

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Barre

County of Orleans

For the Fiscal Year Ended 12/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

TOWN OF Barre

*** FINANCIAL SECTION ***

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

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	36,631	A200	24,596
Cash In Time Deposits	185,422	A201	582,516
Petty Cash	265	A210	265
TOTAL Cash	222,318		607,377
Accounts Receivable	27,627	A380	-18,448
TOTAL Other Receivables (net)	27,627		-18,448
Due From Other Funds	379,529	A391	52,004
TOTAL Due From Other Funds	379,529		52,004
Prepaid Expenses	3,935	A480	4,761
TOTAL Prepaid Expenses	3,935		4,761
Cash Special Reserves	36,042	A230	36,212
TOTAL Restricted Assets	36,042		36,212
TOTAL Assets and Deferred Outflows of Resources	669,451		681,906

TOWN OF Barre
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	26,739	A600	15,240
TOTAL Accounts Payable	26,739		15,240
Accrued Liabilities	504	A601	1,634
TOTAL Accrued Liabilities	504		1,634
Other Liabilities	96,468	A688	171,659
TOTAL Other Liabilities	96,468		171,659
Due To Other Governments	1,279	A631	3,856
Due To Employees' Retirement System	18,619	A637	14,767
State Retirement		A718	332
TOTAL Due To Other Governments	19,898		18,955
TOTAL Liabilities	143,609		207,488
Fund Balance			
Not in Spendable Form	383,464	A806	56,765
TOTAL Nonspendable Fund Balance	383,464		56,765
Capital Reserve	36,042	A878	36,212
TOTAL Restricted Fund Balance	36,042		36,212
Assigned Appropriated Fund Balance	112,762	A914	87,358
TOTAL Assigned Fund Balance	112,762		87,358
Unassigned Fund Balance	-6,426	A917	294,083
TOTAL Unassigned Fund Balance	-6,426		294,083
TOTAL Fund Balance	525,842		474,418
TOTAL Liabilities, Deferred Inflows And Fund Balance	669,451		681,906

TOWN OF Barre
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	337,631	A1001	361,231
TOTAL Real Property Taxes	337,631		361,231
Interest & Penalties On Real Prop Taxes	5,141	A1090	4,521
TOTAL Real Property Tax Items	5,141		4,521
Non Prop Tax Dist By County	64,537	A1120	64,534
Franchises	15,094	A1170	16,320
TOTAL Non Property Tax Items	79,631		80,854
Clerk Fees	1,189	A1255	551
TOTAL Departmental Income	1,189		551
Refuse & Garbage Serv Other Govts	738	A2376	731
TOTAL Intergovernmental Charges	738		731
Interest And Earnings	829	A2401	2,351
Wind Power Host Community Fees	20,000	A2460	30,000
TOTAL Use of Money And Property	20,829		32,351
Dog Licenses	3,012	A2544	2,580
Building And Alteration Permits	5,557	A2555	4,545
Permits, Other	4,300	A2590	1,825
TOTAL Licenses And Permits	12,869		8,950
Fines And Forfeited Bail	35,781	A2610	18,925
TOTAL Fines And Forfeitures	35,781		18,925
Insurance Recoveries		A2680	6,278
TOTAL Sale of Property And Compensation For Loss	0		6,278
Refunds of Prior Year's Expenditures	61	A2701	7,915
Gifts And Donations		A2705	1,050
AIM Related Payments	12,486	A2750	
Unclassified (specify)	43,021	A2770	4,100
TOTAL Miscellaneous Local Sources	55,568		13,065
St Aid, Revenue Sharing		A3001	12,486
St Aid, Mortgage Tax	40,730	A3005	19,419
St Aid - Other (specify)	133,395	A3089	75,482
TOTAL State Aid	174,125		107,387
Federal Aid - Other		A4089	15,986
TOTAL Federal Aid	0		15,986
TOTAL Revenues	723,502		650,830
Interfund Transfers	5,250	A5031	5,250
TOTAL Interfund Transfers	5,250		5,250
TOTAL Other Sources	5,250		5,250
TOTAL Detail Revenues And Other Sources	728,752		656,080

