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

Town of Rochester

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, Erin Enouen (LG510371700000B), hereby certify that I am the Chief Financial Officer of the Town of Rochester, and that the information provided in the Annual Financial Report of the Town of Rochester for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Town of Rochester

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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
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- H - Capital Projects
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,134,020.41	$521,131.00	$1,774,264.26
210 - Petty Cash	$500.00	$500.00	$500.00
Total for Cash and Cash Equivalents	**$1,134,520.41**	**$521,631.00**	**$1,774,764.26**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	$1,027,067.69	-
Total for Restricted Cash and Cash Equivalents	**$0.00**	**$1,027,067.69**	**$0.00**
Net Other Receivables			
380 - Accounts Receivable	$244,322.39	$257,562.51	$187,957.66
Total for Net Other Receivables	**$244,322.39**	**$257,562.51**	**$187,957.66**
Due From			
391 - Due From Other Funds	$194,000.00	-	-
440 - Due from Other Governments	-	-	$62,195.18
Total for Due From	**$194,000.00**	**$0.00**	**$62,195.18**
Total for Assets	**$1,572,842.80**	**$1,806,261.20**	**$2,024,917.10**
Total for Assets and Deferred Outflows	**$1,572,842.80**	**$1,806,261.20**	**$2,024,917.10**

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

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$129,602.87	$51,169.35	$67,746.07
601 - Accrued Liabilities	$42,429.66	$49,562.93	$69,290.42
Total for Payables	**$172,032.53**	**$100,732.28**	**$137,036.49**
Other Liabilities			
688 - Other Liabilities *Planning Board Escrow*	$24,354.60	$187,047.55	$135,563.09
690 - Overpayments and Clearing Account	$4,802.72	$41.29	-
Total for Other Liabilities	**$29,157.32**	**$187,088.84**	**$135,563.09**
Total for Liabilities	**$201,189.85**	**$287,821.12**	**$272,599.58**
Fund Balance			
Restricted Fund Balance			
870 - General Reserve	-	$1,027,067.69	-
Total for Restricted Fund Balance	**$0.00**	**$1,027,067.69**	**$0.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$250,000.00	$300,000.00	$500,000.00
915 - Assigned Unappropriated Fund Balance	$12,358.55	$12,358.55	$12,358.55
Total for Assigned Fund Balance	**$262,358.55**	**$312,358.55**	**$512,358.55**

Town of Rochester

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

A - General
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$1,109,294.40	$179,013.84	$1,239,958.97
Total for Unassigned Fund Balance	**$1,109,294.40**	**$179,013.84**	**$1,239,958.97**
Total for Fund Balance	**$1,371,652.95**	**$1,518,440.08**	**$1,752,317.52**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,572,842.80**	**$1,806,261.20**	**$2,024,917.10**

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

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$819,879.00	$493,471.00	$484,367.00
Total for Property Taxes	**$819,879.00**	**$493,471.00**	**$484,367.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	$4,611.03	$1,023.44	$4,566.09
1090 - Interest and Penalties on Real Prop Taxes	$34,582.36	$31,573.07	$30,212.92
Total for Property Tax Items	**$39,193.39**	**$32,596.51**	**$34,779.01**
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$408,920.13	$381,927.43	$360,255.82
1170 - Franchise Tax	$92,589.64	$105,723.45	$109,740.34
1189 - Other Non Property Tax	-	-	$781.02
Total for Non-Property Tax Items	**$501,509.77**	**$487,650.88**	**$470,777.18**
Departmental Income			
1232 - Tax Collector Fees	-	-	$249.00
1255 - Clerk Fees	$850.08	$1,045.71	$1,032.78
1289 - Other General Departmental Income	$31,871.38	$29,479.06	$30,431.84
1520 - Police Fees	$11,500.00	$10,950.00	$7,300.00
1550 - Public Pound Charges Dog Control Fees	$5,575.00	$585.00	$942.00
1560 - Safety Inspection Fees	$75,684.00	$54,897.50	$17,485.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
1589 - Other Public Safety Departmental Income	-	-	$16,365.00
1603 - Vital Statistics Fees	$2,316.00	$2,801.00	$2,769.00
1789 - Other Transportation Departmental Income	$5,030.89	$6,914.09	-
2001 - Park and Recreational Charges	$11,375.00	$750.00	$1,000.00
2070 - Contributions Private Agencies Youth	-	-	$2,200.00
2089 - Other Culture and Recreation Income	$51,970.00	$57,775.00	$50,077.50
2110 - Zoning Fees	$1,160.42	$1,800.00	$13,825.81
2115 - Planning Board Fees	$12,900.00	$28,975.05	$65,933.38
2130 - Refuse and Garbage Charges	$240,225.60	$230,410.00	$212,197.34
2189 - Other Home and Community Services Income	-	$50.00	-
2801 - Interfund Revenues	-	$209.00	-
Total for Departmental Income	**$450,458.37**	**$426,641.41**	**$421,808.65**
Intergovernmental Charges			
2210 - General Services Other Government	-	$7,423.18	-
2268 - Dog Control Services Other Governments	-	$3,667.32	$24.00
2350 - Youth Recreation Services Other Governments	-	$1,000.00	-
Total for Intergovernmental Charges	**$0.00**	**$12,090.50**	**$24.00**
Use of Money and Property			
2401 - Interest and Earnings	$25,819.77	$29,663.05	$5,736.03
2410 - Rental of Real Property	$307,379.97	$309,658.83	$298,720.80
Total for Use of Money and Property	**$333,199.74**	**$339,321.88**	**$304,456.83**
Licenses and Permits			
2544 - Dog Licenses	-	-	$1,274.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2545 - Licenses Other	$1,377.00	$1,154.00	$250.00
2550 - Public Safety Permits	$8,453.50	$250.00	$3,675.00
2555 - Building and Alteration Permits	$97,837.43	$7,200.00	$76,025.13
2560 - Street Opening Permits	$200.00	$106,058.03	-
2590 - Permits Other	$99,834.33	$107,379.19	$79,067.67
Total for Licenses and Permits	**$207,702.26**	**$222,041.22**	**$160,291.80**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$23,722.75	$17,077.00	$19,016.50
2611 - Fines and Penalties Dog Cases	-	$140.00	$275.00
Total for Fines and Forfeitures	**$23,722.75**	**$17,217.00**	**$19,291.50**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	$7,481.25	$14,648.30	$5,050.25
2680 - Insurance Recoveries	$3,532.97	$3,123.22	$67.90
Total for Sales of Property and Compensation for Loss	**$11,014.22**	**$17,771.52**	**$5,118.15**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$51.82	-	-
2705 - Gifts and Donations	$9,101.14	$10,555.23	$7,973.37
2709 - Employees Contributions	$72,383.44	$41,581.57	$47,039.64
2770 - Unclassified *Funding Futures Grant*	$16,750.00	$996.16	$44.34
Total for Other Revenues	**$98,286.40**	**$53,132.96**	**$55,057.35**
State Aid			

