

**County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025**

County of Oneida
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, Enessa Carbone (LG300100000000B), hereby certify that I am the Chief Financial Officer of the County of Oneida, and that the information provided in the Annual Financial Report of the County of Oneida 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
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- G - Sewer
- H - Capital Projects
- S - Workers Compensation
- TC - Custodial
- V - Debt Service
- 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.

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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	\$400,283.86	-	-
201 - Cash In Time Deposits	\$32,789,171.01	\$7,824,736.64	\$41,465,851.13
210 - Petty Cash	\$4,387.00	\$4,387.00	\$4,387.00
215 - Departmental Cash	\$2,975,587.25	\$2,324,223.34	\$2,024,276.48
Total for Cash and Cash Equivalents	\$36,169,429.12	\$10,153,346.98	\$43,494,514.61
Investments			
450 - Investments in Securities	\$20,101,915.31	\$34,272,113.04	\$41,642,448.94
Total for Investments	\$20,101,915.31	\$34,272,113.04	\$41,642,448.94
Net Taxes Receivable			
260 - Taxes Receivable Overdue	\$29,105.37	\$57,347.31	\$79,917.85
270 - Taxes Receivable On State Lands	\$8,566.42	\$8,566.42	\$8,566.42
280 - Returned School Taxes Receivable	\$7,173,434.77	\$7,040,411.62	\$6,792,480.44
295 - Delinquent Village Taxes Receivable	\$495,400.87	\$430,120.34	\$344,480.38
300 - Taxes Receivable Pending	-	\$6,970.01	-
320 - Tax Sale Certificates	\$6,247,998.84	\$5,465,474.29	\$6,336,859.27
325 - Tax Deeds	\$5,827,602.55	\$5,492,505.60	\$3,883,932.87
330 - Property Acquired For Taxes	\$3,107,538.30	\$2,990,002.23	\$2,798,128.87
342 - Allowance For Uncollectible Taxes	(\$204,435.08)	(\$204,323.66)	(\$198,367.91)

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Net Taxes Receivable	\$22,685,212.04	\$21,287,074.16	\$20,045,998.19
Net Other Receivables			
380 - Accounts Receivable	\$3,665,557.91	\$5,905,608.33	\$8,834,135.64
Total for Net Other Receivables	\$3,665,557.91	\$5,905,608.33	\$8,834,135.64
Due From			
391 - Due From Other Funds	\$4,481,390.98	\$3,465,314.47	\$1,030,127.97
410 - Due from State and Federal Government	\$70,574,512.15	\$72,491,763.08	\$65,972,228.68
430 - Towns and Cities	\$15,211,975.88	\$15,504,919.30	\$14,423,808.93
440 - Due from Other Governments <i>School Districts, Villages, Miscellaneous</i>	\$394,760.22	\$516,555.44	\$471,066.25
Total for Due From	\$90,662,639.23	\$91,978,552.29	\$81,897,231.83
Other Assets			
400 - State and Federal Social Services	\$31,429,229.40	\$38,747,293.43	\$42,040,406.43
480 - Prepaid Expenses	-	-	\$0.01
Total for Other Assets	\$31,429,229.40	\$38,747,293.43	\$42,040,406.44
Total for Assets	\$204,713,983.01	\$202,343,988.23	\$237,954,735.65
Total for Assets and Deferred Outflows	\$204,713,983.01	\$202,343,988.23	\$237,954,735.65

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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	\$30,957,514.32	\$37,998,457.79	\$18,688,319.94
601 - Accrued Liabilities	\$49,817,744.92	\$28,290,946.49	\$56,316,822.86
730 - Guaranty & Bid Deposits	\$436,404.80	\$509,254.80	\$517,221.25
Total for Payables	\$81,211,664.04	\$66,798,659.08	\$75,522,364.05
Payroll Liabilities			
726 - Social Security Tax	-	-	\$0.01
749 - Child Support Collections	\$8,659.25	\$8,853.64	\$6,748.02
Total for Payroll Liabilities	\$8,659.25	\$8,853.64	\$6,748.03
Due to			
630 - Due To Other Funds	-	\$548,805.13	\$6,757,876.06
640 - Due To Towns For Tax Levies	\$13,210.98	\$13,210.98	\$13,210.98
650 - Due To Districts For Special Levies	\$101,995.12	\$105,515.68	\$93,438.44
660 - Due To School Districts	\$9,685,136.20	\$9,771,701.09	\$9,759,038.82
668 - Due to Village Delinquent Taxes	\$618,691.86	\$547,968.08	\$488,192.44
Total for Due to	\$10,419,034.16	\$10,987,200.96	\$17,111,756.74
Other Liabilities			
688 - Other Liabilities <i>ARPA, Opioid Legal Settlement, JUUL</i>	\$7,155,513.21	\$9,887,357.07	\$13,478,787.39

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
690 - Overpayments and Clearing Account	-	\$1,289.12	-
Total for Other Liabilities	\$7,155,513.21	\$9,888,646.19	\$13,478,787.39
Total for Liabilities	\$98,794,870.66	\$87,683,359.87	\$106,119,656.21
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources <i>Deferred Revenue - includes revenue rec'd in 2025, to be spent in 2026</i>	\$23,471,397.04	\$23,820,206.65	\$27,589,371.66
694 - Deferred Taxes <i>Uncollectible Reserve / Allowance</i>	\$13,321,011.00	\$12,607,610.65	\$11,795,754.95
Total for Deferred Inflows of Resources	\$36,792,408.04	\$36,427,817.30	\$39,385,126.61
Total for Deferred Inflows	\$36,792,408.04	\$36,427,817.30	\$39,385,126.61
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$7,801,015.00	\$6,525,292.00	\$6,525,292.00
915 - Assigned Unappropriated Fund Balance	\$53,917,093.00	\$54,979,700.00	\$32,243,820.00
Total for Assigned Fund Balance	\$61,718,108.00	\$61,504,992.00	\$38,769,112.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$7,408,594.00	\$16,727,817.00	\$53,680,840.00
Total for Unassigned Fund Balance	\$7,408,594.00	\$16,727,817.00	\$53,680,840.00

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**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Fund Balance	\$69,126,702.00	\$78,232,809.00	\$92,449,952.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$204,713,980.70	\$202,343,986.17	\$237,954,734.82

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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	\$66,374,652.40	\$66,618,727.85	\$66,094,638.54
1019 - Real Property Taxes Stricken From Rolls	\$40,448.10	\$153,818.85	\$58,086.57
Total for Property Taxes	\$66,415,100.50	\$66,772,546.70	\$66,152,725.11
Property Tax Items			
1051 - Gain From Sale of Tax Acquired Property	-	-	\$168,889.94
1081 - Other Payments In Lieu of Taxes	\$1,577,584.38	\$1,556,560.98	\$1,667,314.10
1090 - Interest and Penalties on Real Prop Taxes	\$2,788,278.40	\$2,629,491.43	\$2,701,687.00
Total for Property Tax Items	\$4,365,862.78	\$4,186,052.41	\$4,537,891.04
Non-Property Tax Items			
1110 - Sales and Use Tax	\$202,520,004.41	\$200,492,197.40	\$198,621,624.44
1140 - Emergency Telephone System Surcharge	\$907,987.89	\$873,025.25	\$909,951.75
1150 - OTB Surtax	\$185,282.09	\$235,677.22	\$310,763.69
Total for Non-Property Tax Items	\$203,613,274.39	\$201,600,899.87	\$199,842,339.88
Departmental Income			
1225 - Medical Examiner Fees	\$96,104.00	\$129,568.00	\$79,830.00
1230 - Treasurer Fees	\$216,856.96	\$200,092.74	\$195,839.30
1232 - Tax Collector Fees	\$11,548.52	\$8,977.71	\$6,354.34
1235 - Charges For Tax Advertising and Redemption	\$134,580.00	\$127,724.00	\$117,811.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
1255 - Clerk Fees	\$3,458,316.04	\$3,331,397.14	\$2,898,842.32
1260 - Personnel Fees	\$60,094.19	\$50,734.42	\$78,270.73
1289 - Other General Departmental Income	\$8,600,698.83	\$7,976,330.52	\$7,225,243.24
1510 - Sheriff Fees	\$459,812.14	\$427,713.36	\$287,398.17
1525 - Prisoner Charges	\$366,709.00	\$405,501.30	\$479,254.08
1580 - Restitution Surcharge	\$9,081.00	\$13,370.48	\$15,152.16
1589 - Other Public Safety Departmental Income	\$3,213,869.79	\$2,819,871.28	\$1,671,287.89
1601 - Public Health Fees	\$409,125.84	\$456,056.58	\$391,738.55
1625 - Mental Health Contributions from Private Agency	\$21,746.64	\$147,617.22	\$334,507.09
1689 - Other Health Departmental Income	\$585,970.20	\$440,976.22	\$372,930.04
1721 - Parking Lots and Garages (Non Taxable)	\$1,626,978.59	\$615,823.15	-
1750 - Bus Operations	\$515,152.82	\$515,153.84	\$515,153.69
1770 - Airport Fees and Rentals	\$242,759.80	\$184,316.63	\$935,850.97
1774 - Airport Concessions	\$3,743.73	\$2,836.75	\$4,504.73
1789 - Other Transportation Departmental Income	-	-	\$87,245.21
1801 - Repayment of Medical Assistance	\$355,913.45	\$333,524.68	\$677,704.38
1809 - Repayment of Family Assistance	\$977,037.75	\$994,743.88	\$904,897.38
1819 - Repayment of Child Care	\$423,173.13	\$465,010.91	\$448,316.27
1823 - Repayment of Juvenile Delinquent Care	-	-	\$201.77
1840 - Repayment of Safety Net Assistance	\$1,177,937.19	\$1,140,733.43	\$1,031,794.98
1841 - Repayment of Home Energy Assistance	\$469,696.67	\$482,522.54	\$452,579.33
1842 - Repayment of Emergency Care For Adults	\$27.00	\$756.37	\$295.17
1855 - Repayment of Day Care	\$5,708.86	\$5,133.72	\$2,501.78
1870 - Repayment of Services For Recipients	\$552.00	\$1,560.00	\$29,991.11
1962 - Sealer of Weights and Measures Fees	\$51,210.00	\$63,148.00	\$50,690.00

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
1972 - Charges Programs for the Aging	\$161,965.90	\$131,422.95	\$162,799.26
2070 - Contributions Private Agencies Youth	-	-	\$6,164.53
2089 - Other Culture and Recreation Income	\$6,131.50	\$710,552.00	\$712,887.00
2189 - Other Home and Community Services Income	\$43,446.06	\$23,252.73	\$33,964.19
2801 - Interfund Revenues	\$131,149.34	\$106,490.65	\$102,071.77
Total for Departmental Income	\$23,837,096.94	\$22,312,913.20	\$20,314,072.43
Intergovernmental Charges			
2210 - General Services Other Government <i>mail, printing, phone, legal fees</i>	\$174,028.11	\$174,554.19	\$174,845.79
2215 - Election Service Charges	\$2,435,939.12	\$2,969,360.13	\$2,215,795.65
2228 - Data Processing Other Governments <i>IT Services</i>	\$20,167.44	\$15,943.39	\$11,481.70
2238 - Community College Operating Cost Chargebacks	\$11,721,996.14	\$11,681,384.25	\$10,918,662.81
2260 - Public Safety Services Other Governments <i>Defense State Inmates, Court Attendants, Prisoners, Stop DWI, Probation Services, etc.</i>	\$5,247,185.66	\$4,492,408.63	\$5,856,329.19
2280 - Health Services for Other Governments or Districts <i>Medicaid, Child Restraint Seat Grant</i>	\$460,790.37	\$387,308.21	\$496,790.84
2372 - Planning Services Other Governments <i>Planning Services to Villages/Towns, etc</i>	\$53,602.57	\$52,825.90	\$47,858.25
Total for Intergovernmental Charges	\$20,113,709.41	\$19,773,784.70	\$19,721,764.23
Use of Money and Property			
2401 - Interest and Earnings	\$3,869,391.63	\$5,402,013.26	\$4,271,940.81
2410 - Rental of Real Property	\$1,614,496.70	\$1,883,174.70	\$2,451,959.65
2412 - Rental of Real Property Other Governments <i>Cornell Cooperative</i>	\$130,134.10	\$131,553.93	\$123,134.60
2450 - Commissions	\$2,634.70	-	-

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Use of Money and Property	\$5,616,657.13	\$7,416,741.89	\$6,847,035.06
Licenses and Permits			
2545 - Licenses Other	-	-	\$80.00
2590 - Permits Other	\$98,310.00	\$106,125.00	\$145,175.00
Total for Licenses and Permits	\$98,310.00	\$106,125.00	\$145,255.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$337,589.38	\$435,033.01	\$472,652.43
2615 - Stop DWI Fines	\$247,840.84	\$175,740.19	\$133,195.70
2620 - Forfeitures of Deposits	\$490.00	\$585.00	\$685.00
2625 - Forfeiture of Crime Proceeds	\$188,432.69	\$102,364.71	\$97,823.41
2626 - Forfeiture of Crime Proceeds Restricted	\$93,115.77	\$135,542.03	\$155,550.59
Total for Fines and Forfeitures	\$867,468.68	\$849,264.94	\$859,907.13
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$112,604.39	\$390,268.37	\$356,570.24
2655 - Sales Other	\$73,995.36	\$74,837.42	\$65,543.25
2660 - Sales of Real Property	\$192,348.00	-	\$12,925.00
2680 - Insurance Recoveries	\$5,151,634.73	\$3,563,981.91	\$60,183.88
2690 - Other Compensation For Loss	\$42.58	\$1.83	\$4,279.58
Total for Sales of Property and Compensation for Loss	\$5,530,625.06	\$4,029,089.53	\$499,501.95
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$5,481.58	\$17,129.68	\$469,449.22
2735 - Opioid Settlement Funds	\$856,248.03	\$377,252.23	-

