



# BAHGAT & LAURITO-BAHGAT

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS  
PROVIDING THE TOOLS FOR FINANCIAL SUCCESS

Directors

Sham Dean Bahgat, CPA  
Louann Laurito-Bahgat, CPA, CFE  
Laura L. Napoli, CPA

To The Board Members of  
The Town of Ellery  
PO Box 429  
Bemus Point, NY 14712

The management of the Town of Ellery is responsible for the accompanying Annual Financial Report, which consists of the balance sheets of the Town of Ellery as of December 31, 2024, and the related results of operations, changes in fund equity, and budget summaries for the year then ended, for each fund, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the Town of Ellery's management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The Annual Financial Report (including selected disclosures) included in the prescribed form are presented in accordance with the requirements of the State of New York Office of the State Comptroller, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Except as prescribed by the State of New York Office of the State Comptroller, the Annual Financial Report is intended to present the financial information of the Town of Ellery.

The supplementary information included in the prescribed form is presented for purposes of additional analysis and is required by the State of New York Office of the State Comptroller. This information is the representation of the Town of Ellery's management. The information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information, and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

This report is intended solely for the information and use of the management and Board of Directors of the Town of Ellery and the State of New York Office of the State Comptroller and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Bahgat & Laurito-Bahgat*

Bahgat & Laurito-Bahgat  
Certified Public Accountants, P.C.

April 30, 2025

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

Town of Ellery  
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, Lawrence Anderson (LG060326300000A), hereby certify that I am the Chief Financial Officer of the Town of Ellery, and that the information provided in the Annual Financial Report of the Town of Ellery for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

# Table of contents

Financial Statements	
A - General	1
B - General Town-Outside Village	3
CM - Miscellaneous Special Revenue	19
DA - Highway Town-wide	30
DB - Highway Part-town	35
H - Capital Projects	46
PN - Permanent	54
SF - Special District(s) Fire Protection	59
SL - Special District(s) Lighting	64
SR - Special District(s) Refuse and Garbage	69
TE - Private Purpose Trust	74
K - Schedule of Non-Current Government Assets	79
W - Schedule of Non-Current Government Liabilities	84
Supplemental Schedules	85
Statement of Indebtedness	86
Bond Repayment	87
Bank Reconciliation	89
Employee and Retiree Benefits	90
	92

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

**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
- B - General Town-Outside Village
- 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
- SR - Special District(s) Refuse and Garbage
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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

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

A - General  
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,223,543.00	\$2,140,482.00	\$2,163,783.00
210 - Petty Cash	\$250.00	\$250.00	\$250.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,223,793.00</b>	<b>\$2,140,732.00</b>	<b>\$2,164,033.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$4,837.00	\$4,787.00	\$4,758.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$4,837.00</b>	<b>\$4,787.00</b>	<b>\$4,758.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$9,702.00	\$7,944.00	\$5,846.00
<b>Total for Net Other Receivables</b>	<b>\$9,702.00</b>	<b>\$7,944.00</b>	<b>\$5,846.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$9,000.00	\$2,710.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>\$2,710.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$41,151.00	-	-
<b>Total for Other Assets</b>	<b>\$41,151.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$2,279,483.00</b>	<b>\$2,162,463.00</b>	<b>\$2,177,347.00</b>

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

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Assets and Deferred Outflows	\$2,279,483.00	\$2,162,463.00	\$2,177,347.00

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

A - General  
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$15,388.00	\$12,069.00	\$19,554.00
601 - Accrued Liabilities	\$22,703.00	\$16,789.00	\$241.00
<b>Total for Payables</b>	<b>\$38,091.00</b>	<b>\$28,858.00</b>	<b>\$19,795.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$9,055.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,055.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities ARPA	\$288,702.00	\$338,991.00	\$357,297.00
690 - Overpayments and Clearing Account	\$8,116.00	-	\$2,546.00
720 - Group Insurance	-	-	\$12,191.00
<b>Total for Other Liabilities</b>	<b>\$296,818.00</b>	<b>\$338,991.00</b>	<b>\$372,034.00</b>
<b>Total for Liabilities</b>	<b>\$334,909.00</b>	<b>\$367,849.00</b>	<b>\$400,884.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$41,151.00	-	\$2,710.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$41,151.00</b>	<b>\$0.00</b>	<b>\$2,710.00</b>

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

A - General  
Balance Sheet

	12/31/2021	12/31/2023	12/31/2022
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$4,837.00	\$4,787.00	\$4,758.00
<b>Total for Restricted Fund Balance</b>	<b>\$4,837.00</b>	<b>\$4,787.00</b>	<b>\$4,758.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$230,000.00	\$285,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$230,000.00</b>	<b>\$285,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,898,585.00	\$1,559,827.00	\$1,483,995.00
<b>Total for Unassigned Fund Balance</b>	<b>\$1,898,585.00</b>	<b>\$1,559,827.00</b>	<b>\$1,483,995.00</b>
<b>Total for Fund Balance</b>	<b>\$1,944,573.00</b>	<b>\$1,794,614.00</b>	<b>\$1,776,463.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,279,482.00</b>	<b>\$2,162,463.00</b>	<b>\$2,177,347.00</b>

Town of Ellery  
Annual Financial Report

For the Fiscal Period 01/01/2024 - 12/31/2024

A - General  
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$333,833.00	\$324,259.00	\$519,602.00
<b>Total for Property Taxes</b>	<b>\$333,833.00</b>	<b>\$324,259.00</b>	<b>\$519,602.00</b>
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	\$10,560.00	\$9,224.00	\$7,474.00
<b>Total for Property Tax Items</b>	<b>\$10,560.00</b>	<b>\$9,224.00</b>	<b>\$7,474.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$343,300.00	\$299,080.00	\$236,281.00
1170 - Franchise Tax	\$26,400.00	\$28,208.00	\$28,917.00
<b>Total for Non-Property Tax Items</b>	<b>\$369,700.00</b>	<b>\$327,288.00</b>	<b>\$265,198.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$5,158.00	\$12,057.00	\$4,911.00
1550 - Public Pound Charges Dog Control Fees	\$40.00	-	\$0.00
2001 - Park and Recreational Charges	\$5,200.00	\$5,500.00	\$5,305.00
2190 - Sale of Cemetery Lots	\$11,200.00	\$16,800.00	\$11,900.00
2192 - Charges For Cemetery Services	\$14,045.00	\$16,425.00	\$14,475.00
<b>Total for Departmental Income</b>	<b>\$35,643.00</b>	<b>\$50,782.00</b>	<b>\$36,591.00</b>
<b>Intergovernmental Charges</b>			

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

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2390 - Share of Joint Activity Other Governments	-	-	\$10,000.00
<b>Total for Intergovernmental Charges</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$22,514.00	\$10,841.00	\$1,650.00
<b>Total for Use of Money and Property</b>	<b>\$22,514.00</b>	<b>\$10,841.00</b>	<b>\$1,650.00</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	\$40.00	\$40.00	\$30.00
2544 - Dog Licenses	\$3,155.00	\$3,180.00	\$3,695.00
<b>Total for Licenses and Permits</b>	<b>\$3,195.00</b>	<b>\$3,220.00</b>	<b>\$3,725.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$45,610.00	\$31,268.00	\$48,855.00
<b>Total for Fines and Forfeitures</b>	<b>\$45,610.00</b>	<b>\$31,268.00</b>	<b>\$48,855.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2660 - Sales of Real Property	\$500.00	-	-
2680 - Insurance Recoveries	-	\$27.00	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$500.00</b>	<b>\$27.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$1,182.00	\$935.00
2705 - Gifts and Donations	-	-	\$435.00
2770 - Unclassified Notary & Copies	\$249.00	\$172.00	\$251.00

