

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 12/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Lysander
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code/Description	2017	Edp Code	2018
Assets			
Cash	73,059	A200	15,921
Cash In Time Deposits	273,017	A201	366,849
Petty Cash	1,200	A210	1,200
TOTAL Cash	347,276		383,970
Accounts Receivable	60,141	A380	53,627
TOTAL Other Receivables (net)	60,141		53,627
Due From Other Funds	50,062	A391	77,097
TOTAL Due From Other Funds	50,062		77,097
Due From Other Governments	309,667	A440	230,820
TOTAL Due From Other Governments	309,667		230,820
Inventory Of Materials And Supplies	480	A445	
TOTAL Inventories	480		0
Prepaid Expenses	45,439	A480	40,944
TOTAL Prepaid Expenses	45,439		40,944
Cash Special Reserves		A230	
Cash In Time Deposits Special Reserves	22,130	A231	27,230
TOTAL Restricted Assets	22,130		27,230
TOTAL Assets and Deferred Outflows of Resources	835,195		813,688

TOWN OF Lysander
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(A) GENERAL

Balance Sheet

Code Description	2017	Fdb Code	2018
Accounts Payable	38,169	A600	58,261
TOTAL Accounts Payable	38,169		58,261
Accrued Liabilities	670	A601	5,387
TOTAL Accrued Liabilities	670		5,387
Due To Other Funds	11,239	A630	5,185
TOTAL Due To Other Funds	11,239		5,185
TOTAL Liabilities	50,078		68,833
Deferred Inflows of Resources			
Deferred Inflow of Resources	11,165	A691	6,772
TOTAL Deferred Inflows of Resources	11,165		6,772
TOTAL Deferred Inflows of Resources	11,165		6,772
Fund Balance			
Not in Spendable Form	45,920	A806	40,944
TOTAL Nonspendable Fund Balance	45,920		40,944
General Reserve	4,625	A870	4,725
Other Restricted Fund Balance	17,505	A899	22,505
TOTAL Restricted Fund Balance	22,130		27,230
Assigned Appropriated Fund Balance	170,000	A914	130,000
TOTAL Assigned Fund Balance	170,000		130,000
Unassigned Fund Balance	535,902	A917	539,909
TOTAL Unassigned Fund Balance	535,902		539,909
TOTAL Fund Balance	773,952		738,083
TOTAL Liabilities, Deferred Inflows And Fund Balance	835,195		813,688

TOWN OF Lysander
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(A) GENERAL

Results of Operation

Code/Description	2017	FdsCode	2018
Revenues			
Real Property Taxes	613,169	A1001	1,019,724
TOTAL Real Property Taxes	613,169		1,019,724
Other Payments In Lieu of Taxes	42,725	A1081	42,297
Interest & Penalties On Real Prop Taxes	29,214	A1090	28,421
TOTAL Real Property Tax Items	71,939		70,718
Franchises	241,646	A1170	247,776
TOTAL Non Property Tax Items	241,646		247,776
Clerk Fees	8,569	A1255	8,189
Other General Departmental Income	98,168	A1289	93,740
Public Pound Charges, Dog Control Fees	1,400	A1550	650
Park And Recreational Charges	52,488	A2001	33,081
Other Culture & Recreation Income	3,361	A2089	5,449
Charges For Cemetery Services	1,189	A2192	1,563
TOTAL Departmental Income	165,175		142,672
Interest And Earnings	213	A2401	548
Rental of Real Property	11,879	A2410	26,258
Commissions	100	A2450	
TOTAL Use of Money And Property	12,192		26,806
Games of Chance	20	A2530	20
Bingo Licenses	673	A2540	452
Dog Licenses	13,378	A2544	13,158
Permits, Other	1,750	A2590	1,750
TOTAL Licenses And Permits	15,821		15,380
Fines And Forfeited Bail	32,877	A2610	25,575
TOTAL Fines And Forfeitures	32,877		25,575
Sales of Scrap & Excess Materials		A2650	217
Sales, Other	14	A2655	20
Sales of Equipment		A2665	5,192
Insurance Recoveries	10,703	A2680	
TOTAL Sale of Property And Compensation For Loss	10,717		5,429
Refunds of Prior Year's Expenditures	166	A2701	3,505
Gifts And Donations	1,063	A2705	850
Unclassified (specify)	2,478	A2770	754
TOTAL Miscellaneous Local Sources	3,707		5,109
St Aid, Revenue Sharing	16,000	A3001	16,307
St Aid, Mortgage Tax	547,336	A3005	428,948
St Aid, Real Property Tax Administration	5,582	A3040	5,582
St Aid - Other (specify)		A3089	30,850
St Aid, Youth Programs	2,575	A3820	
TOTAL State Aid	571,493		481,687
TOTAL Revenues	1,738,736		2,040,876
TOTAL Detail Revenues And Other Sources	1,738,736		2,040,876

