

**Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023**

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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 12/31/2023, 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 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

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 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$30,205.75	\$8,855.90	\$8,676.40
201 - Cash In Time Deposits	\$1,426,981.84	\$1,310,974.16	\$975,660.12
210 - Petty Cash	\$100.00	\$100.00	\$100.00
Total for Cash and Cash Equivalents	\$1,457,287.59	\$1,319,930.06	\$984,436.52
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$375,954.96	\$359,864.81	\$359,792.51
Total for Restricted Cash and Cash Equivalents	\$375,954.96	\$359,864.81	\$359,792.51
Net Other Receivables			
380 - Accounts Receivable	\$5,263.99	\$4,523.97	\$3,680.69
Total for Net Other Receivables	\$5,263.99	\$4,523.97	\$3,680.69
Due From			
391 - Due From Other Funds	\$1,740.96	\$3,794.20	\$3,794.30
440 - Due from Other Governments	-	\$0.00	\$0.00
Total for Due From	\$1,740.96	\$3,794.20	\$3,794.30
Other Assets			
480 - Prepaid Expenses	\$25,286.40	\$20,218.73	\$21,101.18
Total for Other Assets	\$25,286.40	\$20,218.73	\$21,101.18

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**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$1,865,533.90	\$1,708,331.77	\$1,372,805.20
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	\$1,966.29	-	-
Total for Deferred Outflows of Resources	\$1,966.29	\$0.00	\$0.00
Total for Deferred Outflows	\$1,966.29	\$0.00	\$0.00
Total for Assets and Deferred Outflows	\$1,867,500.19	\$1,708,331.77	\$1,372,805.20

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$100,060.55	\$41,293.11	\$61,192.95
601 - Accrued Liabilities	-	\$6,388.71	-
Total for Payables	\$100,060.55	\$47,681.82	\$61,192.95
Payroll Liabilities			
721 - NYS Income Tax	-	-	\$91.31
722 - Federal Income Tax	-	-	\$225.80
726 - Social Security Tax	-	-	\$234.06
Total for Payroll Liabilities	\$0.00	\$0.00	\$551.17
Due to			
630 - Due To Other Funds	\$3,673.44	\$78.17	\$0.00
718 - State Retirement	\$6,579.91	-	\$2,133.31
Total for Due to	\$10,253.35	\$78.17	\$2,133.31
Other Liabilities			
688 - Other Liabilities <i>Federal A.R.P.A. Balance Unspent</i>	\$204,858.33	\$204,858.33	-
690 - Overpayments and Clearing Account	\$782.50	\$817.50	\$110.00
717 - Deferred Compensation	\$1,069.89	-	-
719 - Disability Insurance	-	-	\$509.59

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
720 - Group Insurance	\$328.38	-	\$3,484.74
Total for Other Liabilities	\$207,039.10	\$205,675.83	\$4,104.33
Total for Liabilities	\$317,353.00	\$253,435.82	\$67,981.76
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$25,286.40	\$24,012.93	\$21,101.18
Total for Nonspendable Fund Balance	\$25,286.40	\$24,012.93	\$21,101.18
Restricted Fund Balance			
878 - Capital Reserve	\$375,954.96	\$359,864.81	\$359,792.51
Total for Restricted Fund Balance	\$375,954.96	\$359,864.81	\$359,792.51
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$272,000.00	\$308,000.00	\$440,500.00
Total for Assigned Fund Balance	\$272,000.00	\$308,000.00	\$440,500.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$876,905.83	\$763,018.21	\$483,429.75
Total for Unassigned Fund Balance	\$876,905.83	\$763,018.21	\$483,429.75
Total for Fund Balance	\$1,550,147.19	\$1,454,895.95	\$1,304,823.44
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,867,500.19	\$1,708,331.77	\$1,372,805.20

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$727,377.00	\$594,802.49	\$632,454.00
1028 - Special Assessments Ad Valorem	\$6,696.53	\$5,928.82	\$1,617.96
Total for Property Taxes	\$734,073.53	\$600,731.31	\$634,071.96
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$10,173.49	\$11,986.58	\$10,913.33
Total for Property Tax Items	\$10,173.49	\$11,986.58	\$10,913.33
Departmental Income			
1255 - Clerk Fees	\$4,548.92	\$4,800.94	\$3,953.10
1289 - Other General Departmental Income	-	-	\$500.00
2192 - Charges For Cemetery Services	-	\$75.00	\$0.00
Total for Departmental Income	\$4,548.92	\$4,875.94	\$4,453.10
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>Weed Harvesting Services in DeRuyter</i>	\$6,250.00	-	-
2389 - Miscellaneous Revenue Other Governments	-	\$7,500.00	-
Total for Intergovernmental Charges	\$6,250.00	\$7,500.00	\$0.00
Use of Money and Property			

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2401 - Interest and Earnings	\$81,893.08	\$336.04	\$328.18
2440 - Rental Other <i>Benthic Mats Rental Revenue</i>	\$4,950.00	\$6,210.00	\$6,840.00
Total for Use of Money and Property	\$86,843.08	\$6,546.04	\$7,168.18
Licenses and Permits			
2544 - Dog Licenses	\$8,580.00	\$8,841.00	\$9,924.00
Total for Licenses and Permits	\$8,580.00	\$8,841.00	\$9,924.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$117,009.50	\$13,048.00	\$19,570.75
2611 - Fines and Penalties Dog Cases	-	\$130.00	\$260.00
2620 - Forfeitures of Deposits	-	\$0.00	\$0.00
Total for Fines and Forfeitures	\$117,009.50	\$13,178.00	\$19,830.75
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	\$0.00	\$1,175.00
2683 - Self Insurance Recoveries	-	\$0.00	\$0.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$1,175.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$3.18	\$0.00	\$2,207.40
2705 - Gifts and Donations	-	\$0.00	\$124,500.00
2725 - VLT Tribal State Compact Moneys	\$147,075.00	\$151,321.00	\$173,579.00
2750 - AIM Related Payments	-	\$0.00	\$28,999.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2770 - Unclassified <i>GAP Elimination Revenue from Madison County</i>	\$6,905.22	\$6,670.84	\$8,208.70
Total for Other Revenues	\$153,983.40	\$157,991.84	\$337,494.10
State Aid			
3001 - State Aid Revenue Sharing	\$28,999.00	\$28,999.00	-
3005 - State Aid Mortgage Tax	\$105,358.09	\$193,877.65	\$244,839.80
3089 - State Aid Other <i>NYSERDA Clean Energy Communities Grant</i>	\$5,000.00	-	-
Total for State Aid	\$139,357.09	\$222,876.65	\$244,839.80
Federal Aid			
4089 - Federal Aid Other	-	\$7,500.00	\$212,358.34
Total for Federal Aid	\$0.00	\$7,500.00	\$212,358.34
Total for Revenues	\$1,260,819.01	\$1,042,027.36	\$1,482,228.56
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$245.66	\$952.41	\$871.92
Total for Operating Transfers	\$245.66	\$952.41	\$871.92
Proceeds of Obligations			
5788 - Leases	\$7,191.94	\$4,276.89	-
Total for Proceeds of Obligations	\$7,191.94	\$4,276.89	\$0.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Sources	\$7,437.60	\$5,229.30	\$871.92
Total for Revenues and Other Sources	\$1,268,256.61	\$1,047,256.66	\$1,483,100.48

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$16,744.00	\$16,224.00	\$15,756.00
10104 - Legislative Board - Contractual	\$32,166.79	\$10,490.70	\$2,884.72
Total for Legislative Board	\$48,910.79	\$26,714.70	\$18,640.72
Judicial			
11101 - Municipal Court - Personal Services	\$36,006.99	\$36,743.59	\$32,434.57
11104 - Municipal Court - Contractual	\$21,830.35	\$2,351.51	\$12,297.17
Total for Judicial	\$57,837.34	\$39,095.10	\$44,731.74
Executive			
12201 - Supervisor - Personal Services	\$41,163.90	\$41,963.15	\$41,842.28
12204 - Supervisor - Contractual	-	\$116.49	\$1,503.78
Total for Executive	\$41,163.90	\$42,079.64	\$43,346.06
Finance			
13204 - Auditor - Contractual	\$3,788.00	\$19,360.00	\$2,250.00
13304 - Tax Collection - Contractual	\$7,456.47	\$3,478.83	\$2,604.21
13401 - Budget - Personal Services	\$10,348.00	\$10,036.00	\$9,738.30
13551 - Assessment - Personal Services	\$56,862.00	\$55,204.76	\$52,668.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13554 - Assessment - Contractual	\$3,635.60	\$2,889.07	\$1,298.13
Total for Finance	\$82,090.07	\$90,968.66	\$68,558.64
Municipal Staff			
14101 - Clerk - Personal Services	\$61,712.62	\$58,760.00	\$55,164.00
14104 - Clerk - Contractual	\$335.95	\$339.92	\$774.70
14301 - Personnel - Personal Services	\$70,964.79	\$69,599.44	\$78,965.28
14304 - Personnel - Contractual	\$13,551.02	\$14,044.19	\$25,020.79
14504 - Elections - Contractual	-	\$0.00	\$352.92
Total for Municipal Staff	\$146,564.38	\$142,743.55	\$160,277.69
Shared Services			
16104 - Central Services Administration - Contractual	-	\$0.00	\$0.00
16201 - Operation of Plant - Personal Services	\$802.88	\$485.14	\$2,919.38
16202 - Operation of Plant - Equipment and Capital Outlay	\$7,191.94	\$4,276.89	\$5,160.36
16204 - Operation of Plant - Contractual	\$36,531.93	\$40,020.06	\$38,094.50
16802 - Central Data Processing - Equipment and Capital Outlay	\$3,408.48	\$825.67	\$0.00
16804 - Central Data Processing - Contractual	\$13,889.82	\$1,349.74	\$2,198.77
Total for Shared Services	\$61,825.05	\$46,957.50	\$48,373.01
Special Items			
19104 - Unallocated Insurance - Contractual	\$60,134.00	\$48,250.07	\$45,310.94
19204 - Municipal Association Dues - Contractual	\$1,100.00	\$1,100.00	\$1,100.00
Total for Special Items	\$61,234.00	\$49,350.07	\$46,410.94
Total for General Government Support	\$499,625.53	\$437,909.22	\$430,338.80

