

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Barton

County of Tioga

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 Barton

*** 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
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (FX) WATER
- (G) SEWER
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2021	Edp Code	2022
Assets			
Cash	8,970	A200	6,632
Cash In Time Deposits	268,065	A201	525,275
Petty Cash	500	A210	500
TOTAL Cash	277,535		532,407
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	3,883	A440	5,376
TOTAL Due From Other Governments	3,883		5,376
Prepaid Expenses	2,535	A480	9,291
TOTAL Prepaid Expenses	2,535		9,291
TOTAL Assets and Deferred Outflows of Resources	283,952		547,074

TOWN OF Barton
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For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	Edp Code	2022
Accounts Payable	19,297	A600	5,961
TOTAL Accounts Payable	19,297		5,961
Other Liabilities	217,692	A688	217,692
Overpayments & Clearing Account	2,487	A690	0
TOTAL Other Liabilities	220,179		217,692
Due To Other Funds	23,001	A630	
TOTAL Due To Other Funds	23,001		0
Due To Other Governments	890	A631	430
TOTAL Due To Other Governments	890		430
TOTAL Liabilities	283,367		224,083
Fund Balance			
Not in Spendable Form	2,535	A806	
TOTAL Nonspendable Fund Balance	2,535		0
Capital Reserve	0	A878	0
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance		A914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	18,050	A917	322,991
TOTAL Unassigned Fund Balance	18,050		322,991
TOTAL Fund Balance	20,585		322,991
TOTAL Liabilities, Deferred Inflows And Fund Balance	283,952		547,074

TOWN OF Barton
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	227,000	A1001	242,100
TOTAL Real Property Taxes	227,000		242,100
Other Payments In Lieu of Taxes	12,488	A1081	17,588
Interest & Penalties On Real Prop Taxes	20,838	A1090	17,620
Interest & Penalties On Spec Assessments	0	A1091	
TOTAL Real Property Tax Items	33,326		35,208
Clerk Fees	3,826	A1255	3,886
TOTAL Departmental Income	3,826		3,886
Interest And Earnings	329	A2401	1,094
Rental of Real Property	15,800	A2410	16,252
TOTAL Use of Money And Property	16,129		17,346
Business & Occupational License	1,800	A2501	500
Dog Licenses	14,301	A2544	15,940
Licenses, Other	825	A2545	600
TOTAL Licenses And Permits	16,926		17,040
Fines And Forfeited Bail	8,898	A2610	21,444
Fines & Pen-Dog Cases	0	A2611	
TOTAL Fines And Forfeitures	8,898		21,444
Sales, Other	95	A2655	100
Insurance Recoveries	0	A2680	
TOTAL Sale of Property And Compensation For Loss	95		100
Refunds of Prior Year's Expenditures	1,400	A2701	7,305
Unclassified (specify)	375	A2770	564
TOTAL Miscellaneous Local Sources	1,775		7,869
St Aid, Revenue Sharing	90,083	A3001	75,069
St Aid, Mortgage Tax	59,430	A3005	85,554
TOTAL State Aid	149,512		160,623
Federal Aid - Other		A4089	217,692
TOTAL Federal Aid	0		217,692
TOTAL Revenues	457,487		723,307
TOTAL Detail Revenues And Other Sources	457,487		723,307