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(A) GENERAL

Results of Operation

Code/Description	2017	ExpCode	2018
Expenditures			
Legislative Board, Pers Serv	42,480	A10101	43,100
Legislative Board, Contr Expend	2,746	A10104	2,502
TOTAL Legislative Board	45,226		45,602
Municipal Court, Pers Serv	95,315	A11101	96,141
Municipal Court, Contr Expend	6,187	A11104	4,971
TOTAL Municipal Court	101,502		101,112
Supervisor,pers Serv	80,558	A12201	78,236
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	1,686	A12204	1,631
TOTAL Supervisor	82,244		79,867
Comptroller,pers Serv	42,936	A13151	47,476
Comptroller, Contr Expend	5,266	A13154	7,063
TOTAL Comptroller	48,202		54,539
Tax Collection,pers Serv	11,488	A13301	13,817
Tax Collection,equip & Cap Outlay	863	A13302	
Tax Collection,contr Expend	8,735	A13304	9,214
TOTAL Tax Collection	21,086		23,031
Assessment, Pers Serv	160,258	A13551	94,544
Assessment, Contr Expend	27,005	A13554	88,211
TOTAL Assessment	187,263		182,755
Clerk,pers Serv	79,326	A14101	79,948
Clerk,equip & Cap Outlay	1,695	A14102	775
Clerk,contr Expend	9,114	A14104	8,138
TOTAL Clerk	90,135		88,861
Law, Contr Expend	67,327	A14204	68,855
TOTAL Law	67,327		68,855
Personnel, Contr Expend	9,967	A14304	7,085
TOTAL Personnel	9,967		7,085
Engineer, Pers Serv	94,554	A14401	96,745
Engineer, Equip & Cap Outlay		A14402	5,524
Engineer, Contr Expend	6,888	A14404	14,829
TOTAL Engineer	101,442		117,098
Elections, Pers Serv		A14501	620
Elections, Contr Expend		A14504	975
TOTAL Elections	0		1,595
Buildings, Pers Serv	13,811	A16201	14,661
Buildings, Contr Expend	179,283	A16204	210,503
TOTAL Buildings	193,094		225,164
Central Print & Mail,contr Expend	7,018	A16704	14,406
TOTAL Central Print & Mail	7,018		14,406
Unallocated Insurance, Contr Expend	46,969	A19104	49,439
TOTAL Unallocated Insurance	46,969		49,439
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
TOTAL Municipal Assn Dues	1,200		1,200

