

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Lysander

County of Onondaga

For the Fiscal Year Ended 12/31/2015

\*\*\*\*\*

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 Lysander

\*\*\* 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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (DB) HIGHWAY-PART-TOWN
- (FX) WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SP) PARK
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code/Description	2014	EdbCode	2015
<b>Assets</b>			
Cash	11,349	A200	28,587
Cash In Time Deposits	479,231	A201	875,854
Petty Cash	1,200	A210	1,200
<b>TOTAL Cash</b>	<b>491,780</b>		<b>905,641</b>
Accounts Receivable	174,725	A380	91,467
<b>TOTAL Other Receivables (net)</b>	<b>174,725</b>		<b>91,467</b>
Due From Other Funds	9,867	A391	14,247
<b>TOTAL Due From Other Funds</b>	<b>9,867</b>		<b>14,247</b>
Due From Other Governments	263,618	A440	283,278
<b>TOTAL Due From Other Governments</b>	<b>263,618</b>		<b>283,278</b>
Inventory Of Materials And Supplies	2,327	A445	699
<b>TOTAL Inventories</b>	<b>2,327</b>		<b>699</b>
Prepaid Expenses	47,108	A480	26,177
<b>TOTAL Prepaid Expenses</b>	<b>47,108</b>		<b>26,177</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>989,425</b>		<b>1,321,509</b>

TOWN OF Lysander  
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(A) GENERAL

Balance Sheet

Code Description	2014	ExpCode	2015
Accounts Payable	83,617	A600	40,361
<b>TOTAL Accounts Payable</b>	<b>83,617</b>		<b>40,361</b>
Accrued Liabilities	6,900	A601	7,480
<b>TOTAL Accrued Liabilities</b>	<b>6,900</b>		<b>7,480</b>
Retained Percentages-Contracts Payable	1,000	A605	
Additional Description 1			
<b>TOTAL Retained Percentages</b>	<b>1,000</b>		<b>0</b>
Due To Other Funds	355	A630	16
Additional Description 16			
<b>TOTAL Due To Other Funds</b>	<b>355</b>		<b>16</b>
<b>TOTAL Liabilities</b>	<b>91,872</b>		<b>47,857</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	38,902	A691	33,319
<b>TOTAL Deferred Inflows of Resources</b>	<b>38,902</b>		<b>33,319</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>38,902</b>		<b>33,319</b>
<b>Fund Balance</b>			
Not in Spendable Form	49,435	A806	26,876
<b>TOTAL Nonspendable Fund Balance</b>	<b>49,435</b>		<b>26,876</b>
General Reserve	3,650	A870	3,930
<b>TOTAL Restricted Fund Balance</b>	<b>3,650</b>		<b>3,930</b>
Assigned Appropriated Fund Balance	100,000	A914	600,000
<b>TOTAL Assigned Fund Balance</b>	<b>100,000</b>		<b>600,000</b>
Unassigned Fund Balance	705,566	A917	609,527
<b>TOTAL Unassigned Fund Balance</b>	<b>705,566</b>		<b>609,527</b>
<b>TOTAL Fund Balance</b>	<b>858,661</b>		<b>1,240,333</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>989,426</b>		<b>1,321,509</b>

TOWN OF Lysander  
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For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EqpCode	2015
<b>Revenues</b>			
Real Property Taxes	1,218,716	A1001	1,073,702
<b>TOTAL Real Property Taxes</b>	<b>1,218,716</b>		<b>1,073,702</b>
Other Payments In Lieu of Taxes	47,736	A1081	44,071
Interest & Penalties On Real Prop Taxes	52,552	A1090	36,484
<b>TOTAL Real Property Tax Items</b>	<b>100,288</b>		<b>80,555</b>
Franchises	227,047	A1170	231,126
<b>TOTAL Non Property Tax Items</b>	<b>227,047</b>		<b>231,126</b>
Clerk Fees	8,751	A1255	8,381
Other General Departmental Income	59,147	A1289	90,294
Public Pound Charges, Dog Control Fees	850	A1550	1,225
Park And Recreational Charges	94,378	A2001	80,585
Special Recreational Facility Charges	145,129	A2025	124,253
Other Culture & Recreation Income	3,597	A2089	3,645
Charges For Cemetery Services	3,104	A2192	1,752
<b>TOTAL Departmental Income</b>	<b>314,956</b>		<b>310,435</b>
Interest And Earnings	576	A2401	464
Rental of Real Property	18,864	A2410	13,580
Rental of Equipment, Other Govts	500	A2416	
<b>TOTAL Use of Money And Property</b>	<b>19,940</b>		<b>14,044</b>
Games of Chance	90	A2530	30
Bingo Licenses	492	A2540	859
Dog Licenses	14,645	A2544	12,412
Permits, Other	1,500	A2590	1,500
<b>TOTAL Licenses And Permits</b>	<b>16,727</b>		<b>14,801</b>
Fines And Forfeited Bail	34,790	A2610	37,179
Fines & Pen-Dog Cases	25	A2611	
<b>TOTAL Fines And Forfeitures</b>	<b>34,815</b>		<b>37,179</b>
Sales of Scrap & Excess Materials	253	A2650	22
Sales, Other	224	A2655	34
Sales of Real Property		A2660	547,550
Sales of Equipment	522	A2665	
Insurance Recoveries	1,851	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,850</b>		<b>547,606</b>
Refunds of Prior Year's Expenditures	2,372	A2701	2,683
Unclassified (specify)	1,360	A2770	1,139
<b>TOTAL Miscellaneous Local Sources</b>	<b>3,732</b>		<b>3,822</b>
St Aid, Revenue Sharing	16,170	A3001	16,308
St Aid, Mortgage Tax	431,421	A3005	489,753
St Aid, Real Property Tax Administration	5,582	A3040	5,582
St Aid, Youth Programs	2,575	A3820	2,575
<b>TOTAL State Aid</b>	<b>455,748</b>		<b>514,218</b>
<b>TOTAL Revenues</b>	<b>2,394,819</b>		<b>2,027,188</b>

TOWN OF Lysander  
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 For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code/Description	2014	EdpCode	2015
<b>Other Sources</b>			
Interfund Transfers	411	A5031	
<b>TOTAL Interfund Transfers</b>	<b>411</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>411</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,395,230</b>		<b>2,827,188</b>

TOWN OF Lysander  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	40,020	A10101	40,020
Legislative Board, Contr Expend	957	A10104	
<b>TOTAL Legislative Board</b>	<b>40,977</b>		<b>40,020</b>
Municipal Court, Pers Serv	93,238	A11101	92,449
Municipal Court, Equip & Cap Outlay	350	A11102	
Municipal Court, Contr Expend	4,849	A11104	4,832
<b>TOTAL Municipal Court</b>	<b>98,437</b>		<b>97,281</b>
Supervisor,pers Serv	83,632	A12201	88,208
Supervisor,equip & Cap Outlay		A12202	500
Supervisor,contr Expend	946	A12204	486
<b>TOTAL Supervisor</b>	<b>84,578</b>		<b>89,194</b>
Comptroller,pers Serv	85,283	A13151	50,494
Comptroller, Contr Expend	4,777	A13154	4,247
<b>TOTAL Comptroller</b>	<b>90,060</b>		<b>54,741</b>
Tax Collection,pers Serv	18,962	A13301	13,990
Tax Collection,equip & Cap Outlay	1,811	A13302	775
Tax Collection,contr Expend	12,767	A13304	8,743
<b>TOTAL Tax Collection</b>	<b>33,540</b>		<b>23,508</b>
Assessment, Pers Serv	140,801	A13551	146,129
Assessment, Equip & Cap Outlay	640	A13552	
Assessment, Contr Expend	29,914	A13554	25,271
<b>TOTAL Assessment</b>	<b>171,355</b>		<b>171,400</b>
Clerk,pers Serv	87,206	A14101	85,029
Clerk,equip & Cap Outlay		A14102	300
Clerk,contr Expend	7,524	A14104	5,628
<b>TOTAL Clerk</b>	<b>94,730</b>		<b>90,957</b>
Law, Equip & Cap Outlay		A14202	
Law, Contr Expend	69,525	A14204	178,493
<b>TOTAL Law</b>	<b>69,525</b>		<b>178,493</b>
Personnel, Contr Expend	29,939	A14304	24,071
<b>TOTAL Personnel</b>	<b>29,939</b>		<b>24,071</b>
Engineer, Pers Serv	93,588	A14401	90,000
Engineer, Equip & Cap Outlay	540	A14402	
Engineer, Contr Expend	5,991	A14404	8,383
<b>TOTAL Engineer</b>	<b>100,119</b>		<b>98,383</b>
Buildings, Pers Serv	13,028	A16201	13,129
Buildings, Equip & Cap Outlay	5,333	A16202	
Buildings, Contr Expend	166,607	A16204	112,111
<b>TOTAL Buildings</b>	<b>184,968</b>		<b>125,240</b>
Central Print & Mail,contr Expend	6,516	A16704	9,074
<b>TOTAL Central Print &amp; Mail</b>	<b>6,516</b>		<b>9,074</b>
Unallocated Insurance, Contr Expend	55,311	A19104	54,623
<b>TOTAL Unallocated Insurance</b>	<b>55,311</b>		<b>54,623</b>
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
<b>TOTAL Municipal Assn Dues</b>	<b>1,200</b>		<b>1,200</b>

TOWN OF Lysander  
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(A) GENERAL

