

# **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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**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.

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$7,275,831.99	\$7,617,263.00	\$5,298,059.00
210 - Petty Cash	\$1,440.00	\$1,440.00	\$1,440.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$7,277,271.99</b>	<b>\$7,618,703.00</b>	<b>\$5,299,499.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$11,366,016.29	\$9,398,293.00	\$7,801,800.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$11,366,016.29</b>	<b>\$9,398,293.00</b>	<b>\$7,801,800.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$168,537.61	\$155,323.00	\$168,708.00
<b>Total for Net Other Receivables</b>	<b>\$168,537.61</b>	<b>\$155,323.00</b>	<b>\$168,708.00</b>
<b>Due From</b>			
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
<b>Total for Due From</b>	<b>\$1,848,063.30</b>	<b>\$1,804,097.00</b>	<b>\$1,805,875.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$92,055.00	\$72,637.00	\$95,057.00

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**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  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Balance Sheet**

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



Town of Halfmoon  
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**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
<b>Total for Nonspendable Fund Balance</b>	<b>\$92,055.00</b>	<b>\$72,637.00</b>	<b>\$95,057.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$11,366,016.29	\$9,398,293.00	\$7,801,800.00
<b>Total for Restricted Fund Balance</b>	<b>\$11,366,016.29</b>	<b>\$9,398,293.00</b>	<b>\$7,801,800.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$0.00	-
915 - Assigned Unappropriated Fund Balance	\$388,141.78	\$259,622.00	\$250,896.00
<b>Total for Assigned Fund Balance</b>	<b>\$388,141.78</b>	<b>\$259,622.00</b>	<b>\$250,896.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$7,795,778.16	\$6,375,020.00	\$5,177,061.00
<b>Total for Unassigned Fund Balance</b>	<b>\$7,795,778.16</b>	<b>\$6,375,020.00</b>	<b>\$5,177,061.00</b>
<b>Total for Fund Balance</b>	<b>\$19,641,991.23</b>	<b>\$16,105,572.00</b>	<b>\$13,324,814.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$20,751,944.19</b>	<b>\$19,049,053.00</b>	<b>\$15,170,939.00</b>

Town of Halfmoon  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	\$22,463.91	\$33,996.00	\$12,247.00
<b>Total for Property Tax Items</b>	<b>\$22,463.91</b>	<b>\$33,996.00</b>	<b>\$12,247.00</b>
<b>Non-Property Tax Items</b>			
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
<b>Total for Non-Property Tax Items</b>	<b>\$8,873,533.15</b>	<b>\$8,423,420.00</b>	<b>\$7,270,678.00</b>
<b>Departmental Income</b>			
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
<b>Total for Departmental Income</b>	<b>\$481,721.30</b>	<b>\$371,949.00</b>	<b>\$389,956.00</b>
<b>Use of Money and Property</b>			

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**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
<b>Total for Use of Money and Property</b>	<b>\$824,337.56</b>	<b>\$189,318.00</b>	<b>\$1,313.00</b>
<b>Licenses and Permits</b>			
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
<b>Total for Licenses and Permits</b>	<b>\$383,503.39</b>	<b>\$393,260.00</b>	<b>\$400,246.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$187,939.06	\$192,515.00	\$245,746.00
2620 - Forfeitures of Deposits	\$60.00	\$0.00	\$0.00
<b>Total for Fines and Forfeitures</b>	<b>\$187,999.06</b>	<b>\$192,515.00</b>	<b>\$245,746.00</b>
<b>Sales of Property and Compensation for Loss</b>			
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
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$41,434.08</b>	<b>\$48,422.00</b>	<b>\$80,045.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$0.00	\$18,044.00

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**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
<b>Total for Other Revenues</b>	<b>\$142,972.02</b>	<b>\$121,869.00</b>	<b>\$138,727.00</b>
<b>State Aid</b>			
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
<b>Total for State Aid</b>	<b>\$887,165.86</b>	<b>\$1,369,810.00</b>	<b>\$1,225,643.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$1,688,188.91	\$230,413.00	-
4960 - Federal Aid Emergency Disaster Assistance	\$66,995.30	-	-
<b>Total for Federal Aid</b>	<b>\$1,755,184.21</b>	<b>\$230,413.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$13,600,314.54</b>	<b>\$11,374,972.00</b>	<b>\$9,764,601.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$217.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$217.00</b>

Town of Halfmoon  
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**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