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

A - General  
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Other Revenues</b>	<b>\$249.00</b>	<b>\$1,354.00</b>	<b>\$1,621.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$36,397.00	\$36,397.00	\$36,397.00
3005 - State Aid Mortgage Tax	\$193,633.00	\$109,426.00	\$156,474.00
3089 - State Aid Other <i>TMA &amp; JCAP</i>	\$1,911.00	-	\$728.00
3989 - State Aid Other Home and Community Service	\$2,546.00	-	-
<b>Total for State Aid</b>	<b>\$234,487.00</b>	<b>\$145,823.00</b>	<b>\$193,599.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$50,289.00	\$18,305.00	\$48,697.00
<b>Total for Federal Aid</b>	<b>\$50,289.00</b>	<b>\$18,305.00</b>	<b>\$48,697.00</b>
<b>Total for Revenues</b>	<b>\$1,106,580.00</b>	<b>\$922,391.00</b>	<b>\$1,137,012.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,106,580.00</b>	<b>\$922,391.00</b>	<b>\$1,137,012.00</b>

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

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$15,600.00	\$12,833.00	\$9,058.00
10102 - Legislative Board - Equipment and Capital Outlay	-	\$460.00	\$622.00
10104 - Legislative Board - Contractual	\$1,313.00	-	-
<b>Total for Legislative Board</b>	<b>\$16,913.00</b>	<b>\$13,293.00</b>	<b>\$9,680.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$69,875.00	\$67,000.00	\$61,832.00
11102 - Municipal Court - Equipment and Capital Outlay	\$620.00	-	-
11104 - Municipal Court - Contractual	\$3,177.00	\$3,036.00	\$3,491.00
<b>Total for Judicial</b>	<b>\$73,672.00</b>	<b>\$70,036.00</b>	<b>\$65,323.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$19,000.00	\$19,000.00	\$10,162.00
12202 - Supervisor - Equipment and Capital Outlay	-	\$1,039.00	-
12204 - Supervisor - Contractual	\$333.00	\$651.00	\$2,823.00
<b>Total for Executive</b>	<b>\$19,333.00</b>	<b>\$20,690.00</b>	<b>\$12,985.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$19,511.00	\$19,065.00	\$15,405.00

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

A - General  
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
13304 - Tax Collection - Contractual	\$3,363.00	\$3,061.00	\$1,834.00
13551 - Assessment - Personal Services	\$62,350.00	\$59,300.00	\$55,300.00
13554 - Assessment - Contractual	\$3,101.00	\$2,839.00	\$2,712.00
<b>Total for Finance</b>	<b>\$88,325.00</b>	<b>\$84,265.00</b>	<b>\$75,251.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$104,924.00	\$142,508.00	\$113,679.00
14104 - Clerk - Contractual	\$3,064.00	\$4,793.00	\$3,181.00
14201 - Law - Personal Services	\$34,532.00	\$32,888.00	\$31,930.00
14204 - Law - Contractual	-	-	\$105.00
14601 - Records Management - Personal Services	\$1,500.00	\$1,362.00	\$1,250.00
14604 - Records Management - Contractual	\$918.00	-	\$103.00
<b>Total for Municipal Staff</b>	<b>\$144,938.00</b>	<b>\$181,551.00</b>	<b>\$150,248.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$7,074.00	\$5,937.00	\$6,866.00
16204 - Operation of Plant - Contractual	\$39,559.00	\$49,788.00	\$25,706.00
<b>Total for Shared Services</b>	<b>\$46,633.00</b>	<b>\$55,725.00</b>	<b>\$32,572.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$53,170.00	\$51,065.00	\$46,629.00
19204 - Municipal Association Dues - Contractual	\$2,760.00	\$2,265.00	\$2,640.00
<b>Total for Special Items</b>	<b>\$55,930.00</b>	<b>\$53,330.00</b>	<b>\$49,269.00</b>
<b>Total for General Government Support</b>	<b>\$445,744.00</b>	<b>\$478,890.00</b>	<b>\$395,328.00</b>

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

A - General  
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
<b>Public Safety</b>			
<b>Traffic Control</b>			
33104 - Traffic Control - Contractual	\$7,068.00	-	\$1,762.00
<b>Total for Traffic Control</b>	<b>\$7,068.00</b>	<b>\$0.00</b>	<b>\$1,762.00</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$4,803.00	\$4,572.00	\$4,572.00
35104 - Dog Control - Contractual	\$1,257.00	\$1,080.00	\$774.00
<b>Total for Animal Control</b>	<b>\$6,060.00</b>	<b>\$5,652.00</b>	<b>\$5,346.00</b>
<b>Total for Public Safety</b>	<b>\$13,128.00</b>	<b>\$5,652.00</b>	<b>\$7,108.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$76,620.00	\$73,701.00	\$65,412.00
50104 - Highway and Street Administration - Contractual	\$1,987.00	\$1,800.00	\$1,306.00
51324 - Garage - Contractual	\$36,293.00	\$31,268.00	\$42,582.00
<b>Total for Highway</b>	<b>\$114,900.00</b>	<b>\$106,769.00</b>	<b>\$109,300.00</b>
<b>Total for Transportation</b>	<b>\$114,900.00</b>	<b>\$106,769.00</b>	<b>\$109,300.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
65104 - Veterans Service - Contractual	\$800.00	\$800.00	\$700.00

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

A - General  
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
67724 - Programs for the Aging - Contractual	-	\$1,000.00	\$1,000.00
<b>Total for Economic Opportunity and Development</b>	<b>\$800.00</b>	<b>\$1,800.00</b>	<b>\$1,700.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$800.00</b>	<b>\$1,800.00</b>	<b>\$1,700.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71101 - Parks - Personal Services	\$53,731.00	\$46,968.00	\$47,942.00
71102 - Parks - Equipment and Capital Outlay	\$7,671.00	-	-
71104 - Parks - Contractual	\$32,076.00	\$31,540.00	\$27,608.00
72704 - Band Concerts - Contractual	-	\$350.00	\$1,050.00
<b>Total for Recreation</b>	<b>\$93,478.00</b>	<b>\$78,858.00</b>	<b>\$76,600.00</b>
<b>Culture</b>			
74104 - Library - Contractual	-	\$6,800.00	\$6,800.00
75101 - Historian - Personal Services	\$2,500.00	\$2,180.00	\$2,000.00
75104 - Historian - Contractual	\$1,327.00	\$792.00	\$683.00
<b>Total for Culture</b>	<b>\$3,827.00</b>	<b>\$9,772.00</b>	<b>\$9,483.00</b>
<b>Total for Culture and Recreation</b>	<b>\$97,305.00</b>	<b>\$88,630.00</b>	<b>\$86,083.00</b>
<b>Home and Community Services</b>			
<b>Special Services</b>			
88101 - Cemetery - Personal Services	\$38,607.00	\$41,010.00	\$28,460.00
88102 - Cemetery - Equipment and Capital Outlay	\$4,968.00	\$4,968.00	-

