

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Minden  
County of Montgomery  
For the Fiscal Year Ended 12/31/2022

\*\*\*\*\*

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 \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Minden

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DB) HIGHWAY-PART-TOWN
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (TC) CUSTODIAL
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	500	A200	500
Cash In Time Deposits	515,709	A201	586,652
Petty Cash	500	A210	500
<b>TOTAL Cash</b>	<b>516,709</b>		<b>587,652</b>
Prepaid Expenses	10,698	A480	6,750
<b>TOTAL Prepaid Expenses</b>	<b>10,698</b>		<b>6,750</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>527,407</b>		<b>594,402</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Not in Spendable Form	10,698	A806	6,750
<b>TOTAL Nonspendable Fund Balance</b>	<b>10,698</b>		<b>6,750</b>
Assigned Appropriated Fund Balance	27,375	A914	27,375
<b>TOTAL Assigned Fund Balance</b>	<b>27,375</b>		<b>27,375</b>
Unassigned Fund Balance	489,334	A917	560,277
<b>TOTAL Unassigned Fund Balance</b>	<b>489,334</b>		<b>560,277</b>
<b>TOTAL Fund Balance</b>	<b>527,407</b>		<b>594,402</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>527,407</b>		<b>594,402</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	469,988	A1001	477,760
<b>TOTAL Real Property Taxes</b>	<b>469,988</b>		<b>477,760</b>
Interest & Penalties On Real Prop Taxes	9,629	A1090	7,466
<b>TOTAL Real Property Tax Items</b>	<b>9,629</b>		<b>7,466</b>
Clerk Fees	1,716	A1255	2,177
<b>TOTAL Departmental Income</b>	<b>1,716</b>		<b>2,177</b>
Public Safety Services For Other Govts	2,000	A2260	2,000
<b>TOTAL Intergovernmental Charges</b>	<b>2,000</b>		<b>2,000</b>
Interest And Earnings	806	A2401	1,653
Rental of Real Property		A2410	
<b>TOTAL Use of Money And Property</b>	<b>806</b>		<b>1,653</b>
Business & Occupational License	785	A2501	770
Dog Licenses	3,757	A2544	4,084
<b>TOTAL Licenses And Permits</b>	<b>4,542</b>		<b>4,854</b>
Fines And Forfeited Bail	28,771	A2610	26,728
<b>TOTAL Fines And Forfeitures</b>	<b>28,771</b>		<b>26,728</b>
Insurance Recoveries		A2680	12,500
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>12,500</b>
Refunds of Prior Year's Expenditures		A2701	197
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>197</b>
St Aid, Revenue Sharing	44,512	A3001	37,093
St Aid, Mortgage Tax	14,140	A3005	44,270
St Aid - Other (specify)		A3089	15,877
Additional Description ESSR			
<b>TOTAL State Aid</b>	<b>58,652</b>		<b>97,240</b>
<b>TOTAL Revenues</b>	<b>576,104</b>		<b>632,575</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>576,104</b>		<b>632,575</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Legislative Board, Pers Serv	11,180	A10101	12,848
Legislative Board, Contr Expend	2,696	A10104	908
<b>TOTAL Legislative Board</b>	<b>13,876</b>		<b>13,756</b>
Municipal Court, Pers Serv	50,712	A11101	52,248
Municipal Court, Contr Expend	1,419	A11104	2,199
<b>TOTAL Municipal Court</b>	<b>52,131</b>		<b>54,447</b>
Supervisor,pers Serv	29,601	A12201	36,509
Supervisor,equip & Cap Outlay		A12202	1,837
Supervisor,contr Expend	6,383	A12204	14,675
<b>TOTAL Supervisor</b>	<b>35,984</b>		<b>53,021</b>
Tax Collection,contr Expend	1,991	A13304	1,986
<b>TOTAL Tax Collection</b>	<b>1,991</b>		<b>1,986</b>
Assessment, Pers Serv	24,672	A13551	25,416
Assessment, Contr Expend	9,144	A13554	7,725
<b>TOTAL Assessment</b>	<b>33,816</b>		<b>33,141</b>
Clerk,pers Serv	38,753	A14101	41,540
Clerk,contr Expend	4,414	A14104	4,401
<b>TOTAL Clerk</b>	<b>43,167</b>		<b>45,941</b>
Law, Pers Serv	18,576	A14201	19,128
Law, Contr Expend	2,271	A14204	245
<b>TOTAL Law</b>	<b>20,847</b>		<b>19,373</b>
Elections, Contr Expend	11,905	A14504	18,500
<b>TOTAL Elections</b>	<b>11,905</b>		<b>18,500</b>
Records Mgmt, PerS. SerV.	3,302	A14601	3,406
Records Mgmt, Contr Expend	67	A14604	
<b>TOTAL Records Mgmt</b>	<b>3,369</b>		<b>3,406</b>
Operation of Plant, Pers Serv	3,120	A16201	3,216
Operation of Plant, Equip & Cap Outlay	689	A16202	
Operation of Plant, Contr Expend	45,839	A16204	68,266
<b>TOTAL Operation of Plant</b>	<b>49,648</b>		<b>71,482</b>
Central Print & Mail Contr Expend	4,577	A16704	3,640
<b>TOTAL Central Print &amp; Mail Contr Expend</b>	<b>4,577</b>		<b>3,640</b>
Unallocated Insurance, Contr Expend	28,593	A19104	30,411
<b>TOTAL Unallocated Insurance</b>	<b>28,593</b>		<b>30,411</b>
Municipal Assn Dues, Contr Expend		A19204	999
<b>TOTAL Municipal Assn Dues</b>	<b>0</b>		<b>999</b>
<b>TOTAL General Government Support</b>	<b>299,905</b>		<b>350,102</b>
Police, Contr Expend	5,000	A31204	
<b>TOTAL Police</b>	<b>5,000</b>		<b>0</b>
Control of Animals, Pers Serv	4,296	A35101	4,428
Control of Animals, Contr Expend	5,883	A35104	5,793
<b>TOTAL Control of Animals</b>	<b>10,179</b>		<b>10,221</b>
<b>TOTAL Public Safety</b>	<b>15,179</b>		<b>10,221</b>
Street Admin, Pers Serv	49,218	A50101	50,700

