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ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Boston

County of Erie

For the Fiscal Year Ended 12/31/2016

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 Boston

*** 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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SR) REFUSE AND GARBAGE
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2015 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 Boston
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	1,579,676	A200	1,452,771
Petty Cash	500	A210	500
TOTAL Cash	1,580,176		1,453,271
Accounts Receivable	287,607	A380	
TOTAL Other Receivables (net)	287,607		0
Due From Other Funds	25,264	A391	
TOTAL Due From Other Funds	25,264		0
Prepaid Expenses	89,407	A480	82,803
TOTAL Prepaid Expenses	89,407		82,803
Cash Special Reserves	308,102	A230	307,234
TOTAL Restricted Assets	308,102		307,234
TOTAL Assets and Deferred Outflows of Resources	2,290,556		1,843,308

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	ExpCode	2016
Accounts Payable	34,302	A600	20,865
TOTAL Accounts Payable	34,302		20,865
Accrued Liabilities		A601	
TOTAL Accrued Liabilities	0		0
TOTAL Liabilities	34,302		20,865
Fund Balance			
Not in Spendable Form	89,407	A806	
TOTAL Nonspendable Fund Balance	89,407		0
Capital Reserve	225,730	A878	224,862
Reserve For Tax Stabilization	82,372	A880	82,372
TOTAL Restricted Fund Balance	308,102		307,234
Assigned Appropriated Fund Balance	272,000	A914	
TOTAL Assigned Fund Balance	272,000		0
Unassigned Fund Balance	1,586,745	A917	1,515,209
TOTAL Unassigned Fund Balance	1,586,745		1,515,209
TOTAL Fund Balance	2,256,254		1,822,443
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,290,556		1,843,308

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	187,874	A1001	188,912
TOTAL Real Property Taxes	187,874		188,912
Other Tax Items	2,366	A1089	1,708
Interest & Penalties On Real Prop Taxes	12,389	A1090	18,041
TOTAL Real Property Tax Items	14,755		19,748
Non Prop Tax Dist By County	812,839	A1120	575,662
Franchises	86,656	A1170	90,430
TOTAL Non Property Tax Items	899,495		666,092
Tax Collector Fees		A1232	
Clerk Fees	2,774	A1255	1,985
Public Pound Charges, Dog Control Fees	470	A1550	944
Charges-Programs For The Aging	956	A1972	893
Park And Recreational Charges	60,677	A2001	63,934
Special Recreational Facility Charges	1,450	A2025	175
Other Culture & Recreation Income	2,100	A2089	1,650
Zoning Fees	2,100	A2110	2,120
TOTAL Departmental Income	70,527		71,702
Interest And Earnings	4,722	A2401	3,205
Rental of Real Property	81,600	A2410	74,800
TOTAL Use of Money And Property	86,322		78,005
Games of Chance	20	A2530	20
Dog Licenses	4,081	A2544	3,872
Licenses, Other	770	A2545	200
Building And Alteration Permits	24,358	A2555	21,990
Permits, Other	2,020	A2590	1,925
TOTAL Licenses And Permits	31,249		28,007
Fines And Forfeited Bail	123,163	A2610	180,185
TOTAL Fines And Forfeitures	123,163		180,185
Sales of Equipment	792	A2665	
Insurance Recoveries		A2680	115
TOTAL Sale of Property And Compensation For Loss	792		115
Gifts And Donations	6,800	A2705	18,234
Unclassified (specify)	2,316	A2770	
TOTAL Miscellaneous Local Sources	9,116		18,234
St Aid, Revenue Sharing	49,689	A3001	49,689
St Aid, Mortgage Tax	163,818	A3005	181,199
ST. Aid, Records MgmT.		A3060	17,636
St Aid - Other (specify)	100,200	A3089	5,100
St Aid, Youth Programs	2,432	A3820	
St Aid-Other Cul & Rec St Aid		A3889	1,500
St Aid Emergency Disaster Assistance	8,312	A3960	
TOTAL State Aid	324,451		255,124

