

**Town of Santa Clara
Annual Financial Report
For the Fiscal Period 01/01/2024 - 12/31/2024**

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

Authorization

Article 3, Section 30 of the General Municipal Law

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

Certification Statement

I, Robert Curry (LG160374500000C), hereby certify that I am the Chief Financial Officer of the Town of Santa Clara, and that the information provided in the Annual Financial Report of the Town of Santa Clara for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

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

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$52,742.00	\$58,062.00	\$90,027.00
201 - Cash In Time Deposits	\$2,435,463.00	\$2,272,058.00	\$2,247,047.00
Total for Cash and Cash Equivalents	\$2,488,205.00	\$2,330,120.00	\$2,337,074.00
Total for Assets	\$2,488,205.00	\$2,330,120.00	\$2,337,074.00
Total for Assets and Deferred Outflows	\$2,488,205.00	\$2,330,120.00	\$2,337,074.00

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**A - General
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$230,000.00	\$139,010.00	-
Total for Assigned Fund Balance	\$230,000.00	\$139,010.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$2,258,205.00	\$2,191,110.00	\$2,337,074.00
Total for Unassigned Fund Balance	\$2,258,205.00	\$2,191,110.00	\$2,337,074.00
Total for Fund Balance	\$2,488,205.00	\$2,330,120.00	\$2,337,074.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,488,205.00	\$2,330,120.00	\$2,337,074.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$542,255.00	\$667,527.00	\$628,805.00
Total for Property Taxes	\$542,255.00	\$667,527.00	\$628,805.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$2,809.27	\$1,860.00	-
1090 - Interest and Penalties on Real Prop Taxes	-	\$1,403.00	\$2,736.00
Total for Property Tax Items	\$2,809.27	\$3,263.00	\$2,736.00
Departmental Income			
1255 - Clerk Fees	\$925.00	\$819.00	\$1,146.00
1589 - Other Public Safety Departmental Income	\$23,300.00	-	-
2115 - Planning Board Fees	\$950.00	\$2,181.00	\$670.00
Total for Departmental Income	\$25,175.00	\$3,000.00	\$1,816.00
Use of Money and Property			
2401 - Interest and Earnings	\$73,095.36	\$3,473.00	\$1,393.00
Total for Use of Money and Property	\$73,095.36	\$3,473.00	\$1,393.00
Licenses and Permits			
2590 - Permits Other	\$46,340.33	\$26,505.00	\$28,714.00
Total for Licenses and Permits	\$46,340.33	\$26,505.00	\$28,714.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$3,055.00	\$1,620.00	\$2,223.00
Total for Fines and Forfeitures	\$3,055.00	\$1,620.00	\$2,223.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$14,508.94	-	\$0.00
Total for Sales of Property and Compensation for Loss	\$14,508.94	\$0.00	\$0.00
Other Revenues			
2705 - Gifts and Donations	\$5,600.00	\$5,600.00	\$600.00
2750 - AIM Related Payments	-	\$2,163.00	\$2,163.00
2770 - Unclassified <i>AIM Related Payments</i>	\$2,163.00	\$5,555.00	\$1,703.00
Total for Other Revenues	\$7,763.00	\$13,318.00	\$4,466.00
State Aid			
3005 - State Aid Mortgage Tax	\$23,738.54	\$20,722.00	\$20,699.00
3401 - State Aid Public Health	-	-	\$17,914.00
Total for State Aid	\$23,738.54	\$20,722.00	\$38,613.00
Total for Revenues	\$738,740.44	\$739,428.00	\$708,766.00
Total for Revenues and Other Sources	\$738,740.44	\$739,428.00	\$708,766.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$16,912.70	\$16,912.00	\$16,545.00
10104 - Legislative Board - Contractual	\$55.00	\$166.00	-
Total for Legislative Board	\$16,967.70	\$17,078.00	\$16,545.00
Judicial			
11101 - Municipal Court - Personal Services	\$4,987.00	\$4,987.00	\$4,987.00
11104 - Municipal Court - Contractual	\$155.00	\$1,008.00	\$50.00
11301 - Traffic Violations Bureau - Personal Services	\$6,500.00	\$6,000.00	\$6,000.00
Total for Judicial	\$11,642.00	\$11,995.00	\$11,037.00
Executive			
12201 - Supervisor - Personal Services	\$21,035.00	\$20,535.00	\$20,535.00
12204 - Supervisor - Contractual	\$1,782.93	-	-
Total for Executive	\$22,817.93	\$20,535.00	\$20,535.00
Finance			
13204 - Auditor - Contractual	\$14,100.00	\$12,792.00	\$12,792.00
13301 - Tax Collection - Personal Services	\$5,622.00	\$3,964.00	\$3,964.00
13304 - Tax Collection - Contractual	\$422.20	\$294.00	\$303.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
13404 - Budget - Contractual	-	\$850.00	\$800.00
13551 - Assessment - Personal Services	\$14,000.00	\$11,333.00	\$12,000.00
13554 - Assessment - Contractual	\$11,962.29	\$1,060.00	\$900.00
Total for Finance	\$46,106.49	\$30,293.00	\$30,759.00
Municipal Staff			
14101 - Clerk - Personal Services	\$15,355.00	\$13,697.00	\$13,720.00
14104 - Clerk - Contractual	\$603.30	\$900.00	\$1,800.00
14204 - Law - Contractual	\$1,940.00	-	\$850.00
Total for Municipal Staff	\$17,898.30	\$14,597.00	\$16,370.00
Shared Services			
16202 - Operation of Plant - Equipment and Capital Outlay	\$46,903.35	\$277,000.00	-
16204 - Operation of Plant - Contractual	\$97,063.80	\$66,710.00	\$95,465.00
16704 - Central Printing and Mailing - Contractual	\$2,671.86	\$3,412.00	\$3,470.00
Total for Shared Services	\$146,639.01	\$347,122.00	\$98,935.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$15,556.50	\$14,035.00	\$12,329.00
19204 - Municipal Association Dues - Contractual	\$1,800.00	\$1,569.00	\$1,720.00
Total for Special Items	\$17,356.50	\$15,604.00	\$14,049.00
Total for General Government Support	\$279,427.93	\$457,224.00	\$208,230.00
Public Safety			