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

A - General  
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
88104 - Cemetery - Contractual	\$20,337.00	\$17,137.00	\$27,770.00
<b>Total for Special Services</b>	<b>\$63,912.00</b>	<b>\$63,115.00</b>	<b>\$56,230.00</b>
<b>Total for Home and Community Services</b>	<b>\$63,912.00</b>	<b>\$63,115.00</b>	<b>\$56,230.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$56,680.00	\$51,504.00	\$37,250.00
90308 - Social Security - Employee Benefits	\$40,734.00	\$39,158.00	\$33,852.00
90408 - Workers' Compensation - Employee Benefits	\$7,609.00	\$7,707.00	\$29,685.00
90458 - Life Insurance - Employee Benefits	\$523.00	\$572.00	\$513.00
90508 - Unemployment Insurance - Employee Benefits	\$10,433.00	\$10,778.00	\$3,222.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$55,352.00	\$58,756.00	\$62,094.00
<b>Total for Employee Benefits</b>	<b>\$171,331.00</b>	<b>\$168,475.00</b>	<b>\$166,616.00</b>
<b>Total for Employee Benefits</b>	<b>\$171,331.00</b>	<b>\$168,475.00</b>	<b>\$166,616.00</b>
<b>Total for Expenditures</b>	<b>\$907,120.00</b>	<b>\$913,331.00</b>	<b>\$822,365.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer ARPA & Capital Projects	\$49,500.00	-	\$48,572.00

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

A - General  
 Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Interfund Transfers	\$49,500.00	\$0.00	\$48,572.00
Total for Interfund Transfers	\$49,500.00	\$0.00	\$48,572.00
Total for Other Uses	\$49,500.00	\$0.00	\$48,572.00
<b>Total for Expenditures and Other Uses</b>	<b>\$956,620.00</b>	<b>\$913,231.00</b>	<b>\$874,883.00</b>

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

A - General  
Changes In Fund Balance

	12/31/2024	12/31/2023	12/31/2022
<b>Initial Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,794,613.52	\$1,776,463.52	\$1,510,388.52
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$9,090.00	-
8022 - Restated Fund Balance - Beginning of Year	\$1,794,613.52	\$1,785,553.52	\$1,510,388.52
Add Revenues and Other Sources	\$1,106,580.00	\$922,391.00	\$1,137,012.00
Deduct Expenditures and Other Uses	\$956,620.00	\$913,331.00	\$870,937.00
8029 - Fund Balance - End of Year	\$1,944,573.52	\$1,794,613.52	\$1,776,463.52

Town of Ellery  
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
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$815,518.00	\$333,833.00	\$324,259.00
1099 - Est Rev - Property Tax Items	\$8,000.00	\$7,500.00	\$7,500.00
1199 - Est Rev - Non-Property Tax Items	\$190,326.00	\$173,756.00	\$129,080.00
1299 - Est Rev - Departmental Income	-	-	\$24,500.00
2199 - Est Rev - Departmental Income	\$21,000.00	\$24,800.00	-
2499 - Est Rev - Use of Money and Property	\$7,000.00	\$1,500.00	\$1,000.00
2599 - Est Rev - Licenses and Permits	\$3,020.00	\$3,020.00	\$3,200.00
2649 - Est Rev - Fines and Forfeitures	\$30,000.00	\$40,000.00	\$54,000.00
2799 - Est Rev - Other Revenues	\$100.00	\$100.00	\$100.00
3099 - Est Rev - State Aid	\$136,397.00	\$146,397.00	\$136,397.00
4099 - Est Rev - Federal Aid	\$10,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$1,221,361.00</b>	<b>\$730,906.00</b>	<b>\$680,036.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	\$230,000.00	\$285,000.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$230,000.00</b>	<b>\$285,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,221,361.00</b>	<b>\$960,906.00</b>	<b>\$965,036.00</b>

Town of Ellery  
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
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$487,897.00	\$443,438.00	\$458,426.00
3999 - App - Public Safety	\$19,000.00	\$14,303.00	\$10,372.00
5999 - App - Transportation	\$138,651.00	\$134,620.00	\$131,201.00
6999 - App - Economic Assistance and Opportunity	\$1,800.00	\$1,800.00	\$1,800.00
7999 - App - Culture and Recreation	\$299,625.00	\$107,000.00	\$112,980.00
8999 - App - Home and Community Services	\$80,631.00	\$74,660.00	\$70,100.00
9199 - App - Employee Benefits	\$193,757.00	\$185,085.00	\$180,157.00
<b>Total for Estimated Appropriations</b>	<b>\$1,221,361.00</b>	<b>\$960,906.00</b>	<b>\$965,036.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,221,361.00</b>	<b>\$960,906.00</b>	<b>\$965,036.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$169,821.00	\$172,088.00	\$146,527.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$169,821.00</b>	<b>\$172,088.00</b>	<b>\$146,527.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$76,375.00	\$44,260.00	\$22,343.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$76,375.00</b>	<b>\$44,260.00</b>	<b>\$22,343.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$275.00	-	\$400.00
<b>Total for Net Other Receivables</b>	<b>\$275.00</b>	<b>\$0.00</b>	<b>\$400.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$8,694.00	-	-
<b>Total for Other Assets</b>	<b>\$8,694.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$255,165.00</b>	<b>\$216,348.00</b>	<b>\$169,270.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$255,165.00</b>	<b>\$216,348.00</b>	<b>\$169,270.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$634.00	\$618.00	\$1,531.00
<b>Total for Payables</b>	<b>\$634.00</b>	<b>\$618.00</b>	<b>\$1,531.00</b>
<b>Total for Liabilities</b>	<b>\$634.00</b>	<b>\$618.00</b>	<b>\$1,531.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$8,694.00	-	-
<b>Total for Nonspendable Fund Balance</b>	<b>\$8,694.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	-	-	\$22,343.00
882 - Reserve For Repairs	\$76,375.00	\$44,260.00	-
<b>Total for Restricted Fund Balance</b>	<b>\$76,375.00</b>	<b>\$44,260.00</b>	<b>\$22,343.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$42,000.00	\$2,117.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$127,460.00	\$169,353.00	\$145,396.00
<b>Total for Assigned Fund Balance</b>	<b>\$169,460.00</b>	<b>\$171,470.00</b>	<b>\$145,396.00</b>
<b>Total for Fund Balance</b>	<b>\$254,529.00</b>	<b>\$215,730.00</b>	<b>\$167,739.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$255,153.00</b>	<b>\$216,348.00</b>	<b>\$159,270.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$125,377.00	\$133,262.00	\$136,403.00
<b>Total for Non-Property Tax Items</b>	<b>\$125,377.00</b>	<b>\$133,262.00</b>	<b>\$136,403.00</b>
<b>Departmental Income</b>			
2110 - Zoning Fees	\$25,743.00	\$23,834.00	\$16,098.00
<b>Total for Departmental Income</b>	<b>\$25,743.00</b>	<b>\$23,834.00</b>	<b>\$16,098.00</b>
<b>Intergovernmental Charges</b>			
2390 - Share of Joint Activity Other Governments <i>Shared Code Enforcement Officer</i>	\$15,000.00	\$12,500.00	-
<b>Total for Intergovernmental Charges</b>	<b>\$15,000.00</b>	<b>\$12,500.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,835.00	\$1,259.00	\$147.00
<b>Total for Use of Money and Property</b>	<b>\$2,835.00</b>	<b>\$1,259.00</b>	<b>\$147.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	\$10,000.00	\$21,760.00	-
<b>Total for Other Revenues</b>	<b>\$10,000.00</b>	<b>\$21,760.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$178,955.00</b>	<b>\$192,615.00</b>	<b>\$152,648.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Revenues and Other Sources</b>	<b>\$178,955.00</b>	<b>\$192,615.00</b>	<b>\$152,648.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$50,653.00	\$45,201.00	\$33,956.00
36204 - Safety Inspection - Contractual	\$4,029.00	\$4,189.00	\$4,998.00
<b>Total for Other Public Safety</b>	<b>\$54,682.00</b>	<b>\$49,390.00</b>	<b>\$38,954.00</b>
<b>Total for Public Safety</b>	<b>\$54,682.00</b>	<b>\$49,390.00</b>	<b>\$38,954.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$3,000.00	\$2,780.00	\$2,550.00
40204 - Registrar of Vital Statistics - Contractual	\$122.00	\$111.00	-
<b>Total for Public Health Program</b>	<b>\$3,122.00</b>	<b>\$2,891.00</b>	<b>\$2,550.00</b>
<b>Total for Health</b>	<b>\$3,122.00</b>	<b>\$2,891.00</b>	<b>\$2,550.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$5,269.00	\$6,458.00	\$6,623.00
<b>Total for Highway</b>	<b>\$5,269.00</b>	<b>\$6,458.00</b>	<b>\$6,623.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Transportation</b>	<b>\$5,269.00</b>	<b>\$6,458.00</b>	<b>\$6,623.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71104 - Parks - Contractual	\$34,106.00	\$40,330.00	\$47,227.00
73204 - Joint Youth Programs - Contractual	-	-	\$3,600.00
<b>Total for Recreation</b>	<b>\$34,106.00</b>	<b>\$40,330.00</b>	<b>\$50,827.00</b>
<b>Culture</b>			
74104 - Library - Contractual	-	\$11,000.00	\$10,900.00
74504 - Museum/Art Gallery - Contractual	\$3,500.00	\$3,500.00	\$3,500.00
<b>Total for Culture</b>	<b>\$3,500.00</b>	<b>\$14,500.00</b>	<b>\$14,400.00</b>
<b>Total for Culture and Recreation</b>	<b>\$37,606.00</b>	<b>\$54,830.00</b>	<b>\$65,227.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$19,460.00	\$18,691.00	\$16,979.00
80104 - Zoning - Contractual	\$503.00	\$431.00	\$1,244.00
<b>Total for General Environment</b>	<b>\$19,963.00</b>	<b>\$19,122.00</b>	<b>\$18,223.00</b>
<b>Total for Home and Community Services</b>	<b>\$19,963.00</b>	<b>\$19,122.00</b>	<b>\$18,223.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			