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
2770 - Unclassified <i>OTASC, Tax Map Revenue</i>	\$40,912.98	\$27,009.23	\$48,020.18
Total for Other Revenues	\$902,642.59	\$421,391.14	\$517,469.40
State Aid			
3014 - State Aid VLT Tribal Compact Moneys	\$256,796.00	\$256,796.00	\$256,796.00
3016 - Casino Licensing Fees and Various Gaming Revenues	\$26,525,547.98	\$25,379,827.93	\$25,118,781.17
3021 - State Aid Court Facilities	\$782,598.00	\$801,968.00	\$694,330.00
3025 - State Aid Indigent Legal Services Fund	\$4,593,027.70	\$3,796,109.91	\$5,065,549.99
3030 - State Aid District Attorney Salaries	\$72,189.00	\$72,189.00	\$72,189.00
3089 - State Aid Other <i>Board of Elections Technology Grant</i>	\$110,751.62	\$370,021.24	-
3277 - State Aid Education of Handicapped Child	\$9,740,395.56	\$8,886,056.57	\$7,547,010.57
3310 - State Aid Probation Services	\$771,003.29	\$1,261,493.45	\$697,645.20
3315 - State Aid Navigation Law Enforcement	\$19,237.59	\$52,344.55	\$149,622.60
3389 - State Aid Other Public Safety	\$6,683,714.73	\$5,627,089.73	\$5,070,441.26
3401 - State Aid Public Health	\$2,110,714.72	\$1,403,212.77	\$2,061,446.82
3405 - State Aid Compassionate Care Act	\$11,387.65	\$29,170.15	\$136,868.13
3446 - State Aid Handicapped Children	\$121,256.06	\$121,490.47	\$113,032.22
3449 - State Aid Early Intervention	\$586,828.25	\$448,409.85	\$373,657.54
3472 - State Aid Special Health Programs	\$1,004,692.15	\$1,107,395.37	\$1,393,028.20
3484 - State Aid Narcotic Guidance Council	-	-	\$71,999.98
3490 - State Aid Mental Health	\$13,338,354.60	\$13,786,956.17	\$13,549,989.59
3601 - State Aid Medical Assistance	\$3,447,898.77	\$2,915,277.59	\$3,930,997.59
3602 - State Aid Medical Assistance Overburden Aid	(\$153,635.00)	(\$149,548.00)	(\$243,317.00)
3609 - State Aid Family Assistance	\$3,174,992.91	\$2,699,544.24	\$2,854,299.15

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
3610 - State Aid Social Services Administration	\$172,111.33	\$165,301.89	\$138,282.45
3619 - State Aid Child Care	\$6,993,496.14	\$7,098,622.64	\$9,576,787.00
3623 - State Aid Juvenile Delinquent	\$837,884.32	\$1,684,062.76	\$440,877.39
3640 - State Aid Safety Net	\$5,340,867.00	\$4,685,368.00	\$4,510,450.89
3642 - State Aid Emergency Aid For Adults	\$56,013.00	\$35,012.00	\$49,993.00
3655 - State Aid Day Care	\$712,511.00	\$571,533.00	\$415,232.00
3670 - State Aid Services for Recipients	-	\$199,569.75	\$295,362.71
3689 - State Aid Other Social Services	\$10,446,864.11	\$7,899,012.15	\$10,913,106.58
3710 - State Aid Veterans Service Agencies	\$30,000.00	-	\$30,000.00
3772 - State Aid Programs for Aging	\$3,607,543.69	\$2,593,298.99	\$2,125,867.77
3789 - State Aid Economic Assistance	\$470,260.40	\$403,072.70	\$330,678.36
3820 - State Aid Youth Programs	\$597,780.60	\$475,170.77	\$436,475.63
3902 - State Aid Planning Studies	\$179,118.90	\$46,600.00	\$207,778.82
3989 - State Aid Other Home and Community Service	\$13,950.19	\$75,059.84	\$14,327.86
Total for State Aid	\$102,656,152.26	\$94,797,489.48	\$98,399,588.47
Federal Aid			
4089 - Federal Aid Other	\$3,575,459.21	\$6,973,467.93	\$27,130,686.82
4389 - Federal Aid Other Public Safety	\$911,699.69	\$740,133.12	\$493,057.48
4451 - Federal Aid Early Intervention	\$437,980.59	\$373,034.50	\$346,173.70
4489 - Federal Aid Other Health	\$23,714.30	\$519,183.44	\$604,250.78
4490 - Federal Aid Mental Health	\$240,165.00	\$49,958.00	\$158,623.00
4601 - Federal Aid Medicaid Assistance	(\$139,709.00)	(\$135,165.00)	(\$262,547.00)
4609 - Federal Aid Family Assistance	\$7,135,945.00	\$8,319,222.00	\$7,614,263.00
4610 - Federal Aid Social Services Administration	\$15,864,532.73	\$14,084,453.05	\$11,902,803.72

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$1,627,704.00	\$3,826,475.00	\$3,998,378.00
4640 - Federal Aid Safety Net	\$185,045.00	-	\$1,163,128.97
4661 - Federal Aid Title IV B Funds	\$7,841,488.72	\$3,553,876.70	\$5,723,913.00
4670 - Federal Aid Services for Recipients	-	\$6,133,984.09	\$3,098,956.24
4689 - Federal Aid Other Social Services	\$20,936,394.14	\$19,608,559.00	\$17,788,359.00
4772 - Federal Aid Programs for Aging	\$3,822,891.80	\$3,508,859.62	\$2,415,832.11
4902 - Federal Aid Planning Studies	\$800,554.58	\$1,128,022.06	\$754,043.42
4960 - Federal Aid Emergency Disaster Assistance	\$2,546,239.40	\$12,678.44	\$355,287.31
Total for Federal Aid	\$65,810,105.16	\$68,696,741.95	\$83,285,209.55
Total for Revenues	\$499,827,004.90	\$490,963,040.81	\$501,122,759.25
Total for Revenues and Other Sources	\$499,827,004.90	\$490,963,040.81	\$501,122,759.25

County of Oneida
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For the Fiscal Period 01/01/2025 - 12/31/2025

**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	\$924,276.61	\$906,267.74	\$824,650.13
10104 - Legislative Board - Contractual	\$37,377.14	\$42,556.34	\$36,618.83
10108 - Legislative Board - Employee Benefits	\$262,790.08	\$253,522.33	\$236,136.82
Total for Legislative Board	\$1,224,443.83	\$1,202,346.41	\$1,097,405.78
Judicial			
11101 - Municipal Court - Personal Services	\$134,789.02	\$110,015.15	\$139,330.58
11102 - Municipal Court - Equipment and Capital Outlay	\$1,980.00	\$85.94	\$257.82
11104 - Municipal Court - Contractual	\$12,116.44	\$15,474.57	\$15,851.92
11108 - Municipal Court - Employee Benefits	\$73,016.66	\$65,609.74	\$73,479.29
11651 - District Attorney - Personal Services	\$3,738,258.57	\$3,589,112.81	\$3,777,744.45
11652 - District Attorney - Equipment and Capital Outlay	\$59,740.87	\$135,954.63	\$70,802.54
11654 - District Attorney - Contractual	\$636,310.79	\$657,355.15	\$475,077.73
11658 - District Attorney - Employee Benefits	\$1,259,787.73	\$1,313,991.36	\$1,370,374.99
11701 - Public Defender - Personal Services	\$6,294,837.79	\$5,912,888.55	\$5,163,748.51
11702 - Public Defender - Equipment and Capital Outlay	\$296,198.64	\$9,947.32	\$41,525.63
11704 - Public Defender - Contractual	\$262,180.02	\$219,042.89	\$233,328.90
11708 - Public Defender - Employee Benefits	\$1,643,681.31	\$1,599,354.05	\$1,393,941.15
11851 - Med Examiners/Coroners - Personal Services	\$1,291,346.07	\$1,672,017.24	\$1,176,072.72

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

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
11854 - Med Examiners/Coroners - Contractual	\$193,323.40	\$184,117.60	\$175,350.00
Total for Judicial	\$15,897,567.31	\$15,484,967.00	\$14,106,886.23
Executive			
12301 - Municipal Executive - Personal Services	\$741,997.05	\$713,030.42	\$648,864.66
12304 - Municipal Executive - Contractual	\$57,716.50	\$43,305.58	\$35,958.57
12308 - Municipal Executive - Employee Benefits	\$273,309.39	\$247,539.52	\$235,579.18
Total for Executive	\$1,073,022.94	\$1,003,875.52	\$920,402.41
Finance			
13101 - Director of Finance - Personal Services	\$1,102,794.67	\$956,487.41	\$843,369.71
13102 - Director of Finance - Equipment and Capital Outlay	\$1,578.70	\$1,869.00	\$4,204.37
13104 - Director of Finance - Contractual	\$202,826.09	\$173,663.43	\$181,764.03
13108 - Director of Finance - Employee Benefits	\$498,339.50	\$380,629.45	\$344,228.81
13151 - Comptroller - Personal Services	\$963,763.76	\$917,499.18	\$852,026.17
13152 - Comptroller - Equipment and Capital Outlay	\$1,091.00	\$816.22	\$941.00
13154 - Comptroller - Contractual	\$177,111.52	\$161,891.47	\$159,136.59
13158 - Comptroller - Employee Benefits	\$390,889.26	\$374,358.34	\$364,390.90
13401 - Budget - Personal Services	\$355,694.72	\$322,210.52	\$263,636.97
13404 - Budget - Contractual	\$7,373.52	\$10,614.59	\$10,268.79
13408 - Budget - Employee Benefits	\$156,548.26	\$124,107.36	\$114,336.96
13451 - Purchasing - Personal Services	\$335,654.07	\$301,256.51	\$272,598.36
13454 - Purchasing - Contractual	\$14,934.46	\$12,350.36	\$10,630.97
13458 - Purchasing - Employee Benefits	\$174,455.68	\$149,023.81	\$144,729.20
13624 - Tax Advertising and Expense - Contractual	\$66,260.33	\$78,487.24	\$35,249.35

County of Oneida
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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Finance	\$4,449,315.54	\$3,965,264.89	\$3,601,512.18
Municipal Staff			
14101 - Clerk - Personal Services	\$2,235,490.08	\$2,112,292.56	\$1,670,246.91
14102 - Clerk - Equipment and Capital Outlay	\$3,958.84	\$20,562.58	\$8,793.25
14104 - Clerk - Contractual	\$361,972.92	\$628,366.82	\$339,809.74
14108 - Clerk - Employee Benefits	\$1,028,155.06	\$882,905.34	\$737,908.42
14201 - Law - Personal Services	\$3,147,316.51	\$2,865,734.70	\$2,401,078.34
14202 - Law - Equipment and Capital Outlay	\$232.49	-	\$1,002.18
14204 - Law - Contractual	\$398,639.49	\$405,759.15	\$396,602.92
14208 - Law - Employee Benefits	\$1,188,111.31	\$1,015,497.87	\$882,660.11
14301 - Personnel - Personal Services	\$792,574.58	\$669,596.79	\$686,058.80
14302 - Personnel - Equipment and Capital Outlay	\$1,125.10	\$719.43	\$1,531.58
14304 - Personnel - Contractual	\$128,614.38	\$103,500.19	\$96,421.50
14308 - Personnel - Employee Benefits	\$377,897.50	\$308,985.73	\$262,572.64
14501 - Elections - Personal Services	\$1,600,042.58	\$1,903,136.89	\$1,347,738.12
14502 - Elections - Equipment and Capital Outlay	-	\$76,027.47	\$8,538.31
14504 - Elections - Contractual	\$494,169.02	\$880,938.60	\$490,389.47
14508 - Elections - Employee Benefits	\$452,479.14	\$479,278.41	\$369,129.75
14802 - Public Information and Services - Equipment and Capital Outlay	-	-	\$307.43
14804 - Public Information and Services - Contractual	\$3,078.12	\$9,878.32	\$11,709.98
14808 - Public Information and Services - Employee Benefits	\$7,970.76	\$7,213.08	\$6,498.60
14901 - Public Works Administration - Personal Services	\$212,505.13	\$201,366.48	\$186,494.59
14902 - Public Works Administration - Equipment and Capital Outlay	\$473.07	\$380.48	-

