

**County of Albany**  
**Annual Financial Report**  
**For the Fiscal Period 01/01/2024 - 12/31/2024**

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Authorization**

Article 3, Section 30 of the General Municipal Law

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

**Certification Statement**

I, Susan Rizzo (LG010100000000C), hereby certify that I am the Chief Financial Officer of the County of Albany, and that the information provided in the Annual Financial Report of the County of Albany for the fiscal year ended 12/31/2024, 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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- CD - Special Grant
- CM - Miscellaneous Special Revenue
- D - County Road
- DM - Road Machinery
- EI - Enterprise Infirmary
- ER - Enterprise Recreation
- ES - Enterprise Sewer
- H - Capital Projects
- MS - Self Insurance
- TC - Custodial
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$502,064.95	\$5,147,985.52	\$9,231,263.64
201 - Cash In Time Deposits	\$154,563,676.66	\$150,550,203.62	\$174,512,616.38
210 - Petty Cash	\$9,850.00	\$9,850.00	\$9,850.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$155,075,591.61</b>	<b>\$155,708,039.14</b>	<b>\$183,753,730.02</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	-	\$0.00
231 - Cash In Time Deposits Special Reserves	\$5,393,524.07	\$5,141,591.20	\$4,926,441.93
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$5,393,524.07</b>	<b>\$5,141,591.20</b>	<b>\$4,926,441.93</b>
<b>Investments</b>			
450 - Investments in Securities	\$10,252,906.34	-	-
<b>Total for Investments</b>	<b>\$10,252,906.34</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Taxes Receivable</b>			
260 - Taxes Receivable Overdue	\$55,636,253.78	\$57,094,506.88	\$52,332,633.09
270 - Taxes Receivable On State Lands	\$136,520.97	\$138,010.05	\$5,550.60
280 - Returned School Taxes Receivable	\$11,226,616.70	\$11,211,140.11	\$9,443,510.69
290 - City School Taxes Receivable	\$10,762,445.69	\$19,392,183.67	\$15,100,325.36
295 - Delinquent Village Taxes Receivable	\$17,406.50	\$271,043.63	\$227,706.02
300 - Taxes Receivable Pending	\$173,800.00	\$173,800.00	\$173,800.00

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
330 - Property Acquired For Taxes	\$16,766,834.57	\$10,368,626.90	\$10,156,376.51
342 - Allowance For Uncollectible Taxes	(\$9,265,950.49)	(\$8,635,812.52)	(\$8,000,919.02)
<b>Total for Net Taxes Receivable</b>	<b>\$85,453,927.72</b>	<b>\$90,013,498.72</b>	<b>\$79,438,983.25</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$18,889,084.93	\$20,070,958.26	\$20,399,327.86
<b>Total for Net Other Receivables</b>	<b>\$18,889,084.93</b>	<b>\$20,070,958.26</b>	<b>\$20,399,327.86</b>
<b>Due From</b>			
391 - Due From Other Funds	\$45,260,393.50	\$34,243,338.20	\$26,498,666.05
410 - Due from State and Federal Government	\$64,361,931.64	\$58,244,384.89	\$52,822,944.00
430 - Towns and Cities	\$696,430.69	\$387,459.22	\$334,999.74
440 - Due from Other Governments <i>School Distr\Fire District</i>	\$1,948,288.25	\$1,741,649.30	\$1,951,821.82
<b>Total for Due From</b>	<b>\$112,267,044.08</b>	<b>\$94,616,831.61</b>	<b>\$81,608,431.61</b>
<b>Other Assets</b>			
400 - State and Federal Social Services	\$31,038,361.36	\$34,654,930.61	\$33,859,410.27
445 - Inventory of Materials And Supplies	\$256,050.33	\$167,393.84	\$108,572.25
480 - Prepaid Expenses	\$5,089,187.00	\$3,809,974.23	\$4,620,288.50
<b>Total for Other Assets</b>	<b>\$36,383,598.69</b>	<b>\$38,632,298.68</b>	<b>\$38,588,271.02</b>
<b>Total for Assets</b>	<b>\$423,715,677.44</b>	<b>\$404,183,217.61</b>	<b>\$408,715,185.69</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$423,715,677.44</b>	<b>\$404,183,217.61</b>	<b>\$408,715,185.69</b>

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$57,680,097.74	\$60,578,620.09	\$62,615,232.12
601 - Accrued Liabilities	\$4,803,690.48	\$4,312,684.33	\$11,744,147.93
730 - Guaranty & Bid Deposits	\$72,044.86	\$72,044.86	\$72,044.86
<b>Total for Payables</b>	<b>\$62,555,833.08</b>	<b>\$64,963,349.28</b>	<b>\$74,431,424.91</b>
<b>Payroll Liabilities</b>			
721 - NYS Income Tax	\$47,423.51	\$47,610.11	\$48,194.26
722 - Federal Income Tax	\$71,320.08	\$71,320.08	\$71,194.16
723 - Income Executions	\$42,280.28	\$25,315.47	\$26,287.33
726 - Social Security Tax	\$193,964.23	\$38,807.44	\$214,421.95
749 - Child Support Collections	\$1,041,914.32	\$749,291.67	\$736,307.04
<b>Total for Payroll Liabilities</b>	<b>\$1,396,902.42</b>	<b>\$932,344.77</b>	<b>\$1,096,404.74</b>
<b>Due to</b>			
631 - Due To Other Governments sales tax	\$45,098,540.53	\$43,038,041.25	\$45,347,595.86
660 - Due To School Districts	\$12,731,646.51	\$23,516,523.42	\$11,217,286.51
668 - Due to Village Delinquent Taxes	\$24,874.54	-	\$252,572.23
<b>Total for Due to</b>	<b>\$57,855,061.58</b>	<b>\$66,554,564.67</b>	<b>\$56,817,454.60</b>
<b>Other Liabilities</b>			

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
688 - Other Liabilities <i>soc serv trust\fed-state seizure - Clerk\Sheriff restricted funds</i>	\$20,770,956.53	\$15,739,725.09	\$74,471,771.27
690 - Overpayments and Clearing Account	\$5,494,087.29	\$4,555,621.42	\$4,403,468.91
720 - Group Insurance	\$7,578,950.87	\$5,668,914.07	\$8,286,905.59
<b>Total for Other Liabilities</b>	<b>\$33,843,994.69</b>	<b>\$25,964,260.58</b>	<b>\$87,162,145.77</b>
<b>Total for Liabilities</b>	<b>\$155,651,791.77</b>	<b>\$158,414,519.30</b>	<b>\$219,507,430.02</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>deferred revenues from mental health 2025 advances</i>	\$1,761,721.00	\$5,029,206.49	-
694 - Deferred Taxes <i>property\school taxes</i>	\$46,964,537.27	\$44,275,888.09	\$38,755,575.14
<b>Total for Deferred Inflows of Resources</b>	<b>\$48,726,258.27</b>	<b>\$49,305,094.58</b>	<b>\$38,755,575.14</b>
<b>Total for Deferred Inflows</b>	<b>\$48,726,258.27</b>	<b>\$49,305,094.58</b>	<b>\$38,755,575.14</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$16,328,541.45	\$12,663,626.99	\$24,857,898.78
<b>Total for Nonspendable Fund Balance</b>	<b>\$16,328,541.45</b>	<b>\$12,663,626.99</b>	<b>\$24,857,898.78</b>
<b>Restricted Fund Balance</b>			
827 - Reserve for State and Local Retirement System Contributions	\$3,352,947.72	\$3,183,872.52	\$3,031,964.40

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
880 - Reserve For Tax Stabilization	\$2,040,576.35	\$1,957,718.68	\$1,850,154.92
<b>Total for Restricted Fund Balance</b>	<b>\$5,393,524.07</b>	<b>\$5,141,591.20</b>	<b>\$4,882,119.32</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$15,042,426.00	\$24,391,754.00	\$8,500,000.00
915 - Assigned Unappropriated Fund Balance	\$41,567,803.25	\$15,417,793.91	\$17,208,257.67
<b>Total for Assigned Fund Balance</b>	<b>\$56,610,229.25</b>	<b>\$39,809,547.91</b>	<b>\$25,708,257.67</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$141,005,332.63	\$138,848,837.63	\$95,003,904.76
<b>Total for Unassigned Fund Balance</b>	<b>\$141,005,332.63</b>	<b>\$138,848,837.63</b>	<b>\$95,003,904.76</b>
<b>Total for Fund Balance</b>	<b>\$219,337,627.40</b>	<b>\$196,463,603.73</b>	<b>\$150,452,180.53</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$423,715,677.44</b>	<b>\$404,183,217.61</b>	<b>\$408,715,185.69</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$96,220,449.46	\$93,392,927.00	\$98,867,417.34
<b>Total for Property Taxes</b>	<b>\$96,220,449.46</b>	<b>\$93,392,927.00</b>	<b>\$98,867,417.34</b>
<b>Property Tax Items</b>			
1051 - Gain From Sale of Tax Acquired Property	\$133,949.99	\$221,436.00	\$237,684.40
1081 - Other Payments In Lieu of Taxes	\$2,168,447.69	\$2,392,771.00	\$2,428,900.19
1090 - Interest and Penalties on Real Prop Taxes	\$6,721,020.34	\$5,306,604.00	\$5,456,248.05
<b>Total for Property Tax Items</b>	<b>\$9,023,418.02</b>	<b>\$7,920,811.00</b>	<b>\$8,122,832.64</b>
<b>Non-Property Tax Items</b>			
1110 - Sales and Use Tax	\$372,224,053.24	\$358,687,583.00	\$356,585,105.26
1113 - Tax on Hotel Room Occupancy	\$10,279,061.71	\$9,201,054.00	\$8,312,731.88
1116 - Tax on Adult-Use Cannabis	\$1,150,881.78	\$53,426.00	-
1140 - Emergency Telephone System Surcharge	\$2,777,121.04	\$2,000,270.00	\$1,459,616.00
<b>Total for Non-Property Tax Items</b>	<b>\$386,431,117.77</b>	<b>\$369,942,333.00</b>	<b>\$366,357,453.14</b>
<b>Departmental Income</b>			
1230 - Treasurer Fees	\$15,831.04	\$5,379.00	\$16,248.50
1232 - Tax Collector Fees	\$100,164.13	\$85,875.00	\$108,625.00
1235 - Charges For Tax Advertising and Redemption	\$1,460.52	\$728.00	\$721.65
1240 - Comptroller Fees	-	\$13,521.00	\$44,958.12

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
1255 - Clerk Fees	\$2,812,381.11	\$2,788,056.00	\$2,973,275.89
1265 - Attorney Fees	\$1,084,308.89	-	-
1289 - Other General Departmental Income	\$13,146,337.60	\$13,845,322.00	\$12,819,088.51
1510 - Sheriff Fees	\$947,390.65	\$712,179.00	\$714,297.38
1515 - Alternative to Incarceration Fees	\$3,903.00	\$625.00	\$1,491.68
1580 - Restitution Surcharge	\$109,505.54	\$117,877.00	\$131,988.62
1589 - Other Public Safety Departmental Income	\$644,115.54	\$620,132.00	\$573,340.04
1601 - Public Health Fees	\$1,076,437.16	\$1,032,011.00	\$1,148,734.96
1605 - Charges for Care of Handicapped Children	\$1,973,938.31	\$2,576,978.00	\$2,067,438.86
1621 - Early Intervention Fees for Services	\$52,461.50	\$44,302.00	\$88,815.09
1625 - Mental Health Contributions from Private Agency	\$3,239,717.19	\$3,505,131.00	\$3,684,667.84
1630 - Narcotic Program Charges	\$216,180.79	\$222,651.00	-
1721 - Parking Lots and Garages (Non Taxable)	\$1,216,627.96	\$1,124,333.00	\$1,029,623.32
1750 - Bus Operations	\$17,091.00	-	-
1789 - Other Transportation Departmental Income	-	\$12,807.00	\$15,894.00
1801 - Repayment of Medical Assistance	\$13,946.00	\$3,008.00	\$91,463.01
1809 - Repayment of Family Assistance	\$277,899.90	\$269,903.00	\$389,909.37
1811 - Medical Incentive Earnings	\$149,580.00	\$351,313.00	\$149,580.00
1819 - Repayment of Child Care	\$160,640.25	\$319,022.00	\$348,339.98
1840 - Repayment of Safety Net Assistance	\$600,421.58	\$634,930.00	\$534,256.31
1841 - Repayment of Home Energy Assistance	\$437,946.02	\$414,827.00	-
1842 - Repayment of Emergency Care For Adults	\$1,090.64	\$11,522.00	\$9,454.75
1870 - Repayment of Services For Recipients	\$926,685.61	\$943,361.00	\$810,479.98
1894 - Social Services Charges	\$118,298.72	\$143,953.00	\$691,191.62
1962 - Sealer of Weights and Measures Fees	\$639,254.00	\$670,721.00	\$857,732.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2025 - Special Recreational Facility Charges	\$531,595.96	\$513,608.00	\$2,763,165.02
<b>Total for Departmental Income</b>	<b>\$30,515,210.61</b>	<b>\$30,984,075.00</b>	<b>\$32,064,781.50</b>
<b>Intergovernmental Charges</b>			
2215 - Election Service Charges	\$594,289.01	\$1,110,891.00	\$604,456.06
2220 - Civil Service Charges	\$8,510.00	\$20,000.00	-
2260 - Public Safety Services Other Governments <i>Prisoner transport/EMT Services</i>	\$4,092,796.00	\$3,547,929.00	\$3,116,349.90
2262 - Fire Protection Services Other Governments <i>Airport Security</i>	\$3,428,828.75	\$2,666,300.00	\$2,334,701.26
2264 - Jail Facilities Services Other Governments <i>US Marshall's</i>	\$5,684,262.59	\$7,145,717.00	\$6,603,673.97
2372 - Planning Services Other Governments <i>Housing resources</i>	\$300,000.00	-	-
2374 - Sewer Services Other Governments <i>Stormwater Coalition membership dues</i>	\$125,374.00	\$154,950.00	-
2389 - Miscellaneous Revenue Other Governments	-	-	\$289,446.00
2392 - Debt Service Other Governments <i>CDYCI</i>	\$78,577.15	\$79,699.00	-
<b>Total for Intergovernmental Charges</b>	<b>\$14,312,637.50</b>	<b>\$14,725,486.00</b>	<b>\$12,948,627.19</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$11,846,046.06	\$10,627,283.00	\$2,207,509.42
2410 - Rental of Real Property	\$616,600.69	\$500,378.00	\$681,635.42
2412 - Rental of Real Property Other Governments <i>Rental to Alb Co depts</i>	\$192,522.28	\$473,250.00	\$184,914.00
2414 - Rental of Equipment	-	\$18,000.00	\$178,445.00
2450 - Commissions	\$676,770.89	\$512,670.00	\$534,703.84

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Use of Money and Property</b>	<b>\$13,331,939.92</b>	<b>\$12,131,581.00</b>	<b>\$3,787,207.68</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$29,500.42	-	-
<b>Total for Licenses and Permits</b>	<b>\$29,500.42</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$925,845.82	\$395.00	\$3,052.79
2615 - Stop DWI Fines	\$400,426.57	\$231,961.00	\$281,100.49
2625 - Forfeiture of Crime Proceeds	-	-	\$0.00
<b>Total for Fines and Forfeitures</b>	<b>\$1,326,272.39</b>	<b>\$232,356.00</b>	<b>\$284,153.28</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$3,122.97	\$826.00	\$589.39
2660 - Sales of Real Property	-	-	\$600,000.00
2690 - Other Compensation For Loss	\$3,833,659.51	\$4,437,022.00	\$4,682,076.14
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$3,836,782.48</b>	<b>\$4,437,848.00</b>	<b>\$5,282,665.53</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$56,762.95	\$1,729,809.00	\$269,743.53
2705 - Gifts and Donations	-	\$187.00	-
2720 - OTB Distributed Earnings	\$601,243.00	\$741,415.00	\$641,906.00
2735 - Opioid Settlement Funds	\$656,001.31	\$15,975.00	-
2770 - Unclassified <i>telephone commission\pharmaceutical rebates</i>	\$4,887,988.49	\$3,144,581.00	\$403,074.96
2772 - Intergovernmental Transfer	-	\$28,073.00	\$68,479.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Other Revenues</b>	<b>\$6,201,995.75</b>	<b>\$5,660,040.00</b>	<b>\$1,383,203.49</b>
<b>State Aid</b>			
3005 - State Aid Mortgage Tax	\$4,031,595.65	\$3,913,628.00	\$5,606,084.54
3016 - Casino Licensing Fees and Various Gaming Revenues	\$2,703,552.07	\$2,611,338.00	\$2,477,022.06
3021 - State Aid Court Facilities	\$830,524.72	\$690,289.00	\$612,254.00
3025 - State Aid Indigent Legal Services Fund	\$9,236,581.65	\$3,818,688.00	\$1,352,442.30
3030 - State Aid District Attorney Salaries	\$78,514.00	\$78,514.00	\$78,514.00
3035 - State Aid Medical Examiner	\$19,142.00	\$48,276.00	-
3040 - State Aid Real Property Tax Administration	-	-	\$74,834.00
3060 - State Aid Records Management	\$81,849.00	\$134,513.00	-
3089 - State Aid Other <i>pre-trial services\quality improv</i>	\$785,689.32	\$2,381,969.00	\$693,681.25
3097 - State Aid Capital Projects	\$1,554,384.71	\$1,607,841.00	-
3277 - State Aid Education of Handicapped Child	\$12,460,718.32	\$10,141,271.00	\$9,960,599.78
3305 - State Aid Civil Defense	\$354,832.95	\$220,800.00	\$252,500.00
3306 - State Aid Homeland Security	-	\$2,258,549.00	-
3310 - State Aid Probation Services	\$1,126,751.00	\$1,126,751.00	\$1,126,751.00
3315 - State Aid Navigation Law Enforcement	\$20,011.08	\$27,891.00	-
3330 - State Aid Unified Court Budget Security Service	\$1,425,317.57	\$1,144,467.00	\$1,565,138.67
3389 - State Aid Other Public Safety	\$5,935,358.70	\$14,690,949.00	\$9,422,073.56
3401 - State Aid Public Health	\$5,611,570.32	\$4,510,955.00	\$4,809,917.11
3446 - State Aid Handicapped Children	\$110,100.00	\$890,692.00	-
3449 - State Aid Early Intervention	\$709,897.19	\$1,080,941.00	\$1,219,717.20
3486 - State Aid Narcotic Addiction Control	\$8,228,854.00	\$5,946,234.00	\$6,440,926.31
3490 - State Aid Mental Health	\$12,751,038.20	\$7,901,058.00	\$10,735,628.50