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$85,004.00	\$75,004.00	\$73,356.00
10104 - Legislative Board - Contractual	-	\$0.00	\$0.00
<b>Total for Legislative Board</b>	<b>\$85,004.00</b>	<b>\$75,004.00</b>	<b>\$73,356.00</b>
<b>Judicial</b>			
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
<b>Total for Judicial</b>	<b>\$339,903.09</b>	<b>\$316,013.00</b>	<b>\$306,236.00</b>
<b>Executive</b>			
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
<b>Total for Executive</b>	<b>\$181,640.56</b>	<b>\$162,929.00</b>	<b>\$153,923.00</b>
<b>Finance</b>			

Town of Halfmoon  
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**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
<b>Total for Finance</b>	<b>\$531,372.28</b>	<b>\$461,863.00</b>	<b>\$420,711.00</b>
<b>Municipal Staff</b>			
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
<b>Total for Municipal Staff</b>	<b>\$607,716.02</b>	<b>\$407,711.00</b>	<b>\$346,095.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Shared Services</b>			
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
<b>Total for Shared Services</b>	<b>\$672,017.60</b>	<b>\$712,057.00</b>	<b>\$626,454.00</b>
<b>Special Items</b>			
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
<b>Total for Special Items</b>	<b>\$172,033.25</b>	<b>\$203,170.00</b>	<b>\$146,465.00</b>
<b>Total for General Government Support</b>	<b>\$2,589,686.80</b>	<b>\$2,338,747.00</b>	<b>\$2,073,240.00</b>
<b>Public Safety</b>			



Town of Halfmoon  
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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Law Enforcement</b>			
31204 - Police - Contractual	\$235,480.66	\$230,863.00	\$226,337.00
<b>Total for Law Enforcement</b>	<b>\$235,480.66</b>	<b>\$230,863.00</b>	<b>\$226,337.00</b>
<b>Traffic Control</b>			
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
<b>Total for Traffic Control</b>	<b>\$21,523.30</b>	<b>\$15,398.00</b>	<b>\$12,547.00</b>
<b>Animal Control</b>			
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
<b>Total for Animal Control</b>	<b>\$72,662.35</b>	<b>\$70,749.00</b>	<b>\$64,471.00</b>
<b>Other Public Safety</b>			
36504 - Demolition of Unsafe Buildings - Contractual	-	\$5,334.00	-
<b>Total for Other Public Safety</b>	<b>\$0.00</b>	<b>\$5,334.00</b>	<b>\$0.00</b>
<b>Total for Public Safety</b>	<b>\$329,666.31</b>	<b>\$322,344.00</b>	<b>\$303,355.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
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

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Public Health Program</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>
<b>Other Health</b>			
49894 - Health, Other - Contractual CENTER FOR THE FAMILY	\$7,000.00	\$7,000.00	\$7,000.00
<b>Total for Other Health</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>
<b>Total for Health</b>	<b>\$9,000.00</b>	<b>\$9,000.00</b>	<b>\$9,000.00</b>
<b>Transportation</b>			
<b>Highway</b>			
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
<b>Total for Highway</b>	<b>\$287,502.36</b>	<b>\$318,995.00</b>	<b>\$304,980.00</b>
<b>Total for Transportation</b>	<b>\$287,502.36</b>	<b>\$318,995.00</b>	<b>\$304,980.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
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  
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**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
<b>Total for Economic Opportunity and Development</b>	<b>\$240,033.34</b>	<b>\$336,594.00</b>	<b>\$379,977.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$240,033.34</b>	<b>\$336,594.00</b>	<b>\$379,977.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
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
<b>Total for Recreation</b>	<b>\$957,327.09</b>	<b>\$924,033.00</b>	<b>\$736,345.00</b>
<b>Culture</b>			
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  
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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>			
<b>Total for Culture</b>	<b>\$23,561.94</b>	<b>\$24,374.00</b>	<b>\$14,025.00</b>
<b>Total for Culture and Recreation</b>	<b>\$980,889.03</b>	<b>\$948,407.00</b>	<b>\$750,370.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
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
<b>Total for General Environment</b>	<b>\$485,242.41</b>	<b>\$530,999.00</b>	<b>\$466,928.00</b>
<b>Sanitation</b>			
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
<b>Total for Sanitation</b>	<b>\$84,374.33</b>	<b>\$113,000.00</b>	<b>\$84,188.00</b>
<b>Natural Resources</b>			
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
<b>Total for Natural Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$106.00</b>
<b>Total for Home and Community Services</b>	<b>\$569,616.74</b>	<b>\$643,999.00</b>	<b>\$551,222.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
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
<b>Total for Employee Benefits</b>	<b>\$1,092,777.32</b>	<b>\$1,040,601.00</b>	<b>\$1,124,577.00</b>
<b>Total for Employee Benefits</b>	<b>\$1,092,777.32</b>	<b>\$1,040,601.00</b>	<b>\$1,124,577.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
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
<b>Total for Debt Service</b>	<b>\$1,083,625.44</b>	<b>\$1,083,223.00</b>	<b>\$1,078,663.00</b>
<b>Total for Debt Service</b>	<b>\$1,083,625.44</b>	<b>\$1,083,223.00</b>	<b>\$1,078,663.00</b>
<b>Total for Expenditures</b>	<b>\$7,182,797.34</b>	<b>\$7,041,910.00</b>	<b>\$6,575,384.00</b>