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	8,976	A10101	9,066
Legislative Board, Equip & Cap Outlay	2,870	A10102	
Legislative Board, Contr Expend	627	A10104	729
TOTAL Legislative Board	12,473		9,795
Municipal Court, Pers Serv	20,422	A11101	21,340
Municipal Court, Contr Expend	1,713	A11104	3,662
TOTAL Municipal Court	22,135		25,002
Supervisor,pers Serv	9,400	A12201	9,580
Supervisor,contr Expend	1,222	A12204	1,339
TOTAL Supervisor	10,622		10,919
Comptroller, Contr Expend	19,880	A13154	20,476
TOTAL Comptroller	19,880		20,476
Tax Collection,contr Expend	2,091	A13304	3,256
TOTAL Tax Collection	2,091		3,256
Budget, Contr Expend	40	A13404	106
TOTAL Budget	40		106
Assessment, Pers Serv	19,000	A13551	18,417
Assessment, Equip & Cap Outlay		A13552	869
Assessment, Contr Expend	2,624	A13554	2,867
TOTAL Assessment	21,624		22,153
Clerk,pers Serv	35,689	A14101	38,052
Clerk,contr Expend	1,452	A14104	3,492
TOTAL Clerk	37,141		41,544
Law, Contr Expend	15,808	A14204	36,016
TOTAL Law	15,808		36,016
Personnel, Pers Serv	22,186	A14301	34,260
Personnel, Contr Expend		A14304	436
TOTAL Personnel	22,186		34,696
Engineer, Contr Expend	6,541	A14404	1,400
TOTAL Engineer	6,541		1,400
Elections, Contr Expend	6,152	A14504	6,504
TOTAL Elections	6,152		6,504
Operation of Plant, Equip & Cap Outlay	4,993	A16202	9,079
Operation of Plant, Contr Expend	8,295	A16204	18,028
TOTAL Operation of Plant	13,288		27,107
Central Comm System Contr Expend	11,282	A16504	12,912
TOTAL Central Comm System Contr Expend	11,282		12,912
Central Print & Mail Contr Expend	3,411	A16704	3,187
TOTAL Central Print & Mail Contr Expend	3,411		3,187
Unallocated Insurance, Contr Expend	30,145	A19104	32,364
TOTAL Unallocated Insurance	30,145		32,364
Municipal Assn Dues, Contr Expend	1,000	A19204	900
TOTAL Municipal Assn Dues	1,000		900

TOWN OF Barre
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	216	A19504	216
TOTAL Taxes & Assess On Munic Prop	216		216
TOTAL General Government Support	236,035		288,553
Traffic Control, Contr Expen	5,133	A33104	2,953
TOTAL Traffic Control	5,133		2,953
Control of Animals, Pers Serv	516	A35101	1,331
Control of Animals, Contr Expend	232	A35104	240
TOTAL Control of Animals	748		1,571
TOTAL Public Safety	5,881		4,524
Street Admin, Pers Serv	62,110	A50101	63,344
Street Admin, Contr Expend	3,199	A50104	4,029
TOTAL Street Admin	65,309		67,373
Garage, Equip & Cap Outlay	11,749	A51322	38,334
Garage, Contr Expend	9,308	A51324	20,924
TOTAL Garage	21,057		59,258
Street Lighting, Equip & Cap Outlay		A51822	
Street Lighting, Contr Expend	2,386	A51824	2,505
TOTAL Street Lighting	2,386		2,505
TOTAL Transportation	88,752		129,136
Veterans Service, Contr Expend	200	A65104	200
TOTAL Veterans Service	200		200
TOTAL Economic Assistance And Opportunity	200		200
Parks, Pers Serv	11,915	A71101	8,375
Parks, Equip & Cap Outlay	16,135	A71102	96,738
Parks, Contr Expend	14,005	A71104	8,037
TOTAL Parks	42,055		113,150
Historian, Pers Serv	500	A75101	500
Historian, Contr Expend	110	A75104	20
TOTAL Historian	610		520
TOTAL Culture And Recreation	42,665		113,670
Zoning, Pers Serv	18,540	A80101	18,911
Zoning, Equip & Cap Outlay		A80102	869
Zoning, Contr Expend	2,304	A80104	2,662
TOTAL Zoning	20,844		22,442
Planning, Contr Expend	613	A80204	434
TOTAL Planning	613		434
Research, Contr Expend	163,737	A80304	77,072
TOTAL Research	163,737		77,072
Cemetery, Contr Expend	798	A88104	387
TOTAL Cemetery	798		387
TOTAL Home And Community Services	185,992		100,335
State Retirement System	23,901	A90108	20,973
Social Security, Employer Cont	15,719	A90308	16,750
Worker's Compensation, Empl Bnfts	5,840	A90408	5,927

