

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of North Elba
County of Essex
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 North Elba

*** 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
(B) GENERAL TOWN-OUTSIDE VG
(DA) HIGHWAY-TOWN-WIDE
(DB) HIGHWAY-PART-TOWN
(H) CAPITAL PROJECTS
H44
H08
EQUIPMENT PURCHASE
H11
AUSABLE WATERSHED MANAGEMENT
H12
H13
H14
H15
H16
H17
H18
(K) GENERAL FIXED ASSETS
(SF) FIRE PROTECTION
SF1
SF2
SF3
(SM) MISCELLANEOUS
RD04
RD03
(SP) PARK
(SS) SEWER
SS21
(SW) WATER
SW1
SW2
SW3
(TA) AGENCY

TOWN OF North Elba

*** 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:

(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 North Elba
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	105,166	A200	149,529
Cash In Time Deposits	1,346,120	A201	1,757,365
Petty Cash	600	A210	600
TOTAL Cash	1,451,885		1,907,494
Accounts Receivable	267,640	A380	264,400
TOTAL Other Receivables (net)	267,640		264,400
Due From Other Funds	278	A391	46,202
TOTAL Due From Other Funds	278		46,202
Prepaid Expenses	137,983	A480	58,942
TOTAL Prepaid Expenses	137,983		58,942
Cash In Time Deposits Special Reserves	119,886	A231	130,250
TOTAL Restricted Assets	119,886		130,250
TOTAL Assets and Deferred Outflows of Resources	1,977,672		2,407,288

TOWN OF North Elba
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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	94,749	A600	95,558
TOTAL Accounts Payable	94,749		95,558
Due To Other Governments	91,136	A631	100,693
TOTAL Due To Other Governments	91,136		100,693
TOTAL Liabilities	185,885		196,251
Deferred Inflows of Resources			
Deferred Inflow of Resources	77	A691	251,112
Additional Description 2017 REVENUE RECD IN 2016			
TOTAL Deferred Inflows of Resources	77		251,112
TOTAL Deferred Inflows of Resources	77		251,112
Fund Balance			
Not in Spendable Form	137,983	A806	58,942
TOTAL Nonspendable Fund Balance	137,983		58,942
Other Restricted Fund Balance	119,886	A899	130,250
TOTAL Restricted Fund Balance	119,886		130,250
Assigned Appropriated Fund Balance	142,664	A914	125,920
Assigned Unappropriated Fund Balance	702	A915	10,969
TOTAL Assigned Fund Balance	143,366		136,889
Unassigned Fund Balance	1,390,475	A917	1,633,844
TOTAL Unassigned Fund Balance	1,390,475		1,633,844
TOTAL Fund Balance	1,791,710		1,959,925
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,977,672		2,407,288

TOWN OF North Elba
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For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	1,215,386	A1001	1,215,672
TOTAL Real Property Taxes	1,215,386		1,215,672
Other Payments In Lieu of Taxes	1,711	A1081	1,677
Interest & Penalties On Real Prop Taxes	24,582	A1090	10,936
TOTAL Real Property Tax Items	26,293		12,613
Clerk Fees	2,015	A1255	3,496
Zoning Fees	600	A2110	346
Planning Board Fees	1,939	A2115	1,940
Refuse & Garbage Charges	673,396	A2130	687,647
Sale of Cemetery Lots	2,800	A2190	12,400
Charges For Cemetery Services	13,700	A2192	10,650
TOTAL Departmental Income	694,451		716,479
Misc Revenue, Other Govts	9,167	A2389	198
TOTAL Intergovernmental Charges	9,167		198
Interest And Earnings	3,825	A2401	4,761
Rental of Real Property	95,536	A2410	94,290
TOTAL Use of Money And Property	99,360		99,051
Dog Licenses	4,368	A2544	3,437
Building And Alteration Permits	83,257	A2555	106,318
Permits, Other	8,688	A2590	3,354
TOTAL Licenses And Permits	96,313		113,109
Fines And Forfeited Bail	62,824	A2610	62,763
Fines & Pen-Dog Cases	1,575	A2611	900
TOTAL Fines And Forfeitures	64,399		63,663
Sales, Other	194,225	A2655	152,989
Insurance Recoveries	4,480	A2680	5,535
TOTAL Sale of Property And Compensation For Loss	198,706		158,524
Refunds of Prior Year's Expenditures	114	A2701	3,552
Unclassified (specify)		A2770	
TOTAL Miscellaneous Local Sources	114		3,552
Interfund Revenues	62,271	A2801	53,079
TOTAL Interfund Revenues	62,271		53,079
St Aid, Revenue Sharing	23,123	A3001	23,123
St Aid, Mortgage Tax	190,988	A3005	224,886
ST. Aid, Records MgmT.	7,152	A3060	
St Aid - Other (specify)		A3089	1,950
Additional Description JCAP			
St Aid-Other Cul & Rec St Aid		A3889	250,000
TOTAL State Aid	221,263		499,959
TOTAL Revenues	2,687,721		2,935,899
Interfund Transfers	267	A5031	
TOTAL Interfund Transfers	267		0
TOTAL Other Sources	267		0
TOTAL Detail Revenues And Other Sources	2,687,988		2,935,899

