

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 12/31/2013

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (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 2012 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 2013

(A) GENERAL

Balance Sheet

Code Description	2012	Eqb0086	2013
Assets			
Cash	-3,543	A200	19,000
Cash In Time Deposits	727,003	A201	426,344
Petty Cash	1,000	A210	1,000
TOTAL Cash	724,460		446,344
Accounts Receivable	20,671	A380	28,396
TOTAL Other Receivables (net)	20,671		28,396
Due From Other Funds	7,073	A391	30,452
TOTAL Due From Other Funds	7,073		30,452
Due From Other Governments	276,327	A440	337,835
TOTAL Due From Other Governments	276,327		337,835
Inventory	1,864	A445	1,316
TOTAL Inventories	1,864		1,316
Prepaid Expenses	39,714	A480	45,879
TOTAL Prepaid Expenses	39,714		45,879
TOTAL Assets and Deferred Outflows of Resources	1,070,109		890,222

TOWN OF Lysander
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(A) GENERAL

Balance Sheet

Code Description	2012	Edpcode	2013
Accounts Payable	42,559	A600	116,495
TOTAL Accounts Payable	42,559		116,495
Accrued Liabilities	3,196	A601	5,310
TOTAL Accrued Liabilities	3,196		5,310
Overpayments & Clearing Account	-11,520	A690	-12,315
TOTAL Other Liabilities	-11,520		-12,315
Due To Other Funds	67	A630	860
TOTAL Due To Other Funds	67		860
TOTAL Liabilities	34,302		110,350
Deferred Inflows of Resources			
Deferred Inflow of Resources	39,076	A691	34,484
TOTAL Deferred Inflows of Resources	39,076		34,484
TOTAL Deferred Inflows of Resources	39,076		34,484
Fund Balance			
Not in Spendable Form	41,578	A806	47,195
TOTAL Nonspendable Fund Balance	41,578		47,195
General Reserve	3,010	A870	3,290
TOTAL Restricted Fund Balance	3,010		3,290
Assigned Appropriated Fund Balance	490,000	A914	84,000
TOTAL Assigned Fund Balance	490,000		84,000
Unassigned Fund Balance	462,143	A917	610,903
TOTAL Unassigned Fund Balance	462,143		610,903
TOTAL Fund Balance	996,731		745,388
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,070,109		890,222

TOWN OF Lysander
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	Edp Code	2013
Revenues			
Real Property Taxes	914,173	A1001	799,404
TOTAL Real Property Taxes	914,173		799,404
Other Payments In Lieu of Taxes	56,577	A1081	40,445
Interest & Penalties On Real Prop Taxes	35,561	A1090	32,569
TOTAL Real Property Tax Items	92,138		73,014
Franchises	219,125	A1170	222,075
TOTAL Non Property Tax Items	219,125		222,075
Clerk Fees	9,610	A1255	8,926
Other General Departmental Income	12,284	A1289	52,614
Public Pound Charges, Dog Control Fees	360	A1550	1,000
Park And Recreational Charges	88,361	A2001	86,842
Charges For Cemetery Services	5,089	A2192	3,306
TOTAL Departmental Income	115,704		152,688
Interest And Earnings	1,758	A2401	1,318
Rental of Real Property	11,879	A2410	16,368
TOTAL Use of Money And Property	13,637		17,686
Games of Chance	60	A2530	60
Bingo Licenses	266	A2540	1,081
Dog Licenses	15,066	A2544	14,059
Permits, Other	200	A2590	1,750
TOTAL Licenses And Permits	15,592		16,950
Fines And Forfeited Bail	40,283	A2610	33,916
Fines & Pen-Dog Cases	50	A2611	50
TOTAL Fines And Forfeitures	40,333		33,966
Sales, Other	109	A2655	62
TOTAL Sale of Property And Compensation For Loss	109		62
Refunds of Prior Year's Expenditures	36,994	A2701	8,008
Gifts And Donations	769	A2705	
Unclassified (specify)	1,233	A2770	1,214
TOTAL Miscellaneous Local Sources	38,996		9,222
St Aid, Revenue Sharing	14,718	A3001	14,718
St Aid, Mortgage Tax	534,957	A3005	599,528
St Aid, Real Property Tax Administration	5,582	A3040	5,582
St Aid - Other (specify)		A3089	3,812
St Aid, Youth Programs	2,575	A3820	
TOTAL State Aid	557,832		623,640
TOTAL Revenues	2,007,639		1,948,707
Interfund Transfers	13,279	A5031	
TOTAL Interfund Transfers	13,279		0
TOTAL Other Sources	13,279		0
TOTAL Detail Revenues And Other Sources	2,020,918		1,948,707