Results of Operation

Code Description	2014	Exp Code	2015
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	14	A19304	34,390
<b>TOTAL Judgements And Claims</b>	<b>14</b>		<b>34,390</b>
Taxes & Assess On Munic Prop, Contr Expend	9,341	A19504	8,663
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>9,341</b>		<b>8,663</b>
<b>TOTAL General Government Support</b>	<b>1,070,610</b>		<b>1,101,238</b>
Police, Pers Serv	360	A31201	360
Police, Contr Expend	7,594	A31204	6,465
<b>TOTAL Police</b>	<b>7,954</b>		<b>6,825</b>
Traffic Control, Contr Expen	8,887	A33104	6,665
<b>TOTAL Traffic Control</b>	<b>8,887</b>		<b>6,665</b>
Fire, Contr Expend	3,940	A34104	3,850
<b>TOTAL Fire</b>	<b>3,940</b>		<b>3,850</b>
Control of Animals, Pers Serv	19,994	A35101	18,972
Control of Animals, Contr Expend	7,551	A35104	4,532
<b>TOTAL Control of Animals</b>	<b>27,545</b>		<b>23,504</b>
Other Animal Control, Contr Expend	1,958	A35204	1,958
<b>TOTAL Other Animal Control</b>	<b>1,958</b>		<b>1,958</b>
<b>TOTAL Public Safety</b>	<b>50,284</b>		<b>42,802</b>
Street Admin, Pers Serv	73,458	A50101	71,615
Street Admin, Equip & Cap Outlay		A50102	130
Street Admin, Contr Expend	3,409	A50104	2,722
<b>TOTAL Street Admin</b>	<b>76,867</b>		<b>74,467</b>
Engineering, Pers Serv	6,100	A50201	5,369
Engineering, Contr Expend		A50204	249
<b>TOTAL Engineering</b>	<b>6,100</b>		<b>5,618</b>
Street Lighting, Contr Expend	1,495	A51824	1,359
<b>TOTAL Street Lighting</b>	<b>1,495</b>		<b>1,359</b>
<b>TOTAL Transportation</b>	<b>84,462</b>		<b>81,444</b>
Programs For Aging, Contr Expend	66,950	A67724	66,950
<b>TOTAL Programs For Aging</b>	<b>66,950</b>		<b>66,950</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>66,950</b>		<b>66,950</b>
Council On The Arts, Equip & Cap Outlay		A70102	2,124
<b>TOTAL Council On The Arts</b>	<b>0</b>		<b>2,124</b>
Recreation Admini, Pers Serv	47,533	A70201	20,938
Recreation Admini, Contr Expend	3,550	A70204	2,196
<b>TOTAL Recreation Admini</b>	<b>51,083</b>		<b>23,134</b>
Parks, Pers Serv	48,377	A71101	54,359
Parks, Equip & Cap Outlay	9,481	A71102	2,502
Parks, Contr Expend	23,250	A71104	33,550
<b>TOTAL Parks</b>	<b>81,108</b>		<b>90,411</b>
Special Rec Facility, Contr Expend	118,836	A71804	113,470
<b>TOTAL Special Rec Facility</b>	<b>118,836</b>		<b>113,470</b>
Band Concerts, Contr Expend	3,333	A72704	3,370
<b>TOTAL Band Concerts</b>	<b>3,333</b>		<b>3,370</b>
Youth Prog, Pers Serv	74,723	A73101	80,711

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(A) GENERAL

Results of Operation

Code Description	2014	ExpCode	2015
<b>Expenditures</b>			
Youth Prog, Contr Expend	27,266	A73104	31,567
<b>TOTAL Youth Prog</b>	<b>101,989</b>		<b>112,278</b>
Historian, Pers Serv	850	A75101	850
Historian, Equip & Cap Outlay	960	A75102	
Historian, Contr Expend	335	A75104	1,780
<b>TOTAL Historian</b>	<b>2,145</b>		<b>2,630</b>
Celebrations, Contr Expend	1,500	A75504	1,557
<b>TOTAL Celebrations</b>	<b>1,500</b>		<b>1,557</b>
Adult Recreation, Pers Serv	323	A76201	292
Adult Recreation, Contr Expend	2,282	A76204	737
<b>TOTAL Adult Recreation</b>	<b>2,605</b>		<b>1,029</b>
<b>TOTAL Culture And Recreation</b>	<b>362,599</b>		<b>350,003</b>
Storm Sewers, Contr Expend	3,600	A81404	3,600
<b>TOTAL Storm Sewers</b>	<b>3,600</b>		<b>3,600</b>
Other Sanitation, Contr Expend		A81894	1,092
<b>TOTAL Other Sanitation</b>	<b>0</b>		<b>1,092</b>
Cemetery, Pers Serv	2,943	A88101	1,330
Cemetery, Contr Expend	3,749	A88104	5,286
<b>TOTAL Cemetery</b>	<b>6,692</b>		<b>6,616</b>
Misc Home & Comm Serv, Contr Expend	21,086	A89894	36,084
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>21,086</b>		<b>36,084</b>
<b>TOTAL Home And Community Services</b>	<b>31,378</b>		<b>47,392</b>
State Retirement System	130,060	A90108	63,910
Social Security, Employer Cont	68,656	A90308	62,741
Worker's Compensation, Empl Bnfts	10,012	A90408	11,165
Unemployment Insurance, Empl Bnfts	11,281	A90508	4,271
Disability Insurance, Empl Bnfts	10,261	A90558	7,130
Hospital & Medical (dental) Ins, Empl Bnft	216,049	A90608	159,785
<b>TOTAL Employee Benefits</b>	<b>446,319</b>		<b>309,002</b>
Debt Principal, Serial Bonds	110,000	A97106	400,000
<b>TOTAL Debt Principal</b>	<b>110,000</b>		<b>400,000</b>
Debt Interest, Serial Bonds	59,365	A97107	46,746
<b>TOTAL Debt Interest</b>	<b>59,365</b>		<b>46,746</b>
<b>TOTAL Expenditures</b>	<b>2,281,967</b>		<b>2,445,577</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,281,967</b>		<b>2,445,577</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code/Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	745,388	A8021	858,651
Prior Period Adj -Increase In Fund Balance		A8012	71
<b>Restated Fund Balance - Beg of Year</b>	<b>745,388</b>	<b>A8022</b>	<b>858,722</b>
ADD - REVENUES AND OTHER SOURCES	2,395,230		2,827,188
DEDUCT - EXPENDITURES AND OTHER USES	2,281,967		2,445,577
<b>Fund Balance - End of Year</b>	<b>858,651</b>	<b>A8029</b>	<b>1,240,333</b>

TOWN OF Lysander  
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(A) GENERAL

Budget Summary

Code Description	2015	EmpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,072,713	A1049N	596,933
Est Rev - Real Property Tax Items	73,039	A1099N	72,657
Est Rev - Non Property Tax Items	212,000	A1199N	220,000
Est Rev - Departmental Income	610,615	A1299N	222,500
Est Rev - Use of Money And Property	17,270	A2499N	12,318
Est Rev - Licenses And Permits	17,850	A2599N	17,800
Est Rev - Fines And Forfeitures	33,000	A2649N	33,000
Est Rev - Sale of Prop And Comp For Loss	150	A2699N	
Est Rev - State Aid	421,582	A3099N	446,582
<b>TOTAL Estimated Revenues</b>	<b>2,458,219</b>		<b>1,621,790</b>
Appropriated Fund Balance	100,000	A599N	600,000
<b>TOTAL Estimated Other Sources</b>	<b>100,000</b>		<b>600,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,558,219</b>		<b>2,221,790</b>

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(A) GENERAL

Budget Summary

Code/Description	2015	EdoCode	2016
<b>Appropriations</b>			
App - General Government Support	1,090,167	A1999N	1,203,917
App - Public Safety	51,368	A3999N	50,815
App - Transportation	85,865	A5999N	88,476
App - Economic Assistance And Opportunity	66,950	A6999N	66,950
App - Culture And Recreation	643,676	A7999N	283,728
App - Home And Community Services	44,210	A8999N	54,010
App - Employee Benefits	400,889	A9199N	353,257
App - Debt Service	175,094	A9899N	120,637
<b>TOTAL Appropriations</b>	<b>2,558,219</b>		<b>2,221,790</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,558,219</b>		<b>2,221,790</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EqpCode	2015
<b>Assets</b>			
Cash	600	B200	825
Cash In Time Deposits	94,232	B201	95,362
<b>TOTAL Cash</b>	<b>94,832</b>		<b>96,187</b>
Accounts Receivable	3,139	B380	5,148
<b>TOTAL Other Receivables (net)</b>	<b>3,139</b>		<b>5,148</b>
Due From State And Federal Government		B410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds	8,910	B391	
<b>TOTAL Due From Other Funds</b>	<b>8,910</b>		<b>0</b>
Prepaid Expenses	6,216	B480	5,841
<b>TOTAL Prepaid Expenses</b>	<b>6,216</b>		<b>5,841</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>113,097</b>		<b>107,176</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	Fdp Code	2015
Accounts Payable	4,633	B600	486
<b>TOTAL Accounts Payable</b>	<b>4,633</b>		<b>486</b>
Accrued Liabilities		B601	267
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>267</b>
Due To Other Funds	5,434	B630	181
<b>TOTAL Due To Other Funds</b>	<b>5,434</b>		<b>181</b>
<b>TOTAL Liabilities</b>	<b>10,067</b>		<b>934</b>
<b>Fund Balance</b>			
Not in Spendable Form	6,216	B806	5,841
<b>TOTAL Nonspendable Fund Balance</b>	<b>6,216</b>		<b>5,841</b>
Assigned Appropriated Fund Balance	30,000	B914	50,000
Assigned Unappropriated Fund Balance	66,814	B915	50,401
<b>TOTAL Assigned Fund Balance</b>	<b>96,814</b>		<b>100,401</b>
<b>TOTAL Fund Balance</b>	<b>103,030</b>		<b>106,242</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>113,097</b>		<b>107,176</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	102,668	B1001	118,816
<b>TOTAL Real Property Taxes</b>	<b>102,668</b>		<b>118,816</b>
Other Payments In Lieu of Taxes	4,724	B1081	5,770
<b>TOTAL Real Property Tax Items</b>	<b>4,724</b>		<b>5,770</b>
Zoning Fees	450	B2110	50
Planning Board Fees	2,075	B2115	2,400
<b>TOTAL Departmental Income</b>	<b>2,525</b>		<b>2,450</b>
Interest And Earnings	92	B2401	75
<b>TOTAL Use of Money And Property</b>	<b>92</b>		<b>75</b>
Building And Alteration Permits	84,326	B2555	54,768
<b>TOTAL Licenses And Permits</b>	<b>84,326</b>		<b>54,768</b>
<b>TOTAL Revenues</b>	<b>194,335</b>		<b>181,879</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>194,335</b>		<b>181,879</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	ExpCode	2015
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	3	B19304	194
<b>TOTAL Judgements And Claims</b>	<b>3</b>		<b>194</b>
<b>TOTAL General Government Support</b>	<b>3</b>		<b>194</b>
Zoning, Pers Serv	83,000	B80101	83,582
Zoning, Equip & Cap Outlay	4,184	B80102	
Zoning, Contr Expend	4,428	B80104	3,984
<b>TOTAL Zoning</b>	<b>91,612</b>		<b>87,566</b>
Planning, Pers Serv	25,803	B80201	25,453
Planning, Contr Expend	7,466	B80204	5,835
<b>TOTAL Planning</b>	<b>33,269</b>		<b>31,288</b>
<b>TOTAL Home And Community Services</b>	<b>124,881</b>		<b>118,854</b>
State Retirement, Empl Bnfts	14,057	B90108	59,619
Social Security , Empl Bnfts	8,282	B90308	
Worker's Compensation, Empl Bnfts	2,597	B90408	
Disability Insurance, Empl Bnfts	301	B90558	
Hospital & Medical (dental) Ins, Empl Bnft	34,198	B90608	
<b>TOTAL Employee Benefits</b>	<b>59,435</b>		<b>59,619</b>
<b>TOTAL Expenditures</b>	<b>184,319</b>		<b>178,667</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>184,319</b>		<b>178,667</b>

