

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

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

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Dennis Palow (LG01030680000B), 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 12/31/2023, 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 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- 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 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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A - General
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$180,943.26	\$510,906.13	-
201 - Cash In Time Deposits	\$21,599.34	\$2,661.81	\$1,147,837.83
Total for Cash and Cash Equivalents	\$202,542.60	\$513,567.94	\$1,147,837.83
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$107,704.37	\$423,212.47	\$532,299.78
Total for Restricted Cash and Cash Equivalents	\$107,704.37	\$423,212.47	\$532,299.78
Net Other Receivables			
380 - Accounts Receivable	\$312,789.99	\$287,035.48	\$47,341.52
Total for Net Other Receivables	\$312,789.99	\$287,035.48	\$47,341.52
Due From			
391 - Due From Other Funds	\$35,402.22	\$8,770.44	\$0.00
Total for Due From	\$35,402.22	\$8,770.44	\$0.00
Other Assets			
480 - Prepaid Expenses	\$3,152.87	\$83,234.76	\$38,269.60
Total for Other Assets	\$3,152.87	\$83,234.76	\$38,269.60
Total for Assets	\$661,592.05	\$1,315,821.09	\$1,765,748.73

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A - General
 Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
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	\$664,592.05	\$1,315,821.09	\$1,765,748.73

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A - General
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$55,262.43	\$152,072.23	-
Total for Payables	\$55,262.43	\$152,072.23	\$0.00
Due to			
630 - Due To Other Funds	\$59,328.61	\$25,988.64	\$24,812.61
Total for Due to	\$59,328.61	\$25,988.64	\$24,812.61
Total for Liabilities	\$114,591.04	\$178,060.87	\$24,812.61
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$3,152.87	\$83,234.76	\$38,269.00
Total for Nonspendable Fund Balance	\$3,152.87	\$83,234.76	\$38,269.00
Restricted Fund Balance			
827 - Reserve for State and Local Retirement System Contributions	\$87,604.25	\$87,604.25	\$19.25
863 - Insurance Reserve	\$120.88	\$48,000.00	-
878 - Capital Reserve	\$263,641.13	\$291,663.19	\$514,459.23
899 - Other Restricted Fund Balance <i>General Purpose</i>	\$6,338.11	\$33,244.24	\$17,821.30

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A - General
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Total for Restricted Fund Balance	\$357,704.37	\$460,511.68	\$532,299.78
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$310,444.00	\$441,524.00
Total for Assigned Fund Balance	\$0.00	\$310,444.00	\$441,524.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$186,143.77	\$283,569.78	\$728,843.34
Total for Unassigned Fund Balance	\$186,143.77	\$283,569.78	\$728,843.34
Total for Fund Balance	\$543,848.14	\$744,081.46	\$1,261,143.12
Total for Liabilities, Deferred Inflows and Fund Balances	\$661,592.05	\$1,315,821.09	\$1,765,748.73

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For the Fiscal Period 01/01/2023 - 12/31/2023

A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$5,745.08	\$84,066.89	\$370,924.04
Total for Property Taxes	\$5,745.08	\$84,066.89	\$370,924.04
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$2,960.39	\$2,637.77	\$3,519.60
Total for Property Tax Items	\$2,960.39	\$2,637.77	\$3,519.60
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$713,781.03	\$750,000.00	\$454,146.00
1170 - Franchise Tax	\$17,500.46	\$17,728.69	\$18,581.19
Total for Non-Property Tax Items	\$731,281.49	\$767,728.69	\$472,727.19
Departmental Income			
1255 - Clerk Fees	\$2,463.66	\$2,365.82	\$3,110.70
1640 - Ambulance Charges	\$10,472.95	\$11,693.26	\$13,329.12
2001 - Park and Recreational Charges	\$1,700.00	\$75.00	\$980.00
2110 - Zoning Fees	\$23,056.81	\$16,545.43	\$16,531.01
2115 - Planning Board Fees	-	-	\$350.00
2130 - Refuse and Garbage Charges	\$2,929.50	\$2,985.00	\$3,668.00
Total for Departmental Income	\$40,622.92	\$33,664.51	\$37,968.83

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A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Use of Money and Property			
2401 - Interest and Earnings	\$593.34	\$1,208.08	\$2,021.48
Total for Use of Money and Property	\$593.34	\$1,208.08	\$2,021.48
Licenses and Permits			
2544 - Dog Licenses	\$1,108.00	\$1,114.00	\$1,067.00
2590 - Permits Other	-	-	\$1,080.00
Total for Licenses and Permits	\$1,108.00	\$1,114.00	\$2,147.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$5,091.00	\$4,275.50	\$3,895.00
Total for Fines and Forfeitures	\$5,091.00	\$4,275.50	\$3,895.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$2,267.01	\$3,793.59	\$4,015.06
2651 - Sales of Refuse For Recycling	\$11,303.02	\$10,749.50	\$5,964.83
2665 - Sales of Equipment	\$2,620.00	-	\$1.00
2680 - Insurance Recoveries	\$4,468.00	-	\$895.58
Total for Sales of Property and Compensation for Loss	\$20,658.03	\$14,543.09	\$10,876.47
Other Revenues			
2705 - Gifts and Donations	-	\$1,414.00	\$1,455.00
2750 - AIM Related Payments	-	\$0.00	\$12,028.00
2770 - Unclassified <i>payroll, refunds, cdtla revenue</i>	\$56,364.17	\$33,292.24	\$86,006.61