County of Oneida
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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
14904 - Public Works Administration - Contractual	\$11,379.03	\$14,395.76	\$8,506.10
14908 - Public Works Administration - Employee Benefits	\$78,084.64	\$98,818.11	\$88,772.44
Total for Municipal Staff	\$12,524,269.75	\$12,685,354.76	\$10,002,771.18
Shared Services			
16101 - Central Services Administration - Personal Services	\$2,150,117.33	\$1,915,309.64	\$2,036,287.01
16102 - Central Services Administration - Equipment and Capital Outlay	\$455.10	\$3,985.78	\$193.40
16104 - Central Services Administration - Contractual	\$2,719,565.97	\$2,372,055.85	\$1,971,150.94
16108 - Central Services Administration - Employee Benefits	\$707,457.45	\$605,191.85	\$492,478.05
16201 - Operation of Plant - Personal Services	\$2,365,407.19	\$2,296,083.41	\$1,955,976.70
16202 - Operation of Plant - Equipment and Capital Outlay	\$4,723.10	\$88,888.25	\$23,923.95
16204 - Operation of Plant - Contractual	\$5,740,881.90	\$5,055,520.46	\$5,143,047.14
16208 - Operation of Plant - Employee Benefits	\$1,033,408.08	\$975,458.17	\$885,521.46
16701 - Central Printing and Mailing - Personal Services	\$329,856.94	\$281,195.37	\$283,994.05
16702 - Central Printing and Mailing - Equipment and Capital Outlay	\$42,181.81	\$6,425.60	\$6,422.75
16704 - Central Printing and Mailing - Contractual	\$452,922.06	\$405,455.41	\$365,878.79
16708 - Central Printing and Mailing - Employee Benefits	\$133,629.83	\$128,824.47	\$129,950.90
Total for Shared Services	\$15,680,606.76	\$14,134,394.26	\$13,294,825.14
Special Items			
19104 - Unallocated Insurance - Contractual	\$184,080.05	\$211,417.58	\$169,722.10
19204 - Municipal Association Dues - Contractual	\$41,858.00	\$35,335.00	\$34,565.00
19304 - Judgements and Claims - Contractual	\$516,097.64	\$1,047,797.15	\$870,163.47
19854 - Distribution Of Sales Tax - Contractual	\$57,142,637.79	\$55,331,095.63	\$55,615,769.47

County of Oneida
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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
19874 - Distribution of VLT/Tribal Compact Money - Contractual	\$2,150,000.00	\$2,150,000.00	\$1,550,000.00
Total for Special Items	\$60,034,673.48	\$58,775,645.36	\$58,240,220.04
Total for General Government Support	\$110,883,899.61	\$107,251,848.20	\$101,264,022.96
Education			
Community College			
24904 - Community College Tuition - Contractual	\$2,259,215.14	\$2,245,076.27	\$2,352,027.99
24954 - Contribution to Community College - Contractual	\$9,612,781.00	\$9,536,308.00	\$9,007,977.00
Total for Community College	\$11,871,996.14	\$11,781,384.27	\$11,360,004.99
Other Educational Expenditures			
29601 - Education of Handicapped Children - Personal Services	\$1,622,435.50	\$1,570,740.04	\$1,387,968.50
29604 - Education of Handicapped Children - Contractual	\$15,207,786.28	\$13,843,748.15	\$12,040,203.44
Total for Other Educational Expenditures	\$16,830,221.78	\$15,414,488.19	\$13,428,171.94
Total for Education	\$28,702,217.92	\$27,195,872.46	\$24,788,176.93
Public Safety			
Administration			
30201 - Public Safety Communication Systems - Personal Services	\$3,750,382.97	\$3,673,708.20	\$3,365,122.42
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$220,060.06	\$273,364.01	\$67,380.53
30204 - Public Safety Communication Systems - Contractual	\$2,135,172.00	\$2,128,828.68	\$2,251,639.85

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
30208 - Public Safety Communication Systems - Employee Benefits	\$1,362,516.46	\$1,287,401.64	\$1,134,787.81
Total for Administration	\$7,468,131.49	\$7,363,302.53	\$6,818,930.61
Law Enforcement			
31101 - Sheriff - Personal Services	\$15,242,738.37	\$14,303,691.85	\$13,130,973.08
31102 - Sheriff - Equipment and Capital Outlay	\$2,780,744.37	\$1,262,725.34	\$805,709.72
31104 - Sheriff - Contractual	\$2,432,465.79	\$2,536,180.29	\$2,082,006.75
31108 - Sheriff - Employee Benefits	\$6,369,407.40	\$5,138,858.86	\$4,324,571.32
31401 - Probation - Personal Services	\$3,545,138.78	\$3,441,851.90	\$3,119,114.85
31402 - Probation - Equipment and Capital Outlay	\$84,799.97	\$266,644.30	\$12,013.97
31404 - Probation - Contractual	\$247,110.12	\$255,311.53	\$193,591.66
31408 - Probation - Employee Benefits	\$1,781,474.34	\$1,561,533.50	\$1,433,499.22
31501 - Jail - Personal Services	\$23,168,524.21	\$20,118,462.44	\$20,117,386.81
31502 - Jail - Equipment and Capital Outlay	\$76,759.02	\$85,410.43	\$100,253.81
31504 - Jail - Contractual	\$1,807,212.40	\$1,660,610.49	\$1,688,321.37
31508 - Jail - Employee Benefits	\$7,513,861.64	\$6,202,111.45	\$6,227,126.90
Total for Law Enforcement	\$65,050,236.41	\$56,833,392.38	\$53,234,569.46
Other Public Safety			
36204 - Safety Inspection - Contractual	-	\$64.27	\$82.25
Total for Other Public Safety	\$0.00	\$64.27	\$82.25
Total for Public Safety	\$72,518,367.90	\$64,196,759.18	\$60,053,582.32
Health			

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Public Health Program			
40101 - Public Health - Personal Services	\$699,542.68	\$783,729.93	\$831,514.05
40104 - Public Health - Contractual	\$462,484.23	\$324,050.50	\$372,548.53
40108 - Public Health - Employee Benefits	\$266,882.30	\$257,474.54	\$326,392.15
40464 - Physically Handicapped - Contractual	\$25,592.74	\$18,425.71	\$9,112.86
40591 - Early Intervention Program - Personal Services	\$7,407.20	\$1,680.00	\$2,863.70
40594 - Early Intervention Program - Contractual	\$1,129,011.43	\$1,015,044.87	\$974,135.81
40904 - Environmental Health Program - Contractual	\$20,750.00	-	-
Total for Public Health Program	\$2,611,670.58	\$2,400,405.55	\$2,516,567.10
Addiction Control			
42108 - Narcotics Guidance Council - Employee Benefits	\$3,022.80	\$2,561.64	\$2,487.00
42201 - Narcotics Addiction Control - Personal Services	\$59,765.58	\$23,828.36	\$93,848.81
42204 - Narcotics Addiction Control - Contractual	-	\$121,798.19	\$441,208.82
42208 - Narcotics Addiction Control - Employee Benefits	\$7,389.82	\$10,384.70	\$27,992.65
Total for Addiction Control	\$70,178.20	\$158,572.89	\$565,537.28
Mental Health			
43101 - Mental Health Administration - Personal Services	\$768,068.74	\$594,889.38	\$565,405.26
43102 - Mental Health Administration - Equipment and Capital Outlay	\$223.92	-	\$1,320.18
43104 - Mental Health Administration - Contractual	\$13,670,505.63	\$14,240,395.81	\$13,253,710.06
43108 - Mental Health Administration - Employee Benefits	\$261,210.78	\$215,140.35	\$183,210.79
43904 - Mental Health Criminal Actions - Contractual	\$5,363,432.39	\$5,433,130.47	\$5,926,361.44
Total for Mental Health	\$20,063,441.46	\$20,483,556.01	\$19,930,007.73

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Other Health			
45308 - Public Nursing Home - Employee Benefits	\$6,045.60	\$5,123.28	\$8,082.75
49891 - Health, Other - Personal Services <i>Other Health (Clinic, TB, Lead Screening, Environmental, Health Promotion, etc)</i>	\$3,789,599.21	\$3,677,118.66	\$2,958,681.75
49892 - Health, Other - Equipment and Capital Outlay <i>Other Health (Clinic, TB, Lead Screening, Environmental, Health Promotion, etc)</i>	\$37,864.37	\$413,947.97	\$279,080.72
49894 - Health, Other - Contractual <i>Other Health (Clinic, TB, Lead Screening, Environmental, Health Promotion, etc)</i>	\$1,081,545.47	\$1,001,439.82	\$1,010,942.99
49898 - Health, Other - Employee Benefits <i>Other Health (Clinic, TB, Lead Screening, Environmental, Health Promotion, etc)</i>	\$1,806,684.50	\$1,609,380.30	\$1,334,545.67
Total for Other Health	\$6,721,739.15	\$6,707,010.03	\$5,591,333.88
Total for Health	\$29,467,029.39	\$29,749,544.48	\$28,603,445.99
Transportation			
Public Transportation			
56101 - Airport - Personal Services	\$2,069,362.43	\$1,778,342.12	\$1,571,383.25
56102 - Airport - Equipment and Capital Outlay	\$180,524.02	\$349,318.20	\$336,458.56
56104 - Airport - Contractual	\$3,469,988.88	\$2,984,216.38	\$2,640,710.49
56108 - Airport - Employee Benefits	\$879,730.84	\$770,100.99	\$673,974.41
56304 - Bus Operations - Contractual	\$515,142.79	\$515,153.80	\$515,153.80
Total for Public Transportation	\$7,114,748.96	\$6,397,131.49	\$5,737,680.51
Total for Transportation	\$7,114,748.96	\$6,397,131.49	\$5,737,680.51

County of Oneida
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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Economic Assistance and Opportunity			
Social Services Programs			
60101 - Social Services Administration - Personal Services	\$29,377,378.09	\$26,198,420.16	\$23,568,344.86
60102 - Social Services Administration - Equipment and Capital Outlay	\$254,525.60	\$311,835.61	\$175,012.81
60104 - Social Services Administration - Contractual	\$7,614,305.10	\$7,532,732.59	\$7,257,026.58
60108 - Social Services Administration - Employee Benefits	\$12,029,809.33	\$10,581,729.81	\$9,668,939.67
60554 - Day Care - Contractual	\$17,817,066.09	\$14,830,537.41	\$12,307,363.01
60704 - Services for Recipients - Contractual	\$10,552,210.43	\$8,619,992.44	\$5,387,298.30
61004 - Medicaid to State - Contractual	\$55,848,612.00	\$56,809,362.00	\$51,782,115.00
61014 - Medicaid , Other - Contractual	-	\$2,266.77	\$8,914.37
61094 - Family Assistance - Contractual	\$23,449,602.14	\$23,415,600.04	\$18,064,634.03
61194 - Child Care - Contractual	\$19,451,160.71	\$21,312,517.14	\$21,693,716.80
61234 - Juvenile Delinquent - Contractual	\$3,283,565.81	\$1,151,017.27	\$5,158,530.58
61294 - State Training School - Contractual	\$1,384,755.00	\$977,560.00	\$2,107,493.00
61404 - Safety Net - Contractual	\$16,474,439.67	\$16,099,810.24	\$13,755,413.32
61414 - Home Energy Assistance - Contractual	\$121,479.90	\$168,631.31	\$118,132.40
61424 - Emergency Aid For Adults - Contractual	\$111,793.72	\$18,387.06	\$139,273.67
Total for Social Services Programs	\$197,770,703.59	\$188,030,399.85	\$171,192,208.40
Economic Opportunity and Development			
64204 - Promotion of Industry - Contractual	\$2,058,843.14	\$4,396,854.88	\$3,266,122.54
65101 - Veterans Service - Personal Services	\$305,472.76	\$341,917.08	\$269,854.83
65104 - Veterans Service - Contractual	\$39,326.38	\$41,509.82	\$38,535.02
65108 - Veterans Service - Employee Benefits	\$133,266.20	\$126,728.91	\$104,707.66

County of Oneida
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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
66101 - Consumer Affairs - Personal Services	\$185,340.56	\$186,949.57	\$159,717.44
66102 - Consumer Affairs - Equipment and Capital Outlay	\$967.00	\$55,409.56	\$56,041.87
66104 - Consumer Affairs - Contractual	\$11,155.10	\$13,545.90	\$22,809.81
66108 - Consumer Affairs - Employee Benefits	\$91,660.10	\$70,581.39	\$45,460.46
67721 - Programs for the Aging - Personal Services	\$2,445,654.71	\$2,059,471.84	\$1,532,498.51
67724 - Programs for the Aging - Contractual	\$4,137,045.61	\$3,541,677.99	\$2,922,038.15
67728 - Programs for the Aging - Employee Benefits	\$1,018,002.88	\$856,779.93	\$710,252.97
Total for Economic Opportunity and Development	\$10,426,734.44	\$11,691,426.87	\$9,128,039.26
Total for Economic Assistance and Opportunity	\$208,197,438.03	\$199,721,826.72	\$180,320,247.66
Culture and Recreation			
Recreation			
71804 - Special Recreation Facilities - Contractual	\$2,047,059.00	\$2,062,905.00	\$2,067,402.75
73101 - Youth Programs - Personal Services	\$166,558.87	\$165,164.04	\$144,733.49
73102 - Youth Programs - Equipment and Capital Outlay	\$639.97	-	\$60.33
73104 - Youth Programs - Contractual	\$629,456.21	\$486,860.51	\$188,311.96
73108 - Youth Programs - Employee Benefits	\$66,632.91	\$57,710.58	\$40,689.88
Total for Recreation	\$2,910,346.96	\$2,772,640.13	\$2,441,198.41
Culture			
74104 - Library - Contractual	\$1,000,000.00	\$1,000,000.00	\$800,000.00
Total for Culture	\$1,000,000.00	\$1,000,000.00	\$800,000.00
Total for Culture and Recreation	\$3,910,346.96	\$3,772,640.13	\$3,241,198.41

