All Numbers in This Report Have Been Rounded To The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of North Hornell

County of Steuben

For the Fiscal Year Ended 05/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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 ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

VILLAGE OF North Hornell

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

(A) GENERAL

Code Description	2021	EdpCode	2022
Assets			
Cash	241,062	A200	387,258
Petty Cash	150	A210	150
TOTAL Cash	241,212		387,408
Prepaid Expenses		A480	267
TOTAL Prepaid Expenses	0		267
Cash Special Reserves	140,608	A230	136,469
TOTAL Restricted Assets	140,608		136,469
TOTAL Assets	381,820		524,144

(A) GENERAL

Code Description	2021	EdpCode	2022
Other Liabilities	3,093	A688	
TOTAL Other Liabilities	3,093		0
TOTAL Liabilities	3,093		0
Fund Balance Not in Spendable Form		A806	267
TOTAL Nonspendable Fund Balance	0		267
Capital Reserve	140,608	A878	136,469
TOTAL Restricted Fund Balance	140,608		136,469
Assigned Appropriated Fund Balance	1,594	A914	
TOTAL Assigned Fund Balance	1,594		0
Unassigned Fund Balance	236,525	A917	387,408
TOTAL Unassigned Fund Balance	236,525		387,408
TOTAL Fund Balance	378,727		524,144
TOTAL Liabilities, Deferred Inflows And Fund Balance	381,820		524,144

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	163,013	A1001	166,881
TOTAL Real Property Taxes	163,013		166,881
Other Payments In Lieu of Taxes	166,446	A1081	166,448
Interest & Penalties On Real Prop Taxes	2,408	A1090	1,606
TOTAL Real Property Tax Items	168,854		168,054
Non Prop Tax Dist By County	142,284	A1120	175,843
Utilities Gross Receipts Tax	6,949	A1130	8,216
TOTAL Non Property Tax Items	149,233		184,059
Clerk Fees	240	A1255	226
Police Fees		A1520	
Fire Inspection Fees	100	A1540	95
Other Public Safety Departmental Income		A1589	392
Vital Statistics Fees	2,980	A1603	4,290
Planning Board Fees		A2115	50
Water Service Charges	650	A2144	345
TOTAL Departmental Income	3,970		5,398
Fire Protection Services Other Govts		A2262	113,143
TOTAL Intergovernmental Charges	0		113,143
Interest And Earnings	51	A2401	59
TOTAL Use of Money And Property	51		59
Business & Occupational License	610	A2501	670
Building And Alteration Permits	3,168	A2555	5,064
Permits, Other	10	A2590	40
TOTAL Licenses And Permits	3,788		5,774
Sales of Real Property	36,688	A2660	
TOTAL Sale of Property And Compensation For Loss	36,688		0
Refunds of Prior Year's Expenditures	455	A2701	
Gifts And Donations	1,330	A2705	1,950
AIM Related Payments	5,303	A2750	5,303
Unclassified (specify)	1,143	A2770	116
TOTAL Miscellaneous Local Sources	8,231		7,369
St Aid, Mortgage Tax	2,186	A3005	5,462
St Aid, Consolidated Highway Aid	33,240	A3501	
TOTAL State Aid	35,426		5,462
Federal Aid - Other		A4089	37,795
TOTAL Federal Aid	0		37,795
TOTAL Revenues	569,254		693,994
Interfund Transfers	2,539	A5031	
TOTAL Interfund Transfers	2,539	, ,550 1	0
TOTAL Other Sources	2,539		0
TOTAL Revenues	571,793		693,994

