,343.00	\$88,737.00
3089 - State Aid Other Bridge NY, JCAP, Park, Senior Center Grants	\$229,378.00	\$3,375.00	\$150,000.00
3801 - State Aid Recreation for Elderly	\$1,915.00	\$3,688.00	\$1,741.00
Total for State Aid	\$405,497.00	\$183,657.00	\$288,729.00
Federal Aid			
4089 - Federal Aid Other	-	\$26,815.00	\$172,046.00
Total for Federal Aid	\$0.00	\$26,815.00	\$172,046.00
Total for Revenues	\$2,105,830.00	\$1,482,299.00	\$1,742,357.00
Total for Revenues and Other Sources	\$2,105,830.00	\$1,482,299.00	\$1,742,357.00

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A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$44,323.00	\$42,000.00	\$41,137.00
10104 - Legislative Board - Contractual	-	\$131.00	\$64.00
Total for Legislative Board	\$44,323.00	\$42,131.00	\$41,201.00
Judicial			
11101 - Municipal Court - Personal Services	\$85,123.00	\$79,295.00	\$76,217.00
11102 - Municipal Court - Equipment and Capital Outlay	\$977.00	\$90.00	\$350.00
11104 - Municipal Court - Contractual	\$13,842.00	\$2,650.00	\$2,614.00
Total for Judicial	\$99,942.00	\$82,035.00	\$79,181.00
Executive			
12201 - Supervisor - Personal Services	\$93,910.00	\$114,960.00	\$91,420.00
12202 - Supervisor - Equipment and Capital Outlay	\$2,408.00	\$8,340.00	\$3,140.00
12204 - Supervisor - Contractual	\$12,812.00	\$12,680.00	\$8,884.00
Total for Executive	\$109,130.00	\$135,980.00	\$103,444.00
Finance			
13204 - Auditor - Contractual	\$49,277.00	\$17,810.00	\$17,660.00
13301 - Tax Collection - Personal Services	-	\$9,637.00	\$8,903.00

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A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13551 - Assessment - Personal Services	\$79,157.00	\$53,019.00	\$62,676.00
13552 - Assessment - Equipment and Capital Outlay	\$4,303.00	-	\$2,425.00
13554 - Assessment - Contractual	\$10,950.00	\$5,831.00	\$5,175.00
Total for Finance	\$143,687.00	\$86,297.00	\$96,839.00
Municipal Staff			
14101 - Clerk - Personal Services	\$119,652.00	\$102,369.00	\$94,489.00
14102 - Clerk - Equipment and Capital Outlay	\$989.00	\$4,461.00	\$2,585.00
14104 - Clerk - Contractual	\$6,576.00	\$6,597.00	\$4,427.00
14201 - Law - Personal Services	\$36,500.00	\$34,700.00	\$33,597.00
14204 - Law - Contractual	\$17,465.00	\$4,346.00	\$6,193.00
14404 - Engineer - Contractual	\$132,841.00	\$4,887.00	-
14604 - Records Management - Contractual	\$707.00	\$300.00	\$575.00
Total for Municipal Staff	\$314,730.00	\$157,660.00	\$141,866.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$35,986.00	\$24,807.00	\$21,055.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$37,857.00	\$11,928.00	\$1,560.00
16204 - Operation of Plant - Contractual	\$287,760.00	\$105,126.00	\$62,659.00
Total for Shared Services	\$361,603.00	\$141,861.00	\$85,274.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$89,660.00	\$85,339.00	\$76,684.00
19204 - Municipal Association Dues - Contractual	\$2,603.00	\$1,100.00	\$1,100.00
19894 - General Government Support, Other - Contractual <i>communication</i>	\$23,590.00	\$15,900.00	\$17,803.00

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A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Special Items	\$115,853.00	\$102,339.00	\$95,587.00
Total for General Government Support	\$1,189,268.00	\$748,303.00	\$643,392.00
Public Safety			
Administration			
30101 - Public Safety Administration - Personal Services	\$12,706.00	\$2,800.00	\$2,730.00
30104 - Public Safety Administration - Contractual	-	\$26,321.00	\$137,046.00
Total for Administration	\$12,706.00	\$29,121.00	\$139,776.00
Law Enforcement			
31204 - Police - Contractual	\$660.00	\$600.00	\$600.00
Total for Law Enforcement	\$660.00	\$600.00	\$600.00
Animal Control			
35101 - Dog Control - Personal Services	\$9,959.00	\$9,607.00	\$9,607.00
35104 - Dog Control - Contractual	\$2,926.00	\$2,605.00	\$2,865.00
Total for Animal Control	\$12,885.00	\$12,212.00	\$12,472.00
Total for Public Safety	\$26,251.00	\$41,933.00	\$152,848.00
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$3,150.00	\$3,000.00	\$2,914.00
Total for Public Health Program	\$3,150.00	\$3,000.00	\$2,914.00

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A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Health	\$3,150.00	\$3,000.00	\$2,914.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$73,492.00	\$70,577.00	\$68,521.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$572.00	-	-
50104 - Highway and Street Administration - Contractual	\$5,024.00	\$4,325.00	\$2,713.00
51322 - Garage - Equipment and Capital Outlay	\$2,408.00	\$2,726.00	\$2,469.00
51324 - Garage - Contractual	\$37,204.00	\$37,318.00	\$35,900.00
51824 - Street Lighting - Contractual	\$11,236.00	\$8,963.00	\$8,174.00
Total for Highway	\$129,936.00	\$123,909.00	\$117,777.00
Total for Transportation	\$129,936.00	\$123,909.00	\$117,777.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	\$480.00	-	-
67721 - Programs for the Aging - Personal Services	\$87,215.00	\$61,887.00	\$60,902.00
67724 - Programs for the Aging - Contractual	\$76,942.00	\$26,671.00	\$20,359.00
Total for Economic Opportunity and Development	\$164,637.00	\$88,558.00	\$81,261.00
Total for Economic Assistance and Opportunity	\$164,637.00	\$88,558.00	\$81,261.00
Culture and Recreation			

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A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Recreation			
71101 - Parks - Personal Services	\$32,653.00	\$17,862.00	\$22,073.00
71102 - Parks - Equipment and Capital Outlay	\$37,478.00	\$908.00	\$151,477.00
71104 - Parks - Contractual	\$14,036.00	\$22,624.00	\$7,292.00
Total for Recreation	\$84,167.00	\$41,394.00	\$180,842.00
Culture			
75101 - Historian - Personal Services	\$2,500.00	\$2,360.00	\$2,291.00
75204 - Historical Property - Contractual	\$13,000.00	\$12,264.00	\$10,919.00
75504 - Celebrations - Contractual	\$8,392.00	\$1,082.00	\$800.00
76204 - Adult Recreation - Contractual	-	\$4,058.00	\$3,545.00
Total for Culture	\$23,892.00	\$19,764.00	\$17,555.00
Total for Culture and Recreation	\$108,059.00	\$61,158.00	\$198,397.00
Home and Community Services			
General Environment			
80904 - Environmental Control - Contractual	-	-	\$15,356.00
Total for General Environment	\$0.00	\$0.00	\$15,356.00
Special Services			
88101 - Cemetery - Personal Services	-	-	\$1,000.00
Total for Special Services	\$0.00	\$0.00	\$1,000.00
Total for Home and Community Services	\$0.00	\$0.00	\$16,356.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$76,472.00	\$55,764.00	\$43,613.00
90308 - Social Security - Employee Benefits	\$53,371.00	\$46,523.00	\$44,131.00
90408 - Workers' Compensation - Employee Benefits	\$33,924.00	\$3,652.00	\$3,855.00
90508 - Unemployment Insurance - Employee Benefits	\$178.00	\$3,038.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$107,746.00	\$101,420.00	\$101,035.00
Total for Employee Benefits	\$271,691.00	\$210,397.00	\$192,634.00
Total for Employee Benefits	\$271,691.00	\$210,397.00	\$192,634.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$47,565.00	\$47,640.00	\$47,710.00
97107 - Serial Bonds - Debt Interest	\$48,220.00	\$49,768.00	\$51,317.00
Total for Debt Service	\$95,785.00	\$97,408.00	\$99,027.00
Total for Debt Service	\$95,785.00	\$97,408.00	\$99,027.00
Total for Expenditures	\$1,988,777.00	\$1,374,666.00	\$1,504,606.00
Other Uses			
Interfund Transfers			