TOWN OF North Elba
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	27,456	A10101	27,456
Legislative Board, Contr Expend		A10104	29
TOTAL Legislative Board	27,456		27,485
Municipal Court, Pers Serv	55,787	A11101	55,543
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	4,437	A11104	7,568
TOTAL Municipal Court	60,224		63,111
Supervisor,pers Serv	30,000	A12201	30,000
Supervisor,contr Expend	190	A12204	22
TOTAL Supervisor	30,191		30,022
Dir of Finance, Pers Serv	95,487	A13101	100,290
Dir of Finance, Equip & Cap Outlay	600	A13102	
Dir of Finance, Contr Expend	11,036	A13104	9,802
TOTAL Dir of Finance	107,122		110,092
Assessment, Pers Serv	86,051	A13551	75,007
Assessment, Equip & Cap Outlay	2,888	A13552	
Assessment, Contr Expend	9,949	A13554	32,970
TOTAL Assessment	98,888		107,976
Clerk,pers Serv	57,970	A14101	57,081
Clerk,equip & Cap Outlay		A14102	217
Clerk,contr Expend	10,048	A14104	3,713
TOTAL Clerk	68,018		61,010
Law, Contr Expend	92,442	A14204	77,754
TOTAL Law	92,442		77,754
Personnel, Pers Serv	7,011	A14301	7,365
TOTAL Personnel	7,011		7,365
Central Services Admin,equip & Cap Outlay	23,200	A16102	
Central Services Admin,contr Expend	40,117	A16104	24,540
TOTAL Central Services Admin	63,317		24,540
Buildings, Pers Serv	35,543	A16201	38,724
Buildings, Equip & Cap Outlay	1,496	A16202	1,060
Buildings, Contr Expend	64,579	A16204	74,415
TOTAL Buildings	101,618		114,199
Unallocated Insurance, Contr Expend	73,606	A19104	82,789
TOTAL Unallocated Insurance	73,606		82,789
Municipal Assn Dues, Contr Expend	2,025	A19204	1,800
TOTAL Municipal Assn Dues	2,025		1,800
Judgements And Claims, Contr Expend	826	A19304	10,389
TOTAL Judgements And Claims	826		10,389
Other Gen Govt Support, Contr Expend	187,500	A19894	262,500
TOTAL Other Gen Govt Support	187,500		262,500
TOTAL General Government Support	920,244		981,033
Police, Contr Expend	4,641	A31204	4,310
TOTAL Police	4,641		4,310

