

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

County of Saratoga  
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, JoAnn Kupferman (SARCOTREAS), hereby certify that I am the Chief Financial Officer of the County of Saratoga, and that the information provided in the Annual Financial Report of the County of Saratoga for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

## Table of contents

Financial Statements	1
A - General	3
CD - Special Grant	31
D - County Road	37
DM - Road Machinery	46
ES - Enterprise Sewer	52
H - Capital Projects	64
MS - Self Insurance	71
PN - Permanent	77
S - Workers Compensation	82
TC - Custodial	88
TE - Private Purpose Trust	93
K - Schedule of Non-Current Government Assets	98
W - Schedule of Non-Current Government Liabilities	100
Supplemental Schedules	101
Statement of Indebtedness	102
Bond Repayment	104
Bank Reconciliation	106
Employee and Retiree Benefits	110

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

**Financial Statements**

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

List of funds being used

- A - General
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- ES - Enterprise Sewer
- H - Capital Projects
- MS - Self Insurance
- PN - Permanent
- S - Workers Compensation
- TC - Custodial
- TE - Private Purpose Trust
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities



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

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

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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$81,013,631.52	\$90,244,502.60	\$81,910,811.64
210 - Petty Cash	\$23,470.00	\$23,470.00	\$23,470.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$81,037,101.52</b>	<b>\$90,267,972.60</b>	<b>\$81,934,281.64</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$39,717,581.58	\$23,735,836.00	\$1,320,350.89
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$39,717,581.58</b>	<b>\$23,735,836.00</b>	<b>\$1,320,350.89</b>
<b>Net Taxes Receivable</b>			
250 - Taxes Receivable Current	\$6,417.09	\$0.18	\$0.18
260 - Taxes Receivable Overdue	\$8,658,738.71	\$7,740,022.42	\$9,051,086.86
280 - Returned School Taxes Receivable	\$9,464,700.06	\$8,757,835.33	\$8,982,753.18
290 - City School Taxes Receivable	\$280,093.19	\$275,826.15	\$292,024.08
295 - Delinquent Village Taxes Receivable	\$487,821.95	\$501,285.14	\$474,784.17
320 - Tax Sale Certificates	\$38,323.82	\$38,323.82	\$38,323.82
330 - Property Acquired For Taxes	\$199,866.02	\$93,453.37	\$93,453.37
342 - Allowance For Uncollectible Taxes	(\$700,000.00)	(\$700,000.00)	(\$700,000.00)
<b>Total for Net Taxes Receivable</b>	<b>\$18,435,960.84</b>	<b>\$16,706,746.41</b>	<b>\$18,232,425.66</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$1,013,745.32	\$1,251,998.69	\$4,228,253.89

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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
454 - Leases Receivable	\$4,323,074.46	-	-
<b>Total for Net Other Receivables</b>	<b>\$5,336,819.78</b>	<b>\$1,251,998.69</b>	<b>\$4,228,253.89</b>
<b>Due From</b>			
391 - Due From Other Funds	\$2,353,960.90	\$842,053.89	\$0.00
410 - Due from State and Federal Government	\$37,313,500.66	\$31,146,117.87	\$32,350,902.18
430 - Towns and Cities	\$47,651.07	\$406,241.69	\$44,964.31
440 - Due from Other Governments <i>Due From Towns &amp; Cities</i>	\$258,218.75	\$257,805.67	\$495,354.52
<b>Total for Due From</b>	<b>\$39,973,331.38</b>	<b>\$32,652,219.12</b>	<b>\$32,891,221.01</b>
<b>Other Assets</b>			
400 - State and Federal Social Services	\$9,782,036.31	\$9,535,520.60	\$8,580,717.73
445 - Inventory of Materials And Supplies	\$17,379.16	\$28,208.97	\$39,225.11
<b>Total for Other Assets</b>	<b>\$9,799,415.47</b>	<b>\$9,563,729.57</b>	<b>\$8,619,942.84</b>
<b>Total for Assets</b>	<b>\$194,300,210.57</b>	<b>\$174,178,502.39</b>	<b>\$147,226,475.93</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$194,300,210.57</b>	<b>\$174,178,502.39</b>	<b>\$147,226,475.93</b>

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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$9,050,668.61	\$10,028,841.07	\$7,448,940.00
730 - Guaranty & Bid Deposits	\$343,219.13	\$253,398.94	\$154,031.33
<b>Total for Payables</b>	<b>\$9,393,887.74</b>	<b>\$10,282,240.01</b>	<b>\$7,602,971.33</b>
<b>Payroll Liabilities</b>			
710 - Consolidated Payroll	\$1,839,602.00	\$1,729,350.03	\$1,724,675.19
721 - NYS Income Tax	-	(\$1,528.82)	(\$882.69)
722 - Federal Income Tax	-	(\$6,798.78)	(\$4,639.83)
723 - Income Executions	\$3,859.43	\$3,859.43	\$3,859.43
726 - Social Security Tax	-	(\$672.72)	(\$282.54)
<b>Total for Payroll Liabilities</b>	<b>\$1,843,461.43</b>	<b>\$1,724,209.14</b>	<b>\$1,722,729.56</b>
<b>Due to</b>			
631 - Due To Other Governments <i>Due to Towns &amp; Cities</i>	\$14,073,410.55	\$13,668,175.44	\$13,028,798.88
660 - Due To School Districts	\$12,044,387.39	\$11,155,698.63	\$10,258,838.04
661 - Due To City School Districts	\$313,645.87	\$288,797.00	\$309,017.01
668 - Due to Village Delinquent Taxes	\$466,426.39	\$507,011.11	\$487,125.29
718 - State Retirement	\$652,538.65	\$882,194.43	\$679,818.19
739 - Taxes Collected Other Governments <i>NYS Sales Tax Local Share</i>	\$5,222,413.84	\$41.08	\$7,223,887.85
<b>Total for Due to</b>	<b>\$32,772,822.69</b>	<b>\$26,501,917.69</b>	<b>\$31,987,485.26</b>

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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Other Liabilities</b>			
688 - Other Liabilities	\$11,423,716.43	\$20,456,051.92	\$7,655,995.98
<i>Other Liabilities including ARPA</i>			
690 - Overpayments and Clearing Account	-	-	\$0.00
719 - Disability Insurance	\$16,737.60	\$15,358.80	\$15,362.40
720 - Group Insurance	\$112,323.03	\$95,209.34	\$101,551.21
724 - Association and Union Dues	\$103.50	\$31.50	\$63.78
757 - Dog Money	\$527,657.30	\$480,294.00	\$362,920.77
<b>Total for Other Liabilities</b>	<b>\$12,080,537.86</b>	<b>\$21,046,945.56</b>	<b>\$8,135,894.14</b>
<b>Total for Liabilities</b>	<b>\$56,090,709.72</b>	<b>\$59,555,312.40</b>	<b>\$49,449,080.29</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$12,141,274.74	\$8,148,243.74	\$10,589,298.77
694 - Deferred Taxes	\$8,546,589.10	\$7,451,624.41	\$7,471,823.82
<b>Total for Deferred Inflows of Resources</b>	<b>\$20,687,863.84</b>	<b>\$15,599,868.15</b>	<b>\$18,061,122.59</b>
<b>Total for Deferred Inflows</b>	<b>\$20,687,863.84</b>	<b>\$15,599,868.15</b>	<b>\$18,061,122.59</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$17,379.16	\$28,208.97	\$39,225.11
<b>Total for Nonspendable Fund Balance</b>	<b>\$17,379.16</b>	<b>\$28,208.97</b>	<b>\$39,225.11</b>

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

**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$37,693,111.07	\$20,000,000.00	-
880 - Reserve For Tax Stabilization	\$2,024,470.51	\$2,000,000.00	-
899 - Other Restricted Fund Balance <i>Reserve for Airport Improvement</i>	\$171,432.05	\$1,735,836.78	\$1,320,350.89
<b>Total for Restricted Fund Balance</b>	<b>\$39,889,013.63</b>	<b>\$23,735,836.78</b>	<b>\$1,320,350.89</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$8,104,756.00	\$0.00	\$9,469,946.00
915 - Assigned Unappropriated Fund Balance	\$18,161,318.98	\$5,949,032.96	\$7,222,813.11
<b>Total for Assigned Fund Balance</b>	<b>\$26,266,074.98</b>	<b>\$5,949,032.96</b>	<b>\$16,692,759.11</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$51,349,169.24	\$69,310,243.12	\$61,663,937.94
<b>Total for Unassigned Fund Balance</b>	<b>\$51,349,169.24</b>	<b>\$69,310,243.12</b>	<b>\$61,663,937.94</b>
<b>Total for Fund Balance</b>	<b>\$117,521,637.01</b>	<b>\$99,023,321.83</b>	<b>\$79,716,273.05</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$194,300,210.57</b>	<b>\$174,178,502.38</b>	<b>\$147,226,475.93</b>

County of Saratoga  
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>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$68,032,059.42	\$66,536,788.63	\$65,428,870.02
<b>Total for Property Taxes</b>	<b>\$68,032,059.42</b>	<b>\$66,536,788.63</b>	<b>\$65,428,870.02</b>
<b>Property Tax Items</b>			
1051 - Gain From Sale of Tax Acquired Property	-	\$0.00	\$736,744.59
1081 - Other Payments In Lieu of Taxes	\$1,069,836.31	\$1,191,896.41	\$1,264,671.57
1090 - Interest and Penalties on Real Prop Taxes	\$2,581,752.61	\$2,516,026.64	\$2,532,910.52
<b>Total for Property Tax Items</b>	<b>\$3,651,588.92</b>	<b>\$3,707,923.05</b>	<b>\$4,534,326.68</b>
<b>Non-Property Tax Items</b>			
1110 - Sales and Use Tax	\$172,011,911.00	\$161,453,714.00	\$153,793,782.00
1113 - Tax on Hotel Room Occupancy	\$1,211,690.25	\$1,130,330.26	\$873,911.25
1115 - Town's Share of Sales Tax	-	-	\$0.00
1133 - Flat Racing Admissions Tax	\$446,906.42	\$458,984.54	\$370,951.64
1140 - Emergency Telephone System Surcharge	\$985,425.49	\$1,013,519.50	\$855,363.34
1150 - OTB Surtax	\$224,001.78	\$275,322.96	\$313,391.53
<b>Total for Non-Property Tax Items</b>	<b>\$174,879,934.94</b>	<b>\$164,331,871.26</b>	<b>\$156,207,399.76</b>
<b>Departmental Income</b>			
1230 - Treasurer Fees	\$66,098.72	\$48,437.62	\$37,061.75
1235 - Charges For Tax Advertising and Redemption	\$6,900.00	\$4,555.00	\$5,636.50

County of Saratoga  
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
1255 - Clerk Fees	\$3,032,751.52	\$3,029,403.44	\$3,438,061.81
1260 - Personnel Fees	\$490,156.36	\$11,190.00	\$15,330.00
1289 - Other General Departmental Income	\$2,156,365.00	\$2,725,181.06	\$3,122,192.75
1510 - Sheriff Fees	\$308,076.15	\$297,658.55	\$194,500.63
1515 - Alternative to Incarceration Fees	\$1,953.45	\$1,545.92	\$1,026.33
1525 - Prisoner Charges	\$2,753.61	\$1,891.14	\$7,441.90
1550 - Public Pound Charges Dog Control Fees	\$154,838.83	\$105,251.36	\$235,317.00
1580 - Restitution Surcharge	\$4,617.57	\$3,985.38	\$6,647.70
1589 - Other Public Safety Departmental Income	\$156,725.00	\$120,000.00	\$130,372.71
1610 - Home Nursing Charges	-	\$262.50	\$13,035.50
1620 - Mental Health Fees	\$3,804,224.08	\$3,397,301.69	\$3,238,399.62
1621 - Early Intervention Fees for Services	\$1,504,292.30	\$1,529,956.36	\$961,499.49
1689 - Other Health Departmental Income	\$224,623.09	\$80,676.22	\$78,235.15
1770 - Airport Fees and Rentals	\$86,735.38	\$92,606.72	\$94,138.46
1801 - Repayment of Medical Assistance	\$24,411.08	\$18,771.36	\$183,745.66
1809 - Repayment of Family Assistance	\$89,674.07	\$99,912.95	\$195,495.84
1811 - Medical Incentive Earnings	\$369,902.07	\$107,262.49	\$352,255.04
1819 - Repayment of Child Care	\$83,365.38	\$98,813.23	\$120,149.05
1823 - Repayment of Juvenile Delinquent Care	-	\$0.00	\$9,006.56
1840 - Repayment of Safety Net Assistance	\$128,355.92	\$145,077.26	\$190,583.16
1962 - Sealer of Weights and Measures Fees	\$27,050.00	\$28,000.00	\$5,700.00
1972 - Charges Programs for the Aging	\$69,823.86	\$48,158.00	\$4,142.75
2115 - Planning Board Fees	\$39,074.14	\$22,500.00	\$22,500.00
<b>Total for Departmental Income</b>	<b>\$12,832,767.58</b>	<b>\$12,018,398.25</b>	<b>\$12,662,475.36</b>



County of Saratoga  
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>Intergovernmental Charges</b>			
2215 - Election Service Charges	\$156,461.76	\$109,979.76	\$112,763.42
2260 - Public Safety Services Other Governments <i>Public Safety Services</i>	\$2,374,321.03	\$2,174,438.49	\$2,303,799.43
2300 - Transportation Services Other Governments	-	-	\$0.00
2350 - Youth Recreation Services Other Governments <i>Other Govts Youth Recreation Services</i>	\$1,665,644.14	\$2,002,547.58	\$1,650,904.58
2351 - Programs for Aging Other Governments <i>Other Govts Programs for Aging</i>	\$84,972.00	\$66,952.00	\$62,384.00
2389 - Miscellaneous Revenue Other Governments <i>Miscellaneous Revenue, Towns &amp; Cities</i>	\$386,264.06	\$363,021.15	\$2,078,184.88
<b>Total for Intergovernmental Charges</b>	<b>\$4,667,662.99</b>	<b>\$4,716,938.98</b>	<b>\$6,208,036.31</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$4,961,817.57	\$1,001,144.71	\$148,716.28
2410 - Rental of Real Property	\$292,833.14	\$187,141.88	\$159,029.21
2450 - Commissions	\$132,891.08	\$259,254.60	\$123,950.86
<b>Total for Use of Money and Property</b>	<b>\$5,387,541.79</b>	<b>\$1,447,541.19</b>	<b>\$431,696.35</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	-	\$0.00	\$15.00
2545 - Licenses Other	\$111,799.00	\$158,351.00	\$105,303.00
<b>Total for Licenses and Permits</b>	<b>\$111,799.00</b>	<b>\$158,351.00</b>	<b>\$105,318.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$540.00	\$1,584.00	\$1,147.50
2615 - Stop DWI Fines	\$254,054.97	\$210,094.02	\$259,157.48