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Fed Aid, Emergency Disaster Assistance	29,962	A4960	
TOTAL Federal Aid	29,962		0
TOTAL Revenues	1,777,706		1,506,124
TOTAL Detail Revenues And Other Sources	1,777,706		1,506,124

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	32,012	A10101	33,000
Legislative Board, Contr Expend	2,945	A10104	2,649
TOTAL Legislative Board	34,957		35,649
Municipal Court, Pers Serv	90,032	A11101	92,112
Municipal Court, Contr Expend	7,929	A11104	4,980
TOTAL Municipal Court	97,961		97,092
Supervisor, pers Serv	88,978	A12201	95,340
Supervisor, equip & Cap Outlay	1,643	A12202	
Supervisor, contr Expend	2,871	A12204	4,015
TOTAL Supervisor	93,492		99,355
Auditor, Contr Expend		A13204	4,583
TOTAL Auditor	0		4,583
Budget, Pers Serv	3,497	A13401	3,366
TOTAL Budget	3,497		3,366
Assessment, Pers Serv	40,005	A13551	49,493
Assessment, Contr Expend	4,630	A13554	5,545
TOTAL Assessment	44,635		55,038
Clerk, pers Serv	91,784	A14101	67,774
Clerk, contr Expend	2,089	A14104	2,091
TOTAL Clerk	93,873		69,865
Law, Pers Serv	43,820	A14201	45,217
Law, Contr Expend	919	A14204	31,305
TOTAL Law	44,739		76,523
Engineer, Contr Expend	24,750	A14404	39,075
TOTAL Engineer	24,750		39,075
Records Mgmt, PerS. Serv.	28	A14601	30
Records Mgmt, Contr Expend	606	A14604	2,215
TOTAL Records Mgmt	634		2,245
Buildings, Pers Serv	19,248	A16201	17,426
Buildings, Equip & Cap Outlay	66,535	A16202	332,043
Buildings, Contr Expend	125,319	A16204	119,403
TOTAL Buildings	211,102		468,873
Central Comm System, Equip & Cap Outlay	9,500	A16502	17,617
Central Comm System, Contr Expend	19,563	A16504	29,401
TOTAL Central Comm System	29,063		47,018
Central Print & Mail, contr Expend	15,727	A16704	15,775
TOTAL Central Print & Mail	15,727		15,775
Unallocated Insurance, Contr Expend	52,503	A19104	52,796
TOTAL Unallocated Insurance	52,503		52,796
Municipal Assn Dues, Contr Expend	3,799	A19204	725
TOTAL Municipal Assn Dues	3,799		725
Judgements And Claims, Contr Expend	2,994	A19304	198
TOTAL Judgements And Claims	2,994		198
Taxes & Assess On Munic Prop, Contr Expend	3,114	A19504	3,191
TOTAL Taxes & Assess On Munic Prop	3,114		3,191