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

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

	12/31/2024	12/31/2023	12/31/2022
90108 - State Retirement System - Employee Benefits	\$6,940.00	\$5,943.00	\$4,656.00
90308 - Social Security - Employee Benefits	\$6,641.00	\$5,100.00	\$4,092.00
90408 - Workers' Compensation - Employee Benefits	\$932.00	\$889.00	\$3,711.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$5,000.00	-	-
<b>Total for Employee Benefits</b>	<b>\$19,513.00</b>	<b>\$11,932.00</b>	<b>\$12,459.00</b>
<b>Total for Employee Benefits</b>	<b>\$19,513.00</b>	<b>\$11,932.00</b>	<b>\$12,459.00</b>
<b>Total for Expenditures</b>	<b>\$140,155.00</b>	<b>\$144,623.00</b>	<b>\$144,036.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$140,155.00</b>	<b>\$144,623.00</b>	<b>\$144,036.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$215,728.79	\$167,736.79	\$159,124.79
8022 - Restated Fund Balance - Beginning of Year	\$215,728.79	\$167,736.79	\$159,124.79
Add Revenues and Other Sources	\$178,955.00	\$192,615.00	\$152,648.00
Deduct Expenditures and Other Uses	\$140,155.00	\$144,623.00	\$144,036.00
8029 - Fund Balance - End of Year	\$254,528.79	\$215,728.79	\$167,736.79

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$92,130.00	\$125,377.00	\$133,262.00
2199 - Est Rev - Departmental Income	\$11,000.00	\$11,000.00	-
2399 - Est Rev - Intergovernmental Charges	\$15,000.00	\$15,000.00	\$10,000.00
2499 - Est Rev - Use of Money and Property	\$500.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$118,630.00</b>	<b>\$151,377.00</b>	<b>\$143,262.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$42,000.00	\$2,117.00	-
<b>Total for Estimated Other Sources</b>	<b>\$42,000.00</b>	<b>\$2,117.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$160,630.00</b>	<b>\$153,494.00</b>	<b>\$143,262.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
3999 - App - Public Safety	\$57,436.00	\$55,653.00	\$37,956.00
4999 - App - Health	\$3,200.00	\$3,200.00	\$2,980.00
5999 - App - Transportation	\$6,682.00	\$6,682.00	\$6,682.00
7999 - App - Culture and Recreation	\$50,000.00	\$53,500.00	\$64,500.00
8999 - App - Home and Community Services	\$22,293.00	\$21,400.00	\$20,550.00
9199 - App - Employee Benefits	\$21,019.00	\$13,059.00	\$10,594.00
<b>Total for Estimated Appropriations</b>	<b>\$160,630.00</b>	<b>\$153,494.00</b>	<b>\$143,262.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>			
	<b>\$160,630.00</b>	<b>\$153,494.00</b>	<b>\$143,262.00</b>

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

**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$6,032.00	\$6,017.00	\$6,011.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$6,032.00</b>	<b>\$6,017.00</b>	<b>\$6,011.00</b>
<b>Total for Assets</b>	<b>\$6,032.00</b>	<b>\$6,017.00</b>	<b>\$6,011.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$6,032.00</b>	<b>\$6,017.00</b>	<b>\$6,011.00</b>

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

**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Committed Fund Balance</b>			
913 - Committed Fund Balance	\$6,032.00	\$6,017.00	\$6,011.00
<b>Total for Committed Fund Balance</b>	<b>\$6,032.00</b>	<b>\$6,017.00</b>	<b>\$6,011.00</b>
<b>Total for Fund Balance</b>	<b>\$6,032.00</b>	<b>\$6,017.00</b>	<b>\$6,011.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>			
	<b>\$6,032.00</b>	<b>\$6,017.00</b>	<b>\$6,011.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$15.00	\$6.00	\$2.00
<b>Total for Use of Money and Property</b>	<b>\$15.00</b>	<b>\$6.00</b>	<b>\$2.00</b>
<b>Total for Revenues</b>	<b>\$15.00</b>	<b>\$6.00</b>	<b>\$2.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$15.00</b>	<b>\$6.00</b>	<b>\$2.00</b>

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

CM - Miscellaneous Special Revenue  
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$6,017.00	\$6,011.00	\$6,009.00
8022 - Restated Fund Balance - Beginning of Year	\$6,017.00	\$6,011.00	\$6,009.00
Add Revenues and Other Sources	\$15.00	\$6.00	\$2.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$6,032.00	\$6,017.00	\$6,011.00