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A - General
 Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Total for Other Revenues	\$56,364.17	\$34,706.24	\$99,489.61
State Aid			
3001 - State Aid Revenue Sharing	\$12,073.00	\$12,028.00	-
3005 - State Aid Mortgage Tax	\$27,935.95	\$121,286.01	\$44,730.98
3089 - State Aid Other	-	\$139,343.16	\$49,019.66
Total for State Aid	\$40,008.95	\$272,657.17	\$93,750.64
Total for Revenues	\$904,433.37	\$1,216,601.94	\$1,097,319.86
Total for Revenues and Other Sources	\$904,433.37	\$1,216,601.94	\$1,097,319.86

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A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$15,424.00	\$15,032.75	\$13,025.40
10104 - Legislative Board - Contractual	\$1,589.75	\$16,793.07	\$19,476.93
Total for Legislative Board	\$17,013.75	\$31,825.82	\$32,502.33
Judicial			
11101 - Municipal Court - Personal Services	\$27,739.04	\$27,982.82	\$33,863.61
11102 - Municipal Court - Equipment and Capital Outlay	-	\$0.00	\$250.00
11104 - Municipal Court - Contractual	\$1,795.50	\$2,419.56	\$4,789.59
Total for Judicial	\$29,534.54	\$30,402.38	\$38,903.20
Executive			
12201 - Supervisor - Personal Services	\$28,000.00	\$25,000.00	\$20,726.00
12202 - Supervisor - Equipment and Capital Outlay	-	\$0.00	\$0.00
12204 - Supervisor - Contractual	\$2,083.90	\$830.77	\$2,050.00
Total for Executive	\$30,083.90	\$25,830.77	\$22,776.00
Finance			
13301 - Tax Collection - Personal Services	\$9,285.00	\$7,285.00	\$9,073.00
13302 - Tax Collection - Equipment and Capital Outlay	-	\$0.00	\$0.00

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A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
13304 - Tax Collection - Contractual	\$1,628.83	\$2,019.15	\$2,222.20
13551 - Assessment - Personal Services	\$28,000.00	\$34,917.00	\$33,899.00
13552 - Assessment - Equipment and Capital Outlay	\$970.75	\$0.00	\$0.00
13554 - Assessment - Contractual	\$2,537.36	\$2,868.06	\$1,398.73
Total for Finance	\$42,421.94	\$47,089.21	\$46,592.93
Municipal Staff			
14101 - Clerk - Personal Services	\$59,404.47	\$63,561.21	\$57,004.00
14102 - Clerk - Equipment and Capital Outlay	-	\$0.00	\$0.00
14104 - Clerk - Contractual	\$1,503.47	\$1,729.73	\$695.22
14201 - Law - Personal Services	\$12,620.00	\$10,125.00	\$30,350.00
14301 - Personnel - Personal Services	-	\$41,103.00	\$28,515.38
14302 - Personnel - Equipment and Capital Outlay	-	\$0.00	\$0.00
14304 - Personnel - Contractual	-	\$1,483.92	\$2,542.62
14404 - Engineer - Contractual	\$1,538.20	\$12,351.04	\$1,018.72
14504 - Elections - Contractual	\$21,413.61	\$0.00	\$4,956.45
14601 - Records Management - Personal Services	\$5,300.00	\$6,860.00	\$4,800.00
14604 - Records Management - Contractual	\$25.00	\$50.00	\$1,500.00
Total for Municipal Staff	\$101,804.75	\$137,263.90	\$131,382.39
Shared Services			
16201 - Operation of Plant - Personal Services	\$72,926.23	\$67,434.11	\$54,873.91
16202 - Operation of Plant - Equipment and Capital Outlay	\$8,294.74	\$314,021.36	\$5,249.80
16204 - Operation of Plant - Contractual	\$135,266.22	\$108,443.64	\$99,486.58
Total for Shared Services	\$216,487.19	\$489,899.11	\$159,610.29