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
3001 - State Aid Revenue Sharing	$22,120.00	$22,120.00	$22,120.00
3005 - State Aid Mortgage Tax	$341,080.69	$266,025.37	$255,228.85
3089 - State Aid Other *Temp Municipal Assistance*	$1,547.00	$30,000.00	-
3820 - State Aid Youth Programs	$824.53	$3,445.52	$5,221.20
3989 - State Aid Other Home and Community Service	-	$1,547.00	$29,483.00
Total for State Aid	**$365,572.22**	**$323,137.89**	**$312,053.05**
Federal Aid			
4089 - Federal Aid Other	$128,012.00	$4,667.00	$175,000.00
Total for Federal Aid	**$128,012.00**	**$4,667.00**	**$175,000.00**
Total for Revenues	**$2,978,550.12**	**$2,429,739.77**	**$2,443,024.52**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$500.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$500.00**
Total for Other Sources	**$0.00**	**$0.00**	**$500.00**
Total for Revenues and Other Sources	**$2,978,550.12**	**$2,429,739.77**	**$2,443,524.52**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	$31,050.00	$28,750.00	$27,600.00
10104 - Legislative Board - Contractual	$1,271.45	$5,215.43	$14,348.03
Total for Legislative Board	**$32,321.45**	**$33,965.43**	**$41,948.03**
Judicial			
11101 - Municipal Court - Personal Services	$155,936.85	$140,292.44	$133,064.09
11102 - Municipal Court - Equipment and Capital Outlay	$1,525.56	$205.14	$1,431.56
11104 - Municipal Court - Contractual	$19,626.26	$10,273.34	$10,440.24
Total for Judicial	**$177,088.67**	**$150,770.92**	**$144,935.89**
Executive			
12201 - Supervisor - Personal Services	$123,872.38	$103,697.52	$91,366.46
12202 - Supervisor - Equipment and Capital Outlay	$3,730.51	$155.99	-
12204 - Supervisor - Contractual	$24,097.36	$19,726.95	$18,593.95
Total for Executive	**$151,700.25**	**$123,580.46**	**$109,960.41**
Finance			
13301 - Tax Collection - Personal Services	$7,946.40	$5,885.60	$5,406.00
13304 - Tax Collection - Contractual	$6,495.41	$2,384.78	$4,731.58

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
13401 - Budget - Personal Services	$9,907.20	$9,436.80	$8,840.00
13402 - Budget - Equipment and Capital Outlay	-	$579.43	-
13404 - Budget - Contractual	$1,510.92	-	$916.92
13551 - Assessment - Personal Services	$125,719.38	$80,480.10	$70,780.13
13552 - Assessment - Equipment and Capital Outlay	$187.00	$618.37	-
13554 - Assessment - Contractual	$214,238.34	$173,441.91	$6,985.43
Total for Finance	**$366,004.65**	**$272,826.99**	**$97,660.06**
Municipal Staff			
14101 - Clerk - Personal Services	$175,439.16	$147,255.66	$134,513.32
14102 - Clerk - Equipment and Capital Outlay	$1,488.29	$1,517.37	-
14104 - Clerk - Contractual	$2,713.97	$5,124.81	$3,883.93
14204 - Law - Contractual	$112,829.82	$80,913.58	$51,197.50
14304 - Personnel - Contractual	$2,610.00	$2,610.00	$3,833.35
14602 - Records Management - Equipment and Capital Outlay	$8,263.30	-	-
14604 - Records Management - Contractual	$4,880.75	$3,991.83	$3,381.38
14804 - Public Information and Services - Contractual	$1,934.17	$1,195.00	-
Total for Municipal Staff	**$310,159.46**	**$242,608.25**	**$196,809.48**
Shared Services			
16201 - Operation of Plant - Personal Services	$59,670.41	$50,139.05	$50,072.89
16202 - Operation of Plant - Equipment and Capital Outlay	$5,489.42	$4,356.23	$5,558.77
16204 - Operation of Plant - Contractual	$103,943.19	$137,023.17	$110,738.56
16404 - Central Garage - Contractual	$19,834.51	$21,938.79	$20,538.70
16504 - Central Communication System - Contractual	$27,993.41	$24,893.46	$22,263.29

