Town of Coeymans
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

Table of contents

Town of Coeymans

Annual Financial Report

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

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,389,457.35	$1,663,825.00	$1,575,437.00
210 - Petty Cash	$398.57	$399.00	$399.00
Total for Cash and Cash Equivalents	**$1,389,855.92**	**$1,664,224.00**	**$1,575,836.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$748,635.41	$715,932.00	$20,175.00
Total for Restricted Cash and Cash Equivalents	**$748,635.41**	**$715,932.00**	**$20,175.00**
Net Other Receivables			
380 - Accounts Receivable	$59,073.67	$78,111.00	$71,939.00
Total for Net Other Receivables	**$59,073.67**	**$78,111.00**	**$71,939.00**
Due From			
391 - Due From Other Funds	$2,494.43	$1,823.00	$186,829.00
410 - Due from State and Federal Government	-	$7,474.00	-
440 - Due from Other Governments *Sales & mortgage tax, ALS fees, sub station reim.*	$666,198.83	$645,501.00	$88,532.00
Total for Due From	**$668,693.26**	**$654,798.00**	**$275,361.00**
Other Assets			
480 - Prepaid Expenses	$48,002.07	$39,439.00	$37,000.00

Town of Coeymans

Annual Financial Report

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

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$269,551.48	$235,962.00	$200,294.00
601 - Accrued Liabilities	$38,730.79	$30,620.00	$45,722.00
730 - Guaranty & Bid Deposits	$10,408.00	$40,921.00	$3,680.00
Total for Payables	**$318,690.27**	**$307,503.00**	**$249,696.00**
Payroll Liabilities			
710 - Consolidated Payroll	$85.88	$439.00	$44.00
Total for Payroll Liabilities	**$85.88**	**$439.00**	**$44.00**
Due to			
630 - Due To Other Funds	$36,379.79	$259,397.00	$307,188.00
631 - Due To Other Governments *Court fees*	$6,985.75	-	-
718 - State Retirement	$4,111.93	$96.00	$6,965.00
Total for Due to	**$47,477.47**	**$259,493.00**	**$314,153.00**
Other Liabilities			
688 - Other Liabilities	-	-	$61,432.00
719 - Disability Insurance	$985.38	$87.00	-
720 - Group Insurance	$1,583.33	$2,603.00	$1,871.00
Total for Other Liabilities	**$2,568.71**	**$2,690.00**	**$63,303.00**

A - General
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Unassigned Fund Balance			
917 - Unassigned Fund Balance	$1,725,102.54	$1,786,034.00	$956,601.00
Total for Unassigned Fund Balance	**$1,725,102.54**	**$1,786,034.00**	**$956,601.00**
Total for Fund Balance	**$2,521,740.02**	**$2,541,405.00**	**$1,313,777.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$2,914,260.33**	**$3,152,504.00**	**$1,980,311.00**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
2190 - Sale of Cemetery Lots	$13,600.00	$11,050.00	$18,050.00
2192 - Charges For Cemetery Services	$11,052.00	$3,025.00	$9,790.00
Total for Departmental Income	**$419,561.73**	**$1,092,959.00**	**$412,401.00**
Intergovernmental Charges			
2350 - Youth Recreation Services Other Governments *Village*	$7,000.00	-	-
Total for Intergovernmental Charges	**$7,000.00**	**$0.00**	**$0.00**
Use of Money and Property			
2401 - Interest and Earnings	$45,770.97	$3,393.00	$3,351.62
2440 - Rental Other *Tower rental*	$108,577.29	$30,380.00	$28,937.00
Total for Use of Money and Property	**$154,348.26**	**$33,773.00**	**$32,288.62**
Licenses and Permits			
2530 - Games of Chance	-	$10.00	-
2544 - Dog Licenses	$2,164.00	$1,864.00	$2,476.00
Total for Licenses and Permits	**$2,164.00**	**$1,874.00**	**$2,476.00**
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	$119,510.75	$91,610.00	$90,306.00
2626 - Forfeiture of Crime Proceeds Restricted	-	-	$145.00
Total for Fines and Forfeitures	**$119,510.75**	**$91,610.00**	**$90,451.00**
Sales of Property and Compensation for Loss			
2655 - Sales Other	$750.00	$625.00	$500.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	$9,943.00
Total for Operating Transfers	**$0.00**	**$0.00**	**$9,943.00**
Total for Other Sources	**$0.00**	**$0.00**	**$9,943.00**
Total for Revenues and Other Sources	**$4,156,597.49**	**$4,837,851.00**	**$3,310,024.62**