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$1,840,168.66	\$1,647,602.53	\$1,438,578.02
80202 - Planning and Surveys - Equipment and Capital Outlay	\$16,361.00	\$8,250.15	\$6,533.15
80204 - Planning and Surveys - Contractual	\$388,779.93	\$1,010,084.39	\$244,441.60
80208 - Planning and Surveys - Employee Benefits	\$732,858.77	\$645,097.63	\$586,720.84
Total for General Environment	\$2,978,168.36	\$3,311,034.70	\$2,276,273.61
Natural Resources			
87304 - Forestry - Contractual	\$24,445.46	\$24,203.41	\$24,951.41
87454 - Flood and Erosion Control - Contractual	\$155,000.00	\$156,464.44	\$155,000.00
87604 - Emergency Disaster Work - Contractual	\$1,628,339.91	\$5,540,236.79	-
Total for Natural Resources	\$1,807,785.37	\$5,720,904.64	\$179,951.41
Special Services			
89894 - Home and Community Services, Other - Contractual <i>Agriculture, Dairy Studies, Farmers Market, etc.</i>	\$2,123,546.58	\$5,947,532.47	\$10,527,239.55
Total for Special Services	\$2,123,546.58	\$5,947,532.47	\$10,527,239.55
Total for Home and Community Services	\$6,909,500.31	\$14,979,471.81	\$12,983,464.57
Employee Benefits			
Employee Benefits			
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$8,550.00	\$125,860.86	\$43,207.43

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**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	\$8,550.00	\$125,860.86	\$43,207.43
Total for Employee Benefits	\$8,550.00	\$125,860.86	\$43,207.43
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	\$985,303.00	\$954,289.00	\$924,251.03
97857 - Installment Purchase Debt - Debt Interest	\$606,615.30	\$637,629.70	\$667,437.21
Total for Debt Service	\$1,591,918.30	\$1,591,918.70	\$1,591,688.24
Total for Debt Service	\$1,591,918.30	\$1,591,918.70	\$1,591,688.24
Total for Expenditures	\$469,304,017.38	\$454,982,874.03	\$418,626,715.02
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Capital - ARPA funds</i>	\$2,924,368.10	\$35,693,331.21	\$35,580,870.27
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$36,704,976.17	\$14,492,683.03	\$32,780,997.51
Total for Interfund Transfers	\$39,629,344.27	\$50,186,014.24	\$68,361,867.78
Total for Interfund Transfers	\$39,629,344.27	\$50,186,014.24	\$68,361,867.78
Total for Other Uses	\$39,629,344.27	\$50,186,014.24	\$68,361,867.78

County of Oneida
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
Total for Expenditures and Other Uses	\$508,933,361.65	\$505,168,888.27	\$486,988,582.80

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$78,232,810.25	\$92,449,951.71	\$77,901,704.26
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$248.50	-	\$601,195.00
<i>adjustment poster GL after 2024 report completed</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$11,294.00	\$187,124.00
8022 - Restated Fund Balance - Beginning of Year	\$78,233,058.75	\$92,438,657.71	\$78,315,775.26
Add Revenues and Other Sources	\$499,827,004.90	\$490,963,040.81	\$501,122,759.25
Deduct Expenditures and Other Uses	\$508,933,361.65	\$505,168,888.27	\$486,988,582.80
8029 - Fund Balance - End of Year	\$69,126,702.00	\$78,232,810.25	\$92,449,951.71

County of Oneida
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	\$68,134,063.00	\$66,215,834.00	\$66,215,834.00
1099 - Est Rev - Property Tax Items	\$4,294,000.00	\$4,294,000.00	\$4,294,000.00
1199 - Est Rev - Non-Property Tax Items	\$152,962,508.00	\$153,206,118.00	\$144,804,247.00
2199 - Est Rev - Departmental Income	\$23,634,059.00	\$23,532,395.00	\$24,061,931.00
2399 - Est Rev - Intergovernmental Charges	\$21,798,876.00	\$22,336,761.00	\$23,658,228.00
2499 - Est Rev - Use of Money and Property	\$7,763,871.00	\$4,468,895.00	\$6,543,157.00
2599 - Est Rev - Licenses and Permits	\$110,250.00	\$110,250.00	\$110,250.00
2649 - Est Rev - Fines and Forfeitures	\$919,000.00	\$1,083,696.00	\$1,010,500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$4,704,847.00	\$2,181,204.00	\$187,019.00
2799 - Est Rev - Other Revenues	\$2,500.00	\$52,500.00	\$53,500.00
2899 - Est Rev - Interfund Revenues	\$744,624.00	\$230,072.00	\$853,345.00
3099 - Est Rev - State Aid	\$112,835,423.00	\$108,221,841.00	\$105,387,000.00
4099 - Est Rev - Federal Aid	\$58,107,227.00	\$58,389,128.00	\$51,755,080.00
Total for Estimated Revenue	\$456,011,248.00	\$444,322,694.00	\$428,934,091.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$7,801,015.00	\$6,525,292.00	\$6,525,292.00
Total for Estimated Other Sources	\$7,801,015.00	\$6,525,292.00	\$6,525,292.00
Total for Estimated Revenues and Other Sources	\$463,812,263.00	\$450,847,986.00	\$435,459,383.00

County of Oneida
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	\$67,551,120.00	\$64,640,816.00	\$63,281,812.00
2999 - App - Education	\$28,503,810.00	\$29,315,584.00	\$29,572,571.00
3999 - App - Public Safety	\$70,488,378.00	\$68,246,378.00	\$63,187,010.00
4999 - App - Health	\$34,144,010.00	\$31,755,458.00	\$30,540,982.00
5999 - App - Transportation	\$8,495,212.00	\$8,258,766.00	\$8,721,261.00
6999 - App - Economic Assistance and Opportunity	\$207,454,301.00	\$203,043,749.00	\$192,416,365.00
7999 - App - Culture and Recreation	\$4,106,528.00	\$3,933,094.00	\$3,734,133.00
8999 - App - Home and Community Services	\$7,787,277.00	\$6,924,855.00	\$6,287,201.00
Total for Estimated Appropriations	\$428,530,636.00	\$416,118,700.00	\$397,741,335.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$35,281,627.00	\$34,729,286.00	\$37,718,048.00
Total for Estimated Other Uses	\$35,281,627.00	\$34,729,286.00	\$37,718,048.00
Total for Estimated Appropriations and Other Uses	\$463,812,263.00	\$450,847,986.00	\$435,459,383.00

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$116,341.05	\$37,850.04	\$75,023.34
Total for Cash and Cash Equivalents	\$116,341.05	\$37,850.04	\$75,023.34
Net Other Receivables			
380 - Accounts Receivable	\$34,640.06	\$6,709.56	\$33,868.33
Total for Net Other Receivables	\$34,640.06	\$6,709.56	\$33,868.33
Due From			
391 - Due From Other Funds	\$976.11	-	-
Total for Due From	\$976.11	\$0.00	\$0.00
Total for Assets	\$151,957.22	\$44,559.60	\$108,891.67
Total for Assets and Deferred Outflows	\$151,957.22	\$44,559.60	\$108,891.67

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$34,469.01	\$4,793.64	\$6,333.28
601 - Accrued Liabilities	\$117,467.16	\$39,744.91	\$80,154.35
Total for Payables	\$151,936.17	\$44,538.55	\$86,487.63
Total for Liabilities	\$151,936.17	\$44,538.55	\$86,487.63
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	\$22,382.99
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$22,382.99
Total for Deferred Inflows	\$0.00	\$0.00	\$22,382.99
Total for Liabilities, Deferred Inflows and Fund Balances	\$151,936.17	\$44,538.55	\$108,870.62

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$274,821.96	\$252,825.75	\$205,348.64
Total for Departmental Income	\$274,821.96	\$252,825.75	\$205,348.64
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>Grant Writer Reimb</i>	\$35,000.00	\$35,000.00	\$35,000.00
Total for Intergovernmental Charges	\$35,000.00	\$35,000.00	\$35,000.00
Use of Money and Property			
2410 - Rental of Real Property	-	\$13,576.00	\$20,364.00
Total for Use of Money and Property	\$0.00	\$13,576.00	\$20,364.00
State Aid			
3089 - State Aid Other	-	-	\$3,677.98
Total for State Aid	\$0.00	\$0.00	\$3,677.98
Federal Aid			
4790 - Federal Aid Job Training Partnership	\$1,971,479.63	\$2,028,357.37	\$1,960,768.13
Total for Federal Aid	\$1,971,479.63	\$2,028,357.37	\$1,960,768.13
Total for Revenues	\$2,281,301.59	\$2,329,759.12	\$2,225,158.75

County of Oneida
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$340,914.29	\$298,251.21	\$255,444.27
Total for Operating Transfers	\$340,914.29	\$298,251.21	\$255,444.27
Total for Other Sources	\$340,914.29	\$298,251.21	\$255,444.27
Total for Revenues and Other Sources	\$2,622,215.88	\$2,628,010.33	\$2,480,603.02

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Economic Assistance and Opportunity			
Economic Opportunity and Development			
62921 - Job Training and Services - Personal Services	\$1,558,450.05	\$1,502,963.80	\$1,369,688.41
62924 - Job Training and Services - Contractual	\$655,458.47	\$743,385.29	\$731,104.71
62928 - Job Training and Services - Employee Benefits	\$408,307.36	\$381,661.24	\$379,809.90
Total for Economic Opportunity and Development	\$2,622,215.88	\$2,628,010.33	\$2,480,603.02
Total for Economic Assistance and Opportunity	\$2,622,215.88	\$2,628,010.33	\$2,480,603.02
Total for Expenditures	\$2,622,215.88	\$2,628,010.33	\$2,480,603.02
Total for Expenditures and Other Uses	\$2,622,215.88	\$2,628,010.33	\$2,480,603.02

County of Oneida
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**CD - Special Grant
 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	\$21.00	\$21.00	\$21.00
8022 - Restated Fund Balance - Beginning of Year	\$21.00	\$21.00	\$21.00
Add Revenues and Other Sources	\$2,622,215.88	\$2,628,010.33	\$2,480,603.02
Deduct Expenditures and Other Uses	\$2,622,215.88	\$2,628,010.33	\$2,480,603.02
8029 - Fund Balance - End of Year	\$21.00	\$21.00	\$21.00

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$475,519.32	\$3,659,433.46	\$1,176,620.79
Total for Cash and Cash Equivalents	\$475,519.32	\$3,659,433.46	\$1,176,620.79
Net Other Receivables			
380 - Accounts Receivable	\$3,607,663.24	\$2,283,569.94	\$1,967,263.77
Total for Net Other Receivables	\$3,607,663.24	\$2,283,569.94	\$1,967,263.77
Due From			
391 - Due From Other Funds	\$877,783.06	-	\$7,393.34
Total for Due From	\$877,783.06	\$0.00	\$7,393.34
Total for Assets	\$4,960,965.62	\$5,943,003.40	\$3,151,277.90
Total for Assets and Deferred Outflows	\$4,960,965.62	\$5,943,003.40	\$3,151,277.90

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,494,888.32	\$1,625,030.08	\$1,616,733.57
601 - Accrued Liabilities	\$1,452,967.07	\$438,950.89	\$611,230.65
Total for Payables	\$2,947,855.39	\$2,063,980.97	\$2,227,964.22
Due to			
630 - Due To Other Funds	\$873,762.84	\$2,769,874.44	\$433,505.81
Total for Due to	\$873,762.84	\$2,769,874.44	\$433,505.81
Total for Liabilities	\$3,821,618.23	\$4,833,855.41	\$2,661,470.03
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$1,139,347.25	\$1,109,147.85	\$489,807.73
Total for Assigned Fund Balance	\$1,139,347.25	\$1,109,147.85	\$489,807.73
Total for Fund Balance	\$1,139,347.25	\$1,109,147.85	\$489,807.73
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,960,965.48	\$5,943,003.26	\$3,151,277.76

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1110 - Sales and Use Tax	\$1,436,870.62	\$1,355,194.70	\$1,498,656.58
Total for Non-Property Tax Items	\$1,436,870.62	\$1,355,194.70	\$1,498,656.58
Departmental Income			
1289 - Other General Departmental Income	\$2,582,512.76	\$1,579,295.23	\$1,193,873.00
2801 - Interfund Revenues	\$2,369,950.42	\$1,063,818.97	\$967,130.43
Total for Departmental Income	\$4,952,463.18	\$2,643,114.20	\$2,161,003.43
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>State Snow & Ice Removal</i>	\$6,078,934.99	\$3,307,581.14	\$2,588,594.97
Total for Intergovernmental Charges	\$6,078,934.99	\$3,307,581.14	\$2,588,594.97
Licenses and Permits			
2590 - Permits Other	\$14,015.00	\$9,695.00	\$19,885.00
Total for Licenses and Permits	\$14,015.00	\$9,695.00	\$19,885.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$624.00	\$2,269.54	-
2680 - Insurance Recoveries	\$11,440.70	\$12,174.10	\$1,652.48
Total for Sales of Property and Compensation for Loss	\$12,064.70	\$14,443.64	\$1,652.48

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	-	\$2,592,876.16	\$505,730.70
Total for Federal Aid	\$0.00	\$2,592,876.16	\$505,730.70
Total for Revenues	\$12,494,348.49	\$9,922,904.84	\$6,775,523.16
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$13,300,750.00	\$11,311,169.00	\$11,583,013.00
Total for Operating Transfers	\$13,300,750.00	\$11,311,169.00	\$11,583,013.00
Total for Other Sources	\$13,300,750.00	\$11,311,169.00	\$11,583,013.00
Total for Revenues and Other Sources	\$25,795,098.49	\$21,234,073.84	\$18,358,536.16