TOWN OF Barton
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	7,620	A10101	9,948
Legislative Board, Contr Expend	215	A10104	228
TOTAL Legislative Board	7,835		10,176
Municipal Court, Pers Serv	23,603	A11101	29,020
Municipal Court, Equip & Cap Outlay	0	A11102	0
Municipal Court, Contr Expend	2,365	A11104	2,039
TOTAL Municipal Court	25,968		31,059
Supervisor,pers Serv	30,322	A12201	30,830
Supervisor,equip & Cap Outlay	0	A12202	340
Supervisor,contr Expend	5,383	A12204	4,378
TOTAL Supervisor	35,706		35,548
Auditor, Contr Expend	0	A13204	0
TOTAL Auditor	0		0
Tax Collection,pers Serv	11,319	A13301	10,795
Tax Collection,contr Expend	1,296	A13304	2,808
TOTAL Tax Collection	12,615		13,603
Assessment, Pers Serv	32,562	A13551	40,534
Assessment, Equip & Cap Outlay	260	A13552	0
Assessment, Contr Expend	3,837	A13554	1,931
TOTAL Assessment	36,669		42,465
Clerk,pers Serv	46,214	A14101	48,135
Clerk,equip & Cap Outlay	0	A14102	0
Clerk,contr Expend	2,740	A14104	2,572
TOTAL Clerk	48,954		50,707
Law, Pers Serv	0	A14201	
Law, Contr Expend	16,869	A14204	1,755
TOTAL Law	16,889		1,755
Operation of Plant, Pers Serv	3,518	A16201	2,580
Operation of Plant, Contr Expend	37,217	A16204	16,655
TOTAL Operation of Plant	40,735		19,235
Central Comm System Contr Expend	1,861	A16504	1,999
TOTAL Central Comm System Contr Expend	1,861		1,999
Central Print & Mail Contr Expend	7,353	A16704	1,438
TOTAL Central Print & Mail Contr Expend	7,353		1,438
Unallocated Insurance, Contr Expend	33,261	A19104	30,545
TOTAL Unallocated Insurance	33,261		30,545
Municipal Assn Dues, Contr Expend	0	A19204	1,000
TOTAL Municipal Assn Dues	0		1,000
TOTAL General Government Support	267,816		239,530
Control of Animals, Pers Serv	12,000	A35101	12,500
Control of Animals, Contr Expend	7,364	A35104	4,164
TOTAL Control of Animals	19,364		16,664
TOTAL Public Safety	19,364		16,664
Street Admin, Pers Serv	59,720	A50101	61,500
Street Admin, Equip & Cap Outlay	0	A50102	0

TOWN OF Barton
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Admin, Contr Expend	1,821	A50104	235
TOTAL Street Admin	61,541		61,735
Garage, Contr Expend	10,862	A51324	21,636
TOTAL Garage	10,862		21,636
TOTAL Transportation	72,403		83,371
Veterans Service, Contr Expend	500	A65104	500
TOTAL Veterans Service	500		500
TOTAL Economic Assistance And Opportunity	500		500
Historian, Pers Serv	0	A75101	
Historian, Contr Expend	200	A75104	0
TOTAL Historian	200		0
TOTAL Culture And Recreation	200		0
Refuse & Garbage, Pers Serv	900	A81601	896
Refuse & Garbage, Contr Expend	0	A81604	
TOTAL Refuse & Garbage	900		896
Emergency Disaster Work, Contr Expend	0	A87604	0
TOTAL Emergency Disaster Work	0		0
TOTAL Home And Community Services	900		896
State Retirement System	10,000	A90108	13,383
Social Security, Employer Cont	17,731	A90308	19,458
Worker's Compensation, Empl Bnfts	5,538	A90408	4,000
Unemployment Insurance, Empl Bnfts	0	A90508	0
Disability Insurance, Empl Bnfts	0	A90558	0
Hospital & Medical (dental) Ins, Empl Bnft	50,849	A90608	43,150
TOTAL Employee Benefits	84,118		79,990
TOTAL Expenditures	445,301		420,952
Transfers, Other Funds	0	A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	445,301		420,952

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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	8,450	A8021	20,636
Restated Fund Balance - Beg of Year	8,450	A8022	20,636
ADD - REVENUES AND OTHER SOURCES	457,487		723,307
DEDUCT - EXPENDITURES AND OTHER USES	445,301		420,952
Fund Balance - End of Year	20,636	A8029	323,001

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	242,100	A1049N	258,060
Est Rev - Real Property Tax Items	33,500	A1099N	32,500
Est Rev - Departmental Income	2,200	A1299N	2,500
Est Rev - Use of Money And Property	16,500	A2499N	16,300
Est Rev - Licenses And Permits	15,200	A2599N	16,900
Est Rev - Fines And Forfeitures	16,000	A2649N	10,000
Est Rev - State Aid	128,440	A3099N	128,000
TOTAL Estimated Revenues	453,940		464,260
TOTAL Estimated Revenues And Other Sources	453,940		464,260

