

**Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024**

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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, Harold Entwistle (LG300329400000B), hereby certify that I am the Chief Financial Officer of the Town of Forestport, and that the information provided in the Annual Financial Report of the Town of Forestport for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- DA - Highway Town-wide
- FX - Water
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SS - Special District(s) Sewer
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$13,530.80	\$298.29	\$448.40
201 - Cash In Time Deposits	\$1,470,953.47	\$1,422,625.83	\$1,289,241.28
210 - Petty Cash	\$905.58	\$900.00	\$900.00
Total for Cash and Cash Equivalents	\$1,485,389.85	\$1,423,824.12	\$1,290,589.68
Due From			
391 - Due From Other Funds	\$35,000.00	\$60,000.00	-
Total for Due From	\$35,000.00	\$60,000.00	\$0.00
Total for Assets	\$1,520,389.85	\$1,483,824.12	\$1,290,589.68
Total for Assets and Deferred Outflows	\$1,520,389.85	\$1,483,824.12	\$1,290,589.68

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payroll Liabilities			
729 - Employee Annuities	-	-	\$183.50
Total for Payroll Liabilities	\$0.00	\$0.00	\$183.50
Due to			
718 - State Retirement	-	\$298.29	\$264.90
Total for Due to	\$0.00	\$298.29	\$264.90
Total for Liabilities	\$0.00	\$298.29	\$448.40
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$242,852.16	\$237,574.19	\$349,909.00
Total for Assigned Fund Balance	\$242,852.16	\$237,574.19	\$349,909.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,277,537.69	\$1,245,951.64	\$940,232.28
Total for Unassigned Fund Balance	\$1,277,537.69	\$1,245,951.64	\$940,232.28
Total for Fund Balance	\$1,520,389.85	\$1,483,525.83	\$1,290,141.28
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,520,389.85	\$1,483,824.12	\$1,290,589.68

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$54,849.96	\$55,000.00	\$0.00
Total for Property Taxes	\$54,849.96	\$55,000.00	\$0.00
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$3,072.04	\$3,931.69	\$3,311.67
Total for Property Tax Items	\$3,072.04	\$3,931.69	\$3,311.67
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$828,627.97	\$876,789.65	\$876,416.28
Total for Non-Property Tax Items	\$828,627.97	\$876,789.65	\$876,416.28
Departmental Income			
1255 - Clerk Fees	\$685.00	\$1,664.50	\$975.75
1289 - Other General Departmental Income	-	\$103.27	\$150.00
2115 - Planning Board Fees	\$1,093.25	\$750.00	\$850.00
2170 - Community Development Income	\$1,500.00	\$1,650.00	\$1,800.00
Total for Departmental Income	\$3,278.25	\$4,167.77	\$3,775.75
Use of Money and Property			
2401 - Interest and Earnings	\$21,190.46	\$15,098.00	\$1,869.44
2410 - Rental of Real Property	\$3,820.00	\$2,795.00	\$8,565.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Use of Money and Property	\$25,010.46	\$17,893.00	\$10,434.44
Licenses and Permits			
2544 - Dog Licenses	\$749.00	\$974.00	\$823.00
2545 - Licenses Other	\$116.95	\$119.69	\$102.69
2555 - Building and Alteration Permits	\$12,590.00	\$15,915.00	\$16,437.00
2565 - Plumbing Permits	\$1,850.00	\$3,450.00	\$3,030.00
Total for Licenses and Permits	\$15,305.95	\$20,458.69	\$20,392.69
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$5,466.50	\$6,089.67	\$3,974.34
Total for Fines and Forfeitures	\$5,466.50	\$6,089.67	\$3,974.34
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$10,395.00	\$1.00	-
Total for Sales of Property and Compensation for Loss	\$10,395.00	\$1.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$100.00	\$5,452.00	\$100.00
2706 - Grants From Local Governments	\$6,302.00	\$7,878.00	\$3,710.42
2750 - AIM Related Payments	-	-	\$0.00
2770 - Unclassified	-	-	\$1,078.73
Total for Other Revenues	\$6,402.00	\$13,330.00	\$4,889.15
State Aid			
3001 - State Aid Revenue Sharing	\$6,755.00	\$6,755.00	\$6,755.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
3005 - State Aid Mortgage Tax	\$44,117.73	\$52,034.58	\$63,290.39
3089 - State Aid Other	\$473.00	-	-
<i>2024-NYS Temporary Municipality Assistance</i>			
Total for State Aid	\$51,345.73	\$58,789.58	\$70,045.39
Federal Aid			
4089 - Federal Aid Other	-	-	\$78,461.29
Total for Federal Aid	\$0.00	\$0.00	\$78,461.29
Total for Revenues	\$1,003,753.86	\$1,056,451.05	\$1,071,701.00
Total for Revenues and Other Sources	\$1,003,753.86	\$1,056,451.05	\$1,071,701.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$34,942.65	\$26,742.84	\$26,016.48
10102 - Legislative Board - Equipment and Capital Outlay	\$362.49	-	-
10104 - Legislative Board - Contractual	\$673.79	\$254.95	\$1,012.45
Total for Legislative Board	\$35,978.93	\$26,997.79	\$27,028.93
Judicial			
11101 - Municipal Court - Personal Services	\$28,662.94	\$27,034.54	\$26,264.52
11102 - Municipal Court - Equipment and Capital Outlay	\$554.48	-	-
11104 - Municipal Court - Contractual	\$2,483.03	\$1,798.70	\$2,984.68
Total for Judicial	\$31,700.45	\$28,833.24	\$29,249.20
Executive			
12201 - Supervisor - Personal Services	\$22,570.28	\$19,570.28	\$18,423.56
12202 - Supervisor - Equipment and Capital Outlay	\$1,155.46	-	\$400.00
12204 - Supervisor - Contractual	\$702.20	\$841.20	\$807.39
Total for Executive	\$24,427.94	\$20,411.48	\$19,630.95
Finance			
13101 - Director of Finance - Personal Services	\$55,215.23	\$39,636.59	\$38,386.68

