

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

Town of Darien
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, Stephen Ferry Jr. (LG180321800000A), hereby certify that I am the Chief Financial Officer of the Town of Darien, and that the information provided in the Annual Financial Report of the Town of Darien for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	1
A - General	2
DA - Highway Town-wide	17
H - Capital Projects	27
SF - Special District(s) Fire Protection	35
SS - Special District(s) Sewer	40
SW - Special District(s) Water	49
K - Schedule of Non-Current Government Assets	56
W - Schedule of Non-Current Government Liabilities	57
Supplemental Schedules	58
Statement of Indebtedness	59
Bond Repayment	61
Bank Reconciliation	64
Employee and Retiree Benefits	68

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

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

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

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

**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,617,018.88	\$2,520,964.60	\$2,251,777.54
201 - Cash In Time Deposits	\$1,036,820.34	\$992,350.86	\$1,263,747.55
Total for Cash and Cash Equivalents	\$3,653,839.22	\$3,513,315.46	\$3,515,525.09
Net Other Receivables			
380 - Accounts Receivable	\$6,921.00	\$39,160.00	\$8,522.60
Total for Net Other Receivables	\$6,921.00	\$39,160.00	\$8,522.60
Due From			
391 - Due From Other Funds	-	\$107,347.11	\$76,383.72
440 - Due from Other Governments 4TH QTR "SALES TAX" DUE FROM GEN CO	\$227,207.36	\$233,568.18	\$227,172.27
Total for Due From	\$227,207.36	\$340,915.29	\$303,555.99
Other Assets			
480 - Prepaid Expenses	\$31,643.58	\$30,994.95	\$28,234.52
Total for Other Assets	\$31,643.58	\$30,994.95	\$28,234.52
Total for Assets	\$3,919,611.16	\$3,924,385.70	\$3,855,838.20
Total for Assets and Deferred Outflows	\$3,919,611.16	\$3,924,385.70	\$3,855,838.20

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

**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,914.76	\$4,355.29	\$10,058.80
730 - Guaranty & Bid Deposits	\$10,890.97	\$10,990.97	\$10,990.97
Total for Payables	\$12,805.73	\$15,346.26	\$21,049.77
Payroll Liabilities			
710 - Consolidated Payroll	\$14,222.84	\$13,716.31	\$12,525.08
Total for Payroll Liabilities	\$14,222.84	\$13,716.31	\$12,525.08
Due to			
630 - Due To Other Funds	\$1,500.29	-	\$66,604.23
631 - Due To Other Governments <i>Clerk fees due to NYS</i>	\$53.34	\$955.27	-
718 - State Retirement	\$16.08	\$21.69	\$24.23
Total for Due to	\$1,569.71	\$976.96	\$66,628.46
Other Liabilities			
688 - Other Liabilities	-	-	\$47,430.10
Total for Other Liabilities	\$0.00	\$0.00	\$47,430.10
Total for Liabilities	\$28,598.28	\$30,039.53	\$147,633.41
Fund Balance			

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

**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$31,643.58	\$30,994.95	\$28,234.52
Total for Nonspendable Fund Balance	\$31,643.58	\$30,994.95	\$28,234.52
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Reifein Fund</i>	\$6,423.46	\$8,903.48	\$16,365.70
Total for Restricted Fund Balance	\$6,423.46	\$8,903.48	\$16,365.70
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$423,843.00	\$423,843.00	\$284,100.00
Total for Assigned Fund Balance	\$423,843.00	\$423,843.00	\$284,100.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$3,429,102.84	\$3,430,604.74	\$3,379,504.57
Total for Unassigned Fund Balance	\$3,429,102.84	\$3,430,604.74	\$3,379,504.57
Total for Fund Balance	\$3,891,012.88	\$3,894,346.17	\$3,708,204.79
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,919,611.16	\$3,924,385.70	\$3,855,838.20

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

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$259,863.00	\$227,495.00	\$145,128.28
Total for Property Taxes	\$259,863.00	\$227,495.00	\$145,128.28
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	-	\$138.97	\$89.37
1090 - Interest and Penalties on Real Prop Taxes	\$3,145.65	\$3,770.79	\$3,292.05
Total for Property Tax Items	\$3,145.65	\$3,909.76	\$3,381.42
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$908,811.17	\$934,199.64	\$981,957.00
1170 - Franchise Tax	\$32,703.20	\$33,185.02	\$34,306.75
Total for Non-Property Tax Items	\$941,514.37	\$967,384.66	\$1,016,263.75
Departmental Income			
1232 - Tax Collector Fees	\$240.00	\$234.00	\$252.00
1255 - Clerk Fees	\$2,193.91	\$1,521.87	\$1,369.82
1560 - Safety Inspection Fees	\$3,615.00	\$4,760.00	\$4,725.00
1570 - Charges For Demolition of Unsafe Buildings	-	\$32,000.00	-
2110 - Zoning Fees	\$1,120.00	\$1,280.00	\$1,300.00
2115 - Planning Board Fees	\$600.00	\$800.00	\$600.00
2130 - Refuse and Garbage Charges	-	-	\$360.00

