

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

Town of Guilderland
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, Peter Barber (LG010335500000A), hereby certify that I am the Chief Financial Officer of the Town of Guilderland, and that the information provided in the Annual Financial Report of the Town of Guilderland 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
- B - General Town-Outside Village
- CD - Special Grant
- CM - Miscellaneous Special Revenue
- CR - Recreation
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SL - Special District(s) Lighting
- SM - Special District(s) Miscellaneous
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- V - Debt Service

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- 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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,857,538.00	\$5,406,785.00	\$4,157,852.00
201 - Cash In Time Deposits	\$2,017,076.00	\$2,179,149.00	\$819,629.00
210 - Petty Cash	\$2,375.00	\$2,175.00	\$2,175.00
Total for Cash and Cash Equivalents	\$4,876,989.00	\$7,588,109.00	\$4,979,656.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$571,258.00	\$322,903.00	\$464,970.00
Total for Restricted Cash and Cash Equivalents	\$571,258.00	\$322,903.00	\$464,970.00
Net Other Receivables			
380 - Accounts Receivable	\$508,238.00	\$492,799.00	\$547,226.00
Total for Net Other Receivables	\$508,238.00	\$492,799.00	\$547,226.00
Due From			
391 - Due From Other Funds	\$1,205,257.00	\$1,339,233.00	\$1,061,307.00
410 - Due from State and Federal Government	-	\$0.00	\$1,746,354.00
440 - Due from Other Governments <i>Alb County Sales Tax, DASNY SAM Grant, DOH EMS</i>	\$4,426,283.00	\$2,010,460.00	\$4,165,062.00
Total for Due From	\$5,631,540.00	\$3,349,693.00	\$6,972,723.00
Other Assets			

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**A - General
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
480 - Prepaid Expenses	\$819,212.00	\$76,187.00	-
Total for Other Assets	\$819,212.00	\$76,187.00	\$0.00
Total for Assets	\$12,407,237.00	\$11,829,691.00	\$12,964,575.00
Total for Assets and Deferred Outflows	\$12,407,237.00	\$11,829,691.00	\$12,964,575.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$622,585.00	\$335,642.00	\$236,872.00
601 - Accrued Liabilities	\$272,525.00	\$237,667.00	\$224,775.00
730 - Guaranty & Bid Deposits	\$1,090,417.00	\$1,431,121.00	\$1,396,834.00
Total for Payables	\$1,985,527.00	\$2,004,430.00	\$1,858,481.00
Due to			
630 - Due To Other Funds	\$2,577,151.00	\$2,588,553.00	\$2,926,387.00
631 - Due To Other Governments	-	\$0.00	\$112,952.00
742 - Receivers Fund	\$20,018.00	\$20,018.00	\$20,018.00
Total for Due to	\$2,597,169.00	\$2,608,571.00	\$3,059,357.00
Other Liabilities			
688 - Other Liabilities <i>ARPA unspent funds</i>	\$1,475,669.00	\$2,796,435.00	\$3,411,208.00
720 - Group Insurance	\$41,183.00	\$36,692.00	\$53,269.00
Total for Other Liabilities	\$1,516,852.00	\$2,833,127.00	\$3,464,477.00
Total for Liabilities	\$6,099,548.00	\$7,446,128.00	\$8,382,315.00
Deferred Inflows			
Deferred Inflows of Resources			

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
691 - Deferred Inflow Of Resources	\$1,615.00	\$1,615.00	\$125,861.00
Total for Deferred Inflows of Resources	\$1,615.00	\$1,615.00	\$125,861.00
Total for Deferred Inflows	\$1,615.00	\$1,615.00	\$125,861.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$819,212.00	\$76,187.00	-
Total for Nonspendable Fund Balance	\$819,212.00	\$76,187.00	\$0.00
Restricted Fund Balance			
815 - Unemployment Insurance Reserve	\$24,738.00	\$50,319.00	\$51,319.00
878 - Capital Reserve	\$550,000.00	-	-
899 - Other Restricted Fund Balance <i>Restricted Donations</i>	\$291,303.00	\$272,584.00	\$413,651.00
Total for Restricted Fund Balance	\$866,041.00	\$322,903.00	\$464,970.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$175,000.00	\$300,000.00
915 - Assigned Unappropriated Fund Balance	\$18,842.00	\$12,675.00	\$908.00
Total for Assigned Fund Balance	\$18,842.00	\$187,675.00	\$300,908.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$4,601,979.00	\$3,795,183.00	\$3,690,521.00
Total for Unassigned Fund Balance	\$4,601,979.00	\$3,795,183.00	\$3,690,521.00

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Fund Balance	\$6,306,074.00	\$4,381,948.00	\$4,456,399.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$12,407,237.00	\$11,829,691.00	\$12,964,575.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,501,541.00	\$1,591,754.00	\$1,500,803.00
Total for Property Taxes	\$1,501,541.00	\$1,591,754.00	\$1,500,803.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$48,002.00	\$15,181.00	\$25,151.00
1090 - Interest and Penalties on Real Prop Taxes	\$56,856.00	\$56,553.00	\$59,883.00
Total for Property Tax Items	\$104,858.00	\$71,734.00	\$85,034.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$3,712,613.00	\$2,000,000.00	\$3,277,951.00
1170 - Franchise Tax	\$554,078.00	\$571,638.00	\$579,330.00
Total for Non-Property Tax Items	\$4,266,691.00	\$2,571,638.00	\$3,857,281.00
Departmental Income			
1255 - Clerk Fees	\$4,974.00	\$4,467.00	\$2,719.00
1520 - Police Fees	-	\$0.00	\$0.00
1570 - Charges For Demolition of Unsafe Buildings	-	\$0.00	\$0.00
1603 - Vital Statistics Fees	\$16,190.00	\$16,850.00	\$18,650.00
1640 - Ambulance Charges	\$2,819,544.00	\$2,417,659.00	\$2,108,371.00
1689 - Other Health Departmental Income	\$55,968.00	\$41,227.00	\$23,971.00
2001 - Park and Recreational Charges	\$339,818.00	\$291,334.00	\$268,575.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2130 - Refuse and Garbage Charges	\$448,489.00	\$410,307.00	\$443,093.00
2170 - Community Development Income	-	\$50,000.00	-
2189 - Other Home and Community Services Income	-	\$0.00	\$30,579.00
2801 - Interfund Revenues	\$1,226,400.00	\$900,000.00	\$800,000.00
Total for Departmental Income	\$4,911,383.00	\$4,131,844.00	\$3,695,958.00
Intergovernmental Charges			
2210 - General Services Other Government <i>School tax exp rev & Knox EMS ALS fee</i>	\$78,649.00	\$72,180.00	\$69,906.00
Total for Intergovernmental Charges	\$78,649.00	\$72,180.00	\$69,906.00
Use of Money and Property			
2401 - Interest and Earnings	\$30,807.00	\$5,089.00	\$195.00
2410 - Rental of Real Property	\$176,253.00	\$228,633.00	\$250,132.00
Total for Use of Money and Property	\$207,060.00	\$233,722.00	\$250,327.00
Licenses and Permits			
2530 - Games of Chance	\$10.00	\$10.00	\$20.00
Total for Licenses and Permits	\$10.00	\$10.00	\$20.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$414,538.00	\$450,279.00	\$615,245.00
Total for Fines and Forfeitures	\$414,538.00	\$450,279.00	\$615,245.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$2,106.00	\$1,748.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2660 - Sales of Real Property	-	\$0.00	\$4,296.00
2665 - Sales of Equipment	\$14,785.00	\$0.00	\$6,270.00
2680 - Insurance Recoveries	\$31,780.00	\$6,539.00	\$63,883.00
Total for Sales of Property and Compensation for Loss	\$46,565.00	\$8,645.00	\$76,197.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$126.00	\$1,068.00	\$56,047.00
2705 - Gifts and Donations	\$12,529.00	\$10,739.00	\$21,763.00
2715 - Proceeds of Seized and Unclaimed Property	\$79,698.00	\$0.00	\$80.00
2750 - AIM Related Payments	-	\$0.00	\$135,398.00
2770 - Unclassified <i>Misc small fees</i>	\$3,529.00	\$3,380.00	\$3,609.00
Total for Other Revenues	\$95,882.00	\$15,187.00	\$216,897.00
State Aid			
3001 - State Aid Revenue Sharing	\$135,398.00	\$135,398.00	-
3005 - State Aid Mortgage Tax	\$1,141,376.00	\$1,364,483.00	\$1,559,666.00
3089 - State Aid Other <i>Haz waste aid, JCAP grant</i>	\$97,759.00	\$33,779.00	\$52,754.00
3097 - State Aid Capital Projects	\$548,152.00	\$57,064.00	\$32,792.00
3401 - State Aid Public Health	\$64,172.00	\$39,292.00	-
3820 - State Aid Youth Programs	\$7,000.00	\$7,000.00	\$0.00
Total for State Aid	\$1,993,857.00	\$1,637,016.00	\$1,645,212.00
Federal Aid			
4089 - Federal Aid Other	\$1,320,766.00	\$701,910.00	\$91,239.00

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**A - General
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
4960 - Federal Aid Emergency Disaster Assistance	\$43,484.00	-	-
Total for Federal Aid	\$1,364,250.00	\$701,910.00	\$91,239.00
Total for Revenues	\$14,985,284.00	\$11,485,919.00	\$12,104,119.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$556,000.00	-	\$54,076.00
Total for Operating Transfers	\$556,000.00	\$0.00	\$54,076.00
Total for Other Sources	\$556,000.00	\$0.00	\$54,076.00
Total for Revenues and Other Sources	\$15,541,284.00	\$11,485,919.00	\$12,158,195.00

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**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	\$111,152.00	\$103,073.00	\$109,793.00
Total for Legislative Board	\$111,152.00	\$103,073.00	\$109,793.00
Judicial			
11101 - Municipal Court - Personal Services	\$384,306.00	\$374,910.00	\$392,069.00
11102 - Municipal Court - Equipment and Capital Outlay	\$30,438.00	\$2,966.00	-
11104 - Municipal Court - Contractual	\$6,276.00	\$9,220.00	\$9,266.00
Total for Judicial	\$421,020.00	\$387,096.00	\$401,335.00
Executive			
12201 - Supervisor - Personal Services	\$190,718.00	\$186,548.00	\$250,790.00
12204 - Supervisor - Contractual	\$919.00	\$1,700.00	\$858.00
Total for Executive	\$191,637.00	\$188,248.00	\$251,648.00
Finance			
13151 - Comptroller - Personal Services	\$292,244.00	\$292,200.00	\$205,605.00
13154 - Comptroller - Contractual	\$9,283.00	\$14,608.00	\$1,504.00
13204 - Auditor - Contractual	\$81,279.00	\$49,427.00	\$3,151.00
13301 - Tax Collection - Personal Services	\$44,187.00	\$43,058.00	\$43,595.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13302 - Tax Collection - Equipment and Capital Outlay	\$20,550.00	-	-
13304 - Tax Collection - Contractual	\$15,074.00	\$9,145.00	\$13,917.00
13451 - Purchasing - Personal Services	\$5,501.00	\$5,203.00	\$5,234.00
13551 - Assessment - Personal Services	\$209,457.00	\$204,482.00	\$189,350.00
13552 - Assessment - Equipment and Capital Outlay	-	\$0.00	\$595.00
13554 - Assessment - Contractual	\$33,879.00	\$96,798.00	\$215,840.00
Total for Finance	\$711,454.00	\$714,921.00	\$678,791.00
Municipal Staff			
14101 - Clerk - Personal Services	\$122,617.00	\$119,626.00	\$119,785.00
14102 - Clerk - Equipment and Capital Outlay	\$3,565.00	\$5,397.00	\$2,640.00
14104 - Clerk - Contractual	\$4,623.00	\$4,159.00	\$3,055.00
14201 - Law - Personal Services	\$17,472.00	\$15,828.00	\$16,025.00
14204 - Law - Contractual	\$5,963.00	\$438.00	\$0.00
14301 - Personnel - Personal Services	-	\$0.00	\$0.00
14504 - Elections - Contractual	\$119,462.00	\$75,131.00	\$69,626.00
14601 - Records Management - Personal Services	\$28,218.00	\$27,411.00	\$26,982.00
14604 - Records Management - Contractual	-	\$0.00	\$0.00
Total for Municipal Staff	\$301,920.00	\$247,990.00	\$238,113.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$116,238.00	\$123,919.00	\$154,340.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$36,357.00	\$30,482.00	\$589.00
16204 - Operation of Plant - Contractual	\$126,022.00	\$95,416.00	\$87,565.00
16401 - Central Garage - Personal Services	\$41,955.00	\$42,453.00	\$42,256.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
16402 - Central Garage - Equipment and Capital Outlay	\$6,465.00	\$30,573.00	\$2,023.00
16404 - Central Garage - Contractual	\$97,511.00	\$104,070.00	\$55,018.00
16501 - Central Communication System - Personal Services	-	\$0.00	\$8,739.00
16504 - Central Communication System - Contractual	-	\$3,150.00	\$0.00
16602 - Central Storeroom - Equipment and Capital Outlay	-	\$0.00	\$0.00
16604 - Central Storeroom - Contractual	\$5,026.00	\$4,426.00	\$2,573.00
16704 - Central Printing and Mailing - Contractual	\$23,926.00	\$21,138.00	\$24,234.00
16801 - Central Data Processing - Personal Services	\$49,130.00	\$35,910.00	-
16802 - Central Data Processing - Equipment and Capital Outlay	\$50,569.00	\$25,580.00	-
16804 - Central Data Processing - Contractual	\$98,192.00	\$223,540.00	\$124,699.00
Total for Shared Services	\$651,391.00	\$740,657.00	\$502,036.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$67,008.00	\$60,977.00	\$81,996.00
19204 - Municipal Association Dues - Contractual	\$1,840.00	\$1,740.00	\$1,650.00
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	\$0.00	\$23,552.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$12,665.00	\$13,975.00	\$11,809.00
Total for Special Items	\$81,513.00	\$76,692.00	\$119,007.00
Total for General Government Support	\$2,470,087.00	\$2,458,677.00	\$2,300,723.00
Public Safety			
Administration			
30201 - Public Safety Communication Systems - Personal Services	\$748,466.00	\$705,449.00	\$706,153.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$10,904.00	\$8,370.00	\$11,993.00
30204 - Public Safety Communication Systems - Contractual	\$11,330.00	\$10,556.00	\$12,472.00
Total for Administration	\$770,700.00	\$724,375.00	\$730,618.00
Law Enforcement			
31201 - Police - Personal Services	-	\$0.00	\$0.00
31202 - Police - Equipment and Capital Outlay	-	\$0.00	\$0.00
31204 - Police - Contractual	\$5,441.00	\$12,780.00	\$0.00
Total for Law Enforcement	\$5,441.00	\$12,780.00	\$0.00
Total for Public Safety	\$776,141.00	\$737,155.00	\$730,618.00
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	\$9,624.00	\$9,390.00	\$9,513.00
40204 - Registrar of Vital Statistics - Contractual	\$264.00	-	-
Total for Public Health Program	\$9,888.00	\$9,390.00	\$9,513.00
Other Health			
45401 - Ambulance - Personal Services	\$2,704,703.00	\$2,471,251.00	\$2,153,267.00
45402 - Ambulance - Equipment and Capital Outlay	\$364,819.00	\$176,766.00	\$116,868.00
45404 - Ambulance - Contractual	\$531,852.00	\$494,938.00	\$466,703.00
Total for Other Health	\$3,601,374.00	\$3,142,955.00	\$2,736,838.00
Total for Health	\$3,611,262.00	\$3,152,345.00	\$2,746,351.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$156,177.00	\$160,781.00	\$157,839.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$389.00	\$397.00	\$1,182.00
50104 - Highway and Street Administration - Contractual	\$5,745.00	\$4,467.00	\$3,060.00
51322 - Garage - Equipment and Capital Outlay	\$3,500.00	\$3,498.00	\$21,612.00
51324 - Garage - Contractual	\$88,779.00	\$66,053.00	\$57,253.00
Total for Highway	\$254,590.00	\$235,196.00	\$240,946.00
Total for Transportation	\$254,590.00	\$235,196.00	\$240,946.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
63261 - Economic Opportunity Programs, Other - Personal Services <i>Grant writer</i>	\$28,665.00	\$26,352.00	\$26,649.00
64101 - Publicity - Personal Services	-	\$0.00	\$0.00
64104 - Publicity - Contractual	\$5,855.00	\$6,667.00	\$4,666.00
65104 - Veterans Service - Contractual	\$619.00	\$890.00	\$533.00
67724 - Programs for the Aging - Contractual	\$507.00	\$6,341.00	-
69894 - Economic Development, Other - Contractual <i>Comp Plan</i>	\$68,854.00	\$13,708.00	-
Total for Economic Opportunity and Development	\$104,500.00	\$53,958.00	\$31,848.00
Total for Economic Assistance and Opportunity	\$104,500.00	\$53,958.00	\$31,848.00

