

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Berne
County of Albany
For the Fiscal Year Ended 12/31/2022

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 ***

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

TOWN OF Berne

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SS) SEWER
- (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.

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		A200	510,906
Cash In Time Deposits	1,147,838	A201	2,662
TOTAL Cash	1,147,838		513,568
Accounts Receivable	47,342	A380	287,035
TOTAL Other Receivables (net)	47,342		287,035
Due From Other Funds		A391	38,140
TOTAL Due From Other Funds	0		38,140
Prepaid Expenses	38,270	A480	83,235
TOTAL Prepaid Expenses	38,270		83,235
Cash Special Reserves	532,300	A230	423,212
TOTAL Restricted Assets	532,300		423,212
Deferred Outflow of Resources		A495	
TOTAL Deferred Outflows of Resources	0		0
TOTAL Assets and Deferred Outflows of Resources	1,765,749		1,345,191

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		A600	152,072
Additional Description Transfers station truck ordered			
TOTAL Accounts Payable	0		152,072
Due To Other Funds	24,813	A630	55,358
TOTAL Due To Other Funds	24,813		55,358
TOTAL Liabilities	24,813		207,430
Fund Balance			
Not in Spendable Form	38,269	A806	83,235
TOTAL Nonspendable Fund Balance	38,269		83,235
Retirement Contribution Reserve	19	A827	87,604
Insurance Reserve		A863	48,000
Capital Reserve	514,459	A878	291,663
Other Restricted Fund Balance	17,821	A899	33,244
TOTAL Restricted Fund Balance	532,300		460,512
Assigned Appropriated Fund Balance	441,524	A914	310,444
TOTAL Assigned Fund Balance	441,524		310,444
Unassigned Fund Balance	728,843	A917	283,570
TOTAL Unassigned Fund Balance	728,843		283,570
TOTAL Fund Balance	1,740,936		1,137,760
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,765,749		1,345,191

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	370,924	A1001	84,067
TOTAL Real Property Taxes	370,924		84,067
Interest & Penalties On Real Prop Taxes	3,520	A1090	2,638
TOTAL Real Property Tax Items	3,520		2,638
Non Prop Tax Dist By County	454,146	A1120	750,000
Franchises	18,581	A1170	17,729
TOTAL Non Property Tax Items	472,727		767,729
Clerk Fees	3,111	A1255	2,366
Ambulance Charges	13,329	A1640	11,693
Park And Recreational Charges	980	A2001	75
Zoning Fees	16,531	A2110	16,545
Planning Board Fees	350	A2115	
Refuse & Garbage Charges	3,668	A2130	2,985
TOTAL Departmental Income	37,969		33,665
Interest And Earnings	2,021	A2401	1,208
TOTAL Use of Money And Property	2,021		1,208
Dog Licenses	1,067	A2544	1,114
Permits, Other	1,080	A2590	
TOTAL Licenses And Permits	2,147		1,114
Fines And Forfeited Bail	3,895	A2610	4,276
TOTAL Fines And Forfeitures	3,895		4,276
Sales of Scrap & Excess Materials	4,015	A2650	3,794
Sales of Refuse For Recycling	5,965	A2651	10,750
Sales of Equipment	1	A2665	
Insurance Recoveries	896	A2680	
TOTAL Sale of Property And Compensation For Loss	10,876		14,543
Gifts And Donations	1,455	A2705	1,414
AIM Related Payments	12,028	A2750	12,028
Unclassified (specify)	86,007	A2770	33,292
TOTAL Miscellaneous Local Sources	99,490		46,734
St Aid, Mortgage Tax	44,731	A3005	121,286
St Aid - Other (specify)	49,020	A3089	139,343
TOTAL State Aid	93,751		260,629
TOTAL Revenues	1,097,320		1,216,602
TOTAL Detail Revenues And Other Sources	1,097,320		1,216,602

