

Annual Financial Report



Indiana State Board of Accounts

2025

DAYTON CIVIL TOWN

Tippecanoe County

Submitted on 2/11/2026 3:30:00 PM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

Dayton Civil Town, Tippecanoe County, Indiana
Annual Financial Report - 2025
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2025
Governmental Activities	1101	GENERAL FUND	\$1,130,912.83	\$679,544.98	\$587,528.31	\$1,222,929.50
	2201	MOTOR VEHICLE HIGHWAY	\$8,755.77	\$58,759.41	\$34,160.50	\$33,354.68
	2202	LOCAL ROAD AND STREET	\$101,006.44	\$24,630.78	\$20,655.00	\$104,982.22
	2203	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	\$115,210.51	\$20,894.63	\$9,813.00	\$126,292.14
	2228	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	\$2,678.17	\$748.95	\$304.50	\$3,122.62
	2234	UNSAFE BUILDING	\$1,250.00	\$500.00	\$0.00	\$1,750.00
	2235	RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	\$44,724.04	\$7,616.82	\$0.00	\$52,340.86
	2236	RAINY DAY	\$40,796.60	\$0.00	\$0.00	\$40,796.60
	2240	LIT - PUBLIC SAFETY	\$42,549.23	\$38,203.25	\$33,235.61	\$47,516.87
	2256	OPIOID UNRESTRICTED	\$4,863.75	\$839.72	\$0.00	\$5,703.47
	2257	OPIOID RESTRICTED	\$4,311.84	\$0.00	\$0.00	\$4,311.84
	2300	COMMUNITY ENRICHMENT DONATION FUND	\$18,836.42	\$3,678.00	\$300.00	\$22,214.42
	2401	ARP-AMERICAN RECOVERY FUND	\$284,080.05	\$0.00	\$226,424.26	\$57,655.79
	2501	CIVIL DEFENSE/SIREN FUND	\$5,210.70	\$0.00	\$0.00	\$5,210.70
	2502	CABLE FRANCHISE FEE	\$39,396.22	\$5,091.45	\$0.00	\$44,487.67
	2503	LOCAL ROAD & BRIDGE MATCHING GRANT	-\$14,808.11	\$387,061.19	\$429,396.40	-\$57,143.32
	4401	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	\$37,766.45	\$1,976.91	\$0.00	\$39,743.36
	4402	CUMULATIVE CAPITAL DEVELOPMENT	\$56,724.63	\$9,715.91	\$0.00	\$66,440.54
	4436	COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	\$134,275.63	\$77,438.00	\$44,820.53	\$166,893.10
	4445	Redevelopment TIF Allocation 38@65 Economic Devel	\$169,326.39	\$164,931.53	\$0.00	\$334,257.92
	4500	OCRA GRANT	\$0.00	\$51,600.00	\$44,000.00	\$7,600.00
	4651	DONATION SIGN/FLAG	\$4,469.90	\$0.00	\$538.48	\$3,931.42

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2025
Governmental Activities	8901	PAYROLL	\$2,424.94	\$391,173.99	\$409,548.87	-\$15,949.94
		SubTotal	\$2,234,762.40	\$1,924,405.52	\$1,840,725.46	\$2,318,442.46
STORM WATER	6501	STORM WATER UTILITY OPERATING	\$342,909.11	\$54,077.64	\$17,129.94	\$379,856.81
		SubTotal	\$342,909.11	\$54,077.64	\$17,129.94	\$379,856.81
TRASH	6601	SANITATION (IF OPERATING MOSTLY FROM USER FEES)	\$47,174.14	\$111,348.62	\$99,593.09	\$58,929.67
		SubTotal	\$47,174.14	\$111,348.62	\$99,593.09	\$58,929.67
WASTEWATER	6201	SEWAGE UTILITY OPERATING	\$197,882.74	\$379,521.58	\$334,370.97	\$243,033.35
	6206	WASTEWATER IMPROVEMENT	\$88,269.81	\$4,225.00	\$0.00	\$92,494.81
	6207	WASTEWATER DEBT RESERVE	\$28,185.00	\$0.00	\$0.00	\$28,185.00
		SubTotal	\$314,337.55	\$383,746.58	\$334,370.97	\$363,713.16
WATER	6101	WATER UTILITY OPERATING	\$518,756.29	\$292,213.93	\$242,905.44	\$568,064.78
	6103	WATER UTILITY DEPRECIATION	\$138,794.09	\$8,750.00	\$0.00	\$147,544.09
	6104	WATER UTILITY METER DEPOSIT	\$100,602.30	\$9,332.23	\$2,906.00	\$107,028.53
		SubTotal	\$758,152.68	\$310,296.16	\$245,811.44	\$822,637.40
		GRAND TOTAL	\$3,697,335.88	\$2,783,874.52	\$2,537,630.90	\$3,943,579.50