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A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$43,647.00	\$55,782.00
Total for Interfund Transfers	\$0.00	\$43,647.00	\$55,782.00
Total for Interfund Transfers	\$0.00	\$43,647.00	\$55,782.00
Total for Other Uses	\$0.00	\$43,647.00	\$55,782.00
Total for Expenditures and Other Uses	\$1,988,777.00	\$1,418,313.00	\$1,560,388.00

Town of Concord
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A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,114,497.00	\$1,050,511.00	\$848,701.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$98,573.00	-	\$19,841.00
<i>closed light district</i>			
8022 - Restated Fund Balance - Beginning of Year	\$1,213,070.00	\$1,050,511.00	\$868,542.00
Add Revenues and Other Sources	\$2,105,830.00	\$1,482,299.00	\$1,742,357.00
Deduct Expenditures and Other Uses	\$1,988,777.00	\$1,418,313.00	\$1,560,388.00
8029 - Fund Balance - End of Year	\$1,330,123.00	\$1,114,497.00	\$1,050,511.00

Town of Concord
Annual Financial Report
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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,298,991.00	\$1,278,992.00	\$1,072,314.00
1099 - Est Rev - Property Tax Items	\$12,000.00	\$12,000.00	\$12,000.00
2199 - Est Rev - Departmental Income	\$34,000.00	\$32,274.00	\$32,274.00
2499 - Est Rev - Use of Money and Property	\$11,870.00	\$5,870.00	\$6,170.00
2599 - Est Rev - Licenses and Permits	\$9,275.00	\$11,275.00	\$11,275.00
2649 - Est Rev - Fines and Forfeitures	\$80,200.00	\$90,200.00	\$100,200.00
2799 - Est Rev - Other Revenues	\$28,056.00	\$66,707.00	\$63,371.00
3099 - Est Rev - State Aid	\$159,251.00	\$130,500.00	\$130,500.00
Total for Estimated Revenue	\$1,633,643.00	\$1,627,818.00	\$1,428,104.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$87,728.00	\$100,000.00	\$65,000.00
Total for Estimated Other Sources	\$87,728.00	\$100,000.00	\$65,000.00
Total for Estimated Revenues and Other Sources	\$1,721,371.00	\$1,727,818.00	\$1,493,104.00

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**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$941,566.00	\$946,272.00	\$797,596.00
3999 - App - Public Safety	\$17,950.00	\$17,050.00	\$16,409.00
4999 - App - Health	\$3,245.00	\$3,150.00	\$3,000.00
5999 - App - Transportation	\$133,700.00	\$129,000.00	\$120,631.00
6999 - App - Economic Assistance and Opportunity	\$150,179.00	\$141,026.00	\$137,927.00
7999 - App - Culture and Recreation	\$95,350.00	\$81,933.00	\$62,704.00
9199 - App - Employee Benefits	\$245,200.00	\$273,601.00	\$217,430.00
9899 - App - Debt Service	\$94,181.00	\$95,786.00	\$97,408.00
Total for Estimated Appropriations	\$1,681,371.00	\$1,687,818.00	\$1,453,105.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$40,000.00	\$40,000.00	\$40,000.00
Total for Estimated Other Uses	\$40,000.00	\$40,000.00	\$40,000.00
Total for Estimated Appropriations and Other Uses	\$1,721,371.00	\$1,727,818.00	\$1,493,105.00

Town of Concord

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

B - General Town-Outside Village

Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$296,875.00	\$464,010.00	\$489,566.00
201 - Cash In Time Deposits	\$36,687.00	-	-
Total for Cash and Cash Equivalents	\$333,562.00	\$464,010.00	\$489,566.00
Net Other Receivables			
380 - Accounts Receivable	\$1,675.00	\$34,689.00	\$37,800.00
Total for Net Other Receivables	\$1,675.00	\$34,689.00	\$37,800.00
Due From			
440 - Due from Other Governments	\$109,142.00	\$109,142.00	\$107,296.00
Sales Tax			
Total for Due From	\$109,142.00	\$109,142.00	\$107,296.00
Other Assets			
480 - Prepaid Expenses	-	\$219.00	\$162.00
Total for Other Assets	\$0.00	\$219.00	\$162.00
Total for Assets	\$444,379.00	\$608,060.00	\$634,824.00
Total for Assets and Deferred Outflows	\$444,379.00	\$608,060.00	\$634,824.00

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

B - General Town-Outside Village
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$760.00	\$1,439.00	\$401.00
601 - Accrued Liabilities	\$296.00	\$212.00	\$223.00
Total for Payables	\$1,056.00	\$1,651.00	\$624.00
Total for Liabilities	\$1,056.00	\$1,651.00	\$624.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$219.00	\$162.00
Total for Nonspendable Fund Balance	\$0.00	\$219.00	\$162.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$24,725.00	\$267,724.00	\$115,229.00
915 - Assigned Unappropriated Fund Balance	\$418,598.00	\$338,466.00	\$518,809.00
Total for Assigned Fund Balance	\$443,323.00	\$606,190.00	\$634,038.00
Total for Fund Balance	\$443,323.00	\$606,409.00	\$634,200.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$444,379.00	\$608,060.00	\$634,824.00

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

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$906,354.00	\$867,492.00	\$892,110.00
1170 - Franchise Tax	-	\$33,014.00	\$34,724.00
Total for Non-Property Tax Items	\$906,354.00	\$900,506.00	\$926,834.00
Departmental Income			
1289 - Other General Departmental Income	-	\$2,800.00	\$1,601.00
2110 - Zoning Fees	-	\$500.00	\$500.00
2115 - Planning Board Fees	\$4,725.00	\$2,650.00	\$5,250.00
Total for Departmental Income	\$4,725.00	\$5,950.00	\$7,351.00
Use of Money and Property			
2401 - Interest and Earnings	\$70.00	\$7.00	\$10.00
Total for Use of Money and Property	\$70.00	\$7.00	\$10.00
Licenses and Permits			
2555 - Building and Alteration Permits	\$31,224.00	\$30,060.00	\$24,400.00
Total for Licenses and Permits	\$31,224.00	\$30,060.00	\$24,400.00
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$3,500.00	-	-

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

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Sales of Property and Compensation for Loss	\$3,500.00	\$0.00	\$0.00
Total for Revenues	\$945,873.00	\$936,523.00	\$958,595.00
Total for Revenues and Other Sources	\$945,873.00	\$936,523.00	\$958,595.00

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

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Law Enforcement			
31204 - Police - Contractual	\$180,354.00	\$73,934.00	\$69,413.00
Total for Law Enforcement	\$180,354.00	\$73,934.00	\$69,413.00
Total for Public Safety	\$180,354.00	\$73,934.00	\$69,413.00
Culture and Recreation			
C&R - Administration			
70104 - Council On The Arts - Contractual	\$300.00	\$7,305.00	\$6,100.00
Total for C&R - Administration	\$300.00	\$7,305.00	\$6,100.00
Recreation			
73104 - Youth Programs - Contractual	\$72,000.00	\$600.00	\$500.00
Total for Recreation	\$72,000.00	\$600.00	\$500.00
Total for Culture and Recreation	\$72,300.00	\$7,905.00	\$6,600.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$46,596.00	\$32,369.00	\$29,999.00