TOWN OF Boston
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For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Other Gen Govt Support, Contr Expend	15,000	A19894	15,000
TOTAL Other Gen Govt Support	15,000		15,000
TOTAL General Government Support	771,840		1,086,365
Traffic Control, Contr Expend	2,467	A33104	3,951
TOTAL Traffic Control	2,467		3,951
Control of Animals, Pers Serv	10,493	A35101	9,671
Control of Animals, Contr Expend	1,852	A35104	1,530
TOTAL Control of Animals	12,345		11,201
Safety Inspection, Pers Serv	21,446	A36201	21,437
Safety Inspection, Contr Expend	1,286	A36204	1,408
TOTAL Safety Inspection	22,732		22,845
TOTAL Public Safety	37,544		37,996
Street Admin, Pers Serv	68,146	A50101	68,058
Street Admin, Contr Expend	1,772	A50104	2,794
TOTAL Street Admin	69,918		70,851
Garage, Contr Expend	35,702	A51324	29,858
TOTAL Garage	35,702		29,858
Street Lighting, Contr Expend	29,204	A51824	24,337
TOTAL Street Lighting	29,204		24,337
TOTAL Transportation	134,824		125,047
Programs For Aging, Pers Serv	14,112	A67721	15,415
Programs For Aging, Contr Expend	6,216	A67724	6,692
TOTAL Programs For Aging	20,328		22,107
TOTAL Economic Assistance And Opportunity	20,328		22,107
Parks, Pers Serv	68,992	A71101	78,070
Parks, Equip & Cap Outlay	42,613	A71102	
Parks, Contr Expend	29,156	A71104	34,685
TOTAL Parks	140,761		112,755
Playgr & Rec Centers, Pers Serv	2,142	A71401	2,823
Playgr & Rec Centers, Contr Expend	753	A71404	623
TOTAL Playgr & Rec Centers	2,895		3,447
Band Concerts, Contr Expend	3,175	A72704	3,175
TOTAL Band Concerts	3,175		3,175
Youth Prog, Pers Serv	71,308	A73101	70,592
Youth Prog, Contr Expend	19,791	A73104	23,619
TOTAL Youth Prog	91,099		94,211
Historian, Contr Expend	2,550	A75104	2,256
TOTAL Historian	2,550		2,256
Historical Property, Contr Expend		A75204	
TOTAL Historical Property	0		0
Celebrations, Contr Expend	9,732	A75504	52,745
TOTAL Celebrations	9,732		52,745
Adult Recreation, Contr Expend	22,024	A76204	24,240
TOTAL Adult Recreation	22,024		24,240

TOWN OF Boston
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Other Culture And Rec, Contr Expend	1,000	A79894	
TOTAL Other Culture And Rec	1,000		0
TOTAL Culture And Recreation	273,236		292,827
Zoning, Pers Serv	3,739	A80101	2,054
Zoning, Contr Expend	3,423	A80104	2,324
TOTAL Zoning	7,162		4,378
Planning, Pers Serv	1,751	A80201	2,629
Planning, Equip & Cap Outlay		A80202	640
Planning, Contr Expend	1,617	A80204	3,832
TOTAL Planning	3,368		7,101
Comm Beautification, Contr Expend		A85104	2,334
TOTAL Comm Beautification	0		2,334
Drainage, Contr Expend	300,405	A85404	9,820
TOTAL Drainage	300,405		9,820
Conservation, Pers Serv	623	A87101	431
Conservation, Contr Expend	1,693	A87104	1,134
TOTAL Conservation	2,316		1,565
Flood & Erosion Control, Contr Expend	71,686	A87454	800
TOTAL Flood & Erosion Control	71,686		800
Cemetery, Contr Expend	300	A88104	300
TOTAL Cemetery	300		300
Misc Home & Comm Serv, Contr Expend	56,195	A89894	50,000
TOTAL Misc Home & Comm Serv	56,195		50,000
TOTAL Home And Community Services	441,432		76,298
State Retirement System	104,606	A90108	82,630
Social Security, Employer Cont	51,998	A90308	50,979
Worker's Compensation, Empl Bnfts	6,980	A90408	7,109
Unemployment Insurance, Empl Bnfts	2,921	A90508	5,660
Disability Insurance, Empl Bnfts	272	A90558	
Hospital & Medical (dental) Ins, Empl Bnft	42,853	A90608	79,844
TOTAL Employee Benefits	209,630		226,222
Debt Principal, Serial Bonds	35,000	A97106	35,000
TOTAL Debt Principal	35,000		35,000
Debt Interest, Serial Bonds	31,429	A97107	30,073
TOTAL Debt Interest	31,429		30,073
TOTAL Expenditures	1,955,263		1,931,935
Transfers, Other Funds	8,000	A99019	8,000
TOTAL Operating Transfers	8,000		8,000
TOTAL Other Uses	8,000		8,000
TOTAL Detail Expenditures And Other Uses	1,963,263		1,939,935

