

**City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022**

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 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***

Certification Statement

I, Christopher White (LG130205000000A), hereby certify that I am the Chief Financial Officer of the City of Beacon, and that the information provided in the Annual Financial Report of the City of Beacon for the fiscal year ended 12/31/2022, 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 2022 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2022:

List of funds being used

- A - General
- CD - Special Grant
- FX - Water
- G - Sewer
- H - Capital Projects
- TA - Agency
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2022 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$15,417,526.00	\$13,532,495.00	\$11,746,826.00
210 - Petty Cash	\$300.00	\$300.00	\$300.00
Total for Cash	\$15,417,826.00	\$13,532,795.00	\$11,747,126.00
Restricted Assets			
230 - Cash Special Reserves	\$1,623.00	\$1,623.00	\$1,623.00
461 - Service Award Program Assets	\$684,389.00	\$825,416.00	\$769,584.00
Total for Restricted Assets	\$686,012.00	\$827,039.00	\$771,207.00
Investments			
450 - Investments in Securities	-	-	\$284.00
Total for Investments	\$0.00	\$0.00	\$284.00
Taxes Receivable (net)			
250 - Taxes Receivable Current	\$418,596.00	\$868,423.00	\$865,245.00
290 - City School Taxes Receivable	\$1,677,883.00	\$1,655,446.00	\$1,251,724.00
310 - Tax Sale	-	\$7,535.00	\$51,816.00
320 - Tax Sale Certificates	\$579,844.00	\$266,593.00	\$270,865.00
Total for Taxes Receivable (net)	\$2,676,323.00	\$2,797,997.00	\$2,439,650.00
Due From Other Funds			

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**A - General
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
391 - Due From Other Funds	\$4,070.00	\$616,885.00	\$53,884.00
Total for Due From Other Funds	\$4,070.00	\$616,885.00	\$53,884.00
Due From Other Governments			
440 - Due from Other Governments <i>Sales Tax, Mtg tax, Grant AR</i>	\$1,117,956.00	\$1,128,958.00	\$470,185.00
Total for Due From Other Governments	\$1,117,956.00	\$1,128,958.00	\$470,185.00
State And Federal Aid Receivables			
410 - Due from State and Federal Government	\$179,659.00	\$253,034.00	\$427,639.00
Total for State And Federal Aid Receivables	\$179,659.00	\$253,034.00	\$427,639.00
Other Receivables (net)			
380 - Accounts Receivable	\$164,101.00	\$183,334.00	\$87,978.00
Total for Other Receivables (net)	\$164,101.00	\$183,334.00	\$87,978.00
Prepaid Expenses			
480 - Prepaid Expenses	\$781,765.00	\$834,987.00	\$510,493.00
Total for Prepaid Expenses	\$781,765.00	\$834,987.00	\$510,493.00
Total for Assets	\$21,027,712.00	\$20,175,029.00	\$16,508,446.00
Total for Assets and Deferred Outflows of Resources	\$21,027,712.00	\$20,175,029.00	\$16,508,446.00

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**A - General
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$560,990.00	\$429,135.00	\$588,954.00
Total for Accounts Payable	\$560,990.00	\$429,135.00	\$588,954.00
Due To Other Funds			
630 - Due To Other Funds	\$181,508.00	\$1,353,539.00	\$1,132,712.00
Total for Due To Other Funds	\$181,508.00	\$1,353,539.00	\$1,132,712.00
Due To Other Governments			
631 - Due To Other Governments	-	\$4,128.00	-
661 - Due To City School Districts	\$1,677,883.00	\$1,993,763.00	\$1,451,113.00
663 - Due To County For Tax Levy	-	\$22,398.00	-
Total for Due To Other Governments	\$1,677,883.00	\$2,020,289.00	\$1,451,113.00
Accrued Liabilities			
601 - Accrued Liabilities	\$168,349.00	\$167,129.00	\$212,944.00
Total for Accrued Liabilities	\$168,349.00	\$167,129.00	\$212,944.00
Other Deposits			
730 - Guaranty & Bid Deposits	\$812,276.00	\$692,132.00	\$643,108.00
Total for Other Deposits	\$812,276.00	\$692,132.00	\$643,108.00

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**A - General
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Other Liabilities			
688 - Other Liabilities <i>ARPA</i>	\$1,276,649.00	\$765,505.00	-
713 - Service Award Program Payable	\$684,389.00	\$825,416.00	\$769,584.00
Total for Other Liabilities	\$1,961,038.00	\$1,590,921.00	\$769,584.00
Total for Liabilities	\$5,362,044.00	\$6,253,145.00	\$4,798,415.00
Deferred Inflows of Resources			
Deferred Inflows of Resources			
694 - Deferred Taxes	\$579,844.00	\$697,665.00	\$739,997.00
Total for Deferred Inflows of Resources	\$579,844.00	\$697,665.00	\$739,997.00
Total for Deferred Inflows of Resources	\$579,844.00	\$697,665.00	\$739,997.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$781,765.00	\$834,987.00	\$510,493.00
Total for Nonspendable Fund Balance	\$781,765.00	\$834,987.00	\$510,493.00
Restricted Fund Balance			
884 - Reserve For Debt	\$1,623.00	\$1,623.00	\$1,623.00
Total for Restricted Fund Balance	\$1,623.00	\$1,623.00	\$1,623.00
Assigned Fund Balance			

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**A - General
 Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
914 - Assigned Appropriated Fund Balance	\$200,000.00	\$585,000.00	\$2,273,843.00
915 - Assigned Unappropriated Fund Balance	-	-	\$1,497.00
Total for Assigned Fund Balance	\$200,000.00	\$585,000.00	\$2,275,340.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$14,102,412.00	\$11,802,606.00	\$8,182,576.00
Total for Unassigned Fund Balance	\$14,102,412.00	\$11,802,606.00	\$8,182,576.00
Total for Fund Balance	\$15,085,800.00	\$13,224,216.00	\$10,970,032.00
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$21,027,688.00	\$20,175,026.00	\$16,508,444.00

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**A - General
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$11,898,173.00	\$11,667,462.00	\$11,149,330.00
Total for Real Property Taxes	\$11,898,173.00	\$11,667,462.00	\$11,149,330.00
Real Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$320,770.00	\$289,516.00	\$247,430.00
1090 - Interest and Penalties on Real Prop Taxes	\$515,060.00	\$728,684.00	\$524,525.00
Total for Real Property Tax Items	\$835,830.00	\$1,018,200.00	\$771,955.00
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	\$4,916,237.00	\$4,882,113.00	\$4,465,838.00
1130 - Utilities Gross Receipts Tax	\$270,653.00	\$189,325.00	\$123,867.00
1170 - Franchise Tax	\$154,174.00	\$215,992.00	\$209,057.00
Total for Non Property Tax Items	\$5,341,064.00	\$5,287,430.00	\$4,798,762.00
Departmental Income			
1230 - Treasurer Fees	\$53,648.00	\$44,241.00	\$45,364.00
1255 - Clerk Fees	\$10,676.00	\$8,805.00	\$12,714.00
1260 - Personnel Fees	\$418,941.00	\$450,564.00	\$434,271.00
1289 - Other General Departmental Income	-	\$49,225.00	-
1520 - Police Fees	\$546.00	\$789.00	\$667.00
1710 - Public Works Charges	\$312,013.00	\$299,816.00	\$228,266.00

