

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

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

Authorization

Article 3, Section 30 of the General Municipal Law

1. ***Every Municipal Corporation*** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller*** it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report***

Certification Statement

I, Dan Broughton (LG460340400000A), hereby certify that I am the Chief Financial Officer of the Town of Hornellsville, and that the information provided in the Annual Financial Report of the Town of Hornellsville for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	1
A - General	2
B - General Town-Outside Village	18
CD - Special Grant	29
DA - Highway Town-wide	34
DB - Highway Part-town	45
H - Capital Projects	55
SF - Special District(s) Fire Protection	61
SL - Special District(s) Lighting	66
SS - Special District(s) Sewer	71
SW - Special District(s) Water	78
K - Schedule of Non-Current Government Assets	85
Supplemental Schedules	86
Statement of Indebtedness	87
Bond Repayment	88
Bank Reconciliation	89
Employee and Retiree Benefits	91

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

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- B - General Town-Outside Village
- CD - Special Grant
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$648,810.87	\$450,440.24
201 - Cash In Time Deposits	\$634,657.15	\$0.00	\$0.00
210 - Petty Cash	\$300.00	\$300.00	\$400.00
Total for Cash and Cash Equivalents	\$634,957.15	\$649,110.87	\$450,840.24
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$7,071.76	\$3,500.00	-
231 - Cash In Time Deposits Special Reserves	-	\$0.00	-
Total for Restricted Cash and Cash Equivalents	\$7,071.76	\$3,500.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$4,786.87	\$4,059.23	-
Total for Net Other Receivables	\$4,786.87	\$4,059.23	\$0.00
Due From			
391 - Due From Other Funds	\$6,985.49	\$2,218.49	\$5,264.87
Total for Due From	\$6,985.49	\$2,218.49	\$5,264.87
Other Assets			
480 - Prepaid Expenses	\$18,059.64	\$200.00	\$0.00
Total for Other Assets	\$18,059.64	\$200.00	\$0.00

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

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$671,860.91	\$659,088.59	\$456,105.11
Total for Assets and Deferred Outflows	\$671,860.91	\$659,088.59	\$456,105.11

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

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$5,230.94	\$8,079.74	\$6,830.66
Total for Payables	\$5,230.94	\$8,079.74	\$6,830.66
Due to			
630 - Due To Other Funds	-	\$0.00	\$0.00
631 - Due To Other Governments	-	\$0.00	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Other Liabilities			
688 - Other Liabilities COVID FUNDS	\$217,325.44	\$243,263.19	\$123,179.12
690 - Overpayments and Clearing Account	-	\$0.00	\$4,304.00
Total for Other Liabilities	\$217,325.44	\$243,263.19	\$127,483.12
Total for Liabilities	\$222,556.38	\$251,342.93	\$134,313.78
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$18,059.64	\$200.00	\$0.00
Total for Nonspendable Fund Balance	\$18,059.64	\$200.00	\$0.00

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

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Restricted Fund Balance			
878 - Capital Reserve	\$7,071.76	\$3,500.00	\$0.00
Total for Restricted Fund Balance	\$7,071.76	\$3,500.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$8,000.00	\$30,000.00	\$0.00
Total for Assigned Fund Balance	\$8,000.00	\$30,000.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$416,173.13	\$374,046.00	\$321,791.33
Total for Unassigned Fund Balance	\$416,173.13	\$374,046.00	\$321,791.33
Total for Fund Balance	\$449,304.53	\$407,746.00	\$321,791.33
Total for Liabilities, Deferred Inflows and Fund Balances	\$671,860.91	\$659,088.93	\$456,105.11

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$462,712.00	\$376,055.00	\$361,000.00
Total for Property Taxes	\$462,712.00	\$376,055.00	\$361,000.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$94,075.23	\$90,989.32	\$88,395.35
1090 - Interest and Penalties on Real Prop Taxes	\$4,586.87	\$3,868.26	\$5,753.41
Total for Property Tax Items	\$98,662.10	\$94,857.58	\$94,148.76
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	-	\$0.00	\$0.00
Total for Non-Property Tax Items	\$0.00	\$0.00	\$0.00
Departmental Income			
1255 - Clerk Fees	\$344.31	\$178.22	\$430.23
Total for Departmental Income	\$344.31	\$178.22	\$430.23
Use of Money and Property			
2401 - Interest and Earnings	\$4,434.33	\$312.00	\$110.61
2410 - Rental of Real Property	-	\$400.00	\$400.00
Total for Use of Money and Property	\$4,434.33	\$712.00	\$510.61

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Licenses and Permits			
2544 - Dog Licenses	\$3,602.00	\$3,815.00	\$3,303.00
Total for Licenses and Permits	\$3,602.00	\$3,815.00	\$3,303.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$12,711.62	\$33,487.25	\$13,329.25
2611 - Fines and Penalties Dog Cases	-	\$0.00	\$0.00
Total for Fines and Forfeitures	\$12,711.62	\$33,487.25	\$13,329.25
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$137.27	\$0.00	\$0.00
2750 - AIM Related Payments	-	\$0.00	\$28,826.00
2770 - Unclassified credit card refund	\$117.95	\$103.00	\$919.49
Total for Other Revenues	\$255.22	\$103.00	\$29,745.49
State Aid			
3001 - State Aid Revenue Sharing	\$28,826.00	\$57,226.00	\$0.00
3005 - State Aid Mortgage Tax	\$61,709.93	\$35,545.64	\$69,358.71
Total for State Aid	\$90,535.93	\$92,771.64	\$69,358.71
Federal Aid			
4089 - Federal Aid Other	\$25,937.75	\$8,000.00	-
Total for Federal Aid	\$25,937.75	\$8,000.00	\$0.00
Total for Revenues	\$699,195.26	\$609,979.69	\$571,826.05

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$699,195.26	\$609,979.69	\$571,826.05