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Traffic Control			
33101 - Traffic Control - Personal Services	\$474,866.87	\$470,826.69	\$332,001.76
33102 - Traffic Control - Equipment and Capital Outlay	-	\$11,336.10	\$8,132.00
33104 - Traffic Control - Contractual	\$545,744.42	\$414,630.05	\$435,314.02
33108 - Traffic Control - Employee Benefits	\$247,486.14	\$251,951.13	\$191,794.01
Total for Traffic Control	\$1,268,097.43	\$1,148,743.97	\$967,241.79
Total for Public Safety	\$1,268,097.43	\$1,148,743.97	\$967,241.79
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$341,608.79	\$296,899.74	\$243,832.06
50104 - Highway and Street Administration - Contractual	\$42,437.09	\$25,521.41	\$32,132.17
50108 - Highway and Street Administration - Employee Benefits	\$159,229.79	\$134,012.21	\$118,910.62
50201 - Engineering - Personal Services	\$977,738.56	\$882,688.16	\$819,511.00
50202 - Engineering - Equipment and Capital Outlay	-	-	\$933.26
50204 - Engineering - Contractual	\$88,564.43	\$133,738.63	\$63,005.04
50208 - Engineering - Employee Benefits	\$409,780.60	\$365,002.19	\$329,289.92
51101 - Maintenance of Roads - Personal Services	\$5,854,012.88	\$5,275,678.94	\$4,487,300.73
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$27,090.78	\$31,627.31	\$9,669.00

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
51104 - Maintenance of Roads - Contractual	\$3,788,029.55	\$2,769,868.18	\$2,432,030.67
51108 - Maintenance of Roads - Employee Benefits	\$2,514,473.79	\$2,233,469.37	\$1,986,712.30
51421 - Snow Removal - Personal Services	\$84,533.92	\$56,510.96	\$62,493.31
51424 - Snow Removal - Contractual	\$4,264,192.07	\$4,097,781.27	\$3,961,548.64
51441 - Snow Removal, State - Personal Services	\$2,434,197.57	\$1,470,676.01	\$1,099,199.09
51444 - Snow Removal, State - Contractual	\$3,510,911.84	\$1,692,515.37	\$1,493,690.58
Total for Highway	\$24,496,801.66	\$19,465,989.75	\$17,140,258.39
Total for Transportation	\$24,496,801.66	\$19,465,989.75	\$17,140,258.39
Total for Expenditures	\$25,764,899.09	\$20,614,733.72	\$18,107,500.18
Total for Expenditures and Other Uses	\$25,764,899.09	\$20,614,733.72	\$18,107,500.18

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**D - County Road
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	\$1,109,147.64	\$489,807.52	\$238,771.54
8022 - Restated Fund Balance - Beginning of Year	\$1,109,147.64	\$489,807.52	\$238,771.54
Add Revenues and Other Sources	\$25,795,098.49	\$21,234,073.84	\$18,358,536.16
Deduct Expenditures and Other Uses	\$25,764,899.09	\$20,614,733.72	\$18,107,500.18
8029 - Fund Balance - End of Year	\$1,139,347.04	\$1,109,147.64	\$489,807.52

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,630,712.75	\$333,416.39	\$718,887.46
Total for Cash and Cash Equivalents	\$1,630,712.75	\$333,416.39	\$718,887.46
Due From			
391 - Due From Other Funds	-	\$430,657.16	\$70,710.51
Total for Due From	\$0.00	\$430,657.16	\$70,710.51
Total for Assets	\$1,630,712.75	\$764,073.55	\$789,597.97
Total for Assets and Deferred Outflows	\$1,630,712.75	\$764,073.55	\$789,597.97

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$232,156.78	\$289,055.37	\$212,185.34
Total for Payables	\$232,156.78	\$289,055.37	\$212,185.34
Due to			
630 - Due To Other Funds	\$987,781.56	\$137,338.88	\$109,549.76
Total for Due to	\$987,781.56	\$137,338.88	\$109,549.76
Total for Liabilities	\$1,219,938.34	\$426,394.25	\$321,735.10
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$410,773.56	\$337,678.01	\$467,863.15
Total for Assigned Fund Balance	\$410,773.56	\$337,678.01	\$467,863.15
Total for Fund Balance	\$410,773.56	\$337,678.01	\$467,863.15
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,630,711.90	\$764,072.26	\$789,598.25

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2801 - Interfund Revenues	\$5,366,526.67	\$3,399,486.50	\$2,857,749.70
Total for Departmental Income	\$5,366,526.67	\$3,399,486.50	\$2,857,749.70
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	-	\$233,902.00
2680 - Insurance Recoveries	-	\$9,458.77	\$1,771.34
Total for Sales of Property and Compensation for Loss	\$0.00	\$9,458.77	\$235,673.34
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$251.51	-
Total for Other Revenues	\$0.00	\$251.51	\$0.00
Total for Revenues	\$5,366,526.67	\$3,409,196.78	\$3,093,423.04
Total for Revenues and Other Sources	\$5,366,526.67	\$3,409,196.78	\$3,093,423.04

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51301 - Machinery - Personal Services	\$2,244,358.91	\$950,200.00	\$868,680.00
51302 - Machinery - Equipment and Capital Outlay	\$226,608.78	\$88,891.67	\$55,714.35
51304 - Machinery - Contractual	\$2,822,463.87	\$2,500,288.68	\$2,369,787.11
Total for Highway	\$5,293,431.56	\$3,539,380.35	\$3,294,181.46
Total for Transportation	\$5,293,431.56	\$3,539,380.35	\$3,294,181.46
Total for Expenditures	\$5,293,431.56	\$3,539,380.35	\$3,294,181.46
Total for Expenditures and Other Uses	\$5,293,431.56	\$3,539,380.35	\$3,294,181.46

County of Oneida
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**DM - Road Machinery
 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	\$337,678.01	\$467,861.58	\$668,620.00
8022 - Restated Fund Balance - Beginning of Year	\$337,678.01	\$467,861.58	\$668,620.00
Add Revenues and Other Sources	\$5,366,526.67	\$3,409,196.78	\$3,093,423.04
Deduct Expenditures and Other Uses	\$5,293,431.56	\$3,539,380.35	\$3,294,181.46
8029 - Fund Balance - End of Year	\$410,773.12	\$337,678.01	\$467,861.58

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**G - Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$921,006.06	\$2,103,313.74	\$3,039,713.93
201 - Cash In Time Deposits	\$4,929,271.00	\$4,802,274.55	\$9,835,474.26
210 - Petty Cash	\$200.00	\$200.00	\$200.00
Total for Cash and Cash Equivalents	\$5,850,477.06	\$6,905,788.29	\$12,875,388.19
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$8,304,405.86	\$7,979,851.00	\$7,617,690.00
Total for Restricted Cash and Cash Equivalents	\$8,304,405.86	\$7,979,851.00	\$7,617,690.00
Net Other Receivables			
360 - Sewer Rents Receivable	\$4,984,313.68	\$4,996,089.64	\$4,689,688.30
380 - Accounts Receivable	\$3,284,030.30	\$3,321,265.84	\$3,279,092.16
Total for Net Other Receivables	\$8,268,343.98	\$8,317,355.48	\$7,968,780.46
Due From			
391 - Due From Other Funds	\$224,650.88	\$27,847.09	\$503,379.00
Total for Due From	\$224,650.88	\$27,847.09	\$503,379.00
Total for Assets	\$22,647,877.78	\$23,230,841.86	\$28,965,237.65
Total for Assets and Deferred Outflows	\$22,647,877.78	\$23,230,841.86	\$28,965,237.65

County of Oneida
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For the Fiscal Period 01/01/2025 - 12/31/2025

**G - Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$433,664.39	\$316,284.72	\$612,514.26
601 - Accrued Liabilities	\$626,662.97	\$210,870.77	\$292,807.66
Total for Payables	\$1,060,327.36	\$527,155.49	\$905,321.92
Due to			
630 - Due To Other Funds	\$604,023.70	\$861,638.24	\$5,574,636.92
Total for Due to	\$604,023.70	\$861,638.24	\$5,574,636.92
Total for Liabilities	\$1,664,351.06	\$1,388,793.73	\$6,479,958.84
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	\$8,304,405.86	\$7,979,851.00	\$7,617,698.35
Total for Restricted Fund Balance	\$8,304,405.86	\$7,979,851.00	\$7,617,698.35
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$3,931,649.00	\$3,566,866.00	\$2,410,042.00
915 - Assigned Unappropriated Fund Balance	\$8,747,470.59	\$10,295,331.13	\$12,457,537.91
Total for Assigned Fund Balance	\$12,679,119.59	\$13,862,197.13	\$14,867,579.91
Total for Fund Balance	\$20,983,525.45	\$21,842,048.13	\$22,485,278.26

County of Oneida
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For the Fiscal Period 01/01/2025 - 12/31/2025

**G - Sewer
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Total for Liabilities, Deferred Inflows and Fund Balances	\$22,647,876.51	\$23,230,841.86	\$28,965,237.10

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**G - Sewer
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Departmental Income			
2122 - Sewer Charges	\$23,072,954.09	\$22,652,447.54	\$22,439,194.71
2128 - Interest and Penalties on Sewer Accounts	\$42,441.07	\$40,279.58	\$28,115.05
Total for Departmental Income	\$23,115,395.16	\$22,692,727.12	\$22,467,309.76
Use of Money and Property			
2401 - Interest and Earnings	\$557,662.55	\$1,001,696.76	\$947,386.15
Total for Use of Money and Property	\$557,662.55	\$1,001,696.76	\$947,386.15
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$94,388.32	\$152,644.22	\$142,849.56
2680 - Insurance Recoveries	\$50,000.00	\$100,566.99	\$133,581.68
Total for Sales of Property and Compensation for Loss	\$144,388.32	\$253,211.21	\$276,431.24
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$104,959.70
2770 - Unclassified <i>Miscellaneous</i>	\$15,460.13	\$4,774.32	-
Total for Other Revenues	\$15,460.13	\$4,774.32	\$104,959.70
Total for Revenues	\$23,832,906.16	\$23,952,409.41	\$23,796,086.85
Total for Revenues and Other Sources	\$23,832,906.16	\$23,952,409.41	\$23,796,086.85

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**G - Sewer
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$1,592,626.33	\$1,760,487.97	\$1,953,043.20
81104 - Sewer Administration - Contractual	\$283,396.59	\$313,267.81	\$288,876.15
81108 - Sewer Administration - Employee Benefits	\$213,149.26	\$175,005.59	\$169,604.35
81201 - Sanitary Sewers - Personal Services	\$178,167.84	\$112,341.54	\$51,769.22
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$23,108.16	\$168,147.17	\$43,209.38
81204 - Sanitary Sewers - Contractual	\$54,851.61	\$75,867.73	\$57,077.38
81208 - Sanitary Sewers - Employee Benefits	\$104,264.85	\$56,291.63	\$29,745.17
81301 - Sewage Treatment and Disposal - Personal Services	\$2,627,965.11	\$2,525,548.74	\$2,202,516.89
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$18,525.95	\$67,703.81	\$38,124.83
81304 - Sewage Treatment and Disposal - Contractual	\$3,929,304.75	\$3,572,904.73	\$3,388,768.97
81308 - Sewage Treatment and Disposal - Employee Benefits	\$1,146,651.51	\$1,052,643.03	\$950,779.54
81401 - Storm Sewers - Personal Services	\$91,730.49	\$106,545.51	\$129,563.41
81402 - Storm Sewers - Equipment and Capital Outlay	-	-	\$7,245.00
81404 - Storm Sewers - Contractual	\$54,702.62	\$62,986.06	\$63,091.37
81408 - Storm Sewers - Employee Benefits	\$53,858.50	\$61,020.79	\$73,209.26
Total for Sewage	\$10,372,303.57	\$10,110,762.11	\$9,446,624.12
Total for Home and Community Services	\$10,372,303.57	\$10,110,762.11	\$9,446,624.12

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**G - Sewer
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Expenditures	\$10,372,303.57	\$10,110,762.11	\$9,446,624.12
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers to Debt Service Fund</i>	\$14,319,123.72	\$14,484,877.98	\$14,724,080.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$4,395,000.00
Total for Interfund Transfers	\$14,319,123.72	\$14,484,877.98	\$19,119,080.00
Total for Interfund Transfers	\$14,319,123.72	\$14,484,877.98	\$19,119,080.00
Total for Other Uses	\$14,319,123.72	\$14,484,877.98	\$19,119,080.00
Total for Expenditures and Other Uses	\$24,691,427.29	\$24,595,640.09	\$28,565,704.12

County of Oneida
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**G - 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	\$21,842,046.94	\$22,485,277.62	\$27,254,894.89
8022 - Restated Fund Balance - Beginning of Year	\$21,842,046.94	\$22,485,277.62	\$27,254,894.89
Add Revenues and Other Sources	\$23,832,906.16	\$23,952,409.41	\$23,796,086.85
Deduct Expenditures and Other Uses	\$24,691,427.29	\$24,595,640.09	\$28,565,704.12
8029 - Fund Balance - End of Year	\$20,983,525.81	\$21,842,046.94	\$22,485,277.62

County of Oneida
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For the Fiscal Period 01/01/2025 - 12/31/2025

**G - Sewer
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2199 - Est Rev - Departmental Income	\$23,668,745.00	\$23,675,986.00	\$23,898,939.00
2499 - Est Rev - Use of Money and Property	\$400,000.00	\$300,000.00	\$40,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$500.00	\$500.00	\$500.00
2799 - Est Rev - Other Revenues	\$7,500.00	-	-
Total for Estimated Revenue	\$24,076,745.00	\$23,976,486.00	\$23,939,439.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$3,931,649.00	\$3,566,866.00	\$2,410,042.00
Total for Estimated Other Sources	\$3,931,649.00	\$3,566,866.00	\$2,410,042.00
Total for Estimated Revenues and Other Sources	\$28,008,394.00	\$27,543,352.00	\$26,349,481.00