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A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Special Items			
19104 - Unallocated Insurance - Contractual	\$59,324.10	\$54,599.05	\$50,758.50
19204 - Municipal Association Dues - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
19891 - General Government Support, Other - Personal Services <i>Senior Account Clerk</i>	\$33,750.00	-	-
19894 - General Government Support, Other - Contractual <i>Senior Account Clerk office supplies, training social security</i>	\$818.03	-	-
Total for Special Items	\$94,892.13	\$55,599.05	\$51,758.50
Total for General Government Support	\$532,238.20	\$817,910.24	\$483,525.64
Public Safety			
Law Enforcement			
31204 - Police - Contractual	\$199,251.07	\$261,874.72	\$163,354.18
Total for Law Enforcement	\$199,251.07	\$261,874.72	\$163,354.18
Traffic Control			
33104 - Traffic Control - Contractual	\$485.54	\$279.01	\$1,000.00
Total for Traffic Control	\$485.54	\$279.01	\$1,000.00
Animal Control			
35101 - Dog Control - Personal Services	\$2,121.42	\$3,867.34	\$1,444.11
35102 - Dog Control - Equipment and Capital Outlay	-	\$463.95	\$0.00
35104 - Dog Control - Contractual	\$3,028.24	\$1,535.42	\$624.95
Total for Animal Control	\$5,149.66	\$5,866.71	\$2,069.06

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A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$59,752.75	\$52,952.50	\$62,474.49
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$1,000.00	\$0.00
36204 - Safety Inspection - Contractual	\$26,788.65	\$11,480.64	\$3,067.65
Total for Other Public Safety	\$86,541.40	\$65,433.14	\$65,542.14
Total for Public Safety	\$291,427.67	\$333,453.58	\$231,965.38
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$16,800.00	\$4,800.00	\$4,800.00
Total for Public Health Program	\$16,800.00	\$4,800.00	\$4,800.00
Total for Health	\$16,800.00	\$4,800.00	\$4,800.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$65,500.00	\$58,160.00	\$56,466.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	\$0.00	\$0.00
50104 - Highway and Street Administration - Contractual	\$9,094.73	\$9,178.85	\$6,491.10
51322 - Garage - Equipment and Capital Outlay	-	\$22,735.75	\$1,800.00
51324 - Garage - Contractual	\$16,191.79	\$17,073.70	\$15,214.86
51822 - Street Lighting - Equipment and Capital Outlay	-	\$3,259.10	-
51824 - Street Lighting - Contractual	\$9,876.97	\$15,705.74	\$15,936.64

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A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Total for Highway	\$100,663.49	\$126,113.14	\$95,908.60
Total for Transportation	\$100,663.49	\$126,113.14	\$95,908.60
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	-	\$0.00	\$2,000.00
71102 - Parks - Equipment and Capital Outlay	\$64,176.71	\$17,498.06	\$18,475.00
71104 - Parks - Contractual	\$21,956.66	\$22,018.31	\$16,522.86
73201 - Joint Youth Programs - Personal Services	-	\$0.00	\$0.00
73204 - Joint Youth Programs - Contractual	-	\$0.00	\$200.00
Total for Recreation	\$86,133.37	\$39,516.37	\$37,197.86
Culture			
74101 - Library - Personal Services	\$46,002.30	\$44,261.28	\$41,407.74
74102 - Library - Equipment and Capital Outlay	-	\$325.14	\$0.00
74104 - Library - Contractual	\$17,876.35	\$18,853.82	\$14,631.91
74504 - Museum/Art Gallery - Contractual	\$230.00	-	\$2,500.00
75101 - Historian - Personal Services	\$400.00	\$400.00	\$300.00
75104 - Historian - Contractual	\$40.00	\$1,000.00	\$500.00
75504 - Celebrations - Contractual	\$8,763.69	\$12,594.63	\$10,622.12
76204 - Adult Recreation - Contractual	\$600.00	\$600.00	\$600.00
79891 - Culture And Recreation, Other - Personal Services <i>Transportation driver for community services</i>	\$3,503.12	\$3,507.44	\$9,843.00
79894 - Culture And Recreation, Other - Contractual <i>Community center and services</i>	\$6,739.55	\$8,142.03	\$11,084.92

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A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Total for Culture	\$84,155.01	\$89,684.34	\$91,489.69
Total for Culture and Recreation	\$170,288.38	\$129,200.71	\$128,687.55
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$3,398.00	\$3,287.00	\$3,317.19
80102 - Zoning - Equipment and Capital Outlay	-	\$0.00	\$0.00
80104 - Zoning - Contractual	\$225.00	\$592.75	\$2,000.00
80201 - Planning and Surveys - Personal Services	\$14,062.51	\$12,303.75	\$9,763.32
80202 - Planning and Surveys - Equipment and Capital Outlay	-	\$0.00	\$0.00
80204 - Planning and Surveys - Contractual	\$225.00	\$848.55	\$4,195.00
80904 - Environmental Control - Contractual	-	\$0.00	\$250.00
Total for General Environment	\$17,910.51	\$17,032.05	\$19,525.51
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$57,269.69	\$51,881.05	\$49,756.22
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$10,788.85	\$4,125.84	\$0.00
81604 - Refuse and Garbage - Contractual	\$82,656.86	\$82,282.63	\$75,963.39
Total for Sanitation	\$150,715.40	\$138,289.52	\$125,719.61
Total for Home and Community Services	\$168,625.91	\$155,321.57	\$145,245.12
Employee Benefits			
Employee Benefits			