**Dayton Civil Town, Tippecanoe County, Indiana
Detailed Receipts 2025**

Governmental Activities	GENERAL FUND	General Property Taxes	\$296,450.33
		ABC Excise Tax Distribution	\$2,236.97
		Cigarette Tax Distribution	\$539.16
		Vehicle/Aircraft Excise Tax Distribution	\$191,297.75
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,076.85
		Local Income Tax (LIT) Certified Shares	\$82,190.00
		Other Taxes/1101351.000 - GENERAL - ATC EXCISE	\$1,072.50
		Total Taxes and Intergovernmental	\$574,863.56
		Other Licenses and Permits/1101214.000 - GENERAL OTHER LICENSES & PERMITS	\$50.00
		Total Licenses and Permits	\$50.00
		Document and Copy Fees	\$50.00
		Rental of Property	\$7,000.00
		Total Charges for Services	\$7,050.00
		Other Fines and Forfeitures/1101510.000 - GENERA - FEES AND FINES	\$602.07
		Total Fines, Forfeitures, and Fees	\$602.07
		Refunds and Reimbursements	\$9,107.47
		Other Receipts/1101609.000 - GENERAL INTEREST	\$87,871.88
		Total Other Receipts	\$96,979.35
		Total GENERAL FUND	\$679,544.98
	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$37,561.42
		Other Taxes/2201123.000 - MVH WHEEL TAX	\$21,197.99
		Total Taxes and Intergovernmental	\$58,759.41
		Total MOTOR VEHICLE HIGHWAY	\$58,759.41
	LOCAL ROAD AND STREET	Local Road and Street Distribution	\$24,605.78
		Total Taxes and Intergovernmental	\$24,605.78
		Refunds and Reimbursements	\$25.00
		Total Other Receipts	\$25.00
		Total LOCAL ROAD AND STREET	\$24,630.78

MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Motor Vehicle Highway Distribution	\$20,894.63
Total Taxes and Intergovernmental		\$20,894.63
Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)		\$20,894.63
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	Other Receipts/2228421.000 - CONT ED ACCIDENT REPORT COPIES	\$748.95
Total Other Receipts		\$748.95
Total LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND		\$748.95
UNSAFE BUILDING	Other Receipts/2234510.000 - UNSAFE BUILDINGS - FEES AND FINES	\$500.00
Total Other Receipts		\$500.00
Total UNSAFE BUILDING		\$500.00
RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)	Casino/Riverboat Distribution	\$7,616.82
Total Taxes and Intergovernmental		\$7,616.82
Total RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)		\$7,616.82
LIT - PUBLIC SAFETY	Local Income Tax (LIT) for Public Safety	\$38,203.25
Total Taxes and Intergovernmental		\$38,203.25
Total LIT - PUBLIC SAFETY		\$38,203.25
OPIOID UNRESTRICTED	Federal and State Grants and Distributions - Other/2256300.000 - OPIOID UNRESTRICTED	\$839.72
Total Taxes and Intergovernmental		\$839.72
Total OPIOID UNRESTRICTED		\$839.72
COMMUNITY ENRICHMENT DONATION FUND	Federal and State Grants and Distributions - Other/2300990.000 - COMMUNITY ENRICHMENT DONATION FUND	\$3,678.00
Total Taxes and Intergovernmental		\$3,678.00
Total COMMUNITY ENRICHMENT DONATION FUND		\$3,678.00
CABLE FRANCHISE FEE	Cable TV Licenses	\$5,091.45
Total Licenses and Permits		\$5,091.45
Total CABLE FRANCHISE FEE		\$5,091.45

