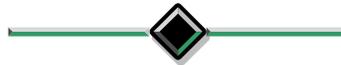
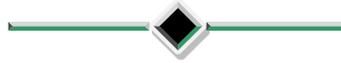


ANNUAL FINANCIAL REPORT



**TOWN OF HALFMOON
COUNTY OF SARATOGA**



FISCAL YEAR ENDED DECEMBER 31, 2023

**KEVIN TOLLISEN
CHIEF FISCAL OFFICER
CHIEF EXECUTIVE OFFICER**

**PREPARED BY:
BONNIE HATTER
COMPTROLLER**

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

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

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Kevin Tollisen (LG410336000000), hereby certify that I am the Chief Financial Officer of the Town of Halfmoon, and that the information provided in the Annual Financial Report of the Town of Halfmoon for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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

Financial Statements

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

List of funds being used

- A - General
- CM - Miscellaneous Special Revenue
- DA - Highway Town-wide
- H - Capital Projects
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- TC - Custodial
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$7,275,831.99	\$7,617,263.00	\$5,298,059.00
210 - Petty Cash	\$1,440.00	\$1,440.00	\$1,440.00
Total for Cash and Cash Equivalents	\$7,277,271.99	\$7,618,703.00	\$5,299,499.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$11,366,016.29	\$9,398,293.00	\$7,801,800.00
Total for Restricted Cash and Cash Equivalents	\$11,366,016.29	\$9,398,293.00	\$7,801,800.00
Net Other Receivables			
380 - Accounts Receivable	\$168,537.61	\$155,323.00	\$168,708.00
Total for Net Other Receivables	\$168,537.61	\$155,323.00	\$168,708.00
Due From			
391 - Due From Other Funds	\$100,000.00	-	-
410 - Due from State and Federal Government	-	\$0.00	\$1,000.00
440 - Due from Other Governments MORTGAGE & SALES TAX	\$1,748,063.30	\$1,804,097.00	\$1,804,875.00
Total for Due From	\$1,848,063.30	\$1,804,097.00	\$1,805,875.00
Other Assets			
480 - Prepaid Expenses	\$92,055.00	\$72,637.00	\$95,057.00

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

**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Assets	\$92,055.00	\$72,637.00	\$95,057.00
Total for Assets	\$20,751,944.19	\$19,049,053.00	\$15,170,939.00
Total for Assets and Deferred Outflows	\$20,751,944.19	\$19,049,053.00	\$15,170,939.00

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

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$138,075.56	\$176,386.00	\$65,976.00
601 - Accrued Liabilities	\$111,851.54	\$113,798.00	\$99,903.00
Total for Payables	\$249,927.10	\$290,184.00	\$165,879.00
Other Liabilities			
688 - Other Liabilities <i>ARPA</i>	\$608,056.87	\$2,296,246.00	\$1,263,330.00
720 - Group Insurance	\$56,416.69	\$56,632.00	\$57,167.00
Total for Other Liabilities	\$664,473.56	\$2,352,878.00	\$1,320,497.00
Total for Liabilities	\$914,400.66	\$2,643,062.00	\$1,486,376.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$195,552.30	\$300,419.00	\$359,749.00
Total for Deferred Inflows of Resources	\$195,552.30	\$300,419.00	\$359,749.00
Total for Deferred Inflows	\$195,552.30	\$300,419.00	\$359,749.00
Fund Balance			
Nonspendable Fund Balance			

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

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
806 - Not In Spendable Form	\$92,055.00	\$72,637.00	\$95,057.00
Total for Nonspendable Fund Balance	\$92,055.00	\$72,637.00	\$95,057.00
Restricted Fund Balance			
878 - Capital Reserve	\$11,366,016.29	\$9,398,293.00	\$7,801,800.00
Total for Restricted Fund Balance	\$11,366,016.29	\$9,398,293.00	\$7,801,800.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	-
915 - Assigned Unappropriated Fund Balance	\$388,141.78	\$259,622.00	\$250,896.00
Total for Assigned Fund Balance	\$388,141.78	\$259,622.00	\$250,896.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$7,795,778.16	\$6,375,020.00	\$5,177,061.00
Total for Unassigned Fund Balance	\$7,795,778.16	\$6,375,020.00	\$5,177,061.00
Total for Fund Balance	\$19,641,991.23	\$16,105,572.00	\$13,324,814.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$20,751,944.19	\$19,049,053.00	\$15,170,939.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Tax Items			
1090 - Interest and Penalties on Real Prop Taxes	\$22,463.91	\$33,996.00	\$12,247.00
Total for Property Tax Items	\$22,463.91	\$33,996.00	\$12,247.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$8,490,465.47	\$8,013,974.00	\$6,861,116.00
1170 - Franchise Tax	\$383,067.68	\$409,446.00	\$409,562.00
Total for Non-Property Tax Items	\$8,873,533.15	\$8,423,420.00	\$7,270,678.00
Departmental Income			
1230 - Treasurer Fees	\$280.00	\$300.00	\$180.00
1255 - Clerk Fees	\$13,933.16	\$12,845.00	\$12,865.00
1560 - Safety Inspection Fees	\$52,130.00	\$41,650.00	\$46,640.00
1789 - Other Transportation Departmental Income	\$188.10	-	-
2001 - Park and Recreational Charges	\$199,542.00	\$169,702.00	\$132,706.00
2110 - Zoning Fees	\$2,471.12	\$1,727.00	\$4,728.00
2115 - Planning Board Fees	\$162,444.53	\$85,066.00	\$130,676.00
2130 - Refuse and Garbage Charges	\$48,614.99	\$51,717.00	\$54,777.00
2801 - Interfund Revenues	\$2,117.40	\$8,942.00	\$7,384.00
Total for Departmental Income	\$481,721.30	\$371,949.00	\$389,956.00
Use of Money and Property			

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2401 - Interest and Earnings	\$824,337.56	\$189,318.00	\$1,313.00
2410 - Rental of Real Property	-	\$0.00	\$0.00
Total for Use of Money and Property	\$824,337.56	\$189,318.00	\$1,313.00
Licenses and Permits			
2530 - Games of Chance	\$20.00	\$20.00	\$20.00
2540 - Bingo Licenses	\$2,552.26	\$2,194.00	\$1,737.00
2544 - Dog Licenses	\$29,872.00	\$30,644.00	\$33,723.00
2555 - Building and Alteration Permits	\$329,910.73	\$328,523.00	\$329,782.00
2590 - Permits Other	\$21,148.40	\$31,879.00	\$34,984.00
Total for Licenses and Permits	\$383,503.39	\$393,260.00	\$400,246.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$187,939.06	\$192,515.00	\$245,746.00
2620 - Forfeitures of Deposits	\$60.00	\$0.00	\$0.00
Total for Fines and Forfeitures	\$187,999.06	\$192,515.00	\$245,746.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$1,232.00	\$50.00
2665 - Sales of Equipment	-	\$46,340.00	\$22,200.00
2680 - Insurance Recoveries	\$39,434.08	\$850.00	\$57,795.00
2690 - Other Compensation For Loss	\$2,000.00	\$0.00	\$0.00
Total for Sales of Property and Compensation for Loss	\$41,434.08	\$48,422.00	\$80,045.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$0.00	\$18,044.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2705 - Gifts and Donations	\$21,592.02	\$24,449.00	\$25,134.00
2750 - AIM Related Payments	-	\$0.00	\$65,639.00
2770 - Unclassified <i>NEWSLETTER, CO GRANT, MOA TRAFFIC, EBP</i>	\$121,380.00	\$97,420.00	\$29,910.00
Total for Other Revenues	\$142,972.02	\$121,869.00	\$138,727.00
State Aid			
3001 - State Aid Revenue Sharing	\$65,639.00	\$65,639.00	-
3005 - State Aid Mortgage Tax	\$784,726.86	\$1,266,028.00	\$1,212,460.00
3089 - State Aid Other <i>JCAP GRANT</i>	\$2,800.00	\$2,319.00	-
3772 - State Aid Programs for Aging	\$30,000.00	\$31,923.00	\$7,692.00
3820 - State Aid Youth Programs	\$4,000.00	\$3,901.00	\$5,491.00
Total for State Aid	\$887,165.86	\$1,369,810.00	\$1,225,643.00
Federal Aid			
4089 - Federal Aid Other	\$1,688,188.91	\$230,413.00	-
4960 - Federal Aid Emergency Disaster Assistance	\$66,995.30	-	-
Total for Federal Aid	\$1,755,184.21	\$230,413.00	\$0.00
Total for Revenues	\$13,600,314.54	\$11,374,972.00	\$9,764,601.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$217.00
Total for Operating Transfers	\$0.00	\$0.00	\$217.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Other Sources	\$0.00	\$0.00	\$217.00
Total for Revenues and Other Sources	\$13,600,314.54	\$11,374,972.00	\$9,764,818.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$85,004.00	\$75,004.00	\$73,356.00
10104 - Legislative Board - Contractual	-	\$0.00	\$0.00
Total for Legislative Board	\$85,004.00	\$75,004.00	\$73,356.00
Judicial			
11101 - Municipal Court - Personal Services	\$319,833.81	\$302,702.00	\$294,995.00
11102 - Municipal Court - Equipment and Capital Outlay	\$4,550.40	\$3,360.00	\$0.00
11104 - Municipal Court - Contractual	\$15,518.88	\$9,951.00	\$11,241.00
Total for Judicial	\$339,903.09	\$316,013.00	\$306,236.00
Executive			
12201 - Supervisor - Personal Services	\$128,589.00	\$122,088.00	\$117,717.00
12202 - Supervisor - Equipment and Capital Outlay	-	\$0.00	\$0.00
12204 - Supervisor - Contractual	\$18,977.53	\$17,293.00	\$17,350.00
12301 - Municipal Executive - Personal Services	\$8,081.39	\$7,563.00	\$6,950.00
12304 - Municipal Executive - Contractual	\$25,992.64	\$15,985.00	\$11,906.00
Total for Executive	\$181,640.56	\$162,929.00	\$153,923.00
Finance			