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A - General
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
90108 - State Retirement System - Employee Benefits	\$53,283.00	\$51,337.50	\$51,307.04
90308 - Social Security - Employee Benefits	\$46,395.94	\$41,281.59	\$37,765.80
90408 - Workers' Compensation - Employee Benefits	\$11,000.00	\$11,000.00	\$9,163.27
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$0.00
90558 - Disability Insurance - Employee Benefits	-	\$0.00	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$104,470.19	\$100,619.51	\$133,968.29
Total for Employee Benefits	\$215,149.13	\$204,238.60	\$232,204.40
Total for Employee Benefits	\$215,149.13	\$204,238.60	\$232,204.40
Total for Expenditures	\$1,495,192.78	\$1,771,037.84	\$1,322,336.69
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$48,740.00	-
Total for Interfund Transfers	\$0.00	\$48,740.00	\$0.00
Total for Interfund Transfers	\$0.00	\$48,740.00	\$0.00
Total for Other Uses	\$0.00	\$48,740.00	\$0.00
Total for Expenditures and Other Uses	\$1,495,192.78	\$1,819,777.84	\$1,322,336.69

Town of Berne
 Annual Financial Report
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A - General
 Changes in Fund Balance

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,137,760.22	\$1,740,936.12	\$1,965,952.95
8022 - Restated Fund Balance - Beginning of Year	\$1,137,760.22	\$1,740,936.12	\$1,965,952.95
Add Revenues and Other Sources	\$904,433.37	\$1,216,601.94	\$1,097,319.86
Deduct Expenditures and Other Uses	\$1,495,192.78	\$1,819,777.84	\$1,322,336.69
8029 - Fund Balance - End of Year	\$547,000.81	\$1,137,760.22	\$1,740,936.12

Town of Berne
 Annual Financial Report
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A - General
 Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	-	\$6,457.00	\$0.00
1099 - Est Rev - Property Tax Items	\$3,000.00	\$3,500.00	\$3,500.00
1199 - Est Rev - Non-Property Tax Items	\$1,183,965.00	\$790,000.00	\$750,000.00
1299 - Est Rev - Departmental Income	-	\$44,000.00	\$149,358.00
2599 - Est Rev - Licenses and Permits	\$19,950.00	\$1,000.00	\$1,000.00
2649 - Est Rev - Fines and Forfeitures	\$2,900.00	\$4,200.00	\$4,200.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$6,600.00	\$7,800.00
2799 - Est Rev - Other Revenues	\$114,050.00	\$20,000.00	\$20,000.00
3099 - Est Rev - State Aid	\$12,028.00	\$52,028.00	\$52,028.00
Total for Estimated Revenue	\$1,335,893.00	\$927,785.00	\$987,886.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$85,168.00	\$65,750.00	\$232,040.00
599 - Appropriated Fund Balance	-	\$310,444.00	\$441,524.00
Total for Estimated Other Sources	\$85,168.00	\$376,194.00	\$673,564.00
Total for Estimated Revenues and Other Sources	\$1,421,061.00	\$1,303,979.00	\$1,661,450.00

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A - General
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$540,610.00	\$501,659.00	\$763,322.00
3999 - App - Public Safety	\$306,797.00	\$279,953.00	\$320,242.00
4999 - App - Health	\$10,935.00	\$10,335.00	\$4,800.00
5999 - App - Transportation	\$111,461.00	\$98,560.00	\$83,909.00
7999 - App - Culture and Recreation	\$99,089.00	\$100,868.00	\$107,898.00
8999 - App - Home and Community Services	\$153,209.00	\$158,505.00	\$162,148.00
9199 - App - Employee Benefits	\$198,960.00	\$154,099.00	\$219,131.00
9899 - App - Debt Service	-	\$0.00	\$0.00
Total for Estimated Appropriations	\$1,421,061.00	\$1,303,979.00	\$1,661,450.00
Total for Estimated Appropriations and Other Uses	\$1,421,061.00	\$1,303,979.00	\$1,661,450.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$68,585.87	\$29,655.92	\$113,916.19
Total for Cash and Cash Equivalents	\$68,585.87	\$29,655.92	\$113,916.19
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$55,862.61	\$365,226.70	\$210,333.28
Total for Restricted Cash and Cash Equivalents	\$55,862.61	\$365,226.70	\$210,333.28
Net Other Receivables			
380 - Accounts Receivable	\$17,938.55	\$39,490.73	\$559,493.10
Total for Net Other Receivables	\$17,938.55	\$39,490.73	\$559,493.10
Due From			
391 - Due From Other Funds	\$33,204.26	\$23,854.26	\$24,165.26
Total for Due From	\$33,204.26	\$23,854.26	\$24,165.26
Total for Assets	\$175,591.29	\$458,227.61	\$907,907.83
Total for Assets and Deferred Outflows	\$175,591.29	\$458,227.61	\$907,907.83