(A) GENERAL

Results of Operation

Expansitures Cegislative Board, Pers Serv 9,064 A10101 9,064 9,064 A10101 9	Code Description	2021	EdpCode	2022
Legislative Board. Confr Expend 2,857 A10104 3,100 TOTAL Logislative Board 11,921 2,177 Mayor, Pers Sevr 5,841 A12101 2,90 Mayor, Confr Expend 11,90 A1204 2,90 TOTAL Mayor 11,90 A13204 TOTAL Auditor 11,90 A13204 15,127 Treasurer, Pers Serv 16,00 A13251 15,127 15,127 17,127 1	Expenditures			
TOTAL Legislative Board 11,921 12,73 Mayor, Pers Serv 5,84 A12101 5,84 Mayor, Contr Expend 1,95 -1,00 TOTAL Misor 1,950 -1,00 ToTOTAL Misor 11,950 -1,00 Tressurer, Pers Serv 16,028 A13251 15,127 Tressurer, Contr Expend 4,978 A1401 30,80 Clerk, contr Expend 3,050 A14101 30,80 Clerk, contr Expend 3,050 A14101 30,80 Clerk, contr Expend 3,050 A14201 3,00 Low, Contr Expend 6,00 A14201 3,00 Low, Contr Expend 6,00 A14201 3,00 Elections, Contr Expend 6,00 A14501 2,00 Elections, Contr Expend 5,00 A14501 2,0 Elections, Contr Expend 5,0 A14804 7,6 TOTAL Records Mignt. 5,0 A14804 7,6 Elections, Contr Expend 5,0 A14804 7,6	Legislative Board, Pers Serv	9,064	A10101	9,064
Mayor, Pres Serv 5,84 4,2101 5,84 Mayor, Contr Expend 17,96 1,810 2,810 Auditor 5,98 1,810 Auditor, Contr Expend 11,950 1,320 Treasurer, Pers Serv 16,028 1,3251 5,127 Treasurer, Contr Expend 4,78 4,1325 5,014 COTAL Treasure 2,006 4,1410 3,058 Clerk, contr Expend 3,053 4,1410 3,068 Clerk, contr Expend 3,053 4,1410 3,068 Clerk, contr Expend 3,053 4,140 3,008 Clerk, contr Expend 3,003 4,1410 3,008 Law, Pers Serv 6,00 4,1201 3,000 Law, Contr Expend 5,00 4,1401 3,000 Law, Contr Expend 5,00 4,1401 3,000 Elections, Contr Expend 5,0 4,1401 3,000 Records Mgml, Cortr Expend 5,0 4,1401 3,000 Records Mgml, Cortr Expend 5,0 4,1401	Legislative Board, Contr Expend	2,857	A10104	3,109
Mayor, Contr Expend 127 A12104 290 TOTAL Mayor 5,588 6,131 Audich, Contr Expend 11,850 A13204 TOTAL Auditor 11,850 A13254 15,127 Treasurer, Pers Serv 16,08 A13254 5,014 Toral, Treasurer 21,006 4,478 A1224 5,014 Clerk, Contr Expend 3,050 A14101 30,069 Law, Pers Serv 3,050 A14101 3,069 Law, Pers Serv 3,057 4,001 3,000 Law, Contr Expend 3,057 4,020 3,000 Law, Contr Expend 6,000 A14204 3,000 Elections, Contr Expend 560 A14204 2,00 Elections, Contr Expend 560 A14501 20 Elections, Contr Expend 57 4,14604 76 TOTAL Records Mgmt 57 4,14604 76 TOTAL Records Mgmt 50 A14904 8,20 Public Works Admin, Pers Serv 6,931 A149	TOTAL Legislative Board	11,921		12,173
TOTAL Mayor 5,688 6,131 Auditor 11,590 A 12,204 TOTAL Auditor 11,590 No Treasurer, Pers Serv 16,022 A13251 15,127 Treasurer 21,006 A13254 5,014 Clork, Deris Serv 30,504 A14101 30,686 Clerk, Deris Serv 30,504 A14101 30,686 Clerk, Deris Serv 30,505 A14101 30,686 Clerk, Deris Serv 6,000 A14201 3,000 Law, Pers Serv 6,000 A14201 3,000 Law, Deris Serv 6,000 A14201 3,000 Law, Centr Expend 6,000 A14501 2,000 Law, Centr Expend 6,000 A14501 2,000 Elections, Pers Serv 20 A14501 2,000 Elections, Contr Expend 56 A14504 420 Records Mgmt, Contr Expend 57 A1600 7.00 Records Mgmt, Contr Expend 54 A14604 7.0 <	Mayor, Pers Serv	5,841	A12101	5,841
Auditor, Contri Expend 11,950 A13204 TOTAL Auditor 11,950 A13251 15,127 Treasurer, Pers Serv 11,008 A13251 5,014 Toral Treasurer 21,008 A13251 5,014 Clerk, pers Serv 30,504 A14101 30,808 Clerk, contr Expend 3,057 A1401 3,002 Law, Pers Serv 6,000 A14201 3,002 Law, Pers Serv 6,000 A14201 3,002 Law, Pers Serv 6,000 A14201 3,002 Law, Pers Serv 600 A14201 1,302 Elections, Pers Serv 200 A14501 2,002 Elections, Contr Expend 56 A14501 420 Elections, Contr Expend 56 A14501 420 Records Mgmt, Contr Expend 57 A14601 76 TOTAL Public Inform & Services 0 1,331 1,331 Public Works Admin, Pers Serv 6,931 A14901 68,233 Public Works Admin, Pers Serv	Mayor, Contr Expend	127	A12104	290
TOTAL Auditor 11,950 10 Treasurer, Pers Serv 16,028 A13251 15,127 Treasurer, Confr Expend 4,978 A13254 5,014 ToTAL Treasurer 21,006 20,411 30,808 Clerk, confr Expend 3,053 A14101 3,088 Law, Confr Expend 6,000 A14201 3,000 Law, Confr Expend 6,000 A14201 1,306 Law, Confr Expend 6,000 A14201 1,302 Elections, Pers Serv 20 A14501 200 Elections, Confr Expend 56 A0 40 TOTAL Electors 760 60 Records Mgmt, Confr Expend 57 A14604 76 Records Mgmt, Confr Expend 54 A14604 76 TOTAL Electors 7 A14604 1,331 TOTAL Expend 54 A14604 76 Records Mgmt, Confr Expend 54 A14604 76 Public Inform & Services, Confr Expend 58,93 A14904	TOTAL Mayor	5,968		6,131
Treasurer, Pers Serv 18,028 A13251 15,127 Treasurer, Contr Expend 4,978 A13254 5,014 TOTAL Treasurer 2,006 20,141 Clerk, pers Serv 30,504 A14101 30,668 Clerk, contr Expend 33,557 34,081 Law, Pers Serv 6,000 A14204 1,332 Law, Pers Serv 6,000 A14204 1,362 Elections, Pers Serv 6,00 A14204 1,362 Elections, Pers Serv 20 A14501 200 Elections, Contr Expend 560 A14504 420 Elections, Contr Expend 570 A14804 7,68 Elections, Contr Expend 570 A14804 7,6 TOTAL Records Mgmt, Contr Expend 547 A14804 7,6 TOTAL Records Mgmt, Contr Expend 547 A14804 7,3 Public Works Admin, Pers Serv 89,313 A14904 8,823 Public Works Admin, Pers Serv 89,313 A14904 8,823 Operation of Plant, Per	Auditor, Contr Expend	11,950	A13204	