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
13154 - Comptroller - Contractual	-	-	$6,131.00
13304 - Tax Collection - Contractual	$3,626.15	$3,087.00	$3,005.00
13551 - Assessment - Personal Services	$47,347.82	$43,525.00	$44,170.00
13552 - Assessment - Equipment and Capital Outlay	$239.99	$220.00	$166.00
13554 - Assessment - Contractual	$4,161.12	$9,704.00	$6,388.00
Total for Finance	**$118,906.52**	**$121,823.00**	**$116,634.00**
Municipal Staff			
14101 - Clerk - Personal Services	$95,998.62	$91,858.00	$88,538.00
14102 - Clerk - Equipment and Capital Outlay	$654.14	$913.00	$1,398.00
14104 - Clerk - Contractual	$4,900.69	$4,796.00	$5,706.00
14204 - Law - Contractual	$108,177.64	$149,199.00	$61,788.00
14301 - Personnel - Personal Services	$22,828.40	$22,664.00	$21,145.00
14302 - Personnel - Equipment and Capital Outlay	-	$119.00	-
14304 - Personnel - Contractual	$11,713.69	$11,452.00	$12,217.00
14404 - Engineer - Contractual	$17,992.50	-	-
14504 - Elections - Contractual	$12,086.38	$25,159.00	$10,401.00
14604 - Records Management - Contractual	$5,179.16	$2,296.00	$2,313.00
Total for Municipal Staff	**$279,531.22**	**$308,456.00**	**$203,506.00**
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	-	$10,000.00	-
16204 - Operation of Plant - Contractual	$79,664.90	$115,210.00	$49,510.00
16404 - Central Garage - Contractual	$1,839.39	$22,219.00	$21,959.00
16502 - Central Communication System - Equipment and Capital Outlay	-	-	$1,350.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Law Enforcement	**$721,798.42**	**$780,817.00**	**$532,419.00**
Animal Control			
35101 - Dog Control - Personal Services	$4,870.48	$5,192.00	$5,036.00
35104 - Dog Control - Contractual	$1,881.58	$1,039.00	$1,660.00
Total for Animal Control	**$6,752.06**	**$6,231.00**	**$6,696.00**
Other Public Safety			
36401 - Civil Defense - Personal Services	$1,375.00	$1,625.00	$1,500.00
36404 - Civil Defense - Contractual	-	$4,960.00	$700.00
Total for Other Public Safety	**$1,375.00**	**$6,585.00**	**$2,200.00**
Total for Public Safety	**$802,174.28**	**$797,984.00**	**$556,985.00**
Health			
Other Health			
45404 - Ambulance - Contractual	$120,000.00	$91,667.00	$100,000.00
49894 - Health, Other - Contractual *Pa*	$351,557.34	$285,389.00	$274,696.00
Total for Other Health	**$471,557.34**	**$377,056.00**	**$374,696.00**
Total for Health	**$471,557.34**	**$377,056.00**	**$374,696.00**
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	$138,576.23	$133,999.00	$136,931.00

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Culture			
75101 - Historian - Personal Services	$750.00	$813.00	$750.00
75104 - Historian - Contractual	-	-	$109.00
75204 - Historical Property - Contractual	$3,567.75	-	$13,874.00
75504 - Celebrations - Contractual	-	$38,370.00	$0.00
76204 - Adult Recreation - Contractual	$10,000.00	$7,500.00	$7,000.00
79894 - Culture And Recreation, Other - Contractual *Historical Societies*	$2,150.00	$2,100.00	$2,002.00
Total for Culture	**$16,467.75**	**$48,783.00**	**$23,735.00**
Total for Culture and Recreation	**$156,076.87**	**$156,880.00**	**$214,842.00**
Home and Community Services			
General Environment			
80901 - Environmental Control - Personal Services	$3,667.71	$3,000.00	$1,170.00
80902 - Environmental Control - Equipment and Capital Outlay	-	$11,714.00	-
80904 - Environmental Control - Contractual	$14,250.60	$8,417.00	$4,524.00
Total for General Environment	**$17,918.31**	**$23,131.00**	**$5,694.00**
Sanitation			
81604 - Refuse and Garbage - Contractual	-	$5,057.00	$552.00
Total for Sanitation	**$0.00**	**$5,057.00**	**$552.00**
Community Environment			
85104 - Community Beautification - Contractual	-	$694.00	-

A - General
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$216,048.06	$198,285.00	$188,183.00
Total for Employee Benefits	**$510,232.86**	**$473,866.00**	**$462,881.00**
Total for Employee Benefits	**$510,232.86**	**$473,866.00**	**$462,881.00**
Debt Service			
Debt Service			
97856 - Installment Purchase Debt - Debt Principal	$2,262.06	$2,175.00	-
Total for Debt Service	**$2,262.06**	**$2,175.00**	**$0.00**
Total for Debt Service	**$2,262.06**	**$2,175.00**	**$0.00**
Total for Expenditures	**$4,097,999.47**	**$3,025,006.00**	**$2,835,384.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$78,263.00	$585,217.00	$219,383.00
Total for Interfund Transfers	**$78,263.00**	**$585,217.00**	**$219,383.00**
Total for Interfund Transfers	**$78,263.00**	**$585,217.00**	**$219,383.00**
Total for Other Uses	**$78,263.00**	**$585,217.00**	**$219,383.00**
Total for Expenditures and Other Uses	**$4,176,262.47**	**$3,610,223.00**	**$3,054,767.00**