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	279,240	A1999N	292,260
App - Public Safety	16,500	A3999N	17,200
App - Transportation	73,500	A5999N	90,500
App - Economic Assistance And Opportunity	500	A6999N	500
App - Culture And Recreation	200	A7999N	200
App - Home And Community Services	1,000	A8999N	1,000
App - Employee Benefits	83,000	A9199N	62,600
TOTAL Appropriations	453,940		464,260
TOTAL Appropriations And Other Uses	453,940		464,260

TOWN OF Barton
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	11,244	B200	8,032
Cash In Time Deposits	16,546	B201	16,590
TOTAL Cash	27,791		24,622
Due From Other Funds	0	B391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	1,115	B440	1,050
TOTAL Due From Other Governments	1,115		1,050
Prepaid Expenses	295	B480	295
TOTAL Prepaid Expenses	295		295
TOTAL Assets and Deferred Outflows of Resources	29,201		25,967

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	Edp Code	2022
Accounts Payable	287	B600	588
TOTAL Accounts Payable	287		588
Due To Other Funds	0	B630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	287		588
Fund Balance			
Not in Spendable Form	295	B806	
TOTAL Nonspendable Fund Balance	295		0
Assigned Appropriated Fund Balance	5,000	B914	7,310
Assigned Unappropriated Fund Balance	23,619	B915	18,069
TOTAL Assigned Fund Balance	28,619		25,379
TOTAL Fund Balance	28,914		25,379
TOTAL Liabilities, Deferred Inflows And Fund Balance	29,201		25,967

TOWN OF Barton
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes		B1001	
TOTAL Real Property Taxes	0		0
Sales Tax (from County)	0	B1120	0
Franchises	33,386	B1170	32,473
TOTAL Non Property Tax Items	33,386		32,473
Vital Statistics Fees	7,197	B1603	7,524
Planning Board Fees	0	B2115	100
Other Home & Community Services Income	2,550	B2189	1,100
TOTAL Departmental Income	9,747		8,724
Interest And Earnings	37	B2401	43
TOTAL Use of Money And Property	37		43
Permits, Other	7,642	B2590	9,357
TOTAL Licenses And Permits	7,642		9,357
St Aid, State Revenue Sharing	0	B3001	
St Aid, Youth Programs	0	B3820	
TOTAL State Aid	0		0
TOTAL Revenues	50,812		50,596
TOTAL Detail Revenues And Other Sources	50,812		50,596

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Police, Pers Serv	0	B31201	0
Police, Contr Expend	0	B31204	0
TOTAL Police	0		0
Safety Inspection, Pers Serv	12,060	B36201	12,560
Safety Inspection, Contr Expend	3,777	B36204	4,451
TOTAL Safety Inspection	15,837		17,011
TOTAL Public Safety	15,837		17,011
Registrar of Vital Statistics, Pers Serv	6,150	B40201	7,500
Registrar of Vital Stat Contr Expend	231	B40204	293
TOTAL Registrar of Vital Stat Contr Expend	6,381		7,793
TOTAL Health	6,381		7,793
Street Lighting, Contr Expend	3,773	B51824	3,846
TOTAL Street Lighting	3,773		3,846
TOTAL Transportation	3,773		3,846
Programs For Aging, Contr Expend	2,500	B67724	2,500
TOTAL Programs For Aging	2,500		2,500
TOTAL Economic Assistance And Opportunity	2,500		2,500
Youth Prog, Contr Expend	4,500	B73104	4,500
TOTAL Youth Prog	4,500		4,500
Library, Contr Expend	0	B74104	
TOTAL Library	0		0
TOTAL Culture And Recreation	4,500		4,500
Planning, Pers Serv	2,000	B80201	2,000
Planning, Contr Expend	0	B80204	404
TOTAL Planning	2,000		2,404
Refuse & Garbage, Contr Expend	0	B81604	0
TOTAL Refuse & Garbage	0		0
Misc Home & Comm Serv, Contr Expend	15,786	B89894	14,400
TOTAL Misc Home & Comm Serv	15,786		14,400
TOTAL Home And Community Services	17,786		16,804
Social Security , Empl Bnfts	1,511	B90308	1,678
TOTAL Employee Benefits	1,511		1,678
TOTAL Expenditures	52,289		54,132
Transfers, Other Funds	0	B99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	52,289		54,132