Treasurer, Contr Expend 4,978 A13254 5,014 TOTAL Treasurer 21,006 20,141 Clerk, pers Serv 30,504 A14101 30,832 Clerk, contr Expend 30,537 A14104 3,032 TOTAL Clerk 33,557 4,000 3,000 Law, Pers Serv 6,000 A14201 3,000 Law, Pers Serv 6,000 A14501 3,000 Elections, Pers Serv 20 A14501 200 Elections, Contr Expend 50 A14504 420 TOTAL Expend 547 A14604 76 TOTAL Expend 547 746 76 Records Mgmt, Contr Expend 547 74604 76 TOTAL Revolle Inform & Services 0 1,331 76 Public Works Admin, Pers Serv 69,313 A14901 68,233 Public Works Admin, Pers Serv 69,313 A14901 68,235 Deparation of Plant, Pers Serv 29,25 A16201 2,75 Operation of Plant, Pers Serv	TOTAL Auditor	11,950		0
TOTAL Treasurer 21,006 20,141 Clerk, pers Serv 30,504 A14101 30,808 Clerk, contr Expend 30,507 A1401 3,212 TOTAL Clerk 33,557 34,081 Law, Pers Serv 6,000 A14201 3,000 Law, Contr Expend 6,000 A14501 2,000 Elections, Pers Serv 200 A14501 20 Elections, Contr Expend 560 A14504 420 Elections, Contr Expend 560 A14604 76 Electrosh Mymt, Contr Expend 547 A14604 76 TOTAL Records Mgmt, Contr Expend 547 A14604 76 Public Inform & Services 547 A14604 76 TOTAL Public Inform & Services 69,313 A14901 68,283 Public Works Admin, Contr Expend 1,209 A14904 973 TOTAL Public Works Admin, Contr Expend 2,20 A16201 2,75 Operation of Plant, Contr Expend 2,20 A16201 2,75 Operation of	Treasurer, Pers Serv	16,028	A13251	15,127
Clerk,pers Serv 30,504 A1101 30,808 Clerk, contr Expend 3,055 A1104 3,212 TOTAL Clerk 33,557 A14004 3,000 Law, Pers Serv 6,000 A14204 1,306 Law, Contr Expend 6,000 A14204 1,302 Elections, Pers Serv 200 A14504 4,002 Elections, Contr Expend 560 A14504 420 TOTAL Elections 760 A14504 76 Records Mgmt, Contr Expend 57 A14804 76 TOTAL Records Mgmt 57 A14804 73 Public Inform & Services, Contr Expend 57 A14804 1,33 TOTAL Public Inform & Services 6 3,13 A14901 6,823 Public Works Admin, Contr Expend 70,52 6,976 Uplic Works Admin, Contr Expend 70,52 6,976 Operation of Plant, Contr Expend 2,20 1,20 2,75 Operation of Plant, Contr Expend 2,10 2,20 3,80 Un	Treasurer, Contr Expend	4,978	A13254	5,014
Clerk.confr Expend 3,053 A14104 3,212 TOTAL Clerk 33,557 34,081 Law, Pers Serv 6,000 A14204 3,000 Law, Confr Expend 6,000	TOTAL Treasurer	21,006		20,141
TOTAL Clerk 33,557 30,081 Law, Pers Serv 6,000 A14201 3,000 Law, Contr Expend 6,000 - A14204 1,362 TOTAL Law 6,000 - A14501 200 Elections, Pers Serv 200 A14501 200 Elections, Contr Expend 560 A14504 420 TOTAL Elections 76 60 60 Records Mgmt, Contr Expend 547 A14604 76 TOTAL Records Mgmt 547 A14604 76 Public Inform & Services, Confr Expend 14304 1,331 TOTAL Public Inform & Services, Confr Expend 9,313 A14901 68,233 Public Works Admin, Pers Serv 99,313 A14901 68,233 Public Works Admin, Pers Serv 2,925 A16201 2,750 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 14,105 A1904 13,847 TOTAL Operation of Plant 25,013 41904 13,847	Clerk,pers Serv	30,504	A14101	30,869
Law, Pers Serv 6,000 A14201 3,000 Law, Contr Expend A14204 1,362 TOTAL Law 6,000 A14204 1,362 Elections, Pers Serv 200 A14501 200 Elections, Contr Expend 560 A14504 420 TOTAL Elections 760 620 Records Mgmt, Contr Expend 547 A14604 76 TOTAL Records Mgmt 547 A14804 1,331 TOTAL Public Inform & Services 0 414804 1,331 Public Works Admin, Pers Serv 68,313 A14901 68,823 Public Works Admin, Contr Expend 69,313 A14901 68,823 Public Works Admin, Contr Expend 12,02 A16201 2,750 Operation of Plant, Pers Serv 2,925 A16201 2,750	Clerk,contr Expend	3,053	A14104	3,212
Law, Contr Expend A14204 1,362 TOTAL Law 6,000 A14504 2,000 Elections, Pers Serv 20 A14501 20 Elections, Confr Expend 56 A14504 420 TOTAL Elections 76 44604 76 Records Mgmt, Contr Expend 54 A14604 76 TOTAL Records Mgmt 54 A14804 1,33 Public Inform & Services 0 44804 1,33 Public Works Admin, Pers Serv 69,313 A14901 68,23 Public Works Admin, Contr Expend 1,20 A14904 97 TOTAL Public Works Admin, Contr Expend 1,20 A14904 97 Operation of Plant, Pers Serv 2,29 A16201 2,75 Operation of Plant, Pers Serv 2,29 A16201 2,75 Operation of Plant, Expend 1,10 1,10 1,10 TOTAL Operation of Plant, Expend 1,10 1,10 1,10 Unallocated Insurance, Contr Expend 1,1 4,10 7,2	TOTAL Clerk	33,557		34,081
TOTAL Law 6,000 4,362 Elections, Pers Serv 200 A14501 200 Elections, Conft Expend 560 A14504 420 TOTAL Elections 660 620 Records Mgmt, Conft Expend 547 A14604 76 TOTAL Records Mgmt 497 76 Public Inform & Services, Conft Expend 414804 1,331 TOTAL Public Inform & Services 6 313 A14804 1,331 TOTAL Public Norks Admin, Pers Serv 69,313 A14901 68,823 Public Works Admin, Centr Expend 1,209 A14904 973 TOTAL Public Works Admin 70,522 69,793 69,793 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 2,925 A16201 2,750 Operation of Plant, Contr Expend 2,925 A16201 2,750 TOTAL Operation of Plant 2,925 A16201 2,750 Unallocated Insurance 14,105 A19104 13,847 <td< td=""><td>Law, Pers Serv</td><td>6,000</td><td>A14201</td><td>3,000</td></td<>	Law, Pers Serv	6,000	A14201	3,000