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
3609 - State Aid Family Assistance	-	\$1,329,535.00	\$845,296.00
3610 - State Aid Social Services Administration	\$8,448,310.00	\$5,376,649.00	\$2,971,847.00
3619 - State Aid Child Care	\$7,055,391.38	\$10,440,924.00	\$6,398,667.21
3623 - State Aid Juvenile Delinquent	\$903,396.42	\$880,944.00	-
3640 - State Aid Safety Net	\$3,379,352.00	\$3,399,301.00	\$2,583,260.00
3642 - State Aid Emergency Aid For Adults	\$617,225.00	\$429,957.00	\$323,039.00
3655 - State Aid Day Care	-	\$229,282.00	-
3670 - State Aid Services for Recipients	-	-	\$201,647.14
3689 - State Aid Other Social Services	\$2,468,418.68	\$2,049,816.00	\$3,036,383.63
3710 - State Aid Veterans Service Agencies	\$119,226.00	\$109,200.00	\$35,000.00
3772 - State Aid Programs for Aging	\$2,899,726.00	\$2,978,717.00	\$2,678,657.78
3789 - State Aid Economic Assistance	\$1,079,187.00	\$488,587.00	-
3820 - State Aid Youth Programs	\$389,586.81	\$637,970.00	\$1,583,190.50
3989 - State Aid Other Home and Community Service	-	\$1,325.00	-
<b>Total for State Aid</b>	<b>\$95,416,101.74</b>	<b>\$93,577,821.00</b>	<b>\$77,085,072.54</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$10,039,659.40	\$1,419,855.00	\$6,338,000.09
4305 - Federal Aid Civil Defense	\$2,301,792.57	\$114,344.00	\$99,234.54
4389 - Federal Aid Other Public Safety	\$477,416.56	\$703,446.00	\$272,387.94
4401 - Federal Aid Public Health	\$3,715,183.93	\$3,480,719.00	\$1,623,474.80
4451 - Federal Aid Early Intervention	-	-	\$1,314,143.46
4486 - Federal Aid Narcotics Addiction Control Program	-	\$8,500.00	\$2,886,934.00
4490 - Federal Aid Mental Health	\$1,720,831.69	\$1,955,574.00	\$1,087,645.00
4510 - Federal Aid Highway Safety	\$36,390.00	-	-

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
4609 - Federal Aid Family Assistance	\$18,926,379.00	\$17,211,881.00	\$14,579,829.00
4610 - Federal Aid Social Services Administration	\$23,962,185.96	\$20,077,764.00	\$20,241,277.18
4611 - Federal Aid Food Stamp Program Administration	\$5,000.00	\$20,000.00	-
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$22,818,341.00	\$15,820,824.00	\$17,032,461.00
4640 - Federal Aid Safety Net	\$171,430.00	\$165,883.00	\$113,066.64
4641 - Federal Aid Home Energy Assistance	\$5,713,187.00	\$7,536,965.00	\$10,362,683.30
4670 - Federal Aid Services for Recipients	\$1,645,720.20	\$1,046,604.00	\$1,583,096.00
4689 - Federal Aid Other Social Services	-	\$40,712.00	-
4772 - Federal Aid Programs for Aging	\$2,125,709.62	\$1,567,021.00	\$1,231,475.95
4910 - Federal Aid Community Development Act	\$49,618.03	\$1,340,272.00	-
4960 - Federal Aid Emergency Disaster Assistance	-	\$285,955.00	-
4989 - Federal Aid Other Home and Community Services	\$52,319.47	\$58,647.00	\$58,491.10
<b>Total for Federal Aid</b>	<b>\$93,761,164.43</b>	<b>\$72,854,966.00</b>	<b>\$78,824,200.00</b>
<b>Total for Revenues</b>	<b>\$750,406,590.49</b>	<b>\$705,860,244.00</b>	<b>\$685,007,614.33</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$3,793,355.98	\$2,392,044.00	\$5,802,657.00
<b>Total for Operating Transfers</b>	<b>\$3,793,355.98</b>	<b>\$2,392,044.00</b>	<b>\$5,802,657.00</b>
<b>Total for Other Sources</b>	<b>\$3,793,355.98</b>	<b>\$2,392,044.00</b>	<b>\$5,802,657.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$754,199,946.47</b>	<b>\$708,252,288.00</b>	<b>\$690,810,271.33</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$3,061,552.00	\$2,835,154.00	\$2,716,329.00
10102 - Legislative Board - Equipment and Capital Outlay	\$95,160.00	\$87,468.00	\$79,679.00
10104 - Legislative Board - Contractual	\$775,537.00	\$589,035.00	\$815,814.00
<b>Total for Legislative Board</b>	<b>\$3,932,249.00</b>	<b>\$3,511,657.00</b>	<b>\$3,611,822.00</b>
<b>Judicial</b>			
11621 - Unified Court Budget Costs - Personal Services	\$305,188.00	\$347,940.00	\$405,713.00
11624 - Unified Court Budget Costs - Contractual	\$2,189,948.00	\$2,217,534.00	\$1,954,542.00
11651 - District Attorney - Personal Services	\$7,820,134.00	\$7,085,343.00	\$6,650,593.00
11652 - District Attorney - Equipment and Capital Outlay	\$129,935.00	\$513,510.00	\$49,939.00
11654 - District Attorney - Contractual	\$1,343,672.00	\$1,118,289.00	\$1,389,619.00
11701 - Public Defender - Personal Services	\$8,568,899.00	\$7,013,259.00	\$6,748,083.00
11702 - Public Defender - Equipment and Capital Outlay	\$66,693.00	\$119,487.00	\$77,192.00
11704 - Public Defender - Contractual	\$3,262,364.00	\$2,103,796.00	\$1,647,343.00
11851 - Med Examiners/Coroners - Personal Services	\$194,051.00	\$154,876.00	\$185,621.00
11854 - Med Examiners/Coroners - Contractual	\$1,138,828.00	\$1,239,037.00	\$945,032.00
<b>Total for Judicial</b>	<b>\$25,019,712.00</b>	<b>\$21,913,071.00</b>	<b>\$20,053,677.00</b>
<b>Executive</b>			

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
12301 - Municipal Executive - Personal Services	\$1,380,878.00	\$1,317,857.00	\$1,289,624.00
12302 - Municipal Executive - Equipment and Capital Outlay	\$434.00	\$102.00	\$533.00
12304 - Municipal Executive - Contractual	\$159,014.00	\$144,949.00	\$124,289.00
<b>Total for Executive</b>	<b>\$1,540,326.00</b>	<b>\$1,462,908.00</b>	<b>\$1,414,446.00</b>
<b>Finance</b>			
13101 - Director of Finance - Personal Services	\$1,307,466.00	\$1,157,357.00	\$1,147,728.00
13102 - Director of Finance - Equipment and Capital Outlay	\$16,483.00	\$17,959.00	\$14,848.00
13104 - Director of Finance - Contractual	\$1,644,528.00	\$591,762.00	\$293,411.00
13151 - Comptroller - Personal Services	\$1,408,040.00	\$1,410,999.00	\$1,499,151.00
13152 - Comptroller - Equipment and Capital Outlay	\$28,205.00	\$809.00	\$693.00
13154 - Comptroller - Contractual	\$325,645.00	\$306,685.00	\$279,123.00
13401 - Budget - Personal Services	\$1,075,622.00	\$687,581.00	\$383,377.00
13402 - Budget - Equipment and Capital Outlay	\$3,491.00	\$2,360.00	\$2,337.00
13404 - Budget - Contractual	\$111,680.00	\$56,529.00	\$45,828.00
13451 - Purchasing - Personal Services	\$364,074.00	\$365,329.00	\$372,949.00
13454 - Purchasing - Contractual	\$46,748.00	\$46,226.00	\$41,231.00
13551 - Assessment - Personal Services	\$426,240.00	\$420,011.00	\$374,299.00
13552 - Assessment - Equipment and Capital Outlay	-	\$4,171.00	\$2,616.00
13554 - Assessment - Contractual	\$70,445.00	\$81,831.00	\$49,146.00
<b>Total for Finance</b>	<b>\$6,828,667.00</b>	<b>\$5,149,609.00</b>	<b>\$4,506,737.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$1,770,642.00	\$1,520,263.00	\$1,777,492.00
14102 - Clerk - Equipment and Capital Outlay	\$19,575.00	\$70,531.00	\$22,148.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
14104 - Clerk - Contractual	\$1,504,059.00	\$1,181,684.00	\$1,031,968.00
14201 - Law - Personal Services	\$2,940,540.00	\$2,770,148.00	\$2,613,602.00
14202 - Law - Equipment and Capital Outlay	\$5,557.00	-	\$820.00
14204 - Law - Contractual	\$380,002.00	\$368,171.00	\$324,952.00
14301 - Personnel - Personal Services	\$1,817,098.00	\$1,752,307.00	\$1,666,480.00
14302 - Personnel - Equipment and Capital Outlay	\$9,929.00	\$2,544.00	\$406.00
14304 - Personnel - Contractual	\$642,653.00	\$811,030.00	\$450,196.00
14401 - Engineer - Personal Services	\$461,370.00	\$430,992.00	\$432,740.00
14404 - Engineer - Contractual	\$26,149.00	\$24,780.00	\$14,606.00
14501 - Elections - Personal Services	\$2,484,705.00	\$1,837,403.00	\$1,504,599.00
14502 - Elections - Equipment and Capital Outlay	\$1,888,414.00	\$825,382.00	\$55,467.00
14504 - Elections - Contractual	\$1,015,521.00	\$766,319.00	\$1,908,568.00
<b>Total for Municipal Staff</b>	<b>\$14,966,214.00</b>	<b>\$12,361,554.00</b>	<b>\$11,804,044.00</b>
<b>Shared Services</b>			
16101 - Central Services Administration - Personal Services	\$450,177.00	\$363,888.00	\$379,949.00
16102 - Central Services Administration - Equipment and Capital Outlay	\$17,912.00	\$12,677.00	\$21,729.00
16104 - Central Services Administration - Contractual	\$838,449.00	\$816,824.00	\$614,290.00
16201 - Operation of Plant - Personal Services	\$2,356,791.00	\$2,367,469.00	\$2,335,855.00
16204 - Operation of Plant - Contractual	\$1,698,725.00	\$1,770,156.00	\$1,566,548.00
16401 - Central Garage - Personal Services	\$84,417.00	\$82,253.00	\$75,719.00
16404 - Central Garage - Contractual	\$76,201.00	\$78,968.00	\$73,980.00
16601 - Central Storeroom - Personal Services	\$166,576.00	\$152,821.00	\$148,722.00
16604 - Central Storeroom - Contractual	\$77,780.00	\$2,046.00	\$63,103.00
16701 - Central Printing and Mailing - Personal Services	\$159,603.00	\$139,780.00	\$160,182.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
16704 - Central Printing and Mailing - Contractual	\$60,991.00	\$61,117.00	\$56,677.00
16801 - Central Data Processing - Personal Services	\$2,160,836.00	\$2,036,980.00	\$1,862,281.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$522,637.00	\$831,884.00	\$718,902.00
16804 - Central Data Processing - Contractual	\$2,389,760.00	\$1,722,041.00	\$1,845,537.00
<b>Total for Shared Services</b>	<b>\$11,060,855.00</b>	<b>\$10,438,904.00</b>	<b>\$9,923,474.00</b>
<b>Special Items</b>			
19854 - Distribution Of Sales Tax - Contractual	\$148,875,822.00	\$143,475,033.00	\$142,634,042.00
19894 - General Government Support, Other - Contractual <i>Planning</i>	\$7,812.00	\$6,578.00	\$5,006.00
<b>Total for Special Items</b>	<b>\$148,883,634.00</b>	<b>\$143,481,611.00</b>	<b>\$142,639,048.00</b>
<b>Total for General Government Support</b>	<b>\$212,231,657.00</b>	<b>\$198,319,314.00</b>	<b>\$193,953,248.00</b>
<b>Education</b>			
<b>Community College</b>			
24904 - Community College Tuition - Contractual	\$14,669,542.00	\$13,673,987.00	\$13,185,829.00
<b>Total for Community College</b>	<b>\$14,669,542.00</b>	<b>\$13,673,987.00</b>	<b>\$13,185,829.00</b>
<b>Other Educational Expenditures</b>			
29604 - Education of Handicapped Children - Contractual	\$24,235,029.00	\$22,426,697.00	\$19,748,205.00
<b>Total for Other Educational Expenditures</b>	<b>\$24,235,029.00</b>	<b>\$22,426,697.00</b>	<b>\$19,748,205.00</b>
<b>Total for Education</b>	<b>\$38,904,571.00</b>	<b>\$36,100,684.00</b>	<b>\$32,934,034.00</b>
<b>Public Safety</b>			

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Administration</b>			
30201 - Public Safety Communication Systems - Personal Services	\$3,291,149.00	\$2,876,875.00	\$2,944,413.00
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$720,428.00	\$500,458.00	\$682,535.00
30204 - Public Safety Communication Systems - Contractual	\$2,275,701.00	\$3,017,774.00	\$2,988,534.00
<b>Total for Administration</b>	<b>\$6,287,278.00</b>	<b>\$6,395,107.00</b>	<b>\$6,615,482.00</b>
<b>Law Enforcement</b>			
31101 - Sheriff - Personal Services	\$18,834,177.00	\$16,741,623.00	\$16,121,228.00
31102 - Sheriff - Equipment and Capital Outlay	\$3,693,778.00	\$3,270,644.00	\$2,010,389.00
31104 - Sheriff - Contractual	\$4,158,636.00	\$3,096,951.00	\$2,818,780.00
31401 - Probation - Personal Services	\$6,503,651.00	\$6,388,588.00	\$6,403,838.00
31402 - Probation - Equipment and Capital Outlay	\$47,137.00	\$26,775.00	\$18,787.00
31404 - Probation - Contractual	\$1,540,227.00	\$1,313,078.00	\$1,174,891.00
31501 - Jail - Personal Services	\$32,209,365.00	\$28,684,390.00	\$27,620,262.00
31502 - Jail - Equipment and Capital Outlay	\$233,641.00	\$236,258.00	\$95,172.00
31504 - Jail - Contractual	\$12,145,411.00	\$11,816,818.00	\$10,415,638.00
31891 - Traffic, Other - Personal Services <i>Traffic Stop DWI</i>	\$294,773.00	\$262,301.00	\$226,376.00
31892 - Traffic, Other - Equipment and Capital Outlay <i>Stop DWI</i>	\$3,053.00	-	\$4,495.00
31894 - Traffic, Other - Contractual <i>Traffic Stop DWI</i>	\$492,400.00	\$202,682.00	\$63,324.00
<b>Total for Law Enforcement</b>	<b>\$80,156,249.00</b>	<b>\$72,040,108.00</b>	<b>\$66,973,180.00</b>
<b>Animal Control</b>			

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
35104 - Dog Control - Contractual	\$5,500.00	-	-
<b>Total for Animal Control</b>	<b>\$5,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Public Safety</b>			
36501 - Demolition of Unsafe Buildings - Personal Services	\$135,255.00	\$145,669.00	\$121,289.00
36504 - Demolition of Unsafe Buildings - Contractual	\$354,221.00	\$295,416.00	\$1,315,696.00
<b>Total for Other Public Safety</b>	<b>\$489,476.00</b>	<b>\$441,085.00</b>	<b>\$1,436,985.00</b>
<b>Total for Public Safety</b>	<b>\$86,938,503.00</b>	<b>\$78,876,300.00</b>	<b>\$75,025,647.00</b>
<b>Health</b>			
<b>Public Health Program</b>			
40101 - Public Health - Personal Services	\$5,759,497.00	\$5,124,929.00	\$5,598,109.00
40102 - Public Health - Equipment and Capital Outlay	\$181,207.00	\$465,227.00	\$2,752,942.00
40104 - Public Health - Contractual	\$3,251,888.00	\$3,468,675.00	\$2,238,397.00
40591 - Early Intervention Program - Personal Services	\$1,220,801.00	\$1,157,703.00	\$1,319,489.00
40594 - Early Intervention Program - Contractual	\$1,721,230.00	\$1,603,679.00	\$1,655,669.00
<b>Total for Public Health Program</b>	<b>\$12,134,623.00</b>	<b>\$11,820,213.00</b>	<b>\$13,564,606.00</b>
<b>Addiction Control</b>			
42304 - Narcotics Addiction Control Services - Contractual	\$7,448,746.00	\$9,367,428.00	\$8,127,594.00
<b>Total for Addiction Control</b>	<b>\$7,448,746.00</b>	<b>\$9,367,428.00</b>	<b>\$8,127,594.00</b>
<b>Mental Health</b>			
43101 - Mental Health Administration - Personal Services	\$6,207,664.00	\$5,527,842.00	\$5,452,941.00

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Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
43102 - Mental Health Administration - Equipment and Capital Outlay	\$85,656.00	\$39,595.00	\$29,199.00
43104 - Mental Health Administration - Contractual	\$9,299,041.00	\$3,949,766.00	\$4,704,718.00
43201 - Mental Health Programs - Personal Services	\$90,330.00	-	-
43204 - Mental Health Programs - Contractual	\$557,606.00	-	-
43224 - Contracted Mental Health Services - Contractual	\$7,678,493.00	\$7,067,401.00	\$7,872,331.00
<b>Total for Mental Health</b>	<b>\$23,918,790.00</b>	<b>\$16,584,604.00</b>	<b>\$18,059,189.00</b>
<b>Other Health</b>			
46101 - Rape Crisis Center - Personal Services	\$1,155,626.00	\$1,025,481.00	\$1,003,682.00
46102 - Rape Crisis Center - Equipment and Capital Outlay	\$3,682.00	-	\$6,564.00
46104 - Rape Crisis Center - Contractual	\$215,214.00	\$217,915.00	\$180,539.00
<b>Total for Other Health</b>	<b>\$1,374,522.00</b>	<b>\$1,243,396.00</b>	<b>\$1,190,785.00</b>
<b>Total for Health</b>	<b>\$44,876,681.00</b>	<b>\$39,015,641.00</b>	<b>\$40,942,174.00</b>
<b>Transportation</b>			
<b>Public Transportation</b>			
56304 - Bus Operations - Contractual	\$1,134,478.00	\$1,415,632.00	\$873,616.00
<b>Total for Public Transportation</b>	<b>\$1,134,478.00</b>	<b>\$1,415,632.00</b>	<b>\$873,616.00</b>
<b>Total for Transportation</b>	<b>\$1,134,478.00</b>	<b>\$1,415,632.00</b>	<b>\$873,616.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
60101 - Social Services Administration - Personal Services	\$12,653,798.00	\$11,796,274.00	\$12,704,896.00

