

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

Town of Cazenovia  
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, Kyle Reger (LG250314100000B), hereby certify that I am the Chief Financial Officer of the Town of Cazenovia, and that the information provided in the Annual Financial Report of the Town of Cazenovia for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

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

List of funds being used

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

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

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$9,957.96	\$23,490.69	\$30,205.75
201 - Cash In Time Deposits	\$964,363.92	\$781,701.73	\$1,426,981.84
210 - Petty Cash	\$100.00	\$100.00	\$100.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$974,421.88</b>	<b>\$805,292.42</b>	<b>\$1,457,287.59</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	\$395,114.18	\$375,954.96
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$395,114.18</b>	<b>\$375,954.96</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$7,841.54	\$10,259.29	\$5,263.99
<b>Total for Net Other Receivables</b>	<b>\$7,841.54</b>	<b>\$10,259.29</b>	<b>\$5,263.99</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$1,740.96
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,740.96</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$31,972.72	\$25,103.76	\$25,286.40
<b>Total for Other Assets</b>	<b>\$31,972.72</b>	<b>\$25,103.76</b>	<b>\$25,286.40</b>

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Assets</b>	<b>\$1,014,236.14</b>	<b>\$1,235,769.65</b>	<b>\$1,865,533.90</b>
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$2,330.09	\$1,909.05	\$1,966.29
<b>Total for Deferred Outflows of Resources</b>	<b>\$2,330.09</b>	<b>\$1,909.05</b>	<b>\$1,966.29</b>
<b>Total for Deferred Outflows</b>	<b>\$2,330.09</b>	<b>\$1,909.05</b>	<b>\$1,966.29</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,016,566.23</b>	<b>\$1,237,678.70</b>	<b>\$1,867,500.19</b>

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$30,935.69	\$63,088.09	\$100,060.55
730 - Guaranty & Bid Deposits	-	\$40,342.19	-
<b>Total for Payables</b>	<b>\$30,935.69</b>	<b>\$103,430.28</b>	<b>\$100,060.55</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$3,673.44
718 - State Retirement	\$7,413.70	\$6,101.98	\$6,579.91
<b>Total for Due to</b>	<b>\$7,413.70</b>	<b>\$6,101.98</b>	<b>\$10,253.35</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$24,115.44	\$204,858.33
690 - Overpayments and Clearing Account	-	-	\$782.50
717 - Deferred Compensation	-	-	\$1,069.89
720 - Group Insurance	\$273.32	\$3,594.32	\$328.38
<b>Total for Other Liabilities</b>	<b>\$273.32</b>	<b>\$27,709.76</b>	<b>\$207,039.10</b>
<b>Total for Liabilities</b>	<b>\$38,622.71</b>	<b>\$137,242.02</b>	<b>\$317,353.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$31,972.72	\$25,103.76	\$25,286.40

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**A - General  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Nonspendable Fund Balance</b>	<b>\$31,972.72</b>	<b>\$25,103.76</b>	<b>\$25,286.40</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	-	\$395,114.18	\$375,954.96
<b>Total for Restricted Fund Balance</b>	<b>\$0.00</b>	<b>\$395,114.18</b>	<b>\$375,954.96</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$132,000.00	\$336,500.00	\$272,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$132,000.00</b>	<b>\$336,500.00</b>	<b>\$272,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$813,970.80	\$343,718.74	\$876,905.83
<b>Total for Unassigned Fund Balance</b>	<b>\$813,970.80</b>	<b>\$343,718.74</b>	<b>\$876,905.83</b>
<b>Total for Fund Balance</b>	<b>\$977,943.52</b>	<b>\$1,100,436.68</b>	<b>\$1,550,147.19</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,016,566.23</b>	<b>\$1,237,678.70</b>	<b>\$1,867,500.19</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$720,550.00	\$828,229.00	\$727,377.00
1028 - Special Assessments Ad Valorem	\$8,181.93	\$7,543.10	\$6,696.53
<b>Total for Property Taxes</b>	<b>\$728,731.93</b>	<b>\$835,772.10</b>	<b>\$734,073.53</b>
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	\$17,800.91	\$19,517.74	\$10,173.49
<b>Total for Property Tax Items</b>	<b>\$17,800.91</b>	<b>\$19,517.74</b>	<b>\$10,173.49</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$5,211.53	\$4,949.98	\$4,548.92
1265 - Attorney Fees	-	\$15.00	-
2192 - Charges For Cemetery Services	\$225.00	\$225.00	-
<b>Total for Departmental Income</b>	<b>\$5,436.53</b>	<b>\$5,189.98</b>	<b>\$4,548.92</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Weed Harvesting f/ Town of DeRuyter</i>	\$6,250.00	\$6,250.00	\$6,250.00
<b>Total for Intergovernmental Charges</b>	<b>\$6,250.00</b>	<b>\$6,250.00</b>	<b>\$6,250.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$56,099.36	\$99,796.34	\$81,893.08

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2440 - Rental Other <i>Benthic Mat Rentals</i>	\$7,245.00	\$6,800.00	\$4,950.00
<b>Total for Use of Money and Property</b>	<b>\$63,344.36</b>	<b>\$106,596.34</b>	<b>\$86,843.08</b>
<b>Licenses and Permits</b>			
2544 - Dog Licenses	\$7,854.00	\$8,986.00	\$8,580.00
<b>Total for Licenses and Permits</b>	<b>\$7,854.00</b>	<b>\$8,986.00</b>	<b>\$8,580.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$18,319.25	\$21,325.50	\$117,009.50
2620 - Forfeitures of Deposits	\$25.00	-	-
<b>Total for Fines and Forfeitures</b>	<b>\$18,344.25</b>	<b>\$21,325.50</b>	<b>\$117,009.50</b>
<b>Sales of Property and Compensation for Loss</b>			
2660 - Sales of Real Property	-	\$54,120.00	-
2665 - Sales of Equipment	\$200,000.00	\$3,800.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$200,000.00</b>	<b>\$57,920.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$27,515.93	\$1,067.24	\$3.18
2705 - Gifts and Donations	\$5,000.00	\$178,882.93	-
2725 - VLT Tribal State Compact Moneys	\$160,056.00	\$171,845.00	\$147,075.00
2770 - Unclassified <i>GAP Elimination distributed by Madison County, NY</i>	\$9,059.25	\$8,300.60	\$6,905.22
<b>Total for Other Revenues</b>	<b>\$201,631.18</b>	<b>\$360,095.77</b>	<b>\$153,983.40</b>
<b>State Aid</b>			

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3001 - State Aid Revenue Sharing	\$28,999.00	\$28,999.00	\$28,999.00
3005 - State Aid Mortgage Tax	\$187,232.61	\$131,036.51	\$105,358.09
3089 - State Aid Other <i>TMA (Temporary Municipal Assistance)</i>	\$52,029.00	\$12,029.00	\$5,000.00
3889 - State Aid Other Culture and Recreation	\$19,161.19	-	-
3910 - State Aid Conservation Programs	\$10,845.26	\$102,467.65	-
<b>Total for State Aid</b>	<b>\$298,267.06</b>	<b>\$274,532.16</b>	<b>\$139,357.09</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$204,858.33	-
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$204,858.33</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,547,660.22</b>	<b>\$1,901,043.92</b>	<b>\$1,260,819.01</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$389.55	\$310.63	\$245.66
<b>Total for Operating Transfers</b>	<b>\$389.55</b>	<b>\$310.63</b>	<b>\$245.66</b>
<b>Proceeds of Obligations</b>			
5788 - Leases	-	-	\$7,191.94
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,191.94</b>
<b>Total for Other Sources</b>	<b>\$389.55</b>	<b>\$310.63</b>	<b>\$7,437.60</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,548,049.77</b>	<b>\$1,901,354.55</b>	<b>\$1,268,256.61</b>

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$18,387.20	\$17,680.00	\$16,744.00
10104 - Legislative Board - Contractual	\$79,700.31	\$43,643.73	\$32,166.79
<b>Total for Legislative Board</b>	<b>\$98,087.51</b>	<b>\$61,323.73</b>	<b>\$48,910.79</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$38,127.00	\$38,844.95	\$36,006.99
11104 - Municipal Court - Contractual	\$12,581.65	\$13,736.92	\$21,830.35
<b>Total for Judicial</b>	<b>\$50,708.65</b>	<b>\$52,581.87</b>	<b>\$57,837.34</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$42,352.26	\$41,771.18	\$41,163.90
12204 - Supervisor - Contractual	\$136.87	\$445.46	-
<b>Total for Executive</b>	<b>\$42,489.13</b>	<b>\$42,216.64</b>	<b>\$41,163.90</b>
<b>Finance</b>			
13151 - Comptroller - Personal Services	\$65,000.00	-	-
13154 - Comptroller - Contractual	\$16.86	-	-
13204 - Auditor - Contractual	\$1,794.75	\$3,597.80	\$3,788.00
13304 - Tax Collection - Contractual	\$3,970.45	\$3,543.89	\$7,456.47

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
13401 - Budget - Personal Services	\$11,960.00	\$10,660.00	\$10,348.00
13551 - Assessment - Personal Services	\$60,920.60	\$58,578.00	\$56,862.00
13554 - Assessment - Contractual	\$5,312.73	\$1,869.93	\$3,635.60
<b>Total for Finance</b>	<b>\$148,975.39</b>	<b>\$78,249.62</b>	<b>\$82,090.07</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$70,495.88	\$67,792.00	\$61,712.62
14104 - Clerk - Contractual	\$555.24	\$270.22	\$335.95
14301 - Personnel - Personal Services	\$20,526.80	\$75,164.33	\$70,964.79
14304 - Personnel - Contractual	\$14,166.45	\$13,845.47	\$13,551.02
14601 - Records Management - Personal Services	\$8,528.00	-	-
14604 - Records Management - Contractual	\$8,931.93	-	-
<b>Total for Municipal Staff</b>	<b>\$123,204.30</b>	<b>\$157,072.02</b>	<b>\$146,564.38</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$651.45	\$313.20	\$802.88
16202 - Operation of Plant - Equipment and Capital Outlay	\$5,000.00	-	\$7,191.94
16204 - Operation of Plant - Contractual	\$27,355.10	\$31,252.47	\$36,531.93
16802 - Central Data Processing - Equipment and Capital Outlay	-	-	\$3,408.48
16804 - Central Data Processing - Contractual	\$13,183.13	\$16,014.24	\$13,889.82
<b>Total for Shared Services</b>	<b>\$46,189.68</b>	<b>\$47,579.91</b>	<b>\$61,825.05</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$79,326.37	\$69,234.73	\$60,134.00
19204 - Municipal Association Dues - Contractual	\$1,199.00	\$1,100.00	\$1,100.00

