

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

County of Clinton
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

I, Randy Lozier (CCTREASURER), hereby certify that I am the Chief Financial Officer of the County of Clinton, and that the information provided in the Annual Financial Report of the County of Clinton 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
- CD - Special Grant
- CL - Refuse and Garbage
- D - County Road
- DM - Road Machinery
- EA - Enterprise Airport
- EF - Enterprise Health Related Facility
- H - Capital Projects
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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	\$3,607,109.00	\$12,110,736.00	\$22,691,799.00
210 - Petty Cash	\$16,475.00	\$16,490.00	\$17,990.00
215 - Departmental Cash	\$215,803.00	\$207,291.00	\$241,721.00
Total for Cash and Cash Equivalents	\$3,839,387.00	\$12,334,517.00	\$22,951,510.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$4,240,819.00	\$3,918,932.00	\$8,902,551.00
Total for Restricted Cash and Cash Equivalents	\$4,240,819.00	\$3,918,932.00	\$8,902,551.00
Investments			
450 - Investments in Securities	\$45,116,854.00	\$33,640,285.00	\$19,726,950.00
Total for Investments	\$45,116,854.00	\$33,640,285.00	\$19,726,950.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$6,374,480.00	-	-
Total for Restricted Investments	\$6,374,480.00	\$0.00	\$0.00
Net Taxes Receivable			
260 - Taxes Receivable Overdue	\$2,513,711.00	\$2,514,626.00	\$2,142,036.00
280 - Returned School Taxes Receivable	\$4,290,402.00	\$4,161,006.00	\$4,202,465.00
295 - Delinquent Village Taxes Receivable	\$98,819.00	\$88,160.00	\$63,487.00

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
342 - Allowance For Uncollectible Taxes	(\$137,899.00)	(\$164,994.00)	(\$168,996.00)
Total for Net Taxes Receivable	\$6,765,033.00	\$6,598,798.00	\$6,238,992.00
Net Other Receivables			
380 - Accounts Receivable	\$2,152,240.00	\$1,727,910.00	\$1,489,584.00
Total for Net Other Receivables	\$2,152,240.00	\$1,727,910.00	\$1,489,584.00
Due From			
391 - Due From Other Funds	\$1,475,968.00	\$3,849,414.00	\$3,796,758.00
410 - Due from State and Federal Government	\$15,755,320.00	\$18,681,007.00	\$19,262,350.00
430 - Towns and Cities	\$17,822.00	\$14,351.00	\$7,662.00
440 - Due from Other Governments <i>Board of Elections chargebacks from the towns</i>	\$286,608.00	\$279,112.00	\$580,058.00
Total for Due From	\$17,535,718.00	\$22,823,884.00	\$23,646,828.00
Other Assets			
400 - State and Federal Social Services	\$15,444,862.00	\$13,507,723.00	\$13,093,386.00
445 - Inventory of Materials And Supplies	\$71,750.00	\$91,032.00	\$102,264.00
480 - Prepaid Expenses	\$5,233,839.00	\$4,381,772.00	\$3,062,821.00
Total for Other Assets	\$20,750,451.00	\$17,980,527.00	\$16,258,471.00
Total for Assets	\$106,774,982.00	\$99,024,853.00	\$99,214,886.00
Total for Assets and Deferred Outflows	\$106,774,982.00	\$99,024,853.00	\$99,214,886.00

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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	\$6,654,352.00	\$6,547,694.00	\$6,879,352.00
601 - Accrued Liabilities	\$2,312,673.00	\$1,994,462.00	\$1,688,687.00
Total for Payables	\$8,967,025.00	\$8,542,156.00	\$8,568,039.00
Due to			
630 - Due To Other Funds	\$527,395.00	\$863,450.00	\$1,001,977.00
631 - Due To Other Governments <i>sales tax distributions due to municipalities</i>	\$5,046,735.00	\$5,682,362.00	\$5,913,739.00
660 - Due To School Districts	\$4,771,790.00	\$4,124,032.00	\$4,160,262.00
668 - Due to Village Delinquent Taxes	\$98,819.00	\$88,160.00	\$63,487.00
718 - State Retirement	\$370.00	\$60.00	\$476.00
Total for Due to	\$10,445,109.00	\$10,758,064.00	\$11,139,941.00
Other Liabilities			
688 - Other Liabilities <i>unspent ARPA revenue</i>	\$205,529.00	\$1,444,514.00	\$6,302,254.00
690 - Overpayments and Clearing Account	\$555,831.00	\$135.00	\$149,766.00
720 - Group Insurance	\$110,844.00	\$101,360.00	\$106,878.00
Total for Other Liabilities	\$872,204.00	\$1,546,009.00	\$6,558,898.00
Total for Liabilities	\$20,284,338.00	\$20,846,229.00	\$26,266,878.00

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>deferred revenue/unearned revenue</i>	\$4,803,103.00	\$4,809,396.00	\$3,897,817.00
694 - Deferred Taxes <i>unearned tax revenue</i>	\$2,041,529.00	\$1,998,930.00	\$1,883,055.00
Total for Deferred Inflows of Resources	\$6,844,632.00	\$6,808,326.00	\$5,780,872.00
Total for Deferred Inflows	\$6,844,632.00	\$6,808,326.00	\$5,780,872.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$5,305,589.00	\$4,472,803.00	\$3,165,085.00
Total for Nonspendable Fund Balance	\$5,305,589.00	\$4,472,803.00	\$3,165,085.00
Restricted Fund Balance			
814 - Workers Compensation Reserve	\$3,666,093.00	\$3,346,269.00	\$2,750,262.00
827 - Reserve for State and Local Retirement System Contributions	\$2,111,830.00	\$2,025,102.00	\$1,917,133.00
884 - Reserve For Debt	\$3,933,596.00	\$3,676,081.00	\$3,442,444.00
899 - Other Restricted Fund Balance <i>program specific reserve accounts; see notes</i>	\$903,780.00	\$981,826.00	\$792,713.00
Total for Restricted Fund Balance	\$10,615,299.00	\$10,029,278.00	\$8,902,552.00
Committed Fund Balance			
913 - Committed Fund Balance	\$95,575.00	\$24,039.00	-

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Committed Fund Balance	\$95,575.00	\$24,039.00	\$0.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$1,123,960.00	\$1,100,052.00	\$398,266.00
Total for Assigned Fund Balance	\$1,123,960.00	\$1,100,052.00	\$398,266.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$62,505,589.00	\$55,744,126.00	\$54,701,233.00
Total for Unassigned Fund Balance	\$62,505,589.00	\$55,744,126.00	\$54,701,233.00
Total for Fund Balance	\$79,646,012.00	\$71,370,298.00	\$67,167,136.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$106,774,982.00	\$99,024,853.00	\$99,214,886.00

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**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	\$19,475,277.00	\$20,175,976.00	\$20,833,231.00
1019 - Real Property Taxes Stricken From Rolls	\$54,042.00	\$55,842.00	\$64,849.00
Total for Property Taxes	\$19,529,319.00	\$20,231,818.00	\$20,898,080.00
Property Tax Items			
1062 - Town Payment To Reduce Tax Levy	\$175,830.00	\$156,129.00	\$121,546.00
1081 - Other Payments In Lieu of Taxes	\$164,712.00	\$223,056.00	\$163,741.00
1083 - Wind Power Payments In Lieu of Taxes	\$193,561.00	\$289,683.00	\$436,524.00
1090 - Interest and Penalties on Real Prop Taxes	\$1,350,489.00	\$1,286,024.00	\$1,306,047.00
Total for Property Tax Items	\$1,884,592.00	\$1,954,892.00	\$2,027,858.00
Non-Property Tax Items			
1110 - Sales and Use Tax	\$77,932,343.00	\$74,664,274.00	\$75,144,660.00
1113 - Tax on Hotel Room Occupancy	\$831,562.00	\$908,847.00	\$852,709.00
1115 - Town's Share of Sales Tax	\$9,842,086.00	\$9,178,072.00	\$8,745,270.00
1116 - Tax on Adult-Use Cannabis	\$72,599.00	\$35,259.00	\$1,544.00
1136 - Automobile Use Tax	\$533,491.00	\$518,169.00	\$524,935.00
1140 - Emergency Telephone System Surcharge	\$310,263.00	\$295,472.00	\$303,858.00
Total for Non-Property Tax Items	\$89,522,344.00	\$85,600,093.00	\$85,572,976.00
Departmental Income			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
1225 - Medical Examiner Fees	\$37,899.00	\$38,608.00	\$47,518.00
1230 - Treasurer Fees	\$66,496.00	\$58,941.00	\$65,572.00
1235 - Charges For Tax Advertising and Redemption	\$204,065.00	\$122,794.00	\$154,345.00
1250 - Assessors Fees	\$8,929.00	\$10,273.00	\$9,788.00
1255 - Clerk Fees	\$1,535,059.00	\$1,501,123.00	\$1,532,066.00
1289 - Other General Departmental Income	\$159,248.00	\$63,504.00	\$207,177.00
1510 - Sheriff Fees	\$354,497.00	\$374,268.00	\$365,698.00
1515 - Alternative to Incarceration Fees	\$1,424.00	\$990.00	\$1,118.00
1580 - Restitution Surcharge	\$9,816.00	\$7,806.00	\$7,329.00
1589 - Other Public Safety Departmental Income	\$681,140.00	\$440,335.00	\$481,180.00
1601 - Public Health Fees	\$173,946.00	\$141,645.00	\$144,824.00
1605 - Charges for Care of Handicapped Children	\$793,997.00	\$879,752.00	\$965,884.00
1620 - Mental Health Fees	\$1,834,669.00	\$1,537,326.00	\$1,582,527.00
1621 - Early Intervention Fees for Services	\$75,891.00	\$30,672.00	\$72,988.00
1631 - Alcoholism Clinic Fees	\$14,314.00	\$5,004.00	\$10,700.00
1689 - Other Health Departmental Income	\$58,473.00	\$70,264.00	\$62,309.00
1750 - Bus Operations	\$273,950.00	\$225,867.00	\$136,931.00
1789 - Other Transportation Departmental Income	\$16,845.00	\$16,845.00	\$16,850.00
1801 - Repayment of Medical Assistance	\$294,161.00	\$531,096.00	\$184,377.00
1809 - Repayment of Family Assistance	\$472,328.00	\$489,585.00	\$500,493.00
1811 - Medical Incentive Earnings	\$71,109.00	\$44,656.00	\$145,036.00
1819 - Repayment of Child Care	\$607,537.00	\$575,322.00	\$554,973.00
1840 - Repayment of Safety Net Assistance	\$484,937.00	\$345,640.00	\$322,495.00
1841 - Repayment of Home Energy Assistance	\$355,796.00	\$97,796.00	\$287,163.00
1842 - Repayment of Emergency Care For Adults	\$37,684.00	\$14,397.00	-