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13151 - Comptroller - Personal Services	\$237,545.97	\$183,647.00	\$174,985.00
13152 - Comptroller - Equipment and Capital Outlay	-	\$0.00	\$680.00
13154 - Comptroller - Contractual	\$19,542.89	\$18,449.00	\$14,513.00
13204 - Auditor - Contractual	\$22,748.00	\$21,930.00	\$21,500.00
13301 - Tax Collection - Personal Services	\$74,320.39	\$70,987.00	\$64,488.00
13302 - Tax Collection - Equipment and Capital Outlay	-	\$860.00	-
13304 - Tax Collection - Contractual	\$4,104.77	\$3,770.00	\$10,467.00
13401 - Budget - Personal Services	\$3,000.00	\$3,000.00	\$3,000.00
13551 - Assessment - Personal Services	\$168,265.74	\$157,692.00	\$130,724.00
13552 - Assessment - Equipment and Capital Outlay	-	\$403.00	-
13554 - Assessment - Contractual	\$1,844.52	\$1,125.00	\$354.00
Total for Finance	\$531,372.28	\$461,863.00	\$420,711.00
Municipal Staff			
14101 - Clerk - Personal Services	\$205,902.51	\$198,777.00	\$184,672.00
14102 - Clerk - Equipment and Capital Outlay	\$3,000.00	\$308.00	\$0.00
14104 - Clerk - Contractual	\$6,001.37	\$4,240.00	\$3,371.00
14201 - Law - Personal Services	\$205,331.16	\$115,895.00	\$111,763.00
14202 - Law - Equipment and Capital Outlay	-	\$0.00	\$0.00
14204 - Law - Contractual	\$2,695.74	\$22,785.00	\$2,843.00
14404 - Engineer - Contractual	\$133,542.50	\$29,555.00	\$14,581.00
14504 - Elections - Contractual	\$2,000.00	\$2,000.00	\$2,000.00
14804 - Public Information and Services - Contractual	\$49,242.74	\$34,151.00	\$26,865.00
Total for Municipal Staff	\$607,716.02	\$407,711.00	\$346,095.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Shared Services			
16201 - Operation of Plant - Personal Services	\$199,996.64	\$186,372.00	\$186,068.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$59,794.46	\$170,123.00	\$46,093.00
16204 - Operation of Plant - Contractual	\$144,295.72	\$123,849.00	\$128,724.00
16504 - Central Communication System - Contractual	\$42,448.72	\$43,231.00	\$41,256.00
16604 - Central Storeroom - Contractual	\$14,970.78	\$15,550.00	\$13,281.00
16702 - Central Printing and Mailing - Equipment and Capital Outlay	-	\$0.00	\$0.00
16704 - Central Printing and Mailing - Contractual	\$28,191.18	\$25,683.00	\$20,481.00
16801 - Central Data Processing - Personal Services	\$27,577.06	\$22,126.00	\$31,950.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$76,685.72	\$67,942.00	\$80,767.00
16804 - Central Data Processing - Contractual	\$78,057.32	\$57,181.00	\$77,834.00
Total for Shared Services	\$672,017.60	\$712,057.00	\$626,454.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$154,977.49	\$139,616.00	\$129,896.00
19204 - Municipal Association Dues - Contractual	\$3,526.00	\$3,340.00	\$3,455.00
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	\$46,940.00	-
19504 - Taxes and Assessments on Municipal Property - Contractual	\$13,529.76	\$13,274.00	\$13,114.00
Total for Special Items	\$172,033.25	\$203,170.00	\$146,465.00
Total for General Government Support	\$2,589,686.80	\$2,338,747.00	\$2,073,240.00
Public Safety			

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Law Enforcement			
31204 - Police - Contractual	\$235,480.66	\$230,863.00	\$226,337.00
Total for Law Enforcement	\$235,480.66	\$230,863.00	\$226,337.00
Traffic Control			
33102 - Traffic Control - Equipment and Capital Outlay	-	\$0.00	\$3,966.00
33104 - Traffic Control - Contractual	\$21,523.30	\$15,398.00	\$8,581.00
Total for Traffic Control	\$21,523.30	\$15,398.00	\$12,547.00
Animal Control			
35101 - Dog Control - Personal Services	\$63,141.00	\$60,641.00	\$56,618.00
35104 - Dog Control - Contractual	\$9,521.35	\$10,108.00	\$7,853.00
Total for Animal Control	\$72,662.35	\$70,749.00	\$64,471.00
Other Public Safety			
36504 - Demolition of Unsafe Buildings - Contractual	-	\$5,334.00	-
Total for Other Public Safety	\$0.00	\$5,334.00	\$0.00
Total for Public Safety	\$329,666.31	\$322,344.00	\$303,355.00
Health			
Public Health Program			
40101 - Public Health - Personal Services	-	\$0.00	\$0.00
40104 - Public Health - Contractual	\$500.00	\$500.00	\$500.00
40201 - Registrar of Vital Statistics - Personal Services	\$1,500.00	\$1,500.00	\$1,500.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Public Health Program	\$2,000.00	\$2,000.00	\$2,000.00
Other Health			
49894 - Health, Other - Contractual <i>CENTER FOR THE FAMILY</i>	\$7,000.00	\$7,000.00	\$7,000.00
Total for Other Health	\$7,000.00	\$7,000.00	\$7,000.00
Total for Health	\$9,000.00	\$9,000.00	\$9,000.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$233,188.20	\$225,692.00	\$219,303.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	-	\$0.00	\$0.00
50104 - Highway and Street Administration - Contractual	\$1,537.38	\$1,761.00	\$2,011.00
51322 - Garage - Equipment and Capital Outlay	-	\$0.00	\$3,546.00
51324 - Garage - Contractual	\$32,604.69	\$59,164.00	\$53,270.00
51824 - Street Lighting - Contractual	\$20,172.09	\$32,378.00	\$26,850.00
Total for Highway	\$287,502.36	\$318,995.00	\$304,980.00
Total for Transportation	\$287,502.36	\$318,995.00	\$304,980.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
65104 - Veterans Service - Contractual	\$3,560.00	\$3,510.00	\$3,420.00
67721 - Programs for the Aging - Personal Services	\$185,109.51	\$283,384.00	\$255,542.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
67722 - Programs for the Aging - Equipment and Capital Outlay	-	\$0.00	\$72,030.00
67724 - Programs for the Aging - Contractual	\$51,363.83	\$49,700.00	\$48,985.00
Total for Economic Opportunity and Development	\$240,033.34	\$336,594.00	\$379,977.00
Total for Economic Assistance and Opportunity	\$240,033.34	\$336,594.00	\$379,977.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$379,741.93	\$320,675.00	\$316,732.00
71102 - Parks - Equipment and Capital Outlay	\$19,390.55	\$160,970.00	\$23,244.00
71104 - Parks - Contractual	\$99,665.87	\$90,645.00	\$71,231.00
71401 - Playground and Recreation Centers - Personal Services	\$271,668.53	\$190,630.00	\$172,749.00
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$2,227.63	\$0.00	\$14,685.00
71404 - Playground and Recreation Centers - Contractual	\$80,193.38	\$67,037.00	\$44,112.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$562.00	\$1,426.00	\$3,767.00
71804 - Special Recreation Facilities - Contractual	\$3,877.20	\$2,150.00	\$1,825.00
73101 - Youth Programs - Personal Services	-	\$0.00	\$0.00
73104 - Youth Programs - Contractual	\$100,000.00	\$90,500.00	\$88,000.00
Total for Recreation	\$957,327.09	\$924,033.00	\$736,345.00
Culture			
75101 - Historian - Personal Services	\$1,500.00	\$1,500.00	\$1,500.00
75102 - Historian - Equipment and Capital Outlay	\$3,100.00	-	-
75104 - Historian - Contractual	-	\$657.00	\$0.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
75504 - Celebrations - Contractual	\$10,000.00	\$10,000.00	\$10,000.00
79892 - Culture And Recreation, Other - Equipment and Capital Outlay	-	\$400.00	-
79894 - Culture And Recreation, Other - Contractual	\$8,961.94	\$11,817.00	\$2,525.00
<i>CHARACTER COUNTS</i>			
Total for Culture	\$23,561.94	\$24,374.00	\$14,025.00
Total for Culture and Recreation	\$980,889.03	\$948,407.00	\$750,370.00
Home and Community Services			
General Environment			
80104 - Zoning - Contractual	\$1,863.00	\$1,815.00	\$3,107.00
80201 - Planning and Surveys - Personal Services	\$460,203.14	\$465,485.00	\$440,566.00
80202 - Planning and Surveys - Equipment and Capital Outlay	\$358.00	\$39,617.00	\$688.00
80204 - Planning and Surveys - Contractual	\$22,818.27	\$24,082.00	\$22,567.00
80904 - Environmental Control - Contractual	-	\$0.00	\$0.00
Total for General Environment	\$485,242.41	\$530,999.00	\$466,928.00
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$44,271.27	\$41,136.00	\$44,394.00
81602 - Refuse and Garbage - Equipment and Capital Outlay	-	\$36,515.00	\$0.00
81604 - Refuse and Garbage - Contractual	\$40,103.06	\$35,349.00	\$39,794.00
Total for Sanitation	\$84,374.33	\$113,000.00	\$84,188.00
Natural Resources			
87604 - Emergency Disaster Work - Contractual	-	\$0.00	\$106.00