Elections, Pers Serv 200 A14501 200 Elections, Conft Expend 560 A14504 420 TOTAL Elections 670 620 Records Mgmt, Conft Expend 547 A14604 76 TOTAL Records Mgmt 547 A14804 1,331 Public Inform & Services, Conft Expend 67 A14804 1,331 TOTAL Public Inform & Services 69 1 414901 68.823 Public Works Admin, Pers Serv 69,31 A14901 68.823 TOTAL Public Works Admin, Conft Expend 1,209 A14901 69.738 Upblic Works Admin, Conft Expend 2,925 A16201 2,750 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Conft Expend 2,925 A16201 2,750 Operation of Plant, Conft Expend 2,925 A16201 2,750 TOTAL Dynamic Properties of Plant, Conft Expend 3,140 1,3847 TOTAL Servation of Plant, Conft Expend 14,105 A19104 1,3847 TOTAL Unallocated I	Law, Contr Expend		A14204	1,362
Elections, Contr Expend 560 At 4504 420 TOTAL Elections 760 620 Records Mgmt, Contr Expend 547 At 4604 76 TOTAL Records Mgmt 547 At 4804 1,331 Ublic Inform & Services, Contr Expend 547 At 4804 1,331 TOTAL Public Inform & Services 69,313 At 4901 68,823 Public Works Admin, Contr Expend 1,209 At 4804 973 TOTAL Public Works Admin, Contr Expend 70,522 69,796 Operation of Plant, Pers Serv 2,208 At 6204 2,756 Operation of Plant, Contr Expend 22,088 At 6204 21,453 TOTAL Operation of Plant (Contr Expend 22,081 At 9104 13,847 TOTAL Unallocated Insurance, Contr Expend 14,105 At 9104 13,847 TOTAL Unallocated Insurance 14,105 At 9204 727 TOTAL Unallocated Insurance 727 727 727 Taxes & Assess On Munic Prop, Contr Expend 19 At 9204 2 Total Municipal Ass Due	TOTAL Law	6,000		4,362
TOTAL Elections 760 620 Records Mgmt, Contr Expend 547 A14604 76 TOTAL Records Mgmt 547 A14804 1,33 Public Inform & Services, Contr Expend A14804 1,331 TOTAL Public Inform & Services 0 1,331 Public Works Admin, Pers Serv 69,313 A14901 68,823 Public Works Admin, Contr Expend 1,209 A14904 973 TOTAL Public Works Admin, Contr Expend 2,925 A16201 2,750 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 TOTAL Unallocated Insurance 14,105 A19204 727 TOTAL Unallocated Insurance 12,10 A19204 727 TOTAL Unallocated Insurance 12,10 A19204 727 TOTAL Municipal Assn Dues 727 A19204 24 <	Elections, Pers Serv	200	A14501	200
Records Mgmt, Contr Expend 547 A14604 76 TOTAL Records Mgmt 547 76 Public Inform & Services, Contr Expend A14804 1,331 TOTAL Public Inform & Services 0 1,331 Public Works Admin, Pers Serv 69,313 A14901 68,282 Public Works Admin, Contr Expend 1,209 A14904 973 TOTAL Public Works Admin 70,522 69,796 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 22,088 A16204 21,453 TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 TOTAL Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues, Contr Expend 19 A19504 2,245 TOTAL Taxes & Assess On Munic Prop, Contr Expend 19 A19604 2,245 TOTAL Cotter General Govt Support 2,151 A19894 <td>Elections, Contr Expend</td> <td>560</td> <td>A14504</td> <td>420</td>	Elections, Contr Expend	560	A14504	420
TOTAL Records Mgmt 547 76 Public Inform & Services, Contr Expend A14804 1,331 TOTAL Public Inform & Services 0 1,331 Public Works Admin, Pers Serv 69,313 A14901 68,823 Public Works Admin, Contr Expend 1,209 A14904 973 TOTAL Public Works Admin 70,522 A16201 2,750 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 22,088 A16204 21,833 TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 TOTAL Unallocated Insurance 727 A19204 727 Total Unallocated Insurance 727 A19204 727 Total Unallocated Insurance 727 A19204 727 Total Unallocated Insurance 19,004 A19504 22,425 Total Unallocated Insurance 2,007 2,007 2,007 <td>TOTAL Elections</td> <td>760</td> <td></td> <td>620</td>	TOTAL Elections	760		620
Public Inform & Services, Contr Expend A14804 1,331 TOTAL Public Inform & Services 0 1,331 Public Works Admin, Pers Serv 69,313 A14901 68,823 Public Works Admin, Contr Expend 1,209 A14904 973 TOTAL Public Works Admin 70,522 69,796 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 22,088 A16204 21,453 TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 TOTAL William Discated Insurance 727 A19204 727 TOTAL Municipal Assn Dues, Contr Expend 727 A19204 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 A19804 2,245 TOTAL Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL General Government Support	Records Mgmt, Contr Expend	547	A14604	76
TOTAL Public Inform & Services 0 1,331 Public Works Admin, Pers Serv 69,313 A14901 68,823 Public Works Admin, Contr Expend 1,209 A14904 973 TOTAL Public Works Admin 70,522 69,796 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 22,088 A16204 21,453 TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 TOTAL Windicipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop, Contr Expend 199 A19504 2,245 TOTAL Taxes & Assess On Munic Prop 2,151 A19894 2,245 TOTAL Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL General Govt Support 2,151 A19894 2,245 TOT	TOTAL Records Mgmt	547		76