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	30,392	B8021	28,914
Restated Fund Balance - Beg of Year	30,392	B8022	28,914
ADD - REVENUES AND OTHER SOURCES	50,812		50,596
DEDUCT - EXPENDITURES AND OTHER USES	52,289		54,132
Fund Balance - End of Year	28,914	B8029	25,380

TOWN OF Barton
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Non Property Tax Items	35,000	B1199N	35,000
Est Rev - Departmental Income	10,700	B1299N	9,000
Est Rev - Use of Money And Property	210	B2499N	0
Est Rev - Licenses And Permits	8,500	B2599N	9,000
TOTAL Estimated Revenues	54,410		53,000
Appropriated Fund Balance	5,000	B599N	7,310
TOTAL Estimated Other Sources	5,000		7,310
TOTAL Estimated Revenues And Other Sources	59,410		60,310

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Public Safety	15,160	B3999N	17,560
App - Health	8,700	B4999N	9,200
App - Transportation	4,500	B5999N	4,500
App - Economic Assistance And Opportunity	2,500	B6999N	2,500
App - Culture And Recreation	4,500	B7999N	4,500
App - Home And Community Services	22,500	B8999N	20,500
App - Employee Benefits	1,550	B9199N	1,550
TOTAL Appropriations	59,410		60,310
TOTAL Appropriations And Other Uses	59,410		60,310

TOWN OF Barton
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	46,145	DA200	175,433
Cash In Time Deposits	172,163	DA201	191,528
TOTAL Cash	218,309		366,960
Accounts Receivable	0	DA380	0
TOTAL Other Receivables (net)	0		0
Due From Other Funds	3,001	DA391	0
TOTAL Due From Other Funds	3,001		0
Prepaid Expenses	4,464	DA480	18,050
TOTAL Prepaid Expenses	4,464		18,050
Cash In Time Deposits Special Reserves	196,708	DA231	225,828
TOTAL Restricted Assets	196,708		225,828
TOTAL Assets and Deferred Outflows of Resources	422,482		610,838

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	44,953	DA600	42,826
TOTAL Accounts Payable	44,953		42,826
Due To Other Funds	0	DA630	0
TOTAL Due To Other Funds	0		0
Due To Other Governments	0	DA631	0
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	44,953		42,826
Fund Balance			
Not in Spendable Form	4,464	DA806	
TOTAL Nonspendable Fund Balance	4,464		0
Capital Reserve	196,708	DA878	225,372
TOTAL Restricted Fund Balance	196,708		225,372
Assigned Unappropriated Fund Balance	176,356	DA915	342,641
TOTAL Assigned Fund Balance	176,356		342,641
TOTAL Fund Balance	377,529		568,013
TOTAL Liabilities, Deferred Inflows And Fund Balance	422,482		610,838

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	574,500	DA1001	598,500
TOTAL Real Property Taxes	574,500		598,500
Interest And Earnings	505	DA2401	1,048
TOTAL Use of Money And Property	505		1,048
Sales of Equipment	22,597	DA2665	28,532
Insurance Recoveries		DA2680	17,389
TOTAL Sale of Property And Compensation For Loss	22,597		45,921
TOTAL Revenues	597,602		645,469
Interfund Transfers	0	DA5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	597,602		645,469