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
1855 - Repayment of Day Care	\$50,000.00	\$50,000.00	\$162,356.00
1894 - Social Services Charges	\$33,761.00	\$35,289.00	\$34,867.00
1962 - Sealer of Weights and Measures Fees	\$52,328.00	\$37,801.00	\$44,399.00
1972 - Charges Programs for the Aging	\$23,879.00	\$22,672.00	\$20,742.00
1989 - Other Economic Assistance and Opportunity Income	-	\$11,636.00	\$26,069.00
2070 - Contributions Private Agencies Youth	-	-	\$1,005.00
2189 - Other Home and Community Services Income	\$227,537.00	\$180,039.00	\$147,312.00
2801 - Interfund Revenues	\$1,635,881.00	\$1,608,148.00	\$1,757,083.00
Total for Departmental Income	\$10,647,596.00	\$9,570,094.00	\$10,053,174.00
Intergovernmental Charges			
2210 - General Services Other Government <i>Assessment Services</i>	\$592,410.00	\$502,881.00	\$453,303.00
2215 - Election Service Charges	\$272,981.00	\$260,896.00	\$221,909.00
2228 - Data Processing Other Governments <i>County IT department provides services to Municipalities</i>	\$37,226.00	\$39,349.00	\$79,075.00
2260 - Public Safety Services Other Governments <i>Court Security services for Towns, Inmate Transport</i>	\$74,063.00	\$58,304.00	\$75,256.00
2264 - Jail Facilities Services Other Governments <i>housing revenue from US Marshall, other Jail faciliated and SSI</i>	\$1,315,007.00	\$1,487,118.00	\$2,320,797.00
2310 - Social Services Other Governments <i>casework services for schools and DOCCS</i>	\$49,956.00	\$29,288.00	\$40,848.00
2372 - Planning Services Other Governments <i>shared GIS software licensing</i>	\$665.00	\$665.00	-
Total for Intergovernmental Charges	\$2,342,308.00	\$2,378,501.00	\$3,191,188.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,607,257.00	\$1,939,504.00	\$2,024,798.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2410 - Rental of Real Property	\$2,196.00	\$2,196.00	\$2,196.00
2412 - Rental of Real Property Other Governments	\$132,732.00	\$111,805.00	\$113,930.00
<i>County Owned offices rented to outside agencies</i>			
2440 - Rental Other	\$8,850.00	\$8,850.00	\$8,850.00
<i>emergency services rent to NYS</i>			
2450 - Commissions	\$16,220.00	\$15,701.00	\$15,382.00
Total for Use of Money and Property	\$2,767,255.00	\$2,078,056.00	\$2,165,156.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$78,807.00	\$143,197.00	\$191,060.00
2615 - Stop DWI Fines	\$171,552.00	\$142,974.00	\$150,512.00
2620 - Forfeitures of Deposits	\$6,771.00	\$840.00	\$6,496.00
2625 - Forfeiture of Crime Proceeds	\$19,945.00	\$400.00	\$4,759.00
2626 - Forfeiture of Crime Proceeds Restricted	\$18,366.00	\$33,350.00	\$8,755.00
Total for Fines and Forfeitures	\$295,441.00	\$320,761.00	\$361,582.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,898.00	\$921.00	\$1,450.00
2655 - Sales Other	\$2,635.00	\$2,123.00	\$3,267.00
2660 - Sales of Real Property	\$10,202,925.00	-	-
2665 - Sales of Equipment	\$1,420.00	\$10,125.00	\$21,324.00
2680 - Insurance Recoveries	\$210,575.00	\$83,329.00	\$104,213.00
2683 - Self Insurance Recoveries	\$649,077.00	\$722,207.00	\$695,466.00
2690 - Other Compensation For Loss	\$1,010,690.00	\$1,094,273.00	\$1,279,446.00
Total for Sales of Property and Compensation for Loss	\$12,079,220.00	\$1,912,978.00	\$2,105,166.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,027,588.00	\$1,577,553.00	-
2705 - Gifts and Donations	\$136,880.00	\$157,493.00	\$158,352.00
2715 - Proceeds of Seized and Unclaimed Property	\$55,732.00	\$50,146.00	\$10,393.00
2720 - OTB Distributed Earnings	\$47,332.00	\$63,304.00	\$84,718.00
2735 - Opioid Settlement Funds	\$538,991.00	\$599,281.00	\$76,356.00
2770 - Unclassified <i>nYS OCS unclaimed funds, employee FSA forfeitures, sheriff's department traffic diversion, mental health fee for service & IGT</i>	\$140,937.00	\$190,042.00	\$251,504.00
Total for Other Revenues	\$1,947,460.00	\$2,637,819.00	\$581,323.00
State Aid			
3005 - State Aid Mortgage Tax	\$807,071.00	\$833,763.00	\$826,987.00
3021 - State Aid Court Facilities	\$199,446.00	\$154,584.00	\$168,066.00
3025 - State Aid Indigent Legal Services Fund	\$2,902,657.00	\$2,462,667.00	\$2,079,462.00
3030 - State Aid District Attorney Salaries	\$701,134.00	\$150,704.00	\$147,972.00
3089 - State Aid Other <i>shared services initiative revenue, state aid for DA and PD departments</i>	\$380,118.00	\$612,362.00	\$371,279.00
3277 - State Aid Education of Handicapped Child	\$5,183,124.00	\$4,399,224.00	\$4,017,292.00
3310 - State Aid Probation Services	\$427,956.00	\$283,464.00	\$465,511.00
3315 - State Aid Navigation Law Enforcement	\$26,694.00	\$15,255.00	\$19,938.00
3317 - State Aid Snowmobile Law Enforce	\$106,315.00	\$77,231.00	\$120,860.00
3389 - State Aid Other Public Safety	\$886,504.00	\$971,447.00	\$1,027,558.00
3401 - State Aid Public Health	\$1,884,017.00	\$1,839,738.00	\$1,801,988.00
3405 - State Aid Compassionate Care Act	\$30,312.00	\$40,686.00	\$54,196.00
3472 - State Aid Special Health Programs	\$455,879.00	\$430,822.00	\$383,779.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3489 - State Aid Other Health	\$862,991.00	\$790,183.00	\$695,272.00
3490 - State Aid Mental Health	\$4,770,208.00	\$4,480,708.00	\$4,511,183.00
3594 - State Aid Bus and Other Mass Transportation	\$993,873.00	\$904,498.00	\$836,770.00
3597 - State Aid Transportation Capital Grants state aid for public transportation buses	\$3,280.00	\$55,473.00	\$89,011.00
3606 - State Aid Special Needs Adult Family Type Home	-	\$261.00	-
3609 - State Aid Family Assistance	\$209.00	\$8,730.00	\$4,137.00
3610 - State Aid Social Services Administration	\$4,808,638.00	\$6,820,518.00	\$4,767,785.00
3619 - State Aid Child Care	\$2,669,262.00	\$2,841,224.00	\$2,659,057.00
3640 - State Aid Safety Net	\$2,039,855.00	\$1,725,483.00	\$1,148,691.00
3642 - State Aid Emergency Aid For Adults	\$129,094.00	\$117,676.00	\$81,779.00
3655 - State Aid Day Care	\$3,252,039.00	\$2,947,287.00	\$2,286,898.00
3689 - State Aid Other Social Services	\$335,195.00	\$193,193.00	\$115,008.00
3710 - State Aid Veterans Service Agencies	\$25,000.00	\$25,000.00	\$25,000.00
3772 - State Aid Programs for Aging	\$1,043,750.00	\$930,061.00	\$833,518.00
3820 - State Aid Youth Programs	\$173,218.00	\$160,478.00	\$85,952.00
3902 - State Aid Planning Studies	\$9,415.00	-	-
3989 - State Aid Other Home and Community Service	-	-	\$509,090.00
Total for State Aid	\$35,107,254.00	\$34,272,720.00	\$30,134,039.00
Federal Aid			
4089 - Federal Aid Other	\$1,238,984.00	\$3,507,657.00	\$3,332,814.00
4305 - Federal Aid Civil Defense	-	\$33,107.00	\$33,107.00
4310 - Federal Aid Probation Services	\$13,778.00	\$27,594.00	\$15,121.00
4389 - Federal Aid Other Public Safety	\$654,500.00	\$454,200.00	\$424,492.00
4482 - Federal Aid WIC Program	\$682,808.00	\$564,824.00	\$676,935.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
4489 - Federal Aid Other Health	\$230,398.00	\$389,711.00	\$801,838.00
4490 - Federal Aid Mental Health	\$182,638.00	\$181,065.00	\$57,560.00
4589 - Federal Aid Other Transportation	\$682,513.00	\$775,262.00	-
4597 - Federal Aid Transportation Capital Projects	\$26,240.00	-	\$370,436.00
4601 - Federal Aid Medicaid Assistance	\$76,965.00	-	\$2,113,371.00
4609 - Federal Aid Family Assistance	\$4,886,349.00	\$5,294,995.00	\$3,040,707.00
4610 - Federal Aid Social Services Administration	\$4,167,704.00	\$3,055,498.00	\$2,378,606.00
4611 - Federal Aid Food Stamp Program Administration	\$1,002,633.00	\$985,089.00	\$788,015.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$2,989,738.00	\$2,761,713.00	\$3,512,560.00
4640 - Federal Aid Safety Net	\$40,058.00	\$42,400.00	\$43,466.00
4641 - Federal Aid Home Energy Assistance	\$182,682.00	\$282,578.00	\$449,466.00
4661 - Federal Aid Title IV B Funds	\$49,633.00	\$245,933.00	\$145,665.00
4670 - Federal Aid Services for Recipients	\$357,191.00	\$405,420.00	\$348,901.00
4689 - Federal Aid Other Social Services	\$439,023.00	\$518,444.00	\$544,737.00
4772 - Federal Aid Programs for Aging	\$424,006.00	\$466,472.00	\$521,248.00
4790 - Federal Aid Job Training Partnership	\$337,645.00	\$484,556.00	\$191,458.00
4960 - Federal Aid Emergency Disaster Assistance	\$3,153.00	-	-
4989 - Federal Aid Other Home and Community Services	-	\$129,200.00	\$142,816.00
Total for Federal Aid	\$18,668,639.00	\$20,605,718.00	\$19,933,319.00
Total for Revenues	\$194,791,428.00	\$181,563,450.00	\$177,023,861.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$74,000.00	\$74,000.00	\$74,930.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	\$74,000.00	\$74,000.00	\$74,930.00
Total for Other Sources	\$74,000.00	\$74,000.00	\$74,930.00
Total for Revenues and Other Sources	\$194,865,428.00	\$181,637,450.00	\$177,098,791.00

