

**Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021**

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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, Garry Stanard (LG350386200000B), hereby certify that I am the Chief Financial Officer of the Town of Volney, and that the information provided in the Annual Financial Report of the Town of Volney for the fiscal year ended 12/31/2021, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	1
A - General	2
DA - Highway Town-wide	15
H - Capital Projects	24
SF - Special District(s) Fire Protection	29
SS - Special District(s) Sewer	34
SW - Special District(s) Water	41
TA - Agency	49
V - Debt Service	51
K - Schedule of Non-Current Government Assets	58
W - Schedule of Non-Current Government Liabilities	59
Supplemental Schedules	60
Statement of Indebtedness	61

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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 2021 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2021:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TA - Agency
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**A - General
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$809,473.28	\$503,533.35	\$567,342.50
Total for Cash	\$809,473.28	\$503,533.35	\$567,342.50
Due From Other Funds			
391 - Due From Other Funds	\$211,785.29	\$183,293.53	\$123,549.93
Total for Due From Other Funds	\$211,785.29	\$183,293.53	\$123,549.93
Other Receivables (net)			
380 - Accounts Receivable	-	\$0.00	\$0.00
Total for Other Receivables (net)	\$0.00	\$0.00	\$0.00
Total for Assets	\$1,021,258.57	\$686,826.88	\$690,892.43
Total for Assets and Deferred Outflows of Resources	\$1,021,258.57	\$686,826.88	\$690,892.43

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**A - General
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	-	\$0.00	\$0.00
Total for Accounts Payable	\$0.00	\$0.00	\$0.00
Accrued Liabilities			
601 - Accrued Liabilities	\$6,130.02	-	-
Total for Accrued Liabilities	\$6,130.02	\$0.00	\$0.00
Other Liabilities			
688 - Other Liabilities <i>Unspent ARPA Funds</i>	\$290,717.08	\$0.00	\$0.00
Total for Other Liabilities	\$290,717.08	\$0.00	\$0.00
Total for Liabilities	\$296,847.10	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$192,303.00	\$131,612.00	\$250,000.00
Total for Assigned Fund Balance	\$192,303.00	\$131,612.00	\$250,000.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$532,108.47	\$555,214.88	\$440,892.43

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**A - General
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Total for Unassigned Fund Balance	\$532,108.47	\$555,214.88	\$440,892.43
Total for Fund Balance	\$724,411.47	\$686,826.88	\$690,892.43
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$1,021,258.57	\$686,826.88	\$690,892.43

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**A - General
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$218,971.00	\$231,908.00	\$228,395.00
Total for Real Property Taxes	\$218,971.00	\$231,908.00	\$228,395.00
Real Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$5,736.00	\$5,574.00	\$52,846.00
1090 - Interest and Penalties on Real Prop Taxes	-	\$17,346.00	\$7,003.16
Total for Real Property Tax Items	\$5,736.00	\$22,920.00	\$59,849.16
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	\$249,720.78	\$232,877.82	\$180,267.64
Total for Non Property Tax Items	\$249,720.78	\$232,877.82	\$180,267.64
Departmental Income			
1255 - Clerk Fees	\$4,919.00	\$5,494.00	\$4,330.00
1289 - Other General Departmental Income	\$130.00	\$22.50	\$165.37
1560 - Safety Inspection Fees	\$200.00	\$600.00	\$950.00
2001 - Park and Recreational Charges	\$930.00	\$270.00	\$360.00
2110 - Zoning Fees	\$195.00	\$195.00	\$130.00
2115 - Planning Board Fees	\$65.00	\$130.00	\$65.00
Total for Departmental Income	\$6,439.00	\$6,711.50	\$6,000.37

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**A - General
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Use of Money and Property			
2401 - Interest and Earnings	\$288.53	\$386.55	\$340.69
2450 - Commissions	\$41,666.92	\$41,711.87	\$41,992.25
Total for Use of Money and Property	\$41,955.45	\$42,098.42	\$42,332.94
Licenses and Permits			
2530 - Games of Chance	\$274.81	\$50.00	\$50.00
2540 - Bingo Licenses	\$1,318.94	\$770.19	\$2,015.83
2544 - Dog Licenses	\$10,782.00	\$10,011.00	\$12,387.00
2545 - Licenses Other	\$280.00	\$192.50	\$210.00
2555 - Building and Alteration Permits	\$7,669.20	\$23,054.20	\$11,627.52
2590 - Permits Other	\$150.00	\$1,600.00	\$350.00
Total for Licenses and Permits	\$20,474.95	\$35,677.89	\$26,640.35
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$42,953.75	\$34,526.00	\$55,467.00
2611 - Fines and Penalties Dog Cases	\$235.00	\$65.00	-
Total for Fines and Forfeitures	\$43,188.75	\$34,591.00	\$55,467.00
Sale of Property and Compensation for Loss			
2655 - Sales Other	-	-	\$75.00
2665 - Sales of Equipment	-	-	\$4,620.00
2680 - Insurance Recoveries	-	\$209.00	\$1,788.40
Total for Sale of Property and Compensation for Loss	\$0.00	\$209.00	\$6,483.40