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(A) GENERAL

Results of Operation

Code/Description	2017	EqpCode	2018
Expenditures			
Judgements And Claims, Contr Expend		A19304	500
TOTAL Judgements And Claims	0		500
Taxes & Assess On Munic Prop, Contr Expend	3,219	A19504	4,372
TOTAL Taxes & Assess On Munic Prop	3,219		4,372
TOTAL General Government Support	1,005,894		1,065,481
Police, Pers Serv	360	A31201	360
Police, Contr Expend	9,951	A31204	10,761
TOTAL Police	10,311		11,121
Traffic Control, Contr Expen	4,909	A33104	7,727
TOTAL Traffic Control	4,909		7,727
Fire, Contr Expend	2,550	A34104	2,500
TOTAL Fire	2,550		2,500
Control of Animals, Pers Serv	19,564	A35101	13,845
Control of Animals, Contr Expend	3,868	A35104	5,007
TOTAL Control of Animals	23,432		18,852
Other Animal Control, Contr Expend	1,958	A35204	
TOTAL Other Animal Control	1,958		0
TOTAL Public Safety	43,160		40,200
Street Admin, Pers Serv	68,950	A50101	74,205
Street Admin, Equip & Cap Outlay		A50102	487
Street Admin, Contr Expend	2,041	A50104	1,886
TOTAL Street Admin	70,991		76,578
Engineering, Pers Serv	5,442	A50201	6,848
Engineering, Contr Expend	1,128	A50204	229
TOTAL Engineering	6,570		7,077
Street Lighting, Contr Expend	1,456	A51824	1,407
TOTAL Street Lighting	1,456		1,407
TOTAL Transportation	79,017		85,062
Programs For Aging, Contr Expend	66,950	A67724	69,950
TOTAL Programs For Aging	66,950		69,950
TOTAL Economic Assistance And Opportunity	66,950		69,950
Recreation Admini, Pers Serv	26,959	A70201	12,233
Recreation Admini, Contr Expend	8,977	A70204	4,319
TOTAL Recreation Admini	35,936		16,552
Parks, Pers Serv	50,622	A71101	52,127
Parks, Equip & Cap Outlay	1,418	A71102	14,033
Parks, Contr Expend	39,941	A71104	36,991
TOTAL Parks	91,981		103,151
Band Concerts, Contr Expend	3,119	A72704	5,000
TOTAL Band Concerts	3,119		5,000
Youth Prog, Pers Serv	68,632	A73101	59,847
Youth Prog, Contr Expend	17,978	A73104	12,148
TOTAL Youth Prog	86,610		71,995
Historian, Pers Serv	895	A75101	1,000
Historian, Equip & Cap Outlay	120	A75102	

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(A) GENERAL

Results of Operation

Code/Description	2017	ExpCode	2018
Expenditures			
Historian, Contr Expend	685	A75104	891
TOTAL Historian	1,700		1,891
Celebrations, Contr Expend	1,550	A75504	1,490
TOTAL Celebrations	1,550		1,490
Adult Recreation, Pers Serv	100	A76201	
Adult Recreation, Contr Expend	2,090	A76204	1,141
TOTAL Adult Recreation	2,190		1,141
TOTAL Culture And Recreation	223,086		201,220
Storm Sewers, Contr Expend	3,600	A81404	3,600
TOTAL Storm Sewers	3,600		3,600
Cemetery, Pers Serv	1,134	A88101	961
Cemetery, Contr Expend	16,269	A88104	25,841
TOTAL Cemetery	17,403		26,802
Misc Home & Comm Serv, Contr Expend	36,328	A89894	37,988
TOTAL Misc Home & Comm Serv	36,328		37,988
TOTAL Home And Community Services	57,331		68,390
State Retirement System	81,168	A90108	85,099
Social Security, Employer Cont	64,161	A90308	61,506
Worker's Compensation, Empl Bnfts	18,752	A90408	19,450
Unemployment Insurance, Empl Bnfts	6,995	A90508	7,619
Disability Insurance, Empl Bnfts	7,048	A90558	6,312
Hospital & Medical (dental) Ins, Empl Bnft	231,065	A90608	241,674
TOTAL Employee Benefits	409,189		421,660
Debt Principal, Serial Bonds	90,000	A97106	95,000
TOTAL Debt Principal	90,000		95,000
Debt Interest, Serial Bonds	32,793	A97107	29,782
TOTAL Debt Interest	32,793		29,782
TOTAL Expenditures	2,007,420		2,076,745
TOTAL Detail Expenditures And Other Uses	2,007,420		2,076,745

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,046,743	A8021	773,952
Prior Period Adj -Decrease In Fund Balance	4,107	A8015	
Restated Fund Balance - Beg of Year	1,042,636	A8022	773,952
ADD - REVENUES AND OTHER SOURCES	1,738,736		2,040,876
DEDUCT - EXPENDITURES AND OTHER USES	2,007,420		2,076,745
Fund Balance - End of Year	773,952	A8029	738,083

