

**County of Albany**  
**Annual Financial Report**  
**For the Fiscal Period 01/01/2023 - 12/31/2023**

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**Authorization**

Article 3, Section 30 of the General Municipal Law

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

**Certification Statement**

I, 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 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

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

List of funds being used

- A - General
- 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 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$5,147,985.52	\$9,231,263.64	\$32,950,642.78
201 - Cash In Time Deposits	\$150,550,203.62	\$174,512,616.38	\$67,765,703.69
210 - Petty Cash	\$9,850.00	\$9,850.00	\$9,850.00
221 - Cash For Tax Anticipation Notes	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$155,708,039.14</b>	<b>\$183,753,730.02</b>	<b>\$100,726,196.47</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	\$0.00	-
231 - Cash In Time Deposits Special Reserves	\$5,141,591.20	\$4,926,441.93	\$3,322,984.24
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$5,141,591.20</b>	<b>\$4,926,441.93</b>	<b>\$3,322,984.24</b>
<b>Net Taxes Receivable</b>			
260 - Taxes Receivable Overdue	\$57,094,506.88	\$52,332,633.09	\$51,542,961.34
270 - Taxes Receivable On State Lands	\$138,010.05	\$5,550.60	\$5,550.60
280 - Returned School Taxes Receivable	\$11,211,140.11	\$9,443,510.69	\$8,734,793.41
290 - City School Taxes Receivable	\$19,392,183.67	\$15,100,325.36	\$12,639,973.29
295 - Delinquent Village Taxes Receivable	\$271,043.63	\$227,706.02	\$234,188.62
300 - Taxes Receivable Pending	\$173,800.00	\$173,800.00	\$173,800.00
330 - Property Acquired For Taxes	\$10,368,626.90	\$10,156,376.51	\$9,473,444.10
342 - Allowance For Uncollectible Taxes	(\$8,635,812.52)	(\$8,000,919.02)	(\$7,812,370.38)

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Net Taxes Receivable</b>	<b>\$90,013,498.72</b>	<b>\$79,438,983.25</b>	<b>\$74,992,340.98</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$20,070,958.26	\$20,399,327.86	\$12,145,954.15
<b>Total for Net Other Receivables</b>	<b>\$20,070,958.26</b>	<b>\$20,399,327.86</b>	<b>\$12,145,954.15</b>
<b>Due From</b>			
391 - Due From Other Funds	\$34,243,338.20	\$26,498,666.05	\$23,687,337.75
410 - Due from State and Federal Government	\$58,244,384.89	\$52,822,944.00	\$51,304,202.02
430 - Towns and Cities	\$387,459.22	\$334,999.74	\$290,170.53
440 - Due from Other Governments <i>various municipalities</i>	\$1,741,649.30	\$1,951,821.82	\$1,454,328.14
<b>Total for Due From</b>	<b>\$94,616,831.61</b>	<b>\$81,608,431.61</b>	<b>\$76,736,038.44</b>
<b>Other Assets</b>			
400 - State and Federal Social Services	\$34,654,930.61	\$33,859,410.27	\$25,093,859.63
445 - Inventory of Materials And Supplies	\$167,393.84	\$108,572.25	\$62,754.68
480 - Prepaid Expenses	\$3,809,974.23	\$4,620,288.50	\$5,219,600.99
<b>Total for Other Assets</b>	<b>\$38,632,298.68</b>	<b>\$38,588,271.02</b>	<b>\$30,376,215.30</b>
<b>Total for Assets</b>	<b>\$404,183,217.61</b>	<b>\$408,715,185.69</b>	<b>\$298,299,729.58</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$404,183,217.61</b>	<b>\$408,715,185.69</b>	<b>\$298,299,729.58</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$60,578,620.09	\$62,615,232.12	\$41,054,410.91
601 - Accrued Liabilities	\$4,312,684.33	\$11,744,147.93	\$2,482,276.05
730 - Guaranty & Bid Deposits	\$72,044.86	\$72,044.86	\$72,044.86
<b>Total for Payables</b>	<b>\$64,963,349.28</b>	<b>\$74,431,424.91</b>	<b>\$43,608,731.82</b>
<b>Payroll Liabilities</b>			
721 - NYS Income Tax	\$47,610.11	\$48,194.26	\$48,252.99
722 - Federal Income Tax	\$71,320.08	\$71,194.16	\$71,222.80
723 - Income Executions	\$25,315.47	\$26,287.33	\$24,048.22
726 - Social Security Tax	\$38,807.44	\$214,421.95	\$191,765.83
749 - Child Support Collections	\$749,291.67	\$736,307.04	\$1,030,770.84
<b>Total for Payroll Liabilities</b>	<b>\$932,344.77</b>	<b>\$1,096,404.74</b>	<b>\$1,366,060.68</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$6,823,150.36
631 - Due To Other Governments <i>sales tax rev accrued due municipalities</i>	\$43,038,041.25	\$45,347,595.86	\$41,373,076.97
660 - Due To School Districts	\$23,516,523.42	\$11,217,286.51	\$10,351,307.58
668 - Due to Village Delinquent Taxes	-	\$252,572.23	\$241,701.60
718 - State Retirement	-	-	\$382,494.07
758 - Mortgage Tax	-	-	\$1,916,288.76



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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Due to</b>	<b>\$66,554,564.67</b>	<b>\$56,817,454.60</b>	<b>\$61,088,019.34</b>
<b>Notes Payable</b>			
620 - Tax Anticipation Notes Payable	-	-	\$0.00
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>social serv trust\ fed-state seizure- clerk\sheriff restricted funds</i>	\$15,739,725.09	\$74,471,771.27	\$42,936,446.32
690 - Overpayments and Clearing Account	\$4,555,621.42	\$4,403,468.91	\$3,976,593.23
717 - Deferred Compensation	-	-	\$73,480.37
720 - Group Insurance	\$5,668,914.07	\$8,286,905.59	\$8,542,665.72
724 - Association and Union Dues	-	-	\$8,150.87
757 - Dog Money	-	-	\$0.00
<b>Total for Other Liabilities</b>	<b>\$25,964,260.58</b>	<b>\$87,162,145.77</b>	<b>\$55,537,336.51</b>
<b>Total for Liabilities</b>	<b>\$158,414,519.30</b>	<b>\$219,507,430.02</b>	<b>\$161,600,148.35</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$5,029,206.49	-	-
694 - Deferred Taxes	\$44,275,888.09	\$38,755,575.14	\$38,126,768.86
<b>Total for Deferred Inflows of Resources</b>	<b>\$49,305,094.58</b>	<b>\$38,755,575.14</b>	<b>\$38,126,768.86</b>
<b>Total for Deferred Inflows</b>	<b>\$49,305,094.58</b>	<b>\$38,755,575.14</b>	<b>\$38,126,768.86</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$12,663,626.99	\$24,857,898.78	\$19,236,825.69
<b>Total for Nonspendable Fund Balance</b>	<b>\$12,663,626.99</b>	<b>\$24,857,898.78</b>	<b>\$19,236,825.69</b>
<b>Restricted Fund Balance</b>			
827 - Reserve for State and Local Retirement System Contributions	\$3,183,872.52	\$3,031,964.40	-
880 - Reserve For Tax Stabilization	\$1,957,718.68	\$1,850,154.92	\$1,850,154.92
899 - Other Restricted Fund Balance	-	-	\$1,472,829.29
<b>Total for Restricted Fund Balance</b>	<b>\$5,141,591.20</b>	<b>\$4,882,119.32</b>	<b>\$3,322,984.21</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$24,391,754.00	\$8,500,000.00	-
915 - Assigned Unappropriated Fund Balance	\$15,417,793.91	\$17,208,257.67	\$10,963,812.97
<b>Total for Assigned Fund Balance</b>	<b>\$39,809,547.91</b>	<b>\$25,708,257.67</b>	<b>\$10,963,812.97</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$138,848,837.63	\$95,003,904.76	\$65,049,188.93
<b>Total for Unassigned Fund Balance</b>	<b>\$138,848,837.63</b>	<b>\$95,003,904.76</b>	<b>\$65,049,188.93</b>
<b>Total for Fund Balance</b>	<b>\$196,463,603.73</b>	<b>\$150,452,180.53</b>	<b>\$98,572,811.80</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$404,183,217.61</b>	<b>\$408,715,185.69</b>	<b>\$298,299,729.01</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$93,392,927.00	\$98,867,417.34	\$93,642,318.51
<b>Total for Property Taxes</b>	<b>\$93,392,927.00</b>	<b>\$98,867,417.34</b>	<b>\$93,642,318.51</b>
<b>Property Tax Items</b>			
1051 - Gain From Sale of Tax Acquired Property	\$221,436.00	\$237,684.40	\$466,406.01
1081 - Other Payments In Lieu of Taxes	\$2,392,771.00	\$2,428,900.19	\$2,399,421.04
1090 - Interest and Penalties on Real Prop Taxes	\$5,306,604.00	\$5,456,248.05	\$5,172,589.63
<b>Total for Property Tax Items</b>	<b>\$7,920,811.00</b>	<b>\$8,122,832.64</b>	<b>\$8,038,416.68</b>
<b>Non-Property Tax Items</b>			
1110 - Sales and Use Tax	\$358,687,583.00	\$356,585,105.26	\$322,159,591.19
1113 - Tax on Hotel Room Occupancy	\$9,201,054.00	\$8,312,731.88	\$5,808,966.12
1116 - Tax on Adult-Use Cannabis	\$53,426.00	-	-
1140 - Emergency Telephone System Surcharge	\$2,000,270.00	\$1,459,616.00	\$1,457,698.34
<b>Total for Non-Property Tax Items</b>	<b>\$369,942,333.00</b>	<b>\$366,357,453.14</b>	<b>\$329,426,255.65</b>
<b>Departmental Income</b>			
1230 - Treasurer Fees	\$5,379.00	\$16,248.50	\$9,486.04
1232 - Tax Collector Fees	\$85,875.00	\$108,625.00	\$102,820.00
1235 - Charges For Tax Advertising and Redemption	\$728.00	\$721.65	\$2,543.72
1240 - Comptroller Fees	\$13,521.00	\$44,958.12	\$68,361.92

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
1255 - Clerk Fees	\$2,788,056.00	\$2,973,275.89	\$4,211,358.98
1289 - Other General Departmental Income	\$13,845,322.00	\$12,819,088.51	\$12,432,043.71
1510 - Sheriff Fees	\$712,179.00	\$714,297.38	\$541,349.28
1515 - Alternative to Incarceration Fees	\$625.00	\$1,491.68	\$1,281.83
1580 - Restitution Surcharge	\$117,877.00	\$131,988.62	\$154,237.05
1589 - Other Public Safety Departmental Income	\$620,132.00	\$573,340.04	\$2,079,696.37
1601 - Public Health Fees	\$1,032,011.00	\$1,148,734.96	\$1,025,428.96
1605 - Charges for Care of Handicapped Children	\$2,576,978.00	\$2,067,438.86	\$1,674,626.06
1621 - Early Intervention Fees for Services	\$44,302.00	\$88,815.09	\$40,467.00
1625 - Mental Health Contributions from Private Agency	\$3,505,131.00	\$3,684,667.84	\$3,460,984.68
1630 - Narcotic Program Charges	\$222,651.00	-	-
1721 - Parking Lots and Garages (Non Taxable)	\$1,124,333.00	\$1,029,623.32	\$731,425.54
1789 - Other Transportation Departmental Income	\$12,807.00	\$15,894.00	\$19,329.00
1801 - Repayment of Medical Assistance	\$3,008.00	\$91,463.01	\$194,496.28
1809 - Repayment of Family Assistance	\$269,903.00	\$389,909.37	\$903,022.69
1811 - Medical Incentive Earnings	\$351,313.00	\$149,580.00	\$394,541.00
1819 - Repayment of Child Care	\$319,022.00	\$348,339.98	\$481,191.73
1840 - Repayment of Safety Net Assistance	\$634,930.00	\$534,256.31	\$735,184.64
1841 - Repayment of Home Energy Assistance	\$414,827.00	-	-
1842 - Repayment of Emergency Care For Adults	\$11,522.00	\$9,454.75	\$1,854.81
1870 - Repayment of Services For Recipients	\$943,361.00	\$810,479.98	\$678,083.32
1894 - Social Services Charges	\$143,953.00	\$691,191.62	\$571,368.06
1962 - Sealer of Weights and Measures Fees	\$670,721.00	\$857,732.00	\$663,046.00
2025 - Special Recreational Facility Charges	\$513,608.00	\$2,763,165.02	\$539,753.80
<b>Total for Departmental Income</b>	<b>\$30,984,075.00</b>	<b>\$32,064,781.50</b>	<b>\$31,717,982.47</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Intergovernmental Charges</b>			
2215 - Election Service Charges	\$1,110,891.00	\$604,456.06	\$662,835.95
2220 - Civil Service Charges	\$20,000.00	-	-
2260 - Public Safety Services Other Governments <i>Prisoner Transport / EMT Services</i>	\$3,547,929.00	\$3,116,349.90	\$3,263,467.01
2262 - Fire Protection Services Other Governments <i>Airport Security</i>	\$2,666,300.00	\$2,334,701.26	\$2,182,647.56
2264 - Jail Facilities Services Other Governments <i>US Marshall's Service Agreement</i>	\$7,145,717.00	\$6,603,673.97	\$5,842,660.05
2374 - Sewer Services Other Governments <i>Stormwater Coalition Membership Dues</i>	\$154,950.00	-	-
2389 - Miscellaneous Revenue Other Governments	-	\$289,446.00	-
2392 - Debt Service Other Governments <i>CDYCI</i>	\$79,699.00	-	-
<b>Total for Intergovernmental Charges</b>	<b>\$14,725,486.00</b>	<b>\$12,948,627.19</b>	<b>\$11,951,610.57</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$10,627,283.00	\$2,207,509.42	\$139,160.05
2410 - Rental of Real Property	\$500,378.00	\$681,635.42	\$497,245.15
2412 - Rental of Real Property Other Governments <i>Rental Real Prop. to Alb. County Depts.</i>	\$473,250.00	\$184,914.00	\$439,074.28
2414 - Rental of Equipment	\$18,000.00	\$178,445.00	\$170,331.00
2450 - Commissions	\$512,670.00	\$534,703.84	\$626,787.76
<b>Total for Use of Money and Property</b>	<b>\$12,131,581.00</b>	<b>\$3,787,207.68</b>	<b>\$1,872,598.24</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$395.00	\$3,052.79	\$258.26
2615 - Stop DWI Fines	\$231,961.00	\$281,100.49	\$196,378.21

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2625 - Forfeiture of Crime Proceeds	-	\$0.00	\$0.00
<b>Total for Fines and Forfeitures</b>	<b>\$232,356.00</b>	<b>\$284,153.28</b>	<b>\$196,636.47</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$826.00	\$589.39	\$2,433.92
2660 - Sales of Real Property	-	\$600,000.00	-
2665 - Sales of Equipment	-	-	\$0.00
2690 - Other Compensation For Loss	\$4,437,022.00	\$4,682,076.14	\$4,566,415.55
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$4,437,848.00</b>	<b>\$5,282,665.53</b>	<b>\$4,568,849.47</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,729,809.00	\$269,743.53	\$300,161.94
2705 - Gifts and Donations	\$187.00	-	-
2710 - Premium on Obligations	-	-	\$0.00
2720 - OTB Distributed Earnings	\$741,415.00	\$641,906.00	\$693,332.00
2735 - Opioid Settlement Funds	\$15,975.00	-	-
2770 - Unclassified <i>Bag Reduction Fee, Pharmaceutical Rebates 3.17m, Solar Agreement, Tobacco Settlement, Other</i>	\$3,144,581.00	\$403,074.96	\$506,194.26
2772 - Intergovernmental Transfer	\$28,073.00	\$68,479.00	-
<b>Total for Other Revenues</b>	<b>\$5,660,040.00</b>	<b>\$1,383,203.49</b>	<b>\$1,499,688.20</b>
<b>State Aid</b>			
3005 - State Aid Mortgage Tax	\$3,913,628.00	\$5,606,084.54	\$5,760,145.34
3016 - Casino Licensing Fees and Various Gaming Revenues	\$2,611,338.00	\$2,477,022.06	\$2,187,567.44
3021 - State Aid Court Facilities	\$690,289.00	\$612,254.00	\$607,042.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3025 - State Aid Indigent Legal Services Fund	\$3,818,688.00	\$1,352,442.30	\$2,204,422.95
3030 - State Aid District Attorney Salaries	\$78,514.00	\$78,514.00	\$78,514.00
3035 - State Aid Medical Examiner	\$48,276.00	-	\$0.00
3040 - State Aid Real Property Tax Administration	-	\$74,834.00	\$9,059.00
3060 - State Aid Records Management	\$134,513.00	-	-
3089 - State Aid Other <i>Pre-Trial, Discovery Reform, Tech Innovation, Medical Marijuana</i>	\$2,381,969.00	\$693,681.25	\$261,948.69
3097 - State Aid Capital Projects	\$1,607,841.00	-	-
3277 - State Aid Education of Handicapped Child	\$10,141,271.00	\$9,960,599.78	\$8,184,367.72
3305 - State Aid Civil Defense	\$220,800.00	\$252,500.00	\$357,122.43
3306 - State Aid Homeland Security	\$2,258,549.00	-	\$3,507,321.74
3310 - State Aid Probation Services	\$1,126,751.00	\$1,126,751.00	\$1,126,751.00
3315 - State Aid Navigation Law Enforcement	\$27,891.00	-	(\$4,127.33)
3330 - State Aid Unified Court Budget Security Service	\$1,144,467.00	\$1,565,138.67	\$1,193,898.69
3389 - State Aid Other Public Safety	\$14,690,949.00	\$9,422,073.56	\$5,503,483.06
3401 - State Aid Public Health	\$4,510,955.00	\$4,809,917.11	\$3,449,848.57
3446 - State Aid Handicapped Children	\$890,692.00	-	-
3449 - State Aid Early Intervention	\$1,080,941.00	\$1,219,717.20	\$536,995.14
3486 - State Aid Narcotic Addiction Control	\$5,946,234.00	\$6,440,926.31	\$5,417,600.47
3490 - State Aid Mental Health	\$7,901,058.00	\$10,735,628.50	\$12,566,747.50
3609 - State Aid Family Assistance	\$1,329,535.00	\$845,296.00	\$71,247.00
3610 - State Aid Social Services Administration	\$5,376,649.00	\$2,971,847.00	\$5,781,945.00
3619 - State Aid Child Care	\$10,440,924.00	\$6,398,667.21	\$4,738,791.81
3623 - State Aid Juvenile Delinquent	\$880,944.00	-	-
3640 - State Aid Safety Net	\$3,399,301.00	\$2,583,260.00	\$1,656,626.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3642 - State Aid Emergency Aid For Adults	\$429,957.00	\$323,039.00	\$350,119.00
3655 - State Aid Day Care	\$229,282.00	-	-
3670 - State Aid Services for Recipients	-	\$201,647.14	\$243,495.21
3689 - State Aid Other Social Services	\$2,049,816.00	\$3,036,383.63	\$10,095,492.43
3710 - State Aid Veterans Service Agencies	\$109,200.00	\$35,000.00	\$25,884.00
3772 - State Aid Programs for Aging	\$2,978,717.00	\$2,678,657.78	\$2,492,552.32
3785 - State Aid Disaster Assistance	-	-	\$6,500.77
3789 - State Aid Economic Assistance	\$488,587.00	-	-
3820 - State Aid Youth Programs	\$637,970.00	\$1,583,190.50	\$171,200.00
3989 - State Aid Other Home and Community Service	\$1,325.00	-	\$0.00
<b>Total for State Aid</b>	<b>\$93,577,821.00</b>	<b>\$77,085,072.54</b>	<b>\$78,582,561.95</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$1,419,855.00	\$6,338,000.09	\$12,544,431.60
4305 - Federal Aid Civil Defense	\$114,344.00	\$99,234.54	\$88,295.13
4389 - Federal Aid Other Public Safety	\$703,446.00	\$272,387.94	\$406,921.80
4401 - Federal Aid Public Health	\$3,480,719.00	\$1,623,474.80	\$1,367,317.47
4451 - Federal Aid Early Intervention	-	\$1,314,143.46	\$1,131,950.37
4486 - Federal Aid Narcotics Addiction Control Program	\$8,500.00	\$2,886,934.00	\$3,912,177.15
4489 - Federal Aid Other Health	-	-	\$125,234.84
4490 - Federal Aid Mental Health	\$1,955,574.00	\$1,087,645.00	\$545,772.00
4609 - Federal Aid Family Assistance	\$17,211,881.00	\$14,579,829.00	\$8,832,543.00
4610 - Federal Aid Social Services Administration	\$20,077,764.00	\$20,241,277.18	\$14,664,897.31
4611 - Federal Aid Food Stamp Program Administration	\$20,000.00	-	-
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$15,820,824.00	\$17,032,461.00	\$15,180,751.00