Town of Coeymans

Annual Financial Report

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

A - General
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	$1,702,059.69	$1,696,064.00	$1,655,557.00
1099 - Est Rev - Property Tax Items	$412,063.88	$404,097.00	$393,416.00
1199 - Est Rev - Non-Property Tax Items	$656,529.83	$775,407.00	$598,089.00
1299 - Est Rev - Departmental Income	-	-	$391,613.00
2199 - Est Rev - Departmental Income	$394,980.00	$384,252.00	-
2499 - Est Rev - Use of Money and Property	$172,000.00	$32,215.00	$30,231.00
2599 - Est Rev - Licenses and Permits	$1,500.00	$1,300.00	$3,589.00
2649 - Est Rev - Fines and Forfeitures	$130,000.00	$122,600.00	$204,243.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$600.00	$600.00	$0.00
2799 - Est Rev - Other Revenues	-	$54,193.00	$54,193.00
3099 - Est Rev - State Aid	$127,793.00	$122,000.00	$101,961.00
Total for Estimated Revenue	**$3,597,526.40**	**$3,592,728.00**	**$3,432,892.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	-	$300,000.00
Total for Estimated Other Sources	**$0.00**	**$0.00**	**$300,000.00**
Total for Estimated Revenues and Other Sources	**$3,597,526.40**	**$3,592,728.00**	**$3,732,892.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$1,740,384.89	$2,010,286.00	$2,019,301.00
Total for Cash and Cash Equivalents	**$1,740,384.89**	**$2,010,286.00**	**$2,019,301.00**
Net Other Receivables			
380 - Accounts Receivable	$2,500.69	$3,492.00	$9,726.00
Total for Net Other Receivables	**$2,500.69**	**$3,492.00**	**$9,726.00**
Due From			
391 - Due From Other Funds	$6,226.98	$5,819.00	$28,500.00
410 - Due from State and Federal Government	-	-	$1,000.00
440 - Due from Other Governments	-	-	$591,711.00
Total for Due From	**$6,226.98**	**$5,819.00**	**$621,211.00**
Other Assets			
480 - Prepaid Expenses	$5,217.50	$4,226.00	$4,735.00
Total for Other Assets	**$5,217.50**	**$4,226.00**	**$4,735.00**
Total for Assets	**$1,754,330.06**	**$2,023,823.00**	**$2,654,973.00**
Total for Assets and Deferred Outflows	**$1,754,330.06**	**$2,023,823.00**	**$2,654,973.00**

B - General Town-Outside Village
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Nonspendable Fund Balance	**$5,217.50**	**$4,226.00**	**$4,735.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	$303,830.40	$357,563.00	$311,259.00
915 - Assigned Unappropriated Fund Balance	$1,428,555.75	$1,648,140.00	$1,956,270.00
Total for Assigned Fund Balance	**$1,732,386.15**	**$2,005,703.00**	**$2,267,529.00**
Total for Fund Balance	**$1,737,603.65**	**$2,009,929.00**	**$2,272,264.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$1,754,330.06**	**$2,023,823.00**	**$2,654,973.00**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Sales of Property and Compensation for Loss	**$2,200.00**	**$1,500.00**	**$2,100.00**
Other Revenues			
2701 - Refunds of Prior Year Expenditures	$99.31	-	-
Total for Other Revenues	**$99.31**	**$0.00**	**$0.00**
State Aid			
3089 - State Aid Other	-	-	$21,573.00
3820 - State Aid Youth Programs	-	$7,984.00	$7,908.00
Total for State Aid	**$0.00**	**$7,984.00**	**$29,481.00**
Total for Revenues	**$70,635.76**	**$92,574.00**	**$1,061,607.00**
Total for Revenues and Other Sources	**$70,635.76**	**$92,574.00**	**$1,061,607.00**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
36204 - Safety Inspection - Contractual	$4,662.87	$5,726.00	$4,785.00
Total for Other Public Safety	**$159,229.35**	**$153,351.00**	**$148,463.00**
Total for Public Safety	**$159,229.35**	**$153,351.00**	**$148,463.00**
Health			
Public Health Program			
40201 - Registrar of Vital Statistics - Personal Services	$1,000.00	$1,000.00	$1,000.00
40204 - Registrar of Vital Statistics - Contractual	$99.43	-	$124.00
Total for Public Health Program	**$1,099.43**	**$1,000.00**	**$1,124.00**
Total for Health	**$1,099.43**	**$1,000.00**	**$1,124.00**
Transportation			
Highway			
51824 - Street Lighting - Contractual	$38,297.80	$41,118.00	$37,667.00
54104 - Sidewalks - Contractual	-	$20,000.00	-
Total for Highway	**$38,297.80**	**$61,118.00**	**$37,667.00**
Total for Transportation	**$38,297.80**	**$61,118.00**	**$37,667.00**
Economic Assistance and Opportunity			
Economic Opportunity and Development			
64104 - Publicity - Contractual	$202.48	$374.00	$567.00
Total for Economic Opportunity and Development	**$202.48**	**$374.00**	**$567.00**