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**A - General
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
1741 - Parking Meter Fees (Non Taxable)	\$58,107.00	\$69,333.00	\$78,553.00
1789 - Other Transportation Departmental Income	\$38,798.00	\$18,164.00	\$43,933.00
2001 - Park and Recreational Charges	\$298,046.00	\$197,434.00	\$57,739.00
2012 - Recreational Concessions	\$6,860.00	\$4,840.00	\$2,780.00
2089 - Other Culture and Recreation Income	-	\$24,820.00	\$41,342.00
2110 - Zoning Fees	\$1,750.00	\$3,500.00	\$1,600.00
2115 - Planning Board Fees	\$64,115.00	\$37,263.00	\$17,044.00
2130 - Refuse and Garbage Charges	\$81,805.00	\$77,209.00	\$56,185.00
Total for Departmental Income	\$1,345,305.00	\$1,286,003.00	\$1,020,458.00
Intergovernmental Charges			
2210 - General Services Other Government <i>Chamber reimbursement for electric</i>	\$1,362.00	\$1,519.00	\$1,107.00
2260 - Public Safety Services Other Governments <i>Safety service at School events</i>	\$11,887.00	\$4,643.00	\$45,286.00
2389 - Miscellaneous Revenue Other Governments <i>Fire inspections, section 8 inspections, record searches</i>	\$40,125.00	\$24,937.00	\$131,328.00
2390 - Share of Joint Activity Other Governments <i>shared county drug task force, swim academy</i>	\$176,312.00	\$203,444.00	\$28,243.00
Total for Intergovernmental Charges	\$229,686.00	\$234,543.00	\$205,964.00
Use of Money and Property			
2401 - Interest and Earnings	\$219,615.00	\$17,450.00	\$54,188.00
2410 - Rental of Real Property	\$35,294.00	\$25,532.00	\$25,100.00
Total for Use of Money and Property	\$254,909.00	\$42,982.00	\$79,288.00
Licenses and Permits			

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**A - General
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
2501 - Business and Occupational License	\$71,160.00	\$70,920.00	\$50,955.00
2540 - Bingo Licenses	\$200.00	\$25.00	\$519.00
2544 - Dog Licenses	\$6,309.00	\$6,595.00	\$6,717.00
2545 - Licenses Other	\$4,345.00	\$5,323.00	\$2,291.00
2550 - Public Safety Permits	\$25.00	\$275.00	\$625.00
2555 - Building and Alteration Permits	\$195,821.00	\$212,388.00	\$166,199.00
2560 - Street Opening Permits	\$10,800.00	\$17,200.00	\$24,000.00
2565 - Plumbing Permits	\$12,662.00	\$16,841.00	\$7,363.00
2590 - Permits Other	\$32,171.00	\$52,919.00	\$51,323.00
Total for Licenses and Permits	\$333,493.00	\$382,486.00	\$309,992.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$24,701.00	\$39,983.00	\$35,332.00
2611 - Fines and Penalties Dog Cases	\$600.00	\$1,450.00	\$1,786.00
2625 - Forfeiture of Crime Proceeds	-	-	\$33.00
Total for Fines and Forfeitures	\$25,301.00	\$41,433.00	\$37,151.00
Sale of Property and Compensation for Loss			
2655 - Sales Other	\$50,654.00	\$25,139.00	\$21,440.00
2660 - Sales of Real Property	\$196,738.00	\$326,584.00	\$775,319.00
2680 - Insurance Recoveries	\$168,959.00	\$143,228.00	\$127,760.00
Total for Sale of Property and Compensation for Loss	\$416,351.00	\$494,951.00	\$924,519.00
Miscellaneous Local Sources			
2701 - Refunds of Prior Year Expenditures	\$4,723.00	\$9,865.00	\$357.00
2705 - Gifts and Donations	\$10,230.00	\$1,500.00	\$2,360.00

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**A - General
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
2770 - Unclassified <i>film permits, events</i>	\$344.00	\$172,383.00	\$36,906.00
Total for Miscellaneous Local Sources	\$15,297.00	\$183,748.00	\$39,623.00
Interfund Revenues			
2801 - Interfund Revenues	\$625,820.00	\$508,250.00	\$499,510.00
Total for Interfund Revenues	\$625,820.00	\$508,250.00	\$499,510.00
State Aid			
3001 - State Aid Revenue Sharing	\$1,537,478.00	\$1,537,478.00	\$1,537,478.00
3005 - State Aid Mortgage Tax	\$1,134,497.00	\$936,873.00	\$501,633.00
3021 - State Aid Court Facilities	\$65,922.00	\$67,677.00	\$233.00
3089 - State Aid Other	-	-	\$8,465.00
3315 - State Aid Navigation Law Enforcement	\$10,663.00	\$2,761.00	\$4,478.00
3330 - State Aid Unified Court Budget Security Service	-	-	\$105,551.00
3501 - State Aid Consolidated Highway Aid	\$36,185.00	\$12,062.00	\$36,185.00
3670 - State Aid Services for Recipients	\$7,034.00	\$4,324.00	\$2,342.00
3820 - State Aid Youth Programs	-	\$480.00	-
3910 - State Aid Conservation Programs	-	\$35,996.00	-
3989 - State Aid Other Home and Community Service	\$956.00	\$980.00	\$1,028.00
Total for State Aid	\$2,792,735.00	\$2,598,631.00	\$2,197,393.00
Federal Aid			
4320 - Federal Aid Crime Control	-	\$2,273.00	-
4389 - Federal Aid Other Public Safety	\$150,854.00	\$204,977.00	\$169,794.00
4910 - Federal Aid Community Development Act	-	\$17,797.00	-

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**A - General
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
Total for Federal Aid	\$150,854.00	\$225,047.00	\$169,794.00
Total for Revenues	\$24,264,818.00	\$23,971,166.00	\$22,203,739.00
Total for Revenues and Other Sources	\$24,264,818.00	\$23,971,166.00	\$22,203,739.00

City of Beacon
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A - General
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Expenditures and Other Uses			
Expenditures			
General Government Support			
10101 - Legislative Board - Personal Services	\$64,001.00	\$61,501.00	\$61,708.00
10104 - Legislative Board - Contractual	\$45,368.00	\$58,685.00	\$87,793.00
10108 - Legislative Board - Employee Benefits	\$4,472.00	\$3,566.00	\$3,786.00
12101 - Mayor - Personal Services	\$105,223.00	\$76,129.00	\$71,825.00
12102 - Mayor - Equipment and Capital Outlay	-	-	\$150.00
12104 - Mayor - Contractual	\$351.00	\$516.00	\$1,199.00
12108 - Mayor - Employee Benefits	\$7,806.00	\$5,663.00	\$5,340.00
12301 - Municipal Executive - Personal Services	\$229,769.00	\$247,146.00	\$243,525.00
12302 - Municipal Executive - Equipment and Capital Outlay	-	\$67.00	\$1,673.00
12304 - Municipal Executive - Contractual	\$79.00	\$362.00	\$33,158.00
12308 - Municipal Executive - Employee Benefits	\$17,349.00	\$18,398.00	\$17,889.00
13101 - Director of Finance - Personal Services	\$364,905.00	\$349,716.00	\$308,403.00
13102 - Director of Finance - Equipment and Capital Outlay	-	\$69.00	\$3,663.00
13104 - Director of Finance - Contractual	\$40,424.00	\$60,872.00	\$65,895.00
13108 - Director of Finance - Employee Benefits	\$27,021.00	\$25,807.00	\$22,570.00
13551 - Assessment - Personal Services	\$18,097.00	\$17,691.00	\$20,157.00
13554 - Assessment - Contractual	\$53,919.00	\$57,736.00	\$51,561.00
13558 - Assessment - Employee Benefits	\$1,384.00	\$1,354.00	\$1,542.00
13624 - Tax Advertising and Expense - Contractual	\$12,671.00	\$12,676.00	\$10,863.00
13644 - Expenditures on Property Acquired for Taxes - Contractual	-	-	\$19,745.00