TOWN OF Lysander
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(A) GENERAL

Results of Operation

Code Description	2012	Edp Code	2013
Expenditures			
Legislative Board, Pers Serv	40,020	A10101	40,020
Legislative Board, Contr Expend	1,651	A10104	436
TOTAL Legislative Board	41,671		40,456
Municipal Court, Pers Serv	90,351	A11101	92,945
Municipal Court, Contr Expend	4,084	A11104	4,077
TOTAL Municipal Court	94,435		97,022
Supervisor, pers Serv	81,300	A12201	84,696
Supervisor, equip & Cap Outlay	100	A12202	140
Supervisor, contr Expend	1,869	A12204	4,970
TOTAL Supervisor	83,269		89,806
Comptroller, pers Serv	83,375	A13151	86,919
Comptroller, Contr Expend	6,045	A13154	5,170
TOTAL Comptroller	89,420		92,089
Auditor, Contr Expend	7,000	A13204	
TOTAL Auditor	7,000		0
Tax Collection, pers Serv	23,306	A13301	22,280
Tax Collection, contr Expend	10,219	A13304	7,832
TOTAL Tax Collection	33,525		30,112
Assessment, Pers Serv	136,372	A13551	142,135
Assessment, Contr Expend	28,031	A13554	27,206
TOTAL Assessment	164,403		169,341
Clerk, pers Serv	85,042	A14101	86,741
Clerk, contr Expend	6,992	A14104	6,691
TOTAL Clerk	92,034		93,432
Law, Pers Serv		A14201	
Law, Contr Expend	56,777	A14204	73,654
TOTAL Law	56,777		73,654
Personnel, Contr Expend		A14304	
TOTAL Personnel	0		0
Engineer, Pers Serv	59,317	A14401	90,000
Engineer, Equip & Cap Outlay	1,001	A14402	9,478
Engineer, Contr Expend	8,989	A14404	6,733
TOTAL Engineer	69,307		106,211
Buildings, Pers Serv	13,280	A16201	13,463
Buildings, Equip & Cap Outlay	10,830	A16202	3,300
Buildings, Contr Expend	111,591	A16204	167,954
TOTAL Buildings	135,701		184,717
Central Print & Mail, contr Expend	6,265	A16704	6,275
TOTAL Central Print & Mail	6,265		6,275
Unallocated Insurance, Contr Expend	49,689	A19104	48,708
TOTAL Unallocated Insurance	49,689		48,708
Municipal Assn Dues, Contr Expend	1,100	A19204	1,199
TOTAL Municipal Assn Dues	1,100		1,199
Judgements And Claims, Contr Expend		A19304	2,430
TOTAL Judgements And Claims	0		2,430

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	38,948	A19504	9,611
TOTAL Taxes & Assess On Munic Prop	38,948		9,611
TOTAL General Government Support	963,544		1,045,063
Police, Pers Serv	300	A31201	360
Police, Contr Expend	7,988	A31204	6,842
TOTAL Police	8,288		7,202
Traffic Control, Contr Expen	7,698	A33104	7,653
TOTAL Traffic Control	7,698		7,653
Fire, Contr Expend	3,500	A34104	3,300
TOTAL Fire	3,500		3,300
Control of Animals, Pers Serv	11,443	A35101	21,252
Control of Animals, Equip & Cap Outlay		A35102	180
Control of Animals, Contr Expend	20,068	A35104	5,176
TOTAL Control of Animals	31,511		26,608
Other Animal Control, Contr Expend		A35204	1,958
TOTAL Other Animal Control	0		1,958
TOTAL Public Safety	60,997		46,721
Street Admin, Pers Serv	69,907	A50101	71,891
Street Admin, Equip & Cap Outlay	162	A50102	130
Street Admin, Contr Expend	2,866	A50104	2,444
TOTAL Street Admin	72,935		74,465
Engineering, Pers Serv		A50201	5,386
Engineering, Contr Expend		A50204	71
TOTAL Engineering	0		5,457
Street Lighting, Contr Expend	1,442	A51824	1,665
TOTAL Street Lighting	1,442		1,665
TOTAL Transportation	74,377		81,587
Programs For Aging, Contr Expend	80,000	A67724	66,950
TOTAL Programs For Aging	80,000		66,950
TOTAL Economic Assistance And Opportunity	80,000		66,950
Recreation Admini, Pers Serv	55,165	A70201	60,917
Recreation Admini, Equip & Cap Outlay		A70202	150
Recreation Admini, Contr Expend	2,792	A70204	4,027
TOTAL Recreation Admini	57,957		65,094
Parks, Pers Serv	52,098	A71101	49,126
Parks, Equip & Cap Outlay	5,429	A71102	618
Parks, Contr Expend	12,130	A71104	36,711
TOTAL Parks	69,657		86,455
Band Concerts, Contr Expend	3,500	A72704	-522
TOTAL Band Concerts	3,500		-522
Youth Prog, Pers Serv	69,155	A73101	72,682
Youth Prog, Contr Expend	26,871	A73104	26,338
TOTAL Youth Prog	96,026		99,020
Historian, Pers Serv	850	A75101	850