County of Oneida
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**G - 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	\$28,008,394.00	\$27,543,352.00	\$26,349,481.00
Total for Estimated Appropriations	\$28,008,394.00	\$27,543,352.00	\$26,349,481.00
Total for Estimated Appropriations and Other Uses	\$28,008,394.00	\$27,543,352.00	\$26,349,481.00

County of Oneida
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			
Cash and Cash Equivalents			
200 - Cash	\$1,235,400.12	-	\$1,010,947.04
201 - Cash In Time Deposits	\$22,117,497.38	\$23,140,914.99	\$39,334,076.19
223 - Cash With Fiscal Agent	\$4,515,738.47	\$5,656,063.24	\$5,855,250.49
Total for Cash and Cash Equivalents	\$27,868,635.97	\$28,796,978.23	\$46,200,273.72
Due From			
391 - Due From Other Funds	-	\$548,805.13	\$11,891,730.48
Total for Due From	\$0.00	\$548,805.13	\$11,891,730.48
Total for Assets	\$27,868,635.97	\$29,345,783.36	\$58,092,004.20
Total for Assets and Deferred Outflows	\$27,868,635.97	\$29,345,783.36	\$58,092,004.20

County of Oneida
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	\$81,621.12	\$956,592.55	\$3,427,389.79
Total for Payables	\$81,621.12	\$956,592.55	\$3,427,389.79
Due to			
630 - Due To Other Funds	\$3,908,206.68	\$900,145.54	\$1,662,104.08
Total for Due to	\$3,908,206.68	\$900,145.54	\$1,662,104.08
Notes Payable			
626 - Bond Anticipation Notes Payable	\$22,418,460.38	\$52,831,027.77	\$50,782,051.45
Total for Notes Payable	\$22,418,460.38	\$52,831,027.77	\$50,782,051.45
Total for Liabilities	\$26,408,288.18	\$54,687,765.86	\$55,871,545.32
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$1,460,347.79	-	\$2,220,460.37
Total for Assigned Fund Balance	\$1,460,347.79	\$0.00	\$2,220,460.37
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	(\$25,341,983.00)	-

County of Oneida
 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
Total for Unassigned Fund Balance	\$0.00	(\$25,341,983.00)	\$0.00
Total for Fund Balance	\$1,460,347.79	(\$25,341,983.00)	\$2,220,460.37
Total for Liabilities, Deferred Inflows and Fund Balances	\$27,868,635.97	\$29,345,782.86	\$58,092,005.69

County of Oneida
Annual Financial Report
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments <i>Community College Contributions & Rome City</i>	\$701,322.66	\$149,713.79	\$450,000.00
2390 - Share of Joint Activity Other Governments <i>Towns Shares of Bridge Projects</i>	\$193,598.11	\$223,603.12	\$67,966.33
2397 - Capital Projects Other Governments	-	\$600,000.00	-
Total for Intergovernmental Charges	\$894,920.77	\$973,316.91	\$517,966.33
Other Revenues			
2710 - Premium on Obligations	-	-	\$1,120,100.00
2770 - Unclassified	-	-	\$87,655.16
Total for Other Revenues	\$0.00	\$0.00	\$1,207,755.16
State Aid			
3097 - State Aid Capital Projects	\$2,020,426.44	-	\$24,590.97
3285 - State Aid Community College Construction	\$1,033,950.65	\$650,136.99	\$249,129.40
3397 - State Aid Public Safety Capital Projects	\$825,612.27	\$3,252,482.58	\$102,556.67
3501 - State Aid Consolidated Highway Aid	\$7,291,674.10	\$8,062,132.33	\$8,574,552.39
3589 - State Aid Other Transportation	\$140,376.88	\$750,352.31	\$11,874,381.25
3591 - State Aid Highway Capital Projects	\$498,360.53	\$34,478.36	\$2,849,420.43
3897 - State Aid Culture and Recreation Capital Projects	-	-	\$22,000,000.00
3990 - State Aid Sewer Capital Projects	\$1,743,691.60	-	-

County of Oneida
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for State Aid	\$13,554,092.47	\$12,749,582.57	\$45,674,631.11
Federal Aid			
4389 - Federal Aid Other Public Safety	\$249,633.90	\$465,021.46	\$153,081.25
4592 - Federal Aid Airport Capital Projects	\$4,510,467.80	\$5,750,807.67	\$861,114.87
4597 - Federal Aid Transportation Capital Projects	\$371,731.14	\$381,187.14	\$1,268,442.92
4960 - Federal Aid Emergency Disaster Assistance	-	-	\$224,883.76
4989 - Federal Aid Other Home and Community Services	-	\$514,823.22	-
4990 - Federal Aid Sewer Capital Projects	\$530,007.68	-	-
Total for Federal Aid	\$5,661,840.52	\$7,111,839.49	\$2,507,522.80
Total for Revenues	\$20,110,853.76	\$20,834,738.97	\$49,907,875.40
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$7,148,764.16	\$14,492,683.03	\$37,697,361.51
Total for Operating Transfers	\$7,148,764.16	\$14,492,683.03	\$37,697,361.51
Proceeds of Obligations			
5710 - Serial Bonds	\$60,200,000.00	-	\$16,205,000.00
5731 - BANS Redeemed from Appropriations	\$794,000.00	\$82,000.00	-
Total for Proceeds of Obligations	\$60,994,000.00	\$82,000.00	\$16,205,000.00
Total for Other Sources	\$68,142,764.16	\$14,574,683.03	\$53,902,361.51
Total for Revenues and Other Sources	\$88,253,617.92	\$35,409,422.00	\$103,810,236.91

County of Oneida
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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			
General Government Support			
Special Items			
19972 - General Government - Equipment and Capital Outlay	\$15,960,651.73	\$24,073,356.35	\$34,035,220.42
Total for Special Items	\$15,960,651.73	\$24,073,356.35	\$34,035,220.42
Total for General Government Support	\$15,960,651.73	\$24,073,356.35	\$34,035,220.42
Education			
Community College			
24972 - Community College Capital Projects - Equipment and Capital Outlay	\$4,626,188.74	\$1,431,014.58	\$2,190,465.68
Total for Community College	\$4,626,188.74	\$1,431,014.58	\$2,190,465.68
Total for Education	\$4,626,188.74	\$1,431,014.58	\$2,190,465.68
Public Safety			
Administration			
30972 - Public Safety Capital Project - Equipment and Capital Outlay	\$2,831,259.86	\$2,437,857.96	\$1,311,573.45
Total for Administration	\$2,831,259.86	\$2,437,857.96	\$1,311,573.45
Law Enforcement			

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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
31102 - Sheriff - Equipment and Capital Outlay	\$86,238.48	\$89,699.61	\$45,065.92
Total for Law Enforcement	\$86,238.48	\$89,699.61	\$45,065.92
Total for Public Safety	\$2,917,498.34	\$2,527,557.57	\$1,356,639.37
Health			
Other Health			
49972 - Health - Equipment and Capital Outlay	\$24,409.38	\$7,438.14	-
Total for Other Health	\$24,409.38	\$7,438.14	\$0.00
Total for Health	\$24,409.38	\$7,438.14	\$0.00
Transportation			
Highway			
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$344,982.55	\$86,885.14	\$10,239,798.27
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$9,322,937.08	\$8,062,132.33	\$8,574,552.00
51202 - Maintenance of Bridges - Equipment and Capital Outlay	\$4,072,235.34	\$6,284,462.84	\$1,040,138.79
51302 - Machinery - Equipment and Capital Outlay	\$2,993,476.44	\$1,772,861.81	\$3,728,424.40
Total for Highway	\$16,733,631.41	\$16,206,342.12	\$23,582,913.46
Public Transportation			
56102 - Airport - Equipment and Capital Outlay	\$10,185,891.27	\$11,598,244.88	\$2,369,635.59
Total for Public Transportation	\$10,185,891.27	\$11,598,244.88	\$2,369,635.59
Total for Transportation	\$26,919,522.68	\$27,804,587.00	\$25,952,549.05

County of Oneida
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**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Culture and Recreation			
Culture			
79972 - Other Culture And Recreation - Equipment and Capital Outlay	\$3,169,205.09	\$526,556.04	\$7,609,928.50
Total for Culture	\$3,169,205.09	\$526,556.04	\$7,609,928.50
Total for Culture and Recreation	\$3,169,205.09	\$526,556.04	\$7,609,928.50
Home and Community Services			
Sanitation			
81972 - Sewer - Equipment and Capital Outlay	\$4,205,316.00	\$2,751,473.53	\$17,826,324.23
Total for Sanitation	\$4,205,316.00	\$2,751,473.53	\$17,826,324.23
Special Services			
89892 - Home and Community Services, Other - Equipment and Capital Outlay <i>flood mitigation, main streets upgrades, broadband expansion, transportation study</i>	\$2,334,360.13	\$3,373,081.25	\$2,808,107.35
Total for Special Services	\$2,334,360.13	\$3,373,081.25	\$2,808,107.35
Total for Home and Community Services	\$6,539,676.13	\$6,124,554.78	\$20,634,431.58
Total for Expenditures	\$60,157,152.09	\$62,495,064.46	\$91,779,234.60
Other Uses			
Interfund Transfers			

County of Oneida
 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
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers to Debt Service Fund</i>	\$1,294,136.93	\$476,799.02	\$521,364.00
Total for Interfund Transfers	\$1,294,136.93	\$476,799.02	\$521,364.00
Total for Interfund Transfers	\$1,294,136.93	\$476,799.02	\$521,364.00
Total for Other Uses	\$1,294,136.93	\$476,799.02	\$521,364.00
Total for Expenditures and Other Uses	\$61,451,289.02	\$62,971,863.48	\$92,300,598.60

County of Oneida
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	(\$25,341,981.11)	\$2,220,460.37	(\$9,289,177.94)
8022 - Restated Fund Balance - Beginning of Year	(\$25,341,981.11)	\$2,220,460.37	(\$9,289,177.94)
Add Revenues and Other Sources	\$88,253,617.92	\$35,409,422.00	\$103,810,236.91
Deduct Expenditures and Other Uses	\$61,451,289.02	\$62,971,863.48	\$92,300,598.60
8029 - Fund Balance - End of Year	\$1,460,347.79	(\$25,341,981.11)	\$2,220,460.37

County of Oneida
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**S - Workers Compensation
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$282,038.65	\$143,666.99	\$635,849.10
201 - Cash In Time Deposits	\$26,638,654.18	\$24,811,239.51	\$22,607,269.74
Total for Cash and Cash Equivalents	\$26,920,692.83	\$24,954,906.50	\$23,243,118.84
Total for Assets	\$26,920,692.83	\$24,954,906.50	\$23,243,118.84
Total for Assets and Deferred Outflows	\$26,920,692.83	\$24,954,906.50	\$23,243,118.84

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**S - Workers Compensation
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
601 - Accrued Liabilities	\$26,906,298.86	\$24,827,786.59	\$23,118,725.31
Total for Payables	\$26,906,298.86	\$24,827,786.59	\$23,118,725.31
Due to			
630 - Due To Other Funds	\$14,394.16	\$127,120.07	\$124,393.69
Total for Due to	\$14,394.16	\$127,120.07	\$124,393.69
Total for Liabilities	\$26,920,693.02	\$24,954,906.66	\$23,243,119.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$26,920,693.02	\$24,954,906.66	\$23,243,119.00

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**S - Workers Compensation
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2222 - Participants Assessments	\$2,282,066.28	\$4,580,052.34	\$3,387,675.61
Total for Intergovernmental Charges	\$2,282,066.28	\$4,580,052.34	\$3,387,675.61
Use of Money and Property			
2401 - Interest and Earnings	\$1,147,679.58	\$725,444.17	\$975,363.93
Total for Use of Money and Property	\$1,147,679.58	\$725,444.17	\$975,363.93
Total for Revenues	\$3,429,745.86	\$5,305,496.51	\$4,363,039.54
Total for Revenues and Other Sources	\$3,429,745.86	\$5,305,496.51	\$4,363,039.54

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**S - Workers Compensation
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17101 - Self Insurance, Administration - Personal Services	\$46,130.00	\$327,587.00	\$459,588.36
17104 - Self Insurance, Administration - Contractual	\$121.17	\$3,781.11	\$711.25
17204 - Benefits And Awards - Contractual	\$3,383,494.69	\$4,974,128.40	\$3,902,740.13
Total for Self Insurance	\$3,429,745.86	\$5,305,496.51	\$4,363,039.74
Total for General Government Support	\$3,429,745.86	\$5,305,496.51	\$4,363,039.74
Total for Expenditures	\$3,429,745.86	\$5,305,496.51	\$4,363,039.74
Total for Expenditures and Other Uses	\$3,429,745.86	\$5,305,496.51	\$4,363,039.74

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**S - Workers Compensation
 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	\$0.00	\$0.00	\$0.20
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.20
Add Revenues and Other Sources	\$3,429,745.86	\$5,305,496.51	\$4,363,039.54
Deduct Expenditures and Other Uses	\$3,429,745.86	\$5,305,496.51	\$4,363,039.74
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,607,102.45	\$2,514,999.02	\$2,332,070.56
205 - Cash Court and Trust	\$2,788,796.15	\$2,031,902.31	\$278,719.78
Total for Cash and Cash Equivalents	\$4,395,898.60	\$4,546,901.33	\$2,610,790.34
Investments			
459 - Securities and Mortgages Bank Collateral	\$152,862,234.29	\$147,554,170.97	\$209,054,830.18
Total for Investments	\$152,862,234.29	\$147,554,170.97	\$209,054,830.18
Total for Assets	\$157,258,132.89	\$152,101,072.30	\$211,665,620.52
Total for Assets and Deferred Outflows	\$157,258,132.89	\$152,101,072.30	\$211,665,620.52