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2014	EdaCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	93,012	B8021	103,028
Prior Period Adj -Increase In Fund Balance		B8012	2
<b>Restated Fund Balance - Beg of Year</b>	<b>93,012</b>	<b>B8022</b>	<b>103,030</b>
ADD - REVENUES AND OTHER SOURCES	194,335		181,879
DEDUCT - EXPENDITURES AND OTHER USES	184,319		178,667
<b>Fund Balance - End of Year</b>	<b>103,028</b>	<b>B8029</b>	<b>106,242</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdgCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	118,909	B1049N	58,426
Est Rev - Real Property Tax Items	4,536	B1099N	5,830
Est. ReV. - Intergovernmental Charges	2,150	B2399N	3,150
Est Rev - Use of Money And Property	50	B2499N	50
Est Rev - Licenses And Permits	32,000	B2599N	80,000
<b>TOTAL Estimated Revenues</b>	<b>157,645</b>		<b>147,456</b>
Appropriated Fund Balance	30,000	B599N	50,000
<b>TOTAL Estimated Other Sources</b>	<b>30,000</b>		<b>50,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>187,645</b>		<b>197,456</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EqpCode	2016
<b>Appropriations</b>			
App - Home And Community Services	127,518	B8999N	136,608
App - Employee Benefits	60,127	B9199N	60,848
<b>TOTAL Appropriations</b>	<b>187,645</b>		<b>197,456</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>187,645</b>		<b>197,456</b>

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code/Description	2014	EdpCode	2015
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Results of Operation

Code/Description	2014	EdpCode	2015
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Results of Operation

Code	Description	2014	EdpCode	2015
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2014	FdbCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
Fund Balance - End of Year		CD8029	

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	DepCode	2015
<b>Assets</b>			
Cash	142,839	DB200	16,799
Cash In Time Deposits	404,618	DB201	648,667
<b>TOTAL Cash</b>	<b>547,457</b>		<b>665,466</b>
Accounts Receivable	27,211	DB380	
<b>TOTAL Other Receivables (net)</b>	<b>27,211</b>		<b>0</b>
Due From State And Federal Government		DB410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds		DB391	1,585
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>1,585</b>
Due From Other Governments		DB440	10,000
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>10,000</b>
Prepaid Expenses	41,598	DB480	35,668
<b>TOTAL Prepaid Expenses</b>	<b>41,598</b>		<b>35,668</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>616,266</b>		<b>712,719</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code/Description	2014	EqpCode	2015
Accounts Payable	136,122	DB600	43,364
<b>TOTAL Accounts Payable</b>	<b>136,122</b>		<b>43,364</b>
Accrued Liabilities	18,534	DB601	15,612
<b>TOTAL Accrued Liabilities</b>	<b>18,534</b>		<b>15,612</b>
Due To Other Funds	53	DB630	3,718
<b>TOTAL Due To Other Funds</b>	<b>53</b>		<b>3,718</b>
<b>TOTAL Liabilities</b>	<b>154,709</b>		<b>62,694</b>
<b>Fund Balance</b>			
Not in Spendable Form	41,598	DB806	35,668
<b>TOTAL Nonspendable Fund Balance</b>	<b>41,598</b>		<b>35,668</b>
Assigned Appropriated Fund Balance	64,000	DB914	310,000
Assigned Unappropriated Fund Balance	355,959	DB915	304,357
<b>TOTAL Assigned Fund Balance</b>	<b>419,959</b>		<b>614,357</b>
<b>TOTAL Fund Balance</b>	<b>461,557</b>		<b>650,025</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>616,266</b>		<b>712,719</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	1,590,576	DB1001	1,704,587
<b>TOTAL Real Property Taxes</b>	<b>1,590,576</b>		<b>1,704,587</b>
Other Payments In Lieu of Taxes	48,573	DB1081	46,358
<b>TOTAL Real Property Tax Items</b>	<b>48,573</b>		<b>46,358</b>
Transportation Services, Other Govts	290,301	DB2300	307,685
<b>TOTAL Intergovernmental Charges</b>	<b>290,301</b>		<b>307,685</b>
Interest And Earnings	863	DB2401	598
<b>TOTAL Use of Money And Property</b>	<b>863</b>		<b>598</b>
Permits, Other	75	DB2590	450
<b>TOTAL Licenses And Permits</b>	<b>75</b>		<b>450</b>
Sales of Scrap & Excess Materials		DB2650	297
Sales of Equipment	12,075	DB2665	4,995
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>12,075</b>		<b>5,292</b>
Refunds of Prior Year's Expenditures	1,217	DB2701	1,468
Unclassified (specify)	4,259	DB2770	6,572
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,476</b>		<b>8,040</b>
Interfund Revenues	27,211	DB2801	12,854
<b>TOTAL Interfund Revenues</b>	<b>27,211</b>		<b>12,854</b>
St Aid, State Revenue Sharing	61,292	DB3001	61,154
St Aid, Consolidated Highway Aid	143,106	DB3501	146,568
<b>TOTAL State Aid</b>	<b>204,398</b>		<b>207,722</b>
<b>TOTAL Revenues</b>	<b>2,179,548</b>		<b>2,293,586</b>
Interfund Transfers	6,908	DB5031	
<b>TOTAL Interfund Transfers</b>	<b>6,908</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>6,908</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,186,456</b>		<b>2,293,586</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code/Description	2014	FdbCode	2015
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	19	DB19304	1,911
<b>TOTAL Judgements And Claims</b>	<b>19</b>		<b>1,911</b>
<b>TOTAL General Government Support</b>	<b>19</b>		<b>1,911</b>
Maint of Streets, Pers Serv	236,139	DB51101	245,019
Maint of Streets, Contr Expend	344,335	DB51104	229,271
<b>TOTAL Maint of Streets</b>	<b>580,474</b>		<b>474,290</b>
Perm Improve Highway, Contr Expend	566,959	DB51124	651,225
<b>TOTAL Perm Improve Highway</b>	<b>566,959</b>		<b>651,225</b>
Machinery, Equip & Cap Outlay	94,678	DB51302	1,080
Machinery, Contr Expend	66,465	DB51304	84,730
<b>TOTAL Machinery</b>	<b>161,143</b>		<b>85,810</b>
Brush And Weeds, Contr Expend	6,764	DB51404	8,942
<b>TOTAL Brush And Weeds</b>	<b>6,764</b>		<b>8,942</b>
Snow Removal, Pers Serv	285,752	DB51421	276,328
Snow Removal, Contr Expend	185,666	DB51424	201,942
<b>TOTAL Snow Removal</b>	<b>471,418</b>		<b>478,270</b>
<b>TOTAL Transportation</b>	<b>1,786,758</b>		<b>1,698,537</b>
State Retirement, Empl Bnfts	103,907	DB90108	91,361
Social Security, Empl Bnfts	39,505	DB90308	39,793
Worker's Compensation, Empl Bnfts	42,999	DB90408	44,022
Disability Insurance, Empl Bnfts	744	DB90558	3,143
Hospital & Medical (dental) Ins, Empl Bnft	190,019	DB90608	177,881
Other Employee Benefits (spec)	10,432	DB90898	12,200
<b>TOTAL Employee Benefits</b>	<b>387,606</b>		<b>368,400</b>
Debt Principal, Installment Bonds		DB97206	32,500
Debt Principal, Install Purch. Debt		DB97856	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>32,500</b>
Debt Interest, Installment Bonds		DB97207	3,770
Debt Interest, Install Purch. Debt		DB97857	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>3,770</b>
<b>TOTAL Expenditures</b>	<b>2,174,383</b>		<b>2,105,118</b>
Transfers, Capital Projects Fund	46,695	DB99509	
<b>TOTAL Operating Transfers</b>	<b>46,695</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>46,695</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,221,078</b>		<b>2,105,118</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2014	EdbCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	496,179	DB8021	461,557
Restated Fund Balance - Beg of Year	496,179	DB8022	461,557
ADD - REVENUES AND OTHER SOURCES	2,186,456		2,293,586
DEDUCT - EXPENDITURES AND OTHER USES	2,221,078		2,105,118
Fund Balance - End of Year	461,557	DB8029	650,025

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	Fund Code	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,704,240	DB1049N	1,572,373
Est Rev - Real Property Tax Items	41,142	DB1099N	41,982
Est. ReV. - Intergovernmental Charges	217,780	DB2399N	222,147
Est Rev - Use of Money And Property	1,000	DB2499N	500
Est Rev - Interfund Revenues		DB2801N	15,000
Est Rev - State Aid	189,000	DB3099N	190,000
<b>TOTAL Estimated Revenues</b>	<b>2,153,162</b>		<b>2,042,002</b>
Appropriated Fund Balance	64,000	DB599N	310,000
<b>TOTAL Estimated Other Sources</b>	<b>64,000</b>		<b>310,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,217,162</b>		<b>2,352,002</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EmpCode	2016
<b>Appropriations</b>			
App - Transportation	1,781,516	DB5999N	1,774,068
App - Employee Benefits	399,376	DB9199N	401,873
App - Debt Service	36,270	DB9899N	76,061
<b>TOTAL Appropriations</b>	<b>2,217,162</b>		<b>2,252,002</b>
Interfund Transfers		DB9999N	100,000
<b>TOTAL Other Uses</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,217,162</b>		<b>2,352,002</b>