TOWN OF Boston
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For the Fiscal Year Ending 2016

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,441,811	A8021	2,256,254
Restated Fund Balance - Beg of Year	2,441,811	A8022	2,256,254
ADD - REVENUES AND OTHER SOURCES	1,777,706		1,506,124
DEDUCT - EXPENDITURES AND OTHER USES	1,963,263		1,939,935
Fund Balance - End of Year	2,256,254	A8029	1,822,443

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	Edb Code	2017
Estimated Revenues			
Est Rev - Real Property Taxes	188,912	A1049N	188,817
Est Rev - Real Property Tax Items	12,000	A1099N	15,000
Est Rev - Non Property Tax Items	850,000	A1199N	865,000
Est Rev - Departmental Income	65,600	A1299N	65,500
Est Rev - Use of Money And Property	84,100	A2499N	84,100
Est Rev - Licenses And Permits	19,300	A2599N	18,100
Est Rev - Fines And Forfeitures	90,000	A2649N	100,000
Est Rev - Miscellaneous Local Sources	5,200	A2799N	13,000
Est Rev - State Aid	170,000	A3099N	186,500
TOTAL Estimated Revenues	1,485,112		1,536,017
Appropriated Fund Balance	272,000	A599N	321,200
TOTAL Estimated Other Sources	272,000		321,200
TOTAL Estimated Revenues And Other Sources	1,757,112		1,857,217

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	837,637	A1999N	837,813
App - Public Safety	45,166	A3999N	46,528
App - Health	25	A4999N	0
App - Transportation	132,646	A5999N	126,025
App - Economic Assistance And Opportunity	24,350	A6999N	24,278
App - Culture And Recreation	256,820	A7999N	344,493
App - Home And Community Services	158,918	A8999N	163,710
App - Employee Benefits	236,477	A9199N	245,560
App - Debt Service	65,073	A9899N	68,810
TOTAL Appropriations	1,757,112		1,857,217
TOTAL Appropriations And Other Uses	1,757,112		1,857,217

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	556,950	DA200	660,124
Cash In Time Deposits		DA201	51,645
TOTAL Cash	556,950		711,768
Accounts Receivable	1,141	DA380	
TOTAL Other Receivables (net)	1,141		0
Prepaid Expenses	65,673	DA480	44,585
TOTAL Prepaid Expenses	65,673		44,585
Cash Special Reserves	142,950	DA230	142,950
TOTAL Restricted Assets	142,950		142,950
TOTAL Assets and Deferred Outflows of Resources	766,714		899,304

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	4,573	DA600	16,682
TOTAL Accounts Payable	4,573		16,682
TOTAL Liabilities	4,573		16,682
Fund Balance			
Not in Spendable Form	65,673	DA806	44,585
TOTAL Nonspendable Fund Balance	65,673		44,585
Capital Reserve	142,950	DA878	142,950
TOTAL Restricted Fund Balance	142,950		142,950
Assigned Appropriated Fund Balance	10,000	DA914	10,000
Assigned Unappropriated Fund Balance	543,518	DA915	685,087
TOTAL Assigned Fund Balance	553,518		695,087
TOTAL Fund Balance	762,141		882,622
TOTAL Liabilities, Deferred Inflows And Fund Balance	766,714		899,305

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	739,218	DA1001	738,629
TOTAL Real Property Taxes	739,218		738,629
Sales Tax (from County)	225,000	DA1120	225,000
TOTAL Non Property Tax Items	225,000		225,000
Transportation Services, Other Govts		DA2300	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	1,902	DA2401	1,473
TOTAL Use of Money And Property	1,902		1,473
Sales of Scrap & Excess Materials	202	DA2650	
TOTAL Sale of Property And Compensation For Loss	202		0
Employees Contributions	2,687	DA2709	3,410
TOTAL Miscellaneous Local Sources	2,687		3,410
Interfund Revenues	50,000	DA2801	50,000
TOTAL Interfund Revenues	50,000		50,000
St Aid, Consolidated Highway Aid	95,258	DA3501	102,182
TOTAL State Aid	95,258		102,182
TOTAL Revenues	1,114,267		1,120,694
TOTAL Detail Revenues And Other Sources	1,114,267		1,120,694