Town of Concord

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

B - General Town-Outside Village

Results of Operations

	12/31/2025	12/31/2024	12/31/2023
80102 - Zoning - Equipment and Capital Outlay	\$2,465.00	-	\$100.00
80104 - Zoning - Contractual	\$4,300.00	\$2,088.00	\$2,879.00
80201 - Planning and Surveys - Personal Services	\$10,693.00	\$9,260.00	\$8,887.00
80204 - Planning and Surveys - Contractual	\$4,565.00	\$5,355.00	\$10,693.00
80254 - Joint Planning Board - Contractual	\$604.00	\$300.00	\$602.00
Total for General Environment	\$69,223.00	\$49,372.00	\$53,160.00
Sanitation			
81604 - Refuse and Garbage - Contractual	\$20,202.00	\$17,925.00	\$17,701.00
Total for Sanitation	\$20,202.00	\$17,925.00	\$17,701.00
Special Services			
89891 - Home and Community Services, Other - Personal Services	\$3,224.00	-	-
89894 - Home and Community Services, Other - Contractual Cemetery	\$6,235.00	\$6,200.00	\$3,493.00
Total for Special Services	\$9,459.00	\$6,200.00	\$3,493.00
Total for Home and Community Services	\$98,884.00	\$73,497.00	\$74,354.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$2,900.00	\$819.00	\$630.00
90308 - Social Security - Employee Benefits	\$4,520.00	\$3,135.00	\$2,923.00
90408 - Workers' Compensation - Employee Benefits	-	\$24.00	\$26.00

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

B - General Town-Outside Village
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	\$7,420.00	\$3,978.00	\$3,579.00
Total for Employee Benefits	\$7,420.00	\$3,978.00	\$3,579.00
Total for Expenditures	\$358,958.00	\$159,314.00	\$153,946.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer Highway	\$750,000.00	\$805,000.00	\$795,000.00
Total for Interfund Transfers	\$750,000.00	\$805,000.00	\$795,000.00
Total for Interfund Transfers	\$750,000.00	\$805,000.00	\$795,000.00
Total for Other Uses	\$750,000.00	\$805,000.00	\$795,000.00
Total for Expenditures and Other Uses	\$1,108,958.00	\$964,314.00	\$948,946.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$606,409.00	\$634,200.00	\$624,490.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$61.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$1.00	-	-
<i>rdg prior yr</i>			
8022 - Restated Fund Balance - Beginning of Year	\$606,408.00	\$634,200.00	\$624,551.00
Add Revenues and Other Sources	\$945,873.00	\$936,523.00	\$958,595.00
Deduct Expenditures and Other Uses	\$1,108,958.00	\$964,314.00	\$948,946.00
8029 - Fund Balance - End of Year	\$443,323.00	\$606,409.00	\$634,200.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$883,000.00	\$905,000.00	\$890,000.00
2199 - Est Rev - Departmental Income	\$3,000.00	\$3,500.00	\$3,500.00
2599 - Est Rev - Licenses and Permits	\$16,000.00	\$15,000.00	\$10,500.00
Total for Estimated Revenue	\$902,000.00	\$923,500.00	\$904,000.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$24,725.00	\$267,724.00	\$115,299.00
Total for Estimated Other Sources	\$24,725.00	\$267,724.00	\$115,299.00
Total for Estimated Revenues and Other Sources	\$926,725.00	\$1,191,224.00	\$1,019,299.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$25,000.00	\$25,000.00	\$25,000.00
3999 - App - Public Safety	\$80,000.00	\$76,000.00	\$76,000.00
7999 - App - Culture and Recreation	\$104,800.00	\$84,500.00	\$83,000.00
8999 - App - Home and Community Services	\$108,700.00	\$123,740.00	\$94,585.00
9199 - App - Employee Benefits	\$8,225.00	\$7,984.00	\$5,714.00
Total for Estimated Appropriations	\$326,725.00	\$317,224.00	\$284,299.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$600,000.00	\$874,000.00	\$735,000.00
Total for Estimated Other Uses	\$600,000.00	\$874,000.00	\$735,000.00
Total for Estimated Appropriations and Other Uses	\$926,725.00	\$1,191,224.00	\$1,019,299.00

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

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$40,268.00	\$39,626.00	\$30,318.00
Total for Cash and Cash Equivalents	\$40,268.00	\$39,626.00	\$30,318.00
Total for Assets	\$40,268.00	\$39,626.00	\$30,318.00
Total for Assets and Deferred Outflows	\$40,268.00	\$39,626.00	\$30,318.00

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

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$3,737.00	-
601 - Accrued Liabilities	\$37,394.00	\$33,656.00	\$30,000.00
Total for Payables	\$37,394.00	\$37,393.00	\$30,000.00
Total for Liabilities	\$37,394.00	\$37,393.00	\$30,000.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$2,874.00	\$2,233.00	\$318.00
Total for Assigned Fund Balance	\$2,874.00	\$2,233.00	\$318.00
Total for Fund Balance	\$2,874.00	\$2,233.00	\$318.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$40,268.00	\$39,626.00	\$30,318.00

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

**CM - Miscellaneous Special Revenue
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$641.00	\$1,919.00	\$318.00
Total for Use of Money and Property	\$641.00	\$1,919.00	\$318.00
Other Revenues			
2770 - Unclassified	-	\$11,340.00	-
Total for Other Revenues	\$0.00	\$11,340.00	\$0.00
Total for Revenues	\$641.00	\$13,259.00	\$318.00
Total for Revenues and Other Sources	\$641.00	\$13,259.00	\$318.00

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

**CM - Miscellaneous Special Revenue
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual	-	\$11,344.00	-
Total for Special Items	\$0.00	\$11,344.00	\$0.00
Total for General Government Support	\$0.00	\$11,344.00	\$0.00
Total for Expenditures	\$0.00	\$11,344.00	\$0.00
Total for Expenditures and Other Uses	\$0.00	\$11,344.00	\$0.00

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

CM - Miscellaneous Special Revenue
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,233.00	\$318.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$2,233.00	\$318.00	\$0.00
Add Revenues and Other Sources	\$641.00	\$13,259.00	\$318.00
Deduct Expenditures and Other Uses	\$0.00	\$11,344.00	\$0.00
8029 - Fund Balance - End of Year	\$2,874.00	\$2,233.00	\$318.00

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

CR - Recreation
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$129,151.00	\$147,459.00	\$127,558.00
Total for Cash and Cash Equivalents	\$129,151.00	\$147,459.00	\$127,558.00
Net Other Receivables			
380 - Accounts Receivable	-	-	\$48,082.00
Total for Net Other Receivables	\$0.00	\$0.00	\$48,082.00
Other Assets			
480 - Prepaid Expenses	-	\$581.00	\$382.00
Total for Other Assets	\$0.00	\$581.00	\$382.00
Total for Assets	\$129,151.00	\$148,040.00	\$176,022.00
Total for Assets and Deferred Outflows			
	\$129,151.00	\$148,040.00	\$176,022.00

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

CR - Recreation
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$371.00	\$416.00	\$98.00
601 - Accrued Liabilities	\$192.00	\$248.00	\$235.00
Total for Payables	\$563.00	\$664.00	\$333.00
Due to			
630 - Due To Other Funds	-	-	\$52,880.00
Total for Due to	\$0.00	\$0.00	\$52,880.00
Total for Liabilities	\$563.00	\$664.00	\$53,213.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$581.00	\$382.00
Total for Nonspendable Fund Balance	\$0.00	\$581.00	\$382.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$128,588.00	\$146,795.00	\$122,427.00
Total for Assigned Fund Balance	\$128,588.00	\$146,795.00	\$122,427.00
Total for Fund Balance	\$128,588.00	\$147,376.00	\$122,809.00

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

CR - Recreation
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$129,151.00	\$148,040.00	\$176,022.00