County of Saratoga  
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
2620 - Forfeitures of Deposits	-	-	\$0.00
2625 - Forfeiture of Crime Proceeds	\$3,441.00	\$2,617.80	\$4,284.00
<b>Total for Fines and Forfeitures</b>	<b>\$258,035.97</b>	<b>\$214,295.82</b>	<b>\$264,588.98</b>
<b>Sales of Property and Compensation for Loss</b>			
2652 - Sales of Forest Products	\$64,938.37	\$131,946.47	\$150,136.78
2655 - Sales Other	\$36,788.00	\$44,035.50	\$53,434.50
2660 - Sales of Real Property	-	\$0.00	\$2,800,100.00
2665 - Sales of Equipment	\$128,027.00	\$95,753.50	\$40,294.00
2680 - Insurance Recoveries	\$36,609.83	\$70,974.31	\$92,832.78
2690 - Other Compensation For Loss	\$2,252,186.35	\$2,384,288.24	\$2,323,817.80
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$2,518,549.55</b>	<b>\$2,726,998.02</b>	<b>\$5,460,615.86</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$790,687.58	\$403,666.80	\$640,455.98
2710 - Premium on Obligations	-	\$0.00	-
2725 - VLT Tribal State Compact Moneys	-	\$0.00	\$891,477.70
2770 - Unclassified <i>Opioid, Medical Marijuana, and Other Misc Revenues</i>	\$364,657.12	\$349,688.77	\$78,138.23
<b>Total for Other Revenues</b>	<b>\$1,155,344.70</b>	<b>\$753,355.57</b>	<b>\$1,610,071.91</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$1,947,448.04	\$1,829,703.93	\$1,421,832.63
3021 - State Aid Court Facilities	\$270,193.00	\$600,396.00	\$446,464.00
3025 - State Aid Indigent Legal Services Fund	\$1,844,644.74	\$1,828,814.68	\$1,143,320.43
3030 - State Aid District Attorney Salaries	\$72,189.00	\$72,189.00	\$86,627.00

County of Saratoga  
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
3089 - State Aid Other <i>State/Legislative Grants and Other State Aid</i>	\$2,481,482.58	\$1,243,158.98	\$243,602.54
3277 - State Aid Education of Handicapped Child	\$6,764,733.52	\$5,575,502.94	\$8,752,154.83
3289 - State Aid Other Education <i>State Aid, Other Education</i>	\$469,893.06	\$412,180.29	\$519,936.94
3310 - State Aid Probation Services	\$481,376.40	\$408,563.00	\$785,278.00
3315 - State Aid Navigation Law Enforcement	-	\$143,931.31	\$38,023.32
3389 - State Aid Other Public Safety	\$2,306,562.26	\$1,629,463.98	\$1,148,645.53
3401 - State Aid Public Health	\$1,856,509.81	\$1,229,461.06	\$1,388,613.56
3446 - State Aid Handicapped Children	-	-	\$0.00
3449 - State Aid Early Intervention	\$1,235,015.22	\$1,190,082.04	\$898,826.57
3450 - State Aid Public Health Other	\$7,785.84	-	\$0.00
3472 - State Aid Special Health Programs	\$12,276.75	\$7,817.00	\$24,499.65
3489 - State Aid Other Health	\$46,520.78	\$24,121.30	\$12,698.58
3490 - State Aid Mental Health	\$5,544,999.77	\$4,176,255.75	\$4,278,813.27
3594 - State Aid Bus and Other Mass Transportation	\$2,025,839.82	\$2,393.00	\$4,107.89
3609 - State Aid Family Assistance	-	\$95.00	-
3610 - State Aid Social Services Administration	\$8,255,211.50	\$6,010,707.00	\$3,464,090.00
3619 - State Aid Child Care	\$2,702,655.28	\$2,600,121.90	\$3,424,307.52
3623 - State Aid Juvenile Delinquent	\$390,317.70	\$358,173.53	\$608,238.64
3640 - State Aid Safety Net	\$466,182.00	\$432,570.00	\$406,780.00
3642 - State Aid Emergency Aid For Adults	\$6,384.04	\$3,713.00	\$1,161.00
3655 - State Aid Day Care	-	-	\$0.00
3689 - State Aid Other Social Services	\$686,199.29	\$615,359.99	\$606,365.50
3710 - State Aid Veterans Service Agencies	\$30,000.00	\$30,000.00	\$18,000.00
3772 - State Aid Programs for Aging	\$1,260,380.32	\$1,453,779.52	\$1,346,541.76

County of Saratoga  
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
3789 - State Aid Economic Assistance	\$748,093.29	\$279,302.74	\$542,748.88
3820 - State Aid Youth Programs	\$647,846.00	\$276,005.79	\$435,488.83
3889 - State Aid Other Culture and Recreation	\$79,154.22	\$109,132.80	\$57,792.00
3989 - State Aid Other Home and Community Service	\$6,011.71	\$18,005.92	\$45,573.25
<b>Total for State Aid</b>	<b>\$42,645,905.94</b>	<b>\$32,561,001.45</b>	<b>\$32,150,532.12</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$13,052,577.85	\$12,129,999.74	\$16,717,557.53
4320 - Federal Aid Crime Control	-	-	\$0.00
4401 - Federal Aid Public Health	\$2,038,962.00	\$2,377,774.34	\$883,827.63
4451 - Federal Aid Early Intervention	\$90,377.00	\$33,597.00	\$74,531.00
4488 - Federal Aid Alcohol Addiction Control Program	\$28,587.50	\$22,088.00	\$22,033.00
4489 - Federal Aid Other Health	\$1,132,585.05	\$1,114,611.98	\$636,968.96
4592 - Federal Aid Airport Capital Projects	\$333,247.88	\$1,199,974.55	\$5,949,346.11
4601 - Federal Aid Medicaid Assistance	\$277,400.00	\$175,758.00	\$253,891.00
4609 - Federal Aid Family Assistance	\$1,247,082.00	\$1,586,146.00	\$1,245,227.00
4610 - Federal Aid Social Services Administration	\$4,448,215.50	\$5,548,321.00	\$4,541,031.00
4611 - Federal Aid Food Stamp Program Administration	\$1,526,297.00	\$1,855,136.00	\$1,442,964.00
4615 - Federal Aid Flexible Fund for Family Services FFFS	\$3,341,720.00	\$3,508,536.00	\$5,345,852.00
4641 - Federal Aid Home Energy Assistance	\$740,626.93	\$863,982.42	\$1,110,739.54
4689 - Federal Aid Other Social Services	\$1,252,858.06	\$2,960,377.00	\$1,505,603.41
4772 - Federal Aid Programs for Aging	\$222,162.99	\$245,567.30	\$204,294.93
4789 - Federal Aid Other Economic Assistance and Opportunities	\$364,103.95	\$102,571.00	\$126,008.39
<b>Total for Federal Aid</b>	<b>\$30,096,803.71</b>	<b>\$33,724,440.33</b>	<b>\$40,059,875.50</b>

County of Saratoga  
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 Revenues</b>	<b>\$346,237,994.51</b>	<b>\$322,897,903.55</b>	<b>\$325,123,806.85</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5730 - Bond Anticipation Notes	-	\$0.00	-
5781 - Subscription-Based IT Arrangement	\$495,722.94	-	-
5788 - Leases	\$3,542,092.36	-	-
<b>Total for Proceeds of Obligations</b>	<b>\$4,037,815.30</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$4,037,815.30</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$350,275,809.81</b>	<b>\$322,897,903.55</b>	<b>\$325,123,806.85</b>

County of Saratoga  
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>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$478,571.40	\$473,711.04	\$460,549.82
10102 - Legislative Board - Equipment and Capital Outlay	-	\$811.86	\$1,226.74
10104 - Legislative Board - Contractual	\$63,755.16	\$54,154.68	\$53,563.94
10108 - Legislative Board - Employee Benefits	\$415,451.96	\$452,633.10	\$447,353.63
10401 - Clerk of the Legislative Board - Personal Services	\$159,554.15	\$154,382.75	\$161,484.16
10402 - Clerk of the Legislative Board - Equipment and Capital Outlay	-	\$0.00	\$423.28
10404 - Clerk of the Legislative Board - Contractual	\$20,079.75	\$12,788.36	\$19,242.69
10408 - Clerk of the Legislative Board - Employee Benefits	\$113,064.68	\$112,458.15	\$119,182.78
<b>Total for Legislative Board</b>	<b>\$1,250,477.10</b>	<b>\$1,260,939.94</b>	<b>\$1,263,027.04</b>
<b>Judicial</b>			
11651 - District Attorney - Personal Services	\$3,631,846.66	\$3,332,834.45	\$3,291,017.66
11652 - District Attorney - Equipment and Capital Outlay	\$396,648.77	\$15,313.62	\$25,640.53
11654 - District Attorney - Contractual	\$485,720.73	\$309,436.17	\$349,555.52
11658 - District Attorney - Employee Benefits	\$1,302,126.60	\$1,282,345.01	\$1,445,072.42
11701 - Public Defender - Personal Services	\$2,202,470.80	\$1,889,869.31	\$1,749,617.05
11702 - Public Defender - Equipment and Capital Outlay	\$52,584.74	\$6,224.75	\$11,225.58
11704 - Public Defender - Contractual	\$869,516.81	\$688,613.91	\$601,076.01
11708 - Public Defender - Employee Benefits	\$867,556.55	\$758,471.52	\$715,103.03

County of Saratoga  
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
11851 - Med Examiners/Coroners - Personal Services	\$80,593.20	\$78,975.02	\$62,619.44
11852 - Med Examiners/Coroners - Equipment and Capital Outlay	-	-	\$0.00
11854 - Med Examiners/Coroners - Contractual	\$453,304.51	\$519,270.51	\$376,954.81
11858 - Med Examiners/Coroners - Employee Benefits	\$29,430.96	\$22,546.68	\$22,101.15
<b>Total for Judicial</b>	<b>\$10,371,800.33</b>	<b>\$8,903,900.95</b>	<b>\$8,649,983.20</b>
<b>Executive</b>			
12301 - Municipal Executive - Personal Services	\$700,157.70	\$628,253.07	\$532,149.88
12302 - Municipal Executive - Equipment and Capital Outlay	\$5,520.63	\$174,472.56	\$11,554.76
12304 - Municipal Executive - Contractual	\$432,286.92	\$341,638.85	\$239,848.33
12308 - Municipal Executive - Employee Benefits	\$315,400.64	\$281,011.84	\$262,425.82
<b>Total for Executive</b>	<b>\$1,453,365.89</b>	<b>\$1,425,376.32</b>	<b>\$1,045,978.79</b>
<b>Finance</b>			
13201 - Auditor - Personal Services	\$326,088.34	\$265,791.22	\$297,921.94
13202 - Auditor - Equipment and Capital Outlay	-	\$3,262.20	\$0.00
13204 - Auditor - Contractual	\$672.20	\$2,938.08	\$6,283.72
13208 - Auditor - Employee Benefits	\$158,625.86	\$143,455.87	\$174,584.67
13251 - Treasurer - Personal Services	\$1,083,596.36	\$912,959.12	\$769,363.98
13252 - Treasurer - Equipment and Capital Outlay	\$1,623.72	\$9,599.46	\$4,144.28
13254 - Treasurer - Contractual	\$351,311.91	\$241,239.46	\$228,995.59
13258 - Treasurer - Employee Benefits	\$520,044.32	\$492,106.03	\$464,494.72
13451 - Purchasing - Personal Services	\$261,047.91	\$240,699.35	\$237,726.24
13452 - Purchasing - Equipment and Capital Outlay	-	\$0.00	\$0.00
13454 - Purchasing - Contractual	\$6,398.91	\$13,583.66	\$7,826.10

County of Saratoga  
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
13458 - Purchasing - Employee Benefits	\$167,540.07	\$163,016.85	\$175,979.40
13551 - Assessment - Personal Services	\$608,646.62	\$586,927.51	\$608,941.95
13552 - Assessment - Equipment and Capital Outlay	-	\$525.00	\$785.04
13554 - Assessment - Contractual	\$65,035.60	\$73,140.26	\$63,228.69
13558 - Assessment - Employee Benefits	\$341,219.98	\$338,135.95	\$370,423.57
13644 - Expenditures on Property Acquired for Taxes - Contractual	-	\$73.63	\$240.99
<b>Total for Finance</b>	<b>\$3,891,851.80</b>	<b>\$3,487,453.65</b>	<b>\$3,410,940.88</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$2,531,687.98	\$2,311,550.34	\$2,447,144.20
14102 - Clerk - Equipment and Capital Outlay	\$228,206.23	\$290,761.84	\$195,087.00
14104 - Clerk - Contractual	\$219,531.32	\$370,656.88	\$329,681.78
14108 - Clerk - Employee Benefits	\$1,444,648.02	\$1,356,288.11	\$1,458,490.70
14201 - Law - Personal Services	\$819,690.53	\$593,984.80	\$461,095.50
14202 - Law - Equipment and Capital Outlay	\$430.14	\$23,463.57	\$0.00
14204 - Law - Contractual	\$68,123.56	\$78,812.17	\$86,107.74
14208 - Law - Employee Benefits	\$335,901.67	\$238,052.55	\$224,997.29
14301 - Personnel - Personal Services	\$650,893.10	\$568,031.82	\$626,310.80
14302 - Personnel - Equipment and Capital Outlay	\$503.88	\$5,494.96	\$0.00
14304 - Personnel - Contractual	\$211,952.49	\$171,391.22	\$260,937.08
14308 - Personnel - Employee Benefits	\$338,718.89	\$307,365.88	\$420,753.41
14501 - Elections - Personal Services	\$716,617.01	\$739,518.94	\$650,624.36
14502 - Elections - Equipment and Capital Outlay	-	\$3,316.38	\$369.77
14504 - Elections - Contractual	\$677,949.88	\$1,156,603.07	\$648,874.62
14508 - Elections - Employee Benefits	\$305,568.11	\$296,099.97	\$321,831.92