TOWN OF North Elba
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Traffic Control, Contr Expen	383	A33104	2,124
TOTAL Traffic Control	383		2,124
Control of Animals, Contr Expend	17,195	A35104	22,042
TOTAL Control of Animals	17,195		22,042
TOTAL Public Safety	22,219		28,476
Insect Control, Pers Serv	70,810	A40681	79,872
Insect Control, Equip&cap Outlay	846	A40682	752
Insect Control, Contr Expend	8,652	A40684	10,515
TOTAL Insect Control	80,308		91,139
TOTAL Health	80,308		91,139
Street Admin, Pers Serv	51,378	A50101	52,405
Street Admin, Equip & Cap Outlay		A50102	680
Street Admin, Contr Expend	663	A50104	909
TOTAL Street Admin	52,041		53,995
Garage, Equip & Cap Outlay	1,469	A51322	2,321
Garage, Contr Expend	282,976	A51324	227,599
TOTAL Garage	284,445		229,920
Street Lighting, Contr Expend	41,690	A51824	38,504
TOTAL Street Lighting	41,690		38,504
Joint Airport, Contr Expend	5,000	A56154	5,000
TOTAL Joint Airport	5,000		5,000
TOTAL Transportation	383,177		327,418
Community Action, Contr Expend	500	A63104	500
TOTAL Community Action	500		500
Veterans Service, Contr Expend	1,000	A65104	1,000
TOTAL Veterans Service	1,000		1,000
Programs For Aging, Pers Serv	17,757	A67721	16,602
Programs For Aging, Contr Expend	8,749	A67724	6,748
TOTAL Programs For Aging	26,506		23,350
Other Eco & Dev, Contr Expend	18,250	A69894	17,750
TOTAL Other Eco & Dev	18,250		17,750
TOTAL Economic Assistance And Opportunity	46,256		42,600
Parks, Contr Expend		A71104	2,000
TOTAL Parks	0		2,000
Band Concerts, Contr Expend	2,000	A72704	2,000
TOTAL Band Concerts	2,000		2,000
Historian, Contr Expend	4,000	A75104	4,000
TOTAL Historian	4,000		4,000
TOTAL Culture And Recreation	6,000		8,000
Zoning, Pers Serv	128,551	A80101	138,914
Zoning, Equip & Cap Outlay		A80102	
Zoning, Contr Expend	13,572	A80104	14,939
TOTAL Zoning	142,123		153,853

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Planning, Pers Serv	16,500	A80201	16,500
TOTAL Planning	16,500		16,500
Refuse & Garbage, Pers Serv	212,197	A81601	219,407
Refuse & Garbage, Equip & Cap Outlay	9,508	A81602	
Refuse & Garbage, Contr Expend	300,617	A81604	348,725
TOTAL Refuse & Garbage	522,322		568,132
Cemetery, Pers Serv	24,103	A88101	24,299
Cemetery, Equip & Cap Outlay	5,179	A88102	1,415
Cemetery, Contr Expend	2,595	A88104	4,967
TOTAL Cemetery	31,877		30,682
TOTAL Home And Community Services	712,823		769,166
State Retirement System	132,874	A90108	125,741
Social Security, Employer Cont	66,002	A90308	69,523
Unemployment Insurance, Empl Bnfts	10,315	A90508	11,055
Disability Insurance, Empl Bnfts	371	A90558	1,496
Hospital & Medical (dental) Ins, Empl Bnft	355,219	A90608	309,062
Other Employee Benefits (spec)	3,914	A90898	4,492
TOTAL Employee Benefits	568,696		521,368
Debt Principal, Serial Bonds		A97106	5,000
TOTAL Debt Principal	0		5,000
Debt Interest, Serial Bonds		A97107	675
TOTAL Debt Interest	0		675
TOTAL Expenditures	2,739,723		2,774,875
TOTAL Detail Expenditures And Other Uses	2,739,723		2,774,875

TOWN OF North Elba
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,837,515	A8021	1,791,710
Prior Period Adj -Increase In Fund Balance	5,930	A8012	7,264
Prior Period Adj -Decrease In Fund Balance		A8015	73
Restated Fund Balance - Beg of Year	1,843,445	A8022	1,798,901
ADD - REVENUES AND OTHER SOURCES	2,687,988		2,935,899
DEDUCT - EXPENDITURES AND OTHER USES	2,739,723		2,774,875
Fund Balance - End of Year	1,791,710	A8029	1,959,925

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	1,215,734	A1049N	1,249,888
Est Rev - Real Property Tax Items	24,700	A1099N	24,600
Est Rev - Departmental Income	690,200	A1299N	690,200
Est Rev - Intergovernmental Charges	0	A2399N	
Est Rev - Use of Money And Property	94,750	A2499N	97,305
Est Rev - Licenses And Permits	55,000	A2599N	55,000
Est Rev - Fines And Forfeitures	56,000	A2649N	61,500
Est Rev - Sale of Prop And Comp For Loss	247,500	A2699N	161,000
Est Rev - Miscellaneous Local Sources	0	A2799N	
Est Rev - Interfund Revenues	82,500	A2801N	59,000
Est Rev - State Aid	463,123	A3099N	463,123
TOTAL Estimated Revenues	2,929,507		2,861,616
Estimated - Interfund Transfer	0	A5031N	0
Appropriated Fund Balance	142,663	A599N	125,920
TOTAL Estimated Other Sources	142,663		125,920
TOTAL Estimated Revenues And Other Sources	3,072,170		2,987,536