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

CR - Recreation
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>Concord and Springville</i>	\$183,595.00	\$81,172.00	\$60,000.00
Total for Intergovernmental Charges	\$183,595.00	\$81,172.00	\$60,000.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$643.00	\$432.00
Total for Use of Money and Property	\$0.00	\$643.00	\$432.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	\$11,570.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$11,570.00
Other Revenues			
2705 - Gifts and Donations	\$1,469.00	\$1,966.00	\$1,976.00
Total for Other Revenues	\$1,469.00	\$1,966.00	\$1,976.00
Total for Revenues	\$185,064.00	\$83,781.00	\$73,978.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$113,647.00	\$115,782.00

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

CR - Recreation
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	\$0.00	\$113,647.00	\$115,782.00
Total for Other Sources	\$0.00	\$113,647.00	\$115,782.00
Total for Revenues and Other Sources	\$185,064.00	\$197,428.00	\$189,760.00

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

CR - Recreation
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19891 - General Government Support, Other - Personal Services	-	\$23,269.00	\$20,245.00
19894 - General Government Support, Other - Contractual	-	\$3,151.00	\$2,684.00
Total for Special Items	\$0.00	\$26,420.00	\$22,929.00
Total for General Government Support	\$0.00	\$26,420.00	\$22,929.00
Culture and Recreation			
Recreation			
71401 - Playground and Recreation Centers - Personal Services	\$26,621.00	-	-
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$26,816.00	-	-
71404 - Playground and Recreation Centers - Contractual	\$146,025.00	\$142,000.00	\$122,000.00
Total for Recreation	\$199,462.00	\$142,000.00	\$122,000.00
Total for Culture and Recreation	\$199,462.00	\$142,000.00	\$122,000.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$2,400.00	\$2,124.00	\$1,524.00

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

CR - Recreation
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90308 - Social Security - Employee Benefits	\$2,021.00	\$1,779.00	\$1,551.00
90408 - Workers' Compensation - Employee Benefits	-	\$538.00	\$487.00
Total for Employee Benefits	\$4,421.00	\$4,441.00	\$3,562.00
Total for Employee Benefits	\$4,421.00	\$4,441.00	\$3,562.00
Total for Expenditures	\$203,883.00	\$172,861.00	\$148,491.00
Total for Expenditures and Other Uses	\$203,883.00	\$172,861.00	\$148,491.00

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

CR - Recreation
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$147,376.00	\$122,809.00	\$0.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$81,540.00
8022 - Restated Fund Balance - Beginning of Year	\$147,376.00	\$122,809.00	\$81,540.00
Add Revenues and Other Sources	\$185,064.00	\$197,428.00	\$189,760.00
Deduct Expenditures and Other Uses	\$203,883.00	\$172,861.00	\$148,491.00
8029 - Fund Balance - End of Year	\$128,557.00	\$147,376.00	\$122,809.00

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

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$97,461.00	\$47,486.00	\$580.00
Total for Cash and Cash Equivalents	\$97,461.00	\$47,486.00	\$580.00
Total for Assets	\$97,461.00	\$47,486.00	\$580.00
Total for Assets and Deferred Outflows	\$97,461.00	\$47,486.00	\$580.00

Town of Concord

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$2,587.00
Total for Due to	\$0.00	\$0.00	\$2,587.00
Total for Liabilities	\$0.00	\$0.00	\$2,587.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$97,461.00	\$47,486.00	-
Total for Assigned Fund Balance	\$97,461.00	\$47,486.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	(\$2,007.00)
Total for Unassigned Fund Balance	\$0.00	\$0.00	(\$2,007.00)
Total for Fund Balance	\$97,461.00	\$47,486.00	(\$2,007.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$97,461.00	\$47,486.00	\$580.00

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

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$49,975.00	\$49,463.00	\$19,975.00
Total for Property Taxes	\$49,975.00	\$49,463.00	\$19,975.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$30.00	\$20.00
Total for Use of Money and Property	\$0.00	\$30.00	\$20.00
Total for Revenues	\$49,975.00	\$49,493.00	\$19,995.00
Total for Revenues and Other Sources	\$49,975.00	\$49,493.00	\$19,995.00

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

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51204 - Maintenance of Bridges - Contractual	-	-	\$7,514.00
Total for Highway	\$0.00	\$0.00	\$7,514.00
Total for Transportation	\$0.00	\$0.00	\$7,514.00
Total for Expenditures	\$0.00	\$0.00	\$7,514.00
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$7,514.00

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

DA - Highway Town-wide
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$47,486.00	(\$2,007.00)	(\$14,488.00)
8022 - Restated Fund Balance - Beginning of Year	\$47,486.00	(\$2,007.00)	(\$14,488.00)
Add Revenues and Other Sources	\$49,975.00	\$49,493.00	\$19,995.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$7,514.00
8029 - Fund Balance - End of Year	\$97,461.00	\$47,486.00	(\$2,007.00)

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

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$49,975.00	\$49,975.00	\$49,463.00
2499 - Est Rev - Use of Money and Property	\$25.00	\$25.00	\$25.00
Total for Estimated Revenue	\$50,000.00	\$50,000.00	\$49,488.00
Total for Estimated Revenues and Other Sources	\$50,000.00	\$50,000.00	\$49,488.00

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

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$50,000.00	\$50,000.00	\$35,000.00
Total for Estimated Appropriations	\$50,000.00	\$50,000.00	\$35,000.00
Estimated Other Uses			
990 - App - Unappropriated Revenues	-	-	\$14,488.00
Total for Estimated Other Uses	\$0.00	\$0.00	\$14,488.00
Total for Estimated Appropriations and Other Uses	\$50,000.00	\$50,000.00	\$49,488.00

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

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$917,139.00	\$1,452,226.00	\$1,487,518.00
201 - Cash In Time Deposits	\$361,475.00	-	-
Total for Cash and Cash Equivalents	\$1,278,614.00	\$1,452,226.00	\$1,487,518.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$138,525.00	\$138,525.00	\$138,525.00
Total for Restricted Cash and Cash Equivalents	\$138,525.00	\$138,525.00	\$138,525.00
Net Other Receivables			
380 - Accounts Receivable	-	\$4,883.00	\$1,216.00
Total for Net Other Receivables	\$0.00	\$4,883.00	\$1,216.00
Due From			
440 - Due from Other Governments Sales Tax	\$156,774.00	\$156,774.00	-
Total for Due From	\$156,774.00	\$156,774.00	\$0.00
Other Assets			
480 - Prepaid Expenses	\$11,261.00	\$8,733.00	\$6,485.00
Total for Other Assets	\$11,261.00	\$8,733.00	\$6,485.00

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

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Assets	\$1,585,174.00	\$1,761,141.00	\$1,633,744.00
Total for Assets and Deferred Outflows	\$1,585,174.00	\$1,761,141.00	\$1,633,744.00

Town of Concord

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

DB - Highway Part-town

Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$5,916.00	\$12,332.00	\$3,740.00
601 - Accrued Liabilities	\$9,399.00	\$11,772.00	\$5,278.00
Total for Payables	\$15,315.00	\$24,104.00	\$9,018.00
Total for Liabilities	\$15,315.00	\$24,104.00	\$9,018.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$11,261.00	\$8,733.00	\$6,485.00
Total for Nonspendable Fund Balance	\$11,261.00	\$8,733.00	\$6,485.00
Restricted Fund Balance			
878 - Capital Reserve	\$138,525.00	\$138,525.00	\$138,525.00
Total for Restricted Fund Balance	\$138,525.00	\$138,525.00	\$138,525.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$523,954.00	\$100,000.00	\$55,000.00
915 - Assigned Unappropriated Fund Balance	\$896,119.00	\$1,489,779.00	\$1,424,716.00
Total for Assigned Fund Balance	\$1,420,073.00	\$1,589,779.00	\$1,479,716.00
Total for Fund Balance	\$1,569,859.00	\$1,737,037.00	\$1,624,726.00

