

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

Town of Catskill  
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, Patrick McCulloch (Apple2023), hereby certify that I am the Chief Financial Officer of the Town of Catskill, and that the information provided in the Annual Financial Report of the Town of Catskill for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

# Table of contents

Financial Statements	1
A - General	3
B - General Town-Outside Village	20
CD - Special Grant	29
CL - Refuse and Garbage	34
CM - Miscellaneous Special Revenue	40
DA - Highway Town-wide	45
DB - Highway Part-town	52
H - Capital Projects	64
PN - Permanent	72
SF - Special District(s) Fire Protection	77
SL - Special District(s) Lighting	82
SS - Special District(s) Sewer	87
SW - Special District(s) Water	96
TC - Custodial	103
K - Schedule of Non-Current Government Assets	108
W - Schedule of Non-Current Government Liabilities	109
Supplemental Schedules	110
Statement of Indebtedness	111
Bond Repayment	113
Bank Reconciliation	116
Employee and Retiree Benefits	120

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

**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
- B - General Town-Outside Village
- CD - Special Grant
- CL - Refuse and Garbage
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- PN - Permanent
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial

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

- 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.

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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$3,185,015.00	\$2,499,599.00	\$1,430,915.00
210 - Petty Cash	\$350.00	\$300.00	\$150.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,185,365.00</b>	<b>\$2,499,899.00</b>	<b>\$1,431,065.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$87,336.00	\$53,631.00	\$40,127.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$87,336.00</b>	<b>\$53,631.00</b>	<b>\$40,127.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$558,947.00	\$584,804.00	\$550,796.00
389 - Allowance For Receivables	(\$285,818.00)	(\$284,829.00)	(\$273,842.00)
<b>Total for Net Other Receivables</b>	<b>\$273,129.00</b>	<b>\$299,975.00</b>	<b>\$276,954.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$1,975.00
410 - Due from State and Federal Government	-	-	\$0.00
440 - Due from Other Governments	-	-	\$19,798.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,773.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$108,628.00	\$74,889.00	\$94,296.00

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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Assets</b>	<b>\$108,628.00</b>	<b>\$74,889.00</b>	<b>\$94,296.00</b>
<b>Total for Assets</b>	<b>\$3,654,458.00</b>	<b>\$2,928,394.00</b>	<b>\$1,864,215.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,654,458.00</b>	<b>\$2,928,394.00</b>	<b>\$1,864,215.00</b>

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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$38,283.00	\$115,072.00	\$39,887.00
<b>Total for Payables</b>	<b>\$38,283.00</b>	<b>\$115,072.00</b>	<b>\$39,887.00</b>
<b>Payroll Liabilities</b>			
710 - Consolidated Payroll	\$2,193.00	\$7,466.00	\$7,153.00
<b>Total for Payroll Liabilities</b>	<b>\$2,193.00</b>	<b>\$7,466.00</b>	<b>\$7,153.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$0.00	\$0.00
631 - Due To Other Governments <i>December 2023 Court Money to the State</i>	\$86,599.00	-	-
<b>Total for Due to</b>	<b>\$86,599.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>HRA and overpayments on fines.</i>	\$51,305.00	\$717,652.00	\$340,572.00
<b>Total for Other Liabilities</b>	<b>\$51,305.00</b>	<b>\$717,652.00</b>	<b>\$340,572.00</b>
<b>Total for Liabilities</b>	<b>\$178,380.00</b>	<b>\$840,190.00</b>	<b>\$387,612.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			



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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
691 - Deferred Inflow Of Resources	-	-	\$2,500.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$108,628.00	\$74,889.00	\$94,296.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$108,628.00</b>	<b>\$74,889.00</b>	<b>\$94,296.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$87,336.00	-	-
899 - Other Restricted Fund Balance	-	\$53,631.00	\$40,127.00
<b>Total for Restricted Fund Balance</b>	<b>\$87,336.00</b>	<b>\$53,631.00</b>	<b>\$40,127.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$289,026.00	\$127,136.00	\$40,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$289,026.00</b>	<b>\$127,136.00</b>	<b>\$40,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$2,991,088.00	\$1,832,548.00	\$1,299,680.00
<b>Total for Unassigned Fund Balance</b>	<b>\$2,991,088.00</b>	<b>\$1,832,548.00</b>	<b>\$1,299,680.00</b>
<b>Total for Fund Balance</b>	<b>\$3,476,078.00</b>	<b>\$2,088,204.00</b>	<b>\$1,474,103.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,654,458.00</b>	<b>\$2,928,394.00</b>	<b>\$1,864,215.00</b>

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,980,314.00	\$1,849,044.00	\$1,755,155.00
<b>Total for Property Taxes</b>	<b>\$1,980,314.00</b>	<b>\$1,849,044.00</b>	<b>\$1,755,155.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$16,519.00	\$16,644.00	\$12,321.00
1090 - Interest and Penalties on Real Prop Taxes	\$42,384.00	\$42,123.00	\$59,000.00
<b>Total for Property Tax Items</b>	<b>\$58,903.00</b>	<b>\$58,767.00</b>	<b>\$71,321.00</b>
<b>Non-Property Tax Items</b>			
1170 - Franchise Tax	\$60,377.00	\$60,577.00	\$60,428.00
<b>Total for Non-Property Tax Items</b>	<b>\$60,377.00</b>	<b>\$60,577.00</b>	<b>\$60,428.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$19,617.00	\$20,742.00	\$17,738.00
1640 - Ambulance Charges	\$1,410,998.00	\$1,388,713.00	\$1,378,072.00
2001 - Park and Recreational Charges	\$2,450.00	\$6,120.00	-
2192 - Charges For Cemetery Services	\$66,800.00	\$75,600.00	\$84,970.00
2801 - Interfund Revenues	-	\$0.00	\$0.00
<b>Total for Departmental Income</b>	<b>\$1,499,865.00</b>	<b>\$1,491,175.00</b>	<b>\$1,480,780.00</b>
<b>Use of Money and Property</b>			

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2401 - Interest and Earnings	\$221,762.00	\$5,611.00	\$4,409.00
2410 - Rental of Real Property	\$17,190.00	\$10,050.00	\$150.00
<b>Total for Use of Money and Property</b>	<b>\$238,952.00</b>	<b>\$15,661.00</b>	<b>\$4,559.00</b>
<b>Licenses and Permits</b>			
2540 - Bingo Licenses	\$536.00	\$462.00	\$279.00
2544 - Dog Licenses	\$1,135.00	\$1,080.00	\$1,170.00
<b>Total for Licenses and Permits</b>	<b>\$1,671.00</b>	<b>\$1,542.00</b>	<b>\$1,449.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$330,464.00	\$222,473.00	\$251,931.00
<b>Total for Fines and Forfeitures</b>	<b>\$330,464.00</b>	<b>\$222,473.00</b>	<b>\$251,931.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	-	\$0.00	\$646.00
2665 - Sales of Equipment	-	\$5,570.00	-
2680 - Insurance Recoveries	\$12,424.00	\$160,560.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$12,424.00</b>	<b>\$166,130.00</b>	<b>\$646.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$6,538.00	\$150.00	\$6,457.00
2705 - Gifts and Donations	\$4,600.00	\$27,830.00	\$1,535.00
2750 - AIM Related Payments	\$38,257.00	\$0.00	\$38,257.00
2770 - Unclassified Processing Fees.	\$2,647.00	\$20,378.00	\$17,072.00
<b>Total for Other Revenues</b>	<b>\$52,042.00</b>	<b>\$48,358.00</b>	<b>\$63,321.00</b>

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	-	\$38,257.00	-
3005 - State Aid Mortgage Tax	\$235,007.00	\$342,891.00	\$293,608.00
3089 - State Aid Other	-	\$2,500.00	\$0.00
3489 - State Aid Other Health	\$31,127.00	\$27,211.00	\$0.00
<b>Total for State Aid</b>	<b>\$266,134.00</b>	<b>\$410,859.00</b>	<b>\$293,608.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$688,108.00	\$135,121.00	\$67,848.00
<b>Total for Federal Aid</b>	<b>\$688,108.00</b>	<b>\$135,121.00</b>	<b>\$67,848.00</b>
<b>Total for Revenues</b>	<b>\$5,189,254.00</b>	<b>\$4,459,707.00</b>	<b>\$4,051,046.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$5,663.00	\$5,385.00	\$5,384.00
<b>Total for Operating Transfers</b>	<b>\$5,663.00</b>	<b>\$5,385.00</b>	<b>\$5,384.00</b>
<b>Total for Other Sources</b>	<b>\$5,663.00</b>	<b>\$5,385.00</b>	<b>\$5,384.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$5,194,917.00</b>	<b>\$4,465,092.00</b>	<b>\$4,056,430.00</b>

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$35,020.00	\$34,001.00	\$26,069.00
10108 - Legislative Board - Employee Benefits	\$15,710.00	\$14,777.00	\$14,392.00
<b>Total for Legislative Board</b>	<b>\$50,730.00</b>	<b>\$48,778.00</b>	<b>\$40,461.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$160,188.00	\$158,195.00	\$136,192.00
11104 - Municipal Court - Contractual	\$22,802.00	\$19,669.00	\$15,001.00
11108 - Municipal Court - Employee Benefits	\$51,470.00	\$51,048.00	\$51,148.00
<b>Total for Judicial</b>	<b>\$234,460.00</b>	<b>\$228,912.00</b>	<b>\$202,341.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$16,480.00	\$15,125.00	\$13,125.00
12204 - Supervisor - Contractual	\$120.00	-	-
12208 - Supervisor - Employee Benefits	\$2,314.00	\$1,157.00	\$1,004.00
<b>Total for Executive</b>	<b>\$18,914.00</b>	<b>\$16,282.00</b>	<b>\$14,129.00</b>
<b>Finance</b>			
13101 - Director of Finance - Personal Services	\$69,062.00	\$59,036.00	\$52,512.00
13104 - Director of Finance - Contractual	\$17,108.00	\$14,443.00	\$14,457.00