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	1,056,749	A1999N	1,027,584
App - Public Safety	28,750	A3999N	32,900
App - Health	97,985	A4999N	100,425
App - Transportation	475,940	A5999N	361,525
App - Economic Assistance And Opportunity	50,515	A6999N	52,591
App - Culture And Recreation	6,000	A7999N	6,000
App - Home And Community Services	778,818	A8999N	847,008
App - Employee Benefits	571,738	A9199N	553,963
App - Debt Service	5,675	A9899N	5,540
TOTAL Appropriations	3,072,170		2,987,536
TOTAL Appropriations And Other Uses	3,072,170		2,987,536

TOWN OF North Elba
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	44,912	B201	25,652
TOTAL Cash	44,912		25,652
Accounts Receivable		B380	24,049
TOTAL Other Receivables (net)	0		24,049
TOTAL Assets and Deferred Outflows of Resources	44,912		49,701

TOWN OF North Elba
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	5	B600	5
TOTAL Accounts Payable	5		5
TOTAL Liabilities	5		5
Fund Balance			
Assigned Unappropriated Fund Balance	44,907	B915	49,696
TOTAL Assigned Fund Balance	44,907		49,696
TOTAL Fund Balance	44,907		49,696
TOTAL Liabilities, Deferred Inflows And Fund Balance	44,912		49,701

TOWN OF North Elba
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	32,000	B1001	34,045
TOTAL Real Property Taxes	32,000		34,045
Sales Tax (from County)	32,500	B1120	30,000
TOTAL Non Property Tax Items	32,500		30,000
Other Culture & Recreation Income	19,931	B2089	19,331
TOTAL Departmental Income	19,931		19,331
Interest And Earnings	107	B2401	80
TOTAL Use of Money And Property	107		80
St Aid, Planning Studies		B3902	
TOTAL State Aid	0		0
TOTAL Revenues	84,538		83,456
TOTAL Detail Revenues And Other Sources	84,538		83,456

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Traffic Control, Contr Expen	40,000	B33104	40,000
TOTAL Traffic Control	40,000		40,000
TOTAL Public Safety	40,000		40,000
Playgr & Rec Centers, Pers Serv	34,010	B71401	32,471
Playgr & Rec Centers, Equip & Cap Outlay		B71402	
Playgr & Rec Centers, Contr Expend	3,266	B71404	3,725
TOTAL Playgr & Rec Centers	37,276		36,196
TOTAL Culture And Recreation	37,276		36,196
Joint Planning Board, Contr Expend		B80254	
TOTAL Joint Planning Board	0		0
TOTAL Home And Community Services	0		0
Social Security , Empl Bnfts	2,591	B90308	2,471
TOTAL Employee Benefits	2,591		2,471
TOTAL Expenditures	79,867		78,666
TOTAL Detail Expenditures And Other Uses	79,867		78,666

TOWN OF North Elba
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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	40,236	B8021	44,907
Prior Period Adj -Decrease In Fund Balance	0	B8015	
Restated Fund Balance - Beg of Year	40,236	B8022	44,907
ADD - REVENUES AND OTHER SOURCES	84,538		83,456
DEDUCT - EXPENDITURES AND OTHER USES	79,867		78,666
Fund Balance - End of Year	44,907	B8029	49,696

TOWN OF North Elba
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	34,045	B1049N	34,701
Est Rev - Non Property Tax Items	30,000	B1199N	30,000
Est Rev - Departmental Income	24,045	B1299N	24,701
TOTAL Estimated Revenues	88,090		89,402
TOTAL Estimated Revenues And Other Sources	88,090		89,402

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Public Safety	40,000	B3999N	40,000
App - Transportation	0	B5999N	
App - Culture And Recreation	45,040	B7999N	45,077
App - Home And Community Services	0	B8999N	
App - Employee Benefits	3,050	B9199N	4,325
TOTAL Appropriations	88,090		89,402
TOTAL Appropriations And Other Uses	88,090		89,402

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	38,803	DA201	38,803
TOTAL Cash	38,803		38,803
TOTAL Assets and Deferred Outflows of Resources	38,803		38,803

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	38,803	DA915	38,803
TOTAL Assigned Fund Balance	38,803		38,803
TOTAL Fund Balance	38,803		38,803
TOTAL Liabilities, Deferred Inflows And Fund Balance	38,803		38,803

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Results of Operation

Code Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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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	38,803	DA8021	38,803
Restated Fund Balance - Beg of Year	38,803	DA8022	38,803
Fund Balance - End of Year	38,803	DA8029	38,803