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A - General
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
13804 - Fiscal Agents Fees - Contractual	\$3,091.00	\$24,693.00	\$8,849.00
14101 - Clerk - Personal Services	\$111,359.00	\$116,626.00	\$109,752.00
14104 - Clerk - Contractual	\$44,164.00	\$38,823.00	\$98,222.00
14108 - Clerk - Employee Benefits	\$8,402.00	\$8,906.00	\$8,381.00
14204 - Law - Contractual	\$247,577.00	\$352,555.00	\$398,717.00
14301 - Personnel - Personal Services	\$83,251.00	\$83,702.00	-
14304 - Personnel - Contractual	\$14,702.00	\$3,510.00	-
14308 - Personnel - Employee Benefits	\$6,050.00	\$6,027.00	-
14404 - Engineer - Contractual	\$18,486.00	\$14,393.00	\$18,499.00
16201 - Operation of Plant - Personal Services	\$65,514.00	\$56,478.00	\$52,952.00
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	\$4,875.00
16204 - Operation of Plant - Contractual	\$172,806.00	\$125,422.00	\$308,779.00
16208 - Operation of Plant - Employee Benefits	\$5,011.00	\$4,321.00	\$4,051.00
16504 - Central Communication System - Contractual	\$48,821.00	\$37,964.00	\$44,754.00
16704 - Central Printing and Mailing - Contractual	\$12,300.00	\$12,059.00	\$11,451.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$28,800.00	\$36,128.00	\$39,577.00
16804 - Central Data Processing - Contractual	\$87,497.00	\$98,949.00	\$104,529.00
19104 - Unallocated Insurance - Contractual	\$488,097.00	\$438,331.00	\$427,769.00
19204 - Municipal Association Dues - Contractual	\$5,916.00	\$5,865.00	\$5,906.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$29,478.00	\$28,062.00	\$27,406.00
Total for General Government Support	\$2,474,161.00	\$2,490,768.00	\$2,706,914.00
Public Safety			
31201 - Police - Personal Services	\$4,350,375.00	\$4,228,368.00	\$4,439,712.00
31202 - Police - Equipment and Capital Outlay	\$51,024.00	\$76,766.00	\$92,735.00

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A - General
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
31204 - Police - Contractual	\$307,666.00	\$276,191.00	\$256,206.00
31208 - Police - Employee Benefits	\$296,166.00	\$291,947.00	\$304,929.00
34101 - Fire Protection - Personal Services	\$1,548,861.00	\$1,554,482.00	\$1,493,880.00
34102 - Fire Protection - Equipment and Capital Outlay	\$39,077.00	\$33,268.00	\$40,690.00
34104 - Fire Protection - Contractual	\$337,057.00	\$128,426.00	\$83,264.00
34108 - Fire Protection - Employee Benefits	\$111,253.00	\$112,407.00	\$109,856.00
35101 - Dog Control - Personal Services	\$350.00	\$390.00	\$364.00
35104 - Dog Control - Contractual	\$350.00	\$1,686.00	\$315.00
35108 - Dog Control - Employee Benefits	\$27.00	\$30.00	\$28.00
36201 - Safety Inspection - Personal Services	\$327,889.00	\$232,118.00	\$225,751.00
36204 - Safety Inspection - Contractual	\$11,033.00	\$6,034.00	\$8,194.00
36208 - Safety Inspection - Employee Benefits	\$24,235.00	\$16,970.00	\$16,496.00
Total for Public Safety	\$7,405,363.00	\$6,959,083.00	\$7,072,420.00
Transportation			
51101 - Maintenance of Roads - Personal Services	\$1,161,622.00	\$1,064,747.00	\$1,034,722.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$3,156.00	-	\$864.00
51104 - Maintenance of Roads - Contractual	\$356,175.00	\$264,132.00	\$253,526.00
51108 - Maintenance of Roads - Employee Benefits	\$83,988.00	\$76,457.00	\$74,415.00
51421 - Snow Removal - Personal Services	\$57,858.00	\$48,715.00	\$26,379.00
51422 - Snow Removal - Equipment and Capital Outlay	\$6,895.00	\$500.00	-
51424 - Snow Removal - Contractual	\$150,803.00	\$153,557.00	\$118,110.00
51428 - Snow Removal - Employee Benefits	\$4,202.00	\$3,552.00	\$1,916.00
51824 - Street Lighting - Contractual	\$5,418.00	\$33,492.00	\$9,347.00
56304 - Bus Operations - Contractual	\$26,620.00	-	\$9,773.00

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A - General
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Total for Transportation	\$1,856,737.00	\$1,645,152.00	\$1,529,052.00
Economic Assistance and Opportunity			
61504 - Food Stamp Outreach - Contractual	-	\$22,460.00	-
Total for Economic Assistance and Opportunity	\$0.00	\$22,460.00	\$0.00
Culture and Recreation			
71101 - Parks - Personal Services	\$166,952.00	\$166,166.00	\$125,525.00
71102 - Parks - Equipment and Capital Outlay	\$25,741.00	\$2,196.00	\$840.00
71104 - Parks - Contractual	\$75,717.00	\$123,337.00	\$45,721.00
71108 - Parks - Employee Benefits	\$12,052.00	\$11,839.00	\$8,698.00
71401 - Playground and Recreation Centers - Personal Services	\$307,770.00	\$259,928.00	\$225,650.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$12,157.00	\$7,008.00	\$34,407.00
71404 - Playground and Recreation Centers - Contractual	\$177,979.00	\$93,558.00	\$39,416.00
71408 - Playground and Recreation Centers - Employee Benefits	\$20,620.00	\$18,248.00	\$15,577.00
71801 - Special Recreation Facilities - Personal Services	\$24,415.00	\$16,640.00	-
71802 - Special Recreation Facilities - Equipment and Capital Outlay	-	\$2,331.00	-
71804 - Special Recreation Facilities - Contractual	\$19,985.00	\$23,493.00	\$235.00
71808 - Special Recreation Facilities - Employee Benefits	\$1,868.00	\$1,273.00	-
76204 - Adult Recreation - Contractual	\$3,222.00	\$3,000.00	\$1,545.00
Total for Culture and Recreation	\$848,478.00	\$729,017.00	\$497,614.00
Home and Community Services			
80101 - Zoning - Personal Services	\$18,385.00	\$8,674.00	\$8,133.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

A - General
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
80104 - Zoning - Contractual	\$2,483.00	\$3,050.00	\$4,062.00
80108 - Zoning - Employee Benefits	\$1,392.00	\$662.00	\$620.00
80201 - Planning and Surveys - Personal Services	\$19,617.00	\$11,107.00	\$10,527.00
80204 - Planning and Surveys - Contractual	\$27,748.00	\$33,338.00	\$60,602.00
80208 - Planning and Surveys - Employee Benefits	\$1,485.00	\$848.00	\$803.00
81604 - Refuse and Garbage - Contractual	\$1,138,474.00	\$1,084,452.00	\$1,125,791.00
81704 - Street Cleaning - Contractual	\$18,338.00	\$8,871.00	\$7,844.00
81891 - Sanitation, Other - Personal Services <i>transfer station</i>	\$100,385.00	\$96,569.00	\$88,943.00
81894 - Sanitation, Other - Contractual <i>transfer station</i>	\$60,389.00	\$28,661.00	\$39,693.00
81898 - Sanitation, Other - Employee Benefits <i>transfer station</i>	\$7,171.00	\$6,876.00	\$6,287.00
86124 - Municipal Housing Authority - Contractual	-	-	\$0.00
Total for Home and Community Services	\$1,395,867.00	\$1,283,108.00	\$1,353,305.00
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$317,827.00	\$362,243.00	\$322,779.00
90158 - Police Retirement - Employee Benefits	\$1,347,792.00	\$1,272,927.00	\$1,070,195.00
90258 - Local Pension Fund - Employee Benefits	-	-	\$0.00
90408 - Workers' Compensation - Employee Benefits	\$314,102.00	\$281,662.00	\$302,738.00
90508 - Unemployment Insurance - Employee Benefits	-	-	\$8,340.00
90558 - Disability Insurance - Employee Benefits	\$4,811.00	\$5,031.00	\$6,575.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$3,534,663.00	\$3,447,103.00	\$3,103,524.00
Total for Employee Benefits	\$5,519,195.00	\$5,368,966.00	\$4,814,151.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

