

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

Town of Aurora
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, Charles Snyder (LG140304000000A), hereby certify that I am the Chief Financial Officer of the Town of Aurora, and that the information provided in the Annual Financial Report of the Town of Aurora for the fiscal year ended 12/31/2025, is true and correct to the best of my knowledge and belief.

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Financial Statements

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

List of funds being used

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

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

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$3,630,370.00	\$5,097,041.00	\$4,373,806.00
210 - Petty Cash	\$650.00	\$650.00	\$650.00
Total for Cash and Cash Equivalents	\$3,631,020.00	\$5,097,691.00	\$4,374,456.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$293,657.00	\$200,510.00	\$183,368.00
Total for Restricted Cash and Cash Equivalents	\$293,657.00	\$200,510.00	\$183,368.00
Net Other Receivables			
380 - Accounts Receivable	\$23,692.00	\$21,721.00	\$20,157.00
Total for Net Other Receivables	\$23,692.00	\$21,721.00	\$20,157.00
Due From			
391 - Due From Other Funds	\$1,921,521.00	\$142,662.00	\$426,554.00
440 - Due from Other Governments	\$101,027.00	\$3,502.00	\$87,929.00
<i>Due from Erie County and Town of Elma, mainly due to senior center</i>			
Total for Due From	\$2,022,548.00	\$146,164.00	\$514,483.00
Other Assets			
480 - Prepaid Expenses	\$57,788.00	\$46,906.00	\$36,815.00

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Other Assets	\$57,788.00	\$46,906.00	\$36,815.00
Total for Assets	\$6,028,705.00	\$5,512,992.00	\$5,129,279.00
Total for Assets and Deferred Outflows	\$6,028,705.00	\$5,512,992.00	\$5,129,279.00

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$72,540.00	\$62,581.00	\$33,830.00
601 - Accrued Liabilities	\$29,499.00	\$26,082.00	\$16,939.00
Total for Payables	\$102,039.00	\$88,663.00	\$50,769.00
Other Liabilities			
688 - Other Liabilities	-	-	\$81,964.00
Total for Other Liabilities	\$0.00	\$0.00	\$81,964.00
Total for Liabilities	\$102,039.00	\$88,663.00	\$132,733.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$57,788.00	\$46,906.00	\$36,815.00
Total for Nonspendable Fund Balance	\$57,788.00	\$46,906.00	\$36,815.00
Restricted Fund Balance			
870 - General Reserve	\$293,657.00	\$200,510.00	\$183,368.00
Total for Restricted Fund Balance	\$293,657.00	\$200,510.00	\$183,368.00
Committed Fund Balance			
913 - Committed Fund Balance	\$16,955.00	\$68,333.00	\$115,875.00

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Committed Fund Balance	\$16,955.00	\$68,333.00	\$115,875.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$215,000.00	\$220,877.00	\$210,642.00
915 - Assigned Unappropriated Fund Balance	\$2,988,837.00	\$2,583,126.00	\$2,079,918.00
Total for Assigned Fund Balance	\$3,203,837.00	\$2,804,003.00	\$2,290,560.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,354,429.00	\$2,304,577.00	\$2,369,928.00
Total for Unassigned Fund Balance	\$2,354,429.00	\$2,304,577.00	\$2,369,928.00
Total for Fund Balance	\$5,926,666.00	\$5,424,329.00	\$4,996,546.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$6,028,705.00	\$5,512,992.00	\$5,129,279.00

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**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	\$2,309,292.00	\$2,233,380.00	\$2,143,235.00
Total for Property Taxes	\$2,309,292.00	\$2,233,380.00	\$2,143,235.00
Property Tax Items			
1089 - Other Tax Items	\$4,700.00	\$8,171.00	\$7,521.00
1090 - Interest and Penalties on Real Prop Taxes	\$81,305.00	\$65,540.00	\$56,687.00
Total for Property Tax Items	\$86,005.00	\$73,711.00	\$64,208.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$30,000.00	\$35,000.00	\$45,000.00
1189 - Other Non Property Tax	\$238.00	\$240.00	\$206.00
Total for Non-Property Tax Items	\$30,238.00	\$35,240.00	\$45,206.00
Departmental Income			
1255 - Clerk Fees	\$720.00	\$9,042.00	\$6,012.00
1289 - Other General Departmental Income	\$6,127.00	\$5,689.00	\$202,930.00
1972 - Charges Programs for the Aging	\$5,697.00	\$4,498.00	\$4,465.00
2025 - Special Recreational Facility Charges	\$70,060.00	\$66,916.00	\$62,914.00
2089 - Other Culture and Recreation Income	\$258,372.00	\$244,644.00	\$2,158.00
Total for Departmental Income	\$340,976.00	\$330,789.00	\$278,479.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Intergovernmental Charges			
2268 - Dog Control Services Other Governments <i>Town of Sardina</i>	\$2,600.00	-	-
2351 - Programs for Aging Other Governments <i>Mini-Bus Reimbursement</i>	\$11,175.00	\$10,069.00	\$7,880.00
2389 - Miscellaneous Revenue Other Governments <i>various reimbursements and refunds</i>	\$4,043.00	\$10,761.00	\$3,308.00
Total for Intergovernmental Charges	\$17,818.00	\$20,830.00	\$11,188.00
Use of Money and Property			
2401 - Interest and Earnings	\$285,167.00	\$247,165.00	\$151,746.00
2450 - Commissions	\$7,372.00	\$3,268.00	\$6,599.00
Total for Use of Money and Property	\$292,539.00	\$250,433.00	\$158,345.00
Licenses and Permits			
2544 - Dog Licenses	\$28,753.00	\$28,977.00	\$26,008.00
2555 - Building and Alteration Permits	\$175,699.00	\$169,217.00	\$153,492.00
2590 - Permits Other	\$500.00	\$1,325.00	\$600.00
Total for Licenses and Permits	\$204,952.00	\$199,519.00	\$180,100.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$193,152.00	\$204,089.00	\$194,420.00
Total for Fines and Forfeitures	\$193,152.00	\$204,089.00	\$194,420.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$20.00	\$15,345.00	\$330.00
2680 - Insurance Recoveries	-	-	\$1,275.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Sales of Property and Compensation for Loss	\$20.00	\$15,345.00	\$1,605.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$480.00	\$1,300.00	\$2,800.00
2705 - Gifts and Donations	\$1,810.00	\$7,822.00	\$1,000.00
2706 - Grants From Local Governments	\$55,000.00	\$5,000.00	\$15,000.00
2770 - Unclassified <i>various reimbursements and refunds</i>	\$57,479.00	\$70,519.00	\$74,939.00
Total for Other Revenues	\$114,769.00	\$84,641.00	\$93,739.00
State Aid			
3001 - State Aid Revenue Sharing	\$78,698.00	\$84,203.00	\$78,698.00
3005 - State Aid Mortgage Tax	\$386,244.00	\$260,138.00	\$353,005.00
3089 - State Aid Other <i>grant revenue related to EV program</i>	\$55,505.00	\$15,000.00	-
3389 - State Aid Other Public Safety	\$7,922.00	\$22,535.00	-
3820 - State Aid Youth Programs	-	-	\$708.00
Total for State Aid	\$528,369.00	\$381,876.00	\$432,411.00
Federal Aid			
4089 - Federal Aid Other	\$96,125.00	\$81,964.00	\$277,321.00
Total for Federal Aid	\$96,125.00	\$81,964.00	\$277,321.00
Total for Revenues	\$4,214,255.00	\$3,911,817.00	\$3,880,257.00
Other Sources			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Operating Transfers			
5031 - Interfund Transfers	\$55,617.00	-	\$8,506.00
Total for Operating Transfers	\$55,617.00	\$0.00	\$8,506.00
Total for Other Sources	\$55,617.00	\$0.00	\$8,506.00
Total for Revenues and Other Sources	\$4,269,872.00	\$3,911,817.00	\$3,888,763.00