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**A - General  
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	12/31/2024	12/31/2023	12/31/2022
60102 - Social Services Administration - Equipment and Capital Outlay	\$95,892.00	\$205,116.00	\$56,592.00
60104 - Social Services Administration - Contractual	\$8,138,263.00	\$5,919,594.22	\$5,455,626.00
60554 - Day Care - Contractual	\$12,381,256.00	\$11,101,590.00	\$7,494,151.00
60704 - Services for Recipients - Contractual	\$5,596,663.00	\$6,299,118.00	\$5,241,646.00
61004 - Medicaid to State - Contractual	\$70,478,241.00	\$61,321,993.07	\$62,854,212.67
61034 - Aid to the Aged, Blind or Disabled - Contractual	\$1,565,149.00	-	-
61094 - Family Assistance - Contractual	\$15,577,107.00	\$17,575,074.51	\$16,767,335.00
61191 - Child Care - Personal Services	\$10,311,291.00	\$8,671,928.00	\$9,349,576.00
61192 - Child Care - Equipment and Capital Outlay	\$674.00	\$160,590.00	\$783.00
61194 - Child Care - Contractual	\$27,124,332.00	\$28,031,345.00	\$22,828,365.00
61294 - State Training School - Contractual	-	\$1,775,186.00	\$1,490,518.00
61404 - Safety Net - Contractual	\$12,323,773.00	\$10,907,593.00	\$9,438,918.00
61414 - Home Energy Assistance - Contractual	\$6,687,270.00	\$7,910,023.00	\$9,408,666.77
61424 - Emergency Aid For Adults - Contractual	\$1,264,557.00	\$979,754.00	\$693,382.00
<b>Total for Social Services Programs</b>	<b>\$184,198,266.00</b>	<b>\$172,655,178.80</b>	<b>\$163,784,667.44</b>
<b>Economic Opportunity and Development</b>			
65101 - Veterans Service - Personal Services	\$229,666.00	\$125,726.00	\$206,205.00
65102 - Veterans Service - Equipment and Capital Outlay	\$2,445.00	-	-
65104 - Veterans Service - Contractual	\$414,816.00	\$128,028.00	\$48,807.00
66101 - Consumer Affairs - Personal Services	\$224,773.00	\$172,235.00	\$251,012.00
66102 - Consumer Affairs - Equipment and Capital Outlay	\$5,064.00	\$2,387.00	\$4,526.00
66104 - Consumer Affairs - Contractual	\$43,902.00	\$41,853.00	\$45,219.00
67721 - Programs for the Aging - Personal Services	\$637,409.00	\$522,919.00	\$588,048.00
67722 - Programs for the Aging - Equipment and Capital Outlay	\$96,140.00	\$1,747.00	\$2,849.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
67724 - Programs for the Aging - Contractual	\$5,213,898.00	\$5,092,713.00	\$4,615,460.00
69894 - Economic Development, Other - Contractual <i>Econ Dev - Debt Serv Conv Center Occupancy Tax</i>	\$10,320,556.00	\$9,121,279.00	\$8,289,199.00
<b>Total for Economic Opportunity and Development</b>	<b>\$17,188,669.00</b>	<b>\$15,208,887.00</b>	<b>\$14,051,325.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$201,386,935.00</b>	<b>\$187,864,065.80</b>	<b>\$177,835,992.44</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71804 - Special Recreation Facilities - Contractual	\$171,936.00	\$197,066.00	\$201,311.00
73101 - Youth Programs - Personal Services	\$186,348.00	\$203,729.00	\$209,946.00
73104 - Youth Programs - Contractual	\$7,266.00	\$6,488.00	-
<b>Total for Recreation</b>	<b>\$365,550.00</b>	<b>\$407,283.00</b>	<b>\$411,257.00</b>
<b>Culture</b>			
74101 - Library - Personal Services	\$907,104.00	\$630,082.00	\$495,358.00
74102 - Library - Equipment and Capital Outlay	\$25,931.00	\$75,253.00	\$59,396.00
74104 - Library - Contractual	\$562,014.00	\$371,126.00	\$407,884.00
<b>Total for Culture</b>	<b>\$1,495,049.00</b>	<b>\$1,076,461.00</b>	<b>\$962,638.00</b>
<b>Total for Culture and Recreation</b>	<b>\$1,860,599.00</b>	<b>\$1,483,744.00</b>	<b>\$1,373,895.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80201 - Planning and Surveys - Personal Services	\$340,725.00	\$303,788.00	\$344,741.00
80202 - Planning and Surveys - Equipment and Capital Outlay	\$208.00	\$4,603.00	-

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
80204 - Planning and Surveys - Contractual	\$7,249,546.00	\$2,226,366.00	\$4,708,898.00
<b>Total for General Environment</b>	<b>\$7,590,479.00</b>	<b>\$2,534,757.00</b>	<b>\$5,053,639.00</b>
<b>Natural Resources</b>			
87304 - Forestry - Contractual	\$128,743.00	\$94,610.00	\$125,762.00
87454 - Flood and Erosion Control - Contractual	\$890,393.00	\$1,076,081.00	\$1,076,081.00
<b>Total for Natural Resources</b>	<b>\$1,019,136.00</b>	<b>\$1,170,691.00</b>	<b>\$1,201,843.00</b>
<b>Special Services</b>			
89894 - Home and Community Services, Other - Contractual <i>Cornell Co-Op Agreement</i>	\$1,075,769.00	\$1,276,958.00	\$1,146,129.00
<b>Total for Special Services</b>	<b>\$1,075,769.00</b>	<b>\$1,276,958.00</b>	<b>\$1,146,129.00</b>
<b>Total for Home and Community Services</b>	<b>\$9,685,384.00</b>	<b>\$4,982,406.00</b>	<b>\$7,401,611.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$19,077,536.00	\$17,263,460.00	\$19,080,467.00
90308 - Social Security - Employee Benefits	\$10,512,583.00	\$9,389,253.00	\$9,293,828.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$44,816,732.00	\$38,710,020.00	\$39,460,486.00
<b>Total for Employee Benefits</b>	<b>\$74,406,851.00</b>	<b>\$65,362,733.00</b>	<b>\$67,834,781.00</b>
<b>Total for Employee Benefits</b>	<b>\$74,406,851.00</b>	<b>\$65,362,733.00</b>	<b>\$67,834,781.00</b>
<b>Total for Expenditures</b>	<b>\$671,425,659.00</b>	<b>\$613,420,519.80</b>	<b>\$598,174,998.44</b>

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**A - General  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>various funds</i>	\$58,058,359.33	\$48,806,140.00	\$40,561,602.00
<b>Total for Interfund Transfers</b>	<b>\$58,058,359.33</b>	<b>\$48,806,140.00</b>	<b>\$40,561,602.00</b>
<b>Total for Interfund Transfers</b>	<b>\$58,058,359.33</b>	<b>\$48,806,140.00</b>	<b>\$40,561,602.00</b>
<b>Total for Other Uses</b>	<b>\$58,058,359.33</b>	<b>\$48,806,140.00</b>	<b>\$40,561,602.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$729,484,018.33</b>	<b>\$662,226,659.80</b>	<b>\$638,736,600.44</b>

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**A - General  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$196,463,602.73	\$150,452,180.53	\$98,572,812.63
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$1,841,904.84	\$14,206.00	\$194,302.99
<i>2023 AJE's</i>			
8022 - Restated Fund Balance - Beginning of Year	\$194,621,697.89	\$150,437,974.53	\$98,378,509.64
Add Revenues and Other Sources	\$754,199,946.47	\$708,252,288.00	\$690,810,271.33
Deduct Expenditures and Other Uses	\$729,484,018.33	\$662,226,659.80	\$638,736,600.44
8029 - Fund Balance - End of Year	\$219,337,626.03	\$196,463,602.73	\$150,452,180.53

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**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$107,365,545.00	\$105,293,625.00	\$105,491,125.00
1099 - Est Rev - Property Tax Items	-	-	\$0.00
1199 - Est Rev - Non-Property Tax Items	\$397,048,649.00	\$381,445,732.00	\$341,619,010.00
1299 - Est Rev - Departmental Income	-	-	\$32,501,481.00
2199 - Est Rev - Departmental Income	\$37,460,912.00	\$34,470,377.00	-
2399 - Est Rev - Intergovernmental Charges	\$15,311,525.00	\$15,201,578.00	\$14,084,869.00
2499 - Est Rev - Use of Money and Property	\$10,952,576.00	\$10,273,850.00	\$3,738,184.00
2649 - Est Rev - Fines and Forfeitures	\$440,650.00	\$440,650.00	\$440,650.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$9,350.00	\$9,350.00	\$9,350.00
2799 - Est Rev - Other Revenues	\$5,279,668.00	\$5,998,737.00	\$6,172,254.00
2801 - Est Rev - Interfund Revenues	-	-	\$43,964.00
2899 - Est Rev - Interfund Revenues	\$1,600.00	\$4,857.00	-
3099 - Est Rev - State Aid	\$112,063,617.00	\$106,680,350.00	\$93,726,166.00
4099 - Est Rev - Federal Aid	\$88,581,606.00	\$73,324,986.00	\$74,596,639.00
<b>Total for Estimated Revenue</b>	<b>\$774,515,698.00</b>	<b>\$733,144,092.00</b>	<b>\$672,423,692.00</b>
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	-	\$473,899.00
5099 - Est Rev - Operating Transfers	\$443,666.00	\$443,666.00	-
599 - Appropriated Fund Balance	\$15,042,426.00	\$24,391,754.00	\$8,500,000.00
<b>Total for Estimated Other Sources</b>	<b>\$15,486,092.00</b>	<b>\$24,835,420.00</b>	<b>\$8,973,899.00</b>

County of Albany  
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**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$790,001,790.00</b>	<b>\$757,979,512.00</b>	<b>\$681,397,591.00</b>

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**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$244,904,106.00	\$237,040,631.00	\$213,014,851.00
2999 - App - Education	\$36,175,000.00	\$35,948,000.00	\$35,326,000.00
3999 - App - Public Safety	\$117,497,118.00	\$112,534,705.00	\$101,015,950.00
4999 - App - Health	\$57,636,301.00	\$53,060,641.00	\$49,441,212.00
5999 - App - Transportation	\$1,229,524.00	\$1,229,524.00	\$1,229,524.00
6999 - App - Economic Assistance and Opportunity	\$237,383,902.00	\$224,432,291.00	\$211,996,658.00
7999 - App - Culture and Recreation	\$3,009,035.00	\$2,144,688.00	\$1,946,234.00
8999 - App - Home and Community Services	\$9,085,684.00	\$14,185,433.00	\$10,741,885.00
9199 - App - Employee Benefits	\$13,043,236.00	\$12,663,335.00	\$12,517,296.00
<b>Total for Estimated Appropriations</b>	<b>\$719,963,906.00</b>	<b>\$693,239,248.00</b>	<b>\$637,229,610.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$70,037,884.00	\$64,740,264.00	\$44,167,981.00
<b>Total for Estimated Other Uses</b>	<b>\$70,037,884.00</b>	<b>\$64,740,264.00</b>	<b>\$44,167,981.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$790,001,790.00</b>	<b>\$757,979,512.00</b>	<b>\$681,397,591.00</b>

County of Albany  
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**CD - Special Grant  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	\$79,691.55	\$77,117.24
201 - Cash In Time Deposits	-	\$80,977.89	\$78,362.02
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$160,669.44</b>	<b>\$155,479.26</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$160,669.44</b>	<b>\$155,479.26</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$160,669.44</b>	<b>\$155,479.26</b>

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
631 - Due To Other Governments	-	\$2,358.44	\$2,358.44
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$2,358.44</b>	<b>\$2,358.44</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$2,358.44</b>	<b>\$2,358.44</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	\$158,311.00	\$153,120.82
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$158,311.00</b>	<b>\$153,120.82</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>\$158,311.00</b>	<b>\$153,120.82</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$160,669.44</b>	<b>\$155,479.26</b>

County of Albany  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$5,171.54	\$5,190.18	\$483.23
<b>Total for Use of Money and Property</b>	<b>\$5,171.54</b>	<b>\$5,190.18</b>	<b>\$483.23</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$2,358.44	-	-
<b>Total for Other Revenues</b>	<b>\$2,358.44</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$7,529.98</b>	<b>\$5,190.18</b>	<b>\$483.23</b>
<b>Total for Revenues and Other Sources</b>	<b>\$7,529.98</b>	<b>\$5,190.18</b>	<b>\$483.23</b>

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**CD - Special Grant  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>transfer to other fund</i>	\$165,840.98	-	-
<b>Total for Interfund Transfers</b>	<b>\$165,840.98</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$165,840.98</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$165,840.98</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$165,840.98</b>	<b>\$0.00</b>	<b>\$0.00</b>

County of Albany  
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**CD - Special Grant  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$158,311.00	\$153,120.82	\$152,637.59
8022 - Restated Fund Balance - Beginning of Year	\$158,311.00	\$153,120.82	\$152,637.59
Add Revenues and Other Sources	\$7,529.98	\$5,190.18	\$483.23
Deduct Expenditures and Other Uses	\$165,840.98	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$158,311.00	\$153,120.82

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**CM - Miscellaneous Special Revenue  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	\$170.41	-
201 - Cash In Time Deposits	\$50,415,220.24	\$62,490,104.49	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$50,415,220.24</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$50,415,220.24</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$50,415,220.24</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>

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**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,717,763.70	\$418,332.84	-
<b>Total for Payables</b>	<b>\$1,717,763.70</b>	<b>\$418,332.84</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$6,926,785.01	\$3,701,150.85	\$0.00
<b>Total for Due to</b>	<b>\$6,926,785.01</b>	<b>\$3,701,150.85</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Unspent ARPA Funds</i>	\$41,770,671.53	\$58,370,791.21	\$0.00
<b>Total for Other Liabilities</b>	<b>\$41,770,671.53</b>	<b>\$58,370,791.21</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$50,415,220.24</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$50,415,220.24</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$6,575,827.71	\$755,564.79	\$0.00
<b>Total for Federal Aid</b>	<b>\$6,575,827.71</b>	<b>\$755,564.79</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$6,575,827.71</b>	<b>\$755,564.79</b>	<b>\$0.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$214,600.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$214,600.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$214,600.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$6,575,827.71</b>	<b>\$755,564.79</b>	<b>\$214,600.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19892 - General Government Support, Other - Equipment and Capital Outlay <i>computer &amp; video</i>	\$269,685.23	\$664,326.82	-
19894 - General Government Support, Other - Contractual <i>Municipal Advisors fees</i>	\$91,027.95	\$91,237.97	-
<b>Total for Special Items</b>	<b>\$360,713.18</b>	<b>\$755,564.79</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$360,713.18</b>	<b>\$755,564.79</b>	<b>\$0.00</b>
<b>Education</b>			
<b>Other Educational Expenditures</b>			
29154 - Scholarships - Contractual	\$84,437.50	-	-
29894 - Educational, Other - Contractual <i>workforce development</i>	\$1,087,529.80	-	-
<b>Total for Other Educational Expenditures</b>	<b>\$1,171,967.30</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Education</b>	<b>\$1,171,967.30</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Health</b>			
<b>Other Health</b>			

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

	12/31/2024	12/31/2023	12/31/2022
49892 - Health, Other - Equipment and Capital Outlay <i>computer\medical equip</i>	\$111,910.59	-	-
49894 - Health, Other - Contractual <i>behaviour health various institutions</i>	\$488,572.25	-	-
<b>Total for Other Health</b>	<b>\$600,482.84</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Health</b>	<b>\$600,482.84</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transportation</b>			
<b>Other Transportation</b>			
59892 - Other Transportation - Equipment and Capital Outlay	\$99,000.00	-	-
59894 - Other Transportation - Contractual	\$6,866.63	-	-
<b>Total for Other Transportation</b>	<b>\$105,866.63</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Transportation</b>	<b>\$105,866.63</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
69894 - Economic Development, Other - Contractual <i>Grants Various institutions</i>	\$718,849.37	-	-
<b>Total for Economic Opportunity and Development</b>	<b>\$718,849.37</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$718,849.37</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Culture and Recreation</b>			
<b>Culture</b>			

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

	12/31/2024	12/31/2023	12/31/2022
79892 - Culture And Recreation, Other - Equipment and Capital Outlay <i>Albany County Parks</i>	\$250,000.00	-	-
79894 - Culture And Recreation, Other - Contractual <i>Palace Theatre\Mohawk Trail\Youth Serv\Mendelson</i>	\$1,550,212.97	-	-
<b>Total for Culture</b>	<b>\$1,800,212.97</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Culture and Recreation</b>	<b>\$1,800,212.97</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			
<b>Special Services</b>			
89894 - Home and Community Services, Other - Contractual <i>Food pantries\youth &amp; senior services\special olympics</i>	\$1,817,735.42	-	\$214,600.00
<b>Total for Special Services</b>	<b>\$1,817,735.42</b>	<b>\$0.00</b>	<b>\$214,600.00</b>
<b>Total for Home and Community Services</b>	<b>\$1,817,735.42</b>	<b>\$0.00</b>	<b>\$214,600.00</b>
<b>Total for Expenditures</b>	<b>\$6,575,827.71</b>	<b>\$755,564.79</b>	<b>\$214,600.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$6,575,827.71</b>	<b>\$755,564.79</b>	<b>\$214,600.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$6,575,827.71	\$755,564.79	\$214,600.00
Deduct Expenditures and Other Uses	\$6,575,827.71	\$755,564.79	\$214,600.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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**D - County Road  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$550,459.48	\$427,310.67	\$76,628.75
201 - Cash In Time Deposits	\$3,037,561.66	\$108,220.98	\$77,649.64
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,588,021.14</b>	<b>\$535,531.65</b>	<b>\$154,278.39</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$50,882.25	\$87,880.22	\$47,127.86
<b>Total for Net Other Receivables</b>	<b>\$50,882.25</b>	<b>\$87,880.22</b>	<b>\$47,127.86</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$1,532,434.84	\$4,621,031.01	\$5,164,915.00
<b>Total for Due From</b>	<b>\$1,532,434.84</b>	<b>\$4,621,031.01</b>	<b>\$5,164,915.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$160,209.99	\$121,713.16	\$160,871.61
<b>Total for Other Assets</b>	<b>\$160,209.99</b>	<b>\$121,713.16</b>	<b>\$160,871.61</b>
<b>Total for Assets</b>	<b>\$5,331,548.22</b>	<b>\$5,366,156.04</b>	<b>\$5,527,192.86</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,331,548.22</b>	<b>\$5,366,156.04</b>	<b>\$5,527,192.86</b>

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**D - County Road  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,179,885.35	\$1,389,397.42	\$1,121,573.20
601 - Accrued Liabilities	\$174,976.66	\$150,522.24	\$462,959.28
<b>Total for Payables</b>	<b>\$1,354,862.01</b>	<b>\$1,539,919.66</b>	<b>\$1,584,532.48</b>
<b>Due to</b>			
630 - Due To Other Funds	\$3,215.53	\$487,298.06	\$643,592.29
<b>Total for Due to</b>	<b>\$3,215.53</b>	<b>\$487,298.06</b>	<b>\$643,592.29</b>
<b>Total for Liabilities</b>	<b>\$1,358,077.54</b>	<b>\$2,027,217.72</b>	<b>\$2,228,124.77</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$160,209.99	\$121,713.16	\$160,871.61
<b>Total for Nonspendable Fund Balance</b>	<b>\$160,209.99</b>	<b>\$121,713.16</b>	<b>\$160,871.61</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$1,890,004.21	\$1,351,826.18	-
915 - Assigned Unappropriated Fund Balance	\$1,923,256.48	\$1,865,398.98	\$3,138,196.48
<b>Total for Assigned Fund Balance</b>	<b>\$3,813,260.69</b>	<b>\$3,217,225.16</b>	<b>\$3,138,196.48</b>
<b>Total for Fund Balance</b>	<b>\$3,973,470.68</b>	<b>\$3,338,938.32</b>	<b>\$3,299,068.09</b>