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13108 - Director of Finance - Employee Benefits	\$32,975.00	\$27,668.00	\$31,289.00
13301 - Tax Collection - Personal Services	\$22,518.00	\$22,185.00	\$19,745.00
13304 - Tax Collection - Contractual	\$3,958.00	\$2,110.00	\$2,135.00
13308 - Tax Collection - Employee Benefits	\$3,590.00	\$3,758.00	\$4,609.00
13551 - Assessment - Personal Services	\$119,090.00	\$108,153.00	\$101,999.00
13552 - Assessment - Equipment and Capital Outlay	-	\$888.00	\$0.00
13554 - Assessment - Contractual	\$7,104.00	\$6,192.00	\$9,721.00
13558 - Assessment - Employee Benefits	\$33,345.00	\$29,323.00	\$30,156.00
<b>Total for Finance</b>	<b>\$308,750.00</b>	<b>\$273,756.00</b>	<b>\$266,623.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$58,747.00	\$57,035.00	\$51,274.00
14102 - Clerk - Equipment and Capital Outlay	-	\$0.00	\$272.00
14104 - Clerk - Contractual	\$2,026.00	\$1,820.00	\$3,150.00
14108 - Clerk - Employee Benefits	\$22,894.00	\$20,603.00	\$21,306.00
14204 - Law - Contractual	\$40,000.00	\$35,075.00	\$29,597.00
<b>Total for Municipal Staff</b>	<b>\$123,667.00</b>	<b>\$114,533.00</b>	<b>\$105,599.00</b>
<b>Shared Services</b>			
16104 - Central Services Administration - Contractual	\$201,945.00	\$126,473.00	\$113,843.00
16401 - Central Garage - Personal Services	\$56,481.00	\$54,386.00	\$55,573.00
16402 - Central Garage - Equipment and Capital Outlay	\$4,500.00	\$24,479.00	-
16404 - Central Garage - Contractual	\$28,874.00	\$37,444.00	\$23,521.00
16408 - Central Garage - Employee Benefits	\$46,949.00	\$41,754.00	\$39,718.00
16804 - Central Data Processing - Contractual	\$50,638.00	\$39,778.00	\$37,410.00

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Shared Services</b>	<b>\$389,387.00</b>	<b>\$324,314.00</b>	<b>\$270,065.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$63,915.00	\$59,129.00	\$52,217.00
19204 - Municipal Association Dues - Contractual	\$1,200.00	\$1,200.00	\$1,200.00
<b>Total for Special Items</b>	<b>\$65,115.00</b>	<b>\$60,329.00</b>	<b>\$53,417.00</b>
<b>Total for General Government Support</b>	<b>\$1,191,023.00</b>	<b>\$1,066,904.00</b>	<b>\$952,635.00</b>
<b>Public Safety</b>			
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$7,500.00	\$7,500.00	\$7,500.00
35104 - Dog Control - Contractual	\$2,300.00	\$2,600.00	\$1,679.00
35108 - Dog Control - Employee Benefits	\$574.00	\$574.00	\$574.00
<b>Total for Animal Control</b>	<b>\$10,374.00</b>	<b>\$10,674.00</b>	<b>\$9,753.00</b>
<b>Total for Public Safety</b>	<b>\$10,374.00</b>	<b>\$10,674.00</b>	<b>\$9,753.00</b>
<b>Health</b>			
<b>Other Health</b>			
45401 - Ambulance - Personal Services	\$1,211,162.00	\$1,136,117.00	\$1,131,581.00
45402 - Ambulance - Equipment and Capital Outlay	-	\$201,180.00	\$23,650.00
45404 - Ambulance - Contractual	\$292,645.00	\$288,560.00	\$230,904.00
45408 - Ambulance - Employee Benefits	\$463,710.00	\$431,603.00	\$439,187.00
49894 - Health, Other - Contractual	-	\$0.00	\$4,088.00

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Health</b>	<b>\$1,967,517.00</b>	<b>\$2,057,460.00</b>	<b>\$1,829,410.00</b>
<b>Total for Health</b>	<b>\$1,967,517.00</b>	<b>\$2,057,460.00</b>	<b>\$1,829,410.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$66,358.00	\$64,425.00	\$62,548.00
50104 - Highway and Street Administration - Contractual	\$250.00	\$250.00	\$250.00
50108 - Highway and Street Administration - Employee Benefits	\$17,545.00	\$16,736.00	\$18,176.00
51101 - Maintenance of Roads - Personal Services	-	\$0.00	\$0.00
51824 - Street Lighting - Contractual	\$9,987.00	\$10,736.00	\$10,542.00
<b>Total for Highway</b>	<b>\$94,140.00</b>	<b>\$92,147.00</b>	<b>\$91,516.00</b>
<b>Total for Transportation</b>	<b>\$94,140.00</b>	<b>\$92,147.00</b>	<b>\$91,516.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
67721 - Programs for the Aging - Personal Services	\$11,946.00	\$13,694.00	\$10,921.00
67724 - Programs for the Aging - Contractual	\$43,368.00	\$125,004.00	\$20,733.00
67728 - Programs for the Aging - Employee Benefits	\$3,832.00	\$3,303.00	\$2,940.00
<b>Total for Economic Opportunity and Development</b>	<b>\$59,146.00</b>	<b>\$142,001.00</b>	<b>\$34,594.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$59,146.00</b>	<b>\$142,001.00</b>	<b>\$34,594.00</b>
<b>Culture and Recreation</b>			



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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Recreation</b>			
71104 - Parks - Contractual	\$2,720.00	\$6,668.00	\$9,946.00
73101 - Youth Programs - Personal Services	\$11,554.00	\$57,121.00	-
73104 - Youth Programs - Contractual	\$3,482.00	\$10,587.00	\$30,000.00
73108 - Youth Programs - Employee Benefits	\$884.00	\$4,370.00	-
<b>Total for Recreation</b>	<b>\$18,640.00</b>	<b>\$78,746.00</b>	<b>\$39,946.00</b>
<b>Culture</b>			
75104 - Historian - Contractual	-	\$0.00	\$500.00
75504 - Celebrations - Contractual	\$12,040.00	\$6,850.00	\$3,325.00
<b>Total for Culture</b>	<b>\$12,040.00</b>	<b>\$6,850.00</b>	<b>\$3,825.00</b>
<b>Total for Culture and Recreation</b>	<b>\$30,680.00</b>	<b>\$85,596.00</b>	<b>\$43,771.00</b>
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	\$617.00	\$49.00	\$364.00
<b>Total for Sanitation</b>	<b>\$617.00</b>	<b>\$49.00</b>	<b>\$364.00</b>
<b>Community Development</b>			
86664 - Clearance, Demolition, Rehabilitation - Contractual	-	\$0.00	\$0.00
<b>Total for Community Development</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Special Services</b>			
88101 - Cemetery - Personal Services	\$113,258.00	\$81,525.00	\$89,580.00

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
88102 - Cemetery - Equipment and Capital Outlay	-	\$994.00	\$373.00
88104 - Cemetery - Contractual	\$22,127.00	\$13,977.00	\$15,718.00
88108 - Cemetery - Employee Benefits	\$45,016.00	\$28,226.00	\$25,386.00
89894 - Home and Community Services, Other - Contractual	-	\$606.00	-
<b>Total for Special Services</b>	<b>\$180,401.00</b>	<b>\$125,328.00</b>	<b>\$131,057.00</b>
<b>Total for Home and Community Services</b>	<b>\$181,018.00</b>	<b>\$125,377.00</b>	<b>\$131,421.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90308 - Social Security - Employee Benefits	-	-	\$0.00
90408 - Workers' Compensation - Employee Benefits	\$64,384.00	\$58,282.00	\$31,906.00
90508 - Unemployment Insurance - Employee Benefits	\$2,605.00	\$4,917.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$46,883.00	\$48,117.00	\$53,417.00
<b>Total for Employee Benefits</b>	<b>\$113,872.00</b>	<b>\$111,316.00</b>	<b>\$85,323.00</b>
<b>Total for Employee Benefits</b>	<b>\$113,872.00</b>	<b>\$111,316.00</b>	<b>\$85,323.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$140,539.00	\$137,537.00	\$135,186.00
97107 - Serial Bonds - Debt Interest	\$11,663.00	\$14,668.00	\$17,019.00
97856 - Installment Purchase Debt - Debt Principal	\$5,515.00	\$7,311.00	\$7,311.00
<b>Total for Debt Service</b>	<b>\$157,717.00</b>	<b>\$159,516.00</b>	<b>\$159,516.00</b>

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

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Debt Service</b>	<b>\$157,717.00</b>	<b>\$159,516.00</b>	<b>\$159,516.00</b>
<b>Total for Expenditures</b>	<b>\$3,805,487.00</b>	<b>\$3,850,991.00</b>	<b>\$3,337,939.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>transfer to street lighting</i>	\$1,556.00	\$0.00	\$6,125.00
<b>Total for Interfund Transfers</b>	<b>\$1,556.00</b>	<b>\$0.00</b>	<b>\$6,125.00</b>
<b>Total for Interfund Transfers</b>	<b>\$1,556.00</b>	<b>\$0.00</b>	<b>\$6,125.00</b>
<b>Total for Other Uses</b>	<b>\$1,556.00</b>	<b>\$0.00</b>	<b>\$6,125.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,807,043.00</b>	<b>\$3,850,991.00</b>	<b>\$3,344,064.00</b>

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

**A - General  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$2,088,204.00	\$1,474,103.00	\$761,737.00
8022 - Restated Fund Balance - Beginning of Year	\$2,088,204.00	\$1,474,103.00	\$761,737.00
Add Revenues and Other Sources	\$5,194,917.00	\$4,465,092.00	\$4,056,430.00
Deduct Expenditures and Other Uses	\$3,807,043.00	\$3,850,991.00	\$3,344,064.00
8029 - Fund Balance - End of Year	\$3,476,078.00	\$2,088,204.00	\$1,474,103.00

