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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of New Haven

County of Oswego

For the Fiscal Year Ended 12/31/2022

****

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF New Haven

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

(A) GENERAL
(DA) HIGHWAY-TOWN-WIDE
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(SF) FIRE PROTECTION
(SL) LIGHTING
(SW) WATER
(TA) AGENCY
(TC) CUSTODIAL
(W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	260,998	A200	376,929
Cash In Time Deposits	432,171	A201	410,216
Petty Cash	400	A210	400
TOTAL Cash	**693,569**		**787,545**
Accounts Receivable	2,496	A380	3,127
TOTAL Other Receivables (net)	**2,496**		**3,127**
Due From Other Governments	80	A440	86
TOTAL Due From Other Governments	**80**		**86**
Prepaid Expenses	24,300	A480	20,040
TOTAL Prepaid Expenses	**24,300**		**20,040**
Cash Special Reserves	50,085	A230	50,178
TOTAL Restricted Assets	**50,085**		**50,178**
TOTAL Assets and Deferred Outflows of Resources	**770,530**		**860,976**

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	5,991	A600	20,365
TOTAL Accounts Payable	**5,991**		**20,365**
Accrued Liabilities	143	A601	351
TOTAL Accrued Liabilities	**143**		**351**
Other Liabilities	145,462	A688	290,897
TOTAL Other Liabilities	**145,462**		**290,897**
Due To Other Governments	3,438	A631	1,000
TOTAL Due To Other Governments	**3,438**		**1,000**
TOTAL Liabilities	**155,033**		**312,614**
Fund Balance			
Not in Spendable Form	24,300	A806	20,040
TOTAL Nonspendable Fund Balance	**24,300**		**20,040**
Reserve For Tax Stabilization	50,085	A880	50,178
TOTAL Restricted Fund Balance	**50,085**		**50,178**
Assigned Appropriated Fund Balance		A914	16,186
TOTAL Assigned Fund Balance	**0**		**16,186**
Unassigned Fund Balance	541,111	A917	461,958
TOTAL Unassigned Fund Balance	**541,111**		**461,958**
TOTAL Fund Balance	**615,497**		**548,363**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**770,530**		**860,976**

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	312,087	A1001	332,560
TOTAL Real Property Taxes	**312,087**		**332,560**
Interest & Penalties On Real Prop Taxes	6,965	A1090	5,261
TOTAL Real Property Tax Items	**6,965**		**5,261**
Non Prop Tax Dist By County	190,908	A1120	206,975
Franchises	27,677	A1170	32,210
TOTAL Non Property Tax Items	**218,585**		**239,185**
Clerk Fees	1,303	A1255	1,318
Public Pound Charges, Dog Control Fees	30	A1550	20
TOTAL Departmental Income	**1,333**		**1,338**
Misc Revenue, Other Govts	1,026	A2389	999
TOTAL Intergovernmental Charges	**1,026**		**999**
Interest And Earnings	231	A2401	529
Rental of Real Property	7,559	A2410	8,512
TOTAL Use of Money And Property	**7,789**		**9,041**
Dog Licenses	4,440	A2544	3,909
Permits, Other	11,829	A2590	9,869
TOTAL Licenses And Permits	**16,269**		**13,778**
Fines And Forfeited Bail	7,490	A2610	5,297
TOTAL Fines And Forfeitures	**7,490**		**5,297**
Insurance Recoveries		A2680	2,703
TOTAL Sale of Property And Compensation For Loss	**0**		**2,703**
Refunds of Prior Year's Expenditures		A2701	3,228
Gifts And Donations	1,749	A2705	5,928
AIM Related Payments	19,672	A2750	19,672
Unclassified (specify)	1,022	A2770	1,490
TOTAL Miscellaneous Local Sources	**22,444**		**30,318**
St Aid, Mortgage Tax	56,308	A3005	42,546
TOTAL State Aid	**56,308**		**42,546**
TOTAL Revenues	**650,295**		**683,027**
TOTAL Detail Revenues And Other Sources	**650,295**		**683,027**