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**A - General
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Miscellaneous Local Sources			
2701 - Refunds of Prior Year Expenditures	\$1,510.00	\$243.84	-
2706 - Grants From Local Governments	\$1,140.00	\$1,100.00	-
2770 - Unclassified <i>Unclassified</i>	\$1,609.20	\$42.93	-
Total for Miscellaneous Local Sources	\$4,259.20	\$1,386.77	\$0.00
State Aid			
3001 - State Aid Revenue Sharing	\$37,266.00	-	-
3005 - State Aid Mortgage Tax	\$85,029.77	\$77,360.95	\$136,106.05
3820 - State Aid Youth Programs	\$1,260.00	-	\$2,066.00
3910 - State Aid Conservation Programs	-	\$213.40	\$280.75
Total for State Aid	\$123,555.77	\$77,574.35	\$138,452.80
Total for Revenues	\$714,300.90	\$685,954.75	\$743,888.66
Other Sources			
Proceeds of Obligations			
5789 - Other Debt	-	\$0.00	-
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$714,300.90	\$685,954.75	\$743,888.66

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

A - General
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
General Government Support			
10101 - Legislative Board - Personal Services	\$21,481.94	\$23,979.84	\$23,509.92
10104 - Legislative Board - Contractual	\$66.00	-	\$60.00
11101 - Municipal Court - Personal Services	\$77,214.96	\$77,214.96	\$75,248.88
11104 - Municipal Court - Contractual	\$1,967.97	\$1,477.92	\$2,197.61
12201 - Supervisor - Personal Services	\$36,859.08	\$35,786.58	\$37,139.58
12202 - Supervisor - Equipment and Capital Outlay	-	\$180.38	-
12204 - Supervisor - Contractual	\$23,796.90	\$2,831.28	\$4,909.05
13301 - Tax Collection - Personal Services	\$6,658.26	\$6,658.00	\$6,528.00
13304 - Tax Collection - Contractual	\$5,255.09	\$4,007.23	\$4,078.63
13401 - Budget - Personal Services	-	\$1,215.00	\$1,191.00
13551 - Assessment - Personal Services	\$41,160.96	\$40,910.96	\$45,875.02
13552 - Assessment - Equipment and Capital Outlay	-	-	\$161.98
13554 - Assessment - Contractual	\$2,987.69	\$3,558.91	\$4,925.33
13644 - Expenditures on Property Acquired for Taxes - Contractual	-	-	\$0.00
14101 - Clerk - Personal Services	\$44,797.15	\$43,691.96	\$46,178.93
14102 - Clerk - Equipment and Capital Outlay	\$1,149.00	\$1,112.00	\$2,409.48
14104 - Clerk - Contractual	\$3,675.84	\$4,401.44	\$615.46
14204 - Law - Contractual	-	\$3,203.45	\$9,152.92
14301 - Personnel - Personal Services	\$1,887.96	\$1,887.96	\$1,851.00
14504 - Elections - Contractual	-	\$16.95	-

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

A - General
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
16201 - Operation of Plant - Personal Services	\$9,255.00	\$12,433.80	\$10,141.06
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$28,670.51	-
16204 - Operation of Plant - Contractual	\$45,227.73	\$38,301.84	\$30,502.57
16604 - Central Storeroom - Contractual	\$3,143.15	\$3,241.65	\$1,668.06
16704 - Central Printing and Mailing - Contractual	\$6,023.79	\$4,109.90	\$4,347.35
19104 - Unallocated Insurance - Contractual	\$50,678.54	\$45,542.81	\$45,381.21
19204 - Municipal Association Dues - Contractual	-	\$2,200.00	-
Total for General Government Support	\$383,287.01	\$386,635.33	\$358,073.04
Public Safety			
31201 - Police - Personal Services	\$3,164.80	\$2,355.20	\$3,680.00
31204 - Police - Contractual	\$195.00	\$160.00	\$480.00
33104 - Traffic Control - Contractual	\$596.77	\$582.60	\$599.57
35101 - Dog Control - Personal Services	\$19,220.04	\$19,100.04	\$18,288.54
35102 - Dog Control - Equipment and Capital Outlay	\$205.19	\$0.00	\$259.90
35104 - Dog Control - Contractual	\$2,849.84	\$4,768.92	\$2,945.79
Total for Public Safety	\$26,231.64	\$26,966.76	\$26,253.80
Health			
40201 - Registrar of Vital Statistics - Personal Services	\$3,999.54	\$3,999.99	\$3,999.78
40204 - Registrar of Vital Statistics - Contractual	-	-	\$142.90
Total for Health	\$3,999.54	\$3,999.99	\$4,142.68
Transportation			
50101 - Highway and Street Administration - Personal Services	\$59,250.10	\$59,250.10	\$59,250.10
50104 - Highway and Street Administration - Contractual	\$800.00	\$650.00	\$1,629.31