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

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$2,028,941.00	\$1,980,314.00	\$1,849,044.00
1099 - Est Rev - Property Tax Items	\$52,000.00	\$52,000.00	\$54,578.00
1199 - Est Rev - Non-Property Tax Items	\$60,000.00	\$60,000.00	\$61,000.00
1299 - Est Rev - Departmental Income	-	\$1,242,000.00	\$1,232,215.00
2199 - Est Rev - Departmental Income	\$1,256,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$105,840.00	\$89,840.00	\$75,840.00
2599 - Est Rev - Licenses and Permits	\$1,450.00	\$1,450.00	\$3,000.00
2649 - Est Rev - Fines and Forfeitures	\$250,000.00	\$250,000.00	\$300,000.00
2799 - Est Rev - Other Revenues	\$49,757.00	\$64,757.00	\$32,605.00
2801 - Est Rev - Interfund Revenues	-	\$25,384.00	\$25,384.00
2899 - Est Rev - Interfund Revenues	\$5,384.00	-	-
3099 - Est Rev - State Aid	\$175,000.00	\$175,000.00	\$160,000.00
4099 - Est Rev - Federal Aid	-	\$0.00	\$15,000.00
<b>Total for Estimated Revenue</b>	<b>\$3,984,372.00</b>	<b>\$3,940,745.00</b>	<b>\$3,808,666.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$289,026.00	\$127,136.00	\$40,000.00
<b>Total for Estimated Other Sources</b>	<b>\$289,026.00</b>	<b>\$127,136.00</b>	<b>\$40,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$4,273,398.00</b>	<b>\$4,067,881.00</b>	<b>\$3,848,666.00</b>

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

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,000,859.00	\$986,891.00	\$937,019.00
3999 - App - Public Safety	\$12,500.00	\$12,500.00	\$12,500.00
4999 - App - Health	\$1,733,323.00	\$1,611,638.00	\$1,576,293.00
5999 - App - Transportation	\$79,381.00	\$77,058.00	\$75,125.00
6999 - App - Economic Assistance and Opportunity	\$62,124.00	\$59,718.00	\$55,968.00
7999 - App - Culture and Recreation	\$58,000.00	\$65,500.00	\$50,500.00
8999 - App - Home and Community Services	\$158,602.00	\$138,314.00	\$120,790.00
9199 - App - Employee Benefits	\$1,010,881.00	\$958,535.00	\$847,743.00
9899 - App - Debt Service	\$157,728.00	\$157,727.00	\$172,728.00
<b>Total for Estimated Appropriations</b>	<b>\$4,273,398.00</b>	<b>\$4,067,881.00</b>	<b>\$3,848,666.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$4,273,398.00</b>	<b>\$4,067,881.00</b>	<b>\$3,848,666.00</b>

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

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$501,919.00	\$387,345.00	\$263,448.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$501,919.00</b>	<b>\$387,345.00</b>	<b>\$263,448.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$28,275.00	\$11,469.00	\$11,431.00
<b>Total for Net Other Receivables</b>	<b>\$28,275.00</b>	<b>\$11,469.00</b>	<b>\$11,431.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$4,906.00	\$9,758.00	\$1,172.00
<b>Total for Other Assets</b>	<b>\$4,906.00</b>	<b>\$9,758.00</b>	<b>\$1,172.00</b>
<b>Total for Assets</b>	<b>\$535,100.00</b>	<b>\$408,572.00</b>	<b>\$276,051.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$535,100.00</b>	<b>\$408,572.00</b>	<b>\$276,051.00</b>

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

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,281.00	\$2,550.00	\$1,755.00
<b>Total for Payables</b>	<b>\$2,281.00</b>	<b>\$2,550.00</b>	<b>\$1,755.00</b>
<b>Total for Liabilities</b>	<b>\$2,281.00</b>	<b>\$2,550.00</b>	<b>\$1,755.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$4,906.00	\$9,758.00	\$1,172.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$4,906.00</b>	<b>\$9,758.00</b>	<b>\$1,172.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$145,000.00	\$100,000.00	\$40,000.00
915 - Assigned Unappropriated Fund Balance	\$382,913.00	\$296,264.00	\$233,124.00
<b>Total for Assigned Fund Balance</b>	<b>\$527,913.00</b>	<b>\$396,264.00</b>	<b>\$273,124.00</b>
<b>Total for Fund Balance</b>	<b>\$532,819.00</b>	<b>\$406,022.00</b>	<b>\$274,296.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$535,100.00</b>	<b>\$408,572.00</b>	<b>\$276,051.00</b>



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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$169,869.00	\$214,570.00	\$245,976.00
<b>Total for Property Taxes</b>	<b>\$169,869.00</b>	<b>\$214,570.00</b>	<b>\$245,976.00</b>
<b>Departmental Income</b>			
2089 - Other Culture and Recreation Income	\$8,938.00	-	-
2115 - Planning Board Fees	\$16,380.00	\$11,175.00	\$13,350.00
2801 - Interfund Revenues	-	\$0.00	\$0.00
<b>Total for Departmental Income</b>	<b>\$25,318.00</b>	<b>\$11,175.00</b>	<b>\$13,350.00</b>
<b>Licenses and Permits</b>			
2555 - Building and Alteration Permits	\$138,930.00	\$108,681.00	\$125,696.00
<b>Total for Licenses and Permits</b>	<b>\$138,930.00</b>	<b>\$108,681.00</b>	<b>\$125,696.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$20,600.00	-	-
<b>Total for Fines and Forfeitures</b>	<b>\$20,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$73.00	-	-
2770 - Unclassified	-	\$1,633.00	-
<b>Total for Other Revenues</b>	<b>\$73.00</b>	<b>\$1,633.00</b>	<b>\$0.00</b>

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

**B - General Town-Outside Village  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Revenues</b>	<b>\$354,790.00</b>	<b>\$336,059.00</b>	<b>\$385,022.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$0.00	\$250.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$354,790.00</b>	<b>\$336,059.00</b>	<b>\$385,272.00</b>

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$121,864.00	\$107,022.00	\$65,038.00
36204 - Safety Inspection - Contractual	\$11,625.00	\$4,922.00	\$99,335.00
36208 - Safety Inspection - Employee Benefits	\$35,061.00	\$25,877.00	\$13,675.00
<b>Total for Other Public Safety</b>	<b>\$168,550.00</b>	<b>\$137,821.00</b>	<b>\$178,048.00</b>
<b>Total for Public Safety</b>	<b>\$168,550.00</b>	<b>\$137,821.00</b>	<b>\$178,048.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40104 - Public Health - Contractual	-	\$200.00	\$200.00
40201 - Registrar of Vital Statistics - Personal Services	\$10,544.00	\$10,236.00	\$9,939.00
40208 - Registrar of Vital Statistics - Employee Benefits	\$2,118.00	\$1,976.00	\$2,222.00
<b>Total for Public Health Program</b>	<b>\$12,662.00</b>	<b>\$12,412.00</b>	<b>\$12,361.00</b>
<b>Total for Health</b>	<b>\$12,662.00</b>	<b>\$12,412.00</b>	<b>\$12,361.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80104 - Zoning - Contractual	\$7,298.00	\$7,904.00	\$8,858.00

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

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
80201 - Planning and Surveys - Personal Services	\$18,182.00	\$16,044.00	\$17,690.00
80204 - Planning and Surveys - Contractual	\$12,562.00	\$22,003.00	\$28,527.00
80208 - Planning and Surveys - Employee Benefits	\$1,428.00	\$1,264.00	\$1,409.00
<b>Total for General Environment</b>	<b>\$39,470.00</b>	<b>\$47,215.00</b>	<b>\$56,484.00</b>
<b>Total for Home and Community Services</b>	<b>\$39,470.00</b>	<b>\$47,215.00</b>	<b>\$56,484.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90408 - Workers' Compensation - Employee Benefits	\$2,682.00	\$2,428.00	\$1,329.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$4,629.00	\$4,457.00	\$4,247.00
<b>Total for Employee Benefits</b>	<b>\$7,311.00</b>	<b>\$6,885.00</b>	<b>\$5,576.00</b>
<b>Total for Employee Benefits</b>	<b>\$7,311.00</b>	<b>\$6,885.00</b>	<b>\$5,576.00</b>
<b>Total for Expenditures</b>	<b>\$227,993.00</b>	<b>\$204,333.00</b>	<b>\$252,469.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$227,993.00</b>	<b>\$204,333.00</b>	<b>\$252,469.00</b>

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

**B - General Town-Outside Village  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$406,022.00	\$274,296.00	\$141,493.00
8022 - Restated Fund Balance - Beginning of Year	\$406,022.00	\$274,296.00	\$141,493.00
Add Revenues and Other Sources	\$354,790.00	\$336,059.00	\$385,272.00
Deduct Expenditures and Other Uses	\$227,993.00	\$204,333.00	\$252,469.00
8029 - Fund Balance - End of Year	\$532,819.00	\$406,022.00	\$274,296.00

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

**B - General Town-Outside Village  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$123,087.00	\$169,869.00	\$214,570.00
2599 - Est Rev - Licenses and Permits	\$105,000.00	\$105,000.00	\$95,000.00
<b>Total for Estimated Revenue</b>	<b>\$228,087.00</b>	<b>\$274,869.00</b>	<b>\$309,570.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$145,000.00	\$100,000.00	\$40,000.00
<b>Total for Estimated Other Sources</b>	<b>\$145,000.00</b>	<b>\$100,000.00</b>	<b>\$40,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$373,087.00</b>	<b>\$374,869.00</b>	<b>\$349,570.00</b>