Town of Darien
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
Total for Departmental Income	\$7,768.91	\$40,595.87	\$8,606.82
Use of Money and Property			
2401 - Interest and Earnings	\$148,078.82	\$177,103.47	\$129,087.45
2410 - Rental of Real Property	\$6.51	\$4.55	\$6.16
Total for Use of Money and Property	\$148,085.33	\$177,108.02	\$129,093.61
Licenses and Permits			
2544 - Dog Licenses	\$2,475.00	\$1,832.00	\$2,084.00
2545 - Licenses Other	\$1,445.00	\$1,445.00	\$1,370.00
2550 - Public Safety Permits	\$770.00	\$250.00	\$200.00
2555 - Building and Alteration Permits	\$5,680.00	\$4,615.00	\$5,900.00
2590 - Permits Other	\$3,500.00	\$3,500.00	\$8,400.00
Total for Licenses and Permits	\$13,870.00	\$11,642.00	\$17,954.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$35,386.02	\$57,983.48	\$59,118.75
Total for Fines and Forfeitures	\$35,386.02	\$57,983.48	\$59,118.75
Sales of Property and Compensation for Loss			
2655 - Sales Other	\$422.65	\$210.75	\$237.00
Total for Sales of Property and Compensation for Loss	\$422.65	\$210.75	\$237.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$4,906.90	\$2,363.58	-
2709 - Employees Contributions	\$2,355.98	\$25,087.46	\$22,415.10

Town of Darien
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
2770 - Unclassified	-	\$23,085.90	\$7,212.10
Total for Other Revenues	\$7,262.88	\$50,536.94	\$29,627.20
State Aid			
3001 - State Aid Revenue Sharing	\$18,623.00	\$18,623.00	\$18,623.00
3005 - State Aid Mortgage Tax	\$43,572.63	\$28,359.45	\$62,930.22
3040 - State Aid Real Property Tax Administration	\$4,004.93	-	-
3089 - State Aid Other NYS TEMP MUNICIPAL ASSISTANCE	\$1,303.00	\$1,303.00	-
Total for State Aid	\$67,503.56	\$48,285.45	\$81,553.22
Federal Aid			
4089 - Federal Aid Other	-	\$47,430.10	\$242,602.00
Total for Federal Aid	\$0.00	\$47,430.10	\$242,602.00
Total for Revenues	\$1,484,822.37	\$1,632,582.03	\$1,733,566.05
Total for Revenues and Other Sources	\$1,484,822.37	\$1,632,582.03	\$1,733,566.05

Town of Darien
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
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$18,028.00	\$17,503.20	\$17,160.00
10104 - Legislative Board - Contractual	\$135.97	\$135.47	\$319.38
Total for Legislative Board	\$18,163.97	\$17,638.67	\$17,479.38
Judicial			
11101 - Municipal Court - Personal Services	\$82,085.75	\$81,588.62	\$71,824.00
11104 - Municipal Court - Contractual	\$12,602.62	\$14,946.60	\$14,624.61
Total for Judicial	\$94,688.37	\$96,535.22	\$86,448.61
Executive			
12201 - Supervisor - Personal Services	\$28,594.50	\$30,002.26	\$26,388.60
12204 - Supervisor - Contractual	\$990.96	\$10,642.54	\$13,064.08
Total for Executive	\$29,585.46	\$40,644.80	\$39,452.68
Finance			
13204 - Auditor - Contractual	\$21,213.00	\$14,040.00	\$14,600.00
13301 - Tax Collection - Personal Services	\$5,923.00	\$5,750.00	\$5,616.00
13304 - Tax Collection - Contractual	\$1,696.26	\$1,624.77	\$1,540.72
13551 - Assessment - Personal Services	\$27,030.00	\$26,500.00	\$25,680.00