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	11,902	A10101	12,141
Legislative Board, Contr Expend	18,159	A10104	2,450
TOTAL Legislative Board	**30,061**		**14,591**
Municipal Court, Pers Serv	22,104	A11101	22,556
Municipal Court, Contr Expend	505	A11104	805
TOTAL Municipal Court	**22,609**		**23,361**
Supervisor,pers Serv	9,494	A12201	15,913
TOTAL Supervisor	**9,494**		**15,913**
Auditor, Contr Expend		A13204	18,065
TOTAL Auditor	**0**		**18,065**
Budget, Pers Serv	24,048	A13401	18,700
Budget, Contr Expend	478	A13404	3,403
TOTAL Budget	**24,526**		**22,103**
Assessment, Pers Serv	16,500	A13551	25,760
Assessment, Contr Expend	1,918	A13554	2,777
TOTAL Assessment	**18,418**		**28,537**
Credit Card Fees	390	A13754	695
TOTAL Credit Card Fees	**390**		**695**
Clerk,pers Serv	48,580	A14101	51,915
Clerk,contr Expend	1,699	A14104	1,474
TOTAL Clerk	**50,279**		**53,390**
Law, Contr Expend	32,897	A14204	18,274
TOTAL Law	**32,897**		**18,274**
Operation of Plant, Pers Serv	4,823	A16201	4,975
Operation of Plant, Equip & Cap Outlay	8,648	A16202	649
Operation of Plant, Contr Expend	43,677	A16204	60,141
TOTAL Operation of Plant	**57,148**		**65,764**
Central Comm System Contr Expend	9,590	A16504	8,989
TOTAL Central Comm System Contr Expend	**9,590**		**8,989**
Central Storeroom Contr Expend	3,291	A16604	2,892
TOTAL Central Storeroom Contr Expend	**3,291**		**2,892**
Central Print & Mail Contr Expend	2,431	A16704	3,475
TOTAL Central Print & Mail Contr Expend	**2,431**		**3,475**
Central Data Process & Cap Outlay	259	A16802	1,148
Central Data Process, Contr Expend	4,268	A16804	5,208
TOTAL Central Data Process	**4,527**		**6,356**
Unallocated Insurance, Contr Expend	40,172	A19104	34,719
TOTAL Unallocated Insurance	**40,172**		**34,719**
Municipal Assn Dues, Contr Expend	1,000	A19204	1,000
TOTAL Municipal Assn Dues	**1,000**		**1,000**
TOTAL General Government Support	**306,835**		**318,122**
Public Safety Admin, Pers Serv	9,779	A30101	
TOTAL Public Safety Admin	**9,779**		**0**
Police, Contr Expend	4,785	A31204	5,660
TOTAL Police	**4,785**		**5,660**

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Control of Animals, Pers Serv	6,337	A35101	6,464
Control of Animals, Contr Expend	585	A35104	535
TOTAL Control of Animals	**6,922**		**6,999**
Examining Boards, Contr Expend	285	A36104	285
TOTAL Examining Boards	**285**		**285**
Safety Inspection, Pers Serv	14,027	A36201	
Safety Inspection, Contr Expend	1,009	A36204	1,027
TOTAL Safety Inspection	**15,036**		**1,027**
TOTAL Public Safety	**36,807**		**13,971**
Ambulance, Contr Expend	23,000	A45404	23,690
TOTAL Ambulance	**23,000**		**23,690**
TOTAL Health	**23,000**		**23,690**
Street Admin, Pers Serv	55,487	A50101	60,000
Street Admin, Contr Expend	1,203	A50104	952
TOTAL Street Admin	**56,690**		**60,952**
Garage, Contr Expend	3,221	A51324	1,083
TOTAL Garage	**3,221**		**1,083**
TOTAL Transportation	**59,911**		**62,035**
Veterans Service, Contr Expend	500	A65104	500
TOTAL Veterans Service	**500**		**500**
TOTAL Economic Assistance And Opportunity	**500**		**500**
Historian, Pers Serv	2,071	A75101	2,123
Historian, Contr Expend	603	A75104	2,144
TOTAL Historian	**2,674**		**4,267**
Celebrations, Contr Expend	3,211	A75504	9,035
TOTAL Celebrations	**3,211**		**9,035**
Adult Recreation, Contr Expend	2,811	A76204	2,830
TOTAL Adult Recreation	**2,811**		**2,830**
TOTAL Culture And Recreation	**8,696**		**16,132**
Planning, Pers Serv	6,680	A80201	19,718
Planning, Contr Expend	1,219	A80204	1,684
TOTAL Planning	**7,899**		**21,402**
Code Enforcements, Pers Serv		A86641	24,402
TOTAL Code Enforcements	**0**		**24,402**
Cemetery, Pers Serv	769	A88101	670
TOTAL Cemetery	**769**		**670**
TOTAL Home And Community Services	**8,668**		**46,473**
State Retirement System	31,753	A90108	24,668
Social Security, Employer Cont	17,794	A90308	20,298
Disability Insurance, Empl Bnfts	294	A90558	488
Hospital & Medical (dental) Ins, Empl Bnft	43,572	A90608	34,220
TOTAL Employee Benefits	**93,412**		**79,673**