Town of Halfmoon  
Annual Financial Report  
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**A - General  
Results of Operations**

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

Town of Halfmoon  
Annual Financial Report  
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**A - General  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$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
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
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
<b>Total for Estimated Revenue</b>	<b>\$8,937,889.00</b>	<b>\$7,799,489.00</b>	<b>\$7,314,963.00</b>
<b>Estimated Other Sources</b>			
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
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$8,937,889.00</b>	<b>\$7,799,489.00</b>	<b>\$7,314,963.00</b>



Town of Halfmoon  
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**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$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
<b>Total for Estimated Appropriations</b>	<b>\$8,937,889.00</b>	<b>\$7,799,489.00</b>	<b>\$7,314,963.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$8,937,889.00</b>	<b>\$7,799,489.00</b>	<b>\$7,314,963.00</b>

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

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

Town of Halfmoon  
Annual Financial Report  
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**CM - Miscellaneous Special Revenue  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
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
<b>Total for Departmental Income</b>	<b>\$437,287.05</b>	<b>\$501,350.00</b>	<b>\$499,897.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$156,472.01	\$37,824.00	\$479.00
<b>Total for Use of Money and Property</b>	<b>\$156,472.01</b>	<b>\$37,824.00</b>	<b>\$479.00</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>BENEFIT TO TOWN &amp; COUNTY GRANT</i>	\$23,200.00	\$75,400.00	\$29,200.00
<b>Total for Other Revenues</b>	<b>\$23,200.00</b>	<b>\$75,400.00</b>	<b>\$29,200.00</b>
<b>Total for Revenues</b>	<b>\$616,959.06</b>	<b>\$614,574.00</b>	<b>\$529,576.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$35,753.00	\$26,166.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$35,753.00</b>	<b>\$26,166.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$35,753.00</b>	<b>\$26,166.00</b>

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

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

Town of Halfmoon  
Annual Financial Report  
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**CM - Miscellaneous Special Revenue  
Results of Operations**

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

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
<b>Total for Interfund Transfers</b>	<b>\$93,500.00</b>	<b>\$100,000.00</b>	<b>\$60,250.00</b>
<b>Total for Interfund Transfers</b>	<b>\$93,500.00</b>	<b>\$100,000.00</b>	<b>\$60,250.00</b>
<b>Total for Other Uses</b>	<b>\$93,500.00</b>	<b>\$100,000.00</b>	<b>\$60,250.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$318,121.36</b>	<b>\$370,739.00</b>	<b>\$423,809.00</b>

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

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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$161,058.97	\$75,258.00	\$19,518.00
601 - Accrued Liabilities	\$37,156.86	\$42,147.00	\$40,826.00
<b>Total for Payables</b>	<b>\$198,215.83</b>	<b>\$117,405.00</b>	<b>\$60,344.00</b>
<b>Other Liabilities</b>			
720 - Group Insurance	\$278.30	\$603.00	\$903.00
<b>Total for Other Liabilities</b>	<b>\$278.30</b>	<b>\$603.00</b>	<b>\$903.00</b>
<b>Total for Liabilities</b>	<b>\$198,494.13</b>	<b>\$118,008.00</b>	<b>\$61,247.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$34,365.00	\$26,719.00	\$34,689.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$34,365.00</b>	<b>\$26,719.00</b>	<b>\$34,689.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$2,081,840.60	\$1,515,531.00	\$756,068.00
<b>Total for Restricted Fund Balance</b>	<b>\$2,081,840.60</b>	<b>\$1,515,531.00</b>	<b>\$756,068.00</b>
<b>Assigned Fund Balance</b>			
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
<b>Total for Assigned Fund Balance</b>	<b>\$1,562,032.09</b>	<b>\$1,570,588.00</b>	<b>\$2,183,692.00</b>
<b>Total for Fund Balance</b>	<b>\$3,678,237.69</b>	<b>\$3,112,838.00</b>	<b>\$2,974,449.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$3,876,731.82</b>	<b>\$3,230,846.00</b>	<b>\$3,035,696.00</b>