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Special Items</b>	<b>\$80,525.37</b>	<b>\$70,334.73</b>	<b>\$61,234.00</b>
<b>Total for General Government Support</b>	<b>\$590,180.03</b>	<b>\$509,358.52</b>	<b>\$499,625.53</b>
<b>Public Safety</b>			
<b>Traffic Control</b>			
33104 - Traffic Control - Contractual	\$2,168.74	\$4,564.98	\$1,265.76
<b>Total for Traffic Control</b>	<b>\$2,168.74</b>	<b>\$4,564.98</b>	<b>\$1,265.76</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$7,300.80	\$7,020.00	\$6,162.00
35104 - Dog Control - Contractual	\$1,460.23	\$10,741.65	\$1,097.81
<b>Total for Animal Control</b>	<b>\$8,761.03</b>	<b>\$17,761.65</b>	<b>\$7,259.81</b>
<b>Total for Public Safety</b>	<b>\$10,929.77</b>	<b>\$22,326.63</b>	<b>\$8,525.57</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$6,760.00	\$6,500.00	\$6,292.00
40204 - Registrar of Vital Statistics - Contractual	\$93.99	\$10.48	\$69.34
<b>Total for Public Health Program</b>	<b>\$6,853.99</b>	<b>\$6,510.48</b>	<b>\$6,361.34</b>
<b>Total for Health</b>	<b>\$6,853.99</b>	<b>\$6,510.48</b>	<b>\$6,361.34</b>
<b>Transportation</b>			

Town of Cazenovia  
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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$78,696.28	\$75,331.52	\$72,988.76
50104 - Highway and Street Administration - Contractual	\$2,207.75	\$2,676.01	\$2,053.13
51302 - Machinery - Equipment and Capital Outlay	\$66,940.00	-	-
51304 - Machinery - Contractual	\$3,070.12	-	-
51322 - Garage - Equipment and Capital Outlay	\$12,164.00	-	\$7,811.42
51324 - Garage - Contractual	\$65,273.90	\$90,632.16	\$55,330.69
51824 - Street Lighting - Contractual	\$689.73	-	-
54104 - Sidewalks - Contractual	-	\$90.00	\$492.50
<b>Total for Highway</b>	<b>\$229,041.78</b>	<b>\$168,729.69</b>	<b>\$138,676.50</b>
<b>Total for Transportation</b>	<b>\$229,041.78</b>	<b>\$168,729.69</b>	<b>\$138,676.50</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
63104 - Community Action Administration - Contractual	\$14,000.00	\$14,000.00	-
63264 - Economic Opportunity Programs, Other - Contractual CazCares	\$5,000.00	\$5,000.00	\$5,000.00
65104 - Veterans Service - Contractual	-	-	\$249.10
<b>Total for Economic Opportunity and Development</b>	<b>\$19,000.00</b>	<b>\$19,000.00</b>	<b>\$5,249.10</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$19,000.00</b>	<b>\$19,000.00</b>	<b>\$5,249.10</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			

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**A - General  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
71101 - Parks - Personal Services	\$16,282.89	\$18,345.70	\$15,909.55
71102 - Parks - Equipment and Capital Outlay	\$2,706.70	\$8,050.17	-
71104 - Parks - Contractual	\$17,505.69	\$11,315.49	\$6,735.72
73104 - Youth Programs - Contractual	\$19,167.19	-	-
<b>Total for Recreation</b>	<b>\$55,662.47</b>	<b>\$37,711.36</b>	<b>\$22,645.27</b>
<b>Culture</b>			
75104 - Historian - Contractual	\$2,500.00	\$2,500.00	\$2,500.00
75504 - Celebrations - Contractual	-	-	\$1,096.62
<b>Total for Culture</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$3,596.62</b>
<b>Total for Culture and Recreation</b>	<b>\$58,162.47</b>	<b>\$40,211.36</b>	<b>\$26,241.89</b>
<b>Home and Community Services</b>			
<b>Community Environment</b>			
85104 - Community Beautification - Contractual	\$16,500.00	\$4,000.00	-
85402 - Drainage - Equipment and Capital Outlay	\$6,044.00	\$415,106.51	\$44,732.32
<b>Total for Community Environment</b>	<b>\$22,544.00</b>	<b>\$419,106.51</b>	<b>\$44,732.32</b>
<b>Natural Resources</b>			
87401 - Small Watershed Protection District - Personal Services	\$15,115.50	\$17,153.71	\$11,181.49
87402 - Small Watershed Protection District - Equipment and Capital Outlay	-	\$535,377.99	-
87404 - Small Watershed Protection District - Contractual	\$32,413.68	\$219,257.01	\$43,073.57
<b>Total for Natural Resources</b>	<b>\$47,529.18</b>	<b>\$771,788.71</b>	<b>\$54,255.06</b>

Town of Cazenovia  
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
<b>Special Services</b>			
88101 - Cemetery - Personal Services	\$452.25	\$232.00	\$725.58
88104 - Cemetery - Contractual	\$78.99	-	-
<b>Total for Special Services</b>	<b>\$531.24</b>	<b>\$232.00</b>	<b>\$725.58</b>
<b>Total for Home and Community Services</b>	<b>\$70,604.42</b>	<b>\$1,191,127.22</b>	<b>\$99,712.96</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$54,237.63	\$49,802.73	\$44,359.17
90308 - Social Security - Employee Benefits	\$34,511.69	\$32,811.62	\$30,817.99
90408 - Workers' Compensation - Employee Benefits	\$15,817.17	\$13,858.20	\$12,678.95
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$64,866.35	\$56,314.08	\$47,421.51
<b>Total for Employee Benefits</b>	<b>\$169,432.84</b>	<b>\$152,786.63</b>	<b>\$135,277.62</b>
<b>Total for Employee Benefits</b>	<b>\$169,432.84</b>	<b>\$152,786.63</b>	<b>\$135,277.62</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$15,000.00	\$15,000.00	\$225,000.00
97107 - Serial Bonds - Debt Interest	\$15,900.00	\$16,500.00	\$25,572.25
97886 - Leases - Debt Principal	\$2,635.73	\$2,583.58	\$2,575.58
97887 - Leases - Debt Interest	\$95.47	\$147.62	\$187.03
<b>Total for Debt Service</b>	<b>\$33,631.20</b>	<b>\$34,231.20</b>	<b>\$253,334.86</b>

Town of Cazenovia  
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
<b>Total for Debt Service</b>	<b>\$33,631.20</b>	<b>\$34,231.20</b>	<b>\$253,334.86</b>
<b>Total for Expenditures</b>	<b>\$1,187,836.50</b>	<b>\$2,144,281.73</b>	<b>\$1,173,005.37</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$1,925.00	-
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$482,706.43	\$204,858.33	-
<b>Total for Interfund Transfers</b>	<b>\$482,706.43</b>	<b>\$206,783.33</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$482,706.43</b>	<b>\$206,783.33</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$482,706.43</b>	<b>\$206,783.33</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,670,542.93</b>	<b>\$2,351,065.06</b>	<b>\$1,173,005.37</b>

Town of Cazenovia  
 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
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,100,436.68	\$1,550,147.19	\$1,454,895.95
8022 - Restated Fund Balance - Beginning of Year	\$1,100,436.68	\$1,550,147.19	\$1,454,895.95
Add Revenues and Other Sources	\$1,548,049.77	\$1,901,354.55	\$1,268,256.61
Deduct Expenditures and Other Uses	\$1,670,542.93	\$2,351,065.06	\$1,173,005.37
8029 - Fund Balance - End of Year	\$977,943.52	\$1,100,436.68	\$1,550,147.19

Town of Cazenovia  
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
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$747,075.39	\$728,093.00	\$834,926.00
1099 - Est Rev - Property Tax Items	\$10,000.00	\$10,000.00	\$10,000.00
1199 - Est Rev - Non-Property Tax Items	\$365,606.61	-	-
2199 - Est Rev - Departmental Income	\$37,400.00	\$4,600.00	\$3,500.00
2499 - Est Rev - Use of Money and Property	\$53,000.00	\$89,800.00	\$74,950.00
2599 - Est Rev - Licenses and Permits	\$8,000.00	\$9,000.00	\$9,000.00
2649 - Est Rev - Fines and Forfeitures	\$15,000.00	\$20,000.00	\$14,000.00
3099 - Est Rev - State Aid	\$153,999.00	\$128,999.00	\$360,999.00
<b>Total for Estimated Revenue</b>	<b>\$1,390,081.00</b>	<b>\$990,492.00</b>	<b>\$1,307,375.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$132,000.00	\$336,500.00	\$272,000.00
<b>Total for Estimated Other Sources</b>	<b>\$132,000.00</b>	<b>\$336,500.00</b>	<b>\$272,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,522,081.00</b>	<b>\$1,326,992.00</b>	<b>\$1,579,375.00</b>

Town of Cazenovia  
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
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$778,010.00	\$621,099.00	\$588,315.00
3999 - App - Public Safety	\$17,566.00	\$19,301.00	\$13,844.00
4999 - App - Health	\$7,220.00	\$7,160.00	\$6,900.00
5999 - App - Transportation	\$167,720.00	\$164,697.00	\$204,270.00
6999 - App - Economic Assistance and Opportunity	\$19,000.00	\$19,300.00	\$19,000.00
7999 - App - Culture and Recreation	\$131,985.00	\$60,650.00	\$34,500.00
8999 - App - Home and Community Services	\$66,800.00	\$86,800.00	\$526,500.00
9199 - App - Employee Benefits	\$303,480.00	\$170,010.00	\$154,546.00
9899 - App - Debt Service	\$30,300.00	\$30,900.00	\$31,500.00
<b>Total for Estimated Appropriations</b>	<b>\$1,522,081.00</b>	<b>\$1,179,917.00</b>	<b>\$1,579,375.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	-	\$147,075.00	-
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$147,075.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,522,081.00</b>	<b>\$1,326,992.00</b>	<b>\$1,579,375.00</b>