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	26,084	A90608	27,796
TOTAL Employee Benefits	71,544		71,446
TOTAL Expenditures	631,069		707,864
TOTAL Detail Expenditures And Other Uses	631,069		707,864

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	428,159	A8021	525,842
Prior Period Adj -Increase In Fund Balance		A8012	360
Restated Fund Balance - Beg of Year	428,159	A8022	526,202
ADD - REVENUES AND OTHER SOURCES	728,752		656,080
DEDUCT - EXPENDITURES AND OTHER USES	631,069		707,864
Fund Balance - End of Year	525,842	A8029	474,418

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	361,231	A1049N	348,831
Est Rev - Real Property Tax Items	4,500	A1099N	4,500
Est Rev - Non Property Tax Items	71,000	A1199N	74,000
Est Rev - Departmental Income	700	A1299N	700
Est Rev - Intergovernmental Charges	711	A2399N	711
Est Rev - Use of Money And Property	1,000	A2499N	3,800
Est Rev - Licenses And Permits	8,200	A2599N	8,200
Est Rev - Fines And Forfeitures	18,000	A2649N	21,000
Est Rev - Miscellaneous Local Sources	12,000	A2799N	12,000
Est Rev - State Aid	15,000	A3099N	15,000
TOTAL Estimated Revenues	492,342		488,742
Estimated - Interfund Transfer	5,250	A5031N	5,250
Appropriated Fund Balance	112,762	A599N	87,358
TOTAL Estimated Other Sources	118,012		92,608
TOTAL Estimated Revenues And Other Sources	610,354		581,350

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	315,034	A1999N	309,876
App - Public Safety	9,649	A3999N	9,722
App - Health		A4999N	14,000
App - Transportation	122,344	A5999N	100,432
App - Economic Assistance And Opportunity	200	A6999N	200
App - Culture And Recreation	58,600	A7999N	41,100
App - Home And Community Services	23,911	A8999N	27,489
App - Employee Benefits	80,616	A9199N	78,531
TOTAL Appropriations	610,354		581,350
TOTAL Appropriations And Other Uses	610,354		581,350

TOWN OF Barre
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	45,092	DA200	37,726
Cash In Time Deposits	617,380	DA201	661,052
TOTAL Cash	662,472		698,778
Due From Other Funds		DA391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses	2,450	DA480	8,097
TOTAL Prepaid Expenses	2,450		8,097
Cash Special Reserves	98,193	DA230	98,657
TOTAL Restricted Assets	98,193		98,657
TOTAL Assets and Deferred Outflows of Resources	763,115		805,532

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	307	DA600	14,480
TOTAL Accounts Payable	307		14,480
Accrued Liabilities	5,905	DA601	6,097
TOTAL Accrued Liabilities	5,905		6,097
Due To Employees' Retirement System	23,110	DA637	19,077
TOTAL Due To Other Governments	23,110		19,077
TOTAL Liabilities	29,322		39,654
Fund Balance			
Not in Spendable Form	2,450	DA806	8,097
TOTAL Nonspendable Fund Balance	2,450		8,097
Capital Reserve	98,193	DA878	98,657
TOTAL Restricted Fund Balance	98,193		98,657
Assigned Appropriated Fund Balance	136,440	DA914	172,893
Assigned Unappropriated Fund Balance	496,710	DA915	486,231
TOTAL Assigned Fund Balance	633,150		659,124
TOTAL Fund Balance	733,793		765,878
TOTAL Liabilities, Deferred Inflows And Fund Balance	763,115		805,532