Town of Darien
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
13554 - Assessment - Contractual	\$7,169.34	\$9,204.04	\$8,191.95
Total for Finance	\$63,031.60	\$57,118.81	\$55,628.67
Municipal Staff			
14101 - Clerk - Personal Services	\$42,407.25	\$40,704.99	\$39,657.70
14104 - Clerk - Contractual	\$1,354.89	\$18,810.23	\$3,597.78
14204 - Law - Contractual	\$16,904.39	\$18,135.37	\$15,134.80
14601 - Records Management - Personal Services	\$2,350.01	\$2,227.88	\$2,199.99
14901 - Public Works Administration - Personal Services	\$600.00	\$532.70	\$600.00
Total for Municipal Staff	\$63,616.54	\$80,411.17	\$61,190.27
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$59,317.30	-
16204 - Operation of Plant - Contractual	\$33,832.65	\$37,117.90	\$31,917.31
16504 - Central Communication System - Contractual	\$5,170.17	\$10,263.02	\$16,490.18
16604 - Central Storeroom - Contractual	\$214.38	\$124.85	\$44.03
16702 - Central Printing and Mailing - Equipment and Capital Outlay	-	-	\$8,385.00
16704 - Central Printing and Mailing - Contractual	\$128.13	\$224.70	\$251.78
16804 - Central Data Processing - Contractual	\$26,559.58	-	-
Total for Shared Services	\$65,904.91	\$107,047.77	\$57,088.30
Special Items			
19104 - Unallocated Insurance - Contractual	\$71,581.40	\$72,115.91	\$64,226.75
19204 - Municipal Association Dues - Contractual	\$1,000.00	\$1,000.00	\$1,000.00

Town of Darien
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
Total for Special Items	\$72,581.40	\$73,115.91	\$65,226.75
Total for General Government Support	\$407,572.25	\$472,512.35	\$382,514.66
Public Safety			
Animal Control			
35104 - Dog Control - Contractual	\$24.66	\$1,677.65	\$522.00
Total for Animal Control	\$24.66	\$1,677.65	\$522.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$12,646.00	\$12,278.00	\$12,038.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	-	\$765.25
36204 - Safety Inspection - Contractual	\$350.00	\$340.00	\$306.86
36504 - Demolition of Unsafe Buildings - Contractual	-	-	\$35,480.00
39894 - Public Safety, Other - Contractual <i>MEO drug testing, road striping, fire extinguishers & insp</i>	\$39,537.45	\$41,663.59	\$36,828.43
Total for Other Public Safety	\$52,533.45	\$54,281.59	\$85,418.54
Total for Public Safety	\$52,558.11	\$55,959.24	\$85,940.54
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$680.00	\$660.00	\$626.00
Total for Public Health Program	\$680.00	\$660.00	\$626.00
Total for Health	\$680.00	\$660.00	\$626.00

Town of Darien
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
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$77,626.00	\$75,365.00	\$70,892.04
50104 - Highway and Street Administration - Contractual	\$1,343.63	\$1,887.91	\$1,282.66
51324 - Garage - Contractual	\$9,465.86	\$9,547.09	\$6,299.44
51824 - Street Lighting - Contractual	\$19,885.63	\$16,993.81	\$16,089.33
Total for Highway	\$108,321.12	\$103,793.81	\$94,563.47
Total for Transportation	\$108,321.12	\$103,793.81	\$94,563.47
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	\$44.38	-	\$14,894.34
65104 - Veterans Service - Contractual	\$298.00	\$327.95	-
Total for Economic Opportunity and Development	\$342.38	\$327.95	\$14,894.34
Total for Economic Assistance and Opportunity	\$342.38	\$327.95	\$14,894.34
Culture and Recreation			
Recreation			
73104 - Youth Programs - Contractual	\$2,625.00	\$3,210.00	\$2,580.00
Total for Recreation	\$2,625.00	\$3,210.00	\$2,580.00
Culture			

Town of Darien
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
74104 - Library - Contractual	\$3,000.00	\$3,000.00	-
75101 - Historian - Personal Services	\$694.87	\$758.00	\$187.00
76204 - Adult Recreation - Contractual	\$2,082.00	\$3,184.00	\$4,397.15
Total for Culture	\$5,776.87	\$6,942.00	\$4,584.15
Total for Culture and Recreation	\$8,401.87	\$10,152.00	\$7,164.15
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$27,728.00	\$24,643.00	\$25,118.00
80104 - Zoning - Contractual	\$2,209.77	\$1,769.56	\$1,927.63
80201 - Planning and Surveys - Personal Services	\$3,010.00	\$2,925.00	\$2,445.00
80204 - Planning and Surveys - Contractual	\$372.22	\$321.44	\$404.19
Total for General Environment	\$33,319.99	\$29,659.00	\$29,894.82
Community Environment			
85104 - Community Beautification - Contractual	-	\$1,400.00	\$3,955.00
Total for Community Environment	\$0.00	\$1,400.00	\$3,955.00
Special Services			
88104 - Cemetery - Contractual	\$4,844.00	\$229.93	\$4,694.84
Total for Special Services	\$4,844.00	\$229.93	\$4,694.84
Total for Home and Community Services	\$38,163.99	\$31,288.93	\$38,544.66
Employee Benefits			