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Bridges, Pers Serv	0	DA51201	0
Maint of Bridges, Contr Expend	0	DA51204	0
TOTAL Maint of Bridges	0		0
Machinery, Pers Serv	0	DA51301	0
Machinery, Equip & Cap Outlay	0	DA51302	0
Machinery, Contr Expend	164,346	DA51304	125,081
TOTAL Machinery	164,346		125,081
Brush And Weeds, Pers Serv	16,385	DA51401	10,678
Brush And Weeds, Contr Expend	7,022	DA51404	9,128
TOTAL Brush And Weeds	23,407		19,805
Snow Removal, Pers Serv	113,042	DA51421	96,683
Snow Removal, Contr Expend	120,321	DA51424	138,528
TOTAL Snow Removal	233,363		235,211
TOTAL Transportation	421,116		380,098
State Retirement, Empl Bnfts	14,625	DA90108	17,848
Social Security , Empl Bnfts	10,102	DA90308	7,868
Worker's Compensation, Empl Bnfts	8,000	DA90408	11,000
Unemployment Insurance, Empl Bnfts	0	DA90508	0
Disability Insurance, Empl Bnfts	0	DA90558	0
Hospital & Medical (dental) Ins, Empl Bnft	21,841	DA90608	38,177
TOTAL Employee Benefits	54,668		74,893
TOTAL Expenditures	475,684		454,991
TOTAL Detail Expenditures And Other Uses	475,684		454,991

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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	255,616	DA8021	377,535
Restated Fund Balance - Beg of Year	255,616	DA8022	377,535
ADD - REVENUES AND OTHER SOURCES	597,602		645,469
DEDUCT - EXPENDITURES AND OTHER USES	475,684		454,991
Fund Balance - End of Year	377,535	DA8029	568,014

TOWN OF Barton
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For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	598,500	DA1049N	624,000
Est Rev - Use of Money And Property	1,000	DA2499N	
TOTAL Estimated Revenues	599,500		624,000
TOTAL Estimated Revenues And Other Sources	599,500		624,000

TOWN OF Barton
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For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	515,500	DA5999N	553,000
App - Employee Benefits	84,000	DA9199N	71,000
TOTAL Appropriations	599,500		624,000
TOTAL Appropriations And Other Uses	599,500		624,000

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	15,133	DB200	-67,053
Cash In Time Deposits	982,047	DB201	749,712
TOTAL Cash	997,180		682,659
Due From State And Federal Government	40,273	DB410	0
TOTAL State And Federal Aid Receivables	40,273		0
Due From Other Funds	20,000	DB391	0
TOTAL Due From Other Funds	20,000		0
Prepaid Expenses	0	DB480	24,218
TOTAL Prepaid Expenses	0		24,218
TOTAL Assets and Deferred Outflows of Resources	1,057,453		706,876

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	Edp Code	2022
Accounts Payable	42,489	DB600	13,175
TOTAL Accounts Payable	42,489		13,175
Due To Other Funds	0	DB630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	42,489		13,175
Fund Balance			
Assigned Appropriated Fund Balance	91,000	DB914	216,500
Assigned Unappropriated Fund Balance	923,964	DB915	477,202
TOTAL Assigned Fund Balance	1,014,964		693,702
TOTAL Fund Balance	1,014,964		693,702
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,057,453		706,876

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	Edp Code	2022
Revenues			
Sales Tax (from County)	717,085	DB1120	818,065
TOTAL Non Property Tax Items	717,085		818,065
Interest And Earnings	662	DB2401	1,142
TOTAL Use of Money And Property	662		1,142
St Aid, Other Aid (specify)	0	DB3089	
St Aid, Consolidated Highway Aid	505,557	DB3501	483,205
TOTAL State Aid	505,557		483,205
TOTAL Revenues	1,223,304		1,302,412
Interfund Transfers	0	DB5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,223,304		1,302,412

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	178,887	DB51101	216,710
Maint of Streets, Equip & Cap Outlay		DB51102	42,993
Maint of Streets, Contr Expend	338,990	DB51104	758,099
TOTAL Maint of Streets	517,878		1,017,802
Perm Improve Highway, Equip & Cap Outlay	505,557	DB51122	483,205
TOTAL Perm Improve Highway	505,557		483,205
TOTAL Transportation	1,023,435		1,501,007
State Retirement, Empl Bnfts	29,077	DB90108	28,073
Social Security, Empl Bnfts	12,939	DB90308	16,729
Worker's Compensation, Empl Bnfts	16,000	DB90408	21,744
Hospital & Medical (dental) Ins, Empl Bnft	54,138	DB90608	56,121
TOTAL Employee Benefits	112,154		122,667
TOTAL Expenditures	1,135,588		1,623,674
TOTAL Detail Expenditures And Other Uses	1,135,588		1,623,674