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Use of Money And Property	0	DA2499N	0
TOTAL Estimated Revenues	0		0
TOTAL Estimated Revenues And Other Sources	0		0

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	0	DA5999N	0
TOTAL Appropriations	0		0
Other Budgetary Purposes	0	DA962N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	0		0

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	3	DB200	1
Cash In Time Deposits	293,618	DB201	318,083
TOTAL Cash	293,620		318,084
Accounts Receivable		DB380	71,679
TOTAL Other Receivables (net)	0		71,679
Due From Other Funds		DB391	26,400
TOTAL Due From Other Funds	0		26,400
Due From Other Governments	88,951	DB440	
TOTAL Due From Other Governments	88,951		0
Prepaid Expenses	20,916	DB480	18,008
TOTAL Prepaid Expenses	20,916		18,008
Cash In Time Deposits Special Reserves	12,926	DB231	12,926
TOTAL Restricted Assets	12,926		12,926
TOTAL Assets and Deferred Outflows of Resources	416,414		447,097

TOWN OF North Elba
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	63,339	DB600	21,804
TOTAL Accounts Payable	63,339		21,804
Accrued Liabilities	2,500	DB601	
TOTAL Accrued Liabilities	2,500		0
TOTAL Liabilities	65,839		21,804
Fund Balance			
Not in Spendable Form	20,916	DB806	18,008
TOTAL Nonspendable Fund Balance	20,916		18,008
Reserve For Debt	12,926	DB884	12,926
TOTAL Restricted Fund Balance	12,926		12,926
Assigned Appropriated Fund Balance		DB914	11,767
Assigned Unappropriated Fund Balance	316,732	DB915	382,592
TOTAL Assigned Fund Balance	316,732		394,359
TOTAL Fund Balance	350,575		425,293
TOTAL Liabilities, Deferred Inflows And Fund Balance	416,414		447,097

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	666,400	DB1001	677,053
TOTAL Real Property Taxes	666,400		677,053
Sales Tax (from County)	261,539	DB1120	270,892
TOTAL Non Property Tax Items	261,539		270,892
Snow Removal Services-Other Govts	87,561	DB2302	87,561
TOTAL Intergovernmental Charges	87,561		87,561
Interest And Earnings	804	DB2401	826
Rental of Equipment	37,057	DB2414	41,413
TOTAL Use of Money And Property	37,861		42,239
Sales of Scrap & Excess Materials		DB2650	
Sales of Real Property		DB2660	12,541
Insurance Recoveries	12,262	DB2680	
TOTAL Sale of Property And Compensation For Loss	12,262		12,541
Refunds of Prior Year's Expenditures	135	DB2701	
TOTAL Miscellaneous Local Sources	135		0
St Aid, Consolidated Highway Aid	51,562	DB3501	70,573
St Aid Emergency Disaster Assistance		DB3960	
TOTAL State Aid	51,562		70,573
TOTAL Revenues	1,117,320		1,160,858
Interfund Transfers	12,926	DB5031	
TOTAL Interfund Transfers	12,926		0
TOTAL Other Sources	12,926		0
TOTAL Detail Revenues And Other Sources	1,130,246		1,160,858

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Pers Serv	182,891	DB51101	190,261
Maint of Streets, Contr Expend	30,564	DB51104	17,372
TOTAL Maint of Streets	213,455		207,633
Perm Improve Highway, Contr Expend	132,408	DB51124	162,194
TOTAL Perm Improve Highway	132,408		162,194
Machinery, Equip & Cap Outlay	59,302	DB51302	76,785
Machinery, Contr Expend	129,622	DB51304	96,336
TOTAL Machinery	188,924		173,121
Brush And Weeds, Contr Expend	15,000	DB51404	15,471
TOTAL Brush And Weeds	15,000		15,471
Snow Removal, Pers Serv	111,287	DB51421	143,093
Snow Removal, Contr Expend	82,194	DB51424	84,727
TOTAL Snow Removal	193,481		227,820
TOTAL Transportation	743,268		786,239
State Retirement, Empl Bnfts	64,439	DB90108	51,225
Social Security, Empl Bnfts	20,705	DB90308	23,706
Hospital & Medical (dental) Ins, Empl Bnft	124,266	DB90608	101,818
TOTAL Employee Benefits	209,410		176,749
Debt Principal, Serial Bonds	81,200	DB97106	113,200
TOTAL Debt Principal	81,200		113,200
Debt Interest, Serial Bonds	7,865	DB97107	9,952
TOTAL Debt Interest	7,865		9,952
TOTAL Expenditures	1,041,743		1,086,139
TOTAL Detail Expenditures And Other Uses	1,041,743		1,086,139