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	\$1,265.76	\$445.18	\$6,386.82
Total for Traffic Control	\$1,265.76	\$445.18	\$6,386.82
Animal Control			
35101 - Dog Control - Personal Services	\$6,162.00	\$5,801.29	\$5,811.00
35104 - Dog Control - Contractual	\$1,097.81	\$509.53	\$354.68
Total for Animal Control	\$7,259.81	\$6,310.82	\$6,165.68
Total for Public Safety	\$8,525.57	\$6,756.00	\$12,552.50
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$6,292.00	\$6,110.00	\$5,928.00
40204 - Registrar of Vital Statistics - Contractual	\$69.34	\$52.00	\$33.12
Total for Public Health Program	\$6,361.34	\$6,162.00	\$5,961.12
Total for Health	\$6,361.34	\$6,162.00	\$5,961.12
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$72,988.76	\$70,850.00	\$77,456.00
50104 - Highway and Street Administration - Contractual	\$2,053.13	\$1,778.69	\$1,713.64

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
51322 - Garage - Equipment and Capital Outlay	\$7,811.42	\$0.00	\$225,727.85
51324 - Garage - Contractual	\$55,330.69	\$52,486.36	\$43,635.72
51822 - Street Lighting - Equipment and Capital Outlay	-	-	\$0.00
54104 - Sidewalks - Contractual	\$492.50	\$45.50	\$3,802.17
Total for Highway	\$138,676.50	\$125,160.55	\$352,335.38
Total for Transportation	\$138,676.50	\$125,160.55	\$352,335.38
Economic Assistance and Opportunity			
Economic Opportunity and Development			
63264 - Economic Opportunity Programs, Other - Contractual <i>Community Food Pantry / Economic Assistance</i>	\$5,000.00	\$5,000.00	\$7,500.00
65104 - Veterans Service - Contractual	\$249.10	\$360.00	\$0.00
Total for Economic Opportunity and Development	\$5,249.10	\$5,360.00	\$7,500.00
Total for Economic Assistance and Opportunity	\$5,249.10	\$5,360.00	\$7,500.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$15,909.55	\$13,363.95	\$13,863.15
71102 - Parks - Equipment and Capital Outlay	-	\$0.00	\$0.00
71104 - Parks - Contractual	\$6,735.72	\$4,044.98	\$4,015.50
Total for Recreation	\$22,645.27	\$17,408.93	\$17,878.65
Culture			
75104 - Historian - Contractual	\$2,500.00	\$2,500.00	\$2,500.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
75504 - Celebrations - Contractual	\$1,096.62	\$1,580.30	\$944.31
Total for Culture	\$3,596.62	\$4,080.30	\$3,444.31
Total for Culture and Recreation	\$26,241.89	\$21,489.23	\$21,322.96
Home and Community Services			
Community Environment			
85402 - Drainage - Equipment and Capital Outlay	\$44,732.32	\$28,931.00	-
Total for Community Environment	\$44,732.32	\$28,931.00	\$0.00
Natural Resources			
87401 - Small Watershed Protection District - Personal Services	\$11,181.49	\$7,879.85	\$5,399.07
87404 - Small Watershed Protection District - Contractual	\$43,073.57	\$33,857.89	\$197,419.56
Total for Natural Resources	\$54,255.06	\$41,737.74	\$202,818.63
Special Services			
88101 - Cemetery - Personal Services	\$725.58	\$536.77	\$1,014.00
88104 - Cemetery - Contractual	-	\$6.59	\$0.00
Total for Special Services	\$725.58	\$543.36	\$1,014.00
Total for Home and Community Services	\$99,712.96	\$71,212.10	\$203,832.63
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$44,359.17	\$42,713.56	\$54,384.45

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90308 - Social Security - Employee Benefits	\$30,817.99	\$29,561.75	\$29,700.03
90408 - Workers' Compensation - Employee Benefits	\$12,678.95	\$12,951.26	\$14,734.84
90558 - Disability Insurance - Employee Benefits	-	\$111.22	\$154.11
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$47,421.51	\$56,340.27	\$53,370.57
Total for Employee Benefits	\$135,277.62	\$141,678.06	\$152,344.00
Total for Employee Benefits	\$135,277.62	\$141,678.06	\$152,344.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$225,000.00	\$15,000.00	\$15,000.00
97107 - Serial Bonds - Debt Interest	\$25,572.25	\$26,153.00	\$26,727.50
97856 - Installment Purchase Debt - Debt Principal	-	\$35,810.60	\$35,026.05
97857 - Installment Purchase Debt - Debt Interest	-	\$802.19	\$1,586.74
97886 - Leases - Debt Principal	\$2,575.58	\$1,629.56	-
97887 - Leases - Debt Interest	\$187.03	\$67.64	-
Total for Debt Service	\$253,334.86	\$79,462.99	\$78,340.29
Total for Debt Service	\$253,334.86	\$79,462.99	\$78,340.29
Total for Expenditures	\$1,173,005.37	\$895,190.15	\$1,264,527.68
Other Uses			
Interfund Transfers			

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**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$2,869.00	\$196,500.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$4,631.00	-
Total for Interfund Transfers	\$0.00	\$7,500.00	\$196,500.00
Total for Interfund Transfers	\$0.00	\$7,500.00	\$196,500.00
Total for Other Uses	\$0.00	\$7,500.00	\$196,500.00
Total for Expenditures and Other Uses	\$1,173,005.37	\$902,690.15	\$1,461,027.68

Town of Cazenovia
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**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,454,895.95	\$1,304,823.44	\$1,282,750.64
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$5,506.00	-
8022 - Restated Fund Balance - Beginning of Year	\$1,454,895.95	\$1,310,329.44	\$1,282,750.64
Add Revenues and Other Sources	\$1,268,256.61	\$1,047,256.66	\$1,483,100.48
Deduct Expenditures and Other Uses	\$1,173,005.37	\$902,690.15	\$1,461,027.68
8029 - Fund Balance - End of Year	\$1,550,147.19	\$1,454,895.95	\$1,304,823.44

Town of Cazenovia
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$834,926.00	\$727,478.00	\$598,080.00
1099 - Est Rev - Property Tax Items	\$10,000.00	\$17,929.00	\$13,500.00
1299 - Est Rev - Departmental Income	-	\$4,000.00	\$3,500.00
2199 - Est Rev - Departmental Income	\$3,500.00	-	-
2499 - Est Rev - Use of Money and Property	\$74,950.00	\$6,700.00	\$9,200.00
2599 - Est Rev - Licenses and Permits	\$9,000.00	\$8,500.00	\$11,500.00
2649 - Est Rev - Fines and Forfeitures	\$14,000.00	\$2,550.00	\$25,300.00
3099 - Est Rev - State Aid	\$360,999.00	\$410,999.00	\$410,999.00
Total for Estimated Revenue	\$1,307,375.00	\$1,178,156.00	\$1,072,079.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$272,000.00	\$308,000.00	\$440,500.00
Total for Estimated Other Sources	\$272,000.00	\$308,000.00	\$440,500.00
Total for Estimated Revenues and Other Sources	\$1,579,375.00	\$1,486,156.00	\$1,512,579.00

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$588,315.00	\$506,829.00	\$491,900.00
3999 - App - Public Safety	\$13,844.00	\$14,662.00	\$14,986.00
4999 - App - Health	\$6,900.00	\$6,692.00	\$6,460.00
5999 - App - Transportation	\$204,270.00	\$201,989.00	\$150,350.00
6999 - App - Economic Assistance and Opportunity	\$19,000.00	\$5,000.00	\$6,000.00
7999 - App - Culture and Recreation	\$34,500.00	\$35,500.00	\$26,500.00
8999 - App - Home and Community Services	\$526,500.00	\$522,500.00	\$572,000.00
9199 - App - Employee Benefits	\$154,546.00	\$147,310.00	\$166,610.00
9899 - App - Debt Service	\$31,500.00	\$45,573.00	\$77,773.00
Total for Estimated Appropriations	\$1,579,375.00	\$1,486,055.00	\$1,512,579.00
Estimated Other Uses			
962 - Other Budgetary Purposes	-	\$101.00	-
Total for Estimated Other Uses	\$0.00	\$101.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$1,579,375.00	\$1,486,156.00	\$1,512,579.00