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(FX) WATER

Balance Sheet

Code/Description	2014	EdoCode	2015
<b>Assets</b>			
Cash	4,536	FX200	27,129
Cash In Time Deposits	57,850	FX201	35,225
<b>TOTAL Cash</b>	<b>62,386</b>		<b>62,354</b>
Water Rents Receivable	25,198	FX350	39,413
Accounts Receivable	9,358	FX380	
<b>TOTAL Other Receivables (net)</b>	<b>34,556</b>		<b>39,413</b>
Prepaid Expenses	147	FX480	547
<b>TOTAL Prepaid Expenses</b>	<b>147</b>		<b>547</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>97,089</b>		<b>102,314</b>

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(FX) WATER

Balance Sheet

Code Description	2014	FdpCode	2015
Accounts Payable	19,992	FX600	34,516
<b>TOTAL Accounts Payable</b>	<b>19,992</b>		<b>34,516</b>
Accrued Liabilities	1,035	FX601	
<b>TOTAL Accrued Liabilities</b>	<b>1,035</b>		<b>0</b>
Due To Other Funds	343	FX630	796
<b>TOTAL Due To Other Funds</b>	<b>343</b>		<b>796</b>
<b>TOTAL Liabilities</b>	<b>21,370</b>		<b>35,312</b>
<b>Fund Balance</b>			
Not in Spendable Form	147	FX806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>147</b>		<b>0</b>
Assigned Unappropriated Fund Balance	75,572	FX915	67,002
<b>TOTAL Assigned Fund Balance</b>	<b>75,572</b>		<b>67,002</b>
<b>TOTAL Fund Balance</b>	<b>75,719</b>		<b>67,002</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>97,089</b>		<b>102,314</b>

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(FX) WATER

Results of Operation

Code/Description	2014	Exp Code	2015
<b>Revenues</b>			
Real Property Taxes	14,240	FX1001	
<b>TOTAL Real Property Taxes</b>	<b>14,240</b>		<b>0</b>
Metered Water Sales	75,517	FX2140	109,857
Interest & Penalties On Water Rents	1,936	FX2148	4,042
<b>TOTAL Departmental Income</b>	<b>77,453</b>		<b>113,899</b>
Interest And Earnings	37	FX2401	28
<b>TOTAL Use of Money And Property</b>	<b>37</b>		<b>28</b>
Refunds of Prior Year's Expenditures		FX2701	20
Unclassified (specify)	536	FX2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>536</b>		<b>20</b>
<b>TOTAL Revenues</b>	<b>92,266</b>		<b>113,947</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>92,266</b>		<b>113,947</b>

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(FX) WATER

Results of Operation

Code/Description	2014	Fdp Code	2015
<b>Expenditures</b>			
Water Administration, Pers Serv	4,017	FX83101	957
Water Administration, Contr Expend	16,494	FX83104	16,030
<b>TOTAL Water Administration</b>	<b>20,511</b>		<b>16,987</b>
Source Supply Pwr & Pump, Contr Expend	64,719	FX83204	85,701
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>64,719</b>		<b>85,701</b>
<b>TOTAL Home And Community Services</b>	<b>85,230</b>		<b>102,688</b>
State Retirement, Empl Bnfts	636	FX90108	147
Social Security, Empl Bnfts	307	FX90308	73
Workers Compensation, Empl Bnfts	197	FX90408	193
Disability Insurance, Empl Bnfts	8	FX90558	5
<b>TOTAL Employee Benefits</b>	<b>1,148</b>		<b>418</b>
<b>TOTAL Expenditures</b>	<b>86,378</b>		<b>103,106</b>
Transfers, Capital Projects Fund		FX99509	19,560
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>19,560</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>19,560</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>86,378</b>		<b>122,666</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code/Description	2014	EdoCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	69,833	FX8021	75,721
Restated Fund Balance - Beg of Year	69,833	FX8022	75,721
ADD - REVENUES AND OTHER SOURCES	92,266		113,947
DEDUCT - EXPENDITURES AND OTHER USES	86,378		122,666
Fund Balance - End of Year	75,721	FX8029	67,002

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(FX) WATER

Budget Summary

Code Description	2015	EdoCode	2016
<b>Estimated Revenues</b>			
Est Rev - Use of Money And Property	71,550	FX2499N	71,498
<b>TOTAL Estimated Revenues</b>	<b>71,550</b>		<b>71,498</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>71,550</b>		<b>71,498</b>

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(FX) WATER

Budget Summary

Code Description	2015	Emp Code	2016
<b>Appropriations</b>			
App-Home And Community Services	70,187	FX8999N	70,668
App - Employee Benefits	1,363	FX9199N	830
<b>TOTAL Appropriations</b>	<b>71,550</b>		<b>71,498</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>71,550</b>		<b>71,498</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	7,800	H200	15,851
<b>TOTAL Cash</b>	<b>7,800</b>		<b>15,851</b>
Due From Other Funds	9,893	H391	
<b>TOTAL Due From Other Funds</b>	<b>9,893</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>17,693</b>		<b>15,851</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EqpCode	2015
Accounts Payable		H600	5,170
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>5,170</b>
Bond Anticipation Notes Payable	155,000	H626	310,500
<b>TOTAL Notes Payable</b>	<b>155,000</b>		<b>310,500</b>
Other Long Term Debt		H689	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>155,000</b>		<b>315,670</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-137,306	H917	-299,819
<b>TOTAL Unassigned Fund Balance</b>	<b>-137,306</b>		<b>-299,819</b>
<b>TOTAL Fund Balance</b>	<b>-137,306</b>		<b>-299,819</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>17,694</b>		<b>15,851</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	FdbCode	2015
<b>Revenues</b>			
St Aid, Sewer Cap Proj	43,961	H3990	
<b>TOTAL State Aid</b>	<b>43,961</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>43,961</b>		<b>0</b>
Interfund Transfers	46,695	H5031	19,560
<b>TOTAL Interfund Transfers</b>	<b>46,695</b>		<b>19,560</b>
Serial Bonds		H5710	
Statutory Installment Bonds	130,000	H5720	146,038
Bans Redeemed From Appropriations	13,000	H5731	15,500
<b>TOTAL Proceeds of Obligations</b>	<b>143,000</b>		<b>161,538</b>
<b>TOTAL Other Sources</b>	<b>189,695</b>		<b>181,098</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>233,656</b>		<b>181,098</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay	176,695	H51302	146,038
<b>TOTAL Machinery</b>	<b>176,695</b>		<b>146,038</b>
<b>TOTAL Transportation</b>	<b>176,695</b>		<b>146,038</b>
Sewage Treat Disp, Equip & Cap Outlay	38,929	H81302	370
<b>TOTAL Sewage Treat Disp</b>	<b>38,929</b>		<b>370</b>
Water Capital Projects, Equip & Cap Outlay		H83972	197,203
<b>TOTAL Water Capital Projects</b>	<b>0</b>		<b>197,203</b>
<b>TOTAL Home And Community Services</b>	<b>38,929</b>		<b>197,573</b>
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>215,624</b>		<b>343,611</b>
Transfers, Other Funds	27,307	H99019	
<b>TOTAL Operating Transfers</b>	<b>27,307</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>27,307</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>242,931</b>		<b>343,611</b>

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdbCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-128,031	H8021	-137,306
Restated Fund Balance - Beg of Year	-128,031	H8022	-137,306
ADD - REVENUES AND OTHER SOURCES	233,656		181,098
DEDUCT - EXPENDITURES AND OTHER USES	242,931		343,611
Fund Balance - End of Year	-137,306	H8029	-299,819

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	Equip Code	2015
<b>Assets</b>			
Land	5,400	K101	5,400
Buildings	3,571,247	K102	2,974,183
Machinery And Equipment	2,815,527	K104	3,015,734
<b>TOTAL Fixed Assets (net)</b>	<b>6,392,174</b>		<b>5,995,317</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,392,174</b>		<b>5,995,317</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EqpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	6,392,174	K159	5,995,317
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>6,392,174</b>		<b>5,995,317</b>
<b>TOTAL Fund Balance</b>	<b>6,392,174</b>		<b>5,995,317</b>
<b>TOTAL</b>	<b>6,392,174</b>		<b>5,995,317</b>

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(SD) DRAINAGE

Balance Sheet

Code Description	2014	ExpCode	2015
<b>Assets</b>			
Cash	-222	SD200	-5,316
Cash In Time Deposits	179,087	SD201	208,903
<b>TOTAL Cash</b>	<b>178,865</b>		<b>203,587</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>178,865</b>		<b>203,587</b>

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(SD) DRAINAGE

Balance Sheet

Code Description	2014	ExpCode	2015
Accounts Payable	20,078	SD600	22,419
<b>TOTAL Accounts Payable</b>	<b>20,078</b>		<b>22,419</b>
Due To Other Funds		SD630	1,851
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>1,851</b>
<b>TOTAL Liabilities</b>	<b>20,078</b>		<b>24,270</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	158,787	SD915	179,317
<b>TOTAL Assigned Fund Balance</b>	<b>158,787</b>		<b>179,317</b>
<b>TOTAL Fund Balance</b>	<b>158,787</b>		<b>179,317</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>178,865</b>		<b>203,587</b>

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(SD) DRAINAGE

Results of Operation

Code Description	2014	Edp Code	2015
<b>Revenues</b>			
Real Property Taxes	84,902	SD1001	84,913
<b>TOTAL Real Property Taxes</b>	<b>84,902</b>		<b>84,913</b>
Interest And Earnings	121	SD2401	122
<b>TOTAL Use of Money And Property</b>	<b>121</b>		<b>122</b>
<b>TOTAL Revenues</b>	<b>85,023</b>		<b>85,035</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>85,023</b>		<b>85,035</b>

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(SD) DRAINAGE

Results of Operation

Code Description	2014	EdnCode	2015
<b>Expenditures</b>			
Drainage, Contr Expend	46,991	SD85404	64,505
<b>TOTAL Drainage</b>	<b>46,991</b>		<b>64,505</b>
<b>TOTAL Home And Community Services</b>	<b>46,991</b>		<b>64,505</b>
<b>TOTAL Expenditures</b>	<b>46,991</b>		<b>64,505</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>46,991</b>		<b>64,505</b>