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
13102 - Director of Finance - Equipment and Capital Outlay	\$603.24	\$105.74	\$371.23
13104 - Director of Finance - Contractual	\$6,058.44	\$3,637.08	\$2,640.68
13301 - Tax Collection - Personal Services	\$5,286.06	\$5,286.11	\$5,132.16
13302 - Tax Collection - Equipment and Capital Outlay	-	-	\$147.68
13304 - Tax Collection - Contractual	\$6,370.83	\$6,100.79	\$6,949.13
13401 - Budget - Personal Services	\$7,296.84	\$5,604.24	\$5,440.08
13551 - Assessment - Personal Services	\$43,094.48	\$43,094.48	\$41,839.20
13554 - Assessment - Contractual	\$1,469.98	\$1,380.41	\$1,922.40
13704 - Discounts on Taxes - Contractual	\$438.08	\$225.00	\$180.00
Total for Finance	\$125,833.18	\$105,070.44	\$103,009.24
Municipal Staff			
14101 - Clerk - Personal Services	\$30,968.86	\$31,053.86	\$30,066.92
14102 - Clerk - Equipment and Capital Outlay	-	\$242.57	-
14104 - Clerk - Contractual	\$5,506.79	\$8,129.78	\$6,871.08
14201 - Law - Personal Services	\$9,999.96	\$9,999.96	\$9,999.96
14901 - Public Works Administration - Personal Services	-	\$2,440.93	-
Total for Municipal Staff	\$46,475.61	\$51,867.10	\$46,937.96
Shared Services			
16104 - Central Services Administration - Contractual	\$30,912.46	\$9,016.90	-
16201 - Operation of Plant - Personal Services	\$51,614.80	\$30,791.80	\$30,227.84
16202 - Operation of Plant - Equipment and Capital Outlay	\$2,008.31	\$37,750.00	-
16204 - Operation of Plant - Contractual	\$35,305.76	\$75,788.92	\$81,638.14
16504 - Central Communication System - Contractual	\$14,478.69	\$12,894.02	\$13,054.11

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
16604 - Central Storeroom - Contractual	\$2,210.24	\$833.72	\$1,227.33
16704 - Central Printing and Mailing - Contractual	\$2,499.04	\$2,243.46	\$2,114.30
16804 - Central Data Processing - Contractual	\$6,441.21	\$13,396.25	\$13,984.09
Total for Shared Services	\$145,470.51	\$182,715.07	\$142,245.81
Special Items			
19104 - Unallocated Insurance - Contractual	\$47,677.65	\$35,956.76	\$36,203.51
19204 - Municipal Association Dues - Contractual	\$2,299.00	\$2,300.00	\$2,995.00
19404 - Purchase of Land/Right of Way - Contractual	-	-	\$2,500.00
Total for Special Items	\$49,976.65	\$38,256.76	\$41,698.51
Total for General Government Support	\$459,863.27	\$454,151.88	\$409,800.60
Public Safety			
Animal Control			
35101 - Dog Control - Personal Services	\$6,692.04	\$6,497.04	\$6,307.92
35104 - Dog Control - Contractual	\$1,015.00	-	-
Total for Animal Control	\$7,707.04	\$6,497.04	\$6,307.92
Other Public Safety			
36204 - Safety Inspection - Contractual	\$842.70	\$1,383.55	\$630.66
Total for Other Public Safety	\$842.70	\$1,383.55	\$630.66
Total for Public Safety	\$8,549.74	\$7,880.59	\$6,938.58
Health			

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$1,006.20	\$1,006.20	\$976.82
Total for Public Health Program	\$1,006.20	\$1,006.20	\$976.82
Other Health			
45404 - Ambulance - Contractual	\$7,000.00	-	-
Total for Other Health	\$7,000.00	\$0.00	\$0.00
Total for Health	\$8,006.20	\$1,006.20	\$976.82
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$57,498.74	\$55,824.08	\$54,198.04
50104 - Highway and Street Administration - Contractual	\$833.22	\$587.68	\$1,170.34
51324 - Garage - Contractual	\$31,712.95	\$32,823.13	\$46,511.76
51824 - Street Lighting - Contractual	\$16,306.62	\$16,687.61	\$12,973.52
Total for Highway	\$106,351.53	\$105,922.50	\$114,853.66
Total for Transportation	\$106,351.53	\$105,922.50	\$114,853.66
Culture and Recreation			
Recreation			
71104 - Parks - Contractual	\$537.53	\$743.47	\$510.20
71404 - Playground and Recreation Centers - Contractual	\$732.45	\$742.66	\$524.98

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
71802 - Special Recreation Facilities - Equipment and Capital Outlay	-	\$429.99	-
71804 - Special Recreation Facilities - Contractual	\$1,438.57	\$6,887.91	\$1,890.49
73104 - Youth Programs - Contractual	\$18,646.18	\$14,842.97	\$13,391.38
Total for Recreation	\$21,354.73	\$23,647.00	\$16,317.05
Culture			
74104 - Library - Contractual	\$2,800.00	\$2,800.00	\$2,800.00
75101 - Historian - Personal Services	\$978.38	\$978.38	\$949.95
75204 - Historical Property - Contractual	\$18,634.30	\$4,942.01	-
75504 - Celebrations - Contractual	\$4,793.04	\$3,000.00	\$2,800.00
76104 - Programs for the Aging - Contractual	\$6,865.05	\$2,409.17	\$4,674.75
76204 - Adult Recreation - Contractual	-	\$12,000.00	\$2,280.00
Total for Culture	\$34,070.77	\$26,129.56	\$13,504.70
Total for Culture and Recreation	\$55,425.50	\$49,776.56	\$29,821.75
Home and Community Services			
General Environment			
80201 - Planning and Surveys - Personal Services	\$20,908.83	\$18,824.44	\$17,296.51
80202 - Planning and Surveys - Equipment and Capital Outlay	\$1,263.82	\$149.99	\$3,230.55
80204 - Planning and Surveys - Contractual	\$27,510.18	\$13,802.11	\$8,495.81
Total for General Environment	\$49,682.83	\$32,776.54	\$29,022.87
Sanitation			
81604 - Refuse and Garbage - Contractual	\$6,727.85	\$7,324.60	\$7,360.60