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$301.82	\$301.82	\$1,569.32
201 - Cash In Time Deposits	\$1,115,589.24	\$727,798.75	\$602,079.71
Total for Cash and Cash Equivalents	\$1,115,891.06	\$728,100.57	\$603,649.03
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$545,610.69	\$180,012.46	\$179,976.80
231 - Cash In Time Deposits Special Reserves	-	\$341,905.15	\$341,010.26
Total for Restricted Cash and Cash Equivalents	\$545,610.69	\$521,917.61	\$520,987.06
Net Other Receivables			
380 - Accounts Receivable	\$13,891.15	\$14,361.68	\$2,405.08
Total for Net Other Receivables	\$13,891.15	\$14,361.68	\$2,405.08
Other Assets			
480 - Prepaid Expenses	\$5,010.75	\$2,953.91	\$3,629.64
Total for Other Assets	\$5,010.75	\$2,953.91	\$3,629.64
Total for Assets	\$1,680,403.65	\$1,267,333.77	\$1,130,670.81
Total for Assets and Deferred Outflows	\$1,680,403.65	\$1,267,333.77	\$1,130,670.81

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$25,978.26	\$11,173.12	\$16,507.39
Total for Payables	\$25,978.26	\$11,173.12	\$16,507.39
Due to			
630 - Due To Other Funds	\$711.74	\$1,630.64	\$1,639.88
Total for Due to	\$711.74	\$1,630.64	\$1,639.88
Other Liabilities			
688 - Other Liabilities	-	-	\$15,452.35
690 - Overpayments and Clearing Account	\$26,319.45	\$4,084.55	-
Total for Other Liabilities	\$26,319.45	\$4,084.55	\$15,452.35
Total for Liabilities	\$53,009.45	\$16,888.31	\$33,599.62
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$5,010.75	\$2,953.91	\$3,629.64
Total for Nonspendable Fund Balance	\$5,010.75	\$2,953.91	\$3,629.64
Restricted Fund Balance			
878 - Capital Reserve	\$545,610.69	\$521,917.61	\$520,987.06

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Total for Restricted Fund Balance	\$545,610.69	\$521,917.61	\$520,987.06
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,076,772.76	\$725,573.94	\$572,454.49
Total for Assigned Fund Balance	\$1,076,772.76	\$725,573.94	\$572,454.49
Total for Fund Balance	\$1,627,394.20	\$1,250,445.46	\$1,097,071.19
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,680,403.65	\$1,267,333.77	\$1,130,670.81

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$36,745.71	\$71,928.33	\$20,334.26
1028 - Special Assessments Ad Valorem	\$1,172.18	\$1,160.38	\$1,152.61
Total for Property Taxes	\$37,917.89	\$73,088.71	\$21,486.87
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$583,101.29	\$374,225.67	\$345,607.43
Total for Non-Property Tax Items	\$583,101.29	\$374,225.67	\$345,607.43
Departmental Income			
2110 - Zoning Fees	\$38,841.78	\$25,947.18	\$29,764.33
2189 - Other Home and Community Services Income	-	\$0.00	\$0.00
Total for Departmental Income	\$38,841.78	\$25,947.18	\$29,764.33
Use of Money and Property			
2401 - Interest and Earnings	\$70,897.93	\$1,106.18	\$1,681.47
2450 - Commissions	\$53,012.63	\$67,205.81	\$48,085.81
Total for Use of Money and Property	\$123,910.56	\$68,311.99	\$49,767.28
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$12,917.29	-	-
Total for Sales of Property and Compensation for Loss	\$12,917.29	\$0.00	\$0.00

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$153.56	\$0.00	\$3,962.65
2705 - Gifts and Donations	-	\$0.00	\$0.00
Total for Other Revenues	\$153.56	\$0.00	\$3,962.65
State Aid			
3089 - State Aid Other	-	\$0.00	(\$60.08)
Total for State Aid	\$0.00	\$0.00	(\$60.08)
Total for Revenues	\$796,842.37	\$541,573.55	\$450,528.48
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	\$1,500.00
Total for Operating Transfers	\$0.00	\$0.00	\$1,500.00
Total for Other Sources	\$0.00	\$0.00	\$1,500.00
Total for Revenues and Other Sources	\$796,842.37	\$541,573.55	\$452,028.48

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14204 - Law - Contractual	\$102,297.07	\$72,828.98	\$74,258.42
14404 - Engineer - Contractual	\$4,618.50	\$1,680.00	\$19,461.50
Total for Municipal Staff	\$106,915.57	\$74,508.98	\$93,719.92
Special Items			
19891 - General Government Support, Other - Personal Services <i>Records Management PS</i>	\$7,904.00	\$7,670.00	\$7,384.00
19894 - General Government Support, Other - Contractual <i>Records Management CE</i>	\$8,369.33	\$5,147.60	\$4,118.40
Total for Special Items	\$16,273.33	\$12,817.60	\$11,502.40
Total for General Government Support	\$123,188.90	\$87,326.58	\$105,222.32
Public Safety			
Law Enforcement			
31204 - Police - Contractual	\$10,730.51	\$3,265.25	\$2,556.49
Total for Law Enforcement	\$10,730.51	\$3,265.25	\$2,556.49
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$1,024.00	\$13,312.00	\$11,427.00

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
36204 - Safety Inspection - Contractual	\$261.00	\$0.00	\$127.86
Total for Other Public Safety	\$1,285.00	\$13,312.00	\$11,554.86
Total for Public Safety	\$12,015.51	\$16,577.25	\$14,111.35
Health			
Addiction Control			
42104 - Narcotics Guidance Council - Contractual	\$1,166.00	\$621.00	\$561.00
Total for Addiction Control	\$1,166.00	\$621.00	\$561.00
Total for Health	\$1,166.00	\$621.00	\$561.00
Culture and Recreation			
Recreation			
73104 - Youth Programs - Contractual	\$28,200.00	\$28,200.00	\$29,215.00
Total for Recreation	\$28,200.00	\$28,200.00	\$29,215.00
Culture			
74104 - Library - Contractual	\$11,000.00	\$11,000.00	\$11,000.00
76104 - Programs for the Aging - Contractual	\$39,000.00	\$44,000.00	\$39,000.00
Total for Culture	\$50,000.00	\$55,000.00	\$50,000.00
Total for Culture and Recreation	\$78,200.00	\$83,200.00	\$79,215.00
Home and Community Services			

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
General Environment			
80101 - Zoning - Personal Services	\$111,525.59	\$109,489.90	\$53,029.18
80102 - Zoning - Equipment and Capital Outlay	-	\$0.00	\$0.00
80104 - Zoning - Contractual	\$637.00	\$1,190.98	\$2,968.28
80201 - Planning and Surveys - Personal Services	\$1,883.70	\$1,906.38	\$5,860.40
80204 - Planning and Surveys - Contractual	\$23.86	\$959.72	\$753.28
80304 - Research - Contractual	-	\$2,017.79	\$0.00
Total for General Environment	\$114,070.15	\$115,564.77	\$62,611.14
Community Development			
86894 - Agencies, Other - Contractual <i>Cazenovia Area Community Development Association</i>	\$35,000.00	\$27,000.00	\$27,000.00
Total for Community Development	\$35,000.00	\$27,000.00	\$27,000.00
Natural Resources			
87404 - Small Watershed Protection District - Contractual	\$13,000.00	\$13,000.00	\$16,000.00
Total for Natural Resources	\$13,000.00	\$13,000.00	\$16,000.00
Total for Home and Community Services	\$162,070.15	\$155,564.77	\$105,611.14
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$12,791.06	\$11,646.14	\$10,181.27
90308 - Social Security - Employee Benefits	\$8,991.17	\$9,758.84	\$5,855.07
90408 - Workers' Compensation - Employee Benefits	\$3,499.48	\$3,542.31	\$2,804.96

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
90558 - Disability Insurance - Employee Benefits	-	\$19.46	\$26.75
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$17,971.36	\$19,942.93	\$10,028.25
Total for Employee Benefits	\$43,253.07	\$44,909.68	\$28,896.30
Total for Employee Benefits	\$43,253.07	\$44,909.68	\$28,896.30
Total for Expenditures	\$419,893.63	\$388,199.28	\$333,617.11
Total for Expenditures and Other Uses	\$419,893.63	\$388,199.28	\$333,617.11

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,250,445.46	\$1,097,071.19	\$978,659.82
8022 - Restated Fund Balance - Beginning of Year	\$1,250,445.46	\$1,097,071.19	\$978,659.82
Add Revenues and Other Sources	\$796,842.37	\$541,573.55	\$452,028.48
Deduct Expenditures and Other Uses	\$419,893.63	\$388,199.28	\$333,617.11
8029 - Fund Balance - End of Year	\$1,627,394.20	\$1,250,445.46	\$1,097,071.19

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$38,899.00	\$38,298.00	\$73,043.00
1199 - Est Rev - Non-Property Tax Items	\$636,835.80	\$583,101.00	\$374,226.00
2399 - Est Rev - Intergovernmental Charges	\$25,000.00	\$25,000.00	\$15,000.00
2499 - Est Rev - Use of Money and Property	\$101,400.00	\$51,000.00	\$36,000.00
Total for Estimated Revenue	\$802,134.80	\$697,399.00	\$498,269.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$0.00	\$0.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$802,134.80	\$697,399.00	\$498,269.00