TOWN OF Barre
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	654,944	DA1001	661,444
TOTAL Real Property Taxes	654,944		661,444
Transportation Services, Other Govts	12,212	DA2300	12,483
Snow Removal Services-Other Govts	116,160	DA2302	118,738
TOTAL Intergovernmental Charges	128,372		131,221
Interest And Earnings	1,160	DA2401	2,749
TOTAL Use of Money And Property	1,160		2,749
Sales of Scrap & Excess Materials	430	DA2650	114
Sales, Other		DA2655	3,783
TOTAL Sale of Property And Compensation For Loss	430		3,897
St Aid, Consolidated Highway Aid	340,544	DA3501	331,956
TOTAL State Aid	340,544		331,956
TOTAL Revenues	1,125,450		1,131,267
TOTAL Detail Revenues And Other Sources	1,125,450		1,131,267

TOWN OF Barre
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	75,734	DA51101	73,671
Maint of Streets, Contr Expend	121,105	DA51104	111,498
TOTAL Maint of Streets	196,839		185,169
Perm Improve Highway, Equip & Cap Outlay	313,402	DA51122	331,956
TOTAL Perm Improve Highway	313,402		331,956
Maint of Bridges, Pers Serv	3,746	DA51201	7,728
Maint of Bridges, Contr Expend	7,464	DA51204	3,149
TOTAL Maint of Bridges	11,210		10,877
Machinery, Pers Serv	7,492	DA51301	4,154
Machinery, Equip & Cap Outlay	7,950	DA51302	66,100
Machinery, Contr Expend	59,627	DA51304	68,274
TOTAL Machinery	75,069		138,528
Brush And Weeds, Pers Serv		DA51401	15,456
Brush And Weeds, Contr Expend	4,057	DA51404	5,962
TOTAL Brush And Weeds	4,057		21,418
Snow Removal, Pers Serv	132,256	DA51421	117,436
Snow Removal, Contr Expend	142,968	DA51424	162,626
TOTAL Snow Removal	275,224		280,062
Services Other Govts, Pers Serv	3,789	DA51481	21,133
TOTAL Services Other Govts	3,789		21,133
TOTAL Transportation	879,590		989,143
State Retirement, Empl Bnfts	29,934	DA90108	26,780
Social Security , Empl Bnfts	16,536	DA90308	17,651
Worker's Compensation, Empl Bnfts	10,455	DA90408	10,640
Disability Insurance, Empl Bnfts	40	DA90558	25
Hospital & Medical (dental) Ins, Empl Bnft	50,169	DA90608	54,943
TOTAL Employee Benefits	107,134		110,039
TOTAL Expenditures	986,724		1,099,182
TOTAL Detail Expenditures And Other Uses	986,724		1,099,182

TOWN OF Barre
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	595,067	DA8021	733,793
Restated Fund Balance - Beg of Year	595,067	DA8022	733,793
ADD - REVENUES AND OTHER SOURCES	1,125,450		1,131,267
DEDUCT - EXPENDITURES AND OTHER USES	986,724		1,099,182
Fund Balance - End of Year	733,793	DA8029	765,878

TOWN OF Barre
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	661,444	DA1049N	696,644
Est Rev - Intergovernmental Charges	122,000	DA2399N	122,000
Est Rev - Use of Money And Property		DA2499N	500
Est Rev - Sale of Prop And Comp For Loss	45,000	DA2699N	15,000
Est Rev - State Aid	153,000	DA3099N	331,955
TOTAL Estimated Revenues	981,444		1,166,099
Appropriated Fund Balance	136,440	DA599N	172,893
TOTAL Estimated Other Sources	136,440		172,893
TOTAL Estimated Revenues And Other Sources	1,117,884		1,338,992

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	939,437	DA5999N	1,153,949
App - Employee Benefits	178,447	DA9199N	123,967
TOTAL Appropriations	1,117,884		1,277,916
App - Interfund Transfer		DA9999N	61,076
TOTAL Other Uses	0		61,076
TOTAL Appropriations And Other Uses	1,117,884		1,338,992

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	337,706	H201	4,830
TOTAL Cash	337,706		4,830
Due From Other Governments		H440	
TOTAL Due From Other Governments	0		0
TOTAL Assets and Deferred Outflows of Resources	337,706		4,830