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**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	\$47,915.00	\$51,468.00	\$49,969.00
10104 - Legislative Board - Contractual	\$411.00	\$102.00	\$1,538.00
Total for Legislative Board	\$48,326.00	\$51,570.00	\$51,507.00
Judicial			
11101 - Municipal Court - Personal Services	\$172,969.00	\$168,334.00	\$159,186.00
11104 - Municipal Court - Contractual	\$26,012.00	\$37,537.00	\$16,191.00
Total for Judicial	\$198,981.00	\$205,871.00	\$175,377.00
Executive			
12201 - Supervisor - Personal Services	\$129,768.00	\$127,980.00	\$118,700.00
12204 - Supervisor - Contractual	\$2,625.00	\$3,773.00	\$1,725.00
Total for Executive	\$132,393.00	\$131,753.00	\$120,425.00
Finance			
13204 - Auditor - Contractual	\$40,757.00	\$38,226.00	\$39,321.00
13551 - Assessment - Personal Services	\$152,625.00	\$141,062.00	\$145,110.00
13554 - Assessment - Contractual	\$9,351.00	\$32,968.00	\$2,375.00
Total for Finance	\$202,733.00	\$212,256.00	\$186,806.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Municipal Staff			
14101 - Clerk - Personal Services	\$142,921.00	\$172,897.00	\$156,857.00
14104 - Clerk - Contractual	\$1,922.00	\$1,484.00	\$1,610.00
14201 - Law - Personal Services	\$72,792.00	\$70,671.00	\$68,613.00
14204 - Law - Contractual	\$45,208.00	\$15,961.00	\$16,782.00
14404 - Engineer - Contractual	\$6,576.00	\$6,860.00	\$6,500.00
14604 - Records Management - Contractual	\$909.00	\$909.00	\$884.00
Total for Municipal Staff	\$270,328.00	\$268,782.00	\$251,246.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$94,659.00	\$70,113.00	\$41,534.00
16204 - Operation of Plant - Contractual	\$199,041.00	\$172,518.00	\$227,645.00
16704 - Central Printing and Mailing - Contractual	\$22,020.00	\$21,464.00	\$25,837.00
16804 - Central Data Processing - Contractual	\$70,198.00	\$83,218.00	\$80,376.00
Total for Shared Services	\$385,918.00	\$347,313.00	\$375,392.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$132,234.00	\$124,158.00	\$115,741.00
19204 - Municipal Association Dues - Contractual	\$4,948.00	\$5,619.00	\$4,183.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$15,201.00	\$13,238.00	\$13,962.00
Total for Special Items	\$152,383.00	\$143,015.00	\$133,886.00
Total for General Government Support	\$1,391,062.00	\$1,360,560.00	\$1,294,639.00
Public Safety			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Traffic Control			
33104 - Traffic Control - Contractual	\$1,486.00	\$663.00	\$1,549.00
Total for Traffic Control	\$1,486.00	\$663.00	\$1,549.00
Animal Control			
35101 - Dog Control - Personal Services	\$27,225.00	\$25,467.00	\$27,602.00
35104 - Dog Control - Contractual	\$3,970.00	\$2,069.00	\$2,169.00
Total for Animal Control	\$31,195.00	\$27,536.00	\$29,771.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$163,829.00	\$159,271.00	\$144,919.00
36204 - Safety Inspection - Contractual	\$7,182.00	\$5,812.00	\$4,685.00
Total for Other Public Safety	\$171,011.00	\$165,083.00	\$149,604.00
Total for Public Safety	\$203,692.00	\$193,282.00	\$180,924.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$96,413.00	\$93,892.00	\$87,819.00
50104 - Highway and Street Administration - Contractual	\$4,141.00	\$4,030.00	\$3,979.00
51824 - Street Lighting - Contractual	\$28,655.00	\$26,078.00	\$21,932.00
Total for Highway	\$129,209.00	\$124,000.00	\$113,730.00
Total for Transportation	\$129,209.00	\$124,000.00	\$113,730.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67721 - Programs for the Aging - Personal Services	\$115,119.00	\$110,529.00	\$104,228.00
67722 - Programs for the Aging - Equipment and Capital Outlay	\$103,285.00	\$15,700.00	\$84,670.00
67724 - Programs for the Aging - Contractual	\$24,106.00	-	\$20,445.00
Total for Economic Opportunity and Development	\$242,510.00	\$126,229.00	\$209,343.00
Total for Economic Assistance and Opportunity	\$242,510.00	\$126,229.00	\$209,343.00
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	\$131,687.00	\$129,547.00	\$117,818.00
70204 - Parks and Recreation Administration - Contractual	\$7,399.00	\$12,620.00	\$12,809.00
Total for C&R - Administration	\$139,086.00	\$142,167.00	\$130,627.00
Recreation			
71101 - Parks - Personal Services	\$73,382.00	\$68,891.00	\$79,044.00
71102 - Parks - Equipment and Capital Outlay	\$110,788.00	\$21,999.00	-
71104 - Parks - Contractual	\$41,175.00	\$129,836.00	\$113,351.00
71401 - Playground and Recreation Centers - Personal Services	\$48,005.00	\$37,236.00	\$26,066.00
71404 - Playground and Recreation Centers - Contractual	\$19,145.00	\$13,998.00	\$20,387.00
71801 - Special Recreation Facilities - Personal Services	\$125,840.00	\$122,830.00	\$106,950.00
71804 - Special Recreation Facilities - Contractual	\$58,692.00	\$44,850.00	\$60,041.00
72701 - Band Concerts - Personal Services	\$1,050.00	\$896.00	-

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
72704 - Band Concerts - Contractual	\$203.00	\$242.00	-
73104 - Youth Programs - Contractual	\$95,922.00	\$76,227.00	\$60,644.00
Total for Recreation	\$574,202.00	\$517,005.00	\$466,483.00
Culture			
75101 - Historian - Personal Services	\$16,881.00	\$16,389.00	\$15,912.00
75104 - Historian - Contractual	\$3,953.00	\$4,058.00	\$9,099.00
75501 - Celebrations - Personal Services	\$1,098.00	\$1,058.00	-
75504 - Celebrations - Contractual	\$10,310.00	\$10,945.00	\$13,307.00
75604 - Performing Arts, Other - Contractual	\$2,800.00	\$2,800.00	-
76201 - Adult Recreation - Personal Services	\$584.00	\$447.00	-
76204 - Adult Recreation - Contractual	\$3,643.00	\$3,556.00	\$4,681.00
79894 - Culture And Recreation, Other - Contractual staff training supplies and vendor expenses	\$3,039.00	\$5,403.00	\$6,781.00
Total for Culture	\$42,308.00	\$44,656.00	\$49,780.00
Total for Culture and Recreation	\$755,596.00	\$703,828.00	\$646,890.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$205,271.00	\$177,533.00	\$141,884.00
90308 - Social Security - Employee Benefits	\$117,240.00	\$113,227.00	\$112,671.00
90408 - Workers' Compensation - Employee Benefits	\$29,237.00	\$27,318.00	\$27,565.00
90508 - Unemployment Insurance - Employee Benefits	\$6,181.00	\$2,074.00	-
90558 - Disability Insurance - Employee Benefits	\$498.00	\$480.00	\$498.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$212,924.00	\$178,454.00	\$162,452.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits Longevity Pay	\$1,700.00	\$2,400.00	\$38,900.00
Total for Employee Benefits	\$573,051.00	\$501,486.00	\$483,970.00
Total for Employee Benefits	\$573,051.00	\$501,486.00	\$483,970.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$255,000.00	\$250,000.00	\$245,000.00
97107 - Serial Bonds - Debt Interest	\$156,745.00	\$164,768.00	\$172,469.00
97816 - Subscription-Based IT Arrangement - Debt Principal	\$14,305.00	\$12,561.00	-
97817 - Subscription-Based IT Arrangement - Debt Interest	\$2,016.00	\$2,888.00	-
97906 - State or Authority Loans - Debt Principal	\$39,126.00	\$36,599.00	\$46,022.00
97907 - State or Authority Loans - Debt Interest	\$5,223.00	\$7,833.00	\$10,267.00
Total for Debt Service	\$472,415.00	\$474,649.00	\$473,758.00
Total for Debt Service	\$472,415.00	\$474,649.00	\$473,758.00
Total for Expenditures	\$3,767,535.00	\$3,484,034.00	\$3,403,254.00
Total for Expenditures and Other Uses	\$3,767,535.00	\$3,484,034.00	\$3,403,254.00

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**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	\$5,424,329.00	\$4,996,546.00	\$4,511,037.00
8022 - Restated Fund Balance - Beginning of Year	\$5,424,329.00	\$4,996,546.00	\$4,511,037.00
Add Revenues and Other Sources	\$4,269,872.00	\$3,911,817.00	\$3,888,763.00
Deduct Expenditures and Other Uses	\$3,767,535.00	\$3,484,034.00	\$3,403,254.00
8029 - Fund Balance - End of Year	\$5,926,666.00	\$5,424,329.00	\$4,996,546.00

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**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	\$2,402,438.00	\$2,309,292.00	\$2,233,380.00
1099 - Est Rev - Property Tax Items	\$45,000.00	\$4,699.00	\$8,170.00
1199 - Est Rev - Non-Property Tax Items	\$27,500.00	\$75,000.00	\$80,000.00
2199 - Est Rev - Departmental Income	\$306,875.00	\$282,050.00	\$259,550.00
2399 - Est Rev - Intergovernmental Charges	\$10,000.00	\$8,500.00	\$6,500.00
2499 - Est Rev - Use of Money and Property	\$204,500.00	\$223,000.00	\$176,000.00
2599 - Est Rev - Licenses and Permits	\$163,000.00	\$140,000.00	\$120,500.00
2649 - Est Rev - Fines and Forfeitures	\$205,000.00	\$205,000.00	\$160,000.00
2799 - Est Rev - Other Revenues	\$51,000.00	\$50,000.00	\$50,000.00
3099 - Est Rev - State Aid	\$403,698.00	\$403,698.00	\$428,698.00
Total for Estimated Revenue	\$3,819,011.00	\$3,701,239.00	\$3,522,798.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$215,000.00	\$220,877.00	\$210,642.00
Total for Estimated Other Sources	\$215,000.00	\$220,877.00	\$210,642.00
Total for Estimated Revenues and Other Sources	\$4,034,011.00	\$3,922,116.00	\$3,733,440.00