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$351,190.00	\$290,904.00	\$170,170.00
3999 - App - Public Safety	\$5,000.00	\$5,000.00	\$18,312.00
4999 - App - Health	\$700.00	\$700.00	\$950.00
7999 - App - Culture and Recreation	\$101,000.00	\$100,000.00	\$100,000.00
8999 - App - Home and Community Services	\$286,350.05	\$252,318.00	\$169,793.00
9199 - App - Employee Benefits	\$55,410.00	\$48,085.00	\$39,044.00
Total for Estimated Appropriations	\$799,650.05	\$697,007.00	\$498,269.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$2,484.75	\$392.00	-
Total for Estimated Other Uses	\$2,484.75	\$392.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$802,134.80	\$697,399.00	\$498,269.00

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	-	-	\$0.00
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$0.00
Investments			
450 - Investments in Securities	\$22,742.00	\$20,271.68	\$25,324.19
Total for Investments	\$22,742.00	\$20,271.68	\$25,324.19
Total for Assets	\$22,742.00	\$20,271.68	\$25,324.19
Total for Assets and Deferred Outflows	\$22,742.00	\$20,271.68	\$25,324.19

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CM - Miscellaneous Special Revenue
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$23.29	\$20.77	\$25.97
Total for Payables	\$23.29	\$20.77	\$25.97
Total for Liabilities	\$23.29	\$20.77	\$25.97
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$22,718.71	\$20,250.91	\$25,298.22
Total for Assigned Fund Balance	\$22,718.71	\$20,250.91	\$25,298.22
Total for Fund Balance	\$22,718.71	\$20,250.91	\$25,298.22
Total for Liabilities, Deferred Inflows and Fund Balances	\$22,742.00	\$20,271.68	\$25,324.19

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
1289 - Other General Departmental Income	-	-	\$0.00
Total for Departmental Income	\$0.00	\$0.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,977.75	\$445.46	\$2,662.37
Total for Use of Money and Property	\$2,977.75	\$445.46	\$2,662.37
Total for Revenues	\$2,977.75	\$445.46	\$2,662.37
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$2,977.75	\$445.46	\$2,662.37

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Special Services			
89894 - Home and Community Services, Other - Contractual <i>Investment Fees</i>	\$264.29	\$4,540.36	\$331.26
Total for Special Services	\$264.29	\$4,540.36	\$331.26
Total for Home and Community Services	\$264.29	\$4,540.36	\$331.26
Total for Expenditures	\$264.29	\$4,540.36	\$331.26
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>General Fund A for Cemetery Upkeep</i>	\$245.66	\$952.41	\$871.92
Total for Interfund Transfers	\$245.66	\$952.41	\$871.92
Total for Interfund Transfers	\$245.66	\$952.41	\$871.92
Total for Other Uses	\$245.66	\$952.41	\$871.92
Total for Expenditures and Other Uses	\$509.95	\$5,492.77	\$1,203.18

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$20,250.91	\$25,298.22	\$23,839.03
8022 - Restated Fund Balance - Beginning of Year	\$20,250.91	\$25,298.22	\$23,839.03
Add Revenues and Other Sources	\$2,977.75	\$445.46	\$2,662.37
Deduct Expenditures and Other Uses	\$509.95	\$5,492.77	\$1,203.18
8029 - Fund Balance - End of Year	\$22,718.71	\$20,250.91	\$25,298.22

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$5,448.87	\$5,448.87	\$17,448.87
201 - Cash In Time Deposits	\$716,926.63	\$807,315.46	\$547,324.31
Total for Cash and Cash Equivalents	\$722,375.50	\$812,764.33	\$564,773.18
Net Other Receivables			
380 - Accounts Receivable	\$12,290.43	\$32,344.22	\$13,630.06
Total for Net Other Receivables	\$12,290.43	\$32,344.22	\$13,630.06
Other Assets			
480 - Prepaid Expenses	\$3,522.69	\$1,811.36	\$2,826.84
Total for Other Assets	\$3,522.69	\$1,811.36	\$2,826.84
Total for Assets	\$738,188.62	\$846,919.91	\$581,230.08
Total for Assets and Deferred Outflows	\$738,188.62	\$846,919.91	\$581,230.08

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$3,359.53	\$216,026.71	\$12,305.01
Total for Payables	\$3,359.53	\$216,026.71	\$12,305.01
Due to			
630 - Due To Other Funds	-	\$0.00	\$11.30
Total for Due to	\$0.00	\$0.00	\$11.30
Total for Liabilities	\$3,359.53	\$216,026.71	\$12,316.31
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$3,522.69	\$1,811.36	\$2,826.84
Total for Nonspendable Fund Balance	\$3,522.69	\$1,811.36	\$2,826.84
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$731,306.40	\$629,081.84	\$566,086.93
Total for Assigned Fund Balance	\$731,306.40	\$629,081.84	\$566,086.93
Total for Fund Balance	\$734,829.09	\$630,893.20	\$568,913.77

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$738,188.62	\$846,919.91	\$581,230.08

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$352,606.00	\$449,880.00	\$397,788.00
Total for Property Taxes	\$352,606.00	\$449,880.00	\$397,788.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Madison County Roads Salt/Sand & Plow</i>	\$98,162.40	\$162,399.10	\$130,935.76
Total for Intergovernmental Charges	\$98,162.40	\$162,399.10	\$130,935.76
Use of Money and Property			
2401 - Interest and Earnings	\$36,252.29	\$177.55	\$146.81
Total for Use of Money and Property	\$36,252.29	\$177.55	\$146.81
Sales of Property and Compensation for Loss			
2651 - Sales of Refuse For Recycling	\$186.32	\$76.29	\$0.00
2665 - Sales of Equipment	\$45,000.00	\$440,870.00	\$144,360.00
2680 - Insurance Recoveries	\$22,540.99	\$687.50	\$4,048.43
Total for Sales of Property and Compensation for Loss	\$67,727.31	\$441,633.79	\$148,408.43
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$284.64	\$0.00	\$432.75
Total for Other Revenues	\$284.64	\$0.00	\$432.75

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues	\$555,032.64	\$1,054,090.44	\$677,711.75
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	\$195,000.00
Total for Operating Transfers	\$0.00	\$0.00	\$195,000.00
Total for Other Sources	\$0.00	\$0.00	\$195,000.00
Total for Revenues and Other Sources	\$555,032.64	\$1,054,090.44	\$872,711.75

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17204 - Benefits And Awards - Contractual	-	-	\$0.00
Total for Self Insurance	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	\$70,916.00	\$584,651.26	\$287,428.90
51304 - Machinery - Contractual	\$70,587.47	\$37,539.16	\$40,263.39
51421 - Snow Removal - Personal Services	\$39,608.84	\$59,689.17	\$66,120.42
51424 - Snow Removal - Contractual	\$117,313.46	\$154,304.31	\$127,333.26
Total for Highway	\$298,425.77	\$836,183.90	\$521,145.97
Total for Transportation	\$298,425.77	\$836,183.90	\$521,145.97
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$7,843.57	\$9,070.25	\$10,987.48
90308 - Social Security - Employee Benefits	\$2,863.70	\$4,404.99	\$5,001.14

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
90408 - Workers' Compensation - Employee Benefits	\$2,077.34	\$2,666.59	\$2,888.73
90558 - Disability Insurance - Employee Benefits	-	\$14.65	\$27.55
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$17,962.41	\$17,846.67	\$16,888.56
Total for Employee Benefits	\$30,747.02	\$34,003.15	\$35,793.46
Total for Employee Benefits	\$30,747.02	\$34,003.15	\$35,793.46
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	\$39,934.14	\$39,270.47	\$38,617.83
97207 - Installment Bonds - Debt Interest	\$2,768.76	\$3,432.43	\$4,085.07
97856 - Installment Purchase Debt - Debt Principal	\$73,783.13	\$71,227.69	\$84,582.75
97857 - Installment Purchase Debt - Debt Interest	\$5,437.93	\$7,993.37	\$10,881.40
Total for Debt Service	\$121,923.96	\$121,923.96	\$138,167.05
Total for Debt Service	\$121,923.96	\$121,923.96	\$138,167.05
Total for Expenditures	\$451,096.75	\$992,111.01	\$695,106.48
Total for Expenditures and Other Uses	\$451,096.75	\$992,111.01	\$695,106.48

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$630,893.20	\$568,913.77	\$391,308.50
8022 - Restated Fund Balance - Beginning of Year	\$630,893.20	\$568,913.77	\$391,308.50
Add Revenues and Other Sources	\$555,032.64	\$1,054,090.44	\$872,711.75
Deduct Expenditures and Other Uses	\$451,096.75	\$992,111.01	\$695,106.48
8029 - Fund Balance - End of Year	\$734,829.09	\$630,893.20	\$568,913.77

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$317,000.00	\$352,606.00	\$449,880.00
2399 - Est Rev - Intergovernmental Charges	\$106,000.00	\$140,000.00	\$140,000.00
2499 - Est Rev - Use of Money and Property	\$32,000.00	\$150.00	\$600.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$75,000.00	\$75,000.00	\$0.00
Total for Estimated Revenue	\$530,000.00	\$567,756.00	\$590,480.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$0.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$530,000.00	\$567,756.00	\$590,480.00

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$380,000.00	\$380,000.00	\$392,400.00
9199 - App - Employee Benefits	\$37,263.00	\$37,756.00	\$48,080.00
9899 - App - Debt Service	\$112,737.00	\$150,000.00	\$150,000.00
Total for Estimated Appropriations	\$530,000.00	\$567,756.00	\$590,480.00
Total for Estimated Appropriations and Other Uses	\$530,000.00	\$567,756.00	\$590,480.00

