

**Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024**

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Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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, Dennis Palow (LG010306800000B), hereby certify that I am the Chief Financial Officer of the Town of Berne, and that the information provided in the Annual Financial Report of the Town of Berne for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SS - Special District(s) Sewer
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,821.65	\$180,943.26	\$510,906.13
201 - Cash In Time Deposits	\$1,001.67	\$21,599.34	\$2,661.81
Total for Cash and Cash Equivalents	\$5,823.32	\$202,542.60	\$513,567.94
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$48,192.74	\$107,704.37	\$423,212.47
Total for Restricted Cash and Cash Equivalents	\$48,192.74	\$107,704.37	\$423,212.47
Net Other Receivables			
380 - Accounts Receivable	\$320,353.49	\$312,789.99	\$287,035.48
Total for Net Other Receivables	\$320,353.49	\$312,789.99	\$287,035.48
Due From			
391 - Due From Other Funds	-	\$89.50	\$8,770.44
Total for Due From	\$0.00	\$89.50	\$8,770.44
Other Assets			
480 - Prepaid Expenses	\$7,828.17	\$3,152.87	\$83,234.76
Total for Other Assets	\$7,828.17	\$3,152.87	\$83,234.76
Total for Assets	\$382,197.72	\$626,279.33	\$1,315,821.09

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Deferred Outflows			
Deferred Outflows of Resources			
495 - Deferred Outflow of Resources	-	-	\$0.00
Total for Deferred Outflows of Resources	\$0.00	\$0.00	\$0.00
Total for Deferred Outflows	\$0.00	\$0.00	\$0.00
Total for Assets and Deferred Outflows	\$382,197.72	\$626,279.33	\$1,315,821.09

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$50,454.46	\$55,391.43	\$152,072.23
Total for Payables	\$50,454.46	\$55,391.43	\$152,072.23
Due to			
630 - Due To Other Funds	\$20,196.88	\$23,886.89	\$25,988.64
Total for Due to	\$20,196.88	\$23,886.89	\$25,988.64
Total for Liabilities	\$70,651.34	\$79,278.32	\$178,060.87
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$7,828.17	\$3,152.87	\$83,234.76
Total for Nonspendable Fund Balance	\$7,828.17	\$3,152.87	\$83,234.76
Restricted Fund Balance			
827 - Reserve for State and Local Retirement System Contributions	\$4,627.59	\$87,604.25	\$87,604.25
863 - Insurance Reserve	\$120.88	\$120.88	\$48,000.00
878 - Capital Reserve	\$43,444.27	\$263,641.13	\$291,663.19
899 - Other Restricted Fund Balance Health Reserve/ Miscellaneous Reserve	\$4,226.11	\$6,338.11	\$33,244.24

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Restricted Fund Balance	\$52,418.85	\$357,704.37	\$460,511.68
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$43,750.00	-	\$310,444.00
Total for Assigned Fund Balance	\$43,750.00	\$0.00	\$310,444.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$207,549.36	\$186,143.77	\$283,569.78
Total for Unassigned Fund Balance	\$207,549.36	\$186,143.77	\$283,569.78
Total for Fund Balance	\$311,546.38	\$547,001.01	\$1,137,760.22
Total for Liabilities, Deferred Inflows and Fund Balances	\$382,197.72	\$626,279.33	\$1,315,821.09

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	\$5,745.08	\$84,066.89
Total for Property Taxes	\$0.00	\$5,745.08	\$84,066.89
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$5,005.76	\$2,960.39	\$2,637.77
Total for Property Tax Items	\$5,005.76	\$2,960.39	\$2,637.77
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,167,754.94	\$713,781.03	\$750,000.00
1170 - Franchise Tax	\$16,375.83	\$17,500.46	\$17,728.69
Total for Non-Property Tax Items	\$1,184,130.77	\$731,281.49	\$767,728.69
Departmental Income			
1255 - Clerk Fees	\$3,332.33	\$2,463.66	\$2,365.82
1640 - Ambulance Charges	\$18,967.39	\$10,472.95	\$11,693.26
2001 - Park and Recreational Charges	\$2,325.00	\$1,700.00	\$75.00
2110 - Zoning Fees	\$22,166.82	\$23,056.81	\$16,545.43
2130 - Refuse and Garbage Charges	\$3,787.50	\$2,929.50	\$2,985.00
Total for Departmental Income	\$50,579.04	\$40,622.92	\$33,664.51
Use of Money and Property			