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

A - General
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
51324 - Garage - Contractual	\$7,654.60	\$16,106.94	\$13,562.88
51824 - Street Lighting - Contractual	\$9,280.14	\$7,956.54	\$8,596.75
Total for Transportation	\$76,984.84	\$83,963.58	\$83,039.04
Economic Assistance and Opportunity			
67724 - Programs for the Aging - Contractual	\$5,995.00	-	\$5,042.00
Total for Economic Assistance and Opportunity	\$5,995.00	\$0.00	\$5,042.00
Culture and Recreation			
71104 - Parks - Contractual	\$5,953.50	\$1,647.77	\$5,695.46
73101 - Youth Programs - Personal Services	\$4,053.00	\$4,053.00	\$3,974.04
73104 - Youth Programs - Contractual	\$2,083.45	\$1,026.50	\$3,964.58
75101 - Historian - Personal Services	\$2,481.96	\$2,481.96	\$2,382.00
75104 - Historian - Contractual	\$1,130.81	\$2,846.09	\$1,257.33
75504 - Celebrations - Contractual	\$822.00	\$110.00	\$1,625.99
Total for Culture and Recreation	\$16,524.72	\$12,165.32	\$18,899.40
Home and Community Services			
80101 - Zoning - Personal Services	\$12,830.11	\$12,714.04	\$11,509.31
80104 - Zoning - Contractual	\$1,003.23	\$1,657.84	\$47.89
80201 - Planning and Surveys - Personal Services	\$12,126.36	\$12,714.04	\$11,794.31
80204 - Planning and Surveys - Contractual	\$640.50	\$548.36	\$29.48
85104 - Community Beautification - Contractual	\$623.56	\$600.00	\$600.00
86641 - Code Enforcements - Personal Services	\$39,000.00	\$36,599.96	\$35,688.96
86642 - Code Enforcements - Equipment and Capital Outlay	-	-	\$1,300.00
86644 - Code Enforcements - Contractual	\$2,711.23	\$4,800.96	\$3,007.34

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

A - General
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
88104 - Cemetery - Contractual	\$3,550.02	\$1,518.00	\$891.83
89894 - Home and Community Services, Other - Contractual <i>Home and Community Services, Other - Contractual</i>	\$8,500.00	-	-
Total for Home and Community Services	\$80,985.01	\$71,153.20	\$64,869.12
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$20,790.00	\$16,254.00	\$17,862.00
90158 - Police Retirement - Employee Benefits	\$7,680.00	\$6,720.00	\$8,640.00
90308 - Social Security - Employee Benefits	\$30,102.88	\$30,326.61	\$30,195.84
90508 - Unemployment Insurance - Employee Benefits	-	\$1,609.20	-
90558 - Disability Insurance - Employee Benefits	\$1,733.46	\$1,065.54	\$935.28
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$9,368.76	\$17,812.69	-
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Contingent Contractual Exp</i>	\$20.00	-	\$6,000.00
Total for Employee Benefits	\$69,695.10	\$73,788.04	\$63,633.12
Debt Service			
97896 - Long Term Debt, Other (Specify) - Debt Principal	-	-	\$5,825.31
Total for Debt Service	\$0.00	\$0.00	\$5,825.31
Total for Expenditures	\$663,702.86	\$658,672.22	\$629,777.51
Total for Expenditures and Other Uses	\$663,702.86	\$658,672.22	\$629,777.51

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

A - General
Changes in Fund Balance

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$686,826.88	\$690,892.43	\$543,926.14
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$0.00	\$32,855.14
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$13,013.57	\$31,348.08	\$0.00
<i>To adjust fund balance to agree to PY AUD</i>			
8022 - Restated Fund Balance - Beginning of Year	\$673,813.31	\$659,544.35	\$576,781.28
Add Revenues and Other Sources	\$714,300.90	\$685,954.75	\$743,888.66
Deduct Expenditures and Other Uses	\$663,702.86	\$658,672.22	\$629,777.51
8029 - Fund Balance - End of Year	\$724,411.35	\$686,826.88	\$690,892.43

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**A - General
Adopted Budget Summary**

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$223,971.00	\$218,971.00	\$232,833.00
1199 - Est Rev - Non-Property Tax Items	\$199,712.00	\$206,000.00	-
1299 - Est Rev - Departmental Income	\$6,800.00	\$10,310.00	\$10,310.00
2499 - Est Rev - Use of Money and Property	\$31,000.00	\$43,000.00	\$43,000.00
2599 - Est Rev - Licenses and Permits	\$25,050.00	\$29,050.00	\$34,050.00
2649 - Est Rev - Fines and Forfeitures	\$50,000.00	\$60,000.00	\$75,000.00
3099 - Est Rev - State Aid	\$97,957.00	\$97,957.00	\$88,957.00
Total for Estimated Revenue	\$634,490.00	\$665,288.00	\$484,150.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$192,303.00	\$131,612.00	\$313,648.00
Total for Estimated Other Sources	\$192,303.00	\$131,612.00	\$313,648.00
Total for Estimated Revenues and Other Sources	\$826,793.00	\$796,900.00	\$797,798.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**A - General
Adopted Budget Summary**