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Sanitation	\$6,727.85	\$7,324.60	\$7,360.60
Community Environment			
85104 - Community Beautification - Contractual	\$4,268.14	\$3,455.30	\$2,488.12
Total for Community Environment	\$4,268.14	\$3,455.30	\$2,488.12
Community Development			
86641 - Code Enforcements - Personal Services	\$26,427.82	\$25,052.82	\$24,261.90
86642 - Code Enforcements - Equipment and Capital Outlay	-	-	\$982.56
86644 - Code Enforcements - Contractual	\$4,175.97	\$5,751.83	\$2,703.76
86664 - Clearance, Demolition, Rehabilitation - Contractual	\$7,203.09	-	\$1,576.25
Total for Community Development	\$37,806.88	\$30,804.65	\$29,524.47
Natural Resources			
87104 - Conservation - Contractual	\$46,381.03	-	-
Total for Natural Resources	\$46,381.03	\$0.00	\$0.00
Special Services			
88104 - Cemetery - Contractual	-	-	\$1,000.00
89894 - Home and Community Services, Other - Contractual <i>Website Expenses</i>	\$712.59	\$911.59	\$3,049.00
Total for Special Services	\$712.59	\$911.59	\$4,049.00
Total for Home and Community Services	\$145,579.32	\$75,272.68	\$72,445.06
Employee Benefits			

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$30,985.93	\$25,488.87	\$22,617.30
90308 - Social Security - Employee Benefits	\$30,265.28	\$26,308.63	\$25,687.04
90408 - Workers' Compensation - Employee Benefits	\$877.41	\$1,036.30	\$1,462.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$79,825.66	\$73,902.29	\$82,239.22
Total for Employee Benefits	\$141,954.28	\$126,736.09	\$132,005.56
Total for Employee Benefits	\$141,954.28	\$126,736.09	\$132,005.56
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	\$40,000.00	\$40,000.00	\$40,000.00
97207 - Installment Bonds - Debt Interest	\$1,160.00	\$2,320.00	\$3,480.00
Total for Debt Service	\$41,160.00	\$42,320.00	\$43,480.00
Total for Debt Service	\$41,160.00	\$42,320.00	\$43,480.00
Total for Expenditures	\$966,889.84	\$863,066.50	\$810,322.03
Total for Expenditures and Other Uses	\$966,889.84	\$863,066.50	\$810,322.03

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**A - General
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,483,502.58	\$1,290,118.03	\$1,028,739.06
8022 - Restated Fund Balance - Beginning of Year	\$1,483,502.58	\$1,290,118.03	\$1,028,739.06
Add Revenues and Other Sources	\$1,003,753.86	\$1,056,451.05	\$1,071,701.00
Deduct Expenditures and Other Uses	\$966,889.84	\$863,066.50	\$810,322.03
8029 - Fund Balance - End of Year	\$1,520,366.60	\$1,483,502.58	\$1,290,118.03

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	-	\$55,111.76	\$59,500.00
1199 - Est Rev - Non-Property Tax Items	\$754,500.00	\$754,500.00	\$650,000.00
1299 - Est Rev - Departmental Income	-	-	\$4,800.00
2199 - Est Rev - Departmental Income	\$4,800.00	\$5,000.00	-
2499 - Est Rev - Use of Money and Property	\$20,000.00	\$10,000.00	\$10,600.00
2599 - Est Rev - Licenses and Permits	\$11,550.00	\$15,645.00	\$14,745.00
2649 - Est Rev - Fines and Forfeitures	\$5,000.00	\$5,000.00	\$5,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,500.00	\$3,000.00	\$3,100.00
2799 - Est Rev - Other Revenues	\$62,800.00	\$39,800.00	\$39,255.00
3099 - Est Rev - State Aid	\$54,000.00	\$45,000.00	\$40,000.00
Total for Estimated Revenue	\$915,150.00	\$933,056.76	\$827,000.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$242,852.16	\$237,574.19	\$349,909.00
Total for Estimated Other Sources	\$242,852.16	\$237,574.19	\$349,909.00
Total for Estimated Revenues and Other Sources	\$1,158,002.16	\$1,170,630.95	\$1,176,909.00

Town of Forestport
Annual Financial Report
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**A - General
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$623,667.58	\$637,172.29	\$609,715.00
3999 - App - Public Safety	\$14,192.82	\$23,692.06	\$23,697.00
4999 - App - Health	\$1,036.41	\$1,006.23	\$1,006.00
5999 - App - Transportation	\$149,373.87	\$138,498.92	\$135,024.00
7999 - App - Culture and Recreation	\$78,478.50	\$56,728.50	\$63,379.00
8999 - App - Home and Community Services	\$116,752.98	\$107,372.95	\$119,268.00
9199 - App - Employee Benefits	\$174,500.00	\$165,000.00	\$182,500.00
9899 - App - Debt Service	-	\$41,160.00	\$42,320.00
Total for Estimated Appropriations	\$1,158,002.16	\$1,170,630.95	\$1,176,909.00
Total for Estimated Appropriations and Other Uses	\$1,158,002.16	\$1,170,630.95	\$1,176,909.00