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**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Payables			
732 - Deposit Of Securities By Bank	\$152,862,234.29	\$147,554,170.97	\$209,054,830.18
735 - Bail Deposits	\$604,126.50	\$166,366.50	\$207,108.00
Total for Payables	\$153,466,360.79	\$147,720,537.47	\$209,261,938.18
Due to			
758 - Mortgage Tax	\$1,002,975.95	\$2,348,632.52	\$2,124,962.56
Total for Due to	\$1,002,975.95	\$2,348,632.52	\$2,124,962.56
Other Liabilities			
761 - Court and Trust Fund	\$2,788,796.15	\$2,031,902.31	\$278,719.78
Total for Other Liabilities	\$2,788,796.15	\$2,031,902.31	\$278,719.78
Total for Liabilities	\$157,258,132.89	\$152,101,072.30	\$211,665,620.52
Total for Liabilities, Deferred Inflows and Net Position	\$157,258,132.89	\$152,101,072.30	\$211,665,620.52

County of Oneida
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**TC - Custodial
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

County of Oneida
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**TC - Custodial
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

County of Oneida
 Annual Financial Report
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**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	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

County of Oneida
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**V - Debt Service
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,481,432.50	\$2,406,999.99	\$1,192,955.83
223 - Cash With Fiscal Agent	-	-	\$166,364.00
Total for Cash and Cash Equivalents	\$2,481,432.50	\$2,406,999.99	\$1,359,319.83
Net Other Receivables			
380 - Accounts Receivable	\$270,220.00	\$265,419.80	\$438,981.67
Total for Net Other Receivables	\$270,220.00	\$265,419.80	\$438,981.67
Due From			
391 - Due From Other Funds	\$1,028,018.79	\$900,145.54	\$1,662,104.08
Total for Due From	\$1,028,018.79	\$900,145.54	\$1,662,104.08
Total for Assets	\$3,779,671.29	\$3,572,565.33	\$3,460,405.58
Total for Assets and Deferred Outflows	\$3,779,671.29	\$3,572,565.33	\$3,460,405.58

County of Oneida
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For the Fiscal Period 01/01/2025 - 12/31/2025

**V - Debt Service
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	\$224,650.88	\$27,847.09	\$503,379.00
Total for Due to	\$224,650.88	\$27,847.09	\$503,379.00
Total for Liabilities	\$224,650.88	\$27,847.09	\$503,379.00
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	-	-	\$166,364.00
Total for Restricted Fund Balance	\$0.00	\$0.00	\$166,364.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$3,500,000.00	\$1,940,000.00	\$700,000.00
915 - Assigned Unappropriated Fund Balance	\$55,020.78	\$1,604,718.24	\$2,090,663.00
Total for Assigned Fund Balance	\$3,555,020.78	\$3,544,718.24	\$2,790,663.00
Total for Fund Balance	\$3,555,020.78	\$3,544,718.24	\$2,957,027.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,779,671.66	\$3,572,565.33	\$3,460,406.00

County of Oneida
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For the Fiscal Period 01/01/2025 - 12/31/2025

**V - Debt Service
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2392 - Debt Service Other Governments <i>MVCC Capital Chargeback</i>	\$270,220.00	\$265,419.80	\$230,916.67
Total for Intergovernmental Charges	\$270,220.00	\$265,419.80	\$230,916.67
Use of Money and Property			
2401 - Interest and Earnings	\$1,028,018.79	\$900,145.54	\$1,438,649.00
Total for Use of Money and Property	\$1,028,018.79	\$900,145.54	\$1,438,649.00
Other Revenues			
2710 - Premium on Obligations	\$2,059,667.30	\$15,014.21	\$365,630.96
Total for Other Revenues	\$2,059,667.30	\$15,014.21	\$365,630.96
Federal Aid			
4089 - Federal Aid Other	\$31,226.19	\$56,141.13	\$165,360.27
Total for Federal Aid	\$31,226.19	\$56,141.13	\$165,360.27
Total for Revenues	\$3,389,132.28	\$1,236,720.68	\$2,200,556.90
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$34,452,176.47	\$39,045,588.00	\$38,466,493.00

County of Oneida
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 For the Fiscal Period 01/01/2025 - 12/31/2025

**V - Debt Service
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Operating Transfers	\$34,452,176.47	\$39,045,588.00	\$38,466,493.00
Total for Other Sources	\$34,452,176.47	\$39,045,588.00	\$38,466,493.00
Total for Revenues and Other Sources	\$37,841,308.75	\$40,282,308.68	\$40,667,049.90

County of Oneida
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For the Fiscal Period 01/01/2025 - 12/31/2025

**V - Debt Service
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	\$607,458.00	\$627,851.00	\$517,007.50
Total for Finance	\$607,458.00	\$627,851.00	\$517,007.50
Total for General Government Support	\$607,458.00	\$627,851.00	\$517,007.50
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$27,206,994.00	\$28,658,106.00	\$29,108,443.00
97107 - Serial Bonds - Debt Interest	\$8,088,219.80	\$9,093,183.09	\$9,036,992.69
97306 - Bond Anticipation Notes - Debt Principal	\$794,000.00	\$82,000.00	-
97307 - Bond Anticipation Notes - Debt Interest	\$1,134,334.72	\$1,233,476.91	\$45,298.43
Total for Debt Service	\$37,223,548.52	\$39,066,766.00	\$38,190,734.12
Total for Debt Service	\$37,223,548.52	\$39,066,766.00	\$38,190,734.12
Total for Expenditures	\$37,831,006.52	\$39,694,617.00	\$38,707,741.62
Total for Expenditures and Other Uses	\$37,831,006.52	\$39,694,617.00	\$38,707,741.62

County of Oneida
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 For the Fiscal Period 01/01/2025 - 12/31/2025

**V - Debt Service
 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	\$3,544,719.97	\$2,957,028.29	\$997,720.01
8022 - Restated Fund Balance - Beginning of Year	\$3,544,719.97	\$2,957,028.29	\$997,720.01
Add Revenues and Other Sources	\$37,841,308.75	\$40,282,308.68	\$40,667,049.90
Deduct Expenditures and Other Uses	\$37,831,006.52	\$39,694,617.00	\$38,707,741.62
8029 - Fund Balance - End of Year	\$3,555,022.20	\$3,544,719.97	\$2,957,028.29

County of Oneida
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For the Fiscal Period 01/01/2025 - 12/31/2025

**V - Debt Service
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	\$200,000.00	\$200,000.00	\$201,749.00
2499 - Est Rev - Use of Money and Property	\$200,000.00	\$200,000.00	\$1,200.00
2799 - Est Rev - Other Revenues	-	\$12,488.00	\$192,478.00
Total for Estimated Revenue	\$400,000.00	\$412,488.00	\$395,427.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$34,977,706.00	\$35,014,241.00	\$37,748,508.00
599 - Appropriated Fund Balance	\$3,500,000.00	\$1,940,000.00	\$700,000.00
Total for Estimated Other Sources	\$38,477,706.00	\$36,954,241.00	\$38,448,508.00
Total for Estimated Revenues and Other Sources	\$38,877,706.00	\$37,366,729.00	\$38,843,935.00

County of Oneida
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

V - Debt Service
Adopted Budget Summary

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
9899 - App - Debt Service	\$38,877,706.00	\$37,366,729.00	\$38,255,657.00
Total for Estimated Appropriations	\$38,877,706.00	\$37,366,729.00	\$38,255,657.00
Estimated Other Uses			
962 - Other Budgetary Purposes	-	-	\$588,278.00
Total for Estimated Other Uses	\$0.00	\$0.00	\$588,278.00
Total for Estimated Appropriations and Other Uses	\$38,877,706.00	\$37,366,729.00	\$38,843,935.00

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$13,190,962.00	\$13,190,962.00	\$13,190,962.00
105 - Construction Work In Progress	-	-	\$18,383,276.00
Total for Non-Depreciable Capital Assets	\$13,190,962.00	\$13,190,962.00	\$31,574,238.00
Depreciable Capital Assets			
102 - Buildings	\$214,969,084.00	\$203,646,480.00	\$166,366,965.00
103 - Improvements Other Than Buildings	\$61,945.00	\$81,445.00	\$100,945.00
104 - Machinery and Equipment	\$46,489,833.00	\$27,439,786.00	\$24,363,439.00
106 - Infrastructure	\$151,570,065.00	\$137,634,777.00	\$127,433,426.00
124 - Intangible Lease Asset - Machinery and Equipment	\$20,620,901.00	\$35,513,033.00	\$34,864,072.00
128 - Subscription-Based IT Arrangement Asset	\$3,334,632.00	-	-
Total for Depreciable Capital Assets	\$437,046,460.00	\$404,315,521.00	\$353,128,847.00
Accumulated Depreciation			
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$10,494,849.00)	(\$9,029,760.00)	(\$6,554,315.00)
Total for Accumulated Depreciation	(\$10,494,849.00)	(\$9,029,760.00)	(\$6,554,315.00)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	-	\$23,903,184.86
Total for Other Non-Current Assets	\$0.00	\$0.00	\$23,903,184.86
Total for Non-Current Assets	\$439,742,573.00	\$408,476,723.00	\$402,051,954.86

County of Oneida
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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			
Debt Obligations			
628 - Bonds Payable	\$437,096,907.32	\$404,103,901.32	\$432,762,007.32
685 - Installment Purchase Contract Debt	\$17,679,782.49	\$18,665,085.49	\$19,619,374.49
Total for Debt Obligations	\$454,776,689.81	\$422,768,986.81	\$452,381,381.81
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$52,143,104.40	\$44,036,629.34	\$63,262,799.25
683 - Other Post Employment Benefits	\$86,497,933.00	\$112,046,610.00	\$96,788,148.00
686 - Judgments and Claims Payable	\$12,720.00	\$12,720.00	\$12,720.00
687 - Compensated Absences	\$4,563,724.93	\$4,375,208.57	\$3,987,466.26
Total for Other Long-Term Obligations	\$143,217,482.33	\$160,471,167.91	\$164,051,133.51
Total for Long-Term Obligations	\$597,994,172.14	\$583,240,154.72	\$616,432,515.32

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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	\$404,103,901.00	\$60,200,000.00	\$27,206,994.00	\$0.00	\$0.00	\$0.00	\$437,096,907.00
Bond Anticipation Note	\$52,831,027.32	\$1,231,433.00	\$2,044,000.00	\$29,600,000.00	\$0.00	\$0.00	\$22,418,460.32
Installment Purchase Contract	\$18,665,085.97	\$0.00	\$985,303.00	\$0.00	\$0.00	\$0.00	\$17,679,782.97
Total	\$475,600,014.29	\$61,431,433.00	\$30,236,297.00	\$29,600,000.00	\$0.00	\$0.00	\$477,195,150.29

County of Oneida
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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 General - parking Garage - #60		2/27/25	2/27/49	\$0.00	\$60,200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,200,000.00
Bond Sewer Improvements - 2022 - C6-6070-08-15	EFC	12/6/22	9/1/52	\$68,965,000.00	\$0.00	\$1,820,000.00	\$0.00	\$0.00	\$0.00	\$67,145,000.00
Bond General - Recovery Act BABs - #39		5/26/10	5/10/25	\$1,300,000.00	\$0.00	\$1,300,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond General - Capital Projects #48		5/21/15	5/15/30	\$9,620,000.00	\$0.00	\$1,485,000.00	\$0.00	\$0.00	\$0.00	\$8,135,000.00
Bond Refunding of 2012 Serial Bonds #53		6/11/19	4/1/27	\$4,810,000.00	\$0.00	\$1,525,000.00	\$0.00	\$0.00	\$0.00	\$3,285,000.00
Bond General - Capital Projects #59		7/14/23	6/15/38	\$15,135,000.00	\$0.00	\$1,385,000.00	\$0.00	\$0.00	\$0.00	\$13,750,000.00
Bond General - Capital Projects #48		5/18/16	5/15/31	\$9,530,000.00	\$0.00	\$1,555,000.00	\$0.00	\$0.00	\$0.00	\$7,975,000.00
Bond General - Capital Projects #50		5/17/17	5/15/32	\$11,395,000.00	\$0.00	\$1,695,000.00	\$0.00	\$0.00	\$0.00	\$9,700,000.00
Bond General - Capital Projects #51		5/16/18	5/15/33	\$11,825,000.00	\$0.00	\$1,180,000.00	\$0.00	\$0.00	\$0.00	\$10,645,000.00
Bond General - Capital Projects #52		5/15/19	4/15/41	\$19,395,000.00	\$0.00	\$1,665,000.00	\$0.00	\$0.00	\$0.00	\$17,730,000.00
Bond General - Capital Projects #54		5/22/20	5/15/35	\$11,940,000.00	\$0.00	\$1,775,000.00	\$0.00	\$0.00	\$0.00	\$10,165,000.00
Bond Refunding of 2013 Bonds (2022-2038) #55		4/22/21	3/15/28	\$3,720,000.00	\$0.00	\$885,000.00	\$0.00	\$0.00	\$0.00	\$2,835,000.00