Town of Darien
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
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$46,086.15	\$39,578.42	\$32,842.02
90308 - Social Security - Employee Benefits	\$24,925.91	\$24,359.10	\$22,802.30
90408 - Workers' Compensation - Employee Benefits	\$730.00	\$621.00	\$2,979.76
90508 - Unemployment Insurance - Employee Benefits	\$6.00	\$172.34	\$166.53
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$87,394.88	\$88,884.51	\$78,653.89
Total for Employee Benefits	\$159,142.94	\$153,615.37	\$137,444.50
Total for Employee Benefits	\$159,142.94	\$153,615.37	\$137,444.50
Total for Expenditures	\$775,182.66	\$828,309.65	\$761,692.32
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>SF for WC \$3137; to DA per budget \$ 709836</i>	\$712,973.00	\$618,131.00	\$665,404.00
Total for Interfund Transfers	\$712,973.00	\$618,131.00	\$665,404.00
Total for Interfund Transfers	\$712,973.00	\$618,131.00	\$665,404.00
Total for Other Uses	\$712,973.00	\$618,131.00	\$665,404.00
Total for Expenditures and Other Uses	\$1,488,155.66	\$1,446,440.65	\$1,427,096.32

Town of Darien
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	\$3,894,367.44	\$3,708,226.06	\$3,401,756.33
8022 - Restated Fund Balance - Beginning of Year	\$3,894,367.44	\$3,708,226.06	\$3,401,756.33
Add Revenues and Other Sources	\$1,484,822.37	\$1,632,582.03	\$1,733,566.05
Deduct Expenditures and Other Uses	\$1,488,155.66	\$1,446,440.65	\$1,427,096.32
8029 - Fund Balance - End of Year	\$3,891,034.15	\$3,894,367.44	\$3,708,226.06

Town of Darien
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			
1099 - Est Rev - Property Tax Items	\$347,572.00	\$262,813.10	\$230,595.00
1199 - Est Rev - Non-Property Tax Items	\$922,318.00	\$940,516.00	\$948,016.00
2199 - Est Rev - Departmental Income	\$148,650.00	\$6,650.00	\$7,775.00
2499 - Est Rev - Use of Money and Property	\$80,000.00	\$60,000.00	\$45,000.00
2599 - Est Rev - Licenses and Permits	\$6,950.00	\$7,200.00	\$7,750.00
2649 - Est Rev - Fines and Forfeitures	\$40,000.00	\$30,000.00	\$32,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$100.00	\$100.00	-
2799 - Est Rev - Other Revenues	\$2,100.00	\$28,905.00	\$29,400.00
3099 - Est Rev - State Aid	\$58,623.00	\$45,623.00	\$62,512.00
Total for Estimated Revenue	\$1,606,313.00	\$1,381,807.10	\$1,363,048.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$423,843.00	\$423,843.00	\$284,100.00
Total for Estimated Other Sources	\$423,843.00	\$423,843.00	\$284,100.00
Total for Estimated Revenues and Other Sources	\$2,030,156.00	\$1,805,650.10	\$1,647,148.00

Town of Darien
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	\$590,645.00	\$593,511.10	\$555,254.00
3999 - App - Public Safety	\$199,000.00	\$94,200.00	\$95,053.00
4999 - App - Health	\$800.00	\$680.00	\$660.00
5999 - App - Transportation	\$124,167.00	\$120,200.00	\$115,815.00
6999 - App - Economic Assistance and Opportunity	\$1,250.00	\$1,500.00	\$5,500.00
7999 - App - Culture and Recreation	\$13,100.00	\$13,100.00	\$13,008.00
8999 - App - Home and Community Services	\$71,347.00	\$87,006.00	\$72,001.00
9199 - App - Employee Benefits	\$207,754.00	\$182,480.00	\$171,726.00
Total for Estimated Appropriations	\$1,208,063.00	\$1,092,677.10	\$1,029,017.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$822,093.00	\$712,973.00	\$618,131.00
Total for Estimated Other Uses	\$822,093.00	\$712,973.00	\$618,131.00
Total for Estimated Appropriations and Other Uses	\$2,030,156.00	\$1,805,650.10	\$1,647,148.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$377,941.77	\$249,102.44	\$129,366.89
Total for Cash and Cash Equivalents	\$377,941.77	\$249,102.44	\$129,366.89
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$51,951.88	-	-
Total for Restricted Cash and Cash Equivalents	\$51,951.88	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	\$1,500.29	-	\$66,552.10
410 - Due from State and Federal Government	-	\$215,621.96	\$143,889.39
Total for Due From	\$1,500.29	\$215,621.96	\$210,441.49
Other Assets			
480 - Prepaid Expenses	\$128,916.59	\$29,669.41	\$23,613.26
Total for Other Assets	\$128,916.59	\$29,669.41	\$23,613.26
Total for Assets	\$560,310.53	\$494,393.81	\$363,421.64
Total for Assets and Deferred Outflows			
	\$560,310.53	\$494,393.81	\$363,421.64