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
16704 - Central Printing and Mailing - Contractual	$12,599.76	$11,697.44	$11,992.02
16804 - Central Data Processing - Contractual	$31,203.07	$94,785.02	$25,552.84
Total for Shared Services	**$260,733.77**	**$344,833.16**	**$246,717.07**
Special Items			
19104 - Unallocated Insurance - Contractual	$65,561.68	$3,060.00	$57,028.88
19204 - Municipal Association Dues - Contractual	$2,754.00	$4,604.78	$3,135.00
19404 - Purchase of Land/Right of Way - Contractual	$13,300.00	-	-
19504 - Taxes and Assessments on Municipal Property - Contractual	$4,620.40	$7,429.00	$4,519.91
Total for Special Items	**$86,236.08**	**$15,093.78**	**$64,683.79**
Total for General Government Support	**$1,384,244.33**	**$1,183,678.99**	**$902,714.73**
Public Safety			
Administration			
30101 - Public Safety Administration - Personal Services	$24,596.60	$726.52	$9,041.32
30104 - Public Safety Administration - Contractual	$4,016.00	$8,165.38	$2,298.52
Total for Administration	**$28,612.60**	**$8,891.90**	**$11,339.84**
Traffic Control			
33104 - Traffic Control - Contractual	$2,650.00	$22,282.00	$21,171.40
Total for Traffic Control	**$2,650.00**	**$22,282.00**	**$21,171.40**
Animal Control			
35101 - Dog Control - Personal Services	$23,478.00	$3,050.00	$20,800.00

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
35102 - Dog Control - Equipment and Capital Outlay	-	$1,897.56	$288.00
35104 - Dog Control - Contractual	$10,630.40	$7,692.44	$13,141.26
Total for Animal Control	**$34,108.40**	**$12,640.00**	**$34,229.26**
Total for Public Safety	**$65,371.00**	**$43,813.90**	**$66,740.50**
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	$3,612.00	$3,604.00	$2,680.00
Total for Public Health Program	**$3,612.00**	**$3,604.00**	**$2,680.00**
Other Health			
45404 - Ambulance - Contractual	$4,957.85	$2,316.74	$227.30
Total for Other Health	**$4,957.85**	**$2,316.74**	**$227.30**
Total for Health	**$8,569.85**	**$5,920.74**	**$2,907.30**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$72,091.20	$89,913.80	$88,751.49
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	-	$1,427.99
50104 - Highway and Street Administration - Contractual	$33.84	$188.32	$312.63
51824 - Street Lighting - Contractual	$4,423.86	$12,684.72	$8,639.36
Total for Highway	**$76,548.90**	**$102,786.84**	**$99,131.47**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Total for Transportation	**$76,548.90**	**$102,786.84**	**$99,131.47**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
63104 - Community Action Administration - Contractual	$2,163.96	$23,612.50	-
Total for Economic Opportunity and Development	**$2,163.96**	**$23,612.50**	**$0.00**
Total for Economic Assistance and Opportunity	**$2,163.96**	**$23,612.50**	**$0.00**
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	$96,609.88	$90,397.50	$82,919.81
70202 - Parks and Recreation Administration - Equipment and Capital Outlay	-	$22.99	-
70204 - Parks and Recreation Administration - Contractual	$1,616.23	$1,174.23	$4,040.58
Total for C&R - Administration	**$98,226.11**	**$91,594.72**	**$86,960.39**
Recreation			
71101 - Parks - Personal Services	-	$5,300.00	-
71102 - Parks - Equipment and Capital Outlay	$18,295.00	$399.98	-
71104 - Parks - Contractual	$26,321.98	$1,386.05	$12,147.93
71454 - Joint Recreation Projects - Contractual	$37,900.00	$37,900.00	$27,000.00
73101 - Youth Programs - Personal Services	$57,877.80	$53,223.53	$47,037.15
73104 - Youth Programs - Contractual	$43,917.04	$40,467.80	$39,740.12
Total for Recreation	**$184,311.82**	**$138,677.36**	**$125,925.20**

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Culture			
74104 - Library - Contractual	$28,808.00	$28,091.00	$27,408.00
74504 - Museum/Art Gallery - Contractual	$5,000.00	$5,000.00	$5,000.00
75104 - Historian - Contractual	$1,350.00	$450.00	$500.00
75204 - Historical Property - Contractual	$665.00	-	$980.00
75504 - Celebrations - Contractual	$5,157.61	$4,611.02	$4,730.74
76104 - Programs for the Aging - Contractual	$10,634.16	$6,121.39	$6,000.00
76204 - Adult Recreation - Contractual	$8,896.10	$9,650.41	$6,765.87
Total for Culture	**$60,510.87**	**$53,923.82**	**$51,384.61**
Total for Culture and Recreation	**$343,048.80**	**$284,195.90**	**$264,270.20**
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	$1,997.33	$5,691.00	$3,978.76
80102 - Zoning - Equipment and Capital Outlay	-	$47.37	-
80104 - Zoning - Contractual	$1,933.65	$1,803.19	$3,006.09
80201 - Planning and Surveys - Personal Services	$15,465.90	$33,823.51	$21,936.51
80202 - Planning and Surveys - Equipment and Capital Outlay	$868.20	$47.38	$919.25
80204 - Planning and Surveys - Contractual	$32,574.60	$60,160.62	$51,874.02
Total for General Environment	**$52,839.68**	**$101,573.07**	**$81,714.63**
Sanitation			
81601 - Refuse and Garbage - Personal Services	$139,746.25	$104,145.81	$83,648.61
81602 - Refuse and Garbage - Equipment and Capital Outlay	$1,921.68	$137.19	$2,637.84