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

**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$1,661,177.00	\$1,598,427.00	\$1,552,683.00
3999 - App - Public Safety	\$212,347.00	\$204,378.00	\$197,567.00
5999 - App - Transportation	\$131,277.00	\$124,964.00	\$118,193.00
6999 - App - Economic Assistance and Opportunity	\$142,791.00	\$137,767.00	\$127,082.00
7999 - App - Culture and Recreation	\$678,735.00	\$655,435.00	\$598,846.00
9199 - App - Employee Benefits	\$792,400.00	\$743,400.00	\$678,900.00
9899 - App - Debt Service	\$415,284.00	\$457,745.00	\$460,169.00
Total for Estimated Appropriations	\$4,034,011.00	\$3,922,116.00	\$3,733,440.00
Total for Estimated Appropriations and Other Uses	\$4,034,011.00	\$3,922,116.00	\$3,733,440.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,789,520.00	\$4,484,922.00	\$4,154,570.00
210 - Petty Cash	\$50.00	\$50.00	\$50.00
Total for Cash and Cash Equivalents	\$4,789,570.00	\$4,484,972.00	\$4,154,620.00
Net Other Receivables			
380 - Accounts Receivable	\$26,425.00	\$115,116.00	\$119,935.00
Total for Net Other Receivables	\$26,425.00	\$115,116.00	\$119,935.00
Due From			
440 - Due from Other Governments <i>Due from Erie County - Sales Tax</i>	\$162,190.00	\$137,323.00	\$92,170.00
Total for Due From	\$162,190.00	\$137,323.00	\$92,170.00
Total for Assets	\$4,978,185.00	\$4,737,411.00	\$4,366,725.00
Total for Assets and Deferred Outflows	\$4,978,185.00	\$4,737,411.00	\$4,366,725.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$548.00	\$16,907.00	\$243.00
601 - Accrued Liabilities	-	\$43.00	-
Total for Payables	\$548.00	\$16,950.00	\$243.00
Due to			
631 - Due To Other Governments Village of East Aurora - Police Contract	\$1,918,596.00	\$1,793,434.00	\$1,696,911.00
Total for Due to	\$1,918,596.00	\$1,793,434.00	\$1,696,911.00
Total for Liabilities	\$1,919,144.00	\$1,810,384.00	\$1,697,154.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$85,000.00	\$30,000.00	\$24,000.00
915 - Assigned Unappropriated Fund Balance	\$2,974,041.00	\$2,897,027.00	\$2,645,571.00
Total for Assigned Fund Balance	\$3,059,041.00	\$2,927,027.00	\$2,669,571.00
Total for Fund Balance	\$3,059,041.00	\$2,927,027.00	\$2,669,571.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,978,185.00	\$4,737,411.00	\$4,366,725.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$966,008.00	\$965,879.00	\$955,900.00
Total for Property Taxes	\$966,008.00	\$965,879.00	\$955,900.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$889,373.00	\$877,345.00	\$894,433.00
1170 - Franchise Tax	\$111,250.00	\$115,116.00	\$119,935.00
Total for Non-Property Tax Items	\$1,000,623.00	\$992,461.00	\$1,014,368.00
Departmental Income			
1289 - Other General Departmental Income	-	-	\$100.00
1560 - Safety Inspection Fees	\$1,850.00	\$350.00	-
2110 - Zoning Fees	\$3,900.00	\$2,800.00	\$3,600.00
Total for Departmental Income	\$5,750.00	\$3,150.00	\$3,700.00
Use of Money and Property			
2401 - Interest and Earnings	\$125,128.00	\$179,139.00	\$96,801.00
Total for Use of Money and Property	\$125,128.00	\$179,139.00	\$96,801.00
Other Revenues			
2706 - Grants From Local Governments	\$43,857.00	-	-

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Other Revenues	\$43,857.00	\$0.00	\$0.00
Total for Revenues	\$2,141,366.00	\$2,140,629.00	\$2,070,769.00
Total for Revenues and Other Sources	\$2,141,366.00	\$2,140,629.00	\$2,070,769.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19724 - Payment to Treasurer to Reduce Taxes - Contractual	\$438.00	-	-
Total for Special Items	\$438.00	\$0.00	\$0.00
Total for General Government Support	\$438.00	\$0.00	\$0.00
Public Safety			
Administration			
30204 - Public Safety Communication Systems - Contractual	\$59,928.00	\$62,699.00	\$61,277.00
Total for Administration	\$59,928.00	\$62,699.00	\$61,277.00
Law Enforcement			
31204 - Police - Contractual	\$1,918,596.00	\$1,793,434.00	\$1,696,911.00
Total for Law Enforcement	\$1,918,596.00	\$1,793,434.00	\$1,696,911.00
Other Public Safety			
36402 - Civil Defense - Equipment and Capital Outlay	-	\$977.00	-
36404 - Civil Defense - Contractual	\$365.00	\$429.00	\$622.00
Total for Other Public Safety	\$365.00	\$1,406.00	\$622.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Public Safety	\$1,978,889.00	\$1,857,539.00	\$1,758,810.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	\$1,000.00	\$500.00	\$500.00
Total for Economic Opportunity and Development	\$1,000.00	\$500.00	\$500.00
Total for Economic Assistance and Opportunity	\$1,000.00	\$500.00	\$500.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$45.00	\$2,350.00	\$2,503.00
80104 - Zoning - Contractual	\$896.00	\$425.00	\$683.00
80201 - Planning and Surveys - Personal Services	\$353.00	\$397.00	\$131.00
80204 - Planning and Surveys - Contractual	\$440.00	\$1,557.00	\$909.00
80904 - Environmental Control - Contractual	\$27,257.00	\$20,199.00	\$1,800.00
Total for General Environment	\$28,991.00	\$24,928.00	\$6,026.00
Total for Home and Community Services	\$28,991.00	\$24,928.00	\$6,026.00
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$34.00	\$206.00	\$192.00
Total for Employee Benefits	\$34.00	\$206.00	\$192.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	\$34.00	\$206.00	\$192.00
Total for Expenditures	\$2,009,352.00	\$1,883,173.00	\$1,765,528.00
Total for Expenditures and Other Uses	\$2,009,352.00	\$1,883,173.00	\$1,765,528.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,927,027.00	\$2,669,571.00	\$2,364,330.00
8022 - Restated Fund Balance - Beginning of Year	\$2,927,027.00	\$2,669,571.00	\$2,364,330.00
Add Revenues and Other Sources	\$2,141,366.00	\$2,140,629.00	\$2,070,769.00
Deduct Expenditures and Other Uses	\$2,009,352.00	\$1,883,173.00	\$1,765,528.00
8029 - Fund Balance - End of Year	\$3,059,041.00	\$2,927,027.00	\$2,669,571.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$974,002.00	\$966,008.00	\$965,879.00
1199 - Est Rev - Non-Property Tax Items	\$830,000.00	\$780,000.00	\$765,000.00
2199 - Est Rev - Departmental Income	\$1,500.00	\$1,500.00	\$1,500.00
2499 - Est Rev - Use of Money and Property	\$160,000.00	\$110,000.00	\$140,000.00
Total for Estimated Revenue	\$1,965,502.00	\$1,857,508.00	\$1,872,379.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$85,000.00	\$30,000.00	\$24,000.00
Total for Estimated Other Sources	\$85,000.00	\$30,000.00	\$24,000.00
Total for Estimated Revenues and Other Sources	\$2,050,502.00	\$1,887,508.00	\$1,896,379.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
3999 - App - Public Safety	\$2,028,622.00	\$1,866,428.00	\$1,869,199.00
6999 - App - Economic Assistance and Opportunity	\$500.00	\$500.00	\$500.00
8999 - App - Home and Community Services	\$21,100.00	\$20,300.00	\$26,400.00
9199 - App - Employee Benefits	\$280.00	\$280.00	\$280.00
Total for Estimated Appropriations	\$2,050,502.00	\$1,887,508.00	\$1,896,379.00
Total for Estimated Appropriations and Other Uses	\$2,050,502.00	\$1,887,508.00	\$1,896,379.00

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

**CM - Miscellaneous Special Revenue
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,089.00	\$748.00	\$797.00
Total for Restricted Cash and Cash Equivalents	\$1,089.00	\$748.00	\$797.00
Restricted Investments			
452 - Investments in Securities Special Reserves	\$25,277.00	\$20,262.00	\$20,262.00
Total for Restricted Investments	\$25,277.00	\$20,262.00	\$20,262.00
Total for Assets	\$26,366.00	\$21,010.00	\$21,059.00
Total for Assets and Deferred Outflows	\$26,366.00	\$21,010.00	\$21,059.00