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**D - County Road  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$5,331,548.22</b>	<b>\$5,366,156.04</b>	<b>\$5,527,192.86</b>

County of Albany  
Annual Financial Report  
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**D - County Road  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1289 - Other General Departmental Income	-	-	\$1,614,605.08
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,614,605.08</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments <i>NYS \ City of Albany</i>	\$396,040.05	\$1,266,318.36	\$893,617.68
2389 - Miscellaneous Revenue Other Governments	-	-	\$142,198.70
<b>Total for Intergovernmental Charges</b>	<b>\$396,040.05</b>	<b>\$1,266,318.36</b>	<b>\$1,035,816.38</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$46,129.86	\$21,762.67	\$1,275.87
<b>Total for Use of Money and Property</b>	<b>\$46,129.86</b>	<b>\$21,762.67</b>	<b>\$1,275.87</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$34,817.61	\$43,918.72	\$42,062.90
<b>Total for Licenses and Permits</b>	<b>\$34,817.61</b>	<b>\$43,918.72</b>	<b>\$42,062.90</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$11,414.05	\$32,299.00	\$26,115.59
2680 - Insurance Recoveries	\$1,816,406.71	\$1,781,399.70	\$17,262.17
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$1,827,820.76</b>	<b>\$1,813,698.70</b>	<b>\$43,377.76</b>

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**D - County Road  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$570.00	-
2770 - Unclassified contractor reimbursements	\$1,244.89	\$36,719.56	-
<b>Total for Other Revenues</b>	<b>\$1,244.89</b>	<b>\$37,289.56</b>	<b>\$0.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	-	\$4,495,352.48	\$4,685,554.46
3589 - State Aid Other Transportation	\$89,999.06	\$80,000.00	-
3591 - State Aid Highway Capital Projects	\$4,545,970.55	-	\$0.00
<b>Total for State Aid</b>	<b>\$4,635,969.61</b>	<b>\$4,575,352.48</b>	<b>\$4,685,554.46</b>
<b>Total for Revenues</b>	<b>\$6,942,022.78</b>	<b>\$7,758,340.49</b>	<b>\$7,422,692.45</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$12,456,812.00	\$11,411,662.00	\$11,066,085.61
<b>Total for Operating Transfers</b>	<b>\$12,456,812.00</b>	<b>\$11,411,662.00</b>	<b>\$11,066,085.61</b>
<b>Total for Other Sources</b>	<b>\$12,456,812.00</b>	<b>\$11,411,662.00</b>	<b>\$11,066,085.61</b>
<b>Total for Revenues and Other Sources</b>	<b>\$19,398,834.78</b>	<b>\$19,170,002.49</b>	<b>\$18,488,778.06</b>

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**D - County Road  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$609,217.00	\$544,940.32	\$625,420.00
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$7,984.00	\$10,310.30	\$278.00
50104 - Highway and Street Administration - Contractual	\$373,613.00	\$360,449.34	\$205,151.00
50201 - Engineering - Personal Services	\$395,195.00	\$438,250.40	\$467,770.00
50204 - Engineering - Contractual	\$236,464.00	\$203,314.25	\$337,065.00
51101 - Maintenance of Roads - Personal Services	\$3,569,653.00	\$3,307,431.49	\$3,292,909.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$686,735.00	\$161,099.45	\$9,315.00
51104 - Maintenance of Roads - Contractual	\$2,870,830.00	\$2,294,677.74	\$2,286,287.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$182,000.00	\$1,173,154.15	\$635,476.00
51124 - Permanent Improvements Highway - Contractual	\$3,968,042.00	\$5,007,424.09	\$2,917,614.00
51424 - Snow Removal - Contractual	\$1,637,971.00	\$2,110,557.68	\$1,824,790.00
<b>Total for Highway</b>	<b>\$14,537,704.00</b>	<b>\$15,611,609.21</b>	<b>\$12,602,075.00</b>
<b>Total for Transportation</b>	<b>\$14,537,704.00</b>	<b>\$15,611,609.21</b>	<b>\$12,602,075.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$602,343.00	\$526,011.10	\$664,353.00

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**D - County Road  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
90308 - Social Security - Employee Benefits	\$337,469.00	\$316,768.71	\$319,667.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$2,869,015.00	\$2,309,026.24	\$2,338,490.00
<b>Total for Employee Benefits</b>	<b>\$3,808,827.00</b>	<b>\$3,151,806.05</b>	<b>\$3,322,510.00</b>
<b>Total for Employee Benefits</b>	<b>\$3,808,827.00</b>	<b>\$3,151,806.05</b>	<b>\$3,322,510.00</b>
<b>Total for Expenditures</b>	<b>\$18,346,531.00</b>	<b>\$18,763,415.26</b>	<b>\$15,924,585.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Risk Ret fund</i>	\$366,717.00	\$366,717.00	\$366,717.00
<b>Total for Interfund Transfers</b>	<b>\$366,717.00</b>	<b>\$366,717.00</b>	<b>\$366,717.00</b>
<b>Total for Interfund Transfers</b>	<b>\$366,717.00</b>	<b>\$366,717.00</b>	<b>\$366,717.00</b>
<b>Total for Other Uses</b>	<b>\$366,717.00</b>	<b>\$366,717.00</b>	<b>\$366,717.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$18,713,248.00</b>	<b>\$19,130,132.26</b>	<b>\$16,291,302.00</b>

County of Albany  
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**D - County Road  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$3,338,939.52	\$3,299,069.29	\$1,701,593.23
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$51,055.62	-	\$600,000.00
<i>2023 AJE's</i>			
8022 - Restated Fund Balance - Beginning of Year	\$3,287,883.90	\$3,299,069.29	\$1,101,593.23
Add Revenues and Other Sources	\$19,398,834.78	\$19,170,002.49	\$18,488,778.06
Deduct Expenditures and Other Uses	\$18,713,248.00	\$19,130,132.26	\$16,291,302.00
8029 - Fund Balance - End of Year	\$3,973,470.68	\$3,338,939.52	\$3,299,069.29

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**DM - Road Machinery  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$364,074.48	\$202,992.53	\$12,703.73
201 - Cash In Time Deposits	\$108,590.10	\$829.91	\$498,905.70
<b>Total for Cash and Cash Equivalents</b>	<b>\$472,664.58</b>	<b>\$203,822.44</b>	<b>\$511,609.43</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$18,689.90	\$17,531.74	\$199,467.28
<b>Total for Net Other Receivables</b>	<b>\$18,689.90</b>	<b>\$17,531.74</b>	<b>\$199,467.28</b>
<b>Due From</b>			
391 - Due From Other Funds	\$227.03	-	-
<b>Total for Due From</b>	<b>\$227.03</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$16,519.00	\$13,970.42	\$18,310.02
<b>Total for Other Assets</b>	<b>\$16,519.00</b>	<b>\$13,970.42</b>	<b>\$18,310.02</b>
<b>Total for Assets</b>	<b>\$508,100.51</b>	<b>\$235,324.60</b>	<b>\$729,386.73</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$508,100.51</b>	<b>\$235,324.60</b>	<b>\$729,386.73</b>

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**DM - Road Machinery  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$158,345.08	\$131,019.69	\$230,064.12
601 - Accrued Liabilities	\$16,756.88	\$16,786.03	\$65,279.20
<b>Total for Payables</b>	<b>\$175,101.96</b>	<b>\$147,805.72</b>	<b>\$295,343.32</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,895.38	\$55,881.69	\$73,272.89
<b>Total for Due to</b>	<b>\$1,895.38</b>	<b>\$55,881.69</b>	<b>\$73,272.89</b>
<b>Total for Liabilities</b>	<b>\$176,997.34</b>	<b>\$203,687.41</b>	<b>\$368,616.21</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$16,519.00	\$13,970.42	\$18,310.02
<b>Total for Nonspendable Fund Balance</b>	<b>\$16,519.00</b>	<b>\$13,970.42</b>	<b>\$18,310.02</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$3,520.60	-
915 - Assigned Unappropriated Fund Balance	\$314,584.17	\$14,146.17	\$342,460.50
<b>Total for Assigned Fund Balance</b>	<b>\$314,584.17</b>	<b>\$17,666.77</b>	<b>\$342,460.50</b>
<b>Total for Fund Balance</b>	<b>\$331,103.17</b>	<b>\$31,637.19</b>	<b>\$360,770.52</b>

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**DM - Road Machinery  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$508,100.51</b>	<b>\$235,324.60</b>	<b>\$729,386.73</b>

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**DM - Road Machinery  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2801 - Interfund Revenues	-	\$1,511,296.02	\$1,757,536.00
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$1,511,296.02</b>	<b>\$1,757,536.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$8,954.33	\$5,032.49	\$477.09
2414 - Rental of Equipment	\$2,036,580.00	-	-
<b>Total for Use of Money and Property</b>	<b>\$2,045,534.33</b>	<b>\$5,032.49</b>	<b>\$477.09</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$107,660.00	-	\$148,750.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$107,660.00</b>	<b>\$0.00</b>	<b>\$148,750.00</b>
<b>Other Revenues</b>			
2770 - Unclassified Access Card Fees	\$109,681.60	\$122,882.79	\$184,629.53
<b>Total for Other Revenues</b>	<b>\$109,681.60</b>	<b>\$122,882.79</b>	<b>\$184,629.53</b>
<b>Total for Revenues</b>	<b>\$2,262,875.93</b>	<b>\$1,639,211.30</b>	<b>\$2,091,392.62</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			

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**DM - Road Machinery  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
5031 - Interfund Transfers	-	-	\$117,772.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$117,772.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$117,772.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$2,262,875.93</b>	<b>\$1,639,211.30</b>	<b>\$2,209,164.62</b>

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**DM - Road Machinery  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51301 - Machinery - Personal Services	\$536,086.00	\$520,191.01	\$597,713.42
51302 - Machinery - Equipment and Capital Outlay	\$1,684.00	\$1,793.76	\$1,649.97
51304 - Machinery - Contractual	\$957,958.00	\$1,023,069.80	\$1,029,221.68
<b>Total for Highway</b>	<b>\$1,495,728.00</b>	<b>\$1,545,054.57</b>	<b>\$1,628,585.07</b>
<b>Total for Transportation</b>	<b>\$1,495,728.00</b>	<b>\$1,545,054.57</b>	<b>\$1,628,585.07</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$63,528.00	\$60,221.29	\$75,615.13
90308 - Social Security - Employee Benefits	\$38,615.00	\$37,455.32	\$43,368.98
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$356,018.00	\$303,815.45	\$307,796.84
<b>Total for Employee Benefits</b>	<b>\$458,161.00</b>	<b>\$401,492.06</b>	<b>\$426,780.95</b>
<b>Total for Employee Benefits</b>	<b>\$458,161.00</b>	<b>\$401,492.06</b>	<b>\$426,780.95</b>
<b>Total for Expenditures</b>	<b>\$1,953,889.00</b>	<b>\$1,946,546.63</b>	<b>\$2,055,366.02</b>
<b>Other Uses</b>			

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**DM - Road Machinery  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Risk Ret fund</i>	\$2,928.00	\$2,928.00	\$2,928.00
<b>Total for Interfund Transfers</b>	<b>\$2,928.00</b>	<b>\$2,928.00</b>	<b>\$2,928.00</b>
<b>Total for Interfund Transfers</b>	<b>\$2,928.00</b>	<b>\$2,928.00</b>	<b>\$2,928.00</b>
<b>Total for Other Uses</b>	<b>\$2,928.00</b>	<b>\$2,928.00</b>	<b>\$2,928.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,956,817.00</b>	<b>\$1,949,474.63</b>	<b>\$2,058,294.02</b>

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**DM - Road Machinery  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$31,637.27	\$360,770.60	\$209,900.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance 2023 AJE's	\$6,593.00	\$18,870.00	-
8022 - Restated Fund Balance - Beginning of Year	\$25,044.27	\$341,900.60	\$209,900.00
Add Revenues and Other Sources	\$2,262,875.93	\$1,639,211.30	\$2,209,164.62
Deduct Expenditures and Other Uses	\$1,956,817.00	\$1,949,474.63	\$2,058,294.02
8029 - Fund Balance - End of Year	\$331,103.20	\$31,637.27	\$360,770.60

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**EI - Enterprise Infirmery  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$899,685.53	\$896,674.73	\$240,097.74
201 - Cash In Time Deposits	\$2,558,639.09	\$2,818,708.27	\$6,946,954.70
210 - Petty Cash	\$127.16	\$127.16	\$128.16
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,458,451.78</b>	<b>\$3,715,510.16</b>	<b>\$7,187,180.60</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$3,859,852.03	\$3,408,940.26	\$3,006,938.73
235 - Cash Customers Deposits	-	\$359,930.25	\$326,917.45
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$3,859,852.03</b>	<b>\$3,768,870.51</b>	<b>\$3,333,856.18</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$5,289,018.61	\$4,320,457.99	\$3,969,494.79
389 - Allowance For Receivables	(\$975,296.02)	(\$370,000.00)	(\$370,000.00)
<b>Total for Net Other Receivables</b>	<b>\$4,313,722.59</b>	<b>\$3,950,457.99</b>	<b>\$3,599,494.79</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$0.00
410 - Due from State and Federal Government	\$7,255,464.00	\$70,510.75	\$4,069,291.00
440 - Due from Other Governments <i>due from MLTC</i>	\$144,577.70	\$611,201.70	-

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**EI - Enterprise Infirmary  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Due From</b>	<b>\$7,400,041.70</b>	<b>\$681,712.45</b>	<b>\$4,069,291.00</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$157,342.22	\$157,342.22	\$142,327.90
480 - Prepaid Expenses	\$886,760.00	\$416,878.97	\$814,836.36
489 - Miscellaneous Current Assets workers comp reserve	\$1,381,374.03	\$515,715.35	\$4,929,216.37
<b>Total for Other Assets</b>	<b>\$2,425,476.25</b>	<b>\$1,089,936.54</b>	<b>\$5,886,380.63</b>
<b>Total for Current Assets</b>	<b>\$21,457,544.35</b>	<b>\$13,206,487.65</b>	<b>\$24,076,203.20</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$391,094.00	-	-
105 - Construction Work In Progress	\$10,585,797.99	\$3,768,110.35	\$693,159.33
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$10,976,891.99</b>	<b>\$3,768,110.35</b>	<b>\$693,159.33</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$89,257,337.12	\$89,257,337.12	\$89,257,337.12
103 - Improvements Other Than Buildings	-	\$391,094.00	\$391,094.00
104 - Machinery and Equipment	\$11,649,452.18	\$11,450,136.00	\$11,057,147.00
<b>Total for Depreciable Capital Assets</b>	<b>\$100,906,789.30</b>	<b>\$101,098,567.12</b>	<b>\$100,705,578.12</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	-	\$3,623,571.00
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,623,571.00</b>

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**EI - Enterprise Infirmery  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$28,167,312.59)	(\$23,988,082.06)	(\$19,841,431.75)
114 - Accumulated Depreciation Machinery and Equipment	(\$9,033,052.96)	(\$8,408,216.58)	(\$7,725,256.14)
<b>Total for Accumulated Depreciation</b>	<b>(\$37,200,365.55)</b>	<b>(\$32,396,298.64)</b>	<b>(\$27,566,687.89)</b>
<b>Total for Non-Current Assets</b>	<b>\$74,683,315.74</b>	<b>\$72,470,378.83</b>	<b>\$77,455,620.56</b>
<b>Total for Assets</b>	<b>\$96,140,860.09</b>	<b>\$85,676,866.48</b>	<b>\$101,531,823.76</b>
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$7,759,035.00	\$10,009,431.00	\$9,414,791.00
496 - Deferred Outflow of Resources Pensions	\$7,470,962.00	\$8,676,939.00	\$7,334,986.00
<b>Total for Deferred Outflows of Resources</b>	<b>\$15,229,997.00</b>	<b>\$18,686,370.00</b>	<b>\$16,749,777.00</b>
<b>Total for Deferred Outflows</b>	<b>\$15,229,997.00</b>	<b>\$18,686,370.00</b>	<b>\$16,749,777.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$111,370,857.09</b>	<b>\$104,363,236.48</b>	<b>\$118,281,600.76</b>

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**EI - Enterprise Infirmary  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,168,912.09	\$2,396,033.72	\$2,705,958.59
601 - Accrued Liabilities	\$631,677.91	\$575,384.39	\$633,353.44
615 - Customers Deposits	\$249,045.60	\$312,763.78	\$321,758.05
651 - Accrued Interest Payable	\$528,177.18	\$594,819.18	\$676,507.78
<b>Total for Payables</b>	<b>\$3,577,812.78</b>	<b>\$3,879,001.07</b>	<b>\$4,337,577.86</b>
<b>Due to</b>			
630 - Due To Other Funds	\$16,927,287.51	\$8,686,258.92	\$20,129,037.47
631 - Due To Other Governments <i>MLTC</i>	\$767,811.00	-	-
637 - Due to Employees Retirement System	-	-	\$96,360.20
<b>Total for Due to</b>	<b>\$17,695,098.51</b>	<b>\$8,686,258.92</b>	<b>\$20,225,397.67</b>
<b>Other Current Liabilities</b>			
688 - Other Liabilities <i>3rd party payors -</i>	\$12,318.36	\$2,052.36	\$128.13
<b>Total for Other Current Liabilities</b>	<b>\$12,318.36</b>	<b>\$2,052.36</b>	<b>\$128.13</b>
<b>Total for Current Liabilities</b>	<b>\$21,285,229.65</b>	<b>\$12,567,312.35</b>	<b>\$24,563,103.66</b>
<b>Long-Term Obligations</b>			

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**EI - Enterprise Infirmary  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$7,927,634.00	\$11,989,537.00	\$0.00
683 - Other Post Employment Benefits	\$35,235,710.00	\$36,552,423.00	\$33,858,621.00
687 - Compensated Absences	\$828,364.56	\$745,600.25	\$869,628.02
<b>Total for Other Long-Term Obligations</b>	<b>\$43,991,708.56</b>	<b>\$49,287,560.25</b>	<b>\$34,728,249.02</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$60,318,950.98	\$65,658,518.12	\$70,649,563.17
629 - Bond Interest and Matured Bonds Payable	\$795,120.17	\$1,069,157.20	\$1,312,603.57
<b>Total for Debt Obligations</b>	<b>\$61,114,071.15</b>	<b>\$66,727,675.32</b>	<b>\$71,962,166.74</b>
<b>Total for Long-Term Obligations</b>	<b>\$105,105,779.71</b>	<b>\$116,015,235.57</b>	<b>\$106,690,415.76</b>
<b>Total for Liabilities</b>	<b>\$126,391,009.36</b>	<b>\$128,582,547.92</b>	<b>\$131,253,519.42</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources OPEB	\$32,236,214.64	\$34,825,490.64	\$38,782,191.64
697 - Deferred Inflow of Resources Pensions	\$4,657,023.36	\$961,309.36	\$12,808,574.36
<b>Total for Deferred Inflows of Resources</b>	<b>\$36,893,238.00</b>	<b>\$35,786,800.00</b>	<b>\$51,590,766.00</b>
<b>Total for Deferred Inflows</b>	<b>\$36,893,238.00</b>	<b>\$35,786,800.00</b>	<b>\$51,590,766.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			