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Debt Principal, Serial Bonds	20,000	A97106	5,000
TOTAL Debt Principal	**20,000**		**5,000**
Debt Interest, Serial Bonds	1,300	A97107	675
TOTAL Debt Interest	**1,300**		**675**
TOTAL Expenditures	**559,129**		**566,271**
Transfers, Other Funds		A99019	183,890
TOTAL Operating Transfers	**0**		**183,890**
TOTAL Other Uses	**0**		**183,890**
TOTAL Detail Expenditures And Other Uses	**559,129**		**750,161**

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**525,083**	**A8021**	**615,497**
Prior Period Adj -Decrease In Fund Balance	752	A8015	
Restated Fund Balance - Beg of Year	**524,331**	**A8022**	**615,497**
ADD - REVENUES AND OTHER SOURCES	650,295		683,027
DEDUCT - EXPENDITURES AND OTHER USES	559,129		750,161
Fund Balance - End of Year	**615,497**	**A8029**	**548,376**

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	332,560	A1049N	298,954
Est Rev - Real Property Tax Items	7,000	A1099N	6,000
Est Rev - Non Property Tax Items	190,000	A1199N	208,000
Est Rev - Departmental Income	850	A1299N	1,000
Est Rev - Intergovernmental Charges	1,000	A2399N	850
Est Rev - Use of Money And Property	8,708	A2499N	8,511
Est Rev - Licenses And Permits	10,000	A2599N	11,500
Est Rev - Fines And Forfeitures	8,000	A2649N	7,000
Est Rev - Miscellaneous Local Sources	19,672	A2799N	22,537
Est Rev - State Aid	40,000	A3099N	50,000
TOTAL Estimated Revenues	**617,790**		**614,352**
Appropriated Fund Balance		A599N	16,186
TOTAL Estimated Other Sources	**0**		**16,186**
TOTAL Estimated Revenues And Other Sources	**617,790**		**630,538**