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Culture and Recreation			
C&R - Administration			
70201 - Parks and Recreation Administration - Personal Services	\$250,145.00	\$219,766.00	\$223,837.00
70202 - Parks and Recreation Administration - Equipment and Capital Outlay	-	\$5,439.00	\$0.00
70204 - Parks and Recreation Administration - Contractual	\$204,547.00	\$176,063.00	\$139,297.00
Total for C&R - Administration	\$454,692.00	\$401,268.00	\$363,134.00
Recreation			
71102 - Parks - Equipment and Capital Outlay	\$209,128.00	\$387,717.00	\$41,162.00
71104 - Parks - Contractual	\$5,705.00	\$125.00	\$3,759.00
71801 - Special Recreation Facilities - Personal Services	\$62,820.00	\$52,658.00	\$48,814.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$6,983.00	\$217.00	\$6,976.00
71804 - Special Recreation Facilities - Contractual	\$13,586.00	\$17,128.00	\$13,667.00
Total for Recreation	\$298,222.00	\$457,845.00	\$114,378.00
Culture			
75101 - Historian - Personal Services	\$2,224.00	\$2,661.00	\$2,694.00
75201 - Historical Property - Personal Services	\$28,315.00	\$27,537.00	\$27,131.00
75202 - Historical Property - Equipment and Capital Outlay	\$16,784.00	\$13,527.00	\$29,963.00
75204 - Historical Property - Contractual	-	\$0.00	\$0.00
75601 - Performing Arts, Other - Personal Services	\$1,456.00	\$1,226.00	\$1,800.00
75604 - Performing Arts, Other - Contractual	\$14,485.00	\$12,107.00	\$21,942.00
Total for Culture	\$63,264.00	\$57,058.00	\$83,530.00

Town of Guilderland
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 Culture and Recreation	\$816,178.00	\$916,171.00	\$561,042.00
Home and Community Services			
Sanitation			
81601 - Refuse and Garbage - Personal Services	\$554,716.00	\$504,885.00	\$508,761.00
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$3,196.00	\$9,850.00	\$24,033.00
81604 - Refuse and Garbage - Contractual	\$1,101,398.00	\$672,553.00	\$601,674.00
Total for Sanitation	\$1,659,310.00	\$1,187,288.00	\$1,134,468.00
Community Environment			
85101 - Community Beautification - Personal Services	\$58,476.00	\$55,246.00	\$50,471.00
85104 - Community Beautification - Contractual	\$5,925.00	\$4,383.00	\$5,379.00
Total for Community Environment	\$64,401.00	\$59,629.00	\$55,850.00
Total for Home and Community Services	\$1,723,711.00	\$1,246,917.00	\$1,190,318.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$565,668.00	\$702,893.00	\$625,723.00
90308 - Social Security - Employee Benefits	\$462,663.00	\$433,458.00	\$407,073.00
90408 - Workers' Compensation - Employee Benefits	\$72,126.00	\$75,300.00	\$174,969.00
90508 - Unemployment Insurance - Employee Benefits	\$31,662.00	\$1,024.00	\$0.00
90558 - Disability Insurance - Employee Benefits	\$1,602.00	\$2,093.00	\$2,167.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$946,219.00	\$843,233.00	\$726,838.00

Town of Guilderland
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 Employee Benefits	\$2,079,940.00	\$2,058,001.00	\$1,936,770.00
Total for Employee Benefits	\$2,079,940.00	\$2,058,001.00	\$1,936,770.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$15,000.00	\$46,000.00	\$115,000.00
97107 - Serial Bonds - Debt Interest	\$2,646.00	\$3,264.00	\$3,867.00
97856 - Installment Purchase Debt - Debt Principal	\$84,995.00	\$82,426.00	\$124,530.00
97857 - Installment Purchase Debt - Debt Interest	\$5,380.00	\$7,949.00	\$14,053.00
Total for Debt Service	\$108,021.00	\$139,639.00	\$257,450.00
Total for Debt Service	\$108,021.00	\$139,639.00	\$257,450.00
Total for Expenditures	\$11,944,430.00	\$10,998,059.00	\$9,996,066.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>ARPA Transfers</i>	\$1,293,178.00	\$493,213.00	\$557.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$379,550.00	\$181,098.00	\$0.00
Total for Interfund Transfers	\$1,672,728.00	\$674,311.00	\$557.00
Total for Interfund Transfers	\$1,672,728.00	\$674,311.00	\$557.00

Town of Guilderland
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 Uses	\$1,672,728.00	\$674,311.00	\$557.00
Total for Expenditures and Other Uses	\$13,617,158.00	\$11,672,370.00	\$9,996,623.00

Town of Guilderland
 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	\$4,381,948.00	\$4,456,399.00	\$2,175,465.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$112,000.00	\$119,362.00
8022 - Restated Fund Balance - Beginning of Year	\$4,381,948.00	\$4,568,399.00	\$2,294,827.00
Add Revenues and Other Sources	\$15,541,284.00	\$11,485,919.00	\$12,158,195.00
Deduct Expenditures and Other Uses	\$13,617,158.00	\$11,672,370.00	\$9,996,623.00
8029 - Fund Balance - End of Year	\$6,306,074.00	\$4,381,948.00	\$4,456,399.00

Town of Guilderland
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			
1049 - Est Rev - Property Taxes	\$2,368,664.00	\$1,499,907.00	\$1,519,225.00
1099 - Est Rev - Property Tax Items	\$69,200.00	\$70,700.00	\$79,200.00
1199 - Est Rev - Non-Property Tax Items	\$3,110,479.00	\$2,508,653.00	\$2,120,000.00
1299 - Est Rev - Departmental Income	-	\$3,249,660.00	\$3,232,293.00
2199 - Est Rev - Departmental Income	\$4,974,760.00	-	-
2399 - Est Rev - Intergovernmental Charges	-	\$0.00	\$0.00
2499 - Est Rev - Use of Money and Property	\$257,192.00	\$201,000.00	\$215,500.00
2599 - Est Rev - Licenses and Permits	-	\$0.00	\$0.00
2649 - Est Rev - Fines and Forfeitures	\$410,000.00	\$460,000.00	\$500,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$0.00	\$11,000.00
2799 - Est Rev - Other Revenues	-	\$7,000.00	\$7,000.00
2801 - Est Rev - Interfund Revenues	-	\$1,226,400.00	\$900,000.00
2899 - Est Rev - Interfund Revenues	\$900,000.00	-	-
3099 - Est Rev - State Aid	\$1,026,530.00	\$1,272,398.00	\$1,242,398.00
Total for Estimated Revenue	\$13,116,825.00	\$10,495,718.00	\$9,826,616.00
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	\$0.00	\$0.00
599 - Appropriated Fund Balance	-	\$175,000.00	\$300,000.00
Total for Estimated Other Sources	\$0.00	\$175,000.00	\$300,000.00
Total for Estimated Revenues and Other Sources	\$13,116,825.00	\$10,670,718.00	\$10,126,616.00

Town of Guilderland
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	\$2,671,480.00	\$2,406,392.00	\$2,192,374.00
3999 - App - Public Safety	\$4,627,716.00	\$3,907,756.00	\$3,707,664.00
4999 - App - Health	\$10,165.00	\$9,925.00	\$9,390.00
5999 - App - Transportation	\$252,920.00	\$248,563.00	\$234,362.00
6999 - App - Economic Assistance and Opportunity	\$42,986.00	\$35,695.00	\$36,180.00
7999 - App - Culture and Recreation	\$1,408,217.00	\$610,719.00	\$588,135.00
8999 - App - Home and Community Services	\$1,503,931.00	\$1,220,007.00	\$1,131,382.00
9199 - App - Employee Benefits	\$2,391,997.00	\$2,023,639.00	\$2,043,155.00
9899 - App - Debt Service	\$107,413.00	\$108,022.00	\$133,974.00
Total for Estimated Appropriations	\$13,016,825.00	\$10,570,718.00	\$10,076,616.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$100,000.00	\$100,000.00	\$50,000.00
Total for Estimated Other Uses	\$100,000.00	\$100,000.00	\$50,000.00
Total for Estimated Appropriations and Other Uses	\$13,116,825.00	\$10,670,718.00	\$10,126,616.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$12,115.00	\$34,013.00	\$70,387.00
201 - Cash In Time Deposits	\$2,689,026.00	\$4,452,002.00	\$4,075,973.00
210 - Petty Cash	\$650.00	\$650.00	\$650.00
Total for Cash and Cash Equivalents	\$2,701,791.00	\$4,486,665.00	\$4,147,010.00
Net Other Receivables			
380 - Accounts Receivable	\$67,727.00	\$101,297.00	\$63,688.00
Total for Net Other Receivables	\$67,727.00	\$101,297.00	\$63,688.00
Due From			
391 - Due From Other Funds	\$5,600.00	\$55,600.00	\$59,055.00
440 - Due from Other Governments <i>Albany County- Sales Tax</i>	\$600,000.00	\$2,101,498.00	\$0.00
Total for Due From	\$605,600.00	\$2,157,098.00	\$59,055.00
Other Assets			
480 - Prepaid Expenses	\$1,604,031.00	\$254,846.00	\$28,581.00
Total for Other Assets	\$1,604,031.00	\$254,846.00	\$28,581.00
Total for Assets	\$4,979,149.00	\$6,999,906.00	\$4,298,334.00
Total for Assets and Deferred Outflows	\$4,979,149.00	\$6,999,906.00	\$4,298,334.00