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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
4640 - Federal Aid Safety Net	\$165,883.00	\$113,066.64	\$134,090.95
4641 - Federal Aid Home Energy Assistance	\$7,536,965.00	\$10,362,683.30	\$9,878,285.00
4670 - Federal Aid Services for Recipients	\$1,046,604.00	\$1,583,096.00	\$3,017,020.00
4689 - Federal Aid Other Social Services	\$40,712.00	-	-
4772 - Federal Aid Programs for Aging	\$1,567,021.00	\$1,231,475.95	\$692,914.93
4910 - Federal Aid Community Development Act	\$1,340,272.00	-	-
4960 - Federal Aid Emergency Disaster Assistance	\$285,955.00	-	-
4989 - Federal Aid Other Home and Community Services	\$58,647.00	\$58,491.10	\$56,015.15
<b>Total for Federal Aid</b>	<b>\$72,854,966.00</b>	<b>\$78,824,200.00</b>	<b>\$72,578,617.70</b>
<b>Total for Revenues</b>	<b>\$705,860,244.00</b>	<b>\$685,007,614.33</b>	<b>\$634,075,535.91</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$2,392,044.00	\$5,802,657.00	\$599,855.00
<b>Total for Operating Transfers</b>	<b>\$2,392,044.00</b>	<b>\$5,802,657.00</b>	<b>\$599,855.00</b>
<b>Total for Other Sources</b>	<b>\$2,392,044.00</b>	<b>\$5,802,657.00</b>	<b>\$599,855.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$708,252,288.00</b>	<b>\$690,810,271.33</b>	<b>\$634,675,390.91</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$2,835,154.00	\$2,716,329.00	\$2,527,685.90
10102 - Legislative Board - Equipment and Capital Outlay	\$87,468.00	\$79,679.00	\$35,460.85
10104 - Legislative Board - Contractual	\$589,035.00	\$815,814.00	\$560,821.00
<b>Total for Legislative Board</b>	<b>\$3,511,657.00</b>	<b>\$3,611,822.00</b>	<b>\$3,123,967.75</b>
<b>Judicial</b>			
11621 - Unified Court Budget Costs - Personal Services	\$347,940.00	\$405,713.00	\$322,764.37
11624 - Unified Court Budget Costs - Contractual	\$2,217,534.00	\$1,954,542.00	\$1,790,323.00
11651 - District Attorney - Personal Services	\$7,085,343.00	\$6,650,593.00	\$6,201,955.27
11652 - District Attorney - Equipment and Capital Outlay	\$513,510.00	\$49,939.00	\$23,867.99
11654 - District Attorney - Contractual	\$1,118,289.00	\$1,389,619.00	\$1,012,004.65
11701 - Public Defender - Personal Services	\$7,013,259.00	\$6,748,083.00	\$5,565,815.00
11702 - Public Defender - Equipment and Capital Outlay	\$119,487.00	\$77,192.00	\$61,430.22
11704 - Public Defender - Contractual	\$2,103,796.00	\$1,647,343.00	\$1,199,607.83
11851 - Med Examiners/Coroners - Personal Services	\$154,876.00	\$185,621.00	\$159,443.35
11854 - Med Examiners/Coroners - Contractual	\$1,239,037.00	\$945,032.00	\$861,098.69
<b>Total for Judicial</b>	<b>\$21,913,071.00</b>	<b>\$20,053,677.00</b>	<b>\$17,198,310.37</b>
<b>Executive</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
12301 - Municipal Executive - Personal Services	\$1,317,857.00	\$1,289,624.00	\$1,132,852.63
12302 - Municipal Executive - Equipment and Capital Outlay	\$102.00	\$533.00	\$4,535.25
12304 - Municipal Executive - Contractual	\$144,949.00	\$124,289.00	\$109,294.69
<b>Total for Executive</b>	<b>\$1,462,908.00</b>	<b>\$1,414,446.00</b>	<b>\$1,246,682.57</b>
<b>Finance</b>			
13101 - Director of Finance - Personal Services	\$1,157,357.00	\$1,147,728.00	\$988,943.46
13102 - Director of Finance - Equipment and Capital Outlay	\$17,959.00	\$14,848.00	\$4,110.97
13104 - Director of Finance - Contractual	\$591,762.00	\$293,411.00	\$220,861.25
13151 - Comptroller - Personal Services	\$1,410,999.00	\$1,499,151.00	\$1,354,412.34
13152 - Comptroller - Equipment and Capital Outlay	\$809.00	\$693.00	\$1,071.10
13154 - Comptroller - Contractual	\$306,685.00	\$279,123.00	\$270,108.17
13401 - Budget - Personal Services	\$687,581.00	\$383,377.00	\$293,926.11
13402 - Budget - Equipment and Capital Outlay	\$2,360.00	\$2,337.00	\$286.70
13404 - Budget - Contractual	\$56,529.00	\$45,828.00	\$56,617.77
13451 - Purchasing - Personal Services	\$365,329.00	\$372,949.00	\$341,746.56
13454 - Purchasing - Contractual	\$46,226.00	\$41,231.00	\$38,730.63
13551 - Assessment - Personal Services	\$420,011.00	\$374,299.00	\$302,257.72
13552 - Assessment - Equipment and Capital Outlay	\$4,171.00	\$2,616.00	\$4,928.32
13554 - Assessment - Contractual	\$81,831.00	\$49,146.00	\$45,431.14
<b>Total for Finance</b>	<b>\$5,149,609.00</b>	<b>\$4,506,737.00</b>	<b>\$3,923,432.24</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$1,520,263.00	\$1,777,492.00	\$1,566,194.91
14102 - Clerk - Equipment and Capital Outlay	\$70,531.00	\$22,148.00	\$21,436.38

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
14104 - Clerk - Contractual	\$1,181,684.00	\$1,031,968.00	\$1,105,988.85
14201 - Law - Personal Services	\$2,770,148.00	\$2,613,602.00	\$2,426,253.19
14202 - Law - Equipment and Capital Outlay	-	\$820.00	\$870.00
14204 - Law - Contractual	\$368,171.00	\$324,952.00	\$265,580.93
14301 - Personnel - Personal Services	\$1,752,307.00	\$1,666,480.00	\$1,472,266.76
14302 - Personnel - Equipment and Capital Outlay	\$2,544.00	\$406.00	\$978.08
14304 - Personnel - Contractual	\$811,030.00	\$450,196.00	\$389,748.21
14401 - Engineer - Personal Services	\$430,992.00	\$432,740.00	\$367,238.47
14404 - Engineer - Contractual	\$24,780.00	\$14,606.00	\$12,856.70
14501 - Elections - Personal Services	\$1,837,403.00	\$1,504,599.00	\$1,309,028.42
14502 - Elections - Equipment and Capital Outlay	\$825,382.00	\$55,467.00	\$15,482.92
14504 - Elections - Contractual	\$766,319.00	\$1,908,568.00	\$1,265,887.30
<b>Total for Municipal Staff</b>	<b>\$12,361,554.00</b>	<b>\$11,804,044.00</b>	<b>\$10,219,811.12</b>
<b>Shared Services</b>			
16101 - Central Services Administration - Personal Services	\$363,888.00	\$379,949.00	\$351,379.69
16102 - Central Services Administration - Equipment and Capital Outlay	\$12,677.00	\$21,729.00	\$2,757.23
16104 - Central Services Administration - Contractual	\$816,824.00	\$614,290.00	\$564,741.14
16201 - Operation of Plant - Personal Services	\$2,367,469.00	\$2,335,855.00	\$1,949,469.08
16204 - Operation of Plant - Contractual	\$1,770,156.00	\$1,566,548.00	\$1,484,604.35
16401 - Central Garage - Personal Services	\$82,253.00	\$75,719.00	\$79,630.21
16404 - Central Garage - Contractual	\$78,968.00	\$73,980.00	\$71,675.62
16601 - Central Storeroom - Personal Services	\$152,821.00	\$148,722.00	\$164,124.85
16604 - Central Storeroom - Contractual	\$2,046.00	\$63,103.00	\$13,409.80
16701 - Central Printing and Mailing - Personal Services	\$139,780.00	\$160,182.00	\$105,626.01

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
16704 - Central Printing and Mailing - Contractual	\$61,117.00	\$56,677.00	\$51,569.15
16801 - Central Data Processing - Personal Services	\$2,036,980.00	\$1,862,281.00	\$1,652,737.63
16802 - Central Data Processing - Equipment and Capital Outlay	\$831,884.00	\$718,902.00	\$239,108.36
16804 - Central Data Processing - Contractual	\$1,722,041.00	\$1,845,537.00	\$1,818,863.50
<b>Total for Shared Services</b>	<b>\$10,438,904.00</b>	<b>\$9,923,474.00</b>	<b>\$8,549,696.62</b>
<b>Special Items</b>			
19854 - Distribution Of Sales Tax - Contractual	\$143,475,033.00	\$142,634,042.00	\$128,863,836.49
19894 - General Government Support, Other - Contractual <i>Planning Board Contractual</i>	\$6,578.00	\$5,006.00	\$8,510.41
<b>Total for Special Items</b>	<b>\$143,481,611.00</b>	<b>\$142,639,048.00</b>	<b>\$128,872,346.90</b>
<b>Total for General Government Support</b>	<b>\$198,319,314.00</b>	<b>\$193,953,248.00</b>	<b>\$173,134,247.57</b>
<b>Education</b>			
<b>Community College</b>			
24904 - Community College Tuition - Contractual	\$13,673,987.00	\$13,185,829.00	\$12,755,401.34
<b>Total for Community College</b>	<b>\$13,673,987.00</b>	<b>\$13,185,829.00</b>	<b>\$12,755,401.34</b>
<b>Other Educational Expenditures</b>			
29604 - Education of Handicapped Children - Contractual	\$22,426,697.00	\$19,748,205.00	\$18,658,867.79
<b>Total for Other Educational Expenditures</b>	<b>\$22,426,697.00</b>	<b>\$19,748,205.00</b>	<b>\$18,658,867.79</b>
<b>Total for Education</b>	<b>\$36,100,684.00</b>	<b>\$32,934,034.00</b>	<b>\$31,414,269.13</b>
<b>Public Safety</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Administration</b>			
30201 - Public Safety Communication Systems - Personal Services	\$2,876,875.00	\$2,944,413.00	\$2,465,140.03
30202 - Public Safety Communication Systems - Equipment and Capital Outlay	\$500,458.00	\$682,535.00	\$23,005.24
30204 - Public Safety Communication Systems - Contractual	\$3,017,774.00	\$2,988,534.00	\$1,040,410.85
<b>Total for Administration</b>	<b>\$6,395,107.00</b>	<b>\$6,615,482.00</b>	<b>\$3,528,556.12</b>
<b>Law Enforcement</b>			
31101 - Sheriff - Personal Services	\$16,741,623.00	\$16,121,228.00	\$14,079,068.24
31102 - Sheriff - Equipment and Capital Outlay	\$3,270,644.00	\$2,010,389.00	\$3,245,673.69
31104 - Sheriff - Contractual	\$3,096,951.00	\$2,818,780.00	\$2,523,932.98
31401 - Probation - Personal Services	\$6,388,588.00	\$6,403,838.00	\$5,840,311.49
31402 - Probation - Equipment and Capital Outlay	\$26,775.00	\$18,787.00	\$24,237.11
31404 - Probation - Contractual	\$1,313,078.00	\$1,174,891.00	\$934,826.41
31501 - Jail - Personal Services	\$28,684,390.00	\$27,620,262.00	\$24,706,245.71
31502 - Jail - Equipment and Capital Outlay	\$236,258.00	\$95,172.00	\$124,887.24
31504 - Jail - Contractual	\$11,816,818.00	\$10,415,638.00	\$9,323,026.14
31891 - Traffic, Other - Personal Services <i>Traffic Stop DWI - Personal Services</i>	\$262,301.00	\$226,376.00	\$155,802.93
31892 - Traffic, Other - Equipment and Capital Outlay	-	\$4,495.00	-
31894 - Traffic, Other - Contractual <i>Traffic Stop DWI - Contractual</i>	\$202,682.00	\$63,324.00	\$195,672.03
<b>Total for Law Enforcement</b>	<b>\$72,040,108.00</b>	<b>\$66,973,180.00</b>	<b>\$61,153,683.97</b>
<b>Animal Control</b>			
35104 - Dog Control - Contractual	-	-	\$5,500.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Animal Control</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,500.00</b>
<b>Other Public Safety</b>			
36501 - Demolition of Unsafe Buildings - Personal Services	\$145,669.00	\$121,289.00	\$126,650.07
36504 - Demolition of Unsafe Buildings - Contractual	\$295,416.00	\$1,315,696.00	\$778,109.36
<b>Total for Other Public Safety</b>	<b>\$441,085.00</b>	<b>\$1,436,985.00</b>	<b>\$904,759.43</b>
<b>Total for Public Safety</b>	<b>\$78,876,300.00</b>	<b>\$75,025,647.00</b>	<b>\$65,592,499.52</b>
<b>Health</b>			
<b>Public Health Program</b>			
40101 - Public Health - Personal Services	\$5,124,929.00	\$5,598,109.00	\$5,200,947.74
40102 - Public Health - Equipment and Capital Outlay	\$465,227.00	\$2,752,942.00	\$113,050.01
40104 - Public Health - Contractual	\$3,468,675.00	\$2,238,397.00	\$3,376,592.23
40464 - Physically Handicapped - Contractual	-	-	\$0.00
40591 - Early Intervention Program - Personal Services	\$1,157,703.00	\$1,319,489.00	\$1,179,730.33
40594 - Early Intervention Program - Contractual	\$1,603,679.00	\$1,655,669.00	\$1,454,968.54
<b>Total for Public Health Program</b>	<b>\$11,820,213.00</b>	<b>\$13,564,606.00</b>	<b>\$11,325,288.85</b>
<b>Addiction Control</b>			
42304 - Narcotics Addiction Control Services - Contractual	\$9,367,428.00	\$8,127,594.00	\$7,429,471.62
<b>Total for Addiction Control</b>	<b>\$9,367,428.00</b>	<b>\$8,127,594.00</b>	<b>\$7,429,471.62</b>
<b>Mental Health</b>			
43101 - Mental Health Administration - Personal Services	\$5,527,842.00	\$5,452,941.00	\$4,945,447.31