A - General
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Debt Service			
97106 - Serial Bonds - Debt Principal	\$2,193,427.00	\$1,834,228.00	\$2,111,506.00
97107 - Serial Bonds - Debt Interest	\$708,438.00	\$710,357.00	\$731,796.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$23,302.00	-
Total for Debt Service	\$2,901,865.00	\$2,567,887.00	\$2,843,302.00
Total for Expenditures	\$22,401,666.00	\$21,066,441.00	\$20,816,758.00
Other Uses			
Operating Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$567,000.00	\$2,015,146.00
Total for Operating Transfers	\$0.00	\$567,000.00	\$2,015,146.00
Total for Other Uses	\$0.00	\$567,000.00	\$2,015,146.00
Total for Expenditures and Other Uses	\$22,401,666.00	\$21,633,441.00	\$22,831,904.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General
Changes in Fund Balance**

	12/31/2022	12/31/2021	12/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$13,224,218.00	\$10,970,032.00	\$11,653,548.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$2,973.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$1,570.00	\$83,539.00	\$58,324.00
<i>Accruals with audited financials</i>			
8022 - Restated Fund Balance - Beginning of Year	\$13,222,648.00	\$10,886,493.00	\$11,598,197.00
Add Revenues and Other Sources	\$24,264,818.00	\$23,971,166.00	\$22,203,739.00
Deduct Expenditures and Other Uses	\$22,401,666.00	\$21,633,441.00	\$22,831,904.00
8029 - Fund Balance - End of Year	\$15,085,800.00	\$13,224,218.00	\$10,970,032.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General
Adopted Budget Summary**

	12/31/2023	12/31/2022	12/31/2021
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$12,507,397.00	\$12,293,218.00	\$11,751,122.00
1099 - Est Rev - Property Tax Items	\$612,000.00	\$545,900.00	\$403,655.00
1199 - Est Rev - Non-Property Tax Items	\$6,229,000.00	\$4,969,686.00	\$4,590,686.00
1299 - Est Rev - Departmental Income	\$1,296,995.00	\$1,242,235.00	\$1,300,624.00
2399 - Est Rev - Intergovernmental Charges	\$213,155.00	\$237,250.00	\$215,208.00
2499 - Est Rev - Use of Money and Property	\$247,406.00	\$35,072.00	\$90,032.00
2599 - Est Rev - Licenses and Permits	\$256,598.00	\$291,800.00	\$240,150.00
2649 - Est Rev - Fines and Forfeitures	\$21,775.00	\$52,750.00	\$86,500.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$54,000.00	\$125,000.00	\$61,000.00
2799 - Est Rev - Other Revenues	\$31,558.00	\$64,189.00	\$18,788.00
2801 - Est Rev - Interfund Revenues	\$673,750.00	\$625,820.00	\$508,250.00
3099 - Est Rev - State Aid	\$2,258,617.00	\$2,259,576.00	\$588,398.00
4099 - Est Rev - Federal Aid	\$4,620.00	\$111,675.00	\$227,875.00
Total for Estimated Revenue	\$24,406,871.00	\$22,854,171.00	\$20,082,288.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$200,000.00	\$585,000.00	\$2,273,843.00
Total for Estimated Other Sources	\$200,000.00	\$585,000.00	\$2,273,843.00
Total for Estimated Revenues and Other Sources	\$24,606,871.00	\$23,439,171.00	\$22,356,131.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**A - General
Adopted Budget Summary**

	12/31/2023	12/31/2022	12/31/2021
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$3,153,988.00	\$3,371,480.00	\$3,427,821.00
3999 - App - Public Safety	\$9,548,970.00	\$8,670,947.00	\$8,222,449.00
5999 - App - Transportation	\$2,114,280.00	\$1,985,475.00	\$1,890,378.00
6999 - App - Economic Assistance and Opportunity	-	-	\$25,000.00
7999 - App - Culture and Recreation	\$995,342.00	\$930,490.00	\$836,877.00
8999 - App - Home and Community Services	\$1,433,279.00	\$1,417,513.00	\$1,415,379.00
9199 - App - Employee Benefits	\$4,455,208.00	\$4,161,400.00	\$4,016,604.00
9899 - App - Debt Service	\$2,905,804.00	\$2,901,867.00	\$2,521,623.00
Total for Estimated Appropriations	\$24,606,871.00	\$23,439,172.00	\$22,356,131.00
Total for Estimated Appropriations and Other Uses	\$24,606,871.00	\$23,439,172.00	\$22,356,131.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**CD - Special Grant
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$188,096.00	\$257,694.00	\$360,931.00
Total for Cash	\$188,096.00	\$257,694.00	\$360,931.00
Other Receivables (net)			
390 - Rehabilitation Loan Receivable	\$9,780.00	\$11,617.00	\$13,120.00
Total for Other Receivables (net)	\$9,780.00	\$11,617.00	\$13,120.00
Total for Assets	\$197,876.00	\$269,311.00	\$374,051.00
Total for Assets and Deferred Outflows of Resources	\$197,876.00	\$269,311.00	\$374,051.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**CD - Special Grant
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Due To Other Funds			
630 - Due To Other Funds	-	-	\$0.00
Total for Due To Other Funds	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Deferred Inflows of Resources			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$9,780.00	\$13,121.00	\$13,120.00
Total for Deferred Inflows of Resources	\$9,780.00	\$13,121.00	\$13,120.00
Total for Deferred Inflows of Resources	\$9,780.00	\$13,121.00	\$13,120.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$188,095.00	\$256,190.00	\$360,931.00
Total for Assigned Fund Balance	\$188,095.00	\$256,190.00	\$360,931.00
Total for Fund Balance	\$188,095.00	\$256,190.00	\$360,931.00
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$197,875.00	\$269,311.00	\$374,051.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**CD - Special Grant
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
Revenues and Other Sources			
Revenues			
Departmental Income			
2170 - Community Development Income	\$3,340.00	-	\$2,171.00
Total for Departmental Income	\$3,340.00	\$0.00	\$2,171.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,540.00	\$240.00	\$1,018.00
Total for Use of Money and Property	\$1,540.00	\$240.00	\$1,018.00
Total for Revenues	\$4,880.00	\$240.00	\$3,189.00
Total for Revenues and Other Sources	\$4,880.00	\$240.00	\$3,189.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**CD - Special Grant
 Statement of Expenditures and Other Uses**

	12/31/2022	12/31/2021	12/31/2020
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
86684 - Rehabilitation, Loans and Grants - Contractual	\$72,975.00	\$104,980.00	-
Total for Home and Community Services	\$72,975.00	\$104,980.00	\$0.00
Total for Expenditures	\$72,975.00	\$104,980.00	\$0.00
Total for Expenditures and Other Uses	\$72,975.00	\$104,980.00	\$0.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