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

**B - General Town-Outside Village  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
3999 - App - Public Safety	\$218,360.00	\$214,155.00	\$197,758.00
4999 - App - Health	\$11,113.00	\$10,744.00	\$10,436.00
8999 - App - Home and Community Services	\$90,210.00	\$88,217.00	\$89,962.00
9199 - App - Employee Benefits	\$53,404.00	\$61,753.00	\$51,414.00
<b>Total for Estimated Appropriations</b>	<b>\$373,087.00</b>	<b>\$374,869.00</b>	<b>\$349,570.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$373,087.00</b>	<b>\$374,869.00</b>	<b>\$349,570.00</b>

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

**CD - Special Grant  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	\$15,297.00	\$15,296.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$15,297.00</b>	<b>\$15,296.00</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$15,297.00</b>	<b>\$15,296.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$15,297.00</b>	<b>\$15,296.00</b>



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

**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
631 - Due To Other Governments	-	\$0.00	\$9,058.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,058.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,058.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	\$15,297.00	\$6,238.00
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$15,297.00</b>	<b>\$6,238.00</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>\$15,297.00</b>	<b>\$6,238.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$15,297.00</b>	<b>\$15,296.00</b>

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

**CD - Special Grant  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	\$1.00	\$2.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$2.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$9,058.00	\$7.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$9,058.00</b>	<b>\$7.00</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$9,059.00</b>	<b>\$9.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$9,059.00</b>	<b>\$9.00</b>

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

**CD - Special Grant  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>General Fund</i>	\$15,297.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$15,297.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$15,297.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$15,297.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$15,297.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$15,297.00	\$6,238.00	\$6,229.00
8022 - Restated Fund Balance - Beginning of Year	\$15,297.00	\$6,238.00	\$6,229.00
Add Revenues and Other Sources	\$0.00	\$9,059.00	\$9.00
Deduct Expenditures and Other Uses	\$15,297.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$15,297.00	\$6,238.00

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

**CL - Refuse and Garbage  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$847,383.00	\$900,305.00	\$942,537.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$847,383.00</b>	<b>\$900,305.00</b>	<b>\$942,537.00</b>
<b>Total for Assets</b>	<b>\$847,383.00</b>	<b>\$900,305.00</b>	<b>\$942,537.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$847,383.00</b>	<b>\$900,305.00</b>	<b>\$942,537.00</b>

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

**CL - Refuse and Garbage  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$850.00	\$1,240.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$850.00</b>	<b>\$1,240.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$850.00</b>	<b>\$1,240.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$847,383.00	\$899,455.00	\$941,297.00
<b>Total for Assigned Fund Balance</b>	<b>\$847,383.00</b>	<b>\$899,455.00</b>	<b>\$941,297.00</b>
<b>Total for Fund Balance</b>	<b>\$847,383.00</b>	<b>\$899,455.00</b>	<b>\$941,297.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$847,383.00</b>	<b>\$900,305.00</b>	<b>\$942,537.00</b>

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

**CL - Refuse and Garbage  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$3,315.00	\$916.00	\$971.00
<b>Total for Use of Money and Property</b>	<b>\$3,315.00</b>	<b>\$916.00</b>	<b>\$971.00</b>
<b>Total for Revenues</b>	<b>\$3,315.00</b>	<b>\$916.00</b>	<b>\$971.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,315.00</b>	<b>\$916.00</b>	<b>\$971.00</b>

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

**CL - Refuse and Garbage  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	\$42,705.00	\$3,962.00	\$1,280.00
<b>Total for Sanitation</b>	<b>\$42,705.00</b>	<b>\$3,962.00</b>	<b>\$1,280.00</b>
<b>Total for Home and Community Services</b>	<b>\$42,705.00</b>	<b>\$3,962.00</b>	<b>\$1,280.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97896 - Long Term Debt, Other (Specify) - Debt Principal	-	\$33,412.00	\$30,677.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$33,412.00</b>	<b>\$30,677.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$33,412.00</b>	<b>\$30,677.00</b>
<b>Total for Expenditures</b>	<b>\$42,705.00</b>	<b>\$37,374.00</b>	<b>\$31,957.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>To general</i>	\$12,682.00	\$5,384.00	\$13,500.00



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

**CL - Refuse and Garbage  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Interfund Transfers</b>	<b>\$12,682.00</b>	<b>\$5,384.00</b>	<b>\$13,500.00</b>
<b>Total for Interfund Transfers</b>	<b>\$12,682.00</b>	<b>\$5,384.00</b>	<b>\$13,500.00</b>
<b>Total for Other Uses</b>	<b>\$12,682.00</b>	<b>\$5,384.00</b>	<b>\$13,500.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$55,387.00</b>	<b>\$42,758.00</b>	<b>\$45,457.00</b>

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

**CL - Refuse and Garbage  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$899,455.00	\$941,297.00	\$985,783.00
8022 - Restated Fund Balance - Beginning of Year	\$899,455.00	\$941,297.00	\$985,783.00
Add Revenues and Other Sources	\$3,315.00	\$916.00	\$971.00
Deduct Expenditures and Other Uses	\$55,387.00	\$42,758.00	\$45,457.00
8029 - Fund Balance - End of Year	\$847,383.00	\$899,455.00	\$941,297.00

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

**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$36,298.00	\$37,568.00	\$37,407.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$36,298.00</b>	<b>\$37,568.00</b>	<b>\$37,407.00</b>
<b>Total for Assets</b>	<b>\$36,298.00</b>	<b>\$37,568.00</b>	<b>\$37,407.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$36,298.00</b>	<b>\$37,568.00</b>	<b>\$37,407.00</b>

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

**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$36,298.00	-	-
899 - Other Restricted Fund Balance	-	\$37,568.00	\$37,407.00
<b>Total for Restricted Fund Balance</b>	<b>\$36,298.00</b>	<b>\$37,568.00</b>	<b>\$37,407.00</b>
<b>Total for Fund Balance</b>	<b>\$36,298.00</b>	<b>\$37,568.00</b>	<b>\$37,407.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$36,298.00</b>	<b>\$37,568.00</b>	<b>\$37,407.00</b>

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

**CM - Miscellaneous Special Revenue  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$344.00	\$161.00	\$161.00
<b>Total for Use of Money and Property</b>	<b>\$344.00</b>	<b>\$161.00</b>	<b>\$161.00</b>
<b>Total for Revenues</b>	<b>\$344.00</b>	<b>\$161.00</b>	<b>\$161.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$344.00</b>	<b>\$161.00</b>	<b>\$161.00</b>

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

**CM - Miscellaneous Special Revenue  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Special Services</b>			
89894 - Home and Community Services, Other - Contractual <i>Cemetery Maintenance</i>	\$1,614.00	-	-
<b>Total for Special Services</b>	<b>\$1,614.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$1,614.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$1,614.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,614.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**CM - Miscellaneous Special Revenue  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$37,568.00	\$37,407.00	\$37,246.00
8022 - Restated Fund Balance - Beginning of Year	\$37,568.00	\$37,407.00	\$37,246.00
Add Revenues and Other Sources	\$344.00	\$161.00	\$161.00
Deduct Expenditures and Other Uses	\$1,614.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$36,298.00	\$37,568.00	\$37,407.00

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$46,370.00	\$52,997.00	\$59,958.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$46,370.00</b>	<b>\$52,997.00</b>	<b>\$59,958.00</b>
<b>Total for Assets</b>	<b>\$46,370.00</b>	<b>\$52,997.00</b>	<b>\$59,958.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$46,370.00</b>	<b>\$52,997.00</b>	<b>\$59,958.00</b>



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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$6,000.00	\$6,000.00	\$6,000.00
915 - Assigned Unappropriated Fund Balance	\$40,370.00	\$46,997.00	\$53,958.00
<b>Total for Assigned Fund Balance</b>	<b>\$46,370.00</b>	<b>\$52,997.00</b>	<b>\$59,958.00</b>
<b>Total for Fund Balance</b>	<b>\$46,370.00</b>	<b>\$52,997.00</b>	<b>\$59,958.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$46,370.00</b>	<b>\$52,997.00</b>	<b>\$59,958.00</b>

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

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

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

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51204 - Maintenance of Bridges - Contractual	\$2,512.00	\$2,262.00	\$2,857.00
<b>Total for Highway</b>	<b>\$2,512.00</b>	<b>\$2,262.00</b>	<b>\$2,857.00</b>
<b>Total for Transportation</b>	<b>\$2,512.00</b>	<b>\$2,262.00</b>	<b>\$2,857.00</b>
<b>Total for Expenditures</b>	<b>\$2,512.00</b>	<b>\$2,262.00</b>	<b>\$2,857.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>General Fund A</i>	\$4,115.00	\$4,699.00	-
<b>Total for Interfund Transfers</b>	<b>\$4,115.00</b>	<b>\$4,699.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$4,115.00</b>	<b>\$4,699.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$4,115.00</b>	<b>\$4,699.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$6,627.00</b>	<b>\$6,961.00</b>	<b>\$2,857.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$52,997.00	\$59,958.00	\$62,815.00
8022 - Restated Fund Balance - Beginning of Year	\$52,997.00	\$59,958.00	\$62,815.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$6,627.00	\$6,961.00	\$2,857.00
8029 - Fund Balance - End of Year	\$46,370.00	\$52,997.00	\$59,958.00

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$6,000.00	\$6,000.00	\$6,000.00
<b>Total for Estimated Other Sources</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$6,000.00	\$6,000.00	\$6,000.00
<b>Total for Estimated Appropriations</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>