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$453,238.00	\$428,372.00	\$429,752.00
3999 - App - Public Safety	\$37,373.00	\$35,754.00	\$35,754.00
4999 - App - Health	\$300.00	\$4,300.00	\$4,300.00
5999 - App - Transportation	\$100,678.00	\$98,900.00	\$98,900.00
6999 - App - Economic Assistance and Opportunity	\$4,500.00	\$6,389.00	\$6,389.00
7999 - App - Culture and Recreation	\$22,792.00	\$22,095.00	\$22,095.00
8999 - App - Home and Community Services	\$76,412.00	\$71,090.00	\$70,608.00
9199 - App - Employee Benefits	\$80,000.00	\$80,000.00	\$80,000.00
Total for Estimated Appropriations	\$775,293.00	\$746,900.00	\$747,798.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$51,500.00	\$50,000.00	\$50,000.00
Total for Estimated Other Uses	\$51,500.00	\$50,000.00	\$50,000.00
Total for Estimated Appropriations and Other Uses	\$826,793.00	\$796,900.00	\$797,798.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$719,107.44	\$563,005.69	\$801,620.53
Total for Cash	\$719,107.44	\$563,005.69	\$801,620.53
Total for Assets	\$719,107.44	\$563,005.69	\$801,620.53
Total for Assets and Deferred Outflows of Resources	\$719,107.44	\$563,005.69	\$801,620.53

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$2,809.53	\$9,566.48	\$9,455.77
Total for Accounts Payable	\$2,809.53	\$9,566.48	\$9,455.77
Total for Liabilities	\$2,809.53	\$9,566.48	\$9,455.77
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$20,823.00	\$7,603.00	\$300,000.00
915 - Assigned Unappropriated Fund Balance	\$695,474.91	\$545,836.19	\$492,164.76
Total for Assigned Fund Balance	\$716,297.91	\$553,439.19	\$792,164.76
Total for Fund Balance	\$716,297.91	\$553,439.19	\$792,164.76
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$719,107.44	\$563,005.67	\$801,620.53

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$724,947.00	\$701,306.00	\$735,320.00
Total for Real Property Taxes	\$724,947.00	\$701,306.00	\$735,320.00
Non Property Tax Items			
1120 - Non Property Tax Distribution by County	\$168,340.50	\$343,477.14	\$222,480.20
Total for Non Property Tax Items	\$168,340.50	\$343,477.14	\$222,480.20
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Snow Removal Services Other Governments</i>	\$204,560.00	\$51,140.00	\$198,052.10
Total for Intergovernmental Charges	\$204,560.00	\$51,140.00	\$198,052.10
Use of Money and Property			
2401 - Interest and Earnings	\$271.75	\$653.70	\$733.16
Total for Use of Money and Property	\$271.75	\$653.70	\$733.16
Sale of Property and Compensation for Loss			
2665 - Sales of Equipment	-	-	\$21,191.60
Total for Sale of Property and Compensation for Loss	\$0.00	\$0.00	\$21,191.60
Miscellaneous Local Sources			
2701 - Refunds of Prior Year Expenditures	-	-	\$689.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Total for Miscellaneous Local Sources	\$0.00	\$0.00	\$689.00
Interfund Revenues			
2801 - Interfund Revenues	-	-	\$9,159.75
Total for Interfund Revenues	\$0.00	\$0.00	\$9,159.75
State Aid			
3501 - State Aid Consolidated Highway Aid	\$318,799.12	\$164,242.82	\$205,211.91
Total for State Aid	\$318,799.12	\$164,242.82	\$205,211.91
Total for Revenues	\$1,416,918.37	\$1,260,819.66	\$1,392,837.72
Total for Revenues and Other Sources	\$1,416,918.37	\$1,260,819.66	\$1,392,837.72

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**DA - Highway Town-wide
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Transportation			
51101 - Maintenance of Roads - Personal Services	\$153,096.31	\$154,521.64	\$165,139.10
51104 - Maintenance of Roads - Contractual	\$119,945.26	\$128,281.53	\$150,134.62
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$337,587.02	\$123,136.29	\$228,609.31
51301 - Machinery - Personal Services	\$68,199.56	\$69,978.84	\$69,950.11
51302 - Machinery - Equipment and Capital Outlay	\$50,000.00	\$492,725.00	-
51304 - Machinery - Contractual	\$42,005.04	\$45,577.36	\$22,379.25
51401 - Brush And Weeds - Personal Services	\$45,810.04	\$47,371.25	\$39,927.65
51404 - Brush And Weeds - Contractual	\$2,101.52	\$8,340.86	\$4,532.44
51421 - Snow Removal - Personal Services	\$133,805.47	\$116,231.49	\$143,899.82
51424 - Snow Removal - Contractual	\$52,136.77	\$19,993.05	\$65,550.22
51481 - Highway Services for Other Governments - Personal Services	\$42,609.11	\$41,524.12	\$45,560.00
<i>Highway Services for Other Governments - Personal Services</i>			
Total for Transportation	\$1,047,296.10	\$1,247,681.43	\$935,682.52
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$68,649.00	\$73,236.00	\$61,430.00
90308 - Social Security - Employee Benefits	\$33,929.25	\$32,865.76	\$35,256.32
90558 - Disability Insurance - Employee Benefits	\$100.94	\$212.09	\$203.74
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$104,084.06	\$120,409.74	\$116,465.19