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

	12/31/2022	12/31/2021	12/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$256,190.00	\$360,930.00	\$357,741.00
8022 - Restated Fund Balance - Beginning of Year	\$256,190.00	\$360,930.00	\$357,741.00
Add Revenues and Other Sources	\$4,880.00	\$240.00	\$3,189.00
Deduct Expenditures and Other Uses	\$72,975.00	\$104,980.00	\$0.00
8029 - Fund Balance - End of Year	\$188,095.00	\$256,190.00	\$360,930.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**FX - Water
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$1,471,332.00	\$635,058.00	\$1,508,435.00
Total for Cash	\$1,471,332.00	\$635,058.00	\$1,508,435.00
Restricted Assets			
230 - Cash Special Reserves	\$280,804.00	\$280,804.00	\$243,378.00
Total for Restricted Assets	\$280,804.00	\$280,804.00	\$243,378.00
Due From Other Funds			
391 - Due From Other Funds	\$1,316,513.00	\$1,734,574.00	\$1,383,442.00
Total for Due From Other Funds	\$1,316,513.00	\$1,734,574.00	\$1,383,442.00
Due From Other Governments			
440 - Due from Other Governments <i>Town of Fishkill Relevy of water to tax bills</i>	\$47,031.00	\$21,370.00	\$481,362.00
Total for Due From Other Governments	\$47,031.00	\$21,370.00	\$481,362.00
Other Receivables (net)			
350 - Water Rents Receivable	\$1,760,779.00	\$1,945,505.00	\$583,896.00
Total for Other Receivables (net)	\$1,760,779.00	\$1,945,505.00	\$583,896.00
Prepaid Expenses			

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**FX - Water
 Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
480 - Prepaid Expenses	\$26,591.00	\$30,036.00	\$24,116.00
Total for Prepaid Expenses	\$26,591.00	\$30,036.00	\$24,116.00
Total for Assets	\$4,903,050.00	\$4,647,347.00	\$4,224,629.00
Total for Assets and Deferred Outflows of Resources	\$4,903,050.00	\$4,647,347.00	\$4,224,629.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**FX - Water
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$260,183.00	\$81,273.00	\$219,985.00
Total for Accounts Payable	\$260,183.00	\$81,273.00	\$219,985.00
Due To Other Funds			
630 - Due To Other Funds	-	-	\$0.00
Total for Due To Other Funds	\$0.00	\$0.00	\$0.00
Accrued Liabilities			
601 - Accrued Liabilities	\$7,899.00	\$7,899.00	\$8,399.00
Total for Accrued Liabilities	\$7,899.00	\$7,899.00	\$8,399.00
Total for Liabilities	\$268,082.00	\$89,172.00	\$228,384.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$26,591.00	\$30,036.00	\$24,116.00
Total for Nonspendable Fund Balance	\$26,591.00	\$30,036.00	\$24,116.00
Restricted Fund Balance			
884 - Reserve For Debt	\$280,804.00	\$280,804.00	\$243,378.00
Total for Restricted Fund Balance	\$280,804.00	\$280,804.00	\$243,378.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**FX - Water
 Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$4,327,573.00	\$4,247,335.00	\$3,728,751.00
Total for Assigned Fund Balance	\$4,327,573.00	\$4,247,335.00	\$3,728,751.00
Total for Fund Balance	\$4,634,968.00	\$4,558,175.00	\$3,996,245.00
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$4,903,050.00	\$4,647,347.00	\$4,224,629.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**FX - Water
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$3,708,762.00	\$3,609,697.00	\$4,073,410.00
2144 - Water Service Charges	\$13,833.00	\$14,270.00	\$17,517.00
2148 - Interest and Penalties on Water Rents	\$58,306.00	\$45,994.00	\$62,994.00
Total for Departmental Income	\$3,780,901.00	\$3,669,961.00	\$4,153,921.00
Use of Money and Property			
2401 - Interest and Earnings	\$13,751.00	\$974.00	\$6,663.00
Total for Use of Money and Property	\$13,751.00	\$974.00	\$6,663.00
Sale of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$6,097.00	-
2680 - Insurance Recoveries	\$2,378.00	-	\$531.00
Total for Sale of Property and Compensation for Loss	\$2,378.00	\$6,097.00	\$531.00
Miscellaneous Local Sources			
2709 - Employees Contributions	\$65,046.00	\$66,525.00	\$56,670.00
Total for Miscellaneous Local Sources	\$65,046.00	\$66,525.00	\$56,670.00
Total for Revenues	\$3,862,076.00	\$3,743,557.00	\$4,217,785.00
Total for Revenues and Other Sources	\$3,862,076.00	\$3,743,557.00	\$4,217,785.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

FX - Water
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Expenditures and Other Uses			
Expenditures			
General Government Support			
13804 - Fiscal Agents Fees - Contractual	-	\$22,414.00	\$6,655.00
14204 - Law - Contractual	\$38,125.00	\$39,619.00	\$36,317.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$3,596.00	\$2,050.00	\$2,724.00
16804 - Central Data Processing - Contractual	\$2,399.00	\$4,881.00	\$2,372.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$225,643.00	\$229,047.00	\$235,500.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$2,593.00	\$2,487.00	\$2,061.00
19894 - General Government Support, Other - Contractual	-	-	\$26,178.00
Total for General Government Support	\$272,356.00	\$300,498.00	\$311,807.00
Home and Community Services			
83104 - Water Administration - Contractual	\$324,256.00	\$307,692.00	\$297,342.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$489,962.00	\$187,912.00	\$167,474.00
83301 - Water Purification - Personal Services	\$251,581.00	\$248,711.00	\$229,254.00
83304 - Water Purification - Contractual	\$489,157.00	\$356,928.00	\$305,141.00
83308 - Water Purification - Employee Benefits	\$17,874.00	\$17,691.00	\$16,443.00
83401 - Water Transportation and Distribution - Personal Services	\$565,394.00	\$536,615.00	\$422,693.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$22,498.00	\$31,555.00	\$78,441.00
83404 - Water Transportation and Distribution - Contractual	\$127,372.00	\$116,953.00	\$107,768.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

FX - Water
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
83408 - Water Transportation and Distribution - Employee Benefits	\$40,454.00	\$38,247.00	\$29,934.00
Total for Home and Community Services	\$2,328,548.00	\$1,842,304.00	\$1,654,490.00
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$77,689.00	\$90,832.00	\$79,535.00
90408 - Workers' Compensation - Employee Benefits	\$57,320.00	\$52,724.00	\$49,243.00
90558 - Disability Insurance - Employee Benefits	\$624.00	\$605.00	\$646.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$401,216.00	\$399,303.00	\$337,076.00
Total for Employee Benefits	\$536,849.00	\$543,464.00	\$466,500.00
Debt Service			
97106 - Serial Bonds - Debt Principal	\$431,667.00	\$310,732.00	\$319,398.00
97107 - Serial Bonds - Debt Interest	\$215,865.00	\$160,203.00	\$114,685.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$24,424.00	-
Total for Debt Service	\$647,532.00	\$495,359.00	\$434,083.00
Total for Expenditures	\$3,785,285.00	\$3,181,625.00	\$2,866,880.00
Other Uses			
Operating Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$450,000.00
Total for Operating Transfers	\$0.00	\$0.00	\$450,000.00
Total for Other Uses	\$0.00	\$0.00	\$450,000.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

FX - Water
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Total for Expenditures and Other Uses	\$3,785,285.00	\$3,181,625.00	\$3,316,880.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**FX - Water
Changes in Fund Balance**

	12/31/2022	12/31/2021	12/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,558,177.00	\$3,996,245.00	\$3,107,178.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$11,838.00
8022 - Restated Fund Balance - Beginning of Year	\$4,558,177.00	\$3,996,245.00	\$3,095,340.00
Add Revenues and Other Sources	\$3,862,076.00	\$3,743,557.00	\$4,217,785.00
Deduct Expenditures and Other Uses	\$3,785,285.00	\$3,181,625.00	\$3,316,880.00
8029 - Fund Balance - End of Year	\$4,634,968.00	\$4,558,177.00	\$3,996,245.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**FX - Water
 Adopted Budget Summary**