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2401 - Interest and Earnings	\$122.67	\$593.34	\$1,208.08
Total for Use of Money and Property	\$122.67	\$593.34	\$1,208.08
Licenses and Permits			
2544 - Dog Licenses	\$1,006.00	\$1,108.00	\$1,114.00
Total for Licenses and Permits	\$1,006.00	\$1,108.00	\$1,114.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$2,984.50	\$5,091.00	\$4,275.50
Total for Fines and Forfeitures	\$2,984.50	\$5,091.00	\$4,275.50
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$2,537.27	\$2,267.01	\$3,793.59
2651 - Sales of Refuse For Recycling	\$14,522.68	\$11,303.02	\$10,749.50
2665 - Sales of Equipment	-	\$2,620.00	-
2680 - Insurance Recoveries	-	\$4,468.00	-
Total for Sales of Property and Compensation for Loss	\$17,059.95	\$20,658.03	\$14,543.09
Other Revenues			
2705 - Gifts and Donations	\$345.00	-	\$1,414.00
2750 - AIM Related Payments	-	-	\$0.00
2770 - Unclassified	\$25,691.87	\$56,364.17	\$33,292.24
<i>Health Insurance Rev, CDTA, Misc Revenues</i>			
Total for Other Revenues	\$26,036.87	\$56,364.17	\$34,706.24
State Aid			

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
3001 - State Aid Revenue Sharing	\$12,028.00	\$12,073.00	\$12,028.00
3005 - State Aid Mortgage Tax	\$53,275.58	\$27,935.95	\$121,286.01
3089 - State Aid Other <i>State Aid for Training</i>	\$841.00	-	\$139,343.16
Total for State Aid	\$66,144.58	\$40,008.95	\$272,657.17
Total for Revenues	\$1,353,070.14	\$904,433.37	\$1,216,601.94
Total for Revenues and Other Sources	\$1,353,070.14	\$904,433.37	\$1,216,601.94

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$11,833.29	\$15,424.00	\$15,032.75
10104 - Legislative Board - Contractual	\$2,347.05	\$1,589.75	\$16,793.07
10108 - Legislative Board - Employee Benefits	\$897.00	-	-
Total for Legislative Board	\$15,077.34	\$17,013.75	\$31,825.82
Judicial			
11101 - Municipal Court - Personal Services	\$30,052.39	\$27,739.04	\$27,982.82
11102 - Municipal Court - Equipment and Capital Outlay	\$286.04	-	\$0.00
11104 - Municipal Court - Contractual	\$1,768.99	\$1,795.50	\$2,419.56
11108 - Municipal Court - Employee Benefits	\$2,299.01	-	-
Total for Judicial	\$34,406.43	\$29,534.54	\$30,402.38
Executive			
12201 - Supervisor - Personal Services	\$28,211.35	\$28,000.00	\$25,000.00
12202 - Supervisor - Equipment and Capital Outlay	-	-	\$0.00
12204 - Supervisor - Contractual	\$176.50	\$2,083.90	\$830.77
12208 - Supervisor - Employee Benefits	\$2,158.17	-	-
Total for Executive	\$30,546.02	\$30,083.90	\$25,830.77

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Finance			
13301 - Tax Collection - Personal Services	\$9,285.00	\$9,285.00	\$7,285.00
13302 - Tax Collection - Equipment and Capital Outlay	\$378.39	-	\$0.00
13304 - Tax Collection - Contractual	\$132.35	\$1,628.83	\$2,019.15
13308 - Tax Collection - Employee Benefits	\$748.55	-	-
13551 - Assessment - Personal Services	\$28,000.00	\$28,000.00	\$34,917.00
13552 - Assessment - Equipment and Capital Outlay	-	\$970.75	\$0.00
13554 - Assessment - Contractual	\$2,382.10	\$2,537.36	\$2,868.06
13558 - Assessment - Employee Benefits	\$2,142.06	-	-
Total for Finance	\$43,068.45	\$42,421.94	\$47,089.21
Municipal Staff			
14101 - Clerk - Personal Services	\$53,241.70	\$59,404.47	\$63,561.21
14102 - Clerk - Equipment and Capital Outlay	-	-	\$0.00
14104 - Clerk - Contractual	\$1,031.90	\$1,503.47	\$1,729.73
14108 - Clerk - Employee Benefits	\$4,095.55	-	-
14201 - Law - Personal Services	\$16,675.00	\$12,620.00	\$10,125.00
14301 - Personnel - Personal Services	-	-	\$41,103.00
14302 - Personnel - Equipment and Capital Outlay	-	-	\$0.00
14304 - Personnel - Contractual	-	-	\$1,483.92
14404 - Engineer - Contractual	\$3,050.00	\$1,538.20	\$12,351.04
14504 - Elections - Contractual	-	\$21,413.61	\$0.00
14601 - Records Management - Personal Services	\$4,800.00	\$5,300.00	\$6,860.00
14604 - Records Management - Contractual	\$64.26	\$25.00	\$50.00
14608 - Records Management - Employee Benefits	\$399.47	-	-