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

**CM - Miscellaneous Special Revenue
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$25,277.00	\$20,262.00	\$20,262.00
Total for Nonspendable Fund Balance	\$25,277.00	\$20,262.00	\$20,262.00
Restricted Fund Balance			
899 - Other Restricted Fund Balance <i>Cemetery fund cash</i>	\$1,089.00	\$748.00	\$797.00
Total for Restricted Fund Balance	\$1,089.00	\$748.00	\$797.00
Total for Fund Balance	\$26,366.00	\$21,010.00	\$21,059.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$26,366.00	\$21,010.00	\$21,059.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Other Revenues			
2770 - Unclassified Dividend Income	\$1,740.00	\$1,133.00	\$1,125.00
Total for Other Revenues	\$1,740.00	\$1,133.00	\$1,125.00
Total for Revenues	\$1,740.00	\$1,133.00	\$1,125.00
Total for Revenues and Other Sources	\$1,740.00	\$1,133.00	\$1,125.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19891 - General Government Support, Other - Personal Services	-	-	\$286.00
Total for Special Items	\$0.00	\$0.00	\$286.00
Total for General Government Support	\$0.00	\$0.00	\$286.00
Home and Community Services			
Special Services			
89891 - Home and Community Services, Other - Personal Services <i>Mowing</i>	\$747.00	\$1,098.00	\$1,345.00
Total for Special Services	\$747.00	\$1,098.00	\$1,345.00
Total for Home and Community Services	\$747.00	\$1,098.00	\$1,345.00
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$57.00	\$84.00	\$101.00
Total for Employee Benefits	\$57.00	\$84.00	\$101.00
Total for Employee Benefits	\$57.00	\$84.00	\$101.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	\$804.00	\$1,182.00	\$1,732.00
Total for Expenditures and Other Uses	\$804.00	\$1,182.00	\$1,732.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$21,010.00	\$21,059.00	\$21,666.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$4,420.00	-	-
<i>Adjustment to match the prior year financial statements.</i>			
8022 - Restated Fund Balance - Beginning of Year	\$25,430.00	\$21,059.00	\$21,666.00
Add Revenues and Other Sources	\$1,740.00	\$1,133.00	\$1,125.00
Deduct Expenditures and Other Uses	\$804.00	\$1,182.00	\$1,732.00
8029 - Fund Balance - End of Year	\$26,366.00	\$21,010.00	\$21,059.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,552.00	\$4,231.00	\$3,717.00
Total for Cash and Cash Equivalents	\$4,552.00	\$4,231.00	\$3,717.00
Total for Assets	\$4,552.00	\$4,231.00	\$3,717.00
Total for Assets and Deferred Outflows	\$4,552.00	\$4,231.00	\$3,717.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	\$438.00
Total for Payables	\$0.00	\$0.00	\$438.00
Total for Liabilities	\$0.00	\$0.00	\$438.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$4,552.00	\$4,231.00	\$3,279.00
Total for Assigned Fund Balance	\$4,552.00	\$4,231.00	\$3,279.00
Total for Fund Balance	\$4,552.00	\$4,231.00	\$3,279.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,552.00	\$4,231.00	\$3,717.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$68,977.00	\$67,174.00	\$62,854.00
Total for Property Taxes	\$68,977.00	\$67,174.00	\$62,854.00
Use of Money and Property			
2401 - Interest and Earnings	\$238.00	\$228.00	\$127.00
Total for Use of Money and Property	\$238.00	\$228.00	\$127.00
Total for Revenues	\$69,215.00	\$67,402.00	\$62,981.00
Total for Revenues and Other Sources	\$69,215.00	\$67,402.00	\$62,981.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51201 - Maintenance of Bridges - Personal Services	\$11,420.00	\$15,456.00	\$5,304.00
51204 - Maintenance of Bridges - Contractual	\$1,923.00	\$4,226.00	\$14,978.00
Total for Highway	\$13,343.00	\$19,682.00	\$20,282.00
Total for Transportation	\$13,343.00	\$19,682.00	\$20,282.00
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$851.00	\$1,168.00	\$406.00
Total for Employee Benefits	\$851.00	\$1,168.00	\$406.00
Total for Employee Benefits	\$851.00	\$1,168.00	\$406.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$30,000.00	\$30,000.00	\$25,000.00
97107 - Serial Bonds - Debt Interest	\$14,700.00	\$15,600.00	\$16,425.00
Total for Debt Service	\$44,700.00	\$45,600.00	\$41,425.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Debt Service	\$44,700.00	\$45,600.00	\$41,425.00
Total for Expenditures	\$58,894.00	\$66,450.00	\$62,113.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$10,000.00	-	-
Total for Interfund Transfers	\$10,000.00	\$0.00	\$0.00
Total for Interfund Transfers	\$10,000.00	\$0.00	\$0.00
Total for Other Uses	\$10,000.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$68,894.00	\$66,450.00	\$62,113.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,231.00	\$3,279.00	\$2,411.00
8022 - Restated Fund Balance - Beginning of Year	\$4,231.00	\$3,279.00	\$2,411.00
Add Revenues and Other Sources	\$69,215.00	\$67,402.00	\$62,981.00
Deduct Expenditures and Other Uses	\$68,894.00	\$66,450.00	\$62,113.00
8029 - Fund Balance - End of Year	\$4,552.00	\$4,231.00	\$3,279.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$73,401.00	\$68,977.00	\$67,174.00
2499 - Est Rev - Use of Money and Property	\$100.00	\$100.00	\$75.00
Total for Estimated Revenue	\$73,501.00	\$69,077.00	\$67,249.00
Total for Estimated Revenues and Other Sources	\$73,501.00	\$69,077.00	\$67,249.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$13,796.00	\$13,627.00	\$20,464.00
9199 - App - Employee Benefits	\$905.00	\$750.00	\$1,185.00
9899 - App - Debt Service	\$43,800.00	\$44,700.00	\$45,600.00
Total for Estimated Appropriations	\$58,501.00	\$59,077.00	\$67,249.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$15,000.00	\$10,000.00	-
Total for Estimated Other Uses	\$15,000.00	\$10,000.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$73,501.00	\$69,077.00	\$67,249.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,462,582.00	\$1,459,573.00	\$1,276,240.00
Total for Cash and Cash Equivalents	\$1,462,582.00	\$1,459,573.00	\$1,276,240.00
Net Other Receivables			
380 - Accounts Receivable	\$4,006.00	\$3,059.00	\$4,259.00
Total for Net Other Receivables	\$4,006.00	\$3,059.00	\$4,259.00
Due From			
440 - Due from Other Governments <i>Due from Erie County - Sales Tax</i>	\$214,997.00	\$169,076.00	\$215,063.00
Total for Due From	\$214,997.00	\$169,076.00	\$215,063.00
Other Assets			
480 - Prepaid Expenses	\$28,983.00	\$23,110.00	\$19,523.00
Total for Other Assets	\$28,983.00	\$23,110.00	\$19,523.00
Total for Assets	\$1,710,568.00	\$1,654,818.00	\$1,515,085.00
Total for Assets and Deferred Outflows	\$1,710,568.00	\$1,654,818.00	\$1,515,085.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$378,048.00	\$26,716.00	\$33,188.00
601 - Accrued Liabilities	\$24,311.00	\$19,915.00	\$11,712.00
Total for Payables	\$402,359.00	\$46,631.00	\$44,900.00
Other Liabilities			
690 - Overpayments and Clearing Account	\$190.00	-	-
Total for Other Liabilities	\$190.00	\$0.00	\$0.00
Total for Liabilities	\$402,549.00	\$46,631.00	\$44,900.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$28,983.00	\$23,110.00	\$19,523.00
Total for Nonspendable Fund Balance	\$28,983.00	\$23,110.00	\$19,523.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$145,000.00	\$245,000.00	\$155,000.00
915 - Assigned Unappropriated Fund Balance	\$1,134,036.00	\$1,340,077.00	\$1,295,662.00
Total for Assigned Fund Balance	\$1,279,036.00	\$1,585,077.00	\$1,450,662.00
Total for Fund Balance	\$1,308,019.00	\$1,608,187.00	\$1,470,185.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,710,568.00	\$1,654,818.00	\$1,515,085.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$556,346.00	\$555,346.00	\$556,653.00
Total for Property Taxes	\$556,346.00	\$555,346.00	\$556,653.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,183,262.00	\$1,062,395.00	\$1,072,059.00
Total for Non-Property Tax Items	\$1,183,262.00	\$1,062,395.00	\$1,072,059.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>snow removal and snow plow payments from Erie County</i>	\$387,812.00	\$372,895.00	\$358,553.00
2302 - Snow Removal Services Other Governments <i>Fuel Payments</i>	\$17,883.00	\$18,917.00	\$21,160.00
2389 - Miscellaneous Revenue Other Governments <i>Salt Payments</i>	\$4,200.00	\$4,763.00	\$3,700.00
Total for Intergovernmental Charges	\$409,895.00	\$396,575.00	\$383,413.00
Use of Money and Property			
2401 - Interest and Earnings	\$61,425.00	\$47,622.00	\$4,005.00
Total for Use of Money and Property	\$61,425.00	\$47,622.00	\$4,005.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$863.00	\$1,359.00	\$54,154.00