Total Taxes and Intergovernmental		\$387,061.19
Total LOCAL ROAD & BRIDGE MATCHING GRANT		\$387,061.19
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Cigarette Tax Distribution	\$1,976.91
Total Taxes and Intergovernmental		\$1,976.91
Total CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX		\$1,976.91
CUMULATIVE CAPITAL DEVELOPMENT	General Property Taxes	\$6,711.45
	Vehicle/Aircraft Excise Tax Distribution	\$2,984.31
	Commercial Vehicle Excise Tax Distribution (CVET)	\$20.15
Total Taxes and Intergovernmental		\$9,715.91
Total CUMULATIVE CAPITAL DEVELOPMENT		\$9,715.91
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)	Local Income Tax (LIT) for Economic Development	\$72,272.87
Total Taxes and Intergovernmental		\$72,272.87
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$5,165.13
Total Other Receipts		\$5,165.13
Total COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CREDIT)		\$77,438.00
Redevelopment TIF Allocation 38@65 Economic Devel	Other Receipts/4445341.010 - REDEV - ECONOMIC DEVELOPMENT & ASSIST	\$164,931.53
Total Other Receipts		\$164,931.53
Total Redevelopment TIF Allocation 38@65 Economic Devel		\$164,931.53
OCRA GRANT	Federal and State Grants and Distributions - Other/4500300.000 - OCRA GRANT	\$51,600.00
Total Taxes and Intergovernmental		\$51,600.00
Total OCRA GRANT		\$51,600.00

Governmental Activities	PAYROLL	Payroll Fund and Clearing Account Receipts	\$391,173.99
	Total Other Receipts		\$391,173.99
	Total PAYROLL		\$391,173.99
Total Governmental Activities			\$1,924,405.52
STORM WATER	STORM WATER UTILITY OPERATING	Storm Water Fees	\$54,077.64
	Total Charges for Services		\$54,077.64
	Total STORM WATER UTILITY OPERATING		\$54,077.64
Total STORM WATER			\$54,077.64
TRASH	SANITATION (IF OPERATING MOSTLY FROM USER FEES)	Garbage/Trash/Recycling/Landfill Fees and Charges	\$110,318.57
	Total Charges for Services		\$110,318.57
		Other Receipts/6601444.000 - SANITATION PENALTIES	\$1,030.05
	Total Other Receipts		\$1,030.05
	Total SANITATION (IF OPERATING MOSTLY FROM USER FEES)		\$111,348.62
Total TRASH			\$111,348.62
WASTEWATER	SEWAGE UTILITY OPERATING	Other Receipts/6201441.000 - WASTEWATER CUSTOMER RECEIPTS	\$379,521.58
	Total Other Receipts		\$379,521.58
	Total SEWAGE UTILITY OPERATING		\$379,521.58
	WASTEWATER IMPROVEMENT	Other Receipts/6206446.000 - WASTEWATER TAP FEES	\$4,225.00
	Total Other Receipts		\$4,225.00
	Total WASTEWATER IMPROVEMENT		\$4,225.00
Total WASTEWATER			\$383,746.58

WATER	WATER UTILITY OPERATING	Earnings on Investments and Deposits	\$11,983.11
		Other Receipts/6101441.000 - WATER CUSTOMER RECEIPTS	\$280,230.82
	Total Other Receipts		\$292,213.93
	Total WATER UTILITY OPERATING		\$292,213.93
	WATER UTILITY DEPRECIATION	Other Charges for Services, Sales, and Fees/6103446.000 - WATER TAP FEES	\$8,750.00
	Total Charges for Services		\$8,750.00
	Total WATER UTILITY DEPRECIATION		\$8,750.00
	WATER UTILITY METER DEPOSIT	Other Receipts/6104445.000 - WATER METER DEPOSITS	\$9,332.23
	Total Other Receipts		\$9,332.23
	Total WATER UTILITY METER DEPOSIT		\$9,332.23
Total WATER			\$310,296.16

**Dayton Civil Town, Tippecanoe County, Indiana
Disbursements by Fund - 2025**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$199,463.21
		Other Personal Services	\$272.96
		Employee Benefits	\$83,020.65
		Total Personal Services	\$282,756.82
		Office Supplies	\$3,109.84
		Operating Supplies	\$19,799.17
		Repair and Maintenance Supplies	\$343.62
		Total Supplies	\$23,252.63
		Professional Services	\$75,439.21
		Communication and Transportation	\$980.04
		Printing and Advertising	\$593.78
		Insurance	\$15,945.17
		Utility Services	\$10,873.34
		Repairs and Maintenance	\$72,785.88
		Other Services and Charges	\$60,266.68
		Total Services and Charges	\$236,884.10
		Other Capital Outlays	\$40,169.76
		Total Capital Outlays	\$40,169.76
		Other Disbursements	\$4,465.00
		Total Other Disbursements	\$4,465.00
		Total GENERAL FUND	\$587,528.31
	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$20,103.75
		Employee Benefits	\$1,538.06
		Total Personal Services	\$21,641.81
		Operating Supplies	\$9.54