County of Saratoga  
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 Municipal Staff</b>	<b>\$8,550,422.81</b>	<b>\$8,511,392.50</b>	<b>\$8,132,306.17</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$2,356,817.68	\$2,756,748.43	\$2,786,576.27
16202 - Operation of Plant - Equipment and Capital Outlay	\$448,358.57	\$1,883,389.79	\$276,964.03
16204 - Operation of Plant - Contractual	\$1,245,832.21	\$1,124,066.74	\$989,214.75
16208 - Operation of Plant - Employee Benefits	\$1,277,517.01	\$1,499,906.31	\$1,591,910.17
16404 - Central Garage - Contractual	\$389,036.43	\$470,139.39	\$336,682.41
16501 - Central Communication System - Personal Services	-	\$0.00	\$0.00
16502 - Central Communication System - Equipment and Capital Outlay	\$7,263.12	\$106,110.12	\$105,861.36
16504 - Central Communication System - Contractual	\$49,252.71	\$51,644.79	\$74,823.28
16508 - Central Communication System - Employee Benefits	\$5,352.12	\$6,810.87	\$6,775.70
16601 - Central Storeroom - Personal Services	\$49,418.13	\$46,105.80	\$46,602.99
16604 - Central Storeroom - Contractual	\$6,337.19	\$4,104.16	\$1,936.85
16608 - Central Storeroom - Employee Benefits	\$20,948.66	\$21,189.64	\$22,227.79
16701 - Central Printing and Mailing - Personal Services	\$97,992.60	\$93,786.94	\$89,095.15
16702 - Central Printing and Mailing - Equipment and Capital Outlay	-	-	\$0.00
16704 - Central Printing and Mailing - Contractual	\$267,565.92	\$267,829.22	\$257,376.54
16708 - Central Printing and Mailing - Employee Benefits	\$79,027.27	\$84,515.01	\$88,195.67
16801 - Central Data Processing - Personal Services	\$1,056,827.37	\$913,906.03	\$864,422.61
16802 - Central Data Processing - Equipment and Capital Outlay	\$451,597.63	\$220,806.40	\$711,372.52
16804 - Central Data Processing - Contractual	\$828,189.98	\$901,887.06	\$527,695.36
16808 - Central Data Processing - Employee Benefits	\$470,523.77	\$426,680.86	\$440,317.31
<b>Total for Shared Services</b>	<b>\$9,107,858.37</b>	<b>\$10,879,627.56</b>	<b>\$9,218,050.76</b>

County of Saratoga  
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>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$1,403,880.90	\$1,133,913.74	\$1,047,215.00
19304 - Judgements and Claims - Contractual	\$88,927.95	\$82,425.37	\$110,930.41
19854 - Distribution Of Sales Tax - Contractual	\$83,642,432.00	\$82,812,387.00	\$74,801,785.00
<b>Total for Special Items</b>	<b>\$85,135,240.85</b>	<b>\$84,028,726.11</b>	<b>\$75,959,930.41</b>
<b>Total for General Government Support</b>	<b>\$119,761,017.15</b>	<b>\$118,497,417.03</b>	<b>\$107,680,217.25</b>
<b>Education</b>			
<b>Community College</b>			
24904 - Community College Tuition - Contractual	\$10,524,987.92	\$9,760,597.00	\$9,721,509.73
<b>Total for Community College</b>	<b>\$10,524,987.92</b>	<b>\$9,760,597.00</b>	<b>\$9,721,509.73</b>
<b>Other Educational Expenditures</b>			
29604 - Education of Handicapped Children - Contractual	\$19,743,398.39	\$16,097,712.65	\$12,255,348.92
<b>Total for Other Educational Expenditures</b>	<b>\$19,743,398.39</b>	<b>\$16,097,712.65</b>	<b>\$12,255,348.92</b>
<b>Total for Education</b>	<b>\$30,268,386.31</b>	<b>\$25,858,309.65</b>	<b>\$21,976,858.65</b>
<b>Public Safety</b>			
<b>Administration</b>			
30204 - Public Safety Communication Systems - Contractual	\$13,868.75	\$107,660.87	\$51,769.69
<b>Total for Administration</b>	<b>\$13,868.75</b>	<b>\$107,660.87</b>	<b>\$51,769.69</b>
<b>Law Enforcement</b>			

County of Saratoga  
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
31101 - Sheriff - Personal Services	\$13,483,829.65	\$13,491,046.79	\$12,000,944.23
31102 - Sheriff - Equipment and Capital Outlay	\$1,982,031.71	\$2,149,954.73	\$366,109.49
31104 - Sheriff - Contractual	\$1,618,198.78	\$2,532,754.92	\$1,493,230.78
31108 - Sheriff - Employee Benefits	\$8,668,497.30	\$6,502,110.66	\$6,787,696.40
31401 - Probation - Personal Services	\$1,558,946.93	\$1,581,633.37	\$1,727,526.81
31402 - Probation - Equipment and Capital Outlay	-	\$6,912.99	\$919.04
31404 - Probation - Contractual	\$243,900.40	\$269,510.37	\$214,773.80
31408 - Probation - Employee Benefits	\$816,214.90	\$884,747.17	\$1,029,894.49
31501 - Jail - Personal Services	\$10,329,465.39	\$9,542,365.63	\$9,267,635.40
31502 - Jail - Equipment and Capital Outlay	\$1,206,113.16	\$263,705.22	\$853,296.19
31504 - Jail - Contractual	\$2,309,482.21	\$1,761,585.59	\$1,602,437.39
31508 - Jail - Employee Benefits	\$4,743,943.32	\$4,778,395.47	\$5,029,424.94
<b>Total for Law Enforcement</b>	<b>\$46,960,623.75</b>	<b>\$43,764,722.91</b>	<b>\$40,373,888.96</b>
<b>Traffic Control</b>			
33151 - STOP DWI - Personal Services	\$4,400.24	\$4,129.16	\$12,111.06
33152 - STOP DWI - Equipment and Capital Outlay	-	\$0.00	\$3,000.00
33154 - STOP DWI - Contractual	\$266,286.17	\$193,493.33	\$210,497.25
33158 - STOP DWI - Employee Benefits	\$687.52	\$874.12	\$952.48
<b>Total for Traffic Control</b>	<b>\$271,373.93</b>	<b>\$198,496.61</b>	<b>\$226,560.79</b>
<b>Fire Protection</b>			
34101 - Fire Protection - Personal Services	\$76,844.00	\$73,583.60	\$72,422.13
34102 - Fire Protection - Equipment and Capital Outlay	-	\$0.00	\$0.00
34104 - Fire Protection - Contractual	\$368,375.12	\$451,655.57	\$409,308.19

County of Saratoga  
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
34108 - Fire Protection - Employee Benefits	\$38,984.42	\$39,650.29	\$41,676.08
<b>Total for Fire Protection</b>	<b>\$484,203.54</b>	<b>\$564,889.46</b>	<b>\$523,406.40</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$1,010,520.27	\$982,354.30	\$928,217.31
35102 - Dog Control - Equipment and Capital Outlay	\$45,767.90	\$171,702.69	\$7,416.98
35104 - Dog Control - Contractual	\$342,537.82	\$315,328.02	\$266,243.57
35108 - Dog Control - Employee Benefits	\$324,687.88	\$336,763.59	\$350,924.49
<b>Total for Animal Control</b>	<b>\$1,723,513.87</b>	<b>\$1,806,148.60</b>	<b>\$1,552,802.35</b>
<b>Other Public Safety</b>			
36204 - Safety Inspection - Contractual	\$520.00	\$1,304.00	\$761.38
36401 - Civil Defense - Personal Services	\$266,601.25	\$276,756.72	\$290,775.91
36402 - Civil Defense - Equipment and Capital Outlay	\$3,794,283.57	\$2,031,066.49	\$277,984.22
36404 - Civil Defense - Contractual	\$1,084,465.09	\$1,176,693.81	\$1,554,562.75
36408 - Civil Defense - Employee Benefits	\$88,377.52	\$90,803.45	\$102,998.48
<b>Total for Other Public Safety</b>	<b>\$5,234,247.43</b>	<b>\$3,576,624.47</b>	<b>\$2,227,082.74</b>
<b>Total for Public Safety</b>	<b>\$54,687,831.27</b>	<b>\$50,018,542.92</b>	<b>\$44,955,510.93</b>
<b>Health</b>			
<b>Public Health Program</b>			
40101 - Public Health - Personal Services	\$3,386,250.48	\$2,785,548.03	\$2,737,368.30
40102 - Public Health - Equipment and Capital Outlay	\$215,176.64	\$87,975.09	\$51,567.41
40104 - Public Health - Contractual	\$1,529,715.67	\$1,769,628.30	\$1,683,818.38

County of Saratoga  
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
40108 - Public Health - Employee Benefits	\$1,784,491.07	\$1,725,096.61	\$1,739,019.42
40174 - Medical Assistance Clinic - Contractual	\$75,498.84	\$96,195.83	\$99,600.33
40594 - Early Intervention Program - Contractual	-	\$0.00	\$1,821,529.74
<b>Total for Public Health Program</b>	<b>\$6,991,132.70</b>	<b>\$6,464,443.86</b>	<b>\$8,132,903.58</b>
<b>Mental Health</b>			
43101 - Mental Health Administration - Personal Services	\$2,633,010.93	\$2,588,226.27	\$2,498,601.08
43102 - Mental Health Administration - Equipment and Capital Outlay	\$3,522,896.15	\$2,929.31	\$6,961.75
43104 - Mental Health Administration - Contractual	\$2,027,652.43	\$2,020,366.39	\$1,999,151.95
43108 - Mental Health Administration - Employee Benefits	\$1,266,490.55	\$1,261,676.77	\$1,345,493.09
43201 - Mental Health Programs - Personal Services	\$917,762.40	\$910,414.37	\$850,458.37
43202 - Mental Health Programs - Equipment and Capital Outlay	\$1,783.23	\$16,035.45	\$1,548.31
43204 - Mental Health Programs - Contractual	\$276,579.84	\$514,852.55	\$371,796.84
43208 - Mental Health Programs - Employee Benefits	\$531,924.17	\$553,720.79	\$553,886.96
43224 - Contracted Mental Health Services - Contractual	\$3,572,423.30	\$3,631,372.46	\$2,828,981.07
43304 - Mental Illness - Contractual	\$521,552.11	\$408,183.09	\$930,562.93
<b>Total for Mental Health</b>	<b>\$15,272,075.11</b>	<b>\$11,907,777.45</b>	<b>\$11,387,442.35</b>
<b>Other Health</b>			
45301 - Public Nursing Home - Personal Services	-	-	\$0.00
45304 - Public Nursing Home - Contractual	-	-	\$0.00
45308 - Public Nursing Home - Employee Benefits	\$1,273,314.28	\$1,321,016.15	\$1,416,212.89
<b>Total for Other Health</b>	<b>\$1,273,314.28</b>	<b>\$1,321,016.15</b>	<b>\$1,416,212.89</b>
<b>Total for Health</b>	<b>\$23,536,522.09</b>	<b>\$19,693,237.46</b>	<b>\$20,936,558.82</b>

County of Saratoga  
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>Transportation</b>			
<b>Public Transportation</b>			
56152 - Joint Airport - Equipment and Capital Outlay	\$3,564,398.46	\$1,008,121.97	\$6,318,123.48
56154 - Joint Airport - Contractual	\$70,297.63	\$26,288.41	\$67,701.30
56304 - Bus Operations - Contractual	\$77,448.00	\$77,735.25	\$90,386.55
<b>Total for Public Transportation</b>	<b>\$3,712,144.09</b>	<b>\$1,112,145.63</b>	<b>\$6,476,211.33</b>
<b>Total for Transportation</b>	<b>\$3,712,144.09</b>	<b>\$1,112,145.63</b>	<b>\$6,476,211.33</b>
<b>Economic Assistance and Opportunity</b>			
<b>Social Services Programs</b>			
60101 - Social Services Administration - Personal Services	\$5,702,282.71	\$6,085,101.02	\$5,997,790.87
60102 - Social Services Administration - Equipment and Capital Outlay	\$3,826.37	\$8,416.61	\$49,415.80
60104 - Social Services Administration - Contractual	\$1,011,284.25	\$853,051.97	\$767,534.57
60108 - Social Services Administration - Employee Benefits	\$3,481,917.36	\$3,774,882.33	\$3,963,633.65
60701 - Services for Recipients - Personal Services	\$4,447,706.51	\$4,402,874.39	\$4,586,958.76
60702 - Services for Recipients - Equipment and Capital Outlay	\$6,327.85	\$6,815.56	\$16,942.26
60704 - Services for Recipients - Contractual	\$5,768,463.84	\$3,986,080.22	\$3,428,866.69
60708 - Services for Recipients - Employee Benefits	\$2,259,082.54	\$2,331,313.70	\$2,717,764.97
61004 - Medicaid to State - Contractual	\$21,784,245.00	\$19,908,366.00	\$19,555,230.00
61094 - Family Assistance - Contractual	\$3,359,666.22	\$3,921,082.98	\$3,851,948.44
61194 - Child Care - Contractual	\$6,103,553.75	\$5,198,507.07	\$4,778,916.82
61234 - Juvenile Delinquent - Contractual	-	\$0.00	\$1,941.12
61294 - State Training School - Contractual	\$739,586.40	\$712,766.23	\$717,223.66

County of Saratoga  
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
61404 - Safety Net - Contractual	\$1,870,186.29	\$1,571,020.95	\$1,440,675.79
61411 - Home Energy Assistance - Personal Services	\$270,905.20	\$260,290.64	\$241,508.27
61412 - Home Energy Assistance - Equipment and Capital Outlay	-	\$18,158.30	\$3,529.70
61414 - Home Energy Assistance - Contractual	\$80,073.44	\$10,346.17	\$143,520.87
61418 - Home Energy Assistance - Employee Benefits	\$113,591.49	\$118,457.66	\$136,434.13
61424 - Emergency Aid For Adults - Contractual	\$13,476.97	\$4,048.42	\$3,745.27
<b>Total for Social Services Programs</b>	<b>\$57,016,176.19</b>	<b>\$53,171,580.22</b>	<b>\$52,403,581.64</b>
<b>Economic Opportunity and Development</b>			
63264 - Economic Opportunity Programs, Other - Contractual <i>Economic Development, Local Assistance &amp; Other Contractual</i>	\$1,252,614.80	\$914,187.42	\$936,522.50
64104 - Publicity - Contractual	\$1,134.62	\$849.41	\$940.28
65101 - Veterans Service - Personal Services	\$212,616.92	\$203,772.99	\$197,983.90
65102 - Veterans Service - Equipment and Capital Outlay	-	\$0.00	\$0.00
65104 - Veterans Service - Contractual	\$11,068.28	\$23,778.14	\$71,843.51
65108 - Veterans Service - Employee Benefits	\$82,888.50	\$85,190.41	\$94,475.55
66101 - Consumer Affairs - Personal Services	\$136,061.64	\$130,586.97	\$126,671.02
66102 - Consumer Affairs - Equipment and Capital Outlay	-	\$29,623.72	-
66104 - Consumer Affairs - Contractual	\$3,573.24	\$7,926.62	\$4,192.05
66108 - Consumer Affairs - Employee Benefits	\$83,954.08	\$77,860.12	\$75,647.88
67721 - Programs for the Aging - Personal Services	\$1,092,416.02	\$1,128,189.02	\$914,413.66
67722 - Programs for the Aging - Equipment and Capital Outlay	\$5,220.16	\$2,677.57	\$25,335.95
67724 - Programs for the Aging - Contractual	\$1,967,870.85	\$1,838,741.07	\$1,578,767.58
67728 - Programs for the Aging - Employee Benefits	\$467,609.09	\$494,855.31	\$443,656.08
<b>Total for Economic Opportunity and Development</b>	<b>\$5,317,028.20</b>	<b>\$4,938,238.77</b>	<b>\$4,470,449.96</b>