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	262,072	DB8021	350,575
Restated Fund Balance - Beg of Year	262,072	DB8022	350,575
ADD - REVENUES AND OTHER SOURCES	1,130,246		1,160,858
DEDUCT - EXPENDITURES AND OTHER USES	1,041,743		1,086,139
Fund Balance - End of Year	350,575	DB8029	425,293

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	677,107	DB1049N	673,600
Est Rev - Non Property Tax Items	254,000	DB1199N	270,000
Est Rev - Departmental Income	87,560	DB1299N	87,560
Est Rev - Use of Money And Property	32,700	DB2499N	27,700
Est Rev - State Aid	51,500	DB3099N	51,500
TOTAL Estimated Revenues	1,102,867		1,110,360
Appropriated Reserve		DB511N	11,767
TOTAL Estimated Other Sources	0		11,767
TOTAL Estimated Revenues And Other Sources	1,102,867		1,122,127

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	792,615	DB5999N	775,097
App - Home And Community Services		DB8999N	25,000
App - Employee Benefits	187,100	DB9199N	185,225
App - Debt Service	123,152	DB9899N	136,805
TOTAL Appropriations	1,102,867		1,122,127
TOTAL Appropriations And Other Uses	1,102,867		1,122,127

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	11	H200	1
Cash In Time Deposits	40	H201	171,638
TOTAL Cash	51		171,638
Due From State And Federal Government	273,121	H410	12,924
TOTAL State And Federal Aid Receivables	273,121		12,924
Due From Other Funds	3,135	H391	0
TOTAL Due From Other Funds	3,135		0
Due From Other Governments	0	H440	
TOTAL Due From Other Governments	0		0
Cash Special Reserves	0	H230	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	276,307		184,562

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	39	H600	65,808
TOTAL Accounts Payable	39		65,808
Due To Other Funds	274,927	H630	14,963
TOTAL Due To Other Funds	274,927		14,963
TOTAL Liabilities	274,966		80,771
Fund Balance			
Assigned Appropriated Fund Balance	1,431	H914	108,317
Assigned Unappropriated Fund Balance	0	H915	16
TOTAL Assigned Fund Balance	1,431		108,332
Unassigned Fund Balance	-90	H917	-4,541
TOTAL Unassigned Fund Balance	-90		-4,541
TOTAL Fund Balance	1,341		103,791
TOTAL Liabilities, Deferred Inflows And Fund Balance	276,307		184,562

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	108	H2401	321
TOTAL Use of Money And Property	108		321
Gifts And Donations	0	H2705	
TOTAL Miscellaneous Local Sources	0		0
St Aid-Capital Projects		H3097	7,875
St Aid, Other		H3297	0
St Aid, Trans Cap Grants (spec)	111,945	H3597	154,882
St Aid, Culture & Rec-Capital Proj	172,310	H3897	25,558
St Aid - Other Home And Community Service		H3989	18,000
TOTAL State Aid	284,256		206,315
Fed Aid, Airport Cap Proj	211,838	H4592	132,745
TOTAL Federal Aid	211,838		132,745
TOTAL Revenues	496,202		339,380
Interfund Transfers	95,768	H5031	71,773
TOTAL Interfund Transfers	95,768		71,773
Statutory Installment Bonds	219,000	H5720	550,000
TOTAL Proceeds of Obligations	219,000		550,000
TOTAL Other Sources	314,768		621,773
TOTAL Detail Revenues And Other Sources	810,969		961,153