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	13,025	A10101	15,033
Legislative Board, Contr Expend	19,477	A10104	16,793
TOTAL Legislative Board	32,502		31,826
Municipal Court, Pers Serv	33,864	A11101	27,983
Municipal Court, Equip & Cap Outlay	250	A11102	
Municipal Court, Contr Expend	4,790	A11104	2,420
TOTAL Municipal Court	38,903		30,402
Supervisor,pers Serv	20,726	A12201	25,000
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	2,050	A12204	831
TOTAL Supervisor	22,776		25,831
Tax Collection,pers Serv	9,073	A13301	7,285
Tax Collection,equip & Cap Outlay		A13302	
Tax Collection,contr Expend	2,222	A13304	2,019
TOTAL Tax Collection	11,295		9,304
Assessment, Pers Serv	33,899	A13551	34,917
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	1,399	A13554	2,868
TOTAL Assessment	35,298		37,785
Clerk,pers Serv	57,004	A14101	63,561
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	695	A14104	1,730
TOTAL Clerk	57,699		65,291
Law, Pers Serv	30,350	A14201	10,125
TOTAL Law	30,350		10,125
Personnel, Pers Serv	28,515	A14301	41,103
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	2,543	A14304	1,484
TOTAL Personnel	31,058		42,587
Engineer, Contr Expend	1,019	A14404	12,351
TOTAL Engineer	1,019		12,351
Elections, Contr Expend	4,956	A14504	
TOTAL Elections	4,956		0
Records Mgmt, PerS. SerV.	4,800	A14601	6,860
Records Mgmt, Contr Expend	1,500	A14604	50
TOTAL Records Mgmt	6,300		6,910
Operation of Plant, Pers Serv	54,874	A16201	67,434
Operation of Plant, Equip & Cap Outlay	5,250	A16202	314,021
Operation of Plant, Contr Expend	99,487	A16204	108,444
TOTAL Operation of Plant	159,610		489,899
Unallocated Insurance, Contr Expend	50,759	A19104	54,599
TOTAL Unallocated Insurance	50,759		54,599
Municipal Assn Dues, Contr Expend	1,000	A19204	1,000
TOTAL Municipal Assn Dues	1,000		1,000
TOTAL General Government Support	483,526		817,910

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Police, Contr Expend	163,354	A31204	261,875
TOTAL Police	163,354		261,875
Traffic Control, Contr Expen	1,000	A33104	279
TOTAL Traffic Control	1,000		279
Control of Animals, Pers Serv	1,444	A35101	3,867
Control of Animals, Equip & Cap Outlay		A35102	464
Control of Animals, Contr Expend	625	A35104	1,535
TOTAL Control of Animals	2,069		5,867
Safety Inspection, Pers Serv	62,474	A36201	52,953
Safety Inspection, Equip & Cap Outlay		A36202	1,000
Safety Inspection, Contr Expend	3,068	A36204	11,481
TOTAL Safety Inspection	65,542		65,433
TOTAL Public Safety	231,965		333,454
Registrar of Vital Statistics, Pers Serv	4,800	A40201	4,800
TOTAL Registrar of Vital Statistics	4,800		4,800
TOTAL Health	4,800		4,800
Street Admin, Pers Serv	56,466	A50101	58,160
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	6,491	A50104	9,179
TOTAL Street Admin	62,957		67,339
Garage, Equip & Cap Outlay	1,800	A51322	22,736
Garage, Contr Expend	15,215	A51324	17,074
TOTAL Garage	17,015		39,809
Street Lighting, Equip & Cap Outlay		A51822	3,259
Street Lighting, Contr Expend	15,937	A51824	15,706
TOTAL Street Lighting	15,937		18,965
TOTAL Transportation	95,909		126,113
Parks, Pers Serv	2,000	A71101	
Parks, Equip & Cap Outlay	18,475	A71102	17,498
Parks, Contr Expend	16,523	A71104	22,018
TOTAL Parks	36,998		39,516
Joint Youth Prog, Pers Serv		A73201	
Joint Youth Prog, Contr Expend	200	A73204	
TOTAL Joint Youth Prog	200		0
Library, Pers Serv	41,408	A74101	44,261
Library, Equip & Cap Outlay		A74102	325
Library, Contr Expend	14,632	A74104	18,854
TOTAL Library	56,040		63,440
Museum - Art Gallery, Contr Expend	2,500	A74504	
TOTAL Museum - Art Gallery	2,500		0
Historian, Pers Serv	300	A75101	400
Historian, Contr Expend	500	A75104	1,000
TOTAL Historian	800		1,400
Celebrations, Contr Expend	10,622	A75504	12,595
TOTAL Celebrations	10,622		12,595