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

DB - Highway Part-town
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,585,174.00	\$1,761,141.00	\$1,633,744.00

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

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$242,373.00	\$237,002.00	\$206,524.00
Total for Property Taxes	\$242,373.00	\$237,002.00	\$206,524.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments County	\$313,548.00	\$307,518.00	\$295,691.00
2389 - Miscellaneous Revenue Other Governments County	\$10,805.00	-	-
Total for Intergovernmental Charges	\$324,353.00	\$307,518.00	\$295,691.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$7,260.00	\$2,548.00
Total for Use of Money and Property	\$0.00	\$7,260.00	\$2,548.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$641.00	\$32,993.00	\$2,455.00
2665 - Sales of Equipment	\$16,150.00	\$500.00	-
2680 - Insurance Recoveries	\$7,159.00	-	-
Total for Sales of Property and Compensation for Loss	\$23,950.00	\$33,493.00	\$2,455.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$402.00	-	-

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

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2709 - Employees Contributions	\$3,964.00	-	-
2770 - Unclassified	-	\$14,464.00	\$13,348.00
Total for Other Revenues	\$4,366.00	\$14,464.00	\$13,348.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$143,506.00	\$130,988.00	\$136,469.00
Total for State Aid	\$143,506.00	\$130,988.00	\$136,469.00
Total for Revenues	\$738,548.00	\$730,725.00	\$657,035.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$750,000.00	\$735,000.00	\$735,000.00
Total for Operating Transfers	\$750,000.00	\$735,000.00	\$735,000.00
Total for Other Sources	\$750,000.00	\$735,000.00	\$735,000.00
Total for Revenues and Other Sources	\$1,488,548.00	\$1,465,725.00	\$1,392,035.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$232,768.00	\$223,655.00	\$214,754.00
51104 - Maintenance of Roads - Contractual	\$246,417.00	\$355,936.00	\$249,459.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$227,271.00	-	\$128,042.00
51302 - Machinery - Equipment and Capital Outlay	\$350,642.00	\$176,190.00	\$397,212.00
51304 - Machinery - Contractual	\$70,646.00	\$80,321.00	\$63,778.00
51421 - Snow Removal - Personal Services	\$159,556.00	\$132,181.00	\$70,805.00
51424 - Snow Removal - Contractual	\$79,319.00	\$54,652.00	\$45,206.00
51481 - Highway Services for Other Governments - Personal Services	-	\$59,193.00	\$35,866.00
51484 - Highway Services for Other Governments - Contractual	\$74,552.00	\$66,797.00	\$54,885.00
county			
Total for Highway	\$1,441,171.00	\$1,148,925.00	\$1,260,007.00
Total for Transportation	\$1,441,171.00	\$1,148,925.00	\$1,260,007.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$46,000.00	\$32,682.00	\$25,479.00
90308 - Social Security - Employee Benefits	\$27,780.00	\$29,808.00	\$23,300.00

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

DB - Highway Part-town
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90408 - Workers' Compensation - Employee Benefits	\$4,288.00	\$16,681.00	\$17,294.00
90508 - Unemployment Insurance - Employee Benefits	-	\$1,587.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$117,623.00	\$121,719.00	\$98,729.00
Total for Employee Benefits	\$195,691.00	\$202,477.00	\$164,802.00
Total for Employee Benefits	\$195,691.00	\$202,477.00	\$164,802.00
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$17,615.00	\$17,114.00	\$16,568.00
97857 - Installment Purchase Debt - Debt Interest	\$1,250.00	\$1,750.00	\$2,297.00
Total for Debt Service	\$18,865.00	\$18,864.00	\$18,865.00
Total for Debt Service	\$18,865.00	\$18,864.00	\$18,865.00
Total for Expenditures	\$1,655,727.00	\$1,370,266.00	\$1,443,674.00
Total for Expenditures and Other Uses	\$1,655,727.00	\$1,370,266.00	\$1,443,674.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,737,037.00	\$1,624,726.00	\$1,675,405.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$16,852.00	\$960.00
8022 - Restated Fund Balance - Beginning of Year	\$1,737,037.00	\$1,641,578.00	\$1,676,365.00
Add Revenues and Other Sources	\$1,488,548.00	\$1,465,725.00	\$1,392,035.00
Deduct Expenditures and Other Uses	\$1,655,727.00	\$1,370,266.00	\$1,443,674.00
8029 - Fund Balance - End of Year	\$1,569,858.00	\$1,737,037.00	\$1,624,726.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$292,373.00	\$242,373.00	\$236,057.00
2399 - Est Rev - Intergovernmental Charges	\$325,000.00	\$310,000.00	\$307,518.00
2499 - Est Rev - Use of Money and Property	\$2,000.00	\$5,030.00	\$4,528.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$9,000.00	\$3,000.00	\$25,000.00
2799 - Est Rev - Other Revenues	\$17,437.00	\$17,437.00	\$17,135.00
3099 - Est Rev - State Aid	\$139,000.00	\$130,987.00	\$136,470.00
Total for Estimated Revenue	\$784,810.00	\$708,827.00	\$726,708.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$600,000.00	\$874,000.00	\$735,000.00
599 - Appropriated Fund Balance	\$523,954.00	\$100,000.00	\$55,000.00
Total for Estimated Other Sources	\$1,123,954.00	\$974,000.00	\$790,000.00
Total for Estimated Revenues and Other Sources	\$1,908,764.00	\$1,682,827.00	\$1,516,708.00

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

DB - Highway Part-town
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$40,000.00	\$40,000.00	\$45,000.00
5999 - App - Transportation	\$1,567,664.00	\$1,339,572.00	\$1,193,619.00
9199 - App - Employee Benefits	\$301,100.00	\$303,255.00	\$278,089.00
Total for Estimated Appropriations	\$1,908,764.00	\$1,682,827.00	\$1,516,708.00
Total for Estimated Appropriations and Other Uses	\$1,908,764.00	\$1,682,827.00	\$1,516,708.00

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

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$77,216.00	\$83,262.00	\$337,218.00
Total for Cash and Cash Equivalents	\$77,216.00	\$83,262.00	\$337,218.00
Total for Assets	\$77,216.00	\$83,262.00	\$337,218.00
Total for Assets and Deferred Outflows	\$77,216.00	\$83,262.00	\$337,218.00

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

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$85.00	\$103,500.00
Total for Payables	\$0.00	\$85.00	\$103,500.00
Due to			
631 - Due To Other Governments state loan	\$420,000.00	\$420,000.00	\$420,000.00
Total for Due to	\$420,000.00	\$420,000.00	\$420,000.00
Total for Liabilities	\$420,000.00	\$420,085.00	\$523,500.00
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$342,784.00)	(\$336,823.00)	(\$186,282.00)
Total for Unassigned Fund Balance	(\$342,784.00)	(\$336,823.00)	(\$186,282.00)
Total for Fund Balance	(\$342,784.00)	(\$336,823.00)	(\$186,282.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$77,216.00	\$83,262.00	\$337,218.00

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

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Other Revenues			
2706 - Grants From Local Governments	\$62,994.00	-	-
Total for Other Revenues	\$62,994.00	\$0.00	\$0.00
Total for Revenues	\$62,994.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$62,994.00	\$0.00	\$0.00

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

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$68,955.00	\$150,541.00	\$215,236.00
Total for Sewage	\$68,955.00	\$150,541.00	\$215,236.00
Total for Home and Community Services	\$68,955.00	\$150,541.00	\$215,236.00
Total for Expenditures	\$68,955.00	\$150,541.00	\$215,236.00
Total for Expenditures and Other Uses	\$68,955.00	\$150,541.00	\$215,236.00