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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 General - Capital Projects #56		5/18/21	5/15/35	\$7,805,000.00	\$0.00	\$1,050,000.00	\$0.00	\$0.00	\$0.00	\$6,755,000.00
Bond Refunding of 2014 bonds (2023-2039) #57		2/17/22	5/15/39	\$10,980,000.00	\$0.00	\$1,130,000.00	\$0.00	\$0.00	\$0.00	\$9,850,000.00
Bond General - Capital Projects #58		5/3/22	5/1/37	\$21,245,000.00	\$0.00	\$2,015,000.00	\$0.00	\$0.00	\$0.00	\$19,230,000.00
Bond Sewer Improvements 2015B C6-6070-08-00 & 02	EFC	8/27/15	3/1/45	\$9,345,000.00	\$0.00	\$360,000.00	\$0.00	\$0.00	\$0.00	\$8,985,000.00
Bond Sewer Improvements 2017 - C6-6070-08-06 & -10	EFC	11/9/17	8/1/47	\$37,285,000.00	\$0.00	\$1,340,000.00	\$0.00	\$0.00	\$0.00	\$35,945,000.00
Bond Sewer Improvements 2019A - C6-6070-08-04	EFC	6/13/19	2/1/49	\$84,255,000.00	\$0.00	\$2,765,000.00	\$0.00	\$0.00	\$0.00	\$81,490,000.00
Bond Sewer Improvements 2019 C6-6070-08-14 Hardship	EFC	6/13/19	2/1/49	\$12,931,030.00	\$0.00	\$434,480.00	\$0.00	\$0.00	\$0.00	\$12,496,550.00
Bond Sewer Improvements 2020 C6-6070-08-05	EFC	12/17/20	4/1/50	\$48,170,000.00	\$0.00	\$1,700,000.00	\$0.00	\$0.00	\$0.00	\$46,470,000.00
Bond Sewer Improvements 2020 C6-6070-08-16	EFC	12/17/20	8/1/50	\$4,452,871.00	\$0.00	\$142,514.00	\$0.00	\$0.00	\$0.00	\$4,310,357.00
Bond Anticipation Note Capital project - Public Pkg Garage		3/1/23	2/28/25	\$22,000,000.00	\$0.00	\$400,000.00	\$21,600,000.00	\$0.00	\$0.00	\$0.00
Bond Anticipation Note Sewer Improvements C6-6070-08-18 ST	EFC	9/5/22	9/15/27	\$18,829,105.32	\$1,231,433.00	\$338,500.00	\$0.00	\$0.00	\$0.00	\$19,722,038.32
Bond Anticipation Note Capital project - Public Pkg Garage		11/1/23	2/28/25	\$8,000,000.00	\$0.00	\$0.00	\$8,000,000.00	\$0.00	\$0.00	\$0.00

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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 Anticipation Note Sewer Improvements C6-6070-08-15 ST	EFC	9/24/20	9/24/25	\$4,001,922.00	\$0.00	\$1,305,500.00	\$0.00	\$0.00	\$0.00	\$2,696,422.00
Installment Purchase Contract Energy Performance Contract		7/15/21	7/15/39	\$18,665,085.97	\$0.00	\$985,303.00	\$0.00	\$0.00	\$0.00	\$17,679,782.97

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2026	\$26,886,208.00	\$10,957,866.00	\$37,844,074.00	\$410,210,699.00
2027	\$27,315,407.00	\$9,156,310.00	\$36,471,717.00	\$382,895,292.00
2028	\$25,314,596.00	\$8,495,679.00	\$33,810,275.00	\$357,580,696.00
2029	\$24,118,795.00	\$7,906,108.00	\$32,024,903.00	\$333,461,901.00
2030	\$23,442,993.00	\$7,352,628.00	\$30,795,621.00	\$310,018,908.00
2031	\$22,292,182.00	\$6,819,150.00	\$29,111,332.00	\$287,726,726.00
2032	\$21,091,381.00	\$6,307,473.00	\$27,398,854.00	\$266,635,345.00
2033	\$20,455,580.00	\$5,812,776.00	\$26,268,356.00	\$246,179,765.00
2034	\$19,479,769.00	\$5,333,818.00	\$24,813,587.00	\$226,699,996.00
2035	\$18,243,968.00	\$4,880,909.00	\$23,124,877.00	\$208,456,028.00
2036	\$16,833,157.00	\$4,454,444.00	\$21,287,601.00	\$191,622,871.00
2037	\$17,262,355.00	\$4,025,744.00	\$21,288,099.00	\$174,360,516.00
2038	\$15,921,554.00	\$3,615,475.00	\$19,537,029.00	\$158,438,962.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2039	\$15,175,743.00	\$3,251,849.00	\$18,427,592.00	\$143,263,219.00
2040	\$15,009,942.00	\$2,903,101.00	\$17,913,043.00	\$128,253,277.00
2041	\$12,709,141.00	\$2,598,619.00	\$15,307,760.00	\$115,544,136.00
2042	\$12,698,330.00	\$2,339,790.00	\$15,038,120.00	\$102,845,806.00
2043	\$12,982,529.00	\$2,077,560.00	\$15,060,089.00	\$89,863,277.00
2044	\$13,271,727.00	\$1,805,733.00	\$15,077,460.00	\$76,591,550.00
2045	\$13,575,916.00	\$1,525,556.00	\$15,101,472.00	\$63,015,634.00
2046	\$13,320,115.00	\$1,243,965.00	\$14,564,080.00	\$49,695,519.00
2047	\$13,619,314.00	\$962,273.00	\$14,581,587.00	\$36,076,205.00
2048	\$11,873,503.00	\$693,681.00	\$12,567,184.00	\$24,202,702.00
2049	\$12,152,702.00	\$435,736.00	\$12,588,438.00	\$12,050,000.00
2050	\$5,445,000.00	\$252,837.00	\$5,697,837.00	\$6,605,000.00
2051	\$3,260,000.00	\$161,360.00	\$3,421,360.00	\$3,345,000.00
2052	\$3,345,000.00	\$81,718.00	\$3,426,718.00	\$0.00

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Total	\$437,096,907.00	\$105,452,158.00	\$542,549,065.00	
\$437,096,907.00 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
6676	Money Market	A	\$64,726.73	\$0.00	\$0.00	\$0.00	\$64,726.73
1300	Money Market	A	\$1,063,242.91	\$0.00	\$0.00	\$0.00	\$1,063,242.91
299	Money Market	A	\$84,617.06	\$0.00	\$0.00	\$0.00	\$84,617.06
3370	Money Market	A	\$105,364.79	\$0.00	\$0.00	\$0.00	\$105,364.79
1	Investment	A	\$30,882,546.31	\$0.00	\$0.00	\$0.00	\$30,882,546.31
8041	Money Market	A	\$603.30	\$0.00	\$0.00	\$0.00	\$603.30
4635	Savings	A	\$9,774.78	\$0.00	\$0.00	\$0.00	\$9,774.78
215	Checking	A	\$3,338.55	\$0.00	\$0.00	\$0.00	\$3,338.55
5388	Checking	D	\$743,129.43	\$0.00	(\$267,610.11)	\$0.00	\$475,519.32
2838	Money Market	H	\$8,842.42	\$0.00	\$0.00	\$0.00	\$8,842.42
1201	Certificate of Deposit (CD)	S	\$16,151,462.21	\$0.00	\$0.00	\$0.00	\$16,151,462.21
5752	Checking	A	\$109,477.35	\$0.00	(\$109,477.35)	\$0.00	\$0.00

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7	Investment	A	\$578,295.13	\$0.00	\$0.00	\$0.00	\$578,295.13
9860	Checking	A	\$42,418.85	\$0.00	(\$17,215.15)	\$0.00	\$25,203.70
6713	Checking	A	\$0.01	\$0.00	\$0.00	\$0.00	\$0.01
6697	Checking	A	\$0.01	\$0.00	\$0.00	\$0.00	\$0.01
5316	Checking	A	\$40,406.16	\$0.00	(\$6,562.50)	\$0.00	\$33,843.66
545	Checking	A	\$96,213.25	\$0.00	\$0.00	\$0.00	\$96,213.25
5619	Checking	A	\$56,997.25	\$0.00	(\$56,997.25)	\$0.00	\$0.00
211	Petty Cash	G	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
8425	Checking	DM	\$1,729,767.86	\$0.00	(\$99,055.11)	\$0.00	\$1,630,712.75
4738	Checking	S	\$160,748.86	\$0.00	\$0.00	\$0.00	\$160,748.86
2244	Checking	S	\$121,428.67	\$0.00	(\$138.88)	\$0.00	\$121,289.79
289	Money Market	S	\$233,374.47	\$0.00	\$0.00	\$0.00	\$233,374.47
3	Investment	S	\$10,253,817.50	\$0.00	\$0.00	\$0.00	\$10,253,817.50

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6005	Savings	A	\$77.26	\$0.00	\$0.00	\$0.00	\$77.26
1926	Checking	A	\$1,206,369.69	\$0.00	\$0.00	\$0.00	\$1,206,369.69
4837	Checking	A	\$224,830.30	\$0.00	\$0.00	\$0.00	\$224,830.30
1413	Checking	A	\$1,065,269.43	\$52,689.05	(\$2,477.71)	\$0.00	\$1,115,480.77
5635	Checking	A	\$170,309.04	\$0.00	\$0.00	\$0.00	\$170,309.04
8152	Checking	A	\$51,649.77	\$1,418.50	(\$34,743.36)	\$0.00	\$18,324.91
5600	Checking	A	\$1,544.99	\$1,955.01	\$0.00	\$0.00	\$3,500.00
5415	Checking	A	\$48,404.63	\$0.00	\$0.00	\$0.00	\$48,404.63
1495	Checking	A	\$39,636.13	\$4,493.38	(\$21,919.46)	\$0.00	\$22,210.05
2469	Checking	A	\$3,255,566.91	\$1,260.39	(\$151,212.34)	\$0.00	\$3,105,614.96
785	Checking	TC	\$2,788,796.15	\$0.00	\$0.00	\$0.00	\$2,788,796.15
1880	Checking	A	\$3,528.66	\$0.00	\$0.00	\$0.00	\$3,528.66
8672	Checking	A	\$464,975.40	\$0.00	\$0.00	\$0.00	\$464,975.40

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7209	Checking	A	\$7,042.75	\$0.00	\$0.00	\$0.00	\$7,042.75
5734	Checking	A	\$1,024,734.00	\$0.00	(\$313,101.46)	\$0.00	\$711,632.54
9630	Checking	A	\$1,456,418.68	\$0.00	(\$1,320,844.87)	\$0.00	\$135,573.81
210	Petty Cash	A	\$4,387.00	\$0.00	\$0.00	\$0.00	\$4,387.00
5198	Checking	A	\$1,656.05	\$843.95	\$0.00	\$0.00	\$2,500.00
1457	Checking	A	\$3,298.93	\$0.00	\$0.00	\$0.00	\$3,298.93
1000	Savings	A	\$1,682.49	\$0.00	\$0.00	\$0.00	\$1,682.49
5176	Checking	A, CD, TC, V	\$3,012,234.75	\$1,413,882.53	(\$4,253,912.54)	\$0.00	\$172,204.74
116	Checking	G	\$1,064,922.51	\$0.00	(\$143,916.45)	\$0.00	\$921,006.06
4	Investment	G	\$3,441,408.47	\$0.00	\$0.00	\$0.00	\$3,441,408.47
6249	Checking	G	\$4,625.50	\$0.00	\$0.00	\$0.00	\$4,625.50
4139	Savings	G	\$3,322.76	\$0.00	\$0.00	\$0.00	\$3,322.76
2012	Certificate of Deposit (CD)	G	\$2,349,302.76	\$0.00	\$0.00	\$0.00	\$2,349,302.76

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4155	Savings	G	\$2,492.98	\$0.00	\$0.00	\$0.00	\$2,492.98
122	Certificate of Deposit (CD)	G	\$1,174,651.39	\$0.00	\$0.00	\$0.00	\$1,174,651.39
6	Investment	G	\$6,257,873.28	\$0.00	\$0.00	\$0.00	\$6,257,873.28
9614	Checking	H	\$1,969,671.77	\$0.00	(\$773,496.61)	\$0.00	\$1,196,175.16
7843	Money Market	H	\$3,124.37	\$0.00	\$0.00	\$0.00	\$3,124.37
3388	Money Market	H	\$104,122.38	\$0.00	\$0.00	\$0.00	\$104,122.38
1139	Money Market	H	\$2,119,640.41	\$0.00	\$0.00	\$0.00	\$2,119,640.41
2178	Money Market	H	\$7,540.84	\$0.00	\$0.00	\$0.00	\$7,540.84
2	Investment	H	\$15,719,349.30	\$0.00	\$0.00	\$0.00	\$15,719,349.30
5396	Checking	H	\$114,220.84	\$0.00	(\$74,995.88)	\$0.00	\$39,224.96
5357	Money Market	H	\$2,644.14	\$0.00	\$0.00	\$0.00	\$2,644.14
5	Investment	H	\$4,152,233.52	\$0.00	\$0.00	\$0.00	\$4,152,233.52

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Accounts					
Total	\$115,864,354.09	\$1,476,542.81	(\$7,647,677.03)	\$0.00	\$109,693,219.87
Total Cash From Financials					\$109,693,219.59

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$115,864,354.09
FDIC Insurance	\$6,250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$126,510,318.98
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$132,760,318.98

Investments and Collateralization of Investments

Investments From Financials	\$20,101,915.31
Market Value as of Fiscal Year End Date	\$20,101,915.31
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$20,101,915.31

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
1,588	862	0	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$16,469,195.72	1,433	73		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$8,295,839.54	1,588	862		
Worker's Compensation	\$1,949,632.00	1,588	862		
Life Insurance					
Unemployment Insurance	\$306,666.50	0	0		
Disability Insurance					
Hospital, Medical and Dental Insurance	\$22,314,886.02	1,048	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$49,336,219.78				