

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

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

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Donald Wester (LG240319200000A), hereby certify that I am the Chief Financial Officer of the Town of Conesus, and that the information provided in the Annual Financial Report of the Town of Conesus for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$31,481.00	\$18,791.00	\$160,997.00
201 - Cash In Time Deposits	\$988,162.00	\$878,114.00	\$563,050.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
Total for Cash and Cash Equivalents	\$1,019,743.00	\$897,005.00	\$724,147.00
Net Other Receivables			
380 - Accounts Receivable	\$3,046.00	\$2,993.00	\$2,892.00
Total for Net Other Receivables	\$3,046.00	\$2,993.00	\$2,892.00
Due From			
391 - Due From Other Funds	\$5,142.00	\$5.00	\$71.00
Total for Due From	\$5,142.00	\$5.00	\$71.00
Other Assets			
480 - Prepaid Expenses	\$3,997.00	\$39,882.00	\$6,992.00
Total for Other Assets	\$3,997.00	\$39,882.00	\$6,992.00
Total for Assets	\$1,031,928.00	\$939,885.00	\$734,102.00
Total for Assets and Deferred Outflows			
	\$1,031,928.00	\$939,885.00	\$734,102.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$5,621.00	\$266.00	\$10,775.00
601 - Accrued Liabilities	-	\$977.00	\$1,781.00
Total for Payables	\$5,621.00	\$1,243.00	\$12,556.00
Due to			
630 - Due To Other Funds	\$9,383.00	-	-
631 - Due To Other Governments <i>State Comptroller</i>	\$35.00	\$0.00	\$121,688.00
Total for Due to	\$9,418.00	\$0.00	\$121,688.00
Other Liabilities			
688 - Other Liabilities <i>Fed. ARPA</i>	\$245,480.00	\$245,453.00	-
Total for Other Liabilities	\$245,480.00	\$245,453.00	\$0.00
Total for Liabilities	\$260,519.00	\$246,696.00	\$134,244.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$3,997.00	\$39,882.00	\$6,992.00
Total for Nonspendable Fund Balance	\$3,997.00	\$39,882.00	\$6,992.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$71,849.00	\$52,549.00	\$116,877.00
Total for Assigned Fund Balance	\$71,849.00	\$52,549.00	\$116,877.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$695,562.00	\$600,758.00	\$475,989.00
Total for Unassigned Fund Balance	\$695,562.00	\$600,758.00	\$475,989.00
Total for Fund Balance	\$771,408.00	\$693,189.00	\$599,858.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,031,927.00	\$939,885.00	\$734,102.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$341,294.00	\$310,294.00	\$297,969.00
Total for Property Taxes	\$341,294.00	\$310,294.00	\$297,969.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$65,022.00	\$64,378.00	\$63,741.00
1090 - Interest and Penalties on Real Prop Taxes	\$7,353.00	\$1,706.00	\$4,698.00
Total for Property Tax Items	\$72,375.00	\$66,084.00	\$68,439.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$104,387.00	\$103,053.00	\$92,631.00
1170 - Franchise Tax	\$23,904.00	\$25,536.00	\$23,584.00
Total for Non-Property Tax Items	\$128,291.00	\$128,589.00	\$116,215.00
Departmental Income			
1255 - Clerk Fees	\$401.00	\$11,302.00	-
1603 - Vital Statistics Fees	\$390.00	\$170.00	-
2110 - Zoning Fees	\$450.00	\$150.00	-
2115 - Planning Board Fees	\$300.00	\$150.00	-
2130 - Refuse and Garbage Charges	\$90,689.00	\$79,055.00	\$86,222.00
Total for Departmental Income	\$92,230.00	\$90,827.00	\$86,222.00