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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,018,752.00	\$1,068,051.00	\$638,732.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,018,752.00</b>	<b>\$1,068,051.00</b>	<b>\$638,732.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$6,383.00	\$6,382.00	\$6,381.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$6,383.00</b>	<b>\$6,382.00</b>	<b>\$6,381.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	-	\$0.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$0.00
440 - Due from Other Governments	-	-	\$180,762.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$180,762.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$32,532.00	\$27,050.00	\$31,841.00
<b>Total for Other Assets</b>	<b>\$32,532.00</b>	<b>\$27,050.00</b>	<b>\$31,841.00</b>
<b>Total for Assets</b>	<b>\$1,057,667.00</b>	<b>\$1,101,483.00</b>	<b>\$857,716.00</b>

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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,057,667.00</b>	<b>\$1,101,483.00</b>	<b>\$857,716.00</b>



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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$11,613.00	\$20,927.00	\$12,076.00
<b>Total for Payables</b>	<b>\$11,613.00</b>	<b>\$20,927.00</b>	<b>\$12,076.00</b>
<b>Total for Liabilities</b>	<b>\$11,613.00</b>	<b>\$20,927.00</b>	<b>\$12,076.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$32,532.00	\$27,050.00	\$31,841.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$32,532.00</b>	<b>\$27,050.00</b>	<b>\$31,841.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$6,383.00	\$6,382.00	\$6,381.00
<b>Total for Restricted Fund Balance</b>	<b>\$6,383.00</b>	<b>\$6,382.00</b>	<b>\$6,381.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$130,000.00	\$197,000.00	\$40,000.00
915 - Assigned Unappropriated Fund Balance	\$877,139.00	\$850,124.00	\$767,418.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,007,139.00</b>	<b>\$1,047,124.00</b>	<b>\$807,418.00</b>
<b>Total for Fund Balance</b>	<b>\$1,046,054.00</b>	<b>\$1,080,556.00</b>	<b>\$845,640.00</b>

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

**DB - Highway Part-town  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,057,667.00</b>	<b>\$1,101,483.00</b>	<b>\$857,716.00</b>

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

**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,351,098.00	\$1,288,653.00	\$1,260,413.00
<b>Total for Property Taxes</b>	<b>\$1,351,098.00</b>	<b>\$1,288,653.00</b>	<b>\$1,260,413.00</b>
<b>Departmental Income</b>			
2801 - Interfund Revenues	-	\$0.00	\$0.00
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1.00	\$1.00	\$6.00
<b>Total for Use of Money and Property</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$6.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$547.00	-	-
2665 - Sales of Equipment	-	\$55,875.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$547.00</b>	<b>\$55,875.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$54.00
2770 - Unclassified	-	\$5,293.00	-
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$5,293.00</b>	<b>\$54.00</b>

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

**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$476,716.00	\$396,327.00	\$466,503.00
<b>Total for State Aid</b>	<b>\$476,716.00</b>	<b>\$396,327.00</b>	<b>\$466,503.00</b>
<b>Total for Revenues</b>	<b>\$1,828,362.00</b>	<b>\$1,746,149.00</b>	<b>\$1,726,976.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$11,134.00	\$4,699.00	\$13,991.00
<b>Total for Operating Transfers</b>	<b>\$11,134.00</b>	<b>\$4,699.00</b>	<b>\$13,991.00</b>
<b>Proceeds of Obligations</b>			
5720 - Statutory Installment Bonds	-	\$0.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$11,134.00</b>	<b>\$4,699.00</b>	<b>\$13,991.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,839,496.00</b>	<b>\$1,750,848.00</b>	<b>\$1,740,967.00</b>

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

**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$31,623.00	\$28,661.00	\$28,584.00
<b>Total for Special Items</b>	<b>\$31,623.00</b>	<b>\$28,661.00</b>	<b>\$28,584.00</b>
<b>Total for General Government Support</b>	<b>\$31,623.00</b>	<b>\$28,661.00</b>	<b>\$28,584.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$262,609.00	\$258,588.00	\$258,539.00
51104 - Maintenance of Roads - Contractual	\$213,940.00	\$204,011.00	\$128,606.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	\$0.00	\$0.00
51124 - Permanent Improvements Highway - Contractual	\$476,716.00	\$296,328.00	\$466,503.00
51302 - Machinery - Equipment and Capital Outlay	\$174,103.00	\$38,700.00	\$234,923.00
51304 - Machinery - Contractual	\$32,126.00	\$36,576.00	\$32,787.00
51421 - Snow Removal - Personal Services	\$144,594.00	\$157,767.00	\$139,592.00
51424 - Snow Removal - Contractual	\$119,378.00	\$133,574.00	\$93,866.00
<b>Total for Highway</b>	<b>\$1,423,466.00</b>	<b>\$1,125,544.00</b>	<b>\$1,354,816.00</b>
<b>Total for Transportation</b>	<b>\$1,423,466.00</b>	<b>\$1,125,544.00</b>	<b>\$1,354,816.00</b>

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

**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$47,817.00	\$46,177.00	\$57,201.00
90308 - Social Security - Employee Benefits	\$30,033.00	\$30,773.00	\$29,201.00
90408 - Workers' Compensation - Employee Benefits	\$22,356.00	\$20,237.00	\$11,079.00
90508 - Unemployment Insurance - Employee Benefits	-	-	\$0.00
90558 - Disability Insurance - Employee Benefits	\$568.00	\$584.00	\$568.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$215,676.00	\$196,193.00	\$226,008.00
<b>Total for Employee Benefits</b>	<b>\$316,450.00</b>	<b>\$293,964.00</b>	<b>\$324,057.00</b>
<b>Total for Employee Benefits</b>	<b>\$316,450.00</b>	<b>\$293,964.00</b>	<b>\$324,057.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$96,937.00	\$63,000.00	\$63,000.00
97107 - Serial Bonds - Debt Interest	\$5,522.00	\$4,763.00	\$846.00
97856 - Installment Purchase Debt - Debt Principal	-	\$0.00	\$0.00
97857 - Installment Purchase Debt - Debt Interest	-	\$0.00	\$0.00
<b>Total for Debt Service</b>	<b>\$102,459.00</b>	<b>\$67,763.00</b>	<b>\$63,846.00</b>
<b>Total for Debt Service</b>	<b>\$102,459.00</b>	<b>\$67,763.00</b>	<b>\$63,846.00</b>
<b>Total for Expenditures</b>	<b>\$1,873,998.00</b>	<b>\$1,515,932.00</b>	<b>\$1,771,303.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,873,998.00</b>	<b>\$1,515,932.00</b>	<b>\$1,771,303.00</b>

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

**DB - Highway Part-town  
Results of Operations**

<b>12/31/2023</b>	<b>12/31/2022</b>	<b>12/31/2021</b>
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Town of Catskill  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,080,556.00	\$845,640.00	\$875,976.00
8022 - Restated Fund Balance - Beginning of Year	\$1,080,556.00	\$845,640.00	\$875,976.00
Add Revenues and Other Sources	\$1,839,496.00	\$1,750,848.00	\$1,740,967.00
Deduct Expenditures and Other Uses	\$1,873,998.00	\$1,515,932.00	\$1,771,303.00
8029 - Fund Balance - End of Year	\$1,046,054.00	\$1,080,556.00	\$845,640.00



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

**DB - Highway Part-town  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,421,187.00	\$1,351,098.00	\$1,288,653.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$20,000.00	\$0.00	\$30,000.00
2801 - Est Rev - Interfund Revenues	-	\$7,500.00	\$7,500.00
2899 - Est Rev - Interfund Revenues	\$7,500.00	-	-
3099 - Est Rev - State Aid	\$340,000.00	\$340,000.00	\$340,000.00
<b>Total for Estimated Revenue</b>	<b>\$1,788,687.00</b>	<b>\$1,698,598.00</b>	<b>\$1,666,153.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$130,000.00	\$197,000.00	\$40,000.00
<b>Total for Estimated Other Sources</b>	<b>\$130,000.00</b>	<b>\$197,000.00</b>	<b>\$40,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,918,687.00</b>	<b>\$1,895,598.00</b>	<b>\$1,706,153.00</b>

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

**DB - Highway Part-town  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$34,080.00	-	-
5999 - App - Transportation	\$1,390,946.00	\$1,439,926.00	\$1,252,631.00
9199 - App - Employee Benefits	\$391,778.00	\$353,213.00	\$357,877.00
9899 - App - Debt Service	\$101,883.00	\$102,459.00	\$95,645.00
<b>Total for Estimated Appropriations</b>	<b>\$1,918,687.00</b>	<b>\$1,895,598.00</b>	<b>\$1,706,153.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,918,687.00</b>	<b>\$1,895,598.00</b>	<b>\$1,706,153.00</b>

Town of Catskill  
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
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$22,301.00	\$199,495.00	\$338,034.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$22,301.00</b>	<b>\$199,495.00</b>	<b>\$338,034.00</b>
<b>Due From</b>			
440 - Due from Other Governments <i>NYS DOT Project Refund</i>	\$46,196.00	-	-
<b>Total for Due From</b>	<b>\$46,196.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$68,497.00</b>	<b>\$199,495.00</b>	<b>\$338,034.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$68,497.00</b>	<b>\$199,495.00</b>	<b>\$338,034.00</b>

Town of Catskill  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$3,558.00	\$12,857.00	\$3,162.00
<b>Total for Payables</b>	<b>\$3,558.00</b>	<b>\$12,857.00</b>	<b>\$3,162.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	-	\$0.00	\$10,475,038.00
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,475,038.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Over drawn cash</i>	\$46,196.00	-	-
<b>Total for Other Liabilities</b>	<b>\$46,196.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$49,754.00</b>	<b>\$12,857.00</b>	<b>\$10,478,200.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$18,743.00	\$186,638.00	-
<b>Total for Assigned Fund Balance</b>	<b>\$18,743.00</b>	<b>\$186,638.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	\$0.00	(\$10,140,166.00)

Town of Catskill  
 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
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$10,140,166.00)</b>
<b>Total for Fund Balance</b>	<b>\$18,743.00</b>	<b>\$186,638.00</b>	<b>(\$10,140,166.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$68,497.00</b>	<b>\$199,495.00</b>	<b>\$338,034.00</b>