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Pers Serv	188,631	DA51101	221,793
Maint of Streets, Contr Expend	207,937	DA51104	
TOTAL Maint of Streets	396,568		221,793
Perm Improve Highway, Equip & Cap Outlay	95,258	DA51122	245,660
TOTAL Perm Improve Highway	95,258		245,660
Machinery, Equip & Cap Outlay	32,993	DA51302	83,160
Machinery, Contr Expend	101,140	DA51304	58,302
TOTAL Machinery	134,133		141,462
Brush And Weeds, Contr Expend	844	DA51404	1,035
TOTAL Brush And Weeds	844		1,035
Snow Removal, Pers Serv	73,212	DA51421	61,465
Snow Removal, Contr Expend	61,952	DA51424	48,240
TOTAL Snow Removal	135,164		109,706
Services Other Govts, Pers Serv	73,212	DA51481	61,465
Services Other Govts, Contr Expend	61,952	DA51484	48,240
TOTAL Services Other Govts	135,164		109,706
TOTAL Transportation	897,131		829,362
State Retirement, Empl Bnfts	56,327	DA90108	44,494
Social Security , Empl Bnfts	25,426	DA90308	26,088
Worker's Compensation, Empl Bnfts	21,814	DA90408	21,759
Hospital & Medical (dental) Ins, Empl Bnft	80,790	DA90608	78,510
TOTAL Employee Benefits	184,357		170,850
TOTAL Expenditures	1,081,488		1,000,213
TOTAL Detail Expenditures And Other Uses	1,081,488		1,000,213

TOWN OF Boston
Annual Update Document
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	729,362	DA8021	762,141
Restated Fund Balance - Beg of Year	729,362	DA8022	762,141
ADD - REVENUES AND OTHER SOURCES	1,114,267		1,120,694
DEDUCT - EXPENDITURES AND OTHER USES	1,081,488		1,000,213
Fund Balance - End of Year	762,141	DA8029	882,622

TOWN OF Boston
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	Edp Code	2017
Estimated Revenues			
Est Rev - Real Property Taxes	738,629	DA1049N	748,084
Est Rev - Non Property Tax Items	225,000	DA1199N	225,000
Est. Rev. - Intergovernmental Charges	0	DA2399N	
Est Rev - Use of Money And Property	1,000	DA2499N	1,100
Est Rev - Sale of Prop And Comp For Loss	3,000	DA2699N	
Est Rev - Miscellaneous Local Sources	3,000	DA2799N	2,000
Est Rev - Interfund Revenues	50,000	DA2801N	50,000
Est Rev - State Aid	83,160	DA3099N	83,160
TOTAL Estimated Revenues	1,103,789		1,109,344
Appropriated Fund Balance	10,000	DA599N	25,000
TOTAL Estimated Other Sources	10,000		25,000
TOTAL Estimated Revenues And Other Sources	1,113,789		1,134,344

TOWN OF Boston
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For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	Edp Code	2017
Appropriations			
App - Transportation	901,313	DA5999N	948,259
App - Employee Benefits	212,476	DA9199N	186,085
TOTAL Appropriations	1,113,789		1,134,344
TOTAL Appropriations And Other Uses	1,113,789		1,134,344

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Land	299,853	K101	299,853
Buildings	4,574,209	K102	4,574,209
Improvements Other Than Buildings	1,833,752	K103	1,833,752
Machinery And Equipment	3,806,303	K104	3,960,953
TOTAL Fixed Assets (net)	10,514,117		10,668,767
TOTAL Assets and Deferred Outflows of Resources	10,514,117		10,668,767