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

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$5,999.54	\$558.82	\$885.97
201 - Cash In Time Deposits	\$869,392.77	\$609,459.90	\$499,472.42
210 - Petty Cash	\$50.00	\$50.00	\$50.00
Total for Cash and Cash Equivalents	\$875,442.31	\$610,068.72	\$500,408.39
Total for Assets	\$875,442.31	\$610,068.72	\$500,408.39
Total for Assets and Deferred Outflows	\$875,442.31	\$610,068.72	\$500,408.39

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

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payroll Liabilities			
729 - Employee Annuities	-	-	\$54.60
Total for Payroll Liabilities	\$0.00	\$0.00	\$54.60
Due to			
718 - State Retirement	-	\$558.82	\$831.37
Total for Due to	\$0.00	\$558.82	\$831.37
Total for Liabilities	\$0.00	\$558.82	\$885.97
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$102,154.00
915 - Assigned Unappropriated Fund Balance	\$875,375.76	\$609,443.35	\$397,368.42
Total for Assigned Fund Balance	\$875,375.76	\$609,443.35	\$499,522.42
Total for Fund Balance	\$875,375.76	\$609,443.35	\$499,522.42
Total for Liabilities, Deferred Inflows and Fund Balances	\$875,375.76	\$610,002.17	\$500,408.39

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$241,266.74	\$246,244.03	\$311,267.57
Total for Property Taxes	\$241,266.74	\$246,244.03	\$311,267.57
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$650,000.00	\$600,000.00	\$575,000.00
Total for Non-Property Tax Items	\$650,000.00	\$600,000.00	\$575,000.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Snow Plowing Services</i>	\$106,597.01	\$105,006.00	\$98,642.00
Total for Intergovernmental Charges	\$106,597.01	\$105,006.00	\$98,642.00
Use of Money and Property			
2401 - Interest and Earnings	\$12,229.75	\$8,609.29	\$1,104.75
Total for Use of Money and Property	\$12,229.75	\$8,609.29	\$1,104.75
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$10,785.00	-	\$23,970.00
Total for Sales of Property and Compensation for Loss	\$10,785.00	\$0.00	\$23,970.00
Other Revenues			
2770 - Unclassified	-	-	\$21,525.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Total for Other Revenues	\$0.00	\$0.00	\$21,525.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$208,093.74	\$255,129.26	\$184,972.10
3589 - State Aid Other Transportation	-	-	\$12,500.00
Total for State Aid	\$208,093.74	\$255,129.26	\$197,472.10
Total for Revenues	\$1,228,972.24	\$1,214,988.58	\$1,228,981.42
Total for Revenues and Other Sources	\$1,228,972.24	\$1,214,988.58	\$1,228,981.42

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$12,439.39	\$32,013.85	\$31,085.60
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$169.95	\$385.81	-
50104 - Highway and Street Administration - Contractual	\$3,456.50	\$352.44	\$1,440.54
51101 - Maintenance of Roads - Personal Services	\$125,375.43	\$124,619.32	\$100,205.20
51104 - Maintenance of Roads - Contractual	\$21,583.13	\$7,656.12	\$19,230.46
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$212,373.48	\$265,988.03	\$193,241.61
51201 - Maintenance of Bridges - Personal Services	\$10,211.22	-	\$9,374.02
51204 - Maintenance of Bridges - Contractual	\$3,165.00	\$119.80	\$1,706.74
51302 - Machinery - Equipment and Capital Outlay	\$4,471.34	\$57,949.43	\$64,470.24
51304 - Machinery - Contractual	\$103,325.50	\$103,827.13	\$93,703.34
51324 - Garage - Contractual	\$7,148.70	\$4,690.18	\$6,342.45
51401 - Brush And Weeds - Personal Services	\$10,003.74	\$7,302.58	\$9,686.61
51404 - Brush And Weeds - Contractual	\$322.47	\$138.33	\$1,178.34
51421 - Snow Removal - Personal Services	\$173,618.66	\$165,849.47	\$182,584.02
51424 - Snow Removal - Contractual	\$93,153.00	\$110,585.17	\$122,343.28
Total for Highway	\$780,817.51	\$881,477.66	\$836,592.45
Total for Transportation	\$780,817.51	\$881,477.66	\$836,592.45

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$39,583.87	\$35,078.44	\$25,943.26
90308 - Social Security - Employee Benefits	\$24,076.87	\$25,228.46	\$25,469.91
90408 - Workers' Compensation - Employee Benefits	\$394.85	\$545.42	-
90508 - Unemployment Insurance - Employee Benefits	-	-	\$160.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$72,479.31	\$120,665.72	\$104,999.93
Total for Employee Benefits	\$136,534.90	\$181,518.04	\$156,573.10
Total for Employee Benefits	\$136,534.90	\$181,518.04	\$156,573.10
Debt Service			
Debt Service			
97206 - Installment Bonds - Debt Principal	\$40,076.70	\$40,076.70	-
97207 - Installment Bonds - Debt Interest	\$5,610.72	\$1,928.70	-
Total for Debt Service	\$45,687.42	\$42,005.40	\$0.00
Total for Debt Service	\$45,687.42	\$42,005.40	\$0.00
Total for Expenditures	\$963,039.83	\$1,105,001.10	\$993,165.55
Total for Expenditures and Other Uses	\$963,039.83	\$1,105,001.10	\$993,165.55

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$609,443.35	\$499,455.87	\$263,640.00
8022 - Restated Fund Balance - Beginning of Year	\$609,443.35	\$499,455.87	\$263,640.00
Add Revenues and Other Sources	\$1,228,972.24	\$1,214,988.58	\$1,228,981.42
Deduct Expenditures and Other Uses	\$963,039.83	\$1,105,001.10	\$993,165.55
8029 - Fund Balance - End of Year	\$875,375.76	\$609,443.35	\$499,455.87