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Administration			
30104 - Public Safety Administration - Contractual	-	\$1,000.00	\$1,000.00
Total for Administration	\$0.00	\$1,000.00	\$1,000.00
Animal Control			
35104 - Dog Control - Contractual	\$920.00	\$910.00	\$901.00
Total for Animal Control	\$920.00	\$910.00	\$901.00
Other Public Safety			
36204 - Safety Inspection - Contractual	\$40,145.09	\$42,685.00	\$37,725.00
Total for Other Public Safety	\$40,145.09	\$42,685.00	\$37,725.00
Total for Public Safety	\$41,065.09	\$44,595.00	\$39,626.00
Health			
Addiction Control			
42204 - Narcotics Addiction Control - Contractual	\$205.00	\$674.00	-
Total for Addiction Control	\$205.00	\$674.00	\$0.00
Total for Health	\$205.00	\$674.00	\$0.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$63,000.00	\$39,712.00	\$56,482.00
50104 - Highway and Street Administration - Contractual	-	\$215.00	\$295.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Total for Highway	\$63,000.00	\$39,927.00	\$56,777.00
Public Transportation			
56154 - Joint Airport - Contractual	\$3,500.00	\$3,500.00	\$3,500.00
Total for Public Transportation	\$3,500.00	\$3,500.00	\$3,500.00
Total for Transportation	\$66,500.00	\$43,427.00	\$60,277.00
Culture and Recreation			
Recreation			
71404 - Playground and Recreation Centers - Contractual	-	\$385.00	\$385.00
Total for Recreation	\$0.00	\$385.00	\$385.00
Culture			
75504 - Celebrations - Contractual	-	\$125.00	-
76204 - Adult Recreation - Contractual	\$3,200.00	\$3,700.00	\$3,000.00
Total for Culture	\$3,200.00	\$3,825.00	\$3,000.00
Total for Culture and Recreation	\$3,200.00	\$4,210.00	\$3,385.00
Home and Community Services			
General Environment			
80101 - Zoning - Personal Services	\$1,404.00	\$1,404.00	\$1,404.00
80104 - Zoning - Contractual	\$7,222.82	\$26,083.00	\$52,200.00
Total for General Environment	\$8,626.82	\$27,487.00	\$53,604.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Sanitation			
81604 - Refuse and Garbage - Contractual	\$7,999.34	\$5,948.00	\$7,967.00
Total for Sanitation	\$7,999.34	\$5,948.00	\$7,967.00
Community Environment			
85104 - Community Beautification - Contractual	\$5,000.00	\$5,000.00	\$5,000.00
Total for Community Environment	\$5,000.00	\$5,000.00	\$5,000.00
Special Services			
88104 - Cemetery - Contractual	\$125.00	-	\$125.00
Total for Special Services	\$125.00	\$0.00	\$125.00
Total for Home and Community Services	\$21,751.16	\$38,435.00	\$66,696.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$5,859.00	\$9,033.00	\$17,445.00
90308 - Social Security - Employee Benefits	\$11,384.38	\$9,051.00	\$11,434.00
90408 - Workers' Compensation - Employee Benefits	\$5,949.00	\$6,191.00	\$6,077.00
90508 - Unemployment Insurance - Employee Benefits	\$342.69	-	-
90558 - Disability Insurance - Employee Benefits	-	\$178.00	\$252.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$49,497.40	\$36,313.00	\$23,289.00
Total for Employee Benefits	\$73,032.47	\$60,766.00	\$58,497.00
Total for Employee Benefits	\$73,032.47	\$60,766.00	\$58,497.00