Public Works Admin, Pers Serv 69,313 A14901 68,823 Public Works Admin, Contr Expend 1,209 A14904 973 TOTAL Public Works Admin 70,522 69,796 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 22,088 A16204 21,453 TOTAL Operation of Plant 25,013 419104 13,847 TOTAL Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 A19504 21 TOTAL Sees & Assess On Munic Prop, Contr Expend 199 A19504 21 Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 2,151 A19894 2,245 TOTAL General Government Support 20,151 A19804 2,151 2,245 TOTAL General Government Support 20,161 A31201	Public Inform & Services, Contr Expend		A14804	1,331
Public Works Admin, Contr Expend 1,209 A14904 973 TOTAL Public Works Admin 70,522 69,796 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 22,088 A16204 21,453 TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop, Contr Expend 199 A19804 2,245 TOTAL Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 204,26 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay 331202 1,336 Police, Contr Expend 7,586 A31204 <td>TOTAL Public Inform & Services</td> <td>0</td> <td></td> <td>1,331</td>	TOTAL Public Inform & Services	0		1,331
TOTAL Public Works Admin 70,522 69,796 Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 22,088 A16204 21,453 TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 A19894 2,245 TOTAL Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170 <	Public Works Admin, Pers Serv	69,313	A14901	68,823
Operation of Plant, Pers Serv 2,925 A16201 2,750 Operation of Plant, Contr Expend 22,088 A16204 21,453 TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 A19894 2,245 TOTAL Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Public Works Admin, Contr Expend	1,209	A14904	973
Operation of Plant, Contr Expend 22,088 A16204 21,453 TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 A19804 2,245 TOTAL Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 204,426 189,754 TOTAL General Government Support 19,013 A31201 27,161 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	TOTAL Public Works Admin	70,522		69,796
TOTAL Operation of Plant 25,013 24,203 Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 13,847 Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 A19894 2,245 Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 204,426 189,754 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Operation of Plant, Pers Serv	2,925	A16201	2,750
Unallocated Insurance, Contr Expend 14,105 A19104 13,847 TOTAL Unallocated Insurance 14,105 A19204 727 Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 A19894 2,245 Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 2,151 A19894 2,245 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Operation of Plant, Contr Expend	22,088	A16204	21,453
TOTAL Unallocated Insurance 14,105 13,847 Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 21 Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 2,151 A19894 2,245 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	TOTAL Operation of Plant	25,013		24,203
Municipal Assn Dues, Contr Expend 727 A19204 727 TOTAL Municipal Assn Dues 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 21 Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 2,151 A19894 2,245 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Unallocated Insurance, Contr Expend	14,105	A19104	13,847
TOTAL Municipal Assn Dues 727 727 Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 21 Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 2,151 2,245 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	TOTAL Unallocated Insurance	14,105		13,847
Taxes & Assess On Munic Prop, Contr Expend 199 A19504 21 TOTAL Taxes & Assess On Munic Prop 199 21 Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 2,151 2,245 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Municipal Assn Dues, Contr Expend	727	A19204	727
TOTAL Taxes & Assess On Munic Prop 199 21 Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 2,151 2,245 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	TOTAL Municipal Assn Dues	727		727
Other General Govt Support, Contract Exp 2,151 A19894 2,245 TOTAL Other General Govt Support 2,151 2,245 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Taxes & Assess On Munic Prop, Contr Expend	199	A19504	21
TOTAL Other General Govt Support 2,151 2,245 TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	TOTAL Taxes & Assess On Munic Prop	199		21
TOTAL General Government Support 204,426 189,754 Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Other General Govt Support, Contract Exp	2,151	A19894	2,245
Police, Pers Serv 19,013 A31201 27,161 Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	TOTAL Other General Govt Support	2,151		2,245
Police, Equip & Cap Outlay A31202 1,336 Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	TOTAL General Government Support	204,426		189,754
Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Police, Pers Serv	19,013	A31201	27,161
Police, Contr Expend 7,586 A31204 11,673 TOTAL Police 26,599 40,170	Police, Equip & Cap Outlay			
	Police, Contr Expend	7,586	A31204	
Fire, Equip & Cap Outlay 19,020 A34102 15,301	TOTAL Police	26,599		40,170
	Fire, Equip & Cap Outlay	19,020	A34102	15,301