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(SD) DRAINAGE

**Analysis of Changes in Fund Balance**

Code Description	2014	Edcode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	120,757	SD8021	158,789
Restated Fund Balance - Beg of Year	120,757	SD8022	158,789
ADD - REVENUES AND OTHER SOURCES	85,023		85,035
DEDUCT - EXPENDITURES AND OTHER USES	46,991		64,505
Fund Balance - End of Year	158,789	SD8029	179,319

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(SF) FIRE PROTECTION

Balance Sheet

Code: Description	2014	EqpCode:	2015
<b>Assets</b>			
Cash	25	SF200	35
<b>TOTAL Cash</b>	<b>25</b>		<b>35</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>25</b>		<b>35</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	25	SF915	35
<b>TOTAL Assigned Fund Balance</b>	<b>25</b>		<b>35</b>
<b>TOTAL Fund Balance</b>	<b>25</b>		<b>35</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>25</b>		<b>35</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdoCode	2015
<b>Revenues</b>			
Real Property Taxes	98,716	SF1001	100,200
<b>TOTAL Real Property Taxes</b>	<b>98,716</b>		<b>100,200</b>
<b>TOTAL Revenues</b>	<b>98,716</b>		<b>100,200</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>98,716</b>		<b>100,200</b>

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(SF) FIRE PROTECTION

Results of Operation

Code/Description	2014	FdbCode	2013
<b>Expenditures</b>			
Fire Protection, Contr Expend	98,707	SF34104	100,190
<b>TOTAL Fire Protection</b>	<b>98,707</b>		<b>100,190</b>
<b>TOTAL Public Safety</b>	<b>98,707</b>		<b>100,190</b>
<b>TOTAL Expenditures</b>	<b>98,707</b>		<b>100,190</b>
<b>Transfers, Other Funds</b>			
	22	SF99019	
<b>TOTAL Operating Transfers</b>	<b>22</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>22</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>98,729</b>		<b>100,190</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code/Description	2014	ExpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	38	SF8021	25
Restated Fund Balance - Beg of Year	38	SF8022	25
ADD - REVENUES AND OTHER SOURCES	98,716		100,200
DEDUCT - EXPENDITURES AND OTHER USES	98,729		100,190
Fund Balance - End of Year	25	SF8029	35

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EqpCode	2015
<b>Assets</b>			
Cash		SL200	
Cash In Time Deposits	23,887	SL201	39,363
<b>TOTAL Cash</b>	<b>23,887</b>		<b>39,363</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>23,887</b>		<b>39,363</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	34,855	SL600	26,029
<b>TOTAL Accounts Payable</b>	<b>34,855</b>		<b>26,029</b>
<b>TOTAL Liabilities</b>	<b>34,855</b>		<b>26,029</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	200	SL914	6,100
Assigned Unappropriated Fund Balance		SL915	7,234
<b>TOTAL Assigned Fund Balance</b>	<b>200</b>		<b>13,334</b>
Unassigned Fund Balance	-11,169	SL917	0
<b>TOTAL Unassigned Fund Balance</b>	<b>-11,169</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-10,969</b>		<b>13,334</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>23,886</b>		<b>39,363</b>

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(SL) LIGHTING

Results of Operation

Code/Description	2014	EdbCode	2015
<b>Revenues</b>			
Real Property Taxes	282,597	SL1001	306,010
<b>TOTAL Real Property Taxes</b>	<b>282,597</b>		<b>306,010</b>
Interest And Earnings	97	SL2401	73
<b>TOTAL Use of Money And Property</b>	<b>97</b>		<b>73</b>
<b>TOTAL Revenues</b>	<b>282,694</b>		<b>306,083</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>282,694</b>		<b>306,083</b>

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(SL) LIGHTING

Results of Operation

Code/Description	2014	EdoCode	2015
<b>Expenditures</b>			
Street Lighting, Contr Expend	291,011	SL51824	281,780
<b>TOTAL Street Lighting</b>	<b>291,011</b>		<b>281,780</b>
<b>TOTAL Transportation</b>	<b>291,011</b>		<b>281,780</b>
<b>TOTAL Expenditures</b>	<b>291,011</b>		<b>281,780</b>
Transfers, Other Funds	389	SL99019	
<b>TOTAL Operating Transfers</b>	<b>389</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>389</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>291,400</b>		<b>281,780</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2014	Emp Code	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-2,264	SL8021	-10,970
Restated Fund Balance - Beg of Year	-2,264	SL8022	-10,970
ADD - REVENUES AND OTHER SOURCES	282,694		306,083
DEDUCT - EXPENDITURES AND OTHER USES	291,400		281,780
Fund Balance - End of Year	-10,970	SL8029	13,333

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(SP) PARK

Balance Sheet

Code Description	2014	EdsCode	2015
<b>Assets</b>			
Cash In Time Deposits	50,573	SP201	50,599
<b>TOTAL Cash</b>	<b>50,573</b>		<b>50,599</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>50,573</b>		<b>50,599</b>

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(SP) PARK

Balance Sheet

Code Description	2014	FdpCode	2015
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	50,573	SP915	50,599
<b>TOTAL Assigned Fund Balance</b>	<b>50,573</b>		<b>50,599</b>
<b>TOTAL Fund Balance</b>	<b>50,573</b>		<b>50,599</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>50,573</b>		<b>50,599</b>

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(SP) PARK

Results of Operation

Code/Description	2014	EdbCode	2015
<b>Revenues</b>			
Special Assessments Ad Valorem	11,371	SP1028	
<b>TOTAL Real Property Taxes</b>	<b>11,371</b>		<b>0</b>
Interest And Earnings	24	SP2401	25
<b>TOTAL Use of Money And Property</b>	<b>24</b>		<b>25</b>
<b>TOTAL Revenues</b>	<b>11,395</b>		<b>25</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>11,395</b>		<b>25</b>

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Results of Operation

Code Description	2014	Edp Code	2015
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(SP) PARK

**Analysis of Changes in Fund Balance**

Code Description	2014	EdoCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	39,177	SP8021	50,572
Prior Period Adj -Increase In Fund Balance		SP8012	1
<b>Restated Fund Balance - Beg of Year</b>	<b>39,177</b>	<b>SP8022</b>	<b>50,573</b>
ADD - REVENUES AND OTHER SOURCES	11,395		25
<b>Fund Balance - End of Year</b>	<b>50,572</b>	<b>SP8029</b>	<b>50,598</b>

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(SS) SEWER

Balance Sheet

Code Description	2014	EqpCode	2015
<b>Assets</b>			
Cash	18,380	SS200	-5,577
Cash In Time Deposits	275,241	SS201	299,302
<b>TOTAL Cash</b>	<b>293,621</b>		<b>293,725</b>
Due From Other Funds		SS391	8,403
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>8,403</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>293,621</b>		<b>302,128</b>

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(SS) SEWER

Balance Sheet

Code Description	2014	Edp Code	2015
Accounts Payable	126,154	SS600	120,898
<b>TOTAL Accounts Payable</b>	<b>126,154</b>		<b>120,898</b>
Due To Other Funds	19,384	SS630	17,693
<b>TOTAL Due To Other Funds</b>	<b>19,384</b>		<b>17,693</b>
<b>TOTAL Liabilities</b>	<b>145,538</b>		<b>138,591</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	2,637	SS914	19,095
Assigned Unappropriated Fund Balance	145,446	SS915	144,442
<b>TOTAL Assigned Fund Balance</b>	<b>148,083</b>		<b>163,537</b>
<b>TOTAL Fund Balance</b>	<b>148,083</b>		<b>163,537</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>293,621</b>		<b>302,128</b>

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(SS) SEWER

Results of Operation

Code Description	2014	Eqp Code	2015
<b>Revenues</b>			
Real Property Taxes	361,383	SS1001	373,451
Special Assessments		SS1030	3,190
<b>TOTAL Real Property Taxes</b>	<b>361,383</b>		<b>376,641</b>
Interest And Earnings	193	SS2401	189
<b>TOTAL Use of Money And Property</b>	<b>193</b>		<b>189</b>
Sales of Real Property	79,521	SS2660	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>79,521</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>441,097</b>		<b>376,830</b>
Interfund Transfers	20,399	SS5031	
<b>TOTAL Interfund Transfers</b>	<b>20,399</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>20,399</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>461,496</b>		<b>376,830</b>

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(SS) SEWER

Results of Operation

Code/Description	2014	Edg0606	2015
<b>Expenditures</b>			
Sewer Administration, Contr Expend	191,763	SS81104	170,534
<b>TOTAL Sewer Administration</b>	<b>191,763</b>		<b>170,534</b>
<b>TOTAL Home And Community Services</b>	<b>191,763</b>		<b>170,534</b>
Debt Principal, Serial Bonds	90,000	SS97106	96,997
Debt Principal, Installment Bonds		SS97206	
Debt Principal, Bond Anticipation Notes	13,000	SS97306	15,500
<b>TOTAL Debt Principal</b>	<b>103,000</b>		<b>112,497</b>
Debt Interest, Serial Bonds	79,302	SS97107	75,884
Debt Interest, Bond Anticipation Notes	5,559	SS97307	2,460
<b>TOTAL Debt Interest</b>	<b>84,861</b>		<b>78,344</b>
<b>TOTAL Expenditures</b>	<b>379,624</b>		<b>361,375</b>
Transfers, Capital Projects Fund		SS99509	
<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>379,624</b>		<b>361,375</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	66,212	SS8021	148,084
Restated Fund Balance - Beg of Year	66,212	SS8022	148,084
ADD - REVENUES AND OTHER SOURCES	461,496		376,830
DEDUCT - EXPENDITURES AND OTHER USES	379,624		361,375
Fund Balance - End of Year	148,084	SS8029	163,539

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(SS) SEWER

Budget Summary

Code Description	2014	FdbCode	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	373,441	SS1049N	333,342
<b>TOTAL Estimated Revenues</b>	<b>373,441</b>		<b>333,342</b>
Appropriated Fund Balance	2,637	SS599N	19,095
<b>TOTAL Estimated Other Sources</b>	<b>2,637</b>		<b>19,095</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>376,078</b>		<b>352,437</b>