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

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Natural Resources	\$0.00	\$0.00	\$106.00
Total for Home and Community Services	\$569,616.74	\$643,999.00	\$551,222.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$348,802.00	\$312,968.00	\$372,015.00
90308 - Social Security - Employee Benefits	\$243,695.28	\$221,625.00	\$209,907.00
90508 - Unemployment Insurance - Employee Benefits	\$17,930.94	\$17,225.00	\$15,582.00
90558 - Disability Insurance - Employee Benefits	\$2,985.37	\$2,704.00	\$2,786.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$479,363.73	\$486,079.00	\$524,287.00
Total for Employee Benefits	\$1,092,777.32	\$1,040,601.00	\$1,124,577.00
Total for Employee Benefits	\$1,092,777.32	\$1,040,601.00	\$1,124,577.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$858,050.00	\$824,300.00	\$787,050.00
97107 - Serial Bonds - Debt Interest	\$225,575.44	\$258,923.00	\$291,613.00
Total for Debt Service	\$1,083,625.44	\$1,083,223.00	\$1,078,663.00
Total for Debt Service	\$1,083,625.44	\$1,083,223.00	\$1,078,663.00
Total for Expenditures	\$7,182,797.34	\$7,041,910.00	\$6,575,384.00

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

**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$2,881,098.91	\$1,552,304.00	-
Total for Interfund Transfers	\$2,881,098.91	\$1,552,304.00	\$0.00
Total for Interfund Transfers	\$2,881,098.91	\$1,552,304.00	\$0.00
Total for Other Uses	\$2,881,098.91	\$1,552,304.00	\$0.00
Total for Expenditures and Other Uses	\$10,063,896.25	\$8,594,214.00	\$6,575,384.00

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

**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$16,105,572.00	\$13,324,814.00	\$10,130,999.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$0.94	-	\$4,381.00
<i>Rounding Adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	\$16,105,572.94	\$13,324,814.00	\$10,135,380.00
Add Revenues and Other Sources	\$13,600,314.54	\$11,374,972.00	\$9,764,818.00
Deduct Expenditures and Other Uses	\$10,063,896.25	\$8,594,214.00	\$6,575,384.00
8029 - Fund Balance - End of Year	\$19,641,991.23	\$16,105,572.00	\$13,324,814.00

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

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1099 - Est Rev - Property Tax Items	\$18,000.00	\$16,000.00	\$13,000.00
1199 - Est Rev - Non-Property Tax Items	\$6,945,000.00	\$5,820,000.00	\$5,525,000.00
1299 - Est Rev - Departmental Income	-	\$367,500.00	\$347,500.00
2199 - Est Rev - Departmental Income	\$388,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$275,000.00	\$150,000.00	\$1,000.00
2599 - Est Rev - Licenses and Permits	\$299,250.00	\$303,750.00	\$280,500.00
2649 - Est Rev - Fines and Forfeitures	\$190,000.00	\$200,000.00	\$250,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,000.00	\$8,000.00	\$25,000.00
2799 - Est Rev - Other Revenues	\$47,000.00	\$49,500.00	\$86,939.00
2801 - Est Rev - Interfund Revenues	-	\$0.00	\$0.00
3099 - Est Rev - State Aid	\$770,639.00	\$884,739.00	\$786,024.00
Total for Estimated Revenue	\$8,937,889.00	\$7,799,489.00	\$7,314,963.00
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	\$0.00	\$0.00
511 - Appropriated Reserves and Restricted Fund Balance	-	\$0.00	\$0.00
599 - Appropriated Fund Balance	-	\$0.00	\$0.00
Total for Estimated Other Sources	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$8,937,889.00	\$7,799,489.00	\$7,314,963.00

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

**A - General
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$3,571,409.00	\$2,839,391.00	\$2,464,094.00
3999 - App - Public Safety	\$351,240.00	\$323,681.00	\$334,900.00
4999 - App - Health	\$9,500.00	\$9,500.00	\$9,500.00
5999 - App - Transportation	\$314,600.00	\$298,200.00	\$287,200.00
6999 - App - Economic Assistance and Opportunity	\$336,593.00	\$405,801.00	\$394,705.00
7999 - App - Culture and Recreation	\$1,327,760.00	\$942,800.00	\$872,700.00
8999 - App - Home and Community Services	\$612,300.00	\$678,890.00	\$640,440.00
9199 - App - Employee Benefits	\$1,332,000.00	\$1,217,600.00	\$1,228,200.00
9899 - App - Debt Service	\$1,082,487.00	\$1,083,626.00	\$1,083,224.00
Total for Estimated Appropriations	\$8,937,889.00	\$7,799,489.00	\$7,314,963.00
Total for Estimated Appropriations and Other Uses	\$8,937,889.00	\$7,799,489.00	\$7,314,963.00

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

**CM - Miscellaneous Special Revenue
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$3,898,662.19	\$3,591,986.00	\$3,330,327.00
Total for Cash and Cash Equivalents	\$3,898,662.19	\$3,591,986.00	\$3,330,327.00
Net Other Receivables			
380 - Accounts Receivable	\$1,650.99	\$65,756.00	\$2,361.00
Total for Net Other Receivables	\$1,650.99	\$65,756.00	\$2,361.00
Due From			
440 - Due from Other Governments <i>COUNTY TRAIL GRANT</i>	\$10,000.00	-	-
Total for Due From	\$10,000.00	\$0.00	\$0.00
Total for Assets	\$3,910,313.18	\$3,657,742.00	\$3,332,688.00
Total for Assets and Deferred Outflows	\$3,910,313.18	\$3,657,742.00	\$3,332,688.00