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**DA - Highway Town-wide
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Total for Employee Benefits	\$206,763.25	\$226,723.59	\$213,355.25
Total for Expenditures	\$1,254,059.35	\$1,474,405.02	\$1,149,037.77
Total for Expenditures and Other Uses	\$1,254,059.35	\$1,474,405.02	\$1,149,037.77

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$553,444.00	\$792,204.25	\$548,404.30
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$25,179.68	-
8022 - Restated Fund Balance - Beginning of Year	\$553,444.00	\$767,024.57	\$548,404.30
Add Revenues and Other Sources	\$1,416,918.37	\$1,260,819.66	\$1,392,837.72
Deduct Expenditures and Other Uses	\$1,254,059.35	\$1,474,405.02	\$1,149,037.77
8029 - Fund Balance - End of Year	\$716,303.02	\$553,444.00	\$792,204.25

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$724,868.00	\$724,947.00	\$701,306.00
1199 - Est Rev - Non-Property Tax Items	\$150,000.00	\$140,000.00	\$150,000.00
2399 - Est Rev - Intergovernmental Charges	\$165,000.00	\$160,000.00	\$155,000.00
2799 - Est Rev - Other Revenues	-	\$4,500.00	\$8,000.00
3099 - Est Rev - State Aid	\$145,000.00	\$145,000.00	\$155,000.00
Total for Estimated Revenue	\$1,184,868.00	\$1,174,447.00	\$1,169,306.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$20,823.00	\$7,603.00	(\$17,256.00)
Total for Estimated Other Sources	\$20,823.00	\$7,603.00	(\$17,256.00)
Total for Estimated Revenues and Other Sources	\$1,205,691.00	\$1,182,050.00	\$1,152,050.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$868,836.00	\$851,800.00	\$851,800.00
9199 - App - Employee Benefits	\$260,355.00	\$255,250.00	\$225,250.00
Total for Estimated Appropriations	\$1,129,191.00	\$1,107,050.00	\$1,077,050.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$76,500.00	\$75,000.00	\$75,000.00
Total for Estimated Other Uses	\$76,500.00	\$75,000.00	\$75,000.00
Total for Estimated Appropriations and Other Uses	\$1,205,691.00	\$1,182,050.00	\$1,152,050.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$710,787.73	-	\$0.00
Total for Cash	\$710,787.73	\$0.00	\$0.00
Total for Assets	\$710,787.73	\$0.00	\$0.00
Total for Assets and Deferred Outflows of Resources	\$710,787.73	\$0.00	\$0.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Due To Other Funds			
630 - Due To Other Funds	\$158,818.95	\$130,327.19	\$38,296.52
Total for Due To Other Funds	\$158,818.95	\$130,327.19	\$38,296.52
Notes Payable			
626 - Bond Anticipation Notes Payable	\$757,000.00	-	-
Total for Notes Payable	\$757,000.00	\$0.00	\$0.00
Total for Liabilities	\$915,818.95	\$130,327.19	\$38,296.52
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$0.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$205,031.22)	(\$130,327.19)	(\$38,296.52)
Total for Unassigned Fund Balance	(\$205,031.22)	(\$130,327.19)	(\$38,296.52)
Total for Fund Balance	(\$205,031.22)	(\$130,327.19)	(\$38,296.52)
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$710,787.73	\$0.00	\$0.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**H - Capital Projects
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$228.57	-	\$0.00
Total for Use of Money and Property	\$228.57	\$0.00	\$0.00
Federal Aid			
4991 - Federal Aid Water Capital Projects	-	-	\$441,231.21
Total for Federal Aid	\$0.00	\$0.00	\$441,231.21
Total for Revenues	\$228.57	\$0.00	\$441,231.21
Other Sources			
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$1,133,000.00
5731 - BANS Redeemed from Appropriations	-	-	\$17,000.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$1,150,000.00
Total for Other Sources	\$0.00	\$0.00	\$1,150,000.00
Total for Revenues and Other Sources	\$228.57	\$0.00	\$1,591,231.21

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

H - Capital Projects
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$74,932.60	\$0.00	\$441,231.21
83972 - Water Capital Projects - Equipment and Capital Outlay	-	\$104,830.67	\$1,176,341.39
Total for Home and Community Services	\$74,932.60	\$104,830.67	\$1,617,572.60
Total for Expenditures	\$74,932.60	\$104,830.67	\$1,617,572.60
Total for Expenditures and Other Uses	\$74,932.60	\$104,830.67	\$1,617,572.60

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$130,327.19)	(\$38,296.52)	(\$61,250.15)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$12,800.00	\$49,295.02
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	(\$130,327.19)	(\$25,496.52)	(\$11,955.13)
Add Revenues and Other Sources	\$228.57	\$0.00	\$1,591,231.21
Deduct Expenditures and Other Uses	\$74,932.60	\$104,830.67	\$1,617,572.60
8029 - Fund Balance - End of Year	(\$205,031.22)	(\$130,327.19)	(\$38,296.52)