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	10,514,117	K159	10,668,767
TOTAL Investments in Non-Current Government Assets	10,514,117		10,668,767
TOTAL Fund Balance	10,514,117		10,668,767
TOTAL	10,514,117		10,668,767

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash		SF200	
TOTAL Cash	0		0
Prepaid Expenses	46,593	SF480	20,899
TOTAL Prepaid Expenses	46,593		20,899
TOTAL Assets and Deferred Outflows of Resources	46,593		20,899

TOWN OF Boston
Annual Update Document
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	25,264	SF630	
TOTAL Due To Other Funds	25,264		0
TOTAL Liabilities	25,264		0
Fund Balance			
Not in Spendable Form	21,329	SF806	
TOTAL Nonspendable Fund Balance	21,329		0
Assigned Unappropriated Fund Balance		SF915	20,899
TOTAL Assigned Fund Balance	0		20,899
TOTAL Fund Balance	21,329		20,899
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,593		20,899

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	735,611	SF1001	746,968
TOTAL Real Property Taxes	735,611		746,968
Sales Tax (from County)	75,000	SF1120	75,000
TOTAL Non Property Tax Items	75,000		75,000
Interest And Earnings	446	SF2401	346
TOTAL Use of Money And Property	446		346
TOTAL Revenues	811,057		822,314
TOTAL Detail Revenues And Other Sources	811,057		822,314

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Judgements And Claims, Contr Expend		SF19304	
TOTAL Judgements And Claims	0		0
TOTAL General Government Support	0		0
Fire Protection, Contr Expend	513,552	SF34104	524,875
TOTAL Fire Protection	513,552		524,875
TOTAL Public Safety	513,552		524,875
Service Awards Program	250,000	SF90258	250,000
Worker's Compensation, Empl Bnfts	47,990	SF90408	47,869
TOTAL Employee Benefits	297,990		297,869
TOTAL Expenditures	811,542		822,744
TOTAL Detail Expenditures And Other Uses	811,542		822,744

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	21,814	SF8021	21,329
Restated Fund Balance - Beg of Year	21,814	SF8022	21,329
ADD - REVENUES AND OTHER SOURCES	811,057		822,314
DEDUCT - EXPENDITURES AND OTHER USES	811,542		822,744
Fund Balance - End of Year	21,329	SF8029	20,899

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(SL) LIGHTING

Balance Sheet

Code Description	2015	ExpCode	2016
Assets			
Cash	26,110	SL200	27,814
TOTAL Cash	26,110		27,814
TOTAL Assets and Deferred Outflows of Resources	26,110		27,814

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(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	1,983	SL600	
TOTAL Accounts Payable	1,983		0
TOTAL Liabilities	1,983		0
Fund Balance			
Assigned Unappropriated Fund Balance	24,127	SL915	27,814
TOTAL Assigned Fund Balance	24,127		27,814
TOTAL Fund Balance	24,127		27,814
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,110		27,814

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(SL) LIGHTING

Results of Operation

Code Description	2015	Edp Code	2016
Revenues			
Real Property Taxes	20,000	SL1001	20,000
TOTAL Real Property Taxes	20,000		20,000
Interest And Earnings	66	SL2401	51
TOTAL Use of Money And Property	66		51
TOTAL Revenues	20,066		20,051
TOTAL Detail Revenues And Other Sources	20,066		20,051

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(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Street Lighting, Contr Expend	22,055	SL51824	16,363
TOTAL Street Lighting	22,055		16,363
TOTAL Transportation	22,055		16,363
TOTAL Expenditures	22,055		16,363
TOTAL Detail Expenditures And Other Uses	22,055		16,363

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	26,116	SL8021	24,127
Restated Fund Balance - Beg of Year	26,116	SL8022	24,127
ADD - REVENUES AND OTHER SOURCES	20,066		20,051
DEDUCT - EXPENDITURES AND OTHER USES	22,055		16,363
Fund Balance - End of Year	24,127	SL8029	27,814