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

**CM - Miscellaneous Special Revenue
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$29,514.99	\$75,781.00	\$30,315.00
Total for Payables	\$29,514.99	\$75,781.00	\$30,315.00
Total for Liabilities	\$29,514.99	\$75,781.00	\$30,315.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$3,880,798.19	\$3,581,961.00	\$3,302,373.00
Total for Assigned Fund Balance	\$3,880,798.19	\$3,581,961.00	\$3,302,373.00
Total for Fund Balance	\$3,880,798.19	\$3,581,961.00	\$3,302,373.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,910,313.18	\$3,657,742.00	\$3,332,688.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2089 - Other Culture and Recreation Income	\$114,000.00	\$124,500.00	\$235,500.00
2189 - Other Home and Community Services Income	\$323,287.05	\$376,850.00	\$264,397.00
Total for Departmental Income	\$437,287.05	\$501,350.00	\$499,897.00
Use of Money and Property			
2401 - Interest and Earnings	\$156,472.01	\$37,824.00	\$479.00
Total for Use of Money and Property	\$156,472.01	\$37,824.00	\$479.00
Other Revenues			
2770 - Unclassified <i>BENEFIT TO TOWN & COUNTY GRANT</i>	\$23,200.00	\$75,400.00	\$29,200.00
Total for Other Revenues	\$23,200.00	\$75,400.00	\$29,200.00
Total for Revenues	\$616,959.06	\$614,574.00	\$529,576.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$35,753.00	\$26,166.00
Total for Operating Transfers	\$0.00	\$35,753.00	\$26,166.00
Total for Other Sources	\$0.00	\$35,753.00	\$26,166.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$616,959.06	\$650,327.00	\$555,742.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19894 - General Government Support, Other - Contractual <i>ENGINEERING ESCROWS</i>	\$172,560.22	\$234,554.00	\$185,409.00
Total for Special Items	\$172,560.22	\$234,554.00	\$185,409.00
Total for General Government Support	\$172,560.22	\$234,554.00	\$185,409.00
Culture and Recreation			
Culture			
79892 - Culture And Recreation, Other - Equipment and Capital Outlay <i>RECREATION IMPROVEMENTS</i>	\$52,061.14	\$36,185.00	\$178,150.00
Total for Culture	\$52,061.14	\$36,185.00	\$178,150.00
Total for Culture and Recreation	\$52,061.14	\$36,185.00	\$178,150.00
Total for Expenditures	\$224,621.36	\$270,739.00	\$363,559.00
Other Uses			
Interfund Transfers			
Interfund Transfers			

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

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

	12/31/2023	12/31/2022	12/31/2021
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$93,500.00	\$100,000.00	\$60,250.00
Total for Interfund Transfers	\$93,500.00	\$100,000.00	\$60,250.00
Total for Interfund Transfers	\$93,500.00	\$100,000.00	\$60,250.00
Total for Other Uses	\$93,500.00	\$100,000.00	\$60,250.00
Total for Expenditures and Other Uses	\$318,121.36	\$370,739.00	\$423,809.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,581,961.00	\$3,302,373.00	\$3,170,440.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$0.51	-	-
<i>Rounding Adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	\$3,581,960.49	\$3,302,373.00	\$3,170,440.00
Add Revenues and Other Sources	\$616,959.06	\$650,327.00	\$555,742.00
Deduct Expenditures and Other Uses	\$318,121.36	\$370,739.00	\$423,809.00
8029 - Fund Balance - End of Year	\$3,880,798.19	\$3,581,961.00	\$3,302,373.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,746,938.97	\$1,574,007.00	\$2,236,430.00
Total for Cash and Cash Equivalents	\$1,746,938.97	\$1,574,007.00	\$2,236,430.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$2,081,840.60	\$1,515,531.00	\$756,068.00
Total for Restricted Cash and Cash Equivalents	\$2,081,840.60	\$1,515,531.00	\$756,068.00
Net Other Receivables			
380 - Accounts Receivable	\$13,587.25	\$114,589.00	\$8,509.00
Total for Net Other Receivables	\$13,587.25	\$114,589.00	\$8,509.00
Other Assets			
480 - Prepaid Expenses	\$34,365.00	\$26,719.00	\$34,689.00
Total for Other Assets	\$34,365.00	\$26,719.00	\$34,689.00
Total for Assets	\$3,876,731.82	\$3,230,846.00	\$3,035,696.00
Total for Assets and Deferred Outflows	\$3,876,731.82	\$3,230,846.00	\$3,035,696.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$161,058.97	\$75,258.00	\$19,518.00
601 - Accrued Liabilities	\$37,156.86	\$42,147.00	\$40,826.00
Total for Payables	\$198,215.83	\$117,405.00	\$60,344.00
Other Liabilities			
720 - Group Insurance	\$278.30	\$603.00	\$903.00
Total for Other Liabilities	\$278.30	\$603.00	\$903.00
Total for Liabilities	\$198,494.13	\$118,008.00	\$61,247.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$34,365.00	\$26,719.00	\$34,689.00
Total for Nonspendable Fund Balance	\$34,365.00	\$26,719.00	\$34,689.00
Restricted Fund Balance			
878 - Capital Reserve	\$2,081,840.60	\$1,515,531.00	\$756,068.00
Total for Restricted Fund Balance	\$2,081,840.60	\$1,515,531.00	\$756,068.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$1,562,032.09	\$1,570,588.00	\$2,183,692.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Assigned Fund Balance	\$1,562,032.09	\$1,570,588.00	\$2,183,692.00
Total for Fund Balance	\$3,678,237.69	\$3,112,838.00	\$2,974,449.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,876,731.82	\$3,230,846.00	\$3,035,696.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$2,085,187.10	\$1,966,839.00	\$1,776,441.00
Total for Property Taxes	\$2,085,187.10	\$1,966,839.00	\$1,776,441.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$6,593.47	\$3,431.00	\$6,397.00
Total for Property Tax Items	\$6,593.47	\$3,431.00	\$6,397.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$1,800,000.00	\$1,820,000.00	\$1,820,000.00
Total for Non-Property Tax Items	\$1,800,000.00	\$1,820,000.00	\$1,820,000.00
Departmental Income			
2801 - Interfund Revenues	\$17,104.21	\$38,583.00	\$11,814.00
Total for Departmental Income	\$17,104.21	\$38,583.00	\$11,814.00
Use of Money and Property			
2401 - Interest and Earnings	\$183,568.52	\$34,453.00	\$488.00
Total for Use of Money and Property	\$183,568.52	\$34,453.00	\$488.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$64,600.00	\$23,841.00	\$8,317.00

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

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

	12/31/2023	12/31/2022	12/31/2021
2665 - Sales of Equipment	\$28,130.00	\$130,500.00	\$79,350.00
2680 - Insurance Recoveries	\$21,743.06	\$117,912.00	\$15,531.00
Total for Sales of Property and Compensation for Loss	\$114,473.06	\$272,253.00	\$103,198.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$740.00
2770 - Unclassified SCHOOL DISTRICT REPAIRS	\$3,837.38	\$5,023.00	\$4,808.00
Total for Other Revenues	\$3,837.38	\$5,023.00	\$5,548.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$351,244.82	\$326,830.00	\$334,991.00
Total for State Aid	\$351,244.82	\$326,830.00	\$334,991.00
Total for Revenues	\$4,562,008.56	\$4,467,412.00	\$4,058,877.00
Total for Revenues and Other Sources	\$4,562,008.56	\$4,467,412.00	\$4,058,877.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19304 - Judgements and Claims - Contractual	-	-	\$0.00
Total for Special Items	\$0.00	\$0.00	\$0.00
Total for General Government Support	\$0.00	\$0.00	\$0.00
Transportation			
Highway			
50104 - Highway and Street Administration - Contractual	\$3,600.00	-	-
51104 - Maintenance of Roads - Contractual	\$192,630.95	\$214,753.00	\$55,126.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$1,147,418.11	\$1,365,819.00	\$1,239,932.00
51302 - Machinery - Equipment and Capital Outlay	\$192,496.96	\$423,720.00	\$541,725.00
51304 - Machinery - Contractual	\$321,441.70	\$204,654.00	\$195,625.00
51401 - Brush And Weeds - Personal Services	\$1,067,034.45	\$1,032,196.00	\$993,359.00
51404 - Brush And Weeds - Contractual	\$141,044.31	\$158,750.00	\$107,009.00
51424 - Snow Removal - Contractual	\$265,728.28	\$296,512.00	\$218,827.00
Total for Highway	\$3,331,394.76	\$3,696,404.00	\$3,351,603.00
Total for Transportation	\$3,331,394.76	\$3,696,404.00	\$3,351,603.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$129,814.00	\$114,847.00	\$136,279.00
90308 - Social Security - Employee Benefits	\$78,343.06	\$76,079.00	\$73,054.00
90508 - Unemployment Insurance - Employee Benefits	\$5,498.28	\$6,129.00	\$5,357.00
90558 - Disability Insurance - Employee Benefits	\$1,351.31	\$1,332.00	\$1,391.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$171,558.36	\$155,680.00	\$143,466.00
Total for Employee Benefits	\$386,565.01	\$354,067.00	\$359,547.00
Total for Employee Benefits	\$386,565.01	\$354,067.00	\$359,547.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$220,700.00	\$210,700.00	\$201,700.00
97107 - Serial Bonds - Debt Interest	\$57,949.56	\$67,852.00	\$78,162.00
Total for Debt Service	\$278,649.56	\$278,552.00	\$279,862.00
Total for Debt Service	\$278,649.56	\$278,552.00	\$279,862.00
Total for Expenditures	\$3,996,609.33	\$4,329,023.00	\$3,991,012.00
Total for Expenditures and Other Uses	\$3,996,609.33	\$4,329,023.00	\$3,991,012.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$3,112,838.00	\$2,974,449.00	\$2,906,584.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$0.46	-	-
<i>Rounding Adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	\$3,112,838.46	\$2,974,449.00	\$2,906,584.00
Add Revenues and Other Sources	\$4,562,008.56	\$4,467,412.00	\$4,058,877.00
Deduct Expenditures and Other Uses	\$3,996,609.33	\$4,329,023.00	\$3,991,012.00
8029 - Fund Balance - End of Year	\$3,678,237.69	\$3,112,838.00	\$2,974,449.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$2,265,256.00	\$2,090,562.00	\$1,969,533.00
1199 - Est Rev - Non-Property Tax Items	\$1,800,000.00	\$1,800,000.00	\$1,820,000.00
2499 - Est Rev - Use of Money and Property	\$110,000.00	\$35,000.00	\$419.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$155,000.00	\$73,575.00	\$59,800.00
2799 - Est Rev - Other Revenues	\$3,000.00	-	-
2801 - Est Rev - Interfund Revenues	-	\$12,000.00	\$12,000.00
2899 - Est Rev - Interfund Revenues	\$13,000.00	-	-
3099 - Est Rev - State Aid	\$351,245.00	\$326,830.00	\$160,000.00
Total for Estimated Revenue	\$4,697,501.00	\$4,337,967.00	\$4,021,752.00
Total for Estimated Revenues and Other Sources	\$4,697,501.00	\$4,337,967.00	\$4,021,752.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$3,903,362.00	\$3,636,830.00	\$3,347,600.00
9199 - App - Employee Benefits	\$515,800.00	\$422,487.00	\$395,600.00
9899 - App - Debt Service	\$278,339.00	\$278,650.00	\$278,552.00
Total for Estimated Appropriations	\$4,697,501.00	\$4,337,967.00	\$4,021,752.00
Total for Estimated Appropriations and Other Uses	\$4,697,501.00	\$4,337,967.00	\$4,021,752.00