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

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$3,422.00	\$301.82	\$301.82
201 - Cash In Time Deposits	\$1,706,936.01	\$1,485,557.41	\$1,115,589.24
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,710,358.01</b>	<b>\$1,485,859.23</b>	<b>\$1,115,891.06</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	-	\$545,610.69
231 - Cash In Time Deposits Special Reserves	-	\$573,422.36	-
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$573,422.36</b>	<b>\$545,610.69</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$14,883.01	\$14,308.94	\$13,891.15
<b>Total for Net Other Receivables</b>	<b>\$14,883.01</b>	<b>\$14,308.94</b>	<b>\$13,891.15</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$5,264.68	\$7,837.48	\$5,010.75
<b>Total for Other Assets</b>	<b>\$5,264.68</b>	<b>\$7,837.48</b>	<b>\$5,010.75</b>
<b>Total for Assets</b>	<b>\$1,730,505.70</b>	<b>\$2,081,428.01</b>	<b>\$1,680,403.65</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,730,505.70</b>	<b>\$2,081,428.01</b>	<b>\$1,680,403.65</b>

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

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$32,205.50	\$11,005.58	\$25,978.26
<b>Total for Payables</b>	<b>\$32,205.50</b>	<b>\$11,005.58</b>	<b>\$25,978.26</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$711.74
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$711.74</b>
<b>Other Liabilities</b>			
690 - Overpayments and Clearing Account	\$8,896.67	\$15,213.37	\$26,319.45
<b>Total for Other Liabilities</b>	<b>\$8,896.67</b>	<b>\$15,213.37</b>	<b>\$26,319.45</b>
<b>Total for Liabilities</b>	<b>\$41,102.17</b>	<b>\$26,218.95</b>	<b>\$53,009.45</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$5,264.68	\$7,837.48	\$5,010.75
<b>Total for Nonspendable Fund Balance</b>	<b>\$5,264.68</b>	<b>\$7,837.48</b>	<b>\$5,010.75</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	-	\$573,422.36	\$545,610.69

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

**B - General Town-Outside Village  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Restricted Fund Balance</b>	<b>\$0.00</b>	<b>\$573,422.36</b>	<b>\$545,610.69</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$1,684,138.85	\$1,473,949.22	\$1,076,772.76
<b>Total for Assigned Fund Balance</b>	<b>\$1,684,138.85</b>	<b>\$1,473,949.22</b>	<b>\$1,076,772.76</b>
<b>Total for Fund Balance</b>	<b>\$1,689,403.53</b>	<b>\$2,055,209.06</b>	<b>\$1,627,394.20</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,730,505.70</b>	<b>\$2,081,428.01</b>	<b>\$1,680,403.65</b>

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$21,225.62	\$35,735.69	\$36,745.71
1028 - Special Assessments Ad Valorem	\$1,669.59	\$1,667.39	\$1,172.18
<b>Total for Property Taxes</b>	<b>\$22,895.21</b>	<b>\$37,403.08</b>	<b>\$37,917.89</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$488,290.38	\$636,835.80	\$583,101.29
<b>Total for Non-Property Tax Items</b>	<b>\$488,290.38</b>	<b>\$636,835.80</b>	<b>\$583,101.29</b>
<b>Departmental Income</b>			
2110 - Zoning Fees	\$40,193.85	\$40,604.12	\$38,841.78
<b>Total for Departmental Income</b>	<b>\$40,193.85</b>	<b>\$40,604.12</b>	<b>\$38,841.78</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$88,305.78	\$107,784.73	\$70,897.93
2450 - Commissions	\$45,050.99	\$49,977.85	\$53,012.63
<b>Total for Use of Money and Property</b>	<b>\$133,356.77</b>	<b>\$157,762.58</b>	<b>\$123,910.56</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	-	-	\$12,917.29
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,917.29</b>

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

**B - General Town-Outside Village  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$1,031.68	\$153.56
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$1,031.68</b>	<b>\$153.56</b>
<b>Total for Revenues</b>	<b>\$684,736.21</b>	<b>\$873,637.26</b>	<b>\$796,842.37</b>
<b>Total for Revenues and Other Sources</b>	<b>\$684,736.21</b>	<b>\$873,637.26</b>	<b>\$796,842.37</b>

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Municipal Staff</b>			
14204 - Law - Contractual	\$115,967.40	\$116,617.96	\$102,297.07
14404 - Engineer - Contractual	\$4,150.00	\$2,500.00	\$4,618.50
<b>Total for Municipal Staff</b>	<b>\$120,117.40</b>	<b>\$119,117.96</b>	<b>\$106,915.57</b>
<b>Special Items</b>			
19891 - General Government Support, Other - Personal Services	-	\$8,190.00	\$7,904.00
19894 - General Government Support, Other - Contractual	-	\$4,021.99	\$8,369.33
<b>Total for Special Items</b>	<b>\$0.00</b>	<b>\$12,211.99</b>	<b>\$16,273.33</b>
<b>Total for General Government Support</b>	<b>\$120,117.40</b>	<b>\$131,329.95</b>	<b>\$123,188.90</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31204 - Police - Contractual	\$5,385.50	\$2,942.59	\$10,730.51
<b>Total for Law Enforcement</b>	<b>\$5,385.50</b>	<b>\$2,942.59</b>	<b>\$10,730.51</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	-	-	\$1,024.00
36204 - Safety Inspection - Contractual	-	\$140.50	\$261.00

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Other Public Safety</b>	<b>\$0.00</b>	<b>\$140.50</b>	<b>\$1,285.00</b>
<b>Total for Public Safety</b>	<b>\$5,385.50</b>	<b>\$3,083.09</b>	<b>\$12,015.51</b>
<b>Health</b>			
<b>Addiction Control</b>			
42104 - Narcotics Guidance Council - Contractual	\$1,006.00	\$757.00	\$1,166.00
<b>Total for Addiction Control</b>	<b>\$1,006.00</b>	<b>\$757.00</b>	<b>\$1,166.00</b>
<b>Total for Health</b>	<b>\$1,006.00</b>	<b>\$757.00</b>	<b>\$1,166.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
73104 - Youth Programs - Contractual	\$28,360.00	\$28,200.00	\$28,200.00
<b>Total for Recreation</b>	<b>\$28,360.00</b>	<b>\$28,200.00</b>	<b>\$28,200.00</b>
<b>Culture</b>			
74104 - Library - Contractual	\$11,000.00	\$11,000.00	\$11,000.00
76104 - Programs for the Aging - Contractual	\$39,500.00	\$40,000.00	\$39,000.00
<b>Total for Culture</b>	<b>\$50,500.00</b>	<b>\$51,000.00</b>	<b>\$50,000.00</b>
<b>Total for Culture and Recreation</b>	<b>\$78,860.00</b>	<b>\$79,200.00</b>	<b>\$78,200.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
80101 - Zoning - Personal Services	\$136,605.80	\$124,988.50	\$111,525.59
80102 - Zoning - Equipment and Capital Outlay	-	\$1,249.00	-
80104 - Zoning - Contractual	\$2,649.68	\$1,338.90	\$637.00
80201 - Planning and Surveys - Personal Services	\$2,028.00	\$1,950.00	\$1,883.70
80204 - Planning and Surveys - Contractual	\$997.24	\$23.86	\$23.86
<b>Total for General Environment</b>	<b>\$142,280.72</b>	<b>\$129,550.26</b>	<b>\$114,070.15</b>
<b>Community Development</b>			
86894 - Agencies, Other - Contractual <i>Cazenovia Area Community Development Association</i>	\$35,000.00	\$35,000.00	\$35,000.00
<b>Total for Community Development</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>
<b>Natural Resources</b>			
87404 - Small Watershed Protection District - Contractual	\$17,177.00	\$17,293.80	\$13,000.00
<b>Total for Natural Resources</b>	<b>\$17,177.00</b>	<b>\$17,293.80</b>	<b>\$13,000.00</b>
<b>Total for Home and Community Services</b>	<b>\$194,457.72</b>	<b>\$181,844.06</b>	<b>\$162,070.15</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$20,200.67	\$14,103.69	\$12,791.06
90308 - Social Security - Employee Benefits	\$10,328.50	\$9,969.24	\$8,991.17
90408 - Workers' Compensation - Employee Benefits	\$4,646.30	\$3,752.61	\$3,499.48
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$28,302.81	\$21,782.76	\$17,971.36
<b>Total for Employee Benefits</b>	<b>\$63,478.28</b>	<b>\$49,608.30</b>	<b>\$43,253.07</b>

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

**B - General Town-Outside Village  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Employee Benefits</b>	<b>\$63,478.28</b>	<b>\$49,608.30</b>	<b>\$43,253.07</b>
<b>Total for Expenditures</b>	<b>\$463,304.90</b>	<b>\$445,822.40</b>	<b>\$419,893.63</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$587,236.84	-	-
<b>Total for Interfund Transfers</b>	<b>\$587,236.84</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$587,236.84</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$587,236.84</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,050,541.74</b>	<b>\$445,822.40</b>	<b>\$419,893.63</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,055,209.06	\$1,627,394.20	\$1,250,445.46
8022 - Restated Fund Balance - Beginning of Year	\$2,055,209.06	\$1,627,394.20	\$1,250,445.46
Add Revenues and Other Sources	\$684,736.21	\$873,637.26	\$796,842.37
Deduct Expenditures and Other Uses	\$1,050,541.74	\$445,822.40	\$419,893.63
8029 - Fund Balance - End of Year	\$1,689,403.53	\$2,055,209.06	\$1,627,394.20

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	-	\$22,892.62	\$38,899.00
1099 - Est Rev - Property Tax Items	\$2,908.00	-	-
1199 - Est Rev - Non-Property Tax Items	\$227,041.00	\$488,290.38	\$636,835.80
2399 - Est Rev - Intergovernmental Charges	\$25,000.00	\$25,000.00	\$25,000.00
2499 - Est Rev - Use of Money and Property	\$70,000.00	\$79,200.00	\$101,400.00
<b>Total for Estimated Revenue</b>	<b>\$324,949.00</b>	<b>\$615,383.00</b>	<b>\$802,134.80</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$324,949.00</b>	<b>\$615,383.00</b>	<b>\$802,134.80</b>

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	-	\$271,640.00	\$351,190.00
3999 - App - Public Safety	-	\$3,500.00	\$5,000.00
4999 - App - Health	-	\$1,000.00	\$700.00
7999 - App - Culture and Recreation	\$56,000.00	\$76,000.00	\$101,000.00
8999 - App - Home and Community Services	\$198,641.00	\$196,191.00	\$286,350.05
9199 - App - Employee Benefits	\$70,308.00	\$59,161.00	\$55,410.00
<b>Total for Estimated Appropriations</b>	<b>\$324,949.00</b>	<b>\$607,492.00</b>	<b>\$799,650.05</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	-	\$7,891.00	\$2,484.75
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$7,891.00</b>	<b>\$2,484.75</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$324,949.00</b>	<b>\$615,383.00</b>	<b>\$802,134.80</b>