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	48,512	SM200	31,448
TOTAL Cash	48,512		31,448
Prepaid Expenses	10,166	SM480	7,999
TOTAL Prepaid Expenses	10,166		7,999
Cash Special Reserves	8,000	SM230	
TOTAL Restricted Assets	8,000		0
TOTAL Assets and Deferred Outflows of Resources	66,678		39,447

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2015	ExpCode	2016
Accounts Payable	638	SM600	102
TOTAL Accounts Payable	638		102
TOTAL Liabilities	638		102
Fund Balance			
Not in Spendable Form	10,166	SM806	
TOTAL Nonspendable Fund Balance	10,166		0
Capital Reserve	8,000	SM878	
TOTAL Restricted Fund Balance	8,000		0
Assigned Unappropriated Fund Balance	47,874	SM915	39,345
TOTAL Assigned Fund Balance	47,874		39,345
TOTAL Fund Balance	66,040		39,345
TOTAL Liabilities, Deferred Inflows And Fund Balance	66,678		39,447

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	82,000	SM1001	82,000
TOTAL Real Property Taxes	82,000		82,000
Misc Revenue, Other Govts		SM2389	10,000
TOTAL Intergovernmental Charges	0		10,000
Interest And Earnings	125	SM2401	83
TOTAL Use of Money And Property	125		83
Gifts And Donations		SM2705	13,020
Unclassified (specify)	20,000	SM2770	
TOTAL Miscellaneous Local Sources	20,000		13,020
TOTAL Revenues	102,125		105,103
Interfund Transfers	8,000	SM5031	8,000
TOTAL Interfund Transfers	8,000		8,000
Capital Notes		SM5740	98,650
TOTAL Proceeds of Obligations	0		98,650
TOTAL Other Sources	8,000		106,650
TOTAL Detail Revenues And Other Sources	110,125		211,753

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2015	ExpCode	2016
Expenditures			
Ambulance, Equip & Cap Outlay		SM45402	154,650
Ambulance, Contr Expend	58,140	SM45404	55,852
TOTAL Ambulance	58,140		210,502
TOTAL Health	58,140		210,502
Local Pension Fund, Empl Bnfts	12,553	SM90258	17,502
Worker's Compensation, Empl Bnfts	10,471	SM90408	10,444
TOTAL Employee Benefits	23,024		27,946
TOTAL Expenditures	81,164		238,448
TOTAL Detail Expenditures And Other Uses	81,164		238,448

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,079	SM8021	66,040
Restated Fund Balance - Beg of Year	37,079	SM8022	66,040
ADD - REVENUES AND OTHER SOURCES	110,125		211,753
DEDUCT - EXPENDITURES AND OTHER USES	81,164		238,448
Fund Balance - End of Year	66,040	SM8029	39,345

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	108,073	SR200	116,874
TOTAL Cash	108,073		116,874
TOTAL Assets and Deferred Outflows of Resources	108,073		116,874

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	108,073	SR915	116,874
TOTAL Assigned Fund Balance	108,073		116,874
TOTAL Fund Balance	108,073		116,874
TOTAL Liabilities, Deferred Inflows And Fund Balance	108,073		116,874

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2015	EdoCode	2016
Revenues			
Real Property Taxes	565,545	SR1001	570,276
TOTAL Real Property Taxes	565,545		570,276
Refuse & Garbage Charges	694	SR2130	1,362
TOTAL Departmental Income	694		1,362
Interest And Earnings	523	SR2401	434
TOTAL Use of Money And Property	523		434
TOTAL Revenues	566,762		572,072
TOTAL Detail Revenues And Other Sources	566,762		572,072

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2015	Edp Code	2016
Expenditures			
Judgements And Claims, Cont Exp		SR19304	
TOTAL Judgements And Claims	0		0
TOTAL General Government Support	0		0
Refuse & Garbage, Contr Expend	563,317	SR81604	563,270
TOTAL Refuse & Garbage	563,317		563,270
TOTAL Home And Community Services	563,317		563,270
TOTAL Expenditures	563,317		563,270
TOTAL Detail Expenditures And Other Uses	563,317		563,270