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

Town of Halfmoon  
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**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
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$114,473.06</b>	<b>\$272,253.00</b>	<b>\$103,198.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$740.00
2770 - Unclassified SCHOOL DISTRICT REPAIRS	\$3,837.38	\$5,023.00	\$4,808.00
<b>Total for Other Revenues</b>	<b>\$3,837.38</b>	<b>\$5,023.00</b>	<b>\$5,548.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$351,244.82	\$326,830.00	\$334,991.00
<b>Total for State Aid</b>	<b>\$351,244.82</b>	<b>\$326,830.00</b>	<b>\$334,991.00</b>
<b>Total for Revenues</b>	<b>\$4,562,008.56</b>	<b>\$4,467,412.00</b>	<b>\$4,058,877.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$4,562,008.56</b>	<b>\$4,467,412.00</b>	<b>\$4,058,877.00</b>

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
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	-	-	\$0.00
<b>Total for Special Items</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transportation</b>			
<b>Highway</b>			
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
<b>Total for Highway</b>	<b>\$3,331,394.76</b>	<b>\$3,696,404.00</b>	<b>\$3,351,603.00</b>
<b>Total for Transportation</b>	<b>\$3,331,394.76</b>	<b>\$3,696,404.00</b>	<b>\$3,351,603.00</b>

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
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
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
<b>Total for Employee Benefits</b>	<b>\$386,565.01</b>	<b>\$354,067.00</b>	<b>\$359,547.00</b>
<b>Total for Employee Benefits</b>	<b>\$386,565.01</b>	<b>\$354,067.00</b>	<b>\$359,547.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
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
<b>Total for Debt Service</b>	<b>\$278,649.56</b>	<b>\$278,552.00</b>	<b>\$279,862.00</b>
<b>Total for Debt Service</b>	<b>\$278,649.56</b>	<b>\$278,552.00</b>	<b>\$279,862.00</b>
<b>Total for Expenditures</b>	<b>\$3,996,609.33</b>	<b>\$4,329,023.00</b>	<b>\$3,991,012.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,996,609.33</b>	<b>\$4,329,023.00</b>	<b>\$3,991,012.00</b>

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
<b>Analysis of Changes in Fund Balance</b>			
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
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
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
<b>Total for Estimated Revenue</b>	<b>\$4,697,501.00</b>	<b>\$4,337,967.00</b>	<b>\$4,021,752.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$4,697,501.00</b>	<b>\$4,337,967.00</b>	<b>\$4,021,752.00</b>

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
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
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
<b>Total for Estimated Appropriations</b>	<b>\$4,697,501.00</b>	<b>\$4,337,967.00</b>	<b>\$4,021,752.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$4,697,501.00</b>	<b>\$4,337,967.00</b>	<b>\$4,021,752.00</b>

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

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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$558,619.34	\$616,774.00	-
<b>Total for Payables</b>	<b>\$558,619.34</b>	<b>\$616,774.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$210,200.00	-	\$200,000.00
<b>Total for Due to</b>	<b>\$210,200.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>
<b>Total for Liabilities</b>	<b>\$768,819.34</b>	<b>\$616,774.00</b>	<b>\$200,000.00</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	-	\$0.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
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
<b>Total for Restricted Fund Balance</b>	<b>\$4,338,731.88</b>	<b>\$11,033,457.00</b>	<b>\$78,779.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	\$0.00	\$4,423,966.00
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,423,966.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$4,338,731.88</b>	<b>\$11,033,457.00</b>	<b>\$4,502,745.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$5,107,551.22</b>	<b>\$11,650,231.00</b>	<b>\$4,702,745.00</b>

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

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

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



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

Town of Halfmoon  
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**H - Capital Projects  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$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

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

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

Town of Halfmoon  
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**SL - Special District(s) Lighting  
Balance Sheet**

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

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

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

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

Town of Halfmoon  
Annual Financial Report  
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**SL - Special District(s) Lighting  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$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  
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**SM - Special District(s) Miscellaneous  
Balance Sheet**