B - General Town-Outside Village
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
90108 - State Retirement System - Employee Benefits	$19,878.68	$17,549.00	$19,089.00
90308 - Social Security - Employee Benefits	$12,121.67	$12,253.00	$12,547.00
90408 - Workers' Compensation - Employee Benefits	$8,371.00	$6,677.00	$4,627.00
90458 - Life Insurance - Employee Benefits	$641.16	$607.00	$557.00
90508 - Unemployment Insurance - Employee Benefits	-	-	$13,104.00
90558 - Disability Insurance - Employee Benefits	$350.37	$326.00	$359.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$51,185.27	$50,730.00	$46,094.00
Total for Employee Benefits	**$92,548.15**	**$88,142.00**	**$96,377.00**
Total for Employee Benefits	**$92,548.15**	**$88,142.00**	**$96,377.00**
Total for Expenditures	**$342,961.11**	**$354,909.00**	**$336,439.00**
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	$400,000.00
Total for Interfund Transfers	**$0.00**	**$0.00**	**$400,000.00**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$400,000.00**
Total for Other Uses	**$0.00**	**$0.00**	**$400,000.00**
Total for Expenditures and Other Uses	**$342,961.11**	**$354,909.00**	**$736,439.00**

B - General Town-Outside Village
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	$11,000.00	$9,384.00	$11,961.00
2399 - Est Rev - Intergovernmental Charges	$2,100.00	$1,463.00	$2,301.00
2499 - Est Rev - Use of Money and Property	$72,000.00	$1,440.00	$1,454.00
2599 - Est Rev - Licenses and Permits	$17,900.00	$35,350.00	$61,654.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$1,500.00	$1,650.00	$1,925.00
3099 - Est Rev - State Aid	-	$9,340.00	$8,404.00
Total for Estimated Revenue	**$104,500.00**	**$58,627.00**	**$87,699.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$303,830.40	$357,563.00	$311,259.00
Total for Estimated Other Sources	**$303,830.40**	**$357,563.00**	**$311,259.00**
Total for Estimated Revenues and Other Sources	**$408,330.40**	**$416,190.00**	**$398,958.00**

Town of Coeymans
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024

CD - Special Grant
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$770.11	-	$14,434.00
Total for Cash and Cash Equivalents	**$770.11**	**$0.00**	**$14,434.00**
Net Other Receivables			
380 - Accounts Receivable	-	$1,402.00	-
Total for Net Other Receivables	**$0.00**	**$1,402.00**	**$0.00**
Total for Assets	**$770.11**	**$1,402.00**	**$14,434.00**
Total for Assets and Deferred Outflows	**$770.11**	**$1,402.00**	**$14,434.00**

CD - Special Grant
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$6.84	$5.99	$5.00
Total for Use of Money and Property	**$6.84**	**$5.99**	**$5.00**
Federal Aid			
4915 - Federal Aid Rental Assistance Program	$644,188.22	$588,656.08	$568,558.00
Total for Federal Aid	**$644,188.22**	**$588,656.08**	**$568,558.00**
Total for Revenues	**$644,195.06**	**$588,662.07**	**$568,563.00**
Total for Revenues and Other Sources	**$644,195.06**	**$588,662.07**	**$568,563.00**

CD - Special Grant
Changes in Fund Balance

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	$721.05	$14,434.28	$2,276.28
8022 - Restated Fund Balance - Beginning of Year	$721.05	$14,434.28	$2,276.28
Add Revenues and Other Sources	$644,195.06	$588,662.07	$568,563.00
Deduct Expenditures and Other Uses	$644,146.00	$602,375.30	$556,405.00
8029 - Fund Balance - End of Year	$770.11	$721.05	$14,434.28