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$24,096.00	\$23,393.76	\$24,132.18
10104 - Legislative Board - Contractual	-	\$0.00	\$0.00
Total for Legislative Board	\$24,096.00	\$23,393.76	\$24,132.18
Judicial			
11101 - Municipal Court - Personal Services	\$41,602.92	\$40,390.92	\$39,214.92
11102 - Municipal Court - Equipment and Capital Outlay	-	\$0.00	\$28.87
11104 - Municipal Court - Contractual	\$92.50	\$252.32	\$643.75
Total for Judicial	\$41,695.42	\$40,643.24	\$39,887.54
Executive			
12201 - Supervisor - Personal Services	\$39,819.66	\$38,659.74	\$36,201.70
12204 - Supervisor - Contractual	-	\$151.96	\$184.25
Total for Executive	\$39,819.66	\$38,811.70	\$36,385.95
Finance			
13104 - Director of Finance - Contractual	-	\$0.00	\$0.00
13151 - Comptroller - Personal Services	-	\$0.00	\$0.00
13154 - Comptroller - Contractual	-	\$0.00	\$0.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13301 - Tax Collection - Personal Services	\$3,604.90	\$3,499.86	\$0.00
13304 - Tax Collection - Contractual	\$1,833.31	\$442.54	\$2,166.75
13551 - Assessment - Personal Services	\$23,185.76	\$22,510.80	\$21,854.82
13552 - Assessment - Equipment and Capital Outlay	\$1,070.25	\$239.76	\$586.13
13554 - Assessment - Contractual	\$1,925.00	\$1,925.00	\$31,643.07
Total for Finance	\$31,619.22	\$28,617.96	\$56,250.77
Municipal Staff			
14101 - Clerk - Personal Services	\$47,658.82	\$42,295.76	\$41,285.00
14102 - Clerk - Equipment and Capital Outlay	\$888.96	\$800.00	\$600.00
14104 - Clerk - Contractual	\$386.82	\$452.36	\$287.46
14204 - Law - Contractual	\$1,200.00	\$0.00	\$673.00
14404 - Engineer - Contractual	-	\$6,825.00	\$0.00
14504 - Elections - Contractual	\$9,509.65	\$3,456.72	\$6,741.98
Total for Municipal Staff	\$59,644.25	\$53,829.84	\$49,587.44
Shared Services			
16104 - Central Services Administration - Contractual	\$1,219.00	\$382.64	\$258.00
16201 - Operation of Plant - Personal Services	\$2,511.86	\$2,418.78	\$2,348.58
16202 - Operation of Plant - Equipment and Capital Outlay	\$43.52	\$0.00	\$0.00
16204 - Operation of Plant - Contractual	\$16,834.88	\$22,093.96	\$8,474.25
16504 - Central Communication System - Contractual	\$453.68	\$386.48	\$496.87
16604 - Central Storeroom - Contractual	\$576.81	\$2,101.75	\$1,358.79
16704 - Central Printing and Mailing - Contractual	\$1,370.11	\$1,022.44	\$3,122.31
16804 - Central Data Processing - Contractual	\$5,009.00	\$12,645.52	\$4,678.95

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Shared Services	\$28,018.86	\$41,051.57	\$20,737.75
Special Items			
19104 - Unallocated Insurance - Contractual	\$31,688.35	\$29,082.28	\$29,637.81
19204 - Municipal Association Dues - Contractual	\$1,669.00	\$1,545.00	\$1,593.00
19304 - Judgements and Claims - Contractual	-	\$0.00	\$0.00
Total for Special Items	\$33,357.35	\$30,627.28	\$31,230.81
Total for General Government Support	\$258,250.76	\$256,975.35	\$258,212.44
Public Safety			
Traffic Control			
33104 - Traffic Control - Contractual	\$2,640.99	\$1,926.45	\$572.88
Total for Traffic Control	\$2,640.99	\$1,926.45	\$572.88
Fire Protection			
34104 - Fire Protection - Contractual	-	\$0.00	\$0.00
Total for Fire Protection	\$0.00	\$0.00	\$0.00
Animal Control			
35104 - Dog Control - Contractual	\$9,000.00	\$9,000.00	\$9,000.00
Total for Animal Control	\$9,000.00	\$9,000.00	\$9,000.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	-	\$0.00	\$0.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Public Safety	\$0.00	\$0.00	\$0.00
Total for Public Safety	\$11,640.99	\$10,926.45	\$9,572.88
Health			
Other Health			
45404 - Ambulance - Contractual	\$125,000.00	\$10,000.00	\$10,000.00
Total for Other Health	\$125,000.00	\$10,000.00	\$10,000.00
Total for Health	\$125,000.00	\$10,000.00	\$10,000.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$79,099.80	\$76,795.94	\$74,558.90
50104 - Highway and Street Administration - Contractual	\$4,150.00	\$4,341.07	\$4,700.00
51322 - Garage - Equipment and Capital Outlay	\$2,191.65	\$4,241.17	\$5,563.56
51324 - Garage - Contractual	\$18,418.42	\$19,630.44	\$9,470.98
51824 - Street Lighting - Contractual	\$471.73	\$347.40	\$304.34
Total for Highway	\$104,331.60	\$105,356.02	\$94,597.78
Total for Transportation	\$104,331.60	\$105,356.02	\$94,597.78
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	\$850.00	\$850.00	\$850.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Recreation	\$850.00	\$850.00	\$850.00
Culture			
74104 - Library - Contractual	\$450.00	\$450.00	\$450.00
75101 - Historian - Personal Services	-	\$0.00	\$0.00
75504 - Celebrations - Contractual	\$697.50	\$1,108.98	\$713.00
Total for Culture	\$1,147.50	\$1,558.98	\$1,163.00
Total for Culture and Recreation	\$1,997.50	\$2,408.98	\$2,013.00
Home and Community Services			
Special Services			
88104 - Cemetery - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
Total for Special Services	\$1,000.00	\$1,000.00	\$1,000.00
Total for Home and Community Services	\$1,000.00	\$1,000.00	\$1,000.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$17,665.12	\$22,633.00	\$20,732.00
90308 - Social Security - Employee Benefits	\$15,901.88	\$18,020.86	\$17,278.15
90408 - Workers' Compensation - Employee Benefits	\$25,120.00	\$25,608.00	\$24,390.00
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$70,815.79	\$63,096.70	\$57,997.76

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$129,502.79	\$129,358.56	\$120,397.91
Total for Employee Benefits	\$129,502.79	\$129,358.56	\$120,397.91
Total for Expenditures	\$631,723.64	\$516,025.36	\$495,794.01
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>covid funds transferred to water district</i>	\$25,937.75	\$8,000.00	\$0.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$0.00	\$0.00
Total for Interfund Transfers	\$25,937.75	\$8,000.00	\$0.00
Total for Interfund Transfers	\$25,937.75	\$8,000.00	\$0.00
Total for Other Uses	\$25,937.75	\$8,000.00	\$0.00
Total for Expenditures and Other Uses	\$657,661.39	\$524,025.36	\$495,794.01