Town of Conesus
Annual Financial Report
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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Use of Money and Property			
2401 - Interest and Earnings	\$51,882.00	\$13,424.00	\$296.00
Total for Use of Money and Property	\$51,882.00	\$13,424.00	\$296.00
Licenses and Permits			
2530 - Games of Chance	-	\$10.00	-
2544 - Dog Licenses	\$1,505.00	\$149.00	-
2555 - Building and Alteration Permits	\$9,939.00	\$2,250.00	\$12,827.00
Total for Licenses and Permits	\$11,444.00	\$2,409.00	\$12,827.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$3,192.00	(\$1,314.00)	\$3,260.00
Total for Fines and Forfeitures	\$3,192.00	(\$1,314.00)	\$3,260.00
Sales of Property and Compensation for Loss			
2680 - Insurance Recoveries	\$11,136.00	\$7,406.00	\$2,267.00
2690 - Other Compensation For Loss	\$10,784.00	-	-
Total for Sales of Property and Compensation for Loss	\$21,920.00	\$7,406.00	\$2,267.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$9,283.00	\$2,988.00	\$20,801.00
2705 - Gifts and Donations	\$1,020.00	\$515.00	\$425.00
2750 - AIM Related Payments	-	-	\$9,383.00
2770 - Unclassified <i>County ARPA</i>	\$20,000.00	-	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Revenues	\$30,303.00	\$3,503.00	\$30,609.00
State Aid			
3001 - State Aid Revenue Sharing	-	\$9,383.00	-
3005 - State Aid Mortgage Tax	\$41,056.00	\$76,757.00	\$83,898.00
3089 - State Aid Other <i>Grant</i>	\$5,692.00	\$306.00	-
Total for State Aid	\$46,748.00	\$86,446.00	\$83,898.00
Total for Revenues	\$799,679.00	\$707,668.00	\$702,002.00
Total for Revenues and Other Sources	\$799,679.00	\$707,668.00	\$702,002.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$8,000.00	\$7,500.00	\$8,000.00
10104 - Legislative Board - Contractual	\$1,475.00	\$12.00	\$109.00
Total for Legislative Board	\$9,475.00	\$7,512.00	\$8,109.00
Judicial			
11101 - Municipal Court - Personal Services	\$14,884.00	\$15,291.00	\$19,894.00
11104 - Municipal Court - Contractual	\$2,435.00	\$1,215.00	\$901.00
Total for Judicial	\$17,319.00	\$16,506.00	\$20,795.00
Executive			
12201 - Supervisor - Personal Services	\$12,424.00	\$12,424.00	\$12,424.00
12202 - Supervisor - Equipment and Capital Outlay	\$390.00	-	\$0.00
12204 - Supervisor - Contractual	\$161.00	\$8,159.00	\$44.00
Total for Executive	\$12,975.00	\$20,583.00	\$12,468.00
Finance			
13154 - Comptroller - Contractual	\$13,325.00	-	\$8,100.00
13301 - Tax Collection - Personal Services	\$4,999.00	\$3,170.00	\$3,170.00
13304 - Tax Collection - Contractual	\$4,407.00	\$2,421.00	\$3,238.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13551 - Assessment - Personal Services	\$23,588.00	\$24,752.00	\$25,829.00
13554 - Assessment - Contractual	\$1,097.00	\$1,011.00	\$699.00
Total for Finance	\$47,416.00	\$31,354.00	\$41,036.00
Municipal Staff			
14101 - Clerk - Personal Services	\$52,500.00	\$26,240.00	\$24,227.00
14104 - Clerk - Contractual	\$3,939.00	\$3,062.00	\$3,180.00
14204 - Law - Contractual	\$29,059.00	\$47,810.00	\$30,883.00
14404 - Engineer - Contractual	-	-	\$12,188.00
14504 - Elections - Contractual	\$1,250.00	\$2,600.00	\$1,200.00
14601 - Records Management - Personal Services	\$2,200.00	\$2,200.00	\$2,200.00
14604 - Records Management - Contractual	\$27,466.00	\$9,217.00	\$8,047.00
Total for Municipal Staff	\$116,414.00	\$91,129.00	\$81,925.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$3,876.00	\$3,910.00	\$3,513.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$2,165.00	-	-
16204 - Operation of Plant - Contractual	\$29,251.00	\$3,911.00	\$34,333.00
16704 - Central Printing and Mailing - Contractual	\$6,789.00	\$7,881.00	\$6,194.00
16804 - Central Data Processing - Contractual	\$2,725.00	\$1,575.00	\$2,100.00
Total for Shared Services	\$44,806.00	\$17,277.00	\$46,140.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$35,436.00	\$32,982.00	\$28,564.00
19204 - Municipal Association Dues - Contractual	\$1,899.00	\$900.00	-