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

**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$655.05	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$655.05</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$27,406.96	\$24,805.43	\$22,742.00
<b>Total for Investments</b>	<b>\$27,406.96</b>	<b>\$24,805.43</b>	<b>\$22,742.00</b>
<b>Total for Assets</b>	<b>\$28,062.01</b>	<b>\$24,805.43</b>	<b>\$22,742.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$28,062.01</b>	<b>\$24,805.43</b>	<b>\$22,742.00</b>

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

**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$28.03	-	\$23.29
<b>Total for Payables</b>	<b>\$28.03</b>	<b>\$0.00</b>	<b>\$23.29</b>
<b>Total for Liabilities</b>	<b>\$28.03</b>	<b>\$0.00</b>	<b>\$23.29</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$28,033.98	\$24,805.43	\$22,718.71
<b>Total for Assigned Fund Balance</b>	<b>\$28,033.98</b>	<b>\$24,805.43</b>	<b>\$22,718.71</b>
<b>Total for Fund Balance</b>	<b>\$28,033.98</b>	<b>\$24,805.43</b>	<b>\$22,718.71</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$28,062.01</b>	<b>\$24,805.43</b>	<b>\$22,742.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1289 - Other General Departmental Income	\$625.00	-	-
<b>Total for Departmental Income</b>	<b>\$625.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$3,361.43	\$2,668.78	\$2,977.75
<b>Total for Use of Money and Property</b>	<b>\$3,361.43</b>	<b>\$2,668.78</b>	<b>\$2,977.75</b>
<b>Total for Revenues</b>	<b>\$3,986.43</b>	<b>\$2,668.78</b>	<b>\$2,977.75</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,986.43</b>	<b>\$2,668.78</b>	<b>\$2,977.75</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Special Services</b>			
89894 - Home and Community Services, Other - Contractual <i>Trust Fees</i>	\$368.33	\$271.43	\$264.29
<b>Total for Special Services</b>	<b>\$368.33</b>	<b>\$271.43</b>	<b>\$264.29</b>
<b>Total for Home and Community Services</b>	<b>\$368.33</b>	<b>\$271.43</b>	<b>\$264.29</b>
<b>Total for Expenditures</b>	<b>\$368.33</b>	<b>\$271.43</b>	<b>\$264.29</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to General Fund A for Cemetery Upkeep</i>	\$389.55	\$310.63	\$245.66
<b>Total for Interfund Transfers</b>	<b>\$389.55</b>	<b>\$310.63</b>	<b>\$245.66</b>
<b>Total for Interfund Transfers</b>	<b>\$389.55</b>	<b>\$310.63</b>	<b>\$245.66</b>
<b>Total for Other Uses</b>	<b>\$389.55</b>	<b>\$310.63</b>	<b>\$245.66</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$757.88</b>	<b>\$582.06</b>	<b>\$509.95</b>

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

**CM - Miscellaneous Special Revenue  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$24,805.43	\$22,718.71	\$20,250.91
8022 - Restated Fund Balance - Beginning of Year	\$24,805.43	\$22,718.71	\$20,250.91
Add Revenues and Other Sources	\$3,986.43	\$2,668.78	\$2,977.75
Deduct Expenditures and Other Uses	\$757.88	\$582.06	\$509.95
8029 - Fund Balance - End of Year	\$28,033.98	\$24,805.43	\$22,718.71

Town of Cazenovia  
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
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$30,529.81	\$5,448.83	\$5,448.87
201 - Cash In Time Deposits	\$309,331.08	\$865,838.36	\$716,926.63
<b>Total for Cash and Cash Equivalents</b>	<b>\$339,860.89</b>	<b>\$871,287.19</b>	<b>\$722,375.50</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$26,583.83	\$109,068.84	\$12,290.43
<b>Total for Net Other Receivables</b>	<b>\$26,583.83</b>	<b>\$109,068.84</b>	<b>\$12,290.43</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$2,507.76	\$2,099.04	\$3,522.69
<b>Total for Other Assets</b>	<b>\$2,507.76</b>	<b>\$2,099.04</b>	<b>\$3,522.69</b>
<b>Total for Assets</b>	<b>\$368,952.48</b>	<b>\$982,455.07</b>	<b>\$738,188.62</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$368,952.48</b>	<b>\$982,455.07</b>	<b>\$738,188.62</b>

Town of Cazenovia  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$3,765.71	\$6,461.87	\$3,359.53
<b>Total for Payables</b>	<b>\$3,765.71</b>	<b>\$6,461.87</b>	<b>\$3,359.53</b>
<b>Total for Liabilities</b>	<b>\$3,765.71</b>	<b>\$6,461.87</b>	<b>\$3,359.53</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$2,507.76	\$2,099.04	\$3,522.69
<b>Total for Nonspendable Fund Balance</b>	<b>\$2,507.76</b>	<b>\$2,099.04</b>	<b>\$3,522.69</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$362,679.01	\$973,894.16	\$731,306.40
<b>Total for Assigned Fund Balance</b>	<b>\$362,679.01</b>	<b>\$973,894.16</b>	<b>\$731,306.40</b>
<b>Total for Fund Balance</b>	<b>\$365,186.77</b>	<b>\$975,993.20</b>	<b>\$734,829.09</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$368,952.48</b>	<b>\$982,455.07</b>	<b>\$738,188.62</b>

Town of Cazenovia  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$431,881.00	\$317,000.00	\$352,606.00
<b>Total for Property Taxes</b>	<b>\$431,881.00</b>	<b>\$317,000.00</b>	<b>\$352,606.00</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments <i>Madison County Snow &amp; Ice Mileage Reimbursement</i>	\$201,824.37	\$75,490.85	\$98,162.40
<b>Total for Intergovernmental Charges</b>	<b>\$201,824.37</b>	<b>\$75,490.85</b>	<b>\$98,162.40</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$32,485.59	\$53,422.58	\$36,252.29
<b>Total for Use of Money and Property</b>	<b>\$32,485.59</b>	<b>\$53,422.58</b>	<b>\$36,252.29</b>
<b>Sales of Property and Compensation for Loss</b>			
2651 - Sales of Refuse For Recycling	\$371.88	-	\$186.32
2665 - Sales of Equipment	\$25,000.00	\$556,893.87	\$45,000.00
2680 - Insurance Recoveries	\$270,563.00	-	\$22,540.99
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$295,934.88</b>	<b>\$556,893.87</b>	<b>\$67,727.31</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$284.64
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$284.64</b>

Town of Cazenovia  
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
<b>Total for Revenues</b>	<b>\$962,125.84</b>	<b>\$1,002,807.30</b>	<b>\$555,032.64</b>
<b>Total for Revenues and Other Sources</b>	<b>\$962,125.84</b>	<b>\$1,002,807.30</b>	<b>\$555,032.64</b>

Town of Cazenovia  
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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51302 - Machinery - Equipment and Capital Outlay	\$1,150,365.71	\$432,603.37	\$70,916.00
51304 - Machinery - Contractual	\$51,455.84	\$40,663.56	\$70,587.47
51421 - Snow Removal - Personal Services	\$90,670.34	\$38,069.90	\$39,608.84
51424 - Snow Removal - Contractual	\$180,442.39	\$119,196.30	\$117,313.46
<b>Total for Highway</b>	<b>\$1,472,934.28</b>	<b>\$630,533.13</b>	<b>\$298,425.77</b>
<b>Total for Transportation</b>	<b>\$1,472,934.28</b>	<b>\$630,533.13</b>	<b>\$298,425.77</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$9,622.32	\$8,578.14	\$7,843.57
90308 - Social Security - Employee Benefits	\$6,586.70	\$2,774.44	\$2,863.70
90408 - Workers' Compensation - Employee Benefits	\$2,149.32	\$2,207.60	\$2,077.34
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$12,299.13	\$16,841.44	\$17,962.41
<b>Total for Employee Benefits</b>	<b>\$30,657.47</b>	<b>\$30,401.62</b>	<b>\$30,747.02</b>
<b>Total for Employee Benefits</b>	<b>\$30,657.47</b>	<b>\$30,401.62</b>	<b>\$30,747.02</b>
<b>Debt Service</b>			

Town of Cazenovia  
 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
<b>Debt Service</b>			
97206 - Installment Bonds - Debt Principal	\$41,295.32	\$40,609.03	\$39,934.14
97207 - Installment Bonds - Debt Interest	\$1,407.58	\$2,093.87	\$2,768.76
97856 - Installment Purchase Debt - Debt Principal	\$25,894.49	\$55,217.91	\$73,783.13
97857 - Installment Purchase Debt - Debt Interest	\$743.13	\$2,787.63	\$5,437.93
<b>Total for Debt Service</b>	<b>\$69,340.52</b>	<b>\$100,708.44</b>	<b>\$121,923.96</b>
<b>Total for Debt Service</b>	<b>\$69,340.52</b>	<b>\$100,708.44</b>	<b>\$121,923.96</b>
<b>Total for Expenditures</b>	<b>\$1,572,932.27</b>	<b>\$761,643.19</b>	<b>\$451,096.75</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,572,932.27</b>	<b>\$761,643.19</b>	<b>\$451,096.75</b>

Town of Cazenovia  
 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
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$975,993.20	\$734,829.09	\$630,893.20
8022 - Restated Fund Balance - Beginning of Year	\$975,993.20	\$734,829.09	\$630,893.20
Add Revenues and Other Sources	\$962,125.84	\$1,002,807.30	\$555,032.64
Deduct Expenditures and Other Uses	\$1,572,932.27	\$761,643.19	\$451,096.75
8029 - Fund Balance - End of Year	\$365,186.77	\$975,993.20	\$734,829.09

Town of Cazenovia  
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
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$412,588.00	\$431,881.00	\$317,000.00
2399 - Est Rev - Intergovernmental Charges	\$110,000.00	\$106,000.00	\$106,000.00
2499 - Est Rev - Use of Money and Property	\$35,000.00	\$50,000.00	\$32,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	-	\$75,000.00
<b>Total for Estimated Revenue</b>	<b>\$557,588.00</b>	<b>\$587,881.00</b>	<b>\$530,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$557,588.00</b>	<b>\$587,881.00</b>	<b>\$530,000.00</b>