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,365,777.00	\$1,205,645.00	\$902,036.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,365,777.00</b>	<b>\$1,205,645.00</b>	<b>\$902,036.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$679,822.00	\$376,334.00	\$373,517.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$679,822.00</b>	<b>\$376,334.00</b>	<b>\$373,517.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$3,475.00	\$8,544.00	\$25,064.00
<b>Total for Net Other Receivables</b>	<b>\$3,475.00</b>	<b>\$8,544.00</b>	<b>\$25,064.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$9,055.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,055.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$13,083.00	\$47,872.00	\$47,872.00
<b>Total for Other Assets</b>	<b>\$13,083.00</b>	<b>\$47,872.00</b>	<b>\$47,872.00</b>
<b>Total for Assets</b>	<b>\$2,062,157.00</b>	<b>\$1,638,395.00</b>	<b>\$1,357,544.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,062,157.00</b>	<b>\$1,538,395.00</b>	<b>\$1,357,544.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$49,295.00	\$35,866.00	\$47,826.00
601 - Accrued Liabilities	-	\$13,623.00	\$19,267.00
<b>Total for Payables</b>	<b>\$49,295.00</b>	<b>\$49,489.00</b>	<b>\$67,093.00</b>
<b>Total for Liabilities</b>	<b>\$49,295.00</b>	<b>\$49,489.00</b>	<b>\$67,093.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$13,083.00	\$47,872.00	\$47,872.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$13,083.00</b>	<b>\$47,872.00</b>	<b>\$47,872.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$662,181.00	\$358,847.00	\$357,013.00
882 - Reserve For Repairs	\$17,642.00	\$17,487.00	\$16,504.00
<b>Total for Restricted Fund Balance</b>	<b>\$679,823.00</b>	<b>\$376,334.00</b>	<b>\$373,517.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$270,000.00	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,049,958.00	\$1,164,700.00	\$869,062.00
<b>Total for Assigned Fund Balance</b>	<b>\$1,319,958.00</b>	<b>\$1,164,700.00</b>	<b>\$869,062.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Fund Balance</b>	<b>\$2,012,864.00</b>	<b>\$1,588,906.00</b>	<b>\$1,290,451.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,062,199.00</b>	<b>\$1,638,395.00</b>	<b>\$1,357,544.00</b>

Town of Ellery  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$728,204.00	\$828,115.00	\$605,870.00
<b>Total for Property Taxes</b>	<b>\$728,204.00</b>	<b>\$828,115.00</b>	<b>\$605,870.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$432,698.00	\$244,768.00	\$272,998.00
<b>Total for Non-Property Tax Items</b>	<b>\$432,698.00</b>	<b>\$244,768.00</b>	<b>\$272,998.00</b>
<b>Departmental Income</b>			
2801 - Interfund Revenues	-	-	\$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	\$18,365.00	\$8,664.00	\$1,089.00
<b>Total for Use of Money and Property</b>	<b>\$18,365.00</b>	<b>\$8,664.00</b>	<b>\$1,089.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$626.00	\$784.00	\$981.00
2665 - Sales of Equipment	-	\$25,450.00	\$114,050.00
2680 - Insurance Recoveries	\$9,258.00	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$9,884.00</b>	<b>\$26,234.00</b>	<b>\$115,031.00</b>

Town of Ellery  
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
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$980.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$980.00</b>
<b>Total for Revenues</b>	<b>\$1,189,151.00</b>	<b>\$1,107,781.00</b>	<b>\$995,968.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$48,572.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48,572.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48,572.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,189,151.00</b>	<b>\$1,107,781.00</b>	<b>\$1,044,540.00</b>

Town of Ellery  
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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51204 - Maintenance of Bridges - Contractual	\$47,243.00	\$13,638.00	\$75,302.00
51302 - Machinery - Equipment and Capital Outlay	-	\$209,236.00	\$278,121.00
51304 - Machinery - Contractual	\$85,976.00	\$84,526.00	\$83,708.00
51404 - Brush And Weeds - Contractual	\$41,859.00	\$12,362.00	\$11,800.00
51421 - Snow Removal - Personal Services	\$278,929.00	\$215,317.00	\$267,829.00
51424 - Snow Removal - Contractual	\$101,712.00	\$46,616.00	\$103,319.00
<b>Total for Highway</b>	<b>\$555,719.00</b>	<b>\$581,695.00</b>	<b>\$820,079.00</b>
<b>Total for Transportation</b>	<b>\$555,719.00</b>	<b>\$581,695.00</b>	<b>\$820,079.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$31,232.00	\$25,753.00	\$21,729.00
90308 - Social Security - Employee Benefits	\$21,572.00	\$16,259.00	\$19,876.00
90408 - Workers' Compensation - Employee Benefits	\$4,193.00	\$3,854.00	\$17,316.00
90458 - Life Insurance - Employee Benefits	\$389.00	\$377.00	\$397.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$49,480.00	\$53,215.00	\$51,140.00
90898 - Employee Benefits, Other (Specity) - Employee Benefits <i>Uniforms</i>	\$4,919.00	\$7,077.00	\$8,183.00

Town of Ellery  
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
<b>Total for Employee Benefits</b>	<b>\$111,785.00</b>	<b>\$106,535.00</b>	<b>\$118,641.00</b>
<b>Total for Employee Benefits</b>	<b>\$111,785.00</b>	<b>\$106,535.00</b>	<b>\$118,641.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97856 - Installment Purchase Debt - Debt Principal	\$87,122.00	\$106,708.00	\$43,241.00
97857 - Installment Purchase Debt - Debt Interest	\$10,568.00	\$14,388.00	\$4,631.00
<b>Total for Debt Service</b>	<b>\$97,690.00</b>	<b>\$121,096.00</b>	<b>\$47,872.00</b>
<b>Total for Debt Service</b>	<b>\$97,690.00</b>	<b>\$121,096.00</b>	<b>\$47,872.00</b>
<b>Total for Expenditures</b>	<b>\$765,194.00</b>	<b>\$809,326.00</b>	<b>\$986,592.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$765,194.00</b>	<b>\$809,326.00</b>	<b>\$986,592.00</b>

Town of Ellery  
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
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,588,906.25	\$1,290,451.25	\$1,232,503.25
8022 - Restated Fund Balance - Beginning of Year	\$1,588,906.25	\$1,290,451.25	\$1,232,503.25
Add Revenues and Other Sources	\$1,189,151.00	\$1,107,781.00	\$1,044,540.00
Deduct Expenditures and Other Uses	\$765,194.00	\$809,326.00	\$986,592.00
8029 - Fund Balance - End of Year	\$2,012,863.25	\$1,588,906.25	\$1,290,451.25

Town of Ellery  
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
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$269,984.00	\$728,204.00	\$828,115.00
1199 - Est Rev - Non-Property Tax Items	\$494,205.00	\$432,698.00	\$212,313.00
2499 - Est Rev - Use of Money and Property	\$5,000.00	\$1,200.00	\$51,200.00
<b>Total for Estimated Revenue</b>	<b>\$769,189.00</b>	<b>\$1,162,102.00</b>	<b>\$1,091,628.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$270,000.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$270,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,039,189.00</b>	<b>\$1,162,102.00</b>	<b>\$1,091,628.00</b>