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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	\$306,209.00	\$293,577.00	\$242,064.00
10102 - Legislative Board - Equipment and Capital Outlay	-	\$22,676.00	-
10104 - Legislative Board - Contractual	\$47,476.00	\$51,898.00	\$31,313.00
10108 - Legislative Board - Employee Benefits	\$170,412.00	\$157,222.00	\$178,573.00
10401 - Clerk of the Legislative Board - Personal Services	\$849,316.00	\$678,512.00	\$645,510.00
10402 - Clerk of the Legislative Board - Equipment and Capital Outlay	\$12,306.00	\$201,808.00	\$1,223.00
10404 - Clerk of the Legislative Board - Contractual	\$72,452.00	\$84,380.00	\$114,716.00
10408 - Clerk of the Legislative Board - Employee Benefits	\$349,507.00	\$281,419.00	\$278,650.00
Total for Legislative Board	\$1,807,678.00	\$1,771,492.00	\$1,492,049.00
Judicial			
11651 - District Attorney - Personal Services	\$1,640,153.00	\$1,488,539.00	\$1,433,088.00
11652 - District Attorney - Equipment and Capital Outlay	\$56,147.00	\$18,555.00	\$11,143.00
11654 - District Attorney - Contractual	\$552,900.00	\$488,737.00	\$420,819.00
11658 - District Attorney - Employee Benefits	\$637,412.00	\$555,401.00	\$542,864.00
11701 - Public Defender - Personal Services	\$1,271,152.00	\$1,074,639.00	\$1,107,212.00
11702 - Public Defender - Equipment and Capital Outlay	\$41,164.00	\$22,197.00	\$2,040.00
11704 - Public Defender - Contractual	\$2,306,085.00	\$1,794,717.00	\$1,340,137.00
11708 - Public Defender - Employee Benefits	\$376,271.00	\$348,320.00	\$355,595.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
11851 - Med Examiners/Coroners - Personal Services	\$36,803.00	\$35,229.00	\$34,309.00
11852 - Med Examiners/Coroners - Equipment and Capital Outlay	\$62,585.00	-	-
11854 - Med Examiners/Coroners - Contractual	\$525,245.00	\$400,310.00	\$352,721.00
11858 - Med Examiners/Coroners - Employee Benefits	\$37,711.00	\$36,808.00	\$17,223.00
Total for Judicial	\$7,543,628.00	\$6,263,452.00	\$5,617,151.00
Finance			
13204 - Auditor - Contractual	\$85,033.00	\$82,372.00	\$91,878.00
13251 - Treasurer - Personal Services	\$609,997.00	\$590,651.00	\$560,224.00
13252 - Treasurer - Equipment and Capital Outlay	\$202,285.00	\$16,324.00	\$2,353.00
13254 - Treasurer - Contractual	\$215,845.00	\$234,550.00	\$220,545.00
13258 - Treasurer - Employee Benefits	\$437,234.00	\$444,704.00	\$409,343.00
13404 - Budget - Contractual	\$1,080.00	\$727.00	\$385.00
13551 - Assessment - Personal Services	\$646,927.00	\$628,624.00	\$567,686.00
13552 - Assessment - Equipment and Capital Outlay	\$243.00	\$3,486.00	\$620.00
13554 - Assessment - Contractual	\$38,452.00	\$36,012.00	\$31,499.00
13558 - Assessment - Employee Benefits	\$406,429.00	\$412,043.00	\$399,970.00
13624 - Tax Advertising and Expense - Contractual	\$14,194.00	\$15,224.00	\$12,296.00
13644 - Expenditures on Property Acquired for Taxes - Contractual	\$173,300.00	\$61,854.00	\$224,981.00
13804 - Fiscal Agents Fees - Contractual	\$2,500.00	\$2,500.00	\$2,500.00
Total for Finance	\$2,833,519.00	\$2,529,071.00	\$2,524,280.00
Municipal Staff			
14101 - Clerk - Personal Services	\$768,174.00	\$793,658.00	\$723,761.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
14102 - Clerk - Equipment and Capital Outlay	\$1,938.00	\$17,975.00	\$3,208.00
14104 - Clerk - Contractual	\$80,162.00	\$73,519.00	\$71,695.00
14108 - Clerk - Employee Benefits	\$513,421.00	\$516,507.00	\$465,735.00
14201 - Law - Personal Services	\$113,233.00	\$108,118.00	\$105,739.00
14204 - Law - Contractual	\$60,168.00	\$54,720.00	\$54,417.00
14208 - Law - Employee Benefits	\$56,421.00	\$54,489.00	\$62,428.00
14301 - Personnel - Personal Services	\$567,159.00	\$525,311.00	\$447,898.00
14302 - Personnel - Equipment and Capital Outlay	-	\$6,640.00	\$24,283.00
14304 - Personnel - Contractual	\$113,256.00	\$116,079.00	\$93,675.00
14308 - Personnel - Employee Benefits	\$222,106.00	\$206,926.00	\$229,754.00
14501 - Elections - Personal Services	\$423,863.00	\$464,702.00	\$368,854.00
14502 - Elections - Equipment and Capital Outlay	\$66,797.00	\$76,916.00	\$54,390.00
14504 - Elections - Contractual	\$152,796.00	\$210,154.00	\$159,228.00
14508 - Elections - Employee Benefits	\$162,408.00	\$144,815.00	\$114,386.00
Total for Municipal Staff	\$3,301,902.00	\$3,370,529.00	\$2,979,451.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$1,278,222.00	\$1,196,319.00	\$1,205,705.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$23,386.00	\$9,676.00	\$10,301.00
16204 - Operation of Plant - Contractual	\$413,371.00	\$337,757.00	\$369,476.00
16208 - Operation of Plant - Employee Benefits	\$756,215.00	\$757,588.00	\$709,056.00
16608 - Central Storeroom - Employee Benefits	\$8,842.00	\$8,684.00	\$7,621.00
16701 - Central Printing and Mailing - Personal Services	\$89,691.00	\$79,626.00	\$69,889.00
16702 - Central Printing and Mailing - Equipment and Capital Outlay	\$1,785.00	-	\$542.00
16704 - Central Printing and Mailing - Contractual	\$206,735.00	\$197,511.00	\$212,144.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
16708 - Central Printing and Mailing - Employee Benefits	\$82,565.00	\$78,897.00	\$73,520.00
16801 - Central Data Processing - Personal Services	\$642,652.00	\$642,861.00	\$605,433.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$58,754.00	\$196,903.00	\$107,876.00
16804 - Central Data Processing - Contractual	\$291,347.00	\$157,566.00	\$164,978.00
16808 - Central Data Processing - Employee Benefits	\$333,753.00	\$335,108.00	\$295,811.00
Total for Shared Services	\$4,187,318.00	\$3,998,496.00	\$3,832,352.00
Self Insurance			
17224 - Excess Insurance - Contractual	\$525,001.00	\$308,994.00	\$694,153.00
Total for Self Insurance	\$525,001.00	\$308,994.00	\$694,153.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$593,332.00	\$550,487.00	\$529,930.00
19204 - Municipal Association Dues - Contractual	\$16,296.00	\$10,967.00	\$10,648.00
19304 - Judgements and Claims - Contractual	\$51,000.00	\$457,686.00	\$25,800.00
19854 - Distribution Of Sales Tax - Contractual	\$23,180,213.00	\$22,311,038.00	\$22,431,750.00
19891 - General Government Support, Other - Personal Services Nursing Home Post Sale	\$400.00	-	-
19898 - General Government Support, Other - Employee Benefits Nursing Home Post Sale	\$56.00	-	-
Total for Special Items	\$23,841,297.00	\$23,330,178.00	\$22,998,128.00
Total for General Government Support	\$44,040,343.00	\$41,572,212.00	\$40,137,564.00
Education			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Community College			
24904 - Community College Tuition - Contractual	\$493,640.00	\$507,295.00	\$386,632.00
24954 - Contribution to Community College - Contractual	\$3,426,527.00	\$3,426,527.00	\$3,426,527.00
Total for Community College	\$3,920,167.00	\$3,933,822.00	\$3,813,159.00
Other Educational Expenditures			
29601 - Education of Handicapped Children - Personal Services	\$58,074.00	\$54,587.00	\$60,284.00
29604 - Education of Handicapped Children - Contractual	\$8,511,190.00	\$7,227,296.00	\$6,864,711.00
29608 - Education of Handicapped Children - Employee Benefits	\$21,615.00	\$28,637.00	\$34,023.00
29894 - Educational, Other - Contractual <i>funds provided to the community from tobacco settlement funds</i>	\$66,232.00	\$65,462.00	\$82,079.00
Total for Other Educational Expenditures	\$8,657,111.00	\$7,375,982.00	\$7,041,097.00
Total for Education	\$12,577,278.00	\$11,309,804.00	\$10,854,256.00
Public Safety			
Administration			
30201 - Public Safety Communication Systems - Personal Services	\$121,561.00	\$113,038.00	\$88,730.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$4,496.00	\$46,814.00	\$740,499.00
30204 - Public Safety Communication Systems - Contractual	\$298,883.00	\$333,089.00	\$221,106.00
30208 - Public Safety Communication Systems - Employee Benefits	\$28,016.00	\$23,599.00	\$15,847.00
Total for Administration	\$452,956.00	\$516,540.00	\$1,066,182.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Law Enforcement			
31101 - Sheriff - Personal Services	\$2,602,814.00	\$2,381,557.00	\$2,235,698.00
31102 - Sheriff - Equipment and Capital Outlay	\$390,803.00	\$20,214.00	\$782,235.00
31104 - Sheriff - Contractual	\$368,521.00	\$336,704.00	\$297,757.00
31108 - Sheriff - Employee Benefits	\$1,573,268.00	\$1,437,203.00	\$1,296,548.00
31401 - Probation - Personal Services	\$1,750,301.00	\$1,631,918.00	\$1,584,703.00
31402 - Probation - Equipment and Capital Outlay	\$7,636.00	\$3,758.00	\$40,604.00
31404 - Probation - Contractual	\$106,983.00	\$97,836.00	\$159,073.00
31408 - Probation - Employee Benefits	\$854,846.00	\$777,925.00	\$811,006.00
31501 - Jail - Personal Services	\$6,992,998.00	\$6,636,088.00	\$6,223,902.00
31502 - Jail - Equipment and Capital Outlay	\$115,923.00	\$229,594.00	\$307,085.00
31504 - Jail - Contractual	\$2,042,716.00	\$1,818,458.00	\$1,899,591.00
31508 - Jail - Employee Benefits	\$3,860,159.00	\$3,554,861.00	\$3,217,568.00
31891 - Traffic, Other - Personal Services <i>Community Based Traffic Safety Program</i>	\$13,440.00	\$13,659.00	\$16,930.00
31892 - Traffic, Other - Equipment and Capital Outlay <i>Community Based Traffic Safety Program</i>	\$4,991.00	\$2,976.00	\$2,633.00
31894 - Traffic, Other - Contractual <i>Community Based Traffic Safety Program</i>	\$9,392.00	\$9,676.00	\$9,598.00
31898 - Traffic, Other - Employee Benefits <i>Community Based Traffic Safety Program</i>	\$2,703.00	\$2,531.00	\$2,856.00
Total for Law Enforcement	\$20,697,494.00	\$18,954,958.00	\$18,887,787.00
Traffic Control			
33101 - Traffic Control - Personal Services	\$30,070.00	\$18,635.00	\$18,974.00
33102 - Traffic Control - Equipment and Capital Outlay	-	-	\$284.00
33104 - Traffic Control - Contractual	\$23,672.00	\$11,940.00	\$21,188.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
33108 - Traffic Control - Employee Benefits	\$6,522.00	\$3,662.00	\$4,237.00
33151 - STOP DWI - Personal Services	\$85,204.00	\$73,259.00	\$71,995.00
33154 - STOP DWI - Contractual	\$24,033.00	\$56,320.00	\$76,588.00
33158 - STOP DWI - Employee Benefits	\$65,142.00	\$56,242.00	\$50,737.00
Total for Traffic Control	\$234,643.00	\$220,058.00	\$244,003.00
Fire Protection			
34101 - Fire Protection - Personal Services	\$634,751.00	\$581,073.00	\$582,886.00
34102 - Fire Protection - Equipment and Capital Outlay	\$7,385.00	\$2,303.00	\$4,701.00
34104 - Fire Protection - Contractual	\$161,885.00	\$135,993.00	\$128,872.00
34108 - Fire Protection - Employee Benefits	\$359,202.00	\$315,518.00	\$311,522.00
Total for Fire Protection	\$1,163,223.00	\$1,034,887.00	\$1,027,981.00
Other Public Safety			
36401 - Civil Defense - Personal Services	\$231,686.00	\$215,522.00	\$202,762.00
36404 - Civil Defense - Contractual	\$48,088.00	\$43,799.00	\$42,931.00
36408 - Civil Defense - Employee Benefits	\$143,059.00	\$141,258.00	\$124,300.00
36451 - Homeland Security - Personal Services	\$94,887.00	\$83,749.00	\$101,425.00
36452 - Homeland Security - Equipment and Capital Outlay	\$105,993.00	\$201,916.00	\$162,378.00
36454 - Homeland Security - Contractual	\$95,558.00	\$25,068.00	\$84,177.00
36458 - Homeland Security - Employee Benefits	\$30,651.00	\$26,179.00	\$27,857.00
Total for Other Public Safety	\$749,922.00	\$737,491.00	\$745,830.00
Total for Public Safety	\$23,298,238.00	\$21,463,934.00	\$21,971,783.00
Health			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Public Health Program			
40101 - Public Health - Personal Services	\$2,445,370.00	\$2,355,761.00	\$2,353,520.00
40102 - Public Health - Equipment and Capital Outlay	\$25,881.00	\$63,783.00	\$54,319.00
40104 - Public Health - Contractual	\$305,356.00	\$283,995.00	\$261,502.00
40108 - Public Health - Employee Benefits	\$1,849,963.00	\$1,728,308.00	\$1,652,456.00
40421 - Rabies Control - Personal Services	\$5,755.00	\$4,539.00	\$7,597.00
40424 - Rabies Control - Contractual	\$47,896.00	\$51,259.00	\$44,808.00
40428 - Rabies Control - Employee Benefits	\$1,441.00	\$1,149.00	\$1,537.00
40501 - Public Health, Other - Personal Services <i>Public Health Emergency Preparedness, Adolescent Tobacco Prevention, Early Intervention, Health Neighborhoods, and other health related grants</i>	\$425,069.00	\$420,371.00	\$433,404.00
40502 - Public Health, Other - Equipment and Capital Outlay <i>Public Health Emergency Preparedness, Adolescent Tobacco Prevention, Early Intervention, Healthy Neighborhoods, and other health related grants</i>	\$230,920.00	\$304,815.00	\$245,349.00
40504 - Public Health, Other - Contractual <i>Public Health Emergency Preparedness, Adolescent Tobacco Prevention, Early Intervention, Healthy Neighborhoods, and other health related grants</i>	\$236,222.00	\$266,640.00	\$618,822.00
40508 - Public Health, Other - Employee Benefits <i>Public Health Emergency Preparedness, Adolescent Tobacco Prevention, Early Intervention, Healthy Neighborhoods, and other health related grants</i>	\$195,208.00	\$213,491.00	\$188,783.00
40591 - Early Intervention Program - Personal Services	\$528,639.00	\$467,951.00	\$420,580.00
40594 - Early Intervention Program - Contractual	\$1,284,163.00	\$1,043,667.00	\$852,384.00
40598 - Early Intervention Program - Employee Benefits	\$336,657.00	\$282,601.00	\$247,606.00
40701 - Child Health Program - Personal Services	\$30,174.00	\$30,292.00	\$32,490.00
40702 - Child Health Program - Equipment and Capital Outlay	-	\$18,871.00	\$9,396.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
40704 - Child Health Program - Contractual	\$1,051.00	\$13,133.00	\$7,363.00
40708 - Child Health Program - Employee Benefits	\$7,887.00	\$7,127.00	\$7,039.00
40821 - WIC Program - Personal Services	\$395,256.00	\$346,845.00	\$398,432.00
40822 - WIC Program - Equipment and Capital Outlay	\$13,330.00	\$828.00	\$5,669.00
40824 - WIC Program - Contractual	\$154,875.00	\$113,010.00	\$169,751.00
40828 - WIC Program - Employee Benefits	\$141,191.00	\$128,669.00	\$133,466.00
40901 - Environmental Health Program - Personal Services	\$114,675.00	\$104,263.00	\$101,677.00
40904 - Environmental Health Program - Contractual	\$243,413.00	\$128,884.00	\$97,306.00
40908 - Environmental Health Program - Employee Benefits	\$21,912.00	\$17,691.00	\$15,517.00
Total for Public Health Program	\$9,042,304.00	\$8,397,943.00	\$8,360,773.00
Addiction Control			
42304 - Narcotics Addiction Control Services - Contractual	\$2,016,271.00	\$1,847,149.00	\$1,617,086.00
Total for Addiction Control	\$2,016,271.00	\$1,847,149.00	\$1,617,086.00
Mental Health			
43101 - Mental Health Administration - Personal Services	\$1,627,509.00	\$1,613,546.00	\$1,411,286.00
43102 - Mental Health Administration - Equipment and Capital Outlay	\$37,320.00	\$6,634.00	\$8,862.00
43104 - Mental Health Administration - Contractual	\$3,265,199.00	\$3,222,926.00	\$3,150,868.00
43108 - Mental Health Administration - Employee Benefits	\$758,540.00	\$731,706.00	\$639,532.00
43204 - Mental Health Programs - Contractual	\$49,700.00	\$20,000.00	-
43224 - Contracted Mental Health Services - Contractual	-	-	\$4,981.00
43904 - Mental Health Criminal Actions - Contractual	\$93,617.00	\$115,043.00	\$73,713.00
Total for Mental Health	\$5,831,885.00	\$5,709,855.00	\$5,289,242.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Other Health			
49894 - Health, Other - Contractual	-	-	\$2,500.00
Total for Other Health	\$0.00	\$0.00	\$2,500.00
Total for Health	\$16,890,460.00	\$15,954,947.00	\$15,269,601.00
Transportation			
Public Transportation			
56301 - Bus Operations - Personal Services	-	-	\$24,660.00
56302 - Bus Operations - Equipment and Capital Outlay	\$135,690.00	-	\$504,093.00
56304 - Bus Operations - Contractual	\$1,687,424.00	\$1,523,639.00	\$1,456,908.00
56308 - Bus Operations - Employee Benefits	-	-	\$13,120.00
Total for Public Transportation	\$1,823,114.00	\$1,523,639.00	\$1,998,781.00
Total for Transportation	\$1,823,114.00	\$1,523,639.00	\$1,998,781.00
Economic Assistance and Opportunity			
Social Services Programs			
60101 - Social Services Administration - Personal Services	\$9,634,657.00	\$9,578,076.00	\$8,387,252.00
60102 - Social Services Administration - Equipment and Capital Outlay	\$20,804.00	\$30,611.00	\$4,615.00
60104 - Social Services Administration - Contractual	\$1,358,948.00	\$1,254,200.00	\$1,186,367.00
60108 - Social Services Administration - Employee Benefits	\$6,168,168.00	\$6,012,422.00	\$5,471,386.00
60554 - Day Care - Contractual	\$3,039,887.00	\$2,766,275.00	\$2,177,679.00
60701 - Services for Recipients - Personal Services	\$123,593.00	\$115,385.00	\$117,364.00

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**A - General
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	12/31/2025	12/31/2024	12/31/2023
60702 - Services for Recipients - Equipment and Capital Outlay	-	\$1,782.00	\$91.00
60704 - Services for Recipients - Contractual	\$1,354,740.00	\$1,316,175.00	\$1,245,898.00
60708 - Services for Recipients - Employee Benefits	\$38,264.00	\$27,216.00	\$24,380.00
61004 - Medicaid to State - Contractual	\$19,685,722.00	\$19,514,220.00	\$17,279,161.00
61014 - Medicaid , Other - Contractual	\$157,159.00	\$267,439.00	\$42,306.00
61091 - Family Assistance - Personal Services	\$118,302.00	\$59,701.00	\$56,328.00
61092 - Family Assistance - Equipment and Capital Outlay	\$2,868.00	-	-
61094 - Family Assistance - Contractual	\$4,951,404.00	\$4,506,725.00	\$3,941,095.00
61098 - Family Assistance - Employee Benefits	\$62,237.00	\$22,553.00	\$22,659.00
61192 - Child Care - Equipment and Capital Outlay	\$1,368.00	-	-
61194 - Child Care - Contractual	\$6,377,515.00	\$6,030,961.00	\$6,341,939.00
61234 - Juvenile Delinquent - Contractual	-	\$27,868.00	-
61294 - State Training School - Contractual	\$80,000.00	\$80,000.00	\$80,000.00
61404 - Safety Net - Contractual	\$6,818,856.00	\$5,269,969.00	\$4,016,379.00
61411 - Home Energy Assistance - Personal Services	\$195,873.00	\$214,658.00	\$285,480.00
61412 - Home Energy Assistance - Equipment and Capital Outlay	-	\$17,435.00	\$52,602.00
61414 - Home Energy Assistance - Contractual	\$35,166.00	\$53,953.00	\$48,668.00
61418 - Home Energy Assistance - Employee Benefits	\$123,400.00	\$94,328.00	\$123,859.00
61424 - Emergency Aid For Adults - Contractual	\$292,122.00	\$276,065.00	\$182,054.00
Total for Social Services Programs	\$60,641,053.00	\$57,538,017.00	\$51,087,562.00
Economic Opportunity and Development			
63201 - Work Training (Youth) - Personal Services	\$194,156.00	\$145,062.00	\$125,294.00
63204 - Work Training (Youth) - Contractual	\$6,011.00	\$6,024.00	\$5,754.00
63208 - Work Training (Youth) - Employee Benefits	\$27,732.00	\$16,301.00	\$13,228.00