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	355,341	A1999N	363,518
App - Public Safety	14,264	A3999N	14,143
App - Health	23,690	A4999N	24,500
App - Transportation	68,000	A5999N	67,800
App - Economic Assistance And Opportunity	500	A6999N	500
App - Culture And Recreation	9,723	A7999N	14,187
App - Home And Community Services	52,432	A8999N	51,666
App - Employee Benefits	88,165	A9199N	88,799
App - Debt Service	5,675	A9899N	5,425
TOTAL Appropriations	**617,790**		**630,538**
TOTAL Appropriations And Other Uses	**617,790**		**630,538**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	66,128	DA200	71,227
Cash In Time Deposits	212,980	DA201	512,014
TOTAL Cash	**279,108**		**583,240**
Prepaid Expenses	12,342	DA480	11,636
TOTAL Prepaid Expenses	**12,342**		**11,636**
Cash In Time Deposits Special Reserves	20,375	DA231	20,388
TOTAL Restricted Assets	**20,375**		**20,388**
TOTAL Assets and Deferred Outflows of Resources	**311,824**		**615,264**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	2,314	DA600	20,127
TOTAL Accounts Payable	**2,314**		**20,127**
Accrued Liabilities	9,562	DA601	12,159
TOTAL Accrued Liabilities	**9,562**		**12,159**
TOTAL Liabilities	**11,876**		**32,285**
Fund Balance			
Not in Spendable Form	12,342	DA806	11,636
TOTAL Nonspendable Fund Balance	**12,342**		**11,636**
Capital Reserve	20,375	DA878	20,388
TOTAL Restricted Fund Balance	**20,375**		**20,388**
Assigned Unappropriated Fund Balance	267,233	DA915	550,955
TOTAL Assigned Fund Balance	**267,233**		**550,955**
TOTAL Fund Balance	**299,949**		**582,979**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**311,824**		**615,264**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	778,834	DA1001	789,883
TOTAL Real Property Taxes	**778,834**		**789,883**
Transportation Services, Other Govts	197,386	DA2300	195,773
TOTAL Intergovernmental Charges	**197,386**		**195,773**
Interest And Earnings	178	DA2401	303
TOTAL Use of Money And Property	**178**		**303**
Sales of Equipment	18,570	DA2665	53,210
Insurance Recoveries	48,854	DA2680	500
TOTAL Sale of Property And Compensation For Loss	**67,424**		**53,710**
Refunds of Prior Year's Expenditures	5,864	DA2701	
Unclassified (specify)	3,500	DA2770	3,500
TOTAL Miscellaneous Local Sources	**9,364**		**3,500**
St Aid, Consolidated Highway Aid	192,839	DA3501	188,027
TOTAL State Aid	**192,839**		**188,027**
TOTAL Revenues	**1,246,026**		**1,231,195**
Interfund Transfers		DA5031	183,890
TOTAL Interfund Transfers	**0**		**183,890**
TOTAL Other Sources	**0**		**183,890**
TOTAL Detail Revenues And Other Sources	**1,246,026**		**1,415,085**

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Credit Card Fees	35	DA13754	70
TOTAL Credit Card Fees	**35**		**70**
TOTAL General Government Support	**35**		**70**
Maint of Streets, Pers Serv	118,575	DA51101	125,664
Maint of Streets, Contr Expend	17,038	DA51104	35,728
TOTAL Maint of Streets	**135,612**		**161,392**
Perm Improve Highway, Equip & Cap Outlay	267,321	DA51122	200,935
TOTAL Perm Improve Highway	**267,321**		**200,935**
Machinery, Pers Serv	124,580	DA51301	98,870
Machinery, Equip & Cap Outlay	32,985	DA51302	40,339
Machinery, Contr Expend	66,142	DA51304	69,735
TOTAL Machinery	**223,707**		**208,944**
Snow Removal, Pers Serv	56,700	DA51421	61,700
Snow Removal, Equip & Cap Outlay	227,507	DA51422	60,488
Snow Removal, Contr Expend	76,149	DA51424	
TOTAL Snow Removal	**360,356**		**122,188**
Services Other Govts, Pers Serv	96,369	DA51481	167,689
Services Other Govts, Contr Expend	51,910	DA51484	48,755
TOTAL Services Other Govts	**148,278**		**216,444**
TOTAL Transportation	**1,135,274**		**909,903**
State Retirement, Empl Bnfts	42,514	DA90108	47,325
Social Security , Empl Bnfts	29,259	DA90308	34,412
Disability Insurance, Empl Bnfts	231	DA90558	279
Hospital & Medical (dental) Ins, Empl Bnft	170,989	DA90608	121,000
Other Employee Benefits (spec)	6,173	DA90898	7,586
TOTAL Employee Benefits	**249,165**		**210,601**
TOTAL Expenditures	**1,384,474**		**1,120,574**
TOTAL Detail Expenditures And Other Uses	**1,384,474**		**1,120,574**