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

A - General
Changes in Fund Balance

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$407,745.66	\$321,791.33	\$245,759.29
8022 - Restated Fund Balance - Beginning of Year	\$407,745.66	\$321,791.33	\$245,759.29
Add Revenues and Other Sources	\$699,195.26	\$609,979.69	\$571,826.05
Deduct Expenditures and Other Uses	\$657,661.39	\$524,025.36	\$495,794.01
8029 - Fund Balance - End of Year	\$449,279.53	\$407,745.66	\$321,791.33

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

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$489,347.32	\$462,712.00	\$376,055.00
1099 - Est Rev - Property Tax Items	\$103,500.00	\$103,500.00	\$100,500.00
1299 - Est Rev - Departmental Income	-	\$50.00	\$50.00
2199 - Est Rev - Departmental Income	\$200.00	-	-
2499 - Est Rev - Use of Money and Property	\$37,400.00	\$413.00	\$496.00
2599 - Est Rev - Licenses and Permits	\$4,000.00	\$3,000.00	\$3,000.00
2649 - Est Rev - Fines and Forfeitures	\$15,000.00	\$25,000.00	\$25,000.00
2799 - Est Rev - Other Revenues	-	\$28,826.00	-
3099 - Est Rev - State Aid	\$63,826.00	\$25,000.00	\$25,000.00
Total for Estimated Revenue	\$713,273.32	\$648,501.00	\$530,101.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$8,000.00	\$30,000.00	-
Total for Estimated Other Sources	\$8,000.00	\$30,000.00	\$0.00
Total for Estimated Revenues and Other Sources	\$721,273.32	\$678,501.00	\$530,101.00

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

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$317,110.22	\$290,574.00	\$266,733.00
3999 - App - Public Safety	\$13,000.00	\$13,000.00	\$13,000.00
4999 - App - Health	\$130,000.00	\$125,000.00	\$10,000.00
5999 - App - Transportation	\$118,898.47	\$108,700.00	\$103,396.00
7999 - App - Culture and Recreation	\$3,000.00	\$3,000.00	\$3,000.00
8999 - App - Home and Community Services	\$1,000.00	\$1,000.00	\$1,000.00
9199 - App - Employee Benefits	\$134,764.63	\$133,727.00	\$129,472.00
Total for Estimated Appropriations	\$717,773.32	\$675,001.00	\$526,601.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$3,500.00	\$3,500.00	\$3,500.00
Total for Estimated Other Uses	\$3,500.00	\$3,500.00	\$3,500.00
Total for Estimated Appropriations and Other Uses	\$721,273.32	\$678,501.00	\$530,101.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$27,905.46	\$8,007.27
201 - Cash In Time Deposits	\$16,879.83	\$0.00	\$0.00
Total for Cash and Cash Equivalents	\$16,879.83	\$27,905.46	\$8,007.27
Total for Assets	\$16,879.83	\$27,905.46	\$8,007.27
Total for Assets and Deferred Outflows	\$16,879.83	\$27,905.46	\$8,007.27

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$144.10	\$135.00	\$217.35
Total for Payables	\$144.10	\$135.00	\$217.35
Due to			
630 - Due To Other Funds	-	\$0.00	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$144.10	\$135.00	\$217.35
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$0.00	\$0.00
Total for Nonspendable Fund Balance	\$0.00	\$0.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$20,000.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$16,735.73	\$7,770.46	\$7,789.92
Total for Assigned Fund Balance	\$16,735.73	\$27,770.46	\$7,789.92
Total for Fund Balance	\$16,735.73	\$27,770.46	\$7,789.92

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$16,879.83	\$27,905.46	\$8,007.27

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$2,987.00	\$27,770.00	\$5,690.00
Total for Property Taxes	\$2,987.00	\$27,770.00	\$5,690.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	-	\$0.00	\$0.00
Total for Non-Property Tax Items	\$0.00	\$0.00	\$0.00
Departmental Income			
1560 - Safety Inspection Fees	-	\$0.00	\$0.00
1601 - Public Health Fees	-	\$0.00	\$0.00
1603 - Vital Statistics Fees	\$4,660.00	\$5,830.00	\$5,000.00
2110 - Zoning Fees	\$250.00	-	-
2115 - Planning Board Fees	\$250.00	\$350.00	-
Total for Departmental Income	\$5,160.00	\$6,180.00	\$5,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$108.91	\$0.00	\$0.00
Total for Use of Money and Property	\$108.91	\$0.00	\$0.00
Licenses and Permits			
2555 - Building and Alteration Permits	\$11,533.00	\$17,521.00	\$8,923.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Licenses and Permits	\$11,533.00	\$17,521.00	\$8,923.00
Total for Revenues	\$19,788.91	\$51,471.00	\$19,613.00
Total for Revenues and Other Sources	\$19,788.91	\$51,471.00	\$19,613.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$21,075.00	\$22,560.96	\$21,989.92
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$0.00	\$1,338.00
36204 - Safety Inspection - Contractual	\$2,981.18	\$1,922.92	\$2,174.75
Total for Other Public Safety	\$24,056.18	\$24,483.88	\$25,502.67
Total for Public Safety	\$24,056.18	\$24,483.88	\$25,502.67
Health			
Public Health Program			
40104 - Public Health - Contractual	\$950.00	\$950.00	\$950.00
40201 - Registrar of Vital Statistics - Personal Services	\$799.76	\$799.76	\$799.76
40204 - Registrar of Vital Statistics - Contractual	-	\$60.66	\$72.46
Total for Public Health Program	\$1,749.76	\$1,810.42	\$1,822.22
Total for Health	\$1,749.76	\$1,810.42	\$1,822.22
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	-	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Recreation	\$0.00	\$0.00	\$0.00
Culture			
74104 - Library - Contractual	-	\$0.00	\$0.00
Total for Culture	\$0.00	\$0.00	\$0.00
Total for Culture and Recreation	\$0.00	\$0.00	\$0.00
Home and Community Services			
General Environment			
80204 - Planning and Surveys - Contractual	-	\$0.00	\$0.00
Total for General Environment	\$0.00	\$0.00	\$0.00
Total for Home and Community Services	\$0.00	\$0.00	\$0.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	-	\$0.00	\$0.00
90308 - Social Security - Employee Benefits	\$1,667.70	\$1,781.16	\$1,737.74
90408 - Workers' Compensation - Employee Benefits	\$3,350.00	\$3,415.00	\$3,252.00
Total for Employee Benefits	\$5,017.70	\$5,196.16	\$4,989.74
Total for Employee Benefits	\$5,017.70	\$5,196.16	\$4,989.74
Total for Expenditures	\$30,823.64	\$31,490.46	\$32,314.63