Governmental Activities	MOTOR VEHICLE HIGHWAY	Repair and Maintenance Supplies	\$1,759.15
		Total Supplies	\$1,768.69
		Repairs and Maintenance	\$10,000.00
		Other Services and Charges	\$750.00
		Total Services and Charges	\$10,750.00
	Total MOTOR VEHICLE HIGHWAY		\$34,160.50
	LOCAL ROAD AND STREET	Other Services and Charges	\$20,655.00
		Total Services and Charges	\$20,655.00
	Total LOCAL ROAD AND STREET		\$20,655.00
	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Professional Services	\$9,813.00
		Total Services and Charges	\$9,813.00
	Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)		\$9,813.00
	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	Other Services and Charges	\$304.50
		Total Services and Charges	\$304.50
	Total LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND		\$304.50
	LIT - PUBLIC SAFETY	Office Supplies	\$6,031.79
		Operating Supplies	\$3,382.08
		Total Supplies	\$9,413.87
		Professional Services	\$4,171.04
		Total Services and Charges	\$4,171.04

Governmental Activities	LIT - PUBLIC SAFETY	Machinery, Equipment, and Vehicles	\$19,650.70
		Total Capital Outlays	\$19,650.70
	Total LIT - PUBLIC SAFETY		\$33,235.61
	COMMUNITY ENRICHMENT	Other Services and Charges	\$300.00
	DONATION FUND		
		Total Services and Charges	\$300.00
	Total COMMUNITY ENRICHMENT DONATION FUND		\$300.00
	ARP-AMERICAN RECOVERY	Infrastructure	\$226,424.26
	FUND		
		Total Capital Outlays	\$226,424.26
	Total ARP-AMERICAN RECOVERY FUND		\$226,424.26
	LOCAL ROAD & BRIDGE	Infrastructure	\$429,396.40
	MATCHING GRANT		
		Total Capital Outlays	\$429,396.40
	Total LOCAL ROAD & BRIDGE MATCHING GRANT		\$429,396.40
	COUNTY ECONOMIC	Professional Services	\$10,069.80
	DEVELOPMENT INCOME TAX		
	(CEDIT)		
		Repairs and Maintenance	\$15,703.48
		Total Services and Charges	\$25,773.28
		Other Capital Outlays	\$19,047.25
		Total Capital Outlays	\$19,047.25
	Total COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)		\$44,820.53

Governmental Activities	OCRA GRANT	Other Services and Charges	\$44,000.00
		Total Services and Charges	\$44,000.00
	Total OCRA GRANT		\$44,000.00
	DONATION SIGN/FLAG	Operating Supplies	\$43.98
		Total Supplies	\$43.98
		Other Services and Charges	\$494.50
		Total Services and Charges	\$494.50
		Total DONATION SIGN/FLAG	\$538.48
	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$409,548.87
		Total Other Disbursements	\$409,548.87
	Total PAYROLL		\$409,548.87
	Total Governmental Activities		\$1,840,725.46
STORM WATER	STORM WATER UTILITY OPERATING	Salaries and Wages	\$12,119.94
		Total Personal Services	\$12,119.94
		Infrastructure	\$5,000.00
		Total Capital Outlays	\$5,000.00
		Other Disbursements	\$10.00
		Total Other Disbursements	\$10.00
	Total STORM WATER UTILITY OPERATING	\$17,129.94	
Total STORM WATER		\$17,129.94	