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**438,398**	**DA8021**	**299,949**
Prior Period Adj -Decrease In Fund Balance	0	DA8015	11,481
Restated Fund Balance - Beg of Year	**438,398**	**DA8022**	**288,468**
ADD - REVENUES AND OTHER SOURCES	1,246,026		1,415,085
DEDUCT - EXPENDITURES AND OTHER USES	1,384,474		1,120,574
Fund Balance - End of Year	**299,949**	**DA8029**	**582,984**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	789,883	DA1049N	832,184
Est Rev - Intergovernmental Charges	189,840	DA2399N	207,000
Est Rev - Use of Money And Property	200	DA2499N	
Est Rev - Miscellaneous Local Sources	3,500	DA2799N	3,500
Est Rev - State Aid	112,817	DA3099N	151,000
TOTAL Estimated Revenues	**1,096,240**		**1,193,684**
TOTAL Estimated Revenues And Other Sources	**1,096,240**		**1,193,684**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	875,742	DA5999N	939,155
App - Employee Benefits	220,498	DA9199N	254,529
TOTAL Appropriations	**1,096,240**		**1,193,684**
TOTAL Appropriations And Other Uses	**1,096,240**		**1,193,684**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	1,548,489	H200	78,797
TOTAL Cash	**1,548,489**		**78,797**
TOTAL Assets and Deferred Outflows of Resources	**1,548,489**		**78,797**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		H600	1,089,901
TOTAL Accounts Payable	**0**		**1,089,901**
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	**0**		**0**
TOTAL Liabilities	**0**		**1,089,901**
Fund Balance			
Committed Fund Balance	1,548,489	H913	-1,011,104
TOTAL Committed Fund Balance	**1,548,489**		**-1,011,104**
TOTAL Fund Balance	**1,548,489**		**-1,011,104**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**1,548,489**		**78,798**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Unclassified (specify)		H2770	2
TOTAL Miscellaneous Local Sources	**0**		**2**
TOTAL Revenues	**0**		**2**
Bond Anticipation Notes Additional Description NewBan issured (paid off old increase in funding)		H5730	463,716
TOTAL Proceeds of Obligations	**0**		**463,716**
TOTAL Other Sources	**0**		**463,716**
TOTAL Detail Revenues And Other Sources	**0**		**463,718**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	
TOTAL Traffic Viol Bureau	**0**		**0**
Engineer, Equip & Cap Outlay	143,554	H14402	199,650
TOTAL Engineer	**143,554**		**199,650**
TOTAL General Government Support	**143,554**		**199,650**
Water Administration, Equip & Cap Outlay	17,374	H83102	5,360
TOTAL Water Administration	**17,374**		**5,360**
Water Trans & Distrib, Equip & Cap Outlay		H83402	14,751
TOTAL Water Trans & Distrib	**0**		**14,751**
Water Capital Projects, Equip & Cap Outlay		H83972	2,790,302
TOTAL Water Capital Projects	**0**		**2,790,302**
TOTAL Home And Community Services	**17,374**		**2,810,413**
Debt Principal, Bond Anticipation Notes Additional Description paid off new Ban Issured		H97306	
TOTAL Debt Principal	**0**		**0**
Debt Interest, Bond Anticipation Notes	14,536	H97307	13,248
TOTAL Debt Interest	**14,536**		**13,248**
TOTAL Expenditures	**175,464**		**3,023,311**
TOTAL Detail Expenditures And Other Uses	**175,464**		**3,023,311**

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**1,723,953**	**H8021**	**1,548,489**
Restated Fund Balance - Beg of Year	**1,723,953**	**H8022**	**1,548,489**
ADD - REVENUES AND OTHER SOURCES			463,718
DEDUCT - EXPENDITURES AND OTHER USES	175,464		3,023,311
Fund Balance - End of Year	**1,548,489**	**H8029**	**-1,011,104**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Buildings	1,099,384	K102	1,049,029
Improvements Other Than Buildings	11,469,024	K103	9,778,617
Machinery And Equipment	665,310	K104	581,280
Construction Work In Progress	96,451	K105	259,089
TOTAL Fixed Assets (net)	**13,330,169**		**11,668,015**
TOTAL Assets and Deferred Outflows of Resources	**13,330,169**		**11,668,015**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	13,330,169	K159	11,668,015
TOTAL Investments in Non-Current Government Assets	**13,330,169**		**11,668,015**
TOTAL Fund Balance	**13,330,169**		**11,668,015**
TOTAL	**13,330,169**		**11,668,015**