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



Town of Halfmoon  
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**SM - Special District(s) Miscellaneous  
Balance Sheet**

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

Town of Halfmoon  
Annual Financial Report  
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**SM - Special District(s) Miscellaneous  
Results of Operations**

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

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

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$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  
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**SS - Special District(s) Sewer  
Balance Sheet**

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

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
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$1,951.00	-
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$1,951.00</b>	
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$1,951.00</b>	
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$1,951.00</b>	

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
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$8,280.00	-	-
<b>Total for Property Taxes</b>	<b>\$8,280.00</b>	<b>\$0.00</b>	
<b>Departmental Income</b>			
2122 - Sewer Charges	-	\$9,837.00	-
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$9,837.00</b>	
<b>Total for Revenues</b>	<b>\$8,280.00</b>	<b>\$9,837.00</b>	
<b>Total for Revenues and Other Sources</b>	<b>\$8,280.00</b>	<b>\$9,837.00</b>	

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

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



Town of Halfmoon  
Annual Financial Report  
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**SS - Special District(s) Sewer  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$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  
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**SS - Special District(s) Sewer  
Adopted Budget Summary**

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

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

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,102,341.37	\$900,693.00	\$961,705.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,102,341.37</b>	<b>\$900,693.00</b>	<b>\$961,705.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$1,761,756.21	\$2,684,724.00	\$1,733,897.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,761,756.21</b>	<b>\$2,684,724.00</b>	<b>\$1,733,897.00</b>
<b>Net Other Receivables</b>			
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	-
<b>Total for Net Other Receivables</b>	<b>\$1,171,243.79</b>	<b>\$923,016.00</b>	<b>\$1,137,461.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$110,200.00	-	\$200,000.00
440 - Due from Other Governments Water Relevy	\$567,951.30	\$635,156.00	-
<b>Total for Due From</b>	<b>\$678,151.30</b>	<b>\$635,156.00</b>	<b>\$200,000.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$23,672.00	\$22,781.00	\$31,790.00

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

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

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

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
<b>Total for Nonspendable Fund Balance</b>	<b>\$23,672.00</b>	<b>\$22,781.00</b>	<b>\$231,790.00</b>
<b>Restricted Fund Balance</b>			
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
<b>Total for Restricted Fund Balance</b>	<b>\$1,761,756.21</b>	<b>\$2,684,724.00</b>	<b>\$1,733,897.00</b>
<b>Assigned Fund Balance</b>			
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
<b>Total for Assigned Fund Balance</b>	<b>\$2,489,649.69</b>	<b>\$2,039,152.00</b>	<b>\$1,750,840.00</b>
<b>Total for Fund Balance</b>	<b>\$4,275,077.90</b>	<b>\$4,746,657.00</b>	<b>\$3,716,527.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$4,737,164.67</b>	<b>\$5,166,370.00</b>	<b>\$4,064,853.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$2,230,040.28	\$2,198,307.00	\$2,179,292.00
<b>Total for Property Taxes</b>	<b>\$2,230,040.28</b>	<b>\$2,198,307.00</b>	<b>\$2,179,292.00</b>
<b>Departmental Income</b>			
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
<b>Total for Departmental Income</b>	<b>\$3,906,167.64</b>	<b>\$3,952,261.00</b>	<b>\$3,549,002.00</b>
<b>Use of Money and Property</b>			
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	-
<b>Total for Use of Money and Property</b>	<b>\$222,995.07</b>	<b>\$65,400.00</b>	<b>\$25,928.00</b>
<b>Sales of Property and Compensation for Loss</b>			
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
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$7,263.87</b>	<b>\$15,979.00</b>	<b>\$234,156.00</b>
<b>Total for Revenues</b>	<b>\$6,366,466.86</b>	<b>\$6,231,947.00</b>	<b>\$5,988,378.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$0.00	\$361,855.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$361,855.00</b>
<b>Proceeds of Obligations</b>			
5788 - Leases	-	\$26,689.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$26,689.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$26,689.00</b>	<b>\$361,855.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$6,366,466.86</b>	<b>\$6,258,636.00</b>	<b>\$6,350,233.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$20,628.88	\$19,211.00	\$17,442.00
19891 - General Government Support, Other - Personal Services Comptroller Staff	\$59,386.46	\$91,686.00	\$87,362.00
<b>Total for Special Items</b>	<b>\$80,015.34</b>	<b>\$110,897.00</b>	<b>\$104,804.00</b>
<b>Total for General Government Support</b>	<b>\$80,015.34</b>	<b>\$110,897.00</b>	<b>\$104,804.00</b>
<b>Home and Community Services</b>			
<b>Water</b>			
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	-
<b>Total for Water</b>	<b>\$3,233,570.72</b>	<b>\$3,425,538.00</b>	<b>\$3,154,484.00</b>
<b>Total for Home and Community Services</b>	<b>\$3,233,570.72</b>	<b>\$3,425,538.00</b>	<b>\$3,154,484.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
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
<b>Total for Employee Benefits</b>	<b>\$259,767.74</b>	<b>\$267,761.00</b>	<b>\$295,823.00</b>
<b>Total for Employee Benefits</b>	<b>\$259,767.74</b>	<b>\$267,761.00</b>	<b>\$295,823.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
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	-