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
19504 - Taxes and Assessments on Municipal Property - Contractual	\$960.00	\$984.00	\$984.00
Total for Special Items	\$38,295.00	\$34,866.00	\$29,548.00
Total for General Government Support	\$286,700.00	\$219,227.00	\$240,021.00
Public Safety			
Administration			
30201 - Public Safety Communication Systems - Personal Services	\$40,144.00	\$41,659.00	\$63,131.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	-	-	\$1,136.00
30204 - Public Safety Communication Systems - Contractual	\$1,432.00	\$2,799.00	\$1,455.00
Total for Administration	\$41,576.00	\$44,458.00	\$65,722.00
Law Enforcement			
31204 - Police - Contractual	\$1,060.00	\$1,190.00	\$1,080.00
Total for Law Enforcement	\$1,060.00	\$1,190.00	\$1,080.00
Traffic Control			
33104 - Traffic Control - Contractual	\$3,733.00	\$4,273.00	\$4,878.00
Total for Traffic Control	\$3,733.00	\$4,273.00	\$4,878.00
Animal Control			
35104 - Dog Control - Contractual	\$5,233.00	\$5,184.00	\$5,187.00
Total for Animal Control	\$5,233.00	\$5,184.00	\$5,187.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Public Safety	\$51,602.00	\$55,105.00	\$76,867.00
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$394.00	\$250.00	\$250.00
Total for Public Health Program	\$394.00	\$250.00	\$250.00
Other Health			
45404 - Ambulance - Contractual	\$16,000.00	\$15,000.00	\$14,000.00
Total for Other Health	\$16,000.00	\$15,000.00	\$14,000.00
Total for Health	\$16,394.00	\$15,250.00	\$14,250.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$64,000.00	\$62,275.00	\$54,521.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	\$154.00	\$1,488.00
50104 - Highway and Street Administration - Contractual	\$466.00	\$356.00	\$740.00
51324 - Garage - Contractual	\$35,559.00	\$38,771.00	\$40,044.00
51824 - Street Lighting - Contractual	\$13,247.00	\$12,115.00	\$16,030.00
Total for Highway	\$113,272.00	\$113,671.00	\$112,823.00
Total for Transportation	\$113,272.00	\$113,671.00	\$112,823.00
Economic Assistance and Opportunity			

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Economic Opportunity and Development			
65104 - Veterans Service - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
Total for Economic Opportunity and Development	\$1,000.00	\$1,000.00	\$1,000.00
Total for Economic Assistance and Opportunity	\$1,000.00	\$1,000.00	\$1,000.00
Culture and Recreation			
C&R - Administration			
70104 - Council On The Arts - Contractual	\$499.00	-	-
Total for C&R - Administration	\$499.00	\$0.00	\$0.00
Recreation			
71101 - Parks - Personal Services	\$4,667.00	\$4,045.00	\$3,790.00
71104 - Parks - Contractual	\$11,410.00	\$19,420.00	\$11,739.00
73104 - Youth Programs - Contractual	\$5,000.00	-	\$0.00
Total for Recreation	\$21,077.00	\$23,465.00	\$15,529.00
Culture			
74104 - Library - Contractual	\$1,500.00	\$1,500.00	\$1,500.00
75101 - Historian - Personal Services	\$1,948.00	\$1,948.00	\$1,948.00
75104 - Historian - Contractual	\$365.00	\$415.00	\$575.00
75504 - Celebrations - Contractual	\$666.00	\$1,485.00	\$1,129.00
76204 - Adult Recreation - Contractual	\$1,000.00	\$1,000.00	\$1,000.00
Total for Culture	\$5,479.00	\$6,348.00	\$6,152.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Culture and Recreation	\$27,055.00	\$29,813.00	\$21,681.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$1,008.00	\$1,008.00	\$780.00
80104 - Zoning - Contractual	\$4,941.00	\$1,632.00	\$1,783.00
80201 - Planning and Surveys - Personal Services	\$1,008.00	\$1,008.00	\$780.00
80204 - Planning and Surveys - Contractual	\$17,673.00	\$5,323.00	\$2,528.00
80904 - Environmental Control - Contractual	\$14,763.00	\$12,489.00	\$12,207.00
Total for General Environment	\$39,393.00	\$21,460.00	\$18,078.00
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$19,021.00	\$17,362.00	\$15,939.00
81604 - Refuse and Garbage - Contractual	\$65,268.00	\$69,488.00	\$76,205.00
Total for Sanitation	\$84,289.00	\$86,850.00	\$92,144.00
Special Services			
88104 - Cemetery - Contractual	\$14,500.00	\$14,000.00	\$13,500.00
Total for Special Services	\$14,500.00	\$14,000.00	\$13,500.00
Total for Home and Community Services	\$138,182.00	\$122,310.00	\$123,722.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$16,303.00	\$18,394.00	\$23,646.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90308 - Social Security - Employee Benefits	\$19,241.00	\$17,191.00	\$18,401.00
90558 - Disability Insurance - Employee Benefits	-	\$119.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$51,709.00	\$22,256.00	\$27,731.00
Total for Employee Benefits	\$87,253.00	\$57,960.00	\$69,778.00
Total for Employee Benefits	\$87,253.00	\$57,960.00	\$69,778.00
Total for Expenditures	\$721,458.00	\$614,336.00	\$660,142.00
Total for Expenditures and Other Uses	\$721,458.00	\$614,336.00	\$660,142.00