County of Saratoga  
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 Assistance and Opportunity</b>	<b>\$62,333,204.39</b>	<b>\$58,109,818.99</b>	<b>\$56,874,031.60</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
73101 - Youth Programs - Personal Services	\$238,585.08	\$110,736.25	\$362,733.39
73104 - Youth Programs - Contractual	\$202,954.79	\$237,741.83	\$429,271.54
73108 - Youth Programs - Employee Benefits	\$48,885.31	\$16,038.06	\$210,409.57
<b>Total for Recreation</b>	<b>\$490,425.18</b>	<b>\$364,516.14</b>	<b>\$1,002,414.50</b>
<b>Culture</b>			
74104 - Library - Contractual	\$35,000.00	\$15,000.00	\$35,000.00
75101 - Historian - Personal Services	\$76,879.04	\$69,269.20	\$53,924.40
75102 - Historian - Equipment and Capital Outlay	\$7,740.59	\$9,081.06	\$0.00
75104 - Historian - Contractual	\$6,141.82	\$10,566.25	\$7,287.40
75108 - Historian - Employee Benefits	\$39,877.29	\$34,626.23	\$30,518.50
79894 - Culture And Recreation, Other - Contractual <i>Other Culture and Recreation</i>	\$235,000.00	\$5,806,292.80	\$82,792.00
<b>Total for Culture</b>	<b>\$400,638.74</b>	<b>\$5,944,835.54</b>	<b>\$209,522.30</b>
<b>Total for Culture and Recreation</b>	<b>\$891,063.92</b>	<b>\$6,309,351.68</b>	<b>\$1,211,936.80</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80201 - Planning and Surveys - Personal Services	\$415,700.13	\$374,262.84	\$355,771.24
80202 - Planning and Surveys - Equipment and Capital Outlay	\$48,539.87	\$305,882.46	\$330,137.00



County of Saratoga  
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
80204 - Planning and Surveys - Contractual	\$1,222,731.82	\$541,088.37	\$450,551.85
80208 - Planning and Surveys - Employee Benefits	\$247,831.38	\$209,954.29	\$219,597.88
80254 - Joint Planning Board - Contractual	\$58,431.00	\$56,539.00	\$53,847.00
<b>Total for General Environment</b>	<b>\$1,993,234.20</b>	<b>\$1,487,726.96</b>	<b>\$1,409,904.97</b>
<b>Natural Resources</b>			
87104 - Conservation - Contractual	\$1,216,004.00	\$1,209,396.32	\$1,203,122.00
87204 - Fish and Game - Contractual	\$3,984.00	\$3,984.00	\$3,857.00
87504 - Agriculture and Livestock - Contractual	\$1,457,744.00	\$1,351,889.00	\$1,282,434.98
<b>Total for Natural Resources</b>	<b>\$2,677,732.00</b>	<b>\$2,565,269.32</b>	<b>\$2,489,413.98</b>
<b>Total for Home and Community Services</b>	<b>\$4,670,966.20</b>	<b>\$4,052,996.28</b>	<b>\$3,899,318.95</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$1,755,000.00	\$1,700,000.00	\$1,650,000.00
97107 - Serial Bonds - Debt Interest	\$734,372.00	\$795,529.40	\$854,830.40
97307 - Bond Anticipation Notes - Debt Interest	\$278,987.00	-	-
97816 - Subscription-Based IT Arrangement - Debt Principal	\$857,812.30	-	-
97817 - Subscription-Based IT Arrangement - Debt Interest	\$58,355.76	-	-
97886 - Leases - Debt Principal	\$781,295.44	-	-
97887 - Leases - Debt Interest	\$44,075.96	-	-
<b>Total for Debt Service</b>	<b>\$4,509,898.46</b>	<b>\$2,495,529.40</b>	<b>\$2,504,830.40</b>
<b>Total for Debt Service</b>	<b>\$4,509,898.46</b>	<b>\$2,495,529.40</b>	<b>\$2,504,830.40</b>

County of Saratoga  
 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 Expenditures</b>	<b>\$304,371,033.88</b>	<b>\$286,147,349.04</b>	<b>\$266,515,474.73</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers to D, DM and H funds</i>	\$27,479,281.75	\$17,443,504.79	\$17,205,120.87
<b>Total for Interfund Transfers</b>	<b>\$27,479,281.75</b>	<b>\$17,443,504.79</b>	<b>\$17,205,120.87</b>
<b>Total for Interfund Transfers</b>	<b>\$27,479,281.75</b>	<b>\$17,443,504.79</b>	<b>\$17,205,120.87</b>
<b>Total for Other Uses</b>	<b>\$27,479,281.75</b>	<b>\$17,443,504.79</b>	<b>\$17,205,120.87</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$331,850,315.63</b>	<b>\$303,590,853.83</b>	<b>\$283,720,595.60</b>

County of Saratoga  
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	\$99,023,322.77	\$79,716,273.05	\$38,328,061.97
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	\$72,821.00	\$0.00	\$0.00
<i>Prior Period Adjustment - GASB 87 lease receivable correction</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$0.94	\$0.00	\$15,000.17
<i>Pennies rounding</i>			
8022 - Restated Fund Balance - Beginning of Year	\$99,096,142.83	\$79,716,273.05	\$38,313,061.80
Add Revenues and Other Sources	\$350,275,809.81	\$322,897,903.55	\$325,123,806.85
Deduct Expenditures and Other Uses	\$331,850,315.63	\$303,590,853.83	\$283,720,595.60
8029 - Fund Balance - End of Year	\$117,521,637.01	\$99,023,322.77	\$79,716,273.05

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

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$72,074,826.00	\$69,585,420.00	\$67,087,564.00
1099 - Est Rev - Property Tax Items	\$3,805,000.00	\$4,328,517.00	\$4,005,000.00
1199 - Est Rev - Non-Property Tax Items	\$167,955,000.00	\$152,676,096.00	\$143,411,096.00
1299 - Est Rev - Departmental Income	-	\$12,254,305.00	\$11,308,569.00
2199 - Est Rev - Departmental Income	\$13,259,482.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$5,350,146.00	\$5,145,282.00	\$4,822,414.00
2499 - Est Rev - Use of Money and Property	\$4,292,836.00	\$687,402.00	\$670,465.00
2599 - Est Rev - Licenses and Permits	\$150,000.00	\$130,000.00	\$100,000.00
2649 - Est Rev - Fines and Forfeitures	\$270,850.00	\$286,555.00	\$230,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$2,365,000.00	\$2,435,000.00	\$2,390,000.00
2799 - Est Rev - Other Revenues	\$929,829.00	\$751,130.00	\$25,305,760.00
2801 - Est Rev - Interfund Revenues	-	\$0.00	\$0.00
3099 - Est Rev - State Aid	\$38,406,481.00	\$38,362,458.00	\$30,745,900.00
4099 - Est Rev - Federal Aid	\$25,394,353.00	\$24,497,661.00	\$20,625,660.00
<b>Total for Estimated Revenue</b>	<b>\$334,253,803.00</b>	<b>\$311,139,826.00</b>	<b>\$310,702,428.00</b>
<b>Estimated Other Sources</b>			
5799 - Est Rev - Proceeds of Obligations	-	-	\$0.00
599 - Appropriated Fund Balance	\$8,104,756.00	\$0.00	\$9,469,946.00
<b>Total for Estimated Other Sources</b>	<b>\$8,104,756.00</b>	<b>\$0.00</b>	<b>\$9,469,946.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$342,358,559.00</b>	<b>\$311,139,826.00</b>	<b>\$320,172,374.00</b>

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

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$134,662,553.49	\$116,753,304.00	\$115,293,500.00
2999 - App - Education	\$33,055,181.00	\$30,232,943.00	\$26,228,429.00
3999 - App - Public Safety	\$53,853,759.00	\$47,086,332.00	\$55,357,712.00
4999 - App - Health	\$18,949,268.17	\$20,406,522.00	\$22,388,214.00
5999 - App - Transportation	\$845,990.00	\$897,964.00	\$3,495,900.00
6999 - App - Economic Assistance and Opportunity	\$70,392,321.00	\$66,517,288.00	\$65,748,343.00
7999 - App - Culture and Recreation	\$1,018,323.46	\$719,280.00	\$529,937.00
8999 - App - Home and Community Services	\$5,004,267.00	\$4,929,785.00	\$7,950,759.00
9899 - App - Debt Service	\$3,133,972.00	\$2,763,772.00	\$2,492,686.00
<b>Total for Estimated Appropriations</b>	<b>\$320,915,635.12</b>	<b>\$290,307,190.00</b>	<b>\$299,485,480.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$21,442,924.00	\$20,832,636.00	\$20,686,894.00
<b>Total for Estimated Other Uses</b>	<b>\$21,442,924.00</b>	<b>\$20,832,636.00</b>	<b>\$20,686,894.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$342,358,559.12</b>	<b>\$311,139,826.00</b>	<b>\$320,172,374.00</b>

County of Saratoga  
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	-	\$0.00	\$36,456.23
210 - Petty Cash	\$150.00	\$150.00	\$150.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$150.00</b>	<b>\$150.00</b>	<b>\$36,606.23</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$17,549.20	\$13,233.04	\$2.50
<b>Total for Net Other Receivables</b>	<b>\$17,549.20</b>	<b>\$13,233.04</b>	<b>\$2.50</b>
<b>Total for Assets</b>	<b>\$17,699.20</b>	<b>\$13,383.04</b>	<b>\$36,608.73</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$17,699.20</b>	<b>\$13,383.04</b>	<b>\$36,608.73</b>

County of Saratoga  
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>Payables</b>			
600 - Accounts Payable	\$9,893.27	\$11,334.85	\$24,660.42
<b>Total for Payables</b>	<b>\$9,893.27</b>	<b>\$11,334.85</b>	<b>\$24,660.42</b>
<b>Due to</b>			
630 - Due To Other Funds	\$7,805.93	\$2,048.19	-
<b>Total for Due to</b>	<b>\$7,805.93</b>	<b>\$2,048.19</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$17,699.20</b>	<b>\$13,383.04</b>	<b>\$24,660.42</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	-	\$0.00	\$11,948.31
<b>Total for Deferred Inflows of Resources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,948.31</b>
<b>Total for Deferred Inflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,948.31</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$17,699.20</b>	<b>\$13,383.04</b>	<b>\$36,608.73</b>

County of Saratoga  
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>Departmental Income</b>			
1289 - Other General Departmental Income	-	-	\$0.00
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4790 - Federal Aid Job Training Partnership	\$902,034.73	\$834,713.95	\$1,003,318.69
<b>Total for Federal Aid</b>	<b>\$902,034.73</b>	<b>\$834,713.95</b>	<b>\$1,003,318.69</b>
<b>Total for Revenues</b>	<b>\$902,034.73</b>	<b>\$834,713.95</b>	<b>\$1,003,318.69</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5781 - Subscription-Based IT Arrangement	\$19,971.30	-	-
<b>Total for Proceeds of Obligations</b>	<b>\$19,971.30</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$19,971.30</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$922,006.03</b>	<b>\$834,713.95</b>	<b>\$1,003,318.69</b>



County of Saratoga  
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>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
62901 - Job Training Administration - Personal Services	\$358,126.03	\$413,418.08	\$296,106.52
62904 - Job Training Administration - Contractual	\$959.66	\$1,715.39	\$1,491.67
62908 - Job Training Administration - Employee Benefits	\$165,783.52	\$181,580.10	\$173,137.88
62911 - Job Training Participant Support - Personal Services	\$95,040.40	-	-
62912 - Job Training Participant Support - Equipment and Capital Outlay	\$19,971.30	\$4,291.01	\$0.00
62914 - Job Training Participant Support - Contractual	\$194,586.51	\$147,633.67	\$465,230.02
62918 - Job Training Participant Support - Employee Benefits	\$69,622.62	\$49,238.16	\$48,169.08
62921 - Job Training and Services - Personal Services	\$4,470.00	\$32,737.05	\$17,137.50
62928 - Job Training and Services - Employee Benefits	\$1,595.99	\$4,100.49	\$2,046.02
<b>Total for Economic Opportunity and Development</b>	<b>\$910,156.03</b>	<b>\$834,713.95</b>	<b>\$1,003,318.69</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$910,156.03</b>	<b>\$834,713.95</b>	<b>\$1,003,318.69</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97816 - Subscription-Based IT Arrangement - Debt Principal	\$10,420.09	-	-
97817 - Subscription-Based IT Arrangement - Debt Interest	\$61.91	-	-
97886 - Leases - Debt Principal	\$1,316.23	-	-

County of Saratoga  
 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
97887 - Leases - Debt Interest	\$51.77	-	-
<b>Total for Debt Service</b>	<b>\$11,850.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$11,850.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$922,006.03</b>	<b>\$834,713.95</b>	<b>\$1,003,318.69</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$922,006.03</b>	<b>\$834,713.95</b>	<b>\$1,003,318.69</b>

County of Saratoga  
 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	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$922,006.03	\$834,713.95	\$1,003,318.69
Deduct Expenditures and Other Uses	\$922,006.03	\$834,713.95	\$1,003,318.69
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

County of Saratoga  
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	\$2,331,103.58	\$0.00	-
210 - Petty Cash	\$250.00	\$250.00	\$250.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,331,353.58</b>	<b>\$250.00</b>	<b>\$250.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$385,838.46	\$325,473.83	\$932,176.02
<b>Total for Net Other Receivables</b>	<b>\$385,838.46</b>	<b>\$325,473.83</b>	<b>\$932,176.02</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$1,923,694.15	\$2,165,766.26	\$4,708,823.71
<b>Total for Due From</b>	<b>\$1,923,694.15</b>	<b>\$2,165,766.26</b>	<b>\$4,708,823.71</b>
<b>Total for Assets</b>	<b>\$4,640,886.19</b>	<b>\$2,491,490.09</b>	<b>\$5,641,249.73</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$4,640,886.19</b>	<b>\$2,491,490.09</b>	<b>\$5,641,249.73</b>