Town of Ellery  
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
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$721,741.00	\$638,325.00	\$875,070.00
9199 - App - Employee Benefits	\$142,629.00	\$125,831.00	\$169,948.00
9899 - App - Debt Service	\$49,819.00	\$97,946.00	\$46,610.00
<b>Total for Estimated Appropriations</b>	<b>\$914,189.00</b>	<b>\$862,102.00</b>	<b>\$1,091,628.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	\$125,000.00	-	-
9999 - App - Interfund Transfers	-	\$300,000.00	\$0.00
<b>Total for Estimated Other Uses</b>	<b>\$125,000.00</b>	<b>\$300,000.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,039,189.00</b>	<b>\$1,162,102.00</b>	<b>\$1,091,628.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$296,005.00	\$282,957.00	\$188,690.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$296,005.00</b>	<b>\$282,957.00</b>	<b>\$188,690.00</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$349,545.00	\$381,419.00	\$312,900.00
<b>Total for Due From</b>	<b>\$349,545.00</b>	<b>\$381,419.00</b>	<b>\$312,900.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$4,000.00	-	-
<b>Total for Other Assets</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$649,550.00</b>	<b>\$664,376.00</b>	<b>\$501,590.00</b>
<b>Total for Assets and Deferred Outflows:</b>			
	<b>\$649,550.00</b>	<b>\$664,376.00</b>	<b>\$501,590.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$17,616.00	-	\$347.00
<b>Total for Payables</b>	<b>\$17,616.00</b>	<b>\$0.00</b>	<b>\$347.00</b>
<b>Total for Liabilities</b>	<b>\$17,616.00</b>	<b>\$0.00</b>	<b>\$347.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$4,000.00	-	-
<b>Total for Nonspendable Fund Balance</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$194,409.00	\$103,060.00	-
915 - Assigned Unappropriated Fund Balance	\$433,521.00	\$561,316.00	\$501,243.00
<b>Total for Assigned Fund Balance</b>	<b>\$627,930.00</b>	<b>\$664,376.00</b>	<b>\$501,243.00</b>
<b>Total for Fund Balance</b>	<b>\$631,930.00</b>	<b>\$664,376.00</b>	<b>\$501,243.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$849,546.00</b>	<b>\$664,376.00</b>	<b>\$501,590.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues</b>			
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$558,439.00	\$796,297.00	\$690,654.00
<b>Total for Non-Property Tax Items</b>	<b>\$558,439.00</b>	<b>\$796,297.00</b>	<b>\$690,654.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$4,337.00	\$1,929.00	\$234.00
<b>Total for Use of Money and Property</b>	<b>\$4,337.00</b>	<b>\$1,929.00</b>	<b>\$234.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$50.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$349,545.00	\$381,419.00	\$312,900.00
<b>Total for State Aid</b>	<b>\$349,545.00</b>	<b>\$381,419.00</b>	<b>\$312,900.00</b>
<b>Total for Revenues</b>	<b>\$912,321.00</b>	<b>\$1,179,645.00</b>	<b>\$1,003,838.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$912,321.00</b>	<b>\$1,179,645.00</b>	<b>\$1,003,838.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$181,946.00	\$185,993.00	\$165,926.00
51104 - Maintenance of Roads - Contractual	\$339,058.00	\$383,996.00	\$341,806.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$349,545.00	\$381,419.00	\$312,900.00
<b>Total for Highway</b>	<b>\$870,549.00</b>	<b>\$951,408.00</b>	<b>\$820,632.00</b>
<b>Total for Transportation</b>	<b>\$870,549.00</b>	<b>\$951,408.00</b>	<b>\$820,632.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$20,821.00	\$16,839.00	\$13,969.00
90308 - Social Security - Employee Benefits	\$13,249.00	\$13,539.00	\$12,060.00
90408 - Workers' Compensation - Employee Benefits	\$2,795.00	\$2,519.00	\$11,132.00
90458 - Life Insurance - Employee Benefits	\$284.00	\$255.00	\$284.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$37,066.00	\$31,953.00	\$42,741.00
<b>Total for Employee Benefits</b>	<b>\$74,215.00</b>	<b>\$65,105.00</b>	<b>\$80,186.00</b>
<b>Total for Employee Benefits</b>	<b>\$74,215.00</b>	<b>\$65,105.00</b>	<b>\$80,186.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Expenditures</b>	<b>\$944,764.00</b>	<b>\$1,016,513.00</b>	<b>\$900,818.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$944,764.00</b>	<b>\$1,016,513.00</b>	<b>\$900,818.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$664,372.57	\$501,240.57	\$398,220.57
8022 - Restated Fund Balance - Beginning of Year	\$664,372.57	\$501,240.57	\$398,220.57
Add Revenues and Other Sources	\$912,321.00	\$1,179,645.00	\$1,003,838.00
Deduct Expenditures and Other Uses	\$944,764.00	\$1,016,513.00	\$900,818.00
8029 - Fund Balance - End of Year	\$631,929.57	\$664,372.57	\$501,240.57

Town of Ellery  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024  
 DB - Highway Part-town  
 Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$516,764.00	\$558,439.00	\$690,713.00
2499 - Est Rev - Use of Money and Property	\$1,500.00	-	-
3099 - Est Rev - State Aid	\$363,239.00	\$364,997.00	\$337,196.00
<b>Total for Estimated Revenue</b>	<b>\$881,503.00</b>	<b>\$923,436.00</b>	<b>\$1,027,909.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$194,409.00	\$103,060.00	-
<b>Total for Estimated Other Sources</b>	<b>\$194,409.00</b>	<b>\$103,060.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,075,912.00</b>	<b>\$1,026,496.00</b>	<b>\$1,027,909.00</b>

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

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$977,548.00	\$914,997.00	\$909,096.00
9199 - App - Employee Benefits	\$98,364.00	\$111,499.00	\$118,813.00
<b>Total for Estimated Appropriations</b>	<b>\$1,075,912.00</b>	<b>\$1,026,496.00</b>	<b>\$1,027,909.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,075,912.00</b>	<b>\$1,026,496.00</b>	<b>\$1,027,909.00</b>

Town of Ellery  
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
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	\$0.00	\$0.00	\$0.00

Town of Ellery  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	-	\$9,000.00	-
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$9,000.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	(\$9,000.00)	-
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>(\$9,000.00)</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>(\$9,000.00)</b>	<b>\$0.00</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 Ellery  
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
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$49,500.00	-	-
<b>Total for Operating Transfers</b>	<b>\$49,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5785 - Installment Purchase Debt	-	-	\$237,609.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$237,609.00</b>
<b>Total for Other Sources</b>	<b>\$49,500.00</b>	<b>\$0.00</b>	<b>\$237,609.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$49,500.00</b>	<b>\$0.00</b>	<b>\$237,609.00</b>

Town of Ellery  
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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19972 - General Government - Equipment and Capital Outlay	\$40,500.00	\$9,000.00	-
<b>Total for Special Items</b>	<b>\$40,500.00</b>	<b>\$9,000.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$40,500.00</b>	<b>\$9,000.00</b>	<b>\$0.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51302 - Machinery - Equipment and Capital Outlay	-	-	\$237,609.00
<b>Total for Highway</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$237,609.00</b>
<b>Total for Transportation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$237,609.00</b>
<b>Total for Expenditures</b>	<b>\$40,500.00</b>	<b>\$9,000.00</b>	<b>\$237,609.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$40,500.00</b>	<b>\$9,000.00</b>	<b>\$237,609.00</b>

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

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

Analysis of Changes in Fund Balance	12/31/2024	12/31/2023	12/31/2022
8021 - Fund Balance - Beginning of Year	(\$9,000.00)	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	(\$9,000.00)	\$0.00	\$0.00
Add Revenues and Other Sources	\$49,500.00	\$0.00	\$237,609.00
Deduct Expenditures and Other Uses	\$40,500.00	\$9,000.00	\$237,609.00
8029 - Fund Balance - End of Year	\$0.00	(\$9,000.00)	\$0.00