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
81604 - Refuse and Garbage - Contractual	$150,821.78	$172,938.23	$179,515.66
Total for Sanitation	**$292,489.71**	**$277,221.23**	**$265,802.11**
Community Development			
86641 - Code Enforcements - Personal Services	$168,333.58	$147,928.36	$125,205.17
86642 - Code Enforcements - Equipment and Capital Outlay	$2,087.97	$520.16	$2,831.50
86644 - Code Enforcements - Contractual	$7,568.15	$2,325.39	$1,962.93
86864 - Community Development Administration - Contractual	$837.04	-	-
Total for Community Development	**$178,826.74**	**$150,773.91**	**$129,999.60**
Natural Resources			
87104 - Conservation - Contractual	$6,234.13	-	$2,191.00
87354 - Joint Small Watershed Program - Contractual	$1,900.00	-	-
Total for Natural Resources	**$8,134.13**	**$0.00**	**$2,191.00**
Special Services			
89894 - Home and Community Services, Other - Contractual *Emergency Heat Assistance*	$114.58	-	-
Total for Special Services	**$114.58**	**$0.00**	**$0.00**
Total for Home and Community Services	**$532,404.84**	**$529,568.21**	**$479,707.34**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$172,257.90	$93,875.00	$74,789.73
90308 - Social Security - Employee Benefits	$103,731.51	$85,934.79	$77,196.51

A - General
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
90408 - Workers' Compensation - Employee Benefits	$77,133.10	$63,062.93	$56,627.56
90508 - Unemployment Insurance - Employee Benefits	$2,234.92	-	$1,219.52
90558 - Disability Insurance - Employee Benefits	$214.87	$429.94	$228.56
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$343,189.62	$269,657.55	$220,437.54
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Clothing Allowance*	$14,480.83	-	$2,000.00
Total for Employee Benefits	**$713,242.75**	**$512,960.21**	**$432,499.42**
Total for Employee Benefits	**$713,242.75**	**$512,960.21**	**$432,499.42**
Total for Expenditures	**$3,125,594.43**	**$2,686,537.29**	**$2,247,970.96**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$100,000.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	$8,830.99	$342,449.17
Total for Interfund Transfers	**$0.00**	**$8,830.99**	**$442,449.17**
Total for Interfund Transfers	**$0.00**	**$8,830.99**	**$442,449.17**
Total for Other Uses	**$0.00**	**$8,830.99**	**$442,449.17**
Total for Expenditures and Other Uses	**$3,125,594.43**	**$2,695,368.28**	**$2,690,420.13**

A - General
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$1,518,440.08	$1,752,317.52	$1,999,213.13
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *PY adjustment for overstated expense.*	$257.18	$31,751.07	-
8022 - Restated Fund Balance - Beginning of Year	$1,518,697.26	$1,784,068.59	$1,999,213.13
Add Revenues and Other Sources	$2,978,550.12	$2,429,739.77	$2,443,524.52
Deduct Expenditures and Other Uses	$3,125,594.43	$2,695,368.28	$2,690,420.13
8029 - Fund Balance - End of Year	$1,371,652.95	$1,518,440.08	$1,752,317.52

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

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$1,143,503.00	$819,879.00	$493,471.00
1099 - Est Rev - Property Tax Items	$41,800.00	$35,200.00	$31,258.00
1199 - Est Rev - Non-Property Tax Items	$475,000.00	$435,000.00	$420,000.00
2199 - Est Rev - Departmental Income	$560,740.00	$440,570.00	$430,970.00
2399 - Est Rev - Intergovernmental Charges	$3,500.00	$1,100.00	$1,100.00
2499 - Est Rev - Use of Money and Property	$328,000.00	$315,000.00	$315,000.00
2599 - Est Rev - Licenses and Permits	$201,650.00	$173,850.00	$140,950.00
2649 - Est Rev - Fines and Forfeitures	$20,000.00	-	$30,200.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$12,000.00	$15,750.00	$12,850.00
2799 - Est Rev - Other Revenues	$99,955.00	$75,260.00	$47,926.00
3099 - Est Rev - State Aid	$349,517.00	$347,120.00	$346,120.00
4099 - Est Rev - Federal Aid	-	$128,012.00	$175,000.00
Total for Estimated Revenue	**$3,235,665.00**	**$2,786,741.00**	**$2,444,845.00**
Estimated Other Sources			
5799 - Est Rev - Proceeds of Obligations	-	$250,000.00	-
599 - Appropriated Fund Balance	$250,000.00	$300,000.00	$500,000.00
Total for Estimated Other Sources	**$250,000.00**	**$550,000.00**	**$500,000.00**
Total for Estimated Revenues and Other Sources	**$3,485,665.00**	**$3,336,741.00**	**$2,944,845.00**

A - General
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$1,436,707.00	$1,419,761.00	$1,345,972.00
3999 - App - Public Safety	$83,075.00	$109,283.00	$92,245.00
4999 - App - Health	$11,796.00	$3,740.00	$3,634.00
5999 - App - Transportation	$85,642.00	$84,788.00	$107,160.00
6999 - App - Economic Assistance and Opportunity	$151,500.00	$10,000.00	$25,700.00
7999 - App - Culture and Recreation	$344,560.00	$404,795.00	$333,494.00
8999 - App - Home and Community Services	$630,821.00	$635,779.00	$533,324.00
9199 - App - Employee Benefits	$741,564.00	$648,595.00	$503,316.00
9899 - App - Debt Service	-	$20,000.00	-
Total for Estimated Appropriations	**$3,485,665.00**	**$3,336,741.00**	**$2,944,845.00**
Total for Estimated Appropriations and Other Uses	**$3,485,665.00**	**$3,336,741.00**	**$2,944,845.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$24,201.15	$21,699.00	$21,696.00
Total for Restricted Cash and Cash Equivalents	**$24,201.15**	**$21,699.00**	**$21,696.00**
Total for Assets	**$24,201.15**	**$21,699.00**	**$21,696.00**
Total for Assets and Deferred Outflows	**$24,201.15**	**$21,699.00**	**$21,696.00**