County of Saratoga  
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>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$803,515.25	\$1,288,196.58	\$1,398,488.97
<b>Total for Payables</b>	<b>\$803,515.25</b>	<b>\$1,288,196.58</b>	<b>\$1,398,488.97</b>
<b>Due to</b>			
630 - Due To Other Funds	\$2,346,154.97	\$840,005.70	\$491,218.42
631 - Due To Other Governments <i>Due to Towns &amp; Cities</i>	\$949,853.38	\$954,463.97	\$1,372,316.36
<b>Total for Due to</b>	<b>\$3,296,008.35</b>	<b>\$1,794,469.67</b>	<b>\$1,863,534.78</b>
<b>Total for Liabilities</b>	<b>\$4,099,523.60</b>	<b>\$3,082,666.25</b>	<b>\$3,262,023.75</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$541,362.59	\$1,739,927.42	\$4,708,823.71
<b>Total for Deferred Inflows of Resources</b>	<b>\$541,362.59</b>	<b>\$1,739,927.42</b>	<b>\$4,708,823.71</b>
<b>Total for Deferred Inflows</b>	<b>\$541,362.59</b>	<b>\$1,739,927.42</b>	<b>\$4,708,823.71</b>
<b>Fund Balance</b>			
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	(\$2,331,103.58)	(\$2,329,597.68)

County of Saratoga  
 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>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>(\$2,331,103.58)</b>	<b>(\$2,329,597.68)</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>(\$2,331,103.58)</b>	<b>(\$2,329,597.68)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$4,640,886.19</b>	<b>\$2,491,490.09</b>	<b>\$5,641,249.78</b>

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

**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	\$1,788,628.27	\$1,796,824.87	\$1,793,006.86
<b>Total for Departmental Income</b>	<b>\$1,788,628.27</b>	<b>\$1,796,824.87</b>	<b>\$1,793,006.86</b>
<b>Intergovernmental Charges</b>			
2306 - Roads and Bridges Charges Other Governments <i>Roads and Bridges, other Governments</i>	\$927,896.24	\$119,641.60	\$354,342.68
<b>Total for Intergovernmental Charges</b>	<b>\$927,896.24</b>	<b>\$119,641.60</b>	<b>\$354,342.68</b>
<b>Sales of Property and Compensation for Loss</b>			
2651 - Sales of Refuse For Recycling	\$18,279.08	\$27,878.34	\$23,827.45
2655 - Sales Other	-	\$72.00	\$184.00
2660 - Sales of Real Property	-	-	\$1,000.00
2680 - Insurance Recoveries	\$29,500.00	\$7,029.46	\$32,390.24
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$47,779.08</b>	<b>\$34,979.80</b>	<b>\$57,401.69</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$731.67	\$0.00
2770 - Unclassified	-	\$140.00	\$260.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$871.67</b>	<b>\$260.00</b>
<b>State Aid</b>			

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

**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
3501 - State Aid Consolidated Highway Aid	\$1,478,148.45	\$7,790,795.53	\$2,996,867.00
3505 - State Aid Multi Modal Transportation Program	\$111,760.33	\$61,922.99	\$449,947.45
3960 - State Aid Emergency Disaster Assistance	-	\$0.00	\$1,407,327.84
<b>Total for State Aid</b>	<b>\$1,589,908.78</b>	<b>\$7,852,718.52</b>	<b>\$4,854,142.29</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$419,909.30	\$1,587,578.24	\$1,053,803.47
4960 - Federal Aid Emergency Disaster Assistance	\$88,159.61	-	\$0.00
<b>Total for Federal Aid</b>	<b>\$508,068.91</b>	<b>\$1,587,578.24</b>	<b>\$1,053,803.47</b>
<b>Total for Revenues</b>	<b>\$4,862,281.28</b>	<b>\$11,392,614.70</b>	<b>\$8,112,956.99</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$21,575,298.79	\$13,628,822.00	\$15,145,977.00
<b>Total for Operating Transfers</b>	<b>\$21,575,298.79</b>	<b>\$13,628,822.00</b>	<b>\$15,145,977.00</b>
<b>Proceeds of Obligations</b>			
5781 - Subscription-Based IT Arrangement	\$4,036.02	-	-
<b>Total for Proceeds of Obligations</b>	<b>\$4,036.02</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$21,579,334.81</b>	<b>\$13,628,822.00</b>	<b>\$15,145,977.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$26,441,616.09</b>	<b>\$25,021,436.70</b>	<b>\$23,258,933.99</b>



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

**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>Public Safety</b>			
<b>Traffic Control</b>			
33101 - Traffic Control - Personal Services	\$477,255.46	\$464,304.21	\$466,838.85
33102 - Traffic Control - Equipment and Capital Outlay	-	\$3,999.00	\$7,902.28
33104 - Traffic Control - Contractual	\$515,494.97	\$489,045.68	\$484,633.62
33108 - Traffic Control - Employee Benefits	\$264,114.69	\$232,102.94	\$256,349.47
<b>Total for Traffic Control</b>	<b>\$1,256,865.12</b>	<b>\$1,189,451.83</b>	<b>\$1,215,724.22</b>
<b>Total for Public Safety</b>	<b>\$1,256,865.12</b>	<b>\$1,189,451.83</b>	<b>\$1,215,724.22</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$419,745.32	\$380,901.99	\$418,545.65
50102 - Highway and Street Administration - Equipment and Capital Outlay	\$1,927.66	-	-
50104 - Highway and Street Administration - Contractual	\$39,025.22	\$29,330.62	\$1,810,935.29
50108 - Highway and Street Administration - Employee Benefits	\$362,903.60	\$358,970.89	\$426,973.61
50201 - Engineering - Personal Services	\$345,795.50	\$296,510.14	\$223,049.74
50202 - Engineering - Equipment and Capital Outlay	\$3,755.33	-	-
50204 - Engineering - Contractual	\$1,286.99	\$4,120.41	\$5,144.98
50208 - Engineering - Employee Benefits	\$210,225.21	\$166,926.45	\$129,175.52

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

**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
51101 - Maintenance of Roads - Personal Services	\$1,595,704.41	\$1,509,627.86	\$1,501,683.40
51102 - Maintenance of Roads - Equipment and Capital Outlay	-	\$0.00	\$17,248.23
51104 - Maintenance of Roads - Contractual	\$4,965,199.68	\$8,105,230.26	\$4,026,036.47
51108 - Maintenance of Roads - Employee Benefits	\$785,718.50	\$797,662.64	\$845,169.02
51121 - Permanent Improvements Highway - Personal Services	\$3,990,094.96	\$3,506,270.76	\$2,542,718.03
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	-	\$4,099,584.43
51124 - Permanent Improvements Highway - Contractual	\$1,487,917.02	\$766,400.80	\$915,041.23
51128 - Permanent Improvements Highway - Employee Benefits	\$2,912,400.41	\$2,823,424.95	\$3,000,176.84
51421 - Snow Removal - Personal Services	\$717,527.64	\$702,561.82	\$722,887.83
51424 - Snow Removal - Contractual	\$2,091,556.93	\$2,107,762.44	\$1,043,539.38
51428 - Snow Removal - Employee Benefits	\$358,475.73	\$362,467.86	\$398,781.05
51481 - Highway Services for Other Governments - Personal Services	\$129,959.15	\$119,342.21	\$105,698.35
<i>Highway Services Towns &amp; Cities</i>			
51484 - Highway Services for Other Governments - Contractual	\$383,484.01	\$233,434.53	\$164,914.81
<i>Highway Services Towns &amp; Cities</i>			
51488 - Highway Services for Other Governments - Employee Benefits	\$63,380.82	\$54,509.71	\$53,876.60
<i>Highway Services Towns &amp; Cities</i>			
<b>Total for Highway</b>	<b>\$20,866,084.09</b>	<b>\$22,325,456.34</b>	<b>\$22,451,180.46</b>
<b>Other Transportation</b>			
56801 - Transportation, Other - Personal Services	\$47,761.74	\$53,638.80	\$52,594.82
<i>Highway Transportation, Other</i>			
56802 - Transportation, Other - Equipment and Capital Outlay	\$4,036.02	-	-
<i>SBITA</i>			
56804 - Transportation, Other - Contractual	\$1,885,501.27	\$1,414,253.06	\$441,671.63
<i>Highway Transportation, Other</i>			

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

**D - County Road  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
56808 - Transportation, Other - Employee Benefits <i>Highway Transportation, Other</i>	\$38,190.15	\$40,142.72	\$41,597.89
<b>Total for Other Transportation</b>	<b>\$1,975,489.18</b>	<b>\$1,508,034.58</b>	<b>\$535,864.34</b>
<b>Total for Transportation</b>	<b>\$22,841,573.27</b>	<b>\$23,833,490.92</b>	<b>\$22,987,044.80</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97816 - Subscription-Based IT Arrangement - Debt Principal	\$10,147.32	-	-
97817 - Subscription-Based IT Arrangement - Debt Interest	\$55.40	-	-
97886 - Leases - Debt Principal	\$1,741.12	-	-
97887 - Leases - Debt Interest	\$130.28	-	-
<b>Total for Debt Service</b>	<b>\$12,074.12</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$12,074.12</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$24,110,512.51</b>	<b>\$25,022,942.75</b>	<b>\$24,202,769.02</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$24,110,512.51</b>	<b>\$25,022,942.75</b>	<b>\$24,202,769.02</b>

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

**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	(\$2,331,103.53)	(\$2,329,597.48)	(\$1,385,762.45)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance <i>pennies rounding</i>	\$0.05	-	\$0.00
8022 - Restated Fund Balance - Beginning of Year	(\$2,331,103.58)	(\$2,329,597.48)	(\$1,385,762.45)
Add Revenues and Other Sources	\$26,441,616.09	\$25,021,436.70	\$23,258,933.99
Deduct Expenditures and Other Uses	\$24,110,512.51	\$25,022,942.75	\$24,202,769.02
8029 - Fund Balance - End of Year	\$0.00	(\$2,331,103.53)	(\$2,329,597.48)

County of Saratoga  
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>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$192,577.94	\$598,254.59	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$192,577.94</b>	<b>\$598,254.59</b>	<b>\$0.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	\$0.00	\$491,218.42
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$491,218.42</b>
<b>Total for Assets</b>	<b>\$192,577.94</b>	<b>\$598,254.59</b>	<b>\$491,218.42</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$192,577.94</b>	<b>\$598,254.59</b>	<b>\$491,218.42</b>

County of Saratoga  
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	\$192,577.94	\$178,669.12	\$71,632.95
<b>Total for Payables</b>	<b>\$192,577.94</b>	<b>\$178,669.12</b>	<b>\$71,632.95</b>
<b>Total for Liabilities</b>	<b>\$192,577.94</b>	<b>\$178,669.12</b>	<b>\$71,632.95</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	\$419,585.47	\$419,585.47
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$419,585.47</b>	<b>\$419,585.47</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>\$419,585.47</b>	<b>\$419,585.47</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$192,577.94</b>	<b>\$598,254.59</b>	<b>\$491,218.42</b>

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

**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>Use of Money and Property</b>			
2414 - Rental of Equipment	\$2,575,191.80	\$1,737,985.98	\$1,343,816.00
<b>Total for Use of Money and Property</b>	<b>\$2,575,191.80</b>	<b>\$1,737,985.98</b>	<b>\$1,343,816.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	-	\$0.00	\$19,517.00
2680 - Insurance Recoveries	\$35,622.54	\$2,939.80	\$8,104.27
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$35,622.54</b>	<b>\$2,939.80</b>	<b>\$27,621.27</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>Miscellaneous Rev - Internal Garage Services</i>	\$230,119.03	\$216,713.08	\$246,317.30
<b>Total for Other Revenues</b>	<b>\$230,119.03</b>	<b>\$216,713.08</b>	<b>\$246,317.30</b>
<b>State Aid</b>			
3591 - State Aid Highway Capital Projects	-	-	\$0.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$2,840,933.37</b>	<b>\$1,957,638.86</b>	<b>\$1,617,754.57</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			

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

**DM - Road Machinery  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
5031 - Interfund Transfers	\$737,947.89	\$3,814,682.59	\$2,059,143.96
<b>Total for Operating Transfers</b>	<b>\$737,947.89</b>	<b>\$3,814,682.59</b>	<b>\$2,059,143.96</b>
<b>Proceeds of Obligations</b>			
5788 - Leases	\$1,801.39	-	-
<b>Total for Proceeds of Obligations</b>	<b>\$1,801.39</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$739,749.28</b>	<b>\$3,814,682.59</b>	<b>\$2,059,143.96</b>
<b>Total for Revenues and Other Sources</b>	<b>\$3,580,682.65</b>	<b>\$5,772,321.45</b>	<b>\$3,676,898.53</b>



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

**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	\$1,058,713.85	\$1,118,309.63	\$1,128,749.56
51302 - Machinery - Equipment and Capital Outlay	\$613,837.46	\$2,390,281.96	\$103,389.29
51304 - Machinery - Contractual	\$1,761,265.71	\$1,646,248.36	\$1,358,100.03
51308 - Machinery - Employee Benefits	\$566,352.25	\$617,481.50	\$667,074.18
<b>Total for Highway</b>	<b>\$4,000,169.27</b>	<b>\$5,772,321.45</b>	<b>\$3,257,313.06</b>
<b>Total for Transportation</b>	<b>\$4,000,169.27</b>	<b>\$5,772,321.45</b>	<b>\$3,257,313.06</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97886 - Leases - Debt Principal	\$82.26	-	-
97887 - Leases - Debt Interest	\$16.59	-	-
<b>Total for Debt Service</b>	<b>\$98.85</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$98.85</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$4,000,268.12</b>	<b>\$5,772,321.45</b>	<b>\$3,257,313.06</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$4,000,268.12</b>	<b>\$5,772,321.45</b>	<b>\$3,257,313.06</b>

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

**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	\$419,585.47	\$419,585.47	(\$1.27)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$1.27
8022 - Restated Fund Balance - Beginning of Year	\$419,585.47	\$419,585.47	\$0.00
Add Revenues and Other Sources	\$3,580,682.65	\$5,772,321.45	\$3,676,898.53
Deduct Expenditures and Other Uses	\$4,000,268.12	\$5,772,321.45	\$3,257,313.06
8029 - Fund Balance - End of Year	\$0.00	\$419,585.47	\$419,585.47

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

**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	\$65,901,271.07	\$38,478,843.00	\$34,240,173.49
<b>Total for Cash and Cash Equivalents</b>	<b>\$65,901,271.07</b>	<b>\$38,478,843.00</b>	<b>\$34,240,173.49</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	-	\$0.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$339,551.26	\$764,485.06	\$512,889.94
<b>Total for Net Other Receivables</b>	<b>\$339,551.26</b>	<b>\$764,485.06</b>	<b>\$512,889.94</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$106,201.94	\$106,201.94	\$106,201.94
<b>Total for Other Assets</b>	<b>\$106,201.94</b>	<b>\$106,201.94</b>	<b>\$106,201.94</b>
<b>Total for Current Assets</b>	<b>\$66,347,024.27</b>	<b>\$39,349,530.00</b>	<b>\$34,859,265.37</b>
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			