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**EI - Enterprise Infirmary  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$13,569,244.59	\$5,742,703.51	\$7,030,884.00
921 - Net Assets Restricted for Capital Projects	\$3,492,331.88	-	-
922 - Net Assets Restricted for Debt	\$2,936,658.14	\$3,408,940.26	\$2,622,923.16
923 - Net Assets Restricted for Other Purposes <i>Encumbrances</i>	\$162,767.12	\$2,818,708.27	\$4,414,616.34
<b>Total for Restricted Net Position</b>	<b>\$20,161,001.73</b>	<b>\$11,970,352.04</b>	<b>\$14,068,423.50</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	(\$72,074,392.00)	(\$71,976,463.38)	(\$78,631,108.16)
<b>Total for Unrestricted Net Position</b>	<b>(\$72,074,392.00)</b>	<b>(\$71,976,463.38)</b>	<b>(\$78,631,108.16)</b>
<b>Total for Net Position</b>	<b>(\$51,913,390.27)</b>	<b>(\$60,006,111.34)</b>	<b>(\$64,562,684.66)</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$111,370,857.09</b>	<b>\$104,363,236.58</b>	<b>\$118,281,600.76</b>

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**EI - Enterprise Infirmery  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1635 - Hospital Income	\$36,818,389.49	\$32,804,298.35	\$32,143,326.66
<b>Total for Departmental Income</b>	<b>\$36,818,389.49</b>	<b>\$32,804,298.35</b>	<b>\$32,143,326.66</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$349,415.84	\$414,468.00	\$127,041.25
2410 - Rental of Real Property	\$27,544.67	\$38,814.85	\$34,732.64
<b>Total for Use of Money and Property</b>	<b>\$376,960.51</b>	<b>\$453,282.85</b>	<b>\$161,773.89</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$560.21	\$170.66	\$237,290.23
2770 - Unclassified <i>misc patient purchases</i>	\$19,452.35	\$39,073.97	\$0.00
<b>Total for Other Revenues</b>	<b>\$20,012.56</b>	<b>\$39,244.63</b>	<b>\$237,290.23</b>
<b>State Aid</b>			
3489 - State Aid Other Health	\$10,474,629.00	\$2,862,821.50	\$474,159.61
<b>Total for State Aid</b>	<b>\$10,474,629.00</b>	<b>\$2,862,821.50</b>	<b>\$474,159.61</b>
<b>Federal Aid</b>			
4489 - Federal Aid Other Health	-	\$5,896,864.84	\$3,017,007.59
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$5,896,864.84</b>	<b>\$3,017,007.59</b>

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**EI - Enterprise Infirmery  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Revenues</b>	<b>\$47,689,991.56</b>	<b>\$42,056,512.17</b>	<b>\$36,033,557.98</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$6,805,156.00	\$2,594,885.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$6,805,156.00</b>	<b>\$2,594,885.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$6,805,156.00</b>	<b>\$2,594,885.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$47,689,991.56</b>	<b>\$48,861,668.17</b>	<b>\$38,628,442.98</b>

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**EI - Enterprise Infirmary  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19944 - Depreciation - Contractual	\$4,763,039.91	\$4,756,475.75	\$4,686,531.38
<b>Total for Special Items</b>	<b>\$4,763,039.91</b>	<b>\$4,756,475.75</b>	<b>\$4,686,531.38</b>
<b>Total for General Government Support</b>	<b>\$4,763,039.91</b>	<b>\$4,756,475.75</b>	<b>\$4,686,531.38</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
60201 - Infirmary - Personal Services	\$18,545,637.89	\$17,112,362.34	\$14,906,434.31
60204 - Infirmary - Contractual	\$11,080,525.47	\$10,522,445.96	\$10,528,320.55
60208 - Infirmary - Employee Benefits	\$7,243,666.99	\$8,484,802.32	\$5,244,651.43
<b>Total for Social Services Programs</b>	<b>\$36,869,830.35</b>	<b>\$36,119,610.62</b>	<b>\$30,679,406.29</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$36,869,830.35</b>	<b>\$36,119,610.62</b>	<b>\$30,679,406.29</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$1,932,957.00	\$2,261,947.48	\$2,298,492.00
<b>Total for Debt Service</b>	<b>\$1,932,957.00</b>	<b>\$2,261,947.48</b>	<b>\$2,298,492.00</b>

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**EI - Enterprise Infirmery  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Debt Service</b>	<b>\$1,932,957.00</b>	<b>\$2,261,947.48</b>	<b>\$2,298,492.00</b>
<b>Total for Expenditures</b>	<b>\$43,565,827.26</b>	<b>\$43,138,033.85</b>	<b>\$37,664,429.67</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>risk ret fund</i>	\$1,215,000.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$1,215,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$1,215,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$1,215,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$44,780,827.26</b>	<b>\$43,138,033.85</b>	<b>\$37,664,429.67</b>

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**EI - Enterprise Infirmary  
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	(\$60,006,111.34)	(\$64,562,684.66)	(\$66,994,422.41)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	\$5,183,556.87	-	\$1,467,724.44
<i>2023 AJE's 2024 change in retainage</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	\$1,167,061.00	\$0.00
8022 - Restated Net Position - Beginning of Year	(\$54,822,554.47)	(\$65,729,745.66)	(\$65,526,697.97)
Add Revenues and Other Sources	\$47,689,991.56	\$48,861,668.17	\$38,628,442.98
Deduct Expenditures and Other Uses	\$44,780,827.26	\$43,138,033.85	\$37,664,429.67
8029 - Net Position - End of Year	(\$51,913,390.17)	(\$60,006,111.34)	(\$64,562,684.66)

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**EI - Enterprise Infirmary  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$12,115,402.00	\$11,327,740.00	-
2499 - Est Rev - Use of Money and Property	-	\$195,000.00	-
2799 - Est Rev - Other Revenues	\$6,900,000.00	\$4,780,000.00	-
4099 - Est Rev - Federal Aid	\$22,596,517.00	\$22,600,010.00	-
<b>Total for Estimated Revenue</b>	<b>\$41,611,919.00</b>	<b>\$38,902,750.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$8,367,621.00	\$10,713,245.00	-
7099 - Appropriated Restricted Net Assets	\$2,450,000.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$10,817,621.00</b>	<b>\$10,713,245.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$52,429,540.00</b>	<b>\$49,615,995.00</b>	<b>\$0.00</b>

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**EI - Enterprise Infirmery  
 Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
6999 - App - Economic Assistance and Opportunity	\$41,212,953.00	\$38,471,516.00	-
9199 - App - Employee Benefits	\$2,452,363.00	\$2,380,934.00	-
<b>Total for Estimated Appropriations</b>	<b>\$43,665,316.00</b>	<b>\$40,852,450.00</b>	<b>\$0.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$7,549,224.00	\$7,548,545.00	-
9999 - App - Interfund Transfers	\$1,215,000.00	\$1,215,000.00	-
<b>Total for Estimated Other Uses</b>	<b>\$8,764,224.00</b>	<b>\$8,763,545.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$52,429,540.00</b>	<b>\$49,615,995.00</b>	<b>\$0.00</b>

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

**ER - Enterprise Recreation  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$11,197,621.00	\$10,594,444.00	\$10,448,147.00
201 - Cash In Time Deposits	\$10,629,909.86	\$13,749,066.75	\$15,170,427.13
210 - Petty Cash	\$18,330.00	\$32,761.00	\$32,761.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$21,845,860.86</b>	<b>\$24,376,271.75</b>	<b>\$25,651,335.13</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$1,384,935.19	\$1,328,699.87	\$1,285,778.27
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,384,935.19</b>	<b>\$1,328,699.87</b>	<b>\$1,285,778.27</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$1,787,234.00	\$1,992,974.00	\$957,735.00
454 - Leases Receivable	\$1,153,948.05	\$1,048,447.05	-
<b>Total for Net Other Receivables</b>	<b>\$2,941,182.05</b>	<b>\$3,041,421.05</b>	<b>\$957,735.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$4,103,182.99
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,103,182.99</b>
<b>Other Assets</b>			

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**ER - Enterprise Recreation  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
480 - Prepaid Expenses	\$178,947.00	\$148,040.00	\$82,341.00
<b>Total for Other Assets</b>	<b>\$178,947.00</b>	<b>\$148,040.00</b>	<b>\$82,341.00</b>
<b>Total for Current Assets</b>	<b>\$26,350,925.10</b>	<b>\$28,894,432.67</b>	<b>\$32,080,372.39</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$2,286,273.00	\$2,286,273.00	\$2,286,273.00
105 - Construction Work In Progress	\$9,317,383.19	\$6,053,186.97	\$13,979,629.94
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$11,603,656.19</b>	<b>\$8,339,459.97</b>	<b>\$16,265,902.94</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$67,451,409.00	\$67,451,409.00	\$67,451,409.00
103 - Improvements Other Than Buildings	\$59,538,367.88	\$58,107,977.73	\$49,023,359.67
104 - Machinery and Equipment	\$2,418,719.00	\$2,404,172.00	\$2,383,515.00
<b>Total for Depreciable Capital Assets</b>	<b>\$129,408,495.88</b>	<b>\$127,963,558.73</b>	<b>\$118,858,283.67</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$86,726,790.21)	(\$83,404,766.00)	(\$80,128,978.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$86,726,790.21)</b>	<b>(\$83,404,766.00)</b>	<b>(\$80,128,978.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$54,285,361.86</b>	<b>\$52,898,252.70</b>	<b>\$54,995,208.61</b>
<b>Total for Assets</b>	<b>\$80,636,286.96</b>	<b>\$81,792,685.37</b>	<b>\$87,075,581.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$80,636,286.96</b>	<b>\$81,792,685.37</b>	<b>\$87,075,581.00</b>

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**ER - Enterprise Recreation  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,805,004.47	\$1,790,058.85	\$1,586,506.08
601 - Accrued Liabilities	\$2,013,675.00	\$1,364,919.00	\$1,148,987.00
605 - Retained Percentages Contracts Payable	\$41,017.98	-	\$0.00
651 - Accrued Interest Payable	\$388,501.00	\$452,550.01	\$548,401.27
<b>Total for Payables</b>	<b>\$5,248,198.45</b>	<b>\$3,607,527.86</b>	<b>\$3,283,894.35</b>
<b>Due to</b>			
630 - Due To Other Funds	\$3,852,666.44	\$2,039,830.19	\$2,429,744.99
<b>Total for Due to</b>	<b>\$3,852,666.44</b>	<b>\$2,039,830.19</b>	<b>\$2,429,744.99</b>
<b>Total for Current Liabilities</b>	<b>\$9,100,864.89</b>	<b>\$5,647,358.05</b>	<b>\$5,713,639.34</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
682 - Lease Liability	\$1,379,503.98	-	-
<b>Total for Other Long-Term Obligations</b>	<b>\$1,379,503.98</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$40,770,722.19	\$46,632,308.19	\$52,048,597.10

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**ER - Enterprise Recreation  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
629 - Bond Interest and Matured Bonds Payable	\$1,692,526.02	\$1,999,399.85	\$2,248,302.98
<b>Total for Debt Obligations</b>	<b>\$42,463,248.21</b>	<b>\$48,631,708.04</b>	<b>\$54,296,900.08</b>
<b>Total for Long-Term Obligations</b>	<b>\$43,842,752.19</b>	<b>\$48,631,708.04</b>	<b>\$54,296,900.08</b>
<b>Total for Liabilities</b>	<b>\$52,943,617.08</b>	<b>\$54,279,066.09</b>	<b>\$60,010,539.42</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>advanced ticket sales</i>	\$6,098,956.00	\$9,170,869.98	\$7,065,470.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$6,098,956.00</b>	<b>\$9,170,869.98</b>	<b>\$7,065,470.00</b>
<b>Total for Deferred Inflows</b>	<b>\$6,098,956.00</b>	<b>\$9,170,869.98</b>	<b>\$7,065,470.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$11,822,113.65	\$4,266,544.66	\$12,920,118.63
921 - Net Assets Restricted for Capital Projects	\$10,629,909.86	\$1,328,699.87	\$2,400,066.00
<b>Total for Restricted Net Position</b>	<b>\$22,452,023.51</b>	<b>\$5,595,244.53</b>	<b>\$15,320,184.63</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	(\$858,309.24)	\$12,747,504.77	\$4,679,386.95
<b>Total for Unrestricted Net Position</b>	<b>(\$858,309.24)</b>	<b>\$12,747,504.77</b>	<b>\$4,679,386.95</b>
<b>Total for Net Position</b>	<b>\$21,593,714.27</b>	<b>\$18,342,749.30</b>	<b>\$19,999,571.58</b>

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**ER - Enterprise Recreation  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$80,636,287.35</b>	<b>\$81,792,685.37</b>	<b>\$87,075,581.00</b>

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**ER - Enterprise Recreation  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2025 - Special Recreational Facility Charges	\$11,437,205.67	\$8,584,609.37	\$8,583,396.00
<b>Total for Departmental Income</b>	<b>\$11,437,205.67</b>	<b>\$8,584,609.37</b>	<b>\$8,583,396.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$56,235.32	\$42,921.60	\$4,008.81
<b>Total for Use of Money and Property</b>	<b>\$56,235.32</b>	<b>\$42,921.60</b>	<b>\$4,008.81</b>
<b>Total for Revenues</b>	<b>\$11,493,440.99</b>	<b>\$8,627,530.97</b>	<b>\$8,587,404.81</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$7,718,467.00	\$7,716,753.90	\$6,894,328.12
<b>Total for Operating Transfers</b>	<b>\$7,718,467.00</b>	<b>\$7,716,753.90</b>	<b>\$6,894,328.12</b>
<b>Total for Other Sources</b>	<b>\$7,718,467.00</b>	<b>\$7,716,753.90</b>	<b>\$6,894,328.12</b>
<b>Total for Revenues and Other Sources</b>	<b>\$19,211,907.99</b>	<b>\$16,344,284.87</b>	<b>\$15,481,732.93</b>

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**ER - Enterprise Recreation  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19894 - General Government Support, Other - Contractual	-	-	\$34,046.44
19944 - Depreciation - Contractual	\$3,322,024.21	\$3,275,788.70	\$2,834,830.00
<b>Total for Special Items</b>	<b>\$3,322,024.21</b>	<b>\$3,275,788.70</b>	<b>\$2,868,876.44</b>
<b>Total for General Government Support</b>	<b>\$3,322,024.21</b>	<b>\$3,275,788.70</b>	<b>\$2,868,876.44</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71804 - Special Recreation Facilities - Contractual	\$8,201,604.67	\$6,572,953.30	\$6,199,100.00
<b>Total for Recreation</b>	<b>\$8,201,604.67</b>	<b>\$6,572,953.30</b>	<b>\$6,199,100.00</b>
<b>Total for Culture and Recreation</b>	<b>\$8,201,604.67</b>	<b>\$6,572,953.30</b>	<b>\$6,199,100.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$1,485,958.17	\$1,884,844.60	\$1,697,072.54
<b>Total for Debt Service</b>	<b>\$1,485,958.17</b>	<b>\$1,884,844.60</b>	<b>\$1,697,072.54</b>
<b>Total for Debt Service</b>	<b>\$1,485,958.17</b>	<b>\$1,884,844.60</b>	<b>\$1,697,072.54</b>

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**ER - Enterprise Recreation  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Expenditures</b>	<b>\$13,009,587.05</b>	<b>\$11,733,586.60</b>	<b>\$10,765,048.98</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>net inc due general fund</i>	\$3,183,849.00	\$6,072,838.99	\$2,321,245.00
<b>Total for Interfund Transfers</b>	<b>\$3,183,849.00</b>	<b>\$6,072,838.99</b>	<b>\$2,321,245.00</b>
<b>Total for Interfund Transfers</b>	<b>\$3,183,849.00</b>	<b>\$6,072,838.99</b>	<b>\$2,321,245.00</b>
<b>Total for Other Uses</b>	<b>\$3,183,849.00</b>	<b>\$6,072,838.99</b>	<b>\$2,321,245.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$16,193,436.05</b>	<b>\$17,806,425.59</b>	<b>\$13,086,293.98</b>

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**ER - Enterprise Recreation  
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$18,342,749.60	\$19,999,571.43	\$17,621,537.47
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	\$232,492.33	-	-
<i>aje's 2023</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	\$194,681.11	\$17,404.99
8022 - Restated Net Position - Beginning of Year	\$18,575,241.93	\$19,804,890.32	\$17,604,132.48
Add Revenues and Other Sources	\$19,211,907.99	\$16,344,284.87	\$15,481,732.93
Deduct Expenditures and Other Uses	\$16,193,436.05	\$17,806,425.59	\$13,086,293.98
8029 - Net Position - End of Year	\$21,593,713.87	\$18,342,749.60	\$19,999,571.43

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**ER - Enterprise Recreation  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**ER - Enterprise Recreation  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**ES - Enterprise Sewer  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$989,753.45	\$2,503,492.28	\$990,926.42
201 - Cash In Time Deposits	\$14,129,487.65	\$8,594,399.78	\$13,234,877.74
210 - Petty Cash	\$150.00	\$150.00	\$150.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$15,119,391.10</b>	<b>\$11,098,042.06</b>	<b>\$14,225,954.16</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$1,944,673.36	\$1,847,668.97	\$1,748,010.95
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,944,673.36</b>	<b>\$1,847,668.97</b>	<b>\$1,748,010.95</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$5,165,177.10	\$7,952,033.72	\$4,272,964.93
<b>Total for Net Other Receivables</b>	<b>\$5,165,177.10</b>	<b>\$7,952,033.72</b>	<b>\$4,272,964.93</b>
<b>Due From</b>			
391 - Due From Other Funds	\$9,218.97	-	-
<b>Total for Due From</b>	<b>\$9,218.97</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$133,527.00	\$111,036.45	\$147,682.59