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

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$4,941,119.93	\$0.00	\$4,623,966.00
Total for Cash and Cash Equivalents	\$4,941,119.93	\$0.00	\$4,623,966.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$66,431.29	\$11,650,231.00	\$78,779.00
Total for Restricted Cash and Cash Equivalents	\$66,431.29	\$11,650,231.00	\$78,779.00
Due From			
410 - Due from State and Federal Government	\$100,000.00	-	\$0.00
Total for Due From	\$100,000.00	\$0.00	\$0.00
Total for Assets	\$5,107,551.22	\$11,650,231.00	\$4,702,745.00
Total for Assets and Deferred Outflows	\$5,107,551.22	\$11,650,231.00	\$4,702,745.00

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

**H - Capital Projects
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$558,619.34	\$616,774.00	-
Total for Payables	\$558,619.34	\$616,774.00	\$0.00
Due to			
630 - Due To Other Funds	\$210,200.00	-	\$200,000.00
Total for Due to	\$210,200.00	\$0.00	\$200,000.00
Total for Liabilities	\$768,819.34	\$616,774.00	\$200,000.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	-	\$0.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$0.00
Total for Deferred Inflows	\$0.00	\$0.00	\$0.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$66,431.29	\$72,693.00	\$78,779.00
899 - Other Restricted Fund Balance <i>Includes Bond Proceeds</i>	\$4,272,300.59	\$10,960,764.00	-

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

**H - Capital Projects
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Restricted Fund Balance	\$4,338,731.88	\$11,033,457.00	\$78,779.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$0.00	\$4,423,966.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$4,423,966.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	-	\$0.00
Total for Unassigned Fund Balance	\$0.00	\$0.00	\$0.00
Total for Fund Balance	\$4,338,731.88	\$11,033,457.00	\$4,502,745.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$5,107,551.22	\$11,650,231.00	\$4,702,745.00

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

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$372,841.75	\$108,940.00	\$236.00
Total for Use of Money and Property	\$372,841.75	\$108,940.00	\$236.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$339.00
2710 - Premium on Obligations	-	\$541,017.00	-
2770 - Unclassified	-	-	\$10,000.00
Total for Other Revenues	\$0.00	\$541,017.00	\$10,339.00
State Aid			
3589 - State Aid Other Transportation	-	-	\$100,000.00
3897 - State Aid Culture and Recreation Capital Projects	\$100,000.00	-	\$10,000.00
Total for State Aid	\$100,000.00	\$0.00	\$110,000.00
Federal Aid			
4897 - Federal Aid Other Culture and Recreation Cap Projects	-	-	\$0.00
Total for Federal Aid	\$0.00	\$0.00	\$0.00
Total for Revenues	\$472,841.75	\$649,957.00	\$120,575.00
Other Sources			

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

**H - Capital Projects
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Operating Transfers			
5031 - Interfund Transfers	\$4,349,598.91	\$1,652,304.00	\$4,639,500.00
Total for Operating Transfers	\$4,349,598.91	\$1,652,304.00	\$4,639,500.00
Proceeds of Obligations			
5710 - Serial Bonds	-	\$5,740,000.00	-
Total for Proceeds of Obligations	\$0.00	\$5,740,000.00	\$0.00
Total for Other Sources	\$4,349,598.91	\$7,392,304.00	\$4,639,500.00
Total for Revenues and Other Sources	\$4,822,440.66	\$8,042,261.00	\$4,760,075.00

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

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$13,530.65	-	-
51322 - Garage - Equipment and Capital Outlay	\$2,156,778.19	\$209,772.00	-
Total for Highway	\$2,170,308.84	\$209,772.00	\$0.00
Total for Transportation	\$2,170,308.84	\$209,772.00	\$0.00
Culture and Recreation			
Recreation			
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$1,360,603.77	\$29,765.00	\$37,216.00
Total for Recreation	\$1,360,603.77	\$29,765.00	\$37,216.00
Total for Culture and Recreation	\$1,360,603.77	\$29,765.00	\$37,216.00
Home and Community Services			
Sanitation			
81612 - Landfill Closure and Post Closure - Equipment and Capital Outlay	\$14,075.00	\$2,200.00	\$5,320.00
Total for Sanitation	\$14,075.00	\$2,200.00	\$5,320.00

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

**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$7,972,177.56	\$1,234,059.00	\$249,220.00
Total for Water	\$7,972,177.56	\$1,234,059.00	\$249,220.00
Total for Home and Community Services	\$7,986,252.56	\$1,236,259.00	\$254,540.00
Total for Expenditures	\$11,517,165.17	\$1,475,796.00	\$291,756.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$35,753.00	\$388,238.00
Total for Interfund Transfers	\$0.00	\$35,753.00	\$388,238.00
Total for Interfund Transfers	\$0.00	\$35,753.00	\$388,238.00
Total for Other Uses	\$0.00	\$35,753.00	\$388,238.00
Total for Expenditures and Other Uses	\$11,517,165.17	\$1,511,549.00	\$679,994.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$11,033,457.00	\$4,502,745.00	\$422,664.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$0.61	-	-
<i>Rounding Adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	\$11,033,456.39	\$4,502,745.00	\$422,664.00
Add Revenues and Other Sources	\$4,822,440.66	\$8,042,261.00	\$4,760,075.00
Deduct Expenditures and Other Uses	\$11,517,165.17	\$1,511,549.00	\$679,994.00
8029 - Fund Balance - End of Year	\$4,338,731.88	\$11,033,457.00	\$4,502,745.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$6,971.46	\$4,793.00	\$7,416.00
Total for Cash and Cash Equivalents	\$6,971.46	\$4,793.00	\$7,416.00
Total for Assets	\$6,971.46	\$4,793.00	\$7,416.00
Total for Assets and Deferred Outflows	\$6,971.46	\$4,793.00	\$7,416.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$395.59	\$293.00	\$1,138.00
Total for Payables	\$395.59	\$293.00	\$1,138.00
Total for Liabilities	\$395.59	\$293.00	\$1,138.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$6,575.87	\$4,500.00	\$6,278.00
Total for Assigned Fund Balance	\$6,575.87	\$4,500.00	\$6,278.00
Total for Fund Balance	\$6,575.87	\$4,500.00	\$6,278.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$6,971.46	\$4,793.00	\$7,416.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$5,500.01	\$5,900.00	\$4,900.00
Total for Property Taxes	\$5,500.01	\$5,900.00	\$4,900.00
Use of Money and Property			
2401 - Interest and Earnings	\$190.47	\$34.00	\$2.00
Total for Use of Money and Property	\$190.47	\$34.00	\$2.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	-	\$0.00
Total for Other Revenues	\$0.00	\$0.00	\$0.00
Total for Revenues	\$5,690.48	\$5,934.00	\$4,902.00
Total for Revenues and Other Sources	\$5,690.48	\$5,934.00	\$4,902.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Transportation			
Highway			
51824 - Street Lighting - Contractual	\$3,614.54	\$7,712.00	\$6,077.00
Total for Highway	\$3,614.54	\$7,712.00	\$6,077.00
Total for Transportation	\$3,614.54	\$7,712.00	\$6,077.00
Total for Expenditures	\$3,614.54	\$7,712.00	\$6,077.00
Total for Expenditures and Other Uses	\$3,614.54	\$7,712.00	\$6,077.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,500.00	\$6,278.00	\$7,453.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$0.07	-	-
<i>Rounding Adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	\$4,499.93	\$6,278.00	\$7,453.00
Add Revenues and Other Sources	\$5,690.48	\$5,934.00	\$4,902.00
Deduct Expenditures and Other Uses	\$3,614.54	\$7,712.00	\$6,077.00
8029 - Fund Balance - End of Year	\$6,575.87	\$4,500.00	\$6,278.00