Town of Cazenovia  
 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
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$385,000.00	\$400,000.00	\$380,000.00
9199 - App - Employee Benefits	\$22,588.00	\$37,881.00	\$37,263.00
9899 - App - Debt Service	\$150,000.00	\$150,000.00	\$112,737.00
<b>Total for Estimated Appropriations</b>	<b>\$557,588.00</b>	<b>\$587,881.00</b>	<b>\$530,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$557,588.00</b>	<b>\$587,881.00</b>	<b>\$530,000.00</b>

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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,565.88	\$1,489.89	\$2.18
201 - Cash In Time Deposits	\$1,020,748.78	\$1,233,167.74	\$1,023,826.68
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,022,314.66</b>	<b>\$1,234,657.63</b>	<b>\$1,023,828.86</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$5,280.43
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,280.43</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$37,895.23	\$16,146.50	\$25,162.77
<b>Total for Other Assets</b>	<b>\$37,895.23</b>	<b>\$16,146.50</b>	<b>\$25,162.77</b>
<b>Total for Assets</b>	<b>\$1,060,209.89</b>	<b>\$1,250,804.13</b>	<b>\$1,054,272.06</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,060,209.89</b>	<b>\$1,250,804.13</b>	<b>\$1,054,272.06</b>

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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$12,504.15	\$3,845.00	\$1,100.20
<b>Total for Payables</b>	<b>\$12,504.15</b>	<b>\$3,845.00</b>	<b>\$1,100.20</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$918.93
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$918.93</b>
<b>Total for Liabilities</b>	<b>\$12,504.15</b>	<b>\$3,845.00</b>	<b>\$2,019.13</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$37,895.23	\$16,146.50	\$25,162.77
<b>Total for Nonspendable Fund Balance</b>	<b>\$37,895.23</b>	<b>\$16,146.50</b>	<b>\$25,162.77</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$1,009,810.51	\$1,230,812.63	\$1,027,090.16
<b>Total for Assigned Fund Balance</b>	<b>\$1,009,810.51</b>	<b>\$1,230,812.63</b>	<b>\$1,027,090.16</b>
<b>Total for Fund Balance</b>	<b>\$1,047,705.74</b>	<b>\$1,246,959.13</b>	<b>\$1,052,252.93</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,060,209.89</b>	<b>\$1,250,804.13</b>	<b>\$1,054,272.06</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$48,042.00	\$34,147.47	\$30,000.00
<b>Total for Property Taxes</b>	<b>\$48,042.00</b>	<b>\$34,147.47</b>	<b>\$30,000.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$1,347,887.00	\$1,119,324.53	\$1,063,502.00
<b>Total for Non-Property Tax Items</b>	<b>\$1,347,887.00</b>	<b>\$1,119,324.53</b>	<b>\$1,063,502.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$68,122.53	\$82,684.96	\$53,398.17
<b>Total for Use of Money and Property</b>	<b>\$68,122.53</b>	<b>\$82,684.96</b>	<b>\$53,398.17</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$471,480.81	\$321,287.58	\$359,147.51
<b>Total for State Aid</b>	<b>\$471,480.81</b>	<b>\$321,287.58</b>	<b>\$359,147.51</b>
<b>Total for Revenues</b>	<b>\$1,935,532.34</b>	<b>\$1,557,444.54</b>	<b>\$1,506,047.68</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,935,532.34</b>	<b>\$1,557,444.54</b>	<b>\$1,506,047.68</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$449,903.63	\$442,712.53	\$418,987.70
51104 - Maintenance of Roads - Contractual	\$349,850.92	\$320,540.84	\$160,364.46
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$1,016,235.12	\$362,441.34	\$478,351.66
<b>Total for Highway</b>	<b>\$1,815,989.67</b>	<b>\$1,125,694.71</b>	<b>\$1,057,703.82</b>
<b>Total for Transportation</b>	<b>\$1,815,989.67</b>	<b>\$1,125,694.71</b>	<b>\$1,057,703.82</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$74,017.88	\$61,272.44	\$53,224.20
90308 - Social Security - Employee Benefits	\$32,808.88	\$32,705.17	\$30,469.88
90408 - Workers' Compensation - Employee Benefits	\$16,533.22	\$15,768.59	\$14,096.23
90508 - Unemployment Insurance - Employee Benefits	-	\$2,643.78	\$3,084.41
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$195,436.08	\$124,653.65	\$124,181.72
<b>Total for Employee Benefits</b>	<b>\$318,796.06</b>	<b>\$237,043.63</b>	<b>\$225,056.44</b>
<b>Total for Employee Benefits</b>	<b>\$318,796.06</b>	<b>\$237,043.63</b>	<b>\$225,056.44</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Expenditures</b>	<b>\$2,134,785.73</b>	<b>\$1,362,738.34</b>	<b>\$1,282,760.26</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,134,785.73</b>	<b>\$1,362,738.34</b>	<b>\$1,282,760.26</b>

Town of Cazenovia  
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**DB - Highway Part-town  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,246,959.13	\$1,052,252.93	\$828,965.51
8022 - Restated Fund Balance - Beginning of Year	\$1,246,959.13	\$1,052,252.93	\$828,965.51
Add Revenues and Other Sources	\$1,935,532.34	\$1,557,444.54	\$1,506,047.68
Deduct Expenditures and Other Uses	\$2,134,785.73	\$1,362,738.34	\$1,282,760.26
8029 - Fund Balance - End of Year	\$1,047,705.74	\$1,246,959.13	\$1,052,252.93

Town of Cazenovia  
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**DB - Highway Part-town  
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	-	\$48,042.00	\$34,147.47
1199 - Est Rev - Non-Property Tax Items	\$1,432,174.00	\$1,347,887.00	\$1,119,324.53
2499 - Est Rev - Use of Money and Property	\$80,000.00	\$55,000.00	\$55,000.00
3099 - Est Rev - State Aid	\$250,000.00	\$250,000.00	\$250,000.00
<b>Total for Estimated Revenue</b>	<b>\$1,762,174.00</b>	<b>\$1,700,929.00</b>	<b>\$1,458,472.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,762,174.00</b>	<b>\$1,700,929.00</b>	<b>\$1,458,472.00</b>

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

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$1,194,000.00	\$1,409,550.00	\$1,197,500.00
9199 - App - Employee Benefits	\$568,174.00	\$291,379.00	\$260,972.00
<b>Total for Estimated Appropriations</b>	<b>\$1,762,174.00</b>	<b>\$1,700,929.00</b>	<b>\$1,458,472.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,762,174.00</b>	<b>\$1,700,929.00</b>	<b>\$1,458,472.00</b>

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

**H - Capital Projects  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,351.15	\$2,178.18	\$2,178.18
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,351.15</b>	<b>\$2,178.18</b>	<b>\$2,178.18</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$2,817.40	-	-
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$2,817.40</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	\$25,958.95	-
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$25,958.95</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$5,168.55</b>	<b>\$28,137.13</b>	<b>\$2,178.18</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,168.55</b>	<b>\$28,137.13</b>	<b>\$2,178.18</b>

Town of Cazenovia  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$172.97	\$25,958.95	-
<b>Total for Payables</b>	<b>\$172.97</b>	<b>\$25,958.95</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$172.97</b>	<b>\$25,958.95</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$2,817.40	-	-
<b>Total for Restricted Fund Balance</b>	<b>\$2,817.40</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$2,178.18	\$2,178.18	\$2,178.18
<b>Total for Assigned Fund Balance</b>	<b>\$2,178.18</b>	<b>\$2,178.18</b>	<b>\$2,178.18</b>
<b>Total for Fund Balance</b>	<b>\$4,995.58</b>	<b>\$2,178.18</b>	<b>\$2,178.18</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$5,168.55</b>	<b>\$28,137.13</b>	<b>\$2,178.18</b>

Town of Cazenovia  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$12,202.62	-	-
<b>Total for Use of Money and Property</b>	<b>\$12,202.62</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$12,202.62</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$1,069,943.27	\$204,858.33	-
<b>Total for Operating Transfers</b>	<b>\$1,069,943.27</b>	<b>\$204,858.33</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$1,069,943.27</b>	<b>\$204,858.33</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,082,145.89</b>	<b>\$204,858.33</b>	<b>\$0.00</b>

Town of Cazenovia  
Annual Financial Report  
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**H - Capital Projects  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$1,079,328.49	-	-
<b>Total for Shared Services</b>	<b>\$1,079,328.49</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$1,079,328.49</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			
<b>Water</b>			
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	-	\$204,858.33	-
<b>Total for Water</b>	<b>\$0.00</b>	<b>\$204,858.33</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$0.00</b>	<b>\$204,858.33</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$1,079,328.49</b>	<b>\$204,858.33</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,079,328.49</b>	<b>\$204,858.33</b>	<b>\$0.00</b>

Town of Cazenovia  
 Annual Financial Report  
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**H - Capital Projects  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,178.18	\$2,178.18	\$2,178.18
8022 - Restated Fund Balance - Beginning of Year	\$2,178.18	\$2,178.18	\$2,178.18
Add Revenues and Other Sources	\$1,082,145.89	\$204,858.33	\$0.00
Deduct Expenditures and Other Uses	\$1,079,328.49	\$204,858.33	\$0.00
8029 - Fund Balance - End of Year	\$4,995.58	\$2,178.18	\$2,178.18

Town of Cazenovia  
 Annual Financial Report  
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**PN - Permanent  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$29,763.81	\$29,763.81	\$29,734.07
<b>Total for Cash and Cash Equivalents</b>	<b>\$29,763.81</b>	<b>\$29,763.81</b>	<b>\$29,734.07</b>
<b>Total for Assets</b>	<b>\$29,763.81</b>	<b>\$29,763.81</b>	<b>\$29,734.07</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$29,763.81</b>	<b>\$29,763.81</b>	<b>\$29,734.07</b>

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

**PN - Permanent  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
807 - Must Remain Intact	\$21,860.00	\$21,860.00	\$21,860.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$21,860.00</b>	<b>\$21,860.00</b>	<b>\$21,860.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$7,903.81	\$7,903.81	\$7,874.07
<b>Total for Assigned Fund Balance</b>	<b>\$7,903.81</b>	<b>\$7,903.81</b>	<b>\$7,874.07</b>
<b>Total for Fund Balance</b>	<b>\$29,763.81</b>	<b>\$29,763.81</b>	<b>\$29,734.07</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$29,763.81</b>	<b>\$29,763.81</b>	<b>\$29,734.07</b>

Town of Cazenovia  
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**PN - Permanent  
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	\$29.74	\$29.72
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$29.74</b>	<b>\$29.72</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$29.74</b>	<b>\$29.72</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$29.74</b>	<b>\$29.72</b>