County of Clinton
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For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
63264 - Economic Opportunity Programs, Other - Contractual <i>contractual payment made to a local economic opportunity program (JCEO)</i>	\$18,225.00	\$18,225.00	\$18,225.00
64104 - Publicity - Contractual	\$764,161.00	\$828,044.00	\$779,553.00
65101 - Veterans Service - Personal Services	\$205,634.00	\$185,635.00	\$168,456.00
65102 - Veterans Service - Equipment and Capital Outlay	\$298.00	\$199.00	\$8,493.00
65104 - Veterans Service - Contractual	\$33,092.00	\$62,368.00	\$152,765.00
65108 - Veterans Service - Employee Benefits	\$134,700.00	\$125,984.00	\$108,265.00
66101 - Consumer Affairs - Personal Services	\$105,436.00	\$88,409.00	\$79,722.00
66104 - Consumer Affairs - Contractual	\$9,279.00	\$10,404.00	\$9,577.00
66108 - Consumer Affairs - Employee Benefits	\$22,192.00	\$19,717.00	\$16,727.00
67721 - Programs for the Aging - Personal Services	\$685,494.00	\$570,102.00	\$557,592.00
67722 - Programs for the Aging - Equipment and Capital Outlay	\$6,566.00	\$26,402.00	\$5,402.00
67724 - Programs for the Aging - Contractual	\$3,104,491.00	\$3,030,345.00	\$2,888,087.00
67728 - Programs for the Aging - Employee Benefits	\$480,849.00	\$375,662.00	\$342,394.00
69891 - Economic Development, Other - Personal Services <i>County Economic Development Office</i>	\$131,878.00	\$119,106.00	\$103,861.00
69892 - Economic Development, Other - Equipment and Capital Outlay	-	\$250.00	\$49.00
69894 - Economic Development, Other - Contractual <i>County Economic Development Office</i>	\$12,343.00	\$13,015.00	\$5,472.00
69898 - Economic Development, Other - Employee Benefits <i>County Economic Development Office</i>	\$23,290.00	\$19,353.00	\$15,962.00
Total for Economic Opportunity and Development	\$5,965,827.00	\$5,660,607.00	\$5,404,878.00
Total for Economic Assistance and Opportunity	\$66,606,880.00	\$63,198,624.00	\$56,492,440.00
Culture and Recreation			

County of Clinton
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For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Recreation			
71804 - Special Recreation Facilities - Contractual	\$106,315.00	\$77,231.00	\$120,860.00
73101 - Youth Programs - Personal Services	\$234,215.00	\$244,181.00	\$211,781.00
73102 - Youth Programs - Equipment and Capital Outlay	-	\$1,118.00	\$4,365.00
73104 - Youth Programs - Contractual	\$151,436.00	\$147,508.00	\$74,298.00
73108 - Youth Programs - Employee Benefits	\$62,083.00	\$59,106.00	\$52,603.00
Total for Recreation	\$554,049.00	\$529,144.00	\$463,907.00
Culture			
74154 - Joint Public Library - Contractual	\$46,814.00	\$45,013.00	\$43,702.00
74504 - Museum/Art Gallery - Contractual	\$35,326.00	\$33,967.00	\$28,967.00
75101 - Historian - Personal Services	\$35,708.00	\$34,171.00	\$32,837.00
75104 - Historian - Contractual	\$588.00	\$556.00	\$498.00
75108 - Historian - Employee Benefits	\$9,460.00	\$8,370.00	\$7,204.00
76204 - Adult Recreation - Contractual	\$16,787.00	\$18,637.00	\$15,000.00
Total for Culture	\$144,683.00	\$140,714.00	\$128,208.00
Total for Culture and Recreation	\$698,732.00	\$669,858.00	\$592,115.00
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$186,157.00	\$158,570.00	\$204,151.00
80202 - Planning and Surveys - Equipment and Capital Outlay	-	\$540.00	\$104.00
80204 - Planning and Surveys - Contractual	\$43,538.00	\$15,353.00	\$11,576.00
80208 - Planning and Surveys - Employee Benefits	\$98,552.00	\$95,177.00	\$73,846.00

County of Clinton
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For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
80254 - Joint Planning Board - Contractual	\$12,129.00	\$10,781.00	\$10,211.00
80404 - Human Rights Commission - Contractual	\$419.00	\$454.00	\$200.00
80904 - Environmental Control - Contractual	\$314,680.00	\$302,577.00	\$293,764.00
Total for General Environment	\$655,475.00	\$583,452.00	\$593,852.00
Natural Resources			
87304 - Forestry - Contractual	\$99,915.00	\$88,420.00	\$85,846.00
Total for Natural Resources	\$99,915.00	\$88,420.00	\$85,846.00
Special Services			
89891 - Home and Community Services, Other - Personal Services	-	-	\$10,000.00
89892 - Home and Community Services, Other - Equipment and Capital Outlay	-	-	\$28,794.00
89894 - Home and Community Services, Other - Contractual	-	-	\$386,402.00
Total for Special Services	\$0.00	\$0.00	\$425,196.00
Total for Home and Community Services	\$755,390.00	\$671,872.00	\$1,104,894.00
Employee Benefits			
Employee Benefits			
90408 - Workers' Compensation - Employee Benefits	\$328,443.00	\$375,375.00	\$307,660.00
90508 - Unemployment Insurance - Employee Benefits	\$31,975.00	\$26,017.00	\$2,852.00
Total for Employee Benefits	\$360,418.00	\$401,392.00	\$310,512.00
Total for Employee Benefits	\$360,418.00	\$401,392.00	\$310,512.00

County of Clinton
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
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$1,290,000.00	\$1,235,000.00	\$1,180,000.00
97107 - Serial Bonds - Debt Interest	\$191,350.00	\$253,100.00	\$312,100.00
97306 - Bond Anticipation Notes - Debt Principal	\$2,385,000.00	\$740,000.00	\$540,000.00
97307 - Bond Anticipation Notes - Debt Interest	\$188,275.00	\$232,650.00	\$214,125.00
97856 - Installment Purchase Debt - Debt Principal	\$414,968.00	\$402,881.00	\$391,147.00
97857 - Installment Purchase Debt - Debt Interest	\$126,471.00	\$138,557.00	\$150,292.00
97886 - Leases - Debt Principal	\$139,271.00	\$140,191.00	\$138,111.00
97887 - Leases - Debt Interest	\$38,745.00	\$35,364.00	\$34,393.00
Total for Debt Service	\$4,774,080.00	\$3,177,743.00	\$2,960,168.00
Total for Debt Service	\$4,774,080.00	\$3,177,743.00	\$2,960,168.00
Total for Expenditures	\$171,824,933.00	\$159,944,025.00	\$151,692,114.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>General Fund appropriations tranferred to other Funds such as airport and highway for operations</i>	\$13,286,640.00	\$12,944,408.00	\$13,982,499.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,478,145.00	\$4,540,854.00	\$3,654,377.00
Total for Interfund Transfers	\$14,764,785.00	\$17,485,262.00	\$17,636,876.00

County of Clinton
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For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Interfund Transfers	\$14,764,785.00	\$17,485,262.00	\$17,636,876.00
Total for Other Uses	\$14,764,785.00	\$17,485,262.00	\$17,636,876.00
Total for Expenditures and Other Uses	\$186,589,718.00	\$177,429,287.00	\$169,328,990.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**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	\$71,370,298.00	\$67,167,147.79	\$59,397,346.79
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$5,012.79	-
8022 - Restated Fund Balance - Beginning of Year	\$71,370,298.00	\$67,162,135.00	\$59,397,346.79
Add Revenues and Other Sources	\$194,865,428.00	\$181,637,450.00	\$177,098,791.00
Deduct Expenditures and Other Uses	\$186,589,718.00	\$177,429,287.00	\$169,328,990.00
8029 - Fund Balance - End of Year	\$79,646,008.00	\$71,370,298.00	\$67,167,147.79

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**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	\$29,603,439.00	\$29,636,206.00	\$29,662,193.00
1099 - Est Rev - Property Tax Items	\$1,979,646.00	\$1,624,975.00	\$1,595,110.00
1199 - Est Rev - Non-Property Tax Items	\$74,116,689.00	\$71,987,815.00	\$66,784,254.00
2199 - Est Rev - Departmental Income	\$8,225,457.00	\$8,445,936.00	\$8,054,871.00
2399 - Est Rev - Intergovernmental Charges	\$2,840,794.00	\$2,671,071.00	\$3,051,052.00
2499 - Est Rev - Use of Money and Property	\$1,665,505.00	\$1,657,073.00	\$1,231,087.00
2649 - Est Rev - Fines and Forfeitures	\$626,293.00	\$640,500.00	\$545,500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$746,800.00	\$657,592.00	\$674,042.00
2799 - Est Rev - Other Revenues	\$1,027,426.00	\$504,884.00	\$468,109.00
2899 - Est Rev - Interfund Revenues	\$1,821,002.00	\$1,847,310.00	\$1,416,873.00
3099 - Est Rev - State Aid	\$28,667,843.00	\$27,301,306.00	\$24,840,550.00
4099 - Est Rev - Federal Aid	\$14,658,696.00	\$14,735,064.00	\$13,157,858.00
Total for Estimated Revenue	\$165,979,590.00	\$161,709,732.00	\$151,481,499.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$724,000.00	\$74,000.00	\$74,000.00
511 - Appropriated Reserves and Restricted Fund Balance	\$5,875,550.00	\$1,735,340.00	\$1,866,105.00
Total for Estimated Other Sources	\$6,599,550.00	\$1,809,340.00	\$1,940,105.00
Total for Estimated Revenues and Other Sources	\$172,579,140.00	\$163,519,072.00	\$153,421,604.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**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	\$44,353,850.00	\$41,320,247.00	\$38,765,254.00
2999 - App - Education	\$13,893,284.00	\$12,610,054.00	\$11,415,440.00
3999 - App - Public Safety	\$24,479,156.00	\$23,090,283.00	\$21,210,792.00
4999 - App - Health	\$11,895,767.00	\$11,019,604.00	\$10,403,390.00
5999 - App - Transportation	\$1,825,046.00	\$1,567,360.00	\$1,394,052.00
6999 - App - Economic Assistance and Opportunity	\$58,393,202.00	\$57,270,479.00	\$53,687,159.00
7999 - App - Culture and Recreation	\$478,536.00	\$439,791.00	\$418,994.00
8999 - App - Home and Community Services	\$779,889.00	\$762,756.00	\$693,800.00
9199 - App - Employee Benefits	\$410,967.00	\$352,233.00	\$388,780.00
9899 - App - Debt Service	\$1,946,544.00	\$2,009,625.00	\$2,260,750.00
Total for Estimated Appropriations	\$158,456,241.00	\$150,442,432.00	\$140,638,411.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$14,122,899.00	\$13,076,640.00	\$12,783,193.00
Total for Estimated Other Uses	\$14,122,899.00	\$13,076,640.00	\$12,783,193.00
Total for Estimated Appropriations and Other Uses	\$172,579,140.00	\$163,519,072.00	\$153,421,604.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Due From			
410 - Due from State and Federal Government	-	\$523,343.39	\$622,530.00
Total for Due From	\$0.00	\$523,343.39	\$622,530.00
Total for Assets	\$0.00	\$523,343.39	\$622,530.00
Total for Assets and Deferred Outflows	\$0.00	\$523,343.39	\$622,530.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$477,752.36	\$586,264.00
Total for Payables	\$0.00	\$477,752.36	\$586,264.00
Due to			
630 - Due To Other Funds	-	\$25,143.25	\$15,818.00
Total for Due to	\$0.00	\$25,143.25	\$15,818.00
Total for Liabilities	\$0.00	\$502,895.61	\$602,082.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$20,447.78	\$20,448.00
Total for Assigned Fund Balance	\$0.00	\$20,447.78	\$20,448.00
Total for Fund Balance	\$0.00	\$20,447.78	\$20,448.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$523,343.39	\$622,530.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	-	-	\$39,840.00
Total for Departmental Income	\$0.00	\$0.00	\$39,840.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$125.00
2770 - Unclassified	-	-	\$25,234.00
Total for Other Revenues	\$0.00	\$0.00	\$25,359.00
Federal Aid			
4791 - Federal Aid Workforce Innovation and Opportunity Act	\$833,155.00	\$1,384,499.06	\$1,589,888.00
Total for Federal Aid	\$833,155.00	\$1,384,499.06	\$1,589,888.00
Total for Revenues	\$833,155.00	\$1,384,499.06	\$1,655,087.00
Total for Revenues and Other Sources	\$833,155.00	\$1,384,499.06	\$1,655,087.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Economic Assistance and Opportunity			
Economic Opportunity and Development			
62901 - Job Training Administration - Personal Services	-	-	\$16,965.00
62904 - Job Training Administration - Contractual	-	-	\$10,317.00
62908 - Job Training Administration - Employee Benefits	-	-	\$18,958.00
62924 - Job Training and Services - Contractual	-	-	\$3,298.00
62931 - Workforce Innovation and Opportunity Act - Personal Services	-	-	\$100,762.00
62934 - Workforce Innovation and Opportunity Act - Contractual	\$853,606.00	\$1,384,499.06	\$1,459,843.00
62938 - Workforce Innovation and Opportunity Act - Employee Benefits	-	-	\$29,284.00
Total for Economic Opportunity and Development	\$853,606.00	\$1,384,499.06	\$1,639,427.00
Total for Economic Assistance and Opportunity	\$853,606.00	\$1,384,499.06	\$1,639,427.00
Total for Expenditures	\$853,606.00	\$1,384,499.06	\$1,639,427.00
Total for Expenditures and Other Uses	\$853,606.00	\$1,384,499.06	\$1,639,427.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
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	\$20,451.00	\$20,451.00	\$4,791.00
8022 - Restated Fund Balance - Beginning of Year	\$20,451.00	\$20,451.00	\$4,791.00
Add Revenues and Other Sources	\$833,155.00	\$1,384,499.06	\$1,655,087.00
Deduct Expenditures and Other Uses	\$853,606.00	\$1,384,499.06	\$1,639,427.00
8029 - Fund Balance - End of Year	\$0.00	\$20,451.00	\$20,451.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CL - Refuse and Garbage
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,763,422.00	\$685,028.00	\$4,577,046.00
Total for Cash and Cash Equivalents	\$1,763,422.00	\$685,028.00	\$4,577,046.00
Investments			
450 - Investments in Securities	\$3,464,298.00	\$4,329,768.00	-
Total for Investments	\$3,464,298.00	\$4,329,768.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$575,109.00	\$510,362.00	\$452,461.00
Total for Net Other Receivables	\$575,109.00	\$510,362.00	\$452,461.00
Due From			
391 - Due From Other Funds	\$71,988.00	-	-
410 - Due from State and Federal Government	\$178,078.00	\$14,050.00	\$11,205.00
Total for Due From	\$250,066.00	\$14,050.00	\$11,205.00
Total for Assets	\$6,052,895.00	\$5,539,208.00	\$5,040,712.00
Total for Assets and Deferred Outflows	\$6,052,895.00	\$5,539,208.00	\$5,040,712.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CL - Refuse and Garbage
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$49,590.00	\$46,691.00	\$85,934.00
601 - Accrued Liabilities	\$93,942.00	\$84,571.00	\$70,894.00
Total for Payables	\$143,532.00	\$131,262.00	\$156,828.00
Total for Liabilities	\$143,532.00	\$131,262.00	\$156,828.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>Advance Landfill Leachate Pretreatment (LLP) Grant</i>	\$22,702.00	-	-
Total for Deferred Inflows of Resources	\$22,702.00	\$0.00	\$0.00
Total for Deferred Inflows	\$22,702.00	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$5,886,661.00	\$5,407,946.00	\$4,883,884.00
Total for Assigned Fund Balance	\$5,886,661.00	\$5,407,946.00	\$4,883,884.00
Total for Fund Balance	\$5,886,661.00	\$5,407,946.00	\$4,883,884.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