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(SS) SEWER

Budget Summary

Code Description	2015	FdpCode	2016
<b>Appropriations</b>			
App - Home And Community Services	183,622	SS8999N	174,976
App - Debt Service	192,456	SS9899N	177,461
<b>TOTAL Appropriations</b>	<b>376,078</b>		<b>352,437</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>376,078</b>		<b>352,437</b>

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(SW) WATER

Balance Sheet

Code Description	2014	FdbCode	2015
<b>Assets</b>			
Cash	204	SW200	144
Cash In Time Deposits	3,793	SW201	6,455
<b>TOTAL Cash</b>	<b>3,997</b>		<b>6,599</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,997</b>		<b>6,599</b>

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(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	915	SW914	
Assigned Unappropriated Fund Balance	3,082	SW915	6,599
<b>TOTAL Assigned Fund Balance</b>	<b>3,997</b>		<b>6,599</b>
<b>TOTAL Fund Balance</b>	<b>3,997</b>		<b>6,599</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,997</b>		<b>6,599</b>

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(SW) WATER

Results of Operation

Code Description	2014	EdbCode	2015
<b>Revenues</b>			
Real Property Taxes	88,146	SW1001	97,162
<b>TOTAL Real Property Taxes</b>	<b>88,146</b>		<b>97,162</b>
Interest And Earnings	9	SW2401	8
<b>TOTAL Use of Money And Property</b>	<b>9</b>		<b>8</b>
<b>TOTAL Revenues</b>	<b>88,155</b>		<b>97,170</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>88,155</b>		<b>97,170</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	ExpCode	2015
<b>Expenditures</b>			
Judgements And Claims, Contr Expend		SW19304	86
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>86</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>86</b>
Water Administration, Contr Expend	95,976	SW83104	94,482
<b>TOTAL Water Administration</b>	<b>95,976</b>		<b>94,482</b>
<b>TOTAL Home And Community Services</b>	<b>95,976</b>		<b>94,482</b>
<b>TOTAL Expenditures</b>	<b>95,976</b>		<b>94,568</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>95,976</b>		<b>94,568</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	11,816	SW8021	3,995
Restated Fund Balance - Beg of Year	11,816	SW8022	3,995
ADD - REVENUES AND OTHER SOURCES	88,155		97,170
DEDUCT - EXPENDITURES AND OTHER USES	95,976		94,568
Fund Balance - End of Year	3,995	SW8029	6,597

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	FdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	97,086	SW1049N	95,884
<b>TOTAL Estimated Revenues</b>	<b>97,086</b>		<b>95,884</b>
Appropriated Fund Balance	915	SW599N	
<b>TOTAL Estimated Other Sources</b>	<b>915</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>98,001</b>		<b>95,884</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EmpCode	2016
<b>Appropriations</b>			
App - Home And Community Services	98,001	SW8999N	95,884
<b>TOTAL Appropriations</b>	<b>98,001</b>		<b>95,884</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>98,001</b>		<b>95,884</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	ExpCode	2015
<b>Assets</b>			
Cash	2,054	TA200	7,143
Cash In Time Deposits	296,306	TA201	296,379
<b>TOTAL Cash</b>	<b>298,360</b>		<b>303,522</b>
Due From Other Funds	5,807	TA391	21
<b>TOTAL Due From Other Funds</b>	<b>5,807</b>		<b>21</b>
Due From Other Governments	5,113	TA440	2,709
<b>TOTAL Due From Other Governments</b>	<b>5,113</b>		<b>2,709</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>309,280</b>		<b>306,252</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	Edp Code	2015
Due To Other Funds	8,910	TA630	
<b>TOTAL Due To Other Funds</b>	<b>8,910</b>		<b>0</b>
Consolidated Payroll	1,330	TA10	2,166
Group Insurance	4,397	TA20	45,832
Nys Income Tax	-5,827	TA21	
Social Security Tax	165	TA26	-8
Guaranty & Bid Deposits	21,130	TA30	19,640
Other Funds (specify)	279,175	TA85	238,622
<b>TOTAL Agency Liabilities</b>	<b>300,370</b>		<b>306,252</b>
<b>TOTAL Liabilities</b>	<b>309,280</b>		<b>306,252</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>309,280</b>		<b>306,252</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash In Time Deposits	1,199	TE201	1,200
<b>TOTAL Cash</b>	<b>1,199</b>		<b>1,200</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,199</b>		<b>1,200</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code/Description	2014	FdpCode	2015
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	1,199	TE923	1,200
<b>TOTAL Assigned Fund Balance</b>	<b>1,199</b>		<b>1,200</b>
<b>TOTAL Fund Balance</b>	<b>1,199</b>		<b>1,200</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,199</b>		<b>1,200</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EcdCode	2015
<b>Revenues</b>			
Interest And Earnings	1	TE2401	1
<b>TOTAL Use of Money And Property</b>	<b>1</b>		<b>1</b>
<b>TOTAL Revenues</b>	<b>1</b>		<b>1</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1</b>		<b>1</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	Fnd Code	2015
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TOWN OF Lysander  
 Annual Update Document  
 For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code/Description	2014	Eg:Code	2015
<b>Analysis of Changes in Net Position</b>			
Fund Balance - Beginning of Year	1,197	TE8021	1,198
Restated Fund Balance - Beg of Year	1,197	TE8022	1,198
ADD - REVENUES AND OTHER SOURCES	1		1
Fund Balance - End of Year	1,198	TE8029	1,199

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EqpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	3,586,997	W129	3,203,538
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>3,586,997</b>		<b>3,203,538</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,586,997</b>		<b>3,203,538</b>

TOWN OF Lysander  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Bonds Payable	3,586,997	W628	3,203,538
<b>TOTAL Bond And Long Term Liabilities</b>	<b>3,586,997</b>		<b>3,203,538</b>
<b>TOTAL Liabilities</b>	<b>3,586,997</b>		<b>3,203,538</b>
<b>TOTAL Liabilities</b>	<b>3,586,997</b>		<b>3,203,538</b>

TOWN OF Lysander  
Statement of Indebtedness  
For the Fiscal Year Ending 2015

03/23/2016

County of: Onondaga

Municipal Code: 310349300000

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. Adjst.	Accreted Interest	O/S End of Year
2014	BAN N	Sewer Improvements			02/11/2014	02/11/2015	1.38%		\$110,000	\$110,000	\$2,500	\$0	\$0	\$0	\$107,500
2015	BAN N	W Genesee Water Repair			09/23/2015	09/22/2016	2.19%		\$35,000	\$0		\$0	\$0	\$0	\$35,000
2015	BAN N	Water Meter Replacement			06/08/2015	06/07/2016	2.15%		\$136,000	\$0		\$0	\$0	\$0	\$136,000
2000	BAN N	Sewer			11/30/2000	11/30/2001	2.23%		\$171,000	\$45,000	\$13,000	\$0	\$0	\$0	\$32,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2010	BOND N	Town Hall		Y	02/15/2010	02/15/2025	3.36%		\$1,445,000	\$1,135,000	\$85,000	\$0	\$0	\$0	\$1,050,000
2015	BOND N	2015 Western Star			05/04/2015	05/03/2018	2.90%		\$146,038	\$0		\$0	\$0	\$0	\$146,038
2014	BOND N	Truck Purchase			04/01/2014	04/01/2018	2.90%		\$130,000	\$130,000	\$32,500	\$0	\$0	\$0	\$97,500
2002	BOND N	Acquisition of ICE Arena			12/15/2002	12/15/2022	5.25%	Y	\$620,000	\$315,000	\$315,000	\$0	\$0	\$0	\$0
2013	BOND N	Sewer Improvements			09/15/2008	09/15/2028	4.33%		\$461,997	\$1,570,000	\$85,000	\$0	\$0	\$0	\$1,485,000
2013	BOND N	Sewer Improvement EFC			08/01/2013	11/01/2042	2.10%		\$146,038	\$436,997	\$11,997	\$0	\$0	\$0	\$425,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
										\$3,586,997	\$529,497	\$0	\$0	\$0	\$3,203,538
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$3,741,997	\$544,997	\$0	\$0	\$0	\$3,514,038

TOWN OF Lysander  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2015

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$85,332.00
Demand Deposits	9Z2011	\$2,657,108.00
Time Deposits	9Z2021	
<b>Total</b>		\$2,742,440.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,315,409.00
<b>Total</b>		\$2,815,409.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Lysander  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2061	\$405,081	\$0	\$0	\$405,081
****-2820	\$474,606	\$0	\$0	\$474,606
****-283	\$95,362	\$0	\$0	\$95,362
****-2854	\$644,834	\$0	\$0	\$644,834
****-2911	\$15,903	\$0	\$0	\$15,903
****-0959	\$19,321	\$0	\$0	\$19,321
****-4232	\$5,755	\$0	\$0	\$5,755
****-9598	\$49,681	\$0	\$0	\$49,681
****-2929	\$2,135	\$0	\$0	\$2,135
****-2961	\$7,327	\$0	\$0	\$7,327
****-2956	\$24,827	\$0	\$0	\$24,827
****-0884	\$12,695	\$0	\$0	\$12,695
****-2979	\$17,280	\$0	\$0	\$17,280
****-4240	\$1,784	\$0	\$0	\$1,784
****-2995	\$8,238	\$0	\$0	\$8,238
****-0868	\$102,588	\$0	\$0	\$102,588
****-0909	\$17,457	\$0	\$0	\$17,457
****-0928	\$1,776	\$0	\$0	\$1,776
****-3201	\$50,599	\$0	\$0	\$50,599
****-2937	\$72,557	\$0	\$0	\$72,557
****-2903	\$217,244	\$0	\$0	\$217,244
****-3835	\$46,003	\$0	\$0	\$46,003
****-6970	\$2,481	\$0	\$0	\$2,481
****-2662	\$19,640	\$0	\$0	\$19,640
****-1572	\$11,011	\$0	\$0	\$11,011
****-0917	\$1,200	\$0	\$0	\$1,200
****-2987	\$136,346	\$0	\$0	\$136,346
****-2862	\$39,363	\$0	\$0	\$39,363
****-7887	\$47,758	\$0	\$0	\$47,758
****-7385	\$6,455	\$0	\$0	\$6,455