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(A) GENERAL

Budget Summary

Code/Description	2018	Edp Code	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,020,196	A1049N	1,081,408
Est Rev - Real Property Tax Items	75,680	A1099N	72,100
Est Rev - Non Property Tax Items	232,000	A1199N	242,000
Est Rev - Departmental Income	175,975	A1299N	172,713
Est Rev - Use of Money And Property	21,168	A2499N	44,436
Est Rev - Licenses And Permits	20,000	A2599N	15,000
Est Rev - Fines And Forfeitures	33,000	A2649N	33,000
Est Rev - State Aid	456,582	A3099N	456,582
TOTAL Estimated Revenues	2,034,601		2,117,239
Appropriated Fund Balance	170,000	A599N	130,000
TOTAL Estimated Other Sources	170,000		130,000
TOTAL Estimated Revenues And Other Sources	2,204,601		2,247,239

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(A) GENERAL

Budget Summary

Code/Description	2018	FdpCode	2019
Appropriations			
App - General Government Support	1,038,834	A1999N	1,134,551
App - Public Safety	56,558	A3999N	39,930
App - Transportation	91,321	A5999N	92,317
App - Economic Assistance And Opportunity	66,950	A6999N	66,950
App - Culture And Recreation	233,016	A7999N	230,794
App - Home And Community Services	56,913	A8999N	55,945
App - Employee Benefits	486,222	A9199N	495,134
App - Debt Service	124,787	A9899N	126,618
TOTAL Appropriations	2,154,601		2,242,239
App - Interfund Transfer	50,000	A9999N	5,000
TOTAL Other Uses	50,000		5,000
TOTAL Appropriations And Other Uses	2,204,601		2,247,239

TOWN OF Lysander
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EcpCode	2018
Assets			
Cash	8,390	B200	5,122
Cash In Time Deposits	58,720	B201	77,700
TOTAL Cash	67,110		82,822
Accounts Receivable	1,790	B380	5,080
TOTAL Other Receivables (net)	1,790		5,080
Due From State And Federal Government		B410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds		B391	8
TOTAL Due From Other Funds	0		8
Prepaid Expenses	6,084	B480	6,019
TOTAL Prepaid Expenses	6,084		6,019
TOTAL Assets and Deferred Outflows of Resources	74,984		93,929

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	FdbCode	2018
Accounts Payable	644	B600	10
TOTAL Accounts Payable	644		10
Accrued Liabilities		B601	960
TOTAL Accrued Liabilities	0		960
Due To Other Funds	72	B630	2,213
TOTAL Due To Other Funds	72		2,213
TOTAL Liabilities	716		3,183
Fund Balance			
Not in Spendable Form	6,084	B806	6,019
TOTAL Nonspendable Fund Balance	6,084		6,019
Assigned Appropriated Fund Balance	20,000	B914	18,000
Assigned Unappropriated Fund Balance	48,184	B915	66,727
TOTAL Assigned Fund Balance	68,184		84,727
TOTAL Fund Balance	74,268		90,746
TOTAL Liabilities, Deferred Inflows And Fund Balance	74,984		93,929

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code/Description	2017	ObjCode	2018
Revenues			
Real Property Taxes	125,104	B1001	156,642
TOTAL Real Property Taxes	125,104		156,642
Other Payments In Lieu of Taxes	5,845	B1081	7,696
TOTAL Real Property Tax Items	5,845		7,696
Safety Inspection Fees		B1560	225
Zoning Fees	200	B2110	325
Planning Board Fees	3,665	B2115	2,100
TOTAL Departmental Income	3,865		2,650
Interest And Earnings	55	B2401	158
TOTAL Use of Money And Property	55		158
Building And Alteration Permits	58,303	B2555	46,216
TOTAL Licenses And Permits	58,303		46,216
Refunds of Prior Year's Expenditures	14	B2701	
Unclassified (specify)		B2770	1,050
TOTAL Miscellaneous Local Sources	14		1,050
TOTAL Revenues	193,186		214,412
TOTAL Detail Revenues And Other Sources	193,186		214,412

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	FdbCode	2018
Expenditures			
Zoning, Pers Serv	96,631	B80101	100,512
Zoning, Equip & Cap Outlay		B80102	1,674
Zoning, Contr Expend	5,188	B80104	4,467
TOTAL Zoning	101,819		106,653
Planning, Pers Serv	26,414	B80201	26,628
Planning, Contr Expend	5,032	B80204	3,060
TOTAL Planning	31,446		29,688
TOTAL Home And Community Services	133,265		136,341
State Retirement, Empl Bnfts	12,509	B90108	12,861
Social Security , Empl Bnfts	9,293	B90308	9,495
Worker's Compensation, Empl Bnfts	2,903	B90408	3,593
Disability Insurance, Empl Bnfts	1,120	B90558	1,165
Hospital & Medical (dental) Ins, Empl Bnft	39,509	B90608	34,479
TOTAL Employee Benefits	65,334		61,593
TOTAL Expenditures	198,599		197,934
TOTAL Detail Expenditures And Other Uses	198,599		197,934