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

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

	12/31/2025	12/31/2024	12/31/2023
2680 - Insurance Recoveries	\$21,250.00	\$46,944.00	-
Total for Sales of Property and Compensation for Loss	\$22,113.00	\$48,303.00	\$54,154.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$257.00	\$131.00	\$149.00
Total for Other Revenues	\$257.00	\$131.00	\$149.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$237,895.00	\$152,834.00	\$152,601.00
Total for State Aid	\$237,895.00	\$152,834.00	\$152,601.00
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	-	\$36,654.00
Total for Federal Aid	\$0.00	\$0.00	\$36,654.00
Total for Revenues	\$2,471,193.00	\$2,263,206.00	\$2,259,688.00
Total for Revenues and Other Sources	\$2,471,193.00	\$2,263,206.00	\$2,259,688.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$3,969.00	\$4,223.00	\$5,563.00
19304 - Judgements and Claims - Contractual	\$34,000.00	-	-
19724 - Payment to Treasurer to Reduce Taxes - Contractual	\$302.00	-	-
Total for Special Items	\$38,271.00	\$4,223.00	\$5,563.00
Total for General Government Support	\$38,271.00	\$4,223.00	\$5,563.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$103,500.00	\$103,872.00	\$56,710.00
51104 - Maintenance of Roads - Contractual	\$120,473.00	\$279,502.00	\$279,455.00
51121 - Permanent Improvements Highway - Personal Services	\$127,658.00	\$64,994.00	\$64,997.00
51124 - Permanent Improvements Highway - Contractual	\$350,114.00	\$124,644.00	\$184,670.00
51301 - Machinery - Personal Services	\$58,967.00	\$53,999.00	\$54,998.00
51302 - Machinery - Equipment and Capital Outlay	\$816,040.00	\$451,408.00	\$380,879.00
51304 - Machinery - Contractual	\$54,180.00	\$38,769.00	\$36,258.00
51401 - Brush And Weeds - Personal Services	\$104,991.00	\$104,995.00	\$104,992.00
51404 - Brush And Weeds - Contractual	\$2,937.00	\$8,020.00	\$7,776.00
51421 - Snow Removal - Personal Services	\$332,854.00	\$317,613.00	\$262,093.00

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

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

	12/31/2025	12/31/2024	12/31/2023
51424 - Snow Removal - Contractual	\$210,690.00	\$184,209.00	\$97,440.00
Total for Highway	\$2,282,404.00	\$1,732,025.00	\$1,530,268.00
Total for Transportation	\$2,282,404.00	\$1,732,025.00	\$1,530,268.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$110,059.00	\$88,854.00	\$74,402.00
90308 - Social Security - Employee Benefits	\$48,960.00	\$45,609.00	\$39,823.00
90408 - Workers' Compensation - Employee Benefits	\$47,703.00	\$46,515.00	\$46,934.00
90558 - Disability Insurance - Employee Benefits	\$233.00	\$229.00	\$222.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$195,962.00	\$158,968.00	\$154,408.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>longevity pay</i>	\$1,700.00	\$1,700.00	\$1,600.00
Total for Employee Benefits	\$404,617.00	\$341,875.00	\$317,389.00
Total for Employee Benefits	\$404,617.00	\$341,875.00	\$317,389.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$45,000.00	\$45,000.00	\$45,000.00
97107 - Serial Bonds - Debt Interest	\$1,069.00	\$2,081.00	\$3,094.00
Total for Debt Service	\$46,069.00	\$47,081.00	\$48,094.00
Total for Debt Service	\$46,069.00	\$47,081.00	\$48,094.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	\$2,771,361.00	\$2,125,204.00	\$1,901,314.00
Total for Expenditures and Other Uses	\$2,771,361.00	\$2,125,204.00	\$1,901,314.00

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

**DB - Highway Part-town
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	\$1,608,187.00	\$1,470,185.00	\$1,111,811.00
8022 - Restated Fund Balance - Beginning of Year	\$1,608,187.00	\$1,470,185.00	\$1,111,811.00
Add Revenues and Other Sources	\$2,471,193.00	\$2,263,206.00	\$2,259,688.00
Deduct Expenditures and Other Uses	\$2,771,361.00	\$2,125,204.00	\$1,901,314.00
8029 - Fund Balance - End of Year	\$1,308,019.00	\$1,608,187.00	\$1,470,185.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$562,835.00	\$556,346.00	\$555,346.00
1199 - Est Rev - Non-Property Tax Items	\$977,500.00	\$900,000.00	\$800,000.00
2199 - Est Rev - Departmental Income	\$435,345.00	\$419,909.00	\$406,896.00
2499 - Est Rev - Use of Money and Property	\$40,000.00	\$50,000.00	\$35,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$10,000.00	\$10,000.00	\$25,000.00
3099 - Est Rev - State Aid	\$162,000.00	\$152,600.00	\$152,600.00
Total for Estimated Revenue	\$2,187,680.00	\$2,088,855.00	\$1,974,842.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$145,000.00	\$245,000.00	\$155,000.00
Total for Estimated Other Sources	\$145,000.00	\$245,000.00	\$155,000.00
Total for Estimated Revenues and Other Sources	\$2,332,680.00	\$2,333,855.00	\$2,129,842.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	-	\$40.00	-
3999 - App - Public Safety	\$4,250.00	\$4,250.00	-
5999 - App - Transportation	\$1,786,330.00	\$1,819,396.00	\$1,629,410.00
9199 - App - Employee Benefits	\$542,100.00	\$464,100.00	\$449,100.00
9899 - App - Debt Service	-	\$46,069.00	\$47,082.00
Total for Estimated Appropriations	\$2,332,680.00	\$2,333,855.00	\$2,125,592.00
Estimated Other Uses			
962 - Other Budgetary Purposes	-	-	\$4,250.00
Total for Estimated Other Uses	\$0.00	\$0.00	\$4,250.00
Total for Estimated Appropriations and Other Uses	\$2,332,680.00	\$2,333,855.00	\$2,129,842.00

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

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	-	-	\$28,063.00
Total for Restricted Cash and Cash Equivalents	\$0.00	\$0.00	\$28,063.00
Total for Assets	\$0.00	\$0.00	\$28,063.00
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$28,063.00

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

**H - Capital Projects
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$122,575.00	\$37,369.00	\$2,660.00
Total for Payables	\$122,575.00	\$37,369.00	\$2,660.00
Due to			
630 - Due To Other Funds	\$1,921,521.00	\$142,662.00	\$390,375.00
Total for Due to	\$1,921,521.00	\$142,662.00	\$390,375.00
Total for Liabilities	\$2,044,096.00	\$180,031.00	\$393,035.00
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$2,044,096.00)	(\$180,031.00)	(\$364,972.00)
Total for Unassigned Fund Balance	(\$2,044,096.00)	(\$180,031.00)	(\$364,972.00)
Total for Fund Balance	(\$2,044,096.00)	(\$180,031.00)	(\$364,972.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$28,063.00

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

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	\$272.00	\$227.00
Total for Use of Money and Property	\$0.00	\$272.00	\$227.00
State Aid			
3505 - State Aid Multi Modal Transportation Program	\$150,000.00	\$312,489.00	-
Total for State Aid	\$150,000.00	\$312,489.00	\$0.00
Total for Revenues	\$150,000.00	\$312,761.00	\$227.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$10,000.00	-	-
Total for Operating Transfers	\$10,000.00	\$0.00	\$0.00
Total for Other Sources	\$10,000.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$160,000.00	\$312,761.00	\$227.00

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

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
50202 - Engineering - Equipment and Capital Outlay	\$460,974.00	\$127,820.00	\$91,299.00
51202 - Maintenance of Bridges - Equipment and Capital Outlay	\$1,507,474.00	-	-
Total for Highway	\$1,968,448.00	\$127,820.00	\$91,299.00
Total for Transportation	\$1,968,448.00	\$127,820.00	\$91,299.00
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	-	-	\$101,243.00
Total for Recreation	\$0.00	\$0.00	\$101,243.00
Total for Culture and Recreation	\$0.00	\$0.00	\$101,243.00
Total for Expenditures	\$1,968,448.00	\$127,820.00	\$192,542.00
Other Uses			
Interfund Transfers			
Interfund Transfers			

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

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer remaining funds to close out capital project</i>	\$55,617.00	-	\$8,506.00
Total for Interfund Transfers	\$55,617.00	\$0.00	\$8,506.00
Total for Interfund Transfers	\$55,617.00	\$0.00	\$8,506.00
Total for Other Uses	\$55,617.00	\$0.00	\$8,506.00
Total for Expenditures and Other Uses	\$2,024,065.00	\$127,820.00	\$201,048.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$180,031.00)	(\$364,972.00)	(\$164,151.00)
8022 - Restated Fund Balance - Beginning of Year	(\$180,031.00)	(\$364,972.00)	(\$164,151.00)
Add Revenues and Other Sources	\$160,000.00	\$312,761.00	\$227.00
Deduct Expenditures and Other Uses	\$2,024,065.00	\$127,820.00	\$201,048.00
8029 - Fund Balance - End of Year	(\$2,044,096.00)	(\$180,031.00)	(\$364,972.00)