TRASH	SANITATION (IF OPERATING MOSTLY FROM USER FEES)	Other Disbursements	\$99,593.09
		Total Other Disbursements	\$99,593.09
	Total SANITATION (IF OPERATING MOSTLY FROM USER FEES)		\$99,593.09
Total TRASH			\$99,593.09
WASTEWATER	SEWAGE UTILITY OPERATING	Salaries and Wages	\$48,096.97
		Total Personal Services	\$48,096.97
		Insurance	\$14,850.16
		Total Services and Charges	\$14,850.16
		Machinery, Equipment, and Vehicles	\$3,830.00
		Total Capital Outlays	\$3,830.00
		Other Disbursements	\$267,593.84
		Total Other Disbursements	\$267,593.84
	Total SEWAGE UTILITY OPERATING		\$334,370.97
Total WASTEWATER			\$334,370.97
WATER	WATER UTILITY OPERATING	Salaries and Wages	\$49,674.94
		Total Personal Services	\$49,674.94
		Insurance	\$14,662.67
		Total Services and Charges	\$14,662.67
		Machinery, Equipment, and Vehicles	\$3,830.00
		Total Capital Outlays	\$3,830.00

WATER	WATER UTILITY OPERATING	Other Disbursements	\$174,737.83
		Total Other Disbursements	\$174,737.83
	Total WATER UTILITY OPERATING		\$242,905.44
	WATER UTILITY METER	Other Disbursements	\$2,906.00
	DEPOSIT		
		Total Other Disbursements	\$2,906.00
	Total WATER UTILITY METER DEPOSIT		\$2,906.00
Total WATER			\$245,811.44

**Dayton Civil Town, Tippecanoe County, Indiana
Disbursements by Fund with Departments - 2025**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$199,463.21	
			Other Personal Services	\$272.96	
			Employee Benefits	\$83,020.65	
			Total Personal Services		\$282,756.82
			Office Supplies		\$3,109.84
			Operating Supplies		\$19,799.17
			Repair and Maintenance Supplies		\$343.62
			Total Supplies		\$23,252.63
			Professional Services		\$75,439.21
			Communication and Transportation		\$980.04
			Printing and Advertising		\$593.78
			Insurance		\$15,945.17
			Utility Services		\$10,873.34
			Repairs and Maintenance		\$72,785.88
			Other Services and Charges		\$60,266.68
			Total Services and Charges		\$236,884.10
			Other Capital Outlays		\$40,169.76
			Total Capital Outlays		\$40,169.76
			Other Disbursements		\$4,465.00
			Total Other Disbursements		\$4,465.00
			Total NO DEPARTMENT		\$587,528.31
Total GENERAL FUND		\$587,528.31			
Total Governmental Activities Disbursements for Funds with Departments		\$587,528.31			

Dayton Civil Town, Tippecanoe County, Indiana
Fund Type Schedule 2025

Fund Type	Local Fund	Standard Fund
1 - General Fund	1101 - GENERAL FUND	101001 - General
2 - Special Revenue	2201 - MOTOR VEHICLE HIGHWAY	102001 - Motor Vehicle Highway
2 - Special Revenue	2202 - LOCAL ROAD AND STREET	102002 - Local Road And Street
2 - Special Revenue	2203 - MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	920300 - MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)
2 - Special Revenue	2228 - LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	102033 - Law Enforcement Continuing Ed
2 - Special Revenue	2234 - UNSAFE BUILDING	102041 - Unsafe Building
2 - Special Revenue	2235 - RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	102042 - Casino/Riverboat
2 - Special Revenue	2236 - RAINY DAY	102194 - Rainy Day
2 - Special Revenue	2240 - LIT - PUBLIC SAFETY	110250 - LIT - Public Safety
2 - Special Revenue	2256 - OPIOID UNRESTRICTED	952256 - OPIOID UNRESTRICTED
2 - Special Revenue	2257 - OPIOID RESTRICTED	952257 - OPIOID RESTRICTED
2 - Special Revenue	2300 - COMMUNITY ENRICHMENT DONATION FUND	952300 - COMMUNITY ENRICHMENT DONATION FUND
2 - Special Revenue	2401 - ARP-AMERICAN RECOVERY FUND	917600 - ARP-AMERICAN RECOVERY FUND
2 - Special Revenue	2501 - CIVIL DEFENSE/SIREN FUND	102029 - Civil Defense
2 - Special Revenue	2502 - CABLE FRANCHISE FEE	927000 - CABLE FRANCHISE FEE
2 - Special Revenue	2503 - LOCAL ROAD & BRIDGE MATCHING GRANT	999210 - LOCAL ROAD & BRIDGE MATCHING GRANT
2 - Special Revenue	4436 - COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT)	102224 - LIT Economic Development (EDIT)
2 - Special Revenue	4445 - Redevelopment TIF Allocation 38@65 Economic Devel	102018 - Economic Development Operating
2 - Special Revenue	4500 - OCRA GRANT	954500 - OCRA GRANT
2 - Special Revenue	4651 - DONATION SIGN/FLAG	944500 - DONATION SIGN/FLAG
4 - Capital Projects	4401 - CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	104001 - Cumulative Capital Improvement Cigarette Tax (City/Town) or Construction (Libraries)
4 - Capital Projects	4402 - CUMULATIVE CAPITAL DEVELOPMENT	104002 - Cumulative Capital Development
6 - Enterprises	6101 - WATER UTILITY OPERATING	960100 - WATER UTILITY OPERATING
6 - Enterprises	6103 - WATER UTILITY DEPRECIATION	960300 - WATER UTILITY DEPRECIATION