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Municipal Staff	\$83,357.88	\$101,804.75	\$137,263.90
Shared Services			
16201 - Operation of Plant - Personal Services	\$70,444.52	\$72,926.23	\$67,434.11
16202 - Operation of Plant - Equipment and Capital Outlay	\$2,244.56	\$8,294.74	\$314,021.36
16204 - Operation of Plant - Contractual	\$146,127.83	\$135,266.22	\$108,443.64
16208 - Operation of Plant - Employee Benefits	\$5,389.03	-	-
Total for Shared Services	\$224,205.94	\$216,487.19	\$489,899.11
Special Items			
19104 - Unallocated Insurance - Contractual	\$62,289.15	\$59,324.10	\$54,599.05
19204 - Municipal Association Dues - Contractual	\$10.00	\$1,000.00	\$1,000.00
19891 - General Government Support, Other - Personal Services <i>Administrative</i>	\$63,479.65	\$33,750.00	-
19894 - General Government Support, Other - Contractual <i>Administrative</i>	\$3,422.57	\$818.03	-
19898 - General Government Support, Other - Employee Benefits <i>Administrative</i>	\$5,011.19	-	-
Total for Special Items	\$134,212.56	\$94,892.13	\$55,599.05
Total for General Government Support	\$564,874.62	\$532,238.20	\$817,910.24
Public Safety			
Law Enforcement			
31204 - Police - Contractual	\$138,945.85	\$199,251.07	\$261,874.72
Total for Law Enforcement	\$138,945.85	\$199,251.07	\$261,874.72

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Traffic Control			
33104 - Traffic Control - Contractual	-	\$485.54	\$279.01
Total for Traffic Control	\$0.00	\$485.54	\$279.01
Animal Control			
35101 - Dog Control - Personal Services	\$4,869.49	\$2,121.42	\$3,867.34
35102 - Dog Control - Equipment and Capital Outlay	-	-	\$463.95
35104 - Dog Control - Contractual	\$4,144.45	\$3,028.24	\$1,535.42
35108 - Dog Control - Employee Benefits	\$372.51	-	-
Total for Animal Control	\$9,386.45	\$5,149.66	\$5,866.71
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$69,076.50	\$59,752.75	\$52,952.50
36202 - Safety Inspection - Equipment and Capital Outlay	-	-	\$1,000.00
36204 - Safety Inspection - Contractual	\$279.79	\$26,788.65	\$11,480.64
36208 - Safety Inspection - Employee Benefits	\$5,280.57	-	-
Total for Other Public Safety	\$74,636.86	\$86,541.40	\$65,433.14
Total for Public Safety	\$222,969.16	\$291,427.67	\$333,453.58
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$9,600.00	\$16,800.00	\$4,800.00
40208 - Registrar of Vital Statistics - Employee Benefits	\$742.05	-	-
Total for Public Health Program	\$10,342.05	\$16,800.00	\$4,800.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Health	\$10,342.05	\$16,800.00	\$4,800.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$85,227.26	\$65,500.00	\$58,160.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	-	\$0.00
50104 - Highway and Street Administration - Contractual	\$250.00	\$9,094.73	\$9,178.85
50108 - Highway and Street Administration - Employee Benefits	\$6,016.73	-	-
51322 - Garage - Equipment and Capital Outlay	\$3,007.60	-	\$22,735.75
51324 - Garage - Contractual	\$9,688.10	\$16,191.79	\$17,073.70
51822 - Street Lighting - Equipment and Capital Outlay	-	-	\$3,259.10
51824 - Street Lighting - Contractual	\$8,889.04	\$9,876.97	\$15,705.74
Total for Highway	\$113,078.73	\$100,663.49	\$126,113.14
Total for Transportation	\$113,078.73	\$100,663.49	\$126,113.14
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$11,760.84	-	\$0.00
71102 - Parks - Equipment and Capital Outlay	\$7,965.39	\$64,176.71	\$17,498.06
71104 - Parks - Contractual	\$9,734.86	\$21,956.66	\$22,018.31
71108 - Parks - Employee Benefits	\$899.71	-	-
73201 - Joint Youth Programs - Personal Services	-	-	\$0.00
73204 - Joint Youth Programs - Contractual	-	-	\$0.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Recreation	\$30,360.80	\$86,133.37	\$39,516.37
Culture			
74101 - Library - Personal Services	\$53,464.06	\$46,002.30	\$44,261.28
74102 - Library - Equipment and Capital Outlay	\$2,479.20	-	\$325.14
74104 - Library - Contractual	\$18,875.84	\$17,876.35	\$18,853.82
74108 - Library - Employee Benefits	\$4,090.03	-	-
74504 - Museum/Art Gallery - Contractual	-	\$230.00	-
75101 - Historian - Personal Services	\$400.00	\$400.00	\$400.00
75104 - Historian - Contractual	\$40.00	\$40.00	\$1,000.00
75108 - Historian - Employee Benefits	\$30.61	-	-
75504 - Celebrations - Contractual	\$1,829.01	\$8,763.69	\$12,594.63
76204 - Adult Recreation - Contractual	\$600.00	\$600.00	\$600.00
79891 - Culture And Recreation, Other - Personal Services <i>Community Services</i>	\$2,803.02	\$3,503.12	\$3,507.44
79894 - Culture And Recreation, Other - Contractual <i>Community Services</i>	\$5,227.11	\$6,739.55	\$8,142.03
79898 - Culture And Recreation, Other - Employee Benefits <i>Community Services</i>	\$214.41	-	-
Total for Culture	\$90,053.29	\$84,155.01	\$89,684.34
Total for Culture and Recreation	\$120,414.09	\$170,288.38	\$129,200.71
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$3,027.20	\$3,398.00	\$3,287.00
80102 - Zoning - Equipment and Capital Outlay	-	-	\$0.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
80104 - Zoning - Contractual	\$170.81	\$225.00	\$592.75
80108 - Zoning - Employee Benefits	\$231.57	-	-
80201 - Planning and Surveys - Personal Services	\$10,824.99	\$14,062.51	\$12,303.75
80202 - Planning and Surveys - Equipment and Capital Outlay	-	-	\$0.00
80204 - Planning and Surveys - Contractual	\$164.49	\$225.00	\$848.55
80208 - Planning and Surveys - Employee Benefits	\$828.24	-	-
80904 - Environmental Control - Contractual	-	-	\$0.00
Total for General Environment	\$15,247.30	\$17,910.51	\$17,032.05
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$56,872.79	\$57,269.69	\$51,881.05
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$198,097.00	\$10,788.85	\$4,125.84
81604 - Refuse and Garbage - Contractual	\$83,234.87	\$82,656.86	\$82,282.63
81608 - Refuse and Garbage - Employee Benefits	\$4,418.38	-	-
Total for Sanitation	\$342,623.04	\$150,715.40	\$138,289.52
Total for Home and Community Services	\$357,870.34	\$168,625.91	\$155,321.57
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$62,155.71	\$53,283.00	\$51,337.50
90308 - Social Security - Employee Benefits	\$3,801.07	\$46,395.94	\$41,281.59
90408 - Workers' Compensation - Employee Benefits	\$11,000.00	\$11,000.00	\$11,000.00
90508 - Unemployment Insurance - Employee Benefits	-	-	\$0.00
90558 - Disability Insurance - Employee Benefits	-	-	\$0.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$122,018.80	\$104,470.19	\$100,619.51
Total for Employee Benefits	\$198,975.58	\$215,149.13	\$204,238.60
Total for Employee Benefits	\$198,975.58	\$215,149.13	\$204,238.60
Total for Expenditures	\$1,588,524.57	\$1,495,192.78	\$1,771,037.84
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$48,740.00
Total for Interfund Transfers	\$0.00	\$0.00	\$48,740.00
Total for Interfund Transfers	\$0.00	\$0.00	\$48,740.00
Total for Other Uses	\$0.00	\$0.00	\$48,740.00
Total for Expenditures and Other Uses	\$1,588,524.57	\$1,495,192.78	\$1,819,777.84