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

**SM - Special District(s) Miscellaneous
Balance Sheet**

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

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

**SM - Special District(s) Miscellaneous
 Balance Sheet**

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

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

**SM - Special District(s) Miscellaneous
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$939,300.00	\$930,210.00	\$921,000.00
Total for Property Taxes	\$939,300.00	\$930,210.00	\$921,000.00
Total for Revenues	\$939,300.00	\$930,210.00	\$921,000.00
Total for Revenues and Other Sources	\$939,300.00	\$930,210.00	\$921,000.00

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

**SM - Special District(s) Miscellaneous
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Health			
Other Health			
45404 - Ambulance - Contractual	\$939,300.00	\$930,210.00	\$921,000.00
Total for Other Health	\$939,300.00	\$930,210.00	\$921,000.00
Total for Health	\$939,300.00	\$930,210.00	\$921,000.00
Total for Expenditures	\$939,300.00	\$930,210.00	\$921,000.00
Total for Expenditures and Other Uses	\$939,300.00	\$930,210.00	\$921,000.00

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

**SM - Special District(s) Miscellaneous
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$939,300.00	\$930,210.00	\$921,000.00
Deduct Expenditures and Other Uses	\$939,300.00	\$930,210.00	\$921,000.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Due From			
440 - Due from Other Governments	-	\$1,951.00	-
Total for Due From	\$0.00	\$1,951.00	
Total for Assets	\$0.00	\$1,951.00	
Total for Assets and Deferred Outflows	\$0.00	\$1,951.00	

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	\$1,951.00	-
Total for Payables	\$0.00	\$1,951.00	
Total for Liabilities	\$0.00	\$1,951.00	
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$1,951.00	

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$8,280.00	-	-
Total for Property Taxes	\$8,280.00	\$0.00	
Departmental Income			
2122 - Sewer Charges	-	\$9,837.00	-
Total for Departmental Income	\$0.00	\$9,837.00	
Total for Revenues	\$8,280.00	\$9,837.00	
Total for Revenues and Other Sources	\$8,280.00	\$9,837.00	

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Sewage			
81104 - Sewer Administration - Contractual	\$8,280.00	\$9,837.00	-
Total for Sewage	\$8,280.00	\$9,837.00	
Total for Home and Community Services	\$8,280.00	\$9,837.00	
Total for Expenditures	\$8,280.00	\$9,837.00	
Total for Expenditures and Other Uses	\$8,280.00	\$9,837.00	

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

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	-
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	-
Add Revenues and Other Sources	\$8,280.00	\$9,837.00	-
Deduct Expenditures and Other Uses	\$8,280.00	\$9,837.00	-
8029 - Fund Balance - End of Year	\$0.00	\$0.00	-

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1099 - Est Rev - Property Tax Items	\$8,280.00	\$8,280.00	-
Total for Estimated Revenue	\$8,280.00	\$8,280.00	
Total for Estimated Revenues and Other Sources	\$8,280.00	\$8,280.00	

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
8999 - App - Home and Community Services	\$8,280.00	\$8,280.00	-
Total for Estimated Appropriations	\$8,280.00	\$8,280.00	
Total for Estimated Appropriations and Other Uses	\$8,280.00	\$8,280.00	

Town of Halfmoon
Annual Financial Report
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**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,102,341.37	\$900,693.00	\$961,705.00
Total for Cash and Cash Equivalents	\$1,102,341.37	\$900,693.00	\$961,705.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,761,756.21	\$2,684,724.00	\$1,733,897.00
Total for Restricted Cash and Cash Equivalents	\$1,761,756.21	\$2,684,724.00	\$1,733,897.00
Net Other Receivables			
350 - Water Rents Receivable	\$1,109,961.00	\$883,123.00	\$1,132,892.00
380 - Accounts Receivable	-	\$2,392.00	\$4,569.00
454 - Leases Receivable	\$61,282.79	\$37,501.00	-
Total for Net Other Receivables	\$1,171,243.79	\$923,016.00	\$1,137,461.00
Due From			
391 - Due From Other Funds	\$110,200.00	-	\$200,000.00
440 - Due from Other Governments <i>Water Relevy</i>	\$567,951.30	\$635,156.00	-
Total for Due From	\$678,151.30	\$635,156.00	\$200,000.00
Other Assets			
480 - Prepaid Expenses	\$23,672.00	\$22,781.00	\$31,790.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Other Assets	\$23,672.00	\$22,781.00	\$31,790.00
Total for Assets	\$4,737,164.67	\$5,166,370.00	\$4,064,853.00
Total for Assets and Deferred Outflows	\$4,737,164.67	\$5,166,370.00	\$4,064,853.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$373,894.49	\$352,500.00	\$316,293.00
601 - Accrued Liabilities	\$26,559.67	\$28,940.00	\$28,165.00
Total for Payables	\$400,454.16	\$381,440.00	\$344,458.00
Other Liabilities			
690 - Overpayments and Clearing Account	\$1,861.37	\$1,433.00	\$3,817.00
720 - Group Insurance	-	\$48.00	\$51.00
Total for Other Liabilities	\$1,861.37	\$1,481.00	\$3,868.00
Total for Liabilities	\$402,315.53	\$382,921.00	\$348,326.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$59,771.24	\$36,792.00	-
Total for Deferred Inflows of Resources	\$59,771.24	\$36,792.00	\$0.00
Total for Deferred Inflows	\$59,771.24	\$36,792.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$23,672.00	\$22,781.00	\$231,790.00

Town of Halfmoon
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**SW - Special District(s) Water
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Nonspendable Fund Balance	\$23,672.00	\$22,781.00	\$231,790.00
Restricted Fund Balance			
878 - Capital Reserve	\$1,431,483.41	\$2,281,075.00	\$1,236,207.00
884 - Reserve For Debt	\$330,272.80	\$403,649.00	\$497,690.00
899 - Other Restricted Fund Balance	-	-	\$0.00
Total for Restricted Fund Balance	\$1,761,756.21	\$2,684,724.00	\$1,733,897.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$2,489,649.69	\$2,039,152.00	\$1,750,840.00
Total for Assigned Fund Balance	\$2,489,649.69	\$2,039,152.00	\$1,750,840.00
Total for Fund Balance	\$4,275,077.90	\$4,746,657.00	\$3,716,527.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,737,164.67	\$5,166,370.00	\$4,064,853.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$2,230,040.28	\$2,198,307.00	\$2,179,292.00
Total for Property Taxes	\$2,230,040.28	\$2,198,307.00	\$2,179,292.00
Departmental Income			
2140 - Metered Water Sales	\$3,740,806.85	\$3,642,535.00	\$3,405,684.00
2142 - Unmetered Water Sales	\$594.28	\$35.00	\$456.00
2144 - Water Service Charges	\$77,606.00	\$213,777.00	\$111,680.00
2148 - Interest and Penalties on Water Rents	\$87,160.51	\$95,914.00	\$31,182.00
Total for Departmental Income	\$3,906,167.64	\$3,952,261.00	\$3,549,002.00
Use of Money and Property			
2401 - Interest and Earnings	\$199,186.94	\$40,830.00	\$878.00
2410 - Rental of Real Property	-	\$0.00	\$25,050.00
2421 - Lease Payments Collected	\$23,808.13	\$24,570.00	-
Total for Use of Money and Property	\$222,995.07	\$65,400.00	\$25,928.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,151.17	\$2,154.00	\$3,984.00
2660 - Sales of Real Property	-	\$0.00	\$200,289.00
2665 - Sales of Equipment	\$795.65	\$11,925.00	\$21,100.00
2680 - Insurance Recoveries	\$5,317.05	\$1,900.00	\$8,783.00