Town of Catskill  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$58.00	\$250.00	\$319.00
<b>Total for Use of Money and Property</b>	<b>\$58.00</b>	<b>\$250.00</b>	<b>\$319.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$10,000.00	-
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	\$34,999.00	-	-
3505 - State Aid Multi Modal Transportation Program	\$156,807.00	-	-
<b>Total for State Aid</b>	<b>\$191,806.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$191,864.00</b>	<b>\$10,250.00</b>	<b>\$319.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$1,556.00	\$266,295.00	-
<b>Total for Operating Transfers</b>	<b>\$1,556.00</b>	<b>\$266,295.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5720 - Statutory Installment Bonds	-	\$10,291,205.00	-

Town of Catskill  
 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
5731 - BANS Redeemed from Appropriations	-	-	\$177,000.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$10,291,205.00</b>	<b>\$177,000.00</b>
<b>Total for Other Sources</b>	<b>\$1,556.00</b>	<b>\$10,557,500.00</b>	<b>\$177,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$193,420.00</b>	<b>\$10,567,750.00</b>	<b>\$177,319.00</b>

Town of Catskill  
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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$217,994.00	-	-
<b>Total for Shared Services</b>	<b>\$217,994.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$217,994.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$106,765.00	\$53,599.00	-
51302 - Machinery - Equipment and Capital Outlay	-	\$100,000.00	\$229,941.00
51822 - Street Lighting - Equipment and Capital Outlay	\$36,556.00	-	-
<b>Total for Highway</b>	<b>\$143,321.00</b>	<b>\$153,599.00</b>	<b>\$229,941.00</b>
<b>Total for Transportation</b>	<b>\$143,321.00</b>	<b>\$153,599.00</b>	<b>\$229,941.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	-	\$87,347.00	\$331,346.00



Town of Catskill  
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
<b>Total for Sewage</b>	<b>\$0.00</b>	<b>\$87,347.00</b>	<b>\$331,346.00</b>
<b>Total for Home and Community Services</b>	<b>\$0.00</b>	<b>\$87,347.00</b>	<b>\$331,346.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$0.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$361,315.00</b>	<b>\$240,946.00</b>	<b>\$561,287.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$361,315.00</b>	<b>\$240,946.00</b>	<b>\$561,287.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$186,638.00	(\$10,140,166.00)	(\$9,756,198.00)
8022 - Restated Fund Balance - Beginning of Year	\$186,638.00	(\$10,140,166.00)	(\$9,756,198.00)
Add Revenues and Other Sources	\$193,420.00	\$10,567,750.00	\$177,319.00
Deduct Expenditures and Other Uses	\$361,315.00	\$240,946.00	\$561,287.00
8029 - Fund Balance - End of Year	\$18,743.00	\$186,638.00	(\$10,140,166.00)

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

**PN - Permanent  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$216,075.00	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$216,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	\$149,700.00	\$149,700.00
231 - Cash In Time Deposits Special Reserves	-	\$66,227.00	\$66,154.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$215,927.00</b>	<b>\$215,854.00</b>
<b>Investments</b>			
450 - Investments in Securities	\$81,253.00	-	-
<b>Total for Investments</b>	<b>\$81,253.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Restricted Investments</b>			
452 - Investments in Securities Special Reserves	-	\$90,895.00	\$90,895.00
<b>Total for Restricted Investments</b>	<b>\$0.00</b>	<b>\$90,895.00</b>	<b>\$90,895.00</b>
<b>Total for Assets</b>	<b>\$297,328.00</b>	<b>\$306,822.00</b>	<b>\$306,749.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$297,328.00</b>	<b>\$306,822.00</b>	<b>\$306,749.00</b>

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

**PN - Permanent  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
807 - Must Remain Intact	\$149,700.00	\$149,700.00	\$149,700.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$149,700.00</b>	<b>\$149,700.00</b>	<b>\$149,700.00</b>
<b>Restricted Fund Balance</b>			
899 - Other Restricted Fund Balance <i>For cemetery upkeep.</i>	\$147,628.00	\$157,122.00	\$157,049.00
<b>Total for Restricted Fund Balance</b>	<b>\$147,628.00</b>	<b>\$157,122.00</b>	<b>\$157,049.00</b>
<b>Total for Fund Balance</b>	<b>\$297,328.00</b>	<b>\$306,822.00</b>	<b>\$306,749.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$297,328.00</b>	<b>\$306,822.00</b>	<b>\$306,749.00</b>

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

**PN - Permanent  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,335.00	\$64.00	\$1,538.00
<b>Total for Use of Money and Property</b>	<b>\$2,335.00</b>	<b>\$64.00</b>	<b>\$1,538.00</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>Unrealized gain in investment</i>	\$8,776.00	-	\$6,059.00
<b>Total for Other Revenues</b>	<b>\$8,776.00</b>	<b>\$0.00</b>	<b>\$6,059.00</b>
<b>Total for Revenues</b>	<b>\$11,111.00</b>	<b>\$64.00</b>	<b>\$7,597.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$11,111.00</b>	<b>\$64.00</b>	<b>\$7,597.00</b>

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

**PN - Permanent  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Other Public Safety</b>			
39894 - Public Safety, Other - Contractual <i>Investment Expenses</i>	\$2,495.00	-	\$1,750.00
<b>Total for Other Public Safety</b>	<b>\$2,495.00</b>	<b>\$0.00</b>	<b>\$1,750.00</b>
<b>Total for Public Safety</b>	<b>\$2,495.00</b>	<b>\$0.00</b>	<b>\$1,750.00</b>
<b>Total for Expenditures</b>	<b>\$2,495.00</b>	<b>\$0.00</b>	<b>\$1,750.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,495.00</b>	<b>\$0.00</b>	<b>\$1,750.00</b>

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

**PN - Permanent  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$306,813.00	\$306,749.00	\$300,902.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$18,101.00	-	-
<i>2021 Investment Account Changes</i>			
8022 - Restated Fund Balance - Beginning of Year	\$288,712.00	\$306,749.00	\$300,902.00
Add Revenues and Other Sources	\$11,111.00	\$64.00	\$7,597.00
Deduct Expenditures and Other Uses	\$2,495.00	\$0.00	\$1,750.00
8029 - Fund Balance - End of Year	\$297,328.00	\$306,813.00	\$306,749.00

Town of Catskill  
 Annual Financial Report  
 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
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



Town of Catskill  
Annual Financial Report  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$363,307.00	\$353,069.00	\$332,972.00
<b>Total for Property Taxes</b>	<b>\$363,307.00</b>	<b>\$353,069.00</b>	<b>\$332,972.00</b>
<b>Total for Revenues</b>	<b>\$363,307.00</b>	<b>\$353,069.00</b>	<b>\$332,972.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$363,307.00</b>	<b>\$353,069.00</b>	<b>\$332,972.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$363,307.00	\$353,069.00	\$332,972.00
<b>Total for Fire Protection</b>	<b>\$363,307.00</b>	<b>\$353,069.00</b>	<b>\$332,972.00</b>
<b>Total for Public Safety</b>	<b>\$363,307.00</b>	<b>\$353,069.00</b>	<b>\$332,972.00</b>
<b>Total for Expenditures</b>	<b>\$363,307.00</b>	<b>\$353,069.00</b>	<b>\$332,972.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$363,307.00</b>	<b>\$353,069.00</b>	<b>\$332,972.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	-	-
Add Revenues and Other Sources	\$363,307.00	\$353,069.00	\$332,972.00
Deduct Expenditures and Other Uses	\$363,307.00	\$353,069.00	\$332,972.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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

**SL - Special District(s) Lighting  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$87,707.00	\$77,876.00	\$89,462.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$87,707.00</b>	<b>\$77,876.00</b>	<b>\$89,462.00</b>
<b>Total for Assets</b>	<b>\$87,707.00</b>	<b>\$77,876.00</b>	<b>\$89,462.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$87,707.00</b>	<b>\$77,876.00</b>	<b>\$89,462.00</b>

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

**SL - Special District(s) Lighting  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$12,012.00	\$6,548.00	\$20,232.00
<b>Total for Payables</b>	<b>\$12,012.00</b>	<b>\$6,548.00</b>	<b>\$20,232.00</b>
<b>Total for Liabilities</b>	<b>\$12,012.00</b>	<b>\$6,548.00</b>	<b>\$20,232.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$75,695.00	\$71,328.00	\$69,230.00
<b>Total for Assigned Fund Balance</b>	<b>\$75,695.00</b>	<b>\$71,328.00</b>	<b>\$69,230.00</b>
<b>Total for Fund Balance</b>	<b>\$75,695.00</b>	<b>\$71,328.00</b>	<b>\$69,230.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$87,707.00</b>	<b>\$77,876.00</b>	<b>\$89,462.00</b>

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

**SL - Special District(s) Lighting  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$74,390.00	\$74,390.00	\$74,390.00
<b>Total for Property Taxes</b>	<b>\$74,390.00</b>	<b>\$74,390.00</b>	<b>\$74,390.00</b>
<b>Total for Revenues</b>	<b>\$74,390.00</b>	<b>\$74,390.00</b>	<b>\$74,390.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$74,390.00</b>	<b>\$74,390.00</b>	<b>\$74,390.00</b>

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

**SL - Special District(s) Lighting  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$70,023.00	\$72,292.00	\$69,273.00
<b>Total for Highway</b>	<b>\$70,023.00</b>	<b>\$72,292.00</b>	<b>\$69,273.00</b>
<b>Total for Transportation</b>	<b>\$70,023.00</b>	<b>\$72,292.00</b>	<b>\$69,273.00</b>
<b>Total for Expenditures</b>	<b>\$70,023.00</b>	<b>\$72,292.00</b>	<b>\$69,273.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$70,023.00</b>	<b>\$72,292.00</b>	<b>\$69,273.00</b>