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Total for Assets and Deferred Outflows of Resources	\$0.00	\$0.00	\$0.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SF - Special District(s) Fire Protection
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$0.00	\$0.00	\$0.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SF - Special District(s) Fire Protection
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$350,802.48	\$353,299.00	\$348,379.00
Total for Real Property Taxes	\$350,802.48	\$353,299.00	\$348,379.00
Total for Revenues	\$350,802.48	\$353,299.00	\$348,379.00
Total for Revenues and Other Sources	\$350,802.48	\$353,299.00	\$348,379.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SF - Special District(s) Fire Protection
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Public Safety			
34104 - Fire Protection - Contractual	\$350,802.48	\$353,299.00	\$348,379.00
Total for Public Safety	\$350,802.48	\$353,299.00	\$348,379.00
Total for Expenditures	\$350,802.48	\$353,299.00	\$348,379.00
Total for Expenditures and Other Uses	\$350,802.48	\$353,299.00	\$348,379.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SF - Special District(s) Fire Protection
Changes in Fund Balance**

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$350,802.48	\$353,299.00	\$348,379.00
Deduct Expenditures and Other Uses	\$350,802.48	\$353,299.00	\$348,379.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$45,686.13	\$38,832.47	\$85,919.10
Total for Cash	\$45,686.13	\$38,832.47	\$85,919.10
Total for Assets	\$45,686.13	\$38,832.47	\$85,919.10
Total for Assets and Deferred Outflows of Resources	\$45,686.13	\$38,832.47	\$85,919.10

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Due To Other Funds			
630 - Due To Other Funds	\$54,000.00	-	-
Total for Due To Other Funds	\$54,000.00	\$0.00	\$0.00
Total for Liabilities	\$54,000.00	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$69,624.98
915 - Assigned Unappropriated Fund Balance	-	\$38,832.67	\$16,294.12
Total for Assigned Fund Balance	\$0.00	\$38,832.67	\$85,919.10
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$8,313.87)	-	-
Total for Unassigned Fund Balance	(\$8,313.87)	\$0.00	\$0.00
Total for Fund Balance	(\$8,313.87)	\$38,832.67	\$85,919.10
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$45,686.13	\$38,832.67	\$85,919.10

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	-	-	\$0.00
Total for Real Property Taxes	\$0.00	\$0.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$14.97	\$52.07	\$142.34
Total for Use of Money and Property	\$14.97	\$52.07	\$142.34
Total for Revenues	\$14.97	\$52.07	\$142.34
Total for Revenues and Other Sources	\$14.97	\$52.07	\$142.34

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SS - Special District(s) Sewer
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
81204 - Sanitary Sewers - Contractual	\$47,161.31	\$47,138.70	\$35,906.67
Total for Home and Community Services	\$47,161.31	\$47,138.70	\$35,906.67
Total for Expenditures	\$47,161.31	\$47,138.70	\$35,906.67
Total for Expenditures and Other Uses	\$47,161.31	\$47,138.70	\$35,906.67

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$38,833.00	\$85,919.10	\$121,625.08
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$58.35
8022 - Restated Fund Balance - Beginning of Year	\$38,833.00	\$85,919.10	\$121,683.43
Add Revenues and Other Sources	\$14.97	\$52.07	\$142.34
Deduct Expenditures and Other Uses	\$47,161.31	\$47,138.70	\$35,906.67
8029 - Fund Balance - End of Year	(\$8,313.34)	\$38,833.00	\$85,919.10

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$54,000.00	\$54,000.00	-
Total for Estimated Revenue	\$54,000.00	\$54,000.00	\$0.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$69,625.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$69,625.00
Total for Estimated Revenues and Other Sources	\$54,000.00	\$54,000.00	\$69,625.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$54,000.00	\$54,000.00	\$69,625.00
Total for Estimated Appropriations	\$54,000.00	\$54,000.00	\$69,625.00
Total for Estimated Appropriations and Other Uses	\$54,000.00	\$54,000.00	\$69,625.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SW - Special District(s) Water
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Cash			
200 - Cash	\$733,756.58	\$670,239.96	\$675,357.88
Total for Cash	\$733,756.58	\$670,239.96	\$675,357.88
Due From Other Funds			
391 - Due From Other Funds	\$54,000.00	-	-
Total for Due From Other Funds	\$54,000.00	\$0.00	\$0.00
Total for Assets	\$787,756.58	\$670,239.96	\$675,357.88
Total for Assets and Deferred Outflows of Resources	\$787,756.58	\$670,239.96	\$675,357.88