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

DA - Highway Town-wide
Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$59,710.50	\$100,843.22	\$0.00
Total for Payables	\$59,710.50	\$100,843.22	\$0.00
Due to			
630 - Due To Other Funds	\$15,014.51	\$8,770.44	\$0.00
Total for Due to	\$15,014.51	\$8,770.44	\$0.00
Total for Liabilities	\$74,725.01	\$109,613.66	\$0.00
Fund Balance			
Restricted Fund Balance			
827 - Reserve for State and Local Retirement System Contributions	\$1,521.87	\$1,521.87	\$321.87
863 - Insurance Reserve	\$561.24	\$561.24	\$24,261.24
878 - Capital Reserve	\$7,268.14	\$0.00	\$47,639.67
882 - Reserve For Repairs	-	\$7,268.14	\$18,000.00
884 - Reserve For Debt	\$22,000.00	\$22,000.00	\$22,000.00
899 - Other Restricted Fund Balance <i>vehicle, bridge repair, road repair</i>	\$200,734.50	\$234,448.60	\$98,110.50
Total for Restricted Fund Balance	\$232,085.75	\$265,799.85	\$210,333.28
Assigned Fund Balance			

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

DA - Highway Town-wide
 Balance Sheet

	12/31/2023	12/31/2022	12/31/2021
914 - Assigned Appropriated Fund Balance	-	\$82,814.10	\$427,126.00
915 - Assigned Unappropriated Fund Balance	-	\$0.00	\$270,448.55
Total for Assigned Fund Balance	\$0.00	\$82,814.10	\$697,574.55
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$131,219.47)	\$0.00	\$0.00
Total for Unassigned Fund Balance	(\$131,219.47)	\$0.00	\$0.00
Total for Fund Balance	\$100,866.28	\$348,613.95	\$907,907.83
Total for Liabilities, Deferred Inflows and Fund Balances	\$175,591.29	\$458,227.61	\$907,907.83

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

DA - Highway Town-wide
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$86,330.00	\$84,347.00	\$272,721.00
Total for Property Taxes	\$86,330.00	\$84,347.00	\$272,721.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$520,718.97	\$500,000.00	\$654,146.00
Total for Non-Property Tax Items	\$520,718.97	\$500,000.00	\$654,146.00
Use of Money and Property			
2401 - Interest and Earnings	\$196.16	\$518.21	\$736.20
Total for Use of Money and Property	\$196.16	\$518.21	\$736.20
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	\$1,078.06	-
2680 - Insurance Recoveries	-	\$0.00	\$10,730.29
Total for Sales of Property and Compensation for Loss	\$0.00	\$1,078.06	\$10,730.29
Other Revenues			
2770 - Unclassified payroll, return of diesel other departments	\$93,958.86	\$11,806.52	\$10,795.19
Total for Other Revenues	\$93,958.86	\$11,806.52	\$10,795.19
State Aid			

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

DA - Highway Town-wide
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
3501 - State Aid Consolidated Highway Aid	\$283,298.28	\$407,987.31	\$445,741.20
Total for State Aid	\$283,298.28	\$407,987.31	\$445,741.20
Federal Aid			
4089 - Federal Aid Other	-	-	\$48,126.00
4989 - Federal Aid Other Home and Community Services	-	-	\$0.00
Total for Federal Aid	\$0.00	\$0.00	\$48,126.00
Total for Revenues	\$984,502.27	\$1,005,737.10	\$1,442,995.88
Total for Revenues and Other Sources	\$984,502.27	\$1,005,737.10	\$1,442,995.88

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17101 - Self Insurance, Administration - Personal Services	-	-	\$0.00
17104 - Self Insurance, Administration - Contractual	-	-	\$0.00
Total for Self Insurance	\$0.00	\$0.00	\$0.00
Special Items			
19891 - General Government Support, Other - Personal Services <i>Senior Account Clerk, Highway Clerk, Deputy Highway Super</i>	\$44,103.74	\$41,103.00	\$34,834.62
19894 - General Government Support, Other - Contractual	-	\$550.00	\$99.42
Total for Special Items	\$44,103.74	\$41,653.00	\$34,934.04
Total for General Government Support	\$44,103.74	\$41,653.00	\$34,934.04
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$201,381.98	\$238,780.09	\$211,507.86
51104 - Maintenance of Roads - Contractual	\$97,098.33	\$78,961.23	\$61,244.81
51121 - Permanent Improvements Highway - Personal Services	-	\$7,819.00	-
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$264,156.44	\$430,730.21	\$357,102.49
51124 - Permanent Improvements Highway - Contractual	-	\$5,866.50	\$0.00