Town of Cazenovia  
Annual Financial Report  
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**PN - Permanent  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Cazenovia  
 Annual Financial Report  
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**PN - Permanent  
 Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$29,763.81	\$29,734.07	\$29,704.35
8022 - Restated Fund Balance - Beginning of Year	\$29,763.81	\$29,734.07	\$29,704.35
Add Revenues and Other Sources	\$0.00	\$29.74	\$29.72
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$29,763.81	\$29,763.81	\$29,734.07

Town of Cazenovia  
 Annual Financial Report  
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**SF - Special District(s) Fire Protection  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$13.93	\$1,193.53	\$13.93
<b>Total for Cash and Cash Equivalents</b>	<b>\$13.93</b>	<b>\$1,193.53</b>	<b>\$13.93</b>
<b>Total for Assets</b>	<b>\$13.93</b>	<b>\$1,193.53</b>	<b>\$13.93</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$13.93</b>	<b>\$1,193.53</b>	<b>\$13.93</b>

Town of Cazenovia  
 Annual Financial Report  
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**SF - Special District(s) Fire Protection  
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$1,179.60	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$1,179.60</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$1,179.60</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$13.93	\$13.93	-
<b>Total for Assigned Fund Balance</b>	<b>\$13.93</b>	<b>\$13.93</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$13.93</b>	<b>\$13.93</b>	<b>\$0.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$13.93</b>	<b>\$1,193.53</b>	<b>\$0.00</b>

Town of Cazenovia  
 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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$305,962.89	\$289,090.20	\$284,578.24
<b>Total for Property Taxes</b>	<b>\$305,962.89</b>	<b>\$289,090.20</b>	<b>\$284,578.24</b>
<b>Total for Revenues</b>	<b>\$305,962.89</b>	<b>\$289,090.20</b>	<b>\$284,578.24</b>
<b>Total for Revenues and Other Sources</b>	<b>\$305,962.89</b>	<b>\$289,090.20</b>	<b>\$284,578.24</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	\$1,179.60	-	-
<b>Total for Special Items</b>	<b>\$1,179.60</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$1,179.60</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$304,783.29	\$289,090.20	\$284,578.24
<b>Total for Fire Protection</b>	<b>\$304,783.29</b>	<b>\$289,090.20</b>	<b>\$284,578.24</b>
<b>Total for Public Safety</b>	<b>\$304,783.29</b>	<b>\$289,090.20</b>	<b>\$284,578.24</b>
<b>Total for Expenditures</b>	<b>\$305,962.89</b>	<b>\$289,090.20</b>	<b>\$284,578.24</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$305,962.89</b>	<b>\$289,090.20</b>	<b>\$284,578.24</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$13.93	\$13.93	\$13.93
8022 - Restated Fund Balance - Beginning of Year	\$13.93	\$13.93	\$13.93
Add Revenues and Other Sources	\$305,962.89	\$289,090.20	\$284,578.24
Deduct Expenditures and Other Uses	\$305,962.89	\$289,090.20	\$284,578.24
8029 - Fund Balance - End of Year	\$13.93	\$13.93	\$13.93

Town of Cazenovia  
Annual Financial Report  
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**SL - Special District(s) Lighting  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$403.63	\$403.63	\$403.63
201 - Cash In Time Deposits	\$3,895.57	\$4,203.06	\$4,592.30
<b>Total for Cash and Cash Equivalents</b>	<b>\$4,299.20</b>	<b>\$4,606.69</b>	<b>\$4,995.93</b>
<b>Total for Assets</b>	<b>\$4,299.20</b>	<b>\$4,606.69</b>	<b>\$4,995.93</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$4,299.20</b>	<b>\$4,606.69</b>	<b>\$4,995.93</b>

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

**SL - Special District(s) Lighting  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$211.84	\$270.48	\$340.46
<b>Total for Payables</b>	<b>\$211.84</b>	<b>\$270.48</b>	<b>\$340.46</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$292.94
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$292.94</b>
<b>Total for Liabilities</b>	<b>\$211.84</b>	<b>\$270.48</b>	<b>\$633.40</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$4,087.36	\$4,336.21	\$4,362.53
<b>Total for Assigned Fund Balance</b>	<b>\$4,087.36</b>	<b>\$4,336.21</b>	<b>\$4,362.53</b>
<b>Total for Fund Balance</b>	<b>\$4,087.36</b>	<b>\$4,336.21</b>	<b>\$4,362.53</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$4,299.20</b>	<b>\$4,606.69</b>	<b>\$4,995.93</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$3,850.00	\$3,850.00	\$3,600.00
<b>Total for Property Taxes</b>	<b>\$3,850.00</b>	<b>\$3,850.00</b>	<b>\$3,600.00</b>
<b>Total for Revenues</b>	<b>\$3,850.00</b>	<b>\$3,850.00</b>	<b>\$3,600.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,850.00</b>	<b>\$3,850.00</b>	<b>\$3,600.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$4,098.85	\$3,876.32	\$3,861.96
<b>Total for Highway</b>	<b>\$4,098.85</b>	<b>\$3,876.32</b>	<b>\$3,861.96</b>
<b>Total for Transportation</b>	<b>\$4,098.85</b>	<b>\$3,876.32</b>	<b>\$3,861.96</b>
<b>Total for Expenditures</b>	<b>\$4,098.85</b>	<b>\$3,876.32</b>	<b>\$3,861.96</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$4,098.85</b>	<b>\$3,876.32</b>	<b>\$3,861.96</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$4,336.21	\$4,362.53	\$4,624.49
8022 - Restated Fund Balance - Beginning of Year	\$4,336.21	\$4,362.53	\$4,624.49
Add Revenues and Other Sources	\$3,850.00	\$3,850.00	\$3,600.00
Deduct Expenditures and Other Uses	\$4,098.85	\$3,876.32	\$3,861.96
8029 - Fund Balance - End of Year	\$4,087.36	\$4,336.21	\$4,362.53

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**SM - Special District(s) Miscellaneous  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$65,000.00	\$65,806.72	\$65,000.00
201 - Cash In Time Deposits	\$118,964.66	\$118,585.68	\$116,200.80
<b>Total for Cash and Cash Equivalents</b>	<b>\$183,964.66</b>	<b>\$184,392.40</b>	<b>\$181,200.80</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	-	\$1,015.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,015.00</b>
<b>Total for Assets</b>	<b>\$183,964.66</b>	<b>\$184,392.40</b>	<b>\$182,215.80</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$183,964.66</b>	<b>\$184,392.40</b>	<b>\$182,215.80</b>

Town of Cazenovia  
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**SM - Special District(s) Miscellaneous  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$806.72	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$806.72</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
690 - Overpayments and Clearing Account	\$107,500.00	\$112,500.00	\$112,498.42
<b>Total for Other Liabilities</b>	<b>\$107,500.00</b>	<b>\$112,500.00</b>	<b>\$112,498.42</b>
<b>Total for Liabilities</b>	<b>\$107,500.00</b>	<b>\$113,306.72</b>	<b>\$112,498.42</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$76,464.66	\$71,080.16	\$69,717.38
<b>Total for Assigned Fund Balance</b>	<b>\$76,464.66</b>	<b>\$71,080.16</b>	<b>\$69,717.38</b>
<b>Total for Fund Balance</b>	<b>\$76,464.66</b>	<b>\$71,080.16</b>	<b>\$69,717.38</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$183,964.66</b>	<b>\$184,386.88</b>	<b>\$182,215.80</b>

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

**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$200,940.74	\$200,266.64	\$167,185.75
<b>Total for Property Taxes</b>	<b>\$200,940.74</b>	<b>\$200,266.64</b>	<b>\$167,185.75</b>
<b>Departmental Income</b>			
1289 - Other General Departmental Income	\$5,300.00	\$1,290.00	\$2,560.00
<b>Total for Departmental Income</b>	<b>\$5,300.00</b>	<b>\$1,290.00</b>	<b>\$2,560.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$82.52	\$74.36	\$77.47
<b>Total for Use of Money and Property</b>	<b>\$82.52</b>	<b>\$74.36</b>	<b>\$77.47</b>
<b>State Aid</b>			
3089 - State Aid Other	-	-	\$41,678.90
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$41,678.90</b>
<b>Total for Revenues</b>	<b>\$206,323.26</b>	<b>\$201,631.00</b>	<b>\$211,502.12</b>
<b>Total for Revenues and Other Sources</b>	<b>\$206,323.26</b>	<b>\$201,631.00</b>	<b>\$211,502.12</b>

Town of Cazenovia  
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**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19894 - General Government Support, Other - Contractual	-	-	\$41,678.90
<b>Total for Special Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$41,678.90</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$41,678.90</b>
<b>Health</b>			
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$200,940.74	\$200,266.64	\$167,185.75
<b>Total for Other Health</b>	<b>\$200,940.74</b>	<b>\$200,266.64</b>	<b>\$167,185.75</b>
<b>Total for Health</b>	<b>\$200,940.74</b>	<b>\$200,266.64</b>	<b>\$167,185.75</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71804 - Special Recreation Facilities - Contractual	-	-	\$100.00
<b>Total for Recreation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>
<b>Total for Culture and Recreation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>

Town of Cazenovia  
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**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Expenditures</b>	<b>\$200,940.74</b>	<b>\$200,266.64</b>	<b>\$208,964.65</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$200,940.74</b>	<b>\$200,266.64</b>	<b>\$208,964.65</b>

Town of Cazenovia  
Annual Financial Report  
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**SM - Special District(s) Miscellaneous  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$71,087.26	\$69,717.38	\$67,179.91
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$5.52	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$5.12	-	-
<i>Disburse to Zoning Customer for Prior Year Interest Earned on SWMA</i>			
8022 - Restated Fund Balance - Beginning of Year	\$71,082.14	\$69,722.90	\$67,179.91
Add Revenues and Other Sources	\$206,323.26	\$201,631.00	\$211,502.12
Deduct Expenditures and Other Uses	\$200,940.74	\$200,266.64	\$208,964.65
8029 - Fund Balance - End of Year	\$76,464.66	\$71,087.26	\$69,717.38