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SW - Special District(s) Water
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Liabilities			
Accounts Payable			
600 - Accounts Payable	\$85.89	(\$15,991.25)	-
Total for Accounts Payable	\$85.89	(\$15,991.25)	\$0.00
Due To Other Funds			
630 - Due To Other Funds	\$52,966.34	\$52,966.34	\$85,253.41
Total for Due To Other Funds	\$52,966.34	\$52,966.34	\$85,253.41
Total for Liabilities	\$53,052.23	\$36,975.09	\$85,253.41
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$31,908.00	\$0.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$702,796.35	\$633,264.87	\$590,104.47
Total for Assigned Fund Balance	\$734,704.35	\$633,264.87	\$590,104.47
Total for Fund Balance	\$734,704.35	\$633,264.87	\$590,104.47
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$787,756.58	\$670,239.96	\$675,357.88

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SW - Special District(s) Water
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Real Property Taxes			
1001 - Real Property Taxes	\$668,324.00	\$789,594.00	\$787,586.00
Total for Real Property Taxes	\$668,324.00	\$789,594.00	\$787,586.00
Real Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$933.82	\$12,308.00	-
Total for Real Property Tax Items	\$933.82	\$12,308.00	\$0.00
Departmental Income			
2142 - Unmetered Water Sales	\$12,410.00	-	\$12,308.00
Total for Departmental Income	\$12,410.00	\$0.00	\$12,308.00
Use of Money and Property			
2401 - Interest and Earnings	\$374.49	\$714.39	\$796.46
Total for Use of Money and Property	\$374.49	\$714.39	\$796.46
Sale of Property and Compensation for Loss			
2690 - Other Compensation For Loss	-	\$937.46	\$11,662.41
Total for Sale of Property and Compensation for Loss	\$0.00	\$937.46	\$11,662.41
Miscellaneous Local Sources			

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SW - Special District(s) Water
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
2770 - Unclassified <i>refund for water district sw12</i>	\$4,716.05	-	-
Total for Miscellaneous Local Sources	\$4,716.05	\$0.00	\$0.00
Federal Aid			
4991 - Federal Aid Water Capital Projects	\$36,429.18	-	\$0.00
Total for Federal Aid	\$36,429.18	\$0.00	\$0.00
Total for Revenues	\$723,187.54	\$803,553.85	\$812,352.87
Other Sources			
Proceeds of Obligations			
5730 - Bond Anticipation Notes	-	-	\$0.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$0.00	\$0.00
Total for Revenues and Other Sources	\$723,187.54	\$803,553.85	\$812,352.87

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SW - Special District(s) Water
Statement of Expenditures and Other Uses**

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
83204 - Water Source of Supply, Power and Pumping - Contractual	\$45,907.05	\$16,066.32	\$19,353.00
Total for Home and Community Services	\$45,907.05	\$16,066.32	\$19,353.00
Debt Service			
97106 - Serial Bonds - Debt Principal	\$324,781.00	\$445,081.00	\$399,881.00
97107 - Serial Bonds - Debt Interest	\$251,058.00	\$269,533.83	\$265,232.25
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$17,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$26,341.39
Total for Debt Service	\$575,839.00	\$714,614.83	\$708,454.64
Total for Expenditures	\$621,746.05	\$730,681.15	\$727,807.64
Total for Expenditures and Other Uses	\$621,746.05	\$730,681.15	\$727,807.64

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SW - Special District(s) Water
Changes in Fund Balance**

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$633,264.87	\$590,104.47	\$492,198.43
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$13,360.81
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$29,712.30	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$633,264.87	\$560,392.17	\$505,559.24
Add Revenues and Other Sources	\$723,187.54	\$803,553.85	\$812,352.87
Deduct Expenditures and Other Uses	\$621,746.05	\$730,681.15	\$727,807.64
8029 - Fund Balance - End of Year	\$734,706.36	\$633,264.87	\$590,104.47

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$659,382.00	\$668,324.00	\$789,594.00
1299 - Est Rev - Departmental Income	-	\$24,451.00	\$24,451.00
Total for Estimated Revenue	\$659,382.00	\$692,775.00	\$814,045.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$31,908.00	-	-
Total for Estimated Other Sources	\$31,908.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$691,290.00	\$692,775.00	\$814,045.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**SW - Special District(s) Water
Adopted Budget Summary**

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$87,033.00	\$84,122.00	\$82,940.00
9899 - App - Debt Service	\$604,257.00	\$608,653.00	\$731,105.00
Total for Estimated Appropriations	\$691,290.00	\$692,775.00	\$814,045.00
Total for Estimated Appropriations and Other Uses	\$691,290.00	\$692,775.00	\$814,045.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**TA - Agency
Statement of Net Position**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows			
Assets			
Cash			
200 - Cash	-	\$0.00	\$8,252.70
Total for Cash	\$0.00	\$0.00	\$8,252.70
Total for Assets	\$0.00	\$0.00	\$8,252.70
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$8,252.70

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**TA - Agency
Statement of Net Position**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Due To Other Governments			
718 - State Retirement	-	-	(\$59.03)
Total for Due To Other Governments	\$0.00	\$0.00	(\$59.03)
Other Liabilities			
785 - Other Funds	-	-	\$8,311.73
Total for Other Liabilities	\$0.00	\$0.00	\$8,311.73
Total for Liabilities	\$0.00	\$0.00	\$8,252.70
Total for Liabilities, Deferred Inflows and Net Position	\$0.00	\$0.00	\$8,252.70