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

**SL - Special District(s) Lighting  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$71,328.00	\$69,230.00	\$64,113.00
8022 - Restated Fund Balance - Beginning of Year	\$71,328.00	\$69,230.00	\$64,113.00
Add Revenues and Other Sources	\$74,390.00	\$74,390.00	\$74,390.00
Deduct Expenditures and Other Uses	\$70,023.00	\$72,292.00	\$69,273.00
8029 - Fund Balance - End of Year	\$75,695.00	\$71,328.00	\$69,230.00

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$232,443.00	\$136,613.00	\$136,015.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$232,443.00</b>	<b>\$136,613.00</b>	<b>\$136,015.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	-	-	\$144.00
<b>Total for Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$144.00</b>
<b>Total for Assets</b>	<b>\$232,443.00</b>	<b>\$136,613.00</b>	<b>\$136,159.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$232,443.00</b>	<b>\$136,613.00</b>	<b>\$136,159.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$5,843.00	\$2,720.00	\$16,893.00
<b>Total for Payables</b>	<b>\$5,843.00</b>	<b>\$2,720.00</b>	<b>\$16,893.00</b>
<b>Total for Liabilities</b>	<b>\$5,843.00</b>	<b>\$2,720.00</b>	<b>\$16,893.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	-	\$0.00	\$144.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$144.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$226,600.00	\$133,893.00	\$119,122.00
<b>Total for Assigned Fund Balance</b>	<b>\$226,600.00</b>	<b>\$133,893.00</b>	<b>\$119,122.00</b>
<b>Total for Fund Balance</b>	<b>\$226,600.00</b>	<b>\$133,893.00</b>	<b>\$119,266.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$232,443.00</b>	<b>\$136,613.00</b>	<b>\$136,159.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$348,874.00	\$354,095.00	\$246,747.00
<b>Total for Property Taxes</b>	<b>\$348,874.00</b>	<b>\$354,095.00</b>	<b>\$246,747.00</b>
<b>Departmental Income</b>			
2120 - Sewer Rents	\$53,658.00	\$55,500.00	\$53,544.00
<b>Total for Departmental Income</b>	<b>\$53,658.00</b>	<b>\$55,500.00</b>	<b>\$53,544.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$3,259.00	\$112.00	\$102.00
<b>Total for Use of Money and Property</b>	<b>\$3,259.00</b>	<b>\$112.00</b>	<b>\$102.00</b>
<b>State Aid</b>			
3990 - State Aid Sewer Capital Projects	\$52,908.00	-	-
<b>Total for State Aid</b>	<b>\$52,908.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$458,699.00</b>	<b>\$409,707.00</b>	<b>\$300,393.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$15,297.00	-	-

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Operating Transfers</b>	<b>\$15,297.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$15,297.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$473,996.00</b>	<b>\$409,707.00</b>	<b>\$300,393.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81304 - Sewage Treatment and Disposal - Contractual	\$93,148.00	\$83,728.00	\$76,855.00
<b>Total for Sewage</b>	<b>\$93,148.00</b>	<b>\$83,728.00</b>	<b>\$76,855.00</b>
<b>Total for Home and Community Services</b>	<b>\$93,148.00</b>	<b>\$83,728.00</b>	<b>\$76,855.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$286,380.00	\$19,614.00	\$19,614.00
97107 - Serial Bonds - Debt Interest	\$1,761.00	\$2,268.00	\$2,775.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$0.00	\$177,000.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$23,175.00	\$14,916.00
<b>Total for Debt Service</b>	<b>\$288,141.00</b>	<b>\$45,057.00</b>	<b>\$214,305.00</b>
<b>Total for Debt Service</b>	<b>\$288,141.00</b>	<b>\$45,057.00</b>	<b>\$214,305.00</b>
<b>Total for Expenditures</b>	<b>\$381,289.00</b>	<b>\$128,785.00</b>	<b>\$291,160.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$266,295.00	\$0.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$266,295.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$266,295.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$266,295.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$381,289.00</b>	<b>\$395,080.00</b>	<b>\$291,160.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$133,893.00	\$119,266.00	\$110,033.00
8022 - Restated Fund Balance - Beginning of Year	\$133,893.00	\$119,266.00	\$110,033.00
Add Revenues and Other Sources	\$473,996.00	\$409,707.00	\$300,393.00
Deduct Expenditures and Other Uses	\$381,289.00	\$395,080.00	\$291,160.00
8029 - Fund Balance - End of Year	\$226,600.00	\$133,893.00	\$119,266.00



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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$348,654.00	\$348,874.00	\$354,095.00
1299 - Est Rev - Departmental Income	-	\$53,000.00	\$53,000.00
2199 - Est Rev - Departmental Income	\$53,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$401,654.00</b>	<b>\$401,874.00</b>	<b>\$407,095.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$401,654.00</b>	<b>\$401,874.00</b>	<b>\$407,095.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$53,000.00	\$113,734.00	\$95,000.00
9899 - App - Debt Service	\$348,654.00	\$288,140.00	\$312,095.00
<b>Total for Estimated Appropriations</b>	<b>\$401,654.00</b>	<b>\$401,874.00</b>	<b>\$407,095.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$401,654.00</b>	<b>\$401,874.00</b>	<b>\$407,095.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	\$0.00	\$128.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$128.00</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$128.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$128.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$1,975.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,975.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,975.00</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	\$0.00	(\$1,847.00)
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,847.00)</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,847.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$128.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	-	\$46,348.00	\$44,501.00
<b>Total for Property Taxes</b>	<b>\$0.00</b>	<b>\$46,348.00</b>	<b>\$44,501.00</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$46,348.00</b>	<b>\$44,501.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$46,348.00</b>	<b>\$44,501.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$43,372.00	\$42,543.00
97107 - Serial Bonds - Debt Interest	-	\$1,128.00	\$1,957.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$44,500.00</b>	<b>\$44,500.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$44,500.00</b>	<b>\$44,500.00</b>
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$44,500.00</b>	<b>\$44,500.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$1.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$44,501.00</b>	<b>\$44,500.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	(\$1,847.00)	(\$1,848.00)
8022 - Restated Fund Balance - Beginning of Year	\$0.00	(\$1,847.00)	(\$1,848.00)
Add Revenues and Other Sources	\$0.00	\$46,348.00	\$44,501.00
Deduct Expenditures and Other Uses	\$0.00	\$44,501.00	\$44,500.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	(\$1,847.00)

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	-	\$0.00	\$46,348.00
<b>Total for Estimated Revenue</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,348.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,348.00</b>



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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
9899 - App - Debt Service	-	\$0.00	\$46,348.00
<b>Total for Estimated Appropriations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,348.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,348.00</b>

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

**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$13,220.00	\$8,701.00	\$8,890.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$13,220.00</b>	<b>\$8,701.00</b>	<b>\$8,890.00</b>
<b>Total for Assets</b>	<b>\$13,220.00</b>	<b>\$8,701.00</b>	<b>\$8,890.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$13,220.00</b>	<b>\$8,701.00</b>	<b>\$8,890.00</b>

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

**TC - Custodial  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes <i>Planning Board Escrows.</i>	\$13,220.00	\$8,701.00	\$8,890.00
<b>Total for Restricted Net Position</b>	<b>\$13,220.00</b>	<b>\$8,701.00</b>	<b>\$8,890.00</b>
<b>Total for Net Position</b>	<b>\$13,220.00</b>	<b>\$8,701.00</b>	<b>\$8,890.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$13,220.00</b>	<b>\$8,701.00</b>	<b>\$8,890.00</b>

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

**TC - Custodial  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Miscellaneous</b>			
2770 - Unclassified New Escrows	\$12,460.00	\$3,421.00	\$4,585.00
<b>Total for Miscellaneous</b>	<b>\$12,460.00</b>	<b>\$3,421.00</b>	<b>\$4,585.00</b>
<b>Total for Revenues</b>	<b>\$12,460.00</b>	<b>\$3,421.00</b>	<b>\$4,585.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$12,460.00</b>	<b>\$3,421.00</b>	<b>\$4,585.00</b>

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

**TC - Custodial  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19354 - Other Custodial Activities - Contractual <i>Escrow expenses.</i>	\$7,941.00	\$3,610.00	\$1,537.00
<b>Total for Special Items</b>	<b>\$7,941.00</b>	<b>\$3,610.00</b>	<b>\$1,537.00</b>
<b>Total for General Government Support</b>	<b>\$7,941.00</b>	<b>\$3,610.00</b>	<b>\$1,537.00</b>
<b>Total for Expenditures</b>	<b>\$7,941.00</b>	<b>\$3,610.00</b>	<b>\$1,537.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$7,941.00</b>	<b>\$3,610.00</b>	<b>\$1,537.00</b>

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

**TC - Custodial  
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$8,701.00	\$8,890.00	\$5,842.00
8022 - Restated Net Position - Beginning of Year	\$8,701.00	\$8,890.00	\$5,842.00
Add Revenues and Other Sources	\$12,460.00	\$3,421.00	\$4,585.00
Deduct Expenditures and Other Uses	\$7,941.00	\$3,610.00	\$1,537.00
8029 - Net Position - End of Year	\$13,220.00	\$8,701.00	\$8,890.00