DA - Highway Town-wide
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	$1,757.00	$9,534.00
Total for Payables	**$0.00**	**$1,757.00**	**$9,534.00**
Due to			
633 - Due to Financial Institution for Overdrawn Accounts	$2,240.29	-	-
Total for Due to	**$2,240.29**	**$0.00**	**$0.00**
Total for Liabilities	**$2,240.29**	**$1,757.00**	**$9,534.00**
Fund Balance			
Restricted Fund Balance			
884 - Reserve For Debt	$3,350.00	$3,350.00	$3,350.00
Total for Restricted Fund Balance	**$3,350.00**	**$3,350.00**	**$3,350.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	-	$40,000.00
915 - Assigned Unappropriated Fund Balance	$45,087.81	$38,044.00	$72,721.00
Total for Assigned Fund Balance	**$45,087.81**	**$38,044.00**	**$112,721.00**
Total for Fund Balance	**$48,437.81**	**$41,394.00**	**$116,071.00**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Non-Property Tax Items			
1120 - Non Property Tax Distribution by County	$187,802.00	$141,801.00	$182,802.00
Total for Non-Property Tax Items	**$187,802.00**	**$141,801.00**	**$182,802.00**
Intergovernmental Charges			
2389 - Miscellaneous Revenue Other Governments	-	-	$6,592.00
Total for Intergovernmental Charges	**$0.00**	**$0.00**	**$6,592.00**
Use of Money and Property			
2401 - Interest and Earnings	$726.32	$55.00	$121.00
Total for Use of Money and Property	**$726.32**	**$55.00**	**$121.00**
Total for Revenues	**$188,528.32**	**$141,856.00**	**$189,515.00**
Total for Revenues and Other Sources	**$188,528.32**	**$141,856.00**	**$189,515.00**

DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Debt Service	**$91,797.73**	**$91,801.00**	**$91,801.00**
Total for Expenditures	**$181,484.51**	**$216,533.00**	**$177,537.00**
Total for Expenditures and Other Uses	**$181,484.51**	**$216,533.00**	**$177,537.00**

DA - Highway Town-wide
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	$171,615.65	$187,802.00	$141,801.00
2499 - Est Rev - Use of Money and Property	$1,200.00	-	-
Total for Estimated Revenue	**$172,815.65**	**$187,802.00**	**$141,801.00**
Estimated Other Sources			
511 - Appropriated Reserves and Restricted Fund Balance	$3,350.00	-	-
599 - Appropriated Fund Balance	-	-	$40,000.00
Total for Estimated Other Sources	**$3,350.00**	**$0.00**	**$40,000.00**
Total for Estimated Revenues and Other Sources	**$176,165.65**	**$187,802.00**	**$181,801.00**

Town of Coeymans

Annual Financial Report

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

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$587,175.73	$583,691.00	$242,856.00
Total for Cash and Cash Equivalents	**$587,175.73**	**$583,691.00**	**$242,856.00**
Net Other Receivables			
380 - Accounts Receivable	$42.45	-	$468.00
Total for Net Other Receivables	**$42.45**	**$0.00**	**$468.00**
Due From			
391 - Due From Other Funds	$22,241.39	-	$360,076.00
410 - Due from State and Federal Government	-	-	$13,222.00
440 - Due from Other Governments	-	-	$6,494.00
Total for Due From	**$22,241.39**	**$0.00**	**$379,792.00**
Other Assets			
480 - Prepaid Expenses	$13,578.78	$13,741.00	$11,697.00
Total for Other Assets	**$13,578.78**	**$13,741.00**	**$11,697.00**
Total for Assets	**$623,038.35**	**$597,432.00**	**$634,813.00**
Total for Assets and Deferred Outflows	**$623,038.35**	**$597,432.00**	**$634,813.00**

DB - Highway Part-town
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Total for Nonspendable Fund Balance	**$13,578.78**	**$13,741.00**	**$11,697.00**
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	$100,000.00	$77,041.00
915 - Assigned Unappropriated Fund Balance	$559,866.30	$461,170.00	$488,927.00
Total for Assigned Fund Balance	**$559,866.30**	**$561,170.00**	**$565,968.00**
Total for Fund Balance	**$573,445.08**	**$574,911.00**	**$577,665.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$623,038.35**	**$597,432.00**	**$634,813.00**

Town of Coeymans

Annual Financial Report

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

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for State Aid	**$201,805.52**	**$237,727.00**	**$183,090.00**
Total for Revenues	**$1,144,666.71**	**$1,117,185.00**	**$1,185,350.00**
Total for Revenues and Other Sources	**$1,144,666.71**	**$1,117,185.00**	**$1,185,350.00**

DB - Highway Part-town
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Employee Benefits			
90108 - State Retirement System - Employee Benefits	$54,477.60	$53,260.00	$52,182.00
90308 - Social Security - Employee Benefits	$28,083.64	$29,215.00	$30,537.00
90408 - Workers' Compensation - Employee Benefits	$29,937.00	$35,880.00	$24,829.00
90458 - Life Insurance - Employee Benefits	$1,554.66	$1,581.00	$1,284.00
90558 - Disability Insurance - Employee Benefits	$900.61	$653.00	$584.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	$149,201.83	$141,098.00	$123,801.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits *Shoes*	$164.50	-	$165.00
Total for Employee Benefits	**$264,319.84**	**$261,687.00**	**$233,382.00**
Total for Employee Benefits	**$264,319.84**	**$261,687.00**	**$233,382.00**
Total for Expenditures	**$1,146,132.63**	**$1,119,939.00**	**$1,113,234.00**
Total for Expenditures and Other Uses	**$1,146,132.63**	**$1,119,939.00**	**$1,113,234.00**