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
43102 - Mental Health Administration - Equipment and Capital Outlay	\$39,595.00	\$29,199.00	\$6,311.21
43104 - Mental Health Administration - Contractual	\$3,949,766.00	\$4,704,718.00	\$3,943,727.92
43224 - Contracted Mental Health Services - Contractual	\$7,067,401.00	\$7,872,331.00	\$6,532,308.63
<b>Total for Mental Health</b>	<b>\$16,584,604.00</b>	<b>\$18,059,189.00</b>	<b>\$15,427,795.07</b>
<b>Other Health</b>			
46101 - Rape Crisis Center - Personal Services	\$1,025,481.00	\$1,003,682.00	\$866,943.17
46102 - Rape Crisis Center - Equipment and Capital Outlay	-	\$6,564.00	\$37,604.13
46104 - Rape Crisis Center - Contractual	\$217,915.00	\$180,539.00	\$189,156.18
<b>Total for Other Health</b>	<b>\$1,243,396.00</b>	<b>\$1,190,785.00</b>	<b>\$1,093,703.48</b>
<b>Total for Health</b>	<b>\$39,015,641.00</b>	<b>\$40,942,174.00</b>	<b>\$35,276,259.02</b>
<b>Transportation</b>			
<b>Public Transportation</b>			
56304 - Bus Operations - Contractual	\$1,415,632.00	\$873,616.00	\$1,128,754.25
<b>Total for Public Transportation</b>	<b>\$1,415,632.00</b>	<b>\$873,616.00</b>	<b>\$1,128,754.25</b>
<b>Total for Transportation</b>	<b>\$1,415,632.00</b>	<b>\$873,616.00</b>	<b>\$1,128,754.25</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
60101 - Social Services Administration - Personal Services	\$11,796,274.00	\$12,704,896.00	\$12,541,588.26
60102 - Social Services Administration - Equipment and Capital Outlay	\$205,116.00	\$56,592.00	\$50,275.25



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**A - General  
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	12/31/2023	12/31/2022	12/31/2021
60104 - Social Services Administration - Contractual	\$5,919,594.22	\$5,455,626.00	\$14,305,161.44
60554 - Day Care - Contractual	\$11,101,590.00	\$7,494,151.00	\$5,802,726.05
60704 - Services for Recipients - Contractual	\$6,299,118.00	\$5,241,646.00	\$5,092,018.18
61004 - Medicaid to State - Contractual	\$61,321,993.07	\$62,854,212.67	\$55,360,081.52
61094 - Family Assistance - Contractual	\$17,575,074.51	\$16,767,335.00	\$14,429,791.12
61191 - Child Care - Personal Services	\$8,671,928.00	\$9,349,576.00	\$8,467,530.59
61192 - Child Care - Equipment and Capital Outlay	\$160,590.00	\$783.00	\$3,192.04
61194 - Child Care - Contractual	\$28,031,345.00	\$22,828,365.00	\$22,722,809.83
61294 - State Training School - Contractual	\$1,775,186.00	\$1,490,518.00	\$1,315,561.25
61404 - Safety Net - Contractual	\$10,907,593.00	\$9,438,918.00	\$6,661,127.06
61414 - Home Energy Assistance - Contractual	\$7,910,023.00	\$9,408,666.77	\$11,390,692.32
61424 - Emergency Aid For Adults - Contractual	\$979,754.00	\$693,382.00	\$765,800.69
<b>Total for Social Services Programs</b>	<b>\$172,655,178.80</b>	<b>\$163,784,667.44</b>	<b>\$158,908,355.60</b>
<b>Economic Opportunity and Development</b>			
65101 - Veterans Service - Personal Services	\$125,726.00	\$206,205.00	\$162,919.57
65104 - Veterans Service - Contractual	\$128,028.00	\$48,807.00	\$33,679.28
66101 - Consumer Affairs - Personal Services	\$172,235.00	\$251,012.00	\$209,363.24
66102 - Consumer Affairs - Equipment and Capital Outlay	\$2,387.00	\$4,526.00	\$2,720.25
66104 - Consumer Affairs - Contractual	\$41,853.00	\$45,219.00	\$38,483.13
67721 - Programs for the Aging - Personal Services	\$522,919.00	\$588,048.00	\$546,081.43
67722 - Programs for the Aging - Equipment and Capital Outlay	\$1,747.00	\$2,849.00	\$0.00
67724 - Programs for the Aging - Contractual	\$5,092,713.00	\$4,615,460.00	\$4,173,269.50
69894 - Economic Development, Other - Contractual	\$9,121,279.00	\$8,289,199.00	\$5,711,331.14
<i>Economic Development - Debt Service, Convention Center, CC Occupancy Tax</i>			

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Economic Opportunity and Development</b>	<b>\$15,208,887.00</b>	<b>\$14,051,325.00</b>	<b>\$10,877,847.54</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$187,864,065.80</b>	<b>\$177,835,992.44</b>	<b>\$169,786,203.14</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71804 - Special Recreation Facilities - Contractual	\$197,066.00	\$201,311.00	\$190,383.73
73101 - Youth Programs - Personal Services	\$203,729.00	\$209,946.00	\$198,018.36
73104 - Youth Programs - Contractual	\$6,488.00	-	\$6,696.77
<b>Total for Recreation</b>	<b>\$407,283.00</b>	<b>\$411,257.00</b>	<b>\$395,098.86</b>
<b>Culture</b>			
74101 - Library - Personal Services	\$630,082.00	\$495,358.00	\$488,314.71
74102 - Library - Equipment and Capital Outlay	\$75,253.00	\$59,396.00	\$14,698.29
74104 - Library - Contractual	\$371,126.00	\$407,884.00	\$332,728.38
<b>Total for Culture</b>	<b>\$1,076,461.00</b>	<b>\$962,638.00</b>	<b>\$835,741.38</b>
<b>Total for Culture and Recreation</b>	<b>\$1,483,744.00</b>	<b>\$1,373,895.00</b>	<b>\$1,230,840.24</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80201 - Planning and Surveys - Personal Services	\$303,788.00	\$344,741.00	\$317,195.35
80202 - Planning and Surveys - Equipment and Capital Outlay	\$4,603.00	-	\$0.00
80204 - Planning and Surveys - Contractual	\$2,226,366.00	\$4,708,898.00	\$234,690.04
<b>Total for General Environment</b>	<b>\$2,534,757.00</b>	<b>\$5,053,639.00</b>	<b>\$551,885.39</b>

County of Albany  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Natural Resources</b>			
87304 - Forestry - Contractual	\$94,610.00	\$125,762.00	\$125,264.75
87454 - Flood and Erosion Control - Contractual	\$1,076,081.00	\$1,076,081.00	\$1,076,081.00
<b>Total for Natural Resources</b>	<b>\$1,170,691.00</b>	<b>\$1,201,843.00</b>	<b>\$1,201,345.75</b>
<b>Special Services</b>			
89894 - Home and Community Services, Other - Contractual <i>Cornell Co-Op Contractual Agreement</i>	\$1,276,958.00	\$1,146,129.00	\$1,128,491.00
<b>Total for Special Services</b>	<b>\$1,276,958.00</b>	<b>\$1,146,129.00</b>	<b>\$1,128,491.00</b>
<b>Total for Home and Community Services</b>	<b>\$4,982,406.00</b>	<b>\$7,401,611.00</b>	<b>\$2,881,722.14</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$17,263,460.00	\$19,080,467.00	\$20,420,666.01
90308 - Social Security - Employee Benefits	\$9,389,253.00	\$9,293,828.00	\$8,358,112.73
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$38,710,020.00	\$39,460,486.00	\$41,378,420.30
<b>Total for Employee Benefits</b>	<b>\$65,362,733.00</b>	<b>\$67,834,781.00</b>	<b>\$70,157,199.04</b>
<b>Total for Employee Benefits</b>	<b>\$65,362,733.00</b>	<b>\$67,834,781.00</b>	<b>\$70,157,199.04</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97607 - Tax Anticipation Notes - Debt Interest	-	-	\$271,666.64

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$271,666.64</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$271,666.64</b>
<b>Total for Expenditures</b>	<b>\$613,420,519.80</b>	<b>\$598,174,998.44</b>	<b>\$550,873,660.69</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Interfund Transfers</i>	\$48,806,140.00	\$40,561,602.00	\$38,013,911.55
<b>Total for Interfund Transfers</b>	<b>\$48,806,140.00</b>	<b>\$40,561,602.00</b>	<b>\$38,013,911.55</b>
<b>Total for Interfund Transfers</b>	<b>\$48,806,140.00</b>	<b>\$40,561,602.00</b>	<b>\$38,013,911.55</b>
<b>Total for Other Uses</b>	<b>\$48,806,140.00</b>	<b>\$40,561,602.00</b>	<b>\$38,013,911.55</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$662,226,659.80</b>	<b>\$638,736,600.44</b>	<b>\$588,887,572.24</b>

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$150,452,180.53	\$98,572,812.63	\$55,412,469.43
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$823,431.86
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$14,206.00	\$194,302.99	\$3,450,907.33
<i>AJE's</i>			
8022 - Restated Fund Balance - Beginning of Year	\$150,437,974.53	\$98,378,509.64	\$52,784,993.96
Add Revenues and Other Sources	\$708,252,288.00	\$690,810,271.33	\$634,675,390.91
Deduct Expenditures and Other Uses	\$662,226,659.80	\$638,736,600.44	\$588,887,572.24
8029 - Fund Balance - End of Year	\$196,463,602.73	\$150,452,180.53	\$98,572,812.63

County of Albany  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$105,293,625.00	\$105,491,125.00	\$96,902,250.00
1099 - Est Rev - Property Tax Items	-	\$0.00	\$8,324,500.00
1199 - Est Rev - Non-Property Tax Items	\$381,445,732.00	\$341,619,010.00	\$310,063,544.00
1299 - Est Rev - Departmental Income	-	\$32,501,481.00	\$31,824,465.00
2199 - Est Rev - Departmental Income	\$34,470,377.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$15,201,578.00	\$14,084,869.00	\$13,355,160.00
2499 - Est Rev - Use of Money and Property	\$10,273,850.00	\$3,738,184.00	\$2,305,321.00
2649 - Est Rev - Fines and Forfeitures	\$440,650.00	\$440,650.00	\$473,750.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$9,350.00	\$9,350.00	\$11,950.00
2799 - Est Rev - Other Revenues	\$5,998,737.00	\$6,172,254.00	\$5,822,764.00
2801 - Est Rev - Interfund Revenues	-	\$43,964.00	-
2899 - Est Rev - Interfund Revenues	\$4,857.00	-	-
3099 - Est Rev - State Aid	\$106,680,350.00	\$93,726,166.00	\$96,564,830.00
4099 - Est Rev - Federal Aid	\$73,324,986.00	\$74,596,639.00	\$73,939,789.00
<b>Total for Estimated Revenue</b>	<b>\$733,144,092.00</b>	<b>\$672,423,692.00</b>	<b>\$639,588,323.00</b>
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	\$473,899.00	\$468,300.00
5099 - Est Rev - Operating Transfers	\$443,666.00	-	-
599 - Appropriated Fund Balance	\$24,391,754.00	\$8,500,000.00	-
<b>Total for Estimated Other Sources</b>	<b>\$24,835,420.00</b>	<b>\$8,973,899.00</b>	<b>\$468,300.00</b>

County of Albany  
Annual Financial Report  
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**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$757,979,512.00</b>	<b>\$681,397,591.00</b>	<b>\$640,056,623.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$237,040,631.00	\$213,014,851.00	\$175,063,036.00
2999 - App - Education	\$35,948,000.00	\$35,326,000.00	\$33,011,000.00
3999 - App - Public Safety	\$112,534,705.00	\$101,015,950.00	\$72,425,557.00
4999 - App - Health	\$53,060,641.00	\$49,441,212.00	\$41,835,717.00
5999 - App - Transportation	\$1,229,524.00	\$1,229,524.00	\$1,245,437.00
6999 - App - Economic Assistance and Opportunity	\$224,432,291.00	\$211,996,658.00	\$199,006,503.00
7999 - App - Culture and Recreation	\$2,144,688.00	\$1,946,234.00	\$1,392,095.00
8999 - App - Home and Community Services	\$14,185,433.00	\$10,741,885.00	\$3,346,837.00
9199 - App - Employee Benefits	\$12,663,335.00	\$12,517,296.00	\$73,815,999.00
<b>Total for Estimated Appropriations</b>	<b>\$693,239,248.00</b>	<b>\$637,229,610.00</b>	<b>\$601,142,181.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$64,740,264.00	\$44,167,981.00	\$38,914,442.00
<b>Total for Estimated Other Uses</b>	<b>\$64,740,264.00</b>	<b>\$44,167,981.00</b>	<b>\$38,914,442.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$757,979,512.00</b>	<b>\$681,397,591.00</b>	<b>\$640,056,623.00</b>



County of Albany  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$79,691.55	\$77,117.24	\$76,877.58
201 - Cash In Time Deposits	\$80,977.89	\$78,362.02	\$78,118.49
<b>Total for Cash and Cash Equivalents</b>	<b>\$160,669.44</b>	<b>\$155,479.26</b>	<b>\$154,996.07</b>
<b>Total for Assets</b>	<b>\$160,669.44</b>	<b>\$155,479.26</b>	<b>\$154,996.07</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$160,669.44</b>	<b>\$155,479.26</b>	<b>\$154,996.07</b>

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
631 - Due To Other Governments <i>due other govt's</i>	\$2,358.44	\$2,358.44	\$2,358.44
<b>Total for Due to</b>	<b>\$2,358.44</b>	<b>\$2,358.44</b>	<b>\$2,358.44</b>
<b>Total for Liabilities</b>	<b>\$2,358.44</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	\$152,637.63
<b>Total for Assigned Fund Balance</b>	<b>\$158,311.00</b>	<b>\$153,120.82</b>	<b>\$152,637.63</b>
<b>Total for Fund Balance</b>	<b>\$158,311.00</b>	<b>\$153,120.82</b>	<b>\$152,637.63</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$160,669.44</b>	<b>\$155,479.26</b>	<b>\$154,996.07</b>

County of Albany  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$5,190.18	\$483.23	\$116.61
<b>Total for Use of Money and Property</b>	<b>\$5,190.18</b>	<b>\$483.23</b>	<b>\$116.61</b>
<b>Total for Revenues</b>	<b>\$5,190.18</b>	<b>\$483.23</b>	<b>\$116.61</b>
<b>Total for Revenues and Other Sources</b>	<b>\$5,190.18</b>	<b>\$483.23</b>	<b>\$116.61</b>

County of Albany  
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**CD - Special Grant  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<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>

County of Albany  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**CD - Special Grant  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$153,120.82	\$152,637.59	\$152,520.98
8022 - Restated Fund Balance - Beginning of Year	\$153,120.82	\$152,637.59	\$152,520.98
Add Revenues and Other Sources	\$5,190.18	\$483.23	\$116.61
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$158,311.00	\$153,120.82	\$152,637.59

County of Albany  
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**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$170.41	-	-
201 - Cash In Time Deposits	\$62,490,104.49	\$0.00	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$0.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>	<b>\$0.00</b>

County of Albany  
Annual Financial Report  
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**CM - Miscellaneous Special Revenue  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$418,332.84	-	-
<b>Total for Payables</b>	<b>\$418,332.84</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$3,701,150.85	\$0.00	-
<b>Total for Due to</b>	<b>\$3,701,150.85</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>ARPA funds</i>	\$58,370,791.21	\$0.00	\$0.00
<b>Total for Other Liabilities</b>	<b>\$58,370,791.21</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$62,490,274.90</b>	<b>\$0.00</b>	<b>\$0.00</b>

County of Albany  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$755,564.79	\$0.00	-
<b>Total for Federal Aid</b>	<b>\$755,564.79</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$755,564.79</b>	<b>\$0.00</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>\$214,600.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$214,600.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$755,564.79</b>	<b>\$214,600.00</b>	<b>\$0.00</b>



County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
<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 firewall\central storage upgrade</i>	\$664,326.82	-	-
19894 - General Government Support, Other - Contractual <i>ARP services consulting</i>	\$91,237.97	-	-
<b>Total for Special Items</b>	<b>\$755,564.79</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$755,564.79</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	-	\$214,600.00	-
<b>Total for Special Services</b>	<b>\$0.00</b>	<b>\$214,600.00</b>	<b>\$0.00</b>
<b>Total for Home and Community Services</b>	<b>\$0.00</b>	<b>\$214,600.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$755,564.79</b>	<b>\$214,600.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$755,564.79</b>	<b>\$214,600.00</b>	<b>\$0.00</b>

County of Albany  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$755,564.79	\$214,600.00	\$0.00
Deduct Expenditures and Other Uses	\$755,564.79	\$214,600.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**D - County Road  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$427,310.67	\$76,628.75	\$288,602.89
201 - Cash In Time Deposits	\$108,220.98	\$77,649.64	\$700,030.94
<b>Total for Cash and Cash Equivalents</b>	<b>\$535,531.65</b>	<b>\$154,278.39</b>	<b>\$988,633.83</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$87,880.22	\$47,127.86	\$49,135.87
<b>Total for Net Other Receivables</b>	<b>\$87,880.22</b>	<b>\$47,127.86</b>	<b>\$49,135.87</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$76,453.30
410 - Due from State and Federal Government	\$4,621,031.01	\$5,164,915.00	\$2,612,233.02
<b>Total for Due From</b>	<b>\$4,621,031.01</b>	<b>\$5,164,915.00</b>	<b>\$2,688,686.32</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$121,713.16	\$160,871.61	\$181,738.79
<b>Total for Other Assets</b>	<b>\$121,713.16</b>	<b>\$160,871.61</b>	<b>\$181,738.79</b>
<b>Total for Assets</b>	<b>\$5,366,156.04</b>	<b>\$5,527,192.86</b>	<b>\$3,908,194.81</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,366,156.04</b>	<b>\$5,527,192.86</b>	<b>\$3,908,194.81</b>

County of Albany  
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**D - County Road  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,389,397.42	\$1,121,573.20	\$1,012,928.15
601 - Accrued Liabilities	\$150,522.24	\$462,959.28	\$104,845.82
<b>Total for Payables</b>	<b>\$1,539,919.66</b>	<b>\$1,584,532.48</b>	<b>\$1,117,773.97</b>
<b>Due to</b>			
630 - Due To Other Funds	\$487,298.06	\$643,592.29	\$1,088,827.61
<b>Total for Due to</b>	<b>\$487,298.06</b>	<b>\$643,592.29</b>	<b>\$1,088,827.61</b>
<b>Total for Liabilities</b>	<b>\$2,027,217.72</b>	<b>\$2,228,124.77</b>	<b>\$2,206,601.58</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$121,713.16	\$160,871.61	\$181,738.79
<b>Total for Nonspendable Fund Balance</b>	<b>\$121,713.16</b>	<b>\$160,871.61</b>	<b>\$181,738.79</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$1,351,826.18	-	\$0.00
915 - Assigned Unappropriated Fund Balance	\$1,865,398.98	\$3,138,196.48	\$1,519,854.44
<b>Total for Assigned Fund Balance</b>	<b>\$3,217,225.16</b>	<b>\$3,138,196.48</b>	<b>\$1,519,854.44</b>
<b>Total for Fund Balance</b>	<b>\$3,338,938.32</b>	<b>\$3,299,068.09</b>	<b>\$1,701,593.23</b>