TOWN OF Lysander  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-9545	\$9,853	\$0	\$2,710	\$7,143
****-9552	\$135,288	\$0	\$72,662	\$62,626
****-4194	\$15,851	\$0	\$0	\$15,851
Total Adjusted Bank Balance				\$2,642,927
Petty Cash				\$1,200.00
Adjustments				\$2.00
Total Cash			9ZCASH *	\$2,644,129
Total Cash Balance All Funds			9ZCASHB *	\$2,644,129
* Must be equal				

TOWN OF Lysander  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

	<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>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</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>
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 Lysander  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2015

Total Full Time Employees:		20			
Total Part Time Employees:		32			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$169,160.00	18	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$110,808.00			
90408	Worker's Compensation Insurance	\$58,625.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$4,271.00			
90558	Disability Insurance	\$11,295.00			
90608	Hospital and Medical (Dental) Insurance	\$371,080.00	18		16
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$12,200.00			
<b>Total</b>		<b>\$737,439.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$737,439.00</b>			

TOWN OF Lysander  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$10,736	6,045	gallons	
Diesel Fuel	\$39,551	18,583	gallons	
Fuel Oil			gallons	
Natural Gas	\$13,094	32,144	cubic feet	therms
Electricity	\$47,887	447,398	kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Lysander  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2015

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Joseph A Saraceni, hereby certify that I am the Chief Fiscal Officer of the Town of Lysander, and that the information provided in the annual financial report of the Town of Lysander, for the fiscal year ended 12/31/2015, 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 Lysander, and adopted by me as my signature for use in conjunction with the filing of the Town of Lysander's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Lysander's annual financial report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

David J. Rahrle  
Name of Report Preparer if different than Chief Fiscal Officer

(315) 635-1443  
Telephone Number

03/23/2016  
Date of Certification

Joseph A. saraceni  
Name

Town Supervisor  
Title

8220 loop Rd Baldwinsville, NY 1302  
Official Address

(315) 857-0281  
Official Telephone Number

TOWN OF Lysander  
Financial Comments  
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 Year End adjustment

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 Year end adjustment

(SP) PARK

Adjustment Reason

Account Code SP8012 Year end adjustment for rounding

Thank you, 310349300000 from the TOWN of LYSANDER, for your Submission to the Local Government and School Accountability Data Exchange System on 03/23/2016 01:34:54 PM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at (518) 474-4014

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**TOWN OF LYSANDER**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**I. Summary of Significant Accounting Policies**

The financial statements of the Town of Lysander have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below:

**A. Financial Reporting Entity**

The Town of Lysander, which was established in 1794, is governed by its Charter, Town law and other general laws of the State of New York and various local laws. The Town Board is the legislative body responsible for the overall operations. The Supervisor serves as chief executive officer and as chief fiscal officer.

The following basic services are provided: public safety, culture and recreation, economic assistance, community services, general government support, highway administration and maintenance, sewer, water, drainage, fire protection and lighting services.

All governmental activities and functions performed for the Town of Lysander are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The financial reporting entity includes organizations, functions and activities over which elected officials exercise oversight responsibility. Oversight responsibility is determined on the basis of financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

**B. Basis of Presentation – Fund Accounting**

The accounts of the local government are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. The various funds are summarized by type in the financial statements. (Certain funds of the local government are utilized to account for resources derived from and / or expenditures applicable to an area less than the entire local government.) The following fund types and account groups are used:

## 1. Fund Categories

- a. Government Funds – Government funds are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position. The following are the Town's governmental fund types:

General Fund – The principal operating fund that includes all operations not required to be recorded in other funds.

Special Revenue Funds – Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following Special Revenue Funds are utilized: Community Development, Lighting, Water, Fire protection, Sewer, Drainage and Highway.

Capital Projects Fund – Fund used to account for financial resources to be used for the acquisition or construction of major capital facilities.

- b. Fiduciary Funds – Funds used to account for assets held by the local government in a trustee or custodial capacity.

Trust and Agency Funds – Funds are used to account for money (and / or property) received and held in the capacity of trustee, custodial or agent. These include expendable trusts, non-expendable trusts and agency funds.

## 2. Account Groups

Account groups are used to establish accounting control and accountability for general fixed assets and general long-term debt. The two account groups are not “funds”.

They are concerned with measurement of financial position and not results of operations.

The General Fixed Assets Account Group – Account group used to account for land, building, improvements other than buildings and equipment utilized for general government purposes.

The General Long-Term Debt Account Group – Account group used to account for all long-term debt and retirement expense liability.

## **C. Basis of Accounting / Measurement Focus**

Basis of Accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement

focus. Measurement focus is the determination of what is measured, i.e. expenditures or expenses.

Modified Accrual Basis – All governmental Funds and Expendable Trusts are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Material revenues that are accrued include real property taxes, state and federal aid, and certain user charges. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made.

Expenditures are recorded when incurred except that:

Expenditures of prepaid expenses and inventory-type items are recognized at the time of purchase.

Principal and interest on indebtedness are not recognized as an expenditure until due.

Compensated absences such as vacation and sick leave which vests or accumulates, are charged as an expenditure when paid.

#### ***D. Fund Balances***

In fiscal 2011, the Town implemented Governmental Account Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54). GASB 54 changed the classification of fund balance to focus on the constraints imposed on resources in governmental funds, instead of the previous focus on availability for appropriation.

Fund balance is now broken down into five different classifications: nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted consists of amount that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

Committed consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint. The Town Board is the decision-making authority that can, by resolution prior to the end of the fiscal year, commit fund balance.

Assigned consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

Unassigned represents the residual classification for the government's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When resources are available from multiple classifications, the Town spends funds in the following order: restricted, committed, assigned, unassigned.

### ***E. Vacation and Sick Leave***

Town employees are granted vacation and sick leave in varying amounts. Vacations are not cumulative and must be taken in the current year earned. Sick leave may accumulate, but upon retirement or termination of employment, employees are not compensated for unused sick days. However, the Town has adopted option 41-J, which allows for the accumulation of 165 days of sick leave to be applied to service time for determining retirement benefits.

### ***F. Post Retirement Benefits***

In addition to providing pension benefits, the Town provides health insurance coverage and survivor benefits for retirement employees and their survivors. Substantially all the Town's employees may become eligible for these benefits if they reach normal retirement age while working for the Town. Health care benefits and survivor's benefits are provided through insurance companies whose premiums are based on the benefits paid during the year. The town recognized the cost of providing benefits by recording its share of insurance premiums as an expenditure in the year paid.

Effective January 1, 2014, retirees are required to pay 15% of the premiums.

During the year, \$371,080 was paid on behalf of retirees and active employees and is recorded as an expenditure in the General, General Part Town and Highway funds. The cost of providing benefits for the retirees is not separable from the cost of providing benefits for active employees.

### ***G. Departures from Generally Accepted Accounting Principles (GAAP)***

Deferred Expenses – Deferred expenses reflect unpaid charges for the sewage pump stations that service the Town's Sewer Districts. Charges are billed by the County of Onondaga in the year subsequent to the year incurred and are payable in the year subsequent to billing. The Town records these costs for budgetary purposes in the year incurred. As of December 31, 2015, the Town incurred 2014 charges amounting to \$113,229.77.

## II. Stewardship, Compliance and Accountability

### ***A. Budgetary Data***

#### **1. Budget Policies – The budget policies are as follows:**

- a. No later than October 5, the budget officer submits a tentative budget to the Town Board for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.
- b. After public hearings are conducted to obtain taxpayer comments, no later than November 20, the governing board adopts the budget.
- c. The governing board must approve all modifications of the budget.

#### **2. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the Governmental Type Funds. Encumbrances are reported as reservations of fund balances since they do not constitute expenditures or liabilities. Expenditures for which commitments are recorded in the period in which the liability is incurred.

#### **3. Budget Basis of Accounting**

Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year.

### ***B. Property Taxes***

County real property taxes are levied annually no later than November 20 and become a lien on January 1. Taxes are collected during the period January 1 to March 31. Taxes for county purposes are levied together with taxes for town and special district purposes as a single bill. The towns and special districts receive the full amount of their levies annually out of the first amounts collected on the combined bills. The county assumes enforcement responsibilities for all taxes levied in the town.

### ***C. Deficit Fund Balances***

The capital projects fund had a deficit fund balance at December 31, 2015, totaling \$299,819. The deficit will be eliminated as short-term debt is redeemed.

## D. Overdrawn Appropriations

### 1. Expenditures

Expenditures for the year ending December 31, 2015 materially exceeded appropriations in the funds and / or functions identified below.

<u>Fund</u>		<u>Appropriations as Modified</u>	<u>Expenditures &amp; Encumbrances</u>	<u>Unfavorable Variance</u>
<u>General Fund</u>				
A0-01440-400	Engineer Contractual	\$ 7,600	\$ 8,383	-\$ 783
<u>Water Fund</u>				
F0-08310-401	Clinton Heights Expense	\$ 1,540	\$ 6,516	-\$ 4,976
F0-08310-404	Rivermist Expense	\$ 400	\$ 1,540	-\$ 1,140
F0-08310-406	Seneca Estates	\$ 2,676	\$ 5,351	-\$ 2,675
F0-08320-401	Clinton Heights Source	\$ 26,500	\$ 46,573	-\$ 20,073
F0-08320-404	Rivermist Source	\$ 7,100	\$ 10,069	-\$ 2,969
F0-08320-406	Seneca Estates Source	\$ 15,500	\$ 18,668	-\$ 3,167
F0-08320-408	W. Genesee Source	\$ 4,300	\$ 7,841	-\$ 3,541
<u>Sewer Fund</u>				
SS-08110-405	Fairways North Expense	\$ 2,509	\$ 5,286	-\$ 2,777
SS-08110-424	W. Genesee Sewer Ext. 2	\$ 0	\$ 11,718	-\$ 11,718

## III. Detail Notes on All Funds and Account Groups

### A. Cash and Investment

The Town of Lysander investment policies are governed by state statutes. In addition, the Town of Lysander has its own written investment policy. Town monies must be deposited in FDIC – insured commercial banks and trust companies located within the state. The Supervisor is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of New York State or its localities. Collateral is required for demand deposits and certificates of deposit not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

**Cash – Deposits at year-end consisted of the following:**

<u>Fund</u>	<u>Carrying Amount</u>
General – Petty Cash	\$ 1,200
General	1,000,628
Special Revenue	1,338,779
Trust & Agency	<u>303,522</u>
	\$2,644,129

In addition to FDIC insurance of \$500,000, the banks held securities in the amount of \$2,315,409 as collateral securing deposits of the Town.