Town of Coeymans

Annual Financial Report

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

DB - Highway Part-town
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1199 - Est Rev - Non-Property Tax Items	$1,008,921.00	$936,791.00	$876,986.00
2499 - Est Rev - Use of Money and Property	$3,500.00	$300.00	$319.00
2699 - Est Rev - Sales of Property and Compensation for Loss	$1,000.00	$1,000.00	$1,000.00
3099 - Est Rev - State Aid	$235,406.00	$235,406.00	$215,867.00
Total for Estimated Revenue	**$1,248,827.00**	**$1,173,497.00**	**$1,094,172.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	-	$100,000.00	$77,041.00
Total for Estimated Other Sources	**$0.00**	**$100,000.00**	**$77,041.00**
Total for Estimated Revenues and Other Sources	**$1,248,827.00**	**$1,273,497.00**	**$1,171,213.00**

Town of Coeymans

Annual Financial Report

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

H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$35,572.00	$245,072.00	$207,774.00
223 - Cash With Fiscal Agent	-	$16,831.00	$41,721.00
Total for Cash and Cash Equivalents	**$35,572.00**	**$261,903.00**	**$249,495.00**
Due From			
391 - Due From Other Funds	-	$255,396.00	$98,325.00
Total for Due From	**$0.00**	**$255,396.00**	**$98,325.00**
Total for Assets	**$35,572.00**	**$517,299.00**	**$347,820.00**
Total for Assets and Deferred Outflows	**$35,572.00**	**$517,299.00**	**$347,820.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	$1,365.05	$288.00	$145.77
Total for Use of Money and Property	**$1,365.05**	**$288.00**	**$145.77**
State Aid			
3097 - State Aid Capital Projects	-	$50,000.00	$950,000.00
3990 - State Aid Sewer Capital Projects	-	$24,890.00	-
Total for State Aid	**$0.00**	**$74,890.00**	**$950,000.00**
Total for Revenues	**$1,365.05**	**$75,178.00**	**$950,145.77**
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	$80,081.36	$586,126.00	$620,293.00
Total for Operating Transfers	**$80,081.36**	**$586,126.00**	**$620,293.00**
Proceeds of Obligations			
5785 - Installment Purchase Debt	-	$11,781.00	-
Total for Proceeds of Obligations	**$0.00**	**$11,781.00**	**$0.00**
Total for Other Sources	**$80,081.36**	**$597,907.00**	**$620,293.00**

H - Capital Projects
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Public Safety			
Law Enforcement			
31202 - Police - Equipment and Capital Outlay	-	$11,781.00	-
Total for Law Enforcement	**$0.00**	**$11,781.00**	**$0.00**
Total for Public Safety	**$0.00**	**$11,781.00**	**$0.00**
Culture and Recreation			
Recreation			
71102 - Parks - Equipment and Capital Outlay	$489,757.40	$480,106.00	$1,354,626.00
Total for Recreation	**$489,757.40**	**$480,106.00**	**$1,354,626.00**
Total for Culture and Recreation	**$489,757.40**	**$480,106.00**	**$1,354,626.00**
Home and Community Services			
Sewage			
81202 - Sanitary Sewers - Equipment and Capital Outlay	-	$24,890.00	-
Total for Sewage	**$0.00**	**$24,890.00**	**$0.00**
Total for Home and Community Services	**$0.00**	**$24,890.00**	**$0.00**

H - Capital Projects
Changes in Fund Balance

Analysis of Changes in Fund Balance	12/31/2024	12/31/2023	12/31/2022
8021 - Fund Balance - Beginning of Year	$460,714.00	$329,296.00	$113,484.23
8022 - Restated Fund Balance - Beginning of Year	$460,714.00	$329,296.00	$113,484.23
Add Revenues and Other Sources	$81,446.41	$673,085.00	$1,570,438.77
Deduct Expenditures and Other Uses	$506,588.41	$541,667.00	$1,354,626.00
8029 - Fund Balance - End of Year	$35,572.00	$460,714.00	$329,296.00

PN - Permanent
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Nonspendable Fund Balance			
807 - Must Remain Intact	$29,395.17	$29,395.17	$29,395.00
Total for Nonspendable Fund Balance	**$29,395.17**	**$29,395.17**	**$29,395.00**
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	$5,518.45	$5,077.73	$5,074.00
Total for Assigned Fund Balance	**$5,518.45**	**$5,077.73**	**$5,074.00**
Total for Fund Balance	**$34,913.62**	**$34,472.90**	**$34,469.00**
Total for Liabilities, Deferred Inflows and Fund Balances	**$34,913.62**	**$34,472.90**	**$34,469.00**