(A) GENERAL

Results of Operation

results of operation			
Code Description	2021	EdpCode	2022
Expenditures			
Fire, Contr Expend	39,923	A34104	70,838
TOTAL Fire	58,943		86,139
Other Animal Control, Contr Expend	500	A35204	
TOTAL Other Animal Control	500		0
Safety Inspection, Pers Serv	6,945	A36201	7,162
Safety Inspection, Contr Expend	645	A36204	740
TOTAL Safety Inspection	7,590		7,902
TOTAL Public Safety	93,632		134,211
Public Health, Pers Serv	250	A40101	
TOTAL Public Health	250		0
Registrar of Vital Stat Contr Expend	398	A40204	121
TOTAL Registrar of Vital Stat Contr Expend	398		121
TOTAL Health	648		121
Maint of Streets, Equip & Cap Outlay	4,000	A51102	8,000
Maint of Streets, Contr Expend	62,635	A51104	18,419
TOTAL Maint of Streets	66,635		26,419
Snow Removal, Contr Expend	4,412	A51424	2,097
TOTAL Snow Removal	4,412		2,097
Street Lighting, Contr Expend	5,638	A51824	7,255
TOTAL Street Lighting	5,638		7,255
Other Transportation, Contr Expend	2,000	A56804	,
TOTAL Other Transportation	2,000		0
TOTAL Transportation	78,685		35,771
Parks, Contr Expend	898	A71104	512
TOTAL Parks	898		512
Library, Contr Expend	3,000	A74104	
TOTAL Library	3,000		0
TOTAL Culture And Recreation	3,898		512
Zoning, Pers Serv	225	A80101	
Zoning, Contr Expend	223	A80101	91
TOTAL Zoning	225	7,00104	91
Planning, Contr Expend	29	A80204	79
TOTAL Planning	29	7.00201	79
Storm Sewers, Contr Expend	2,094	A81404	467
TOTAL Storm Sewers	2,094	701404	467
Source Supply Pwr & Pump, Contr Expend	6,173	A83204	13,483
TOTAL Source Supply Pwr & Pump	6,173	7,03204	13,483
Comm Beautification, Contr Expend	5,679	A85104	244
TOTAL Comm Beautification	5,679	703104	244
10 17th Commit Bouddineduori		A89894	900
Misc Home & Comm Serv. Contr Expend	ZOO		500
	700	7,00004	gnn
TOTAL Misc Home & Comm Serv	700	7,00004	
TOTAL Misc Home & Comm Serv TOTAL Home And Community Services	700 14,900		15,264
Misc Home & Comm Serv, Contr Expend TOTAL Misc Home & Comm Serv TOTAL Home And Community Services State Retirement System Social Security Employer Cont	700 14,900 14,819	A90108	15,264 17,676
TOTAL Misc Home & Comm Serv TOTAL Home And Community Services	700 14,900		900 15,264 17,676 12,579 12,543

103490

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Disability Insurance, Empl Bnfts	150	A90558	238
Hospital & Medical (dental) Ins, Empl Bnft	7,000	A90608	7,000
TOTAL Employee Benefits	45,845		50,036
Debt Principal, Serial Bonds		A97106	45,000
Debt Principal, Installment Bonds	10,000	A97206	30,000
Debt Principal, Bond Anticipation Notes	100,000	A97306	
TOTAL Debt Principal	110,000		75,000
Debt Interest, Serial Bonds		A97107	10,546
Debt Interest, Installment Bonds	1,400	A97207	1,292
Debt Interest, Bond Anticipation Notes	15,906	A97307	
TOTAL Debt Interest	17,306		11,838
TOTAL Expenditures	569,340		512,507
Transfers, Other Funds		A99019	36,070
Transfers, Capital Projects Fund	16,000	A99509	
TOTAL Operating Transfers	16,000		36,070
TOTAL Other Uses	16,000		36,070
TOTAL Expenditures	585,340		548,577

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	392,274	A8021	378,727
Restated Fund Balance - Beg of Year	392,274	A8022	378,727
ADD - REVENUES AND OTHER SOURCES	571,793		693,994
DEDUCT - EXPENDITURES AND OTHER USES	585,340		548,577
Fund Balance - End of Year	378,727	A8029	524,144

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	166,881	A1049N	202,855
Est Rev - Real Property Tax Items	167,648	A1099N	171,065
Est Rev - Non Property Tax Items	107,000	A1199N	137,000
Est Rev - Departmental Income	5,800	A1299N	5,750
Est Rev - Intergovernmental Charges	55,462	A2399N	59,987
Est Rev - Use of Money And Property	200	A2499N	100
Est Rev - Licenses And Permits	4,700	A2599N	4,200
Est Rev - Sale of Prop And Comp For Loss		A2699N	15,000
Est Rev - Miscellaneous Local Sources	2,200	A2799N	2,400
Est Rev - State Aid	40,278	A3099N	61,986
TOTAL Estimated Revenues	550,169		660,343
Appropriated Fund Balance	1,594	A599N	
TOTAL Estimated Other Sources	1,594		0
TOTAL Estimated Revenues	551,763		660,343

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	226,435	A1999N	247,390
App - Public Safety	113,039	A3999N	110,821
App - Health	850	A4999N	850
App - Transportation	81,475	A5999N	131,242
App - Culture And Recreation	1,000	A7999N	1,070
App - Home And Community Services	11,525	A8999N	12,142
App - Employee Benefits	50,843	A9199N	46,310
App - Debt Service	66,596	A9899N	54,518
TOTAL Appropriations	551,763		604,343
Other Budgetary Purposes		A962N	56,000
TOTAL Other Uses	0		56,000
TOTAL Appropriations	551,763		660,343

(G) SEWER

Code Description	2021	EdpCode	2022
Assets			
Cash	172,138	G200	218,529
TOTAL Cash	172,138		218,529
Sewer Rents Receivable	4,483	G360	
TOTAL Other Receivables (net)	4,483		0
Prepaid Expenses		G480	3,160
TOTAL Prepaid Expenses	0		3,160
Cash Special Reserves	24,492	G230	5,459
TOTAL Restricted Assets	24,492		5,459
TOTAL Assets	201,113		227,148

(G) SEWER

Code Description	2021	EdpCode	2022
Fund Balance Not in Spendable Form		G806	3,160
TOTAL Nonspendable Fund Balance	0		3,160
Capital Reserve	24,492	G878	5,459
TOTAL Restricted Fund Balance	24,492		5,459
Assigned Unappropriated Fund Balance	176,621	G915	218,529
TOTAL Assigned Fund Balance	176,621		218,529
TOTAL Fund Balance	201,113		227,148
TOTAL Liabilities, Deferred Inflows And Fund Balance	201,113		227,148