Town of Conesus
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**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$693,189.00	\$599,857.00	\$557,997.00
8022 - Restated Fund Balance - Beginning of Year	\$693,189.00	\$599,857.00	\$557,997.00
Add Revenues and Other Sources	\$799,679.00	\$707,668.00	\$702,002.00
Deduct Expenditures and Other Uses	\$721,458.00	\$614,336.00	\$660,142.00
8029 - Fund Balance - End of Year	\$771,410.00	\$693,189.00	\$599,857.00

Town of Conesus
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$348,774.00	\$341,294.00	\$310,294.00
1099 - Est Rev - Property Tax Items	\$65,000.00	\$69,600.00	\$68,978.00
1199 - Est Rev - Non-Property Tax Items	\$84,600.00	\$106,000.00	\$83,000.00
1299 - Est Rev - Departmental Income	-	\$600.00	\$800.00
2399 - Est Rev - Intergovernmental Charges	\$23,600.00	\$94,500.00	\$84,000.00
2499 - Est Rev - Use of Money and Property	\$107,300.00	\$800.00	\$800.00
2599 - Est Rev - Licenses and Permits	\$10,300.00	\$10,300.00	\$10,310.00
2649 - Est Rev - Fines and Forfeitures	\$1,150.00	\$3,150.00	\$2,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$10,374.00	\$750.00
2799 - Est Rev - Other Revenues	\$500.00	\$59,383.00	\$9,883.00
3099 - Est Rev - State Aid	\$59,383.00	\$0.00	\$40,000.00
Total for Estimated Revenue	\$700,607.00	\$696,001.00	\$610,815.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$71,849.00	\$52,549.00	\$116,877.00
Total for Estimated Other Sources	\$71,849.00	\$52,549.00	\$116,877.00
Total for Estimated Revenues and Other Sources	\$772,456.00	\$748,550.00	\$727,692.00

Town of Conesus
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**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$310,679.00	\$292,422.00	\$280,614.00
3999 - App - Public Safety	\$64,240.00	\$85,900.00	\$87,400.00
4999 - App - Health	\$17,688.00	\$16,650.00	\$15,650.00
5999 - App - Transportation	\$133,600.00	\$131,600.00	\$128,875.00
6999 - App - Economic Assistance and Opportunity	\$1,000.00	\$1,000.00	\$1,000.00
7999 - App - Culture and Recreation	\$32,933.00	\$32,548.00	\$31,448.00
8999 - App - Home and Community Services	\$131,016.00	\$126,630.00	\$123,405.00
9199 - App - Employee Benefits	\$81,300.00	\$61,800.00	\$59,300.00
Total for Estimated Appropriations	\$772,456.00	\$748,550.00	\$727,692.00
Total for Estimated Appropriations and Other Uses	\$772,456.00	\$748,550.00	\$727,692.00