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**D - County Road  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$5,366,156.04</b>	<b>\$5,527,192.86</b>	<b>\$3,908,194.81</b>

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**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1289 - Other General Departmental Income	-	\$1,614,605.08	\$1,741,987.10
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$1,614,605.08</b>	<b>\$1,741,987.10</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments <i>Other Towns Villages</i>	\$1,266,318.36	\$893,617.68	\$1,114,954.07
2389 - Miscellaneous Revenue Other Governments	-	\$142,198.70	-
<b>Total for Intergovernmental Charges</b>	<b>\$1,266,318.36</b>	<b>\$1,035,816.38</b>	<b>\$1,114,954.07</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$21,762.67	\$1,275.87	\$133.41
<b>Total for Use of Money and Property</b>	<b>\$21,762.67</b>	<b>\$1,275.87</b>	<b>\$133.41</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$43,918.72	\$42,062.90	-
<b>Total for Licenses and Permits</b>	<b>\$43,918.72</b>	<b>\$42,062.90</b>	<b>\$0.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$32,299.00	\$26,115.59	\$25,890.67
2680 - Insurance Recoveries	\$1,781,399.70	\$17,262.17	\$12,524.72
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$1,813,698.70</b>	<b>\$43,377.76</b>	<b>\$38,415.39</b>

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**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$570.00	-	-
2770 - Unclassified Town of Knox	\$36,719.56	-	-
<b>Total for Other Revenues</b>	<b>\$37,289.56</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$4,495,352.48	\$4,685,554.46	\$2,601,287.82
3589 - State Aid Other Transportation	\$80,000.00	-	-
3591 - State Aid Highway Capital Projects	-	\$0.00	-
<b>Total for State Aid</b>	<b>\$4,575,352.48</b>	<b>\$4,685,554.46</b>	<b>\$2,601,287.82</b>
<b>Total for Revenues</b>	<b>\$7,758,340.49</b>	<b>\$7,422,692.45</b>	<b>\$5,496,777.79</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$11,411,662.00	\$11,066,085.61	\$9,972,833.89
<b>Total for Operating Transfers</b>	<b>\$11,411,662.00</b>	<b>\$11,066,085.61</b>	<b>\$9,972,833.89</b>
<b>Total for Other Sources</b>	<b>\$11,411,662.00</b>	<b>\$11,066,085.61</b>	<b>\$9,972,833.89</b>
<b>Total for Revenues and Other Sources</b>	<b>\$19,170,002.49</b>	<b>\$18,488,778.06</b>	<b>\$15,469,611.68</b>

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**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$544,940.32	\$625,420.00	\$544,856.73
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$10,310.30	\$278.00	\$2,672.36
50104 - Highway and Street Administration - Contractual	\$360,449.34	\$205,151.00	\$193,233.84
50201 - Engineering - Personal Services	\$438,250.40	\$467,770.00	\$467,197.24
50204 - Engineering - Contractual	\$203,314.25	\$337,065.00	\$258,576.53
51101 - Maintenance of Roads - Personal Services	\$3,307,431.49	\$3,292,909.00	\$3,069,163.04
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$161,099.45	\$9,315.00	\$10,344.33
51104 - Maintenance of Roads - Contractual	\$2,294,677.74	\$2,286,287.00	\$2,303,377.48
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$1,173,154.15	\$635,476.00	\$304,610.75
51124 - Permanent Improvements Highway - Contractual	\$5,007,424.09	\$2,917,614.00	\$2,547,300.69
51424 - Snow Removal - Contractual	\$2,110,557.68	\$1,824,790.00	\$1,568,453.81
<b>Total for Highway</b>	<b>\$15,611,609.21</b>	<b>\$12,602,075.00</b>	<b>\$11,269,786.80</b>
<b>Total for Transportation</b>	<b>\$15,611,609.21</b>	<b>\$12,602,075.00</b>	<b>\$11,269,786.80</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$526,011.10	\$664,353.00	\$718,691.85



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**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
90308 - Social Security - Employee Benefits	\$316,768.71	\$319,667.00	\$299,866.49
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$2,309,026.24	\$2,338,490.00	\$2,655,047.88
<b>Total for Employee Benefits</b>	<b>\$3,151,806.05</b>	<b>\$3,322,510.00</b>	<b>\$3,673,606.22</b>
<b>Total for Employee Benefits</b>	<b>\$3,151,806.05</b>	<b>\$3,322,510.00</b>	<b>\$3,673,606.22</b>
<b>Total for Expenditures</b>	<b>\$18,763,415.26</b>	<b>\$15,924,585.00</b>	<b>\$14,943,393.02</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>To Risk Retention 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>\$19,130,132.26</b>	<b>\$16,291,302.00</b>	<b>\$15,310,110.02</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$3,299,069.29	\$1,701,593.23	\$1,876,552.49
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$600,000.00	\$334,460.92
8022 - Restated Fund Balance - Beginning of Year	\$3,299,069.29	\$1,101,593.23	\$1,542,091.57
Add Revenues and Other Sources	\$19,170,002.49	\$18,488,778.06	\$15,469,611.68
Deduct Expenditures and Other Uses	\$19,130,132.26	\$16,291,302.00	\$15,310,110.02
8029 - Fund Balance - End of Year	\$3,338,939.52	\$3,299,069.29	\$1,701,593.23

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

**DM - Road Machinery  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$202,992.53	\$12,703.73	\$35,088.90
201 - Cash In Time Deposits	\$829.91	\$498,905.70	\$89,584.15
<b>Total for Cash and Cash Equivalents</b>	<b>\$203,822.44</b>	<b>\$511,609.43</b>	<b>\$124,673.05</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$17,531.74	\$199,467.28	\$18,859.08
<b>Total for Net Other Receivables</b>	<b>\$17,531.74</b>	<b>\$199,467.28</b>	<b>\$18,859.08</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$300,000.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300,000.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$13,970.42	\$18,310.02	\$20,685.07
<b>Total for Other Assets</b>	<b>\$13,970.42</b>	<b>\$18,310.02</b>	<b>\$20,685.07</b>
<b>Total for Assets</b>	<b>\$235,324.60</b>	<b>\$729,386.73</b>	<b>\$464,217.20</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$235,324.60</b>	<b>\$729,386.73</b>	<b>\$464,217.20</b>

County of Albany  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DM - Road Machinery  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$131,019.69	\$230,064.12	\$158,911.36
601 - Accrued Liabilities	\$16,786.03	\$65,279.20	\$12,599.17
<b>Total for Payables</b>	<b>\$147,805.72</b>	<b>\$295,343.32</b>	<b>\$171,510.53</b>
<b>Due to</b>			
630 - Due To Other Funds	\$55,881.69	\$73,272.89	\$82,806.75
<b>Total for Due to</b>	<b>\$55,881.69</b>	<b>\$73,272.89</b>	<b>\$82,806.75</b>
<b>Total for Liabilities</b>	<b>\$203,687.41</b>	<b>\$368,616.21</b>	<b>\$254,317.28</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$13,970.42	\$18,310.02	\$20,685.07
<b>Total for Nonspendable Fund Balance</b>	<b>\$13,970.42</b>	<b>\$18,310.02</b>	<b>\$20,685.07</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$3,520.60	-	-
915 - Assigned Unappropriated Fund Balance	\$14,146.17	\$342,460.50	\$189,214.85
<b>Total for Assigned Fund Balance</b>	<b>\$17,666.77</b>	<b>\$342,460.50</b>	<b>\$189,214.85</b>
<b>Unassigned Fund Balance</b>			

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**DM - Road Machinery  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
917 - Unassigned Fund Balance	-	-	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$31,637.19</b>	<b>\$360,770.52</b>	<b>\$209,899.92</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$235,324.60</b>	<b>\$729,386.73</b>	<b>\$464,217.20</b>

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**DM - Road Machinery  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2801 - Interfund Revenues	\$1,511,296.02	\$1,757,536.00	\$1,634,000.00
<b>Total for Departmental Income</b>	<b>\$1,511,296.02</b>	<b>\$1,757,536.00</b>	<b>\$1,634,000.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$5,032.49	\$477.09	\$13.26
<b>Total for Use of Money and Property</b>	<b>\$5,032.49</b>	<b>\$477.09</b>	<b>\$13.26</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	-	\$148,750.00	\$228,334.96
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$0.00</b>	<b>\$148,750.00</b>	<b>\$228,334.96</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$1,278.92
2770 - Unclassified <i>Access Card Fees - Voorheesville SD</i>	\$122,882.79	\$184,629.53	\$85,031.92
<b>Total for Other Revenues</b>	<b>\$122,882.79</b>	<b>\$184,629.53</b>	<b>\$86,310.84</b>
<b>Total for Revenues</b>	<b>\$1,639,211.30</b>	<b>\$2,091,392.62</b>	<b>\$1,948,659.06</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			

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**DM - Road Machinery  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
5031 - Interfund Transfers	-	\$117,772.00	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$117,772.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$117,772.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,639,211.30</b>	<b>\$2,209,164.62</b>	<b>\$1,948,659.06</b>

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**DM - Road Machinery  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51301 - Machinery - Personal Services	\$520,191.01	\$597,713.42	\$516,358.85
51302 - Machinery - Equipment and Capital Outlay	\$1,793.76	\$1,649.97	\$767.96
51304 - Machinery - Contractual	\$1,023,069.80	\$1,029,221.68	\$816,336.66
<b>Total for Highway</b>	<b>\$1,545,054.57</b>	<b>\$1,628,585.07</b>	<b>\$1,333,463.47</b>
<b>Total for Transportation</b>	<b>\$1,545,054.57</b>	<b>\$1,628,585.07</b>	<b>\$1,333,463.47</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$60,221.29	\$75,615.13	\$79,258.47
90308 - Social Security - Employee Benefits	\$37,455.32	\$43,368.98	\$37,453.18
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$303,815.45	\$307,796.84	\$334,715.63
<b>Total for Employee Benefits</b>	<b>\$401,492.06</b>	<b>\$426,780.95</b>	<b>\$451,427.28</b>
<b>Total for Employee Benefits</b>	<b>\$401,492.06</b>	<b>\$426,780.95</b>	<b>\$451,427.28</b>
<b>Total for Expenditures</b>	<b>\$1,946,546.63</b>	<b>\$2,055,366.02</b>	<b>\$1,784,890.75</b>
<b>Other Uses</b>			



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**DM - Road Machinery  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>To Risk Retention 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>\$1,949,474.63</b>	<b>\$2,058,294.02</b>	<b>\$1,787,818.75</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$360,770.60	\$209,900.00	\$47,150.24
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$1,909.37
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$18,870.00	-	-
<i>AJE's</i>			
8022 - Restated Fund Balance - Beginning of Year	\$341,900.60	\$209,900.00	\$49,059.61
Add Revenues and Other Sources	\$1,639,211.30	\$2,209,164.62	\$1,948,659.06
Deduct Expenditures and Other Uses	\$1,949,474.63	\$2,058,294.02	\$1,787,818.75
8029 - Fund Balance - End of Year	\$31,637.27	\$360,770.60	\$209,900.00

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$896,674.73	\$240,097.74	\$176,578.95
201 - Cash In Time Deposits	\$2,818,708.27	\$6,946,954.70	\$4,695,198.75
210 - Petty Cash	\$127.16	\$128.16	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,715,510.16</b>	<b>\$7,187,180.60</b>	<b>\$4,871,777.70</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$3,408,940.26	\$3,006,938.73	\$2,960,388.56
235 - Cash Customers Deposits	\$359,930.25	\$326,917.45	\$297,665.31
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$3,768,870.51</b>	<b>\$3,333,856.18</b>	<b>\$3,258,053.87</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$4,320,457.99	\$3,969,494.79	\$3,085,624.78
389 - Allowance For Receivables	(\$370,000.00)	(\$370,000.00)	(\$370,000.00)
<b>Total for Net Other Receivables</b>	<b>\$3,950,457.99</b>	<b>\$3,599,494.79</b>	<b>\$2,715,624.78</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$0.00	\$120,775.54
410 - Due from State and Federal Government	\$70,510.75	\$4,069,291.00	\$1,913,001.50
440 - Due from Other Governments <i>Medicaid LTC</i>	\$611,201.70	-	-

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Due From</b>	<b>\$681,712.45</b>	<b>\$4,069,291.00</b>	<b>\$2,033,777.04</b>
<b>Other Assets</b>			
445 - Inventory of Materials And Supplies	\$157,342.22	\$142,327.90	\$154,895.03
480 - Prepaid Expenses	\$416,878.97	\$814,836.36	\$629,179.66
489 - Miscellaneous Current Assets workers comp reserve	\$515,715.35	\$4,929,216.37	\$4,944,090.96
<b>Total for Other Assets</b>	<b>\$1,089,936.54</b>	<b>\$5,886,380.63</b>	<b>\$5,728,165.65</b>
<b>Total for Current Assets</b>	<b>\$13,206,487.65</b>	<b>\$24,076,203.20</b>	<b>\$18,607,399.04</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
105 - Construction Work In Progress	\$3,768,110.35	\$693,159.33	\$493,554.92
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$3,768,110.35</b>	<b>\$693,159.33</b>	<b>\$493,554.92</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	\$391,094.00
104 - Machinery and Equipment	\$11,450,136.00	\$11,057,147.00	\$10,813,504.81
<b>Total for Depreciable Capital Assets</b>	<b>\$101,098,567.12</b>	<b>\$100,705,578.12</b>	<b>\$100,461,935.93</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>\$3,623,571.00</b>	<b>\$0.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$23,988,082.06)	(\$19,841,431.75)	(\$15,521,356.84)
114 - Accumulated Depreciation Machinery and Equipment	(\$8,408,216.58)	(\$7,725,256.14)	(\$7,021,672.67)
<b>Total for Accumulated Depreciation</b>	<b>(\$32,396,298.64)</b>	<b>(\$27,566,687.89)</b>	<b>(\$22,543,029.51)</b>
<b>Total for Non-Current Assets</b>	<b>\$72,470,378.83</b>	<b>\$77,455,620.56</b>	<b>\$78,412,461.34</b>
<b>Total for Assets</b>	<b>\$85,676,866.48</b>	<b>\$101,531,823.76</b>	<b>\$97,019,860.38</b>
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$10,009,431.00	\$9,414,791.00	\$11,332,045.00
496 - Deferred Outflow of Resources Pensions	\$8,676,939.00	\$7,334,986.00	\$10,381,079.00
<b>Total for Deferred Outflows of Resources</b>	<b>\$18,686,370.00</b>	<b>\$16,749,777.00</b>	<b>\$21,713,124.00</b>
<b>Total for Deferred Outflows</b>	<b>\$18,686,370.00</b>	<b>\$16,749,777.00</b>	<b>\$21,713,124.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$104,363,236.48</b>	<b>\$118,281,600.76</b>	<b>\$118,732,984.38</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,396,033.72	\$2,705,958.59	\$1,951,776.98
601 - Accrued Liabilities	\$575,384.39	\$633,353.44	\$200,441.47
615 - Customers Deposits	\$312,763.78	\$321,758.05	\$409,162.37
651 - Accrued Interest Payable	\$594,819.18	\$676,507.78	\$703,387.18
<b>Total for Payables</b>	<b>\$3,879,001.07</b>	<b>\$4,337,577.86</b>	<b>\$3,264,768.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$8,686,258.92	\$20,129,037.47	\$17,555,553.56
637 - Due to Employees Retirement System	-	\$96,360.20	\$623,787.25
<b>Total for Due to</b>	<b>\$8,686,258.92</b>	<b>\$20,225,397.67</b>	<b>\$18,179,340.81</b>
<b>Other Current Liabilities</b>			
688 - Other Liabilities <i>other</i>	\$2,052.36	\$128.13	\$283.10
<b>Total for Other Current Liabilities</b>	<b>\$2,052.36</b>	<b>\$128.13</b>	<b>\$283.10</b>
<b>Total for Current Liabilities</b>	<b>\$12,567,312.35</b>	<b>\$24,563,103.66</b>	<b>\$21,444,391.91</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			

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

	12/31/2023	12/31/2022	12/31/2021
638 - Net Pension Liability Proportionate Share	\$11,989,537.00	\$0.00	\$43,358.00
683 - Other Post Employment Benefits	\$36,552,423.00	\$33,858,621.00	\$77,583,821.00
687 - Compensated Absences	\$745,600.25	\$869,628.02	\$823,615.06
<b>Total for Other Long-Term Obligations</b>	<b>\$49,287,560.25</b>	<b>\$34,728,249.02</b>	<b>\$78,450,794.06</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$65,658,518.12	\$70,649,563.17	\$71,190,424.48
629 - Bond Interest and Matured Bonds Payable	\$1,069,157.20	\$1,312,603.57	\$1,122,856.83
<b>Total for Debt Obligations</b>	<b>\$66,727,675.32</b>	<b>\$71,962,166.74</b>	<b>\$72,313,281.31</b>
<b>Total for Long-Term Obligations</b>	<b>\$116,015,235.57</b>	<b>\$106,690,415.76</b>	<b>\$150,764,075.37</b>
<b>Total for Liabilities</b>	<b>\$128,582,547.92</b>	<b>\$131,253,519.42</b>	<b>\$172,208,467.28</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$34,825,490.64	\$38,782,191.64	-
697 - Deferred Inflow of Resources Pensions	\$961,309.36	\$12,808,574.36	\$13,518,937.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$35,786,800.00</b>	<b>\$51,590,766.00</b>	<b>\$13,518,937.00</b>
<b>Total for Deferred Inflows</b>	<b>\$35,786,800.00</b>	<b>\$51,590,766.00</b>	<b>\$13,518,937.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$5,742,703.51	\$7,030,884.00	\$6,269,183.68
922 - Net Assets Restricted for Debt	\$3,408,940.26	\$2,622,923.16	\$2,706,448.11