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**A - General
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$45,000.00	\$45,000.00	\$40,000.00
97107 - Serial Bonds - Debt Interest	\$50,475.00	\$52,050.00	\$53,538.00
Total for Debt Service	\$95,475.00	\$97,050.00	\$93,538.00
Total for Debt Service	\$95,475.00	\$97,050.00	\$93,538.00
Total for Expenditures	\$580,656.65	\$746,381.00	\$530,249.00
Total for Expenditures and Other Uses	\$580,656.65	\$746,381.00	\$530,249.00

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A - General
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	\$2,330,120.60	\$2,337,073.60	\$2,158,556.60
8022 - Restated Fund Balance - Beginning of Year	\$2,330,120.60	\$2,337,073.60	\$2,158,556.60
Add Revenues and Other Sources	\$738,740.44	\$739,428.00	\$708,766.00
Deduct Expenditures and Other Uses	\$580,656.65	\$746,381.00	\$530,249.00
8029 - Fund Balance - End of Year	\$2,488,204.39	\$2,330,120.60	\$2,337,073.60

Town of Santa Clara
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**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	\$537,347.00	\$542,255.00	\$667,527.00
1099 - Est Rev - Property Tax Items	\$4,500.00	\$2,600.00	\$2,600.00
1299 - Est Rev - Departmental Income	-	-	\$3,250.00
2199 - Est Rev - Departmental Income	\$3,250.00	\$3,250.00	-
2499 - Est Rev - Use of Money and Property	\$80,200.00	\$10,100.00	\$2,850.00
2599 - Est Rev - Licenses and Permits	\$30,120.00	\$25,020.00	\$25,020.00
2649 - Est Rev - Fines and Forfeitures	\$2,500.00	\$2,500.00	\$2,500.00
2799 - Est Rev - Other Revenues	\$5,600.00	\$5,500.00	\$5,500.00
3099 - Est Rev - State Aid	\$22,000.00	\$32,000.00	\$32,000.00
Total for Estimated Revenue	\$685,517.00	\$623,225.00	\$741,247.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$230,000.00	\$139,010.00	-
Total for Estimated Other Sources	\$230,000.00	\$139,010.00	\$0.00
Total for Estimated Revenues and Other Sources	\$915,517.00	\$762,235.00	\$741,247.00

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**A - General
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$495,870.00	\$381,792.00	\$373,170.00
3999 - App - Public Safety	\$48,500.00	\$51,419.00	\$51,419.00
4999 - App - Health	\$675.00	\$675.00	\$675.00
5999 - App - Transportation	\$69,750.00	\$68,100.00	\$59,260.00
7999 - App - Culture and Recreation	\$5,597.00	\$11,597.00	\$11,597.00
8999 - App - Home and Community Services	\$72,904.00	\$73,588.00	\$73,588.00
9199 - App - Employee Benefits	\$128,320.00	\$78,014.00	\$74,488.00
9899 - App - Debt Service	\$93,900.00	\$97,050.00	\$97,050.00
Total for Estimated Appropriations	\$915,516.00	\$762,235.00	\$741,247.00
Total for Estimated Appropriations and Other Uses	\$915,516.00	\$762,235.00	\$741,247.00

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

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$65,412.19	\$171,888.00	\$27,701.00
201 - Cash In Time Deposits	-	\$29,264.00	\$325,562.00
Total for Cash and Cash Equivalents	\$65,412.19	\$201,152.00	\$353,263.00
Total for Assets	\$65,412.19	\$201,152.00	\$353,263.00
Total for Assets and Deferred Outflows	\$65,412.19	\$201,152.00	\$353,263.00