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Due To Other Funds	379,529	H630	52,004
TOTAL Due To Other Funds	379,529		52,004
TOTAL Liabilities	379,529		52,004
Fund Balance			
Unassigned Fund Balance	-41,823	H917	-47,174
TOTAL Unassigned Fund Balance	-41,823		-47,174
TOTAL Fund Balance	-41,823		-47,174
TOTAL Liabilities, Deferred Inflows And Fund Balance	337,706		4,830

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	201	H2401	231
TOTAL Use of Money And Property	201		231
Fed Aid, Water Cap Proj	103,212	H4991	
TOTAL Federal Aid	103,212		0
TOTAL Revenues	103,413		231
TOTAL Detail Revenues And Other Sources	103,413		231

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fiscal Agents Fees, Contr Expend	6,868	H13804	
TOTAL Fiscal Agents Fees	6,868		0
Engineer, Equip & Cap Outlay	3,169	H14402	
TOTAL Engineer	3,169		0
TOTAL General Government Support	10,037		0
Water Administration, Equip & Cap Outlay	110	H83102	5,582
TOTAL Water Administration	110		5,582
Water Trans & Distrib, Equip & Cap Outlay	69,335	H83402	
TOTAL Water Trans & Distrib	69,335		0
TOTAL Home And Community Services	69,445		5,582
TOTAL Expenditures	79,482		5,582
TOTAL Detail Expenditures And Other Uses	79,482		5,582

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-65,754	H8021	-41,823
Restated Fund Balance - Beg of Year	-65,754	H8022	-41,823
ADD - REVENUES AND OTHER SOURCES	103,413		231
DEDUCT - EXPENDITURES AND OTHER USES	79,482		5,582
Fund Balance - End of Year	-41,823	H8029	-47,174

TOWN OF Barre
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	69,046	K101	69,046
Buildings	736,830	K102	776,808
Improvements Other Than Buildings	2,210,917	K103	2,306,011
Machinery And Equipment	1,844,262	K104	1,937,798
Accum Deprec, Buildings	-581,592	K112	-590,829
Accum Depr, Imp Other Than Bld	-873,521	K113	-984,067
Accum Depr, Machinery & Equip	-1,019,852	K114	-1,183,317
TOTAL Fixed Assets (net)	2,386,090		2,331,450
TOTAL Assets and Deferred Outflows of Resources	2,386,090		2,331,450

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	2,386,090	K159	2,331,450
TOTAL Investments in Non-Current Government Assets	2,386,090		2,331,450
TOTAL Fund Balance	2,386,090		2,331,450
TOTAL	2,386,090		2,331,450

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Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	30,329	SW200	20,234
Cash In Time Deposits	390,861	SW201	405,343
TOTAL Cash	421,190		425,577
Water Rents Receivable	88,985	SW350	86,148
Accounts Receivable	2,255	SW380	1,938
TOTAL Other Receivables (net)	91,240		88,086
TOTAL Assets and Deferred Outflows of Resources	512,430		513,663

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

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	75,119	SW600	58,356
TOTAL Accounts Payable	75,119		58,356
Customers' Deposits	2,500	SW615	2,500
TOTAL Other Deposits	2,500		2,500
Due To Other Funds		SW630	
TOTAL Due To Other Funds	0		0
Due To Employees' Retirement System	1,837	SW637	1,394
TOTAL Due To Other Governments	1,837		1,394
TOTAL Liabilities	79,456		62,250
Fund Balance			
Capital Reserve		SW878	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	4,287	SW914	8,470
Assigned Unappropriated Fund Balance	428,687	SW915	442,943
TOTAL Assigned Fund Balance	432,974		451,413
TOTAL Fund Balance	432,974		451,413
TOTAL Liabilities, Deferred Inflows And Fund Balance	512,430		513,663