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures and Other Uses	\$30,823.64	\$31,490.46	\$32,314.63

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$27,770.46	\$7,789.92	\$20,491.55
8022 - Restated Fund Balance - Beginning of Year	\$27,770.46	\$7,789.92	\$20,491.55
Add Revenues and Other Sources	\$19,788.91	\$51,471.00	\$19,613.00
Deduct Expenditures and Other Uses	\$30,823.64	\$31,490.46	\$32,314.63
8029 - Fund Balance - End of Year	\$16,735.73	\$27,770.46	\$7,789.92

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$24,003.00	\$2,987.00	\$27,770.00
1299 - Est Rev - Departmental Income	-	\$3,000.00	\$3,000.00
2199 - Est Rev - Departmental Income	\$6,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$500.00	-	\$4.00
2599 - Est Rev - Licenses and Permits	\$6,000.00	\$4,000.00	\$4,000.00
Total for Estimated Revenue	\$36,503.00	\$9,987.00	\$34,774.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$20,000.00	-
Total for Estimated Other Sources	\$0.00	\$20,000.00	\$0.00
Total for Estimated Revenues and Other Sources	\$36,503.00	\$29,987.00	\$34,774.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
3999 - App - Public Safety	\$29,075.00	\$23,075.00	\$27,461.00
4999 - App - Health	\$1,950.00	\$1,950.00	\$1,950.00
9199 - App - Employee Benefits	\$5,478.00	\$4,962.00	\$5,363.00
Total for Estimated Appropriations	\$36,503.00	\$29,987.00	\$34,774.00
Total for Estimated Appropriations and Other Uses	\$36,503.00	\$29,987.00	\$34,774.00

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

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

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

**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

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

**CD - Special Grant
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

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

**CD - Special Grant
Results of Operations**

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

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

**CD - Special Grant
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$0.86)	(\$0.86)	(\$0.86)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance <i>close and delete this fund</i>	\$0.86	-	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	(\$0.86)	(\$0.86)
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	(\$0.86)	(\$0.86)

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$439,896.44	\$358,116.78
201 - Cash In Time Deposits	\$962,988.34	\$0.00	\$0.00
Total for Cash and Cash Equivalents	\$962,988.34	\$439,896.44	\$358,116.78
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$45,974.89	\$25,000.00	-
231 - Cash In Time Deposits Special Reserves	\$55,672.94	\$75,616.37	\$75,616.37
Total for Restricted Cash and Cash Equivalents	\$101,647.83	\$100,616.37	\$75,616.37
Net Other Receivables			
380 - Accounts Receivable	-	-	\$47,921.20
Total for Net Other Receivables	\$0.00	\$0.00	\$47,921.20
Due From			
391 - Due From Other Funds	-	-	\$0.00
Total for Due From	\$0.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	\$16,681.18	-	\$0.00
Total for Other Assets	\$16,681.18	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$1,081,317.35	\$540,512.81	\$481,654.35
Total for Assets and Deferred Outflows	\$1,081,317.35	\$540,512.81	\$481,654.35

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$11,298.75	\$47,100.66	\$134,837.14
Total for Payables	\$11,298.75	\$47,100.66	\$134,837.14
Due to			
630 - Due To Other Funds	-	\$0.00	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Other Liabilities			
688 - Other Liabilities	-	\$0.00	-
Total for Other Liabilities	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$11,298.75	\$47,100.66	\$134,837.14
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$16,681.18	\$0.00	\$0.00
Total for Nonspendable Fund Balance	\$16,681.18	\$0.00	\$0.00
Restricted Fund Balance			
878 - Capital Reserve	\$101,647.83	\$100,616.37	\$75,616.37
Total for Restricted Fund Balance	\$101,647.83	\$100,616.37	\$75,616.37

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

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

	12/31/2023	12/31/2022	12/31/2021
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$951,689.59	\$392,795.78	\$271,200.84
Total for Assigned Fund Balance	\$951,689.59	\$392,795.78	\$271,200.84
Total for Fund Balance	\$1,070,018.60	\$493,412.15	\$346,817.21
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,081,317.35	\$540,512.81	\$481,654.35

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$304,377.00	\$311,370.00	\$343,000.00
Total for Property Taxes	\$304,377.00	\$311,370.00	\$343,000.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$486,191.62	\$460,886.93	\$349,570.00
Total for Non-Property Tax Items	\$486,191.62	\$460,886.93	\$349,570.00
Use of Money and Property			
2401 - Interest and Earnings	\$7,431.80	\$0.00	\$51.45
Total for Use of Money and Property	\$7,431.80	\$0.00	\$51.45
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$793.11	\$3,417.88	\$0.00
2665 - Sales of Equipment	\$474,500.00	\$362,500.00	\$253,769.85
Total for Sales of Property and Compensation for Loss	\$475,293.11	\$365,917.88	\$253,769.85
Federal Aid			
4089 - Federal Aid Other	-	\$0.00	-
Total for Federal Aid	\$0.00	\$0.00	\$0.00
Total for Revenues	\$1,273,293.53	\$1,138,174.81	\$946,391.30

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

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

	12/31/2023	12/31/2022	12/31/2021
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$8,000.00	\$0.00
Total for Operating Transfers	\$0.00	\$8,000.00	\$0.00
Total for Other Sources	\$0.00	\$8,000.00	\$0.00
Total for Revenues and Other Sources	\$1,273,293.53	\$1,146,174.81	\$946,391.30