Town of Santa Clara
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**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	\$10,778.00	\$12,422.00	\$1,434.00
Total for Payables	\$10,778.00	\$12,422.00	\$1,434.00
Total for Liabilities	\$10,778.00	\$12,422.00	\$1,434.00
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$54,634.00	-	-
915 - Assigned Unappropriated Fund Balance	-	\$188,730.00	\$351,829.00
Total for Assigned Fund Balance	\$54,634.00	\$188,730.00	\$351,829.00
Total for Fund Balance	\$54,634.00	\$188,730.00	\$351,829.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$65,412.00	\$201,152.00	\$353,263.00

Town of Santa Clara
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**DA - Highway Town-wide
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$445,735.00	\$305,599.00	\$310,274.00
Total for Property Taxes	\$445,735.00	\$305,599.00	\$310,274.00
Intergovernmental Charges			
2302 - Snow Removal Services Other Governments <i>Plowing county roads-per contract</i>	\$13,289.91	\$7,033.00	\$6,700.00
Total for Intergovernmental Charges	\$13,289.91	\$7,033.00	\$6,700.00
Use of Money and Property			
2401 - Interest and Earnings	\$18,507.78	\$3,528.00	\$1,413.00
Total for Use of Money and Property	\$18,507.78	\$3,528.00	\$1,413.00
Sales of Property and Compensation for Loss			
2650 - Sales of Scrap and Excess Materials	\$243.60	\$28,700.00	-
Total for Sales of Property and Compensation for Loss	\$243.60	\$28,700.00	\$0.00
State Aid			
3501 - State Aid Consolidated Highway Aid	\$68,404.73	-	-
Total for State Aid	\$68,404.73	\$0.00	\$0.00
Total for Revenues	\$546,181.02	\$344,860.00	\$318,387.00

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DA - Highway Town-wide
Results of Operations

	12/31/2024	12/31/2023	12/31/2022
Total for Revenues and Other Sources	\$546,181.02	\$344,860.00	\$318,387.00

Town of Santa Clara
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**DA - Highway Town-wide
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	\$18,099.14	\$17,635.00	\$16,148.00
Total for Special Items	\$18,099.14	\$17,635.00	\$16,148.00
Total for General Government Support	\$18,099.14	\$17,635.00	\$16,148.00
Transportation			
Highway			
51101 - Maintenance of Roads - Personal Services	\$61,752.26	\$69,540.00	\$20,658.00
51104 - Maintenance of Roads - Contractual	\$33,860.70	\$40,046.00	\$22,189.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$73,758.06	\$2,978.00	-
51302 - Machinery - Equipment and Capital Outlay	\$284,948.45	\$63,903.00	\$208,236.00
51304 - Machinery - Contractual	\$16,328.78	\$52,957.00	\$22,395.00
51421 - Snow Removal - Personal Services	\$73,163.39	\$84,463.00	\$55,820.00
51424 - Snow Removal - Contractual	\$66,151.26	\$102,312.00	\$47,779.00
Total for Highway	\$609,962.90	\$416,199.00	\$377,077.00
Total for Transportation	\$609,962.90	\$416,199.00	\$377,077.00
Employee Benefits			

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**DA - Highway Town-wide
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$6,606.00	\$10,186.00	\$14,861.00
90308 - Social Security - Employee Benefits	\$10,321.05	\$11,799.00	\$5,876.00
90408 - Workers' Compensation - Employee Benefits	\$8,924.00	\$9,287.00	\$9,115.00
90508 - Unemployment Insurance - Employee Benefits	\$682.11	\$622.00	\$806.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$25,682.63	\$43,665.00	\$33,147.00
Total for Employee Benefits	\$52,215.79	\$75,559.00	\$63,805.00
Total for Employee Benefits	\$52,215.79	\$75,559.00	\$63,805.00
Total for Expenditures	\$680,277.83	\$509,393.00	\$457,030.00
Total for Expenditures and Other Uses	\$680,277.83	\$509,393.00	\$457,030.00

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**DA - Highway Town-wide
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	\$188,730.59	\$351,859.59	\$490,502.59
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$1,404.00	-
8022 - Restated Fund Balance - Beginning of Year	\$188,730.59	\$353,263.59	\$490,502.59
Add Revenues and Other Sources	\$546,181.02	\$344,860.00	\$318,387.00
Deduct Expenditures and Other Uses	\$680,277.83	\$509,393.00	\$457,030.00
8029 - Fund Balance - End of Year	\$54,633.78	\$188,730.59	\$351,859.59