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Street Admin, Contr Expend	1,692	A50104	1,269
<b>TOTAL Street Admin</b>	<b>50,910</b>		<b>51,969</b>
<b>TOTAL Transportation</b>	<b>50,910</b>		<b>51,969</b>
Programs For Aging, Contr Expend	3,000	A67724	3,000
<b>TOTAL Programs For Aging</b>	<b>3,000</b>		<b>3,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>3,000</b>		<b>3,000</b>
Museum - Art Gallery, Contr Expend	5,000	A74504	5,000
<b>TOTAL Museum - Art Gallery</b>	<b>5,000</b>		<b>5,000</b>
Historian, Pers Serv	1,156	A75101	1,192
Historian, Contr Expend	737	A75104	320
<b>TOTAL Historian</b>	<b>1,893</b>		<b>1,512</b>
Celebrations, Contr Expend	500	A75504	
<b>TOTAL Celebrations</b>	<b>500</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>7,393</b>		<b>6,512</b>
Code Enforcements, Pers Serv	43,030	A86641	44,330
Code Enforcements, Contr Expend	2,225	A86644	6,263
<b>TOTAL Code Enforcements</b>	<b>45,255</b>		<b>50,593</b>
<b>TOTAL Home And Community Services</b>	<b>45,255</b>		<b>50,593</b>
State Retirement System	40,843	A90108	30,948
Social Security, Employer Cont	21,238	A90308	22,565
Worker's Compensation, Empl Bnfts	6,000	A90408	12,200
Hospital & Medical (dental) Ins, Empl Bnft	21,928	A90608	27,471
<b>TOTAL Employee Benefits</b>	<b>90,009</b>		<b>93,184</b>
<b>TOTAL Expenditures</b>	<b>511,650</b>		<b>565,580</b>
Transfers, Other Funds		A99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>511,650</b>		<b>565,580</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>462,953</b>	<b>A8021</b>	<b>527,407</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>462,953</b>	<b>A8022</b>	<b>527,407</b>
ADD - REVENUES AND OTHER SOURCES	576,104		632,575
DEDUCT - EXPENDITURES AND OTHER USES	511,650		565,580
<b>Fund Balance - End of Year</b>	<b>527,407</b>	<b>A8029</b>	<b>594,402</b>



TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	477,760	A1049N	480,508
Est Rev - Real Property Tax Items	10,000	A1099N	10,000
Est Rev - Departmental Income	2,000	A1299N	2,000
Est Rev - Intergovernmental Charges	1,000	A2399N	1,000
Est Rev - Use of Money And Property	2,500	A2499N	2,500
Est Rev - Licenses And Permits	3,000	A2599N	3,000
Est Rev - Fines And Forfeitures	55,000	A2649N	55,000
Est Rev - State Aid	60,000	A3099N	60,000
<b>TOTAL Estimated Revenues</b>	<b>611,260</b>		<b>614,008</b>
Appropriated Fund Balance	27,375	A599N	27,375
<b>TOTAL Estimated Other Sources</b>	<b>27,375</b>		<b>27,375</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>638,635</b>		<b>641,383</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	403,110	A1999N	402,694
App - Public Safety	16,428	A3999N	16,560
App - Transportation	52,700	A5999N	54,234
App - Economic Assistance And Opportunity	3,000	A6999N	3,000
App - Culture And Recreation	11,592	A7999N	11,628
App - Home And Community Services	48,830	A8999N	50,156
App - Employee Benefits	102,975	A9199N	103,111
<b>TOTAL Appropriations</b>	<b>638,635</b>		<b>641,383</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>638,635</b>		<b>641,383</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash In Time Deposits	167,767	B201	189,498
<b>TOTAL Cash</b>	<b>167,767</b>		<b>189,498</b>
Prepaid Expenses	100	B480	100
<b>TOTAL Prepaid Expenses</b>	<b>100</b>		<b>100</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>167,867</b>		<b>189,598</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Not in Spendable Form	100	B806	100
<b>TOTAL Nonspendable Fund Balance</b>	<b>100</b>		<b>100</b>
Assigned Appropriated Fund Balance	12,000	B914	12,000
Assigned Unappropriated Fund Balance	155,767	B915	177,498
<b>TOTAL Assigned Fund Balance</b>	<b>167,767</b>		<b>189,498</b>
<b>TOTAL Fund Balance</b>	<b>167,867</b>		<b>189,598</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>167,867</b>		<b>189,598</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	49,433	B1001	49,135
<b>TOTAL Real Property Taxes</b>	<b>49,433</b>		<b>49,135</b>
Planning Board Fees	12,090	B2115	12,806
<b>TOTAL Departmental Income</b>	<b>12,090</b>		<b>12,806</b>
Interest And Earnings	192	B2401	469
<b>TOTAL Use of Money And Property</b>	<b>192</b>		<b>469</b>
Gifts And Donations	7,292	B2705	
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,292</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>69,006</b>		<b>62,410</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>69,006</b>		<b>62,410</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Public Health, Pers Serv	1,275	B40101	1,312
<b>TOTAL Public Health</b>	<b>1,275</b>		<b>1,312</b>
<b>TOTAL Health</b>	<b>1,275</b>		<b>1,312</b>
Veterans Service, Contr Expend	1,000	B65104	1,500
<b>TOTAL Veterans Service</b>	<b>1,000</b>		<b>1,500</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,000</b>		<b>1,500</b>
Youth Prog, Contr Expend	2,000	B73104	2,000
<b>TOTAL Youth Prog</b>	<b>2,000</b>		<b>2,000</b>
Library, Contr Expend	3,000	B74104	3,000
<b>TOTAL Library</b>	<b>3,000</b>		<b>3,000</b>
<b>TOTAL Culture And Recreation</b>	<b>5,000</b>		<b>5,000</b>
Zoning, Pers Serv	2,604	B80101	2,688
<b>TOTAL Zoning</b>	<b>2,604</b>		<b>2,688</b>
Planning, Pers Serv	4,812	B80201	4,968
Planning, Contr Expend	1,058	B80204	
<b>TOTAL Planning</b>	<b>5,870</b>		<b>4,968</b>
Refuse & Garbage, Contr Expend	17,538	B81604	22,500
<b>TOTAL Refuse &amp; Garbage</b>	<b>17,538</b>		<b>22,500</b>
<b>TOTAL Home And Community Services</b>	<b>26,012</b>		<b>30,156</b>
State Retirement, Empl Bnfts	400	B90108	400
Social Security , Empl Bnfts	665	B90308	686
Worker's Compensation, Empl Bnfts	816	B90408	1,625
<b>TOTAL Employee Benefits</b>	<b>1,881</b>		<b>2,710</b>
<b>TOTAL Expenditures</b>	<b>35,168</b>		<b>40,678</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>35,168</b>		<b>40,678</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>134,028</b>	<b>B8021</b>	<b>167,867</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>134,028</b>	<b>B8022</b>	<b>167,867</b>
ADD - REVENUES AND OTHER SOURCES	69,006		62,410
DEDUCT - EXPENDITURES AND OTHER USES	35,168		40,678
<b>Fund Balance - End of Year</b>	<b>167,867</b>	<b>B8029</b>	<b>189,598</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	49,135	B1049N	49,391
Est Rev - Non Property Tax Items	15,000	B1199N	15,000
Est Rev - Intergovernmental Charges	3,000	B2399N	3,000
Est Rev - Use of Money And Property	50	B2499N	50
<b>TOTAL Estimated Revenues</b>	<b>67,185</b>		<b>67,441</b>
Appropriated Fund Balance	12,000	B599N	12,000
<b>TOTAL Estimated Other Sources</b>	<b>12,000</b>		<b>12,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>79,185</b>		<b>79,441</b>



TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	16,000	B1999N	16,000
App - Health	1,312	B4999N	1,352
App - Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Culture And Recreation	7,500	B7999N	7,500
App - Home And Community Services	49,656	B8999N	49,872
App - Employee Benefits	3,717	B9199N	3,717
<b>TOTAL Appropriations</b>	<b>79,185</b>		<b>79,441</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>79,185</b>		<b>79,441</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash In Time Deposits	1,248,441	DB201	1,728,115
<b>TOTAL Cash</b>	<b>1,248,441</b>		<b>1,728,115</b>
Prepaid Expenses	10,438	DB480	9,095
<b>TOTAL Prepaid Expenses</b>	<b>10,438</b>		<b>9,095</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,258,879</b>		<b>1,737,210</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Not in Spendable Form	10,438	DB806	9,095
<b>TOTAL Nonspendable Fund Balance</b>	<b>10,438</b>		<b>9,095</b>
Assigned Appropriated Fund Balance	253,135	DB914	253,135
Assigned Unappropriated Fund Balance	995,306	DB915	1,474,980
<b>TOTAL Assigned Fund Balance</b>	<b>1,248,441</b>		<b>1,728,115</b>
<b>TOTAL Fund Balance</b>	<b>1,258,879</b>		<b>1,737,210</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,258,879</b>		<b>1,737,210</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	187,201	DB1001	186,935
<b>TOTAL Real Property Taxes</b>	<b>187,201</b>		<b>186,935</b>
Sales Tax (from County)	861,925	DB1120	960,971
<b>TOTAL Non Property Tax Items</b>	<b>861,925</b>		<b>960,971</b>
Transportation Services, Other Govts	21,436	DB2300	21,436
Snow Removal Services-Other Govts	317,789	DB2302	324,166
<b>TOTAL Intergovernmental Charges</b>	<b>339,225</b>		<b>345,602</b>
Interest And Earnings	1,376	DB2401	4,068
Rental of Equipment	1,710	DB2414	2,194
<b>TOTAL Use of Money And Property</b>	<b>3,086</b>		<b>6,262</b>
Sales of Equipment	4,925	DB2665	17,425
Insurance Recoveries	12,498	DB2680	37,500
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>17,423</b>		<b>54,925</b>
Refunds of Prior Year's Expenditures	2,676	DB2701	1,110
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,676</b>		<b>1,110</b>
St Aid, Other Aid (specify)	32,429	DB3089	14,063
St Aid, Consolidated Highway Aid	180,913	DB3501	93,944
<b>TOTAL State Aid</b>	<b>213,342</b>		<b>108,007</b>
Federal Aid - Other Additional Description COVID 19 SLFRF	99,487	DB4089	99,487
<b>TOTAL Federal Aid</b>	<b>99,487</b>		<b>99,487</b>
<b>TOTAL Revenues</b>	<b>1,724,364</b>		<b>1,763,300</b>
Interfund Transfers		DB5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,724,364</b>		<b>1,763,300</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Maint of Streets, Pers Serv	166,909	DB51101	170,500
Maint of Streets, Contr Expend	173,071	DB51104	219,518
<b>TOTAL Maint of Streets</b>	<b>339,980</b>		<b>390,018</b>
Perm Improve Highway, Equip & Cap Outlay	271,080	DB51122	236,483
<b>TOTAL Perm Improve Highway</b>	<b>271,080</b>		<b>236,483</b>
Machinery, Equip & Cap Outlay	137,894	DB51302	
Machinery, Contr Expend	66,056	DB51304	98,574
<b>TOTAL Machinery</b>	<b>203,950</b>		<b>98,574</b>
Snow Removal, Pers Serv	171,691	DB51421	180,900
Snow Removal, Contr Expend	98,986	DB51424	100,641
<b>TOTAL Snow Removal</b>	<b>270,676</b>		<b>281,541</b>
<b>TOTAL Transportation</b>	<b>1,085,686</b>		<b>1,006,616</b>
State Retirement, Empl Bnfts	39,970	DB90108	37,724
Social Security, Empl Bnfts	25,903	DB90308	26,882
Worker's Compensation, Empl Bnfts	28,000	DB90408	59,000
Unemployment Insurance, Empl Bnfts		DB90508	154,747
Hospital & Medical (dental) Ins, Empl Bnft	179,009	DB90608	
<b>TOTAL Employee Benefits</b>	<b>272,882</b>		<b>278,353</b>
<b>TOTAL Expenditures</b>	<b>1,358,568</b>		<b>1,284,969</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,358,568</b>		<b>1,284,969</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>893,083</b>	<b>DB8021</b>	<b>1,258,879</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>893,083</b>	<b>DB8022</b>	<b>1,258,879</b>
ADD - REVENUES AND OTHER SOURCES	1,724,364		1,763,300
DEDUCT - EXPENDITURES AND OTHER USES	1,358,568		1,284,969
<b>Fund Balance - End of Year</b>	<b>1,258,879</b>	<b>DB8029</b>	<b>1,737,210</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	186,935	DB1049N	178,435
Est Rev - Non Property Tax Items	630,000	DB1199N	727,500
Est Rev - Intergovernmental Charges	301,330	DB2399N	301,330
Est Rev - Use of Money And Property	500	DB2499N	500
Est Rev - State Aid	50,000	DB3099N	50,000
Est Rev - Federal Aid	99,487	DB4099N	0
<b>TOTAL Estimated Revenues</b>	<b>1,268,252</b>		<b>1,257,765</b>
Estimated - Interfund Transfer	0	DB5031N	0
Appropriated Fund Balance	253,135	DB599N	253,135
<b>TOTAL Estimated Other Sources</b>	<b>253,135</b>		<b>253,135</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,521,387</b>		<b>1,510,900</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Transportation	1,205,487	DB5999N	1,171,000
App - Employee Benefits	315,900	DB9199N	339,900
<b>TOTAL Appropriations</b>	<b>1,521,387</b>		<b>1,510,900</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,521,387</b>		<b>1,510,900</b>



TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Land	55,200	K101	55,200
Buildings	108,068	K102	108,068
Machinery And Equipment	934,793	K104	934,792
<b>TOTAL Fixed Assets (net)</b>	<b>1,098,061</b>		<b>1,098,060</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,098,061</b>		<b>1,098,060</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	1,098,061	K159	1,098,061
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>1,098,061</b>		<b>1,098,061</b>
<b>TOTAL Fund Balance</b>	<b>1,098,061</b>		<b>1,098,061</b>
<b>TOTAL</b>	<b>1,098,061</b>		<b>1,098,061</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	151,340	SF1001	155,880
<b>TOTAL Real Property Taxes</b>	<b>151,340</b>		<b>155,880</b>
<b>TOTAL Revenues</b>	<b>151,340</b>		<b>155,880</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>151,340</b>		<b>155,880</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Fire Protection, Contr Expend	151,340	SF34104	155,880
<b>TOTAL Fire Protection</b>	<b>151,340</b>		<b>155,880</b>
<b>TOTAL Public Safety</b>	<b>151,340</b>		<b>155,880</b>
<b>TOTAL Expenditures</b>	<b>151,340</b>		<b>155,880</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>151,340</b>		<b>155,880</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SF8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SF8022</b>	
ADD - REVENUES AND OTHER SOURCES	151,340		155,880
DEDUCT - EXPENDITURES AND OTHER USES	151,340		155,880
<b>Fund Balance - End of Year</b>		<b>SF8029</b>	