	12/31/2023	12/31/2022	12/31/2021
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	\$3,997,675.00	\$3,969,453.00	\$3,846,167.00
2499 - Est Rev - Use of Money and Property	\$20,500.00	\$3,000.00	\$12,000.00
Total for Estimated Revenue	\$4,018,175.00	\$3,972,453.00	\$3,858,167.00
Total for Estimated Revenues and Other Sources	\$4,018,175.00	\$3,972,453.00	\$3,858,167.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**FX - Water
Adopted Budget Summary**

	12/31/2023	12/31/2022	12/31/2021
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$332,649.00	\$352,812.00	\$390,116.00
8999 - App - Home and Community Services	\$2,501,805.00	\$2,440,289.00	\$2,521,410.00
9199 - App - Employee Benefits	\$535,318.00	\$531,818.00	\$504,812.00
9899 - App - Debt Service	\$648,403.00	\$647,534.00	\$441,829.00
Total for Estimated Appropriations	\$4,018,175.00	\$3,972,453.00	\$3,858,167.00
Total for Estimated Appropriations and Other Uses	\$4,018,175.00	\$3,972,453.00	\$3,858,167.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$1,580,206.00	\$1,433,267.00	\$1,328,014.00
Total for Cash	\$1,580,206.00	\$1,433,267.00	\$1,328,014.00
Restricted Assets			
230 - Cash Special Reserves	\$75,640.00	\$75,640.00	\$69,199.00
Total for Restricted Assets	\$75,640.00	\$75,640.00	\$69,199.00
Due From Other Funds			
391 - Due From Other Funds	-	\$260,739.00	\$99,043.00
Total for Due From Other Funds	\$0.00	\$260,739.00	\$99,043.00
Due From Other Governments			
440 - Due from Other Governments <i>Town of Fishkill, DOCCS</i>	\$1,946,366.00	\$1,233,478.00	\$501,550.00
Total for Due From Other Governments	\$1,946,366.00	\$1,233,478.00	\$501,550.00
Other Receivables (net)			
360 - Sewer Rents Receivable	\$313,905.00	\$328,027.00	\$362,658.00
380 - Accounts Receivable	\$303,718.00	\$505,952.00	\$209,291.00
Total for Other Receivables (net)	\$617,623.00	\$833,979.00	\$571,949.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
 Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Prepaid Expenses			
480 - Prepaid Expenses	\$33,234.00	\$38,553.00	\$31,087.00
Total for Prepaid Expenses	\$33,234.00	\$38,553.00	\$31,087.00
Total for Assets	\$4,253,069.00	\$3,875,656.00	\$2,600,842.00
Total for Assets and Deferred Outflows of Resources	\$4,253,069.00	\$3,875,656.00	\$2,600,842.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$114,049.00	\$228,199.00	\$229,467.00
Total for Accounts Payable	\$114,049.00	\$228,199.00	\$229,467.00
Due To Other Funds			
630 - Due To Other Funds	\$1,479,544.00	\$1,325,912.00	\$512,137.00
Total for Due To Other Funds	\$1,479,544.00	\$1,325,912.00	\$512,137.00
Accrued Liabilities			
601 - Accrued Liabilities	\$7,378.00	\$7,377.00	\$8,066.00
Total for Accrued Liabilities	\$7,378.00	\$7,377.00	\$8,066.00
Total for Liabilities	\$1,600,971.00	\$1,561,488.00	\$749,670.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$33,234.00	\$38,554.00	\$31,087.00
Total for Nonspendable Fund Balance	\$33,234.00	\$38,554.00	\$31,087.00
Restricted Fund Balance			
884 - Reserve For Debt	\$75,640.00	\$75,640.00	\$69,199.00
Total for Restricted Fund Balance	\$75,640.00	\$75,640.00	\$69,199.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
 Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$2,543,224.00	\$2,199,974.00	\$1,750,886.00
Total for Assigned Fund Balance	\$2,543,224.00	\$2,199,974.00	\$1,750,886.00
Total for Fund Balance	\$2,652,098.00	\$2,314,168.00	\$1,851,172.00
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$4,253,069.00	\$3,875,656.00	\$2,600,842.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$1,172,895.00	\$1,155,887.00	\$1,309,912.00
2122 - Sewer Charges	\$1,761,610.00	\$1,695,135.00	\$1,293,509.00
2128 - Interest and Penalties on Sewer Accounts	\$6,121.00	\$5,349.00	\$7,180.00
Total for Departmental Income	\$2,940,626.00	\$2,856,371.00	\$2,610,601.00
Intergovernmental Charges			
2374 - Sewer Services Other Governments <i>Town of Fishkill and DOCCS</i>	\$2,236,702.00	\$2,096,416.00	\$2,103,582.00
Total for Intergovernmental Charges	\$2,236,702.00	\$2,096,416.00	\$2,103,582.00
Use of Money and Property			
2401 - Interest and Earnings	\$6,707.00	\$16,410.00	\$12,433.00
Total for Use of Money and Property	\$6,707.00	\$16,410.00	\$12,433.00
Sale of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$278.00	-	-
Total for Sale of Property and Compensation for Loss	\$278.00	\$0.00	\$0.00
Miscellaneous Local Sources			
2701 - Refunds of Prior Year Expenditures	-	\$6,080.00	-
2709 - Employees Contributions	\$50,910.00	\$55,278.00	\$44,222.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
Total for Miscellaneous Local Sources	\$50,910.00	\$61,358.00	\$44,222.00
Total for Revenues	\$5,235,223.00	\$5,030,555.00	\$4,770,838.00
Total for Revenues and Other Sources	\$5,235,223.00	\$5,030,555.00	\$4,770,838.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

G - Sewer
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Expenditures and Other Uses			
Expenditures			
General Government Support			
13804 - Fiscal Agents Fees - Contractual	\$2,175.00	\$56,276.00	\$14,738.00
17102 - Self Insurance, Administration - Equipment and Capital Outlay	-	-	\$0.00
17104 - Self Insurance, Administration - Contractual	-	-	\$0.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$2,730.00	\$2,598.00	\$2,388.00
19892 - General Government Support, Other - Equipment and Capital Outlay	\$2,062.00	\$439.00	\$3,144.00
<i>Technology</i>			
19894 - General Government Support, Other - Contractual	\$54,321.00	\$56,299.00	\$59,098.00
<i>Legal fees and Technology</i>			
Total for General Government Support	\$61,288.00	\$115,612.00	\$79,368.00
Home and Community Services			
81104 - Sewer Administration - Contractual	\$339,840.00	\$240,540.00	\$237,100.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	\$4,485.00	\$0.00
81204 - Sanitary Sewers - Contractual	\$7,780.00	\$29,330.00	\$45,549.00
81301 - Sewage Treatment and Disposal - Personal Services	\$849,946.00	\$814,258.00	\$742,084.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$5,208.00	\$13,947.00	\$18,150.00
81304 - Sewage Treatment and Disposal - Contractual	\$1,533,194.00	\$1,274,760.00	\$1,411,202.00
81308 - Sewage Treatment and Disposal - Employee Benefits	\$61,427.00	\$58,460.00	\$53,726.00
Total for Home and Community Services	\$2,797,395.00	\$2,435,780.00	\$2,507,811.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