Town of Coeymans

Annual Financial Report

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

PN - Permanent
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	$9,944.00
Total for Interfund Transfers	**$0.00**	**$0.00**	**$9,944.00**
Total for Interfund Transfers	**$0.00**	**$0.00**	**$9,944.00**
Total for Other Uses	**$0.00**	**$0.00**	**$9,944.00**
Total for Expenditures and Other Uses	**$0.00**	**$0.00**	**$9,944.00**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	$308,387.34	$308,466.00	$231,013.00
Total for Cash and Cash Equivalents	**$308,387.34**	**$308,466.00**	**$231,013.00**
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	$6,946.32	$6,946.00	$6,946.00
Total for Restricted Cash and Cash Equivalents	**$6,946.32**	**$6,946.00**	**$6,946.00**
Net Other Receivables			
360 - Sewer Rents Receivable	$47,464.77	$38,224.00	$49,642.00
Total for Net Other Receivables	**$47,464.77**	**$38,224.00**	**$49,642.00**
Due From			
391 - Due From Other Funds	$7,911.42	$48,931.00	-
410 - Due from State and Federal Government	-	$12,000.00	$24,000.00
440 - Due from Other Governments *Village of Ravena shared services*	$117,926.16	$41,707.00	$140,146.00
Total for Due From	**$125,837.58**	**$102,638.00**	**$164,146.00**
Other Assets			
480 - Prepaid Expenses	$7,853.26	$5,081.00	$3,131.00
Total for Other Assets	**$7,853.26**	**$5,081.00**	**$3,131.00**

SS - Special District(s) Sewer
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	$22,718.52	$9,457.00	$0.00
601 - Accrued Liabilities	$9,369.71	$7,600.00	$7,103.00
Total for Payables	**$32,088.23**	**$17,057.00**	**$7,103.00**
Due to			
630 - Due To Other Funds	$258.79	$69.00	$1,236.00
Total for Due to	**$258.79**	**$69.00**	**$1,236.00**
Total for Liabilities	**$32,347.02**	**$17,126.00**	**$8,339.00**
Deferred Inflows			
Deferred Inflows of Resources			
691 - Deferred Inflow Of Resources	-	$24,280.00	$62,958.00
Total for Deferred Inflows of Resources	**$0.00**	**$24,280.00**	**$62,958.00**
Total for Deferred Inflows	**$0.00**	**$24,280.00**	**$62,958.00**
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	$7,853.26	$5,081.00	$3,131.00

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	$221,481.50	$210,602.00	$249,941.00
2128 - Interest and Penalties on Sewer Accounts	$5,175.25	$6,814.00	$3,040.00
Total for Departmental Income	**$226,656.75**	**$217,416.00**	**$252,981.00**
Intergovernmental Charges			
2374 - Sewer Services Other Governments *Village of Ravena*	$457,741.58	$395,875.00	$447,894.00
2392 - Debt Service Other Governments *Village of Ravena*	$25,120.00	$25,280.00	$25,440.00
Total for Intergovernmental Charges	**$482,861.58**	**$421,155.00**	**$473,334.00**
Use of Money and Property			
2401 - Interest and Earnings	$4,322.96	$363.00	$303.00
Total for Use of Money and Property	**$4,322.96**	**$363.00**	**$303.00**
Licenses and Permits			
2590 - Permits Other	-	-	$200.00
Total for Licenses and Permits	**$0.00**	**$0.00**	**$200.00**
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	-	$342.00	-
Total for Sales of Property and Compensation for Loss	**$0.00**	**$342.00**	**$0.00**

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Special Items			
19104 - Unallocated Insurance - Contractual	$14,281.34	$13,007.00	$12,169.00
Total for Special Items	**$14,281.34**	**$13,007.00**	**$12,169.00**
Total for General Government Support	**$14,281.34**	**$13,007.00**	**$12,169.00**
Home and Community Services			
Sewage			
81201 - Sanitary Sewers - Personal Services	$3,276.77	$2,527.00	$3,215.00
81204 - Sanitary Sewers - Contractual	$11,736.91	$30,689.00	$32,146.00
81301 - Sewage Treatment and Disposal - Personal Services	$186,409.72	$156,954.00	$171,927.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	$34,779.93	$18,809.00	$0.00
81304 - Sewage Treatment and Disposal - Contractual	$245,474.05	$233,335.00	$269,211.00
Total for Sewage	**$481,677.38**	**$442,314.00**	**$476,499.00**
Total for Home and Community Services	**$481,677.38**	**$442,314.00**	**$476,499.00**
Employee Benefits			
Employee Benefits			

Town of Coeymans

Annual Financial Report

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

SS - Special District(s) Sewer
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	$1,818.36	$909.00	$909.00
Total for Interfund Transfers	**$1,818.36**	**$909.00**	**$909.00**
Total for Interfund Transfers	**$1,818.36**	**$909.00**	**$909.00**
Total for Other Uses	**$1,818.36**	**$909.00**	**$909.00**
Total for Expenditures and Other Uses	**$669,677.57**	**$602,908.00**	**$660,443.00**