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------



TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	3,773	TC200	3,435
<b>TOTAL Cash</b>	<b>3,773</b>		<b>3,435</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,773</b>		<b>3,435</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	3,773	TC923	3,435
<b>TOTAL Net Position</b>	<b>3,773</b>		<b>3,435</b>
<b>TOTAL Fund Balance</b>	<b>3,773</b>		<b>3,435</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,773</b>		<b>3,435</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Interest And Earnings		TC2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
Unclassified (specify)	7,673	TC2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>7,673</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>7,673</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,673</b>		<b>0</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Other Custodial Activities Contractual	19,522	TC19354	338
<b>TOTAL Other Custodial Activities Contractual</b>	<b>19,522</b>		<b>338</b>
<b>TOTAL General Government Support</b>	<b>19,522</b>		<b>338</b>
<b>TOTAL Expenditures</b>	<b>19,522</b>		<b>338</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>19,522</b>		<b>338</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

**Analysis of Changes in Net Position**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>15,622</b>	<b>TC8021</b>	<b>3,773</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>15,622</b>	<b>TC8022</b>	<b>3,773</b>
ADD - REVENUES AND OTHER SOURCES	7,673		
DEDUCT - EXPENDITURES AND OTHER USES	19,522		338
<b>Fund Balance - End of Year</b>	<b>3,773</b>	<b>TC8029</b>	<b>3,435</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,489	W129	1,489
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,489</b>		<b>1,489</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,489</b>		<b>1,489</b>

TOWN OF Minden  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,489	W638	1,489
<b>TOTAL Other Liabilities</b>	<b>1,489</b>		<b>1,489</b>
<b>TOTAL Liabilities</b>	<b>1,489</b>		<b>1,489</b>
<b>TOTAL Liabilities</b>	<b>1,489</b>		<b>1,489</b>



TOWN OF Minden  
Statement of Indebtedness  
For the Fiscal Year Ending 2022

4/21/2023

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
---------------	--------------	-------------	--------------	--------------	------------------	---------------------	--------------	------	----------------------	---------------------	-------------------	------------------------	----------------------	----------------------	--------------------

---

TOWN OF Minden  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2022

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$500.00
Demand Deposits	9Z2011	\$3,435.00
Time Deposits	9Z2021	\$2,504,264.24
Total		\$2,508,199.24
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,295,370.75
Total		\$2,545,370.75
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

TOWN OF Minden  
Bank Reconciliation  
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0667	\$44,538	\$63,386	\$107,424	\$500
****-0675	\$27,536	\$0	\$24,101	\$3,435
****-6543	\$2,545,570	\$22,080	\$63,386	\$2,504,264
Total Adjusted Bank Balance				\$2,508,199
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$2,508,199
Total Cash Balance All Funds			9ZCASHB *	\$2,508,699
* Must be equal				

TOWN OF Minden  
Local Government Questionnaire  
For the Fiscal Year Ending 2022

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Minden  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2022

<b>Total Full Time Employees:</b>					
<b>Total Part Time Employees:</b>					
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$69,072.00	9	10	5
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$50,133.12	9	25	
90408	Worker's Compensation Insurance	\$72,824.69	9	25	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$182,217.08	8		5
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$374,246.89</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$374,246.89</b>			

TOWN OF Minden  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,280	2,195	gallons	
Diesel Fuel	\$58,388	14,436	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,491	5,392	cubic feet	
Electricity	\$4,736	22,761	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Cheryl Reese, hereby certify that I am the Chief Fiscal Officer of the Town of Minden, and that the information provided in the annual financial report of the Town of Minden, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Minden, and adopted by me as my signature for use in conjunction with the filing of the Town of Minden's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Minden's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

Jodie Rodriguez  
Name of Report Preparer if different than Chief Fiscal Officer

(518) 222-8289  
Telephone Number

04/21/2023  
Date of Certification

Cheryl Reese  
Name

Town Supervisor  
Title

134 St HWY 80 Fort Plain, NY 13339  
Official Address

(518) 993-3396  
Official Telephone Number

TOWN OF Minden  
Financial Comments  
For the Fiscal Year Ending 2022