CL - Refuse and Garbage
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$6,052,895.00	\$5,539,208.00	\$5,040,712.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CL - Refuse and Garbage
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	\$145,682.00	\$257,354.00	\$124,692.00
2440 - Rental Other	\$3,560,586.00	\$3,434,003.00	\$3,204,708.00
<i>Third Party Agreement to Operate Landfill (Casella)</i>			
Total for Use of Money and Property	\$3,706,268.00	\$3,691,357.00	\$3,329,400.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$85,671.00	\$1.00	-
2770 - Unclassified	\$125,493.00	\$74,318.00	\$74,930.00
<i>Methane Gas \$74877, Casella Reimbursement \$50616</i>			
Total for Other Revenues	\$211,164.00	\$74,319.00	\$74,930.00
State Aid			
3989 - State Aid Other Home and Community Service	-	\$14,050.00	\$11,205.00
Total for State Aid	\$0.00	\$14,050.00	\$11,205.00
Federal Aid			
4089 - Federal Aid Other	\$178,078.00	-	-
Total for Federal Aid	\$178,078.00	\$0.00	\$0.00
Total for Revenues	\$4,095,510.00	\$3,779,726.00	\$3,415,535.00
Total for Revenues and Other Sources	\$4,095,510.00	\$3,779,726.00	\$3,415,535.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CL - Refuse and Garbage
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$1,846,021.00	\$1,820,454.00	\$1,696,670.00
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$178,078.00	-	-
81604 - Refuse and Garbage - Contractual	\$536,061.00	\$420,622.00	\$306,189.00
81608 - Refuse and Garbage - Employee Benefits	\$982,635.00	\$940,588.00	\$827,515.00
Total for Sanitation	\$3,542,795.00	\$3,181,664.00	\$2,830,374.00
Total for Home and Community Services	\$3,542,795.00	\$3,181,664.00	\$2,830,374.00
Total for Expenditures	\$3,542,795.00	\$3,181,664.00	\$2,830,374.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Tfr Methane Gas to General Fund Resolution#27</i>	\$74,000.00	\$74,000.00	\$74,930.00
Total for Interfund Transfers	\$74,000.00	\$74,000.00	\$74,930.00
Total for Interfund Transfers	\$74,000.00	\$74,000.00	\$74,930.00
Total for Other Uses	\$74,000.00	\$74,000.00	\$74,930.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CL - Refuse and Garbage
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures and Other Uses	\$3,616,795.00	\$3,255,664.00	\$2,905,304.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CL - Refuse and Garbage
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	\$5,407,947.12	\$4,883,885.12	\$4,373,654.12
8022 - Restated Fund Balance - Beginning of Year	\$5,407,947.12	\$4,883,885.12	\$4,373,654.12
Add Revenues and Other Sources	\$4,095,510.00	\$3,779,726.00	\$3,415,535.00
Deduct Expenditures and Other Uses	\$3,616,795.00	\$3,255,664.00	\$2,905,304.00
8029 - Fund Balance - End of Year	\$5,886,662.12	\$5,407,947.12	\$4,883,885.12

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,273,343.00	\$1,316,591.00	\$234,592.00
210 - Petty Cash	\$400.00	\$400.00	\$400.00
Total for Cash and Cash Equivalents	\$1,273,743.00	\$1,316,991.00	\$234,992.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	-	\$215,751.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$215,751.00
Investments			
450 - Investments in Securities	-	\$180,559.00	-
Total for Investments	\$0.00	\$180,559.00	\$0.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$226,020.00	-	-
Total for Restricted Investments	\$226,020.00	\$0.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$8,051.00	\$7,456.00	\$45,100.00
Total for Net Other Receivables	\$8,051.00	\$7,456.00	\$45,100.00
Due From			

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
391 - Due From Other Funds	\$186,998.00	-	-
410 - Due from State and Federal Government	\$2,911,436.00	\$2,750,523.00	\$4,478,861.00
Total for Due From	\$3,098,434.00	\$2,750,523.00	\$4,478,861.00
Total for Assets	\$4,606,248.00	\$4,255,529.00	\$4,974,704.00
Total for Assets and Deferred Outflows	\$4,606,248.00	\$4,255,529.00	\$4,974,704.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$570,911.00	\$312,887.00	\$137,439.00
601 - Accrued Liabilities	\$124,726.00	\$106,560.00	\$89,657.00
Total for Payables	\$695,637.00	\$419,447.00	\$227,096.00
Due to			
630 - Due To Other Funds	-	-	\$1,229,834.00
Total for Due to	\$0.00	\$0.00	\$1,229,834.00
Other Liabilities			
688 - Other Liabilities customer deposits	\$3,890.00	\$3,260.00	\$29,542.00
Total for Other Liabilities	\$3,890.00	\$3,260.00	\$29,542.00
Total for Liabilities	\$699,527.00	\$422,707.00	\$1,486,472.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$207,637.00	\$162,931.00	\$198,587.00
884 - Reserve For Debt	\$18,383.00	\$17,628.00	\$17,164.00
Total for Restricted Fund Balance	\$226,020.00	\$180,559.00	\$215,751.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$400,000.00	\$465,000.00	\$400,000.00
915 - Assigned Unappropriated Fund Balance	\$3,280,701.00	\$3,187,263.00	\$2,872,481.00
Total for Assigned Fund Balance	\$3,680,701.00	\$3,652,263.00	\$3,272,481.00
Total for Fund Balance	\$3,906,721.00	\$3,832,822.00	\$3,488,232.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,606,248.00	\$4,255,529.00	\$4,974,704.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$175,168.00	\$121,636.00	\$106,488.00
Total for Departmental Income	\$175,168.00	\$121,636.00	\$106,488.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Road striping for other towns and cities</i>	\$158,048.00	\$190,014.00	\$172,601.00
Total for Intergovernmental Charges	\$158,048.00	\$190,014.00	\$172,601.00
Use of Money and Property			
2401 - Interest and Earnings	\$13,266.00	\$6,040.00	\$273.00
Total for Use of Money and Property	\$13,266.00	\$6,040.00	\$273.00
Licenses and Permits			
2590 - Permits Other	\$14,207.00	\$9,866.00	\$12,373.00
Total for Licenses and Permits	\$14,207.00	\$9,866.00	\$12,373.00
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$3,584.00	\$8,475.00	\$7,770.00
2680 - Insurance Recoveries	\$3,485.00	\$10,354.00	\$1,019.00
Total for Sales of Property and Compensation for Loss	\$7,069.00	\$18,829.00	\$8,789.00
Other Revenues			

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2770 - Unclassified sales of county maps	\$1,761.00	\$2,054.00	\$1,179.00
Total for Other Revenues	\$1,761.00	\$2,054.00	\$1,179.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$4,915,417.00	\$4,976,806.00	\$4,152,851.00
3502 - State Aid Suburban Highway Improvement Projects	\$7,130.00	\$21,474.00	\$18,197.00
3589 - State Aid Other Transportation	\$935,394.00	\$121,273.00	\$73,554.00
3960 - State Aid Emergency Disaster Assistance	-	\$52,908.00	\$81,930.00
Total for State Aid	\$5,857,941.00	\$5,172,461.00	\$4,326,532.00
Federal Aid			
4589 - Federal Aid Other Transportation	\$1,121,167.00	\$268,936.00	\$3,728,586.00
4960 - Federal Aid Emergency Disaster Assistance	-	\$66,124.00	\$713,260.00
Total for Federal Aid	\$1,121,167.00	\$335,060.00	\$4,441,846.00
Total for Revenues	\$7,348,627.00	\$5,855,960.00	\$9,070,081.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$7,409,399.00	\$7,692,476.00	\$7,665,612.00
Total for Operating Transfers	\$7,409,399.00	\$7,692,476.00	\$7,665,612.00
Total for Other Sources	\$7,409,399.00	\$7,692,476.00	\$7,665,612.00
Total for Revenues and Other Sources	\$14,758,026.00	\$13,548,436.00	\$16,735,693.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Traffic Control			
33101 - Traffic Control - Personal Services	\$289,816.00	\$296,829.00	\$269,537.00
33102 - Traffic Control - Equipment and Capital Outlay	-	-	\$8,701.00
33104 - Traffic Control - Contractual	\$286,964.00	\$350,633.00	\$329,277.00
33108 - Traffic Control - Employee Benefits	\$202,143.00	\$187,636.00	\$171,417.00
Total for Traffic Control	\$778,923.00	\$835,098.00	\$778,932.00
Total for Public Safety	\$778,923.00	\$835,098.00	\$778,932.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$320,762.00	\$298,978.00	\$272,579.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	-	\$2,690.00
50104 - Highway and Street Administration - Contractual	\$52,332.00	\$27,325.00	\$24,647.00
50108 - Highway and Street Administration - Employee Benefits	\$134,254.00	\$123,534.00	\$122,993.00
50201 - Engineering - Personal Services	\$77,425.00	\$107,713.00	\$112,798.00
50202 - Engineering - Equipment and Capital Outlay	\$7,695.00	\$11,590.00	-
50204 - Engineering - Contractual	\$15,269.00	\$13,656.00	\$13,568.00
50208 - Engineering - Employee Benefits	\$45,969.00	\$48,934.00	\$42,186.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
51101 - Maintenance of Roads - Personal Services	\$1,453,380.00	\$1,502,560.00	\$1,420,325.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	-	\$1,500.00
51104 - Maintenance of Roads - Contractual	\$1,108,879.00	\$1,186,050.00	\$1,485,259.00
51108 - Maintenance of Roads - Employee Benefits	\$1,069,406.00	\$1,076,253.00	\$1,029,243.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$6,913,629.00	\$5,428,488.00	\$8,148,036.00
51201 - Maintenance of Bridges - Personal Services	\$24,912.00	\$4,120.00	\$8,218.00
51204 - Maintenance of Bridges - Contractual	\$59,758.00	\$14,756.00	\$31,793.00
51208 - Maintenance of Bridges - Employee Benefits	\$5,914.00	\$865.00	\$1,673.00
51421 - Snow Removal - Personal Services	\$233,430.00	\$134,430.00	\$185,273.00
51422 - Snow Removal - Equipment and Capital Outlay	\$13,900.00	\$6,000.00	-
51424 - Snow Removal - Contractual	\$2,263,320.00	\$2,320,061.00	\$2,382,239.00
51428 - Snow Removal - Employee Benefits	\$104,969.00	\$63,439.00	\$102,321.00
Total for Highway	\$13,905,203.00	\$12,368,752.00	\$15,387,341.00
Total for Transportation	\$13,905,203.00	\$12,368,752.00	\$15,387,341.00
Total for Expenditures	\$14,684,126.00	\$13,203,850.00	\$16,166,273.00
Total for Expenditures and Other Uses	\$14,684,126.00	\$13,203,850.00	\$16,166,273.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
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	\$3,832,820.00	\$3,488,234.00	\$2,918,814.00
8022 - Restated Fund Balance - Beginning of Year	\$3,832,820.00	\$3,488,234.00	\$2,918,814.00
Add Revenues and Other Sources	\$14,758,026.00	\$13,548,436.00	\$16,735,693.00
Deduct Expenditures and Other Uses	\$14,684,126.00	\$13,203,850.00	\$16,166,273.00
8029 - Fund Balance - End of Year	\$3,906,720.00	\$3,832,820.00	\$3,488,234.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$127,200.00	\$26,274.00
Total for Cash and Cash Equivalents	\$0.00	\$127,200.00	\$26,274.00
Net Other Receivables			
380 - Accounts Receivable	\$5,526.00	\$8,023.00	\$5,651.00
Total for Net Other Receivables	\$5,526.00	\$8,023.00	\$5,651.00
Due From			
391 - Due From Other Funds	\$12,917.00	-	-
410 - Due from State and Federal Government	\$195,225.00	-	\$334,369.00
Total for Due From	\$208,142.00	\$0.00	\$334,369.00
Other Assets			
445 - Inventory of Materials And Supplies	\$549,391.00	\$540,298.00	\$506,084.00
Total for Other Assets	\$549,391.00	\$540,298.00	\$506,084.00
Total for Assets	\$763,059.00	\$675,521.00	\$872,378.00
Total for Assets and Deferred Outflows	\$763,059.00	\$675,521.00	\$872,378.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$94,048.00	\$113,940.00	\$194,093.00
601 - Accrued Liabilities	\$16,765.00	\$15,052.00	\$12,787.00
Total for Payables	\$110,813.00	\$128,992.00	\$206,880.00
Due to			
630 - Due To Other Funds	\$90,897.00	-	-
Total for Due to	\$90,897.00	\$0.00	\$0.00
Total for Liabilities	\$201,710.00	\$128,992.00	\$206,880.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$549,391.00	\$540,298.00	\$506,084.00
Total for Nonspendable Fund Balance	\$549,391.00	\$540,298.00	\$506,084.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$125,000.00
915 - Assigned Unappropriated Fund Balance	\$11,958.00	\$6,231.00	\$34,414.00
Total for Assigned Fund Balance	\$11,958.00	\$6,231.00	\$159,414.00
Total for Fund Balance	\$561,349.00	\$546,529.00	\$665,498.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$763,059.00	\$675,521.00	\$872,378.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$1,084,236.00	\$1,061,998.00	\$1,041,485.00
Total for Departmental Income	\$1,084,236.00	\$1,061,998.00	\$1,041,485.00
Use of Money and Property			
2401 - Interest and Earnings	\$716.00	\$1.00	\$20.00
Total for Use of Money and Property	\$716.00	\$1.00	\$20.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$33,514.00	\$1,945.00	\$2,166.00
2655 - Sales Other	\$276,500.00	\$279,047.00	\$292,018.00
2665 - Sales of Equipment	-	\$23,526.00	\$5,100.00
2680 - Insurance Recoveries	\$6,893.00	-	\$2,380.00
Total for Sales of Property and Compensation for Loss	\$316,907.00	\$304,518.00	\$301,664.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$444.00	-	-
2706 - Grants From Local Governments	-	-	\$1,500.00
2770 - Unclassified <i>Clinton County Soil & Water Conservation District Salt Reduction Grant</i>	\$3,000.00	\$4,433.00	\$765.00
Total for Other Revenues	\$3,444.00	\$4,433.00	\$2,265.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
State Aid			
3501 - State Aid Consolidated Highway Aid	\$586,627.00	\$415,943.00	\$721,285.00
Total for State Aid	\$586,627.00	\$415,943.00	\$721,285.00
Total for Revenues	\$1,991,930.00	\$1,786,893.00	\$2,066,719.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$161,239.00	\$734,466.00	\$24,000.00
Total for Operating Transfers	\$161,239.00	\$734,466.00	\$24,000.00
Total for Other Sources	\$161,239.00	\$734,466.00	\$24,000.00
Total for Revenues and Other Sources	\$2,153,169.00	\$2,521,359.00	\$2,090,719.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	\$365,099.00	\$305,134.00	\$297,561.00
51302 - Machinery - Equipment and Capital Outlay	\$618,975.00	\$1,112,546.00	\$664,635.00
51304 - Machinery - Contractual	\$915,680.00	\$835,420.00	\$957,174.00
51308 - Machinery - Employee Benefits	\$238,594.00	\$224,601.00	\$228,639.00
Total for Highway	\$2,138,348.00	\$2,477,701.00	\$2,148,009.00
Total for Transportation	\$2,138,348.00	\$2,477,701.00	\$2,148,009.00
Total for Expenditures	\$2,138,348.00	\$2,477,701.00	\$2,148,009.00
Total for Expenditures and Other Uses	\$2,138,348.00	\$2,477,701.00	\$2,148,009.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
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	\$546,528.13	\$665,499.13	\$722,789.13
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$162,629.00	-
8022 - Restated Fund Balance - Beginning of Year	\$546,528.13	\$502,870.13	\$722,789.13
Add Revenues and Other Sources	\$2,153,169.00	\$2,521,359.00	\$2,090,719.00
Deduct Expenditures and Other Uses	\$2,138,348.00	\$2,477,701.00	\$2,148,009.00
8029 - Fund Balance - End of Year	\$561,349.13	\$546,528.13	\$665,499.13