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$19,652.00	\$29,809.00	\$47,892.00
201 - Cash In Time Deposits	\$1,300,903.00	\$833,319.00	\$498,634.00
210 - Petty Cash	\$200.00	\$200.00	\$200.00
Total for Cash and Cash Equivalents	\$1,320,755.00	\$863,328.00	\$546,726.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$295,126.00	\$295,126.00	\$270,126.00
Total for Restricted Cash and Cash Equivalents	\$295,126.00	\$295,126.00	\$270,126.00
Due From			
391 - Due From Other Funds	\$9,383.00	-	-
Total for Due From	\$9,383.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	\$8,698.00	\$6,861.00	\$9,543.00
Total for Other Assets	\$8,698.00	\$6,861.00	\$9,543.00
Total for Assets	\$1,633,962.00	\$1,165,315.00	\$826,395.00
Total for Assets and Deferred Outflows			
	\$1,633,962.00	\$1,165,315.00	\$826,395.00

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$10,950.00	\$2,759.00	-
601 - Accrued Liabilities	\$7,239.00	\$8,932.00	\$7,258.00
Total for Payables	\$18,189.00	\$11,691.00	\$7,258.00
Due to			
630 - Due To Other Funds	\$500.00	-	-
Total for Due to	\$500.00	\$0.00	\$0.00
Total for Liabilities	\$18,689.00	\$11,691.00	\$7,258.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$8,698.00	\$6,861.00	\$9,543.00
Total for Nonspendable Fund Balance	\$8,698.00	\$6,861.00	\$9,543.00
Restricted Fund Balance			
878 - Capital Reserve	\$295,126.00	\$295,126.00	\$270,126.00
Total for Restricted Fund Balance	\$295,126.00	\$295,126.00	\$270,126.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$77,361.00	\$21,338.00	\$46,050.00

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

	12/31/2023	12/31/2022	12/31/2021
915 - Assigned Unappropriated Fund Balance	\$1,234,088.00	\$830,299.00	\$493,418.00
Total for Assigned Fund Balance	\$1,311,449.00	\$851,637.00	\$539,468.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	\$0.00	-
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$1,615,273.00	\$1,153,624.00	\$819,137.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,633,962.00	\$1,165,315.00	\$826,395.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,118,800.00	\$1,100,000.00	\$1,071,800.00
Total for Property Taxes	\$1,118,800.00	\$1,100,000.00	\$1,071,800.00
Intergovernmental Charges			
2300 - Transportation Services Other Governments <i>County Snow & Ice</i>	\$37,933.00	\$37,022.00	\$59,696.00
2302 - Snow Removal Services Other Governments <i>State Snow & Ice</i>	\$71,029.00	\$88,837.00	\$86,802.00
Total for Intergovernmental Charges	\$108,962.00	\$125,859.00	\$146,498.00
Use of Money and Property			
2401 - Interest and Earnings	\$85,168.00	\$20,672.00	\$477.00
Total for Use of Money and Property	\$85,168.00	\$20,672.00	\$477.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$88,150.00	\$33,270.00	-
2680 - Insurance Recoveries	-	\$182,400.00	-
Total for Sales of Property and Compensation for Loss	\$88,150.00	\$215,670.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$12,330.00	\$13,103.00	\$120.00
Total for Other Revenues	\$12,330.00	\$13,103.00	\$120.00

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

	12/31/2023	12/31/2022	12/31/2021
State Aid			
3501 - State Aid Consolidated Highway Aid	\$271,873.00	\$242,843.00	\$249,108.00
Total for State Aid	\$271,873.00	\$242,843.00	\$249,108.00
Total for Revenues	\$1,685,283.00	\$1,718,147.00	\$1,468,003.00
Total for Revenues and Other Sources	\$1,685,283.00	\$1,718,147.00	\$1,468,003.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$151,245.00	\$147,987.00	\$162,247.00
51104 - Maintenance of Roads - Contractual	\$136,579.00	\$150,630.00	\$60,155.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$258,793.00	\$182,706.00	\$263,392.00
51302 - Machinery - Equipment and Capital Outlay	\$98,721.00	\$247,989.00	\$206,149.00
51304 - Machinery - Contractual	\$92,645.00	\$72,203.00	\$104,554.00
51404 - Brush And Weeds - Contractual	\$532.00	\$840.00	\$737.00
51421 - Snow Removal - Personal Services	\$183,205.00	\$160,225.00	\$152,582.00
51424 - Snow Removal - Contractual	\$112,404.00	\$94,031.00	\$93,423.00
51481 - Highway Services for Other Governments - Personal Services	\$6,725.00	\$61,184.00	\$12,097.00
<i>Snow Removal - County</i>			
51484 - Highway Services for Other Governments - Contractual	\$10,665.00	\$77,424.00	\$16,128.00
<i>Snow Removal - County</i>			
Total for Highway	\$1,051,514.00	\$1,195,219.00	\$1,071,464.00
Total for Transportation	\$1,051,514.00	\$1,195,219.00	\$1,071,464.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$32,956.00	\$30,128.00	\$38,187.00