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$295,492.56	\$241,266.74	\$246,244.00
1199 - Est Rev - Non-Property Tax Items	\$650,000.00	\$650,000.00	\$600,000.00
2499 - Est Rev - Use of Money and Property	\$116,000.00	\$107,000.00	\$99,642.00
2799 - Est Rev - Other Revenues	\$144,373.32	\$15,000.00	\$15,000.00
3099 - Est Rev - State Aid	\$230,000.00	\$230,000.00	\$220,000.00
Total for Estimated Revenue	\$1,435,865.88	\$1,243,266.74	\$1,180,886.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	\$102,154.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$102,154.00
Total for Estimated Revenues and Other Sources	\$1,435,865.88	\$1,243,266.74	\$1,283,040.00

Town of Forestport
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$1,123,865.88	\$920,176.60	\$974,950.00
9199 - App - Employee Benefits	\$165,000.00	\$216,000.00	\$201,000.00
9899 - App - Debt Service	\$97,000.00	\$47,090.14	\$47,090.00
Total for Estimated Appropriations	\$1,385,865.88	\$1,183,266.74	\$1,223,040.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$50,000.00	\$60,000.00	\$60,000.00
Total for Estimated Other Uses	\$50,000.00	\$60,000.00	\$60,000.00
Total for Estimated Appropriations and Other Uses	\$1,435,865.88	\$1,243,266.74	\$1,283,040.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**FX - Water
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$455.29	\$40.42	\$41.20
201 - Cash In Time Deposits	\$85,932.16	\$67,982.80	\$65,637.03
210 - Petty Cash	\$442.00	\$150.00	\$150.00
Total for Cash and Cash Equivalents	\$86,829.45	\$68,173.22	\$65,828.23
Total for Assets	\$86,829.45	\$68,173.22	\$65,828.23
Total for Assets and Deferred Outflows	\$86,829.45	\$68,173.22	\$65,828.23

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**FX - Water
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
651 - Accrued Interest Payable	\$19.50	\$19.50	\$19.50
Total for Payables	\$19.50	\$19.50	\$19.50
Due to			
718 - State Retirement	-	\$20.92	\$21.70
Total for Due to	\$0.00	\$20.92	\$21.70
Total for Liabilities	\$19.50	\$40.42	\$41.20
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$86,810.17	\$68,132.30	\$65,787.36
Total for Assigned Fund Balance	\$86,810.17	\$68,132.30	\$65,787.36
Total for Fund Balance	\$86,810.17	\$68,132.30	\$65,787.36
Total for Liabilities, Deferred Inflows and Fund Balances	\$86,829.67	\$68,172.72	\$65,828.56

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**FX - Water
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	\$36,689.93	\$37,663.22	\$37,342.41
Total for Property Taxes	\$36,689.93	\$37,663.22	\$37,342.41
Departmental Income			
2140 - Metered Water Sales	\$34,365.37	\$45,525.68	\$44,192.96
2142 - Unmetered Water Sales	\$18,591.97	\$14,311.10	\$6,546.62
2144 - Water Service Charges	\$15,489.81	\$5,349.10	\$6,548.67
2148 - Interest and Penalties on Water Rents	\$976.55	\$1,010.18	\$1,016.44
Total for Departmental Income	\$69,423.70	\$66,196.06	\$58,304.69
Use of Money and Property			
2401 - Interest and Earnings	\$8.51	\$7.16	\$5.69
Total for Use of Money and Property	\$8.51	\$7.16	\$5.69
Other Revenues			
2770 - Unclassified Water turn on/off Fees	\$1,150.00	\$1,029.41	\$1,226.74
Total for Other Revenues	\$1,150.00	\$1,029.41	\$1,226.74
Total for Revenues	\$107,272.14	\$104,895.85	\$96,879.53
Total for Revenues and Other Sources	\$107,272.14	\$104,895.85	\$96,879.53

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**FX - Water
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$4,639.34	\$5,146.46	\$4,115.54
83104 - Water Administration - Contractual	\$2,121.31	\$2,048.58	\$615.00
83201 - Water Source of Supply, Power and Pumping - Personal Services	\$16,677.85	\$22,676.83	\$14,654.38
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$300.00	\$1,347.30	\$97.09
83204 - Water Source of Supply, Power and Pumping - Contractual	\$18,533.81	\$28,199.05	\$20,936.58
83302 - Water Purification - Equipment and Capital Outlay	-	-	\$1,763.26
83304 - Water Purification - Contractual	\$2,833.82	\$1,433.25	\$719.71
83404 - Water Transportation and Distribution - Contractual	\$3,202.91	\$2,437.43	\$2,188.08
Total for Water	\$48,309.04	\$63,288.90	\$45,089.64
Total for Home and Community Services	\$48,309.04	\$63,288.90	\$45,089.64
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$3,614.89	\$2,088.18	\$1,069.51
90308 - Social Security - Employee Benefits	\$1,607.69	\$2,126.54	\$1,435.98
90408 - Workers' Compensation - Employee Benefits	\$43.87	\$54.54	\$0.00

Town of Forestport
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**FX - Water
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Employee Benefits	\$5,266.45	\$4,269.26	\$2,505.49
Total for Employee Benefits	\$5,266.45	\$4,269.26	\$2,505.49
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$35,000.00	\$35,000.00	\$35,000.00
Total for Debt Service	\$35,000.00	\$35,000.00	\$35,000.00
Total for Debt Service	\$35,000.00	\$35,000.00	\$35,000.00
Total for Expenditures	\$88,575.49	\$102,558.16	\$82,595.13
Total for Expenditures and Other Uses	\$88,575.49	\$102,558.16	\$82,595.13

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**FX - Water
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$68,113.52	\$65,775.83	\$51,491.43
8022 - Restated Fund Balance - Beginning of Year	\$68,113.52	\$65,775.83	\$51,491.43
Add Revenues and Other Sources	\$107,272.14	\$104,895.85	\$96,879.53
Deduct Expenditures and Other Uses	\$88,575.49	\$102,558.16	\$82,595.13
8029 - Fund Balance - End of Year	\$86,810.17	\$68,113.52	\$65,775.83