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$650,525.00	\$650,525.00	\$468,200.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$650,525.00</b>	<b>\$650,525.00</b>	<b>\$468,200.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$6,698,566.00	\$6,698,566.00	\$5,884,159.00
104 - Machinery and Equipment	\$2,593,653.00	\$2,367,204.00	\$3,695,911.00
<b>Total for Depreciable Capital Assets</b>	<b>\$9,292,219.00</b>	<b>\$9,065,770.00</b>	<b>\$9,580,070.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$684,479.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$684,479.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$9,942,744.00</b>	<b>\$10,400,774.00</b>	<b>\$10,048,270.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$10,629,027.00	\$11,152,881.00	\$1,125,199.00
685 - Installment Purchase Contract Debt	-	\$5,515.00	\$12,827.00
<b>Total for Debt Obligations</b>	<b>\$10,629,027.00</b>	<b>\$11,158,396.00</b>	<b>\$1,138,026.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$1,852,983.00	\$0.00	\$7,473.00
684 - Landfill Closure and Post Closure Liability	-	\$0.00	\$586,660.00
687 - Compensated Absences	\$303,320.00	\$257,894.00	\$268,651.00
<b>Total for Other Long-Term Obligations</b>	<b>\$2,156,303.00</b>	<b>\$257,894.00</b>	<b>\$862,784.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$12,785,330.00</b>	<b>\$11,416,290.00</b>	<b>\$2,000,810.00</b>



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

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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

**Statement of Indebtedness  
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$523,855.00	\$0.00	\$0.00	\$11,152,881.00	\$10,629,026.00
Installment Purchase Contract	\$0.00	\$0.00	\$5,515.00	\$0.00	\$0.00	\$5,515.00	\$0.00
<b>Total</b>	\$0.00	\$0.00	\$529,370.00	\$0.00	\$0.00	\$11,158,396.00	\$10,629,026.00

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

**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Water/Sewer Infrastructure	EFC	1/18/22	1/18/52	\$0.00	\$0.00	\$271,766.00	\$0.00	\$10,191,205.00	\$0.00	\$9,919,439.00
<b>Bond</b> Infrastructure	Bank of Greene County	7/26/18	7/15/25	\$0.00	\$0.00	\$79,710.00	\$0.00	\$246,581.00	\$0.00	\$166,871.00
<b>Bond</b> Ambulance Bond	Bank of Greene County	10/2/19	10/2/24	\$0.00	\$0.00	\$60,829.00	\$0.00	\$123,088.00	\$0.00	\$62,259.00
<b>Bond</b> Highway Equipment 1	Bank of Greene County	12/10/20	2/10/27	\$0.00	\$0.00	\$64,000.00	\$0.00	\$324,000.00	\$0.00	\$260,000.00
<b>Bond</b> Allen St Sewer Renovations	USDA	7/21/92	7/1/30	\$0.00	\$0.00	\$4,400.00	\$0.00	\$35,200.00	\$0.00	\$30,800.00
<b>Bond</b> Cemeton Sewer Project	EFC	2/6/13	7/2/42	\$0.00	\$0.00	\$1,280.00	\$0.00	\$25,600.00	\$0.00	\$24,320.00
<b>Bond</b> Highway Equipment 2	Bank of Greene County	1/18/22	1/18/25	\$0.00	\$0.00	\$32,936.00	\$0.00	\$100,000.00	\$0.00	\$67,064.00
<b>Bond</b> Cementon Sewer Renovations	EFC	8/1/05	8/1/34	\$0.00	\$0.00	\$8,934.00	\$0.00	\$107,207.00	\$0.00	\$98,273.00
<b>Installment Purchase Contract</b> Copier Lease		12/4/18	12/31/23	\$0.00	\$0.00	\$5,515.00	\$0.00	\$5,515.00	\$0.00	\$0.00

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

**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$532,678.00	\$13,246.00	\$545,924.00	\$10,096,348.00
2025	\$479,333.00	\$7,458.00	\$486,791.00	\$9,617,015.00
2026	\$365,437.00	\$2,812.00	\$368,249.00	\$9,251,578.00
2027	\$371,107.00	\$1,727.00	\$372,834.00	\$8,880,471.00
2028	\$309,808.00	\$330.00	\$310,138.00	\$8,570,663.00
2029	\$314,494.00	\$220.00	\$314,714.00	\$8,256,169.00
2030	\$319,179.00	\$110.00	\$319,289.00	\$7,936,990.00
2031	\$319,465.00	\$0.00	\$319,465.00	\$7,617,525.00
2032	\$324,150.00	\$0.00	\$324,150.00	\$7,293,375.00
2033	\$328,836.00	\$0.00	\$328,836.00	\$6,964,539.00
2034	\$333,522.00	\$0.00	\$333,522.00	\$6,631,017.00
2035	\$329,273.00	\$0.00	\$329,273.00	\$6,301,744.00
2036	\$333,959.00	\$0.00	\$333,959.00	\$5,967,785.00

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

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$338,645.00	\$0.00	\$338,645.00	\$5,629,140.00
2038	\$343,330.00	\$0.00	\$343,330.00	\$5,285,810.00
2039	\$348,016.00	\$0.00	\$348,016.00	\$4,937,794.00
2040	\$352,701.00	\$0.00	\$352,701.00	\$4,585,093.00
2041	\$357,387.00	\$0.00	\$357,387.00	\$4,227,706.00
2042	\$362,073.00	\$0.00	\$362,073.00	\$3,865,633.00
2043	\$365,478.00	\$0.00	\$365,478.00	\$3,500,155.00
2044	\$370,164.00	\$0.00	\$370,164.00	\$3,129,991.00
2045	\$374,849.00	\$0.00	\$374,849.00	\$2,755,142.00
2046	\$379,535.00	\$0.00	\$379,535.00	\$2,375,607.00
2047	\$384,221.00	\$0.00	\$384,221.00	\$1,991,386.00
2048	\$388,906.00	\$0.00	\$388,906.00	\$1,602,480.00
2049	\$393,592.00	\$0.00	\$393,592.00	\$1,208,888.00
2050	\$398,277.00	\$0.00	\$398,277.00	\$810,611.00

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

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2051	\$402,963.00	\$0.00	\$402,963.00	\$407,648.00
2052	\$407,648.00	\$0.00	\$407,648.00	\$0.00
<b>Total</b>	\$10,629,026.00	\$25,903.00	\$10,654,929.00	
\$10,629,026.00 Total Bond Ending Balance for Statement of Indebtedness.				

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

**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1313	Checking	A, CL, CM, DA, DB, PN	\$5,067,293.00	\$0.00	\$0.00	\$0.00	\$5,067,293.00
191	Checking	H	\$1,303.00	\$0.00	\$0.00	\$0.00	\$1,303.00
2945	Checking	TC	\$98,697.00	\$0.00	(\$11,309.00)	\$0.00	\$87,388.00
2966	Checking	A	\$22,506.00	\$0.00	\$0.00	\$0.00	\$22,506.00
3083	Checking	A	\$733.00	\$0.00	\$0.00	\$0.00	\$733.00
3610	Checking	A	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
3739	Checking	A	\$51,885.00	\$0.00	\$0.00	\$0.00	\$51,885.00
4039	Money Market	CM	\$815.00	\$0.00	\$0.00	\$0.00	\$815.00
4082	Checking	TC	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
4278	Checking	H	\$2,591.00	\$0.00	\$0.00	\$0.00	\$2,591.00
4663	Checking	TC	\$95.00	\$0.00	\$0.00	\$0.00	\$95.00
4833	Checking	TC	\$43.00	\$0.00	\$0.00	\$0.00	\$43.00

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

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6608	Checking	TC	\$3,000.00	\$0.00	(\$540.00)	\$0.00	\$2,460.00
8100	Checking	TC	\$253.00	\$0.00	\$0.00	\$0.00	\$253.00
8118	Checking	A	\$10,201.00	\$0.00	\$0.00	\$0.00	\$10,201.00
8126	Checking	A	\$8,601.00	\$0.00	\$0.00	\$0.00	\$8,601.00
8138	Money Market	CL	\$39,019.00	\$0.00	\$0.00	\$0.00	\$39,019.00
8472	Checking	SS	\$126,408.00	\$0.00	(\$134.00)	\$0.00	\$126,274.00
8498	Checking	H	\$17,673.00	\$0.00	\$0.00	\$0.00	\$17,673.00
8505	Savings	CM	\$5,107.00	\$0.00	\$0.00	\$0.00	\$5,107.00
8513	Checking	DB	\$6,383.00	\$0.00	\$0.00	\$0.00	\$6,383.00
1173	Checking	A	\$137,793.00	\$0.00	(\$62,253.00)	\$0.00	\$75,540.00
5132	Money Market	A, B, DA, DB, H, SL, SS	\$620,151.00	\$46,196.00	\$0.00	\$0.00	\$666,347.00
8328	Money Market	CM	\$989.00	\$0.00	\$0.00	\$0.00	\$989.00
3179	Checking	A	\$71,317.00	\$0.00	(\$71,242.00)	\$0.00	\$75.00



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

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3210	Checking	CL	\$8,364.00	\$0.00	\$0.00	\$0.00	\$8,364.00
3246	Money Market	A	\$10,025.00	\$0.00	\$0.00	\$0.00	\$10,025.00
3990	Money Market	A	\$46,028.00	\$0.00	\$0.00	\$0.00	\$46,028.00
4249	Checking	B	\$8,938.00	\$0.00	\$0.00	\$0.00	\$8,938.00
7443	Checking	TC	\$368.00	\$0.00	\$0.00	\$0.00	\$368.00
8302	Checking	CM	\$3,903.00	\$0.00	\$0.00	\$0.00	\$3,903.00
<b>Total</b>			\$6,400,482.00	\$46,196.00	(\$145,478.00)	\$0.00	\$6,301,200.00
<b>Total Cash From Financials</b>							\$6,301,202.00

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

**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$6,400,482.00
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,626,569.21
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$6,876,569.21</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	<b>\$81,253.00</b>
Market Value as of Fiscal Year End Date	\$81,253.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$81,253.00

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

**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
36	43		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$270,371.00	36	21		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$189,224.00	36	43		
Worker's Compensation	\$89,422.00	36	43		
Life Insurance					
Unemployment Insurance	\$2,605.00	0	0		
Disability Insurance	\$3,128.00	34	43		
Hospital, Medical and Dental Insurance	\$662,298.00	34			
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$1,217,048.00</b>				