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

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	927,250	DB8021	1,014,966
Restated Fund Balance - Beg of Year	927,250	DB8022	1,014,966
ADD - REVENUES AND OTHER SOURCES	1,223,304		1,302,412
DEDUCT - EXPENDITURES AND OTHER USES	1,135,588		1,623,674
Fund Balance - End of Year	1,014,966	DB8029	693,705

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Non Property Tax Items	650,000	DB1199N	650,000
Est Rev - Use of Money And Property	5,000	DB2499N	500
Est Rev - State Aid	324,000	DB3099N	492,000
TOTAL Estimated Revenues	979,000		1,142,500
Estimated - Interfund Transfer	0	DB5031N	
Appropriated Fund Balance	91,000	DB599N	216,500
TOTAL Estimated Other Sources	91,000		216,500
TOTAL Estimated Revenues And Other Sources	1,070,000		1,359,000

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	914,000	DB5999N	1,245,000
App - Employee Benefits	156,000	DB9199N	114,000
TOTAL Appropriations	1,070,000		1,359,000
TOTAL Appropriations And Other Uses	1,070,000		1,359,000

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

(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	135,464	FX200	143,390
TOTAL Cash	135,464		143,390
Water Rents Receivable	3,163	FX350	
TOTAL Other Receivables (net)	3,163		0
Due From Other Funds		FX391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	1,300	FX440	
TOTAL Due From Other Governments	1,300		0
TOTAL Assets and Deferred Outflows of Resources	139,927		143,390

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

(FX) WATER

Balance Sheet

Code Description	2021	Edp Code	2022
Accounts Payable	330	FX600	3,574
TOTAL Accounts Payable	330		3,574
TOTAL Liabilities	330		3,574
Fund Balance			
Assigned Unappropriated Fund Balance	139,596	FX915	139,816
TOTAL Assigned Fund Balance	139,596		139,816
TOTAL Fund Balance	139,596		139,816
TOTAL Liabilities, Deferred Inflows And Fund Balance	139,927		143,390

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

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Special Assessments	23,008	FX1030	27,197
TOTAL Real Property Taxes	23,008		27,197
Metered Water Sales	52,261	FX2140	54,757
Interest & Penalties On Water Rents	8,882	FX2148	1,158
TOTAL Departmental Income	61,143		55,915
TOTAL Revenues	84,151		83,112
TOTAL Detail Revenues And Other Sources	84,151		83,112

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

(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Administration-Personal Services Additional Description 1569.88	1,320	FX17101	
Administration-Contractual Additional Description 1075.14	803	FX17104	
TOTAL Administration-Contractual	2,122		0
Other General Govt Support, Contract Exp	27,494	FX19894	30,843
TOTAL Other General Govt Support	27,494		30,843
TOTAL General Government Support	29,617		30,843
Water Administration, Pers Serv	1,010	FX83101	1,260
TOTAL Water Administration	1,010		1,260
Water Trans & Distrib, Pers Serv	19,251	FX83401	19,930
TOTAL Water Trans & Distrib	19,251		19,930
TOTAL Home And Community Services	20,261		21,190
Social Security, Empl Bnfts	173	FX90308	215
TOTAL Employee Benefits	173		215
Debt Principal, Serial Bonds	30,633	FX97106	30,633
TOTAL Debt Principal	30,633		30,633
TOTAL Expenditures	80,683		82,881
TOTAL Detail Expenditures And Other Uses	80,683		82,881

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

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	136,118	FX8021	139,585
Restated Fund Balance - Beg of Year	136,118	FX8022	139,585
ADD - REVENUES AND OTHER SOURCES	84,151		83,112
DEDUCT - EXPENDITURES AND OTHER USES	80,683		82,881
Fund Balance - End of Year	139,585	FX8029	139,816

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

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	77,743	FX1299N	73,633
TOTAL Estimated Revenues	77,743		73,633
Appropriated Fund Balance		FX599N	4,140
TOTAL Estimated Other Sources	0		4,140
TOTAL Estimated Revenues And Other Sources	77,743		77,773