TOWN OF Berne
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Adult Recreation, Contr Expend	600	A76204	600
TOTAL Adult Recreation	600		600
Other Culture And Rec, Pers Serv	9,843	A79891	3,507
Other Culture And Rec, Contr Expend	11,085	A79894	8,142
TOTAL Other Culture And Rec	20,928		11,649
TOTAL Culture And Recreation	128,688		129,201
Zoning, Pers Serv	3,317	A80101	3,287
Zoning, Equip & Cap Outlay		A80102	
Zoning, Contr Expend	2,000	A80104	593
TOTAL Zoning	5,317		3,880
Planning, Pers Serv	9,763	A80201	12,304
Planning, Equip & Cap Outlay		A80202	
Planning, Contr Expend	4,195	A80204	849
TOTAL Planning	13,958		13,152
Environmental Control, Contr Expend	250	A80904	
TOTAL Environmental Control	250		0
Refuse & Garbage, Pers Serv	49,756	A81601	51,881
Refuse & Garbage, Equip & Cap Outlay		A81602	4,126
Refuse & Garbage, Contr Expend	75,963	A81604	82,283
TOTAL Refuse & Garbage	125,720		138,290
TOTAL Home And Community Services	145,245		155,322
State Retirement System	51,307	A90108	51,338
Social Security, Employer Cont	37,766	A90308	41,282
Worker's Compensation, Empl Bnfts	9,163	A90408	11,000
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts		A90558	
Hospital & Medical (dental) Ins, Empl Bnft	133,968	A90608	100,620
TOTAL Employee Benefits	232,204		204,239
TOTAL Expenditures	1,322,337		1,771,038
Transfers, Capital Projects Fund		A99509	48,740
TOTAL Operating Transfers	0		48,740
TOTAL Other Uses	0		48,740
TOTAL Detail Expenditures And Other Uses	1,322,337		1,819,778

TOWN OF Berne
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For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,965,953	A8021	1,740,936
Restated Fund Balance - Beg of Year	1,965,953	A8022	1,740,936
ADD - REVENUES AND OTHER SOURCES	1,097,320		1,216,602
DEDUCT - EXPENDITURES AND OTHER USES	1,322,337		1,819,778
Fund Balance - End of Year	1,740,936	A8029	1,137,760

TOWN OF Berne
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	0	A1049N	6,457
Est Rev - Real Property Tax Items	3,500	A1099N	3,500
Est Rev - Non Property Tax Items	750,000	A1199N	790,000
Est Rev - Departmental Income	149,358	A1299N	44,000
Est Rev - Licenses And Permits	1,000	A2599N	1,000
Est Rev - Fines And Forfeitures	4,200	A2649N	4,200
Est Rev - Sale of Prop And Comp For Loss	7,800	A2699N	6,600
Est Rev - Miscellaneous Local Sources	20,000	A2799N	20,000
Est Rev - State Aid	52,028	A3099N	52,028
TOTAL Estimated Revenues	987,886		927,785
Appropriated Reserve & Restricted Fund Bal	232,040	A511N	65,750
Appropriated Fund Balance	441,524	A599N	310,444
TOTAL Estimated Other Sources	673,564		376,194
TOTAL Estimated Revenues And Other Sources	1,661,450		1,303,979

TOWN OF Berne
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	763,322	A1999N	501,659
App - Public Safety	320,242	A3999N	279,953
App - Health	4,800	A4999N	10,335
App - Transportation	83,909	A5999N	98,560
App - Culture And Recreation	107,898	A7999N	100,868
App - Home And Community Services	162,148	A8999N	158,505
App - Employee Benefits	219,131	A9199N	154,099
App - Debt Service		A9899N	0
TOTAL Appropriations	1,661,450		1,303,979
TOTAL Appropriations And Other Uses	1,661,450		1,303,979

TOWN OF Berne
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	113,916	DA200	29,656
TOTAL Cash	113,916		29,656
Accounts Receivable	559,493	DA380	39,491
TOTAL Other Receivables (net)	559,493		39,491
Due From Other Funds	24,165	DA391	23,854
TOTAL Due From Other Funds	24,165		23,854
Cash Special Reserves	210,333	DA230	365,227
TOTAL Restricted Assets	210,333		365,227
TOTAL Assets and Deferred Outflows of Resources	907,908		458,228