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**FX - Water
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	\$119,009.00
2499 - Est Rev - Use of Money and Property	\$122,724.37	\$119,284.35	\$275.00
Total for Estimated Revenue	\$122,724.37	\$119,284.35	\$119,284.00
Total for Estimated Revenues and Other Sources	\$122,724.37	\$119,284.35	\$119,284.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**FX - Water
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$82,024.37	\$78,984.35	\$78,984.00
9199 - App - Employee Benefits	\$5,700.00	\$5,300.00	\$5,300.00
9899 - App - Debt Service	\$35,000.00	\$35,000.00	\$35,000.00
Total for Estimated Appropriations	\$122,724.37	\$119,284.35	\$119,284.00
Total for Estimated Appropriations and Other Uses	\$122,724.37	\$119,284.35	\$119,284.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Notes Payable			
626 - Bond Anticipation Notes Payable	-	-	\$0.00
Total for Notes Payable	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Other Sources			
Proceeds of Obligations			
5720 - Statutory Installment Bonds	-	-	\$200,383.52
Total for Proceeds of Obligations	\$0.00	\$0.00	\$200,383.52
Total for Other Sources	\$0.00	\$0.00	\$200,383.52
Total for Revenues and Other Sources	\$0.00	\$0.00	\$200,383.52

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	-	\$200,383.52
Total for Shared Services	\$0.00	\$0.00	\$200,383.52
Total for General Government Support	\$0.00	\$0.00	\$200,383.52
Total for Expenditures	\$0.00	\$0.00	\$200,383.52
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$200,383.52

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$200,383.52
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$200,383.52
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$2.95	\$1.43	\$0.38
Total for Cash and Cash Equivalents	\$2.95	\$1.43	\$0.38
Total for Assets	\$2.95	\$1.43	\$0.38
Total for Assets and Deferred Outflows	\$2.95	\$1.43	\$0.38

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$2.95	-	\$0.38
Total for Assigned Fund Balance	\$2.95	\$0.00	\$0.38
Total for Fund Balance	\$2.95	\$0.00	\$0.38
Total for Liabilities, Deferred Inflows and Fund Balances	\$2.95	\$0.00	\$0.38

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$343,709.50	\$319,895.62	\$295,146.43
Total for Property Taxes	\$343,709.50	\$319,895.62	\$295,146.43
Use of Money and Property			
2401 - Interest and Earnings	\$2.95	\$1.43	\$0.38
Total for Use of Money and Property	\$2.95	\$1.43	\$0.38
Total for Revenues	\$343,712.45	\$319,897.05	\$295,146.81
Total for Revenues and Other Sources	\$343,712.45	\$319,897.05	\$295,146.81

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$256,147.00	\$235,147.00	\$295,144.81
Total for Fire Protection	\$256,147.00	\$235,147.00	\$295,144.81
Total for Public Safety	\$256,147.00	\$235,147.00	\$295,144.81
Health			
Other Health			
45404 - Ambulance - Contractual	\$87,562.50	\$84,750.00	-
Total for Other Health	\$87,562.50	\$84,750.00	\$0.00
Total for Health	\$87,562.50	\$84,750.00	\$0.00
Total for Expenditures	\$343,709.50	\$319,897.00	\$295,144.81
Total for Expenditures and Other Uses	\$343,709.50	\$319,897.00	\$295,144.81

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.05	\$0.00	(\$2.00)
8022 - Restated Fund Balance - Beginning of Year	\$0.05	\$0.00	(\$2.00)
Add Revenues and Other Sources	\$343,712.45	\$319,897.05	\$295,146.81
Deduct Expenditures and Other Uses	\$343,709.50	\$319,897.00	\$295,144.81
8029 - Fund Balance - End of Year	\$3.00	\$0.05	\$0.00

Town of Forestport
Annual Financial Report
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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,210.60	\$20.92	\$21.43
201 - Cash In Time Deposits	\$19,522.66	\$17,512.67	\$35,401.91
210 - Petty Cash	\$148.00	\$75.00	\$75.00
Total for Cash and Cash Equivalents	\$20,881.26	\$17,608.59	\$35,498.34
Due From			
410 - Due from State and Federal Government	\$14,118.74	\$42,412.33	-
Total for Due From	\$14,118.74	\$42,412.33	\$0.00
Total for Assets	\$35,000.00	\$60,020.92	\$35,498.34
Total for Assets and Deferred Outflows	\$35,000.00	\$60,020.92	\$35,498.34

Town of Forestport
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	\$35,000.00	\$60,000.00	-
718 - State Retirement	-	\$20.92	\$21.43
Total for Due to	\$35,000.00	\$60,020.92	\$21.43
Total for Liabilities	\$35,000.00	\$60,020.92	\$21.43
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	-	\$35,476.91
Total for Assigned Fund Balance	\$0.00	\$0.00	\$35,476.91
Total for Fund Balance	\$0.00	\$0.00	\$35,476.91
Total for Liabilities, Deferred Inflows and Fund Balances	\$35,000.00	\$60,020.92	\$35,498.34

Town of Forestport
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1030 - Special Assessments	\$23,685.75	\$22,022.64	\$5,964.45
Total for Property Taxes	\$23,685.75	\$22,022.64	\$5,964.45
Property Tax Items			
1091 - Interest and Penalties on Special Assessments	\$701.70	\$503.36	\$195.44
Total for Property Tax Items	\$701.70	\$503.36	\$195.44
Departmental Income			
2120 - Sewer Rents	\$37,423.00	\$39,850.25	\$34,962.74
2128 - Interest and Penalties on Sewer Accounts	\$1,131.30	\$1,504.80	\$1,140.09
Total for Departmental Income	\$38,554.30	\$41,355.05	\$36,102.83
Use of Money and Property			
2401 - Interest and Earnings	\$2.48	\$2.78	\$4.43
Total for Use of Money and Property	\$2.48	\$2.78	\$4.43
Other Revenues			
2770 - Unclassified Sewer turn on/off Fees	\$25.00	-	\$10.00
Total for Other Revenues	\$25.00	\$0.00	\$10.00
Total for Revenues	\$62,969.23	\$63,883.83	\$42,277.15