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

PN - Permanent  
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$19,543.00	\$19,543.00	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>	<b>\$0.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	-	\$19,543.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,543.00</b>
<b>Total for Assets</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>
<b>Total for Assets and Deferred Outflows</b>			
	<b>\$19,543.00</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>

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

**PN - Permanent  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
807 - Must Remain Intact	\$19,543.00	\$19,543.00	\$19,543.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>
<b>Total for Fund Balance</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>
<b>Total for Inflows, Deferred Inflows and Fund Balances</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>	<b>\$19,543.00</b>

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

**PN - Permanent  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Profit for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

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

**PN - Permanent  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	\$0.00	\$0.00	\$0.00

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

**PN - Permanent  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$19,542.00	\$19,542.00	\$19,542.00
8022 - Restated Fund Balance - Beginning of Year	\$19,542.00	\$19,542.00	\$19,542.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$19,542.00	\$19,542.00	\$19,542.00

Town of Ellery  
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
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$219.00	\$219.00	\$219.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$219.00</b>	<b>\$219.00</b>	<b>\$219.00</b>
<b>Total for Assets</b>	<b>\$219.00</b>	<b>\$219.00</b>	<b>\$219.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$219.00</b>	<b>\$219.00</b>	<b>\$219.00</b>

Town of Ellery  
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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$219.00	\$219.00	\$219.00
<b>Total for Assigned Fund Balance</b>	<b>\$219.00</b>	<b>\$219.00</b>	<b>\$219.00</b>
<b>Total for Fund Balance</b>	<b>\$219.00</b>	<b>\$219.00</b>	<b>\$219.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$219.00</b>	<b>\$219.00</b>	<b>\$219.00</b>

Town of Ellery  
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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$141,385.00	\$118,933.00	\$136,257.00
<b>Total for Property Taxes</b>	<b>\$141,385.00</b>	<b>\$118,933.00</b>	<b>\$136,257.00</b>
<b>Total for Revenues</b>	<b>\$141,385.00</b>	<b>\$118,933.00</b>	<b>\$136,257.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$141,385.00</b>	<b>\$118,933.00</b>	<b>\$136,257.00</b>

Town of Ellery  
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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$141,385.00	\$118,933.00	\$136,257.00
<b>Total for Fire Protection</b>	<b>\$141,385.00</b>	<b>\$118,933.00</b>	<b>\$136,257.00</b>
<b>Total for Public Safety</b>	<b>\$141,385.00</b>	<b>\$118,933.00</b>	<b>\$136,257.00</b>
<b>Total for Expenditures</b>	<b>\$141,385.00</b>	<b>\$118,933.00</b>	<b>\$136,257.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$141,385.00</b>	<b>\$118,933.00</b>	<b>\$136,257.00</b>

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

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

Analysis of Changes in Fund Balance	12/31/2024	12/31/2023	12/31/2022
8021 - Fund Balance - Beginning of Year	\$219.15	\$219.15	\$219.15
8022 - Restated Fund Balance - Beginning of Year	\$219.15	\$219.15	\$219.15
Add Revenues and Other Sources	\$141,385.00	\$118,933.00	\$136,257.00
Deduct Expenditures and Other Uses	\$141,385.00	\$118,933.00	\$136,257.00
8029 - Fund Balance - End of Year	\$219.15	\$219.15	\$219.15

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$13,630.00	\$6,577.00	\$1,150.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$13,630.00</b>	<b>\$6,577.00</b>	<b>\$1,150.00</b>
<b>Total for Assets</b>	<b>\$13,630.00</b>	<b>\$6,577.00</b>	<b>\$1,150.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$13,630.00</b>	<b>\$6,577.00</b>	<b>\$1,150.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,086.00	\$1,027.00	\$1,488.00
<b>Total for Payables</b>	<b>\$1,086.00</b>	<b>\$1,027.00</b>	<b>\$1,488.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$2,710.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,710.00</b>
<b>Total for Liabilities</b>	<b>\$1,086.00</b>	<b>\$1,027.00</b>	<b>\$4,198.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$12,544.00	\$5,550.00	-
<b>Total for Assigned Fund Balance</b>	<b>\$12,544.00</b>	<b>\$5,550.00</b>	<b>\$0.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	(\$3,048.00)
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$3,048.00)</b>
<b>Total for Fund Balance</b>	<b>\$12,544.00</b>	<b>\$5,550.00</b>	<b>(\$3,048.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$13,630.00</b>	<b>\$6,577.00</b>	<b>\$1,150.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$18,785.00	\$18,785.00	\$14,700.00
<b>Total for Property Taxes</b>	<b>\$18,785.00</b>	<b>\$18,785.00</b>	<b>\$14,700.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$156.00	\$11.00	\$1.00
<b>Total for Use of Money and Property</b>	<b>\$156.00</b>	<b>\$11.00</b>	<b>\$1.00</b>
<b>Total for Revenues</b>	<b>\$18,941.00</b>	<b>\$18,796.00</b>	<b>\$14,701.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$18,941.00</b>	<b>\$18,796.00</b>	<b>\$14,701.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51824 - Street Lighting - Contractual	\$11,947.00	\$10,198.00	\$16,362.00
<b>Total for Highway</b>	<b>\$11,947.00</b>	<b>\$10,198.00</b>	<b>\$16,362.00</b>
<b>Total for Transportation</b>	<b>\$11,947.00</b>	<b>\$10,198.00</b>	<b>\$16,362.00</b>
<b>Total for Expenditures</b>	<b>\$11,947.00</b>	<b>\$10,198.00</b>	<b>\$16,362.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$11,947.00</b>	<b>\$10,198.00</b>	<b>\$16,362.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$5,549.78	(\$3,048.22)	(\$1,387.22)
8022 - Restated Fund Balance - Beginning of Year	\$5,549.78	(\$3,048.22)	(\$1,387.22)
Add Revenues and Other Sources	\$18,941.00	\$18,796.00	\$14,701.00
Deduct Expenditures and Other Uses	\$11,947.00	\$10,198.00	\$16,362.00
8029 - Fund Balance - End of Year	\$12,543.78	\$5,549.78	(\$3,048.22)

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

**SR - Special District(s) Refuse and Garbage  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$35,909.00	\$34,396.00	\$29,604.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$35,909.00</b>	<b>\$34,396.00</b>	<b>\$29,604.00</b>
<b>Total for Assets</b>	<b>\$35,909.00</b>	<b>\$34,396.00</b>	<b>\$29,604.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$35,909.00</b>	<b>\$34,396.00</b>	<b>\$29,604.00</b>

Town of Ellery  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024  
 SR - Special District(s) Refuse and Garbage  
 Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,862.00	\$1,790.00	\$1,721.00
<b>Total for Payables</b>	<b>\$1,862.00</b>	<b>\$1,790.00</b>	<b>\$1,721.00</b>
<b>Total for Liabilities</b>	<b>\$1,862.00</b>	<b>\$1,790.00</b>	<b>\$1,721.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$34,045.00	\$32,606.00	\$27,883.00
<b>Total for Assigned Fund Balance</b>	<b>\$34,045.00</b>	<b>\$32,606.00</b>	<b>\$27,883.00</b>
<b>Total for Fund Balance</b>	<b>\$34,045.00</b>	<b>\$32,606.00</b>	<b>\$27,883.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$35,907.00</b>	<b>\$34,396.00</b>	<b>\$29,504.00</b>