CM - Miscellaneous Special Revenue
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$24,201.15	$21,699.00	$21,696.00
Total for Restricted Fund Balance	**$24,201.15**	**$21,699.00**	**$21,696.00**
Total for Fund Balance	**$24,201.15**	**$21,699.00**	**$21,696.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$24,201.15**	**$21,699.00**	**$21,696.00**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2089 - Other Culture and Recreation Income	$1,500.00	-	-
Total for Departmental Income	**$1,500.00**	**$0.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$2.28	$2.77	$2.00
Total for Use of Money and Property	**$2.28**	**$2.77**	**$2.00**
Other Revenues			
2705 - Gifts and Donations	$1,000.00	-	$1,000.00
Total for Other Revenues	**$1,000.00**	**$0.00**	**$1,000.00**
Total for Revenues	**$2,502.28**	**$2.77**	**$1,002.00**
Total for Revenues and Other Sources	**$2,502.28**	**$2.77**	**$1,002.00**

CM - Miscellaneous Special Revenue
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Total for Expenditures and Other Uses	**$0.00**	**$0.00**	**$0.00**

CM - Miscellaneous Special Revenue
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$21,698.73	$21,695.96	$20,693.96
8022 - Restated Fund Balance - Beginning of Year	$21,698.73	$21,695.96	$20,693.96
Add Revenues and Other Sources	$2,502.28	$2.77	$1,002.00
Deduct Expenditures and Other Uses	$0.00	$0.00	$0.00
8029 - Fund Balance - End of Year	$24,201.01	$21,698.73	$21,695.96

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$67,792.60	$183,798.19	$54,358.83
Total for Cash and Cash Equivalents	**$67,792.60**	**$183,798.19**	**$54,358.83**
Net Other Receivables			
380 - Accounts Receivable	$337,875.57	-	$144,088.50
Total for Net Other Receivables	**$337,875.57**	**$0.00**	**$144,088.50**
Other Assets			
480 - Prepaid Expenses	-	-	$1,000.00
Total for Other Assets	**$0.00**	**$0.00**	**$1,000.00**
Total for Assets	**$405,668.17**	**$183,798.19**	**$199,447.33**
Total for Assets and Deferred Outflows	**$405,668.17**	**$183,798.19**	**$199,447.33**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$62,027.46	$83,802.08	$67,620.63
601 - Accrued Liabilities	-	$5,069.44	$11,801.89
Total for Payables	**$62,027.46**	**$88,871.52**	**$79,422.52**
Due to			
630 - Due To Other Funds	$150,000.00	-	-
Total for Due to	**$150,000.00**	**$0.00**	**$0.00**
Total for Liabilities	**$212,027.46**	**$88,871.52**	**$79,422.52**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	-	$1,000.00
Total for Nonspendable Fund Balance	**$0.00**	**$0.00**	**$1,000.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$193,640.71	$94,926.67	$119,024.81
Total for Assigned Fund Balance	**$193,640.71**	**$94,926.67**	**$119,024.81**
Total for Fund Balance	**$193,640.71**	**$94,926.67**	**$120,024.81**

DA - Highway Town-wide
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	**$405,668.17**	**$183,798.19**	**$199,447.33**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$1,472,737.00	$1,592,222.00	$1,494,936.00
Total for Property Taxes	**$1,472,737.00**	**$1,592,222.00**	**$1,494,936.00**
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	-	$3,315.95	$3,962.49
Total for Property Tax Items	**$0.00**	**$3,315.95**	**$3,962.49**
Departmental Income			
1789 - Other Transportation Departmental Income	$30,388.57	$29,680.79	$31,948.09
Total for Departmental Income	**$30,388.57**	**$29,680.79**	**$31,948.09**
Use of Money and Property			
2401 - Interest and Earnings	$2,398.39	$1,799.81	$1,775.18
Total for Use of Money and Property	**$2,398.39**	**$1,799.81**	**$1,775.18**
Licenses and Permits			
2560 - Street Opening Permits	$1,400.00	$700.00	$450.00
Total for Licenses and Permits	**$1,400.00**	**$700.00**	**$450.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	-	$1,145.65

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
2680 - Insurance Recoveries	-	$64,881.89	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$64,881.89**	**$1,145.65**
Other Revenues			
2709 - Employees Contributions	$22,240.50	$23,737.75	$25,925.41
Total for Other Revenues	**$22,240.50**	**$23,737.75**	**$25,925.41**
State Aid			
3501 - State Aid Consolidated Highway Aid	$640,931.93	$677,110.81	$730,306.44
Total for State Aid	**$640,931.93**	**$677,110.81**	**$730,306.44**
Federal Aid			
4597 - Federal Aid Transportation Capital Projects	$188,542.44	$20,030.82	$135,110.88
Total for Federal Aid	**$188,542.44**	**$20,030.82**	**$135,110.88**
Total for Revenues	**$2,358,638.83**	**$2,413,479.82**	**$2,425,560.14**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$100,000.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$100,000.00**
Total for Other Sources	**$0.00**	**$0.00**	**$100,000.00**
Total for Revenues and Other Sources	**$2,358,638.83**	**$2,413,479.82**	**$2,525,560.14**