(G) SEWER

Results of Operation

·			
Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	60,982	G2120	62,594
Sewer Charges		G2122	1,300
Interest & Penalties On Sewer Accts	960	G2128	2,471
TOTAL Departmental Income	61,942		66,365
Interest And Earnings	23	G2401	27
TOTAL Use of Money And Property	23		27
St Aid, Oper & Main of Sewer		G3901	60,000
TOTAL State Aid	0		60,000
TOTAL Revenues	61,965		126,392
Interfund Transfers		G5031	36,070
TOTAL Interfund Transfers	0		36,070
TOTAL Other Sources	0		36,070
TOTAL Revenues	61,965		162,462

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sewer Administration, Pers Serv	13,160	G81101	17,630
Sewer Administration, Contr Expend	1,482	G81104	2,426
TOTAL Sewer Administration	14,642		20,056
Sanitary Sewers, Pers Serv	8,338	G81201	14,453
Sanitary Sewers, Equip & Cap Outlay	5,000	G81202	5,237
Sanitary Sewers, Contr Expend	11,256	G81204	90,487
TOTAL Sanitary Sewers	24,594		110,177
TOTAL Home And Community Services	39,236		130,233
Social Security , Empl Bnfts	1,408	G90308	2,733
Hospital & Medical (dental) Ins, Empl Bnft	5,000	G90608	3,461
TOTAL Employee Benefits	6,408		6,194
TOTAL Expenditures	45,644		136,427
TOTAL Expenditures	45,644		136,427

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	184,792	G8021	201,113
Restated Fund Balance - Beg of Year	184,792	G8022	201,113
ADD - REVENUES AND OTHER SOURCES	61,965		162,462
DEDUCT - EXPENDITURES AND OTHER USES	45,644		136,427
Fund Balance - End of Year	201,113	G8029	227,148

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	64,494	G1299N	64,440
Est Rev - Use of Money And Property	50	G2499N	50
TOTAL Estimated Revenues	64,544		64,490
TOTAL Estimated Revenues	64,544		64,490

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Home And Community Services	52,006	G8999N	56,212
App - Employee Benefits	7,126	G9199N	7,155
TOTAL Appropriations	59,132		63,367
App - Interfund Transfer	5,412	G9999N	1,123
TOTAL Other Uses	5,412		1,123
TOTAL Appropriations	64,544		64,490

Code Description	2021	EdpCode	2022

(H) CAPITAL PROJECTS

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	0		0
Fund Balance Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	4	H2401	
TOTAL Use of Money And Property	4		0
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Trans Cap Grants (spec)		H3597	
TOTAL State Aid	0		0
Fed Aid, Transp Cap Proj	2,495	H4597	
TOTAL Federal Aid	2,495		0
TOTAL Revenues	2,499		0
Interfund Transfers	16,000	H5031	
TOTAL Interfund Transfers	16,000		0
Serial Bonds	450,000	H5710	
Bans Redeemed From Appropriations	100,000	H5731	
TOTAL Proceeds of Obligations	550,000		0
TOTAL Other Sources	566,000		0
TOTAL Revenues	568,499		0

(H) CAPITAL PROJECTS

Results of Operation

Troums of operation			
Code Description	2021	EdpCode	2022
Expenditures			
Pur of Land/right of Way,equip & Cap Out		H19402	
TOTAL Pur of Land/right of Way	0		0
TOTAL General Government Support	0		0
Street Admin, Equip & Cap Outlay		H50102	
TOTAL Street Admin	0		0
Engineering, Equip & Cap Outlay		H50202	
TOTAL Engineering	0		0
Sidewalks, Equip & Cap Outlay	102,624	H54102	
TOTAL Sidewalks	102,624		0
TOTAL Transportation	102,624		0
TOTAL Expenditures	102,624		0
Transfers, Other Funds	2,539	H99019	
TOTAL Operating Transfers	2,539		0
TOTAL Other Uses	2,539		0
TOTAL Expenditures	105,163		0

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-463,336	H8021	
Restated Fund Balance - Beg of Year	-463,336	H8022	
ADD - REVENUES AND OTHER SOURCES	568,499		
DEDUCT - EXPENDITURES AND OTHER USES	105,163		
Fund Balance - End of Year		H8029	

(K) GENERAL FIXED ASSETS

Code Description	2021	EdpCode	2022
Assets			
Land	230,158	K101	230,158
Buildings	780,000	K102	780,000
Machinery And Equipment	1,357,398	K104	1,357,398
Infrastructure	4,014,027	K106	4,014,027
Net Pension Asset - Proportionate Share		K108	21,276
Accum Deprec, Buildings	-322,500	K112	-338,750
Accum Depr, Machinery & Equip	-785,219	K114	-1,717,460
Accum Deprec, Infrastructure	-1,590,556	K116	-860,601
TOTAL Fixed Assets (net)	3,683,308		3,486,048
TOTAL Assets	3,683,308		3,486,048

(K) GENERAL FIXED ASSETS

Code Description	2021	EdpCode	2022
Liabilities Total Non-Current Govt Assets	3,683,308	K159	3,486,048
TOTAL Investments in Non-Current Government Assets	3,683,308		3,486,048
TOTAL Fund Balance	3,683,308		3,486,048
TOTAL	3,683,308		3,486,048

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Code Description	2021	EdpCode	2022

(W) GENERAL LONG-TERM DEBT

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	481,657	W129	405,441
TOTAL Provision To Be Made In Future Budgets	481,657		405,441
TOTAL Assets	481,657		405,441

(W) GENERAL LONG-TERM DEBT

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,657	W638	441
TOTAL Other Liabilities	1,657		441
Bonds Payable	480,000	W628	405,000
TOTAL Bond And Long Term Liabilities	480,000		405,000
TOTAL Liabilities	481,657		405,441
TOTAL Liabilities	481,657		405,441

VILLAGE OF North Hornell Statement of Indebtedness For the Fiscal Year Ending 2022