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	-	\$0.00	\$0.00
51201 - Maintenance of Bridges - Personal Services	\$28,752.00	\$17,304.00	\$23,474.35
51204 - Maintenance of Bridges - Contractual	\$120,021.82	\$112,289.41	\$99,553.65
51302 - Machinery - Equipment and Capital Outlay	\$211,042.56	\$443,346.07	\$181,544.40
51304 - Machinery - Contractual	\$32,360.11	\$46,453.33	\$42,361.39
51421 - Snow Removal - Personal Services	\$109,964.51	\$160,015.14	\$112,322.57
51424 - Snow Removal - Contractual	\$120,545.84	\$133,346.12	\$114,643.81
Total for Highway	\$622,686.84	\$912,754.07	\$573,900.17
Total for Transportation	\$622,686.84	\$912,754.07	\$573,900.17
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$15,990.00	\$20,985.00	\$18,899.00
90308 - Social Security - Employee Benefits	\$9,626.05	\$13,490.14	\$10,269.18
90408 - Workers' Compensation - Employee Benefits	\$3,350.00	\$3,415.00	\$3,252.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$45,034.19	\$48,935.66	\$43,078.00
Total for Employee Benefits	\$74,000.24	\$86,825.80	\$75,498.18

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$74,000.24	\$86,825.80	\$75,498.18
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	-	\$0.00	\$0.00
97207 - Installment Bonds - Debt Interest	-	\$0.00	\$0.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$0.00	\$72,752.64
97307 - Bond Anticipation Notes - Debt Interest	-	\$0.00	\$808.36
Total for Debt Service	\$0.00	\$0.00	\$73,561.00
Total for Debt Service	\$0.00	\$0.00	\$73,561.00
Total for Expenditures	\$696,687.08	\$999,579.87	\$722,959.35
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$0.00	\$85,356.40
Total for Interfund Transfers	\$0.00	\$0.00	\$85,356.40
Total for Interfund Transfers	\$0.00	\$0.00	\$85,356.40
Total for Other Uses	\$0.00	\$0.00	\$85,356.40
Total for Expenditures and Other Uses	\$696,687.08	\$999,579.87	\$808,315.75

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$493,408.77	\$346,813.83	\$208,738.28
8022 - Restated Fund Balance - Beginning of Year	\$493,408.77	\$346,813.83	\$208,738.28
Add Revenues and Other Sources	\$1,273,293.53	\$1,146,174.81	\$946,391.30
Deduct Expenditures and Other Uses	\$696,687.08	\$999,579.87	\$808,315.75
8029 - Fund Balance - End of Year	\$1,070,015.22	\$493,408.77	\$346,813.83

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$293,964.34	\$304,377.00	\$311,370.00
1199 - Est Rev - Non-Property Tax Items	\$300,000.00	\$300,000.00	\$300,000.00
1299 - Est Rev - Departmental Income	-	\$2,500.00	\$2,500.00
2499 - Est Rev - Use of Money and Property	\$25,000.00	-	\$8.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$3,000.00	-	-
Total for Estimated Revenue	\$621,964.34	\$606,877.00	\$613,878.00
Total for Estimated Revenues and Other Sources	\$621,964.34	\$606,877.00	\$613,878.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$539,420.00	\$527,104.00	\$505,476.00
9199 - App - Employee Benefits	\$82,544.34	\$79,773.00	\$83,402.00
9899 - App - Debt Service	-	-	\$0.00
Total for Estimated Appropriations	\$621,964.34	\$606,877.00	\$588,878.00
Estimated Other Uses			
962 - Other Budgetary Purposes	-	-	\$25,000.00
Total for Estimated Other Uses	\$0.00	\$0.00	\$25,000.00
Total for Estimated Appropriations and Other Uses	\$621,964.34	\$606,877.00	\$613,878.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$91,797.79	\$78,309.55
201 - Cash In Time Deposits	\$38,280.47	\$0.00	\$0.00
Total for Cash and Cash Equivalents	\$38,280.47	\$91,797.79	\$78,309.55
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$101,083.20	\$100,057.48	\$100,057.48
231 - Cash In Time Deposits Special Reserves	\$15,183.53	\$15,029.46	\$15,029.46
Total for Restricted Cash and Cash Equivalents	\$116,266.73	\$115,086.94	\$115,086.94
Other Assets			
480 - Prepaid Expenses	\$16,681.18	-	-
Total for Other Assets	\$16,681.18	\$0.00	\$0.00
Total for Assets	\$171,228.38	\$206,884.73	\$193,396.49
Total for Assets and Deferred Outflows	\$171,228.38	\$206,884.73	\$193,396.49

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$14,419.63	\$11,108.00
Total for Payables	\$0.00	\$14,419.63	\$11,108.00
Due to			
630 - Due To Other Funds	-	\$0.00	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$14,419.63	\$11,108.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$16,681.18	\$0.00	\$0.00
Total for Nonspendable Fund Balance	\$16,681.18	\$0.00	\$0.00
Restricted Fund Balance			
878 - Capital Reserve	\$116,266.73	\$115,086.94	\$115,086.94
882 - Reserve For Repairs	-	\$0.00	\$0.00
Total for Restricted Fund Balance	\$116,266.73	\$115,086.94	\$115,086.94
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
915 - Assigned Unappropriated Fund Balance	\$38,280.47	\$77,378.16	\$67,201.55
Total for Assigned Fund Balance	\$38,280.47	\$77,378.16	\$67,201.55
Total for Fund Balance	\$171,228.38	\$192,465.10	\$182,288.49
Total for Liabilities, Deferred Inflows and Fund Balances	\$171,228.38	\$206,884.73	\$193,396.49

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$329,582.00	\$324,570.00	\$302,900.00
Total for Property Taxes	\$329,582.00	\$324,570.00	\$302,900.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	-	\$0.00	\$0.00
Total for Non-Property Tax Items	\$0.00	\$0.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,547.27	\$0.00	\$0.00
Total for Use of Money and Property	\$1,547.27	\$0.00	\$0.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$0.00	\$0.00
2665 - Sales of Equipment	-	\$0.00	\$0.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$0.00	\$0.00
Total for Other Revenues	\$0.00	\$0.00	\$0.00
State Aid			

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

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

	12/31/2023	12/31/2022	12/31/2021
3501 - State Aid Consolidated Highway Aid	\$243,685.87	\$233,264.68	\$242,680.22
Total for State Aid	\$243,685.87	\$233,264.68	\$242,680.22
Total for Revenues	\$574,815.14	\$557,834.68	\$545,580.22
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Proceeds of Obligations			
5720 - Statutory Installment Bonds	-	\$0.00	\$0.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$574,815.14	\$557,834.68	\$545,580.22