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$33,239.37	$31,169.00	$30,643.00
Total for Special Items	**$33,239.37**	**$31,169.00**	**$30,643.00**
Total for General Government Support	**$33,239.37**	**$31,169.00**	**$30,643.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	-	$61,997.52	$67,778.33
50104 - Highway and Street Administration - Contractual	$16,039.01	$11,822.84	$16,621.68
51101 - Maintenance of Roads - Personal Services	$691,945.62	$384,830.15	$337,808.33
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	$9,189.00	$5,450.06
51104 - Maintenance of Roads - Contractual	$102,584.96	$104,564.64	$83,222.19
51121 - Permanent Improvements Highway - Personal Services	-	$1,972.50	$2,685.71
51124 - Permanent Improvements Highway - Contractual	$701,338.09	$505,351.24	$837,198.79
51204 - Maintenance of Bridges - Contractual	-	-	$715.79
51301 - Machinery - Personal Services	-	$81,794.56	$113,071.97
51302 - Machinery - Equipment and Capital Outlay	-	$439,217.38	$113,560.93
51304 - Machinery - Contractual	$259,274.36	$269,644.17	$256,695.21
51401 - Brush And Weeds - Personal Services	-	$58,357.88	$52,857.28

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
51404 - Brush And Weeds - Contractual	$13,458.14	$15,209.98	$32,020.41
51421 - Snow Removal - Personal Services	-	$69,069.62	$53,920.21
51424 - Snow Removal - Contractual	$68,458.84	$49,761.77	$41,873.50
Total for Highway	**$1,853,099.02**	**$2,062,783.25**	**$2,015,480.39**
Other Transportation			
56804 - Transportation, Other - Contractual *Engineering Services*	$7,500.00	-	-
Total for Other Transportation	**$7,500.00**	**$0.00**	**$0.00**
Total for Transportation	**$1,860,599.02**	**$2,062,783.25**	**$2,015,480.39**
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$72,179.10	$93,875.00	$62,514.27
90308 - Social Security - Employee Benefits	$51,257.48	$48,040.25	$46,364.34
90408 - Workers' Compensation - Employee Benefits	$15,798.35	$25,758.06	$14,486.12
90558 - Disability Insurance - Employee Benefits	$49.50	$45.06	$62.87
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$211,441.28	$200,411.89	$227,563.24
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Clothing Allowance*	$15,868.70	$8,537.79	$6,285.81
Total for Employee Benefits	**$366,594.41**	**$376,668.05**	**$357,276.65**
Total for Employee Benefits	**$366,594.41**	**$376,668.05**	**$357,276.65**
Debt Service			

DA - Highway Town-wide
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
97306 - Bond Anticipation Notes - Debt Principal	-	-	$100,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	$2,881.97
97957 - Interfund Loans - Debt Interest	-	$209.00	$53.33
Total for Debt Service	**$0.00**	**$209.00**	**$102,935.30**
Total for Debt Service	**$0.00**	**$209.00**	**$102,935.30**
Total for Expenditures	**$2,260,432.80**	**$2,470,829.30**	**$2,506,335.34**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$500.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	$17,368.75
Total for Interfund Transfers	**$0.00**	**$0.00**	**$17,868.75**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$17,868.75**
Total for Other Uses	**$0.00**	**$0.00**	**$17,868.75**
Total for Expenditures and Other Uses	**$2,260,432.80**	**$2,470,829.30**	**$2,524,204.09**

DA - Highway Town-wide
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$94,926.67	$120,024.81	$118,668.76
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance *Cash adjusted for double posting of interest in prior year*	$508.01	$32,251.34	-
8022 - Restated Fund Balance - Beginning of Year	$95,434.68	$152,276.15	$118,668.76
Add Revenues and Other Sources	$2,358,638.83	$2,413,479.82	$2,525,560.14
Deduct Expenditures and Other Uses	$2,260,432.80	$2,470,829.30	$2,524,204.09
8029 - Fund Balance - End of Year	$193,640.71	$94,926.67	$120,024.81

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$1,757,657.00	$1,472,737.00	$1,592,222.00
2199 - Est Rev - Departmental Income	$25,000.00	$25,000.00	$25,000.00
2499 - Est Rev - Use of Money and Property	$2,000.00	$2,000.00	$1,800.00
2599 - Est Rev - Licenses and Permits	$900.00	-	-
2699 - Est Rev - Sales of Property and Compensation for Loss	$1,000.00	$1,500.00	$2,500.00
2799 - Est Rev - Other Revenues	$34,196.00	$32,950.00	$26,795.00
3099 - Est Rev - State Aid	$650,000.00	$1,415,720.00	$1,390,000.00
4099 - Est Rev - Federal Aid	-	$800,000.00	$800,000.00
Total for Estimated Revenue	**$2,470,753.00**	**$3,749,907.00**	**$3,838,317.00**
Total for Estimated Revenues and Other Sources	**$2,470,753.00**	**$3,749,907.00**	**$3,838,317.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	$36,000.00	-	-
5999 - App - Transportation	$1,918,598.00	$2,602,157.00	$2,729,677.00
9199 - App - Employee Benefits	$435,155.00	$449,750.00	$410,640.00
9899 - App - Debt Service	-	$698,000.00	$698,000.00
Total for Estimated Appropriations	**$2,389,753.00**	**$3,749,907.00**	**$3,838,317.00**
Estimated Other Uses			
9999 - App - Interfund Transfers	$81,000.00	-	-
Total for Estimated Other Uses	**$81,000.00**	**$0.00**	**$0.00**
Total for Estimated Appropriations and Other Uses	**$2,470,753.00**	**$3,749,907.00**	**$3,838,317.00**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$158.27	$157,983.52	$249,462.91
Total for Cash and Cash Equivalents	**$158.27**	**$157,983.52**	**$249,462.91**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$17,127.51	$2,082.06	$2,076.85
Total for Restricted Cash and Cash Equivalents	**$17,127.51**	**$2,082.06**	**$2,076.85**
Net Other Receivables			
380 - Accounts Receivable	-	-	$17,368.75
Total for Net Other Receivables	**$0.00**	**$0.00**	**$17,368.75**
Total for Assets	**$17,285.78**	**$160,065.58**	**$268,908.51**
Total for Assets and Deferred Outflows	**$17,285.78**	**$160,065.58**	**$268,908.51**