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,007,723.00	\$800,184.00	\$1,709,790.00
235 - Cash Customers Deposits	\$116,786.00	\$65,910.00	\$60,857.00
Total for Restricted Cash and Cash Equivalents	\$1,124,509.00	\$866,094.00	\$1,770,647.00
Investments			
450 - Investments in Securities	\$633,571.00	\$499,221.00	-
Total for Investments	\$633,571.00	\$499,221.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$453,901.00	\$395,248.00	\$438,610.00
454 - Leases Receivable	\$10,099,353.00	\$11,264,511.00	\$13,285,096.00
Total for Net Other Receivables	\$10,553,254.00	\$11,659,759.00	\$13,723,706.00
Due From			
391 - Due From Other Funds	\$179,460.00	\$640,799.00	\$758,426.00
410 - Due from State and Federal Government	\$3,350,450.00	\$5,227,926.00	\$5,975,231.00
Total for Due From	\$3,529,910.00	\$5,868,725.00	\$6,733,657.00
Other Assets			

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
480 - Prepaid Expenses	\$100,000.00	\$100,000.00	\$100,000.00
Total for Other Assets	\$100,000.00	\$100,000.00	\$100,000.00
Total for Current Assets	\$15,941,244.00	\$18,993,799.00	\$22,328,010.00
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$24,124,344.00	\$24,232,344.00	\$24,232,344.00
105 - Construction Work In Progress	\$10,516,334.00	\$14,568,662.00	\$7,096,760.00
Total for Non-Depreciable Capital Assets	\$34,640,678.00	\$38,801,006.00	\$31,329,104.00
Depreciable Capital Assets			
102 - Buildings	\$41,012,307.00	\$41,012,307.00	\$41,012,307.00
103 - Improvements Other Than Buildings	\$91,542,048.00	\$91,465,773.00	\$87,625,798.00
104 - Machinery and Equipment	\$7,447,443.00	\$7,662,478.00	\$8,082,444.00
106 - Infrastructure	\$28,124,146.00	\$28,124,146.00	\$28,124,146.00
107 - Other Capital Assets	\$79,022,245.00	\$72,648,995.00	\$72,586,004.00
Total for Depreciable Capital Assets	\$247,148,189.00	\$240,913,699.00	\$237,430,699.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$11,982,674.00)	(\$11,169,770.00)	(\$10,356,866.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$46,782,185.00)	(\$42,172,514.00)	(\$37,660,749.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$5,596,874.00)	(\$5,861,910.00)	(\$6,101,712.00)
116 - Accumulated Depreciation Infrastructure	(\$25,958,342.00)	(\$24,514,474.00)	(\$23,070,605.00)
117 - Accumulated Depreciation Other Capital Assets	(\$41,715,050.00)	(\$37,968,382.00)	(\$34,371,540.00)

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Total for Accumulated Depreciation	(\$132,035,125.00)	(\$121,687,050.00)	(\$111,561,472.00)
Total for Non-Current Assets	\$149,753,742.00	\$158,027,655.00	\$157,198,331.00
Total for Assets	\$165,694,986.00	\$177,021,454.00	\$179,526,341.00
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	\$528,587.00	\$825,489.00	\$692,514.00
496 - Deferred Outflow of Resources Pensions	\$731,654.00	\$961,874.00	\$1,065,000.00
Total for Deferred Outflows of Resources	\$1,260,241.00	\$1,787,363.00	\$1,757,514.00
Total for Deferred Outflows	\$1,260,241.00	\$1,787,363.00	\$1,757,514.00
Total for Assets and Deferred Outflows	\$166,955,227.00	\$178,808,817.00	\$181,283,855.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	\$1,211,856.00	\$2,039,513.00	\$3,016,661.00
601 - Accrued Liabilities	\$145,221.00	\$121,491.00	\$75,635.00
615 - Customers Deposits	\$121,565.00	\$70,689.00	\$70,637.00
651 - Accrued Interest Payable	\$84,042.00	\$84,042.00	\$89,160.00
730 - Guaranty & Bid Deposits	-	-	\$25,224.00
Total for Payables	\$1,562,684.00	\$2,315,735.00	\$3,277,317.00
Due to			
630 - Due To Other Funds	\$1,418,979.00	\$3,786,814.00	\$1,636,991.00
Total for Due to	\$1,418,979.00	\$3,786,814.00	\$1,636,991.00
Other Current Liabilities			
688 - Other Liabilities	\$100,914.00	\$60,324.00	-
<i>Deferred Lease Revenue</i>			
Total for Other Current Liabilities	\$100,914.00	\$60,324.00	\$0.00
Total for Current Liabilities	\$3,082,577.00	\$6,162,873.00	\$4,914,308.00
Long-Term Obligations			

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$1,214,732.00	\$1,054,094.00	\$1,432,431.00
683 - Other Post Employment Benefits	\$3,417,570.00	\$4,757,382.00	\$3,944,639.00
687 - Compensated Absences	\$312,222.00	\$276,209.00	\$254,128.00
Total for Other Long-Term Obligations	\$4,944,524.00	\$6,087,685.00	\$5,631,198.00
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	\$38,087.00
Total for Notes Payable	\$0.00	\$0.00	\$38,087.00
Debt Obligations			
628 - Bonds Payable	\$26,385,000.00	\$27,950,000.00	\$29,460,000.00
Total for Debt Obligations	\$26,385,000.00	\$27,950,000.00	\$29,460,000.00
Total for Long-Term Obligations	\$31,329,524.00	\$34,037,685.00	\$35,129,285.00
Total for Liabilities	\$34,412,101.00	\$40,200,558.00	\$40,043,593.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources related to OPEB & GASB87-Leases	\$12,437,372.00	\$12,380,174.00	\$14,823,506.00
697 - Deferred Inflow of Resources Pensions	\$134,030.00	\$622,276.00	\$189,472.00
Total for Deferred Inflows of Resources	\$12,571,402.00	\$13,002,450.00	\$15,012,978.00
Total for Deferred Inflows	\$12,571,402.00	\$13,002,450.00	\$15,012,978.00

County of Clinton
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For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$123,021,594.00	\$128,862,938.00	\$126,325,809.00
922 - Net Assets Restricted for Debt	\$674,900.00	\$542,372.00	\$970,441.00
923 - Net Assets Restricted for Other Purposes	\$1,076,549.00	\$883,387.00	\$853,215.00
RESERVES			
Total for Restricted Net Position	\$124,773,043.00	\$130,288,697.00	\$128,149,465.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	(\$4,801,319.00)	(\$4,682,888.00)	(\$1,922,181.00)
Total for Unrestricted Net Position	(\$4,801,319.00)	(\$4,682,888.00)	(\$1,922,181.00)
Total for Net Position	\$119,971,724.00	\$125,605,809.00	\$126,227,284.00
Total for Liabilities, Deferred Inflows and Net Position	\$166,955,227.00	\$178,808,817.00	\$181,283,855.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
1770 - Airport Fees and Rentals	\$1,709,200.00	\$1,788,866.00	\$1,283,606.00
1774 - Airport Concessions	\$270,598.00	\$234,546.00	\$244,364.00
Total for Departmental Income	\$1,979,798.00	\$2,023,412.00	\$1,527,970.00
Use of Money and Property			
2401 - Interest and Earnings	\$74,523.00	\$518,419.00	\$63,895.00
2410 - Rental of Real Property	\$1,540,854.00	\$759,912.00	\$2,246,183.00
2421 - Lease Payments Collected	\$1,165,158.00	\$1,209,934.00	-
Total for Use of Money and Property	\$2,780,535.00	\$2,488,265.00	\$2,310,078.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$20,859.00	\$34,037.00	\$41,488.00
2655 - Sales Other	\$84,369.00	\$103,996.00	\$80,419.00
2675 - Gain on Disposition of Assets	\$107,288.00	-	-
2680 - Insurance Recoveries	\$26,275.00	-	-
Total for Sales of Property and Compensation for Loss	\$238,791.00	\$138,033.00	\$121,907.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$4.00	\$1,089.00
2770 - Unclassified	\$17,458.00	\$31,780.00	\$375,534.00
<i>Expense reimbursements for labor costs for equipment repair</i>			

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Other Revenues	\$17,458.00	\$31,784.00	\$376,623.00
State Aid			
3589 - State Aid Other Transportation	\$47,744.00	\$211,628.00	\$659,849.00
Total for State Aid	\$47,744.00	\$211,628.00	\$659,849.00
Federal Aid			
4589 - Federal Aid Other Transportation	\$9,715,192.00	\$12,743,947.00	\$10,014,420.00
Total for Federal Aid	\$9,715,192.00	\$12,743,947.00	\$10,014,420.00
Total for Revenues	\$14,779,518.00	\$17,637,069.00	\$15,010,847.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$6,386,872.00	\$7,363,106.00	\$7,288,171.00
Total for Operating Transfers	\$6,386,872.00	\$7,363,106.00	\$7,288,171.00
Total for Other Sources	\$6,386,872.00	\$7,363,106.00	\$7,288,171.00
Total for Revenues and Other Sources	\$21,166,390.00	\$25,000,175.00	\$22,299,018.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	\$10,940,818.00	\$10,742,957.00	\$10,748,573.00
Total for Special Items	\$10,940,818.00	\$10,742,957.00	\$10,748,573.00
Total for General Government Support	\$10,940,818.00	\$10,742,957.00	\$10,748,573.00
Transportation			
Public Transportation			
56101 - Airport - Personal Services	\$2,452,028.00	\$2,076,943.00	\$1,819,049.00
56104 - Airport - Contractual	\$11,321,068.00	\$10,328,021.00	\$7,967,091.00
56108 - Airport - Employee Benefits	\$1,080,179.00	\$1,442,202.00	\$1,448,765.00
Total for Public Transportation	\$14,853,275.00	\$13,847,166.00	\$11,234,905.00
Total for Transportation	\$14,853,275.00	\$13,847,166.00	\$11,234,905.00
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	\$981,119.00	\$1,030,527.00	\$1,082,575.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$1,000.00	\$4,014.00