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

DA - Highway Town-wide
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
51204 - Maintenance of Bridges - Contractual	-	\$3,000.00	-
51302 - Machinery - Equipment and Capital Outlay	-	\$73,407.72	\$256,800.00
51304 - Machinery - Contractual	\$115,157.10	\$113,399.17	\$68,664.93
51421 - Snow Removal - Personal Services	\$215,743.31	\$181,685.71	\$163,813.44
51424 - Snow Removal - Contractual	\$108,379.53	\$101,626.25	\$97,544.18
Total for Highway	\$1,001,916.69	\$1,235,275.88	\$1,216,677.71
Total for Transportation	\$1,001,916.69	\$1,235,275.88	\$1,216,677.71
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$29,064.00	\$58,585.01	\$41,534.71
90308 - Social Security - Employee Benefits	\$35,804.55	\$34,364.47	\$31,264.28
90408 - Workers' Compensation - Employee Benefits	\$39,450.00	\$39,441.00	\$34,700.33
90508 - Unemployment Insurance - Employee Benefits	-	\$2,400.00	\$0.00
90558 - Disability Insurance - Employee Benefits	-	\$1,250.00	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$81,910.96	\$152,061.62	\$95,008.38
Total for Employee Benefits	\$186,229.51	\$288,102.10	\$202,507.70
Total for Employee Benefits	\$186,229.51	\$288,102.10	\$202,507.70
Total for Expenditures	\$1,232,249.94	\$1,565,030.98	\$1,454,119.45
Total for Expenditures and Other Uses	\$1,232,249.94	\$1,565,030.98	\$1,454,119.45

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$348,613.95	\$907,907.83	\$938,055.62
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$19,024.22
8022 - Restated Fund Balance - Beginning of Year	\$348,613.95	\$907,907.83	\$919,031.40
Add Revenues and Other Sources	\$984,502.27	\$1,005,737.10	\$1,442,995.88
Deduct Expenditures and Other Uses	\$1,232,249.94	\$1,565,030.98	\$1,454,119.45
8029 - Fund Balance - End of Year	\$100,866.28	\$348,613.95	\$907,907.83

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

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$798,027.00	\$86,330.00	\$84,437.00
1199 - Est Rev - Non-Property Tax Items	-	\$444,500.00	\$500,000.00
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$1,000.00	\$1,000.00
2799 - Est Rev - Other Revenues	\$80,000.00	\$2,000.00	\$2,000.00
3099 - Est Rev - State Aid	\$432,418.93	\$225,000.00	\$183,000.00
Total for Estimated Revenue	\$1,311,445.93	\$758,830.00	\$770,437.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$8,500.00	\$198,643.00	\$112,733.00
599 - Appropriated Fund Balance	-	\$287,536.00	\$427,126.00
Total for Estimated Other Sources	\$8,500.00	\$486,179.00	\$539,859.00
Total for Estimated Revenues and Other Sources	\$1,319,945.93	\$1,245,009.00	\$1,310,296.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$887,527.00	\$1,024,900.00	\$1,007,990.00
9199 - App - Employee Benefits	\$432,418.93	\$220,109.00	\$302,306.00
Total for Estimated Appropriations	\$1,319,945.93	\$1,245,009.00	\$1,310,296.00
Total for Estimated Appropriations and Other Uses	\$1,319,945.93	\$1,245,009.00	\$1,310,296.00

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

**H - Capital Projects
 Balance Sheet**

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

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

**H - Capital Projects
 Balance Sheet**

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

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

H - Capital Projects
 Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Other Revenues			
2770 - Unclassified	-	-	\$39,033.36
Total for Other Revenues	\$0.00	\$0.00	\$39,033.36
Total for Revenues	\$0.00	\$0.00	\$39,033.36
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$35,718.00	\$0.00	\$0.00
Total for Operating Transfers	\$35,718.00	\$0.00	\$0.00
Total for Other Sources	\$35,718.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$35,718.00	\$0.00	\$39,033.36

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

H - Capital Projects
 Results of Operations

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Judicial			
11302 - Traffic Violations Bureau - Equipment and Capital Outlay	-	-	\$0.00
Total for Judicial	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Total for Expenditures	\$0.00	\$0.00	\$0.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer Sewer Debt Fund transfer	\$35,718.00	\$0.00	-
Total for Interfund Transfers	\$35,718.00	\$0.00	\$0.00
Total for Interfund Transfers	\$35,718.00	\$0.00	\$0.00
Total for Other Uses	\$35,718.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$35,718.00	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.10	\$0.10	(\$39,033.26)
8022 - Restated Fund Balance - Beginning of Year	\$0.10	\$0.10	(\$39,033.26)
Add Revenues and Other Sources	\$35,718.00	\$0.00	\$39,033.36
Deduct Expenditures and Other Uses	\$35,718.00	\$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 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,612.73	\$1,081.59	\$46,580.21
Total for Cash and Cash Equivalents	\$4,612.73	\$1,081.59	\$46,580.21
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$16,678.09	\$19,528.02	\$29,171.47
Total for Restricted Cash and Cash Equivalents	\$16,678.09	\$19,528.02	\$29,171.47
Net Other Receivables			
380 - Accounts Receivable	\$687.28	-	-
Total for Net Other Receivables	\$687.28	\$0.00	\$0.00
Due From			
391 - Due From Other Funds	\$5,736.64	\$2,134.38	\$647.35
Total for Due From	\$5,736.64	\$2,134.38	\$647.35
Total for Assets	\$27,714.74	\$22,743.99	\$76,399.03
Total for Assets and Deferred Outflows	\$27,714.74	\$22,743.99	\$76,399.03