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

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

12/31/2023	12/31/2022	12/31/2021
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Town of Guilderland
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$178,195.00	\$131,562.00	\$50,127.00
601 - Accrued Liabilities	\$309,213.00	\$300,513.00	\$309,724.00
Total for Payables	\$487,408.00	\$432,075.00	\$359,851.00
Due to			
630 - Due To Other Funds	\$282,610.00	\$3,542,550.00	\$3,571,188.00
Total for Due to	\$282,610.00	\$3,542,550.00	\$3,571,188.00
Total for Liabilities	\$770,018.00	\$3,974,625.00	\$3,931,039.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$92,215.00	-	-
Total for Deferred Inflows of Resources	\$92,215.00	\$0.00	\$0.00
Total for Deferred Inflows	\$92,215.00	\$0.00	\$0.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$1,604,031.00	\$254,846.00	\$28,581.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Nonspendable Fund Balance	\$1,604,031.00	\$254,846.00	\$28,581.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$0.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$2,512,885.00	\$2,770,435.00	\$338,714.00
Total for Assigned Fund Balance	\$2,512,885.00	\$2,770,435.00	\$338,714.00
Total for Fund Balance	\$4,116,916.00	\$3,025,281.00	\$367,295.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,979,149.00	\$6,999,906.00	\$4,298,334.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$11,797,847.00	\$13,069,611.00	\$9,913,377.00
Total for Non-Property Tax Items	\$11,797,847.00	\$13,069,611.00	\$9,913,377.00
Departmental Income			
1520 - Police Fees	\$312,774.00	\$337,740.00	\$278,229.00
1560 - Safety Inspection Fees	\$480,465.00	\$382,270.00	\$351,155.00
2001 - Park and Recreational Charges	\$78,281.00	\$63,353.00	\$62,896.00
2089 - Other Culture and Recreation Income	\$112,719.00	\$61,339.00	\$39,445.00
2110 - Zoning Fees	\$14,580.00	\$15,490.00	\$9,720.00
Total for Departmental Income	\$998,819.00	\$860,192.00	\$741,445.00
Intergovernmental Charges			
2260 - Public Safety Services Other Governments <i>GCSD SRO + other events</i>	\$87,016.00	\$44,751.00	\$34,444.00
Total for Intergovernmental Charges	\$87,016.00	\$44,751.00	\$34,444.00
Use of Money and Property			
2401 - Interest and Earnings	\$29,529.00	\$4,848.00	\$188.00
2410 - Rental of Real Property	\$6,875.00	\$6,600.00	\$6,600.00
Total for Use of Money and Property	\$36,404.00	\$11,448.00	\$6,788.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Licenses and Permits			
2545 - Licenses Other	\$17,278.00	\$18,363.00	\$18,753.00
2590 - Permits Other	\$1,500.00	\$2,200.00	\$2,600.00
Total for Licenses and Permits	\$18,778.00	\$20,563.00	\$21,353.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$511.00	\$0.00
2665 - Sales of Equipment	\$22,300.00	\$500.00	\$6,270.00
2680 - Insurance Recoveries	\$9,462.00	\$112,529.00	\$87,982.00
Total for Sales of Property and Compensation for Loss	\$31,762.00	\$113,540.00	\$94,252.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$750.00	\$0.00	\$6,709.00
2705 - Gifts and Donations	-	\$4,037.00	-
2706 - Grants From Local Governments	\$2,500.00	\$2,860.00	-
2770 - Unclassified	-	\$433.00	\$104.00
Total for Other Revenues	\$3,250.00	\$7,330.00	\$6,813.00
State Aid			
3089 - State Aid Other <i>Capital Project</i>	\$125,000.00	\$235,933.00	\$0.00
3389 - State Aid Other Public Safety	\$10,018.00	\$18,552.00	\$22,162.00
Total for State Aid	\$135,018.00	\$254,485.00	\$22,162.00
Federal Aid			
4089 - Federal Aid Other	\$9,595.00	\$110,675.00	\$5,957.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Federal Aid	\$9,595.00	\$110,675.00	\$5,957.00
Total for Revenues	\$13,118,489.00	\$14,492,595.00	\$10,846,591.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$743,178.00	\$243,213.00	\$557.00
Total for Operating Transfers	\$743,178.00	\$243,213.00	\$557.00
Total for Other Sources	\$743,178.00	\$243,213.00	\$557.00
Total for Revenues and Other Sources	\$13,861,667.00	\$14,735,808.00	\$10,847,148.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Municipal Staff			
14201 - Law - Personal Services	\$17,472.00	\$15,828.00	\$16,025.00
Total for Municipal Staff	\$17,472.00	\$15,828.00	\$16,025.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$116,238.00	\$121,834.00	\$149,056.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$1,000.00	\$30,482.00	\$530.00
16204 - Operation of Plant - Contractual	\$124,136.00	\$92,463.00	\$63,753.00
16401 - Central Garage - Personal Services	\$41,955.00	\$42,453.00	\$42,257.00
16402 - Central Garage - Equipment and Capital Outlay	\$6,417.00	\$31,229.00	\$2,023.00
16404 - Central Garage - Contractual	\$95,709.00	\$104,244.00	\$49,542.00
16501 - Central Communication System - Personal Services	\$34,662.00	\$32,304.00	\$30,089.00
16704 - Central Printing and Mailing - Contractual	\$23,838.00	\$21,138.00	\$24,008.00
16801 - Central Data Processing - Personal Services	\$49,130.00	\$35,910.00	-
16802 - Central Data Processing - Equipment and Capital Outlay	\$9,615.00	\$17,568.00	\$0.00
16804 - Central Data Processing - Contractual	\$177,901.00	\$176,067.00	\$172,864.00
Total for Shared Services	\$680,601.00	\$705,692.00	\$534,122.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$77,158.00	\$89,066.00	\$94,652.00

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

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

	12/31/2023	12/31/2022	12/31/2021
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	-	\$0.00	\$23,552.00
Total for Special Items	\$77,158.00	\$89,066.00	\$118,204.00
Total for General Government Support	\$775,231.00	\$810,586.00	\$668,351.00
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$4,643,242.00	\$4,510,325.00	\$4,141,663.00
31202 - Police - Equipment and Capital Outlay	\$928,927.00	\$265,615.00	\$134,030.00
31204 - Police - Contractual	\$166,549.00	\$210,753.00	\$199,607.00
Total for Law Enforcement	\$5,738,718.00	\$4,986,693.00	\$4,475,300.00
Traffic Control			
33101 - Traffic Control - Personal Services	\$118,416.00	\$104,552.00	\$73,059.00
33102 - Traffic Control - Equipment and Capital Outlay	\$17,195.00	\$16,556.00	\$26,881.00
33104 - Traffic Control - Contractual	\$64,581.00	\$17,191.00	\$51,953.00
Total for Traffic Control	\$200,192.00	\$138,299.00	\$151,893.00
Fire Protection			
34101 - Fire Protection - Personal Services	\$102,807.00	\$87,542.00	\$81,145.00
34102 - Fire Protection - Equipment and Capital Outlay	\$28,698.00	\$22,827.00	\$0.00
34104 - Fire Protection - Contractual	\$19,543.00	\$17,121.00	\$15,019.00
Total for Fire Protection	\$151,048.00	\$127,490.00	\$96,164.00
Animal Control			

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

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

	12/31/2023	12/31/2022	12/31/2021
35101 - Dog Control - Personal Services	\$135,671.00	\$132,217.00	\$134,700.00
35102 - Dog Control - Equipment and Capital Outlay	\$34,495.00	\$978.00	\$1,958.00
35104 - Dog Control - Contractual	\$12,960.00	\$13,470.00	\$13,027.00
Total for Animal Control	\$183,126.00	\$146,665.00	\$149,685.00
Other Public Safety			
36201 - Safety Inspection - Personal Services	\$271,103.00	\$267,908.00	\$269,731.00
36202 - Safety Inspection - Equipment and Capital Outlay	-	\$24,704.00	\$0.00
36204 - Safety Inspection - Contractual	\$5,716.00	\$4,724.00	\$4,112.00
Total for Other Public Safety	\$276,819.00	\$297,336.00	\$273,843.00
Total for Public Safety	\$6,549,903.00	\$5,696,483.00	\$5,146,885.00
Health			
Public Health Program			
40101 - Public Health - Personal Services	\$399,976.00	\$385,937.00	\$406,137.00
40102 - Public Health - Equipment and Capital Outlay	-	\$0.00	\$18,204.00
40104 - Public Health - Contractual	\$47,088.00	\$34,007.00	\$31,809.00
Total for Public Health Program	\$447,064.00	\$419,944.00	\$456,150.00
Total for Health	\$447,064.00	\$419,944.00	\$456,150.00
Transportation			
Highway			
51822 - Street Lighting - Equipment and Capital Outlay	\$5,516.00	\$235,841.00	-

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

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

	12/31/2023	12/31/2022	12/31/2021
51824 - Street Lighting - Contractual	\$55,847.00	\$34,040.00	\$50,405.00
54102 - Sidewalks - Equipment and Capital Outlay	-	\$0.00	\$4,400.00
54104 - Sidewalks - Contractual	\$7,979.00	\$13,054.00	\$1,554.00
Total for Highway	\$69,342.00	\$282,935.00	\$56,359.00
Total for Transportation	\$69,342.00	\$282,935.00	\$56,359.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			
67721 - Programs for the Aging - Personal Services	\$269,366.00	\$267,448.00	\$258,228.00
67722 - Programs for the Aging - Equipment and Capital Outlay	\$4,704.00	\$137,686.00	\$22,637.00
67724 - Programs for the Aging - Contractual	\$36,292.00	\$35,248.00	\$31,333.00
Total for Economic Opportunity and Development	\$310,362.00	\$440,382.00	\$312,198.00
Total for Economic Assistance and Opportunity	\$310,362.00	\$440,382.00	\$312,198.00
Culture and Recreation			
Recreation			
71101 - Parks - Personal Services	\$585,071.00	\$542,409.00	\$565,317.00
71102 - Parks - Equipment and Capital Outlay	\$322,968.00	\$213,076.00	\$83,790.00
71104 - Parks - Contractual	\$189,802.00	\$174,501.00	\$153,279.00
Total for Recreation	\$1,097,841.00	\$929,986.00	\$802,386.00
Culture			
74104 - Library - Contractual	\$70,000.00	\$63,000.00	\$63,000.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Culture	\$70,000.00	\$63,000.00	\$63,000.00
Total for Culture and Recreation	\$1,167,841.00	\$992,986.00	\$865,386.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$57,374.00	\$54,159.00	\$56,307.00
80104 - Zoning - Contractual	-	\$0.00	\$14.00
80201 - Planning and Surveys - Personal Services	\$212,704.00	\$162,199.00	\$164,005.00
80204 - Planning and Surveys - Contractual	\$20,004.00	\$1,307.00	\$1,209.00
Total for General Environment	\$290,082.00	\$217,665.00	\$221,535.00
Community Environment			
85401 - Drainage - Personal Services	-	\$92,211.00	\$101,507.00
85404 - Drainage - Contractual	-	\$22,961.00	\$23,610.00
Total for Community Environment	\$0.00	\$115,172.00	\$125,117.00
Natural Resources			
87301 - Forestry - Personal Services	\$19,070.00	\$22,086.00	\$22,141.00
Total for Natural Resources	\$19,070.00	\$22,086.00	\$22,141.00
Total for Home and Community Services	\$309,152.00	\$354,923.00	\$368,793.00
Employee Benefits			
Employee Benefits			

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

	12/31/2023	12/31/2022	12/31/2021
90108 - State Retirement System - Employee Benefits	\$269,853.00	\$375,966.00	\$297,987.00
90158 - Police Retirement - Employee Benefits	\$1,023,560.00	\$1,041,545.00	\$1,001,803.00
90308 - Social Security - Employee Benefits	\$523,471.00	\$506,975.00	\$483,471.00
90408 - Workers' Compensation - Employee Benefits	\$134,530.00	\$134,555.00	\$219,643.00
90558 - Disability Insurance - Employee Benefits	\$2,021.00	\$2,637.00	\$2,730.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$1,057,702.00	\$989,905.00	\$902,638.00
Total for Employee Benefits	\$3,011,137.00	\$3,051,583.00	\$2,908,272.00
Total for Employee Benefits	\$3,011,137.00	\$3,051,583.00	\$2,908,272.00
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	-	-	\$0.00
97857 - Installment Purchase Debt - Debt Interest	-	-	\$0.00
Total for Debt Service	\$0.00	\$0.00	\$0.00
Total for Debt Service	\$0.00	\$0.00	\$0.00
Total for Expenditures	\$12,640,032.00	\$12,049,822.00	\$10,782,394.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer Reserves	\$2,000.00	-	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$128,000.00	\$28,000.00	\$16,000.00
Total for Interfund Transfers	\$130,000.00	\$28,000.00	\$16,000.00
Total for Interfund Transfers	\$130,000.00	\$28,000.00	\$16,000.00
Total for Other Uses	\$130,000.00	\$28,000.00	\$16,000.00
Total for Expenditures and Other Uses	\$12,770,032.00	\$12,077,822.00	\$10,798,394.00

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

**B - General Town-Outside Village
 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	\$3,025,281.00	\$367,295.00	\$318,541.00
8022 - Restated Fund Balance - Beginning of Year	\$3,025,281.00	\$367,295.00	\$318,541.00
Add Revenues and Other Sources	\$13,861,667.00	\$14,735,808.00	\$10,847,148.00
Deduct Expenditures and Other Uses	\$12,770,032.00	\$12,077,822.00	\$10,798,394.00
8029 - Fund Balance - End of Year	\$4,116,916.00	\$3,025,281.00	\$367,295.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	\$11,857,521.00	\$11,197,847.00	\$10,906,512.00
1299 - Est Rev - Departmental Income	-	\$734,732.00	\$582,000.00
2199 - Est Rev - Departmental Income	\$819,346.00	-	-
2499 - Est Rev - Use of Money and Property	\$38,900.00	\$23,950.00	\$25,100.00
2599 - Est Rev - Licenses and Permits	-	\$0.00	\$0.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$0.00	\$7,000.00
2799 - Est Rev - Other Revenues	-	\$3,200.00	\$3,200.00
3099 - Est Rev - State Aid	\$20,000.00	\$24,550.00	\$0.00
Total for Estimated Revenue	\$12,735,767.00	\$11,984,279.00	\$11,523,812.00
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	\$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	\$12,735,767.00	\$11,984,279.00	\$11,523,812.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$964,335.00	\$883,547.00	\$753,325.00
3999 - App - Public Safety	\$6,241,691.00	\$5,874,491.00	\$5,683,789.00
4999 - App - Health	\$450,503.00	\$440,655.00	\$446,467.00
5999 - App - Transportation	\$243,753.00	\$204,917.00	\$191,664.00
6999 - App - Economic Assistance and Opportunity	\$194,083.00	\$196,559.00	\$192,806.00
7999 - App - Culture and Recreation	\$1,019,719.00	\$1,023,622.00	\$883,806.00
8999 - App - Home and Community Services	\$350,007.00	\$337,006.00	\$373,457.00
9199 - App - Employee Benefits	\$3,241,676.00	\$2,993,482.00	\$2,968,498.00
Total for Estimated Appropriations	\$12,705,767.00	\$11,954,279.00	\$11,493,812.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$30,000.00	\$30,000.00	\$30,000.00
Total for Estimated Other Uses	\$30,000.00	\$30,000.00	\$30,000.00
Total for Estimated Appropriations and Other Uses	\$12,735,767.00	\$11,984,279.00	\$11,523,812.00