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

	12/31/2023	12/31/2022	12/31/2021
923 - Net Assets Restricted for Other Purposes <i>cap projects</i>	\$2,818,708.27	\$4,414,616.34	\$901,842.54
<b>Total for Restricted Net Position</b>	<b>\$11,970,352.04</b>	<b>\$14,068,423.50</b>	<b>\$9,877,474.33</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	(\$71,976,463.38)	(\$78,631,108.16)	(\$76,871,894.23)
<b>Total for Unrestricted Net Position</b>	<b>(\$71,976,463.38)</b>	<b>(\$78,631,108.16)</b>	<b>(\$76,871,894.23)</b>
<b>Total for Net Position</b>	<b>(\$60,006,111.34)</b>	<b>(\$64,562,684.66)</b>	<b>(\$66,994,419.90)</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$104,363,236.58</b>	<b>\$118,281,600.76</b>	<b>\$118,732,984.38</b>



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**EI - Enterprise Infirmery  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
1635 - Hospital Income	\$32,804,298.35	\$32,143,326.66	\$32,084,048.73
<b>Total for Departmental Income</b>	<b>\$32,804,298.35</b>	<b>\$32,143,326.66</b>	<b>\$32,084,048.73</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$414,468.00	\$127,041.25	\$5,939.61
2410 - Rental of Real Property	\$38,814.85	\$34,732.64	\$47,551.26
<b>Total for Use of Money and Property</b>	<b>\$453,282.85</b>	<b>\$161,773.89</b>	<b>\$53,490.87</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$170.66	\$237,290.23	-
2705 - Gifts and Donations	-	-	\$0.00
2770 - Unclassified <i>Misc. Contractual Revenue</i>	\$39,073.97	\$0.00	\$84,724.65
<b>Total for Other Revenues</b>	<b>\$39,244.63</b>	<b>\$237,290.23</b>	<b>\$84,724.65</b>
<b>State Aid</b>			
3489 - State Aid Other Health	\$2,862,821.50	\$474,159.61	-
<b>Total for State Aid</b>	<b>\$2,862,821.50</b>	<b>\$474,159.61</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4489 - Federal Aid Other Health	\$5,896,864.84	\$3,017,007.59	-

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**EI - Enterprise Infirmery  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Federal Aid</b>	<b>\$5,896,864.84</b>	<b>\$3,017,007.59</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$42,056,512.17</b>	<b>\$36,033,557.98</b>	<b>\$32,222,264.25</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$6,805,156.00	\$2,594,885.00	\$64,117.00
<b>Total for Operating Transfers</b>	<b>\$6,805,156.00</b>	<b>\$2,594,885.00</b>	<b>\$64,117.00</b>
<b>Total for Other Sources</b>	<b>\$6,805,156.00</b>	<b>\$2,594,885.00</b>	<b>\$64,117.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$48,861,668.17</b>	<b>\$38,628,442.98</b>	<b>\$32,286,381.25</b>

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**EI - Enterprise Infirmary  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19898 - General Government Support, Other - Employee Benefits	-	-	\$0.00
19944 - Depreciation - Contractual	\$4,756,475.75	\$4,686,531.38	\$4,784,414.66
<b>Total for Special Items</b>	<b>\$4,756,475.75</b>	<b>\$4,686,531.38</b>	<b>\$4,784,414.66</b>
<b>Total for General Government Support</b>	<b>\$4,756,475.75</b>	<b>\$4,686,531.38</b>	<b>\$4,784,414.66</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
60201 - Infirmary - Personal Services	\$17,112,362.34	\$14,906,434.31	\$12,922,420.46
60204 - Infirmary - Contractual	\$10,522,445.96	\$10,528,320.55	\$7,402,678.99
60208 - Infirmary - Employee Benefits	\$8,484,802.32	\$5,244,651.43	\$10,057,349.63
<b>Total for Social Services Programs</b>	<b>\$36,119,610.62</b>	<b>\$30,679,406.29</b>	<b>\$30,382,449.08</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$36,119,610.62</b>	<b>\$30,679,406.29</b>	<b>\$30,382,449.08</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$2,261,947.48	\$2,298,492.00	\$2,554,606.92

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**EI - Enterprise Infirmary  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Debt Service</b>	<b>\$2,261,947.48</b>	<b>\$2,298,492.00</b>	<b>\$2,554,606.92</b>
<b>Total for Debt Service</b>	<b>\$2,261,947.48</b>	<b>\$2,298,492.00</b>	<b>\$2,554,606.92</b>
<b>Total for Expenditures</b>	<b>\$43,138,033.85</b>	<b>\$37,664,429.67</b>	<b>\$37,721,470.66</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$0.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$43,138,033.85</b>	<b>\$37,664,429.67</b>	<b>\$37,721,470.66</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	(\$64,562,684.66)	(\$66,994,422.41)	(\$68,126,794.41)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	\$1,467,724.44	\$6,567,461.41
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position <i>adjusting journal entries prior yr</i>	\$1,167,061.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	(\$65,729,745.66)	(\$65,526,697.97)	(\$61,559,333.00)
Add Revenues and Other Sources	\$48,861,668.17	\$38,628,442.98	\$32,286,381.25
Deduct Expenditures and Other Uses	\$43,138,033.85	\$37,664,429.67	\$37,721,470.66
8029 - Net Position - End of Year	(\$60,006,111.34)	(\$64,562,684.66)	(\$66,994,422.41)

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**EI - Enterprise Infirmery  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$11,327,740.00	-	-
2499 - Est Rev - Use of Money and Property	\$195,000.00	-	-
2799 - Est Rev - Other Revenues	\$4,780,000.00	-	-
4099 - Est Rev - Federal Aid	\$22,600,010.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$38,902,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$10,713,245.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$10,713,245.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$49,615,995.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**EI - Enterprise Infirmery  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
6999 - App - Economic Assistance and Opportunity	\$38,471,516.00	-	-
9199 - App - Employee Benefits	\$2,380,934.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$40,852,450.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$7,548,545.00	-	-
9999 - App - Interfund Transfers	\$1,215,000.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$8,763,545.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$49,615,995.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$10,594,444.00	\$10,448,147.00	\$5,991,782.00
201 - Cash In Time Deposits	\$13,749,066.75	\$15,170,427.13	\$13,102,246.81
210 - Petty Cash	\$32,761.00	\$32,761.00	\$52,956.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$24,376,271.75</b>	<b>\$25,651,335.13</b>	<b>\$19,146,984.81</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$1,328,699.87	\$1,285,778.27	\$1,281,769.46
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,328,699.87</b>	<b>\$1,285,778.27</b>	<b>\$1,281,769.46</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$1,992,974.00	\$957,735.00	\$1,224,649.00
454 - Leases Receivable	\$1,048,447.05	-	-
<b>Total for Net Other Receivables</b>	<b>\$3,041,421.05</b>	<b>\$957,735.00</b>	<b>\$1,224,649.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$4,103,182.99	\$4,103,182.99
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$4,103,182.99</b>	<b>\$4,103,182.99</b>
<b>Other Assets</b>			



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

	12/31/2023	12/31/2022	12/31/2021
480 - Prepaid Expenses	\$148,040.00	\$82,341.00	\$67,147.00
<b>Total for Other Assets</b>	<b>\$148,040.00</b>	<b>\$82,341.00</b>	<b>\$67,147.00</b>
<b>Total for Current Assets</b>	<b>\$28,894,432.67</b>	<b>\$32,080,372.39</b>	<b>\$25,823,733.26</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	\$6,053,186.97	\$13,979,629.94	\$30,291,922.23
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$8,339,459.97</b>	<b>\$16,265,902.94</b>	<b>\$32,578,195.23</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	\$58,107,977.73	\$49,023,359.67	\$25,175,899.51
104 - Machinery and Equipment	\$2,404,172.00	\$2,383,515.00	\$2,358,112.00
<b>Total for Depreciable Capital Assets</b>	<b>\$127,963,558.73</b>	<b>\$118,858,283.67</b>	<b>\$94,985,420.51</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$83,404,766.00)	(\$80,128,978.00)	(\$77,294,147.00)
<b>Total for Accumulated Depreciation</b>	<b>(\$83,404,766.00)</b>	<b>(\$80,128,978.00)</b>	<b>(\$77,294,147.00)</b>
<b>Total for Non-Current Assets</b>	<b>\$52,898,252.70</b>	<b>\$54,995,208.61</b>	<b>\$50,269,468.74</b>
<b>Total for Assets</b>	<b>\$81,792,685.37</b>	<b>\$87,075,581.00</b>	<b>\$76,093,202.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$81,792,685.37</b>	<b>\$87,075,581.00</b>	<b>\$76,093,202.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,790,058.85	\$1,586,506.08	\$550,512.85
601 - Accrued Liabilities	\$1,364,919.00	\$1,148,987.00	\$288,541.00
605 - Retained Percentages Contracts Payable	-	\$0.00	-
651 - Accrued Interest Payable	\$452,550.01	\$548,401.27	\$543,240.35
<b>Total for Payables</b>	<b>\$3,607,527.86</b>	<b>\$3,283,894.35</b>	<b>\$1,382,294.20</b>
<b>Due to</b>			
630 - Due To Other Funds	\$2,039,830.19	\$2,429,744.99	\$131,555.40
<b>Total for Due to</b>	<b>\$2,039,830.19</b>	<b>\$2,429,744.99</b>	<b>\$131,555.40</b>
<b>Total for Current Liabilities</b>	<b>\$5,647,358.05</b>	<b>\$5,713,639.34</b>	<b>\$1,513,849.60</b>
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$46,632,308.19	\$52,048,597.10	\$48,594,463.01
629 - Bond Interest and Matured Bonds Payable	\$1,999,399.85	\$2,248,302.98	\$1,585,853.57
<b>Total for Debt Obligations</b>	<b>\$48,631,708.04</b>	<b>\$54,296,900.08</b>	<b>\$50,180,316.58</b>
<b>Total for Long-Term Obligations</b>	<b>\$48,631,708.04</b>	<b>\$54,296,900.08</b>	<b>\$50,180,316.58</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities</b>	<b>\$54,279,066.09</b>	<b>\$60,010,539.42</b>	<b>\$51,694,166.18</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$9,170,869.98	\$7,065,470.00	\$6,777,499.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$9,170,869.98</b>	<b>\$7,065,470.00</b>	<b>\$6,777,499.00</b>
<b>Total for Deferred Inflows</b>	<b>\$9,170,869.98</b>	<b>\$7,065,470.00</b>	<b>\$6,777,499.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$4,266,544.66	\$12,920,118.63	\$12,987,585.19
921 - Net Assets Restricted for Capital Projects	\$1,328,699.87	\$2,400,066.00	\$1,281,769.46
<b>Total for Restricted Net Position</b>	<b>\$5,595,244.53</b>	<b>\$15,320,184.63</b>	<b>\$14,269,354.65</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$12,747,504.77	\$4,679,386.95	\$3,352,182.97
<b>Total for Unrestricted Net Position</b>	<b>\$12,747,504.77</b>	<b>\$4,679,386.95</b>	<b>\$3,352,182.97</b>
<b>Total for Net Position</b>	<b>\$18,342,749.30</b>	<b>\$19,999,571.58</b>	<b>\$17,621,537.62</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$81,792,685.37</b>	<b>\$87,075,581.00</b>	<b>\$76,093,202.80</b>

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**ER - Enterprise Recreation  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2025 - Special Recreational Facility Charges	\$8,584,609.37	\$8,583,396.00	\$3,553,396.50
<b>Total for Departmental Income</b>	<b>\$8,584,609.37</b>	<b>\$8,583,396.00</b>	<b>\$3,553,396.50</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$42,921.60	\$4,008.81	\$1,182.08
<b>Total for Use of Money and Property</b>	<b>\$42,921.60</b>	<b>\$4,008.81</b>	<b>\$1,182.08</b>
<b>Other Revenues</b>			
2770 - Unclassified	-	-	\$0.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$8,627,530.97</b>	<b>\$8,587,404.81</b>	<b>\$3,554,578.58</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$7,716,753.90	\$6,894,328.12	\$7,623,448.14
<b>Total for Operating Transfers</b>	<b>\$7,716,753.90</b>	<b>\$6,894,328.12</b>	<b>\$7,623,448.14</b>
<b>Total for Other Sources</b>	<b>\$7,716,753.90</b>	<b>\$6,894,328.12</b>	<b>\$7,623,448.14</b>
<b>Total for Revenues and Other Sources</b>	<b>\$16,344,284.87</b>	<b>\$15,481,732.93</b>	<b>\$11,178,026.72</b>

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**ER - Enterprise Recreation  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19891 - General Government Support, Other - Personal Services	-	-	\$0.00
19894 - General Government Support, Other - Contractual	-	\$34,046.44	-
19944 - Depreciation - Contractual	\$3,275,788.70	\$2,834,830.00	\$1,677,475.00
<b>Total for Special Items</b>	<b>\$3,275,788.70</b>	<b>\$2,868,876.44</b>	<b>\$1,677,475.00</b>
<b>Total for General Government Support</b>	<b>\$3,275,788.70</b>	<b>\$2,868,876.44</b>	<b>\$1,677,475.00</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71804 - Special Recreation Facilities - Contractual	\$6,572,953.30	\$6,199,100.00	\$3,265,694.50
<b>Total for Recreation</b>	<b>\$6,572,953.30</b>	<b>\$6,199,100.00</b>	<b>\$3,265,694.50</b>
<b>Total for Culture and Recreation</b>	<b>\$6,572,953.30</b>	<b>\$6,199,100.00</b>	<b>\$3,265,694.50</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$1,884,844.60	\$1,697,072.54	\$2,126,347.75
<b>Total for Debt Service</b>	<b>\$1,884,844.60</b>	<b>\$1,697,072.54</b>	<b>\$2,126,347.75</b>

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**ER - Enterprise Recreation  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Debt Service</b>	<b>\$1,884,844.60</b>	<b>\$1,697,072.54</b>	<b>\$2,126,347.75</b>
<b>Total for Expenditures</b>	<b>\$11,733,586.60</b>	<b>\$10,765,048.98</b>	<b>\$7,069,517.25</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to General Fund</i>	\$6,072,838.99	\$2,321,245.00	\$131,555.00
<b>Total for Interfund Transfers</b>	<b>\$6,072,838.99</b>	<b>\$2,321,245.00</b>	<b>\$131,555.00</b>
<b>Total for Interfund Transfers</b>	<b>\$6,072,838.99</b>	<b>\$2,321,245.00</b>	<b>\$131,555.00</b>
<b>Total for Other Uses</b>	<b>\$6,072,838.99</b>	<b>\$2,321,245.00</b>	<b>\$131,555.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$17,806,425.59</b>	<b>\$13,086,293.98</b>	<b>\$7,201,072.25</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$19,999,571.43	\$17,621,537.47	\$13,401,352.23
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	\$243,230.77
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	\$194,681.11	\$17,404.99	\$0.00
<i>AJE's</i>			
8022 - Restated Net Position - Beginning of Year	\$19,804,890.32	\$17,604,132.48	\$13,644,583.00
Add Revenues and Other Sources	\$16,344,284.87	\$15,481,732.93	\$11,178,026.72
Deduct Expenditures and Other Uses	\$17,806,425.59	\$13,086,293.98	\$7,201,072.25
8029 - Net Position - End of Year	\$18,342,749.60	\$19,999,571.43	\$17,621,537.47

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**ER - Enterprise Recreation  
Adopted Budget Summary**

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



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**ER - Enterprise Recreation  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<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**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$2,503,492.28	\$990,926.42	\$617,864.70
201 - Cash In Time Deposits	\$8,594,399.78	\$13,234,877.74	\$13,261,606.42
210 - Petty Cash	\$150.00	\$150.00	\$150.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$11,098,042.06</b>	<b>\$14,225,954.16</b>	<b>\$13,879,621.12</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$1,847,668.97	\$1,748,010.95	\$1,727,724.90
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$1,847,668.97</b>	<b>\$1,748,010.95</b>	<b>\$1,727,724.90</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$7,952,033.72	\$4,272,964.93	\$4,033,464.96
<b>Total for Net Other Receivables</b>	<b>\$7,952,033.72</b>	<b>\$4,272,964.93</b>	<b>\$4,033,464.96</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$33,267.49
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$33,267.49</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$111,036.45	\$147,682.59	\$163,461.97