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$117,104.00	\$95,172.00	\$118,610.75
51104 - Maintenance of Roads - Contractual	\$132,600.71	\$139,564.43	\$78,406.63
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$268,185.88	\$233,264.68	\$243,179.71
51302 - Machinery - Equipment and Capital Outlay	-	\$0.00	\$0.00
51304 - Machinery - Contractual	-	\$0.00	\$0.00
51421 - Snow Removal - Personal Services	-	\$0.00	\$0.00
51424 - Snow Removal - Contractual	-	\$0.00	\$0.00
Total for Highway	\$517,890.59	\$468,001.11	\$440,197.09
Total for Transportation	\$517,890.59	\$468,001.11	\$440,197.09
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$15,990.00	\$20,985.00	\$18,899.00
90308 - Social Security - Employee Benefits	\$9,641.27	\$7,153.96	\$8,932.94
90408 - Workers' Compensation - Employee Benefits	\$3,350.00	\$3,415.00	\$3,252.00
90558 - Disability Insurance - Employee Benefits	-	\$0.00	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$49,180.00	\$48,103.00	\$43,079.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$78,161.27	\$79,656.96	\$74,162.94
Total for Employee Benefits	\$78,161.27	\$79,656.96	\$74,162.94
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	-	\$0.00	\$0.00
97207 - Installment Bonds - Debt Interest	-	\$0.00	\$0.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$0.00	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$0.00	\$0.00
Total for Debt Service	\$0.00	\$0.00	\$0.00
Total for Debt Service	\$0.00	\$0.00	\$0.00
Total for Expenditures	\$596,051.86	\$547,658.07	\$514,360.03
Total for Expenditures and Other Uses	\$596,051.86	\$547,658.07	\$514,360.03

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$192,455.01	\$182,278.40	\$151,058.21
8022 - Restated Fund Balance - Beginning of Year	\$192,455.01	\$182,278.40	\$151,058.21
Add Revenues and Other Sources	\$574,815.14	\$557,834.68	\$545,580.22
Deduct Expenditures and Other Uses	\$596,051.86	\$547,658.07	\$514,360.03
8029 - Fund Balance - End of Year	\$171,218.29	\$192,455.01	\$182,278.40

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$342,169.34	\$329,582.00	\$324,570.00
2499 - Est Rev - Use of Money and Property	\$2,500.00	-	\$13.00
3099 - Est Rev - State Aid	\$200,000.00	\$200,000.00	\$145,000.00
Total for Estimated Revenue	\$544,669.34	\$529,582.00	\$469,583.00
Total for Estimated Revenues and Other Sources	\$544,669.34	\$529,582.00	\$469,583.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$464,420.00	\$452,104.00	\$388,476.00
9199 - App - Employee Benefits	\$80,249.34	\$77,478.00	\$81,107.00
Total for Estimated Appropriations	\$544,669.34	\$529,582.00	\$469,583.00
Total for Estimated Appropriations and Other Uses	\$544,669.34	\$529,582.00	\$469,583.00

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

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$0.00	\$0.00
201 - Cash In Time Deposits	\$59,242.27	\$68,822.85	\$68,531.68
Total for Cash and Cash Equivalents	\$59,242.27	\$68,822.85	\$68,531.68
Total for Assets	\$59,242.27	\$68,822.85	\$68,531.68
Total for Assets and Deferred Outflows	\$59,242.27	\$68,822.85	\$68,531.68

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

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$59,242.27	\$68,822.85	\$68,531.68
Total for Assigned Fund Balance	\$59,242.27	\$68,822.85	\$68,531.68
Total for Fund Balance	\$59,242.27	\$68,822.85	\$68,531.68
Total for Liabilities, Deferred Inflows and Fund Balances	\$59,242.27	\$68,822.85	\$68,531.68

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

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$1,202.42	\$291.17	\$0.00
Total for Use of Money and Property	\$1,202.42	\$291.17	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$0.00	\$0.00
Total for Other Revenues	\$0.00	\$0.00	\$0.00
State Aid			
3097 - State Aid Capital Projects	-	\$0.00	\$0.00
Total for State Aid	\$0.00	\$0.00	\$0.00
Total for Revenues	\$1,202.42	\$291.17	\$0.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	\$85,356.40
Total for Operating Transfers	\$0.00	\$0.00	\$85,356.40
Proceeds of Obligations			
5731 - BANS Redeemed from Appropriations	-	-	\$72,753.00

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

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Proceeds of Obligations	\$0.00	\$0.00	\$72,753.00
Total for Other Sources	\$0.00	\$0.00	\$158,109.40
Total for Revenues and Other Sources	\$1,202.42	\$291.17	\$158,109.40

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

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19892 - General Government Support, Other - Equipment and Capital Outlay Entry doors	\$10,783.00	\$0.00	\$9,011.20
Total for Special Items	\$10,783.00	\$0.00	\$9,011.20
Total for General Government Support	\$10,783.00	\$0.00	\$9,011.20
Transportation			
Highway			
51302 - Machinery - Equipment and Capital Outlay	-	\$0.00	\$0.00
51972 - Highway Capital Project - Equipment and Capital Outlay	-	\$0.00	\$158,109.40
Total for Highway	\$0.00	\$0.00	\$158,109.40
Total for Transportation	\$0.00	\$0.00	\$158,109.40
Total for Expenditures	\$10,783.00	\$0.00	\$167,120.60
Total for Expenditures and Other Uses	\$10,783.00	\$0.00	\$167,120.60

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$68,822.97	\$68,531.80	\$77,543.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$68,822.97	\$68,531.80	\$77,543.00
Add Revenues and Other Sources	\$1,202.42	\$291.17	\$158,109.40
Deduct Expenditures and Other Uses	\$10,783.00	\$0.00	\$167,120.60
8029 - Fund Balance - End of Year	\$59,242.39	\$68,822.97	\$68,531.80

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	-	\$0.25
201 - Cash In Time Deposits	-	-	\$0.00
Total for Cash and Cash Equivalents	\$0.00	\$0.00	\$0.25
Total for Assets	\$0.00	\$0.00	\$0.25
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.25