Town of Guilderland
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**CD - Special Grant
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$45,684.00	\$30,899.00	\$51,219.00
Total for Cash and Cash Equivalents	\$45,684.00	\$30,899.00	\$51,219.00
Net Other Receivables			
380 - Accounts Receivable	\$743.00	\$131.00	-
Total for Net Other Receivables	\$743.00	\$131.00	\$0.00
Total for Assets	\$46,427.00	\$31,030.00	\$51,219.00
Total for Assets and Deferred Outflows	\$46,427.00	\$31,030.00	\$51,219.00

Town of Guilderland
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**CD - Special Grant
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$3,490.00	\$0.00	\$74.00
615 - Customers Deposits	\$41,588.00	\$28,914.00	\$46,408.00
Total for Payables	\$45,078.00	\$28,914.00	\$46,482.00
Total for Liabilities	\$45,078.00	\$28,914.00	\$46,482.00
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			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$1,349.00	\$2,116.00	\$4,737.00
Total for Assigned Fund Balance	\$1,349.00	\$2,116.00	\$4,737.00
Total for Fund Balance	\$1,349.00	\$2,116.00	\$4,737.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$46,427.00	\$31,030.00	\$51,219.00

Town of Guilderland
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**CD - Special Grant
 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	\$179.00	\$38.00	\$3.00
Total for Use of Money and Property	\$179.00	\$38.00	\$3.00
Federal Aid			
4910 - Federal Aid Community Development Act	\$206,607.00	\$163,295.00	\$111,827.00
4915 - Federal Aid Rental Assistance Program	\$894,143.00	\$828,069.00	\$783,909.00
Total for Federal Aid	\$1,100,750.00	\$991,364.00	\$895,736.00
Total for Revenues	\$1,100,929.00	\$991,402.00	\$895,739.00
Total for Revenues and Other Sources	\$1,100,929.00	\$991,402.00	\$895,739.00

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

**CD - Special Grant
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Home and Community Services			
Community Development			
86724 - Payments for Loss of Rental Income - Contractual	\$1,101,696.00	\$994,023.00	\$903,992.00
Total for Community Development	\$1,101,696.00	\$994,023.00	\$903,992.00
Total for Home and Community Services	\$1,101,696.00	\$994,023.00	\$903,992.00
Total for Expenditures	\$1,101,696.00	\$994,023.00	\$903,992.00
Total for Expenditures and Other Uses	\$1,101,696.00	\$994,023.00	\$903,992.00

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

**CD - Special Grant
 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	\$2,116.00	\$4,737.00	\$12,990.00
8022 - Restated Fund Balance - Beginning of Year	\$2,116.00	\$4,737.00	\$12,990.00
Add Revenues and Other Sources	\$1,100,929.00	\$991,402.00	\$895,739.00
Deduct Expenditures and Other Uses	\$1,101,696.00	\$994,023.00	\$903,992.00
8029 - Fund Balance - End of Year	\$1,349.00	\$2,116.00	\$4,737.00

Town of Guilderland
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**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	\$491,095.00	\$408,594.00	\$384,015.00
Total for Cash and Cash Equivalents	\$491,095.00	\$408,594.00	\$384,015.00
Due From			
391 - Due From Other Funds	-	\$0.00	\$2,000.00
Total for Due From	\$0.00	\$0.00	\$2,000.00
Total for Assets	\$491,095.00	\$408,594.00	\$386,015.00
Total for Assets and Deferred Outflows	\$491,095.00	\$408,594.00	\$386,015.00

Town of Guilderland
 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			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$491,095.00	\$408,594.00	\$386,015.00
Total for Assigned Fund Balance	\$491,095.00	\$408,594.00	\$386,015.00
Total for Fund Balance	\$491,095.00	\$408,594.00	\$386,015.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$491,095.00	\$408,594.00	\$386,015.00

Town of Guilderland
 Annual Financial Report
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**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	\$80,440.00	\$22,000.00	\$52,300.00
Total for Departmental Income	\$80,440.00	\$22,000.00	\$52,300.00
Use of Money and Property			
2401 - Interest and Earnings	\$3,629.00	\$579.00	\$37.00
Total for Use of Money and Property	\$3,629.00	\$579.00	\$37.00
Total for Revenues	\$84,069.00	\$22,579.00	\$52,337.00
Total for Revenues and Other Sources	\$84,069.00	\$22,579.00	\$52,337.00

Town of Guilderland
Annual Financial Report
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**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			
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	\$1,568.00	-	-
Total for Special Items	\$1,568.00	\$0.00	\$0.00
Total for General Government Support	\$1,568.00	\$0.00	\$0.00
Culture and Recreation			
Culture			
79894 - Culture And Recreation, Other - Contractual	-	\$0.00	\$4,820.00
Total for Culture	\$0.00	\$0.00	\$4,820.00
Total for Culture and Recreation	\$0.00	\$0.00	\$4,820.00
Total for Expenditures	\$1,568.00	\$0.00	\$4,820.00
Total for Expenditures and Other Uses	\$1,568.00	\$0.00	\$4,820.00

Town of Guilderland
 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	\$408,594.00	\$386,015.00	\$338,498.00
8022 - Restated Fund Balance - Beginning of Year	\$408,594.00	\$386,015.00	\$338,498.00
Add Revenues and Other Sources	\$84,069.00	\$22,579.00	\$52,337.00
Deduct Expenditures and Other Uses	\$1,568.00	\$0.00	\$4,820.00
8029 - Fund Balance - End of Year	\$491,095.00	\$408,594.00	\$386,015.00

Town of Guilderland
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**CR - Recreation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$194,208.00	\$246,000.00	\$379,176.00
201 - Cash In Time Deposits	-	-	\$0.00
210 - Petty Cash	\$1,250.00	\$1,250.00	\$1,250.00
Total for Cash and Cash Equivalents	\$195,458.00	\$247,250.00	\$380,426.00
Net Other Receivables			
380 - Accounts Receivable	\$277,108.00	\$277,308.00	\$276,270.00
Total for Net Other Receivables	\$277,108.00	\$277,308.00	\$276,270.00
Due From			
391 - Due From Other Funds	\$364.00	\$0.00	\$8,527.00
Total for Due From	\$364.00	\$0.00	\$8,527.00
Other Assets			
480 - Prepaid Expenses	-	\$10,673.00	-
Total for Other Assets	\$0.00	\$10,673.00	\$0.00
Total for Assets	\$472,930.00	\$535,231.00	\$665,223.00
Total for Assets and Deferred Outflows	\$472,930.00	\$535,231.00	\$665,223.00

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

**CR - Recreation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$7,141.00	\$5,457.00	\$5,858.00
601 - Accrued Liabilities	\$9,023.00	\$8,367.00	\$7,408.00
615 - Customers Deposits	\$10,046.00	\$10,537.00	\$10,537.00
Total for Payables	\$26,210.00	\$24,361.00	\$23,803.00
Due to			
630 - Due To Other Funds	-	\$1,738,000.00	\$1,795,277.00
Total for Due to	\$0.00	\$1,738,000.00	\$1,795,277.00
Total for Liabilities	\$26,210.00	\$1,762,361.00	\$1,819,080.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$93,950.00	\$78,900.00	\$105,655.00
Total for Deferred Inflows of Resources	\$93,950.00	\$78,900.00	\$105,655.00
Total for Deferred Inflows	\$93,950.00	\$78,900.00	\$105,655.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	-	\$10,673.00	\$0.00

Town of Guilderland
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**CR - Recreation
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Nonspendable Fund Balance	\$0.00	\$10,673.00	\$0.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$352,770.00	-	-
Total for Assigned Fund Balance	\$352,770.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	-	(\$1,316,703.00)	(\$1,259,512.00)
Total for Unassigned Fund Balance	\$0.00	(\$1,316,703.00)	(\$1,259,512.00)
Total for Fund Balance	\$352,770.00	(\$1,306,030.00)	(\$1,259,512.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$472,930.00	\$535,231.00	\$665,223.00

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

**CR - Recreation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2025 - Special Recreational Facility Charges	\$964,567.00	\$963,756.00	\$908,905.00
Total for Departmental Income	\$964,567.00	\$963,756.00	\$908,905.00
Use of Money and Property			
2401 - Interest and Earnings	\$1,176.00	\$234.00	\$12.00
2410 - Rental of Real Property	\$18,175.00	\$20,600.00	\$33,400.00
Total for Use of Money and Property	\$19,351.00	\$20,834.00	\$33,412.00
Other Revenues			
2770 - Unclassified <i>Range payments and ball retrieval</i>	\$8,908.00	\$8,217.00	\$6,761.00
Total for Other Revenues	\$8,908.00	\$8,217.00	\$6,761.00
Total for Revenues	\$992,826.00	\$992,807.00	\$949,078.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$1,483,000.00	-	-
Total for Operating Transfers	\$1,483,000.00	\$0.00	\$0.00
Total for Other Sources	\$1,483,000.00	\$0.00	\$0.00

Town of Guilderland
Annual Financial Report
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**CR - Recreation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Revenues and Other Sources	\$2,475,826.00	\$992,807.00	\$949,078.00

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

**CR - Recreation
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	\$5,745.00	\$5,592.00	\$9,402.00
Total for Special Items	\$5,745.00	\$5,592.00	\$9,402.00
Total for General Government Support	\$5,745.00	\$5,592.00	\$9,402.00
Culture and Recreation			
Recreation			
71801 - Special Recreation Facilities - Personal Services	\$291,360.00	\$257,128.00	\$275,268.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$110,923.00	\$6,823.00	\$10,073.00
71804 - Special Recreation Facilities - Contractual	\$279,255.00	\$187,392.00	\$183,325.00
Total for Recreation	\$681,538.00	\$451,343.00	\$468,666.00
Total for Culture and Recreation	\$681,538.00	\$451,343.00	\$468,666.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$22,387.00	\$49,039.00	\$44,688.00
90308 - Social Security - Employee Benefits	\$21,944.00	\$19,420.00	\$20,794.00

Town of Guilderland
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**CR - Recreation
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90408 - Workers' Compensation - Employee Benefits	\$10,304.00	\$10,690.00	\$6,391.00
90558 - Disability Insurance - Employee Benefits	\$59.00	\$77.00	\$80.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$75,049.00	\$66,164.00	\$49,658.00
Total for Employee Benefits	\$129,743.00	\$145,390.00	\$121,611.00
Total for Employee Benefits	\$129,743.00	\$145,390.00	\$121,611.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	-	\$419,000.00	\$330,000.00
97107 - Serial Bonds - Debt Interest	-	\$18,000.00	\$39,500.00
Total for Debt Service	\$0.00	\$437,000.00	\$369,500.00
Total for Debt Service	\$0.00	\$437,000.00	\$369,500.00
Total for Expenditures	\$817,026.00	\$1,039,325.00	\$969,179.00
Total for Expenditures and Other Uses	\$817,026.00	\$1,039,325.00	\$969,179.00

Town of Guilderland
 Annual Financial Report
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**CR - Recreation
 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	(\$1,306,029.00)	(\$1,259,511.00)	(\$1,239,410.00)
8022 - Restated Fund Balance - Beginning of Year	(\$1,306,029.00)	(\$1,259,511.00)	(\$1,239,410.00)
Add Revenues and Other Sources	\$2,475,826.00	\$992,807.00	\$949,078.00
Deduct Expenditures and Other Uses	\$817,026.00	\$1,039,325.00	\$969,179.00
8029 - Fund Balance - End of Year	\$352,771.00	(\$1,306,029.00)	(\$1,259,511.00)

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$12,897.59	\$12,897.59	\$12,897.59
Total for Cash and Cash Equivalents	\$12,897.59	\$12,897.59	\$12,897.59
Total for Assets	\$12,897.59	\$12,897.59	\$12,897.59
Total for Assets and Deferred Outflows	\$12,897.59	\$12,897.59	\$12,897.59

Town of Guilderland
 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			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$12,897.59	\$12,897.59	\$12,897.59
Total for Assigned Fund Balance	\$12,897.59	\$12,897.59	\$12,897.59
Total for Fund Balance	\$12,897.59	\$12,897.59	\$12,897.59
Total for Liabilities, Deferred Inflows and Fund Balances	\$12,897.59	\$12,897.59	\$12,897.59

Town of Guilderland
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			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Town of Guilderland
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			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Town of Guilderland
 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	\$12,897.59	\$12,897.59	\$12,897.59
8022 - Restated Fund Balance - Beginning of Year	\$12,897.59	\$12,897.59	\$12,897.59
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$12,897.59	\$12,897.59	\$12,897.59