TOWN OF Berne
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		DA600	100,843
Additional Description fleet truck ordered			
TOTAL Accounts Payable	0		100,843
Due To Other Funds		DA630	8,770
TOTAL Due To Other Funds	0		8,770
TOTAL Liabilities	0		109,614
Fund Balance			
Retirement Contribution Reserve	322	DA827	1,522
Insurance Reserve	24,261	DA863	561
Capital Reserve	47,640	DA878	
Reserve For Repairs	18,000	DA882	7,268
Reserve For Debt	22,000	DA884	22,000
Other Restricted Fund Balance	98,111	DA899	234,449
TOTAL Restricted Fund Balance	210,333		265,800
Assigned Appropriated Fund Balance	427,126	DA914	
Assigned Unappropriated Fund Balance	270,449	DA915	82,814
TOTAL Assigned Fund Balance	697,575		82,814
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	907,908		348,614
TOTAL Liabilities, Deferred Inflows And Fund Balance	907,908		458,228

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	272,721	DA1001	84,347
TOTAL Real Property Taxes	272,721		84,347
Sales Tax (from County)	654,146	DA1120	500,000
TOTAL Non Property Tax Items	654,146		500,000
Interest And Earnings	736	DA2401	518
TOTAL Use of Money And Property	736		518
Sales of Equipment		DA2665	1,078
Insurance Recoveries	10,730	DA2680	
TOTAL Sale of Property And Compensation For Loss	10,730		1,078
Unclassified (specify)	10,795	DA2770	11,807
TOTAL Miscellaneous Local Sources	10,795		11,807
St Aid, Consolidated Highway Aid	445,741	DA3501	407,987
TOTAL State Aid	445,741		407,987
Federal Aid - Other	48,126	DA4089	
Fed Aid Other Home and Community Services		DA4989	
TOTAL Federal Aid	48,126		0
TOTAL Revenues	1,442,996		1,005,737
TOTAL Detail Revenues And Other Sources	1,442,996		1,005,737

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Administration-Personal Services		DA17101	
Administration-Contractual		DA17104	
TOTAL Administration-Contractual	0		0
Other General Govt Support, Personal Serv	34,835	DA19891	41,103
Other General Govt Support, Contract Exp	99	DA19894	550
TOTAL Other General Govt Support	34,934		41,653
TOTAL General Government Support	34,934		41,653
Maint of Streets, Pers Serv	211,508	DA51101	238,780
Maint of Streets, Contr Expend	61,245	DA51104	78,961
TOTAL Maint of Streets	272,753		317,741
Perm Improve Highway, Pers Serv		DA51121	7,819
Perm Improve Highway, Equip & Cap Outlay	357,102	DA51122	430,730
Perm Improve Highway, Contr Expend		DA51124	5,867
TOTAL Perm Improve Highway	357,102		444,416
Maint of Bridges, Contr Expend		DA51204	3,000
TOTAL Maint of Bridges	0		3,000
Machinery, Equip & Cap Outlay	256,800	DA51302	73,408
Machinery, Contr Expend	68,665	DA51304	113,399
TOTAL Machinery	325,465		186,807
Snow Removal, Pers Serv	163,813	DA51421	181,686
Snow Removal, Contr Expend	97,544	DA51424	101,626
TOTAL Snow Removal	261,358		283,312
TOTAL Transportation	1,216,678		1,235,276
State Retirement, Empl Bnfts	41,535	DA90108	58,585
Social Security , Empl Bnfts	31,264	DA90308	34,364
Worker's Compensation, Empl Bnfts	34,700	DA90408	39,441
Unemployment Insurance, Empl Bnfts		DA90508	2,400
Disability Insurance, Empl Bnfts		DA90558	1,250
Hospital & Medical (dental) Ins, Empl Bnft	95,008	DA90608	152,062
TOTAL Employee Benefits	202,508		288,102
TOTAL Expenditures	1,454,119		1,565,031
TOTAL Detail Expenditures And Other Uses	1,454,119		1,565,031

TOWN OF Berne
Annual Update Document
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	938,056	DA8021	907,908
Prior Period Adj -Decrease In Fund Balance	19,024	DA8015	
Restated Fund Balance - Beg of Year	919,031	DA8022	907,908
ADD - REVENUES AND OTHER SOURCES	1,442,996		1,005,737
DEDUCT - EXPENDITURES AND OTHER USES	1,454,119		1,565,031
Fund Balance - End of Year	907,908	DA8029	348,614

TOWN OF Berne
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	84,437	DA1049N	86,330
Est Rev - Non Property Tax Items	500,000	DA1199N	444,500
Est Rev - Use of Money And Property	1,000	DA2499N	1,000
Est Rev - Miscellaneous Local Sources	2,000	DA2799N	2,000
Est Rev - State Aid	183,000	DA3099N	225,000
TOTAL Estimated Revenues	770,437		758,830
Appropriated Reserve & Restricted Fund Bal	112,733	DA511N	198,643
Appropriated Fund Balance	427,126	DA599N	287,536
TOTAL Estimated Other Sources	539,859		486,179
TOTAL Estimated Revenues And Other Sources	1,310,296		1,245,009