Town of Cazenovia  
Annual Financial Report  
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**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,840.01	\$1,172.07	\$1,172.07
201 - Cash In Time Deposits	\$1,566,153.16	\$1,593,212.67	\$1,362,216.49
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,567,993.17</b>	<b>\$1,594,384.74</b>	<b>\$1,363,388.56</b>
<b>Net Other Receivables</b>			
360 - Sewer Rents Receivable	\$13,935.26	\$23,050.53	\$27,710.45
380 - Accounts Receivable	-	\$22,827.00	-
<b>Total for Net Other Receivables</b>	<b>\$13,935.26</b>	<b>\$45,877.53</b>	<b>\$27,710.45</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$259.97
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$259.97</b>
<b>Total for Assets</b>	<b>\$1,581,928.43</b>	<b>\$1,640,262.27</b>	<b>\$1,391,358.98</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,581,928.43</b>	<b>\$1,640,262.27</b>	<b>\$1,391,358.98</b>

Town of Cazenovia  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$87,279.35	\$40,415.12	\$47,005.66
<b>Total for Payables</b>	<b>\$87,279.35</b>	<b>\$40,415.12</b>	<b>\$47,005.66</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$2,108.73
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,108.73</b>
<b>Total for Liabilities</b>	<b>\$87,279.35</b>	<b>\$40,415.12</b>	<b>\$49,114.39</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$1,494,649.08	\$1,599,847.15	\$1,342,244.59
<b>Total for Assigned Fund Balance</b>	<b>\$1,494,649.08</b>	<b>\$1,599,847.15</b>	<b>\$1,342,244.59</b>
<b>Total for Fund Balance</b>	<b>\$1,494,649.08</b>	<b>\$1,599,847.15</b>	<b>\$1,342,244.59</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,581,928.43</b>	<b>\$1,640,262.27</b>	<b>\$1,391,358.98</b>

Town of Cazenovia  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2120 - Sewer Rents	\$567,557.66	\$586,955.29	\$564,507.14
2122 - Sewer Charges	\$10,234.70	\$9,419.00	\$3,300.00
2128 - Interest and Penalties on Sewer Accounts	\$5,167.60	\$5,655.70	\$4,593.25
<b>Total for Departmental Income</b>	<b>\$582,959.96</b>	<b>\$602,029.99</b>	<b>\$572,400.39</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$58,595.51	\$67,986.69	\$50,159.84
<b>Total for Use of Money and Property</b>	<b>\$58,595.51</b>	<b>\$67,986.69</b>	<b>\$50,159.84</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$784.37	-	-
2665 - Sales of Equipment	-	\$22,850.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$784.37</b>	<b>\$22,850.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>LED National Grid Grant</i>	\$1,035.00	-	-
<b>Total for Other Revenues</b>	<b>\$1,035.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$643,374.84</b>	<b>\$692,866.68</b>	<b>\$622,560.23</b>
<b>Total for Revenues and Other Sources</b>	<b>\$643,374.84</b>	<b>\$692,866.68</b>	<b>\$622,560.23</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81102 - Sewer Administration - Equipment and Capital Outlay	\$6,160.05	\$61,111.20	\$39,830.11
81104 - Sewer Administration - Contractual	\$6,611.70	\$8,256.13	\$64,608.21
81301 - Sewage Treatment and Disposal - Personal Services	\$11,622.00	\$10,920.00	\$10,478.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$211,974.28	\$36,144.11	\$32,278.26
81304 - Sewage Treatment and Disposal - Contractual	\$511,341.14	\$318,009.54	\$287,165.92
<b>Total for Sewage</b>	<b>\$747,709.17</b>	<b>\$434,440.98</b>	<b>\$434,360.50</b>
<b>Total for Home and Community Services</b>	<b>\$747,709.17</b>	<b>\$434,440.98</b>	<b>\$434,360.50</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	\$863.74	\$823.14	\$789.04
<b>Total for Employee Benefits</b>	<b>\$863.74</b>	<b>\$823.14</b>	<b>\$789.04</b>
<b>Total for Employee Benefits</b>	<b>\$863.74</b>	<b>\$823.14</b>	<b>\$789.04</b>
<b>Total for Expenditures</b>	<b>\$748,572.91</b>	<b>\$435,264.12</b>	<b>\$435,149.54</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$748,572.91</b>	<b>\$435,264.12</b>	<b>\$435,149.54</b>

Town of Cazenovia  
Annual Financial Report  
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**SS - Special District(s) Sewer  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,599,847.15	\$1,342,244.59	\$1,154,833.90
8022 - Restated Fund Balance - Beginning of Year	\$1,599,847.15	\$1,342,244.59	\$1,154,833.90
Add Revenues and Other Sources	\$643,374.84	\$692,866.68	\$622,560.23
Deduct Expenditures and Other Uses	\$748,572.91	\$435,264.12	\$435,149.54
8029 - Fund Balance - End of Year	\$1,494,649.08	\$1,599,847.15	\$1,342,244.59

Town of Cazenovia  
 Annual Financial Report  
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**SS - Special District(s) Sewer  
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$565,200.00	\$530,512.00	\$558,477.00
2499 - Est Rev - Use of Money and Property	\$50,000.00	\$50,000.00	\$44,000.00
<b>Total for Estimated Revenue</b>	<b>\$615,200.00</b>	<b>\$580,512.00</b>	<b>\$602,477.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$615,200.00</b>	<b>\$580,512.00</b>	<b>\$602,477.00</b>

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$614,280.00	\$579,622.00	\$601,641.00
9199 - App - Employee Benefits	\$920.00	\$890.00	\$836.00
<b>Total for Estimated Appropriations</b>	<b>\$615,200.00</b>	<b>\$580,512.00</b>	<b>\$602,477.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$615,200.00</b>	<b>\$580,512.00</b>	<b>\$602,477.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$13,843.14	\$1,546.35	\$10,390.80
201 - Cash In Time Deposits	\$260,667.95	\$256,616.92	\$289,037.23
<b>Total for Cash and Cash Equivalents</b>	<b>\$274,511.09</b>	<b>\$258,163.27</b>	<b>\$299,428.03</b>
<b>Net Other Receivables</b>			
350 - Water Rents Receivable	\$6,573.83	\$7,543.11	\$6,694.33
<b>Total for Net Other Receivables</b>	<b>\$6,573.83</b>	<b>\$7,543.11</b>	<b>\$6,694.33</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$423.33
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$423.33</b>
<b>Total for Assets</b>	<b>\$281,084.92</b>	<b>\$265,706.38</b>	<b>\$306,545.69</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$281,084.92</b>	<b>\$265,706.38</b>	<b>\$306,545.69</b>

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

**SW - Special District(s) Water  
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$4,302.70	\$18,060.68	\$3,108.33
<b>Total for Payables</b>	<b>\$4,302.70</b>	<b>\$18,060.68</b>	<b>\$3,108.33</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$0.21
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.21</b>
<b>Total for Liabilities</b>	<b>\$4,302.70</b>	<b>\$18,060.68</b>	<b>\$3,108.54</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$10,000.00	-	\$42,082.00
915 - Assigned Unappropriated Fund Balance	\$266,782.22	\$247,645.70	\$261,355.15
<b>Total for Assigned Fund Balance</b>	<b>\$276,782.22</b>	<b>\$247,645.70</b>	<b>\$303,437.15</b>
<b>Total for Fund Balance</b>	<b>\$276,782.22</b>	<b>\$247,645.70</b>	<b>\$303,437.15</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$281,084.92</b>	<b>\$265,706.38</b>	<b>\$306,545.69</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$86,021.00	\$90,219.00	\$85,694.00
<b>Total for Property Taxes</b>	<b>\$86,021.00</b>	<b>\$90,219.00</b>	<b>\$85,694.00</b>
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$5,103.65	\$5,109.26	\$4,050.00
2142 - Unmetered Water Sales	\$22,611.53	\$22,802.27	\$22,272.51
2148 - Interest and Penalties on Water Rents	\$832.34	\$867.00	\$795.00
<b>Total for Departmental Income</b>	<b>\$28,547.52</b>	<b>\$28,778.53</b>	<b>\$27,117.51</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$281.92	\$312.87	\$326.27
<b>Total for Use of Money and Property</b>	<b>\$281.92</b>	<b>\$312.87</b>	<b>\$326.27</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$20.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20.00</b>
<b>State Aid</b>			
3991 - State Aid Water Capital Projects	\$18,530.97	-	\$11,147.00
<b>Total for State Aid</b>	<b>\$18,530.97</b>	<b>\$0.00</b>	<b>\$11,147.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Revenues</b>	<b>\$133,381.41</b>	<b>\$119,310.40</b>	<b>\$124,304.78</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$1,925.00	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$1,925.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$1,925.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$133,381.41</b>	<b>\$121,235.40</b>	<b>\$124,304.78</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Water</b>			
83101 - Water Administration - Personal Services	\$2,873.26	\$2,683.31	\$2,717.70
83104 - Water Administration - Contractual	\$511.39	\$735.28	\$542.84
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$23,959.20	\$15,509.32	\$16,551.94
83204 - Water Source of Supply, Power and Pumping - Contractual	\$14,904.96	\$12,626.51	\$10,512.77
83302 - Water Purification - Equipment and Capital Outlay	\$2,309.33	\$1,902.60	-
83304 - Water Purification - Contractual	\$11,125.74	\$15,262.00	\$14,035.89
83401 - Water Transportation and Distribution - Personal Services	\$27,835.75	\$58,380.99	\$45,399.44
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	\$21,480.14	-
83404 - Water Transportation and Distribution - Contractual	\$5,952.37	\$10,188.95	\$8,861.12
83504 - Common Water Supply - Contractual	\$5,721.94	\$2,668.87	\$3,260.55
<b>Total for Water</b>	<b>\$95,193.94</b>	<b>\$141,437.97</b>	<b>\$101,882.25</b>
<b>Total for Home and Community Services</b>	<b>\$95,193.94</b>	<b>\$141,437.97</b>	<b>\$101,882.25</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	\$2,202.68	\$4,600.03	\$3,620.03

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

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Employee Benefits</b>	<b>\$2,202.68</b>	<b>\$4,600.03</b>	<b>\$3,620.03</b>
<b>Total for Employee Benefits</b>	<b>\$2,202.68</b>	<b>\$4,600.03</b>	<b>\$3,620.03</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97206 - Installment Bonds - Debt Principal	-	\$4,000.00	\$4,000.00
97207 - Installment Bonds - Debt Interest	-	\$200.00	\$400.00
97976 - Debt Service Other Government - Debt Principal	\$3,182.31	\$18,743.51	\$3,098.26
97977 - Debt Service Other Government - Debt Interest	\$3,665.96	\$8,333.10	\$5,528.74
<b>Total for Debt Service</b>	<b>\$6,848.27</b>	<b>\$31,276.61</b>	<b>\$13,027.00</b>
<b>Total for Debt Service</b>	<b>\$6,848.27</b>	<b>\$31,276.61</b>	<b>\$13,027.00</b>
<b>Total for Expenditures</b>	<b>\$104,244.89</b>	<b>\$177,314.61</b>	<b>\$118,529.28</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$104,244.89</b>	<b>\$177,314.61</b>	<b>\$118,529.28</b>