Town of Guilderland
 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	-	\$0.00	\$0.00
Total for Estimated Revenue	\$0.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Town of Guilderland
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			
Total for Estimated Appropriations and Other Uses	\$0.00	\$0.00	\$0.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$1,602,729.00	\$2,028,166.00	\$735,587.00
Total for Cash and Cash Equivalents	\$1,602,729.00	\$2,028,166.00	\$735,587.00
Net Other Receivables			
380 - Accounts Receivable	\$49,175.00	\$51,399.00	\$676,661.00
Total for Net Other Receivables	\$49,175.00	\$51,399.00	\$676,661.00
Due From			
391 - Due From Other Funds	-	\$905,389.00	\$911,970.00
440 - Due from Other Governments CHIPS	\$107,620.00	\$200,000.00	\$0.00
Total for Due From	\$107,620.00	\$1,105,389.00	\$911,970.00
Other Assets			
480 - Prepaid Expenses	\$315,622.00	\$132,489.00	-
Total for Other Assets	\$315,622.00	\$132,489.00	\$0.00
Total for Assets	\$2,075,146.00	\$3,317,443.00	\$2,324,218.00
Total for Assets and Deferred Outflows	\$2,075,146.00	\$3,317,443.00	\$2,324,218.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$48,728.00	\$120,285.00	\$27,818.00
601 - Accrued Liabilities	\$68,703.00	\$78,774.00	\$80,190.00
Total for Payables	\$117,431.00	\$199,059.00	\$108,008.00
Due to			
630 - Due To Other Funds	\$45,465.00	\$42,000.00	\$256,903.00
Total for Due to	\$45,465.00	\$42,000.00	\$256,903.00
Total for Liabilities	\$162,896.00	\$241,059.00	\$364,911.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$315,622.00	\$132,489.00	-
Total for Nonspendable Fund Balance	\$315,622.00	\$132,489.00	\$0.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$225,000.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,596,628.00	\$2,718,895.00	\$1,959,307.00
Total for Assigned Fund Balance	\$1,596,628.00	\$2,943,895.00	\$1,959,307.00
Total for Fund Balance	\$1,912,250.00	\$3,076,384.00	\$1,959,307.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,075,146.00	\$3,317,443.00	\$2,324,218.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$3,392,561.00	\$3,300,106.00	\$3,309,637.00
Total for Property Taxes	\$3,392,561.00	\$3,300,106.00	\$3,309,637.00
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	\$513,500.00	\$812,928.00	\$955,194.00
Total for Non-Property Tax Items	\$513,500.00	\$812,928.00	\$955,194.00
Departmental Income			
1289 - Other General Departmental Income	\$280,255.00	-	-
Total for Departmental Income	\$280,255.00	\$0.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$24,138.00	\$2,654.00	\$155.00
Total for Use of Money and Property	\$24,138.00	\$2,654.00	\$155.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$1,311.00	\$326.00	\$11,914.00
2665 - Sales of Equipment	\$2,500.00	\$0.00	\$3,628.00
2680 - Insurance Recoveries	\$17,215.00	\$9,507.00	\$3,264.00
Total for Sales of Property and Compensation for Loss	\$21,026.00	\$9,833.00	\$18,806.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$27,140.00	\$25,000.00
Total for Other Revenues	\$0.00	\$27,140.00	\$25,000.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$693,670.00	\$1,177,641.00	\$0.00
Total for State Aid	\$693,670.00	\$1,177,641.00	\$0.00
Total for Revenues	\$4,925,150.00	\$5,330,302.00	\$4,308,792.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$250,000.00	-
Total for Operating Transfers	\$0.00	\$250,000.00	\$0.00
Total for Other Sources	\$0.00	\$250,000.00	\$0.00
Total for Revenues and Other Sources	\$4,925,150.00	\$5,580,302.00	\$4,308,792.00

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

**DB - Highway Part-town
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	\$58,527.00	\$55,918.00	\$87,503.00
19304 - Judgements and Claims - Contractual	-	\$0.00	\$0.00
Total for Special Items	\$58,527.00	\$55,918.00	\$87,503.00
Total for General Government Support	\$58,527.00	\$55,918.00	\$87,503.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$585,077.00	\$587,809.00	\$609,874.00
51104 - Maintenance of Roads - Contractual	\$712,177.00	\$449,926.00	\$552,540.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$693,670.00	\$390,716.00	\$801,113.00
51301 - Machinery - Personal Services	\$287,349.00	\$247,399.00	\$267,764.00
51302 - Machinery - Equipment and Capital Outlay	\$26,767.00	\$284,527.00	\$983.00
51304 - Machinery - Contractual	\$199,781.00	\$186,739.00	\$181,342.00
51401 - Brush And Weeds - Personal Services	\$48,218.00	\$24,933.00	\$25,244.00
51404 - Brush And Weeds - Contractual	\$6,386.00	\$5,743.00	\$2,264.00
51421 - Snow Removal - Personal Services	\$700,828.00	\$738,060.00	\$739,659.00
51424 - Snow Removal - Contractual	\$339,023.00	\$377,297.00	\$243,938.00

Town of Guilderland
Annual Financial Report
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**DB - Highway Part-town
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Highway	\$3,599,276.00	\$3,293,149.00	\$3,424,721.00
Total for Transportation	\$3,599,276.00	\$3,293,149.00	\$3,424,721.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$161,704.00	\$228,849.00	\$253,290.00
90308 - Social Security - Employee Benefits	\$117,422.00	\$117,433.00	\$120,614.00
90408 - Workers' Compensation - Employee Benefits	\$128,852.00	\$134,555.00	\$61,958.00
90558 - Disability Insurance - Employee Benefits	\$569.00	\$742.00	\$769.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$679,934.00	\$590,579.00	\$459,589.00
Total for Employee Benefits	\$1,088,481.00	\$1,072,158.00	\$896,220.00
Total for Employee Benefits	\$1,088,481.00	\$1,072,158.00	\$896,220.00
Total for Expenditures	\$4,746,284.00	\$4,421,225.00	\$4,408,444.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer Reserves	\$1,000.00	-	\$1,000.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,342,000.00	\$42,000.00	\$42,000.00
Total for Interfund Transfers	\$1,343,000.00	\$42,000.00	\$43,000.00

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

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

	12/31/2023	12/31/2022	12/31/2021
Total for Interfund Transfers	\$1,343,000.00	\$42,000.00	\$43,000.00
Total for Other Uses	\$1,343,000.00	\$42,000.00	\$43,000.00
Total for Expenditures and Other Uses	\$6,089,284.00	\$4,463,225.00	\$4,451,444.00

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

**DB - Highway Part-town
 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	\$3,076,384.00	\$1,959,307.00	\$2,101,959.00
8022 - Restated Fund Balance - Beginning of Year	\$3,076,384.00	\$1,959,307.00	\$2,101,959.00
Add Revenues and Other Sources	\$4,925,150.00	\$5,580,302.00	\$4,308,792.00
Deduct Expenditures and Other Uses	\$6,089,284.00	\$4,463,225.00	\$4,451,444.00
8029 - Fund Balance - End of Year	\$1,912,250.00	\$3,076,384.00	\$1,959,307.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$3,417,829.00	\$3,392,561.00	\$3,300,108.00
1199 - Est Rev - Non-Property Tax Items	\$900,000.00	\$513,500.00	\$793,488.00
2499 - Est Rev - Use of Money and Property	\$15,000.00	\$500.00	\$2,200.00
3099 - Est Rev - State Aid	\$607,000.00	\$607,234.00	\$350,000.00
Total for Estimated Revenue	\$4,939,829.00	\$4,513,795.00	\$4,445,796.00
Estimated Other Sources			
599 - Appropriated Fund Balance	-	\$225,000.00	\$0.00
Total for Estimated Other Sources	\$0.00	\$225,000.00	\$0.00
Total for Estimated Revenues and Other Sources	\$4,939,829.00	\$4,738,795.00	\$4,445,796.00

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

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$87,662.00	-	-
5999 - App - Transportation	\$3,653,603.00	\$3,599,310.00	\$3,310,641.00
9199 - App - Employee Benefits	\$1,155,564.00	\$1,096,485.00	\$1,092,155.00
Total for Estimated Appropriations	\$4,896,829.00	\$4,695,795.00	\$4,402,796.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$43,000.00	\$43,000.00	\$43,000.00
Total for Estimated Other Uses	\$43,000.00	\$43,000.00	\$43,000.00
Total for Estimated Appropriations and Other Uses	\$4,939,829.00	\$4,738,795.00	\$4,445,796.00

Town of Guilderland
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	\$13,365,033.00	\$5,413,207.00	\$7,043,939.00
Total for Cash and Cash Equivalents	\$13,365,033.00	\$5,413,207.00	\$7,043,939.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$501,060.00	\$0.00	\$396,479.00
Total for Restricted Cash and Cash Equivalents	\$501,060.00	\$0.00	\$396,479.00
Net Other Receivables			
380 - Accounts Receivable	-	\$0.00	\$16,000.00
Total for Net Other Receivables	\$0.00	\$0.00	\$16,000.00
Due From			
391 - Due From Other Funds	\$4,422,438.00	\$3,486,897.00	\$3,887,005.00
440 - Due from Other Governments <i>Various grants from state & local</i>	\$1,921,818.00	\$26,835.00	\$273,465.00
Total for Due From	\$6,344,256.00	\$3,513,732.00	\$4,160,470.00
Total for Assets	\$20,210,349.00	\$8,926,939.00	\$11,616,888.00
Total for Assets and Deferred Outflows	\$20,210,349.00	\$8,926,939.00	\$11,616,888.00

Town of Guilderland
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	\$223,315.00	\$468,087.00	\$184,496.00
Total for Payables	\$223,315.00	\$468,087.00	\$184,496.00
Due to			
630 - Due To Other Funds	\$2,675,957.00	\$1,361,700.00	\$646,276.00
Total for Due to	\$2,675,957.00	\$1,361,700.00	\$646,276.00
Total for Liabilities	\$2,899,272.00	\$1,829,787.00	\$830,772.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	\$45,832.00	\$45,832.00	\$45,832.00
Total for Deferred Inflows of Resources	\$45,832.00	\$45,832.00	\$45,832.00
Total for Deferred Inflows	\$45,832.00	\$45,832.00	\$45,832.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$501,060.00	\$0.00	\$396,479.00
899 - Other Restricted Fund Balance <i>Restricted funds for specific project</i>	\$181,728.00	\$624,620.00	\$181,616.00

Town of Guilderland
 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	\$682,788.00	\$624,620.00	\$578,095.00
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$16,582,457.00	\$6,426,700.00	\$10,162,189.00
Total for Assigned Fund Balance	\$16,582,457.00	\$6,426,700.00	\$10,162,189.00
Total for Fund Balance	\$17,265,245.00	\$7,051,320.00	\$10,740,284.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$20,210,349.00	\$8,926,939.00	\$11,616,888.00

Town of Guilderland
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			
Intergovernmental Charges			
2397 - Capital Projects Other Governments <i>From County & FDs for new fire tower project</i>	\$541,000.00	\$16,003.00	-
Total for Intergovernmental Charges	\$541,000.00	\$16,003.00	\$0.00
Use of Money and Property			
2401 - Interest and Earnings	\$51,868.00	\$8,268.00	\$680.00
Total for Use of Money and Property	\$51,868.00	\$8,268.00	\$680.00
Sales of Property and Compensation for Loss			
2690 - Other Compensation For Loss	-	-	\$875,000.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$875,000.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$12,304.00	-	-
2705 - Gifts and Donations	-	\$2.00	-
2770 - Unclassified <i>Funds rec'd from outside entity for sewer project</i>	\$1,350,000.00	-	-
Total for Other Revenues	\$1,362,304.00	\$2.00	\$0.00
State Aid			
3097 - State Aid Capital Projects	\$678,880.00	\$49,764.00	-

Town of Guilderland
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
3597 - State Aid Transportation Capital Grants <i>DOT sidewalk grant</i>	\$31,132.00	\$1,972.00	\$11,396.00
3897 - State Aid Culture and Recreation Capital Projects	-	\$0.00	\$107,029.00
3991 - State Aid Water Capital Projects	\$593,216.00	-	-
Total for State Aid	\$1,303,228.00	\$51,736.00	\$118,425.00
Federal Aid			
4597 - Federal Aid Transportation Capital Projects	\$847,204.00	\$24,863.00	\$155,040.00
Total for Federal Aid	\$847,204.00	\$24,863.00	\$155,040.00
Total for Revenues	\$4,105,604.00	\$100,872.00	\$1,149,145.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$7,472,550.00	\$601,098.00	\$308,000.00
Total for Operating Transfers	\$7,472,550.00	\$601,098.00	\$308,000.00
Proceeds of Obligations			
5785 - Installment Purchase Debt	-	-	\$0.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$7,472,550.00	\$601,098.00	\$308,000.00
Total for Revenues and Other Sources	\$11,578,154.00	\$701,970.00	\$1,457,145.00

Town of Guilderland
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			
General Government Support			
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	\$92,968.00	-
Total for Shared Services	\$0.00	\$92,968.00	\$0.00
Total for General Government Support	\$0.00	\$92,968.00	\$0.00
Public Safety			
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	\$100,804.00	-	-
Total for Fire Protection	\$100,804.00	\$0.00	\$0.00
Total for Public Safety	\$100,804.00	\$0.00	\$0.00
Health			
Other Health			
45402 - Ambulance - Equipment and Capital Outlay	-	-	\$89,029.00
Total for Other Health	\$0.00	\$0.00	\$89,029.00
Total for Health	\$0.00	\$0.00	\$89,029.00

Town of Guilderland
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
Transportation			
Highway			
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$50,146.00	-	-
51202 - Maintenance of Bridges - Equipment and Capital Outlay	\$137,677.00	-	-
54102 - Sidewalks - Equipment and Capital Outlay	\$62,785.00	\$1,381,967.00	\$143,823.00
Total for Highway	\$250,608.00	\$1,381,967.00	\$143,823.00
Total for Transportation	\$250,608.00	\$1,381,967.00	\$143,823.00
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	\$8,385.00	\$69,036.00	-
Total for Recreation	\$8,385.00	\$69,036.00	\$0.00
Culture			
74102 - Library - Equipment and Capital Outlay	-	\$18,168.00	-
79892 - Culture And Recreation, Other - Equipment and Capital Outlay	-	-	\$18,000.00
Total for Culture	\$0.00	\$18,168.00	\$18,000.00
Total for Culture and Recreation	\$8,385.00	\$87,204.00	\$18,000.00
Home and Community Services			
Sanitation			