SS - Special District(s) Sewer
Adopted Budget Summary

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	-	$198,721.00
2199 - Est Rev - Departmental Income	$224,368.60	$198,721.00	-
2399 - Est Rev - Intergovernmental Charges	$532,813.68	$541,017.00	$464,322.00
2499 - Est Rev - Use of Money and Property	$7,200.00	$200.00	-
Total for Estimated Revenue	**$764,382.28**	**$739,938.00**	**$663,043.00**
Estimated Other Sources			
599 - Appropriated Fund Balance	$33,680.00	$53,942.00	-
Total for Estimated Other Sources	**$33,680.00**	**$53,942.00**	**$0.00**
Total for Estimated Revenues and Other Sources	**$798,062.28**	**$793,880.00**	**$663,043.00**

Town of Coeymans

Annual Financial Report

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

TC - Custodial
Statement of Net Position

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	-	$682.64
Total for Cash and Cash Equivalents	**$0.00**	**$0.00**	**$682.64**
Total for Assets	**$0.00**	**$0.00**	**$682.64**
Total for Assets and Deferred Outflows	**$0.00**	**$0.00**	**$682.64**

TC - Custodial
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Total for Revenues and Other Sources	**$0.00**	**$0.00**	**$0.00**

TC - Custodial
Changes in Net Position

	12/31/2024	12/31/2023	12/31/2022
Analysis of Changes in Net Position			
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

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

	12/31/2024	12/31/2023	12/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	$1,235,804.48	$1,405,442.00	$1,571,794.00
685 - Installment Purchase Contract Debt	$7,343.69	$9,606.00	-
Total for Debt Obligations	**$1,243,148.17**	**$1,415,048.00**	**$1,571,794.00**
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	$1,014,427.00	$1,139,701.00	$57,434.00
687 - Compensated Absences	$86,353.81	$70,115.00	$78,843.00
Total for Other Long-Term Obligations	**$1,100,780.81**	**$1,209,816.00**	**$136,277.00**
Total for Long-Term Obligations	**$2,343,928.98**	**$2,624,864.00**	**$1,708,071.00**

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	$1,405,443.00	$0.00	$169,638.11	$0.00	$0.00	$0.00	$1,235,804.89
Installment Purchase Contract	$9,606.00	$0.00	$2,262.06	$0.00	$0.00	$0.00	$7,343.94
Total	$1,415,049.00	$0.00	$171,900.17	$0.00	$0.00	$0.00	$1,243,148.83

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	$130,180.28	$20,331.65	$150,511.93	$1,105,624.61
2026	$93,336.78	$17,306.03	$110,642.81	$1,012,287.83
2027	$95,798.46	$14,844.34	$110,642.80	$916,489.37
2028	$72,392.75	$12,292.82	$84,685.57	$844,096.62
2029	$74,228.16	$10,457.41	$84,685.57	$769,868.46
2030	$76,134.51	$8,551.06	$84,685.57	$693,733.95
2031	$78,114.72	$6,571.02	$84,685.74	$615,619.23
2032	$61,857.04	$4,514.45	$66,371.49	$553,762.19
2033	$63,269.75	$3,101.74	$66,371.49	$490,492.44
2034	$45,725.10	$1,635.18	$47,360.28	$444,767.34
2035	$46,527.20	$833.03	$47,360.23	$398,240.14
2036	$24,890.00	$0.00	$24,890.00	$373,350.14
2037	$24,890.00	$0.00	$24,890.00	$348,460.14

Total	$1,235,804.75	$100,438.73	$1,336,243.48	
$1,235,804.89 Total Bond Ending Balance for Statement of Indebtedness.				

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
13	Savings	PN	$546.80	$0.00	$0.00	$0.00	$546.80
		Total	$5,171,550.12	$0.00	($270,869.54)	$0.00	$4,900,680.58
						Total Cash From Financials	$4,900,680.58

Town of Coeymans

Annual Financial Report

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

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
26	37	0	26

		Number Receving Benefits			
Benefit	**Amount**	**Full Time**	**Part Time**	**Volunteer**	**Retiree**
State Retirement System	$158,640.15	11	23		
Police Retirement	$106,646.25	2	6		
Fire Retirement					
Local Pension Fund					
Social Security	$150,289.22	26	37		
Worker's Compensation	$63,863.00	26	34		
Life Insurance	$5,768.83	26			26
Unemployment Insurance	$3,565.52	26	37		
Disability Insurance	$4,401.08	26			
Hospital, Medical and Dental Insurance	$460,808.52	26			2
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits,Other	$164.50	8			
Total Employee Benefits Paid	$954,147.07				