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

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	28,570	FX1999N	28,600
App - Home And Community Services	18,260	FX8999N	18,260
App - Employee Benefits	280	FX9199N	280
App - Debt Service	30,633	FX9899N	30,633
TOTAL Appropriations	77,743		77,773
TOTAL Appropriations And Other Uses	77,743		77,773

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

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	107,729	G200	117,462
TOTAL Cash	107,729		117,462
Accounts Receivable	8,185	G380	
TOTAL Other Receivables (net)	8,185		0
Due From Other Funds		G391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	2,488	G440	
TOTAL Due From Other Governments	2,488		0
TOTAL Assets and Deferred Outflows of Resources	118,402		117,462

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

(G) SEWER

Balance Sheet

Code Description	2021	Edp Code	2022
Accounts Payable	78	G600	96
TOTAL Accounts Payable	78		96
Due To Other Funds	0	G630	0
TOTAL Due To Other Funds	0		0
Due To Other Governments	-235	G631	0
TOTAL Due To Other Governments	-235		0
TOTAL Liabilities	-157		96
Fund Balance			
Assigned Unappropriated Fund Balance	118,559	G915	117,367
TOTAL Assigned Fund Balance	118,559		117,367
TOTAL Fund Balance	118,559		117,367
TOTAL Liabilities, Deferred Inflows And Fund Balance	118,402		117,462

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

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Rents	65,860	G2120	55,215
Sewer Charges	57,826	G2122	57,206
Interest & Penalties On Sewer Accts	2,616	G2128	2,506
TOTAL Departmental Income	126,303		114,927
TOTAL Revenues	126,303		114,927
TOTAL Detail Revenues And Other Sources	126,303		114,927

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

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Administration-Personal Services	1,320	G17101	
Administration-Contractual	803	G17104	
TOTAL Administration-Contractual	2,122		0
Other General Govt Support, Contract Exp	52,607	G19894	55,133
TOTAL Other General Govt Support	52,607		55,133
TOTAL General Government Support	54,729		55,133
Sewer Administration, Pers Serv	1,010	G81101	1,260
Sewer Administration, Contr Expend	942	G81104	1,065
TOTAL Sewer Administration	1,952		2,325
Sewage Treat Disp, Equip & Cap Outlay	0	G81302	0
TOTAL Sewage Treat Disp	0		0
TOTAL Home And Community Services	1,952		2,325
Social Security , Empl Bnfts	173	G90308	215
TOTAL Employee Benefits	173		215
Debt Principal, Serial Bonds	58,450	G97106	58,450
Debt Principal, Capital Notes		G97406	
TOTAL Debt Principal	58,450		58,450
Debt Interest, Capital Notes	0	G97407	
TOTAL Debt Interest	0		0
TOTAL Expenditures	115,304		116,124
TOTAL Detail Expenditures And Other Uses	115,304		116,124

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

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	107,564	G8021	118,563
Restated Fund Balance - Beg of Year	107,564	G8022	118,563
ADD - REVENUES AND OTHER SOURCES	126,303		114,927
DEDUCT - EXPENDITURES AND OTHER USES	115,304		116,124
Fund Balance - End of Year	118,563	G8029	117,367

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

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Departmental Income	130,450	G1299N	130,450
TOTAL Estimated Revenues	130,450		130,450
Appropriated Fund Balance		G599N	-2,580
TOTAL Estimated Other Sources	0		-2,580
TOTAL Estimated Revenues And Other Sources	130,450		127,870

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

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	52,440	G1999N	54,600
App - Home And Community Services	19,260	G8999N	14,520
App - Employee Benefits	300	G9199N	300
App - Debt Service	58,450	G9899N	58,450
TOTAL Appropriations	130,450		127,870
TOTAL Appropriations And Other Uses	130,450		127,870

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	Edp Code	2022
Assets			
Land	120,000	K101	0
Buildings	175,000	K102	0
Improvements Other Than Buildings	0	K103	0
Machinery And Equipment	2,935,522	K104	0
Infrastructure	0	K106	0
Other Capital Assets	3,655,800	K107	
Accum Deprec, Buildings	0	K112	0
Accum Depr, Machinery & Equip	0	K114	0
Accum Deprec, Infrastructure	0	K116	0
TOTAL Fixed Assets (net)	6,886,322		0
TOTAL Assets and Deferred Outflows of Resources	6,886,322		0