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

	12/31/2023	12/31/2022	12/31/2021
Total for Sales of Property and Compensation for Loss	\$7,263.87	\$15,979.00	\$234,156.00
Total for Revenues	\$6,366,466.86	\$6,231,947.00	\$5,988,378.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$0.00	\$361,855.00
Total for Operating Transfers	\$0.00	\$0.00	\$361,855.00
Proceeds of Obligations			
5788 - Leases	-	\$26,689.00	-
Total for Proceeds of Obligations	\$0.00	\$26,689.00	\$0.00
Total for Other Sources	\$0.00	\$26,689.00	\$361,855.00
Total for Revenues and Other Sources	\$6,366,466.86	\$6,258,636.00	\$6,350,233.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	\$20,628.88	\$19,211.00	\$17,442.00
19891 - General Government Support, Other - Personal Services <i>Comptroller Staff</i>	\$59,386.46	\$91,686.00	\$87,362.00
Total for Special Items	\$80,015.34	\$110,897.00	\$104,804.00
Total for General Government Support	\$80,015.34	\$110,897.00	\$104,804.00
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$630,895.78	\$691,803.00	\$655,896.00
83102 - Water Administration - Equipment and Capital Outlay	\$1,249.00	\$46,833.00	\$105,849.00
83104 - Water Administration - Contractual	\$114,050.70	\$174,136.00	\$206,770.00
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$23,882.95	\$0.00	\$2,807.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$1,938,042.79	\$2,026,040.00	\$1,821,159.00
83304 - Water Purification - Contractual	\$29,526.33	\$21,463.00	\$17,921.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$129,556.23	\$116,090.00	\$85,310.00
83404 - Water Transportation and Distribution - Contractual	\$366,366.94	\$338,108.00	\$255,105.00

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

	12/31/2023	12/31/2022	12/31/2021
83892 - Water Expenses Expenditures. Other - Equipment and Capital Outlay	-	\$9,765.00	\$3,667.00
83894 - Water Expenses Expenditures. Other - Contractual	-	\$1,300.00	-
Total for Water	\$3,233,570.72	\$3,425,538.00	\$3,154,484.00
Total for Home and Community Services	\$3,233,570.72	\$3,425,538.00	\$3,154,484.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$93,796.00	\$100,131.00	\$121,490.00
90308 - Social Security - Employee Benefits	\$50,832.86	\$57,476.00	\$54,295.00
90508 - Unemployment Insurance - Employee Benefits	\$2,742.98	\$3,277.00	\$2,514.00
90558 - Disability Insurance - Employee Benefits	\$799.80	\$838.00	\$730.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$111,596.10	\$106,039.00	\$116,794.00
Total for Employee Benefits	\$259,767.74	\$267,761.00	\$295,823.00
Total for Employee Benefits	\$259,767.74	\$267,761.00	\$295,823.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$1,381,250.00	\$1,105,000.00	\$1,679,890.00
97107 - Serial Bonds - Debt Interest	\$502,706.11	\$315,481.00	\$424,925.00
97856 - Installment Purchase Debt - Debt Principal	-	\$0.00	\$0.00
97886 - Leases - Debt Principal	\$4,869.00	\$2,798.00	-
97887 - Leases - Debt Interest	\$868.00	\$1,031.00	-

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

	12/31/2023	12/31/2022	12/31/2021
Total for Debt Service	\$1,889,693.11	\$1,424,310.00	\$2,104,815.00
Total for Debt Service	\$1,889,693.11	\$1,424,310.00	\$2,104,815.00
Total for Expenditures	\$5,463,046.91	\$5,228,506.00	\$5,659,926.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,375,000.00	\$0.00	\$4,579,250.00
Total for Interfund Transfers	\$1,375,000.00	\$0.00	\$4,579,250.00
Total for Interfund Transfers	\$1,375,000.00	\$0.00	\$4,579,250.00
Total for Other Uses	\$1,375,000.00	\$0.00	\$4,579,250.00
Total for Expenditures and Other Uses	\$6,838,046.91	\$5,228,506.00	\$10,239,176.00

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

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$4,746,657.00	\$3,716,527.00	\$7,605,470.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$0.95	-	-
<i>Rounding Adjustment</i>			
8022 - Restated Fund Balance - Beginning of Year	\$4,746,657.95	\$3,716,527.00	\$7,605,470.00
Add Revenues and Other Sources	\$6,366,466.86	\$6,258,636.00	\$6,350,233.00
Deduct Expenditures and Other Uses	\$6,838,046.91	\$5,228,506.00	\$10,239,176.00
8029 - Fund Balance - End of Year	\$4,275,077.90	\$4,746,657.00	\$3,716,527.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$2,256,042.00	\$2,230,040.00	\$2,198,306.00
1299 - Est Rev - Departmental Income	-	\$3,815,000.00	\$3,950,000.00
2199 - Est Rev - Departmental Income	\$4,085,800.00	-	-
2499 - Est Rev - Use of Money and Property	\$159,500.00	\$113,800.00	\$26,900.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$40,100.00	-	\$16,200.00
Total for Estimated Revenue	\$6,541,442.00	\$6,158,840.00	\$6,191,406.00
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	\$228,818.00	\$88,841.00	\$98,318.00
599 - Appropriated Fund Balance	-	-	\$0.00
Total for Estimated Other Sources	\$228,818.00	\$88,841.00	\$98,318.00
Total for Estimated Revenues and Other Sources	\$6,770,260.00	\$6,247,681.00	\$6,289,724.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$104,200.00	\$91,800.00	\$124,900.00
8999 - App - Home and Community Services	\$3,980,700.00	\$3,561,100.00	\$3,548,600.00
9199 - App - Employee Benefits	\$344,590.00	\$275,900.00	\$319,600.00
9899 - App - Debt Service	\$1,894,817.00	\$1,883,957.00	\$1,420,482.00
Total for Estimated Appropriations	\$6,324,307.00	\$5,812,757.00	\$5,413,582.00
Estimated Other Uses			
962 - Other Budgetary Purposes	\$445,953.00	\$434,924.00	\$876,142.00
Total for Estimated Other Uses	\$445,953.00	\$434,924.00	\$876,142.00
Total for Estimated Appropriations and Other Uses	\$6,770,260.00	\$6,247,681.00	\$6,289,724.00

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

**TC - Custodial
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$121,700.00	\$152,980.00	\$162,980.00
Total for Cash and Cash Equivalents	\$121,700.00	\$152,980.00	\$162,980.00
Total for Assets	\$121,700.00	\$152,980.00	\$162,980.00
Total for Assets and Deferred Outflows	\$121,700.00	\$152,980.00	\$162,980.00

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**TC - Custodial
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Net Position			
Net Position			
Restricted Net Position			
923 - Net Assets Restricted for Other Purposes <i>SECURITY DEPOSIT</i>	\$121,700.00	\$152,980.00	\$162,980.00
Total for Restricted Net Position	\$121,700.00	\$152,980.00	\$162,980.00
Total for Net Position	\$121,700.00	\$152,980.00	\$162,980.00
Total for Liabilities, Deferred Inflows and Net Position	\$121,700.00	\$152,980.00	\$162,980.00

Town of Halfmoon
 Annual Financial Report
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**TC - Custodial
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	-	-	\$0.00
Total for Use of Money and Property	\$0.00	\$0.00	\$0.00
Miscellaneous			
2770 - Unclassified SECURITY DEP, TAX LEVY ITEMS	\$4,552,217.07	\$5,136,735.00	\$4,133,099.00
Total for Miscellaneous	\$4,552,217.07	\$5,136,735.00	\$4,133,099.00
Total for Revenues	\$4,552,217.07	\$5,136,735.00	\$4,133,099.00
Total for Revenues and Other Sources	\$4,552,217.07	\$5,136,735.00	\$4,133,099.00