Town of Ellery  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024  
 SR - Special District(s) Refuse and Garbage  
 Results of Operations

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$23,340.00	\$26,000.00	\$23,650.00
<b>Total for Property Taxes</b>	<b>\$23,340.00</b>	<b>\$26,000.00</b>	<b>\$23,650.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$441.00	\$204.00	\$27.00
<b>Total for Use of Money and Property</b>	<b>\$441.00</b>	<b>\$204.00</b>	<b>\$27.00</b>
<b>Total for Revenues</b>	<b>\$23,781.00</b>	<b>\$26,204.00</b>	<b>\$23,677.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$23,781.00</b>	<b>\$26,204.00</b>	<b>\$23,677.00</b>

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

**SR - Special District(s) Refuse and Garbage  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81604 - Refuse and Garbage - Contractual	\$22,340.00	\$21,481.00	\$21,934.00
<b>Total for Sanitation</b>	<b>\$22,340.00</b>	<b>\$21,481.00</b>	<b>\$21,934.00</b>
<b>Total for Home and Community Services</b>	<b>\$22,340.00</b>	<b>\$21,481.00</b>	<b>\$21,934.00</b>
<b>Total for Expenditures</b>	<b>\$22,340.00</b>	<b>\$21,481.00</b>	<b>\$21,934.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$22,340.00</b>	<b>\$21,481.00</b>	<b>\$21,934.00</b>

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

**SR - Special District(s) Refuse and Garbage  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
8021 - Fund Balance - Beginning of Year	\$32,605.16	\$27,882.16	\$26,139.16
8022 - Restated Fund Balance - Beginning of Year	\$32,605.16	\$27,882.16	\$26,139.16
Add Revenues and Other Sources	\$23,781.00	\$26,204.00	\$23,677.00
Deduct Expenditures and Other Uses	\$22,340.00	\$21,481.00	\$21,934.00
8029 - Fund Balance - End of Year	\$34,046.16	\$32,605.16	\$27,882.16

Town of Ellery  
 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
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
Cash and Cash Equivalents			
200 - Cash	-	-	\$7,898.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,898.00</b>
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$7,945.00	\$7,925.00	-
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$7,945.00</b>	<b>\$7,925.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$7,945.00</b>	<b>\$7,925.00</b>	<b>\$7,898.00</b>
<b>Total for Assets and Deferred Outflows</b>			
	<b>\$7,945.00</b>	<b>\$7,925.00</b>	<b>\$7,898.00</b>

Town of Ellery  
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
<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>Cemetery Funds</i>	\$7,925.00	\$7,925.00	\$7,898.00
<b>Total for Restricted Net Position</b>	<b>\$7,925.00</b>	<b>\$7,925.00</b>	<b>\$7,898.00</b>
<b>Total for Net Position</b>	<b>\$7,925.00</b>	<b>\$7,925.00</b>	<b>\$7,898.00</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$7,925.00</b>	<b>\$7,925.00</b>	<b>\$7,898.00</b>

Town of Ellery  
 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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$19.00	\$37.00	-
<b>Total for Use of Money and Property</b>	<b>\$19.00</b>	<b>\$37.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$19.00</b>	<b>\$37.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$19.00</b>	<b>\$37.00</b>	<b>\$0.00</b>

Town of Ellery  
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			
Total for Expenditures and Other Uses	50.00	\$0.00	\$0.00

Town of Ellery  
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
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$7,925.00	\$7,888.00	\$7,888.00
8022 - Restated Net Position - Beginning of Year	\$7,925.00	\$7,888.00	\$7,888.00
Add Revenues and Other Sources	\$19.00	\$37.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$7,944.00	\$7,925.00	\$7,888.00

Town of Ellery  
Annual Financial Report  
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
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$155,282.00	\$155,282.00	\$155,282.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$155,282.00</b>	<b>\$155,282.00</b>	<b>\$155,282.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$753,042.00	\$712,542.00	\$712,542.00
103 - Improvements Other Than Buildings	\$738,111.00	\$738,111.00	\$738,110.00
104 - Machinery and Equipment	\$3,897,564.00	\$3,892,596.00	\$3,764,576.00
<b>Total for Depreciable Capital Assets</b>	<b>\$5,388,717.00</b>	<b>\$5,343,249.00</b>	<b>\$5,215,228.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	-	\$142,555.00
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$142,555.00</b>
<b>Total for Non-Current Assets</b>	<b>\$5,543,999.00</b>	<b>\$5,498,531.00</b>	<b>\$5,513,065.00</b>

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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
685 - Installment Purchase Contract Debt	\$135,034.00	\$222,156.00	\$328,864.00
<b>Total for Debt Obligations</b>	<b>\$135,034.00</b>	<b>\$222,156.00</b>	<b>\$328,864.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$243,477.00	\$358,196.00	-
<b>Total for Other Long-Term Obligations</b>	<b>\$243,477.00</b>	<b>\$358,196.00</b>	<b>\$0.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$378,511.00</b>	<b>\$580,352.00</b>	<b>\$328,864.00</b>

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

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

Town of Ellery  
 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
Installment Purchase Contract	\$222,156.00	\$0.00	\$87,122.00	\$0.00	\$0.00	\$0.00	\$135,034.00
<b>Total</b>	\$222,156.00	\$0.00	\$87,122.00	\$0.00	\$0.00	\$0.00	\$135,034.00

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

**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
Installment Purchase Contract 2021 Mack Truck	KS Stateba nk	1/15/20	1/15/24	\$46,525.00	\$0.00	\$46,525.00	\$0.00	\$0.00	\$0.00	\$0.00
Installment Purchase Contract 2023 Mack Truck	KS Stateba nk	8/15/22	8/15/27	\$175,631.00	\$0.00	\$40,597.00	\$0.00	\$0.00	\$0.00	\$135,034.00

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

**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
\$0.00 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Ellery  
Annual Financial Report  
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
8530	Checking	A	\$87,583.00	\$0.00	(\$69,332.00)	\$0.00	\$18,251.00
8618	Savings	A, B, SF, SL, SR	\$2,475,772.00	\$0.00	\$0.00	\$0.00	\$2,475,772.00
8548	Checking	A, B, DA, DB, SL, SR	\$98,055.00	\$0.00	(\$33,936.00)	\$0.00	\$64,119.00
7809	Savings	DA, DB	\$2,303,344.00	\$0.00	\$0.00	\$0.00	\$2,303,344.00
7776	Savings	CM, PN, TE	\$33,519.00	\$0.00	\$0.00	\$0.00	\$33,519.00
7204	Checking	A	\$4,453.00	\$0.00	\$0.00	\$0.00	\$4,453.00
<b>Total</b>			\$5,002,726.00	\$0.00	(\$103,268.00)	\$0.00	\$4,899,458.00
<b>Total Cash From Financials</b>							\$4,899,458.00

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

**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$5,002,726.00
FDIC Insurance	\$440,090.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$4,562,636.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$5,002,726.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$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 Ellery  
Annual Financial Report  
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
14	24	0	2

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$115,673.00	4	13		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$82,196.00	14	24		0
Worker's Compensation	\$15,529.00	14	0		0
Life Insurance	\$1,196.00	14	0		0
Unemployment Insurance	\$10,433.00	14	0		0
Disability Insurance					
Hospital, Medical and Dental Insurance	\$146,898.00	13	0		2
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$4,919.00	9	0		0
<b>Total Employee Benefits Paid</b>	<b>\$376,844.00</b>				