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(A) GENERAL

Results of Operation

Code Description	2012	Eqp Code	2013
Expenditures			
Historian, Contr Expend	246	A75104	1,240
TOTAL Historian	1,096		2,090
Celebrations, Contr Expend	1,473	A75504	1,500
TOTAL Celebrations	1,473		1,500
Adult Recreation, Pers Serv	178	A76201	
Adult Recreation, Contr Expend	2,788	A76204	2,983
TOTAL Adult Recreation	2,966		2,983
TOTAL Culture And Recreation	232,675		256,620
Storm Sewers, Contr Expend	3,571	A81404	3,600
TOTAL Storm Sewers	3,571		3,600
Cemetery, Pers Serv	4,952	A88101	3,247
Cemetery, Equip & Cap Outlay		A88102	1,540
Cemetery, Contr Expend	1,940	A88104	7,413
TOTAL Cemetery	6,892		12,200
Misc Home & Comm Serv, Contr Expend	31,196	A89894	31,395
TOTAL Misc Home & Comm Serv	31,196		31,395
TOTAL Home And Community Services	41,659		47,195
State Retirement System	84,512	A90108	107,821
Social Security, Employer Cont	62,817	A90308	69,959
Worker's Compensation, Empl Bnfts	5,917	A90408	8,378
Unemployment Insurance, Empl Bnfts	18,270	A90508	15,244
Disability Insurance, Empl Bnfts	11,225	A90558	11,941
Hospital & Medical (dental) Ins, Empl Bnft	218,414	A90608	269,113
TOTAL Employee Benefits	401,155		482,456
Debt Principal, Serial Bonds	105,000	A97106	110,000
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	105,000		110,000
Debt Interest, Serial Bonds	67,370	A97107	63,455
TOTAL Debt Interest	67,370		63,455
TOTAL Expenditures	2,016,777		2,200,047
TOTAL Detail Expenditures And Other Uses	2,016,777		2,200,047

TOWN OF Lysander
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For the Fiscal Year Ending 2013

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	Edp Code	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	992,510	A8021	996,652
Prior Period Adj -Increase In Fund Balance		A8012	77
Restated Fund Balance - Beg of Year	992,510	A8022	996,729
ADD - REVENUES AND OTHER SOURCES	2,020,918		1,948,707
DEDUCT - EXPENDITURES AND OTHER USES	2,016,777		2,200,047
Fund Balance - End of Year	996,652	A8029	745,389

TOWN OF Lysander
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For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	FdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	799,679	A1049N	1,219,380
Est Rev - Real Property Tax Items	74,125	A1099N	70,450
Est Rev - Non Property Tax Items	204,000	A1199N	205,000
Est Rev - Departmental Income	130,260	A1299N	175,740
Est Rev - Use of Money And Property	16,668	A2499N	12,468
Est Rev - Licenses And Permits	16,760	A2599N	16,890
Est Rev - Fines And Forfeitures	50,000	A2649N	40,000
Est Rev - Miscellaneous Local Sources	1,100	A2799N	
Est Rev - State Aid	468,580	A3099N	495,080
TOTAL Estimated Revenues	1,761,172		2,235,008
Appropriated Fund Balance	490,000	A599N	84,000
TOTAL Estimated Other Sources	490,000		84,000
TOTAL Estimated Revenues And Other Sources	2,251,172		2,319,008