Town of Halfmoon
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**TC - Custodial
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19354 - Other Custodial Activities - Contractual <i>SECURITY DEP & TAX LEVY ITEMS</i>	\$4,583,496.64	\$5,146,735.00	\$4,113,099.00
Total for Special Items	\$4,583,496.64	\$5,146,735.00	\$4,113,099.00
Total for General Government Support	\$4,583,496.64	\$5,146,735.00	\$4,113,099.00
Total for Expenditures	\$4,583,496.64	\$5,146,735.00	\$4,113,099.00
Total for Expenditures and Other Uses	\$4,583,496.64	\$5,146,735.00	\$4,113,099.00

Town of Halfmoon
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**TC - Custodial
Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Net Position			
8021 - Net Position - Beginning of Year	\$152,980.00	\$162,980.00	\$147,361.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	\$0.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	\$0.43	-	\$4,381.00
<i>ROUNDING</i>			
8022 - Restated Net Position - Beginning of Year	\$152,979.57	\$162,980.00	\$142,980.00
Add Revenues and Other Sources	\$4,552,217.07	\$5,136,735.00	\$4,133,099.00
Deduct Expenditures and Other Uses	\$4,583,496.64	\$5,146,735.00	\$4,113,099.00
8029 - Net Position - End of Year	\$121,700.00	\$152,980.00	\$162,980.00

Town of Halfmoon
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**V - Debt Service
Balance Sheet**

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

Town of Halfmoon
Annual Financial Report
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**V - Debt Service
Balance Sheet**

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

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

**V - Debt Service
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Intergovernmental Charges			
2392 - Debt Service Other Governments <i>LIBRARY</i>	\$236,600.00	\$240,994.00	\$239,875.00
Total for Intergovernmental Charges	\$236,600.00	\$240,994.00	\$239,875.00
Total for Revenues	\$236,600.00	\$240,994.00	\$239,875.00
Total for Revenues and Other Sources	\$236,600.00	\$240,994.00	\$239,875.00

Town of Halfmoon
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**V - Debt Service
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$185,000.00	\$185,000.00	\$180,000.00
97107 - Serial Bonds - Debt Interest	\$51,600.00	\$55,994.00	\$59,875.00
Total for Debt Service	\$236,600.00	\$240,994.00	\$239,875.00
Total for Debt Service	\$236,600.00	\$240,994.00	\$239,875.00
Total for Expenditures	\$236,600.00	\$240,994.00	\$239,875.00
Total for Expenditures and Other Uses	\$236,600.00	\$240,994.00	\$239,875.00

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

**V - Debt Service
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$236,600.00	\$240,994.00	\$239,875.00
Deduct Expenditures and Other Uses	\$236,600.00	\$240,994.00	\$239,875.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

Town of Halfmoon
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V - Debt Service
Adopted Budget Summary

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

Town of Halfmoon
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V - Debt Service
Adopted Budget Summary

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

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

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

	12/31/2023	12/31/2022	12/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$2,221,171.00	\$2,221,171.00	\$2,174,231.00
105 - Construction Work In Progress	\$12,920,672.00	\$1,682,777.00	\$233,912.00
Total for Non-Depreciable Capital Assets	\$15,141,843.00	\$3,903,948.00	\$2,408,143.00
Depreciable Capital Assets			
102 - Buildings	\$28,779,159.00	\$28,652,759.00	\$28,652,759.00
103 - Improvements Other Than Buildings	\$21,934,934.00	\$21,531,598.00	\$21,366,192.00
104 - Machinery and Equipment	\$8,576,542.00	\$8,610,479.00	\$8,112,860.00
106 - Infrastructure	\$151,960,236.00	\$146,527,442.00	\$141,897,359.00
127 - Intangible Lease Asset - Other <i>Office Space</i>	\$26,689.03	\$26,689.00	-
Total for Depreciable Capital Assets	\$211,277,560.03	\$205,348,967.00	\$200,029,170.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$13,520,184.00)	(\$12,781,658.00)	(\$12,086,562.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$11,367,902.00)	(\$10,326,818.00)	(\$9,286,279.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$6,186,341.00)	(\$5,890,161.00)	(\$5,482,956.00)
116 - Accumulated Depreciation Infrastructure	(\$109,436,429.00)	(\$105,452,665.00)	(\$101,655,306.00)
Total for Accumulated Depreciation	(\$140,510,856.00)	(\$134,451,302.00)	(\$128,511,103.00)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$1,033,968.00	-

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Other Non-Current Assets	\$0.00	\$1,033,968.00	\$0.00
Total for Non-Current Assets	\$85,908,547.03	\$75,835,581.00	\$73,926,210.00

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

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$21,450,000.00	\$24,095,000.00	\$20,680,000.00
Total for Debt Obligations	\$21,450,000.00	\$24,095,000.00	\$20,680,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$2,935,885.00	\$0.00	\$12,781.00
682 - Lease Liability	\$19,021.96	\$23,891.00	-
683 - Other Post Employment Benefits	\$11,681,231.00	\$10,483,445.00	\$13,209,540.00
684 - Landfill Closure and Post Closure Liability	\$28,500.00	\$37,000.00	\$35,500.00
Total for Other Long-Term Obligations	\$14,664,637.96	\$10,544,336.00	\$13,257,821.00
Total for Long-Term Obligations	\$36,114,637.96	\$34,639,336.00	\$33,937,821.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

Town of Halfmoon
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**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$2,645,000.00	\$0.00	\$0.00	\$24,095,000.00	\$21,450,000.00
Total	\$0.00	\$0.00	\$2,645,000.00	\$0.00	\$0.00	\$24,095,000.00	\$21,450,000.00

Town of Halfmoon
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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Public Improvement Water Storage Tank	DTC	8/24/22	8/1/32	\$0.00	\$0.00	\$490,000.00	\$0.00	\$5,740,000.00	\$0.00	\$5,250,000.00
Bond Refunding	DTC	7/31/14	5/1/30	\$0.00	\$0.00	\$185,000.00	\$0.00	\$1,675,000.00	\$0.00	\$1,490,000.00
Bond Refunding	DTC	4/9/15	6/15/28	\$0.00	\$0.00	\$875,000.00	\$0.00	\$5,845,000.00	\$0.00	\$4,970,000.00
Bond Refunding	DTC	7/31/14	12/31/33	\$0.00	\$0.00	\$15,000.00	\$0.00	\$145,000.00	\$0.00	\$130,000.00
Bond Public Improvement Water Main	DTC	6/4/20	6/1/30	\$0.00	\$0.00	\$265,000.00	\$0.00	\$2,570,000.00	\$0.00	\$2,305,000.00
Bond Refunding	DTC	6/15/13	9/15/31	\$0.00	\$0.00	\$815,000.00	\$0.00	\$8,120,000.00	\$0.00	\$7,305,000.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$2,730,000.00	\$761,337.50	\$3,491,337.50	\$18,720,000.00
2025	\$2,830,000.00	\$663,375.00	\$3,493,375.00	\$15,890,000.00
2026	\$2,930,000.00	\$555,062.50	\$3,485,062.50	\$12,960,000.00
2027	\$3,045,000.00	\$438,206.25	\$3,483,206.25	\$9,915,000.00
2028	\$3,155,000.00	\$324,600.00	\$3,479,600.00	\$6,760,000.00
2029	\$2,155,000.00	\$233,787.50	\$2,388,787.50	\$4,605,000.00
2030	\$2,230,000.00	\$153,368.75	\$2,383,368.75	\$2,375,000.00
2031	\$1,675,000.00	\$84,700.00	\$1,759,700.00	\$700,000.00
2032	\$690,000.00	\$27,800.00	\$717,800.00	\$10,000.00
2033	\$10,000.00	\$200.00	\$10,200.00	\$0.00
Total	\$21,450,000.00	\$3,242,437.50	\$24,692,437.50	
\$21,450,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5089	Checking	A	\$50,668.87	\$5,242.40	\$0.00	\$0.00	\$55,911.27
9523	Checking	A, CM, DA, H, SL, SW, TC	\$36,189,025.65	\$13,623.33	(\$1,888,949.95)	\$0.00	\$34,313,699.03
Total			\$36,239,694.52	\$18,865.73	(\$1,888,949.95)	\$0.00	\$34,369,610.30
Total Cash From Financials							\$34,369,610.30

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$36,239,694.52
FDIC Insurance	\$300,668.87
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$35,940,465.65
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$36,241,134.52

Investments and Collateralization of Investments

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

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
79	94	0	26

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Social Security	\$372,871.20	79	94		0
Worker's Compensation					
Life Insurance					
Unemployment Insurance	\$26,172.20	75	47		0
Disability Insurance	\$5,136.48	75	0		0
Hospital, Medical and Dental Insurance	\$762,518.19	48	1		26
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
State Retirement System	\$572,412.00	78	38		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Total Employee Benefits Paid	\$1,739,110.07				