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2.18	\$2.18	\$2.18
201 - Cash In Time Deposits	\$1,023,826.68	\$851,657.89	\$572,053.28
Total for Cash and Cash Equivalents	\$1,023,828.86	\$851,660.07	\$572,055.46
Due From			
391 - Due From Other Funds	\$5,280.43	\$1,294.03	\$1,294.03
Total for Due From	\$5,280.43	\$1,294.03	\$1,294.03
Other Assets			
480 - Prepaid Expenses	\$25,162.77	\$12,291.37	\$17,314.39
Total for Other Assets	\$25,162.77	\$12,291.37	\$17,314.39
Total for Assets	\$1,054,272.06	\$865,245.47	\$590,663.88
Total for Assets and Deferred Outflows	\$1,054,272.06	\$865,245.47	\$590,663.88

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,100.20	\$36,279.96	\$4,037.44
Total for Payables	\$1,100.20	\$36,279.96	\$4,037.44
Due to			
630 - Due To Other Funds	\$918.93	\$0.00	\$55.02
Total for Due to	\$918.93	\$0.00	\$55.02
Total for Liabilities	\$2,019.13	\$36,279.96	\$4,092.46
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$25,162.77	\$12,291.37	\$17,314.39
Total for Nonspendable Fund Balance	\$25,162.77	\$12,291.37	\$17,314.39
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,027,090.16	\$816,674.14	\$569,257.03
Total for Assigned Fund Balance	\$1,027,090.16	\$816,674.14	\$569,257.03
Total for Fund Balance	\$1,052,252.93	\$828,965.51	\$586,571.42

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,054,272.06	\$865,245.47	\$590,663.88

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$30,000.00	\$4,370.84	\$50,872.00
Total for Property Taxes	\$30,000.00	\$4,370.84	\$50,872.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,063,502.00	\$1,117,074.16	\$887,284.00
Total for Non-Property Tax Items	\$1,063,502.00	\$1,117,074.16	\$887,284.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments	-	\$0.00	\$7,312.50
Total for Intergovernmental Charges	\$0.00	\$0.00	\$7,312.50
Use of Money and Property			
2401 - Interest and Earnings	\$53,398.17	\$241.22	\$194.53
Total for Use of Money and Property	\$53,398.17	\$241.22	\$194.53
Fines and Forfeitures			
2620 - Forfeitures of Deposits	-	\$5,001.24	-
Total for Fines and Forfeitures	\$0.00	\$5,001.24	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$0.00	\$2,650.62

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Total for Other Revenues	\$0.00	\$0.00	\$2,650.62
State Aid			
3501 - State Aid Consolidated Highway Aid	\$359,147.51	\$232,769.96	\$216,266.20
Total for State Aid	\$359,147.51	\$232,769.96	\$216,266.20
Total for Revenues	\$1,506,047.68	\$1,359,457.42	\$1,164,579.85
Total for Revenues and Other Sources	\$1,506,047.68	\$1,359,457.42	\$1,164,579.85

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$418,987.70	\$414,863.29	\$425,509.78
51104 - Maintenance of Roads - Contractual	\$160,364.46	\$169,912.37	\$167,120.26
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$478,351.66	\$314,852.46	\$260,394.76
Total for Highway	\$1,057,703.82	\$899,628.12	\$853,024.80
Total for Transportation	\$1,057,703.82	\$899,628.12	\$853,024.80
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$53,224.20	\$55,555.30	\$67,298.30
90308 - Social Security - Employee Benefits	\$30,469.88	\$30,598.28	\$30,891.87
90408 - Workers' Compensation - Employee Benefits	\$14,096.23	\$16,332.84	\$17,693.47
90508 - Unemployment Insurance - Employee Benefits	\$3,084.41	-	-
90558 - Disability Insurance - Employee Benefits	-	\$89.74	\$168.76
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$124,181.72	\$114,859.05	\$106,400.61
Total for Employee Benefits	\$225,056.44	\$217,435.21	\$222,453.01
Total for Employee Benefits	\$225,056.44	\$217,435.21	\$222,453.01

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures	\$1,282,760.26	\$1,117,063.33	\$1,075,477.81
Total for Expenditures and Other Uses	\$1,282,760.26	\$1,117,063.33	\$1,075,477.81

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$828,965.51	\$586,571.42	\$497,469.38
8022 - Restated Fund Balance - Beginning of Year	\$828,965.51	\$586,571.42	\$497,469.38
Add Revenues and Other Sources	\$1,506,047.68	\$1,359,457.42	\$1,164,579.85
Deduct Expenditures and Other Uses	\$1,282,760.26	\$1,117,063.33	\$1,075,477.81
8029 - Fund Balance - End of Year	\$1,052,252.93	\$828,965.51	\$586,571.42

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$34,147.47	\$30,000.00	\$4,371.00
1199 - Est Rev - Non-Property Tax Items	\$1,119,324.53	\$1,063,502.00	\$1,117,074.00
2499 - Est Rev - Use of Money and Property	\$55,000.00	\$275.00	\$1,000.00
3099 - Est Rev - State Aid	\$250,000.00	\$250,000.00	\$152,000.00
Total for Estimated Revenue	\$1,458,472.00	\$1,343,777.00	\$1,274,445.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$0.00	\$0.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$1,458,472.00	\$1,343,777.00	\$1,274,445.00

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,197,500.00	\$1,087,500.00	\$1,006,040.00
8999 - App - Home and Community Services	-	-	\$0.00
9199 - App - Employee Benefits	\$260,972.00	\$256,277.00	\$268,405.00
Total for Estimated Appropriations	\$1,458,472.00	\$1,343,777.00	\$1,274,445.00
Total for Estimated Appropriations and Other Uses	\$1,458,472.00	\$1,343,777.00	\$1,274,445.00

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,178.18	\$2,178.18	-
201 - Cash In Time Deposits	-	\$0.00	\$2,552.66
Total for Cash and Cash Equivalents	\$2,178.18	\$2,178.18	\$2,552.66
Total for Assets	\$2,178.18	\$2,178.18	\$2,552.66
Total for Assets and Deferred Outflows	\$2,178.18	\$2,178.18	\$2,552.66

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$2,178.18	\$2,178.18	\$2,552.66
Total for Assigned Fund Balance	\$2,178.18	\$2,178.18	\$2,552.66
Total for Fund Balance	\$2,178.18	\$2,178.18	\$2,552.66
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,178.18	\$2,178.18	\$2,552.66

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	\$0.52	\$0.82
Total for Use of Money and Property	\$0.00	\$0.52	\$0.82
State Aid			
3991 - State Aid Water Capital Projects	-	-	\$0.00
Total for State Aid	\$0.00	\$0.00	\$0.00
Total for Revenues	\$0.00	\$0.52	\$0.82
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$4,631.00	-
Total for Operating Transfers	\$0.00	\$4,631.00	\$0.00
Proceeds of Obligations			
5720 - Statutory Installment Bonds	-	-	\$0.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$4,631.00	\$0.00
Total for Revenues and Other Sources	\$0.00	\$4,631.52	\$0.82

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	-	-	\$0.00
Total for Highway	\$0.00	\$0.00	\$0.00
Total for Transportation	\$0.00	\$0.00	\$0.00
Home and Community Services			
Water			
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	-	\$5,006.00	\$0.00
Total for Water	\$0.00	\$5,006.00	\$0.00
Total for Home and Community Services	\$0.00	\$5,006.00	\$0.00
Total for Expenditures	\$0.00	\$5,006.00	\$0.00
Total for Expenditures and Other Uses	\$0.00	\$5,006.00	\$0.00

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,178.18	\$2,552.66	\$2,551.84
8022 - Restated Fund Balance - Beginning of Year	\$2,178.18	\$2,552.66	\$2,551.84
Add Revenues and Other Sources	\$0.00	\$4,631.52	\$0.82
Deduct Expenditures and Other Uses	\$0.00	\$5,006.00	\$0.00
8029 - Fund Balance - End of Year	\$2,178.18	\$2,178.18	\$2,552.66

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$29,734.07	\$29,704.35	\$29,690.76
Total for Cash and Cash Equivalents	\$29,734.07	\$29,704.35	\$29,690.76
Total for Assets	\$29,734.07	\$29,704.35	\$29,690.76
Total for Assets and Deferred Outflows	\$29,734.07	\$29,704.35	\$29,690.76

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	\$21,860.00	\$21,860.00	\$21,860.00
Total for Nonspendable Fund Balance	\$21,860.00	\$21,860.00	\$21,860.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$7,874.07	\$7,844.35	\$7,830.76
Total for Assigned Fund Balance	\$7,874.07	\$7,844.35	\$7,830.76
Total for Fund Balance	\$29,734.07	\$29,704.35	\$29,690.76
Total for Liabilities, Deferred Inflows and Fund Balances	\$29,734.07	\$29,704.35	\$29,690.76

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$29.72	\$13.59	\$2.91
Total for Use of Money and Property	\$29.72	\$13.59	\$2.91
Other Revenues			
2770 - Unclassified	-	-	\$850.00
Total for Other Revenues	\$0.00	\$0.00	\$850.00
Total for Revenues	\$29.72	\$13.59	\$852.91
Total for Revenues and Other Sources	\$29.72	\$13.59	\$852.91