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$350.00	\$2,355.27	\$89,572.21
Total for Payables	\$350.00	\$2,355.27	\$89,572.21
Payroll Liabilities			
710 - Consolidated Payroll	\$16,978.16	\$14,001.67	\$10,330.37
Total for Payroll Liabilities	\$16,978.16	\$14,001.67	\$10,330.37
Due to			
630 - Due To Other Funds	-	-	\$6.40
Total for Due to	\$0.00	\$0.00	\$6.40
Total for Liabilities	\$17,328.16	\$16,356.94	\$99,908.98
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$128,916.59	\$29,669.41	\$23,613.26
Total for Nonspendable Fund Balance	\$128,916.59	\$29,669.41	\$23,613.26
Restricted Fund Balance			
878 - Capital Reserve	\$51,951.88	-	-

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Restricted Fund Balance	\$51,951.88	\$0.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$210,000.00	-	\$239,899.40
915 - Assigned Unappropriated Fund Balance	\$152,113.90	\$448,367.46	-
Total for Assigned Fund Balance	\$362,113.90	\$448,367.46	\$239,899.40
Total for Fund Balance	\$542,982.37	\$478,036.87	\$263,512.66
Total for Liabilities, Deferred Inflows and Fund Balances	\$560,310.53	\$494,393.81	\$363,421.64

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Mowing for Gen Co & NYS</i>	\$19,598.49	\$19,098.56	\$18,574.16
2302 - Snow Removal Services Other Governments <i>Gen Co & NYS</i>	\$317,402.18	\$352,805.00	\$320,220.24
Total for Intergovernmental Charges	\$337,000.67	\$371,903.56	\$338,794.40
Use of Money and Property			
2401 - Interest and Earnings	\$16,657.06	\$12,377.96	\$17,700.47
Total for Use of Money and Property	\$16,657.06	\$12,377.96	\$17,700.47
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,436.89	\$334.45	-
2665 - Sales of Equipment	-	\$44,860.00	-
Total for Sales of Property and Compensation for Loss	\$1,436.89	\$45,194.45	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$9,445.65	-	-
2770 - Unclassified	-	\$2.48	-
Total for Other Revenues	\$9,445.65	\$2.48	\$0.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$163,035.97	\$154,722.28	\$154,443.16

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

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

	12/31/2025	12/31/2024	12/31/2023
3589 - State Aid Other Transportation	\$30,666.77	\$30,666.77	\$30,666.77
3960 - State Aid Emergency Disaster Assistance	\$60,303.77	\$60,292.27	\$60,132.99
Total for State Aid	\$254,006.51	\$245,681.32	\$245,242.92
Total for Revenues	\$618,546.78	\$675,159.77	\$601,737.79
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$709,836.00	\$613,439.00	\$660,721.00
Total for Operating Transfers	\$709,836.00	\$613,439.00	\$660,721.00
Total for Other Sources	\$709,836.00	\$613,439.00	\$660,721.00
Total for Revenues and Other Sources	\$1,328,382.78	\$1,288,598.77	\$1,262,458.79