H - Capital Projects
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	$44,000.00	-	-
Total for Due to	**$44,000.00**	**$0.00**	**$0.00**
Total for Liabilities	**$44,000.00**	**$0.00**	**$0.00**
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	$17,127.51	$2,078.14	$2,076.85
Total for Restricted Fund Balance	**$17,127.51**	**$2,078.14**	**$2,076.85**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	$157,987.44	$266,831.66
Total for Assigned Fund Balance	**$0.00**	**$157,987.44**	**$266,831.66**
Unassigned Fund Balance			
917 - Unassigned Fund Balance	($43,841.73)	-	-
Total for Unassigned Fund Balance	**($43,841.73)**	**$0.00**	**$0.00**
Total for Fund Balance	**($26,714.22)**	**$160,065.58**	**$268,908.51**
Total for Liabilities, Deferred Inflows and Fund Balances	**$17,285.78**	**$160,065.58**	**$268,908.51**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$290.66	$607.33	$499.13
Total for Use of Money and Property	**$290.66**	**$607.33**	**$499.13**
State Aid			
3097 - State Aid Capital Projects	$15,026.40	-	$174,494.23
Total for State Aid	**$15,026.40**	**$0.00**	**$174,494.23**
Total for Revenues	**$15,317.06**	**$607.33**	**$174,993.36**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	$8,830.99	$359,817.92
Total for Operating Transfers	**$0.00**	**$8,830.99**	**$359,817.92**
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	-	-	$100,000.00
Total for Proceeds of Obligations	**$0.00**	**$0.00**	**$100,000.00**
Total for Other Sources	**$0.00**	**$8,830.99**	**$459,817.92**
Total for Revenues and Other Sources	**$15,317.06**	**$9,438.32**	**$634,811.28**

H - Capital Projects
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	$202,096.86	$8,614.25	$394,626.14
Total for Shared Services	**$202,096.86**	**$8,614.25**	**$394,626.14**
Total for General Government Support	**$202,096.86**	**$8,614.25**	**$394,626.14**
Home and Community Services			
Community Development			
87802 - Broadband Improvements - Equipment and Capital Outlay	-	$109,667.00	-
Total for Community Development	**$0.00**	**$109,667.00**	**$0.00**
Total for Home and Community Services	**$0.00**	**$109,667.00**	**$0.00**
Total for Expenditures	**$202,096.86**	**$118,281.25**	**$394,626.14**
Total for Expenditures and Other Uses	**$202,096.86**	**$118,281.25**	**$394,626.14**

H - Capital Projects
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$160,065.58	$268,908.51	$28,723.37
8022 - Restated Fund Balance - Beginning of Year	$160,065.58	$268,908.51	$28,723.37
Add Revenues and Other Sources	$15,317.06	$9,438.32	$634,811.28
Deduct Expenditures and Other Uses	$202,096.86	$118,281.25	$394,626.14
8029 - Fund Balance - End of Year	($26,714.22)	$160,065.58	$268,908.51

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,692.10	$3,425.77	$6,536.23
Total for Cash and Cash Equivalents	**$1,692.10**	**$3,425.77**	**$6,536.23**
Total for Assets	**$1,692.10**	**$3,425.77**	**$6,536.23**
Total for Assets and Deferred Outflows	**$1,692.10**	**$3,425.77**	**$6,536.23**

SL - Special District(s) Lighting
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$606.92	$483.06	$366.74
Total for Payables	**$606.92**	**$483.06**	**$366.74**
Total for Liabilities	**$606.92**	**$483.06**	**$366.74**
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$2,200.00	$3,300.00
915 - Assigned Unappropriated Fund Balance	$1,085.18	$742.71	$2,869.49
Total for Assigned Fund Balance	**$1,085.18**	**$2,942.71**	**$6,169.49**
Total for Fund Balance	**$1,085.18**	**$2,942.71**	**$6,169.49**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,692.10**	**$3,425.77**	**$6,536.23**

Town of Rochester

Annual Financial Report

For the Fiscal Period 01/01/2025 - 12/31/2025

SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$4,280.00	$3,180.00	$2,250.00
Total for Property Taxes	**$4,280.00**	**$3,180.00**	**$2,250.00**
Use of Money and Property			
2401 - Interest and Earnings	$12.23	$18.58	$28.20
Total for Use of Money and Property	**$12.23**	**$18.58**	**$28.20**
Total for Revenues	**$4,292.23**	**$3,198.58**	**$2,278.20**
Total for Revenues and Other Sources	**$4,292.23**	**$3,198.58**	**$2,278.20**

SL - Special District(s) Lighting
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	$6,148.38	$6,425.36	$5,759.84
Total for Highway	**$6,148.38**	**$6,425.36**	**$5,759.84**
Total for Transportation	**$6,148.38**	**$6,425.36**	**$5,759.84**
Total for Expenditures	**$6,148.38**	**$6,425.36**	**$5,759.84**
Total for Expenditures and Other Uses	**$6,148.38**	**$6,425.36**	**$5,759.84**

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$2,942.67	$6,169.45	$9,651.09
8022 - Restated Fund Balance - Beginning of Year	$2,942.67	$6,169.45	$9,651.09
Add Revenues and Other Sources	$4,292.23	$3,198.58	$2,278.20
Deduct Expenditures and Other Uses	$6,148.38	$6,425.36	$5,759.84
8029 - Fund Balance - End of Year	$1,086.52	$2,942.67	$6,169.45

SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,054.02	$47,996.26	$304.00
Total for Cash and Cash Equivalents	**$1,054.02**	**$47,996.26**	**$304.00**
Total for Assets	**$1,054.02**	**$47,996.26**	**$304.00**
Total for Assets and Deferred Outflows	**$1,054.02**	**$47,996.26**	**$304.00**

Town of Rochester

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SM - Special District(s) Miscellaneous
Balance Sheet

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$1,054.02	$47,996.26	$304.00
Total for Assigned Fund Balance	**$1,054.02**	**$47,996.26**	**$304.00**
Total for Fund Balance	**$1,054.02**	**$47,996.26**	**$304.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,054.02**	**$47,996.26**	**$304.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	$219,670.00	$212,000.00	$190,500.00
Total for Property Taxes	**$219,670.00**	**$212,000.00**	**$190,500.00**
Use of Money and Property			
2401 - Interest and Earnings	$307.76	$442.50	$304.00
Total for Use of Money and Property	**$307.76**	**$442.50**	**$304.00**
Total for Revenues	**$219,977.76**	**$212,442.50**	**$190,804.00**
Total for Revenues and Other Sources	**$219,977.76**	**$212,442.50**	**$190,804.00**

SM - Special District(s) Miscellaneous
Results of Operations

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Health			
Other Health			
45404 - Ambulance - Contractual	$266,920.00	$164,750.00	$190,500.00
Total for Other Health	**$266,920.00**	**$164,750.00**	**$190,500.00**
Total for Health	**$266,920.00**	**$164,750.00**	**$190,500.00**
Total for Expenditures	**$266,920.00**	**$164,750.00**	**$190,500.00**
Total for Expenditures and Other Uses	**$266,920.00**	**$164,750.00**	**$190,500.00**

SM - Special District(s) Miscellaneous
Changes in Fund Balance

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$47,996.50	$304.00	$0.00
8022 - Restated Fund Balance - Beginning of Year	$47,996.50	$304.00	$0.00
Add Revenues and Other Sources	$219,977.76	$212,442.50	$190,804.00
Deduct Expenditures and Other Uses	$266,920.00	$164,750.00	$190,500.00
8029 - Fund Balance - End of Year	$1,054.26	$47,996.50	$304.00

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	$217,551.00	$2,073,539.00	$2,073,539.00
Total for Non-Depreciable Capital Assets	**$217,551.00**	**$2,073,539.00**	**$2,073,539.00**
Depreciable Capital Assets			
102 - Buildings	$1,343,760.14	$5,819,057.00	$4,598,312.00
103 - Improvements Other Than Buildings	$164,403.93	-	$4,164.00
104 - Machinery and Equipment	$3,170,551.73	$3,499,410.00	$3,943,987.00
106 - Infrastructure	$26,188.65	-	-
107 - Other Capital Assets	$466,584.07	-	$17,369.00
Total for Depreciable Capital Assets	**$5,171,488.52**	**$9,318,467.00**	**$8,563,832.00**
Total for Non-Current Assets	**$5,389,039.52**	**$11,392,006.00**	**$10,637,371.00**

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$749,631.00	$659,630.00	$932,273.00
687 - Compensated Absences	$224,733.50	-	-
Total for Other Long-Term Obligations	**$974,364.50**	**$659,630.00**	**$932,273.00**
Total for Long-Term Obligations	**$974,364.50**	**$659,630.00**	**$932,273.00**

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Statement of Indebtedness

You have indicated you have no debt data to report.

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

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

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2250	Checking	H	$17,127.51	$0.00	$0.00	$0.00	$17,127.51
477	Checking	CM	$24,200.60	$0.00	$0.00	$0.00	$24,200.60
266	Checking	A	$706,021.76	$771.16	($345,976.28)	$0.00	$360,816.64
2900	Checking	DA	$84,916.90	$22,450.92	($39,575.22)	$0.00	$67,792.60
3238	Savings	A	$699,257.67	$0.00	$0.00	$0.00	$699,257.67
3024	Checking	H	$152.27	$0.00	$0.00	$0.00	$152.27
5857	Checking	SM	$1,054.02	$0.00	$0.00	$0.00	$1,054.02
2918	Checking	A	$11,813.18	$11.00	$0.00	$0.00	$11,824.18
8320	Checking	SL	$2,571.51	$0.00	($879.41)	$0.00	$1,692.10
2488	Checking	A	$17,998.35	$20,545.59	($13,671.49)	$0.00	$24,872.45
73	Checking	A	$948.62	$0.00	$0.00	$0.00	$948.62
2641	Checking	A	$38,879.07	$73,357.57	($75,935.79)	$0.00	$36,300.85

Accounts

Total	$1,604,941.46	$117,136.24	($476,038.19)	$0.00	$1,246,039.51
				Total Cash From Financials	$1,246,046.06

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	$1,604,941.46
FDIC Insurance	$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$1,155,518.50
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	$1,655,518.50

Investments and Collateralization of Investments

Investments From Financials	$0.00
Market Value as of Fiscal Year End Date	$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	$0.00

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
32	32	0	11

Number Receving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	$244,437.00	25	10		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	$154,988.99	32	32		
Worker's Compensation	$92,931.45	32	32		
Life Insurance					
Unemployment Insurance	$2,234.92	32	32		
Disability Insurance	$264.37	32	32		
Hospital, Medical and Dental Insurance	$554,630.90	16	6		11
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$30,349.53	32	32		
Total Employee Benefits Paid	$1,079,837.16				