Town of Guilderland
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
81602 - Refuse and Garbage - Equipment and Capital Outlay	-	-	\$0.00
Total for Sanitation	\$0.00	\$0.00	\$0.00
Water			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	-	\$669,849.00	\$279,460.00
Total for Water	\$0.00	\$669,849.00	\$279,460.00
Community Environment			
85972 - Drain and Storm - Equipment and Capital Outlay	\$904,432.00	\$2,158,946.00	\$231,482.00
Total for Community Environment	\$904,432.00	\$2,158,946.00	\$231,482.00
Total for Home and Community Services	\$904,432.00	\$2,828,795.00	\$510,942.00
Total for Expenditures	\$1,264,229.00	\$4,390,934.00	\$761,794.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to water fund from water project</i>	\$100,000.00	-	\$50,076.00
Total for Interfund Transfers	\$100,000.00	\$0.00	\$50,076.00
Total for Interfund Transfers	\$100,000.00	\$0.00	\$50,076.00
Total for Other Uses	\$100,000.00	\$0.00	\$50,076.00

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**H - Capital Projects
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Expenditures and Other Uses	\$1,364,229.00	\$4,390,934.00	\$811,870.00

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**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	\$7,051,320.00	\$10,740,284.00	\$10,095,009.00
8022 - Restated Fund Balance - Beginning of Year	\$7,051,320.00	\$10,740,284.00	\$10,095,009.00
Add Revenues and Other Sources	\$11,578,154.00	\$701,970.00	\$1,457,145.00
Deduct Expenditures and Other Uses	\$1,364,229.00	\$4,390,934.00	\$811,870.00
8029 - Fund Balance - End of Year	\$17,265,245.00	\$7,051,320.00	\$10,740,284.00

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$3.00	\$3.00	\$3.00
Total for Cash and Cash Equivalents	\$3.00	\$3.00	\$3.00
Total for Assets	\$3.00	\$3.00	\$3.00
Total for Assets and Deferred Outflows	\$3.00	\$3.00	\$3.00

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Due to			
630 - Due To Other Funds	-	-	\$0.00
Total for Due to	\$0.00	\$0.00	\$0.00
Total for Liabilities	\$0.00	\$0.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$3.00	\$3.00	\$3.00
Total for Assigned Fund Balance	\$3.00	\$3.00	\$3.00
Total for Fund Balance	\$3.00	\$3.00	\$3.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$3.00	\$3.00	\$3.00

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

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$163,452.00	\$160,455.00	\$161,000.00
Total for Property Taxes	\$163,452.00	\$160,455.00	\$161,000.00
Total for Revenues	\$163,452.00	\$160,455.00	\$161,000.00
Total for Revenues and Other Sources	\$163,452.00	\$160,455.00	\$161,000.00

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

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$163,452.00	\$160,455.00	\$161,000.00
Total for Fire Protection	\$163,452.00	\$160,455.00	\$161,000.00
Total for Public Safety	\$163,452.00	\$160,455.00	\$161,000.00
Total for Expenditures	\$163,452.00	\$160,455.00	\$161,000.00
Total for Expenditures and Other Uses	\$163,452.00	\$160,455.00	\$161,000.00

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**SF - Special District(s) Fire Protection
 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	\$2.77	\$2.77	\$2.77
8022 - Restated Fund Balance - Beginning of Year	\$2.77	\$2.77	\$2.77
Add Revenues and Other Sources	\$163,452.00	\$160,455.00	\$161,000.00
Deduct Expenditures and Other Uses	\$163,452.00	\$160,455.00	\$161,000.00
8029 - Fund Balance - End of Year	\$2.77	\$2.77	\$2.77

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**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	\$122,829.00	\$93,780.00	\$134,737.00
Total for Cash and Cash Equivalents	\$122,829.00	\$93,780.00	\$134,737.00
Total for Assets	\$122,829.00	\$93,780.00	\$134,737.00
Total for Assets and Deferred Outflows	\$122,829.00	\$93,780.00	\$134,737.00

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**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	\$203.00	\$197.00	\$7,491.00
Total for Payables	\$203.00	\$197.00	\$7,491.00
Due to			
630 - Due To Other Funds	-	\$0.00	\$51,522.00
Total for Due to	\$0.00	\$0.00	\$51,522.00
Total for Liabilities	\$203.00	\$197.00	\$59,013.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$122,635.00	\$93,592.00	\$75,724.00
Total for Assigned Fund Balance	\$122,635.00	\$93,592.00	\$75,724.00
Total for Fund Balance	\$122,635.00	\$93,592.00	\$75,724.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$122,838.00	\$93,789.00	\$134,737.00

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**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	\$66,000.00	\$44,000.00	\$47,000.00
Total for Property Taxes	\$66,000.00	\$44,000.00	\$47,000.00
Use of Money and Property			
2401 - Interest and Earnings	\$118.00	\$122.00	\$206.00
Total for Use of Money and Property	\$118.00	\$122.00	\$206.00
Total for Revenues	\$66,118.00	\$44,122.00	\$47,206.00
Total for Revenues and Other Sources	\$66,118.00	\$44,122.00	\$47,206.00

Town of Guilderland
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**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	\$37,075.00	\$26,254.00	\$30,714.00
Total for Highway	\$37,075.00	\$26,254.00	\$30,714.00
Total for Transportation	\$37,075.00	\$26,254.00	\$30,714.00
Total for Expenditures	\$37,075.00	\$26,254.00	\$30,714.00
Total for Expenditures and Other Uses	\$37,075.00	\$26,254.00	\$30,714.00

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**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	\$93,592.00	\$75,724.00	\$59,232.00
8022 - Restated Fund Balance - Beginning of Year	\$93,592.00	\$75,724.00	\$59,232.00
Add Revenues and Other Sources	\$66,118.00	\$44,122.00	\$47,206.00
Deduct Expenditures and Other Uses	\$37,075.00	\$26,254.00	\$30,714.00
8029 - Fund Balance - End of Year	\$122,635.00	\$93,592.00	\$75,724.00

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

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$216,659.00	\$844,638.00	\$617,653.00
Total for Cash and Cash Equivalents	\$216,659.00	\$844,638.00	\$617,653.00
Total for Assets	\$216,659.00	\$844,638.00	\$617,653.00
Total for Assets and Deferred Outflows	\$216,659.00	\$844,638.00	\$617,653.00

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

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$118,497.00	\$90,165.00	\$0.00
Total for Payables	\$118,497.00	\$90,165.00	\$0.00
Total for Liabilities	\$118,497.00	\$90,165.00	\$0.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$98,162.00	\$754,473.00	\$617,653.00
Total for Assigned Fund Balance	\$98,162.00	\$754,473.00	\$617,653.00
Total for Fund Balance	\$98,162.00	\$754,473.00	\$617,653.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$216,659.00	\$844,638.00	\$617,653.00

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**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	\$538,595.00	\$538,595.00	\$522,195.00
Total for Property Taxes	\$538,595.00	\$538,595.00	\$522,195.00
Use of Money and Property			
2401 - Interest and Earnings	\$782.00	\$1,130.00	-
Total for Use of Money and Property	\$782.00	\$1,130.00	\$0.00
Total for Revenues	\$539,377.00	\$539,725.00	\$522,195.00
Total for Revenues and Other Sources	\$539,377.00	\$539,725.00	\$522,195.00

Town of Guilderland
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**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			
45402 - Ambulance - Equipment and Capital Outlay	\$657,093.00	\$142,485.00	-
45404 - Ambulance - Contractual	\$538,595.00	\$212,196.00	\$202,286.00
Total for Other Health	\$1,195,688.00	\$354,681.00	\$202,286.00
Total for Health	\$1,195,688.00	\$354,681.00	\$202,286.00
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	-	\$46,374.00	-
97857 - Installment Purchase Debt - Debt Interest	-	\$1,850.00	-
Total for Debt Service	\$0.00	\$48,224.00	\$0.00
Total for Debt Service	\$0.00	\$48,224.00	\$0.00
Total for Expenditures	\$1,195,688.00	\$402,905.00	\$202,286.00
Total for Expenditures and Other Uses	\$1,195,688.00	\$402,905.00	\$202,286.00

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**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	\$754,473.00	\$617,653.00	\$297,744.00
8022 - Restated Fund Balance - Beginning of Year	\$754,473.00	\$617,653.00	\$297,744.00
Add Revenues and Other Sources	\$539,377.00	\$539,725.00	\$522,195.00
Deduct Expenditures and Other Uses	\$1,195,688.00	\$402,905.00	\$202,286.00
8029 - Fund Balance - End of Year	\$98,162.00	\$754,473.00	\$617,653.00

Town of Guilderland
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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$2,465,670.00	\$4,428,965.00	\$3,509,744.00
210 - Petty Cash	\$50.00	\$50.00	\$50.00
Total for Cash and Cash Equivalents	\$2,465,720.00	\$4,429,015.00	\$3,509,794.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,490,335.00	\$1,478,686.00	\$1,530,642.00
Total for Restricted Cash and Cash Equivalents	\$1,490,335.00	\$1,478,686.00	\$1,530,642.00
Net Other Receivables			
380 - Accounts Receivable	\$38,449.00	\$36,889.00	\$88,831.00
Total for Net Other Receivables	\$38,449.00	\$36,889.00	\$88,831.00
Due From			
391 - Due From Other Funds	\$37,791.00	\$0.00	\$1,053,891.00
440 - Due from Other Governments <i>Due from Griffin Labs</i>	\$20,663.00	-	-
Total for Due From	\$58,454.00	\$0.00	\$1,053,891.00
Other Assets			
480 - Prepaid Expenses	\$236,296.00	\$90,351.00	-
Total for Other Assets	\$236,296.00	\$90,351.00	\$0.00

Town of Guilderland
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**SS - Special District(s) Sewer
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$4,289,254.00	\$6,034,941.00	\$6,183,158.00
Total for Assets and Deferred Outflows	\$4,289,254.00	\$6,034,941.00	\$6,183,158.00

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**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	\$95,589.00	\$234,802.00	\$134,609.00
601 - Accrued Liabilities	\$51,431.00	\$45,663.00	\$43,097.00
Total for Payables	\$147,020.00	\$280,465.00	\$177,706.00
Due to			
630 - Due To Other Funds	\$156,500.00	\$0.00	\$198,760.00
Total for Due to	\$156,500.00	\$0.00	\$198,760.00
Total for Liabilities	\$303,520.00	\$280,465.00	\$376,466.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$236,296.00	\$90,351.00	-
Total for Nonspendable Fund Balance	\$236,296.00	\$90,351.00	\$0.00
Restricted Fund Balance			
882 - Reserve For Repairs	\$1,510,011.00	\$1,488,363.00	\$1,540,318.00
Total for Restricted Fund Balance	\$1,510,011.00	\$1,488,363.00	\$1,540,318.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$430,000.00	\$320,097.00	\$320,000.00

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

	12/31/2023	12/31/2022	12/31/2021
915 - Assigned Unappropriated Fund Balance	\$1,809,427.00	\$3,855,665.00	\$3,946,374.00
Total for Assigned Fund Balance	\$2,239,427.00	\$4,175,762.00	\$4,266,374.00
Total for Fund Balance	\$3,985,734.00	\$5,754,476.00	\$5,806,692.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$4,289,254.00	\$6,034,941.00	\$6,183,158.00

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**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	\$4,586,065.00	\$4,408,727.00	\$4,440,044.00
Total for Property Taxes	\$4,586,065.00	\$4,408,727.00	\$4,440,044.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$11,201.00	\$736.00	\$1,681.00
Total for Property Tax Items	\$11,201.00	\$736.00	\$1,681.00
Departmental Income			
2120 - Sewer Rents	-	\$0.00	\$0.00
2122 - Sewer Charges	\$81,049.00	\$32,660.00	\$122,840.00
Total for Departmental Income	\$81,049.00	\$32,660.00	\$122,840.00
Intergovernmental Charges			
2374 - Sewer Services Other Governments <i>Griffin Labs & SUNY</i>	\$38,861.00	\$29,982.00	\$31,353.00
Total for Intergovernmental Charges	\$38,861.00	\$29,982.00	\$31,353.00
Use of Money and Property			
2401 - Interest and Earnings	\$57,402.00	\$9,444.00	\$719.00
Total for Use of Money and Property	\$57,402.00	\$9,444.00	\$719.00
Licenses and Permits			

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

	12/31/2023	12/31/2022	12/31/2021
2590 - Permits Other	\$4,500.00	\$3,325.00	\$7,117.00
Total for Licenses and Permits	\$4,500.00	\$3,325.00	\$7,117.00
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	-	\$0.00	\$0.00
2680 - Insurance Recoveries	-	\$0.00	\$0.00
Total for Sales of Property and Compensation for Loss	\$0.00	\$0.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	-	\$19,062.00	\$0.00
2770 - Unclassified	-	\$0.00	\$0.00
Total for Other Revenues	\$0.00	\$19,062.00	\$0.00
Total for Revenues	\$4,779,078.00	\$4,503,936.00	\$4,603,754.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$10,000.00	\$74,037.00	\$10,000.00
Total for Operating Transfers	\$10,000.00	\$74,037.00	\$10,000.00
Total for Other Sources	\$10,000.00	\$74,037.00	\$10,000.00
Total for Revenues and Other Sources	\$4,789,078.00	\$4,577,973.00	\$4,613,754.00

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**SS - Special District(s) Sewer
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	\$43,564.00	\$43,552.00	\$71,445.00
Total for Special Items	\$43,564.00	\$43,552.00	\$71,445.00
Total for General Government Support	\$43,564.00	\$43,552.00	\$71,445.00
Home and Community Services			
Sewage			
81101 - Sewer Administration - Personal Services	\$132,950.00	\$115,325.00	\$113,906.00
81102 - Sewer Administration - Equipment and Capital Outlay	\$9,615.00	\$9,157.00	\$0.00
81104 - Sewer Administration - Contractual	\$869,699.00	\$776,556.00	\$684,780.00
81201 - Sanitary Sewers - Personal Services	\$1,141,595.00	\$995,414.00	\$1,042,134.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$93,652.00	\$192,097.00	\$116,929.00
81204 - Sanitary Sewers - Contractual	\$997,103.00	\$756,883.00	\$812,647.00
Total for Sewage	\$3,244,614.00	\$2,845,432.00	\$2,770,396.00
Total for Home and Community Services	\$3,244,614.00	\$2,845,432.00	\$2,770,396.00
Employee Benefits			
Employee Benefits			