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Annual Financial Report
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A - General
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$547,000.81	\$1,137,760.22	\$1,740,936.12
8022 - Restated Fund Balance - Beginning of Year	\$547,000.81	\$1,137,760.22	\$1,740,936.12
Add Revenues and Other Sources	\$1,353,070.14	\$904,433.37	\$1,216,601.94
Deduct Expenditures and Other Uses	\$1,588,524.57	\$1,495,192.78	\$1,819,777.84
8029 - Fund Balance - End of Year	\$311,546.38	\$547,000.81	\$1,137,760.22

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**A - General
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$231,790.00	-	\$6,457.00
1099 - Est Rev - Property Tax Items	\$5,000.00	\$3,000.00	\$3,500.00
1199 - Est Rev - Non-Property Tax Items	\$900,000.00	\$1,183,965.00	\$790,000.00
1299 - Est Rev - Departmental Income	-	-	\$44,000.00
2599 - Est Rev - Licenses and Permits	\$18,875.00	\$19,950.00	\$1,000.00
2649 - Est Rev - Fines and Forfeitures	\$3,600.00	\$2,900.00	\$4,200.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	-	\$6,600.00
2799 - Est Rev - Other Revenues	\$106,808.00	\$114,050.00	\$20,000.00
3099 - Est Rev - State Aid	\$12,028.00	\$12,028.00	\$52,028.00
Total for Estimated Revenue	\$1,278,101.00	\$1,335,893.00	\$927,785.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$4,465.00	\$85,168.00	\$65,750.00
599 - Appropriated Fund Balance	\$43,750.00	-	\$310,444.00
Total for Estimated Other Sources	\$48,215.00	\$85,168.00	\$376,194.00
Total for Estimated Revenues and Other Sources	\$1,326,316.00	\$1,421,061.00	\$1,303,979.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$571,580.00	\$540,610.00	\$501,659.00
3999 - App - Public Safety	\$97,804.00	\$306,797.00	\$279,953.00
4999 - App - Health	\$10,935.00	\$10,935.00	\$10,335.00
5999 - App - Transportation	\$115,416.00	\$111,461.00	\$98,560.00
7999 - App - Culture and Recreation	\$148,168.00	\$99,089.00	\$100,868.00
8999 - App - Home and Community Services	\$169,441.00	\$153,209.00	\$158,505.00
9199 - App - Employee Benefits	\$212,972.00	\$198,960.00	\$154,099.00
9899 - App - Debt Service	-	-	\$0.00
Total for Estimated Appropriations	\$1,326,316.00	\$1,421,061.00	\$1,303,979.00
Total for Estimated Appropriations and Other Uses	\$1,326,316.00	\$1,421,061.00	\$1,303,979.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$118,019.10	\$68,585.87	\$29,655.92
Total for Cash and Cash Equivalents	\$118,019.10	\$68,585.87	\$29,655.92
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$48,792.38	\$55,862.61	\$365,226.70
Total for Restricted Cash and Cash Equivalents	\$48,792.38	\$55,862.61	\$365,226.70
Net Other Receivables			
380 - Accounts Receivable	\$244,726.70	\$17,938.55	\$39,490.73
Total for Net Other Receivables	\$244,726.70	\$17,938.55	\$39,490.73
Due From			
391 - Due From Other Funds	\$14,819.44	\$18,099.75	\$23,854.26
Total for Due From	\$14,819.44	\$18,099.75	\$23,854.26
Total for Assets	\$426,357.62	\$160,486.78	\$458,227.61
Total for Assets and Deferred Outflows	\$426,357.62	\$160,486.78	\$458,227.61