Town of Santa Clara
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**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$472,384.00	\$445,735.00	\$305,599.00
2399 - Est Rev - Intergovernmental Charges	\$5,500.00	\$5,500.00	\$5,500.00
2499 - Est Rev - Use of Money and Property	\$20,000.00	\$1,000.00	\$125.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	-	-
3099 - Est Rev - State Aid	\$75,000.00	\$75,000.00	\$75,000.00
Total for Estimated Revenue	\$573,884.00	\$527,235.00	\$386,224.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$175,000.00	-	-
Total for Estimated Other Sources	\$175,000.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$748,884.00	\$527,235.00	\$386,224.00

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**DA - Highway Town-wide
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
Estimated Appropriations and Other Uses			
Estimated Appropriations			
5999 - App - Transportation	\$671,064.00	\$435,250.00	\$292,122.00
9199 - App - Employee Benefits	\$77,820.00	\$91,985.00	\$94,102.00
Total for Estimated Appropriations	\$748,884.00	\$527,235.00	\$386,224.00
Total for Estimated Appropriations and Other Uses	\$748,884.00	\$527,235.00	\$386,224.00

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H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Total for Assets and Deferred Outflows	\$0.00	\$0.00	\$0.00

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H - Capital Projects
Balance Sheet

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Total for Liabilities, Deferred Inflows and Fund Balances	\$0.00	\$0.00	\$0.00

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H - Capital Projects
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

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H - Capital Projects
Results of Operations

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

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**H - Capital Projects
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	\$1.00	\$1.00	\$1.00
8022 - Restated Fund Balance - Beginning of Year	\$1.00	\$1.00	\$1.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$1.00	\$1.00	\$1.00

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

	12/31/2024	12/31/2023	12/31/2022
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$125,299.71	\$129,564.00	\$137,633.00
Total for Cash and Cash Equivalents	\$125,299.71	\$129,564.00	\$137,633.00
Total for Assets	\$125,299.71	\$129,564.00	\$137,633.00
Total for Assets and Deferred Outflows	\$125,299.71	\$129,564.00	\$137,633.00

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

	12/31/2024	12/31/2023	12/31/2022
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$2,482.00	\$0.00
915 - Assigned Unappropriated Fund Balance	\$125,299.71	\$127,082.00	\$137,633.00
Total for Assigned Fund Balance	\$125,299.71	\$129,564.00	\$137,633.00
Total for Fund Balance	\$125,299.71	\$129,564.00	\$137,633.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$125,299.71	\$129,564.00	\$137,633.00

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

	12/31/2024	12/31/2023	12/31/2022
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$120,513.00	\$106,819.00	\$120,513.00
Total for Property Taxes	\$120,513.00	\$106,819.00	\$120,513.00
Use of Money and Property			
2401 - Interest and Earnings	-	\$131.00	\$56.00
Total for Use of Money and Property	\$0.00	\$131.00	\$56.00
Total for Revenues	\$120,513.00	\$106,950.00	\$120,569.00
Total for Revenues and Other Sources	\$120,513.00	\$106,950.00	\$120,569.00

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

	12/31/2024	12/31/2023	12/31/2022
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34104 - Fire Protection - Contractual	\$124,777.29	\$115,019.00	\$109,246.00
Total for Fire Protection	\$124,777.29	\$115,019.00	\$109,246.00
Total for Public Safety	\$124,777.29	\$115,019.00	\$109,246.00
Total for Expenditures	\$124,777.29	\$115,019.00	\$109,246.00
Total for Expenditures and Other Uses	\$124,777.29	\$115,019.00	\$109,246.00

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**SF - Special District(s) Fire Protection
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	\$129,564.00	\$137,633.00	\$126,310.00
8022 - Restated Fund Balance - Beginning of Year	\$129,564.00	\$137,633.00	\$126,310.00
Add Revenues and Other Sources	\$120,513.00	\$106,950.00	\$120,569.00
Deduct Expenditures and Other Uses	\$124,777.29	\$115,019.00	\$109,246.00
8029 - Fund Balance - End of Year	\$125,299.71	\$129,564.00	\$137,633.00

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

	12/31/2024	12/31/2023	12/31/2022
Non-Current Assets			
Depreciable Capital Assets			
102 - Buildings	\$3,354,000.00	\$3,077,000.00	\$2,800,000.00
104 - Machinery and Equipment	\$1,476,077.00	\$1,191,129.00	\$1,172,226.00
Total for Depreciable Capital Assets	\$4,830,077.00	\$4,268,129.00	\$3,972,226.00
Total for Non-Current Assets	\$4,830,077.00	\$4,268,129.00	\$3,972,226.00