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

	12/31/2023	12/31/2022	12/31/2021
90108 - State Retirement System - Employee Benefits	\$128,610.00	\$163,464.00	\$163,700.00
90308 - Social Security - Employee Benefits	\$94,669.00	\$82,988.00	\$86,396.00
90408 - Workers' Compensation - Employee Benefits	\$87,872.00	\$90,867.00	\$41,007.00
90558 - Disability Insurance - Employee Benefits	\$378.00	\$515.00	\$510.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$480,928.00	\$439,774.00	\$432,353.00
Total for Employee Benefits	\$792,457.00	\$777,608.00	\$723,966.00
Total for Employee Benefits	\$792,457.00	\$777,608.00	\$723,966.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$510,869.00	\$489,130.00	\$467,391.00
97107 - Serial Bonds - Debt Interest	\$131,816.00	\$150,430.00	\$174,343.00
Total for Debt Service	\$642,685.00	\$639,560.00	\$641,734.00
Total for Debt Service	\$642,685.00	\$639,560.00	\$641,734.00
Total for Expenditures	\$4,723,320.00	\$4,306,152.00	\$4,207,541.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer Reserves	\$11,500.00	\$74,037.00	\$11,500.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$1,823,000.00	\$250,000.00	\$250,000.00

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

	12/31/2023	12/31/2022	12/31/2021
Total for Interfund Transfers	\$1,834,500.00	\$324,037.00	\$261,500.00
Total for Interfund Transfers	\$1,834,500.00	\$324,037.00	\$261,500.00
Total for Other Uses	\$1,834,500.00	\$324,037.00	\$261,500.00
Total for Expenditures and Other Uses	\$6,557,820.00	\$4,630,189.00	\$4,469,041.00

Town of Guilderland
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 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	\$5,754,476.00	\$5,806,692.00	\$5,661,979.00
8022 - Restated Fund Balance - Beginning of Year	\$5,754,476.00	\$5,806,692.00	\$5,661,979.00
Add Revenues and Other Sources	\$4,789,078.00	\$4,577,973.00	\$4,613,754.00
Deduct Expenditures and Other Uses	\$6,557,820.00	\$4,630,189.00	\$4,469,041.00
8029 - Fund Balance - End of Year	\$3,985,734.00	\$5,754,476.00	\$5,806,692.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$4,610,949.00	\$4,586,091.00	\$4,416,420.00
1299 - Est Rev - Departmental Income	-	\$92,875.00	\$92,875.00
2199 - Est Rev - Departmental Income	\$97,875.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$1,100.00	\$1,100.00	\$1,100.00
2499 - Est Rev - Use of Money and Property	\$26,000.00	\$1,200.00	\$6,500.00
2799 - Est Rev - Other Revenues	\$30,758.00	\$30,026.00	\$30,040.00
Total for Estimated Revenue	\$4,766,682.00	\$4,711,292.00	\$4,546,935.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$430,000.00	\$320,097.00	\$320,000.00
Total for Estimated Other Sources	\$430,000.00	\$320,097.00	\$320,000.00
Total for Estimated Revenues and Other Sources	\$5,196,682.00	\$5,031,389.00	\$4,866,935.00

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

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$64,315.00	\$57,423.00	\$57,489.00
8999 - App - Home and Community Services	\$3,402,856.00	\$3,366,655.00	\$3,113,069.00
9199 - App - Employee Benefits	\$904,442.00	\$798,125.00	\$796,816.00
9899 - App - Debt Service	\$643,569.00	\$642,686.00	\$639,561.00
Total for Estimated Appropriations	\$5,015,182.00	\$4,864,889.00	\$4,606,935.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$181,500.00	\$166,500.00	\$260,000.00
Total for Estimated Other Uses	\$181,500.00	\$166,500.00	\$260,000.00
Total for Estimated Appropriations and Other Uses	\$5,196,682.00	\$5,031,389.00	\$4,866,935.00

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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	\$427,352.00	\$1,231,970.00	\$2,651,726.00
201 - Cash In Time Deposits	\$1,783,932.00	\$2,293,725.00	\$1,452,193.00
210 - Petty Cash	\$50.00	\$50.00	\$50.00
Total for Cash and Cash Equivalents	\$2,211,334.00	\$3,525,745.00	\$4,103,969.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$262,205.00	\$162,153.00	\$368,809.00
Total for Restricted Cash and Cash Equivalents	\$262,205.00	\$162,153.00	\$368,809.00
Net Other Receivables			
350 - Water Rents Receivable	\$645,735.00	\$745,657.00	\$436,941.00
380 - Accounts Receivable	\$100,490.00	\$103,771.00	\$42,404.00
Total for Net Other Receivables	\$746,225.00	\$849,428.00	\$479,345.00
Due From			
391 - Due From Other Funds	\$260,030.00	\$3,493,000.00	\$3,573,925.00
Total for Due From	\$260,030.00	\$3,493,000.00	\$3,573,925.00
Other Assets			
480 - Prepaid Expenses	\$187,378.00	\$90,351.00	-
Total for Other Assets	\$187,378.00	\$90,351.00	\$0.00

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

	12/31/2023	12/31/2022	12/31/2021
Total for Assets	\$3,667,172.00	\$8,120,677.00	\$8,526,048.00
Total for Assets and Deferred Outflows	\$3,667,172.00	\$8,120,677.00	\$8,526,048.00

Town of Guilderland
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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	\$672,033.00	\$764,356.00	\$697,179.00
601 - Accrued Liabilities	\$34,586.00	\$32,924.00	\$32,897.00
Total for Payables	\$706,619.00	\$797,280.00	\$730,076.00
Due to			
630 - Due To Other Funds	\$193,797.00	\$7,316.00	\$1,111,367.00
Total for Due to	\$193,797.00	\$7,316.00	\$1,111,367.00
Total for Liabilities	\$900,416.00	\$804,596.00	\$1,841,443.00
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	\$0.00	\$2,841.00
Total for Deferred Inflows of Resources	\$0.00	\$0.00	\$2,841.00
Total for Deferred Inflows	\$0.00	\$0.00	\$2,841.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$187,378.00	\$90,351.00	-

Town of Guilderland
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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	\$187,378.00	\$90,351.00	\$0.00
Restricted Fund Balance			
882 - Reserve For Repairs	\$312,205.00	\$262,153.00	\$162,119.00
Total for Restricted Fund Balance	\$312,205.00	\$262,153.00	\$162,119.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$200,000.00	\$110,000.00	\$190,777.00
915 - Assigned Unappropriated Fund Balance	\$2,067,173.00	\$6,853,577.00	\$6,328,868.00
Total for Assigned Fund Balance	\$2,267,173.00	\$6,963,577.00	\$6,519,645.00
Total for Fund Balance	\$2,766,756.00	\$7,316,081.00	\$6,681,764.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,667,172.00	\$8,120,677.00	\$8,526,048.00

Town of Guilderland
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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	\$2,963,820.00	\$2,892,275.00	\$2,729,047.00
Total for Property Taxes	\$2,963,820.00	\$2,892,275.00	\$2,729,047.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$6,046.00	\$4,275.00	\$3,135.00
Total for Property Tax Items	\$6,046.00	\$4,275.00	\$3,135.00
Departmental Income			
2140 - Metered Water Sales	\$2,463,242.00	\$2,610,099.00	\$2,355,085.00
2142 - Unmetered Water Sales	\$780.00	\$1,140.00	\$300.00
2144 - Water Service Charges	\$260,178.00	\$38,019.00	\$34,588.00
2148 - Interest and Penalties on Water Rents	\$28,818.00	\$13,754.00	\$21,284.00
Total for Departmental Income	\$2,753,018.00	\$2,663,012.00	\$2,411,257.00
Use of Money and Property			
2401 - Interest and Earnings	\$33,096.00	\$5,250.00	\$688.00
2440 - Rental Other	-	\$0.00	\$705.00
Total for Use of Money and Property	\$33,096.00	\$5,250.00	\$1,393.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	\$0.00	\$2,427.00

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

	12/31/2023	12/31/2022	12/31/2021
2665 - Sales of Equipment	\$1,100.00	\$0.00	\$0.00
2680 - Insurance Recoveries	-	\$11,248.00	\$403.00
2690 - Other Compensation For Loss	-	\$1,016.00	-
Total for Sales of Property and Compensation for Loss	\$1,100.00	\$12,264.00	\$2,830.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$58,155.00	\$0.00	\$0.00
2770 - Unclassified	-	\$0.00	\$75.00
Total for Other Revenues	\$58,155.00	\$0.00	\$75.00
Total for Revenues	\$5,815,235.00	\$5,577,076.00	\$5,147,737.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$150,000.00	\$100,000.00	\$0.00
Total for Operating Transfers	\$150,000.00	\$100,000.00	\$0.00
Total for Other Sources	\$150,000.00	\$100,000.00	\$0.00
Total for Revenues and Other Sources	\$5,965,235.00	\$5,677,076.00	\$5,147,737.00

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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	\$43,359.00	\$43,552.00	\$72,506.00
19304 - Judgements and Claims - Contractual	-	\$0.00	\$0.00
Total for Special Items	\$43,359.00	\$43,552.00	\$72,506.00
Total for General Government Support	\$43,359.00	\$43,552.00	\$72,506.00
Home and Community Services			
Water			
83101 - Water Administration - Personal Services	\$221,132.00	\$189,065.00	\$196,847.00
83102 - Water Administration - Equipment and Capital Outlay	\$9,615.00	\$9,809.00	\$24,478.00
83104 - Water Administration - Contractual	\$450,000.00	\$450,000.00	\$400,039.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$1,826,805.00	\$1,691,435.00	\$1,623,055.00
83301 - Water Purification - Personal Services	-	\$0.00	\$26,839.00
83304 - Water Purification - Contractual	\$346,456.00	\$315,590.00	\$246,196.00
83401 - Water Transportation and Distribution - Personal Services	\$634,579.00	\$641,145.00	\$690,628.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$159,177.00	\$90,477.00	\$491,869.00
83404 - Water Transportation and Distribution - Contractual	\$209,699.00	\$186,587.00	\$202,709.00

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

	12/31/2023	12/31/2022	12/31/2021
Total for Water	\$3,857,463.00	\$3,574,108.00	\$3,902,660.00
Total for Home and Community Services	\$3,857,463.00	\$3,574,108.00	\$3,902,660.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$85,977.00	\$114,424.00	\$103,550.00
90308 - Social Security - Employee Benefits	\$63,599.00	\$61,654.00	\$65,899.00
90408 - Workers' Compensation - Employee Benefits	\$87,581.00	\$90,867.00	\$29,823.00
90558 - Disability Insurance - Employee Benefits	\$275.00	\$381.00	\$371.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$538,972.00	\$456,027.00	\$399,884.00
Total for Employee Benefits	\$776,404.00	\$723,353.00	\$599,527.00
Total for Employee Benefits	\$776,404.00	\$723,353.00	\$599,527.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$369,131.00	\$355,870.00	\$342,609.00
97107 - Serial Bonds - Debt Interest	\$133,703.00	\$145,876.00	\$159,913.00
Total for Debt Service	\$502,834.00	\$501,746.00	\$502,522.00
Total for Debt Service	\$502,834.00	\$501,746.00	\$502,522.00
Total for Expenditures	\$5,180,060.00	\$4,842,759.00	\$5,077,215.00

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

	12/31/2023	12/31/2022	12/31/2021
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer Reserves	\$1,534,500.00	\$100,000.00	\$1,500.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$3,800,000.00	\$100,000.00	\$0.00
Total for Interfund Transfers	\$5,334,500.00	\$200,000.00	\$1,500.00
Total for Interfund Transfers	\$5,334,500.00	\$200,000.00	\$1,500.00
Total for Other Uses	\$5,334,500.00	\$200,000.00	\$1,500.00
Total for Expenditures and Other Uses	\$10,514,560.00	\$5,042,759.00	\$5,078,715.00

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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	\$7,316,081.00	\$6,681,764.00	\$6,732,104.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$0.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$119,362.00
8022 - Restated Fund Balance - Beginning of Year	\$7,316,081.00	\$6,681,764.00	\$6,612,742.00
Add Revenues and Other Sources	\$5,965,235.00	\$5,677,076.00	\$5,147,737.00
Deduct Expenditures and Other Uses	\$10,514,560.00	\$5,042,759.00	\$5,078,715.00
8029 - Fund Balance - End of Year	\$2,766,756.00	\$7,316,081.00	\$6,681,764.00

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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	\$2,963,123.00	\$2,963,820.00	\$2,892,275.00
1299 - Est Rev - Departmental Income	-	\$2,609,000.00	\$2,349,000.00
2199 - Est Rev - Departmental Income	\$2,687,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$15,000.00	\$1,000.00	\$2,200.00
2799 - Est Rev - Other Revenues	\$316.00	\$316.00	\$316.00
Total for Estimated Revenue	\$5,665,439.00	\$5,574,136.00	\$5,243,791.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$200,000.00	\$110,000.00	\$190,777.00
Total for Estimated Other Sources	\$200,000.00	\$110,000.00	\$190,777.00
Total for Estimated Revenues and Other Sources	\$5,865,439.00	\$5,684,136.00	\$5,434,568.00