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$60,147.00	\$57,162.00	\$50,434.00
Total for Cash and Cash Equivalents	\$60,147.00	\$57,162.00	\$50,434.00
Total for Assets	\$60,147.00	\$57,162.00	\$50,434.00
Total for Assets and Deferred Outflows	\$60,147.00	\$57,162.00	\$50,434.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$293.00	\$3,196.00	-
Total for Payables	\$293.00	\$3,196.00	\$0.00
Total for Liabilities	\$293.00	\$3,196.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$59,854.00	\$53,966.00	\$50,434.00
Total for Assigned Fund Balance	\$59,854.00	\$53,966.00	\$50,434.00
Total for Fund Balance	\$59,854.00	\$53,966.00	\$50,434.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$60,147.00	\$57,162.00	\$50,434.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$415,469.00	\$407,740.00	\$397,182.00
Total for Property Taxes	\$415,469.00	\$407,740.00	\$397,182.00
Use of Money and Property			
2401 - Interest and Earnings	\$5,505.00	\$2,591.00	\$1,434.00
Total for Use of Money and Property	\$5,505.00	\$2,591.00	\$1,434.00
Total for Revenues	\$420,974.00	\$410,331.00	\$398,616.00
Total for Revenues and Other Sources	\$420,974.00	\$410,331.00	\$398,616.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	-	-	\$245.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$293.00	-	-
Total for Special Items	\$293.00	\$0.00	\$245.00
Total for General Government Support	\$293.00	\$0.00	\$245.00
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$414,793.00	\$406,799.00	\$396,649.00
Total for Fire Protection	\$414,793.00	\$406,799.00	\$396,649.00
Total for Public Safety	\$414,793.00	\$406,799.00	\$396,649.00
Total for Expenditures	\$415,086.00	\$406,799.00	\$396,894.00
Total for Expenditures and Other Uses	\$415,086.00	\$406,799.00	\$396,894.00

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

**SF - Special District(s) Fire Protection
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	\$53,966.00	\$50,434.00	\$48,712.00
8022 - Restated Fund Balance - Beginning of Year	\$53,966.00	\$50,434.00	\$48,712.00
Add Revenues and Other Sources	\$420,974.00	\$410,331.00	\$398,616.00
Deduct Expenditures and Other Uses	\$415,086.00	\$406,799.00	\$396,894.00
8029 - Fund Balance - End of Year	\$59,854.00	\$53,966.00	\$50,434.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$32,198.00	\$29,176.00	\$37,753.00
Total for Cash and Cash Equivalents	\$32,198.00	\$29,176.00	\$37,753.00
Total for Assets	\$32,198.00	\$29,176.00	\$37,753.00
Total for Assets and Deferred Outflows	\$32,198.00	\$29,176.00	\$37,753.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$4,656.00	\$1,500.00	\$259.00
Total for Payables	\$4,656.00	\$1,500.00	\$259.00
Total for Liabilities	\$4,656.00	\$1,500.00	\$259.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$3,000.00
915 - Assigned Unappropriated Fund Balance	\$27,542.00	\$27,676.00	\$34,494.00
Total for Assigned Fund Balance	\$27,542.00	\$27,676.00	\$37,494.00
Total for Fund Balance	\$27,542.00	\$27,676.00	\$37,494.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$32,198.00	\$29,176.00	\$37,753.00

Town of Aurora
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	\$18,831.00	\$10,925.00	\$10,431.00
Total for Property Taxes	\$18,831.00	\$10,925.00	\$10,431.00
Use of Money and Property			
2401 - Interest and Earnings	\$323.00	\$362.00	\$360.00
Total for Use of Money and Property	\$323.00	\$362.00	\$360.00
Total for Revenues	\$19,154.00	\$11,287.00	\$10,791.00
Total for Revenues and Other Sources	\$19,154.00	\$11,287.00	\$10,791.00

Town of Aurora
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
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$19,288.00	\$21,105.00	\$14,091.00
Total for Highway	\$19,288.00	\$21,105.00	\$14,091.00
Total for Transportation	\$19,288.00	\$21,105.00	\$14,091.00
Total for Expenditures	\$19,288.00	\$21,105.00	\$14,091.00
Total for Expenditures and Other Uses	\$19,288.00	\$21,105.00	\$14,091.00

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

**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	\$27,676.00	\$37,494.00	\$40,794.00
8022 - Restated Fund Balance - Beginning of Year	\$27,676.00	\$37,494.00	\$40,794.00
Add Revenues and Other Sources	\$19,154.00	\$11,287.00	\$10,791.00
Deduct Expenditures and Other Uses	\$19,288.00	\$21,105.00	\$14,091.00
8029 - Fund Balance - End of Year	\$27,542.00	\$27,676.00	\$37,494.00

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

**SR - Special District(s) Refuse and Garbage
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$367,753.00	\$367,101.00	\$194,268.00
Total for Cash and Cash Equivalents	\$367,753.00	\$367,101.00	\$194,268.00
Total for Assets	\$367,753.00	\$367,101.00	\$194,268.00
Total for Assets and Deferred Outflows	\$367,753.00	\$367,101.00	\$194,268.00

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

**SR - Special District(s) Refuse and Garbage
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$72,265.00	\$137,893.00	-
Total for Payables	\$72,265.00	\$137,893.00	\$0.00
Due to			
630 - Due To Other Funds	-	-	\$36,179.00
Total for Due to	\$0.00	\$0.00	\$36,179.00
Total for Liabilities	\$72,265.00	\$137,893.00	\$36,179.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$295,488.00	\$229,208.00	\$158,089.00
Total for Assigned Fund Balance	\$295,488.00	\$229,208.00	\$158,089.00
Total for Fund Balance	\$295,488.00	\$229,208.00	\$158,089.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$367,753.00	\$367,101.00	\$194,268.00

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

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$963,512.00	\$929,121.00	\$839,009.00
Total for Property Taxes	\$963,512.00	\$929,121.00	\$839,009.00
Departmental Income			
2130 - Refuse and Garbage Charges	\$2,558.00	\$2,737.00	\$6,862.00
Total for Departmental Income	\$2,558.00	\$2,737.00	\$6,862.00
Use of Money and Property			
2401 - Interest and Earnings	\$26,876.00	\$27,244.00	\$5,043.00
Total for Use of Money and Property	\$26,876.00	\$27,244.00	\$5,043.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$12,415.00	-	-
Total for Sales of Property and Compensation for Loss	\$12,415.00	\$0.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$208.00
Total for Other Revenues	\$0.00	\$0.00	\$208.00
State Aid			

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

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3089 - State Aid Other <i>NYS reimbursement for various projects</i>	\$3,961.00	-	-
Total for State Aid	\$3,961.00	\$0.00	\$0.00
Total for Revenues	\$1,009,322.00	\$959,102.00	\$851,122.00
Total for Revenues and Other Sources	\$1,009,322.00	\$959,102.00	\$851,122.00

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

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19504 - Taxes and Assessments on Municipal Property - Contractual	\$28.00	\$2,564.00	-
19894 - General Government Support, Other - Contractual	-	-	\$6,158.00
Total for Special Items	\$28.00	\$2,564.00	\$6,158.00
Total for General Government Support	\$28.00	\$2,564.00	\$6,158.00
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$75,253.00	\$49,992.00	\$69,082.00
81604 - Refuse and Garbage - Contractual	\$858,288.00	\$826,203.00	\$782,697.00
Total for Sanitation	\$933,541.00	\$876,195.00	\$851,779.00
Total for Home and Community Services	\$933,541.00	\$876,195.00	\$851,779.00
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$3,987.00	\$3,543.00	\$3,659.00
Total for Employee Benefits	\$3,987.00	\$3,543.00	\$3,659.00

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

**SR - Special District(s) Refuse and Garbage
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	\$3,987.00	\$3,543.00	\$3,659.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$5,000.00	\$5,000.00	\$5,000.00
97107 - Serial Bonds - Debt Interest	\$486.00	\$681.00	\$875.00
Total for Debt Service	\$5,486.00	\$5,681.00	\$5,875.00
Total for Debt Service	\$5,486.00	\$5,681.00	\$5,875.00
Total for Expenditures	\$943,042.00	\$887,983.00	\$867,471.00
Total for Expenditures and Other Uses	\$943,042.00	\$887,983.00	\$867,471.00

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

**SR - Special District(s) Refuse and Garbage
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	\$229,208.00	\$158,089.00	\$174,438.00
8022 - Restated Fund Balance - Beginning of Year	\$229,208.00	\$158,089.00	\$174,438.00
Add Revenues and Other Sources	\$1,009,322.00	\$959,102.00	\$851,122.00
Deduct Expenditures and Other Uses	\$943,042.00	\$887,983.00	\$867,471.00
8029 - Fund Balance - End of Year	\$295,488.00	\$229,208.00	\$158,089.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$93,350.00	\$81,954.00	\$76,927.00
Total for Cash and Cash Equivalents	\$93,350.00	\$81,954.00	\$76,927.00
Total for Assets	\$93,350.00	\$81,954.00	\$76,927.00
Total for Assets and Deferred Outflows	\$93,350.00	\$81,954.00	\$76,927.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$93,350.00	\$81,954.00	\$76,927.00
Total for Assigned Fund Balance	\$93,350.00	\$81,954.00	\$76,927.00
Total for Fund Balance	\$93,350.00	\$81,954.00	\$76,927.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$93,350.00	\$81,954.00	\$76,927.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$4,700.00	\$4,800.00	\$4,750.00
Total for Property Taxes	\$4,700.00	\$4,800.00	\$4,750.00
Use of Money and Property			
2401 - Interest and Earnings	\$6,696.00	\$227.00	\$619.00
Total for Use of Money and Property	\$6,696.00	\$227.00	\$619.00
Sales of Property and Compensation for Loss			
2690 - Other Compensation For Loss	\$54,500.00	\$51,525.00	\$53,550.00
Total for Sales of Property and Compensation for Loss	\$54,500.00	\$51,525.00	\$53,550.00
Total for Revenues	\$65,896.00	\$56,552.00	\$58,919.00
Total for Revenues and Other Sources	\$65,896.00	\$56,552.00	\$58,919.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$50,000.00	\$45,000.00	\$45,000.00
97107 - Serial Bonds - Debt Interest	\$4,500.00	\$6,525.00	\$8,550.00
Total for Debt Service	\$54,500.00	\$51,525.00	\$53,550.00
Total for Debt Service	\$54,500.00	\$51,525.00	\$53,550.00
Total for Expenditures	\$54,500.00	\$51,525.00	\$53,550.00
Total for Expenditures and Other Uses	\$54,500.00	\$51,525.00	\$53,550.00