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(A) GENERAL

Budget Summary

Code Description	2013	Fund Code	2014
Appropriations			
App - General Government Support	1,034,234	A1999N	1,129,723
App - Public Safety	54,960	A3999N	54,128
App - Transportation	87,449	A5999N	84,935
App - Economic Assistance And Opportunity	67,000	A6999N	67,000
App - Culture And Recreation	288,869	A7999N	273,337
App - Home And Community Services	44,530	A8999N	44,181
App - Employee Benefits	500,675	A9199N	496,339
App - Debt Service	173,455	A9899N	169,365
TOTAL Appropriations	2,251,172		2,319,008
TOTAL Appropriations And Other Uses	2,251,172		2,319,008

TOWN OF Lysander
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code/Description	2012	EdpCode	2013
Assets			
Cash	-9,970	B200	-6
Cash In Time Deposits	112	B201	87,093
TOTAL Cash	-9,858		87,087
Accounts Receivable	2,631	B380	1,854
TOTAL Other Receivables (net)	2,631		1,854
Due From Other Funds		B391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses	5,903	B480	4,723
TOTAL Prepaid Expenses	5,903		4,723
TOTAL Assets and Deferred Outflows of Resources	-1,324		93,664

TOWN OF Lysander
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2012	FdpCode	2013
Accounts Payable	1,992	B600	351
TOTAL Accounts Payable	1,992		351
Accrued Liabilities	126	B601	204
TOTAL Accrued Liabilities	126		204
Due To Other Funds	40	B630	95
TOTAL Due To Other Funds	40		95
TOTAL Liabilities	2,158		650
Fund Balance			
Not in Spendable Form	5,903	B806	4,723
TOTAL Nonspendable Fund Balance	5,903		4,723
Assigned Appropriated Fund Balance		B914	50,000
Assigned Unappropriated Fund Balance		B915	38,291
TOTAL Assigned Fund Balance	0		88,291
Unassigned Fund Balance	-9,385	B917	0
TOTAL Unassigned Fund Balance	-9,385		0
TOTAL Fund Balance	-3,482		93,014
TOTAL Liabilities, Deferred Inflows And Fund Balance	-1,324		93,664

TOWN OF Lysander
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	ExpCode	2013
Revenues			
Real Property Taxes	110,609	B1001	163,709
TOTAL Real Property Taxes	110,609		163,709
Other Payments In Lieu of Taxes	8,079	B1081	9,788
TOTAL Real Property Tax Items	8,079		9,788
Zoning Fees	125	B2110	150
Planning Board Fees	3,100	B2115	3,625
TOTAL Departmental Income	3,225		3,775
Interest And Earnings	45	B2401	153
TOTAL Use of Money And Property	45		153
Building And Alteration Permits	24,556	B2555	88,801
TOTAL Licenses And Permits	24,556		88,801
Refunds of Prior Year's Expenditures		B2701	60
TOTAL Miscellaneous Local Sources	0		60
TOTAL Revenues	146,514		266,286
TOTAL Detail Revenues And Other Sources	146,514		266,286

TOWN OF Lysander
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Judgements And Claims, Contr Expend		B19304	474
TOTAL Judgements And Claims	0		474
TOTAL General Government Support	0		474
Zoning, Pers Serv	74,249	B80101	79,811
Zoning, Contr Expend	4,885	B80104	4,475
TOTAL Zoning	79,134		84,286
Planning, Pers Serv	23,284	B80201	25,313
Planning, Contr Expend	14,601	B80204	6,482
TOTAL Planning	37,885		31,795
TOTAL Home And Community Services	117,019		116,081
State Retirement, Empl Bnfts	12,197	B90108	10,763
Social Security , Empl Bnfts	7,532	B90308	8,056
Worker's Compensation, Empl Bnfts	1,611	B90408	1,967
Disability Insurance, Empl Bnfts	111	B90558	108
Hospital & Medical (dental) Ins, Empl Bnft	26,979	B90608	32,343
TOTAL Employee Benefits	48,430		53,237
TOTAL Expenditures	165,449		169,792
TOTAL Detail Expenditures And Other Uses	165,449		169,792