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$29,704.35	\$29,690.76	\$28,837.85
8022 - Restated Fund Balance - Beginning of Year	\$29,704.35	\$29,690.76	\$28,837.85
Add Revenues and Other Sources	\$29.72	\$13.59	\$852.91
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$29,734.07	\$29,704.35	\$29,690.76

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$13.93	\$13.93	\$13.93
Total for Cash and Cash Equivalents	\$13.93	\$13.93	\$13.93
Total for Assets	\$13.93	\$13.93	\$13.93
Total for Assets and Deferred Outflows	\$13.93	\$13.93	\$13.93

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$13.93	\$13.93
Total for Assigned Fund Balance	\$0.00	\$13.93	\$13.93
Total for Fund Balance	\$0.00	\$13.93	\$13.93
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$13.93	\$13.93

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$284,578.24	\$278,998.28	\$273,527.73
Total for Property Taxes	\$284,578.24	\$278,998.28	\$273,527.73
Total for Revenues	\$284,578.24	\$278,998.28	\$273,527.73
Total for Revenues and Other Sources	\$284,578.24	\$278,998.28	\$273,527.73

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$284,578.24	\$278,998.28	\$273,527.73
Total for Fire Protection	\$284,578.24	\$278,998.28	\$273,527.73
Total for Public Safety	\$284,578.24	\$278,998.28	\$273,527.73
Total for Expenditures	\$284,578.24	\$278,998.28	\$273,527.73
Total for Expenditures and Other Uses	\$284,578.24	\$278,998.28	\$273,527.73

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
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	\$284,578.24	\$278,998.28	\$273,527.73
Deduct Expenditures and Other Uses	\$284,578.24	\$278,998.28	\$273,527.73
8029 - Fund Balance - End of Year	\$13.93	\$13.93	\$13.93

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$403.63	\$403.63	\$403.63
201 - Cash In Time Deposits	\$4,592.30	\$4,513.80	\$4,737.52
Total for Cash and Cash Equivalents	\$4,995.93	\$4,917.43	\$5,141.15
Total for Assets	\$4,995.93	\$4,917.43	\$5,141.15
Total for Assets and Deferred Outflows	\$4,995.93	\$4,917.43	\$5,141.15

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$340.46	\$0.00	\$0.00
Total for Payables	\$340.46	\$0.00	\$0.00
Due to			
630 - Due To Other Funds	\$292.94	\$292.94	\$292.94
Total for Due to	\$292.94	\$292.94	\$292.94
Total for Liabilities	\$633.40	\$292.94	\$292.94
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$4,362.53	\$4,624.49	\$4,848.21
Total for Assigned Fund Balance	\$4,362.53	\$4,624.49	\$4,848.21
Total for Fund Balance	\$4,362.53	\$4,624.49	\$4,848.21
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,995.93	\$4,917.43	\$5,141.15

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$3,600.00	\$3,650.00	\$3,650.00
Total for Property Taxes	\$3,600.00	\$3,650.00	\$3,650.00
Total for Revenues	\$3,600.00	\$3,650.00	\$3,650.00
Total for Revenues and Other Sources	\$3,600.00	\$3,650.00	\$3,650.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$3,861.96	\$3,873.72	\$3,658.04
Total for Highway	\$3,861.96	\$3,873.72	\$3,658.04
Total for Transportation	\$3,861.96	\$3,873.72	\$3,658.04
Total for Expenditures	\$3,861.96	\$3,873.72	\$3,658.04
Total for Expenditures and Other Uses	\$3,861.96	\$3,873.72	\$3,658.04

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,624.49	\$4,848.21	\$4,856.25
8022 - Restated Fund Balance - Beginning of Year	\$4,624.49	\$4,848.21	\$4,856.25
Add Revenues and Other Sources	\$3,600.00	\$3,650.00	\$3,650.00
Deduct Expenditures and Other Uses	\$3,861.96	\$3,873.72	\$3,658.04
8029 - Fund Balance - End of Year	\$4,362.53	\$4,624.49	\$4,848.21

Town of Cazenovia
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For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$65,000.00	-	-
201 - Cash In Time Deposits	\$116,200.80	\$114,578.33	\$92,506.92
Total for Cash and Cash Equivalents	\$181,200.80	\$114,578.33	\$92,506.92
Net Other Receivables			
380 - Accounts Receivable	\$1,015.00	\$100.00	\$100.00
Total for Net Other Receivables	\$1,015.00	\$100.00	\$100.00
Total for Assets	\$182,215.80	\$114,678.33	\$92,606.92
Total for Assets and Deferred Outflows	\$182,215.80	\$114,678.33	\$92,606.92

Town of Cazenovia
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For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Other Liabilities			
688 - Other Liabilities	-	-	\$27,499.66
690 - Overpayments and Clearing Account	\$112,498.42	\$47,498.42	-
Total for Other Liabilities	\$112,498.42	\$47,498.42	\$27,499.66
Total for Liabilities	\$112,498.42	\$47,498.42	\$27,499.66
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$69,717.38	\$67,179.91	\$65,107.26
Total for Assigned Fund Balance	\$69,717.38	\$67,179.91	\$65,107.26
Total for Fund Balance	\$69,717.38	\$67,179.91	\$65,107.26
Total for Liabilities, Deferred Inflows and Fund Balances	\$182,215.80	\$114,678.33	\$92,606.92

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$167,185.75	\$164,213.97	\$162,313.12
Total for Property Taxes	\$167,185.75	\$164,213.97	\$162,313.12
Departmental Income			
1289 - Other General Departmental Income	\$2,560.00	\$2,030.00	\$2,120.00
Total for Departmental Income	\$2,560.00	\$2,030.00	\$2,120.00
Use of Money and Property			
2401 - Interest and Earnings	\$77.47	\$42.65	\$17.72
Total for Use of Money and Property	\$77.47	\$42.65	\$17.72
State Aid			
3089 - State Aid Other <i>NYS Office of Community Development Grant</i>	\$41,678.90	-	-
Total for State Aid	\$41,678.90	\$0.00	\$0.00
Total for Revenues	\$211,502.12	\$166,286.62	\$164,450.84
Total for Revenues and Other Sources	\$211,502.12	\$166,286.62	\$164,450.84

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual <i>NYS Community Development Block Grant</i>	\$41,678.90	-	-
Total for Special Items	\$41,678.90	\$0.00	\$0.00
Total for General Government Support	\$41,678.90	\$0.00	\$0.00
Health			
Other Health			
45404 - Ambulance - Contractual	\$167,185.75	\$164,213.97	\$162,313.12
Total for Other Health	\$167,185.75	\$164,213.97	\$162,313.12
Total for Health	\$167,185.75	\$164,213.97	\$162,313.12
Culture and Recreation			
Recreation			
71804 - Special Recreation Facilities - Contractual	\$100.00	-	-
Total for Recreation	\$100.00	\$0.00	\$0.00
Total for Culture and Recreation	\$100.00	\$0.00	\$0.00

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

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures	\$208,964.65	\$164,213.97	\$162,313.12
Total for Expenditures and Other Uses	\$208,964.65	\$164,213.97	\$162,313.12

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$67,179.91	\$65,107.26	\$62,969.54
8022 - Restated Fund Balance - Beginning of Year	\$67,179.91	\$65,107.26	\$62,969.54
Add Revenues and Other Sources	\$211,502.12	\$166,286.62	\$164,450.84
Deduct Expenditures and Other Uses	\$208,964.65	\$164,213.97	\$162,313.12
8029 - Fund Balance - End of Year	\$69,717.38	\$67,179.91	\$65,107.26

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,172.07	\$1,172.07	\$1,172.07
201 - Cash In Time Deposits	\$1,362,216.49	\$1,204,318.92	\$1,028,344.93
Total for Cash and Cash Equivalents	\$1,363,388.56	\$1,205,490.99	\$1,029,517.00
Net Other Receivables			
360 - Sewer Rents Receivable	\$27,710.45	\$17,257.26	\$20,704.17
Total for Net Other Receivables	\$27,710.45	\$17,257.26	\$20,704.17
Due From			
391 - Due From Other Funds	\$259.97	\$259.97	\$259.97
Total for Due From	\$259.97	\$259.97	\$259.97
Total for Assets	\$1,391,358.98	\$1,223,008.22	\$1,050,481.14
Total for Assets and Deferred Outflows	\$1,391,358.98	\$1,223,008.22	\$1,050,481.14

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$47,005.66	\$64,764.17	\$16,109.40
615 - Customers Deposits	-	\$0.00	\$250.00
Total for Payables	\$47,005.66	\$64,764.17	\$16,359.40
Due to			
630 - Due To Other Funds	\$2,108.73	\$3,410.15	\$3,410.57
Total for Due to	\$2,108.73	\$3,410.15	\$3,410.57
Total for Liabilities	\$49,114.39	\$68,174.32	\$19,769.97
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,342,244.59	\$1,154,833.90	\$1,030,711.17
Total for Assigned Fund Balance	\$1,342,244.59	\$1,154,833.90	\$1,030,711.17
Total for Fund Balance	\$1,342,244.59	\$1,154,833.90	\$1,030,711.17
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,391,358.98	\$1,223,008.22	\$1,050,481.14