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

**SS - Special District(s) Sewer
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	\$81,954.00	\$76,927.00	\$71,558.00
8022 - Restated Fund Balance - Beginning of Year	\$81,954.00	\$76,927.00	\$71,558.00
Add Revenues and Other Sources	\$65,896.00	\$56,552.00	\$58,919.00
Deduct Expenditures and Other Uses	\$54,500.00	\$51,525.00	\$53,550.00
8029 - Fund Balance - End of Year	\$93,350.00	\$81,954.00	\$76,927.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$4,700.00	\$4,700.00	\$4,800.00
2399 - Est Rev - Intergovernmental Charges	\$52,250.00	\$54,500.00	\$51,525.00
2499 - Est Rev - Use of Money and Property	\$2,000.00	\$100.00	\$50.00
Total for Estimated Revenue	\$58,950.00	\$59,300.00	\$56,375.00
Total for Estimated Revenues and Other Sources	\$58,950.00	\$59,300.00	\$56,375.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$6,700.00	\$4,800.00	\$4,850.00
9899 - App - Debt Service	\$52,250.00	\$54,500.00	\$51,525.00
Total for Estimated Appropriations	\$58,950.00	\$59,300.00	\$56,375.00
Total for Estimated Appropriations and Other Uses	\$58,950.00	\$59,300.00	\$56,375.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,181,774.00	\$1,142,047.00	\$1,121,641.00
Total for Cash and Cash Equivalents	\$1,181,774.00	\$1,142,047.00	\$1,121,641.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$318,121.00	\$318,121.00	\$318,121.00
Total for Restricted Cash and Cash Equivalents	\$318,121.00	\$318,121.00	\$318,121.00
Net Other Receivables			
350 - Water Rents Receivable	\$3,841.00	\$3,254.00	\$3,623.00
Total for Net Other Receivables	\$3,841.00	\$3,254.00	\$3,623.00
Total for Assets	\$1,503,736.00	\$1,463,422.00	\$1,443,385.00
Total for Assets and Deferred Outflows	\$1,503,736.00	\$1,463,422.00	\$1,443,385.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$5,002.00	\$2,728.00	\$2,536.00
Total for Payables	\$5,002.00	\$2,728.00	\$2,536.00
Total for Liabilities	\$5,002.00	\$2,728.00	\$2,536.00
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	\$318,121.00	\$318,121.00	\$318,121.00
Total for Restricted Fund Balance	\$318,121.00	\$318,121.00	\$318,121.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$40,200.00	\$38,400.00	\$36,200.00
915 - Assigned Unappropriated Fund Balance	\$1,140,413.00	\$1,104,173.00	\$1,086,528.00
Total for Assigned Fund Balance	\$1,180,613.00	\$1,142,573.00	\$1,122,728.00
Total for Fund Balance	\$1,498,734.00	\$1,460,694.00	\$1,440,849.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,503,736.00	\$1,463,422.00	\$1,443,385.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,102,513.00	\$1,109,336.00	\$1,102,560.00
Total for Property Taxes	\$1,102,513.00	\$1,109,336.00	\$1,102,560.00
Departmental Income			
2140 - Metered Water Sales	\$66,574.00	\$64,273.00	\$57,543.00
Total for Departmental Income	\$66,574.00	\$64,273.00	\$57,543.00
Use of Money and Property			
2401 - Interest and Earnings	\$56,095.00	\$28,340.00	\$6,012.00
Total for Use of Money and Property	\$56,095.00	\$28,340.00	\$6,012.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$4,687.00	-	-
Total for Sales of Property and Compensation for Loss	\$4,687.00	\$0.00	\$0.00
Total for Revenues	\$1,229,869.00	\$1,201,949.00	\$1,166,115.00
Total for Revenues and Other Sources	\$1,229,869.00	\$1,201,949.00	\$1,166,115.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	\$9,165.00	\$9,597.00	\$10,571.00
Total for Finance	\$9,165.00	\$9,597.00	\$10,571.00
Total for General Government Support	\$9,165.00	\$9,597.00	\$10,571.00
Home and Community Services			
Water			
83104 - Water Administration - Contractual	\$163,252.00	\$158,065.00	\$158,065.00
83404 - Water Transportation and Distribution - Contractual	\$47,781.00	\$45,594.00	\$39,597.00
Total for Water	\$211,033.00	\$203,659.00	\$197,662.00
Total for Home and Community Services	\$211,033.00	\$203,659.00	\$197,662.00
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$81.00	\$80.00	\$76.00
Total for Employee Benefits	\$81.00	\$80.00	\$76.00
Total for Employee Benefits	\$81.00	\$80.00	\$76.00

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

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

	12/31/2025	12/31/2024	12/31/2023
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$625,000.00	\$610,000.00	\$600,000.00
97107 - Serial Bonds - Debt Interest	\$346,550.00	\$358,768.00	\$370,308.00
Total for Debt Service	\$971,550.00	\$968,768.00	\$970,308.00
Total for Debt Service	\$971,550.00	\$968,768.00	\$970,308.00
Total for Expenditures	\$1,191,829.00	\$1,182,104.00	\$1,178,617.00
Total for Expenditures and Other Uses	\$1,191,829.00	\$1,182,104.00	\$1,178,617.00

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

**SW - Special District(s) Water
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	\$1,460,694.00	\$1,440,849.00	\$1,453,351.00
8022 - Restated Fund Balance - Beginning of Year	\$1,460,694.00	\$1,440,849.00	\$1,453,351.00
Add Revenues and Other Sources	\$1,229,869.00	\$1,201,949.00	\$1,166,115.00
Deduct Expenditures and Other Uses	\$1,191,829.00	\$1,182,104.00	\$1,178,617.00
8029 - Fund Balance - End of Year	\$1,498,734.00	\$1,460,694.00	\$1,440,849.00

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

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

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,099,975.00	\$1,102,513.00	\$1,109,336.00
2199 - Est Rev - Departmental Income	\$57,311.00	\$56,608.00	\$56,377.00
2499 - Est Rev - Use of Money and Property	\$37,625.00	\$15,675.00	\$6,175.00
Total for Estimated Revenue	\$1,194,911.00	\$1,174,796.00	\$1,171,888.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$40,200.00	\$38,400.00	\$36,200.00
Total for Estimated Other Sources	\$40,200.00	\$38,400.00	\$36,200.00
Total for Estimated Revenues and Other Sources	\$1,235,111.00	\$1,213,196.00	\$1,208,088.00

Town of Aurora
Annual Financial Report
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**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$262,087.00	\$241,643.00	\$239,316.00
9899 - App - Debt Service	\$973,024.00	\$971,553.00	\$968,772.00
Total for Estimated Appropriations	\$1,235,111.00	\$1,213,196.00	\$1,208,088.00
Total for Estimated Appropriations and Other Uses	\$1,235,111.00	\$1,213,196.00	\$1,208,088.00

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

**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$9,810.00	\$7,364.00	\$7,867.00
Total for Restricted Cash and Cash Equivalents	\$9,810.00	\$7,364.00	\$7,867.00
Total for Assets	\$9,810.00	\$7,364.00	\$7,867.00
Total for Assets and Deferred Outflows	\$9,810.00	\$7,364.00	\$7,867.00

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

**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
600 - Accounts Payable	\$907.00	\$353.00	\$353.00
Total for Payables	\$907.00	\$353.00	\$353.00
Total for Liabilities	\$907.00	\$353.00	\$353.00
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>Restricted for Stormwater and Mill Road</i>	\$8,903.00	\$7,011.00	\$7,514.00
Total for Restricted Net Position	\$8,903.00	\$7,011.00	\$7,514.00
Total for Net Position	\$8,903.00	\$7,011.00	\$7,514.00
Total for Liabilities, Deferred Inflows and Net Position	\$9,810.00	\$7,364.00	\$7,867.00

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

**TC - Custodial
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified interest income	\$1,892.00	-	\$507.00
Total for Miscellaneous	\$1,892.00	\$0.00	\$507.00
Total for Revenues	\$1,892.00	\$0.00	\$507.00
Total for Revenues and Other Sources	\$1,892.00	\$0.00	\$507.00

Town of Aurora
Annual Financial Report
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**TC - Custodial
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19352 - Other Custodial Activities - Equipment and Capital Outlay	-	\$503.00	-
Total for Special Items	\$0.00	\$503.00	\$0.00
Total for General Government Support	\$0.00	\$503.00	\$0.00
Total for Expenditures	\$0.00	\$503.00	\$0.00
Total for Expenditures and Other Uses	\$0.00	\$503.00	\$0.00