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2012	EdoCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	15,453	B8021	-3,482
Restated Fund Balance - Beg of Year	15,453	B8022	-3,482
ADD - REVENUES AND OTHER SOURCES	146,514		266,286
DEDUCT - EXPENDITURES AND OTHER USES	165,449		169,792
Fund Balance - End of Year	-3,482	B8029	93,012

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	163,709	B1049N	102,668
Est Rev - Real Property Tax Items	5,803	B1099N	9,770
Est. Rev. - Intergovernmental Charges	2,600	B2399N	4,100
Est Rev - Use of Money And Property	50	B2499N	50
Est Rev - Licenses And Permits	25,000	B2599N	30,000
TOTAL Estimated Revenues	197,162		146,588
Appropriated Fund Balance		B599N	50,000
TOTAL Estimated Other Sources	0		50,000
TOTAL Estimated Revenues And Other Sources	197,162		196,588

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdbCode	2014
Appropriations			
App - General Government Support	9,000	B1999N	
App - Home And Community Services	133,701	B8999N	141,432
App - Employee Benefits	54,461	B9199N	55,156
TOTAL Appropriations	197,162		196,588
TOTAL Appropriations And Other Uses	197,162		196,588

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	Fdp Code	2013
Assets			
Cash		CD200	
TOTAL Cash	0		0
Accounts Receivable		CD380	
TOTAL Other Receivables (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(CD) SPECIAL GRANT

Balance Sheet

Code/Description	2012	FdpCode	2013
Fund Balance			
Unassigned Fund Balance		CD917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	Edp Code	2013
Revenues			
Other Aid (specify)	16,662	CD3089	
TOTAL State Aid	16,662		0
TOTAL Revenues	16,662		0
Interfund Transfers		CD5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	16,662		0

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For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	Fd Code	2013
Expenditures			
Public Works Fac Site, Contr Expend	32,120	CD86624	
TOTAL Public Works Fac Site	32,120		0
TOTAL Home And Community Services	32,120		0
TOTAL Expenditures	32,120		0
Transfers, Other Funds	13,279	CD99019	
TOTAL Operating Transfers	13,279		0
TOTAL Other Uses	13,279		0
TOTAL Detail Expenditures And Other Uses	45,399		0

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	28,737	CD8021	
Restated Fund Balance - Beg of Year	28,737	CD8022	
ADD - REVENUES AND OTHER SOURCES	16,662		
DEDUCT - EXPENDITURES AND OTHER USES	45,399		
Fund Balance - End of Year		CD8029	

TOWN OF Lysander
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	DepCode	2013
Assets			
Cash	7,123	DB200	300
Cash In Time Deposits	638,291	DB201	385,493
TOTAL Cash	645,414		385,793
Accounts Receivable		DB380	4,682
TOTAL Other Receivables (net)	0		4,682
State & Federal Receivables		DB410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds		DB391	85,860
TOTAL Due From Other Funds	0		85,860
Due From Other Governments	131,178	DB440	106,755
TOTAL Due From Other Governments	131,178		106,755
Prepaid Expenses	37,488	DB480	40,031
TOTAL Prepaid Expenses	37,488		40,031
TOTAL Assets and Deferred Outflows of Resources	814,080		623,121

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	Fdb Code	2013
Accounts Payable	69,317	DB600	93,074
TOTAL Accounts Payable	69,317		93,074
Accrued Liabilities	28,488	DB601	21,307
TOTAL Accrued Liabilities	28,488		21,307
Due To Other Funds	1,656	DB630	12,561
TOTAL Due To Other Funds	1,656		12,561
TOTAL Liabilities	99,461		126,942
Fund Balance			
Not in Spendable Form	37,488	DB806	40,031
TOTAL Nonspendable Fund Balance	37,488		40,031
Assigned Appropriated Fund Balance	250,000	DB914	240,000
Assigned Unappropriated Fund Balance	427,131	DB915	216,148
TOTAL Assigned Fund Balance	677,131		456,148
TOTAL Fund Balance	714,619		496,179
TOTAL Liabilities, Deferred Inflows And Fund Balance	814,080		623,121