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

H - Capital Projects
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$336,823.00)	(\$186,282.00)	\$28,954.00
8022 - Restated Fund Balance - Beginning of Year	(\$336,823.00)	(\$186,282.00)	\$28,954.00
Add Revenues and Other Sources	\$62,994.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$68,955.00	\$150,541.00	\$215,236.00
8029 - Fund Balance - End of Year	(\$342,784.00)	(\$336,823.00)	(\$186,282.00)

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

L - Library
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$32,697.00	\$31,001.00	\$28,342.00
Total for Cash and Cash Equivalents	\$32,697.00	\$31,001.00	\$28,342.00
Total for Assets	\$32,697.00	\$31,001.00	\$28,342.00
Total for Assets and Deferred Outflows	\$32,697.00	\$31,001.00	\$28,342.00

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

L - Library
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$32,697.00	\$31,001.00	\$28,342.00
Total for Assigned Fund Balance	\$32,697.00	\$31,001.00	\$28,342.00
Total for Fund Balance	\$32,697.00	\$31,001.00	\$28,342.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$32,697.00	\$31,001.00	\$28,342.00

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

L - Library
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$3,500.00	\$3,520.00	\$8,032.00
Total for Property Taxes	\$3,500.00	\$3,520.00	\$8,032.00
Intergovernmental Charges			
2360 - Library Services Other Governments	-	\$137,149.00	-
Total for Intergovernmental Charges	\$0.00	\$137,149.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$538.00	\$362.00
Total for Use of Money and Property	\$0.00	\$538.00	\$362.00
Total for Revenues	\$3,500.00	\$141,207.00	\$8,394.00
Total for Revenues and Other Sources	\$3,500.00	\$141,207.00	\$8,394.00

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

L - Library
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Culture			
74104 - Library - Contractual	\$1,805.00	\$138,548.00	\$839.00
Total for Culture	\$1,805.00	\$138,548.00	\$839.00
Total for Culture and Recreation	\$1,805.00	\$138,548.00	\$839.00
Total for Expenditures	\$1,805.00	\$138,548.00	\$839.00
Total for Expenditures and Other Uses	\$1,805.00	\$138,548.00	\$839.00

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

L - Library
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$31,001.00	\$28,342.00	\$20,787.00
8022 - Restated Fund Balance - Beginning of Year	\$31,001.00	\$28,342.00	\$20,787.00
Add Revenues and Other Sources	\$3,500.00	\$141,207.00	\$8,394.00
Deduct Expenditures and Other Uses	\$1,805.00	\$138,548.00	\$839.00
8029 - Fund Balance - End of Year	\$32,696.00	\$31,001.00	\$28,342.00

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

SF - Special District(s) Fire Protection
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$144,515.00	\$119,067.00	\$111,819.00
Total for Cash and Cash Equivalents	\$144,515.00	\$119,067.00	\$111,819.00
Restricted Investments			
461 - Service Award Program Assets	\$1,832,372.00	\$1,755,094.00	\$1,650,532.00
Total for Restricted Investments	\$1,832,372.00	\$1,755,094.00	\$1,650,532.00
Total for Assets	\$1,976,887.00	\$1,874,161.00	\$1,762,351.00
Total for Assets and Deferred Outflows	\$1,976,887.00	\$1,874,161.00	\$1,762,351.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
895 - Restricted for Service Award Program	\$1,832,372.00	\$1,755,094.00	\$1,650,532.00
Total for Restricted Fund Balance	\$1,832,372.00	\$1,755,094.00	\$1,650,532.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$2,500.00	-	-
915 - Assigned Unappropriated Fund Balance	\$142,015.00	\$119,067.00	\$111,819.00
Total for Assigned Fund Balance	\$144,515.00	\$119,067.00	\$111,819.00
Total for Fund Balance	\$1,976,887.00	\$1,874,161.00	\$1,762,351.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,976,887.00	\$1,874,161.00	\$1,762,351.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$746,685.00	\$730,488.00	\$725,304.00
Total for Property Taxes	\$746,685.00	\$730,488.00	\$725,304.00
Use of Money and Property			
2401 - Interest and Earnings	\$77,278.00	\$61,413.00	\$132,618.00
Total for Use of Money and Property	\$77,278.00	\$61,413.00	\$132,618.00
Total for Revenues	\$823,963.00	\$791,901.00	\$857,922.00
Total for Revenues and Other Sources	\$823,963.00	\$791,901.00	\$857,922.00

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$721,236.00	\$538,371.00	\$534,022.00
Total for Fire Protection	\$721,236.00	\$538,371.00	\$534,022.00
Total for Public Safety	\$721,236.00	\$538,371.00	\$534,022.00
Employee Benefits			
Employee Benefits			
90254 - Local Pension Fund - Contractual	-	-	\$67,526.00
90258 - Local Pension Fund - Employee Benefits	-	\$122,753.00	\$94,220.00
90408 - Workers' Compensation - Employee Benefits	-	\$18,967.00	\$18,149.00
Total for Employee Benefits	\$0.00	\$141,720.00	\$179,895.00
Total for Employee Benefits	\$0.00	\$141,720.00	\$179,895.00
Total for Expenditures	\$721,236.00	\$680,091.00	\$713,917.00
Total for Expenditures and Other Uses	\$721,236.00	\$680,091.00	\$713,917.00

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,874,161.00	\$1,762,351.00	\$2,483,546.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$865,200.00
8022 - Restated Fund Balance - Beginning of Year	\$1,874,161.00	\$1,762,351.00	\$1,618,346.00
Add Revenues and Other Sources	\$823,963.00	\$791,901.00	\$857,922.00
Deduct Expenditures and Other Uses	\$721,236.00	\$680,091.00	\$713,917.00
8029 - Fund Balance - End of Year	\$1,976,888.00	\$1,874,161.00	\$1,762,351.00

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

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$100,133.00	\$95,767.00
Total for Cash and Cash Equivalents	\$0.00	\$100,133.00	\$95,767.00
Total for Assets	\$0.00	\$100,133.00	\$95,767.00
Total for Assets and Deferred Outflows	\$0.00	\$100,133.00	\$95,767.00

Town of Concord
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SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$1,560.00	-
Total for Payables	\$0.00	\$1,560.00	\$0.00
Total for Liabilities	\$0.00	\$1,560.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$98,573.00	\$95,767.00
Total for Assigned Fund Balance	\$0.00	\$98,573.00	\$95,767.00
Total for Fund Balance	\$0.00	\$98,573.00	\$95,767.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$100,133.00	\$95,767.00

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	\$24,400.00	\$25,000.00
Total for Property Taxes	\$0.00	\$24,400.00	\$25,000.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$1,524.00	\$954.00
Total for Use of Money and Property	\$0.00	\$1,524.00	\$954.00
Total for Revenues	\$0.00	\$25,924.00	\$25,954.00
Total for Revenues and Other Sources	\$0.00	\$25,924.00	\$25,954.00

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SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51822 - Street Lighting - Equipment and Capital Outlay	-	\$1,721.00	\$1,492.00
51824 - Street Lighting - Contractual	-	\$21,397.00	\$9,766.00
Total for Highway	\$0.00	\$23,118.00	\$11,258.00
Total for Transportation	\$0.00	\$23,118.00	\$11,258.00
Total for Expenditures	\$0.00	\$23,118.00	\$11,258.00
Total for Expenditures and Other Uses	\$0.00	\$23,118.00	\$11,258.00

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$98,573.00	\$95,767.00	\$74,782.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$6,289.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$98,573.00	-	-
<i>light district dissolved transferred to GF</i>			
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$95,767.00	\$81,071.00
Add Revenues and Other Sources	\$0.00	\$25,924.00	\$25,954.00
Deduct Expenditures and Other Uses	\$0.00	\$23,118.00	\$11,258.00
8029 - Fund Balance - End of Year	\$0.00	\$98,573.00	\$95,767.00