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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	\$67,179.00	\$57,423.00	\$57,489.00
8999 - App - Home and Community Services	\$4,269,351.00	\$4,141,945.00	\$3,953,791.00
9199 - App - Employee Benefits	\$819,490.00	\$780,434.00	\$721,542.00
9899 - App - Debt Service	\$507,919.00	\$502,834.00	\$501,746.00
Total for Estimated Appropriations	\$5,663,939.00	\$5,482,636.00	\$5,234,568.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$201,500.00	\$201,500.00	\$200,000.00
Total for Estimated Other Uses	\$201,500.00	\$201,500.00	\$200,000.00
Total for Estimated Appropriations and Other Uses	\$5,865,439.00	\$5,684,136.00	\$5,434,568.00

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**V - Debt Service
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$17,455.00	\$17,433.00
Total for Cash and Cash Equivalents	\$0.00	\$17,455.00	\$17,433.00
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$17,590.00	-	-
Total for Restricted Cash and Cash Equivalents	\$17,590.00	\$0.00	\$0.00
Total for Assets	\$17,590.00	\$17,455.00	\$17,433.00
Total for Assets and Deferred Outflows	\$17,590.00	\$17,455.00	\$17,433.00

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**V - Debt Service
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	\$17,590.00	\$17,455.00	\$17,433.00
Total for Restricted Fund Balance	\$17,590.00	\$17,455.00	\$17,433.00
Total for Fund Balance	\$17,590.00	\$17,455.00	\$17,433.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$17,590.00	\$17,455.00	\$17,433.00

Town of Guilderland
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**V - Debt Service
 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	\$135.00	\$22.00	\$2.00
Total for Use of Money and Property	\$135.00	\$22.00	\$2.00
Total for Revenues	\$135.00	\$22.00	\$2.00
Total for Revenues and Other Sources	\$135.00	\$22.00	\$2.00

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**V - Debt Service
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

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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	\$17,455.00	\$17,433.00	\$17,431.00
8022 - Restated Fund Balance - Beginning of Year	\$17,455.00	\$17,433.00	\$17,431.00
Add Revenues and Other Sources	\$135.00	\$22.00	\$2.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$17,590.00	\$17,455.00	\$17,433.00

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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

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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 Guilderland
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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
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$16,410,973.00	\$16,410,973.00	\$16,410,973.00
Total for Non-Depreciable Capital Assets	\$16,410,973.00	\$16,410,973.00	\$16,410,973.00
Depreciable Capital Assets			
102 - Buildings	\$25,344,862.00	\$25,344,862.00	\$25,219,152.00
103 - Improvements Other Than Buildings	\$4,952,333.00	\$4,785,192.00	\$4,752,101.00
104 - Machinery and Equipment	\$28,970,511.00	\$27,281,988.00	\$26,192,538.00
106 - Infrastructure	\$84,254,460.00	\$84,254,460.00	\$84,254,460.00
Total for Depreciable Capital Assets	\$143,522,166.00	\$141,666,502.00	\$140,418,251.00
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$3,041,582.00	-
Total for Other Non-Current Assets	\$0.00	\$3,041,582.00	\$0.00
Deferred Outflows of Resources			
496 - Deferred Outflow of Resources Pensions	-	\$11,252,839.00	\$13,724,921.00
Total for Deferred Outflows of Resources	\$0.00	\$11,252,839.00	\$13,724,921.00
Total for Non-Current Assets	\$159,933,139.00	\$172,371,896.00	\$170,554,145.00

Town of Guilderland
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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	\$7,800,000.00	\$8,695,000.00	\$10,005,000.00
685 - Installment Purchase Contract Debt	\$87,643.00	\$172,638.00	\$301,439.00
Total for Debt Obligations	\$7,887,643.00	\$8,867,638.00	\$10,306,439.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$14,275,154.00	\$555,200.00	\$1,619,341.00
687 - Compensated Absences	\$3,719,674.00	\$3,523,427.00	\$2,630,925.00
Total for Other Long-Term Obligations	\$17,994,828.00	\$4,078,627.00	\$4,250,266.00
Deferred Inflows of Resources			
697 - Deferred Inflow of Resources Pensions	-	\$15,094,160.00	\$14,906,744.00
Total for Deferred Inflows of Resources	\$0.00	\$15,094,160.00	\$14,906,744.00
Total for Long-Term Obligations	\$25,882,471.00	\$28,040,425.00	\$29,463,449.00

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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 Guilderland
 Annual Financial Report
 For the Fiscal Period 01/01/2023 - 12/31/2023

**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	\$895,000.00	\$0.00	\$0.00	\$8,695,000.00	\$7,800,000.00
Installment Purchase Contract	\$0.00	\$0.00	\$84,994.93	\$0.00	\$0.00	\$172,638.00	\$87,643.07
Total	\$0.00	\$0.00	\$979,994.93	\$0.00	\$0.00	\$8,867,638.00	\$7,887,643.07

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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 WEST END WATER EXTENSIO		8/7/13	8/1/33	\$0.00	\$0.00	\$175,000.00	\$0.00	\$2,340,000.00	\$0.00	\$2,165,000.00
Bond WATER REFUNDING 2012		7/10/12	2/15/30	\$0.00	\$0.00	\$194,131.00	\$0.00	\$1,732,028.00	\$0.00	\$1,537,897.00
Bond LIBRARY		10/18/06	9/15/26	\$0.00	\$0.00	\$15,000.00	\$0.00	\$65,000.00	\$0.00	\$50,000.00
Bond SEWER REFUNDING 2012		7/10/12	2/15/30	\$0.00	\$0.00	\$510,869.00	\$0.00	\$4,557,972.00	\$0.00	\$4,047,103.00
Installment Purchase Contract AMBULANCE		1/22/20	1/22/24	\$0.00	\$0.00	\$50,730.43	\$0.00	\$103,013.00	\$0.00	\$52,282.57
Installment Purchase Contract JOHN DEER LOADER		4/30/20	4/30/24	\$0.00	\$0.00	\$34,264.50	\$0.00	\$69,625.00	\$0.00	\$35,360.50

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$925,000.00	\$243,522.49	\$1,168,522.49	\$6,875,000.00
2025	\$955,000.00	\$216,143.25	\$1,171,143.25	\$5,920,000.00
2026	\$985,000.00	\$186,557.75	\$1,171,557.75	\$4,935,000.00
2027	\$1,000,000.00	\$154,946.88	\$1,154,946.88	\$3,935,000.00
2028	\$1,030,000.00	\$121,512.51	\$1,151,512.51	\$2,905,000.00
2029	\$1,070,000.00	\$86,500.00	\$1,156,500.00	\$1,835,000.00
2030	\$1,100,000.00	\$50,218.75	\$1,150,218.75	\$735,000.00
2031	\$235,000.00	\$27,562.50	\$262,562.50	\$500,000.00
2032	\$245,000.00	\$18,750.00	\$263,750.00	\$255,000.00
2033	\$255,000.00	\$9,562.50	\$264,562.50	\$0.00
Total	\$7,800,000.00	\$1,115,276.63	\$8,915,276.63	
\$7,800,000.00 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
3190	Checking	A	\$1,656,501.22	\$0.00	\$0.00	\$0.00	\$1,656,501.22
8930	Checking	B	\$5,332.30	\$0.00	\$0.00	\$0.00	\$5,332.30
1	Checking	A	\$21,257.73	\$0.00	\$0.00	\$0.00	\$21,257.73
348	Checking	A, B	\$1,792,220.42	\$0.00	\$0.00	\$0.00	\$1,792,220.42
939	Checking	CM	\$14,786.41	\$0.00	\$0.00	\$0.00	\$14,786.41
7958	Checking	CR	\$31,120.44	\$0.00	\$0.00	\$0.00	\$31,120.44
1388	Checking	CR	\$32,007.15	\$0.00	\$0.00	\$0.00	\$32,007.15
1304	Checking	CR	\$131,079.98	\$0.00	\$0.00	\$0.00	\$131,079.98
6954	Checking	SF	\$2.80	\$0.00	\$0.00	\$0.00	\$2.80
686	Checking	SF, SL, SM	\$339,487.13	\$0.00	\$0.00	\$0.00	\$339,487.13
6436	Checking	SW	\$262,205.04	\$0.00	\$0.00	\$0.00	\$262,205.04
257	Checking	A	\$111,614.01	\$0.00	(\$150.56)	\$0.00	\$111,463.45

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3937	Checking	A	\$1,329,804.59	\$0.00	\$0.00	\$0.00	\$1,329,804.59
9205	Checking	H	\$719,672.48	\$0.00	\$0.00	\$0.00	\$719,672.48
629	Checking	H	\$17,546.32	\$0.00	\$0.00	\$0.00	\$17,546.32
1833	Checking	V	\$17,099.25	\$0.00	\$0.00	\$0.00	\$17,099.25
265	Checking	A, B, CD, CM, CR, DA, DB, H, SF, SL, SM, SS, SW, V	\$802,348.64	\$0.00	(\$802,348.64)	\$0.00	\$0.00
1982	Checking	A, B	\$2,800,065.39	\$0.00	\$0.00	\$0.00	\$2,800,065.39
320	Checking	A, B	\$20,435.04	\$0.00	(\$121.80)	\$0.00	\$20,313.24
6164	Checking	A	\$33,084.95	\$0.00	\$0.00	\$0.00	\$33,084.95
9018	Checking	A	\$282,514.41	\$0.00	\$0.00	\$0.00	\$282,514.41
4902	Checking	A	\$4,822.90	\$195.75	\$0.00	\$0.00	\$5,018.65
553	Checking	SS	\$2,465,669.92	\$0.00	\$0.00	\$0.00	\$2,465,669.92
645	Checking	SS	\$1,490,334.60	\$0.00	\$0.00	\$0.00	\$1,490,334.60
6428	Checking	SW	\$427,352.13	\$0.00	\$0.00	\$0.00	\$427,352.13

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
546	Checking	SW	\$1,783,932.44	\$0.00	\$0.00	\$0.00	\$1,783,932.44
240	Checking	A	\$5,760.06	\$0.00	(\$6,502.53)	\$0.00	(\$742.47)
3696	Checking	A	\$14,676.08	\$0.00	(\$258.96)	\$0.00	\$14,417.12
5249	Checking	A	\$73,408.43	\$0.00	\$0.00	\$0.00	\$73,408.43
5220	Checking	A	\$2,353.78	\$0.00	\$0.00	\$0.00	\$2,353.78
8843	Checking	H	\$9,854.04	\$0.00	\$0.00	\$0.00	\$9,854.04
8850	Checking	H	\$87,793.58	\$0.00	\$0.00	\$0.00	\$87,793.58
7886	Checking	H	\$0.76	\$0.00	\$0.00	\$0.00	\$0.76
731	Checking	CM	\$476,309.08	\$0.00	\$0.00	\$0.00	\$476,309.08
249	Checking	DA, DB	\$1,615,626.95	\$0.00	\$0.00	\$0.00	\$1,615,626.95
1422	Checking	CD	\$4,095.72	\$0.00	\$0.00	\$0.00	\$4,095.72
1450	Checking	CD	\$41,587.83	\$0.00	\$0.00	\$0.00	\$41,587.83
4780	Checking	H	\$3,508,857.63	\$0.00	\$0.00	\$0.00	\$3,508,857.63

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4728	Checking	H	\$29,325.82	\$0.00	\$0.00	\$0.00	\$29,325.82
1068	Checking	H	\$3.01	\$0.00	\$0.00	\$0.00	\$3.01
7016	Checking	H	\$181,906.42	\$0.00	\$0.00	\$0.00	\$181,906.42
8021	Checking	H	\$172,396.66	\$0.00	\$0.00	\$0.00	\$172,396.66
8039	Checking	H	\$1,440,323.52	\$0.00	\$0.00	\$0.00	\$1,440,323.52
8047	Checking	H	\$0.14	\$0.00	\$0.00	\$0.00	\$0.14
1890	Checking	H	\$217,286.85	\$0.00	\$0.00	\$0.00	\$217,286.85
8827	Checking	H	\$1,368,000.00	\$0.00	\$0.00	\$0.00	\$1,368,000.00
1174	Checking	H	\$4,156,119.26	\$0.00	\$0.00	\$0.00	\$4,156,119.26
6172	Checking	H	\$26,987.01	\$0.00	\$0.00	\$0.00	\$26,987.01
5744	Checking	H	\$89,804.03	\$0.00	\$0.00	\$0.00	\$89,804.03
4644	Checking	H	\$190,878.04	\$0.00	\$0.00	\$0.00	\$190,878.04
1661	Checking	H	\$186,973.52	\$0.00	\$0.00	\$0.00	\$186,973.52

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Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1957	Checking	H	\$0.03	\$0.00	\$0.00	\$0.00	\$0.03
3810	Checking	H	\$23,337.60	\$0.00	\$0.00	\$0.00	\$23,337.60
5359	Checking	V	\$490.58	\$0.00	\$0.00	\$0.00	\$490.58
5736	Checking	H	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1882	Checking	H	\$1,439,026.59	\$0.00	\$0.00	\$0.00	\$1,439,026.59
Total			\$31,955,480.71	\$195.75	(\$809,382.49)	\$0.00	\$31,146,293.97
Total Cash From Financials							\$31,146,294.59

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$31,955,480.71
FDIC Insurance	\$1,500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$35,356,393.90
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$36,856,393.90

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
238	161	0	84

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Police Retirement	\$1,023,560.00	42	0		0
State Retirement System	\$1,234,199.00	196	151		0
Fire Retirement	\$0.00	0	0		0
Local Pension Fund	\$0.00	0	0		0
Social Security	\$1,283,768.00	238	144		17
Worker's Compensation	\$521,265.00	238	144		17
Life Insurance	\$0.00	0	0		0
Unemployment Insurance	\$31,662.00	5	0		0
Disability Insurance	\$4,904.00	2	0		0
Hospital, Medical and Dental Insurance	\$3,778,804.00	205	1		84
Union Welfare Benefits	\$0.00	0	0		0
Supplemental Benefit Payments to Disabled Firefighters	\$0.00	0	0		0
Employee Benefits, Other	\$0.00	0	0		0
Total Employee Benefits Paid	\$7,878,162.00				