Fund Type	Local Fund	Standard Fund
6 - Enterprises	6104 - WATER UTILITY METER DEPOSIT	960400 - WATER UTILITY METER DEPOSIT
6 - Enterprises	6201 - SEWAGE UTILITY OPERATING	960600 - SEWAGE UTILITY OPERATING
6 - Enterprises	6206 - WASTEWATER IMPROVEMENT	960800 - WASTEWATER IMPROVEMENT
6 - Enterprises	6207 - WASTEWATER DEBT RESERVE	960900 - WASTEWATER DEBT RESERVE
6 - Enterprises	6501 - STORM WATER UTILITY OPERATING	943900 - STORM WATER UTILITY OPERATING
6 - Enterprises	6601 - SANITATION (IF OPERATING MOSTLY FROM USER FEES)	962000 - SANITATION (IF OPERATING MOSTLY FROM USER FEES)
11 - Custodial	8901 - PAYROLL	970100 - PAYROLL

Dayton Civil Town, Tippecanoe County, Indiana
Debt Statement - 2025

GRAND TOTAL					\$0.00				
					Beginning Principal Balance as of	Additions	Reductions	Ending Principal Balance as of	Principal
GRAND TOTAL									

Dayton Civil Town, Tippecanoe County, Indiana
Deficit Fund Balances - 2025

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Governmental Activities	2503 - LOCAL ROAD & BRIDGE MATCHING GRANT	-\$57,143.32
	8901 - PAYROLL	-\$15,949.94
Total deficit fund balances		-\$73,093.26

**Dayton Civil Town, Tippecanoe County, Indiana
Leases 2025**

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
						GRAND TOTAL

Dayton Civil Town, Tippecanoe County, Indiana
Transfer Report - 2025

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Total Transfers Out		Total Transfers In	

**Dayton Civil Town, Tippecanoe County, Indiana
Grants - 2025**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
OCRA Grant	Community Development Block Grants/Entitlement Grants	Housing and Urban Development	Indiana Office of Community & Rural Affairs	14.218	Community Development Block Grants/Entitlement Grants	PL-21-124	Advance Grant	2401-ARP=American Recovery Fund	\$0.00	\$226,424.26	\$0.00	\$0.00	\$0.00	\$0.00
AMERICAN RECOVERY	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	US TREASURY	INDIANA SECRETARY OF STATE	21.027	FISCAL RECOVERY FUND	21.027	Advance Grant	4500-OCRA Grant	\$0.00	\$44,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Dayton Civil Town, Tippecanoe County, Indiana
Capital Assets 2025

Government or Enterprise	Land	Infrastructure	Building	Improvements Other Than Buildings	Machinery, Equipment, and Vehicles	Construction in Progress	Books and Other	Total
TOTAL								\$0.00