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$0.00	\$0.00
Total for Payables	\$0.00	\$0.00	\$0.00
Due to			
630 - Due To Other Funds	\$6,985.49	\$2,218.49	\$3,676.00
Total for Due to	\$6,985.49	\$2,218.49	\$3,676.00
Total for Liabilities	\$6,985.49	\$2,218.49	\$3,676.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$0.00	\$0.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$6,985.49)	(\$2,218.49)	(\$3,675.75)
Total for Unassigned Fund Balance	(\$6,985.49)	(\$2,218.49)	(\$3,675.75)
Total for Fund Balance	(\$6,985.49)	(\$2,218.49)	(\$3,675.75)
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.25

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$204,845.00	\$114,574.00	\$114,711.00
Total for Property Taxes	\$204,845.00	\$114,574.00	\$114,711.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$0.00	\$0.00
Total for Use of Money and Property	\$0.00	\$0.00	\$0.00
Total for Revenues	\$204,845.00	\$114,574.00	\$114,711.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$204,845.00	\$114,574.00	\$114,711.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$209,612.00	\$113,117.00	\$118,387.00
Total for Fire Protection	\$209,612.00	\$113,117.00	\$118,387.00
Total for Public Safety	\$209,612.00	\$113,117.00	\$118,387.00
Total for Expenditures	\$209,612.00	\$113,117.00	\$118,387.00
Total for Expenditures and Other Uses	\$209,612.00	\$113,117.00	\$118,387.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$2,218.75)	(\$3,675.75)	\$0.25
8022 - Restated Fund Balance - Beginning of Year	(\$2,218.75)	(\$3,675.75)	\$0.25
Add Revenues and Other Sources	\$204,845.00	\$114,574.00	\$114,711.00
Deduct Expenditures and Other Uses	\$209,612.00	\$113,117.00	\$118,387.00
8029 - Fund Balance - End of Year	(\$6,985.75)	(\$2,218.75)	(\$3,675.75)

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$17,526.84	\$8,406.14
201 - Cash In Time Deposits	\$25,736.11	\$0.00	\$0.00
Total for Cash and Cash Equivalents	\$25,736.11	\$17,526.84	\$8,406.14
Total for Assets	\$25,736.11	\$17,526.84	\$8,406.14
Total for Assets and Deferred Outflows	\$25,736.11	\$17,526.84	\$8,406.14

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$947.91	-	-
Total for Payables	\$947.91	\$0.00	\$0.00
Total for Liabilities	\$947.91	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$24,788.20	\$17,526.84	\$8,406.14
Total for Assigned Fund Balance	\$24,788.20	\$17,526.84	\$8,406.14
Total for Fund Balance	\$24,788.20	\$17,526.84	\$8,406.14
Total for Liabilities, Deferred Inflows and Fund Balances	\$25,736.11	\$17,526.84	\$8,406.14

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$15,000.00	\$15,000.00	\$15,000.00
Total for Property Taxes	\$15,000.00	\$15,000.00	\$15,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$174.12	\$0.00	\$0.00
Total for Use of Money and Property	\$174.12	\$0.00	\$0.00
Total for Revenues	\$15,174.12	\$15,000.00	\$15,000.00
Total for Revenues and Other Sources	\$15,174.12	\$15,000.00	\$15,000.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$7,912.76	\$5,879.30	\$14,657.12
Total for Highway	\$7,912.76	\$5,879.30	\$14,657.12
Total for Transportation	\$7,912.76	\$5,879.30	\$14,657.12
Total for Expenditures	\$7,912.76	\$5,879.30	\$14,657.12
Total for Expenditures and Other Uses	\$7,912.76	\$5,879.30	\$14,657.12

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$17,527.98	\$8,407.28	\$8,064.40
8022 - Restated Fund Balance - Beginning of Year	\$17,527.98	\$8,407.28	\$8,064.40
Add Revenues and Other Sources	\$15,174.12	\$15,000.00	\$15,000.00
Deduct Expenditures and Other Uses	\$7,912.76	\$5,879.30	\$14,657.12
8029 - Fund Balance - End of Year	\$24,789.34	\$17,527.98	\$8,407.28

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$0.00	\$0.00
201 - Cash In Time Deposits	\$182,839.60	\$170,984.25	\$163,984.25
Total for Cash and Cash Equivalents	\$182,839.60	\$170,984.25	\$163,984.25
Total for Assets	\$182,839.60	\$170,984.25	\$163,984.25
Total for Assets and Deferred Outflows	\$182,839.60	\$170,984.25	\$163,984.25

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$182,839.60	\$170,984.25	\$163,984.25
Total for Assigned Fund Balance	\$182,839.60	\$170,984.25	\$163,984.25
Total for Fund Balance	\$182,839.60	\$170,984.25	\$163,984.25
Total for Liabilities, Deferred Inflows and Fund Balances	\$182,839.60	\$170,984.25	\$163,984.25

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$53,000.00	\$50,000.00	\$50,000.00
Total for Property Taxes	\$53,000.00	\$50,000.00	\$50,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,855.35	\$0.00	\$0.00
Total for Use of Money and Property	\$1,855.35	\$0.00	\$0.00
Total for Revenues	\$54,855.35	\$50,000.00	\$50,000.00
Total for Revenues and Other Sources	\$54,855.35	\$50,000.00	\$50,000.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81104 - Sewer Administration - Contractual	-	\$43,000.00	\$43,000.00
81304 - Sewage Treatment and Disposal - Contractual	\$43,000.00	-	-
Total for Sewage	\$43,000.00	\$43,000.00	\$43,000.00
Total for Home and Community Services	\$43,000.00	\$43,000.00	\$43,000.00
Total for Expenditures	\$43,000.00	\$43,000.00	\$43,000.00
Total for Expenditures and Other Uses	\$43,000.00	\$43,000.00	\$43,000.00

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

**SS - Special District(s) Sewer
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$170,984.29	\$163,984.29	\$156,984.29
8022 - Restated Fund Balance - Beginning of Year	\$170,984.29	\$163,984.29	\$156,984.29
Add Revenues and Other Sources	\$54,855.35	\$50,000.00	\$50,000.00
Deduct Expenditures and Other Uses	\$43,000.00	\$43,000.00	\$43,000.00
8029 - Fund Balance - End of Year	\$182,839.64	\$170,984.29	\$163,984.29