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

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

	12/31/2023	12/31/2022	12/31/2021
101 - Land	\$35,000.00	\$35,000.00	\$35,000.00
105 - Construction Work In Progress	\$32,438,291.21	-	-
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$32,473,291.21</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$182,412,138.00	\$182,197,722.00	\$181,030,889.71
104 - Machinery and Equipment	\$5,977,024.51	\$5,418,300.66	\$5,319,107.92
106 - Infrastructure	\$105,710,399.45	\$103,494,769.45	\$101,128,942.34
124 - Intangible Lease Asset - Machinery and Equipment	\$3,994.42	-	-
128 - Subscription-Based IT Arrangement Asset	\$115,320.35	-	-
<b>Total for Depreciable Capital Assets</b>	<b>\$294,218,876.73</b>	<b>\$291,110,792.11</b>	<b>\$287,478,939.97</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$978,065.20	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$978,065.20</b>	<b>\$0.00</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$111,630,231.35)	(\$107,357,869.92)	(\$103,104,178.49)
114 - Accumulated Depreciation Machinery and Equipment	(\$3,019,963.06)	(\$2,506,749.77)	(\$2,078,122.22)
116 - Accumulated Depreciation Infrastructure	(\$54,833,812.52)	(\$52,480,028.30)	(\$50,205,105.03)
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$995.45)	-	-
138 - Accumulated Amortization, Subscription-Based IT Arrangement Asset	(\$47,718.72)	-	-
<b>Total for Accumulated Depreciation</b>	<b>(\$169,532,721.10)</b>	<b>(\$162,344,647.99)</b>	<b>(\$155,387,405.74)</b>
<b>Total for Non-Current Assets</b>	<b>\$157,159,446.84</b>	<b>\$129,779,209.32</b>	<b>\$132,126,534.23</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Assets</b>	<b>\$223,506,471.11</b>	<b>\$169,128,739.32</b>	<b>\$166,985,799.60</b>
<b>Deferred Outflows</b>			
<b>Deferred Outflows of Resources</b>			
495 - Deferred Outflow of Resources	\$1,420,200.00	\$1,503,741.00	\$1,587,282.00
496 - Deferred Outflow of Resources Pensions	\$4,355,432.60	\$4,267,782.79	\$5,184,036.78
<b>Total for Deferred Outflows of Resources</b>	<b>\$5,775,632.60</b>	<b>\$5,771,523.79</b>	<b>\$6,771,318.78</b>
<b>Total for Deferred Outflows</b>	<b>\$5,775,632.60</b>	<b>\$5,771,523.79</b>	<b>\$6,771,318.78</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$229,282,103.71</b>	<b>\$174,900,263.11</b>	<b>\$173,757,118.38</b>

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

**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	\$11,044,438.44	\$1,667,234.50	\$2,055,657.28
605 - Retained Percentages Contracts Payable	\$1,857,685.09	\$50,834.14	\$6,090.75
<b>Total for Payables</b>	<b>\$12,902,123.53</b>	<b>\$1,718,068.64</b>	<b>\$2,061,748.03</b>
<b>Other Current Liabilities</b>			
688 - Other Liabilities <i>Other Liabilities, Bond Premium for Amort</i>	\$3,322,899.00	\$3,518,364.00	\$3,713,835.00
<b>Total for Other Current Liabilities</b>	<b>\$3,322,899.00</b>	<b>\$3,518,364.00</b>	<b>\$3,713,835.00</b>
<b>Total for Current Liabilities</b>	<b>\$16,225,022.53</b>	<b>\$5,236,432.64</b>	<b>\$5,775,583.03</b>
<b>Long-Term Obligations</b>			
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$2,146,862.25	\$0.00	\$11,519.14
681 - Subscription-Based IT Arrangement Liability	\$75,677.84	-	-
682 - Lease Liability	\$3,028.89	-	-
683 - Other Post Employment Benefits	\$15,680,950.00	\$16,556,825.00	\$16,180,531.00
687 - Compensated Absences	\$132,603.90	\$145,827.20	\$120,408.52
<b>Total for Other Long-Term Obligations</b>	<b>\$18,039,122.88</b>	<b>\$16,702,652.20</b>	<b>\$16,312,458.66</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$45,000,000.00	-	-
<b>Total for Notes Payable</b>	<b>\$45,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Debt Obligations</b>			
628 - Bonds Payable	\$37,515,000.00	\$39,775,000.00	\$41,930,000.00
<b>Total for Debt Obligations</b>	<b>\$37,515,000.00</b>	<b>\$39,775,000.00</b>	<b>\$41,930,000.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$100,554,122.88</b>	<b>\$56,477,652.20</b>	<b>\$58,242,458.66</b>
<b>Total for Liabilities</b>	<b>\$116,779,145.41</b>	<b>\$61,714,084.84</b>	<b>\$64,018,041.69</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$2,971,564.00	\$1,321,593.09	\$1,863,758.18
697 - Deferred Inflow of Resources Pensions	\$186,643.59	\$3,463,281.86	\$3,477,026.24
<b>Total for Deferred Inflows of Resources</b>	<b>\$3,158,207.59</b>	<b>\$4,784,874.95</b>	<b>\$5,340,784.42</b>
<b>Total for Deferred Inflows</b>	<b>\$3,158,207.59</b>	<b>\$4,784,874.95</b>	<b>\$5,340,784.42</b>
<b>Net Position</b>			
<b>Restricted Net Position</b>			
920 - Net Assets Invested in Capital Assets Net of Related Debt	\$74,573,846.24	\$89,026,144.12	\$90,196,534.23
<b>Total for Restricted Net Position</b>	<b>\$74,573,846.24</b>	<b>\$89,026,144.12</b>	<b>\$90,196,534.23</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$34,770,904.47	\$19,375,154.10	\$14,201,758.04
<b>Total for Unrestricted Net Position</b>	<b>\$34,770,904.47</b>	<b>\$19,375,154.10</b>	<b>\$14,201,758.04</b>
<b>Total for Net Position</b>	<b>\$109,344,750.71</b>	<b>\$108,401,298.22</b>	<b>\$104,398,292.27</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$229,282,103.71</b>	<b>\$174,900,258.01</b>	<b>\$173,757,118.38</b>



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

**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>			
2120 - Sewer Rents	\$24,090,203.74	\$22,526,203.76	\$22,032,174.98
2122 - Sewer Charges	\$3,994,717.53	\$3,926,587.68	\$3,955,124.36
2128 - Interest and Penalties on Sewer Accounts	\$3,574.03	\$952.66	\$46,093.10
<b>Total for Departmental Income</b>	<b>\$28,088,495.30</b>	<b>\$26,453,744.10</b>	<b>\$26,033,392.44</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,873,719.07	\$457,891.57	\$33,414.88
<b>Total for Use of Money and Property</b>	<b>\$2,873,719.07</b>	<b>\$457,891.57</b>	<b>\$33,414.88</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$34,739.90	\$40,983.00	\$207,281.92
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$34,739.90</b>	<b>\$40,983.00</b>	<b>\$207,281.92</b>
<b>Other Revenues</b>			
2770 - Unclassified <i>Miscellaneous and BAN Premium</i>	\$587,799.04	\$18,877.82	\$919,658.70
<b>Total for Other Revenues</b>	<b>\$587,799.04</b>	<b>\$18,877.82</b>	<b>\$919,658.70</b>
<b>Total for Revenues</b>	<b>\$31,584,753.31</b>	<b>\$26,971,496.49</b>	<b>\$27,193,747.94</b>
<b>Total for Revenues and Other Sources</b>	<b>\$31,584,753.31</b>	<b>\$26,971,496.49</b>	<b>\$27,193,747.94</b>

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

**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>			
19934 - Amortization - Contractual	\$48,517.56	-	-
19944 - Depreciation - Contractual	\$7,139,358.94	\$6,957,242.25	\$6,927,575.42
<b>Total for Special Items</b>	<b>\$7,187,876.50</b>	<b>\$6,957,242.25</b>	<b>\$6,927,575.42</b>
<b>Total for General Government Support</b>	<b>\$7,187,876.50</b>	<b>\$6,957,242.25</b>	<b>\$6,927,575.42</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81201 - Sanitary Sewers - Personal Services	\$2,505,972.69	\$2,047,952.78	\$1,845,031.74
81204 - Sanitary Sewers - Contractual	\$4,492,748.72	\$214,375.89	\$2,201,943.45
81208 - Sanitary Sewers - Employee Benefits	\$1,244,880.07	\$1,070,126.76	\$945,353.90
81301 - Sewage Treatment and Disposal - Personal Services	\$1,127,108.88	\$1,444,695.23	\$1,551,849.34
81304 - Sewage Treatment and Disposal - Contractual	\$10,857,793.07	\$8,972,182.83	\$8,417,492.78
81308 - Sewage Treatment and Disposal - Employee Benefits	\$1,315,290.68	\$957,568.13	\$1,735,212.38
<b>Total for Sewage</b>	<b>\$21,543,794.11</b>	<b>\$14,706,901.62</b>	<b>\$16,696,883.59</b>
<b>Total for Home and Community Services</b>	<b>\$21,543,794.11</b>	<b>\$14,706,901.62</b>	<b>\$16,696,883.59</b>
<b>Debt Service</b>			

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

**ES - Enterprise Sewer  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Debt Service</b>			
97107 - Serial Bonds - Debt Interest	\$1,218,425.17	\$1,304,346.67	\$1,386,463.94
97307 - Bond Anticipation Notes - Debt Interest	\$959,998.96	-	-
97887 - Leases - Debt Interest	\$70.98	-	-
<b>Total for Debt Service</b>	<b>\$2,178,495.11</b>	<b>\$1,304,346.67</b>	<b>\$1,386,463.94</b>
<b>Total for Debt Service</b>	<b>\$2,178,495.11</b>	<b>\$1,304,346.67</b>	<b>\$1,386,463.94</b>
<b>Total for Expenditures</b>	<b>\$30,910,165.72</b>	<b>\$22,968,490.54</b>	<b>\$25,010,922.95</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$30,910,165.72</b>	<b>\$22,968,490.54</b>	<b>\$25,010,922.95</b>

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

**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	\$108,401,298.22	\$104,398,292.27	\$102,555,135.43
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	\$268,865.00	-	\$185,464.85
<i>Prior Period Adjustment - BAN Premium reclass from H Fund</i>			
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	-	\$525,133.00
8022 - Restated Net Position - Beginning of Year	\$108,670,163.22	\$104,398,292.27	\$102,215,467.28
Add Revenues and Other Sources	\$31,584,753.31	\$26,971,496.49	\$27,193,747.94
Deduct Expenditures and Other Uses	\$30,910,165.72	\$22,968,490.54	\$25,010,922.95
8029 - Net Position - End of Year	\$109,344,750.81	\$108,401,298.22	\$104,398,292.27

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

**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	\$27,341,181.00	-	-
2599 - Est Rev - Licenses and Permits	\$250,000.00	-	-
2699 - Est Rev - Sales of Property and Compensation for Loss	\$25,000.00	-	-
2799 - Est Rev - Other Revenues	\$350,000.00	-	-
<b>Total for Estimated Revenue</b>	<b>\$27,966,181.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Sources</b>			
530 - Obligations Authorized	\$1,206,075.00	-	-
<b>Total for Estimated Other Sources</b>	<b>\$1,206,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$29,172,256.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**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	\$23,411,775.00	-	-
<b>Total for Estimated Appropriations</b>	<b>\$23,411,775.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Estimated Other Uses</b>			
9899 - App - Debt Service	\$5,760,481.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$5,760,481.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$29,172,256.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

**H - Capital Projects  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$7,633,278.18	\$32,169,589.33	\$84,117.93
<b>Total for Cash and Cash Equivalents</b>	<b>\$7,633,278.18</b>	<b>\$32,169,589.33</b>	<b>\$84,117.93</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$4,643,658.31	-	-
<b>Total for Due From</b>	<b>\$4,643,658.31</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$12,276,936.49</b>	<b>\$32,169,589.33</b>	<b>\$84,117.93</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$12,276,936.49</b>	<b>\$32,169,589.33</b>	<b>\$84,117.93</b>

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

**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$3,128,702.69	\$15,534.77	\$20,702.48
<b>Total for Payables</b>	<b>\$3,128,702.69</b>	<b>\$15,534.77</b>	<b>\$20,702.48</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$6,974,650.00	\$30,974,650.00	-
<b>Total for Notes Payable</b>	<b>\$6,974,650.00</b>	<b>\$30,974,650.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$10,103,352.69</b>	<b>\$30,990,184.77</b>	<b>\$20,702.48</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$2,173,583.80	\$1,179,404.56	\$63,415.45
<b>Total for Assigned Fund Balance</b>	<b>\$2,173,583.80</b>	<b>\$1,179,404.56</b>	<b>\$63,415.45</b>
<b>Total for Fund Balance</b>	<b>\$2,173,583.80</b>	<b>\$1,179,404.56</b>	<b>\$63,415.45</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$12,276,936.49</b>	<b>\$32,169,589.33</b>	<b>\$84,117.93</b>



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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$1,333,631.84	\$345,935.61	\$7,104.08
<b>Total for Use of Money and Property</b>	<b>\$1,333,631.84</b>	<b>\$345,935.61</b>	<b>\$7,104.08</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	\$87,887.56	\$268,865.00	-
<b>Total for Other Revenues</b>	<b>\$87,887.56</b>	<b>\$268,865.00</b>	<b>\$0.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	-	\$13,963.53	\$0.00
3501 - State Aid Consolidated Highway Aid	\$4,643,658.31	-	-
3797 - State Aid Other Economic Assistance	-	\$500,000.00	-
<b>Total for State Aid</b>	<b>\$4,643,658.31</b>	<b>\$513,963.53</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4397 - Federal Aid Other Public Safety Capital Projects	-	\$55,854.47	-
4897 - Federal Aid Other Culture and Recreation Cap Projects	-	-	\$0.00
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$55,854.47</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$6,065,177.71</b>	<b>\$1,184,618.61</b>	<b>\$7,104.08</b>
<b>Other Sources</b>			

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

**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$5,166,035.07	-	\$0.00
<b>Total for Operating Transfers</b>	<b>\$5,166,035.07</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5700 - Term Bonds	-	\$0.00	-
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$5,166,035.07</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$11,231,212.78</b>	<b>\$1,184,618.61</b>	<b>\$7,104.08</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$9,749,813.05	\$36,419.23	\$211,505.15
16802 - Central Data Processing - Equipment and Capital Outlay	-	-	\$0.00
<b>Total for Shared Services</b>	<b>\$9,749,813.05</b>	<b>\$36,419.23</b>	<b>\$211,505.15</b>
<b>Special Items</b>			
19402 - Purchase of Land/Right of Way - Equipment and Capital Outlay	\$218,355.49	\$32,210.27	\$4,023.09
<b>Total for Special Items</b>	<b>\$218,355.49</b>	<b>\$32,210.27</b>	<b>\$4,023.09</b>
<b>Total for General Government Support</b>	<b>\$9,968,168.54</b>	<b>\$68,629.50</b>	<b>\$215,528.24</b>
<b>Transportation</b>			
<b>Highway</b>			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	-	-	\$0.00
<b>Total for Highway</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Transportation</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$9,968,168.54</b>	<b>\$68,629.50</b>	<b>\$215,528.24</b>