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

	12/31/2024	12/31/2023	12/31/2022
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$1,370,000.00	\$1,415,000.00	\$1,460,000.00
Total for Debt Obligations	\$1,370,000.00	\$1,415,000.00	\$1,460,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$36,424.00	\$123,771.00	(\$48,634.00)
Total for Other Long-Term Obligations	\$36,424.00	\$123,771.00	(\$48,634.00)
Total for Long-Term Obligations	\$1,406,424.00	\$1,538,771.00	\$1,411,366.00

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Supplemental Schedules

The Supplemental Schedules includes the following schedules:

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

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**Statement of Indebtedness
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$1,415,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$1,370,000.00
Total	\$1,415,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$1,370,000.00

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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Construction of Town Center		3/7/17	3/1/45	\$1,415,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$1,370,000.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$45,000.00	\$48,900.00	\$93,900.00	\$1,325,000.00
2026	\$45,000.00	\$47,325.00	\$92,325.00	\$1,280,000.00
2027	\$50,000.00	\$45,622.50	\$95,622.50	\$1,230,000.00
2028	\$50,000.00	\$43,912.50	\$93,912.50	\$1,180,000.00
2029	\$50,000.00	\$42,162.50	\$92,162.50	\$1,130,000.00
2030	\$55,000.00	\$40,290.63	\$95,290.63	\$1,075,000.00
2031	\$55,000.00	\$38,296.88	\$93,296.88	\$1,020,000.00
2032	\$60,000.00	\$36,212.50	\$96,212.50	\$960,000.00
2033	\$60,000.00	\$34,037.50	\$94,037.50	\$900,000.00
2034	\$60,000.00	\$31,682.50	\$91,682.50	\$840,000.00
2035	\$65,000.00	\$29,596.88	\$94,596.88	\$775,000.00
2036	\$65,000.00	\$27,240.63	\$92,240.63	\$710,000.00
2037	\$70,000.00	\$24,793.25	\$94,793.25	\$640,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$70,000.00	\$22,256.25	\$92,256.25	\$570,000.00
2039	\$75,000.00	\$19,628.13	\$94,628.13	\$495,000.00
2040	\$75,000.00	\$16,909.38	\$91,909.38	\$420,000.00
2041	\$80,000.00	\$14,100.00	\$94,100.00	\$340,000.00
2042	\$80,000.00	\$11,200.00	\$91,200.00	\$260,000.00
2043	\$85,000.00	\$8,156.25	\$93,156.25	\$175,000.00
2044	\$85,000.00	\$4,968.75	\$89,968.75	\$90,000.00
2045	\$90,000.00	\$1,687.50	\$91,687.50	\$0.00
Total	\$1,370,000.00	\$588,979.53	\$1,958,979.53	

\$1,370,000.00 Total Bond Ending Balance for Statement of Indebtedness.

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Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
29	Checking	A	\$4,417.03	\$55,308.17	(\$17,587.73)	\$0.00	\$42,137.47
2	Checking	DA	\$175,620.92	\$3,381.15	(\$20,882.93)	\$0.00	\$158,119.14
703	Savings	A, DA	\$63,276.42	\$0.00	(\$50,000.00)	\$0.00	\$13,276.42
9993	Checking	A, DA	\$12,107.15	\$36,275.35	(\$22,777.52)	\$0.00	\$25,604.98
6302	Savings	DA	\$268,488.60	\$0.00	\$0.00	\$0.00	\$268,488.60
6301	Savings	A, SF	\$2,171,289.80	\$0.00	\$0.00	\$0.00	\$2,171,289.80
Total			\$2,695,199.92	\$94,964.67	(\$111,248.18)	\$0.00	\$2,678,916.41
Total Cash From Financials							\$2,678,916.90

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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$2,695,199.92
FDIC Insurance	\$255,421.52
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$2,439,778.40
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$2,695,199.92

Investments and Collateralization of Investments

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

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
3	12	0	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$12,465.00	3	3		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$21,705.43	3	12		
Worker's Compensation	\$14,873.00	3	12		
Life Insurance					
Unemployment Insurance	\$1,024.80	3	0		
Disability Insurance					
Hospital, Medical and Dental Insurance	\$75,180.03	3	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Total Employee Benefits Paid	\$125,248.26				