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Assets</b>	<b>\$111,036.45</b>	<b>\$147,682.59</b>	<b>\$163,461.97</b>
<b>Total for Current Assets</b>	<b>\$21,008,781.20</b>	<b>\$20,394,612.63</b>	<b>\$19,837,540.44</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	-	\$125,590.36	\$2,816,481.36
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$856,443.49</b>	<b>\$982,033.85</b>	<b>\$3,672,924.85</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$114,504,779.18	\$114,504,779.18	\$112,341,596.18
104 - Machinery and Equipment	\$1,292,557.72	\$1,134,284.72	\$1,097,105.72
<b>Total for Depreciable Capital Assets</b>	<b>\$115,797,336.90</b>	<b>\$115,639,063.90</b>	<b>\$113,438,701.90</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>\$1,129,193.32</b>	<b>\$0.00</b>
<b>Accumulated Depreciation</b>			
114 - Accumulated Depreciation Machinery and Equipment	(\$91,153,246.47)	(\$88,800,241.47)	(\$86,547,771.47)
<b>Total for Accumulated Depreciation</b>	<b>(\$91,153,246.47)</b>	<b>(\$88,800,241.47)</b>	<b>(\$86,547,771.47)</b>
<b>Total for Non-Current Assets</b>	<b>\$25,500,533.92</b>	<b>\$28,950,049.60</b>	<b>\$30,563,855.28</b>
<b>Total for Assets</b>	<b>\$46,509,315.12</b>	<b>\$49,344,662.23</b>	<b>\$50,401,395.72</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$2,761,985.00	\$3,300,379.00	\$3,972,477.00
496 - Deferred Outflow of Resources Pensions	\$2,305,004.00	\$2,285,761.00	\$3,234,999.00
<b>Total for Deferred Outflows of Resources</b>	<b>\$5,066,989.00</b>	<b>\$5,586,140.00</b>	<b>\$7,207,476.00</b>
<b>Total for Deferred Outflows</b>	<b>\$5,066,989.00</b>	<b>\$5,586,140.00</b>	<b>\$7,207,476.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$51,576,304.12</b>	<b>\$54,930,802.23</b>	<b>\$57,608,871.72</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,247,692.70	\$1,409,744.95	\$848,771.46
601 - Accrued Liabilities	\$136,599.51	\$380,046.15	\$49,774.99
651 - Accrued Interest Payable	\$54,038.04	\$62,708.11	\$69,277.67
<b>Total for Payables</b>	<b>\$1,438,330.25</b>	<b>\$1,852,499.21</b>	<b>\$967,824.12</b>
<b>Due to</b>			
630 - Due To Other Funds	\$443,209.67	\$591,773.85	\$667,506.60
637 - Due to Employees Retirement System	-	\$35,267.96	\$216,506.16
<b>Total for Due to</b>	<b>\$443,209.67</b>	<b>\$627,041.81</b>	<b>\$884,012.76</b>
<b>Other Current Liabilities</b>			
686 - Judgments and Claims Payable	\$331,293.43	\$334,416.45	\$301,627.66
<b>Total for Other Current Liabilities</b>	<b>\$331,293.43</b>	<b>\$334,416.45</b>	<b>\$301,627.66</b>
<b>Total for Current Liabilities</b>	<b>\$2,212,833.35</b>	<b>\$2,813,957.47</b>	<b>\$2,153,464.54</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$3,184,985.68	\$0.00	\$13,510.68

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

	12/31/2023	12/31/2022	12/31/2021
683 - Other Post Employment Benefits	\$11,198,527.00	\$10,990,632.00	\$26,885,053.00
687 - Compensated Absences	\$312,938.26	\$342,486.84	\$356,476.30
<b>Total for Other Long-Term Obligations</b>	<b>\$14,696,450.94</b>	<b>\$11,333,118.84</b>	<b>\$27,255,039.98</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$6,045,207.54	\$6,879,230.90	\$7,777,127.00
629 - Bond Interest and Matured Bonds Payable	\$110,461.44	\$128,871.58	\$147,281.72
<b>Total for Debt Obligations</b>	<b>\$6,155,668.98</b>	<b>\$7,008,102.48</b>	<b>\$7,924,408.72</b>
<b>Total for Long-Term Obligations</b>	<b>\$20,852,119.92</b>	<b>\$18,341,221.32</b>	<b>\$35,179,448.70</b>
<b>Total for Liabilities</b>	<b>\$23,064,953.27</b>	<b>\$21,155,178.79</b>	<b>\$37,332,913.24</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$13,040,583.00	\$14,228,105.00	-
697 - Deferred Inflow of Resources Pensions	\$255,369.00	\$3,991,465.00	\$4,234,214.00
<b>Total for Deferred Inflows of Resources</b>	<b>\$13,295,952.00</b>	<b>\$18,219,570.00</b>	<b>\$4,234,214.00</b>
<b>Total for Deferred Inflows</b>	<b>\$13,295,952.00</b>	<b>\$18,219,570.00</b>	<b>\$4,234,214.00</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$19,344,865.00	\$21,410,630.00	\$23,382,746.37
921 - Net Assets Restricted for Capital Projects	\$721,419.79	-	-
922 - Net Assets Restricted for Debt	\$1,126,249.18	\$1,049,895.49	\$1,031,781.88

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

	12/31/2023	12/31/2022	12/31/2021
923 - Net Assets Restricted for Other Purposes <i>encumbrances</i>	\$8,056,518.14	\$5,471,995.98	\$5,752,689.02
<b>Total for Restricted Net Position</b>	<b>\$29,249,052.11</b>	<b>\$27,932,521.47</b>	<b>\$30,167,217.27</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	(\$14,033,652.90)	(\$12,376,468.03)	(\$14,125,472.79)
<b>Total for Unrestricted Net Position</b>	<b>(\$14,033,652.90)</b>	<b>(\$12,376,468.03)</b>	<b>(\$14,125,472.79)</b>
<b>Total for Net Position</b>	<b>\$15,215,399.21</b>	<b>\$15,556,053.44</b>	<b>\$16,041,744.48</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$51,576,304.48</b>	<b>\$54,930,802.23</b>	<b>\$57,608,871.72</b>

County of Albany  
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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2122 - Sewer Charges	\$2,968,619.78	\$2,479,754.34	\$2,532,168.91
<b>Total for Departmental Income</b>	<b>\$2,968,619.78</b>	<b>\$2,479,754.34</b>	<b>\$2,532,168.91</b>
<b>Intergovernmental Charges</b>			
2374 - Sewer Services Other Governments <i>Other Towns &amp; Villages Charges</i>	\$11,394,691.67	\$10,901,180.00	\$10,649,843.68
<b>Total for Intergovernmental Charges</b>	<b>\$11,394,691.67</b>	<b>\$10,901,180.00</b>	<b>\$10,649,843.68</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$462,297.53	\$53,032.56	\$11,089.91
2410 - Rental of Real Property	-	\$401,700.00	\$401,700.00
2421 - Lease Payments Collected	\$401,700.00	-	-
<b>Total for Use of Money and Property</b>	<b>\$863,997.53</b>	<b>\$454,732.56</b>	<b>\$412,789.91</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	-	\$1,080.53	\$1,652.14
2680 - Insurance Recoveries	\$260,525.90	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$260,525.90</b>	<b>\$1,080.53</b>	<b>\$1,652.14</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$146.83	-	-



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**ES - Enterprise Sewer  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2706 - Grants From Local Governments	\$25,000.00	-	-
2770 - Unclassified <i>Various Misc. Reimbursements</i>	\$108,367.71	\$150,858.90	\$150,189.41
<b>Total for Other Revenues</b>	<b>\$133,514.54</b>	<b>\$150,858.90</b>	<b>\$150,189.41</b>
<b>Total for Revenues</b>	<b>\$15,621,349.42</b>	<b>\$13,987,606.33</b>	<b>\$13,746,644.05</b>
<b>Total for Revenues and Other Sources</b>	<b>\$15,621,349.42</b>	<b>\$13,987,606.33</b>	<b>\$13,746,644.05</b>

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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19944 - Depreciation - Contractual	\$2,226,263.00	\$2,146,661.00	\$2,163,423.00
<b>Total for Special Items</b>	<b>\$2,226,263.00</b>	<b>\$2,146,661.00</b>	<b>\$2,163,423.00</b>
<b>Total for General Government Support</b>	<b>\$2,226,263.00</b>	<b>\$2,146,661.00</b>	<b>\$2,163,423.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81201 - Sanitary Sewers - Personal Services	\$364,240.61	\$409,538.00	\$369,200.87
81204 - Sanitary Sewers - Contractual	\$492,469.96	\$229,406.00	\$84,263.99
81208 - Sanitary Sewers - Employee Benefits	\$201,789.64	\$161,171.00	\$183,640.77
81301 - Sewage Treatment and Disposal - Personal Services	\$3,427,798.20	\$3,688,029.00	\$3,448,780.91
81304 - Sewage Treatment and Disposal - Contractual	\$5,590,575.60	\$5,049,291.00	\$3,612,639.95
81308 - Sewage Treatment and Disposal - Employee Benefits	\$2,741,378.70	\$1,965,701.37	\$2,692,786.22
<b>Total for Sewage</b>	<b>\$12,818,252.71</b>	<b>\$11,503,136.37</b>	<b>\$10,391,312.71</b>
<b>Total for Home and Community Services</b>	<b>\$12,818,252.71</b>	<b>\$11,503,136.37</b>	<b>\$10,391,312.71</b>
<b>Debt Service</b>			
<b>Debt Service</b>			

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**ES - Enterprise Sewer  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
97107 - Serial Bonds - Debt Interest	\$173,401.95	\$201,149.00	\$226,004.32
<b>Total for Debt Service</b>	<b>\$173,401.95</b>	<b>\$201,149.00</b>	<b>\$226,004.32</b>
<b>Total for Debt Service</b>	<b>\$173,401.95</b>	<b>\$201,149.00</b>	<b>\$226,004.32</b>
<b>Total for Expenditures</b>	<b>\$15,217,917.66</b>	<b>\$13,850,946.37</b>	<b>\$12,780,740.03</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers To Risk Retention Fund &amp; General Fund</i>	\$696,912.00	\$704,485.00	\$691,373.00
<b>Total for Interfund Transfers</b>	<b>\$696,912.00</b>	<b>\$704,485.00</b>	<b>\$691,373.00</b>
<b>Total for Interfund Transfers</b>	<b>\$696,912.00</b>	<b>\$704,485.00</b>	<b>\$691,373.00</b>
<b>Total for Other Uses</b>	<b>\$696,912.00</b>	<b>\$704,485.00</b>	<b>\$691,373.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$15,914,829.66</b>	<b>\$14,555,431.37</b>	<b>\$13,472,113.03</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$15,556,053.44	\$16,041,744.48	\$15,726,594.10
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	\$82,134.00	\$40,619.36
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position <i>adjusting journal entries prior yr</i>	\$47,173.99	-	-
8022 - Restated Net Position - Beginning of Year	\$15,508,879.45	\$16,123,878.48	\$15,767,213.46
Add Revenues and Other Sources	\$15,621,349.42	\$13,987,606.33	\$13,746,644.05
Deduct Expenditures and Other Uses	\$15,914,829.66	\$14,555,431.37	\$13,472,113.03
8029 - Net Position - End of Year	\$15,215,399.21	\$15,556,053.44	\$16,041,744.48

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**ES - Enterprise Sewer  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2199 - Est Rev - Departmental Income	\$2,165,000.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$12,098,516.00	-	-
2499 - Est Rev - Use of Money and Property	\$416,700.00	-	-
2699 - Est Rev - Sales of Property and Compensation for Loss	\$5,000.00	-	-
2799 - Est Rev - Other Revenues	\$83,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$14,768,216.00</b>	<b>\$0.00</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>\$767,819.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$15,536,035.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**ES - Enterprise Sewer  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$12,935,110.00	-	-
9199 - App - Employee Benefits	\$894,764.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$13,829,874.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$1,039,422.00	-	-
9999 - App - Interfund Transfers	\$666,739.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$1,706,161.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$15,536,035.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$13,366.69	-	\$2.69
201 - Cash In Time Deposits	\$14,844,484.11	\$30,977,195.85	\$41,786,012.44
<b>Total for Cash and Cash Equivalents</b>	<b>\$14,857,850.80</b>	<b>\$30,977,195.85</b>	<b>\$41,786,015.13</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$8,086,868.13	\$7,753,801.02	\$3,961,546.79
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$8,086,868.13</b>	<b>\$7,753,801.02</b>	<b>\$3,961,546.79</b>
<b>Investments</b>			
450 - Investments in Securities	\$14,967,538.40	\$16,937,816.42	-
<b>Total for Investments</b>	<b>\$14,967,538.40</b>	<b>\$16,937,816.42</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$0.00	\$5,508.68
410 - Due from State and Federal Government	\$354,564.14	-	-
<b>Total for Due From</b>	<b>\$354,564.14</b>	<b>\$0.00</b>	<b>\$5,508.68</b>
<b>Total for Assets</b>	<b>\$38,266,821.47</b>	<b>\$55,668,813.29</b>	<b>\$45,753,070.60</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$38,266,821.47</b>	<b>\$55,668,813.29</b>	<b>\$45,753,070.60</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,752,156.86	\$2,160,560.23	\$218,846.55
<b>Total for Payables</b>	<b>\$2,752,156.86</b>	<b>\$2,160,560.23</b>	<b>\$218,846.55</b>
<b>Due to</b>			
630 - Due To Other Funds	\$14,456,154.46	\$222,951.27	\$36,503.16
<b>Total for Due to</b>	<b>\$14,456,154.46</b>	<b>\$222,951.27</b>	<b>\$36,503.16</b>
<b>Total for Liabilities</b>	<b>\$17,208,311.32</b>	<b>\$2,383,511.50</b>	<b>\$255,349.71</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$8,086,868.13	\$7,753,801.02	\$3,961,546.79
899 - Other Restricted Fund Balance <i>retainage</i>	\$1,591,056.70	\$843,663.88	\$392,946.98
<b>Total for Restricted Fund Balance</b>	<b>\$9,677,924.83</b>	<b>\$8,597,464.90</b>	<b>\$4,354,493.77</b>
<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	\$41,143,227.12
<b>Total for Assigned Fund Balance</b>	<b>\$11,380,585.32</b>	<b>\$44,687,836.88</b>	<b>\$41,143,227.12</b>



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**H - Capital Projects  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$21,058,510.15</b>	<b>\$53,285,301.78</b>	<b>\$45,497,720.89</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$38,266,821.47</b>	<b>\$55,668,813.28</b>	<b>\$45,753,070.60</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$711,014.87	\$43,082.23	\$929.85
<b>Total for Use of Money and Property</b>	<b>\$711,014.87</b>	<b>\$43,082.23</b>	<b>\$929.85</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	(\$84,107.22)
2710 - Premium on Obligations	-	\$2,060,231.76	\$3,066,047.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$2,060,231.76</b>	<b>\$2,981,939.78</b>
<b>State Aid</b>			
3591 - State Aid Highway Capital Projects	\$354,564.14	-	-
<b>Total for State Aid</b>	<b>\$354,564.14</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4597 - Federal Aid Transportation Capital Projects	\$2,068,730.25	-	-
<b>Total for Federal Aid</b>	<b>\$2,068,730.25</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$3,134,309.26</b>	<b>\$2,103,313.99</b>	<b>\$2,982,869.63</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$847,358.87	\$3,750,194.91	-

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**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Operating Transfers</b>	<b>\$847,358.87</b>	<b>\$3,750,194.91</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	\$26,889,335.49	\$22,420,189.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$26,889,335.49</b>	<b>\$22,420,189.00</b>
<b>Total for Other Sources</b>	<b>\$847,358.87</b>	<b>\$30,639,530.40</b>	<b>\$22,420,189.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,981,668.13</b>	<b>\$32,742,844.39</b>	<b>\$25,403,058.63</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$12,802,072.66	\$4,900,031.17	\$183,053.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$4,978.54	-	-
<b>Total for Shared Services</b>	<b>\$12,807,051.20</b>	<b>\$4,900,031.17</b>	<b>\$183,053.00</b>
<b>Total for General Government Support</b>	<b>\$12,807,051.20</b>	<b>\$4,900,031.17</b>	<b>\$183,053.00</b>
<b>Public Safety</b>			
<b>Other Public Safety</b>			
39892 - Public Safety, Other - Equipment and Capital Outlay <i>Retainage</i>	\$301,991.23	-	-
39972 - Other Public Safety - Equipment and Capital Outlay	\$407,022.47	\$8,051,697.25	\$4,495,250.00
<b>Total for Other Public Safety</b>	<b>\$709,013.70</b>	<b>\$8,051,697.25</b>	<b>\$4,495,250.00</b>
<b>Total for Public Safety</b>	<b>\$709,013.70</b>	<b>\$8,051,697.25</b>	<b>\$4,495,250.00</b>
<b>Transportation</b>			
<b>Highway</b>			
51972 - Highway Capital Project - Equipment and Capital Outlay	\$21,391,099.04	\$6,817,231.29	\$5,069,510.73
<b>Total for Highway</b>	<b>\$21,391,099.04</b>	<b>\$6,817,231.29</b>	<b>\$5,069,510.73</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Transportation</b>	<b>\$21,391,099.04</b>	<b>\$6,817,231.29</b>	<b>\$5,069,510.73</b>
<b>Culture and Recreation</b>			
<b>Culture</b>			
74102 - Library - Equipment and Capital Outlay	\$154,900.53	-	-
<b>Total for Culture</b>	<b>\$154,900.53</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Culture and Recreation</b>	<b>\$154,900.53</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$35,062,064.47</b>	<b>\$19,768,959.71</b>	<b>\$9,747,813.73</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to Debt Reserve</i>	\$1,045,912.00	\$5,637,020.69	-
<b>Total for Interfund Transfers</b>	<b>\$1,045,912.00</b>	<b>\$5,637,020.69</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$1,045,912.00</b>	<b>\$5,637,020.69</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$1,045,912.00</b>	<b>\$5,637,020.69</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$36,107,976.47</b>	<b>\$25,405,980.40</b>	<b>\$9,747,813.73</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$53,285,301.78	\$45,497,720.89	\$29,730,211.99
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$450,716.90	\$112,264.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>adjusting journal entries prior yr</i>	\$100,483.29	-	-
8022 - Restated Fund Balance - Beginning of Year	\$53,184,818.49	\$45,948,437.79	\$29,842,475.99
Add Revenues and Other Sources	\$3,981,668.13	\$32,742,844.39	\$25,403,058.63
Deduct Expenditures and Other Uses	\$36,107,976.47	\$25,405,980.40	\$9,747,813.73
8029 - Fund Balance - End of Year	\$21,058,510.15	\$53,285,301.78	\$45,497,720.89

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

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Current Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$598,009.90	\$489,544.96	\$188,768.48
<b>Total for Cash and Cash Equivalents</b>	<b>\$598,009.90</b>	<b>\$489,544.96</b>	<b>\$188,768.48</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$1,065,684.11	\$1,031,258.79	\$1,028,053.93
231 - Cash In Time Deposits Special Reserves	\$11,295,414.91	\$9,683,745.46	\$6,146,849.32
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$12,361,099.02</b>	<b>\$10,715,004.25</b>	<b>\$7,174,903.25</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$18,516.69	\$14,689.67	\$8,243.28
<b>Total for Net Other Receivables</b>	<b>\$18,516.69</b>	<b>\$14,689.67</b>	<b>\$8,243.28</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$4,073,032.00
410 - Due from State and Federal Government	\$3,722.21	-	\$262,770.40
<b>Total for Due From</b>	<b>\$3,722.21</b>	<b>\$0.00</b>	<b>\$4,335,802.40</b>
<b>Total for Current Assets</b>	<b>\$12,981,347.82</b>	<b>\$11,219,238.88</b>	<b>\$11,707,717.41</b>
<b>Total for Assets</b>	<b>\$12,981,347.82</b>	<b>\$11,219,238.88</b>	<b>\$11,707,717.41</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Assets and Deferred Outflows</b>	<b>\$12,981,347.82</b>	<b>\$11,219,238.88</b>	<b>\$11,707,717.41</b>