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**ES - Enterprise Sewer  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Other Assets</b>	<b>\$133,527.00</b>	<b>\$111,036.45</b>	<b>\$147,682.59</b>
<b>Total for Current Assets</b>	<b>\$22,371,987.53</b>	<b>\$21,008,781.20</b>	<b>\$20,394,612.63</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$856,443.49	\$856,443.49	\$856,443.49
105 - Construction Work In Progress	\$36,986.76	-	\$125,590.36
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$893,430.25</b>	<b>\$856,443.49</b>	<b>\$982,033.85</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$114,504,779.18	\$114,504,779.18	\$114,504,779.18
104 - Machinery and Equipment	\$1,537,258.83	\$1,292,557.72	\$1,134,284.72
<b>Total for Depreciable Capital Assets</b>	<b>\$116,042,038.01</b>	<b>\$115,797,336.90</b>	<b>\$115,639,063.90</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	-	\$1,129,193.32
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,129,193.32</b>
<b>Accumulated Depreciation</b>			
114 - Accumulated Depreciation Machinery and Equipment	(\$92,773,240.85)	(\$91,153,246.47)	(\$88,800,241.47)
<b>Total for Accumulated Depreciation</b>	<b>(\$92,773,240.85)</b>	<b>(\$91,153,246.47)</b>	<b>(\$88,800,241.47)</b>
<b>Total for Non-Current Assets</b>	<b>\$24,162,227.41</b>	<b>\$25,500,533.92</b>	<b>\$28,950,049.60</b>
<b>Total for Assets</b>	<b>\$46,534,214.94</b>	<b>\$46,509,315.12</b>	<b>\$49,344,662.23</b>

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**ES - Enterprise Sewer  
 Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$2,072,153.00	\$2,761,985.00	\$3,300,379.00
496 - Deferred Outflow of Resources Pensions	\$1,830,223.00	\$2,305,004.00	\$2,285,761.00
<b>Total for Deferred Outflows of Resources</b>	<b>\$3,902,376.00</b>	<b>\$5,066,989.00</b>	<b>\$5,586,140.00</b>
<b>Total for Deferred Outflows</b>	<b>\$3,902,376.00</b>	<b>\$5,066,989.00</b>	<b>\$5,586,140.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$50,436,590.94</b>	<b>\$51,576,304.12</b>	<b>\$54,930,802.23</b>

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**ES - Enterprise Sewer  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,042,577.52	\$1,247,692.70	\$1,409,744.95
601 - Accrued Liabilities	\$140,783.57	\$136,599.51	\$380,046.15
651 - Accrued Interest Payable	\$45,607.04	\$54,038.04	\$62,708.11
<b>Total for Payables</b>	<b>\$1,228,968.13</b>	<b>\$1,438,330.25</b>	<b>\$1,852,499.21</b>
<b>Due to</b>			
630 - Due To Other Funds	-	\$443,209.67	\$591,773.85
637 - Due to Employees Retirement System	-	-	\$35,267.96
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$443,209.67</b>	<b>\$627,041.81</b>
<b>Other Current Liabilities</b>			
686 - Judgments and Claims Payable	\$198,149.04	\$331,293.43	\$334,416.45
<b>Total for Other Current Liabilities</b>	<b>\$198,149.04</b>	<b>\$331,293.43</b>	<b>\$334,416.45</b>
<b>Total for Current Liabilities</b>	<b>\$1,427,117.17</b>	<b>\$2,212,833.35</b>	<b>\$2,813,957.47</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$1,942,097.68	\$3,184,985.68	\$0.00

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**ES - Enterprise Sewer  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
683 - Other Post Employment Benefits	\$10,740,458.00	\$11,198,527.00	\$10,990,632.00
687 - Compensated Absences	\$328,321.37	\$312,938.26	\$342,486.84
<b>Total for Other Long-Term Obligations</b>	<b>\$13,010,877.05</b>	<b>\$14,696,450.94</b>	<b>\$11,333,118.84</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$5,178,806.45	\$6,045,207.54	\$6,879,230.90
629 - Bond Interest and Matured Bonds Payable	\$92,051.30	\$110,461.44	\$128,871.58
<b>Total for Debt Obligations</b>	<b>\$5,270,857.75</b>	<b>\$6,155,668.98</b>	<b>\$7,008,102.48</b>
<b>Total for Long-Term Obligations</b>	<b>\$18,281,734.80</b>	<b>\$20,852,119.92</b>	<b>\$18,341,221.32</b>
<b>Total for Liabilities</b>	<b>\$19,708,851.97</b>	<b>\$23,064,953.27</b>	<b>\$21,155,178.79</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources <i>GASB 75 posts</i>	\$12,334,323.00	\$13,040,583.00	\$14,228,105.00
697 - Deferred Inflow of Resources Pensions	\$1,140,869.00	\$255,369.00	\$3,991,465.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$13,475,192.00</b>	<b>\$13,295,952.00</b>	<b>\$18,219,570.00</b>
<b>Total for Deferred Inflows</b>	<b>\$13,475,192.00</b>	<b>\$13,295,952.00</b>	<b>\$18,219,570.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$18,891,370.00	\$19,344,865.00	\$21,410,630.00
921 - Net Assets Restricted for Capital Projects	\$581,463.00	\$721,419.79	-

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**ES - Enterprise Sewer  
 Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
922 - Net Assets Restricted for Debt	\$1,173,258.53	\$1,126,249.18	\$1,049,895.49
923 - Net Assets Restricted for Other Purposes <i>Encumbrances/reserves/non spendable</i>	\$5,989,343.69	\$8,056,518.14	\$5,471,995.98
<b>Total for Restricted Net Position</b>	<b>\$26,635,435.22</b>	<b>\$29,249,052.11</b>	<b>\$27,932,521.47</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	(\$9,382,888.25)	(\$14,033,652.90)	(\$12,376,468.03)
<b>Total for Unrestricted Net Position</b>	<b>(\$9,382,888.25)</b>	<b>(\$14,033,652.90)</b>	<b>(\$12,376,468.03)</b>
<b>Total for Net Position</b>	<b>\$17,252,546.97</b>	<b>\$15,215,399.21</b>	<b>\$15,556,053.44</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$50,436,590.94</b>	<b>\$51,576,304.48</b>	<b>\$54,930,802.23</b>

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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2122 - Sewer Charges	\$3,258,791.97	\$2,968,619.78	\$2,479,754.34
<b>Total for Departmental Income</b>	<b>\$3,258,791.97</b>	<b>\$2,968,619.78</b>	<b>\$2,479,754.34</b>
<b>Intergovernmental Charges</b>			
2374 - Sewer Services Other Governments <i>other towns &amp; villages charges</i>	\$12,246,796.66	\$11,394,691.67	\$10,901,180.00
<b>Total for Intergovernmental Charges</b>	<b>\$12,246,796.66</b>	<b>\$11,394,691.67</b>	<b>\$10,901,180.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$632,150.21	\$462,297.53	\$53,032.56
2410 - Rental of Real Property	-	-	\$401,700.00
2421 - Lease Payments Collected	\$449,050.00	\$401,700.00	-
<b>Total for Use of Money and Property</b>	<b>\$1,081,200.21</b>	<b>\$863,997.53</b>	<b>\$454,732.56</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$8,918.04	-	\$1,080.53
2680 - Insurance Recoveries	\$228,568.50	\$260,525.90	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$237,486.54</b>	<b>\$260,525.90</b>	<b>\$1,080.53</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$180.05	\$146.83	-

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**ES - Enterprise Sewer  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2706 - Grants From Local Governments	\$24,291.97	\$25,000.00	-
2770 - Unclassified <i>auctions\fines\recycling</i>	\$195,385.14	\$108,367.71	\$150,858.90
<b>Total for Other Revenues</b>	<b>\$219,857.16</b>	<b>\$133,514.54</b>	<b>\$150,858.90</b>
<b>Total for Revenues</b>	<b>\$17,044,132.54</b>	<b>\$15,621,349.42</b>	<b>\$13,987,606.33</b>
<b>Total for Revenues and Other Sources</b>	<b>\$17,044,132.54</b>	<b>\$15,621,349.42</b>	<b>\$13,987,606.33</b>

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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19944 - Depreciation - Contractual	\$1,619,994.38	\$2,226,263.00	\$2,146,661.00
<b>Total for Special Items</b>	<b>\$1,619,994.38</b>	<b>\$2,226,263.00</b>	<b>\$2,146,661.00</b>
<b>Total for General Government Support</b>	<b>\$1,619,994.38</b>	<b>\$2,226,263.00</b>	<b>\$2,146,661.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81201 - Sanitary Sewers - Personal Services	\$321,244.64	\$364,240.61	\$409,538.00
81204 - Sanitary Sewers - Contractual	\$183,068.94	\$492,469.96	\$229,406.00
81208 - Sanitary Sewers - Employee Benefits	\$193,618.75	\$201,789.64	\$161,171.00
81301 - Sewage Treatment and Disposal - Personal Services	\$3,521,934.04	\$3,427,798.20	\$3,688,029.00
81304 - Sewage Treatment and Disposal - Contractual	\$5,857,122.87	\$5,590,575.60	\$5,049,291.00
81308 - Sewage Treatment and Disposal - Employee Benefits	\$2,426,456.85	\$2,741,378.70	\$1,965,701.37
<b>Total for Sewage</b>	<b>\$12,503,446.09</b>	<b>\$12,818,252.71</b>	<b>\$11,503,136.37</b>
<b>Total for Home and Community Services</b>	<b>\$12,503,446.09</b>	<b>\$12,818,252.71</b>	<b>\$11,503,136.37</b>
<b>Debt Service</b>			
<b>Debt Service</b>			

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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
97107 - Serial Bonds - Debt Interest	\$146,178.31	\$173,401.95	\$201,149.00
<b>Total for Debt Service</b>	<b>\$146,178.31</b>	<b>\$173,401.95</b>	<b>\$201,149.00</b>
<b>Total for Debt Service</b>	<b>\$146,178.31</b>	<b>\$173,401.95</b>	<b>\$201,149.00</b>
<b>Total for Expenditures</b>	<b>\$14,269,618.78</b>	<b>\$15,217,917.66</b>	<b>\$13,850,946.37</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>risk ret fund\Gen Fund</i>	\$666,739.00	\$696,912.00	\$704,485.00
<b>Total for Interfund Transfers</b>	<b>\$666,739.00</b>	<b>\$696,912.00</b>	<b>\$704,485.00</b>
<b>Total for Interfund Transfers</b>	<b>\$666,739.00</b>	<b>\$696,912.00</b>	<b>\$704,485.00</b>
<b>Total for Other Uses</b>	<b>\$666,739.00</b>	<b>\$696,912.00</b>	<b>\$704,485.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$14,936,357.78</b>	<b>\$15,914,829.66</b>	<b>\$14,555,431.37</b>

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**ES - Enterprise Sewer  
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$15,215,399.21	\$15,556,053.44	\$16,041,744.48
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	\$82,134.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	\$70,627.00	\$47,173.99	-
<i>2023 AJE's</i>			
8022 - Restated Net Position - Beginning of Year	\$15,144,772.21	\$15,508,879.45	\$16,123,878.48
Add Revenues and Other Sources	\$17,044,132.54	\$15,621,349.42	\$13,987,606.33
Deduct Expenditures and Other Uses	\$14,936,357.78	\$15,914,829.66	\$14,555,431.37
8029 - Net Position - End of Year	\$17,252,546.97	\$15,215,399.21	\$15,556,053.44

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**ES - Enterprise Sewer  
 Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$2,380,000.00	\$2,165,000.00	-
2399 - Est Rev - Intergovernmental Charges	\$13,308,355.00	\$12,098,516.00	-
2499 - Est Rev - Use of Money and Property	\$819,000.00	\$416,700.00	-
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,000.00	\$5,000.00	-
2799 - Est Rev - Other Revenues	\$85,000.00	\$83,000.00	-
2899 - Est Rev - Interfund Revenues	\$250,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$16,847,355.00</b>	<b>\$14,768,216.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
6099 - Appropriated Unrestricted Net Assets	-	\$767,819.00	-
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$767,819.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$16,847,355.00</b>	<b>\$15,536,035.00</b>	<b>\$0.00</b>

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**ES - Enterprise Sewer  
 Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$14,182,384.00	\$12,935,110.00	-
9199 - App - Employee Benefits	\$921,607.00	\$894,764.00	-
<b>Total for Estimated Appropriations</b>	<b>\$15,103,991.00</b>	<b>\$13,829,874.00</b>	<b>\$0.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$1,039,298.00	\$1,039,422.00	-
9999 - App - Interfund Transfers	\$704,066.00	\$666,739.00	-
<b>Total for Estimated Other Uses</b>	<b>\$1,743,364.00</b>	<b>\$1,706,161.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$16,847,355.00</b>	<b>\$15,536,035.00</b>	<b>\$0.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$31,806.11	\$13,366.69	-
201 - Cash In Time Deposits	\$8,504,306.89	\$14,844,484.11	\$30,977,195.85
<b>Total for Cash and Cash Equivalents</b>	<b>\$8,536,113.00</b>	<b>\$14,857,850.80</b>	<b>\$30,977,195.85</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$8,695,714.99	\$8,086,868.13	\$7,753,801.02
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$8,695,714.99</b>	<b>\$8,086,868.13</b>	<b>\$7,753,801.02</b>
<b>Investments</b>			
450 - Investments in Securities	\$5,087,606.83	\$14,967,538.40	\$16,937,816.42
<b>Total for Investments</b>	<b>\$5,087,606.83</b>	<b>\$14,967,538.40</b>	<b>\$16,937,816.42</b>
<b>Due From</b>			
391 - Due From Other Funds	\$6,318.67	-	\$0.00
410 - Due from State and Federal Government	\$156,659.86	\$354,564.14	-
<b>Total for Due From</b>	<b>\$162,978.53</b>	<b>\$354,564.14</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$22,482,413.35</b>	<b>\$38,266,821.47</b>	<b>\$55,668,813.29</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$22,482,413.35</b>	<b>\$38,266,821.47</b>	<b>\$55,668,813.29</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,744,002.78	\$2,752,156.86	\$2,160,560.23
601 - Accrued Liabilities	\$202,337.58	-	-
<b>Total for Payables</b>	<b>\$2,946,340.36</b>	<b>\$2,752,156.86</b>	<b>\$2,160,560.23</b>
<b>Due to</b>			
630 - Due To Other Funds	\$17,617,596.85	\$14,456,154.46	\$222,951.27
<b>Total for Due to</b>	<b>\$17,617,596.85</b>	<b>\$14,456,154.46</b>	<b>\$222,951.27</b>
<b>Total for Liabilities</b>	<b>\$20,563,937.21</b>	<b>\$17,208,311.32</b>	<b>\$2,383,511.50</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$8,695,714.99	\$8,086,868.13	\$7,753,801.02
899 - Other Restricted Fund Balance <i>retainage</i>	\$1,515,608.05	\$1,591,056.70	\$843,663.88
<b>Total for Restricted Fund Balance</b>	<b>\$10,211,323.04</b>	<b>\$9,677,924.83</b>	<b>\$8,597,464.90</b>
<b>Committed Fund Balance</b>			
913 - Committed Fund Balance	\$23,084,984.60	-	-
<b>Total for Committed Fund Balance</b>	<b>\$23,084,984.60</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$11,380,585.32	\$10,719,619.95
915 - Assigned Unappropriated Fund Balance	-	-	\$33,968,216.93
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$11,380,585.32</b>	<b>\$44,687,836.88</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$31,377,831.50)	-	-
<b>Total for Unassigned Fund Balance</b>	<b>(\$31,377,831.50)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$1,918,476.14</b>	<b>\$21,058,510.15</b>	<b>\$53,285,301.78</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$22,482,413.35</b>	<b>\$38,266,821.47</b>	<b>\$55,668,813.28</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,194,532.28	\$711,014.87	\$43,082.23
<b>Total for Use of Money and Property</b>	<b>\$1,194,532.28</b>	<b>\$711,014.87</b>	<b>\$43,082.23</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	-	\$2,060,231.76
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,060,231.76</b>
<b>State Aid</b>			
3591 - State Aid Highway Capital Projects	-	\$354,564.14	-
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$354,564.14</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4597 - Federal Aid Transportation Capital Projects	\$168,525.74	\$2,068,730.25	-
<b>Total for Federal Aid</b>	<b>\$168,525.74</b>	<b>\$2,068,730.25</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,363,058.02</b>	<b>\$3,134,309.26</b>	<b>\$2,103,313.99</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$14,031,340.33	\$847,358.87	\$3,750,194.91

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**H - Capital Projects  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Operating Transfers</b>	<b>\$14,031,340.33</b>	<b>\$847,358.87</b>	<b>\$3,750,194.91</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	-	\$26,889,335.49
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,889,335.49</b>
<b>Total for Other Sources</b>	<b>\$14,031,340.33</b>	<b>\$847,358.87</b>	<b>\$30,639,530.40</b>
<b>Total for Revenues and Other Sources</b>	<b>\$15,394,398.35</b>	<b>\$3,981,668.13</b>	<b>\$32,742,844.39</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$18,413,706.71	\$12,802,072.66	\$4,900,031.17
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$4,978.54	-
<b>Total for Shared Services</b>	<b>\$18,413,706.71</b>	<b>\$12,807,051.20</b>	<b>\$4,900,031.17</b>
<b>Total for General Government Support</b>	<b>\$18,413,706.71</b>	<b>\$12,807,051.20</b>	<b>\$4,900,031.17</b>
<b>Public Safety</b>			
<b>Other Public Safety</b>			
39892 - Public Safety, Other - Equipment and Capital Outlay	-	\$301,991.23	-
39972 - Other Public Safety - Equipment and Capital Outlay	\$20,489.43	\$407,022.47	\$8,051,697.25
<b>Total for Other Public Safety</b>	<b>\$20,489.43</b>	<b>\$709,013.70</b>	<b>\$8,051,697.25</b>
<b>Total for Public Safety</b>	<b>\$20,489.43</b>	<b>\$709,013.70</b>	<b>\$8,051,697.25</b>
<b>Transportation</b>			
<b>Highway</b>			
51972 - Highway Capital Project - Equipment and Capital Outlay	\$13,236,809.53	\$21,391,099.04	\$6,817,231.29
<b>Total for Highway</b>	<b>\$13,236,809.53</b>	<b>\$21,391,099.04</b>	<b>\$6,817,231.29</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Transportation</b>	<b>\$13,236,809.53</b>	<b>\$21,391,099.04</b>	<b>\$6,817,231.29</b>
<b>Culture and Recreation</b>			
<b>Culture</b>			
74102 - Library - Equipment and Capital Outlay	\$1,195,206.33	\$154,900.53	-
<b>Total for Culture</b>	<b>\$1,195,206.33</b>	<b>\$154,900.53</b>	<b>\$0.00</b>
<b>Total for Culture and Recreation</b>	<b>\$1,195,206.33</b>	<b>\$154,900.53</b>	<b>\$0.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97976 - Debt Service Other Government - Debt Principal	\$202,337.58	-	-
<b>Total for Debt Service</b>	<b>\$202,337.58</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$202,337.58</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$33,068,549.58</b>	<b>\$35,062,064.47</b>	<b>\$19,768,959.71</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>trnsfrs to debt rsrv</i>	\$1,390,434.12	\$1,045,912.00	\$5,637,020.69
<b>Total for Interfund Transfers</b>	<b>\$1,390,434.12</b>	<b>\$1,045,912.00</b>	<b>\$5,637,020.69</b>