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$59,710.50	\$100,843.22
Total for Payables	\$0.00	\$59,710.50	\$100,843.22
Due to			
630 - Due To Other Funds	-	-	\$8,770.44
Total for Due to	\$0.00	\$0.00	\$8,770.44
Total for Liabilities	\$0.00	\$59,710.50	\$109,613.66
Fund Balance			
Restricted Fund Balance			
827 - Reserve for State and Local Retirement System Contributions	\$1,522.00	\$1,521.87	\$1,521.87
863 - Insurance Reserve	\$561.24	\$561.24	\$561.24
878 - Capital Reserve	\$210,043.96	\$7,268.14	\$0.00
882 - Reserve For Repairs	-	\$24,511.36	\$7,268.14
884 - Reserve For Debt	\$22,000.00	\$22,000.00	\$22,000.00
899 - Other Restricted Fund Balance	-	\$176,223.14	\$234,448.60
Total for Restricted Fund Balance	\$234,127.20	\$232,085.75	\$265,799.85
Assigned Fund Balance			

Town of Berne
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
914 - Assigned Appropriated Fund Balance	-	-	\$82,814.10
915 - Assigned Unappropriated Fund Balance	\$192,230.42	-	\$0.00
Total for Assigned Fund Balance	\$192,230.42	\$0.00	\$82,814.10
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	(\$131,219.47)	\$0.00
Total for Unassigned Fund Balance	\$0.00	(\$131,219.47)	\$0.00
Total for Fund Balance	\$426,357.62	\$100,866.28	\$348,613.95
Total for Liabilities, Deferred Inflows and Fund Balances	\$426,357.62	\$160,576.78	\$458,227.61

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$798,026.86	\$86,330.00	\$84,347.00
Total for Property Taxes	\$798,026.86	\$86,330.00	\$84,347.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$92,000.00	\$520,718.97	\$500,000.00
Total for Non-Property Tax Items	\$92,000.00	\$520,718.97	\$500,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$252.40	\$196.16	\$518.21
Total for Use of Money and Property	\$252.40	\$196.16	\$518.21
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$15,760.00	-	\$1,078.06
2680 - Insurance Recoveries	-	-	\$0.00
Total for Sales of Property and Compensation for Loss	\$15,760.00	\$0.00	\$1,078.06
Other Revenues			
2770 - Unclassified Health Insurance, Sale of Highway Scrap	\$18,164.13	\$93,958.86	\$11,806.52
Total for Other Revenues	\$18,164.13	\$93,958.86	\$11,806.52
State Aid			

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
3501 - State Aid Consolidated Highway Aid	\$620,881.54	\$283,298.28	\$407,987.31
Total for State Aid	\$620,881.54	\$283,298.28	\$407,987.31
Total for Revenues	\$1,545,084.93	\$984,502.27	\$1,005,737.10
Total for Revenues and Other Sources	\$1,545,084.93	\$984,502.27	\$1,005,737.10

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19891 - General Government Support, Other - Personal Services	-	\$44,103.74	\$41,103.00
19894 - General Government Support, Other - Contractual	-	-	\$550.00
Total for Special Items	\$0.00	\$44,103.74	\$41,653.00
Total for General Government Support	\$0.00	\$44,103.74	\$41,653.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$186,405.83	\$201,381.98	\$238,780.09
51104 - Maintenance of Roads - Contractual	\$46,191.22	\$97,098.33	\$78,961.23
51108 - Maintenance of Roads - Employee Benefits	\$14,700.36	-	-
51121 - Permanent Improvements Highway - Personal Services	-	-	\$7,819.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$445,723.94	\$264,156.44	\$430,730.21
51124 - Permanent Improvements Highway - Contractual	-	-	\$5,866.50
51204 - Maintenance of Bridges - Contractual	-	-	\$3,000.00
51302 - Machinery - Equipment and Capital Outlay	-	-	\$73,407.72
51304 - Machinery - Contractual	\$38,553.08	\$115,157.10	\$113,399.17
51421 - Snow Removal - Personal Services	\$202,957.12	\$215,743.31	\$181,685.71