Town of Concord
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SS - Special District(s) Sewer
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$381,296.00	\$627,547.00	\$571,997.00
201 - Cash In Time Deposits	\$300,000.00	-	-
Total for Cash and Cash Equivalents	\$681,296.00	\$627,547.00	\$571,997.00
Total for Assets	\$681,296.00	\$627,547.00	\$571,997.00
Total for Assets and Deferred Outflows	\$681,296.00	\$627,547.00	\$571,997.00

Town of Concord
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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,278.00	\$1,520.00	\$952.00
Total for Payables	\$1,278.00	\$1,520.00	\$952.00
Total for Liabilities	\$1,278.00	\$1,520.00	\$952.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$680,018.00	\$626,027.00	\$571,045.00
Total for Assigned Fund Balance	\$680,018.00	\$626,027.00	\$571,045.00
Total for Fund Balance	\$680,018.00	\$626,027.00	\$571,045.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$681,296.00	\$627,547.00	\$571,997.00

Town of Concord
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SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$242,339.00	\$236,932.00	\$252,378.00
Total for Property Taxes	\$242,339.00	\$236,932.00	\$252,378.00
Departmental Income			
2122 - Sewer Charges	\$2,000.00	-	-
Total for Departmental Income	\$2,000.00	\$0.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$21,974.00	\$15,852.00
Total for Use of Money and Property	\$0.00	\$21,974.00	\$15,852.00
Total for Revenues	\$244,339.00	\$258,906.00	\$268,230.00
Total for Revenues and Other Sources	\$244,339.00	\$258,906.00	\$268,230.00

Town of Concord
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**SS - Special District(s) Sewer
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$37,553.00	\$36,400.00	\$496.00
81104 - Sewer Administration - Contractual	\$3,130.00	\$23,473.00	\$90,173.00
81301 - Sewage Treatment and Disposal - Personal Services	\$55,800.00	-	-
81304 - Sewage Treatment and Disposal - Contractual	\$42,044.00	\$103,558.00	\$107,891.00
Total for Sewage	\$138,527.00	\$163,431.00	\$198,560.00
Total for Home and Community Services	\$138,527.00	\$163,431.00	\$198,560.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$7,069.00	-	-
90308 - Social Security - Employee Benefits	\$7,114.00	\$6,962.00	-
Total for Employee Benefits	\$14,183.00	\$6,962.00	\$0.00
Total for Employee Benefits	\$14,183.00	\$6,962.00	\$0.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$30,000.00	\$25,000.00	\$25,000.00

Town of Concord
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SS - Special District(s) Sewer
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
97107 - Serial Bonds - Debt Interest	\$7,638.00	\$8,531.00	\$9,344.00
Total for Debt Service	\$37,638.00	\$33,531.00	\$34,344.00
Total for Debt Service	\$37,638.00	\$33,531.00	\$34,344.00
Total for Expenditures	\$190,348.00	\$203,924.00	\$232,904.00
Total for Expenditures and Other Uses	\$190,348.00	\$203,924.00	\$232,904.00

Town of Concord
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**SS - Special District(s) Sewer
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$626,027.00	\$571,045.00	\$533,002.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$2,717.00
8022 - Restated Fund Balance - Beginning of Year	\$626,027.00	\$571,045.00	\$535,719.00
Add Revenues and Other Sources	\$244,339.00	\$258,906.00	\$268,230.00
Deduct Expenditures and Other Uses	\$190,348.00	\$203,924.00	\$232,904.00
8029 - Fund Balance - End of Year	\$680,018.00	\$626,027.00	\$571,045.00

Town of Concord
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SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$269,993.00	\$242,339.00	\$236,932.00
2499 - Est Rev - Use of Money and Property	\$11,650.00	\$21,650.00	\$16,600.00
Total for Estimated Revenue	\$281,643.00	\$263,989.00	\$253,532.00
Total for Estimated Revenues and Other Sources	\$281,643.00	\$263,989.00	\$253,532.00

Town of Concord
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SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$244,981.00	\$209,250.00	\$220,001.00
9899 - App - Debt Service	\$36,662.00	\$54,739.00	\$33,531.00
Total for Estimated Appropriations	\$281,643.00	\$263,989.00	\$253,532.00
Total for Estimated Appropriations and Other Uses	\$281,643.00	\$263,989.00	\$253,532.00

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

SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	-	\$8,875.00
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$8,875.00
Other Assets			
480 - Prepaid Expenses	-	\$515.00	\$431.00
Total for Other Assets	\$0.00	\$515.00	\$431.00
Total for Assets	\$0.00	\$515.00	\$9,306.00
Total for Assets and Deferred Outflows	\$0.00	\$515.00	\$9,306.00

Town of Concord
Annual Financial Report
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SW - Special District(s) Water
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$18.00	-
Total for Payables	\$0.00	\$18.00	\$0.00
Due to			
630 - Due To Other Funds	\$30,246.00	\$948.00	-
Total for Due to	\$30,246.00	\$948.00	\$0.00
Total for Liabilities	\$30,246.00	\$966.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$515.00	\$431.00
Total for Nonspendable Fund Balance	\$0.00	\$515.00	\$431.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$8,875.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$8,875.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$30,246.00)	(\$966.00)	-

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

	12/31/2025	12/31/2024	12/31/2023
Total for Unassigned Fund Balance	(\$30,246.00)	(\$966.00)	\$0.00
Total for Fund Balance	(\$30,246.00)	(\$451.00)	\$9,306.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$515.00	\$9,306.00

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$31,107.00	\$31,266.00	\$27,699.00
Total for Property Taxes	\$31,107.00	\$31,266.00	\$27,699.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,500.00	\$65.00	\$43.00
Total for Use of Money and Property	\$2,500.00	\$65.00	\$43.00
Total for Revenues	\$33,607.00	\$31,331.00	\$27,742.00
Total for Revenues and Other Sources	\$33,607.00	\$31,331.00	\$27,742.00

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83204 - Water Source of Supply, Power and Pumping - Contractual	\$2,291.00	\$2,290.00	\$2,291.00
83891 - Water Expenses Expenditures. Other - Personal Services	\$13,190.00	\$12,873.00	\$12,315.00
Water employee			
83894 - Water Expenses Expenditures. Other - Contractual	\$41,509.00	\$19,607.00	\$3,629.00
Water exp			
Total for Water	\$56,990.00	\$34,770.00	\$18,235.00
Total for Home and Community Services	\$56,990.00	\$34,770.00	\$18,235.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$2,200.00	\$1,975.00	\$1,441.00
90308 - Social Security - Employee Benefits	\$1,009.00	\$985.00	\$942.00
90408 - Workers' Compensation - Employee Benefits	-	\$153.00	\$162.00
Total for Employee Benefits	\$3,209.00	\$3,113.00	\$2,545.00
Total for Employee Benefits	\$3,209.00	\$3,113.00	\$2,545.00
Debt Service			

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SW - Special District(s) Water
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
97106 - Serial Bonds - Debt Principal	\$2,435.00	\$2,360.00	\$2,290.00
97107 - Serial Bonds - Debt Interest	\$767.00	\$845.00	\$920.00
Total for Debt Service	\$3,202.00	\$3,205.00	\$3,210.00
Total for Debt Service	\$3,202.00	\$3,205.00	\$3,210.00
Total for Expenditures	\$63,401.00	\$41,088.00	\$23,990.00
Total for Expenditures and Other Uses	\$63,401.00	\$41,088.00	\$23,990.00

Town of Concord
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SW - Special District(s) Water Changes in Fund Balance		12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance				
8021 - Fund Balance - Beginning of Year		(\$451.00)	\$9,306.00	\$5,554.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance		\$1.00	-	-
<i>rdg</i>				
8022 - Restated Fund Balance - Beginning of Year		(\$452.00)	\$9,306.00	\$5,554.00
Add Revenues and Other Sources		\$33,607.00	\$31,331.00	\$27,742.00
Deduct Expenditures and Other Uses		\$63,401.00	\$41,088.00	\$23,990.00
8029 - Fund Balance - End of Year		(\$30,246.00)	(\$451.00)	\$9,306.00