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code/Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	79,681	B8021	74,268
Restated Fund Balance - Beg of Year	79,681	B8022	74,268
ADD - REVENUES AND OTHER SOURCES	193,186		214,412
DEDUCT - EXPENDITURES AND OTHER USES	198,599		197,934
Fund Balance - End of Year	74,268	B8029	90,746

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code/Description	2018	Eqb Code	2019
Estimated Revenues			
Est Rev - Real Property Taxes	156,771	B1049N	164,413
Est Rev - Real Property Tax Items	5,595	B1099N	5,595
Est Rev - Intergovernmental Charges	3,300	B2399N	2,150
Est Rev - Use of Money And Property	50	B2499N	50
Est Rev - Licenses And Permits	47,400	B2599N	45,300
TOTAL Estimated Revenues	213,116		217,508
Appropriated Fund Balance	20,000	B599N	18,000
TOTAL Estimated Other Sources	20,000		18,000
TOTAL Estimated Revenues And Other Sources	233,116		235,508

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code/Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	160,275	B8999N	159,418
App - Employee Benefits	72,841	B9199N	76,090
TOTAL Appropriations	233,116		235,508
TOTAL Appropriations And Other Uses	233,116		235,508

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Balance Sheet

Code/Description	2017	EqpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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Results of Operation

Code/Description	2017	ExpCode	2018
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Results of Operation

Code/Description	2017	EdpCode	2018
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code/Description	2017	Edp Code	2018
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	

TOWN OF Lysander
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code/Description	2017	DepCode	2018
Assets			
Cash	69,100	DB200	5,539
Cash In Time Deposits	594,895	DB201	1,029,687
TOTAL Cash	663,995		1,035,226
Accounts Receivable		DB380	
TOTAL Other Receivables (net)	0		0
Due From State And Federal Government		DB410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	18,546	DB391	17,845
TOTAL Due From Other Funds	18,546		17,845
Due From Other Governments	75,000	DB440	
TOTAL Due From Other Governments	75,000		0
Prepaid Expenses	36,210	DB480	35,751
TOTAL Prepaid Expenses	36,210		35,751
Cash In Time Deposits Special Reserves	225,000	DB231	90,000
TOTAL Restricted Assets	225,000		90,000
TOTAL Assets and Deferred Outflows of Resources	1,018,751		1,178,822

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code/Description	2017	ObjCode	2018
Accounts Payable	85,715	DB600	48,162
TOTAL Accounts Payable	85,715		48,162
Accrued Liabilities	2,143	DB601	40,133
TOTAL Accrued Liabilities	2,143		40,133
TOTAL Liabilities	87,858		88,295
Fund Balance			
Not in Spendable Form	36,210	DB806	35,751
TOTAL Nonspendable Fund Balance	36,210		35,751
Other Restricted Fund Balance	225,000	DB899	90,000
TOTAL Restricted Fund Balance	225,000		90,000
Assigned Appropriated Fund Balance	505,000	DB914	447,000
Assigned Unappropriated Fund Balance	164,683	DB915	517,776
TOTAL Assigned Fund Balance	669,683		964,776
TOTAL Fund Balance	930,893		1,090,527
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,018,751		1,178,822