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	787,959	DB1001	1,172,586
TOTAL Real Property Taxes	787,959		1,172,586
Other Payments In Lieu of Taxes	56,977	DB1081	45,869
TOTAL Real Property Tax Items	56,977		45,869
Sales Tax (from County)	455,634	DB1120	
TOTAL Non Property Tax Items	455,634		0
Transportation Services, Other Govts	204,937	DB2300	226,107
TOTAL Intergovernmental Charges	204,937		226,107
Interest And Earnings	1,523	DB2401	1,669
TOTAL Use of Money And Property	1,523		1,669
Sales of Scrap & Excess Materials	176	DB2650	912
Sales of Equipment	8,136	DB2665	
TOTAL Sale of Property And Compensation For Loss	8,312		912
Reimbursement of Medicare Part D Exp	1,493	DB2700	5,022
Refunds of Prior Year's Expenditures	2,936	DB2701	
TOTAL Miscellaneous Local Sources	4,429		5,022
St Aid, State Revenue Sharing	62,744	DB3001	62,744
St Aid, Consolidated Highway Aid	103,327	DB3501	128,851
TOTAL State Aid	166,071		191,595
TOTAL Revenues	1,685,842		1,643,760
TOTAL Detail Revenues And Other Sources	1,685,842		1,643,760

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Judgements And Claims, Contr Expend		DB19304	3,383
TOTAL Judgements And Claims	0		3,383
TOTAL General Government Support	0		3,383
Maint of Streets, Pers Serv	228,939	DB51101	213,052
Maint of Streets, Contr Expend	143,017	DB51104	238,111
TOTAL Maint of Streets	371,956		451,163
Perm Improve Highway, Contr Expend	459,707	DB51124	389,269
TOTAL Perm Improve Highway	459,707		389,269
Machinery, Equip & Cap Outlay	99,890	DB51302	29,374
Machinery, Contr Expend	84,417	DB51304	103,393
TOTAL Machinery	184,307		132,767
Brush And Weeds, Contr Expend	20,096	DB51404	3,675
TOTAL Brush And Weeds	20,096		3,675
Snow Removal, Pers Serv	250,554	DB51421	310,629
Snow Removal, Contr Expend	87,188	DB51424	188,743
TOTAL Snow Removal	337,742		499,372
TOTAL Transportation	1,373,808		1,476,246
State Retirement, Empl Bnfts	74,903	DB90108	96,316
Social Security, Empl Bnfts	38,002	DB90308	40,296
Worker's Compensation, Empl Bnfts	40,914	DB90408	40,900
Hospital & Medical (dental) Ins, Empl Bnft	184,116	DB90608	195,017
Other Employee Benefits (spec)	8,774	DB90898	10,041
TOTAL Employee Benefits	346,709		382,570
TOTAL Expenditures	1,720,517		1,862,199
Transfers, Other Funds	102,979	DB99019	
TOTAL Operating Transfers	102,979		0
TOTAL Other Uses	102,979		0
TOTAL Detail Expenditures And Other Uses	1,823,496		1,862,199

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code-Description	2012	EqpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	852,272	DB8021	714,618
Restated Fund Balance - Beg of Year	852,272	DB8022	714,618
ADD - REVENUES AND OTHER SOURCES	1,685,842		1,643,760
DEDUCT - EXPENDITURES AND OTHER USES	1,823,496		1,862,199
Fund Balance - End of Year	714,618	DB8029	496,179

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	Edp Code	2014
Estimated Revenues			
Est Rev - Real Property Taxes	1,172,197	DB1049N	1,589,973
Est Rev - Real Property Tax Items	44,292	DB1099N	45,792
Est Rev - Non Property Tax Items	0	DB1199N	
Est Rev - Departmental Income	0	DB1299N	
Est. Rev. - Intergovernmental Charges	205,254	DB2399N	213,510
Est Rev - Use of Money And Property	1,200	DB2499N	1,200
Est Rev - Licenses And Permits	0	DB2599N	
Est Rev - Fines And Forfeitures	0	DB2649N	
Est Rev - Interfund Revenues	13,650	DB2801N	
Est Rev - State Aid	158,000	DB3099N	183,000
TOTAL Estimated Revenues	1,594,593		2,033,475
Appropriated Fund Balance	250,000	DB599N	240,000
TOTAL Estimated Other Sources	250,000		240,000
TOTAL Estimated Revenues And Other Sources	1,844,593		2,273,475

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	1,415,219	DB5999N	1,794,289
App - Home And Community Services	0	DB8999N	
App - Employee Benefits	386,624	DB9199N	385,186
App - Debt Service	42,750	DB9899N	94,000
TOTAL Appropriations	1,844,593		2,273,475
TOTAL Appropriations And Other Uses	1,844,593		2,273,475