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$564,507.14	\$547,963.52	\$507,072.36
2122 - Sewer Charges	\$3,300.00	\$3,300.00	\$6,183.87
2128 - Interest and Penalties on Sewer Accounts	\$4,593.25	\$8,049.71	\$6,955.22
Total for Departmental Income	\$572,400.39	\$559,313.23	\$520,211.45
Use of Money and Property			
2401 - Interest and Earnings	\$50,159.84	\$557.89	\$97.24
Total for Use of Money and Property	\$50,159.84	\$557.89	\$97.24
Fines and Forfeitures			
2620 - Forfeitures of Deposits	-	\$0.00	\$0.00
Total for Fines and Forfeitures	\$0.00	\$0.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$888.11	-
Total for Other Revenues	\$0.00	\$888.11	\$0.00
Total for Revenues	\$622,560.23	\$560,759.23	\$520,308.69
Total for Revenues and Other Sources	\$622,560.23	\$560,759.23	\$520,308.69

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81102 - Sewer Administration - Equipment and Capital Outlay	\$39,830.11	\$5,495.83	\$35,103.19
81104 - Sewer Administration - Contractual	\$64,608.21	\$117,279.37	\$5,610.49
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	-	\$0.00
81204 - Sanitary Sewers - Contractual	-	\$1,312.32	-
81301 - Sewage Treatment and Disposal - Personal Services	\$10,478.00	\$9,620.00	\$9,074.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$32,278.26	\$11,317.17	\$15,883.42
81304 - Sewage Treatment and Disposal - Contractual	\$287,165.92	\$290,587.41	\$265,921.54
Total for Sewage	\$434,360.50	\$435,612.10	\$331,592.64
Total for Home and Community Services	\$434,360.50	\$435,612.10	\$331,592.64
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$789.04	\$724.40	\$689.93
Total for Employee Benefits	\$789.04	\$724.40	\$689.93
Total for Employee Benefits	\$789.04	\$724.40	\$689.93
Total for Expenditures	\$435,149.54	\$436,336.50	\$332,282.57

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

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures and Other Uses	\$435,149.54	\$436,336.50	\$332,282.57

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,154,833.90	\$1,030,711.17	\$842,685.05
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$300.00	-
8022 - Restated Fund Balance - Beginning of Year	\$1,154,833.90	\$1,030,411.17	\$842,685.05
Add Revenues and Other Sources	\$622,560.23	\$560,759.23	\$520,308.69
Deduct Expenditures and Other Uses	\$435,149.54	\$436,336.50	\$332,282.57
8029 - Fund Balance - End of Year	\$1,342,244.59	\$1,154,833.90	\$1,030,711.17

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$558,971.00	\$538,970.00
2199 - Est Rev - Departmental Income	\$558,477.00	-	-
2499 - Est Rev - Use of Money and Property	\$44,000.00	\$100.00	\$70.00
Total for Estimated Revenue	\$602,477.00	\$559,071.00	\$539,040.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$0.00	\$0.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$602,477.00	\$559,071.00	\$539,040.00

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$601,641.00	\$558,266.00	\$538,300.00
9199 - App - Employee Benefits	\$836.00	\$805.00	\$740.00
Total for Estimated Appropriations	\$602,477.00	\$559,071.00	\$539,040.00
Total for Estimated Appropriations and Other Uses	\$602,477.00	\$559,071.00	\$539,040.00

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$10,390.80	\$2,804.71	\$1,713.44
201 - Cash In Time Deposits	\$289,037.23	\$296,441.93	\$275,792.39
Total for Cash and Cash Equivalents	\$299,428.03	\$299,246.64	\$277,505.83
Net Other Receivables			
350 - Water Rents Receivable	\$6,694.33	\$7,926.07	\$7,140.39
Total for Net Other Receivables	\$6,694.33	\$7,926.07	\$7,140.39
Due From			
391 - Due From Other Funds	\$423.33	\$63.69	\$63.69
Total for Due From	\$423.33	\$63.69	\$63.69
Total for Assets	\$306,545.69	\$307,236.40	\$284,709.91
Total for Assets and Deferred Outflows	\$306,545.69	\$307,236.40	\$284,709.91

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$3,108.33	\$9,574.75	\$1,313.17
Total for Payables	\$3,108.33	\$9,574.75	\$1,313.17
Due to			
630 - Due To Other Funds	\$0.21	\$0.00	\$2.29
Total for Due to	\$0.21	\$0.00	\$2.29
Total for Liabilities	\$3,108.54	\$9,574.75	\$1,315.46
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$0.00	\$0.00
Total for Nonspendable Fund Balance	\$0.00	\$0.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$42,082.00	\$0.00	\$1,500.00
915 - Assigned Unappropriated Fund Balance	\$261,355.15	\$297,661.65	\$281,894.45
Total for Assigned Fund Balance	\$303,437.15	\$297,661.65	\$283,394.45
Total for Fund Balance	\$303,437.15	\$297,661.65	\$283,394.45

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$306,545.69	\$307,236.40	\$284,709.91

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$85,694.00	\$98,485.00	\$87,374.00
Total for Property Taxes	\$85,694.00	\$98,485.00	\$87,374.00
Departmental Income			
2140 - Metered Water Sales	\$4,050.00	\$5,604.74	\$5,271.88
2142 - Unmetered Water Sales	\$22,272.51	\$22,278.17	\$22,656.16
2148 - Interest and Penalties on Water Rents	\$795.00	\$800.16	\$809.96
Total for Departmental Income	\$27,117.51	\$28,683.07	\$28,738.00
Use of Money and Property			
2401 - Interest and Earnings	\$326.27	\$163.75	\$61.73
Total for Use of Money and Property	\$326.27	\$163.75	\$61.73
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$20.00	-	-
Total for Other Revenues	\$20.00	\$0.00	\$0.00
State Aid			
3991 - State Aid Water Capital Projects	\$11,147.00	\$606.40	-
Total for State Aid	\$11,147.00	\$606.40	\$0.00

Town of Cazenovia
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues	\$124,304.78	\$127,938.22	\$116,173.73
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$2,869.00	-
Total for Operating Transfers	\$0.00	\$2,869.00	\$0.00
Total for Other Sources	\$0.00	\$2,869.00	\$0.00
Total for Revenues and Other Sources	\$124,304.78	\$130,807.22	\$116,173.73

Town of Cazenovia
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$2,717.70	\$2,595.76	\$2,379.26
83104 - Water Administration - Contractual	\$542.84	\$20.00	\$227.04
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$16,551.94	\$7,528.00	\$21,532.63
83204 - Water Source of Supply, Power and Pumping - Contractual	\$10,512.77	\$10,631.01	\$12,885.05
83304 - Water Purification - Contractual	\$14,035.89	\$7,449.03	\$8,870.72
83401 - Water Transportation and Distribution - Personal Services	\$45,399.44	\$36,295.25	\$27,594.81
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	\$0.00	\$32,150.81
83404 - Water Transportation and Distribution - Contractual	\$8,861.12	\$13,951.13	\$6,360.90
83504 - Common Water Supply - Contractual	\$3,260.55	\$4,369.02	\$1,718.90
Total for Water	\$101,882.25	\$82,839.20	\$113,720.12
Total for Home and Community Services	\$101,882.25	\$82,839.20	\$113,720.12
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$3,620.03	\$2,863.27	\$2,247.60
Total for Employee Benefits	\$3,620.03	\$2,863.27	\$2,247.60

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

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$3,620.03	\$2,863.27	\$2,247.60
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	\$4,000.00	\$4,000.00	\$10,000.00
97207 - Installment Bonds - Debt Interest	\$400.00	\$600.00	\$1,003.40
97896 - Long Term Debt, Other (Specify) - Debt Principal <i>Debt Service Reimbursed to Town of Nelson (Other Gov't)</i>	\$3,098.26	-	-
97897 - Long Term Debt, Other (Specify) - Debt Interest <i>Debt Interest Reimbursed to Town of Nelson (Other Gov't)</i>	\$5,528.74	-	-
97976 - Debt Service Other Government - Debt Principal	-	\$19,464.13	\$7,380.58
97977 - Debt Service Other Government - Debt Interest	-	\$6,773.42	\$8,428.95
Total for Debt Service	\$13,027.00	\$30,837.55	\$26,812.93
Total for Debt Service	\$13,027.00	\$30,837.55	\$26,812.93
Total for Expenditures	\$118,529.28	\$116,540.02	\$142,780.65
Total for Expenditures and Other Uses	\$118,529.28	\$116,540.02	\$142,780.65

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$297,661.65	\$283,394.45	\$310,001.37
8022 - Restated Fund Balance - Beginning of Year	\$297,661.65	\$283,394.45	\$310,001.37
Add Revenues and Other Sources	\$124,304.78	\$130,807.22	\$116,173.73
Deduct Expenditures and Other Uses	\$118,529.28	\$116,540.02	\$142,780.65
8029 - Fund Balance - End of Year	\$303,437.15	\$297,661.65	\$283,394.45