Town of Forestport
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Total for Revenues and Other Sources	\$62,969.23	\$63,883.83	\$42,277.15

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

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$1,698.17	\$1,903.72	\$1,848.60
81104 - Sewer Administration - Contractual	\$436.48	\$349.20	\$149.00
81201 - Sanitary Sewers - Personal Services	\$14,808.89	\$16,502.03	\$16,180.84
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$127.63	\$1,311.81	-
81204 - Sanitary Sewers - Contractual	\$868.21	\$1,670.14	\$2,245.54
81304 - Sewage Treatment and Disposal - Contractual	\$37,483.36	\$112,684.04	\$28,463.02
Total for Sewage	\$55,422.74	\$134,420.94	\$48,887.00
Total for Home and Community Services	\$55,422.74	\$134,420.94	\$48,887.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$2,250.31	\$1,879.51	\$877.93
90308 - Social Security - Employee Benefits	\$1,242.31	\$1,408.08	\$1,379.04
90408 - Workers' Compensation - Employee Benefits	\$43.87	\$54.54	-
Total for Employee Benefits	\$3,536.49	\$3,342.13	\$2,256.97
Total for Employee Benefits	\$3,536.49	\$3,342.13	\$2,256.97

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

	12/31/2024	12/31/2023	12/31/2022
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$2,822.53	\$2,700.98	\$2,584.67
97107 - Serial Bonds - Debt Interest	\$1,187.47	\$1,309.02	\$1,425.33
Total for Debt Service	\$4,010.00	\$4,010.00	\$4,010.00
Total for Debt Service	\$4,010.00	\$4,010.00	\$4,010.00
Total for Expenditures	\$62,969.23	\$141,773.07	\$55,153.97
Total for Expenditures and Other Uses	\$62,969.23	\$141,773.07	\$55,153.97

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

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$35,484.02	\$48,360.84
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$42,405.22	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$77,889.24	\$48,360.84
Add Revenues and Other Sources	\$62,969.23	\$63,883.83	\$42,277.15
Deduct Expenditures and Other Uses	\$62,969.23	\$141,773.07	\$55,153.97
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$35,484.02

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

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	\$1,046,682.00
2499 - Est Rev - Use of Money and Property	\$1,034,137.62	\$1,038,580.51	\$10.00
Total for Estimated Revenue	\$1,034,137.62	\$1,038,580.51	\$1,046,692.00
Total for Estimated Revenues and Other Sources	\$1,034,137.62	\$1,038,580.51	\$1,046,692.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$880,127.62	\$874,570.51	\$882,432.00
9199 - App - Employee Benefits	-	\$5,000.00	\$5,000.00
9899 - App - Debt Service	\$154,010.00	\$159,010.00	\$159,260.00
Total for Estimated Appropriations	\$1,034,137.62	\$1,038,580.51	\$1,046,692.00
Total for Estimated Appropriations and Other Uses	\$1,034,137.62	\$1,038,580.51	\$1,046,692.00

Town of Forestport
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For the Fiscal Period 01/01/2024 - 12/31/2024

**TE - Private Purpose Trust
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$5,985.94	\$4,412.95	\$4,160.95
Total for Cash and Cash Equivalents	\$5,985.94	\$4,412.95	\$4,160.95
Total for Assets	\$5,985.94	\$4,412.95	\$4,160.95
Total for Assets and Deferred Outflows	\$5,985.94	\$4,412.95	\$4,160.95

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**TE - Private Purpose Trust
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Net Position			
Net Position			
Unrestricted Net Position			
924 - Net Assets Unrestricted Deficit	\$5,985.94	\$4,412.95	\$4,160.95
Total for Unrestricted Net Position	\$5,985.94	\$4,412.95	\$4,160.95
Total for Net Position	\$5,985.94	\$4,412.95	\$4,160.95
Total for Liabilities, Deferred Inflows and Net Position	\$5,985.94	\$4,412.95	\$4,160.95

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**TE - Private Purpose Trust
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Miscellaneous			
2770 - Unclassified <i>Expenses owed for Services</i>	\$1,572.99	\$252.00	\$900.00
Total for Miscellaneous	\$1,572.99	\$252.00	\$900.00
Total for Revenues	\$1,572.99	\$252.00	\$900.00
Total for Revenues and Other Sources	\$1,572.99	\$252.00	\$900.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**TE - Private Purpose Trust
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19454 - Other Private-Purpose Activities - Contractual	-	-	\$0.00
Total for Special Items	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Total for Expenditures	\$0.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**TE - Private Purpose Trust
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$4,412.95	\$4,160.95	\$3,260.95
8022 - Restated Net Position - Beginning of Year	\$4,412.95	\$4,160.95	\$3,260.95
Add Revenues and Other Sources	\$1,572.99	\$252.00	\$900.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$5,985.94	\$4,412.95	\$4,160.95

Town of Forestport
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Non-Current Assets			
Depreciable Capital Assets			
102 - Buildings	\$4,275,000.00	\$4,275,000.00	\$4,291,900.00
104 - Machinery and Equipment	\$2,363,191.00	\$2,302,280.00	\$2,544,092.00
Total for Depreciable Capital Assets	\$6,638,191.00	\$6,577,280.00	\$6,835,992.00
Total for Non-Current Assets	\$6,638,191.00	\$6,577,280.00	\$6,835,992.00