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$93,253.56	\$108,630.19	\$103,700.66
51104 - Maintenance of Roads - Contractual	\$185,614.58	\$71,069.80	\$195,388.71
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$254,006.51	\$235,891.30	\$207,469.88
51124 - Permanent Improvements Highway - Contractual	-	-	\$216,417.19
51301 - Machinery - Personal Services	\$40,749.39	\$37,337.66	\$40,749.06
51302 - Machinery - Equipment and Capital Outlay	-	\$80,336.70	\$95,826.97
51304 - Machinery - Contractual	\$87,278.25	\$86,063.64	\$64,303.58
51404 - Brush And Weeds - Contractual	\$3,290.00	\$5,970.00	\$9,115.00
51421 - Snow Removal - Personal Services	\$166,099.76	\$125,023.05	\$117,018.18
51424 - Snow Removal - Contractual	\$282,374.71	\$189,239.56	\$261,018.19
Total for Highway	\$1,112,666.76	\$939,561.90	\$1,311,007.42
Total for Transportation	\$1,112,666.76	\$939,561.90	\$1,311,007.42
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$37,706.84	\$32,382.34	\$27,022.98
90308 - Social Security - Employee Benefits	\$22,414.03	\$20,257.98	\$19,578.99

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

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

	12/31/2025	12/31/2024	12/31/2023
90408 - Workers' Compensation - Employee Benefits	\$5,906.00	\$6,133.00	\$2,341.24
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$84,743.65	\$75,739.47	\$63,285.38
Total for Employee Benefits	\$150,770.52	\$134,512.79	\$112,228.59
Total for Employee Benefits	\$150,770.52	\$134,512.79	\$112,228.59
Total for Expenditures	\$1,263,437.28	\$1,074,074.69	\$1,423,236.01
Total for Expenditures and Other Uses	\$1,263,437.28	\$1,074,074.69	\$1,423,236.01

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$478,037.56	\$263,513.48	\$424,290.70
8022 - Restated Fund Balance - Beginning of Year	\$478,037.56	\$263,513.48	\$424,290.70
Add Revenues and Other Sources	\$1,328,382.78	\$1,288,598.77	\$1,262,458.79
Deduct Expenditures and Other Uses	\$1,263,437.28	\$1,074,074.69	\$1,423,236.01
8029 - Fund Balance - End of Year	\$542,983.06	\$478,037.56	\$263,513.48

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	\$400,773.00	\$369,218.00	\$372,023.00
2499 - Est Rev - Use of Money and Property	\$2,750.00	\$2,600.00	\$1,350.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$75,100.00	-	\$100,100.00
2799 - Est Rev - Other Revenues	-	-	\$5,000.00
2899 - Est Rev - Interfund Revenues	\$814,659.00	\$709,836.00	\$613,439.00
3099 - Est Rev - State Aid	\$260,000.00	\$245,000.00	\$245,000.00
Total for Estimated Revenue	\$1,553,282.00	\$1,326,654.00	\$1,336,912.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$210,000.00	-	\$239,899.53
Total for Estimated Other Sources	\$210,000.00	\$0.00	\$239,899.53
Total for Estimated Revenues and Other Sources	\$1,763,282.00	\$1,326,654.00	\$1,576,811.53

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,540,969.00	\$1,155,605.00	\$1,432,705.53
9199 - App - Employee Benefits	\$222,313.00	\$171,049.00	\$144,106.00
Total for Estimated Appropriations	\$1,763,282.00	\$1,326,654.00	\$1,576,811.53
Total for Estimated Appropriations and Other Uses	\$1,763,282.00	\$1,326,654.00	\$1,576,811.53

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

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$103,443.83	\$9,480.41	\$576,739.86
Total for Cash and Cash Equivalents	\$103,443.83	\$9,480.41	\$576,739.86
Net Other Receivables			
380 - Accounts Receivable	-	-	\$125,107.00
Total for Net Other Receivables	\$0.00	\$0.00	\$125,107.00
Due From			
391 - Due From Other Funds	-	-	\$980.00
410 - Due from State and Federal Government	\$215,823.12	\$64,197.76	-
Total for Due From	\$215,823.12	\$64,197.76	\$980.00
Total for Assets	\$319,266.95	\$73,678.17	\$702,826.86
Total for Assets and Deferred Outflows	\$319,266.95	\$73,678.17	\$702,826.86

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

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$215,452.88	\$30,000.83	\$35,271.20
Total for Payables	\$215,452.88	\$30,000.83	\$35,271.20
Due to			
630 - Due To Other Funds	\$90,542.58	\$357,159.74	\$227,774.63
Total for Due to	\$90,542.58	\$357,159.74	\$227,774.63
Notes Payable			
626 - Bond Anticipation Notes Payable	\$1,226,258.86	-	\$605,000.00
Total for Notes Payable	\$1,226,258.86	\$0.00	\$605,000.00
Other Liabilities			
688 - Other Liabilities	-	-	\$125,107.00
Total for Other Liabilities	\$0.00	\$0.00	\$125,107.00
Total for Liabilities	\$1,532,254.32	\$387,160.57	\$993,152.83
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$1,212,987.39)	(\$313,482.40)	(\$290,325.97)