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**H - Capital Projects  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Interfund Transfers</b>	<b>\$1,390,434.12</b>	<b>\$1,045,912.00</b>	<b>\$5,637,020.69</b>
<b>Total for Other Uses</b>	<b>\$1,390,434.12</b>	<b>\$1,045,912.00</b>	<b>\$5,637,020.69</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$34,458,983.70</b>	<b>\$36,107,976.47</b>	<b>\$25,405,980.40</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$21,058,510.15	\$53,285,301.78	\$45,497,720.89
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$450,716.90
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$75,448.66	\$100,483.29	-
<i>2023 AJE's</i>			
8022 - Restated Fund Balance - Beginning of Year	\$20,983,061.49	\$53,184,818.49	\$45,948,437.79
Add Revenues and Other Sources	\$15,394,398.35	\$3,981,668.13	\$32,742,844.39
Deduct Expenditures and Other Uses	\$34,458,983.70	\$36,107,976.47	\$25,405,980.40
8029 - Fund Balance - End of Year	\$1,918,476.14	\$21,058,510.15	\$53,285,301.78

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**MS - Self Insurance  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$685,410.66	\$598,009.90	\$489,544.96
<b>Total for Cash and Cash Equivalents</b>	<b>\$685,410.66</b>	<b>\$598,009.90</b>	<b>\$489,544.96</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$1,110,787.68	\$1,065,684.11	\$1,031,258.79
231 - Cash In Time Deposits Special Reserves	\$10,967,040.97	\$11,295,414.91	\$9,683,745.46
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$12,077,828.65</b>	<b>\$12,361,099.02</b>	<b>\$10,715,004.25</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$23,806.14	\$18,516.69	\$14,689.67
<b>Total for Net Other Receivables</b>	<b>\$23,806.14</b>	<b>\$18,516.69</b>	<b>\$14,689.67</b>
<b>Due From</b>			
410 - Due from State and Federal Government	-	\$3,722.21	-
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$3,722.21</b>	<b>\$0.00</b>
<b>Total for Current Assets</b>	<b>\$12,787,045.45</b>	<b>\$12,981,347.82</b>	<b>\$11,219,238.88</b>
<b>Total for Assets</b>	<b>\$12,787,045.45</b>	<b>\$12,981,347.82</b>	<b>\$11,219,238.88</b>

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**MS - Self Insurance  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$12,787,045.45</b>	<b>\$12,981,347.82</b>	<b>\$11,219,238.88</b>

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**MS - Self Insurance  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$548,983.67	\$1,651,342.48	\$73,935.62
601 - Accrued Liabilities	\$6,828,424.21	\$7,764,248.90	\$8,850,111.80
651 - Accrued Interest Payable	\$3,150.08	\$3,724.08	\$4,309.70
<b>Total for Payables</b>	<b>\$7,380,557.96</b>	<b>\$9,419,315.46</b>	<b>\$8,928,357.12</b>
<b>Other Current Liabilities</b>			
686 - Judgments and Claims Payable	\$232,165.00	-	\$1,349,462.72
<b>Total for Other Current Liabilities</b>	<b>\$232,165.00</b>	<b>\$0.00</b>	<b>\$1,349,462.72</b>
<b>Total for Current Liabilities</b>	<b>\$7,612,722.96</b>	<b>\$9,419,315.46</b>	<b>\$10,277,819.84</b>
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$272,617.00	\$319,627.43	\$364,349.10
<b>Total for Debt Obligations</b>	<b>\$272,617.00</b>	<b>\$319,627.43</b>	<b>\$364,349.10</b>
<b>Total for Long-Term Obligations</b>	<b>\$272,617.00</b>	<b>\$319,627.43</b>	<b>\$364,349.10</b>
<b>Total for Liabilities</b>	<b>\$7,885,339.96</b>	<b>\$9,738,942.89</b>	<b>\$10,642,168.94</b>

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**MS - Self Insurance  
 Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Net Position</b>			
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$4,901,705.49	\$3,242,404.93	\$577,069.94
<b>Total for Unrestricted Net Position</b>	<b>\$4,901,705.49</b>	<b>\$3,242,404.93</b>	<b>\$577,069.94</b>
<b>Total for Net Position</b>	<b>\$4,901,705.49</b>	<b>\$3,242,404.93</b>	<b>\$577,069.94</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$12,787,045.45</b>	<b>\$12,981,347.82</b>	<b>\$11,219,238.88</b>

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**MS - Self Insurance  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2801 - Interfund Revenues	\$3,911,795.00	\$2,104,127.00	\$2,104,127.00
<b>Total for Departmental Income</b>	<b>\$3,911,795.00</b>	<b>\$2,104,127.00</b>	<b>\$2,104,127.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$443,551.54	\$328,826.60	\$25,628.67
<b>Total for Use of Money and Property</b>	<b>\$443,551.54</b>	<b>\$328,826.60</b>	<b>\$25,628.67</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	\$1,258,530.99	\$890,834.05	\$767,666.99
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$1,258,530.99</b>	<b>\$890,834.05</b>	<b>\$767,666.99</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$493.75	\$2,320.00	-
2770 - Unclassified	-	-	\$32,989.00
<b>Total for Other Revenues</b>	<b>\$493.75</b>	<b>\$2,320.00</b>	<b>\$32,989.00</b>
<b>Total for Revenues</b>	<b>\$5,614,371.28</b>	<b>\$3,326,107.65</b>	<b>\$2,930,411.66</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$2,142,677.00	\$6,542,225.00	\$1,173,686.00

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**MS - Self Insurance  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Operating Transfers</b>	<b>\$2,142,677.00</b>	<b>\$6,542,225.00</b>	<b>\$1,173,686.00</b>
<b>Total for Other Sources</b>	<b>\$2,142,677.00</b>	<b>\$6,542,225.00</b>	<b>\$1,173,686.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$7,757,048.28</b>	<b>\$9,868,332.65</b>	<b>\$4,104,097.66</b>

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**MS - Self Insurance  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Self Insurance</b>			
17104 - Self Insurance, Administration - Contractual	\$163,650.00	\$160,386.96	\$263,926.14
17224 - Excess Insurance - Contractual	\$422,228.00	\$351,022.00	\$330,728.00
<b>Total for Self Insurance</b>	<b>\$585,878.00</b>	<b>\$511,408.96</b>	<b>\$594,654.14</b>
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	\$2,936,208.00	\$743,217.45	\$1,264,419.68
19314 - Property Loss - Contractual	\$193,781.00	\$179,371.75	\$113,349.11
<b>Total for Special Items</b>	<b>\$3,129,989.00</b>	<b>\$922,589.20</b>	<b>\$1,377,768.79</b>
<b>Total for General Government Support</b>	<b>\$3,715,867.00</b>	<b>\$1,433,998.16</b>	<b>\$1,972,422.93</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90408 - Workers' Compensation - Employee Benefits	\$1,969,670.00	\$5,506,169.84	\$1,826,395.95
90508 - Unemployment Insurance - Employee Benefits	\$166,980.00	\$118,481.90	\$87,197.44
<b>Total for Employee Benefits</b>	<b>\$2,136,650.00</b>	<b>\$5,624,651.74</b>	<b>\$1,913,593.39</b>
<b>Total for Employee Benefits</b>	<b>\$2,136,650.00</b>	<b>\$5,624,651.74</b>	<b>\$1,913,593.39</b>
<b>Debt Service</b>			

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**MS - Self Insurance  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$13,066.00	\$15,347.76	\$17,630.06
<b>Total for Debt Service</b>	<b>\$13,066.00</b>	<b>\$15,347.76</b>	<b>\$17,630.06</b>
<b>Total for Debt Service</b>	<b>\$13,066.00</b>	<b>\$15,347.76</b>	<b>\$17,630.06</b>
<b>Total for Expenditures</b>	<b>\$5,865,583.00</b>	<b>\$7,073,997.66</b>	<b>\$3,903,646.38</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$5,865,583.00</b>	<b>\$7,073,997.66</b>	<b>\$3,903,646.38</b>

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**MS - Self Insurance  
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$3,242,403.99	\$577,069.94	\$50,894.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	\$325,724.66
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	\$232,165.00	\$129,000.94	-
<i>2023 AJE's</i>			
8022 - Restated Net Position - Beginning of Year	\$3,010,238.99	\$448,069.00	\$376,618.66
Add Revenues and Other Sources	\$7,757,048.28	\$9,868,332.65	\$4,104,097.66
Deduct Expenditures and Other Uses	\$5,865,583.00	\$7,073,997.66	\$3,903,646.38
8029 - Net Position - End of Year	\$4,901,704.27	\$3,242,403.99	\$577,069.94

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**TC - Custodial  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$927,610.68	\$1,072,777.92	\$942,611.20
205 - Cash Court and Trust	\$2,468,534.21	\$4,776,724.63	\$4,782,910.64
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,396,144.89</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>
<b>Total for Assets</b>	<b>\$3,396,144.89</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$3,396,144.89</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>

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**TC - Custodial  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,639,373.88	-	\$60,982.77
735 - Bail Deposits	\$359,134.47	\$565,583.42	\$493,240.01
736 - Court Order Deposits	\$73,713.54	\$73,713.54	\$84,968.04
<b>Total for Payables</b>	<b>\$2,072,221.89</b>	<b>\$639,296.96</b>	<b>\$639,190.82</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,650.00	\$44,533.20	\$27,004.13
<b>Total for Due to</b>	<b>\$1,650.00</b>	<b>\$44,533.20</b>	<b>\$27,004.13</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>inmate funds\sheriff\DA</i>	\$491,213.68	\$406,938.25	\$337,505.76
761 - Court and Trust Fund	\$831,059.32	\$4,758,734.14	\$4,721,821.13
<b>Total for Other Liabilities</b>	<b>\$1,322,273.00</b>	<b>\$5,165,672.39</b>	<b>\$5,059,326.89</b>
<b>Total for Liabilities</b>	<b>\$3,396,144.89</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$3,396,144.89</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>

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**TC - Custodial  
Results of Operations**

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

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**TC - Custodial  
Results of Operations**

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

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**TC - Custodial  
 Changes in Net Position**

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

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**V - Debt Service  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$43.04	-	\$437.96
<b>Total for Cash and Cash Equivalents</b>	<b>\$43.04</b>	<b>\$0.00</b>	<b>\$437.96</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	-	\$11,315,048.42
231 - Cash In Time Deposits Special Reserves	\$17,288,366.48	\$23,682,359.26	\$17,799,100.58
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$17,288,366.48</b>	<b>\$23,682,359.26</b>	<b>\$29,114,149.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$897,459.75	\$738,320.84	\$743,964.90
<b>Total for Net Other Receivables</b>	<b>\$897,459.75</b>	<b>\$738,320.84</b>	<b>\$743,964.90</b>
<b>Due From</b>			
391 - Due From Other Funds	\$1,512,962.22	\$275,235.32	\$331,450.80
<b>Total for Due From</b>	<b>\$1,512,962.22</b>	<b>\$275,235.32</b>	<b>\$331,450.80</b>
<b>Total for Assets</b>	<b>\$19,698,831.49</b>	<b>\$24,695,915.42</b>	<b>\$30,190,002.66</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$19,698,831.49</b>	<b>\$24,695,915.42</b>	<b>\$30,190,002.66</b>

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**V - Debt Service  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$28,859.17	\$92,301.11	-
<b>Total for Payables</b>	<b>\$28,859.17</b>	<b>\$92,301.11</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$1,458,023.67	\$4,604,256.90	\$6,815,923.31
<b>Total for Due to</b>	<b>\$1,458,023.67</b>	<b>\$4,604,256.90</b>	<b>\$6,815,923.31</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>amts due IRS - Arbitrage rebate liability</i>	\$1,841,916.17	\$1,258,730.12	-
<b>Total for Other Liabilities</b>	<b>\$1,841,916.17</b>	<b>\$1,258,730.12</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$3,328,799.01</b>	<b>\$5,955,288.13</b>	<b>\$6,815,923.31</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
884 - Reserve For Debt	\$16,370,032.48	\$18,740,627.29	\$23,374,079.35
<b>Total for Restricted Fund Balance</b>	<b>\$16,370,032.48</b>	<b>\$18,740,627.29</b>	<b>\$23,374,079.35</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$0.00

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**V - Debt Service  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$16,370,032.48</b>	<b>\$18,740,627.29</b>	<b>\$23,374,079.35</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$19,698,831.49</b>	<b>\$24,695,915.42</b>	<b>\$30,190,002.66</b>

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**V - Debt Service  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2801 - Interfund Revenues	\$3,440,185.48	\$3,040,426.23	\$2,763,066.54
<b>Total for Departmental Income</b>	<b>\$3,440,185.48</b>	<b>\$3,040,426.23</b>	<b>\$2,763,066.54</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,545,008.61	\$3,202,513.85	\$1,285,368.35
<b>Total for Use of Money and Property</b>	<b>\$2,545,008.61</b>	<b>\$3,202,513.85</b>	<b>\$1,285,368.35</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	-	\$1,089,507.50
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,089,507.50</b>
<b>State Aid</b>			
3089 - State Aid Other <i>state aid courts</i>	\$137,833.00	\$202,716.00	\$263,402.00
<b>Total for State Aid</b>	<b>\$137,833.00</b>	<b>\$202,716.00</b>	<b>\$263,402.00</b>
<b>Total for Revenues</b>	<b>\$6,123,027.09</b>	<b>\$6,445,656.08</b>	<b>\$5,401,344.39</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$30,817,964.12	\$29,002,201.99	\$31,624,311.40

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**V - Debt Service  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
5050 - Interfund Transfer for Debt Services	-	-	\$0.00
<b>Total for Operating Transfers</b>	<b>\$30,817,964.12</b>	<b>\$29,002,201.99</b>	<b>\$31,624,311.40</b>
<b>Total for Other Sources</b>	<b>\$30,817,964.12</b>	<b>\$29,002,201.99</b>	<b>\$31,624,311.40</b>
<b>Total for Revenues and Other Sources</b>	<b>\$36,940,991.21</b>	<b>\$35,447,858.07</b>	<b>\$37,025,655.79</b>

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**V - Debt Service  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13804 - Fiscal Agents Fees - Contractual	\$637,795.22	\$1,376,781.23	\$1,071,597.44
<b>Total for Finance</b>	<b>\$637,795.22</b>	<b>\$1,376,781.23</b>	<b>\$1,071,597.44</b>
<b>Total for General Government Support</b>	<b>\$637,795.22</b>	<b>\$1,376,781.23</b>	<b>\$1,071,597.44</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$25,120,435.34	\$23,798,921.05	\$21,777,171.26
97107 - Serial Bonds - Debt Interest	\$5,834,888.46	\$7,128,142.95	\$6,705,550.94
<b>Total for Debt Service</b>	<b>\$30,955,323.80</b>	<b>\$30,927,064.00</b>	<b>\$28,482,722.20</b>
<b>Total for Debt Service</b>	<b>\$30,955,323.80</b>	<b>\$30,927,064.00</b>	<b>\$28,482,722.20</b>
<b>Total for Expenditures</b>	<b>\$31,593,119.02</b>	<b>\$32,303,845.23</b>	<b>\$29,554,319.64</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			

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**V - Debt Service  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
99019 - Transfers to Other Funds - Interfund Transfer <i>transfer to other fund</i>	\$7,718,467.00	\$7,725,953.90	\$13,644,523.03
<b>Total for Interfund Transfers</b>	<b>\$7,718,467.00</b>	<b>\$7,725,953.90</b>	<b>\$13,644,523.03</b>
<b>Total for Interfund Transfers</b>	<b>\$7,718,467.00</b>	<b>\$7,725,953.90</b>	<b>\$13,644,523.03</b>
<b>Total for Other Uses</b>	<b>\$7,718,467.00</b>	<b>\$7,725,953.90</b>	<b>\$13,644,523.03</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$39,311,586.02</b>	<b>\$40,029,799.13</b>	<b>\$43,198,842.67</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$18,740,627.60	\$23,374,079.66	\$29,547,266.54
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$51,511.00	-
8022 - Restated Fund Balance - Beginning of Year	\$18,740,627.60	\$23,322,568.66	\$29,547,266.54
Add Revenues and Other Sources	\$36,940,991.21	\$35,447,858.07	\$37,025,655.79
Deduct Expenditures and Other Uses	\$39,311,586.02	\$40,029,799.13	\$43,198,842.67
8029 - Fund Balance - End of Year	\$16,370,032.79	\$18,740,627.60	\$23,374,079.66

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**V - Debt Service**  
**Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2499 - Est Rev - Use of Money and Property	\$1,900,000.00	\$1,300,000.00	-
2899 - Est Rev - Interfund Revenues	\$3,200,000.00	\$2,500,000.00	-
3099 - Est Rev - State Aid	\$200,000.00	\$200,000.00	-
<b>Total for Estimated Revenue</b>	<b>\$5,300,000.00</b>	<b>\$4,000,000.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$26,739,660.00	\$29,427,530.00	-
511 - Appropriated Reserves and Restricted Fund Balance	-	\$5,246,262.00	-
<b>Total for Estimated Other Sources</b>	<b>\$26,739,660.00</b>	<b>\$34,673,792.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$32,039,660.00</b>	<b>\$38,673,792.00</b>	<b>\$0.00</b>

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**V - Debt Service**  
**Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
9899 - App - Debt Service	\$32,039,660.00	\$38,673,792.00	-
<b>Total for Estimated Appropriations</b>	<b>\$32,039,660.00</b>	<b>\$38,673,792.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$32,039,660.00</b>	<b>\$38,673,792.00</b>	<b>\$0.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$8,097,715.00	\$8,097,715.00	\$8,097,715.00
105 - Construction Work In Progress	\$48,733,711.52	\$7,016,501.13	\$30,259,752.95
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$56,831,426.52</b>	<b>\$15,114,216.13</b>	<b>\$38,357,467.95</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$289,825,986.00	\$274,207,876.00	\$265,900,475.00
104 - Machinery and Equipment	\$40,169,059.24	\$40,684,108.06	\$34,115,291.00
106 - Infrastructure	\$278,837,938.00	\$272,549,714.00	\$252,499,242.00
124 - Intangible Lease Asset - Machinery and Equipment	\$1,343,198.00	\$1,343,198.00	-
128 - Subscription-Based IT Arrangement Asset	\$1,240,864.00	\$1,240,864.00	-
<b>Total for Depreciable Capital Assets</b>	<b>\$611,417,045.24</b>	<b>\$590,025,760.06</b>	<b>\$552,515,008.00</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$137,404,955.00)	(\$127,581,332.65)	(\$118,786,738.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$27,614,929.69)	(\$24,975,888.36)	\$22,248,254.94
116 - Accumulated Depreciation Infrastructure	(\$225,031,487.00)	(\$219,030,589.77)	(\$206,556,391.00)
117 - Accumulated Depreciation Other Capital Assets	(\$566,185.00)	(\$566,185.00)	-
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$565,316.00)	(\$565,316.00)	-
<b>Total for Accumulated Depreciation</b>	<b>(\$391,182,872.69)</b>	<b>(\$372,719,311.78)</b>	<b>(\$303,094,874.06)</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	\$66,018,916.00	\$97,843,721.00	\$36,697,150.00