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$45,321.00	\$31,107.00	\$23,411.00
2499 - Est Rev - Use of Money and Property	\$60.00	\$60.00	\$60.00
Total for Estimated Revenue	\$45,381.00	\$31,167.00	\$23,471.00
Total for Estimated Revenues and Other Sources	\$45,381.00	\$31,167.00	\$23,471.00

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$38,324.00	\$24,090.00	\$20,024.00
9199 - App - Employee Benefits	\$3,875.00	\$3,875.00	\$3,447.00
9899 - App - Debt Service	\$3,182.00	\$3,202.00	-
Total for Estimated Appropriations	\$45,381.00	\$31,167.00	\$23,471.00
Total for Estimated Appropriations and Other Uses	\$45,381.00	\$31,167.00	\$23,471.00

Town of Concord
Annual Financial Report
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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$267,396.00	\$267,396.00	\$267,396.00
105 - Construction Work In Progress	\$246,837.00	\$246,837.00	\$246,837.00
Total for Non-Depreciable Capital Assets	\$514,233.00	\$514,233.00	\$514,233.00
Depreciable Capital Assets			
102 - Buildings	\$2,842,751.00	\$2,842,751.00	\$2,842,751.00
103 - Improvements Other Than Buildings	\$1,421,207.00	\$1,421,207.00	\$1,421,207.00
104 - Machinery and Equipment	\$2,388,119.00	\$2,388,119.00	\$2,388,119.00
106 - Infrastructure	\$2,308,920.00	\$2,308,920.00	\$2,308,920.00
Total for Depreciable Capital Assets	\$8,960,997.00	\$8,960,997.00	\$8,960,997.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$952,957.00)	(\$952,957.00)	(\$952,957.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$677,807.00)	(\$677,807.00)	(\$677,807.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$1,525,350.00)	(\$1,525,350.00)	(\$1,525,350.00)
116 - Accumulated Depreciation Infrastructure	(\$633,078.00)	(\$663,078.00)	(\$663,078.00)
Total for Accumulated Depreciation	(\$3,789,192.00)	(\$3,819,192.00)	(\$3,819,192.00)
Total for Non-Current Assets	\$5,686,038.00	\$5,656,038.00	\$5,656,038.00

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$1,640,000.00	\$1,720,000.00	\$1,795,000.00
685 - Installment Purchase Contract Debt	\$18,326.00	\$35,941.00	\$53,055.00
Total for Debt Obligations	\$1,658,326.00	\$1,755,941.00	\$1,848,055.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$370,051.00	\$260,273.00	\$393,197.00
687 - Compensated Absences	\$43,878.00	\$68,686.00	\$73,684.00
713 - Service Award Program Payable	-	\$2,820,737.00	\$2,384,566.00
Total for Other Long-Term Obligations	\$413,929.00	\$3,149,696.00	\$2,851,447.00
Total for Long-Term Obligations	\$2,072,255.00	\$4,905,637.00	\$4,699,502.00

Town of Concord
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Town of Concord
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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	\$1,720,000.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$1,640,000.00
Installment Purchase Contract	\$35,941.00	\$0.00	\$17,615.00	\$0.00	\$0.00	\$0.00	\$18,326.00
Total	\$1,755,941.00	\$0.00	\$97,615.00	\$0.00	\$0.00	\$0.00	\$1,658,326.00

Town of Concord
Annual Financial Report
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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 Public Improvement Serial Bond		2/22/18	2/15/33	\$24,695.00	\$0.00	\$2,435.00	\$0.00	\$0.00	\$0.00	\$22,260.00
Bond Public Improvement Serial Bond		2/22/18	2/15/45	\$1,695,305.00	\$0.00	\$77,565.00	\$0.00	\$0.00	\$0.00	\$1,617,740.00
Installment Purchase Contract John Deere Wheel Loader		9/29/21	8/29/26	\$35,941.00	\$0.00	\$17,615.00	\$0.00	\$0.00	\$0.00	\$18,326.00

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Bond Repayment				
Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$80,000.00	\$54,026.00	\$134,026.00	\$1,560,000.00
2027	\$85,000.00	\$51,345.00	\$136,345.00	\$1,475,000.00
2028	\$85,000.00	\$48,582.00	\$133,582.00	\$1,390,000.00
2029	\$90,000.00	\$45,738.00	\$135,738.00	\$1,300,000.00
2030	\$90,000.00	\$42,813.00	\$132,813.00	\$1,210,000.00
2031	\$95,000.00	\$39,806.00	\$134,806.00	\$1,115,000.00
2032	\$100,000.00	\$36,637.00	\$136,637.00	\$1,015,000.00
2033	\$65,000.00	\$33,915.00	\$98,915.00	\$950,000.00
2034	\$65,000.00	\$31,722.00	\$96,722.00	\$885,000.00
2035	\$65,000.00	\$29,528.00	\$94,528.00	\$820,000.00
2036	\$70,000.00	\$27,250.00	\$97,250.00	\$750,000.00
2037	\$70,000.00	\$24,888.00	\$94,888.00	\$680,000.00
2038	\$75,000.00	\$22,441.00	\$97,441.00	\$605,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$75,000.00	\$19,863.00	\$94,863.00	\$530,000.00
2040	\$80,000.00	\$17,150.00	\$97,150.00	\$450,000.00
2041	\$85,000.00	\$14,263.00	\$99,263.00	\$365,000.00
2042	\$85,000.00	\$11,288.00	\$96,288.00	\$280,000.00
2043	\$90,000.00	\$8,225.00	\$98,225.00	\$190,000.00
2044	\$95,000.00	\$4,988.00	\$99,988.00	\$95,000.00
2045	\$95,000.00	\$1,663.00	\$96,663.00	\$0.00
Total	\$1,640,000.00	\$566,131.00	\$2,206,131.00	

\$1,640,000.00 Total Bond Ending Balance for Statement of Indebtedness.

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Bank Reconciliation

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1	Checking	H	\$62,770.00	\$0.00	\$0.00	\$0.00	\$62,770.00
2	Checking	B	\$1,946.00	\$0.00	\$0.00	\$0.00	\$1,946.00
3	Checking	B	\$12,033.00	\$0.00	\$0.00	\$0.00	\$12,033.00
4	Checking	A, B, CR, DA, DB, H, L, SF, SS	\$2,918,318.00	\$0.00	\$0.00	\$0.00	\$2,918,318.00
5	Savings	B	\$22,709.00	\$0.00	\$0.00	\$0.00	\$22,709.00
6	Savings	A, DB, SS	\$1,202,745.00	\$0.00	\$0.00	\$0.00	\$1,202,745.00
7	Checking	CM	\$30,560.00	\$0.00	\$0.00	\$0.00	\$30,560.00
8	Checking	CM	\$9,708.00	\$0.00	\$0.00	\$0.00	\$9,708.00
Total			\$4,260,789.00	\$0.00	\$0.00	\$0.00	\$4,260,789.00
Total Cash From Financials							\$4,260,789.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$4,260,789.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$3,760,789.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$4,260,789.00

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

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Employee and Retiree Benefits

Total Number		Number Receiving Benefits			
Full Time Employees	Part Time Employees	Amount	Full Time	Part Time	Volunteer
10	39				
			0	0	0
Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$137,041.00	8	10		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$95,815.00	10	39		
Worker's Compensation	\$38,212.00	10	39		
Life Insurance					
Unemployment Insurance	\$178.00	10	0		
Disability Insurance					
Hospital, Medical and Dental Insurance	\$225,369.00	9	1		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid		\$496,615.00			