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code/Description	2017	EqpCode	2018
Revenues			
Real Property Taxes	1,690,953	DB1001	1,487,766
TOTAL Real Property Taxes	1,690,953		1,487,766
Other Payments In Lieu of Taxes	46,726	DB1081	45,668
TOTAL Real Property Tax Items	46,726		45,668
Other Transportation Departmental Income	2,675	DB1789	550
TOTAL Departmental Income	2,675		550
Transportation Services, Other Govts	231,108	DB2300	752,478
TOTAL Intergovernmental Charges	231,108		752,478
Interest And Earnings	916	DB2401	1,889
TOTAL Use of Money And Property	916		1,889
Permits, Other	375	DB2590	1,164
TOTAL Licenses And Permits	375		1,164
Sales of Scrap & Excess Materials	813	DB2650	1,815
Sales of Equipment		DB2665	4,481
Insurance Recoveries		DB2680	16,709
TOTAL Sale of Property And Compensation For Loss	813		23,005
Refunds of Prior Year's Expenditures	306	DB2701	182
Grants From Local Governments	75,000	DB2706	
Unclassified (specify)	4,805	DB2770	373
TOTAL Miscellaneous Local Sources	80,111		555
Interfund Revenues	8,100	DB2801	6,329
TOTAL Interfund Revenues	8,100		6,329
St Aid, State Revenue Sharing	61,462	DB3001	61,155
St Aid, Consolidated Highway Aid	181,223	DB3501	181,367
TOTAL State Aid	242,685		242,522
TOTAL Revenues	2,304,462		2,561,926
TOTAL Detail Revenues And Other Sources	2,304,462		2,561,926

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code/Description	2017	EqpCode	2018
Expenditures			
Street Admin, Contr Expend		DB50104	10,420
TOTAL Street Admin	0		10,420
Maint of Streets, Pers Serv	280,646	DB51101	244,761
Maint of Streets, Contr Expend	176,255	DB51104	322,194
TOTAL Maint of Streets	456,901		566,955
Perm Improve Highway, Contr Expend	625,941	DB51124	369,958
TOTAL Perm Improve Highway	625,941		369,958
Machinery, Equip & Cap Outlay	284	DB51302	276,882
Machinery, Contr Expend	85,162	DB51304	150,002
TOTAL Machinery	85,446		426,884
Brush And Weeds, Contr Expend	10,353	DB51404	9,379
TOTAL Brush And Weeds	10,353		9,379
Snow Removal, Pers Serv	282,127	DB51421	390,076
Snow Removal, Contr Expend	192,087	DB51424	190,443
TOTAL Snow Removal	474,214		580,519
TOTAL Transportation	1,652,855		1,964,115
State Retirement, Empl Bnfts	82,584	DB90108	82,712
Social Security, Empl Bnfts	41,877	DB90308	48,549
Worker's Compensation, Empl Bnfts	50,873	DB90408	45,780
Unemployment Insurance, Empl Bnfts	3,440	DB90508	
Disability Insurance, Empl Bnfts	3,314	DB90558	3,555
Hospital & Medical (dental) Ins, Empl Bnft	174,054	DB90608	173,509
Other Employee Benefits (spec)	13,582	DB90898	12,001
TOTAL Employee Benefits	369,724		366,106
Debt Principal, Installment Bonds	69,009	DB97206	69,010
TOTAL Debt Principal	69,009		69,010
Debt Interest, Installment Bonds	5,061	DB97207	3,060
TOTAL Debt Interest	5,061		3,060
TOTAL Expenditures	2,096,649		2,402,291
TOTAL Detail Expenditures And Other Uses	2,096,649		2,402,291

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	723,080	DB8021	930,893
Restated Fund Balance - Beg of Year	723,080	DB8022	930,893
ADD - REVENUES AND OTHER SOURCES	2,304,462		2,561,926
DEDUCT - EXPENDITURES AND OTHER USES	2,096,649		2,402,291
Fund Balance - End of Year	930,893	DB8029	1,090,528

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EqpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,487,358	DB1049N	1,658,917
Est Rev - Real Property Tax Items	46,524	DB1099N	45,442
Est Rev - Intergovernmental Charges	235,734	DB2399N	240,457
Est Rev - Use of Money And Property	500	DB2499N	500
Est Rev - Sale of Prop And Comp For Loss		DB2699N	85,000
Est Rev - Interfund Revenues	10,000	DB2801N	10,000
Est Rev - State Aid	190,000	DB3099N	190,000
TOTAL Estimated Revenues	1,970,116		2,230,316
Appropriated Fund Balance	505,000	DB599N	447,000
TOTAL Estimated Other Sources	505,000		447,000
TOTAL Estimated Revenues And Other Sources	2,475,116		2,677,316