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(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	104,628	SR8021	108,073
Restated Fund Balance - Beg of Year	104,628	SR8022	108,073
ADD - REVENUES AND OTHER SOURCES	566,762		572,072
DEDUCT - EXPENDITURES AND OTHER USES	563,317		563,270
Fund Balance - End of Year	108,073	SR8029	116,874

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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	340,164	SW200	365,653
TOTAL Cash	340,164		365,653
Cash Special Reserves	344,384	SW230	344,384
TOTAL Restricted Assets	344,384		344,384
TOTAL Assets and Deferred Outflows of Resources	684,548		710,037

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(SW) WATER

Balance Sheet

Code Description	2015	EmpCode	2016
Fund Balance			
Reserve For Debt	344,384	SW884	344,384
TOTAL Restricted Fund Balance	344,384		344,384
Assigned Unappropriated Fund Balance	340,164	SW915	365,653
TOTAL Assigned Fund Balance	340,164		365,653
TOTAL Fund Balance	684,548		710,037
TOTAL Liabilities, Deferred Inflows And Fund Balance	684,548		710,037

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	435,023	SW1001	432,040
TOTAL Real Property Taxes	435,023		432,040
Interest And Earnings	1,483	SW2401	678
TOTAL Use of Money And Property	1,483		678
TOTAL Revenues	436,506		432,718
TOTAL Detail Revenues And Other Sources	436,506		432,718

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Judgements And Claims, Contr Expend		SW19304	
TOTAL Judgements And Claims	0		0
TOTAL General Government Support	0		0
Water Trans & Distrib, Contr Expend	61,168	SW83404	64,386
TOTAL Water Trans & Distrib	61,168		64,386
TOTAL Home And Community Services	61,168		64,386
Debt Principal, Serial Bonds	173,568	SW97106	177,099
TOTAL Debt Principal	173,568		177,099
Debt Interest, Serial Bonds	149,454	SW97107	165,745
TOTAL Debt Interest	149,454		165,745
TOTAL Expenditures	384,190		407,229
TOTAL Detail Expenditures And Other Uses	384,190		407,229

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	632,232	SW8021	684,548
Restated Fund Balance - Beg of Year	632,232	SW8022	684,548
ADD - REVENUES AND OTHER SOURCES	436,506		432,718
DEDUCT - EXPENDITURES AND OTHER USES	384,190		407,229
Fund Balance - End of Year	684,548	SW8029	710,038

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	431,450	SW1049N	
TOTAL Estimated Revenues	431,450		0
TOTAL Estimated Revenues And Other Sources	431,450		0

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Home And Community Services	99,106	SW8999N	
App - Debt Service	332,344	SW9899N	
TOTAL Appropriations	431,450		0
TOTAL Appropriations And Other Uses	431,450		0

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Service Award Program Assets	2,678,967	TA461	2,928,967
TOTAL Investments	2,678,967		2,928,967
TOTAL Assets and Deferred Outflows of Resources	2,678,967		2,928,967

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Service Awards	2,678,967	TA13	2,928,967
TOTAL Agency Liabilities	2,678,967		2,928,967
TOTAL Liabilities	2,678,967		2,928,967
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,678,967		2,928,967

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	Edp Code	2016
Assets			
Total Non-Current Govt Liabilities	6,060,999	W129	5,947,550
TOTAL Provision To Be Made In Future Budgets	6,060,999		5,947,550
TOTAL Assets and Deferred Outflows of Resources	6,060,999		5,947,550

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Capital Notes Payable			
Bonds Payable		W627	98,650
	6,060,999	W628	5,848,900
TOTAL Bond And Long Term Liabilities	6,060,999		5,947,550
TOTAL Liabilities	6,060,999		5,947,550
TOTAL Liabilities	6,060,999		5,947,550