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	1,007,990	DA5999N	1,024,900
App - Employee Benefits	302,306	DA9199N	220,109
TOTAL Appropriations	1,310,296		1,245,009
TOTAL Appropriations And Other Uses	1,310,296		1,245,009

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Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Berne
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
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

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Unclassified (specify)	39,033	H2770	
TOTAL Miscellaneous Local Sources	39,033		0
TOTAL Revenues	39,033		0
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	39,033		0

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	
TOTAL Traffic Viol Bureau	0		0
TOTAL General Government Support	0		0
TOTAL Expenditures	0		0
Transfers, Other Funds		H99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(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	-39,033	H8021	0
Restated Fund Balance - Beg of Year	-39,033	H8022	0
ADD - REVENUES AND OTHER SOURCES	39,033		
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	0	H8029	0

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	331,600	K101	331,600
Buildings	1,724,700	K102	1,724,700
Machinery And Equipment	6,505,398	K104	6,505,398
TOTAL Fixed Assets (net)	8,561,698		8,561,698
TOTAL Assets and Deferred Outflows of Resources	8,561,698		8,561,698

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	8,561,698	K159	8,561,698
TOTAL Investments in Non-Current Government Assets	8,561,698		8,561,698
TOTAL Fund Balance	8,561,698		8,561,698
TOTAL	8,561,698		8,561,698

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	46,580	SS200	1,082
TOTAL Cash	46,580		1,082
Due From Other Funds	647	SS391	2,134
TOTAL Due From Other Funds	647		2,134
Cash Special Reserves	29,171	SS230	19,528
TOTAL Restricted Assets	29,171		19,528
TOTAL Assets and Deferred Outflows of Resources	76,399		22,744

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		SS600	1,108
TOTAL Accounts Payable	0		1,108
Due To Other Funds		SS630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		1,108
Fund Balance			
Reserve For Repairs	29,171	SS882	19,528
TOTAL Restricted Fund Balance	29,171		19,528
Assigned Appropriated Fund Balance	8,604	SS914	
Assigned Unappropriated Fund Balance	38,610	SS915	2,108
TOTAL Assigned Fund Balance	47,214		2,108
TOTAL Fund Balance	76,385		21,636
TOTAL Liabilities, Deferred Inflows And Fund Balance	76,385		22,744

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes		SS1001	
Special Assessments	41,559	SS1030	42,737
TOTAL Real Property Taxes	41,559		42,737
Interest And Earnings	7	SS2401	7
TOTAL Use of Money And Property	7		7
St Aid, Other Aid (specify)	44,562	SS3089	
TOTAL State Aid	44,562		0
TOTAL Revenues	86,129		42,744
Interfund Transfers		SS5031	48,740
TOTAL Interfund Transfers	0		48,740
TOTAL Other Sources	0		48,740
TOTAL Detail Revenues And Other Sources	86,129		91,484

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Credit Card Fees		SS13754	
TOTAL Credit Card Fees	0		0
Administration-Personal Services		SS17101	
TOTAL Administration-Personal Services	0		0
Other General Govt Support, Personal Serv	21,963	SS19891	21,101
TOTAL Other General Govt Support	21,963		21,101
TOTAL General Government Support	21,963		21,101
Sewer Administration, Equip & Cap Outlay		SS81102	9,474
Sewer Administration, Contr Expend	29,696	SS81104	26,256
TOTAL Sewer Administration	29,696		35,730
TOTAL Home And Community Services	29,696		35,730
State Retirement, Empl Bnfts	1,180	SS90108	1,344
Social Security , Empl Bnfts	1,627	SS90308	2,068
Worker's Compensation, Empl Bnfts	769	SS90408	
TOTAL Employee Benefits	3,577		3,412
Debt Principal, Installment Bonds	34,652	SS97206	35,185
TOTAL Debt Principal	34,652		35,185
TOTAL Expenditures	89,888		95,428
Transfers, Capital Projects Fund		SS99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	89,888		95,428