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code/Description	2018	FdpCode	2019
Appropriations			
App - Transportation	1,933,348	DB5999N	2,018,171
App - Employee Benefits	379,697	DB9199N	406,577
App - Debt Service	72,071	DB9899N	37,568
TOTAL Appropriations	2,385,116		2,462,316
App - Interfund Transfer	90,000	DB9999N	215,000
TOTAL Other Uses	90,000		215,000
TOTAL Appropriations And Other Uses	2,475,116		2,677,316

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(FX) WATER

Balance Sheet

Code Description	2017	EqpCode	2018
Assets			
Cash	8,883	FX200	26,916
Cash In Time Deposits	38,780	FX201	34,648
TOTAL Cash	47,663		61,564
Water Rents Receivable	3,957	FX350	
TOTAL Other Receivables (net)	3,957		0
Prepaid Expenses	158	FX480	
TOTAL Prepaid Expenses	158		0
TOTAL Assets and Deferred Outflows of Resources	51,778		61,564

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(FX) WATER

Balance Sheet

Code/Description	2017	ExpCode	2018
Due To Other Funds	1,279	FX630	875
TOTAL Due To Other Funds	1,279		875
TOTAL Liabilities	1,279		875
Fund Balance			
Not in Spendable Form	158	FX806	
TOTAL Nonspendable Fund Balance	158		0
Assigned Appropriated Fund Balance	918	FX914	904
Assigned Unappropriated Fund Balance	49,423	FX915	59,785
TOTAL Assigned Fund Balance	50,341		60,689
TOTAL Fund Balance	50,499		60,689
TOTAL Liabilities, Deferred Inflows And Fund Balance	51,778		61,564

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(FX) WATER

Results of Operation

Code Description	2017	ExpCode	2018
Revenues			
Real Property Taxes	5,410	FX1001	11,732
TOTAL Real Property Taxes	5,410		11,732
Metered Water Sales	49	FX2140	
Water Service Charges		FX2144	21,538
Interest & Penalties On Water Rents	1,344	FX2148	
TOTAL Departmental Income	1,393		21,538
Interest And Earnings	21	FX2401	18
TOTAL Use of Money And Property	21		18
Refunds of Prior Year's Expenditures	974	FX2701	48
Unclassified (specify)	21	FX2770	6
TOTAL Miscellaneous Local Sources	995		54
TOTAL Revenues	7,819		33,342
TOTAL Detail Revenues And Other Sources	7,819		33,342

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(FX) WATER

Results of Operation

Code/Description	2017	ExpCode	2018
Expenditures			
Water Administration, Pers Serv	500	FX83101	
Water Administration, Contr Expend	13,335	FX83104	4,810
TOTAL Water Administration	13,835		4,810
Source Supply Pwr & Pump, Contr Expend		FX83204	
TOTAL Source Supply Pwr & Pump	0		0
TOTAL Home And Community Services	13,835		4,810
State Retirement, Empl Bnfts	515	FX90108	158
Social Security, Empl Bnfts	38	FX90308	
Workers Compensation, Empl Bnfts	119	FX90408	103
Disability Insurance, Empl Bnfts	3	FX90558	
TOTAL Employee Benefits	675		261
Debt Principal, Serial Bonds		FX97106	10,700
Debt Principal, Bond Anticipation Notes	9,100	FX97306	
TOTAL Debt Principal	9,100		10,700
Debt Interest, Serial Bonds		FX97107	4,197
Debt Interest, Bond Anticipation Notes	3,093	FX97307	
TOTAL Debt Interest	3,093		4,197
TOTAL Expenditures	26,703		19,968
Transfers, Capital Projects Fund	3,949	FX99509	3,184
TOTAL Operating Transfers	3,949		3,184
TOTAL Other Uses	3,949		3,184
TOTAL Detail Expenditures And Other Uses	30,652		23,152

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(FX) WATER

Analysis of Changes in Fund Balance

Code/Description	2017	ExpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	73,330	FX8021	50,497
Restated Fund Balance - Beg of Year	73,330	FX8022	50,497
ADD - REVENUES AND OTHER SOURCES	7,819		33,342
DEDUCT - EXPENDITURES AND OTHER USES	30,652		23,152
Fund Balance - End of Year	50,497	FX8029	60,687