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**V - Debt Service
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Total for Assets and Deferred Outflows of Resources	\$0.00		

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**V - Debt Service
Balance Sheet**

	12/31/2021	12/31/2020	12/31/2019
Liabilities, Deferred Inflows of Resources And Fund Balance			
Total for Liabilities, Deferred Inflows of Resources And Fund Balance	\$0.00		

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**V - Debt Service
Results of Operations**

	12/31/2021	12/31/2020	12/31/2019
Revenues and Other Sources			
Revenues			
Miscellaneous Local Sources			
2710 - Premium on Obligations	\$136,117.60	-	-
Total for Miscellaneous Local Sources	\$136,117.60		
Total for Revenues	\$136,117.60		
Other Sources			
Proceeds of Obligations			
5791 - Advanced Refunding Bonds	\$2,950,000.00	-	-
Total for Proceeds of Obligations	\$2,950,000.00		
Total for Other Sources	\$2,950,000.00		
Total for Revenues and Other Sources	\$3,086,117.60		

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

V - Debt Service
Statement of Expenditures and Other Uses

	12/31/2021	12/31/2020	12/31/2019
Expenditures and Other Uses			
Expenditures			
General Government Support			
13804 - Fiscal Agents Fees - Contractual	\$133,217.60	-	-
Total for General Government Support	\$133,217.60		
Debt Service			
97106 - Serial Bonds - Debt Principal	\$2,952,900.00	-	-
Total for Debt Service	\$2,952,900.00		
Total for Expenditures	\$3,086,117.60		
Total for Expenditures and Other Uses	\$3,086,117.60		

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

V - Debt Service
Changes in Fund Balance

	12/31/2021	12/31/2020	12/31/2019
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	-	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$3,086,117.60	-	-
Deduct Expenditures and Other Uses	\$3,086,117.60	-	-
8029 - Fund Balance - End of Year	\$0.00	-	-

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

V - Debt Service
Adopted Budget Summary

	12/31/2022	12/31/2021	12/31/2020
Estimated Revenues and Other Sources			
Total for Estimated Revenues and Other Sources	\$0.00		

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

V - Debt Service
Adopted Budget Summary

	12/31/2022	12/31/2021	12/31/2020
Estimated Appropriations and Other Uses			
Total for Estimated Appropriations and Other Uses	\$0.00		

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Assets and Deferred Outflows of Resources			
Assets			
Fixed Assets (net)			
101 - Land	\$141,911.00	\$141,911.00	\$141,911.00
102 - Buildings	\$2,162,685.00	\$2,162,685.00	\$2,162,685.00
103 - Improvements Other Than Buildings	\$308,239.00	\$308,239.00	\$305,089.00
104 - Machinery and Equipment	\$3,426,434.00	\$3,387,145.00	\$2,690,576.00
106 - Infrastructure	\$27,837,821.00	\$27,515,481.00	\$27,351,275.00
112 - Accumulated Depreciation Buildings	(\$1,618,161.00)	(\$1,571,375.00)	(\$1,514,867.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$291,864.00)	(\$288,414.00)	(\$283,402.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$2,186,312.00)	(\$2,027,174.00)	(\$1,867,141.00)
116 - Accumulated Depreciation Infrastructure	(\$7,708,213.00)	(\$7,030,394.00)	(\$6,358,368.00)
Total for Fixed Assets (net)	\$22,072,540.00	\$22,598,104.00	\$22,627,758.00
Total for Assets	\$22,072,540.00	\$22,598,104.00	\$22,627,758.00
Total for Assets and Deferred Outflows of Resources	\$22,072,540.00	\$22,598,104.00	\$22,627,758.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

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

	12/31/2021	12/31/2020	12/31/2019
Liabilities and Deferred Inflows of Resources			
Liabilities			
Bond And Long Term Liabilities			
628 - Bonds Payable	\$11,820,087.00	\$12,147,768.00	\$12,592,849.00
Total for Bond And Long Term Liabilities	\$11,820,087.00	\$12,147,768.00	\$12,592,849.00
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	\$0.00
Total for Notes Payable	\$0.00	\$0.00	\$0.00
Other Liabilities			
638 - Net Pension Liability Proportionate Share	\$1,208.00	\$291,027.00	\$82,994.00
Total for Other Liabilities	\$1,208.00	\$291,027.00	\$82,994.00
Total for Liabilities	\$11,821,295.00	\$12,438,795.00	\$12,675,843.00
Total for Liabilities and Deferred Inflows of Resources	\$11,821,295.00	\$12,438,795.00	\$12,675,843.00

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness

Town of Volney
Annual Financial Report
For the Fiscal Period 01/01/2021 - 12/31/2021

**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 Anticipation Note	\$0.00	\$757,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$757,000.00
Bond	\$12,147,768.00	\$2,950,000.00	\$3,277,681.00	\$0.00	\$0.00	\$0.00	\$11,820,087.00
Total	\$12,147,768.00	\$3,707,000.00	\$3,277,681.00	\$0.00	\$0.00	\$0.00	\$12,577,087.00