County of Clinton
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**EA - Enterprise Airport
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	\$981,119.00	\$1,031,527.00	\$1,086,589.00
Total for Debt Service	\$981,119.00	\$1,031,527.00	\$1,086,589.00
Total for Expenditures	\$26,775,212.00	\$25,621,650.00	\$23,070,067.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer Close Airport Capital Project 1801	\$25,276.00	-	\$7,116.00
Total for Interfund Transfers	\$25,276.00	\$0.00	\$7,116.00
Total for Interfund Transfers	\$25,276.00	\$0.00	\$7,116.00
Total for Other Uses	\$25,276.00	\$0.00	\$7,116.00
Total for Expenditures and Other Uses	\$26,800,488.00	\$25,621,650.00	\$23,077,183.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$125,605,809.00	\$126,227,284.00	\$127,005,449.00
8022 - Restated Net Position - Beginning of Year	\$125,605,809.00	\$126,227,284.00	\$127,005,449.00
Add Revenues and Other Sources	\$21,166,390.00	\$25,000,175.00	\$22,299,018.00
Deduct Expenditures and Other Uses	\$26,800,488.00	\$25,621,650.00	\$23,077,183.00
8029 - Net Position - End of Year	\$119,971,711.00	\$125,605,809.00	\$126,227,284.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$1,593,656.00	\$1,539,913.00	\$1,628,801.00
2499 - Est Rev - Use of Money and Property	\$2,740,921.00	\$2,486,931.00	\$2,253,325.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$119,000.00	\$125,000.00	\$135,625.00
2799 - Est Rev - Other Revenues	-	-	\$141,700.00
3099 - Est Rev - State Aid	\$3,127,252.00	\$3,210,640.00	\$2,946,807.00
4099 - Est Rev - Federal Aid	\$1,612,144.00	\$1,630,168.00	\$12,249,429.00
Total for Estimated Revenue	\$9,192,973.00	\$8,992,652.00	\$19,355,687.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$5,813,794.00	\$5,905,002.00	\$5,183,996.00
7099 - Appropriated Restricted Net Assets	\$325,596.00	\$322,559.00	\$521,295.00
Total for Estimated Other Sources	\$6,139,390.00	\$6,227,561.00	\$5,705,291.00
Total for Estimated Revenues and Other Sources	\$15,332,363.00	\$15,220,213.00	\$25,060,978.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EA - Enterprise Airport
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$12,786,981.00	\$12,674,094.00	\$22,476,245.00
Total for Estimated Appropriations	\$12,786,981.00	\$12,674,094.00	\$22,476,245.00
Estimated Other Uses			
9899 - App - Debt Service	\$2,545,382.00	\$2,546,119.00	\$2,584,733.00
Total for Estimated Other Uses	\$2,545,382.00	\$2,546,119.00	\$2,584,733.00
Total for Estimated Appropriations and Other Uses	\$15,332,363.00	\$15,220,213.00	\$25,060,978.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Current Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$2,437,998.00	\$4,434,512.00
210 - Petty Cash	-	\$2,200.00	\$2,200.00
Total for Cash and Cash Equivalents	\$0.00	\$2,440,198.00	\$4,436,712.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	\$50,012.00	\$48,749.00
235 - Cash Customers Deposits	-	\$72,851.00	\$74,164.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$122,863.00	\$122,913.00
Investments			
450 - Investments in Securities	-	\$5,151,364.00	\$3,668,970.00
Total for Investments	\$0.00	\$5,151,364.00	\$3,668,970.00
Net Other Receivables			
380 - Accounts Receivable	-	\$462,532.00	\$351,782.00
389 - Allowance For Receivables	-	(\$220,000.00)	(\$200,000.00)
Total for Net Other Receivables	\$0.00	\$242,532.00	\$151,782.00
Other Assets			

County of Clinton
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For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
445 - Inventory of Materials And Supplies	-	\$42,819.00	\$47,393.00
Total for Other Assets	\$0.00	\$42,819.00	\$47,393.00
Total for Current Assets	\$0.00	\$7,999,776.00	\$8,427,770.00
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	-	\$1.00	\$1.00
Total for Non-Depreciable Capital Assets	\$0.00	\$1.00	\$1.00
Depreciable Capital Assets			
102 - Buildings	-	\$4,430,245.00	\$4,429,797.00
104 - Machinery and Equipment	-	\$782,162.00	\$785,481.00
Total for Depreciable Capital Assets	\$0.00	\$5,212,407.00	\$5,215,278.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	-	(\$3,937,505.00)	(\$3,835,813.00)
113 - Accumulated Depreciation Improvements Other than Buildings	-	(\$725,222.00)	(\$713,818.00)
Total for Accumulated Depreciation	\$0.00	(\$4,662,727.00)	(\$4,549,631.00)
Total for Non-Current Assets	\$0.00	\$549,681.00	\$665,648.00
Total for Assets	\$0.00	\$8,549,457.00	\$9,093,418.00
Deferred Outflows			

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	-	\$3,148,474.00	\$3,372,188.00
496 - Deferred Outflow of Resources Pensions	-	\$1,967,240.00	\$2,101,919.00
Total for Deferred Outflows of Resources	\$0.00	\$5,115,714.00	\$5,474,107.00
Total for Deferred Outflows	\$0.00	\$5,115,714.00	\$5,474,107.00
Total for Assets and Deferred Outflows	\$0.00	\$13,665,171.00	\$14,567,525.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Current Liabilities			
Payables			
600 - Accounts Payable	-	\$105,357.00	\$106,383.00
601 - Accrued Liabilities	-	\$190,366.00	\$165,810.00
615 - Customers Deposits	-	\$72,851.00	\$74,164.00
Total for Payables	\$0.00	\$368,574.00	\$346,357.00
Due to			
631 - Due To Other Governments	-	\$276.00	\$355,998.00
Total for Due to	\$0.00	\$276.00	\$355,998.00
Other Current Liabilities			
688 - Other Liabilities	-	-	\$14,350.00
Total for Other Current Liabilities	\$0.00	\$0.00	\$14,350.00
Total for Current Liabilities	\$0.00	\$368,850.00	\$716,705.00
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	-	\$2,393,706.00	\$3,098,995.00
683 - Other Post Employment Benefits	-	\$13,944,059.00	\$12,698,447.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
687 - Compensated Absences	-	\$401,961.00	\$478,645.00
Total for Other Long-Term Obligations	\$0.00	\$16,739,726.00	\$16,276,087.00
Total for Long-Term Obligations	\$0.00	\$16,739,726.00	\$16,276,087.00
Total for Liabilities	\$0.00	\$17,108,576.00	\$16,992,792.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	\$7,211,297.00	\$9,147,568.00
697 - Deferred Inflow of Resources Pensions	-	\$1,288,890.00	\$366,821.00
Total for Deferred Inflows of Resources	\$0.00	\$8,500,187.00	\$9,514,389.00
Total for Deferred Inflows	\$0.00	\$8,500,187.00	\$9,514,389.00
Net Position			
Restricted Net Position			
920 - Net Assets Invested in Capital Assets Net of Related Debt	-	\$549,681.00	\$665,648.00
921 - Net Assets Restricted for Capital Projects	-	\$50,012.00	\$48,749.00
Total for Restricted Net Position	\$0.00	\$599,693.00	\$714,397.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	-	(\$12,543,285.00)	(\$12,654,053.00)
Total for Unrestricted Net Position	\$0.00	(\$12,543,285.00)	(\$12,654,053.00)
Total for Net Position	\$0.00	(\$11,943,592.00)	(\$11,939,656.00)

County of Clinton
Annual Financial Report
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EF - Enterprise Health Related Facility
Statement of Net Position

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Net Position	\$0.00	\$13,665,171.00	\$14,567,525.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
1650 - Public Nursing Home Income	\$8,252,760.00	\$6,644,333.00	\$5,345,705.00
Total for Departmental Income	\$8,252,760.00	\$6,644,333.00	\$5,345,705.00
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$8,191,253.00	-	-
2675 - Gain on Disposition of Assets	\$2,000,000.00	-	-
Total for Sales of Property and Compensation for Loss	\$10,191,253.00	\$0.00	\$0.00
Other Revenues			
2770 - Unclassified <i>Interest Income, misc revenue, HCRA revenue and Employee Recognition Revenue</i>	\$247,480.00	\$364,893.00	\$656,432.00
Total for Other Revenues	\$247,480.00	\$364,893.00	\$656,432.00
Total for Revenues	\$18,691,493.00	\$7,009,226.00	\$6,002,137.00
Total for Revenues and Other Sources	\$18,691,493.00	\$7,009,226.00	\$6,002,137.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19944 - Depreciation - Contractual	\$112,885.00	\$123,889.00	\$130,140.00
19954 - Loss On Disposal of Fixed Assets - Contractual	\$477,399.00	-	-
Total for Special Items	\$590,284.00	\$123,889.00	\$130,140.00
Total for General Government Support	\$590,284.00	\$123,889.00	\$130,140.00
Health			
Other Health			
45301 - Public Nursing Home - Personal Services	\$4,037,970.00	\$3,797,619.00	\$3,869,876.00
45304 - Public Nursing Home - Contractual	\$1,677,927.00	\$1,426,317.00	\$1,406,239.00
45308 - Public Nursing Home - Employee Benefits	\$441,722.00	\$1,665,337.00	\$2,088,921.00
Total for Other Health	\$6,157,619.00	\$6,889,273.00	\$7,365,036.00
Total for Health	\$6,157,619.00	\$6,889,273.00	\$7,365,036.00
Debt Service			
Debt Service			
97107 - Serial Bonds - Debt Interest	-	-	\$3,750.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	\$0.00	\$0.00	\$3,750.00
Total for Debt Service	\$0.00	\$0.00	\$3,750.00
Total for Expenditures	\$6,747,903.00	\$7,013,162.00	\$7,498,926.00
Total for Expenditures and Other Uses	\$6,747,903.00	\$7,013,162.00	\$7,498,926.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	(\$11,943,590.00)	(\$11,939,654.00)	(\$10,442,865.00)
8022 - Restated Net Position - Beginning of Year	(\$11,943,590.00)	(\$11,939,654.00)	(\$10,442,865.00)
Add Revenues and Other Sources	\$18,691,493.00	\$7,009,226.00	\$6,002,137.00
Deduct Expenditures and Other Uses	\$6,747,903.00	\$7,013,162.00	\$7,498,926.00
8029 - Net Position - End of Year	\$0.00	(\$11,943,590.00)	(\$11,939,654.00)

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**EF - Enterprise Health Related Facility
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	-	\$5,319,770.00	\$5,325,370.00
2499 - Est Rev - Use of Money and Property	-	\$200,000.00	\$150,000.00
2799 - Est Rev - Other Revenues	-	\$1,265,377.00	\$1,363,177.00
Total for Estimated Revenue	\$0.00	\$6,785,147.00	\$6,838,547.00
Total for Estimated Revenues and Other Sources	\$0.00	\$6,785,147.00	\$6,838,547.00

County of Clinton
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**EF - Enterprise Health Related Facility
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
4999 - App - Health	-	\$4,803,396.00	\$4,901,000.00
9199 - App - Employee Benefits	-	\$1,981,751.00	\$1,937,547.00
Total for Estimated Appropriations	\$0.00	\$6,785,147.00	\$6,838,547.00
Total for Estimated Appropriations and Other Uses	\$0.00	\$6,785,147.00	\$6,838,547.00

County of Clinton
Annual Financial Report
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**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	\$755,526.00	\$847,173.00	\$946,695.00
Total for Cash and Cash Equivalents	\$755,526.00	\$847,173.00	\$946,695.00
Due From			
391 - Due From Other Funds	-	\$48,994.00	\$105,380.00
410 - Due from State and Federal Government	-	-	\$796,415.00
440 - Due from Other Governments	\$25,321.00	\$50,321.00	\$75,321.00
<i>Due from Clinton Community College for project NIN</i>			
Total for Due From	\$25,321.00	\$99,315.00	\$977,116.00
Total for Assets	\$780,847.00	\$946,488.00	\$1,923,811.00
Total for Assets and Deferred Outflows	\$780,847.00	\$946,488.00	\$1,923,811.00

County of Clinton
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**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	\$341.00	\$41,666.00	\$112,832.00
Total for Payables	\$341.00	\$41,666.00	\$112,832.00
Due to			
630 - Due To Other Funds	\$56,989.00	\$37,457.00	\$852,566.00
Total for Due to	\$56,989.00	\$37,457.00	\$852,566.00
Notes Payable			
626 - Bond Anticipation Notes Payable	-	\$4,430,000.00	\$5,170,000.00
Total for Notes Payable	\$0.00	\$4,430,000.00	\$5,170,000.00
Total for Liabilities	\$57,330.00	\$4,509,123.00	\$6,135,398.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$723,517.00	-	-
Total for Assigned Fund Balance	\$723,517.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	(\$3,562,635.00)	(\$4,211,587.00)

County of Clinton
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**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Unassigned Fund Balance	\$0.00	(\$3,562,635.00)	(\$4,211,587.00)
Total for Fund Balance	\$723,517.00	(\$3,562,635.00)	(\$4,211,587.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$780,847.00	\$946,488.00	\$1,923,811.00

County of Clinton
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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			
Intergovernmental Charges			
2397 - Capital Projects Other Governments	-	-	\$29,137.00
Total for Intergovernmental Charges	\$0.00	\$0.00	\$29,137.00
Other Revenues			
2770 - Unclassified	-	\$49,606.00	-
Total for Other Revenues	\$0.00	\$49,606.00	\$0.00
State Aid			
3285 - State Aid Community College Construction	-	-	\$50,268.00
Total for State Aid	\$0.00	\$0.00	\$50,268.00
Total for Revenues	\$0.00	\$49,606.00	\$79,405.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$832,551.00	\$1,695,214.00	\$2,666,209.00
Total for Operating Transfers	\$832,551.00	\$1,695,214.00	\$2,666,209.00
Proceeds of Obligations			
5710 - Serial Bonds	\$2,045,000.00	-	-
5731 - BANS Redeemed from Appropriations	\$2,385,000.00	\$740,000.00	\$540,000.00

County of Clinton
Annual Financial Report
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Proceeds of Obligations	\$4,430,000.00	\$740,000.00	\$540,000.00
Total for Other Sources	\$5,262,551.00	\$2,435,214.00	\$3,206,209.00
Total for Revenues and Other Sources	\$5,262,551.00	\$2,484,820.00	\$3,285,614.00