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

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$1,651,342.48	\$73,935.62	\$1,459,766.14
601 - Accrued Liabilities	\$7,764,248.90	\$8,850,111.80	\$9,688,371.97
651 - Accrued Interest Payable	\$3,724.08	\$4,309.70	\$4,794.64
<b>Total for Payables</b>	<b>\$9,419,315.46</b>	<b>\$8,928,357.12</b>	<b>\$11,152,932.75</b>
<b>Other Current Liabilities</b>			
686 - Judgments and Claims Payable	-	\$1,349,462.72	\$97,000.00
<b>Total for Other Current Liabilities</b>	<b>\$0.00</b>	<b>\$1,349,462.72</b>	<b>\$97,000.00</b>
<b>Total for Current Liabilities</b>	<b>\$9,419,315.46</b>	<b>\$10,277,819.84</b>	<b>\$11,249,932.75</b>
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$319,627.43	\$364,349.10	\$406,891.00
<b>Total for Debt Obligations</b>	<b>\$319,627.43</b>	<b>\$364,349.10</b>	<b>\$406,891.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$319,627.43</b>	<b>\$364,349.10</b>	<b>\$406,891.00</b>
<b>Total for Liabilities</b>	<b>\$9,738,942.89</b>	<b>\$10,642,168.94</b>	<b>\$11,656,823.75</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Net Position</b>			
<b>Restricted Net Position</b>			
923 - Net Assets Restricted for Other Purposes	-	-	\$0.00
<b>Total for Restricted Net Position</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$3,242,404.93	\$577,069.94	\$50,893.66
<b>Total for Unrestricted Net Position</b>	<b>\$3,242,404.93</b>	<b>\$577,069.94</b>	<b>\$50,893.66</b>
<b>Total for Net Position</b>	<b>\$3,242,404.93</b>	<b>\$577,069.94</b>	<b>\$50,893.66</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$12,981,347.82</b>	<b>\$11,219,238.88</b>	<b>\$11,707,717.41</b>

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**MS - Self Insurance  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2801 - Interfund Revenues	\$2,104,127.00	\$2,104,127.00	\$2,073,047.00
<b>Total for Departmental Income</b>	<b>\$2,104,127.00</b>	<b>\$2,104,127.00</b>	<b>\$2,073,047.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$328,826.60	\$25,628.67	\$6,271.21
<b>Total for Use of Money and Property</b>	<b>\$328,826.60</b>	<b>\$25,628.67</b>	<b>\$6,271.21</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	\$890,834.05	\$767,666.99	\$1,148,503.96
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$890,834.05</b>	<b>\$767,666.99</b>	<b>\$1,148,503.96</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$2,320.00	-	-
2770 - Unclassified	-	\$32,989.00	\$47,391.53
<b>Total for Other Revenues</b>	<b>\$2,320.00</b>	<b>\$32,989.00</b>	<b>\$47,391.53</b>
<b>Total for Revenues</b>	<b>\$3,326,107.65</b>	<b>\$2,930,411.66</b>	<b>\$3,275,213.70</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$6,542,225.00	\$1,173,686.00	\$1,117,718.00

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**MS - Self Insurance  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Operating Transfers</b>	<b>\$6,542,225.00</b>	<b>\$1,173,686.00</b>	<b>\$1,117,718.00</b>
<b>Total for Other Sources</b>	<b>\$6,542,225.00</b>	<b>\$1,173,686.00</b>	<b>\$1,117,718.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$9,868,332.65</b>	<b>\$4,104,097.66</b>	<b>\$4,392,931.70</b>

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**MS - Self Insurance  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Self Insurance</b>			
17104 - Self Insurance, Administration - Contractual	\$160,386.96	\$263,926.14	\$181,813.40
17224 - Excess Insurance - Contractual	\$351,022.00	\$330,728.00	\$311,815.00
<b>Total for Self Insurance</b>	<b>\$511,408.96</b>	<b>\$594,654.14</b>	<b>\$493,628.40</b>
<b>Special Items</b>			
19304 - Judgements and Claims - Contractual	\$743,217.45	\$1,264,419.68	\$177,440.83
19314 - Property Loss - Contractual	\$179,371.75	\$113,349.11	\$825,752.91
<b>Total for Special Items</b>	<b>\$922,589.20</b>	<b>\$1,377,768.79</b>	<b>\$1,003,193.74</b>
<b>Total for General Government Support</b>	<b>\$1,433,998.16</b>	<b>\$1,972,422.93</b>	<b>\$1,496,822.14</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90408 - Workers' Compensation - Employee Benefits	\$5,506,169.84	\$1,826,395.95	\$5,119,831.43
90508 - Unemployment Insurance - Employee Benefits	\$118,481.90	\$87,197.44	(\$384,517.68)
<b>Total for Employee Benefits</b>	<b>\$5,624,651.74</b>	<b>\$1,913,593.39</b>	<b>\$4,735,313.75</b>
<b>Total for Employee Benefits</b>	<b>\$5,624,651.74</b>	<b>\$1,913,593.39</b>	<b>\$4,735,313.75</b>
<b>Debt Service</b>			

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**MS - Self Insurance  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$15,347.76	\$17,630.06	\$24,984.99
<b>Total for Debt Service</b>	<b>\$15,347.76</b>	<b>\$17,630.06</b>	<b>\$24,984.99</b>
<b>Total for Debt Service</b>	<b>\$15,347.76</b>	<b>\$17,630.06</b>	<b>\$24,984.99</b>
<b>Total for Expenditures</b>	<b>\$7,073,997.66</b>	<b>\$3,903,646.38</b>	<b>\$6,257,120.88</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$7,073,997.66</b>	<b>\$3,903,646.38</b>	<b>\$6,257,120.88</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$577,069.94	\$50,894.00	\$3,180,082.84
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	\$325,724.66	\$0.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	\$129,000.94	-	\$1,265,000.00
<i>AJE's</i>			
8022 - Restated Net Position - Beginning of Year	\$448,069.00	\$376,618.66	\$1,915,082.84
Add Revenues and Other Sources	\$9,868,332.65	\$4,104,097.66	\$4,392,931.70
Deduct Expenditures and Other Uses	\$7,073,997.66	\$3,903,646.38	\$6,257,120.88
8029 - Net Position - End of Year	\$3,242,403.99	\$577,069.94	\$50,894.00

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**TC - Custodial  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,072,777.92	\$942,611.20	\$452,733.33
205 - Cash Court and Trust	\$4,776,724.63	\$4,782,910.64	\$1,987,789.78
<b>Total for Cash and Cash Equivalents</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>	<b>\$2,440,523.11</b>
<b>Total for Assets</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>	<b>\$2,440,523.11</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>	<b>\$2,440,523.11</b>



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**TC - Custodial  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$60,982.77	-
735 - Bail Deposits	\$565,583.42	\$493,240.01	\$145,730.01
736 - Court Order Deposits	\$73,713.54	\$84,968.04	\$84,968.04
<b>Total for Payables</b>	<b>\$639,296.96</b>	<b>\$639,190.82</b>	<b>\$230,698.05</b>
<b>Due to</b>			
630 - Due To Other Funds	\$44,533.20	\$27,004.13	\$43,342.15
<b>Total for Due to</b>	<b>\$44,533.20</b>	<b>\$27,004.13</b>	<b>\$43,342.15</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Inmate funds\Sheriff \DA</i>	\$406,938.25	\$337,505.76	\$178,791.92
753 - Social Services Trust	-	-	\$0.00
761 - Court and Trust Fund	\$4,758,734.14	\$4,721,821.13	\$1,987,690.99
<b>Total for Other Liabilities</b>	<b>\$5,165,672.39</b>	<b>\$5,059,326.89</b>	<b>\$2,166,482.91</b>
<b>Total for Liabilities</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>	<b>\$2,440,523.11</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$5,849,502.55</b>	<b>\$5,725,521.84</b>	<b>\$2,440,523.11</b>

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**TC - Custodial  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<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**

	12/31/2023	12/31/2022	12/31/2021
<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>

County of Albany  
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**TC - Custodial  
 Changes in Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$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**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	\$437.96	\$432.09
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$437.96</b>	<b>\$432.09</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	\$11,315,048.42	\$0.00
231 - Cash In Time Deposits Special Reserves	\$23,682,359.26	\$17,799,100.58	\$34,847,391.92
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$23,682,359.26</b>	<b>\$29,114,149.00</b>	<b>\$34,847,391.92</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$738,320.84	\$743,964.90	\$589,371.18
<b>Total for Net Other Receivables</b>	<b>\$738,320.84</b>	<b>\$743,964.90</b>	<b>\$589,371.18</b>
<b>Due From</b>			
391 - Due From Other Funds	\$275,235.32	\$331,450.80	\$42,226.09
440 - Due from Other Governments	-	-	\$80,384.00
<b>Total for Due From</b>	<b>\$275,235.32</b>	<b>\$331,450.80</b>	<b>\$122,610.09</b>
<b>Total for Assets</b>	<b>\$24,695,915.42</b>	<b>\$30,190,002.66</b>	<b>\$35,559,805.28</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$24,695,915.42</b>	<b>\$30,190,002.66</b>	<b>\$35,559,805.28</b>

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**V - Debt Service  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$92,301.11	-	-
<b>Total for Payables</b>	<b>\$92,301.11</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$4,604,256.90	\$6,815,923.31	\$6,012,539.05
<b>Total for Due to</b>	<b>\$4,604,256.90</b>	<b>\$6,815,923.31</b>	<b>\$6,012,539.05</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>rebate amts due IRS</i>	\$1,258,730.12	-	-
<b>Total for Other Liabilities</b>	<b>\$1,258,730.12</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$5,955,288.13</b>	<b>\$6,815,923.31</b>	<b>\$6,012,539.05</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
884 - Reserve For Debt	\$18,740,627.29	\$23,374,079.35	\$29,547,266.23
<b>Total for Restricted Fund Balance</b>	<b>\$18,740,627.29</b>	<b>\$23,374,079.35</b>	<b>\$29,547,266.23</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	\$0.00	-

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**V - Debt Service  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<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>\$18,740,627.29</b>	<b>\$23,374,079.35</b>	<b>\$29,547,266.23</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$24,695,915.42</b>	<b>\$30,190,002.66</b>	<b>\$35,559,805.28</b>

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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2801 - Interfund Revenues	\$3,040,426.23	\$2,763,066.54	\$1,898,125.05
<b>Total for Departmental Income</b>	<b>\$3,040,426.23</b>	<b>\$2,763,066.54</b>	<b>\$1,898,125.05</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$3,202,513.85	\$1,285,368.35	\$64,720.13
<b>Total for Use of Money and Property</b>	<b>\$3,202,513.85</b>	<b>\$1,285,368.35</b>	<b>\$64,720.13</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	\$1,089,507.50	\$65,102.95
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$1,089,507.50</b>	<b>\$65,102.95</b>
<b>State Aid</b>			
3089 - State Aid Other <i>Court Facilities Reimbursement</i>	\$202,716.00	\$263,402.00	\$321,536.00
<b>Total for State Aid</b>	<b>\$202,716.00</b>	<b>\$263,402.00</b>	<b>\$321,536.00</b>
<b>Total for Revenues</b>	<b>\$6,445,656.08</b>	<b>\$5,401,344.39</b>	<b>\$2,349,484.13</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$29,002,201.99	\$31,624,311.40	\$26,851,949.75



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**V - Debt Service  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
5050 - Interfund Transfer for Debt Services	-	\$0.00	-
<b>Total for Operating Transfers</b>	<b>\$29,002,201.99</b>	<b>\$31,624,311.40</b>	<b>\$26,851,949.75</b>
<b>Total for Other Sources</b>	<b>\$29,002,201.99</b>	<b>\$31,624,311.40</b>	<b>\$26,851,949.75</b>
<b>Total for Revenues and Other Sources</b>	<b>\$35,447,858.07</b>	<b>\$37,025,655.79</b>	<b>\$29,201,433.88</b>

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**V - Debt Service  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13804 - Fiscal Agents Fees - Contractual	\$1,376,781.23	\$1,071,597.44	\$47,481.54
<b>Total for Finance</b>	<b>\$1,376,781.23</b>	<b>\$1,071,597.44</b>	<b>\$47,481.54</b>
<b>Total for General Government Support</b>	<b>\$1,376,781.23</b>	<b>\$1,071,597.44</b>	<b>\$47,481.54</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$23,798,921.05	\$21,777,171.26	\$19,824,619.63
97107 - Serial Bonds - Debt Interest	\$7,128,142.95	\$6,705,550.94	\$6,902,018.03
<b>Total for Debt Service</b>	<b>\$30,927,064.00</b>	<b>\$28,482,722.20</b>	<b>\$26,726,637.66</b>
<b>Total for Debt Service</b>	<b>\$30,927,064.00</b>	<b>\$28,482,722.20</b>	<b>\$26,726,637.66</b>
<b>Total for Expenditures</b>	<b>\$32,303,845.23</b>	<b>\$29,554,319.64</b>	<b>\$26,774,119.20</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			

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**V - Debt Service  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
99019 - Transfers to Other Funds - Interfund Transfer To ER	\$7,725,953.90	\$13,644,523.03	\$7,023,437.14
<b>Total for Interfund Transfers</b>	<b>\$7,725,953.90</b>	<b>\$13,644,523.03</b>	<b>\$7,023,437.14</b>
<b>Total for Interfund Transfers</b>	<b>\$7,725,953.90</b>	<b>\$13,644,523.03</b>	<b>\$7,023,437.14</b>
<b>Total for Other Uses</b>	<b>\$7,725,953.90</b>	<b>\$13,644,523.03</b>	<b>\$7,023,437.14</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$40,029,799.13</b>	<b>\$43,198,842.67</b>	<b>\$33,797,556.34</b>

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$23,374,079.66	\$29,547,266.54	\$36,282,226.87
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>aje's</i>	\$51,511.00	-	\$2,138,837.87
8022 - Restated Fund Balance - Beginning of Year	\$23,322,568.66	\$29,547,266.54	\$34,143,389.00
Add Revenues and Other Sources	\$35,447,858.07	\$37,025,655.79	\$29,201,433.88
Deduct Expenditures and Other Uses	\$40,029,799.13	\$43,198,842.67	\$33,797,556.34
8029 - Fund Balance - End of Year	\$18,740,627.60	\$23,374,079.66	\$29,547,266.54

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**V - Debt Service  
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
2499 - Est Rev - Use of Money and Property	\$1,300,000.00	-	-
2899 - Est Rev - Interfund Revenues	\$2,500,000.00	-	-
3099 - Est Rev - State Aid	\$200,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$4,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$29,427,530.00	-	-
511 - Appropriated Reserves and Restricted Fund Balance	\$5,246,262.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$34,673,792.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$38,673,792.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
9899 - App - Debt Service	\$38,673,792.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$38,673,792.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$38,673,792.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

	12/31/2023	12/31/2022	12/31/2021
<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	\$7,016,501.13	\$30,259,752.95	\$9,747,813.50
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$15,114,216.13</b>	<b>\$38,357,467.95</b>	<b>\$17,845,528.50</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$274,207,876.00	\$265,900,475.00	\$248,419,444.00
104 - Machinery and Equipment	\$40,684,108.06	\$34,115,291.00	\$32,972,242.86
106 - Infrastructure	\$272,549,714.00	\$252,499,242.00	\$250,477,076.78
124 - Intangible Lease Asset - Machinery and Equipment	\$1,343,198.00	-	-
128 - Subscription-Based IT Arrangement Asset	\$1,240,864.00	-	-
<b>Total for Depreciable Capital Assets</b>	<b>\$590,025,760.06</b>	<b>\$552,515,008.00</b>	<b>\$531,868,763.64</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$127,581,332.65)	(\$118,786,738.00)	(\$110,519,319.66)
114 - Accumulated Depreciation Machinery and Equipment	(\$24,975,888.36)	\$22,248,254.94	(\$19,752,547.00)
116 - Accumulated Depreciation Infrastructure	(\$219,030,589.77)	(\$206,556,391.00)	(\$197,600,444.74)
117 - Accumulated Depreciation Other Capital Assets	(\$566,185.00)	-	-
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$565,316.00)	-	-
<b>Total for Accumulated Depreciation</b>	<b>(\$372,719,311.78)</b>	<b>(\$303,094,874.06)</b>	<b>(\$327,872,311.40)</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	\$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**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Non-Current Assets</b>	<b>\$97,843,721.00</b>	<b>\$36,697,150.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$330,264,385.41</b>	<b>\$324,474,751.89</b>	<b>\$221,841,980.74</b>



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

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Due To</b>			
637 - Due to Employees Retirement System	-	\$1,073,580.31	\$5,966,219.06
<b>Total for Due To</b>	<b>\$0.00</b>	<b>\$1,073,580.31</b>	<b>\$5,966,219.06</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$147,338,924.00	\$171,138,259.73	\$166,026,095.69
629 - Bond Interest and Matured Bonds Payable	\$13,265,266.79	\$16,438,985.86	\$16,551,697.94
689 - Other Long Term Debt	-	-	\$0.00
<b>Total for Debt Obligations</b>	<b>\$160,604,190.79</b>	<b>\$187,577,245.59</b>	<b>\$182,577,793.63</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$97,843,721.00	\$0.00	\$439,100.00
681 - Subscription-Based IT Arrangement Liability	\$500,012.00	-	-
682 - Lease Liability	\$803,619.00	-	-
683 - Other Post Employment Benefits	\$297,100,092.00	\$296,221,872.00	\$579,366,497.00
687 - Compensated Absences	\$14,128,654.19	\$14,752,535.87	\$14,085,053.96
<b>Total for Other Long-Term Obligations</b>	<b>\$410,376,098.19</b>	<b>\$310,974,407.87</b>	<b>\$593,890,650.96</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>\$129,716,843.00</b>	<b>\$0.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$570,980,288.98</b>	<b>\$629,342,076.77</b>	<b>\$782,434,663.65</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$35,085,000.00	\$0.00	\$0.00	\$301,080,000.00	\$265,995,000.00
<b>Total</b>	\$0.00	\$0.00	\$35,085,000.00	\$0.00	\$0.00	\$301,080,000.00	\$265,995,000.00