***B. Pension Plans***

**Plan Description:** Town of Lysander participates in the New York State and Local Employees' Retirement System (ERS), the New York State and Local Police and Fire Retirement System (PFRS) and Public Employees' Group Life Insurance (Systems). These are cost sharing multiple-employer retirement systems. The systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems.

The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the Custody and control of their funds. The systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany, New York 12244.

***C. Funding Policy***

The Systems are noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976, who generally contribute 3% of their salary for the first ten years of membership, on or before January 1, 2010 (ERS) or January 9, 2010 (PFRS) who generally contribute 3% of their salary for the entire length of service, and on or after April 1, 2012 (ERS and PFRS) who generally contribute between 3% and 6% (based on annual wage) for the entire length of service.

Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressed used in computing the employers' contributions based on salaries paid during the Systems' fiscal year ending March 31. Contributions for the current year and two preceding years were equal to 100% of the contributions required, and were as follows:

<u>Year</u>	<u>ERS</u>
2015	\$169,160
2014	248,661
2013	215,664

Chapter 260 of the Laws of 2004 of the State of New York was enacted that allows local employers to bond or amortize a portion of their retirement bill for up to 10 years in accordance with the following schedule:

- For State fiscal year (SFY) 2004 – 05, the amount in excess of 7 percent of employees' covered pensionable salaries, with the first payment of those pension costs not due until the fiscal year succeeding that fiscal year in which the bonding / amortization was instituted.
- For SFY 2005 – 06, the amount in excess of 9.5 percent of employees' covered pensionable salaries.
- For SFY 2007 – 08, the amount in excess of 10.5 percent of employees' covered pensionable salaries.

The law requires participating employers to make payments on a current basis, while bonding or amortizing existing unpaid amounts relating to the System's fiscal years ending March 31, 2005 through 2008. [The total unpaid liability at the end of the fiscal year was \$0 of \$0 is reported to the Proprietary Funds and \$0 in the Schedule of Non-Current Governmental Liabilities.]

Chapter 57 of the Laws of 2010 of the State of New York was enacted that allows local employers to amortize a portion of their retirement bill for 10 years in accordance with the following stipulations:

- For State fiscal 2010-11, the amount in excess of the graded rate of 9.5 percent of employees' covered pensionable salaries, with the first payment of those pension costs not due until the fiscal year succeeding that fiscal year in which the amortization was instituted.
- For subsequent State fiscal years, the graded rate will increase or decrease by up to one percent depending on the gap between the increase or decrease in the System's average rate and the previous graded rate.
- The interest rate will be set annually, and will be comparable to taxable fixed income investment of a similar duration.
- For subsequent State fiscal years in which the System's average rates are lower than the graded rates, the employer will be required to pay the

graded rate. Any additional contributions made will first be used to pay off existing amortizations, and then any excess will be deposited into a reserve account and will be used to offset future increases in contribution rates.

The law requires participating employers to make payments on a current basis, while amortizing existing unpaid amounts relating to the System's fiscal years when the local employer opts to participate in the program. [The total unpaid liability at the end of the fiscal year was \$0 of which \$0 is reported in the Proprietary Funds and \$0 in the Schedule of Non-Current Governmental Liabilities.]

Chapter 105 of the Laws of 2010 of the State of New York authorizes local governments to make available a retirement benefit incentive program with an estimated total cost of \$0, of which \$0 was charged to expenditures in the Governmental Funds and \$0 to expenses in the Proprietary Funds in the current fiscal year. The cost of the program will be billed and paid over five years beginning February 1, 2012.

Chapter 57 of the Laws of 2013 of the State of New York was enacted that allows local employers to amortize a portion of their retirement bill for up to 12 years in accordance with the following stipulations:

- The maximum amount an employer can amortize is the difference between the normal annual contribution (total bill, excluding payments for deficiency, group life, previous amortizations, incentive costs, and prior year adjustments) and the graded contribution.
- For subsequent State fiscal years (SFYs), the graded rate will increase or decrease by up to one-half of one percent depending on the gap between the increase or decrease in the System's average rate and the previous graded rate.
- The interest rate will be set annually, and will be comparable to a 12-year US Treasury Bond plus 1 percent.
- For subsequent SFYs in which the System's average rates are lower than the graded rates, the employer will be required to pay the graded rate. Any additional contributions made will first be used to pay off existing amortizations, and then any excess will be deposited into a reserve account and will be used to offset future increases in contribution rates.

The law requires participating employers to make payments on a current basis, while amortizing existing unpaid amounts relating to the System's fiscal years when the local employer opts to participate in the program. [The total unpaid liability at the end of the fiscal year was \$0 of which \$0 is reported in the Proprietary Funds and \$0 in the Schedule of Non-Current Governmental Liabilities.]

### **D. Short-term Debt**

Liabilities for bond anticipation notes (BAN'S) are generally accounted for in the capital projects funds. Principal payments on BAN'S must be made annually. State law requires that BAN'S issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BAN'S issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

The Town has the following BAN's outstanding:

<u>Description</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>2016 Budget Appropriations</u>
W. Genesee Sewer	\$ 32,000	2.23%	\$ 13,000
W. Genesee Sewer	\$ 43,100	1.38%	\$ 800
W. Genesee Sewer Ext. 1	\$ 64,400	1.38%	\$ 1,200
W. Genesee Water Repair	\$ 35,000	2.19%	\$ 0
Water Meter Replacement	\$ 136,000	2.15%	\$ 0

### **E. Long-Term Debt**

**Serial Bonds (and Capital Notes)** - The Town borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are full faith and credit debt of the local government, are recorded in the Schedule of Non-current Governmental Liabilities. The provision to be made in the future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

**a. The following is a summary of long-term liabilities by fund:**

	<u>General Fund</u>	<u>Highway Fund</u>	<u>Sewer Fund</u>
Statutory Installment Bond	\$ 0	\$ 243,538	\$ 425,000
Serial Bonds	1,050,000		1,485,000
Total Bonds and Notes	\$ 1,050,000	\$ 243,538	\$ 1,910,000
Installment Purchase			
Unfunded Retirement			
Compensated Absences			
Other Post-Employment Benefits			
Total Long-Term Debt	\$ 1,050,000	\$ 243,538	\$ 1,910,000

**b. The following is a summary of changes in long-term liabilities:**

	<u>OPEB</u>	<u>Bonds and Notes</u>	<u>Installment Purchases</u>	<u>Unfunded Retirement</u>	<u>Compensated Absences</u>
Payable at beginning of fiscal year	\$ 0	\$3,586,997	\$ 0	\$ 0	\$ 0
Additions		146,038			
Deletions		- 529,497			
Payable at end of end of fiscal year	\$ 0	\$3,203,538	\$ 0	\$ 0	\$ 0

Additions and deletions to unbilled retirement and compensating absences and other post employment benefits are shown net since it is impractical to determine these amounts separately.

**c. Long Term Debt Maturity Schedule:**

The following is a statement of serial bonds and statutory installment bonds with corresponding maturity schedules.

<u>Description By Fund</u>	<u>Original Date Issued</u>	<u>Original Amount</u>	<u>Rate (%)</u>	<u>Date Final Maturity</u>	<u>Outstanding</u>
General Fund					
Serial Bond	02/02/10	\$1,445,000	3.56%	02/15/25	\$1,050,000
Sewer Funds					
	09/15/08	\$2,007,000	4.33%	09/15/28	\$1,485,000
	08/01/13	\$ 461,997	2.10%	11/01/42	\$ 425,000
Highway Fund	04/01/14	\$ 130,000	2.90%	04/01/18	\$ 97,500
SIB	05/04/15	\$ 146,038	2.90%	05/31/18	\$ 146,038
Total					

**d. The following table summarized the Town's future debt service requirements:**

Serial Bonds & Statutory Installment Bonds

<u>Year Ending Date:</u>	<u>Principal</u>	<u>Interest</u>
Year 2016	\$ 249,009	114,914
Years 2017 – 2020	1,014,528	371,315
Years 2021 – 2025	1,225,000	264,607
Years 2026 – 2030	495,000	66,406
Years 2031 – 2042	205,000	33,264

**F. Interfund Receivables and Payables**

Interfund receivables and payables at December 31, 2015 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 14,247	\$ 16
Highway, Part Town	1,585	3,718
Drainage Fund		1,851
Water Fund		796
Capital Fund		0
Trust & Agency	21	0
Sewer Fund	8,403	17,694
General Part Town	<u>0</u>	<u>181</u>
	\$ 24,256	\$ 24,256

### ***G. Fund Equity***

Allocation of Fund Balance – Certain funds of the Town apply to areas less than the entire Town. The fund equity at balance sheet date is allocated as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Government Wide	\$ 1,240,333	
Part Government		\$ 786,266
Special Districts		\$ 480,397

### ***H. Leases***

Water Districts – The Town of Lysander has several Construction and operation agreements with the Onondaga County Water Authority for periods of twenty (20) to (30) years. These agreements obligate the Town to pay the Onondaga County Water Authority for construction and operation costs for various water districts of the Town. The Town is also obligated to pay hydrant charges to the County annually. Based on these agreements, the Town will pay the County approximately \$44,239 for construction costs and approximately \$48,000 for fire protection – hydrant charges each year.

## **IV. Summary Disclosure of Significant Contingencies**

### ***A. Audits***

The Town has received grants that are subject to audit by agencies of the state and federal governments. Such audits may result in disallowances and a request for a return of funds to the federal and state governments.

## ***B. Deferred Compensation Plan***

In October 1997, the Governmental Accounting Standards Board issued Statement No. 32 Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans. This statement established accounting and financial reporting standards for Internal Revenue Code Section 457 deferred compensation plans of state and local governments.

Since the plan no longer meets the criteria for inclusion in New York State's financial statements, municipalities which participate in New York State Deferred Compensation Plan are no longer required to report the value of the plan assets.