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

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	175,015	SW1001	177,845
TOTAL Real Property Taxes	175,015		177,845
Metered Water Sales	307,893	SW2140	315,111
Unmetered Water Sales	3,035	SW2142	3,414
Water Service Charges	31,255	SW2144	29,839
Interest & Penalties On Water Rents	1,773	SW2148	2,034
TOTAL Departmental Income	343,956		350,398
Water Rents,other Govts	9,075	SW2378	11,714
TOTAL Intergovernmental Charges	9,075		11,714
Interest And Earnings	333	SW2401	1,195
TOTAL Use of Money And Property	333		1,195
Sales, Other		SW2655	1,300
TOTAL Sale of Property And Compensation For Loss	0		1,300
Unclassified (specify)		SW2770	1,957
TOTAL Miscellaneous Local Sources	0		1,957
Federal Aid - Other		SW4089	4,662
TOTAL Federal Aid	0		4,662
TOTAL Revenues	528,379		549,071
TOTAL Detail Revenues And Other Sources	528,379		549,071

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

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Water Administration, Pers Serv	14,290	SW83101	14,290
Water Administration, Contr Expend	8,750	SW83104	275
TOTAL Water Administration	23,040		14,565
Source Supply Pwr & Pump, Contr Expend	364,484	SW83204	285,898
TOTAL Source Supply Pwr & Pump	364,484		285,898
Water Trans & Distrib, Equip & Cap Outlay		SW83402	4,662
Water Trans & Distrib, Contr Expend	24,930	SW83404	28,122
TOTAL Water Trans & Distrib	24,930		32,784
TOTAL Home And Community Services	412,454		333,247
State Retirement, Empl Bnfts	2,380	SW90108	2,005
Social Security , Empl Bnfts	1,093	SW90308	1,093
TOTAL Employee Benefits	3,473		3,098
Debt Principal, Serial Bonds	58,000	SW97106	77,000
TOTAL Debt Principal	58,000		77,000
Debt Interest, Serial Bonds	71,186	SW97107	82,712
TOTAL Debt Interest	71,186		82,712
TOTAL Expenditures	545,113		496,057
Transfers, Other Funds	29,222	SW99019	34,575
TOTAL Operating Transfers	29,222		34,575
TOTAL Other Uses	29,222		34,575
TOTAL Detail Expenditures And Other Uses	574,335		530,632

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	478,930	SW8021	432,974
Restated Fund Balance - Beg of Year	478,930	SW8022	432,974
ADD - REVENUES AND OTHER SOURCES	528,379		549,071
DEDUCT - EXPENDITURES AND OTHER USES	574,335		530,632
Fund Balance - End of Year	432,974	SW8029	451,413

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

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	204,405	SW1049N	177,618
Est Rev - Intergovernmental Charges	285,216	SW2399N	382,570
Est Rev - Use of Money And Property		SW2499N	100
TOTAL Estimated Revenues	489,621		560,288
Appropriated Fund Balance	4,287	SW599N	8,470
TOTAL Estimated Other Sources	4,287		8,470
TOTAL Estimated Revenues And Other Sources	493,908		568,758

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

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	2,596	SW1999N	846
App - Home And Community Services	282,300	SW8999N	360,012
App - Employee Benefits	3,691	SW9199N	3,097
App - Debt Service	177,845	SW9899N	177,618
TOTAL Appropriations	466,432		541,573
App - Interfund Transfer	27,476	SW9999N	27,185
TOTAL Other Uses	27,476		27,185
TOTAL Appropriations And Other Uses	493,908		568,758

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

Balance Sheet

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

Balance Sheet

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

Balance Sheet

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

Balance Sheet

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

(V) DEBT SERVICE

Results of Operation

Code Description	2021	EdpCode	2022
Other Sources			
Interfund Transfers For Debt SerV.	23,972	V5050	29,325
TOTAL Interfund Transfers	23,972		29,325
Current Refunding Bonds	327,500	V5792	
TOTAL Proceeds of Obligations	327,500		0
TOTAL Other Sources	351,472		29,325
TOTAL Detail Revenues And Other Sources	351,472		29,325

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

(V) DEBT SERVICE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fiscal Agents Fees, Contr Expend	28,000	V13804	
TOTAL Fiscal Agents Fees	28,000		0
TOTAL General Government Support	28,000		0
Debt Principal, Serial Bonds	318,000	V97106	25,500
TOTAL Debt Principal	318,000		25,500
Debt Interest, Serial Bonds	5,472	V97107	3,825
TOTAL Debt Interest	5,472		3,825
TOTAL Expenditures	351,472		29,325
TOTAL Detail Expenditures And Other Uses	351,472		29,325