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Other Non-Current Assets</b>	<b>\$66,018,916.00</b>	<b>\$97,843,721.00</b>	<b>\$36,697,150.00</b>
<b>Total for Non-Current Assets</b>	<b>\$343,084,515.07</b>	<b>\$330,264,385.41</b>	<b>\$324,474,751.89</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Long-Term Obligations</b>			
<b>Due To</b>			
637 - Due to Employees Retirement System	-	-	\$1,073,580.31
<b>Total for Due To</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,073,580.31</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$122,218,489.00	\$147,338,924.00	\$171,138,259.73
629 - Bond Interest and Matured Bonds Payable	\$10,294,725.11	\$13,265,266.79	\$16,438,985.86
<b>Total for Debt Obligations</b>	<b>\$132,513,214.11</b>	<b>\$160,604,190.79</b>	<b>\$187,577,245.59</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$66,018,916.00	\$97,843,721.00	\$0.00
681 - Subscription-Based IT Arrangement Liability	\$500,012.00	\$500,012.00	-
682 - Lease Liability	\$803,619.00	\$803,619.00	-
683 - Other Post Employment Benefits	\$286,412,297.00	\$297,100,092.00	\$296,221,872.00
687 - Compensated Absences	\$14,940,535.80	\$14,128,654.19	\$14,752,535.87
<b>Total for Other Long-Term Obligations</b>	<b>\$368,675,379.80</b>	<b>\$410,376,098.19</b>	<b>\$310,974,407.87</b>
<b>Deferred Inflows of Resources</b>			
697 - Deferred Inflow of Resources Pensions	-	-	\$129,716,843.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,716,843.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$501,188,593.91</b>	<b>\$570,980,288.98</b>	<b>\$629,342,076.77</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness  
 Debt Summary**

<b>Debt Type</b>	<b>Beginning Balance</b>	<b>Debt Issued</b>	<b>Principal Paid</b>	<b>Paid From debt Proceeds</b>	<b>Accreted Interest</b>	<b>Prior Year Adjustment</b>	<b>Ending Balance</b>
Bond	\$265,995,000.00	\$0.00	\$37,235,000.00	\$0.00	\$0.00	\$0.00	\$228,760,000.00
<b>Total</b>	\$265,995,000.00	\$0.00	\$37,235,000.00	\$0.00	\$0.00	\$0.00	\$228,760,000.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		12/28/17	8/1/28	\$13,450,000.00	\$0.00	\$2,475,000.00	\$0.00	\$0.00	\$0.00	\$10,975,000.00
<b>Bond</b> Various Cap projects Governmental		6/25/20	9/15/28	\$4,845,000.00	\$0.00	\$875,000.00	\$0.00	\$0.00	\$0.00	\$3,970,000.00
<b>Bond</b> Various Cap projects Governmental		5/26/16	6/1/26	\$8,795,000.00	\$0.00	\$2,830,000.00	\$0.00	\$0.00	\$0.00	\$5,965,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		9/24/19	9/15/39	\$61,785,000.00	\$0.00	\$2,990,000.00	\$0.00	\$0.00	\$0.00	\$58,795,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		4/12/18	4/1/29	\$87,980,000.00	\$0.00	\$12,940,000.00	\$0.00	\$0.00	\$0.00	\$75,040,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		9/24/19	9/15/25	\$3,475,000.00	\$0.00	\$1,695,000.00	\$0.00	\$0.00	\$0.00	\$1,780,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		7/1/21	7/1/36	\$20,705,000.00	\$0.00	\$1,205,000.00	\$0.00	\$0.00	\$0.00	\$19,500,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		6/7/22	6/1/36	\$22,530,000.00	\$0.00	\$1,270,000.00	\$0.00	\$0.00	\$0.00	\$21,260,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		6/18/20	6/15/36	\$3,565,000.00	\$0.00	\$215,000.00	\$0.00	\$0.00	\$0.00	\$3,350,000.00
<b>Bond</b> Raise the Age - Youth Detention Center Expansion		12/22/22	12/1/40	\$15,505,000.00	\$0.00	\$600,000.00	\$0.00	\$0.00	\$0.00	\$14,905,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		8/3/20	11/1/24	\$6,375,000.00	\$0.00	\$6,375,000.00	\$0.00	\$0.00	\$0.00	\$0.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Clean Water - EFC	EFC	7/1/15	3/1/35	\$2,290,000.00	\$0.00	\$175,000.00	\$0.00	\$0.00	\$0.00	\$2,115,000.00
<b>Bond</b> Sewer - EFC	EFC	7/1/15	10/1/26	\$675,000.00	\$0.00	\$220,000.00	\$0.00	\$0.00	\$0.00	\$455,000.00
<b>Bond</b> Various Cap projects Governmental & Enterprise		12/14/14	9/15/27	\$14,020,000.00	\$0.00	\$3,370,000.00	\$0.00	\$0.00	\$0.00	\$10,650,000.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$32,270,000.00	\$8,364,939.36	\$40,634,939.36	\$196,490,000.00
2026	\$31,870,000.00	\$6,893,936.54	\$38,763,936.54	\$164,620,000.00
2027	\$29,950,000.00	\$5,486,588.54	\$35,436,588.54	\$134,670,000.00
2028	\$27,525,000.00	\$4,157,963.59	\$31,682,963.59	\$107,145,000.00
2029	\$24,460,000.00	\$3,070,799.36	\$27,530,799.36	\$82,685,000.00
2030	\$8,380,000.00	\$2,456,481.38	\$10,836,481.38	\$74,305,000.00
2031	\$8,660,000.00	\$2,173,365.73	\$10,833,365.73	\$65,645,000.00
2032	\$8,960,000.00	\$1,879,165.88	\$10,839,165.88	\$56,685,000.00
2033	\$9,250,000.00	\$1,586,465.17	\$10,836,465.17	\$47,435,000.00
2034	\$9,515,000.00	\$1,332,270.91	\$10,847,270.91	\$37,920,000.00
2035	\$9,775,000.00	\$1,064,494.55	\$10,839,494.55	\$28,145,000.00
2036	\$9,840,000.00	\$785,175.00	\$10,625,175.00	\$18,305,000.00
2037	\$5,505,000.00	\$548,537.50	\$6,053,537.50	\$12,800,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$5,665,000.00	\$388,000.00	\$6,053,000.00	\$7,135,000.00
2039	\$5,835,000.00	\$216,625.00	\$6,051,625.00	\$1,300,000.00
2040	\$1,300,000.00	\$52,000.00	\$1,352,000.00	\$0.00
<b>Total</b>	\$228,760,000.00	\$40,456,808.51	\$269,216,808.51	
\$228,760,000.00 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
6857	Savings	A	\$22,659,954.66	\$0.00	\$0.00	\$0.00	\$22,659,954.66
108	Savings	A	\$49,426,707.63	\$0.00	\$0.00	\$0.00	\$49,426,707.63
4001	Savings	A	\$43,135,240.84	\$0.00	(\$2,949,930.19)	\$0.00	\$40,185,310.65
6914	Savings	A	\$18,733,522.12	\$0.00	\$0.00	\$0.00	\$18,733,522.12
5521	Checking	A	\$1,022,454.83	\$119,454.85	(\$375,313.01)	\$0.00	\$766,596.67
2952	Savings	A	\$0.72	\$0.00	\$0.00	\$0.00	\$0.72
977	Checking	A	\$4,960.57	\$123.00	(\$240.00)	\$0.00	\$4,843.57
2944	Savings	A	\$5.60	\$0.00	\$0.00	\$0.00	\$5.60
845	Checking	A	\$5,237.30	\$0.00	\$0.00	\$0.00	\$5,237.30
878	Checking	A	\$82,135.65	\$2,161.00	(\$41,721.17)	\$0.00	\$42,575.48
3297	Checking	A	\$1,197.80	\$0.00	\$0.00	\$0.00	\$1,197.80
886	Checking	A	\$2,879.35	\$254.54	(\$450.00)	\$816.11	\$3,500.00

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
15	Savings	A	\$3,633,535.81	\$2,526,744.67	\$0.00	\$0.00	\$6,160,280.48
944	Checking	A	\$15,994.72	\$0.00	(\$12,019.10)	\$0.00	\$3,975.62
4169	Checking	A	\$287,490.19	\$0.00	\$0.00	\$0.00	\$287,490.19
852	Checking	A	\$7,961.82	\$0.00	(\$1,035.25)	\$0.00	\$6,926.57
969	Checking	A	\$1,738,529.08	\$0.00	(\$22,950.00)	\$0.00	\$1,715,579.08
443	Savings	A	\$11,063.68	\$0.00	\$0.00	\$0.00	\$11,063.68
8306	Checking	A	\$116,130.70	\$0.00	\$0.00	\$0.00	\$116,130.70
9586	Checking	CM	\$298,981.00	\$0.00	(\$548,174.51)	\$0.00	(\$249,193.51)
9946	Checking	MS	\$2,670,593.48	\$0.00	(\$2,085,182.82)	\$10,510.06	\$595,920.72
7889	Savings	MS	\$1,110,787.68	\$0.00	\$0.00	\$0.00	\$1,110,787.68
5125	Checking	D	\$942,681.91	\$0.00	(\$392,222.43)	\$0.00	\$550,459.48
5677	Savings	DM	\$108,590.10	\$0.00	\$0.00	\$0.00	\$108,590.10
5109	Checking	EI	\$1,124,955.65	\$79.20	(\$244,290.77)	\$0.00	\$880,744.08

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6922	Savings	EI	\$366,087.18	\$0.00	\$0.00	\$0.00	\$366,087.18
7219	Savings	EI	\$634,374.26	\$0.00	\$0.00	\$0.00	\$634,374.26
1674	Savings	EI	\$1,558,156.99	\$0.00	\$0.00	\$0.00	\$1,558,156.99
4007	Savings	EI	\$3,324,673.69	\$0.00	\$0.00	\$0.00	\$3,324,673.69
6956	Savings	EI	\$5,808.99	\$0.00	\$0.00	\$0.00	\$5,808.99
5158	Checking	EI	\$14,447.20	\$0.00	(\$9,026.41)	\$0.00	\$5,420.79
7201	Savings	EI	\$209,097.12	\$0.00	\$0.00	\$0.00	\$209,097.12
726	Checking	EI	\$40,474.85	\$0.00	\$0.00	\$0.00	\$40,474.85
997	Certificate of Deposit (CD)	ER	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$1,000,000.00
6755	Checking	ER	\$321,702.60	\$0.00	(\$236,375.43)	\$0.00	\$85,327.17
692	Savings	ER	\$222,031.79	\$0.00	\$0.00	\$0.00	\$222,031.79
1798	Checking	ER	\$0.00	\$0.00	(\$5,863.61)	\$0.00	(\$5,863.61)
1814	Savings	ER	\$7,414,128.18	\$152,874.03	\$0.00	(\$0.55)	\$7,567,001.66

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Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1673	Savings	ER	\$10,629,788.71	\$0.00	\$0.00	\$0.00	\$10,629,788.71
1651	Savings	EI	\$1,384,935.19	\$0.00	\$0.00	\$0.00	\$1,384,935.19
6443	Savings	ES	\$581,463.40	\$0.00	\$0.00	\$0.00	\$581,463.40
6998	Savings	ES	\$749,054.52	\$443,666.00	\$0.00	\$0.00	\$1,192,720.52
1635	Savings	ES	\$480,142.39	\$0.00	\$0.00	\$0.00	\$480,142.39
5133	Checking	H	\$267,633.63	\$921,632.51	(\$1,157,433.01)	(\$27.02)	\$31,806.11
4002	Savings	H	\$151.62	\$0.00	\$0.00	\$0.00	\$151.62
4672	Checking	TC	\$732,979.57	\$0.00	\$0.00	\$0.00	\$732,979.57
7670	Checking	TC	\$2,450,471.38	\$0.00	\$0.00	\$0.00	\$2,450,471.38
1522	Checking	TC	\$137,527.85	\$0.00	(\$119,469.89)	\$0.00	\$18,057.96
4243	Checking	V	\$43.04	\$0.00	\$0.00	\$0.00	\$43.04
7136	Savings	V	\$141,473.09	\$0.00	\$0.00	\$0.00	\$141,473.09
4005	Savings	V	\$1,365,601.39	\$0.00	\$0.00	\$0.00	\$1,365,601.39

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4012	Savings	V	\$9,493,540.43	\$0.00	\$0.00	\$0.00	\$9,493,540.43
5075	Checking	A	\$1,733,216.37	\$721,125.57	(\$6,878,413.70)	(\$256,718.65)	(\$4,680,790.41)
5067	Checking	A	\$100,182.32	\$0.00	(\$55,548.30)	\$0.00	\$44,634.02
6831	Savings	A	\$1,123,714.80	\$0.00	\$0.00	\$0.00	\$1,123,714.80
4623	Checking	A	\$857,448.86	\$0.00	(\$857,448.86)	\$0.00	\$0.00
4680	Checking	A	\$9,984.00	\$0.00	\$0.00	\$0.00	\$9,984.00
2209	Savings	A	\$108,020.78	\$0.00	\$0.00	\$0.00	\$108,020.78
4006	Savings	V	\$6,241,146.34	\$0.00	\$0.00	\$0.00	\$6,241,146.34
6865	Savings	A	\$8,873,381.22	\$0.00	\$0.00	\$0.00	\$8,873,381.22
6782	Savings	A	\$5,026,590.82	\$0.00	\$0.00	\$0.00	\$5,026,590.82
5828	Checking	A	\$9,211.31	\$0.00	(\$455.75)	\$0.00	\$8,755.56
985	Checking	A	\$2,279,342.46	\$254,538.50	(\$499,898.19)	\$0.00	\$2,033,982.77
928	Checking	A	\$31,795.26	\$0.00	\$0.00	\$0.00	\$31,795.26

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**Accounts**

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1978	Checking	A	\$424,427.79	\$0.00	(\$74,297.01)	\$0.00	\$350,130.78
894	Checking	A	\$5,093.17	\$0.00	(\$5,000.00)	\$0.00	\$93.17
902	Checking	A	\$627,726.46	\$1,262.00	(\$268,264.90)	(\$23,822.86)	\$336,900.70
6849	Savings	A	\$2,040,576.35	\$0.00	\$0.00	\$0.00	\$2,040,576.35
14	Savings	A	\$3,352,947.72	\$0.00	\$0.00	\$0.00	\$3,352,947.72
936	Checking	A	\$18,428.57	\$0.00	(\$40.00)	\$0.00	\$18,388.57
7920	Savings	A	\$39,793.19	\$0.00	\$0.00	\$0.00	\$39,793.19
9109	Checking	A	\$907,570.04	\$126,221.63	(\$115,354.44)	\$0.00	\$918,437.23
4008	Savings	CM	\$50,664,405.63	\$0.00	\$0.00	\$0.00	\$50,664,405.63
5727	Savings	CM	\$8.12	\$0.00	\$0.00	\$0.00	\$8.12
4915	Checking	MS	\$105,369.51	\$0.00	(\$15,811.03)	(\$68.54)	\$89,489.94
910	Checking	A	\$285,788.68	\$0.00	\$0.00	\$0.00	\$285,788.68
7897	Savings	MS	\$10,967,040.97	\$0.00	\$0.00	\$0.00	\$10,967,040.97

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6899	Savings	D	\$3,037,561.66	\$0.00	\$0.00	\$0.00	\$3,037,561.66
5091	Checking	D, DM	\$376,774.47	\$0.00	(\$12,699.99)	\$0.00	\$364,074.48
5174	Checking	EI	\$7,801.54	\$0.00	\$0.00	\$0.00	\$7,801.54
734	Checking	EI	\$11,139.91	\$0.00	\$0.00	\$0.00	\$11,139.91
5166	Checking	EI	\$127.16	\$0.00	\$0.00	\$0.00	\$127.16
4004	Savings	EI	\$20.66	\$0.00	\$0.00	\$0.00	\$20.66
6948	Savings	EI	\$274,376.59	\$0.00	\$0.00	\$0.00	\$274,376.59
4511	Checking	ER	\$405,123.45	\$0.00	(\$790.99)	\$0.00	\$404,332.46
1780	Checking	ER	\$1,782,853.39	\$8,730.73	(\$702.92)	\$0.00	\$1,790,881.20
1806	Savings	ER	\$37,947.50	\$96,457.37	(\$494.54)	\$0.00	\$133,910.33
4003	Savings	ER	\$121.15	\$0.00	\$0.00	\$0.00	\$121.15
5141	Checking	ES	\$1,064,725.69	\$0.00	(\$74,972.24)	\$0.00	\$989,753.45
5685	Savings	ES	\$13,991,690.25	\$0.00	\$0.00	(\$443,666.00)	\$13,548,024.25

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6980	Savings	ES	\$271,810.45	\$0.00	\$0.00	\$0.00	\$271,810.45
3710	Savings	H	\$3,195,027.96	\$0.00	\$0.00	\$0.00	\$3,195,027.96
7	Savings	H	\$4,190,268.57	\$0.00	\$0.00	\$0.00	\$4,190,268.57
1675	Savings	H	\$8,988,658.81	\$0.00	(\$498,446.99)	\$27.08	\$8,490,238.90
5601	Savings	TC	\$194,631.11	\$0.00	\$0.00	\$0.00	\$194,631.11
9953	Checking	TC	\$4.87	\$0.00	\$0.00	\$0.00	\$4.87
7128	Savings	V	\$5,592.09	\$0.00	\$0.00	\$0.00	\$5,592.09
3184	Savings	A	\$11,197.78	\$0.00	\$0.00	\$0.00	\$11,197.78
4359	Checking	A	\$1,052,745.41	\$0.00	(\$658,701.24)	\$0.00	\$394,044.17
1643	Savings	H	\$1,086,730.25	\$0.00	\$0.00	\$0.00	\$1,086,730.25
6854	Savings	H	\$13,916.37	\$0.00	\$0.00	\$0.00	\$13,916.37
7144	Savings	V	\$41,013.14	\$0.00	\$0.00	\$0.00	\$41,013.14
1359	Checking	H	\$21,350.63	\$0.00	\$0.00	\$0.00	\$21,350.63

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1287	Checking	H	\$202,337.58	\$0.00	\$0.00	\$0.00	\$202,337.58
<b>Total</b>			\$326,766,141.13	\$5,375,325.60	(\$18,219,038.69)	(\$712,950.37)	\$313,209,477.67
<b>Total Cash From Financials</b>							\$313,209,350.51

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$326,766,141.13
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$326,516,141.13
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$326,766,141.13</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$15,340,513.17
Market Value as of Fiscal Year End Date	\$15,606,200.88
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
2,014	107		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$23,864,355.00	1,978	48		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$12,553,550.79	2,014	107		
Worker's Compensation	\$2,391,898.08	2,014	107		
Life Insurance					
Unemployment Insurance	\$166,980.00	2,014	107		
Disability Insurance					
Hospital, Medical and Dental Insurance	\$55,911,353.77	1,618	54		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
<b>Total Employee Benefits Paid</b>	<b>\$94,888,137.64</b>				