County of: Steuben

Municipal Code: 460440403490

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2021	BOND N	Construction		0	6/30/2020	06/29/2030	2.35%		\$450,000	\$450,000	\$45,000	\$0	\$0		\$405,000
2020	BOND N	Seneca Rd Land puchase		1	2/04/2018	12/04/2023	3.50%			\$30,000	\$30,000	\$0	\$0		\$0
Total fo	or Type/E	xempt Status - Sums	s Issued <i>i</i>	Amts or	nly made i	in AFR Year			\$0	\$480,000	\$75,000	\$0	\$0	\$0	\$405,000
	AFR Yea	r Total for All Debt T	/pes - Su	ms Issı	ued Amts	only made in	AFR Yea	ar	\$0	\$480,000	\$75,000	\$0	\$0	\$0	\$405,000

VILLAGE OF North Hornell Schedule of Time Deposits and Investments For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$747,715.00
Time Deposits	9Z2021	\$0.00
Total		\$747,865.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in		
possession of municipality or its agent	9Z2014A	\$522,209.83
Total		\$772,209.83
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF North Hornell Bank Reconciliation For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1620	\$141,912	\$16		\$0 \$141,928
*****-8203	\$392,476	\$0	\$5,2	218 \$387,258
*****-8260	\$218,979	\$0	\$-	450 \$218,529
*****-9243	\$8,603	\$0	\$8,6	503 \$0
	Total Adjusted Banl	\$747,715		
	Petty Cash			\$150.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$747,865
	Total Cash Balance	e All Funds	9ZCASHB *	\$747,865
	* Must be equal			

VILLAGE OF North Hornell Local Government Questionnaire For the Fiscal Year Ending 2022

		Response
1)	Does your municipality have a written procurement policy?	Yes
2)	Have the financial statements for your municipality been independently audited?	No
	If not, are you planning on having an audit conducted?	No
3)	Does your local government participate in an insurance pool with other local governments?	Yes
4)	Does your local government participate in an investment pool with other local governments?	No
5)	Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6)	Does your municipality have a Capital Plan?	Yes
7)	Has your municipality prepared and documented a risk assessment plan?	No
	If yes, has your municipality used the results to design the system of internal controls?	
8)	Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9)	Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF North Hornell Employee and Retiree Benefits For the Fiscal Year Ending 2022

	Total Full Time Employees:	3					
	Total Part Time Employees:	8					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees		# of Part Time Employees		# of Retirees
90108	State Retirement System	\$17,676.00		2		6	
90158	Police and Fire Retirement						
90258	Local Pension Fund						
90308	Social Security	\$15,312.00		3		8	
90408	Worker's Compensation Insurance	\$12,543.00		3		8	
90458	Life Insurance						
90508	Unemployment Insurance						
90558	Disability Insurance	\$238.00		3		8	
90608	Hospital and Medical (Dental) Insurance	\$10,461.00		1			
90708	Union Welfare Benefits						
90858 S	Supplemental Benefit Payment to Disabled Fire Fighters						
91890	Other Employee Benefits						
	Total	\$56,230.00					
	al From Financial parative purposes only)	\$56,230.00					

VILLAGE OF North Hornell Energy Costs and Consumption For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,012	1,825	gallons	
Diesel Fuel	\$3,082	1,088	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,807	5,165	cubic feet	
Electricity	\$18,795	123,199	kilowatt-hours	
Coal	-		tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Kristene Libordi	, hereby certify th	at I am the Chief Fiscal Officer of				
the Village of North Hornell	, and that th	e information provided in the annual				
financial report of the Village of North	Hornell	, for the fiscal year ended 05/31/2022				
, is TRUE and correct to the best of n	ny knowledge and bel	ief.				
By entering the personal identification	ı number assigned by	the Office of the State Comptroller to me as				
the Chief Fiscal Officer of the Village	of North Hornell	, and adopted by me as				
my signature for use in conjunction wi	ith the filing of the <u>Villa</u>	age of North Hornell's				
annual financial report, I am evidencir	ng my express intent t	o authenticate my certification of the				
Village of North Hornell's	annual financial	annual financial report for the fiscal year ended 05/31/2022				
and filed by means of electronic data	transmission.					
Managal Matagan Days 9 Co. LLD		Kriston a I ila andi				
Mengel Metzger Barr & Co. LLP Name of Report Preparer if different		<u>Kristene Libordi</u> Name				
than Chief Fiscal Officer						
(585) 423-1680		Clerk/Treasurer				
Telephone Number		Title				
		4 West Maplewood Ave, North Horne				
		Official Address				
07/26/2022		(607) 324-7894				
Date of Certification		Official Telephone Number				

VILLAGE OF North Hornell Financial Comments For the Fiscal Year Ending 2022

(A) GENERAL

Account Code Comment

Account Code A806 See code A917

Account Code A917 Reclassified \$267 (prepaid items) to code A806 to mach code A480 in accordance with GASB 54.

Account Code A97107 See code A9720.7

Account Code A97207 Reclassified \$10,546 (serial bond interest) to code A9710.7 per discussion with Jennifer.

Account Code A97206 Reclassified \$45,000 (serial bond principal) to code A9710.6 per discussion with Jennifer.

Account Code A97106 See code A9720.6

(G) SEWER

Account Code Comment

Account Code G806 See code G915

Account Code G915 Reclassified \$3,160 (prepaid items) to code G806 to mach code G480 in accordance with GASB 54.

(K) GENERAL FIXED ASSETS

Account Code Comment

Account Code K108 Accounted for the 2022 NPA to match OSC Retirement System's records.

Account Code K159 See code K108

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 Amended to record the 2022 NPL to match OSC Retirement System's records.

Account Code W129 See code W638

VILLAGE OF North Hornell Supplemental Section Comments For the Fiscal Year Ending 2022

Sched of Employee and Retiree Benefits

Amended to record \$88 as Disability Insurance per code A9055.8.