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

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Unassigned Fund Balance	(\$1,212,987.39)	(\$313,482.40)	(\$290,325.97)
Total for Fund Balance	(\$1,212,987.39)	(\$313,482.40)	(\$290,325.97)
Total for Liabilities, Deferred Inflows and Fund Balances	\$319,266.93	\$73,678.17	\$702,826.86

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

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$95.66	\$4,385.53	\$5,700.95
Total for Use of Money and Property	\$95.66	\$4,385.53	\$5,700.95
State Aid			
3990 - State Aid Sewer Capital Projects	\$526,250.00	-	-
Total for State Aid	\$526,250.00	\$0.00	\$0.00
Federal Aid			
4990 - Federal Aid Sewer Capital Projects	\$1,187,500.00	-	-
4991 - Federal Aid Water Capital Projects	-	\$361,710.88	-
Total for Federal Aid	\$1,187,500.00	\$361,710.88	\$0.00
Total for Revenues	\$1,713,845.66	\$366,096.41	\$5,700.95
Other Sources			
Proceeds of Obligations			
5710 - Serial Bonds	-	\$605,000.00	-
Total for Proceeds of Obligations	\$0.00	\$605,000.00	\$0.00
Total for Other Sources	\$0.00	\$605,000.00	\$0.00

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

**H - Capital Projects
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues and Other Sources	\$1,713,845.66	\$971,096.41	\$5,700.95

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

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	\$157,515.75	\$141,888.35	\$214,828.65
Total for Municipal Staff	\$157,515.75	\$141,888.35	\$214,828.65
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$752,110.50	-
Total for Shared Services	\$0.00	\$752,110.50	\$0.00
Special Items			
19892 - General Government Support, Other - Equipment and Capital Outlay <i>Sewer Project fiscal service, legal, advertising, etc. expenses</i>	\$16,878.11	\$54,176.75	\$49,736.85
Total for Special Items	\$16,878.11	\$54,176.75	\$49,736.85
Total for General Government Support	\$174,393.86	\$948,175.60	\$264,565.50
Home and Community Services			
Sewage			
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$2,438,957.08	-	-
Total for Sewage	\$2,438,957.08	\$0.00	\$0.00

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

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Home and Community Services	\$2,438,957.08	\$0.00	\$0.00
Total for Expenditures	\$2,613,350.94	\$948,175.60	\$264,565.50
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$46,076.75	-
Total for Interfund Transfers	\$0.00	\$46,076.75	\$0.00
Total for Interfund Transfers	\$0.00	\$46,076.75	\$0.00
Total for Other Uses	\$0.00	\$46,076.75	\$0.00
Total for Expenditures and Other Uses	\$2,613,350.94	\$994,252.35	\$264,565.50

Town of Darien
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	(\$313,482.49)	(\$290,326.55)	(\$31,462.00)
8022 - Restated Fund Balance - Beginning of Year	(\$313,482.49)	(\$290,326.55)	(\$31,462.00)
Add Revenues and Other Sources	\$1,713,845.66	\$971,096.41	\$5,700.95
Deduct Expenditures and Other Uses	\$2,613,350.94	\$994,252.35	\$264,565.50
8029 - Fund Balance - End of Year	(\$1,212,987.77)	(\$313,482.49)	(\$290,326.55)

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$337,053.00	\$317,053.00	\$307,818.00
Total for Property Taxes	\$337,053.00	\$317,053.00	\$307,818.00
Total for Revenues	\$337,053.00	\$317,053.00	\$307,818.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$3,137.00	\$4,692.00	\$4,683.00
Total for Operating Transfers	\$3,137.00	\$4,692.00	\$4,683.00
Total for Other Sources	\$3,137.00	\$4,692.00	\$4,683.00
Total for Revenues and Other Sources	\$340,190.00	\$321,745.00	\$312,501.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$337,053.00	\$317,053.00	\$307,818.00
Total for Fire Protection	\$337,053.00	\$317,053.00	\$307,818.00
Total for Public Safety	\$337,053.00	\$317,053.00	\$307,818.00
Employee Benefits			
Employee Benefits			
90408 - Workers' Compensation - Employee Benefits	\$3,137.00	\$4,692.00	\$4,683.00
Total for Employee Benefits	\$3,137.00	\$4,692.00	\$4,683.00
Total for Employee Benefits	\$3,137.00	\$4,692.00	\$4,683.00
Total for Expenditures	\$340,190.00	\$321,745.00	\$312,501.00
Total for Expenditures and Other Uses	\$340,190.00	\$321,745.00	\$312,501.00