Town of Berne
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
51424 - Snow Removal - Contractual	\$105,034.85	\$108,379.53	\$101,626.25
51428 - Snow Removal - Employee Benefits	\$14,537.43	-	-
Total for Highway	\$1,054,103.83	\$1,001,916.69	\$1,235,275.88
Total for Transportation	\$1,054,103.83	\$1,001,916.69	\$1,235,275.88
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$32,838.58	\$29,064.00	\$58,585.01
90308 - Social Security - Employee Benefits	\$936.43	\$35,804.55	\$34,364.47
90408 - Workers' Compensation - Employee Benefits	\$40,501.00	\$39,450.00	\$39,441.00
90508 - Unemployment Insurance - Employee Benefits	\$1,532.82	-	\$2,400.00
90558 - Disability Insurance - Employee Benefits	\$1,250.00	-	\$1,250.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$88,430.99	\$81,910.96	\$152,061.62
Total for Employee Benefits	\$165,489.82	\$186,229.51	\$288,102.10
Total for Employee Benefits	\$165,489.82	\$186,229.51	\$288,102.10
Total for Expenditures	\$1,219,593.65	\$1,232,249.94	\$1,565,030.98
Total for Expenditures and Other Uses	\$1,219,593.65	\$1,232,249.94	\$1,565,030.98

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$100,866.28	\$348,613.95	\$907,907.83
8022 - Restated Fund Balance - Beginning of Year	\$100,866.28	\$348,613.95	\$907,907.83
Add Revenues and Other Sources	\$1,545,084.93	\$984,502.27	\$1,005,737.10
Deduct Expenditures and Other Uses	\$1,219,593.65	\$1,232,249.94	\$1,565,030.98
8029 - Fund Balance - End of Year	\$426,357.56	\$100,866.28	\$348,613.95

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$586,208.54	\$798,027.00	\$86,330.00
1199 - Est Rev - Non-Property Tax Items	\$300,000.00	-	\$444,500.00
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$1,000.00	\$1,000.00
2799 - Est Rev - Other Revenues	\$15,000.00	\$80,000.00	\$2,000.00
3099 - Est Rev - State Aid	\$432,418.93	\$432,418.93	\$225,000.00
Total for Estimated Revenue	\$1,334,627.47	\$1,311,445.93	\$758,830.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	-	\$8,500.00	\$198,643.00
599 - Appropriated Fund Balance	-	-	\$287,536.00
Total for Estimated Other Sources	\$0.00	\$8,500.00	\$486,179.00
Total for Estimated Revenues and Other Sources	\$1,334,627.47	\$1,319,945.93	\$1,245,009.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,132,673.73	\$887,527.00	\$1,024,900.00
9199 - App - Employee Benefits	\$201,959.37	\$432,418.93	\$220,109.00
Total for Estimated Appropriations	\$1,334,633.10	\$1,319,945.93	\$1,245,009.00
Total for Estimated Appropriations and Other Uses	\$1,334,633.10	\$1,319,945.93	\$1,245,009.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
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	\$0.00	\$0.00	\$0.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Interfund Transfers	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

H - Capital Projects
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.10	\$0.10	\$0.10
8022 - Restated Fund Balance - Beginning of Year	\$0.10	\$0.10	\$0.10
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	\$0.10	\$0.10	\$0.10

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$343.22	\$4,612.73	\$1,081.59
Total for Cash and Cash Equivalents	\$343.22	\$4,612.73	\$1,081.59
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,739.14	\$16,678.09	\$19,528.02
Total for Restricted Cash and Cash Equivalents	\$1,739.14	\$16,678.09	\$19,528.02
Net Other Receivables			
380 - Accounts Receivable	\$224.28	\$687.28	-
Total for Net Other Receivables	\$224.28	\$687.28	\$0.00
Due From			
391 - Due From Other Funds	\$5,377.44	\$5,736.64	\$2,134.38
Total for Due From	\$5,377.44	\$5,736.64	\$2,134.38
Total for Assets	\$7,684.08	\$27,714.74	\$22,743.99
Total for Assets and Deferred Outflows	\$7,684.08	\$27,714.74	\$22,743.99

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	\$1,107.61
Total for Payables	\$0.00	\$0.00	\$1,107.61
Due to			
630 - Due To Other Funds	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$1,107.61
Fund Balance			
Restricted Fund Balance			
882 - Reserve For Repairs	\$1,739.14	\$16,678.09	\$19,528.02
Total for Restricted Fund Balance	\$1,739.14	\$16,678.09	\$19,528.02
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$5,944.94	\$11,036.65	\$2,108.36
Total for Assigned Fund Balance	\$5,944.94	\$11,036.65	\$2,108.36
Total for Fund Balance	\$7,684.08	\$27,714.74	\$21,636.38

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Total for Liabilities, Deferred Inflows and Fund Balances	\$7,684.08	\$27,714.74	\$22,743.99