G - Sewer
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$99,559.00	\$116,400.00	\$104,388.00
90408 - Workers' Compensation - Employee Benefits	\$43,684.00	\$49,404.00	\$49,411.00
90558 - Disability Insurance - Employee Benefits	\$592.00	\$161.00	\$776.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$515,815.00	\$509,966.00	\$442,756.00
Total for Employee Benefits	\$659,650.00	\$675,931.00	\$597,331.00
Debt Service			
97106 - Serial Bonds - Debt Principal	\$830,625.00	\$675,040.00	\$734,097.00
97107 - Serial Bonds - Debt Interest	\$548,335.00	\$410,224.00	\$298,247.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$203,496.00	-
97307 - Bond Anticipation Notes - Debt Interest	-	\$51,476.00	-
Total for Debt Service	\$1,378,960.00	\$1,340,236.00	\$1,032,344.00
Total for Expenditures	\$4,897,293.00	\$4,567,559.00	\$4,216,854.00
Other Uses			
Operating Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$0.00
Total for Operating Transfers	\$0.00	\$0.00	\$0.00
Total for Other Uses	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$4,897,293.00	\$4,567,559.00	\$4,216,854.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
 Changes in Fund Balance**

	12/31/2022	12/31/2021	12/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,314,167.00	\$1,851,171.00	\$1,297,187.00
8022 - Restated Fund Balance - Beginning of Year	\$2,314,167.00	\$1,851,171.00	\$1,297,187.00
Add Revenues and Other Sources	\$5,235,223.00	\$5,030,555.00	\$4,770,838.00
Deduct Expenditures and Other Uses	\$4,897,293.00	\$4,567,559.00	\$4,216,854.00
8029 - Fund Balance - End of Year	\$2,652,097.00	\$2,314,167.00	\$1,851,171.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
 Adopted Budget Summary**

	12/31/2023	12/31/2022	12/31/2021
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	\$5,133,582.00	\$5,162,665.00	\$4,645,212.00
2499 - Est Rev - Use of Money and Property	\$3,800.00	\$2,000.00	\$17,588.00
Total for Estimated Revenue	\$5,137,382.00	\$5,164,665.00	\$4,662,800.00
Total for Estimated Revenues and Other Sources	\$5,137,382.00	\$5,164,665.00	\$4,662,800.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**G - Sewer
 Adopted Budget Summary**

	12/31/2023	12/31/2022	12/31/2021
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$142,738.00	\$271,002.00	\$274,249.00
8999 - App - Home and Community Services	\$3,023,557.00	\$2,882,355.00	\$2,609,385.00
9199 - App - Employee Benefits	\$591,250.00	\$632,346.00	\$573,217.00
9899 - App - Debt Service	\$1,379,837.00	\$1,378,962.00	\$1,205,949.00
Total for Estimated Appropriations	\$5,137,382.00	\$5,164,665.00	\$4,662,800.00
Total for Estimated Appropriations and Other Uses	\$5,137,382.00	\$5,164,665.00	\$4,662,800.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**H - Capital Projects
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$8,038,866.00	\$13,335,825.00	\$12,271,840.00
Total for Cash	\$8,038,866.00	\$13,335,825.00	\$12,271,840.00
Due From Other Funds			
391 - Due From Other Funds	\$425,563.00	\$153,652.00	\$194,860.00
Total for Due From Other Funds	\$425,563.00	\$153,652.00	\$194,860.00
State And Federal Aid Receivables			
410 - Due from State and Federal Government	\$1,764,835.00	\$489,437.00	\$388,758.00
Total for State And Federal Aid Receivables	\$1,764,835.00	\$489,437.00	\$388,758.00
Total for Assets	\$10,229,264.00	\$13,978,914.00	\$12,855,458.00
Total for Assets and Deferred Outflows of Resources	\$10,229,264.00	\$13,978,914.00	\$12,855,458.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**H - Capital Projects
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$1,649,537.00	\$465,209.00	\$980,466.00
Total for Accounts Payable	\$1,649,537.00	\$465,209.00	\$980,466.00
Due To Other Funds			
630 - Due To Other Funds	\$85,094.00	\$86,399.00	\$86,380.00
Total for Due To Other Funds	\$85,094.00	\$86,399.00	\$86,380.00
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	\$16,289,215.00
Total for Notes Payable	\$0.00	\$0.00	\$16,289,215.00
Accrued Liabilities			
601 - Accrued Liabilities	-	-	\$249,598.00
Total for Accrued Liabilities	\$0.00	\$0.00	\$249,598.00
Retained Percentages			
605 - Retained Percentages Contracts Payable	\$209,151.00	\$21,408.00	-
Total for Retained Percentages	\$209,151.00	\$21,408.00	\$0.00
Total for Liabilities	\$1,943,782.00	\$573,016.00	\$17,605,659.00
Deferred Inflows of Resources			

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**H - Capital Projects
Balance Sheet**

	12/31/2022	12/31/2021	12/31/2020
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$202,642.00	\$202,642.00	\$243,850.00
Total for Deferred Inflows of Resources	\$202,642.00	\$202,642.00	\$243,850.00
Total for Deferred Inflows of Resources	\$202,642.00	\$202,642.00	\$243,850.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$8,082,840.00	\$13,203,256.00	-
Total for Assigned Fund Balance	\$8,082,840.00	\$13,203,256.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	(\$4,994,051.00)
Total for Unassigned Fund Balance	\$0.00	\$0.00	(\$4,994,051.00)
Total for Fund Balance	\$8,082,840.00	\$13,203,256.00	(\$4,994,051.00)
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$10,229,264.00	\$13,978,914.00	\$12,855,458.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**H - Capital Projects
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$22,334.00	\$6,506.00	\$11,688.00
Total for Use of Money and Property	\$22,334.00	\$6,506.00	\$11,688.00
Miscellaneous Local Sources			
2770 - Unclassified <i>Central Hudson reimbursement</i>	\$70,000.00	\$280,222.00	\$114,688.00
Total for Miscellaneous Local Sources	\$70,000.00	\$280,222.00	\$114,688.00
State Aid			
3397 - State Aid Public Safety Capital Projects	\$45,000.00	\$125,000.00	-
3501 - State Aid Consolidated Highway Aid	\$768,585.00	\$484,700.00	\$396,783.00
3589 - State Aid Other Transportation	\$16,932.00	\$173,405.00	\$269,581.00
3591 - State Aid Highway Capital Projects	-	\$4,516.00	\$1,392.00
3991 - State Aid Water Capital Projects	-	-	\$856,467.00
Total for State Aid	\$830,517.00	\$787,621.00	\$1,524,223.00
Federal Aid			
4097 - Federal Aid Capital Projects	\$271,912.00	-	-
4597 - Federal Aid Transportation Capital Projects	\$802,853.00	\$101,032.00	\$7,424.00
4960 - Federal Aid Emergency Disaster Assistance	\$89,102.00	-	\$486.00
4997 - Federal Aid Other Home and Community Services Capital Projects	\$368,325.00	\$109,350.00	\$77,494.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**H - Capital Projects
Results of Operations**

	12/31/2022	12/31/2021	12/31/2020
Total for Federal Aid	\$1,532,192.00	\$210,382.00	\$85,404.00
Total for Revenues	\$2,455,043.00	\$1,284,731.00	\$1,736,003.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$567,000.00	\$2,465,146.00
Total for Operating Transfers	\$0.00	\$567,000.00	\$2,465,146.00
Proceeds of Obligations			
5710 - Serial Bonds	-	\$22,805,719.00	-
5731 - BANS Redeemed from Appropriations	-	\$203,496.00	-
Total for Proceeds of Obligations	\$0.00	\$23,009,215.00	\$0.00
Total for Other Sources	\$0.00	\$23,576,215.00	\$2,465,146.00
Total for Revenues and Other Sources	\$2,455,043.00	\$24,860,946.00	\$4,201,149.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