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	39,023	SS8021	76,385
Prior Period Adj -Increase In Fund Balance	41,121	SS8012	
Prior Period Adj -Decrease In Fund Balance		SS8015	50,805
Restated Fund Balance - Beg of Year	80,144	SS8022	25,580
ADD - REVENUES AND OTHER SOURCES	86,129		91,484
DEDUCT - EXPENDITURES AND OTHER USES	89,888		95,428
Fund Balance - End of Year	76,385	SS8029	21,636

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	0	SS1049N	
Est Rev - Departmental Income	42,737	SS1299N	77,286
Est Rev - Use of Money And Property	15	SS2499N	15
Est Rev - State Aid	35,185	SS3099N	0
TOTAL Estimated Revenues	77,937		77,301
Appropriated Fund Balance	8,604	SS599N	0
TOTAL Estimated Other Sources	8,604		0
TOTAL Estimated Revenues And Other Sources	86,541		77,301

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	51,356	SS1999N	41,583
App - Debt Service	35,185	SS9899N	35,718
TOTAL Appropriations	86,541		77,301
TOTAL Appropriations And Other Uses	86,541		77,301

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	899,205	W129	862,111
TOTAL Provision To Be Made In Future Budgets	899,205		862,111
TOTAL Assets and Deferred Outflows of Resources	899,205		862,111

TOWN OF Berne
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,908	W638	
TOTAL Other Liabilities	1,908		0
Bonds Payable	897,297	W628	862,111
TOTAL Bond And Long Term Liabilities	897,297		862,111
TOTAL Liabilities	899,205		862,111
TOTAL Liabilities	899,205		862,111

TOWN OF Berne
Statement of Indebtedness
For the Fiscal Year Ending 2022

County of: Albany

Municipal Code: 010306800000

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
2014	BOND N	EFC Bond			09/18/2014	11/18/2043	0.00%		\$1,159,476	\$897,296	\$35,185	\$0	\$0		\$862,111
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$897,296	\$35,185	\$0	\$0	\$0	\$862,111
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$897,296	\$35,185	\$0	\$0	\$0	\$862,111

TOWN OF Berne
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$1,037,890.33
Time Deposits	9Z2021	
Total		\$1,037,890.33
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$100,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$937,890.33
Total		\$1,037,890.33
 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	

TOWN OF Berne
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
****-278	\$378,574	\$219,050	\$0	\$597,624
****-244	\$30,059	\$0	\$403	\$29,656
****-319	\$6,796	\$2,664	\$9,460	\$0
****-260	\$1,248	\$0	\$0	\$1,248
****-385	\$365,227	\$0	\$255,151	\$110,075
****-301	\$44,784	\$0	\$18,817	\$25,967
****-236	\$484,939	\$0	\$0	\$484,939
****-935	\$83,235	\$0	\$0	\$83,235
****-327	\$19,528	\$0	\$0	\$19,528
Total Adjusted Bank Balance				\$1,352,273
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$1,352,273
Total Cash Balance All Funds			9ZCASHB *	\$1,352,273
* Must be equal				

TOWN OF Berne
Local Government Questionnaire
For the Fiscal Year Ending 2022

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

TOWN OF Berne
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2022

Total Full Time Employees:		11			
Total Part Time Employees:		37			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$111,266.86	11	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$77,713.67	11	37	
90408	Worker's Compensation Insurance	\$50,441.00	11	37	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,400.00	11	37	
90558	Disability Insurance	\$1,250.00	11		
90608	Hospital and Medical (Dental) Insurance	\$252,681.13	11		3
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$495,752.66			
Computed Total From Financial Section (comparative purposes only)		\$495,752.66			

TOWN OF Berne
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$10,848		gallons	
Diesel Fuel	\$82,746	21,723	gallons	
Fuel Oil	\$13,173	3,988	gallons	
Natural Gas	\$		cubic feet	
Electricity	\$64,708	141,653	kilowatt-hours	
Coal	\$		tons	
Propane	\$6,441	3,654	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Dennis Palow, hereby certify that I am the Chief Fiscal 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 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Berne, and adopted by me as my signature for use in conjunction with the filing of the Town of Berne 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Berne's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Andrea Borst
Name of Report Preparer if different than Chief Fiscal Officer

(518) 872-1448
Telephone Number

03/31/2023
Date of Certification

Dennis Palow
Name

Supervisor
Title

1656 Helderberg Trail, Berne, NY 121
Official Address

(518) 872-1448
Official Telephone Number

TOWN OF Berne
Financial Comments
For the Fiscal Year Ending 2022

(SS) SEWER

Adjustment Reason

Account Code SS8015 prior period expenditures paid through capital projects