Dayton Civil Town, Tippecanoe County, Indiana
Capital Assets 2025

Government or Enterprise		Beginning Balance as of January 1, 2025	Additions	Reductions	Ending Balance as of December 31, 2025
Governmental Activities - Non-Depreciable Assets	Land	\$298,910.00	\$22,000.00	\$0.00	\$320,910.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$298,910.00	\$22,000.00	\$0.00	\$320,910.00
Governmental Activities - Depreciable Assets	Infrastructure	\$6,742,118.75	\$0.00	\$0.00	\$6,742,118.75
	Buildings	\$903,948.00	\$0.00	\$317,148.00	\$586,800.00
	Improvements Other Than Buildings	\$5,000.00	\$0.00	\$0.00	\$5,000.00
	Machinery, Equipment, and Vehicles	\$140,301.55	\$99,138.00	\$23,956.55	\$215,483.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$7,791,368.30	\$99,138.00	\$341,104.55	\$7,549,401.75
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$3,702,733.34	\$109,522.21	\$0.00	\$3,812,255.55
	Buildings	\$280,453.92	\$11,736.00	\$12,685.92	\$279,504.00
	Improvements Other Than Buildings	\$5,000.00	\$0.00	\$0.00	\$5,000.00
	Machinery, Equipment, and Vehicles	\$71,510.78	\$12,435.40	\$9,048.84	\$74,897.34
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$4,059,698.04	\$133,693.61	\$21,734.76	\$4,171,656.89
STORM WATER - Non-Depreciable Assets	Land	\$0.00	\$0.00	\$0.00	\$0.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00
STORM WATER - Depreciable Assets	Infrastructure	\$760,385.07	\$0.00	\$0.00	\$760,385.07
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00

STORM WATER - Depreciable Assets	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$760,385.07	\$0.00	\$0.00	\$760,385.07
STORM WATER - Accumulated Depreciation Assets	Infrastructure	\$608,308.05	\$15,207.40	\$0.00	\$623,515.45
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$608,308.05	\$15,207.40	\$0.00	\$623,515.45
TRASH - Non-Depreciable Assets	Land	\$0.00	\$0.00	\$0.00	\$0.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00
TRASH - Depreciable Assets	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00
TRASH - Accumulated Depreciation Assets	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER - Non-Depreciable Assets	Land	\$107,885.00	\$0.00	\$0.00	\$107,885.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00

WASTEWATER - Non-Depreciable Assets	Total	\$107,885.00	\$0.00	\$0.00	\$107,885.00
WASTEWATER - Depreciable Assets	Infrastructure	\$474,161.28	\$0.00	\$0.00	\$474,161.28
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$209,986.35	\$0.00	\$0.00	\$209,986.35
	Machinery, Equipment, and Vehicles	\$40,092.00	\$26,708.77	\$23,955.01	\$42,845.76
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$724,239.63	\$26,708.77	\$23,955.01	\$726,993.39
WASTEWATER - Accumulated Depreciation Assets	Infrastructure	\$464,678.05	\$9,483.23	\$0.00	\$474,161.28
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$205,786.62	\$4,199.73	\$0.00	\$209,986.35
	Machinery, Equipment, and Vehicles	\$25,185.60	\$2,671.12	\$9,048.84	\$18,807.88
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$695,650.27	\$16,354.08	\$9,048.84	\$702,955.51
WATER - Non-Depreciable Assets	Land	\$0.00	\$0.00	\$0.00	\$0.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$0.00	\$0.00	\$0.00	\$0.00
WATER - Depreciable Assets	Infrastructure	\$1,576,985.99	\$0.00	\$0.00	\$1,576,985.99
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$181,365.10	\$0.00	\$0.00	\$181,365.10
	Machinery, Equipment, and Vehicles	\$160,467.00	\$26,708.77	\$23,955.00	\$163,220.77
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$1,918,818.09	\$26,708.77	\$23,955.00	\$1,921,571.86
WATER - Accumulated Depreciation Assets	Infrastructure	\$837,777.36	\$31,539.72	\$0.00	\$869,317.08
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$97,937.15	\$3,627.30	\$0.00	\$101,564.45
	Machinery, Equipment, and Vehicles	\$67,316.85	\$8,689.87	\$9,048.84	\$66,957.88

WATER - Accumulated Depreciation Assets	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$1,003,031.36	\$43,856.89	\$9,048.84	\$1,037,839.41

Dayton Civil Town, Tippecanoe County, Indiana Accounts Payable/Receivable Statement - 2025		
Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$8,088.27	\$0.00
STORM WATER	\$0.00	\$5,540.49
TRASH	\$8,328.50	\$5,475.51
WASTEWATER	\$14,504.73	\$22,225.28
WATER	\$4,730.94	\$8,196.93

Dayton Civil Town, Tippecanoe County, Indiana
Financial Assistance to Non Governmental Entities - 2025

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Sheffield Township Volunteer Firefi	35-2111754	285 Market St	Dayton	Tippecanoe	Shawn Alkire	765-296-3955	Fee For Service	\$38,654.00	VOLUNTEER FIRE DEPARTMENT

**Dayton Civil Town, Tippecanoe County, Indiana
Pensions - 2025**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X