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Buildings, Equip & Cap Outlay	24,735	H16202	0
TOTAL Buildings	24,735		0
TOTAL General Government Support	24,735		0
Highway, Capital Projects	181,154	H51972	250,135
TOTAL Highway	181,154		250,135
Airport, Equip & Cap Outlay	362,528	H56102	346,046
TOTAL Airport	362,528		346,046
TOTAL Transportation	543,682		596,181
Parks, Equip & Cap Outlay	214,497	H71102	34,077
TOTAL Parks	214,497		34,077
Playgr & Rec Centers, Equip & Cap Outlay		H71402	200,571
TOTAL Playgr & Rec Centers	0		200,571
TOTAL Culture And Recreation	214,497		234,648
Environmental Control, Equip & Cap Outlay		H80902	7,875
TOTAL Environmental Control	0		7,875
Refuse & Garbage, Equip & Cap Outlay		H81602	20,000
TOTAL Refuse & Garbage	0		20,000
Landfill Closure - Post Closure		H81612	0
TOTAL Landfill Closure - Post Closure	0		0
TOTAL Home And Community Services	0		27,875
TOTAL Expenditures	782,914		858,703
Transfers, Other Funds	13,193	H99019	0
TOTAL Operating Transfers	13,193		0
TOTAL Other Uses	13,193		0
TOTAL Detail Expenditures And Other Uses	796,107		858,703

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-13,521	H8021	1,341
Restated Fund Balance - Beg of Year	-13,521	H8022	1,341
ADD - REVENUES AND OTHER SOURCES	810,969		961,153
DEDUCT - EXPENDITURES AND OTHER USES	796,107		858,703
Fund Balance - End of Year	1,341	H8029	103,782

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Balance Sheet

Code Description	2015	EdpCode	2016
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Balance Sheet

Code Description	2015	EdpCode	2016
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AUSABLE WATERSHED MANAGEMENT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
St Aid-Capital Projects		H3097	7,875
TOTAL State Aid	0		7,875
TOTAL Revenues	0		7,875
Interfund Transfers		H5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	0		7,875

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AUSABLE WATERSHED MANAGEMENT

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Environmental Control, Equip & Cap Outlay		H80902	7,875
TOTAL Environmental Control	0		7,875
TOTAL Home And Community Services	0		7,875
TOTAL Expenditures	0		7,875
TOTAL Detail Expenditures And Other Uses	0		7,875

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AUSABLE WATERSHED MANAGEMENT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			7,875
DEDUCT - EXPENDITURES AND OTHER USES			7,875
Fund Balance - End of Year		H8029	

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EQUIPMENT PURCHASE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	39	H201	1
TOTAL Cash	39		1
TOTAL Assets and Deferred Outflows of Resources	39		1

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EQUIPMENT PURCHASE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	39	H600	
TOTAL Accounts Payable	39		0
TOTAL Liabilities	39		0
Fund Balance			
Assigned Appropriated Fund Balance		H914	1
TOTAL Assigned Fund Balance	0		1
TOTAL Fund Balance	0		1
TOTAL Liabilities, Deferred Inflows And Fund Balance	39		1

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EQUIPMENT PURCHASE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	82	H2401	136
TOTAL Use of Money And Property	82		136
TOTAL Revenues	82		136
Statutory Installment Bonds	219,000	H5720	250,000
TOTAL Proceeds of Obligations	219,000		250,000
TOTAL Other Sources	219,000		250,000
TOTAL Detail Revenues And Other Sources	219,082		250,136

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EQUIPMENT PURCHASE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Buildings, Equip & Cap Outlay	24,735	H16202	
TOTAL Buildings	24,735		0
TOTAL General Government Support	24,735		0
Highway, Capital Projects	181,154	H51972	250,135
TOTAL Highway	181,154		250,135
TOTAL Transportation	181,154		250,135
TOTAL Expenditures	205,889		250,135
Transfers, Other Funds	13,193	H99019	
TOTAL Operating Transfers	13,193		0
TOTAL Other Uses	13,193		0
TOTAL Detail Expenditures And Other Uses	219,082		250,135

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EQUIPMENT PURCHASE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	219,082		250,136
DEDUCT - EXPENDITURES AND OTHER USES	219,082		250,135
Fund Balance - End of Year		H8029	1

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H08

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits		H201	
TOTAL Cash	0		0
Due From State And Federal Government	258	H410	
TOTAL State And Federal Aid Receivables	258		0
TOTAL Assets and Deferred Outflows of Resources	258		0

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H08

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	258	H630	
TOTAL Due To Other Funds	258		0
TOTAL Liabilities	258		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	258		0

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H08

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	1	H2401	
TOTAL Use of Money And Property	1		0
St Aid, Trans Cap Grants (spec)	258	H3597	
TOTAL State Aid	258		0
Fed Aid, Airport Cap Proj	9,799	H4592	
TOTAL Federal Aid	9,799		0
TOTAL Revenues	10,059		0
Interfund Transfers	257	H5031	
TOTAL Interfund Transfers	257		0
TOTAL Other Sources	257		0
TOTAL Detail Revenues And Other Sources	10,315		0