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$1,107.61	\$0.00
Total for Payables	\$0.00	\$1,107.61	\$0.00
Due to			
630 - Due To Other Funds	-	\$0.00	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$1,107.61	\$0.00
Fund Balance			
Restricted Fund Balance			
882 - Reserve For Repairs	\$16,678.09	\$19,528.02	\$29,171.47
Total for Restricted Fund Balance	\$16,678.09	\$19,528.02	\$29,171.47
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$8,604.00
915 - Assigned Unappropriated Fund Balance	\$11,036.65	\$2,108.36	\$38,609.56
Total for Assigned Fund Balance	\$11,036.65	\$2,108.36	\$47,213.56
Total for Fund Balance	\$27,714.74	\$21,636.38	\$76,385.03

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$27,714.74	\$22,743.99	\$76,385.03

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	-	\$0.00	\$0.00
1030 - Special Assessments	\$77,286.00	\$42,737.00	\$41,559.41
Total for Property Taxes	\$77,286.00	\$42,737.00	\$41,559.41
Use of Money and Property			
2401 - Interest and Earnings	\$8.64	\$7.31	\$7.12
Total for Use of Money and Property	\$8.64	\$7.31	\$7.12
State Aid			
3089 - State Aid Other	-	-	\$44,562.00
Total for State Aid	\$0.00	\$0.00	\$44,562.00
Total for Revenues	\$77,294.64	\$42,744.31	\$86,128.53
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$48,740.00	-
Total for Operating Transfers	\$0.00	\$48,740.00	\$0.00
Total for Other Sources	\$0.00	\$48,740.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$77,294.64	\$91,484.31	\$86,128.53

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13754 - Credit Card Fees - Contractual	-	-	\$0.00
Total for Finance	\$0.00	\$0.00	\$0.00
Self Insurance			
17101 - Self Insurance, Administration - Personal Services	-	-	\$0.00
Total for Self Insurance	\$0.00	\$0.00	\$0.00
Special Items			
19891 - General Government Support, Other - Personal Services <i>Administrative Clerks</i>	\$4,300.00	\$21,100.94	\$21,962.73
Total for Special Items	\$4,300.00	\$21,100.94	\$21,962.73
Total for General Government Support	\$4,300.00	\$21,100.94	\$21,962.73
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$12,654.92	-	-
81102 - Sewer Administration - Equipment and Capital Outlay	-	\$9,474.00	-
81104 - Sewer Administration - Contractual	\$15,819.91	\$26,256.32	\$29,696.47

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Sewage	\$28,474.83	\$35,730.32	\$29,696.47
Total for Home and Community Services	\$28,474.83	\$35,730.32	\$29,696.47
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$695.00	\$1,344.35	\$1,180.25
90308 - Social Security - Employee Benefits	\$1,174.65	\$2,067.61	\$1,627.35
90408 - Workers' Compensation - Employee Benefits	\$850.80	-	\$769.01
Total for Employee Benefits	\$2,720.45	\$3,411.96	\$3,576.61
Total for Employee Benefits	\$2,720.45	\$3,411.96	\$3,576.61
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	\$35,718.00	\$35,185.00	\$34,652.00
Total for Debt Service	\$35,718.00	\$35,185.00	\$34,652.00
Total for Debt Service	\$35,718.00	\$35,185.00	\$34,652.00
Total for Expenditures	\$71,213.28	\$95,428.22	\$89,887.81
Other Uses			
Interfund Transfers			
Interfund Transfers			

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

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

	12/31/2023	12/31/2022	12/31/2021
99509 - Transfers to Capital Projects Fund - 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	\$71,213.28	\$95,428.22	\$89,887.81

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$21,636.38	\$76,385.03	\$39,023.14
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$41,121.17
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$50,804.74	-
8022 - Restated Fund Balance - Beginning of Year	\$21,636.38	\$25,580.29	\$80,144.31
Add Revenues and Other Sources	\$77,294.64	\$91,484.31	\$86,128.53
Deduct Expenditures and Other Uses	\$71,213.28	\$95,428.22	\$89,887.81
8029 - Fund Balance - End of Year	\$27,717.74	\$21,636.38	\$76,385.03