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

	12/31/2023	12/31/2022	12/31/2021
90308 - Social Security - Employee Benefits	\$24,856.00	\$27,696.00	\$25,010.00
90508 - Unemployment Insurance - Employee Benefits	-	\$2,028.00	-
90558 - Disability Insurance - Employee Benefits	\$225.00	\$357.00	\$162.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$114,085.00	\$128,232.00	\$108,158.00
Total for Employee Benefits	\$172,122.00	\$188,441.00	\$171,517.00
Total for Employee Benefits	\$172,122.00	\$188,441.00	\$171,517.00
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	-	-	\$63,000.00
97207 - Installment Bonds - Debt Interest	-	-	\$2,331.00
Total for Debt Service	\$0.00	\$0.00	\$65,331.00
Total for Debt Service	\$0.00	\$0.00	\$65,331.00
Total for Expenditures	\$1,223,636.00	\$1,383,660.00	\$1,308,312.00
Total for Expenditures and Other Uses	\$1,223,636.00	\$1,383,660.00	\$1,308,312.00

Town of Conesus
Annual Financial Report
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**DA - Highway Town-wide
Changes in Fund Balance**

	12/31/2021	12/31/2022	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$659,447.00	\$819,138.00	\$1,153,625.00
8022 - Restated Fund Balance - Beginning of Year	\$659,447.00	\$819,138.00	\$1,153,625.00
Add Revenues and Other Sources	\$1,468,003.00	\$1,718,147.00	\$1,685,283.00
Deduct Expenditures and Other Uses	\$1,308,312.00	\$1,383,660.00	\$1,223,636.00
8029 - Fund Balance - End of Year	\$819,138.00	\$1,153,625.00	\$1,615,272.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,118,800.00	\$1,238,800.00	\$1,100,000.00
2399 - Est Rev - Intergovernmental Charges	\$120,800.00	\$60,800.00	\$125,000.00
3099 - Est Rev - State Aid	\$376,877.00	\$367,107.00	\$350,637.00
Total for Estimated Revenue	\$1,616,477.00	\$1,666,707.00	\$1,575,637.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$77,361.00	\$21,338.00	\$46,050.00
Total for Estimated Other Sources	\$77,361.00	\$21,338.00	\$46,050.00
Total for Estimated Revenues and Other Sources	\$1,693,838.00	\$1,688,045.00	\$1,621,687.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,443,100.00	\$1,437,307.00	\$1,397,237.00
9199 - App - Employee Benefits	\$210,738.00	\$210,738.00	\$199,450.00
Total for Estimated Appropriations	\$1,653,838.00	\$1,648,045.00	\$1,596,687.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$40,000.00	\$40,000.00	\$25,000.00
Total for Estimated Other Uses	\$40,000.00	\$40,000.00	\$25,000.00
Total for Estimated Appropriations and Other Uses	\$1,693,838.00	\$1,688,045.00	\$1,621,687.00

Town of Conesus
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**H - Capital Projects
 Balance Sheet**

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

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

**H - Capital Projects
 Balance Sheet**

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

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

**H - Capital Projects
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Town of Conesus
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**H - Capital Projects
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Town of Conesus
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**H - Capital Projects
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$71.00)	(\$71.00)	(\$71.00)
8022 - Restated Fund Balance - Beginning of Year	(\$71.00)	(\$71.00)	-
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	(\$71.00)	(\$71.00)	(\$71.00)