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	176	SF200	176
TOTAL Cash	**176**		**176**
TOTAL Assets and Deferred Outflows of Resources	**176**		**176**

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	176	SF915	176
TOTAL Assigned Fund Balance	**176**		**176**
TOTAL Fund Balance	**176**		**176**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**176**		**176**

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	233,421	SF1001	235,720
TOTAL Real Property Taxes	**233,421**		**235,720**
TOTAL Revenues	**233,421**		**235,720**
TOTAL Detail Revenues And Other Sources	**233,421**		**235,720**

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	233,421	SF34104	235,720
TOTAL Fire Protection	**233,421**		**235,720**
TOTAL Public Safety	**233,421**		**235,720**
TOTAL Expenditures	**233,421**		**235,720**
TOTAL Detail Expenditures And Other Uses	**233,421**		**235,720**

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**176**	**SF8021**	**176**
Restated Fund Balance - Beg of Year	**176**	**SF8022**	**176**
ADD - REVENUES AND OTHER SOURCES	233,421		235,720
DEDUCT - EXPENDITURES AND OTHER USES	233,421		235,720
Fund Balance - End of Year	**176**	**SF8029**	**176**

(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	1,393	SL201	1,609
TOTAL Cash	**1,393**		**1,609**
TOTAL Assets and Deferred Outflows of Resources	**1,393**		**1,609**

(SL) LIGHTING

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	1,393	SL915	1,609
TOTAL Assigned Fund Balance	**1,393**		**1,609**
TOTAL Fund Balance	**1,393**		**1,609**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**1,393**		**1,609**

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	4,100	SL1001	4,200
TOTAL Real Property Taxes	**4,100**		**4,200**
TOTAL Revenues	**4,100**		**4,200**
TOTAL Detail Revenues And Other Sources	**4,100**		**4,200**

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Street Lighting, Contr Expend	3,927	SL51824	3,984
TOTAL Street Lighting	**3,927**		**3,984**
TOTAL Transportation	**3,927**		**3,984**
TOTAL Expenditures	**3,927**		**3,984**
TOTAL Detail Expenditures And Other Uses	**3,927**		**3,984**

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**1,219**	**SL8021**	**1,392**
Restated Fund Balance - Beg of Year	**1,219**	**SL8022**	**1,392**
ADD - REVENUES AND OTHER SOURCES	4,100		4,200
DEDUCT - EXPENDITURES AND OTHER USES	3,927		3,984
Fund Balance - End of Year	**1,392**	**SL8029**	**1,608**

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash		SW200	4
Cash In Time Deposits	224,957	SW201	218,695
TOTAL Cash	**224,957**		**218,699**
Accounts Receivable	283	SW380	381
TOTAL Other Receivables (net)	**283**		**381**
TOTAL Assets and Deferred Outflows of Resources	**225,241**		**219,080**

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Appropriated Fund Balance	12,388	SW914	10,949
Assigned Unappropriated Fund Balance	212,853	SW915	208,131
TOTAL Assigned Fund Balance	**225,241**		**219,080**
TOTAL Fund Balance	**225,241**		**219,080**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**225,241**		**219,080**

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	537,018	SW1001	536,865
TOTAL Real Property Taxes	**537,018**		**536,865**
Metered Water Sales	4,543	SW2140	5,507
Water Service Charges	1,950	SW2144	
Interest & Penalties On Water Rents		SW2148	
TOTAL Departmental Income	**6,493**		**5,507**
Misc Revenue, Other Govts	601	SW2389	
TOTAL Intergovernmental Charges	**601**		**0**
Interest And Earnings	1,678	SW2401	1,618
TOTAL Use of Money And Property	**1,678**		**1,618**
Unclassified (specify) Additional Description relevy unpaid water		SW2770	513
TOTAL Miscellaneous Local Sources	**0**		**513**
TOTAL Revenues	**545,790**		**544,503**
TOTAL Detail Revenues And Other Sources	**545,790**		**544,503**