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	-	\$0.00
1030 - Special Assessments	\$77,301.00	\$77,286.00	\$42,737.00
Total for Property Taxes	\$77,301.00	\$77,286.00	\$42,737.00
Use of Money and Property			
2401 - Interest and Earnings	\$5.25	\$8.64	\$7.31
Total for Use of Money and Property	\$5.25	\$8.64	\$7.31
Total for Revenues	\$77,306.25	\$77,294.64	\$42,744.31
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$48,740.00
Total for Operating Transfers	\$0.00	\$0.00	\$48,740.00
Total for Other Sources	\$0.00	\$0.00	\$48,740.00
Total for Revenues and Other Sources	\$77,306.25	\$77,294.64	\$91,484.31

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19891 - General Government Support, Other - Personal Services Administrative Clerks	\$4,400.00	\$4,300.00	\$21,100.94
Total for Special Items	\$4,400.00	\$4,300.00	\$21,100.94
Total for General Government Support	\$4,400.00	\$4,300.00	\$21,100.94
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$18,341.31	\$12,654.92	-
81102 - Sewer Administration - Equipment and Capital Outlay	\$5,280.00	-	\$9,474.00
81104 - Sewer Administration - Contractual	\$30,909.95	\$15,819.91	\$26,256.32
Total for Sewage	\$54,531.26	\$28,474.83	\$35,730.32
Total for Home and Community Services	\$54,531.26	\$28,474.83	\$35,730.32
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$902.71	\$695.00	\$1,344.35
90308 - Social Security - Employee Benefits	\$1,284.94	\$1,174.65	\$2,067.61

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
90408 - Workers' Compensation - Employee Benefits	-	\$850.80	-
Total for Employee Benefits	\$2,187.65	\$2,720.45	\$3,411.96
Total for Employee Benefits	\$2,187.65	\$2,720.45	\$3,411.96
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	\$36,251.00	\$35,718.00	\$35,185.00
Total for Debt Service	\$36,251.00	\$35,718.00	\$35,185.00
Total for Debt Service	\$36,251.00	\$35,718.00	\$35,185.00
Total for Expenditures	\$97,369.91	\$71,213.28	\$95,428.22
Total for Expenditures and Other Uses	\$97,369.91	\$71,213.28	\$95,428.22

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$27,717.74	\$21,636.38	\$76,385.03
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$50,804.74
8022 - Restated Fund Balance - Beginning of Year	\$27,717.74	\$21,636.38	\$25,580.29
Add Revenues and Other Sources	\$77,306.25	\$77,294.64	\$91,484.31
Deduct Expenditures and Other Uses	\$97,369.91	\$71,213.28	\$95,428.22
8029 - Fund Balance - End of Year	\$7,654.08	\$27,717.74	\$21,636.38

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$94,243.00	\$77,286.00	-
1299 - Est Rev - Departmental Income	-	-	\$77,286.00
2499 - Est Rev - Use of Money and Property	\$10.00	\$15.00	\$15.00
3099 - Est Rev - State Aid	-	-	\$0.00
Total for Estimated Revenue	\$94,253.00	\$77,301.00	\$77,301.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$0.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$94,253.00	\$77,301.00	\$77,301.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$51,969.00	\$41,583.00	\$41,583.00
9899 - App - Debt Service	\$42,284.00	\$35,718.00	\$35,718.00
Total for Estimated Appropriations	\$94,253.00	\$77,301.00	\$77,301.00
Total for Estimated Appropriations and Other Uses	\$94,253.00	\$77,301.00	\$77,301.00

Town of Berne
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$331,600.00	\$331,600.00	\$331,600.00
Total for Non-Depreciable Capital Assets	\$331,600.00	\$331,600.00	\$331,600.00
Depreciable Capital Assets			
102 - Buildings	\$1,724,700.00	\$1,724,700.00	\$1,724,700.00
104 - Machinery and Equipment	\$6,723,000.81	\$6,524,557.32	\$6,505,398.25
Total for Depreciable Capital Assets	\$8,447,700.81	\$8,249,257.32	\$8,230,098.25
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$225,286.00	-	\$211,718.00
Total for Other Non-Current Assets	\$225,286.00	\$0.00	\$211,718.00
Total for Non-Current Assets	\$9,004,586.81	\$8,580,857.32	\$8,773,416.25

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

	12/31/2024	12/31/2023	12/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$790,585.00	\$826,303.00	\$862,111.03
Total for Debt Obligations	\$790,585.00	\$826,303.00	\$862,111.03
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$461,183.00	\$738,736.00	\$0.00
Total for Other Long-Term Obligations	\$461,183.00	\$738,736.00	\$0.00
Total for Long-Term Obligations	\$1,251,768.00	\$1,565,039.00	\$862,111.03