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

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

Town of Conesus
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For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$4,642.00	-	-
Total for Due to	\$4,642.00	\$0.00	
Total for Liabilities	\$4,642.00	\$0.00	
Fund Balance			
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$4,642.00)	-	-
Total for Unassigned Fund Balance	(\$4,642.00)	\$0.00	
Total for Fund Balance	(\$4,642.00)	\$0.00	
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	

Town of Conesus
 Annual Financial Report
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**SF - Special District(s) Fire Protection
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$151,671.00	\$0.00	-
Total for Property Taxes	\$151,671.00	\$0.00	
Total for Revenues	\$151,671.00	\$0.00	
Total for Revenues and Other Sources	\$151,671.00	\$0.00	

Town of Conesus
 Annual Financial Report
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**SF - Special District(s) Fire Protection
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$156,313.00	\$0.00	-
Total for Fire Protection	\$156,313.00	\$0.00	
Total for Public Safety	\$156,313.00	\$0.00	
Total for Expenditures	\$156,313.00	\$0.00	
Total for Expenditures and Other Uses	\$156,313.00	\$0.00	

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	-
Add Revenues and Other Sources	\$151,671.00	\$0.00	-
Deduct Expenditures and Other Uses	\$156,313.00	\$0.00	-
8029 - Fund Balance - End of Year	(\$4,642.00)	\$0.00	-

Town of Conesus
Annual Financial Report
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K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	12/31/2021	12/31/2022	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$335,610.00	\$335,610.00	\$335,610.00
Total for Non-Depreciable Capital Assets	\$335,610.00	\$335,610.00	\$335,610.00
Depreciable Capital Assets			
102 - Buildings	\$2,165,989.00	\$2,165,989.00	\$2,165,989.00
104 - Machinery and Equipment	\$1,779,090.00	\$1,779,090.00	\$1,779,090.00
Total for Depreciable Capital Assets	\$3,945,079.00	\$3,945,079.00	\$3,945,079.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	\$238,821.00	\$79,657.00	-
Total for Other Non-Current Assets	\$238,821.00	\$79,657.00	\$0.00
Total for Non-Current Assets	\$4,530,080.00	\$4,360,346.00	\$4,280,689.00

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

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	-	-	\$0.00
Total for Debt Obligations	\$0.00	\$0.00	\$0.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	-	\$0.00	\$1,056.00
687 - Compensated Absences	\$93,076.20	\$72,207.42	-
Total for Other Long-Term Obligations	\$93,076.20	\$72,207.42	\$1,056.00
Total for Long-Term Obligations	\$93,076.20	\$72,207.42	\$1,056.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Town of Conesus
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Statement of Indebtedness

You have indicated you have no debt data to report.

Town of Conesus
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Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

Town of Conesus
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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4557	Checking	A, DA	\$4,730.00	\$0.00	(\$3,124.00)	\$0.00	\$1,606.00
174	Savings	A	\$1,792.00	\$0.00	\$0.00	\$0.00	\$1,792.00
3	Savings	A	\$6,213.00	\$28.00	\$0.00	\$0.00	\$6,241.00
4	Savings	A	\$276,600.00	\$1,244.00	\$0.00	\$0.00	\$277,844.00
4581	Checking	DA	\$23,925.00	\$0.00	(\$4,277.00)	\$0.00	\$19,648.00
2099	Checking	A	\$35,120.00	\$875.00	(\$9,812.00)	\$0.00	\$26,183.00
1	Savings	DA	\$1,638,739.00	\$7,290.00	\$0.00	(\$50,000.00)	\$1,596,029.00
2	Savings	A	\$740,810.00	\$3,268.00	(\$40,000.00)	\$0.00	\$704,078.00
8570	Checking	A	\$1,903.00	\$0.00	\$0.00	\$0.00	\$1,903.00
Total			\$2,729,832.00	\$12,705.00	(\$57,213.00)	(\$50,000.00)	\$2,635,324.00
			Total Cash From Financials				\$2,635,324.00

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$2,729,832.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$2,229,832.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$2,729,832.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number		Employee and Retiree Benefits	
Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
8	25		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$49,259.00	8	5		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$44,097.00	8	25		
Worker's Compensation					
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$225.00	8			
Hospital, Medical and Dental Insurance	\$165,794.00	8			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid		\$259,375.00			