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$90,219.00	\$85,694.00	\$98,485.00
2399 - Est Rev - Intergovernmental Charges	\$25,535.00	\$28,190.00	\$26,660.00
2499 - Est Rev - Use of Money and Property	\$230.00	\$70.00	\$90.00
3099 - Est Rev - State Aid	-	\$0.00	\$0.00
Total for Estimated Revenue	\$115,984.00	\$113,954.00	\$125,235.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	-	-	\$0.00
599 - Appropriated Fund Balance	\$42,082.00	\$0.00	\$1,500.00
Total for Estimated Other Sources	\$42,082.00	\$0.00	\$1,500.00
Total for Estimated Revenues and Other Sources	\$158,066.00	\$113,954.00	\$126,735.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$133,786.00	\$91,829.00	\$97,511.00
9199 - App - Employee Benefits	\$3,705.00	\$2,960.00	\$3,090.00
9899 - App - Debt Service	\$20,575.00	\$19,165.00	\$26,134.00
Total for Estimated Appropriations	\$158,066.00	\$113,954.00	\$126,735.00
Total for Estimated Appropriations and Other Uses	\$158,066.00	\$113,954.00	\$126,735.00

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

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$1,229,340.92	\$1,229,340.92	\$1,229,340.92
105 - Construction Work In Progress	-	\$0.00	\$0.00
Total for Non-Depreciable Capital Assets	\$1,229,340.92	\$1,229,340.92	\$1,229,340.92
Depreciable Capital Assets			
102 - Buildings	\$1,475,258.28	\$1,475,258.28	\$1,475,258.28
104 - Machinery and Equipment	\$2,621,615.08	\$2,320,724.87	\$1,228,621.73
106 - Infrastructure	\$2,229,564.79	\$2,229,564.79	\$2,229,564.79
124 - Intangible Lease Asset - Machinery and Equipment	\$11,468.83	\$5,574.87	-
Total for Depreciable Capital Assets	\$6,337,906.98	\$6,031,122.81	\$4,933,444.80
Accumulated Depreciation			
114 - Accumulated Depreciation Machinery and Equipment	(\$748,871.81)	(\$542,552.96)	-
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$3,051.56)	-	-
Total for Accumulated Depreciation	(\$751,923.37)	(\$542,552.96)	\$0.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$229,236.00	-
Total for Other Non-Current Assets	\$0.00	\$229,236.00	\$0.00
Total for Non-Current Assets	\$6,815,324.53	\$6,947,146.77	\$6,162,785.72

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

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Due To			
631 - Due To Other Governments	-	\$375,750.87	-
Total for Due To	\$0.00	\$375,750.87	\$0.00
Debt Obligations			
628 - Bonds Payable	\$547,897.56	\$816,831.70	\$875,102.17
685 - Installment Purchase Contract Debt	\$81,112.39	\$154,895.52	\$261,933.81
689 - Other Long Term Debt <i>Bonds Payable for Joint Rte 20 Water District (w/ T/Nelson V/Cazenovia)</i>	\$372,652.61	-	-
Total for Debt Obligations	\$1,001,662.56	\$971,727.22	\$1,137,035.98
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$633,677.00	-	\$2,946.00
682 - Lease Liability	\$11,137.25	\$3,945.31	-
687 - Compensated Absences	\$34,678.01	\$39,018.77	\$39,018.77
Total for Other Long-Term Obligations	\$679,492.26	\$42,964.08	\$41,964.77
Total for Long-Term Obligations	\$1,681,154.82	\$1,390,442.17	\$1,179,000.75

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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	\$0.00	\$0.00	\$268,934.14	\$0.00	\$0.00	\$816,831.70	\$547,897.56
Installment Purchase Contract	\$0.00	\$0.00	\$73,783.13	\$0.00	\$0.00	\$154,895.53	\$81,112.40
Other	\$0.00	\$0.00	\$3,098.26	\$0.00	\$0.00	\$375,750.87	\$372,652.61
Total	\$0.00	\$0.00	\$345,815.53	\$0.00	\$0.00	\$1,347,478.10	\$1,001,662.57

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Water District 202(b) Improvements	Comm unity Bank N.A.	11/6/09	11/6/24	\$0.00	\$0.00	\$4,000.00	\$0.00	\$8,000.00	\$0.00	\$4,000.00
Bond Drainage Repairs / Reconstruction	Deposi tory Trust Compa ny	4/15/15	4/15/44	\$0.00	\$0.00	\$10,000.00	\$0.00	\$430,000.00	\$0.00	\$420,000.00
Bond 2021 Western Star/Plowing Equip; 2020 Wacker; 2020 Chevrolet Silverado 5500HD Dump Truck + Sander	Greene County Comm ercial Bank	8/25/20	8/25/26	\$0.00	\$0.00	\$39,934.14	\$0.00	\$163,831.70	\$0.00	\$123,897.56
Bond Salt Shed/Cold Storage Building	Greene County Comm ercial Bank	8/27/15	8/15/40	\$0.00	\$0.00	\$215,000.00	\$0.00	\$215,000.00	\$0.00	\$0.00
Installment Purchase Contract 2018 Western Star Truck and Plowing Equipment	Key Govern ment Financ e	10/27/17	10/27/23	\$0.00	\$0.00	\$20,533.80	\$0.00	\$20,533.80	\$0.00	\$0.00
Installment Purchase Contract 2019 Western Star Truck & Plowing Equipment	Key Govern ment Financ e	6/22/18	6/22/24	\$0.00	\$0.00	\$28,779.60	\$0.00	\$58,825.50	\$0.00	\$30,045.90
Installment Purchase Contract 2020 Western Star & Plowing Equipment	Santan der Bank	8/1/19	8/1/25	\$0.00	\$0.00	\$24,469.73	\$0.00	\$75,536.23	\$0.00	\$51,066.50
Other Capital Project for Joint Water District w/Town of Nelson & Village of Cazenovia - Debt Is Repaid to Town of Nelson	EFC	12/9/21	8/1/51	\$0.00	\$0.00	\$3,098.26	\$0.00	\$345,954.00	\$0.00	\$342,855.74

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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
<style isBold='true'>Other</style> Capital Project for Joint Water District w/Town of Nelson & Village of Cazenovia - Debt Is Repaid to Town of Nelson	Community Bank N.A.	1/8/21	1/8/31	\$0.00	\$0.00	\$0.00	\$0.00	\$29,796.87	\$0.00	\$29,796.87

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$59,609.03	\$18,793.87	\$78,402.90	\$488,288.53
2025	\$56,295.32	\$17,307.58	\$73,602.90	\$431,993.21
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

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
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
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
Total	\$547,897.56	\$203,011.14	\$750,908.70	
\$547,897.56 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Cazenovia
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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6355	Checking	A, B, DA, DB, H, SF, SL, SS, SW	\$98,640.05	\$1,301.42	(\$63,703.89)	\$7,867.76	\$44,105.34
6389	Checking	A	\$28,515.27	\$0.00	(\$22,367.26)	(\$136.12)	\$6,011.89
7293	Money Market Public Fund NE	A, B, SS	\$4,826,347.97	\$0.00	\$0.00	\$0.00	\$4,826,347.97
7285	Money Market Public Fund NE	DA, DB	\$1,740,753.31	\$0.00	\$0.00	\$0.00	\$1,740,753.31
6438	Money Market Plus Public Fund	SW	\$112,295.71	\$0.00	\$0.00	\$0.00	\$112,295.71
6488	Money Market Plus Public Fund	CM, PN	\$29,734.07	\$0.00	\$0.00	\$0.00	\$29,734.07
6496	Money Market Plus Public Fund	SM	\$68,672.83	\$0.00	\$0.00	\$0.00	\$68,672.83
5891	Money Market Plus Public Fund	SL	\$4,592.30	\$0.00	\$0.00	\$0.00	\$4,592.30
7774	Money Market Public Fund	SS	\$5.25	\$0.00	\$0.00	\$0.00	\$5.25
542	Statement Savings Public Fund	SM	\$5,001.90	\$0.00	\$0.00	\$0.00	\$5,001.90
8887	Public Fund Non-Interest Checking	SM	\$65,000.00	\$0.00	\$0.00	\$0.00	\$65,000.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
690	Statement Savings Public Fund	SM	\$5,001.62	\$0.00	\$0.00	\$0.00	\$5,001.62
765	Statement Savings Public Fund	SM	\$10,003.17	\$0.00	\$0.00	\$0.00	\$10,003.17
1490	Statement Savings Public Fund	SM	\$5,001.01	\$0.00	\$0.00	\$0.00	\$5,001.01
4883	Statement Savings Public Fund	SM	\$2,504.09	\$0.00	\$0.00	\$0.00	\$2,504.09
4875	Statement Savings Public Fund	SM	\$5,004.75	\$0.00	\$0.00	\$0.00	\$5,004.75
4891	Statement Savings Public Fund	SM	\$5,004.74	\$0.00	\$0.00	\$0.00	\$5,004.74
6965	Statement Savings Public Fund	SM	\$10,006.69	\$0.00	\$0.00	\$0.00	\$10,006.69
6420	Money Market Plus Public Fund	SW	\$176,741.52	\$0.00	\$0.00	\$0.00	\$176,741.52
Total			\$7,198,826.25	\$1,301.42	(\$86,071.15)	\$7,731.64	\$7,121,788.16
Total Cash From Financials							\$7,121,788.16

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$7,198,826.25
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,977,137.44
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$7,227,137.44

Investments and Collateralization of Investments

Investments From Financials	\$22,742.00
Market Value as of Fiscal Year End Date	\$22,742.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$22,742.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
12	16	0	1

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$118,218.00	12	12		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$77,551.81	12	16		
Worker's Compensation	\$32,352.00	12	16		
Life Insurance					
Unemployment Insurance	\$3,084.41	0	0		1
Disability Insurance					
Hospital, Medical and Dental Insurance	\$207,537.00	10	0		0
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$438,743.22				