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$826,303.00	\$0.00	\$36,251.00	\$0.00	\$0.00	\$533.00	\$790,585.00
Total	\$826,303.00	\$0.00	\$36,251.00	\$0.00	\$0.00	\$533.00	\$790,585.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Sewer Special District	EFC	9/18/14	11/18/43	\$826,303.00	\$0.00	\$36,251.00	\$0.00	\$533.00	\$0.00	\$790,585.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$36,784.00	\$0.00	\$36,784.00	\$753,801.00
2026	\$37,317.00	\$0.00	\$37,317.00	\$716,484.00
2027	\$37,850.00	\$0.00	\$37,850.00	\$678,634.00
2028	\$38,383.00	\$0.00	\$38,383.00	\$640,251.00
2029	\$38,916.00	\$0.00	\$38,916.00	\$601,335.00
2030	\$39,449.00	\$0.00	\$39,449.00	\$561,886.00
2031	\$39,982.00	\$0.00	\$39,982.00	\$521,904.00
2032	\$40,516.00	\$0.00	\$40,516.00	\$481,388.00
2033	\$41,049.00	\$0.00	\$41,049.00	\$440,339.00
2034	\$41,582.00	\$0.00	\$41,582.00	\$398,757.00
2035	\$42,115.00	\$0.00	\$42,115.00	\$356,642.00
2036	\$42,648.00	\$0.00	\$42,648.00	\$313,994.00
2037	\$43,181.00	\$0.00	\$43,181.00	\$270,813.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$43,714.00	\$0.00	\$43,714.00	\$227,099.00
2039	\$44,247.00	\$0.00	\$44,247.00	\$182,852.00
2040	\$44,780.00	\$0.00	\$44,780.00	\$138,072.00
2041	\$45,313.00	\$0.00	\$45,313.00	\$92,759.00
2042	\$45,846.00	\$0.00	\$45,846.00	\$46,913.00
2043	\$46,913.00	\$0.00	\$46,913.00	\$0.00
Total	\$790,585.00	\$0.00	\$790,585.00	
\$790,585.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
9260	Checking	SS	\$343.22	\$0.00	\$0.00	\$0.00	\$343.22
9327	Checking	SS	\$1,739.14	\$0.00	\$0.00	\$0.00	\$1,739.14
9236	Checking	A	\$4,923.69	\$0.00	(\$1,149.68)	\$0.00	\$3,774.01
9301	Checking	A	\$881.24	\$0.00	\$0.00	\$166.40	\$1,047.64
9319	Checking	A	\$6,969.95	\$0.00	(\$5,968.28)	\$0.00	\$1,001.67
9278	Checking	A	\$48,192.74	\$0.00	\$0.00	\$0.00	\$48,192.74
9385	Checking	DA	\$48,792.38	\$0.00	\$0.00	\$0.00	\$48,792.38
9244	Checking	DA	\$118,109.10	\$0.00	\$0.00	\$0.00	\$118,109.10
Total			\$229,951.46	\$0.00	(\$7,117.96)	\$166.40	\$222,999.90
Total Cash From Financials							\$222,909.90

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$229,951.46
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$1,000,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$1,250,000.00

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

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
9	43	0	5

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Life Insurance					
Employee Benefits, Other					
State Retirement System	\$95,897.00	9	43		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$81,524.97	9	43		
Worker's Compensation	\$51,501.00	9	43		
Unemployment Insurance	\$1,532.82		1		
Disability Insurance	\$1,250.00	9			
Hospital, Medical and Dental Insurance	\$210,449.79	9			5
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Total Employee Benefits Paid	\$442,155.58				

01/01/2024 - 12/31/2024

Filing Summary

Filing Information

Due Date

This filing is due on **05/01/2025**.

Status

Certified

Extension Approved

Chief Financial Officer

Dennis Palow (LG010306800000B)

Preparer(s)

Andrea Borst (Sclerk2003)

Certification Date

04/28/2025

Workflow

Available Actions

No actions are currently available for this filing.

Tasks

Section	Last Modified
<input checked="" type="checkbox"/> Complete A - General Fund Financial Statements	04/25/2025 04:33:04 PM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete DA - Highway Town-wide Fund Financial Statements	04/25/2025 04:39:02 PM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete H - Capital Projects Fund Financial Statements	04/28/2025 10:55:09 AM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete K - Schedule of Non-Current Government Assets Fund Financial Statements	04/25/2025 04:50:32 PM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete SS - Special District(s) Sewer Fund Financial Statements	04/28/2025 11:02:48 AM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete W - Schedule of Non-Current Government Liabilities Fund Financial Statements	04/25/2025 04:27:11 PM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete Financial Statements Validation Financial Statements	04/28/2025 11:03:26 AM Andrea Borst (Sclerk2003)

Section	Last Modified
<input checked="" type="checkbox"/> Complete Statement of Indebtedness Schedules	04/28/2025 11:06:46 AM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete Bond Repayment Schedules	04/28/2025 11:08:20 AM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete Bank Reconciliation Schedules	04/28/2025 12:44:48 PM Andrea Borst (Sclerk2003)
<input checked="" type="checkbox"/> Complete Employee and Retiree Benefits Schedules	04/28/2025 01:22:30 PM Andrea Borst (Sclerk2003)