(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Credit Card Fees	85	SW13754	75
TOTAL Credit Card Fees	**85**		**75**
TOTAL General Government Support	**85**		**75**
Water Trans & Distrib, Contr Expend	15,720	SW83404	14,597
TOTAL Water Trans & Distrib	**15,720**		**14,597**
TOTAL Home And Community Services	**15,720**		**14,597**
Debt Principal, Serial Bonds	431,983	SW97106	434,583
TOTAL Debt Principal	**431,983**		**434,583**
Debt Interest, Serial Bonds	103,961	SW97107	101,408
TOTAL Debt Interest	**103,961**		**101,408**
TOTAL Expenditures	**551,749**		**550,663**
TOTAL Detail Expenditures And Other Uses	**551,749**		**550,663**

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**231,200**	**SW8021**	**225,241**
Prior Period Adj -Decrease In Fund Balance		SW8015	1
Restated Fund Balance - Beg of Year	**231,200**	**SW8022**	**225,240**
ADD - REVENUES AND OTHER SOURCES	545,790		544,503
DEDUCT - EXPENDITURES AND OTHER USES	551,749		550,663
Fund Balance - End of Year	**225,241**	**SW8029**	**219,080**

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	536,865	SW1049N	623,126
Est Rev - Departmental Income	3,000	SW1299N	4,200
Est Rev - Miscellaneous Local Sources		SW2799N	597
TOTAL Estimated Revenues	**539,865**		**627,923**
Appropriated Fund Balance	12,388	SW599N	10,949
TOTAL Estimated Other Sources	**12,388**		**10,949**
TOTAL Estimated Revenues And Other Sources	**552,253**		**638,872**

(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	50	SW1999N	75
App - Home And Community Services	16,209	SW8999N	17,293
App - Debt Service	535,994	SW9899N	621,504
TOTAL Appropriations	**552,253**		**638,872**
TOTAL Appropriations And Other Uses	**552,253**		**638,872**

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022

Balance Sheet

Code Description	2021	EdpCode	2022

Balance Sheet

Code Description	2021	EdpCode	2022

Balance Sheet

Code Description	2021	EdpCode	2022

Results of Operation

Code Description	2021	EdpCode	2022

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		**TC8021**	
Restated Fund Balance - Beg of Year		**TC8022**	
Fund Balance - End of Year		**TC8029**	

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	12,405,518	W129	12,731,072
TOTAL Provision To Be Made In Future Budgets	**12,405,518**		**12,731,072**
TOTAL Assets and Deferred Outflows of Resources	**12,405,518**		**12,731,072**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Bond Anticipation Notes Payable Additional Description auditor removed	1,840,000	W626	2,303,716
TOTAL Notes Payable	**1,840,000**		**2,303,716**
Net Pension Liability -Proportionate Share	1,362	W638	-133,759
Compensated Absences	80,262	W687	67,005
TOTAL Other Liabilities	**81,624**		**-66,754**
Bonds Payable	10,483,894	W628	10,044,311
TOTAL Bond And Long Term Liabilities	**10,483,894**		**10,044,311**
Deferred Inflows of Resources - Pensions		W697	449,799
TOTAL Deferred Inflows of Resources	**0**		**449,799**
TOTAL Liabilities	**12,405,518**		**12,731,072**
TOTAL Liabilities	**12,405,518**		**12,731,072**