H - Capital Projects
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Expenditures and Other Uses			
Expenditures			
General Government Support			
12302 - Municipal Executive - Equipment and Capital Outlay	-	\$37,116.00	-
16202 - Operation of Plant - Equipment and Capital Outlay	\$354,935.00	-	\$370,955.00
19804 - Payment Of MTA Payroll Tax - Contractual	\$53.00	\$80.00	\$0.00
19892 - General Government Support, Other - Equipment and Capital Outlay	-	-	\$115.00
Total for General Government Support	\$354,988.00	\$37,196.00	\$371,070.00
Public Safety			
31202 - Police - Equipment and Capital Outlay	\$68,618.00	\$128,444.00	\$194,377.00
33102 - Traffic Control - Equipment and Capital Outlay	\$11,963.00	\$36,863.00	-
34102 - Fire Protection - Equipment and Capital Outlay	\$688,659.00	\$748,092.00	\$40,826.00
Total for Public Safety	\$769,240.00	\$913,399.00	\$235,203.00
Transportation			
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$277,176.00	\$1,066,290.00	\$5,500.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$1,459,200.00	\$610,815.00	\$585,452.00
51202 - Maintenance of Bridges - Equipment and Capital Outlay	-	-	\$87,801.00
51422 - Snow Removal - Equipment and Capital Outlay	\$256,958.00	-	-
51822 - Street Lighting - Equipment and Capital Outlay	-	-	\$36,990.00
54102 - Sidewalks - Equipment and Capital Outlay	\$209,969.00	\$17,127.00	\$95,334.00
59892 - Other Transportation - Equipment and Capital Outlay	-	-	\$184.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

H - Capital Projects
Statement of Expenditures and Other Uses

	12/31/2022	12/31/2021	12/31/2020
Total for Transportation	\$2,203,303.00	\$1,694,232.00	\$811,261.00
Culture and Recreation			
71102 - Parks - Equipment and Capital Outlay	-	-	\$153,629.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	-	\$39,065.00	\$22,853.00
Total for Culture and Recreation	\$0.00	\$39,065.00	\$176,482.00
Home and Community Services			
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$11,701.00	\$54,198.00	\$109,610.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$1,218,040.00	\$3,444,506.00	\$4,149,633.00
81402 - Storm Sewers - Equipment and Capital Outlay	\$9,551.00	-	-
81612 - Landfill Closure and Post Closure - Equipment and Capital Outlay	-	\$1,585.00	-
83102 - Water Administration - Equipment and Capital Outlay	\$134,352.00	-	\$184.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$2,874,286.00	\$285,821.00	\$573,716.00
83302 - Water Purification - Equipment and Capital Outlay	-	\$193,637.00	\$3,049.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	-	\$15,266.00
Total for Home and Community Services	\$4,247,930.00	\$3,979,747.00	\$4,851,458.00
Total for Expenditures	\$7,575,461.00	\$6,663,639.00	\$6,445,474.00
Total for Expenditures and Other Uses	\$7,575,461.00	\$6,663,639.00	\$6,445,474.00

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

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

	12/31/2022	12/31/2021	12/31/2020
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$13,203,256.00	(\$4,994,051.00)	(\$2,776,544.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$26,818.00
8022 - Restated Fund Balance - Beginning of Year	\$13,203,256.00	(\$4,994,051.00)	(\$2,749,726.00)
Add Revenues and Other Sources	\$2,455,043.00	\$24,860,946.00	\$4,201,149.00
Deduct Expenditures and Other Uses	\$7,575,461.00	\$6,663,639.00	\$6,445,474.00
8029 - Fund Balance - End of Year	\$8,082,838.00	\$13,203,256.00	(\$4,994,051.00)

City of Beacon
 Annual Financial Report
 For the Fiscal Period 01/01/2022 - 12/31/2022

**TA - Agency
 Statement of Net Position**

	12/31/2022	12/31/2021	12/31/2020
Assets and Deferred Outflows			
Assets			
Cash			
200 - Cash	-	-	\$0.00
Total for Cash	\$0.00	\$0.00	\$0.00
Restricted Assets			
461 - Service Award Program Assets	-	-	\$0.00
Total for Restricted Assets	\$0.00	\$0.00	\$0.00
Total for Assets	\$0.00	\$0.00	\$0.00
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

City of Beacon
Annual Financial Report
For the Fiscal Period 01/01/2022 - 12/31/2022

**TA - Agency
Statement of Net Position**

	12/31/2022	12/31/2021	12/31/2020
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due To Other Funds			
630 - Due To Other Funds	-	-	\$0.00
Total for Due To Other Funds	\$0.00	\$0.00	\$0.00
Other Deposits			
730 - Guaranty & Bid Deposits	-	-	\$0.00
Total for Other Deposits	\$0.00	\$0.00	\$0.00
Other Liabilities			
713 - Service Award Program Payable	-	-	\$0.00
Total for Other Liabilities	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Total for Liabilities, Deferred Inflows and Net Position	\$0.00	\$0.00	\$0.00

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

	12/31/2022	12/31/2021	12/31/2020
Assets and Deferred Outflows of Resources			
Assets			
Fixed Assets (net)			
101 - Land	\$12,090,627.00	\$12,090,627.00	\$12,090,627.00
102 - Buildings	\$26,498,966.00	\$26,144,031.00	\$26,144,031.00
103 - Improvements Other Than Buildings	\$2,049,177.00	\$2,049,178.00	\$1,775,173.00
104 - Machinery and Equipment	\$12,409,903.00	\$12,956,242.00	\$12,504,888.00
105 - Construction Work In Progress	\$10,972,304.00	\$13,580,642.00	\$13,909,870.00
106 - Infrastructure	\$79,320,809.00	\$70,243,455.00	\$64,672,676.00
Total for Fixed Assets (net)	\$143,341,786.00	\$137,064,175.00	\$131,097,265.00
Other			
108 - Net Pension Asset Proportionate Share	\$1,126,136.00	-	-
Total for Other	\$1,126,136.00	\$0.00	\$0.00
Total for Assets	\$144,467,922.00	\$137,064,175.00	\$131,097,265.00
Total for Assets and Deferred Outflows of Resources	\$144,467,922.00	\$137,064,175.00	\$131,097,265.00

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

	12/31/2022	12/31/2021	12/31/2020
Liabilities and Deferred Inflows of Resources			
Liabilities			
Bond And Long Term Liabilities			
628 - Bonds Payable	\$52,900,001.00	\$56,355,720.00	\$36,370,000.00
Total for Bond And Long Term Liabilities	\$52,900,001.00	\$56,355,720.00	\$36,370,000.00
Other Liabilities			
638 - Net Pension Liability Proportionate Share	\$764,434.00	\$2,562,279.00	\$10,442,922.00
683 - Other Post Employment Benefits	\$46,047,766.00	\$58,854,952.00	\$54,734,687.00
687 - Compensated Absences	\$2,280,576.00	\$2,272,263.00	\$2,178,355.00
Total for Other Liabilities	\$49,092,776.00	\$63,689,494.00	\$67,355,964.00
Total for Liabilities	\$101,992,777.00	\$120,045,214.00	\$103,725,964.00
Total for Liabilities and Deferred Inflows of Resources	\$101,992,777.00	\$120,045,214.00	\$103,725,964.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness

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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Redeemed from Bond Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond	\$56,355,719.00	\$0.00	\$3,455,719.00	\$0.00	\$0.00	\$0.00	\$52,900,000.00
Total	\$56,355,719.00	\$0.00	\$3,455,719.00	\$0.00	\$0.00	\$0.00	\$52,900,000.00