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

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Expenditures and Other Uses</b>	<b>\$9,968,168.54</b>	<b>\$68,629.50</b>	<b>\$215,528.24</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,179,404.56	\$63,415.45	\$271,839.61
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$268,865.00	-	-
<i>Prior Period Adjustment - BAN Premium reclass to ES Fund</i>			
8022 - Restated Fund Balance - Beginning of Year	\$910,539.56	\$63,415.45	\$271,839.61
Add Revenues and Other Sources	\$11,231,212.78	\$1,184,618.61	\$7,104.08
Deduct Expenditures and Other Uses	\$9,968,168.54	\$68,629.50	\$215,528.24
8029 - Fund Balance - End of Year	\$2,173,583.80	\$1,179,404.56	\$63,415.45

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

**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	\$13,265,586.65	\$15,185,332.90	\$12,799,198.09
<b>Total for Cash and Cash Equivalents</b>	<b>\$13,265,586.65</b>	<b>\$15,185,332.90</b>	<b>\$12,799,198.09</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	\$143.09	\$0.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$143.09</b>	<b>\$0.00</b>
<b>Total for Current Assets</b>	<b>\$13,265,586.65</b>	<b>\$15,185,475.99</b>	<b>\$12,799,198.09</b>
<b>Total for Assets</b>	<b>\$13,265,586.65</b>	<b>\$15,185,475.99</b>	<b>\$12,799,198.09</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$13,265,586.65</b>	<b>\$15,185,475.99</b>	<b>\$12,799,198.09</b>

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

**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	\$504,838.80	\$577,094.61	\$246,822.30
610 - Benefits and Awards Payable	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00
<b>Total for Payables</b>	<b>\$2,104,838.80</b>	<b>\$2,177,094.61</b>	<b>\$1,846,822.30</b>
<b>Total for Current Liabilities</b>	<b>\$2,104,838.80</b>	<b>\$2,177,094.61</b>	<b>\$1,846,822.30</b>
<b>Total for Liabilities</b>	<b>\$2,104,838.80</b>	<b>\$2,177,094.61</b>	<b>\$1,846,822.30</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$15,218.79	\$35,519.54	\$41,731.07
<b>Total for Deferred Inflows of Resources</b>	<b>\$15,218.79</b>	<b>\$35,519.54</b>	<b>\$41,731.07</b>
<b>Total for Deferred Inflows</b>	<b>\$15,218.79</b>	<b>\$35,519.54</b>	<b>\$41,731.07</b>
<b>Net Position</b>			
<b>Unrestricted Net Position</b>			
924 - Net Assets Unrestricted Deficit	\$11,145,529.06	\$12,972,861.84	\$10,910,644.72
<b>Total for Unrestricted Net Position</b>	<b>\$11,145,529.06</b>	<b>\$12,972,861.84</b>	<b>\$10,910,644.72</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Net Position</b>	<b>\$11,145,529.06</b>	<b>\$12,972,861.84</b>	<b>\$10,910,644.72</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$13,265,586.65</b>	<b>\$15,185,475.99</b>	<b>\$12,799,198.09</b>



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

**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>Intergovernmental Charges</b>			
2222 - Participants Assessments	\$23,277,050.19	\$24,682,299.24	\$24,364,343.16
<b>Total for Intergovernmental Charges</b>	<b>\$23,277,050.19</b>	<b>\$24,682,299.24</b>	<b>\$24,364,343.16</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$491,129.15	\$139,377.47	\$9,611.35
<b>Total for Use of Money and Property</b>	<b>\$491,129.15</b>	<b>\$139,377.47</b>	<b>\$9,611.35</b>
<b>Other Revenues</b>			
2709 - Employees Contributions	\$3,602,992.98	\$3,463,133.96	\$3,690,226.78
2770 - Unclassified <i>Health Insurance Provider Refunds</i>	\$1,423,237.31	\$541,408.82	\$1,963,648.88
<b>Total for Other Revenues</b>	<b>\$5,026,230.29</b>	<b>\$4,004,542.78</b>	<b>\$5,653,875.66</b>
<b>Total for Revenues</b>	<b>\$28,794,409.63</b>	<b>\$28,826,219.49</b>	<b>\$30,027,830.17</b>
<b>Total for Revenues and Other Sources</b>	<b>\$28,794,409.63</b>	<b>\$28,826,219.49</b>	<b>\$30,027,830.17</b>

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

**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>			
17204 - Benefits And Awards - Contractual	\$30,621,742.41	\$26,764,002.37	\$27,378,269.18
<b>Total for Self Insurance</b>	<b>\$30,621,742.41</b>	<b>\$26,764,002.37</b>	<b>\$27,378,269.18</b>
<b>Total for General Government Support</b>	<b>\$30,621,742.41</b>	<b>\$26,764,002.37</b>	<b>\$27,378,269.18</b>
<b>Total for Expenditures</b>	<b>\$30,621,742.41</b>	<b>\$26,764,002.37</b>	<b>\$27,378,269.18</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$30,621,742.41</b>	<b>\$26,764,002.37</b>	<b>\$27,378,269.18</b>

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

**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	\$12,972,861.84	\$10,910,644.72	\$8,236,138.38
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Net Position	-	-	\$24,945.35
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	-	\$0.00
8022 - Restated Net Position - Beginning of Year	\$12,972,861.84	\$10,910,644.72	\$8,261,083.73
Add Revenues and Other Sources	\$28,794,409.63	\$28,826,219.49	\$30,027,830.17
Deduct Expenditures and Other Uses	\$30,621,742.41	\$26,764,002.37	\$27,378,269.18
8029 - Net Position - End of Year	\$11,145,529.06	\$12,972,861.84	\$10,910,644.72

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

**PN - Permanent  
 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>			
201 - Cash In Time Deposits	\$118,843.70	\$118,606.29	\$118,600.34
<b>Total for Cash and Cash Equivalents</b>	<b>\$118,843.70</b>	<b>\$118,606.29</b>	<b>\$118,600.34</b>
<b>Total for Assets</b>	<b>\$118,843.70</b>	<b>\$118,606.29</b>	<b>\$118,600.34</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$118,843.70</b>	<b>\$118,606.29</b>	<b>\$118,600.34</b>

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

**PN - Permanent  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
807 - Must Remain Intact	\$118,843.70	\$118,606.29	\$118,600.34
<b>Total for Nonspendable Fund Balance</b>	<b>\$118,843.70</b>	<b>\$118,606.29</b>	<b>\$118,600.34</b>
<b>Total for Fund Balance</b>	<b>\$118,843.70</b>	<b>\$118,606.29</b>	<b>\$118,600.34</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$118,843.70</b>	<b>\$118,606.29</b>	<b>\$118,600.34</b>

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

**PN - Permanent  
 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	\$237.41	\$5.95	\$0.00
<b>Total for Use of Money and Property</b>	<b>\$237.41</b>	<b>\$5.95</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$237.41</b>	<b>\$5.95</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$237.41</b>	<b>\$5.95</b>	<b>\$0.00</b>

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

**PN - Permanent  
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 Saratoga  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent  
 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	\$118,606.29	\$118,600.34	\$118,600.34
8022 - Restated Fund Balance - Beginning of Year	\$118,606.29	\$118,600.34	\$118,600.34
Add Revenues and Other Sources	\$237.41	\$5.95	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$118,843.70	\$118,606.29	\$118,600.34



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

**S - Workers Compensation  
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	\$2,579,587.84	\$3,590,050.46	\$4,168,222.90
<b>Total for Cash and Cash Equivalents</b>	<b>\$2,579,587.84</b>	<b>\$3,590,050.46</b>	<b>\$4,168,222.90</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$20,955,979.13	\$18,866,274.30	\$16,745,586.03
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$20,955,979.13</b>	<b>\$18,866,274.30</b>	<b>\$16,745,586.03</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$250,000.12	\$325,000.00	\$325,000.00
<b>Total for Net Other Receivables</b>	<b>\$250,000.12</b>	<b>\$325,000.00</b>	<b>\$325,000.00</b>
<b>Due From</b>			
440 - Due from Other Governments <i>Due from Other Governments</i>	\$11,077,963.10	\$9,099,889.10	\$8,768,438.10
<b>Total for Due From</b>	<b>\$11,077,963.10</b>	<b>\$9,099,889.10</b>	<b>\$8,768,438.10</b>
<b>Total for Assets</b>	<b>\$34,863,530.19</b>	<b>\$31,881,213.86</b>	<b>\$30,007,247.03</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$34,863,530.19</b>	<b>\$31,881,213.86</b>	<b>\$30,007,247.03</b>

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

**S - Workers Compensation  
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	\$155,747.03	\$324,205.31	\$232,927.18
610 - Benefits and Awards Payable	\$16,550,000.00	\$14,571,926.00	\$14,240,475.00
<b>Total for Payables</b>	<b>\$16,705,747.03</b>	<b>\$14,896,131.31</b>	<b>\$14,473,402.18</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Other Accounts Payable, Agreements &amp; Settlements</i>	\$3,663,862.50	\$3,912,706.99	\$4,704,338.48
<b>Total for Other Liabilities</b>	<b>\$3,663,862.50</b>	<b>\$3,912,706.99</b>	<b>\$4,704,338.48</b>
<b>Total for Liabilities</b>	<b>\$20,369,609.53</b>	<b>\$18,808,838.30</b>	<b>\$19,177,740.66</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$73,338.75	\$68,201.24	\$17,504.05
<b>Total for Deferred Inflows of Resources</b>	<b>\$73,338.75</b>	<b>\$68,201.24</b>	<b>\$17,504.05</b>
<b>Total for Deferred Inflows</b>	<b>\$73,338.75</b>	<b>\$68,201.24</b>	<b>\$17,504.05</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
814 - Workers Compensation Reserve	\$20,955,979.13	\$18,866,274.30	\$16,745,586.03

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

**S - Workers Compensation  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Restricted Fund Balance</b>	<b>\$20,955,979.13</b>	<b>\$18,866,274.30</b>	<b>\$16,745,586.03</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	(\$6,535,397.22)	(\$5,862,099.98)	(\$5,933,583.71)
<b>Total for Unassigned Fund Balance</b>	<b>(\$6,535,397.22)</b>	<b>(\$5,862,099.98)</b>	<b>(\$5,933,583.71)</b>
<b>Total for Fund Balance</b>	<b>\$14,420,581.91</b>	<b>\$13,004,174.32</b>	<b>\$10,812,002.32</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$34,863,530.19</b>	<b>\$31,881,213.86</b>	<b>\$30,007,247.03</b>

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

**S - Workers Compensation  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2222 - Participants Assessments	\$4,145,471.49	\$4,791,827.22	\$4,691,840.94
<b>Total for Intergovernmental Charges</b>	<b>\$4,145,471.49</b>	<b>\$4,791,827.22</b>	<b>\$4,691,840.94</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$857,764.19	\$221,206.88	\$17,224.98
<b>Total for Use of Money and Property</b>	<b>\$857,764.19</b>	<b>\$221,206.88</b>	<b>\$17,224.98</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$28,417.27	\$69,225.59	\$124,841.93
<b>Total for Other Revenues</b>	<b>\$28,417.27</b>	<b>\$69,225.59</b>	<b>\$124,841.93</b>
<b>Total for Revenues</b>	<b>\$5,031,652.95</b>	<b>\$5,082,259.69</b>	<b>\$4,833,907.85</b>
<b>Total for Revenues and Other Sources</b>	<b>\$5,031,652.95</b>	<b>\$5,082,259.69</b>	<b>\$4,833,907.85</b>

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

**S - Workers Compensation  
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>			
17101 - Self Insurance, Administration - Personal Services	\$68,246.17	\$66,921.23	\$86,522.21
17104 - Self Insurance, Administration - Contractual	\$168,420.81	\$190,105.00	\$206,553.28
17108 - Self Insurance, Administration - Employee Benefits	\$27,771.34	\$27,316.97	\$38,165.75
17204 - Benefits And Awards - Contractual	\$3,350,807.04	\$2,605,744.49	\$2,834,016.15
<b>Total for Self Insurance</b>	<b>\$3,615,245.36</b>	<b>\$2,890,087.69</b>	<b>\$3,165,257.39</b>
<b>Total for General Government Support</b>	<b>\$3,615,245.36</b>	<b>\$2,890,087.69</b>	<b>\$3,165,257.39</b>
<b>Total for Expenditures</b>	<b>\$3,615,245.36</b>	<b>\$2,890,087.69</b>	<b>\$3,165,257.39</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$3,615,245.36</b>	<b>\$2,890,087.69</b>	<b>\$3,165,257.39</b>

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

**S - Workers Compensation  
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	\$13,004,174.32	\$10,812,002.32	\$9,143,351.56
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$0.30
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$13,004,174.32	\$10,812,002.32	\$9,143,351.86
Add Revenues and Other Sources	\$5,031,652.95	\$5,082,259.69	\$4,833,907.85
Deduct Expenditures and Other Uses	\$3,615,245.36	\$2,890,087.69	\$3,165,257.39
8029 - Fund Balance - End of Year	\$14,420,581.91	\$13,004,174.32	\$10,812,002.32

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

**TC - Custodial  
 Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,297,714.58	\$2,368,788.21	\$2,373,101.34
205 - Cash Court and Trust	\$530,546.25	\$530,546.25	\$530,546.25
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,828,260.83</b>	<b>\$2,899,334.46</b>	<b>\$2,903,647.59</b>
<b>Total for Assets</b>	<b>\$1,828,260.83</b>	<b>\$2,899,334.46</b>	<b>\$2,903,647.59</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,828,260.83</b>	<b>\$2,899,334.46</b>	<b>\$2,903,647.59</b>