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	-	-	\$0.00
1199 - Est Rev - Non-Property Tax Items	\$77,286.00	-	-
1299 - Est Rev - Departmental Income	-	\$77,286.00	\$42,737.00
2499 - Est Rev - Use of Money and Property	\$15.00	\$15.00	\$15.00
3099 - Est Rev - State Aid	-	\$0.00	\$35,185.00
Total for Estimated Revenue	\$77,301.00	\$77,301.00	\$77,937.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$0.00	\$8,604.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$8,604.00
Total for Estimated Revenues and Other Sources	\$77,301.00	\$77,301.00	\$86,541.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$41,583.00	\$41,583.00	\$51,356.00
9899 - App - Debt Service	\$35,718.00	\$35,718.00	\$35,185.00
Total for Estimated Appropriations	\$77,301.00	\$77,301.00	\$86,541.00
Total for Estimated Appropriations and Other Uses	\$77,301.00	\$77,301.00	\$86,541.00

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

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$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	\$6,524,557.32	\$6,505,398.25	\$6,505,398.25
Total for Depreciable Capital Assets	\$8,249,257.32	\$8,230,098.25	\$8,230,098.25
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$738,736.00	\$211,718.00	-
Total for Other Non-Current Assets	\$738,736.00	\$211,718.00	\$0.00
Total for Non-Current Assets	\$9,319,593.32	\$8,773,416.25	\$8,561,698.25

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

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$826,393.03	\$862,111.03	\$897,296.63
Total for Debt Obligations	\$826,393.03	\$862,111.03	\$897,296.63
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$826,393.03	\$0.00	\$1,908.00
Total for Other Long-Term Obligations	\$826,393.03	\$0.00	\$1,908.00
Total for Long-Term Obligations	\$1,652,786.06	\$862,111.03	\$899,204.63

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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	\$0.00	\$0.00	\$35,718.00	\$0.00	\$0.00	\$862,111.00	\$826,393.00
Total	\$0.00	\$0.00	\$35,718.00	\$0.00	\$0.00	\$862,111.00	\$826,393.00

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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	\$0.00	\$0.00	\$35,718.00	\$0.00	\$862,111.00	\$0.00	\$826,393.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$36,251.00	\$0.00	\$36,251.00	\$790,142.00
2025	\$36,784.00	\$0.00	\$36,784.00	\$753,358.00
2026	\$37,317.00	\$0.00	\$37,317.00	\$716,041.00
2027	\$37,850.00	\$0.00	\$37,850.00	\$678,191.00
2028	\$38,383.00	\$0.00	\$38,383.00	\$639,808.00
2029	\$38,916.00	\$0.00	\$38,916.00	\$600,892.00
2030	\$39,449.00	\$0.00	\$39,449.00	\$561,443.00
2031	\$39,982.00	\$0.00	\$39,982.00	\$521,461.00
2032	\$40,516.00	\$0.00	\$40,516.00	\$480,945.00
2033	\$41,049.00	\$0.00	\$41,049.00	\$439,896.00
2034	\$41,582.00	\$0.00	\$41,582.00	\$398,314.00
2035	\$42,115.00	\$0.00	\$42,115.00	\$356,199.00
2036	\$42,648.00	\$0.00	\$42,648.00	\$313,551.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$43,181.00	\$0.00	\$43,181.00	\$270,370.00
2038	\$43,714.00	\$0.00	\$43,714.00	\$226,656.00
2039	\$44,247.00	\$0.00	\$44,247.00	\$182,409.00
2040	\$44,780.00	\$0.00	\$44,780.00	\$137,629.00
2041	\$45,313.00	\$0.00	\$45,313.00	\$92,316.00
2042	\$45,846.00	\$0.00	\$45,846.00	\$46,470.00
2043	\$46,470.00	\$0.00	\$46,470.00	\$0.00
Total	\$826,393.00	\$0.00	\$826,393.00	

\$826,393.00 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
9385	Checking	DA	\$55,862.14	\$0.00	\$0.00	\$0.00	\$55,862.14
9260	Checking	SS	\$4,612.73	\$0.00	\$0.00	\$0.00	\$4,612.73
9278	Checking	A	\$107,704.37	\$0.00	\$0.00	\$0.00	\$107,704.37
9327	Checking	SS	\$16,678.09	\$0.00	\$0.00	\$0.00	\$16,678.09
9319	Checking	A	\$7,177.18	\$21,599.81	(\$6,353.43)	(\$823.75)	\$21,599.81
9236	Checking	A	\$145,895.06	\$0.24	\$0.00	\$823.75	\$146,719.05
9301	Checking	A	\$60,588.93	\$27,474.32	(\$53,839.04)	\$0.00	\$34,224.21
9244	Checking	DA	\$68,585.87	\$0.00	\$0.00	\$0.00	\$68,585.87
Total			\$467,104.37	\$49,074.37	(\$60,192.47)	\$0.00	\$455,986.27
Total Cash From Financials							\$455,986.27

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$467,104.37
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$500,000.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$750,000.00

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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Total Number

Employee and Retiree Benefits

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
11	41	0	3

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$83,042.00	11	14		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$83,375.14	11	41		0
Worker's Compensation	\$51,300.80	11	41		0
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$186,381.15	11	41		3
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$404,099.09				