TOWN OF Lysander
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(FX) WATER

Budget Summary

Code Description	2018	Fdp Code	2019
Estimated Revenues			
Est Rev - Real Property Taxes	11,732	FX1049N	14,628
Est Rev - Intergovernmental Charges	14,132	FX2399N	
TOTAL Estimated Revenues	25,864		14,628
Appropriated Fund Balance	918	FX599N	904
TOTAL Estimated Other Sources	918		.904
TOTAL Estimated Revenues And Other Sources	26,782		15,532

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(FX) WATER

Budget Summary

Code Description	2018	Edo Code	2019
Appropriations			
App - Home And Community Services	11,907	FX8999N	3,900
App - Debt Service	14,875	FX9899N	11,632
TOTAL Appropriations	26,782		15,532
TOTAL Appropriations And Other Uses	26,782		15,532

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(H) CAPITAL PROJECTS

Balance Sheet

Code/Description	2017	EdoCode	2018
Assets			
Cash	8,619	H200	12,094
TOTAL Cash	8,619		12,094
Due From State And Federal Government	445,000	H410	444,513
TOTAL State And Federal Aid Receivables	445,000		444,513
Due From Other Governments		H440	
TOTAL Due From Other Governments	0		0
TOTAL Assets and Deferred Outflows of Resources	453,619		456,607

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		H600	1,875
TOTAL Accounts Payable	0		1,875
Due To Other Funds	37,073	H630	1,821
TOTAL Due To Other Funds	37,073		1,821
TOTAL Liabilities	37,073		3,696
Fund Balance			
Assigned Unappropriated Fund Balance	416,545	H915	452,911
TOTAL Assigned Fund Balance	416,545		452,911
Unassigned Fund Balance		H917	0
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	416,545		452,911
TOTAL Liabilities, Deferred Inflows And Fund Balance	453,618		456,607

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(H) CAPITAL PROJECTS

Results of Operation

Code/Description	2017	EdpCode	2018
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
ST. Aid Multi-Modal TransP. Program		H3505	
St Aid, Sewer Cap Proj	205,709	H3990	38,487
TOTAL State Aid	205,709		38,487
Fed Aid, Transp Cap Proj	445,000	H4597	
TOTAL Federal Aid	445,000		0
TOTAL Revenues	650,709		38,487
Interfund Transfers	7,784	H5031	3,184
TOTAL Interfund Transfers	7,784		3,184
Serial Bonds	334,200	H5710	45,300
Bans Redeemed From Appropriations	30,100	H5731	
TOTAL Proceeds of Obligations	364,300		45,300
TOTAL Other Sources	372,084		48,484
TOTAL Detail Revenues And Other Sources	1,022,793		86,971

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(H) CAPITAL PROJECTS

Results of Operation

Code/Description	2017	EdpCode	2018
Expenditures			
Maint of Bridges, Equip & Cap Outlay	2,650	H51202	3,428
TOTAL Maint of Bridges	2,650		3,428
TOTAL Transportation	2,650		3,428
Sewage Treat Disp, Equip & Cap Outlay	279,579	H81302	41,748
TOTAL Sewage Treat Disp	279,579		41,748
TOTAL Home And Community Services	279,579		41,748
TOTAL Expenditures	282,229		45,176
Transfers, Other Funds		H99019	5,429
TOTAL Operating Transfers	0		5,429
TOTAL Other Uses	0		5,429
TOTAL Detail Expenditures And Other Uses	282,229		50,605

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code/Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-324,018	H8021	416,546
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance		H8015	1
Restated Fund Balance - Beg of Year	-324,018	H8022	416,545
ADD - REVENUES AND OTHER SOURCES	1,022,793		86,971
DEDUCT - EXPENDITURES AND OTHER USES	282,229		50,605
Fund Balance - End of Year	416,546	H8029	452,911

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code/Description	2017	EqpCode	2018
Assets			
Land	6,400	K101	6,400
Buildings	2,979,583	K102	2,979,583
Machinery And Equipment	2,666,102	K104	2,902,097
TOTAL Fixed Assets (net)	5,652,085		5,888,080
TOTAL Assets and Deferred Outflows of Resources	5,652,085		5,888,080

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	5,652,085	K159	5,888,080
TOTAL Investments in Non-Current Government Assets	5,652,085		5,888,080
TOTAL Fund Balance	5,652,085		5,888,080
TOTAL	5,652,085		5,888,080