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

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
ADD - REVENUES AND OTHER SOURCES	351,472		29,325
DEDUCT - EXPENDITURES AND OTHER USES	351,472		29,325
Fund Balance - End of Year		V8029	

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	3,832,565	W129	3,816,626
TOTAL Provision To Be Made In Future Budgets	3,832,565		3,816,626
TOTAL Assets and Deferred Outflows of Resources	3,832,565		3,816,626

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,065	W638	87,626
TOTAL Other Liabilities	1,065		87,626
Bonds Payable	3,831,500	W628	3,729,000
TOTAL Bond And Long Term Liabilities	3,831,500		3,729,000
TOTAL Liabilities	3,832,565		3,816,626
TOTAL Liabilities	3,832,565		3,816,626

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

3/22/2023

County of: Orleans

Municipal Code: 340305200000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2013	BOND E	Water Dist 5			08/19/2013	08/19/2051	2.125%		\$931,000	\$791,000	\$19,000	\$0	\$0		\$772,000
2016	BOND E	Water #6			06/22/2016	06/22/2054	2.25%		\$1,191,000	\$1,087,000	\$22,000	\$0	\$0		\$1,065,000
2018	BOND E	Water #8			06/23/2018	06/23/2056	1.89%		\$604,000	\$576,000	\$10,000	\$0	\$0		\$566,000
2021	BOND E	Refinancing W2, W3 & W4			03/30/2021	03/15/2038	0.50%	Y	\$327,500	\$327,500	\$25,500	\$0	\$0		\$302,000
2016	BOND E	Water #7			06/22/2016	06/22/2054	2.25%		\$374,000	\$342,000	\$7,000	\$0	\$0		\$335,000
2020	BOND E	Water District #9			12/10/2020	12/10/2058	1.75%		\$708,000	\$708,000	\$19,000	\$0	\$0		\$689,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$3,831,500	\$102,500	\$0	\$0	\$0	\$3,729,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$3,831,500	\$102,500	\$0	\$0	\$0	\$3,729,000

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

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$265.00
Demand Deposits	9Z2011	\$135,165.00
Time Deposits	9Z2021	\$1,788,611.00
Total		<u>\$1,924,041.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,711,585.00
Total		<u>\$1,961,585.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Barre
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-3162	\$32,377	\$0	\$1,025	\$31,352
*****-3200	\$782,567	\$0	\$0	\$782,567
*****-3197	\$102,787	\$0	\$51,584	\$51,203
*****-8790	\$1,006,044	\$0	\$0	\$1,006,044
Total Adjusted Bank Balance				\$1,871,166
Petty Cash				\$265.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,871,431
Total Cash Balance All Funds			9ZCASHB *	\$1,871,431
* Must be equal				

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

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

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

Total Full Time Employees:		7			
Total Part Time Employees:		13			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$49,758.00	7	4	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$35,494.00	7	13	
90408	Worker's Compensation Insurance	\$16,567.00	7	13	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$25.00	7	13	
90608	Hospital and Medical (Dental) Insurance	\$82,739.00	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$184,583.00			
Computed Total From Financial Section (comparative purposes only)		\$184,583.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$10,679	2,414	gallons	
Diesel Fuel	\$47,934	12,650	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,603	3,559	cubic feet	Therms
Electricity	\$23,567	142,263	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Sean Pogue, hereby certify that I am the Chief Fiscal Officer of the Town of Barre, and that the information provided in the annual financial report of the Town of Barre, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

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

EFPR Solutions, LLC
Name of Report Preparer if different
than Chief Fiscal Officer

(585) 295-0541
Telephone Number

03/22/2023
Date of Certification

Sean Poge
Name

Supervisor
Title

14317 Wtrprt Carlton Rd, Albion NY
Official Address

(585) 589-5100
Official Telephone Number

TOWN OF Barre
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8012 To adjust receivable for Solar porject in 2021