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$54,060.00	\$53,000.00	\$50,000.00
Total for Estimated Revenue	\$54,060.00	\$53,000.00	\$50,000.00
Total for Estimated Revenues and Other Sources	\$54,060.00	\$53,000.00	\$50,000.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$54,060.00	\$53,000.00	\$50,000.00
Total for Estimated Appropriations	\$54,060.00	\$53,000.00	\$50,000.00
Total for Estimated Appropriations and Other Uses	\$54,060.00	\$53,000.00	\$50,000.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$50.24	\$774.73	\$0.00
201 - Cash In Time Deposits	\$278,761.39	\$246,761.52	\$223,666.33
Total for Cash and Cash Equivalents	\$278,811.63	\$247,536.25	\$223,666.33
Total for Assets	\$278,811.63	\$247,536.25	\$223,666.33
Total for Assets and Deferred Outflows	\$278,811.63	\$247,536.25	\$223,666.33

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$37.80	\$390.00
Total for Payables	\$0.00	\$37.80	\$390.00
Due to			
630 - Due To Other Funds	-	\$0.00	\$1,588.87
631 - Due To Other Governments <i>relieved taxes</i>	\$2,920.46	-	-
Total for Due to	\$2,920.46	\$0.00	\$1,588.87
Total for Liabilities	\$2,920.46	\$37.80	\$1,978.87
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$275,891.17	\$247,498.45	\$221,687.46
Total for Assigned Fund Balance	\$275,891.17	\$247,498.45	\$221,687.46
Total for Fund Balance	\$275,891.17	\$247,498.45	\$221,687.46
Total for Liabilities, Deferred Inflows and Fund Balances	\$278,811.63	\$247,536.25	\$223,666.33

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$53,600.00	\$50,565.00	\$52,869.93
Total for Property Taxes	\$53,600.00	\$50,565.00	\$52,869.93
Departmental Income			
2140 - Metered Water Sales	\$3,960.00	\$5,100.00	\$4,260.00
Total for Departmental Income	\$3,960.00	\$5,100.00	\$4,260.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,862.71	\$0.00	\$0.00
Total for Use of Money and Property	\$2,862.71	\$0.00	\$0.00
Total for Revenues	\$60,422.71	\$55,665.00	\$57,129.93
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$25,937.75	-	-
Total for Operating Transfers	\$25,937.75	\$0.00	\$0.00
Total for Other Sources	\$25,937.75	\$0.00	\$0.00
Total for Revenues and Other Sources	\$86,360.46	\$55,665.00	\$57,129.93

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83104 - Water Administration - Contractual	\$22,487.30	\$22,190.60	\$22,280.00
83201 - Water Source of Supply, Power and Pumping - Personal Services	\$2,472.00	\$2,400.00	\$3,054.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$6,130.97	-	-
83404 - Water Transportation and Distribution - Contractual	\$26,688.35	\$5,079.81	\$7,182.33
Total for Water	\$57,778.62	\$29,670.41	\$32,516.33
Total for Home and Community Services	\$57,778.62	\$29,670.41	\$32,516.33
Employee Benefits			
Employee Benefits			
90308 - Social Security - Employee Benefits	\$189.12	\$183.60	\$233.64
Total for Employee Benefits	\$189.12	\$183.60	\$233.64
Total for Employee Benefits	\$189.12	\$183.60	\$233.64
Total for Expenditures	\$57,967.74	\$29,854.01	\$32,749.97
Total for Expenditures and Other Uses	\$57,967.74	\$29,854.01	\$32,749.97

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$247,496.93	\$221,685.94	\$197,305.98
8022 - Restated Fund Balance - Beginning of Year	\$247,496.93	\$221,685.94	\$197,305.98
Add Revenues and Other Sources	\$86,360.46	\$55,665.00	\$57,129.93
Deduct Expenditures and Other Uses	\$57,967.74	\$29,854.01	\$32,749.97
8029 - Fund Balance - End of Year	\$275,889.65	\$247,496.93	\$221,685.94

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$54,644.00	\$53,600.00	\$50,565.00
2199 - Est Rev - Departmental Income	\$4,080.00	-	-
Total for Estimated Revenue	\$58,724.00	\$53,600.00	\$50,565.00
Total for Estimated Revenues and Other Sources	\$58,724.00	\$53,600.00	\$50,565.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$58,724.00	\$53,600.00	\$50,565.00
Total for Estimated Appropriations	\$58,724.00	\$53,600.00	\$50,565.00
Total for Estimated Appropriations and Other Uses	\$58,724.00	\$53,600.00	\$50,565.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$1,505,566.00	\$1,505,566.00	\$1,505,566.00
Total for Non-Depreciable Capital Assets	\$1,505,566.00	\$1,505,566.00	\$1,505,566.00
Depreciable Capital Assets			
102 - Buildings	\$2,381,083.00	\$2,155,000.00	\$2,155,000.00
103 - Improvements Other Than Buildings	-	\$0.00	-
104 - Machinery and Equipment	\$3,157,926.00	\$3,166,000.00	\$3,166,000.00
106 - Infrastructure	-	\$0.00	-
Total for Depreciable Capital Assets	\$5,539,009.00	\$5,321,000.00	\$5,321,000.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	-	\$0.00	-
114 - Accumulated Depreciation Machinery and Equipment	-	\$0.00	-
116 - Accumulated Depreciation Infrastructure	-	\$0.00	-
Total for Accumulated Depreciation	\$0.00	\$0.00	\$0.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$97,155.00	\$97,155.00	-
Total for Other Non-Current Assets	\$97,155.00	\$97,155.00	\$0.00
Total for Non-Current Assets	\$7,141,730.00	\$6,923,721.00	\$6,826,566.00

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

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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

Statement of Indebtedness

You have indicated you have no debt data to report.

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

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

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

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8810	Savings	A, B, DA, DB, H, SL, SS, SW	\$2,424,371.48	\$0.00	\$0.00	\$0.00	\$2,424,371.48
323	Checking	SW	\$50.24	\$0.00	\$0.00	\$0.00	\$50.24
Total			\$2,424,421.72	\$0.00	\$0.00	\$0.00	\$2,424,421.72
Total Cash From Financials							\$2,424,421.72

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

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$2,424,421.72
FDIC Insurance	\$2,500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$2,500,000.00

Investments and Collateralization of Investments

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

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

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
6	15		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$49,645.12	5	5		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$37,026.02	6	15		
Worker's Compensation	\$35,170.00	6	15		
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$165,029.98	6	1		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$286,871.12				