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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	\$0.00	\$0.00	\$2,370,000.00	\$0.00	\$15,820,000.00	\$0.00	\$13,450,000.00
<b>Bond</b> Various Cap projects Governmental		6/25/20	9/15/28	\$0.00	\$0.00	\$830,000.00	\$0.00	\$5,675,000.00	\$0.00	\$4,845,000.00
<b>Bond</b> Various Cap projects Governmental		5/26/16	6/1/26	\$0.00	\$0.00	\$2,715,000.00	\$0.00	\$11,510,000.00	\$0.00	\$8,795,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		9/24/19	9/15/39	\$0.00	\$0.00	\$2,845,000.00	\$0.00	\$64,630,000.00	\$0.00	\$61,785,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		4/12/18	4/1/29	\$0.00	\$0.00	\$12,310,000.00	\$0.00	\$100,290,000.00	\$0.00	\$87,980,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		9/24/19	9/15/25	\$0.00	\$0.00	\$1,605,000.00	\$0.00	\$5,080,000.00	\$0.00	\$3,475,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		7/1/21	7/1/36	\$0.00	\$0.00	\$1,145,000.00	\$0.00	\$21,850,000.00	\$0.00	\$20,705,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		6/7/22	6/1/36	\$0.00	\$0.00	\$700,000.00	\$0.00	\$23,230,000.00	\$0.00	\$22,530,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		6/18/20	6/15/36	\$0.00	\$0.00	\$210,000.00	\$0.00	\$3,775,000.00	\$0.00	\$3,565,000.00
<b>Bond</b> Raise the Age - Youth Detention Center Expansion		12/22/22	12/1/40	\$0.00	\$0.00	\$615,000.00	\$0.00	\$16,120,000.00	\$0.00	\$15,505,000.00
<style isBold='true'>Bond</style> Various Cap projects Governmental & Enterprise		8/3/20	11/1/24	\$0.00	\$0.00	\$6,060,000.00	\$0.00	\$12,435,000.00	\$0.00	\$6,375,000.00

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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Clean Water - EFC	EFC	7/1/15	3/1/35	\$0.00	\$0.00	\$170,000.00	\$0.00	\$2,460,000.00	\$0.00	\$2,290,000.00
<b>Bond</b> Sewer - EFC	EFC	7/1/15	10/1/26	\$0.00	\$0.00	\$215,000.00	\$0.00	\$890,000.00	\$0.00	\$675,000.00
<b>Bond</b> Various Cap projects Governmental & Enterprise		12/14/14	9/15/27	\$0.00	\$0.00	\$3,295,000.00	\$0.00	\$17,315,000.00	\$0.00	\$14,020,000.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$265,995,000.00	\$0.00	\$265,995,000.00	\$0.00
2025	\$0.00	\$0.00	\$0.00	\$0.00
2026	\$0.00	\$0.00	\$0.00	\$0.00
2027	\$0.00	\$0.00	\$0.00	\$0.00
2028	\$0.00	\$0.00	\$0.00	\$0.00
2029	\$0.00	\$0.00	\$0.00	\$0.00
2030	\$0.00	\$0.00	\$0.00	\$0.00
2031	\$0.00	\$0.00	\$0.00	\$0.00
2032	\$0.00	\$0.00	\$0.00	\$0.00
2033	\$0.00	\$0.00	\$0.00	\$0.00
2034	\$0.00	\$0.00	\$0.00	\$0.00
2035	\$0.00	\$0.00	\$0.00	\$0.00
2036	\$0.00	\$0.00	\$0.00	\$0.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$0.00	\$0.00	\$0.00	\$0.00
2038	\$0.00	\$0.00	\$0.00	\$0.00
2039	\$0.00	\$0.00	\$0.00	\$0.00
2040	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	\$265,995,000.00	\$0.00	\$265,995,000.00	
\$265,995,000.00 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
9586	Checking	CM	\$43.25	\$0.00	\$0.00	\$0.00	\$43.25
1674	Savings	EI	\$1,820,779.98	\$0.00	\$0.00	\$0.00	\$1,820,779.98
5174	Checking	EI	\$4,284.68	\$0.00	\$0.00	\$0.00	\$4,284.68
7144	Savings	V	\$1,777,148.62	\$0.00	\$0.00	\$0.00	\$1,777,148.62
8	Savings	V	\$3,252,486.50	\$0.00	\$0.00	\$0.00	\$3,252,486.50
4006	Savings	V	\$6,864,991.29	\$0.00	\$0.00	\$0.00	\$6,864,991.29
5828	Checking	A	\$8,028.02	\$0.00	(\$606.10)	\$0.00	\$7,421.92
2952	Savings	A	\$0.72	\$0.00	\$0.00	\$0.00	\$0.72
2944	Savings	A	\$5.60	\$0.00	\$0.00	\$0.00	\$5.60
8306	Checking	A	\$948,767.50	\$81,556.96	(\$288,379.18)	\$0.00	\$741,945.28
928	Checking	A	\$27,524.37	\$0.00	\$0.00	\$0.00	\$27,524.37
3297	Checking	A	\$2,569.01	\$0.00	\$0.00	\$0.00	\$2,569.01



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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8611	Certificate of Deposit (CD)	ER	\$3,500,000.00	\$0.00	\$0.00	\$0.00	\$3,500,000.00
1798	Checking	ER	\$0.00	\$0.00	(\$5,575.91)	\$0.00	(\$5,575.91)
1814	Savings	ER	\$5,040,886.00	\$291,906.93	\$0.00	\$0.00	\$5,332,792.93
692	Savings	ER	\$221,125.17	\$0.00	\$0.00	\$0.00	\$221,125.17
936	Checking	A	\$26,293.45	\$0.00	(\$8,950.00)	\$0.00	\$17,343.45
5601	Savings	TC	\$116,472.57	\$0.00	\$0.00	\$0.00	\$116,472.57
7670	Checking	TC	\$4,749,827.22	\$0.00	\$0.00	\$0.00	\$4,749,827.22
4243	Checking	V	\$2,902.99	\$0.00	\$0.00	\$0.00	\$2,902.99
4005	Savings	V	\$8,569,872.19	\$0.00	\$0.00	\$0.00	\$8,569,872.19
5158	Checking	EI	\$172,083.60	\$0.00	(\$86,470.70)	\$0.00	\$85,612.90
726	Checking	EI	\$15,243.02	\$0.00	\$0.00	\$0.00	\$15,243.02
845	Checking	A	\$4,937.54	\$0.00	\$0.00	\$0.00	\$4,937.54
5067	Checking	A	\$100,725.69	\$0.00	(\$182,181.60)	\$0.00	(\$81,455.91)

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6831	Savings	A	\$634,413.13	\$0.00	\$0.00	\$0.00	\$634,413.13
734	Checking	EI	\$15,967.08	\$0.00	\$0.00	\$0.00	\$15,967.08
7136	Savings	V	\$352,362.11	\$0.00	\$0.00	\$0.00	\$352,362.11
5075	Checking	A	\$5,721,132.72	\$873,676.53	(\$4,316,911.48)	\$0.00	\$2,277,897.77
3184	Savings	A	\$117,861.65	\$0.00	\$0.00	\$0.00	\$117,861.65
4623	Checking	A	\$922,593.87	\$0.00	(\$922,593.87)	\$0.00	\$0.00
4680	Checking	A	\$9,706.58	\$0.00	\$0.00	\$0.00	\$9,706.58
2209	Savings	A	\$106,024.25	\$0.00	\$0.00	\$0.00	\$106,024.25
4359	Checking	A	\$2,544,688.44	\$0.00	(\$461,150.39)	\$0.00	\$2,083,538.05
4001	Savings	A	\$66,714,407.84	\$0.00	\$0.00	\$0.00	\$66,714,407.84
6914	Savings	A	\$5,649,761.04	\$0.00	\$0.00	\$0.00	\$5,649,761.04
443	Savings	A	\$10,614.43	\$0.00	\$0.00	\$0.00	\$10,614.43
9946	Checking	MS	\$533,821.27	\$56,634.00	(\$35,811.37)	\$0.00	\$554,643.90

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4915	Checking	MS	\$114,226.91	\$0.00	(\$70,860.91)	\$0.00	\$43,366.00
6881	Checking	CD	\$80,977.89	\$0.00	\$0.00	\$0.00	\$80,977.89
4008	Savings	CM	\$62,490,096.37	\$0.00	\$0.00	\$0.00	\$62,490,096.37
7897	Savings	MS	\$11,295,414.91	\$0.00	\$0.00	\$0.00	\$11,295,414.91
6899	Savings	D	\$108,220.98	\$0.00	\$0.00	\$0.00	\$108,220.98
5091	Checking	DM	\$221,491.15	\$0.00	(\$18,498.62)	\$0.00	\$202,992.53
6980	Savings	ES	\$260,773.58	\$0.00	\$0.00	\$0.00	\$260,773.58
12	Savings	ES	\$1.84	\$0.00	\$0.00	\$0.00	\$1.84
4002	Savings	H	\$2,843.09	\$0.00	\$0.00	\$0.08	\$2,843.17
1675	Savings	H	\$14,840,027.37	\$0.00	\$0.00	\$0.00	\$14,840,027.37
1651	Savings	ER	\$1,328,686.47	\$0.00	\$0.00	\$0.00	\$1,328,686.47
7219	Savings	EI	\$329,481.14	\$0.00	\$0.00	\$0.00	\$329,481.14
4004	Savings	EI	\$377.75	\$0.00	\$0.00	\$0.00	\$377.75

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
6922	Savings	EI	\$595,061.86	\$73,001.00	\$0.00	\$0.00	\$668,062.86
4007	Savings	EI	\$2,179,157.33	\$0.00	\$0.00	\$0.00	\$2,179,157.33
6948	Savings	EI	\$263,235.52	\$0.00	\$0.00	\$0.00	\$263,235.52
5125	Checking	D	\$829,197.13	\$0.00	(\$401,886.46)	\$0.00	\$427,310.67
6857	Savings	A	\$18,930,687.65	\$0.00	\$0.00	\$0.00	\$18,930,687.65
6865	Savings	A	\$3,562,702.13	\$0.00	\$0.00	\$0.00	\$3,562,702.13
108	Savings	A	\$40,498,925.19	\$0.00	\$0.00	\$0.00	\$40,498,925.19
6782	Savings	A	\$5,482,311.72	\$0.00	\$0.00	\$0.00	\$5,482,311.72
7920	Savings	A	\$51,885.87	\$0.00	\$0.00	\$0.00	\$51,885.87
6849	Savings	A	\$1,957,718.68	\$0.00	\$0.00	\$0.00	\$1,957,718.68
15	Savings	A	\$3,450,311.86	\$0.00	\$0.00	\$0.00	\$3,450,311.86
14	Savings	A	\$3,183,872.52	\$0.00	\$0.00	\$0.00	\$3,183,872.52
6873	Checking	CD	\$79,691.55	\$0.00	\$0.00	\$0.00	\$79,691.55

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
7889	Savings	MS	\$1,065,684.11	\$0.00	\$0.00	\$0.00	\$1,065,684.11
5677	Savings	DM	\$829.91	\$0.00	\$0.00	\$0.00	\$829.91
5141	Checking	ES	\$3,070,815.78	\$0.00	(\$567,323.50)	\$0.00	\$2,503,492.28
5685	Savings	ES	\$8,017,871.56	\$0.00	\$0.00	\$0.00	\$8,017,871.56
6443	Savings	ES	\$576,528.22	\$0.00	\$0.00	\$0.00	\$576,528.22
6998	Savings	ES	\$1,126,245.91	\$0.00	\$0.00	\$0.00	\$1,126,245.91
11	Savings	ES	\$3.27	\$0.00	\$0.00	\$0.00	\$3.27
1635	Savings	ES	\$460,644.37	\$0.00	\$0.00	\$0.00	\$460,644.37
5133	Checking	H	\$1,219,002.84	\$0.00	(\$1,205,636.13)	(\$0.02)	\$13,366.69
6854	Savings	H	\$1,603.77	\$0.00	\$0.00	\$0.00	\$1,603.77
2	Savings	H	\$9.80	\$0.00	\$0.00	\$0.00	\$9.80
6	Savings	ER	\$127.90	\$0.00	\$0.00	\$0.00	\$127.90
4003	Savings	ER	\$2,148.07	\$0.00	\$0.00	\$0.00	\$2,148.07

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1673	Savings	ER	\$13,746,790.78	\$0.00	\$0.00	\$0.00	\$13,746,790.78
10	Savings	ER	\$13.40	\$0.00	\$0.00	\$0.00	\$13.40
6956	Savings	EI	\$5,573.12	\$0.00	\$0.00	\$0.00	\$5,573.12
9	Savings	EI	\$960,974.29	\$0.00	\$0.00	\$0.00	\$960,974.29
5109	Checking	EI	\$1,600,684.74	\$0.00	(\$724,261.77)	\$0.00	\$876,422.97
5166	Checking	EI	\$127.16	\$0.00	\$0.00	\$0.00	\$127.16
1643	Savings	H	\$1,042,603.53	\$0.00	\$0.00	\$0.00	\$1,042,603.53
7	Savings	H	\$3,978,970.85	\$0.00	\$0.00	\$0.00	\$3,978,970.85
5521	Checking	A	\$915,571.02	\$221,053.15	(\$446,679.20)	\$0.72	\$689,945.69
985	Checking	A	\$1,239,684.39	\$324,671.75	(\$20,970.71)	\$5.60	\$1,543,391.03
878	Checking	A	\$60,328.31	\$417.84	(\$37,598.60)	\$0.00	\$23,147.55
910	Checking	A	\$198,456.49	\$0.00	\$0.00	\$0.00	\$198,456.49
1978	Checking	A	\$381,926.86	\$0.00	(\$16,830.21)	\$0.00	\$365,096.65

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
902	Checking	A	\$768,429.05	\$2,511.29	(\$435,863.90)	\$0.00	\$335,076.44
944	Checking	A	\$12,632.35	\$0.00	(\$4,155.76)	\$0.00	\$8,476.59
894	Checking	A	\$41.66	\$0.00	\$0.00	\$0.00	\$41.66
886	Checking	A	\$2,737.82	\$1,212.18	(\$450.00)	\$0.00	\$3,500.00
1780	Checking	ER	\$597,623.74	\$247.50	(\$20,579.48)	\$3.12	\$577,294.88
1806	Savings	ER	\$525,660.50	\$33,300.69	\$0.00	\$0.00	\$558,961.19
4511	Checking	ER	\$411,197.53	\$5,173.81	(\$6,525.60)	\$0.00	\$409,845.74
4169	Checking	A	\$167,379.88	\$0.00	\$0.00	\$0.00	\$167,379.88
852	Checking	A	\$84,413.47	\$0.00	(\$33,855.25)	\$0.00	\$50,558.22
969	Checking	A	\$2,003,317.20	\$0.00	\$0.00	\$0.00	\$2,003,317.20
4672	Checking	TC	\$967,133.64	\$0.00	(\$10,828.29)	\$0.00	\$956,305.35
9953	Checking	TC	\$2.90	\$0.00	\$0.00	\$0.00	\$2.90
4599	Checking	TC	\$10.57	\$0.00	\$0.00	\$0.00	\$10.57

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1522	Checking	TC	\$26,883.94	\$0.00	\$0.00	\$0.00	\$26,883.94
7128	Savings	V	\$1,113,160.27	\$0.00	\$0.00	\$0.00	\$1,113,160.27
3	Savings	V	\$1,749,435.29	\$0.00	\$0.00	\$0.00	\$1,749,435.29
7201	Savings	EI	\$259,074.33	\$0.00	\$0.00	\$0.00	\$259,074.33
3710	Savings	H	\$3,065,293.75	\$0.00	\$0.00	\$0.00	\$3,065,293.75
5	Savings	EI	\$6.54	\$0.00	\$0.00	\$0.00	\$6.54
5727	Savings	CM	\$8.12	\$0.00	\$0.00	\$0.00	\$8.12
977	Checking	A	\$8,517.60	\$123.00	(\$180.00)	\$0.00	\$8,460.60
<b>Total</b>			\$344,133,912.45	\$1,965,486.63	(\$10,331,614.99)	\$9.50	\$335,767,793.59
<b>Total Cash From Financials</b>							\$335,767,793.59



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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$344,133,912.45
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$350,761,590.70
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$351,011,590.70</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$14,967,538.40
Market Value as of Fiscal Year End Date	\$15,267,695.93
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$15,267,695.93

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
2,087	1,097	0	1,731

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$21,692,886.24	2,006	182		0
Police Retirement	\$0.00	0	0		0
Fire Retirement	\$0.00	0	0		0
Local Pension Fund	\$0.00	0	0		0
Social Security	\$11,340,117.19	2,087	1,097		0
Worker's Compensation	\$5,540,669.84	2,087	1,097		0
Life Insurance	\$0.00	0	0		0
Unemployment Insurance	\$118,481.90	2,087	125		0
Disability Insurance	\$18,854.00	438	0		0
Hospital, Medical and Dental Insurance	\$48,362,020.00	1,749	13		1,731
Union Welfare Benefits	\$47,505.00	144	0		0
Supplemental Benefit Payments to Disabled Firefighters	\$215,206.00	14	0		0
Employee Benefits, Other	\$492,827.00	337	46		0
<b>Total Employee Benefits Paid</b>	<b>\$87,828,567.17</b>				