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,886,322	K159	0
TOTAL Investments in Non-Current Government Assets	6,886,322		0
TOTAL Fund Balance	6,886,322		0
TOTAL	6,886,322		0

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

Balance Sheet

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

Balance Sheet

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	65,581	SF1001	
TOTAL Real Property Taxes	65,581		0
TOTAL Revenues	65,581		0
TOTAL Detail Revenues And Other Sources	65,581		0

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	65,581	SF34104	
TOTAL Fire Protection	65,581		0
TOTAL Public Safety	65,581		0
TOTAL Expenditures	65,581		0
TOTAL Detail Expenditures And Other Uses	65,581		0

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	65,581		
DEDUCT - EXPENDITURES AND OTHER USES	65,581		
Fund Balance - End of Year		SF8029	

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

Balance Sheet

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

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Barton
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	785,412	W129	553,911
TOTAL Provision To Be Made In Future Budgets	785,412		553,911
TOTAL Assets and Deferred Outflows of Resources	785,412		553,911

TOWN OF Barton
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	1,734	W638	-142,806
Compensated Absences	31,953	W687	34,075
TOTAL Other Liabilities	33,687		-108,731
Bonds Payable	751,725	W628	662,642
TOTAL Bond And Long Term Liabilities	751,725		662,642
TOTAL Liabilities	785,412		553,911
TOTAL Liabilities	785,412		553,911

A U T H O R I Z E D
Statement of Indebtedness
For the Fiscal Year Ending 2022

4/31/2023

County of: Tioga

Municipal Code: 490305400000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Am't. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2007	BOND E	SEWER			04/26/2007	08/02/2026	0.00%		\$1,169,000	\$292,250	\$58,450	\$0	\$0		\$233,800
2007	BOND E	Water Project- EFC			04/26/2007	08/01/2036	0.00%		\$919,000	\$459,475	\$30,633	\$0	\$0		\$428,842
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$751,725	\$89,083	\$0	\$0	\$0	\$662,642
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$751,725	\$89,083	\$0	\$0	\$0	\$662,642

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$387,657.38
Demand Deposits	9Z2011	\$1,703,084.00
Time Deposits	9Z2021	
Total		\$2,090,741.38
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,465,779.00
Total		\$4,715,779.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
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 Barton
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
*****-3637	\$16,204	\$0	\$1,540	\$14,664
*****-6648	\$113,050	\$0	\$4,671	\$108,379
*****-8225	\$6,071	\$0	\$2,309	\$3,761
*****-5344	\$260,852	\$0	\$0	\$260,852
*****-911	\$1,024,605	\$0	\$0	\$1,024,605
*****-5120	\$680,566	\$0	\$0	\$680,566
Total Adjusted Bank Balance				\$2,092,829
Petty Cash				\$500.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$2,093,329
Total Cash Balance All Funds			9ZCASHB *	\$2,093,329
* Must be equal				

**TOWN OF Barton
Local Government Questionnaire
For the Fiscal Year Ending 2022**

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

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

Total Full Time Employees:		7			
Total Part Time Employees:		20			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$59,303.50			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$46,162.59	7	20	
90408	Worker's Compensation Insurance	\$36,744.35	7	20	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$137,448.38	7		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$279,658.82			
Computed Total From Financial Section (comparative purposes only)		\$279,658.82			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Donald Foster , hereby certify that I am the Chief Fiscal Officer of the Town of Barton , and that the information provided in the annual financial report of the Town of Barton , 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 Barton , and adopted by me as my signature for use in conjunction with the filing of the Town of Barton 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Barton's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Melanie Sinsabaugh
Name of Report Preparer if different
than Chief Fiscal Officer

(607) 565-2261
Telephone Number

03/30/2023
Date of Certification

Melanie Sinsabaugh
Name

Bookkeeper
Title

304 Route 17C
Official Address

(607) 565-2261
Official Telephone Number

TOWN OF Barton
Financial Comments
For the Fiscal Year Ending 2022