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**SW - Special District(s) Water  
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$247,645.70	\$303,437.15	\$297,661.65
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$900.00	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$612.24	-
8022 - Restated Fund Balance - Beginning of Year	\$247,645.70	\$303,724.91	\$297,661.65
Add Revenues and Other Sources	\$133,381.41	\$121,235.40	\$124,304.78
Deduct Expenditures and Other Uses	\$104,244.89	\$177,314.61	\$118,529.28
8029 - Fund Balance - End of Year	\$276,782.22	\$247,645.70	\$303,437.15

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$89,868.00	\$86,021.00	\$90,219.00
2399 - Est Rev - Intergovernmental Charges	\$27,440.00	\$25,535.00	\$25,535.00
2499 - Est Rev - Use of Money and Property	\$175.00	\$230.00	\$230.00
3099 - Est Rev - State Aid	-	\$10,000.00	-
<b>Total for Estimated Revenue</b>	<b>\$117,483.00</b>	<b>\$121,786.00</b>	<b>\$115,984.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$10,000.00	-	\$42,082.00
<b>Total for Estimated Other Sources</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$42,082.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$127,483.00</b>	<b>\$121,786.00</b>	<b>\$158,066.00</b>

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

	12/31/2026	12/31/2025	12/31/2024
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$105,421.00	\$101,235.00	\$133,786.00
9199 - App - Employee Benefits	\$3,277.00	\$2,976.00	\$3,705.00
9899 - App - Debt Service	\$18,785.00	\$15,650.00	\$20,575.00
<b>Total for Estimated Appropriations</b>	<b>\$127,483.00</b>	<b>\$119,861.00</b>	<b>\$158,066.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	-	\$1,925.00	-
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$1,925.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$127,483.00</b>	<b>\$121,786.00</b>	<b>\$158,066.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$1,229,340.92	\$1,229,340.92	\$1,229,340.92
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$1,229,340.92</b>	<b>\$1,229,340.92</b>	<b>\$1,229,340.92</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$1,680,289.58	\$1,680,289.58	\$1,475,258.28
104 - Machinery and Equipment	\$3,520,679.86	\$3,029,750.05	\$2,621,615.08
106 - Infrastructure	\$2,644,671.30	\$2,644,671.30	\$2,229,564.79
124 - Intangible Lease Asset - Machinery and Equipment	\$11,468.83	\$11,468.83	\$11,468.83
<b>Total for Depreciable Capital Assets</b>	<b>\$7,857,109.57</b>	<b>\$7,366,179.76</b>	<b>\$6,337,906.98</b>
<b>Accumulated Depreciation</b>			
114 - Accumulated Depreciation Machinery and Equipment	(\$1,168,420.21)	(\$948,349.05)	(\$748,871.81)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$8,251.40)	(\$5,651.48)	(\$3,051.56)
<b>Total for Accumulated Depreciation</b>	<b>(\$1,176,671.61)</b>	<b>(\$954,000.53)</b>	<b>(\$751,923.37)</b>
<b>Total for Non-Current Assets</b>	<b>\$7,909,778.88</b>	<b>\$7,641,520.15</b>	<b>\$6,815,324.53</b>

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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	12/31/2025	12/31/2024	12/31/2023
<b>Long-Term Obligations</b>			
<b>Due To</b>			
631 - Due To Other Governments <i>Bonds Payable for Joint Rte 20 Water District (w/ T/Nelson V/Cazenovia)</i>	\$12,473.29	\$15,655.60	\$372,652.61
<b>Total for Due To</b>	<b>\$12,473.29</b>	<b>\$15,655.60</b>	<b>\$372,652.61</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$431,993.21	\$488,288.53	\$547,897.56
685 - Installment Purchase Contract Debt	-	\$25,894.48	\$81,112.39
<b>Total for Debt Obligations</b>	<b>\$431,993.21</b>	<b>\$514,183.01</b>	<b>\$629,009.95</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$541,836.00	\$460,932.00	\$633,677.00
682 - Lease Liability	\$5,917.94	\$8,553.67	\$11,137.25
687 - Compensated Absences	\$47,539.33	\$35,683.14	\$34,678.01
<b>Total for Other Long-Term Obligations</b>	<b>\$595,293.27</b>	<b>\$505,168.81</b>	<b>\$679,492.26</b>
<b>Total for Long-Term Obligations</b>	<b>\$1,039,759.77</b>	<b>\$1,035,007.42</b>	<b>\$1,681,154.82</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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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	\$488,288.53	\$0.00	\$56,295.32	\$0.00	\$0.00	\$0.00	\$431,993.21
Installment Purchase Contract	\$25,894.49	\$0.00	\$25,894.49	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$514,183.02	\$0.00	\$82,189.81	\$0.00	\$0.00	\$0.00	\$431,993.21

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Drainage Repairs / Reconstruction	Depository Trust Company	4/15/15	4/15/44	\$405,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$390,000.00
<b>Bond</b> 2021 Western Star/Plowing Equip; 2020 Wacker; 2020 Chevrolet Silverado 5500HD Dump Truck + Sander	Greene County Commercial Bank	8/25/20	8/25/26	\$83,288.53	\$0.00	\$41,295.32	\$0.00	\$0.00	\$0.00	\$41,993.21
<b>Installment Purchase Contract</b> 2020 Western Star & Plowing Equipment	Santander Bank	8/1/19	8/1/25	\$25,894.49	\$0.00	\$25,894.49	\$0.00	\$0.00	\$0.00	\$0.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$56,993.21	\$16,009.69	\$73,002.90	\$375,000.00
2027	\$15,000.00	\$14,700.00	\$29,700.00	\$360,000.00
2028	\$15,000.00	\$14,100.00	\$29,100.00	\$345,000.00
2029	\$15,000.00	\$13,500.00	\$28,500.00	\$330,000.00
2030	\$15,000.00	\$12,900.00	\$27,900.00	\$315,000.00
2031	\$15,000.00	\$12,300.00	\$27,300.00	\$300,000.00
2032	\$20,000.00	\$11,600.00	\$31,600.00	\$280,000.00
2033	\$20,000.00	\$10,800.00	\$30,800.00	\$260,000.00
2034	\$20,000.00	\$10,000.00	\$30,000.00	\$240,000.00
2035	\$20,000.00	\$9,200.00	\$29,200.00	\$220,000.00
2036	\$20,000.00	\$8,400.00	\$28,400.00	\$200,000.00
2037	\$20,000.00	\$7,600.00	\$27,600.00	\$180,000.00
2038	\$25,000.00	\$6,700.00	\$31,700.00	\$155,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$25,000.00	\$5,700.00	\$30,700.00	\$130,000.00
2040	\$25,000.00	\$4,700.00	\$29,700.00	\$105,000.00
2041	\$25,000.00	\$3,700.00	\$28,700.00	\$80,000.00
2042	\$25,000.00	\$2,700.00	\$27,700.00	\$55,000.00
2043	\$25,000.00	\$1,700.00	\$26,700.00	\$30,000.00
2044	\$30,000.00	\$600.00	\$30,600.00	\$0.00
<b>Total</b>	\$431,993.21	\$166,909.69	\$598,902.90	

\$431,993.21 Total Bond Ending Balance for Statement of Indebtedness.

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1490	Statement Savings Public Fund	SM	\$5,003.01	\$0.00	\$0.00	\$0.00	\$5,003.01
4891	Statement Savings Public Fund	SM	\$5,006.75	\$0.00	\$0.00	\$0.00	\$5,006.75
6355	Checking	A, B, DA, DB, SF, SS, SW	\$96,814.29	\$0.00	(\$36,257.39)	(\$1,986.32)	\$58,570.58
6389	Checking	A	\$35,768.43	\$0.00	(\$30,411.50)	\$0.00	\$5,356.93
7293	Money Market Public Fund NE	A, B, H, SS	\$4,231,841.13	\$0.00	\$0.00	\$0.00	\$4,231,841.13
7285	Money Market Public Fund NE	DA, DB	\$1,330,079.86	\$0.00	\$0.00	\$0.00	\$1,330,079.86
6420	Money Market Public Fund NE	SW	\$176,177.55	\$0.00	\$0.00	\$0.00	\$176,177.55
6438	Money Market Public Fund NE	SW	\$84,490.40	\$0.00	\$0.00	\$0.00	\$84,490.40
6488	Money Market Public Fund NE	CM, PN	\$30,418.86	\$0.00	\$0.00	\$0.00	\$30,418.86
6496	Money Market Public Fund NE	SM	\$76,421.28	\$0.00	\$0.00	\$0.00	\$76,421.28
5891	Money Market Plus Public Fund	SL	\$3,895.57	\$0.00	\$0.00	\$0.00	\$3,895.57

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7774	Public Fund Money Management	SS	\$8,429.36	\$0.00	\$0.00	\$0.00	\$8,429.36
542	Statement Savings Public Fund	SM	\$5,003.90	\$0.00	\$0.00	\$0.00	\$5,003.90
8887	Public Fund Non-Interest Checking	SM	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00
765	Statement Savings Public Fund	SM	\$10,007.18	\$0.00	\$0.00	\$0.00	\$10,007.18
4883	Statement Savings Public Fund	SM	\$2,505.09	\$0.00	\$0.00	\$0.00	\$2,505.09
4875	Statement Savings Public Fund	SM	\$5,006.75	\$0.00	\$0.00	\$0.00	\$5,006.75
6965	Statement Savings Public Fund	SM	\$10,010.70	\$0.00	\$0.00	\$0.00	\$10,010.70
<b>Total</b>			\$6,181,880.11	\$0.00	(\$66,668.89)	(\$1,986.32)	\$6,113,224.90
<b>Total Cash From Financials</b>							\$6,113,224.90

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$6,181,880.11
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,161,568.56
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$6,411,568.56</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$27,406.96
Market Value as of Fiscal Year End Date	\$27,406.96
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$27,406.96

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
14	18	0	0

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$158,078.50	14	11		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$87,302.19	14	18		
Worker's Compensation	\$39,146.01	14	18		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$300,904.37	13	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$585,431.07</b>				