County of: Oswego

Municipal Code: 350357500000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2020	BAN E	WATER DISTRICT #9			11/05/2020	06/20/2023	5.25%		$1,840,000	$1,840,000			$0		$1,840,000
2022	BAN E	Water District 9			10/20/2022	06/20/2023	5.25%		$463,716	$0			$0		$463,716
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$463,716	$1,840,000	$0	$0	$0	$0	$2,303,716
2011	BOND E	WATER DISTRICT 4-USDA			10/27/2011	04/10/2049	2.25%		$1,103,000	$904,500	$22,700	$0	$0		$881,800
2016	BOND E	Water District 6			02/03/2016	02/03/2055	2.50%		$1,651,000	$1,481,000	$34,000	$0	$0		$1,447,000
2018	BOND E	Water District 8		Y	11/02/2018	02/05/5007	1.875%		$1,001,000	$942,500	$20,500	$0	$0		$922,000
2018	BOND E	Water District 7		Y	04/23/2018	04/02/2057	2.25%		$644,000	$611,000	$12,000	$0	$0		$599,000
2014	BOND E	WATER		Y	04/11/2014	04/11/2052	1.875%		$802,000	$694,000	$17,000	$0	$0		$677,000
2008	BOND E	WATER DISTRICT 2			08/21/2008	04/15/2024	4.75%	Y	$74,150	$14,000	$5,000	$0	$0		$9,000
2009	BOND E	Water District 3 -EFC			04/09/2009	04/01/2039	0.00%		$9,701,500	$5,820,894	$323,383	$0	$0		$5,497,511
2008	BOND N	TOWN HALL ROOF			08/21/2008	04/15/2024	4.75%	Y	$116,000	$16,000	$5,000	$0	$0		$11,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									$0	$10,483,894	$439,583	$0	$0	$0	$10,044,311
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									$463,716	$12,323,894	$439,583	$0	$0	$0	$12,348,027

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$860,561.00
Demand Deposits	9Z2011	$640,989.00
Time Deposits	9Z2021	$239,083.00
Total		$1,740,633.00
COLLATERAL:		
- FDIC Insurance	9Z2014	$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$1,384,463.23
Total		$1,884,463.23
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF New Haven
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0033	$218,695	$0	$0	$218,695
*****-0496	$50,178	$0	$0	$50,178
*****-0811	$512,014	$0	$0	$512,014
*****-0910	$412,001	$0	$0	$412,001
*****-2883	$9,813	$0	$9,813	$0
*****-2891	$114,832	$0	$43,605	$71,227
*****-2917	$105,051	$0	$19,166	$85,885
*****-3991	$20,388	$0	$0	$20,388
*****-3992	$291,044	$0	$0	$291,044
*****-4954	$144,059	$0	$65,263	$78,797
*****-9351	$4	$0	$0	$4

Total Adjusted Bank Balance			$1,740,232
Petty Cash			$400.00
Adjustments			$.03
Total Cash	9ZCASH	*	$1,740,632
Total Cash Balance All Funds	9ZCASHB	*	$1,740,632

* Must be equal

TOWN OF New Haven
Local Government Questionnaire
For the Fiscal Year Ending 2022

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

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

	Total Full Time Employees:	8			
	Total Part Time Employees:	35			
Account Code	**Description**	**Total Expenditures (All Funds)**	**# of Full Time Employees**	**# of Part Time Employees**	**# of Retirees**
90108	State Retirement System	$66,728.00	8	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	$54,961.00			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	$767.00			
90608	Hospital and Medical (Dental) Insurance	$134,005.00	7	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	$7,585.90			
	Total	**$264,046.90**			
	Computed Total From Financial Section (comparative purposes only)	**$290,273.54**			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$6,567	2,479	gallons	
Diesel Fuel	$42,043	10,877	gallons	
Fuel Oil			gallons	
Natural Gas	$10,320		cubic feet	11687
Electricity	$14,274		kilowatt-hours	83957
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Dan Barney, hereby certify that I am the Chief Fiscal Officer of the Town of New Haven, and that the information provided in the annual financial report of the Town of New Haven, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of New Haven, and adopted by me as my signature for use in conjunction with the filing of the Town of New Haven 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of New Haven's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Phylisa Sova
Name of Report Preparer if different than Chief Fiscal Officer

(315) 963-3900
Telephone Number

02/13/2023
Date of Certification

DAN BARNEY
Name

TOWN SUPERVISOR
Title

4279 SR 104 NEW HAVEN
Official Address

(315) 963-3900
Official Telephone Number

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 audito adjustment

(SW) WATER

Adjustment Reason

Account Code SW801! rounding adjustment