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

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$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

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$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
<b>Total for Estimated Revenue</b>	<b>\$6,541,442.00</b>	<b>\$6,158,840.00</b>	<b>\$6,191,406.00</b>
<b>Estimated Other Sources</b>			
511 - Appropriated Reserves and Restricted Fund Balance	\$228,818.00	\$88,841.00	\$98,318.00
599 - Appropriated Fund Balance	-	-	\$0.00
<b>Total for Estimated Other Sources</b>	<b>\$228,818.00</b>	<b>\$88,841.00</b>	<b>\$98,318.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$6,770,260.00</b>	<b>\$6,247,681.00</b>	<b>\$6,289,724.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
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
<b>Total for Estimated Appropriations</b>	<b>\$6,324,307.00</b>	<b>\$5,812,757.00</b>	<b>\$5,413,582.00</b>
<b>Estimated Other Uses</b>			
962 - Other Budgetary Purposes	\$445,953.00	\$434,924.00	\$876,142.00
<b>Total for Estimated Other Uses</b>	<b>\$445,953.00</b>	<b>\$434,924.00</b>	<b>\$876,142.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$6,770,260.00</b>	<b>\$6,247,681.00</b>	<b>\$6,289,724.00</b>

Town of Halfmoon  
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**TC - Custodial  
Statement of Net Position**

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



Town of Halfmoon  
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**TC - Custodial  
Statement of Net Position**

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

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

**TC - Custodial  
Results of Operations**

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

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

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$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
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

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

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

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

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

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



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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$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
<b>Estimated Revenues and Other Sources</b>			
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$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
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$15,141,843.00</b>	<b>\$3,903,948.00</b>	<b>\$2,408,143.00</b>
<b>Depreciable Capital Assets</b>			
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 Office Space	\$26,689.03	\$26,689.00	-
<b>Total for Depreciable Capital Assets</b>	<b>\$211,277,560.03</b>	<b>\$205,348,967.00</b>	<b>\$200,029,170.00</b>
<b>Accumulated Depreciation</b>			
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)
<b>Total for Accumulated Depreciation</b>	<b>(\$140,510,856.00)</b>	<b>(\$134,451,302.00)</b>	<b>(\$128,511,103.00)</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$1,033,968.00	-

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

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

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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
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$21,450,000.00	\$24,095,000.00	\$20,680,000.00
<b>Total for Debt Obligations</b>	<b>\$21,450,000.00</b>	<b>\$24,095,000.00</b>	<b>\$20,680,000.00</b>
<b>Other Long-Term Obligations</b>			
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
<b>Total for Other Long-Term Obligations</b>	<b>\$14,664,637.96</b>	<b>\$10,544,336.00</b>	<b>\$13,257,821.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$36,114,637.96</b>	<b>\$34,639,336.00</b>	<b>\$33,937,821.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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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
<b>Total</b>	\$0.00	\$0.00	\$2,645,000.00	\$0.00	\$0.00	\$24,095,000.00	\$21,450,000.00



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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
<b>Bond</b> 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
<b>Bond</b> 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
<b>Bond</b> 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
<b>Bond</b> 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
<b>Bond</b> 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
<b>Bond</b> 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
<b>Total</b>	<b>\$21,450,000.00</b>	<b>\$3,242,437.50</b>	<b>\$24,692,437.50</b>	
\$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
<b>Total</b>			\$36,239,694.52	\$18,865.73	(\$1,888,949.95)	\$0.00	\$34,369,610.30
<b>Total Cash From Financials</b>							\$34,369,610.30

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$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
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$36,241,134.52</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

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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					
<b>Total Employee Benefits Paid</b>	<b>\$1,739,110.07</b>				