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

**TC - Custodial  
Statement of Net Position**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Payables</b>			
735 - Bail Deposits	\$42,618.23	\$40,470.13	\$56,622.85
<b>Total for Payables</b>	<b>\$42,618.23</b>	<b>\$40,470.13</b>	<b>\$56,622.85</b>
<b>Due to</b>			
740 - Tax Redemptions	\$46,088.49	\$24,529.76	\$24,529.76
758 - Mortgage Tax	\$1,118,661.30	\$1,646,991.60	\$1,899,625.21
<b>Total for Due to</b>	<b>\$1,164,749.79</b>	<b>\$1,671,521.36</b>	<b>\$1,924,154.97</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	\$473.20	\$188.47	\$248.20
<i>Other Liabilities Day Care</i>			
753 - Social Services Trust	\$151,960.29	\$297,278.77	\$401,902.00
761 - Court and Trust Fund	\$468,459.32	\$889,875.73	\$520,719.57
<b>Total for Other Liabilities</b>	<b>\$620,892.81</b>	<b>\$1,187,342.97</b>	<b>\$922,869.77</b>
<b>Total for Liabilities</b>	<b>\$1,828,260.83</b>	<b>\$2,899,334.46</b>	<b>\$2,903,647.59</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$1,828,260.83</b>	<b>\$2,899,334.46</b>	<b>\$2,903,647.59</b>



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

**TC - Custodial  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Miscellaneous</b>			
2770 - Unclassified <i>Other Custodial Activities</i>	\$9,722,759.11	\$13,198,978.12	\$13,934,071.89
<b>Total for Miscellaneous</b>	<b>\$9,722,759.11</b>	<b>\$13,198,978.12</b>	<b>\$13,934,071.89</b>
<b>Total for Revenues</b>	<b>\$9,722,759.11</b>	<b>\$13,198,978.12</b>	<b>\$13,934,071.89</b>
<b>Total for Revenues and Other Sources</b>	<b>\$9,722,759.11</b>	<b>\$13,198,978.12</b>	<b>\$13,934,071.89</b>

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

**TC - Custodial  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19354 - Other Custodial Activities - Contractual <i>Other Custodial Activities - Contractual</i>	\$9,722,759.11	\$13,198,978.12	\$13,934,071.89
<b>Total for Special Items</b>	<b>\$9,722,759.11</b>	<b>\$13,198,978.12</b>	<b>\$13,934,071.89</b>
<b>Total for General Government Support</b>	<b>\$9,722,759.11</b>	<b>\$13,198,978.12</b>	<b>\$13,934,071.89</b>
<b>Total for Expenditures</b>	<b>\$9,722,759.11</b>	<b>\$13,198,978.12</b>	<b>\$13,934,071.89</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$9,722,759.11</b>	<b>\$13,198,978.12</b>	<b>\$13,934,071.89</b>

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

**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
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position	-	-	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$9,722,759.11	\$13,198,978.12	\$13,934,071.89
Deduct Expenditures and Other Uses	\$9,722,759.11	\$13,198,978.12	\$13,934,071.89
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00

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

**TE - Private Purpose Trust  
 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	\$0.33	\$0.33	\$220.04
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.33</b>	<b>\$0.33</b>	<b>\$220.04</b>
<b>Total for Assets</b>	<b>\$0.33</b>	<b>\$0.33</b>	<b>\$220.04</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.33</b>	<b>\$0.33</b>	<b>\$220.04</b>

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

**TE - Private Purpose Trust  
 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	-	\$0.33	\$220.04
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$0.33</b>	<b>\$220.04</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$0.33</b>	<b>\$220.04</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$0.00</b>	<b>\$0.33</b>	<b>\$220.04</b>

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

**TE - Private Purpose Trust  
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>

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

**TE - Private Purpose Trust  
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 Saratoga  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**TE - Private Purpose Trust  
 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



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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$4,785,156.28	\$4,785,156.28	\$4,785,156.28
105 - Construction Work In Progress	\$3,564,398.00	-	-
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$8,349,554.28</b>	<b>\$4,785,156.28</b>	<b>\$4,785,156.28</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$82,519,564.66	\$80,925,806.74	\$80,925,806.74
104 - Machinery and Equipment	\$46,323,370.81	\$43,742,894.91	\$40,852,931.11
106 - Infrastructure	\$192,839,659.76	\$186,662,735.09	\$176,720,194.33
122 - Intangible Lease Asset - Buildings	\$4,877,629.37	-	-
124 - Intangible Lease Asset - Machinery and Equipment	\$885,073.17	-	-
128 - Subscription-Based IT Arrangement Asset	\$5,472,035.06	-	-
<b>Total for Depreciable Capital Assets</b>	<b>\$332,917,332.83</b>	<b>\$311,331,436.74</b>	<b>\$298,498,932.18</b>
<b>Accumulated Depreciation</b>			
112 - Accumulated Depreciation Buildings	(\$34,833,799.13)	(\$31,815,050.81)	(\$31,815,050.81)
114 - Accumulated Depreciation Machinery and Equipment	(\$36,195,894.28)	(\$33,530,777.76)	(\$30,502,066.55)
116 - Accumulated Depreciation Infrastructure	(\$103,576,895.02)	(\$92,429,737.68)	(\$81,227,033.17)
132 - Accumulated Amortization, Intangible Lease Asset - Buildings	(\$395,929.47)	-	-
134 - Accumulated Amortization, Intangible Lease Asset - Machinery and Equipment	(\$544,879.86)	-	-
138 - Accumulated Amortization, Subscription-Based IT Arrangement Asset	(\$745,527.35)	-	-

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Accumulated Depreciation</b>	(\$176,292,925.11)	(\$157,775,566.25)	(\$143,544,150.53)
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$22,420,623.80	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$22,420,623.80</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$164,973,962.00</b>	<b>\$180,761,650.57</b>	<b>\$159,739,937.93</b>

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

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

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$19,200,000.00	\$20,955,000.00	\$22,655,000.00
<b>Total for Debt Obligations</b>	<b>\$19,200,000.00</b>	<b>\$20,955,000.00</b>	<b>\$22,655,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$59,210,645.75	\$0.00	\$259,706.86
681 - Subscription-Based IT Arrangement Liability	\$4,396,862.17	-	-
682 - Lease Liability	\$4,545,675.40	-	-
683 - Other Post Employment Benefits	\$279,936,463.00	\$296,363,882.00	\$285,927,603.00
686 - Judgments and Claims Payable	\$20,955,979.13	\$18,866,274.30	\$16,745,586.03
687 - Compensated Absences	\$5,814,350.14	\$6,034,829.22	\$2,983,470.08
<b>Total for Other Long-Term Obligations</b>	<b>\$374,859,975.59</b>	<b>\$321,264,985.52</b>	<b>\$305,916,365.97</b>
<b>Total for Long-Term Obligations</b>	<b>\$394,059,975.59</b>	<b>\$342,219,985.52</b>	<b>\$328,571,365.97</b>

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

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

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

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

**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$4,015,000.00	\$0.00	\$0.00	\$60,730,000.00	\$56,715,000.00
Bond Anticipation Note	\$0.00	\$21,000,000.00	\$0.00	\$0.00	\$0.00	\$30,974,650.00	\$51,974,650.00
<b>Total</b>	<b>\$0.00</b>	<b>\$21,000,000.00</b>	<b>\$4,015,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$91,704,650.00</b>	<b>\$108,689,650.00</b>

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

**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> Sewer Refunding 2009/2010	Bond, Schoen eck, & King	7/20/16	7/15/40	\$0.00	\$0.00	\$1,065,000.00	\$0.00	\$27,050,000.00	\$0.00	\$25,985,000.00
<b>Bond</b> Sewer Halfmoon Refunded	EFC	10/31/12	8/15/23	\$0.00	\$0.00	\$335,000.00	\$0.00	\$335,000.00	\$0.00	\$0.00
<b>Bond</b> Animal Shelter MBBA Rec Act Bd	EFC	12/30/09	12/10/29	\$0.00	\$0.00	\$295,000.00	\$0.00	\$2,300,000.00	\$0.00	\$2,005,000.00
<b>Bond</b> Public Safety Building	EFC	10/31/18	10/15/33	\$0.00	\$0.00	\$1,460,000.00	\$0.00	\$18,655,000.00	\$0.00	\$17,195,000.00
<b>Bond</b> Sewer - Saratoga Lake	EFC	6/5/14	6/12/34	\$0.00	\$0.00	\$860,000.00	\$0.00	\$12,390,000.00	\$0.00	\$11,530,000.00
<b>Bond Anticipation Note</b> Sewer and Capital Projects		9/22/22	9/20/24	\$0.00	\$21,000,000.00	\$0.00	\$0.00	\$30,974,650.00	\$0.00	\$51,974,650.00

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

**Bond Repayment**

<b>Fiscal Year Ending</b>	<b>Bond Principal Due</b>	<b>Bond Interest Due</b>	<b>Total Due</b>	<b>Remaining Principal Balance</b>
2024	\$3,820,000.00	\$1,962,939.00	\$5,782,939.00	\$52,895,000.00
2025	\$3,970,000.00	\$1,814,519.00	\$5,784,519.00	\$48,925,000.00
2026	\$4,130,000.00	\$1,659,868.00	\$5,789,868.00	\$44,795,000.00
2027	\$4,270,000.00	\$1,511,281.00	\$5,781,281.00	\$40,525,000.00
2028	\$4,405,000.00	\$1,383,639.00	\$5,788,639.00	\$36,120,000.00
2029	\$4,570,000.00	\$1,211,565.00	\$5,781,565.00	\$31,550,000.00
2030	\$4,350,000.00	\$1,032,681.00	\$5,382,681.00	\$27,200,000.00
2031	\$4,475,000.00	\$914,319.00	\$5,389,319.00	\$22,725,000.00
2032	\$4,640,000.00	\$743,719.00	\$5,383,719.00	\$18,085,000.00
2033	\$4,820,000.00	\$562,525.00	\$5,382,525.00	\$13,265,000.00
2034	\$2,950,000.00	\$404,538.00	\$3,354,538.00	\$10,315,000.00
2035	\$1,780,000.00	\$330,725.00	\$2,110,725.00	\$8,535,000.00
2036	\$1,830,000.00	\$275,100.00	\$2,105,100.00	\$6,705,000.00

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

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$1,895,000.00	\$217,913.00	\$2,112,913.00	\$4,810,000.00
2038	\$1,950,000.00	\$156,325.00	\$2,106,325.00	\$2,860,000.00
2039	\$2,005,000.00	\$92,950.00	\$2,097,950.00	\$855,000.00
2040	\$855,000.00	\$27,788.00	\$882,788.00	\$0.00
<b>Total</b>	<b>\$56,715,000.00</b>	<b>\$14,302,394.00</b>	<b>\$71,017,394.00</b>	
\$56,715,000.00 Total Bond Ending Balance for Statement of Indebtedness.				



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

**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1000	Checking	TC	\$468,459.32	\$0.00	\$0.00	\$0.00	\$468,459.32
1	INVESTMENT	A	\$37,489,948.75	\$0.00	\$0.00	\$0.00	\$37,489,948.75
1440	Checking	A	\$5,222,617.39	\$0.00	\$0.00	\$0.00	\$5,222,617.39
1521	Checking	A, D, DM, H	\$4,310,282.73	\$0.00	(\$2,983,408.37)	(\$104,406.70)	\$1,222,467.66
5775	Checking	A	\$25,092.37	\$0.00	\$0.00	\$0.00	\$25,092.37
1348	Checking	ES	\$2,779,715.63	\$0.00	\$0.00	\$0.00	\$2,779,715.63
5900	Checking	TC	\$1,118,661.30	\$0.00	\$0.00	\$0.00	\$1,118,661.30
600	ICS	H	\$4,095,037.39	\$0.00	\$0.00	\$0.00	\$4,095,037.39
4	INVESTMENT	A	\$3,471,687.28	\$0.00	\$0.00	\$0.00	\$3,471,687.28
4001	INVESTMENT	A	\$31,366,085.56	\$0.00	\$0.00	\$0.00	\$31,366,085.56
4002	INVESTMENT	A	\$23,734,222.02	\$0.00	\$0.00	\$0.00	\$23,734,222.02
3	INVESTMENT	H	\$201,107.12	\$0.00	\$0.00	\$0.00	\$201,107.12

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

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1399	ICS	A	\$7,114,687.93	\$0.00	\$0.00	\$0.00	\$7,114,687.93
4003	INVESTMENT	H	\$53,399,514.13	\$0.00	\$0.00	\$0.00	\$53,399,514.13
9735	Checking	S	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
986	Checking	A	\$82,254.16	\$0.00	(\$6,841.27)	\$0.00	\$75,412.89
9781	Checking	A	\$756,188.02	\$0.00	\$0.00	\$0.00	\$756,188.02
1101	Savings	H	\$7,116,125.15	\$0.00	\$0.00	\$0.00	\$7,116,125.15
1929	Checking	TC	\$2,681,602.71	\$0.00	(\$4,712.01)	\$0.00	\$2,676,890.70
7114	ICS	H	\$32,624,097.38	\$0.00	\$0.00	\$0.00	\$32,624,097.38
1829	Checking	A	\$137,308.26	\$914,378.28	(\$1,051,686.54)	\$0.00	\$0.00
4413	Checking	A, ES, S	\$1,438,065.98	\$14,202.44	(\$87,182.99)	\$0.00	\$1,365,085.43
8779	Checking	MS	\$208,789.41	\$0.00	\$0.00	\$0.00	\$208,789.41
4063	Checking	A	\$947,718.33	\$0.00	(\$52,150.49)	\$0.00	\$895,567.84
7263	Checking	A	\$3,151,038.08	\$4,712.01	\$0.00	(\$20.00)	\$3,155,730.09

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

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1370	Checking	A	\$94,572.14	\$0.00	\$0.00	\$0.00	\$94,572.14
5446	Savings	A, H	\$8,115,419.01	\$2,459.86	\$0.00	\$0.00	\$8,117,878.87
2263	Checking	PN, TE	\$118,606.29	\$0.00	\$0.00	\$0.00	\$118,606.29
5508	Checking	A	\$41,044.61	\$0.00	\$0.00	\$0.00	\$41,044.61
6766	Savings	A	\$1,279,729.84	\$0.00	\$0.00	\$0.00	\$1,279,729.84
4701	Savings	A	\$5,102,679.84	\$0.00	\$0.00	\$0.00	\$5,102,679.84
<b>Total</b>			\$238,892,358.13	\$935,752.59	(\$4,185,981.67)	(\$104,426.70)	\$235,537,702.35
<b>Total Cash From Financials</b>							\$235,537,702.35

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

**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$238,892,358.13
FDIC Insurance	\$1,409,650,900.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$39,299,546.90
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$1,448,950,446.90</b>

**Investments and Collateralization of Investments**

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

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

**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
1,074	68	0	827

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Police Retirement					
Fire Retirement					
Life Insurance					
Unemployment Insurance					
Local Pension Fund					
Social Security	\$5,598,613.96	1,074	68		
Worker's Compensation	\$1,868,871.87	1,074	68		
Disability Insurance	\$81,430.56	1,074	68		
Hospital, Medical and Dental Insurance	\$23,227,070.99	862	0		827
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$375,953.71	1,074	68		
State Retirement System	\$12,106,681.60	1,061	16		
<b>Total Employee Benefits Paid</b>	<b>\$43,258,622.69</b>				