County of Clinton
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	\$938,749.00	\$1,822,680.00	\$2,367,751.00
Total for Shared Services	\$938,749.00	\$1,822,680.00	\$2,367,751.00
Total for General Government Support	\$938,749.00	\$1,822,680.00	\$2,367,751.00
Education			
Community College			
24972 - Community College Capital Projects - Equipment and Capital Outlay	\$37,650.00	\$13,188.00	\$113,704.00
Total for Community College	\$37,650.00	\$13,188.00	\$113,704.00
Total for Education	\$37,650.00	\$13,188.00	\$113,704.00
Total for Expenditures	\$976,399.00	\$1,835,868.00	\$2,481,455.00
Total for Expenditures and Other Uses	\$976,399.00	\$1,835,868.00	\$2,481,455.00

County of Clinton
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	(\$3,562,632.49)	(\$4,211,584.49)	(\$5,015,743.49)
8022 - Restated Fund Balance - Beginning of Year	(\$3,562,632.49)	(\$4,211,584.49)	(\$5,015,743.49)
Add Revenues and Other Sources	\$5,262,551.00	\$2,484,820.00	\$3,285,614.00
Deduct Expenditures and Other Uses	\$976,399.00	\$1,835,868.00	\$2,481,455.00
8029 - Fund Balance - End of Year	\$723,519.51	(\$3,562,632.49)	(\$4,211,584.49)

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,371,163.00	\$2,179,885.00	\$3,415,242.00
205 - Cash Court and Trust	\$2,913,374.00	\$1,757,219.00	\$47,447.00
Total for Cash and Cash Equivalents	\$5,284,537.00	\$3,937,104.00	\$3,462,689.00
Due From			
391 - Due From Other Funds	\$166,929.00	\$173,658.00	\$138,862.00
Total for Due From	\$166,929.00	\$173,658.00	\$138,862.00
Total for Assets	\$5,451,466.00	\$4,110,762.00	\$3,601,551.00
Total for Assets and Deferred Outflows	\$5,451,466.00	\$4,110,762.00	\$3,601,551.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$62,240.00
758 - Mortgage Tax	\$547,017.00	\$598,920.00	\$625,362.00
Total for Due to	\$547,017.00	\$598,920.00	\$687,602.00
Other Liabilities			
688 - Other Liabilities <i>Custodial funds held for Probation and Sheriff's Dept., Patient Funds from Nursing Home</i>	\$42,749.00	\$6,545.00	\$77,906.00
Total for Other Liabilities	\$42,749.00	\$6,545.00	\$77,906.00
Total for Liabilities	\$589,766.00	\$605,465.00	\$765,508.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>custodial funds collected by the County Clerk that pass through to other gov'ts and the NYS DMV</i>	\$579,527.00	\$575,404.00	\$1,558,354.00
Total for Restricted Net Position	\$579,527.00	\$575,404.00	\$1,558,354.00
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$4,282,173.00	\$2,929,893.00	\$1,277,691.00
Total for Unrestricted Net Position	\$4,282,173.00	\$2,929,893.00	\$1,277,691.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Total for Net Position	\$4,861,700.00	\$3,505,297.00	\$2,836,045.00
Total for Liabilities, Deferred Inflows and Net Position	\$5,451,466.00	\$4,110,762.00	\$3,601,553.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified <i>custodial funds collected for mortgage taxes; restitution, court, social services, and other amounts for individuals; bail deposits; and County clerk fees passed through to other governments and the NYS DMV</i>	\$16,720,557.00	\$27,085,188.00	\$34,901,739.00
Total for Miscellaneous	\$16,720,557.00	\$27,085,188.00	\$34,901,739.00
Total for Revenues	\$16,720,557.00	\$27,085,188.00	\$34,901,739.00
Total for Revenues and Other Sources	\$16,720,557.00	\$27,085,188.00	\$34,901,739.00

County of Clinton
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**TC - Custodial
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual <i>custodial funds distributed for mortgage taxes; restitution, court, social services, and other amounts for individuals; bail deposits; and County clerk fees passed through to other governments and the NYS DMV</i>	\$15,364,153.00	\$26,415,962.00	\$35,856,949.00
Total for Special Items	\$15,364,153.00	\$26,415,962.00	\$35,856,949.00
Total for General Government Support	\$15,364,153.00	\$26,415,962.00	\$35,856,949.00
Total for Expenditures	\$15,364,153.00	\$26,415,962.00	\$35,856,949.00
Total for Expenditures and Other Uses	\$15,364,153.00	\$26,415,962.00	\$35,856,949.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$3,505,297.00	\$2,836,071.00	\$3,791,281.00
8022 - Restated Net Position - Beginning of Year	\$3,505,297.00	\$2,836,071.00	\$3,791,281.00
Add Revenues and Other Sources	\$16,720,557.00	\$27,085,188.00	\$34,901,739.00
Deduct Expenditures and Other Uses	\$15,364,153.00	\$26,415,962.00	\$35,856,949.00
8029 - Net Position - End of Year	\$4,861,701.00	\$3,505,297.00	\$2,836,071.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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	\$2,855,912.00	\$2,564,256.00	\$2,564,256.00
105 - Construction Work In Progress	\$12,914,805.00	\$15,467,886.00	\$10,975,899.00
Total for Non-Depreciable Capital Assets	\$15,770,717.00	\$18,032,142.00	\$13,540,155.00
Depreciable Capital Assets			
102 - Buildings	\$34,227,292.00	\$19,393,386.00	\$19,393,386.00
103 - Improvements Other Than Buildings	\$98,786,068.00	\$94,232,886.00	\$92,650,279.00
104 - Machinery and Equipment	\$31,692,979.00	\$36,020,796.00	\$38,833,852.00
106 - Infrastructure	\$144,839,649.00	\$144,839,649.00	\$144,832,295.00
107 - Other Capital Assets	\$44,822,779.00	\$40,717,733.00	\$39,475,037.00
122 - Intangible Lease Asset - Buildings	\$1,158,891.00	\$1,158,891.00	\$1,443,684.00
124 - Intangible Lease Asset - Machinery and Equipment	\$267,259.00	\$267,259.00	\$274,785.00
Total for Depreciable Capital Assets	\$355,794,917.00	\$336,630,600.00	\$336,903,318.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$14,489,722.00)	(\$13,931,073.00)	(\$13,599,742.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$69,943,632.00)	(\$66,703,902.00)	(\$63,342,568.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$19,881,670.00)	(\$21,404,492.00)	(\$21,365,779.00)
116 - Accumulated Depreciation Infrastructure	(\$109,743,870.00)	(\$108,411,653.00)	(\$107,078,650.00)
117 - Accumulated Depreciation Other Capital Assets	(\$35,628,145.00)	(\$34,341,554.00)	(\$32,535,174.00)
132 - Accumulated Amortization, Intangible Lease Asset - Buildings	(\$420,297.00)	(\$318,301.00)	(\$712,945.00)

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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

	12/31/2025	12/31/2024	12/31/2023
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$106,904.00)	(\$53,452.00)	(\$219,828.00)
Total for Accumulated Depreciation	(\$250,214,240.00)	(\$245,164,427.00)	(\$238,854,686.00)
Total for Non-Current Assets	\$121,351,394.00	\$109,498,315.00	\$111,588,787.00

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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	\$7,455,000.00	\$6,700,000.00	\$7,935,000.00
685 - Installment Purchase Contract Debt	\$3,800,732.00	\$4,215,700.00	\$4,618,581.00
Total for Debt Obligations	\$11,255,732.00	\$10,915,700.00	\$12,553,581.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$21,902,022.00	\$20,144,731.00	\$28,615,158.00
682 - Lease Liability	\$1,016,216.00	\$1,155,487.00	\$707,605.00
683 - Other Post Employment Benefits	\$138,352,996.00	\$183,424,551.00	\$163,957,770.00
684 - Landfill Closure and Post Closure Liability	\$1,792,350.00	\$1,655,850.00	\$1,655,850.00
687 - Compensated Absences	\$11,214,889.00	\$10,900,834.00	\$7,569,397.00
Total for Other Long-Term Obligations	\$174,278,473.00	\$217,281,453.00	\$202,505,780.00
Total for Long-Term Obligations	\$185,534,205.00	\$228,197,153.00	\$215,059,361.00

County of Clinton
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

County of Clinton
Annual Financial Report
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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	\$34,650,000.00	\$2,045,000.00	\$2,855,000.00	\$0.00	\$0.00	\$0.00	\$33,840,000.00
Bond Anticipation Note	\$4,430,000.00	\$0.00	\$2,385,000.00	\$2,045,000.00	\$0.00	\$0.00	\$0.00
Installment Purchase Contract	\$4,215,699.00	\$0.00	\$414,968.00	\$0.00	\$0.00	\$0.00	\$3,800,731.00
Total	\$43,295,699.00	\$2,045,000.00	\$5,654,968.00	\$2,045,000.00	\$0.00	\$0.00	\$37,640,731.00

County of Clinton
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For the Fiscal Period 01/01/2025 - 12/31/2025

**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 Airport Terminal Expansion 2018		6/7/18	6/1/38	\$27,950,000.00	\$0.00	\$1,565,000.00	\$0.00	\$0.00	\$0.00	\$26,385,000.00
Bond 2017 Jail & HSC Bldg		7/6/17	7/15/29	\$6,700,000.00	\$0.00	\$1,290,000.00	\$0.00	\$0.00	\$0.00	\$5,410,000.00
Bond 2017 CCC Moore Buidling		7/24/25	7/15/30	\$0.00	\$2,045,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,045,000.00
Bond Anticipation Note 2017 CCC Moore Building		8/2/18	7/15/30	\$4,430,000.00	\$0.00	\$2,385,000.00	\$2,045,000.00	\$0.00	\$0.00	\$0.00
Installment Purchase Contract 2018 Emergency Equipment		1/1/18	7/1/33	\$4,215,699.00	\$0.00	\$414,968.00	\$0.00	\$0.00	\$0.00	\$3,800,731.00

County of Clinton
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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$3,340,000.00	\$1,151,925.00	\$4,491,925.00	\$30,500,000.00
2027	\$3,425,000.00	\$1,049,256.00	\$4,474,256.00	\$27,075,000.00
2028	\$3,500,000.00	\$939,281.00	\$4,439,281.00	\$23,575,000.00
2029	\$3,595,000.00	\$823,119.00	\$4,418,119.00	\$19,980,000.00
2030	\$2,310,000.00	\$703,431.00	\$3,013,431.00	\$17,670,000.00
2031	\$1,940,000.00	\$614,756.00	\$2,554,756.00	\$15,730,000.00
2032	\$2,010,000.00	\$545,631.00	\$2,555,631.00	\$13,720,000.00
2033	\$2,085,000.00	\$473,969.00	\$2,558,969.00	\$11,635,000.00
2034	\$2,160,000.00	\$399,681.00	\$2,559,681.00	\$9,475,000.00
2035	\$2,240,000.00	\$321,281.00	\$2,561,281.00	\$7,235,000.00
2036	\$2,325,000.00	\$238,541.00	\$2,563,541.00	\$4,910,000.00
2037	\$2,410,000.00	\$148,200.00	\$2,558,200.00	\$2,500,000.00
2038	\$2,500,000.00	\$50,000.00	\$2,550,000.00	\$0.00

County of Clinton
Annual Financial Report
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Total	\$33,840,000.00	\$7,459,071.00	\$41,299,071.00	
\$33,840,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5213	Checking	EA	\$121,786.19	\$0.00	(\$5,000.00)	\$0.00	\$116,786.19
2621	Checking	A	\$25,612.00	\$0.00	\$0.00	\$0.00	\$25,612.00
6364	Checking	A	\$127,985.59	\$0.00	(\$45,316.87)	\$0.00	\$82,668.72
6351	Checking	A	\$463,197.11	\$0.00	(\$355,991.01)	\$0.00	\$107,206.10
6330	Checking	A	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
6331	Checking	A	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
5190	Checking	TC	\$291,355.48	\$0.00	\$0.00	\$0.00	\$291,355.48
5923	Savings	A	\$31,886.92	\$0.00	(\$86.88)	\$0.00	\$31,800.04
6432	Savings	A	\$3,719,655.55	\$0.00	\$0.00	(\$85,362.34)	\$3,634,293.21
1952	Checking	TC	\$1,405,676.73	\$0.00	(\$187,155.63)	(\$901.60)	\$1,217,619.50
2074	Checking	H	\$1,490,442.44	\$0.00	(\$734,916.20)	\$0.00	\$755,526.24
4379	Checking	A, CL, D	\$7,666,639.30	\$679,511.96	(\$3,804,182.18)	(\$100.88)	\$4,541,868.20

County of Clinton
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
108	Savings	A, CL, D	\$1,465,692.14	\$500,100.00	(\$383,343.21)	\$0.00	\$1,582,448.93
228	Savings	TC	\$53,954.09	\$0.00	\$0.00	\$0.00	\$53,954.09
229	Savings	TC	\$2,859,419.65	\$0.00	\$0.00	\$0.00	\$2,859,419.65
3200	Checking	TC	\$7,808.69	\$0.00	\$0.00	\$0.00	\$7,808.69
3500	Savings	TC	\$38,963.29	\$0.00	\$0.00	\$0.00	\$38,963.29
1200	Checking	TC	\$815,416.44	\$0.00	\$0.00	\$0.00	\$815,416.44
4528	Checking	A	\$134,735.53	\$0.00	(\$82.95)	\$0.00	\$134,652.58
4340	Checking	A	\$81,150.05	\$0.00	\$0.00	\$0.00	\$81,150.05
2100	Checking	A	\$2,013,856.51	\$0.00	(\$137,336.91)	\$0.00	\$1,876,519.60
Total			\$22,825,233.70	\$1,179,611.96	(\$5,653,411.84)	(\$86,364.82)	\$18,265,069.00
Total Cash From Financials							\$18,265,068.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$22,825,233.70
FDIC Insurance	\$5,750,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$29,791,276.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$35,541,276.00

Investments and Collateralization of Investments

Investments From Financials	\$55,815,223.00
Market Value as of Fiscal Year End Date	\$55,815,223.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$55,898,784.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
648	34		407

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Police Retirement	\$1,892,148.00	101			
Fire Retirement					
Local Pension Fund					
Social Security	\$3,643,708.00	648	34		
Worker's Compensation	\$789,665.00	646	5		
Life Insurance					
Unemployment Insurance	\$41,799.00	646	5		
Disability Insurance					
Hospital, Medical and Dental Insurance	\$14,772,212.00	452	2		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other					
State Retirement System	\$5,586,343.00	577	8		30
Total Employee Benefits Paid	\$26,725,875.00				