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

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

Analysis of Changes in Fund Balance	12/31/2025	12/31/2024	12/31/2023
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$340,190.00	\$321,745.00	\$312,501.00
Deduct Expenditures and Other Uses	\$340,190.00	\$321,745.00	\$312,501.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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

**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$211,823.09	\$6,801.04	\$28,391.29
Total for Cash and Cash Equivalents	\$211,823.09	\$6,801.04	\$28,391.29
Net Other Receivables			
380 - Accounts Receivable	\$15,320.29	\$27,829.17	\$29,115.96
Total for Net Other Receivables	\$15,320.29	\$27,829.17	\$29,115.96
Due From			
391 - Due From Other Funds	\$90,542.58	\$239,431.63	\$151,449.44
440 - Due from Other Governments <i>4th Qtr billing due from Village of Corfu</i>	\$17,899.14	-	-
Total for Due From	\$108,441.72	\$239,431.63	\$151,449.44
Other Assets			
480 - Prepaid Expenses	\$1,362.36	\$1,336.03	\$1,695.03
Total for Other Assets	\$1,362.36	\$1,336.03	\$1,695.03
Total for Assets	\$336,947.46	\$275,397.87	\$210,651.72
Total for Assets and Deferred Outflows	\$336,947.46	\$275,397.87	\$210,651.72

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

**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$553.25	-	\$5,960.40
Total for Payables	\$553.25	\$0.00	\$5,960.40
Payroll Liabilities			
710 - Consolidated Payroll	\$627.14	\$651.36	\$1,069.31
Total for Payroll Liabilities	\$627.14	\$651.36	\$1,069.31
Due to			
630 - Due To Other Funds	-	\$15,000.00	-
Total for Due to	\$0.00	\$15,000.00	\$0.00
Total for Liabilities	\$1,180.39	\$15,651.36	\$7,029.71
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$1,362.36	\$1,336.03	\$1,695.03
Total for Nonspendable Fund Balance	\$1,362.36	\$1,336.03	\$1,695.03
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$334,404.71	\$258,410.48	\$201,926.99

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

**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Assigned Fund Balance	\$334,404.71	\$258,410.48	\$201,926.99
Total for Fund Balance	\$335,767.07	\$259,746.51	\$203,622.02
Total for Liabilities, Deferred Inflows and Fund Balances	\$336,947.46	\$275,397.87	\$210,651.73

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$71,965.00	\$57,265.00	\$41,195.00
Total for Property Taxes	\$71,965.00	\$57,265.00	\$41,195.00
Departmental Income			
2120 - Sewer Rents	\$61,078.58	\$53,823.96	\$55,185.55
2128 - Interest and Penalties on Sewer Accounts	\$2,323.50	\$3,102.29	\$2,743.38
Total for Departmental Income	\$63,402.08	\$56,926.25	\$57,928.93
Use of Money and Property			
2401 - Interest and Earnings	\$2,911.42	\$576.68	\$1,308.67
Total for Use of Money and Property	\$2,911.42	\$576.68	\$1,308.67
Sales of Property and Compensation for Loss			
2655 - Sales Other	-	\$253.00	-
Total for Sales of Property and Compensation for Loss	\$0.00	\$253.00	\$0.00
Total for Revenues	\$138,278.50	\$115,020.93	\$100,432.60
Total for Revenues and Other Sources	\$138,278.50	\$115,020.93	\$100,432.60

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$750.00	\$750.00	\$750.00
81104 - Sewer Administration - Contractual	\$2,372.67	\$3,146.80	\$2,749.41
81204 - Sanitary Sewers - Contractual	-	-	\$3,200.00
81301 - Sewage Treatment and Disposal - Personal Services	\$16,979.50	\$17,719.50	\$17,331.00
81304 - Sewage Treatment and Disposal - Contractual	\$34,832.31	\$30,576.16	\$37,470.35
Total for Sewage	\$54,934.48	\$52,192.46	\$61,500.76
Total for Home and Community Services	\$54,934.48	\$52,192.46	\$61,500.76
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$1,000.00	\$1,000.00	\$1,000.00
90308 - Social Security - Employee Benefits	\$1,334.97	\$1,392.82	\$1,364.59
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$4,988.49	\$4,311.15	\$3,439.52
Total for Employee Benefits	\$7,323.46	\$6,703.97	\$5,804.11
Total for Employee Benefits	\$7,323.46	\$6,703.97	\$5,804.11
Total for Expenditures	\$62,257.94	\$58,896.43	\$67,304.87