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

	12/31/2024	12/31/2023	12/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$524,764.79	\$642,664.02	\$760,441.70
Total for Debt Obligations	\$524,764.79	\$642,664.02	\$760,441.70
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$264,438.00	\$330,303.00	\$0.00
Total for Other Long-Term Obligations	\$264,438.00	\$330,303.00	\$0.00
Total for Long-Term Obligations	\$789,202.79	\$972,967.02	\$760,441.70

Town of Forestport
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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

**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	\$642,664.02	\$0.00	\$117,899.23	\$0.00	\$0.00	\$0.00	\$524,764.79
Total	\$642,664.02	\$0.00	\$117,899.23	\$0.00	\$0.00	\$0.00	\$524,764.79

Town of Forestport
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**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
Bond Water Improvements EFC	EFC	3/30/06	7/25/35	\$60,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$55,000.00
Bond Water Project-EFC	EFC	7/1/05	7/25/34	\$355,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$325,000.00
Bond Purchase Town Hall Bldg	Adiron dack Bank	11/12/19	11/12/24	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond 2022 Hwy Int Trk	Adiron dack Bank	10/26/22	2/5/27	\$160,306.82	\$0.00	\$40,076.70	\$0.00	\$0.00	\$0.00	\$120,230.12
Bond Sewer Upgrade	USDA	8/2/04	9/1/31	\$27,357.20	\$0.00	\$2,822.53	\$0.00	\$0.00	\$0.00	\$24,534.67

Town of Forestport
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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$78,026.24	\$0.00	\$78,026.24	\$446,738.55
2026	\$78,158.97	\$0.00	\$78,158.97	\$368,579.58
2027	\$78,297.69	\$0.00	\$78,297.69	\$290,281.89
2028	\$38,365.92	\$0.00	\$38,365.92	\$251,915.97
2029	\$38,517.38	\$0.00	\$38,517.38	\$213,398.59
2030	\$38,675.66	\$0.00	\$38,675.66	\$174,722.93
2031	\$39,722.93	\$0.00	\$39,722.93	\$135,000.00
2032	\$35,000.00	\$0.00	\$35,000.00	\$100,000.00
2033	\$35,000.00	\$0.00	\$35,000.00	\$65,000.00
2034	\$35,000.00	\$0.00	\$35,000.00	\$30,000.00
2035	\$30,000.00	\$0.00	\$30,000.00	\$0.00
Total	\$524,764.79	\$0.00	\$524,764.79	
\$524,764.79 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Forestport
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For the Fiscal Period 01/01/2024 - 12/31/2024

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7076	Certificate of Deposit (CD)	DA	\$119,728.00	\$0.00	\$0.00	\$0.00	\$119,728.00
7225	Certificate of Deposit (CD)	A	\$173,873.00	\$0.00	\$0.00	\$0.00	\$173,873.00
8566	Checking	FX	\$1,521.00	\$0.00	(\$1,065.00)	\$0.00	\$456.00
2048	Checking	SS	\$2,321.00	\$0.00	(\$1,111.00)	\$0.00	\$1,210.00
7852	Checking	DA	\$50,543.00	\$0.00	(\$44,293.00)	\$0.00	\$6,250.00
845	Savings	FX	\$28,993.00	\$0.00	\$0.00	\$0.00	\$28,993.00
3127	Savings	FX	\$17,843.00	\$0.00	\$0.00	\$0.00	\$17,843.00
7727	Certificate of Deposit (CD)	A	\$312,518.00	\$0.00	\$0.00	\$0.00	\$312,518.00
7844	Checking	A	\$29,642.00	\$0.00	(\$25,287.00)	\$853.75	\$5,208.75
5031	Checking	FX	\$156.00	\$0.00	(\$155.00)	\$0.00	\$1.00
9635	Savings	SF	\$1.43	\$0.00	\$0.00	\$0.00	\$1.43
1441	Checking	TE	\$3,734.00	\$0.00	\$0.00	\$0.00	\$3,734.00

Town of Forestport
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1546	Checking	TE	\$829.00	\$0.00	\$0.00	\$0.00	\$829.00
1152	Savings	FX	\$39,096.00	\$0.00	\$0.00	\$0.00	\$39,096.00
8987	Savings	DA	\$504,818.00	\$0.00	\$0.00	\$0.00	\$504,818.00
829	Savings	SS	\$12,375.00	\$0.00	\$0.00	\$0.00	\$12,375.00
8986	Certificate of Deposit (CD)	A	\$63,424.00	\$0.00	\$0.00	\$0.00	\$63,424.00
2112	Certificate of Deposit (CD)	A	\$96,376.00	\$0.00	\$0.00	\$0.00	\$96,376.00
3498	Certificate of Deposit (CD)	DA	\$88,588.00	\$0.00	\$0.00	\$0.00	\$88,588.00
7735	Certificate of Deposit (CD)	DA	\$156,259.00	\$0.00	\$0.00	\$0.00	\$156,259.00
7879	Trust & Agency for Payroll	TE	\$9,822.00	\$0.00	(\$328.00)	\$0.00	\$9,494.00
1144	Savings	SS	\$7,148.00	\$0.00	\$0.00	\$0.00	\$7,148.00
8995	Savings	A	\$824,763.00	\$0.00	\$0.00	\$0.00	\$824,763.00
Total			\$2,544,371.43	\$0.00	(\$72,239.00)	\$853.75	\$2,472,986.18
Total Cash From Financials							\$2,472,986.18

Town of Forestport
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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$2,544,371.43
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$2,294,371.43
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$2,544,371.43

Investments and Collateralization of Investments

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

Town of Forestport
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For the Fiscal Period 01/01/2024 - 12/31/2024

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
13	24	0	4

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$76,435.00	13	24		4
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$57,192.15	13	24		4
Worker's Compensation	\$1,360.00	13	24		4
Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$152,304.97	7	4		4
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$287,292.12				