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

**TC - Custodial
Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$7,011.00	\$7,514.00	\$7,007.00
8022 - Restated Net Position - Beginning of Year	\$7,011.00	\$7,514.00	\$7,007.00
Add Revenues and Other Sources	\$1,892.00	\$0.00	\$507.00
Deduct Expenditures and Other Uses	\$0.00	\$503.00	\$0.00
8029 - Net Position - End of Year	\$8,903.00	\$7,011.00	\$7,514.00

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

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	\$1,300,061.00	\$1,300,061.00	\$1,300,061.00
105 - Construction Work In Progress	\$2,642,520.00	\$678,262.00	\$749,395.00
Total for Non-Depreciable Capital Assets	\$3,942,581.00	\$1,978,323.00	\$2,049,456.00
Depreciable Capital Assets			
102 - Buildings	\$9,952,018.00	\$9,747,489.00	\$9,372,569.00
103 - Improvements Other Than Buildings	\$423,399.00	\$373,399.00	\$373,399.00
104 - Machinery and Equipment	\$3,084,349.00	\$2,659,223.00	\$2,407,085.00
106 - Infrastructure	\$7,919,949.00	\$7,919,949.00	\$7,919,949.00
128 - Subscription-Based IT Arrangement Asset	\$74,315.00	\$74,315.00	-
Total for Depreciable Capital Assets	\$21,454,030.00	\$20,774,375.00	\$20,073,002.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$1,179,123.00)	(\$1,027,773.00)	(\$748,997.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$227,976.00)	(\$211,042.00)	(\$181,174.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$1,582,330.00)	(\$1,430,527.00)	(\$1,417,085.00)
116 - Accumulated Depreciation Infrastructure	(\$3,840,374.00)	(\$3,683,094.00)	(\$3,356,812.00)
138 - Accumulated Amortization, Subscription-Based IT Arrangement Asset	(\$50,782.00)	(\$35,919.00)	-
Total for Accumulated Depreciation	(\$6,880,585.00)	(\$6,388,355.00)	(\$5,704,068.00)
Total for Non-Current Assets	\$18,516,026.00	\$16,364,343.00	\$16,418,390.00

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Due To			
631 - Due To Other Governments Village of Aurora Police	\$1,119,181.00	\$1,046,170.00	\$989,865.00
Total for Due To	\$1,119,181.00	\$1,046,170.00	\$989,865.00
Debt Obligations			
619 - State or Authority Loans Payable	\$59,899.00	\$99,025.00	\$135,624.00
628 - Bonds Payable	\$17,925,000.00	\$18,935,000.00	\$19,920,000.00
Total for Debt Obligations	\$17,984,899.00	\$19,034,025.00	\$20,055,624.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$890,882.00	\$991,368.00	\$1,270,215.00
681 - Subscription-Based IT Arrangement Liability	\$26,455.00	\$40,760.00	-
683 - Other Post Employment Benefits	\$3,458,709.00	\$3,450,930.00	\$2,774,519.00
687 - Compensated Absences	\$291,883.00	\$285,986.00	-
Total for Other Long-Term Obligations	\$4,667,929.00	\$4,769,044.00	\$4,044,734.00
Total for Long-Term Obligations	\$23,772,009.00	\$24,849,239.00	\$25,090,223.00

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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	\$18,935,000.00	\$0.00	\$1,010,000.00	\$0.00	\$0.00	\$0.00	\$17,925,000.00
State or Authority Loan	\$99,025.00	\$0.00	\$39,126.00	\$0.00	\$0.00	\$0.00	\$59,899.00
Total	\$19,034,025.00	\$0.00	\$1,049,126.00	\$0.00	\$0.00	\$0.00	\$17,984,899.00

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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 #6	EFC	6/25/15	6/15/30	\$250,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$210,000.00
Bond Water District 18	EFC	8/6/15	3/12/42	\$8,725,000.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$8,325,000.00
Bond Highway Garage	EFC	8/3/17	8/1/25	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond 2018 Public Improvement	EFC	11/6/18	11/6/28	\$75,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$55,000.00
Bond Public Improvement	EFC	4/1/20	4/1/44	\$7,885,000.00	\$0.00	\$305,000.00	\$0.00	\$0.00	\$0.00	\$7,580,000.00
Bond Center St Sewer	EFC	12/19/06	12/15/26	\$100,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Bond Gleed Parking Lot Renovations	EFC	7/21/15	4/15/25	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Water District Refunding	EFC	11/13/14	11/13/43	\$1,810,000.00	\$0.00	\$105,000.00	\$0.00	\$0.00	\$0.00	\$1,705,000.00
State or Authority Loan Energy Efficiency Service Prog		2/9/15	2/9/35	\$99,025.00	\$0.00	\$39,126.00	\$0.00	\$0.00	\$0.00	\$59,899.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$945,000.00	\$603,228.00	\$1,548,228.00	\$16,980,000.00
2027	\$910,000.00	\$574,287.00	\$1,484,287.00	\$16,070,000.00
2028	\$930,000.00	\$545,947.00	\$1,475,947.00	\$15,140,000.00
2029	\$940,000.00	\$516,164.00	\$1,456,164.00	\$14,200,000.00
2030	\$970,000.00	\$484,915.00	\$1,454,915.00	\$13,230,000.00
2031	\$950,000.00	\$452,975.00	\$1,402,975.00	\$12,280,000.00
2032	\$970,000.00	\$420,648.00	\$1,390,648.00	\$11,310,000.00
2033	\$975,000.00	\$387,364.00	\$1,362,364.00	\$10,335,000.00
2034	\$995,000.00	\$353,135.00	\$1,348,135.00	\$9,340,000.00
2035	\$1,015,000.00	\$317,883.00	\$1,332,883.00	\$8,325,000.00
2036	\$1,050,000.00	\$280,991.00	\$1,330,991.00	\$7,275,000.00
2037	\$1,015,000.00	\$243,493.00	\$1,258,493.00	\$6,260,000.00
2038	\$1,035,000.00	\$206,166.00	\$1,241,166.00	\$5,225,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$1,060,000.00	\$167,959.00	\$1,227,959.00	\$4,165,000.00
2040	\$1,045,000.00	\$129,378.00	\$1,174,378.00	\$3,120,000.00
2041	\$1,080,000.00	\$89,956.00	\$1,169,956.00	\$2,040,000.00
2042	\$1,110,000.00	\$48,978.00	\$1,158,978.00	\$930,000.00
2043	\$475,000.00	\$20,925.00	\$495,925.00	\$455,000.00
2044	\$455,000.00	\$6,825.00	\$461,825.00	\$0.00
Total	\$17,925,000.00	\$5,851,217.00	\$23,776,217.00	
\$17,925,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8509	Checking	A, B, DA, DB	\$1,972.00	\$0.00	\$0.00	\$0.00	\$1,972.00
4821	Checking	A, CM, SF	\$260,579.00	\$0.00	(\$147,809.00)	\$0.00	\$112,770.00
4805	Savings	A, SL, SR	\$1,601,477.00	\$0.00	\$0.00	\$0.00	\$1,601,477.00
4813	Checking	A, B	\$2,853.00	\$0.00	\$0.00	\$0.00	\$2,853.00
1	Certificate of Deposit (CD)	A	\$791,277.00	\$0.00	\$0.00	\$0.00	\$791,277.00
2	Certificate of Deposit (CD)	B	\$487,131.00	\$0.00	\$0.00	\$0.00	\$487,131.00
5	Certificate of Deposit (CD)	SW	\$180,746.00	\$0.00	\$0.00	\$0.00	\$180,746.00
11	Certificate of Deposit (CD)	DB, SR	\$65,411.00	\$0.00	\$0.00	\$0.00	\$65,411.00
8970	Certificate of Deposit (CD)	A	\$1,800,000.00	\$0.00	\$0.00	\$0.00	\$1,800,000.00
9794	Certificate of Deposit (CD)	B, CM	\$2,500,000.00	\$0.00	\$0.00	\$0.00	\$2,500,000.00
8536	Certificate of Deposit (CD)	DA, SL, SS, SW	\$2,400,000.00	\$0.00	\$0.00	\$0.00	\$2,400,000.00
8210	Certificate of Deposit (CD)	A, B, SF, SL	\$2,300,000.00	\$0.00	\$0.00	\$0.00	\$2,300,000.00

Town of Aurora
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Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8939	Checking	TC	\$5,877.00	\$0.00	(\$4,591.00)	\$0.00	\$1,286.00
Total			\$12,397,323.00	\$0.00	(\$152,400.00)	\$0.00	\$12,244,923.00
Total Cash From Financials							\$12,244,923.00

Town of Aurora
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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$12,397,323.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$12,244,923.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$12,744,923.00

Investments and Collateralization of Investments

Investments From Financials	\$25,277.00
Market Value as of Fiscal Year End Date	\$25,277.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$25,277.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
25	23		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$315,330.00	25	23		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$171,210.00	25	23		
Worker's Compensation	\$76,940.00	25	23		
Life Insurance					
Unemployment Insurance	\$6,181.00	25	23		
Disability Insurance	\$731.00	25	23		
Hospital, Medical and Dental Insurance	\$408,886.00	25	23		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$3,400.00	25	23		
Total Employee Benefits Paid	\$982,678.00				