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H08

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Airport, Equip & Cap Outlay	10,315	H56102	
TOTAL Airport	10,315		0
TOTAL Transportation	10,315		0
TOTAL Expenditures	10,315		0
TOTAL Detail Expenditures And Other Uses	10,315		0

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H08

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	10,315		
DEDUCT - EXPENDITURES AND OTHER USES	10,315		
Fund Balance - End of Year		H8029	

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H11

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash		H200	
Cash In Time Deposits		H201	
TOTAL Cash	0		0
Due From State And Federal Government		H410	
TOTAL State And Federal Aid Receivables	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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H11

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Appropriated Fund Balance		H914	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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H11

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	11	H2401	
TOTAL Use of Money And Property	11		0
St Aid, Trans Cap Grants (spec)	5,660	H3597	
TOTAL State Aid	5,660		0
Fed Aid, Airport Cap Proj	101,871	H4592	
TOTAL Federal Aid	101,871		0
TOTAL Revenues	107,542		0
Interfund Transfers	5,227	H5031	
TOTAL Interfund Transfers	5,227		0
TOTAL Other Sources	5,227		0
TOTAL Detail Revenues And Other Sources	112,768		0

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H11

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Airport, Equip & Cap Outlay	113,190	H56102	
TOTAL Airport	113,190		0
TOTAL Transportation	113,190		0
TOTAL Expenditures	113,190		0
TOTAL Detail Expenditures And Other Uses	113,190		0

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H11

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	422	H8021	
Restated Fund Balance - Beg of Year	422	H8022	
ADD - REVENUES AND OTHER SOURCES	112,768		
DEDUCT - EXPENDITURES AND OTHER USES	113,190		
Fund Balance - End of Year		H8029	

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H12

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	11	H200	0
Cash In Time Deposits	0	H201	16
TOTAL Cash	11		16
TOTAL Assets and Deferred Outflows of Resources	11		16

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H12

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Appropriated Fund Balance	11	H914	16
TOTAL Assigned Fund Balance	11		16
TOTAL Fund Balance	11		16
TOTAL Liabilities, Deferred Inflows And Fund Balance	11		16

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H12

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	11	H2401	5
TOTAL Use of Money And Property	11		5
St Aid, Trans Cap Grants (spec)	5,475	H3597	1,499
TOTAL State Aid	5,475		1,499
Fed Aid, Airport Cap Proj	98,548	H4592	26,975
TOTAL Federal Aid	98,548		26,975
TOTAL Revenues	104,034		28,478
Interfund Transfers	5,475	H5031	1,499
TOTAL Interfund Transfers	5,475		1,499
TOTAL Other Sources	5,475		1,499
TOTAL Detail Revenues And Other Sources	109,509		29,977

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H12

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Airport, Equip & Cap Outlay	109,498	H56102	29,972
TOTAL Airport	109,498		29,972
TOTAL Transportation	109,498		29,972
TOTAL Expenditures	109,498		29,972
TOTAL Detail Expenditures And Other Uses	109,498		29,972

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H12

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	11
Restated Fund Balance - Beg of Year		H8022	11
ADD - REVENUES AND OTHER SOURCES	109,509		29,977
DEDUCT - EXPENDITURES AND OTHER USES	109,498		29,972
Fund Balance - End of Year	11	H8029	13

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H13

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	1	H201	
TOTAL Cash	1		0
Due From State And Federal Government	100,553	H410	
TOTAL State And Federal Aid Receivables	100,553		0
Due From Other Funds	3,135	H391	
TOTAL Due From Other Funds	3,135		0
TOTAL Assets and Deferred Outflows of Resources	103,689		0

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H13

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	103,687	H630	
TOTAL Due To Other Funds	103,687		0
TOTAL Liabilities	103,687		0
Fund Balance			
Assigned Appropriated Fund Balance	2	H914	
TOTAL Assigned Fund Balance	2		0
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	2		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	103,689		0

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H13

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	2	H2401	23
TOTAL Use of Money And Property	2		23
St Aid, Trans Cap Grants (spec)	100,553	H3597	98,426
TOTAL State Aid	100,553		98,426
TOTAL Revenues	100,555		98,449
Interfund Transfers	27,173	H5031	39,903
TOTAL Interfund Transfers	27,173		39,903
TOTAL Other Sources	27,173		39,903
TOTAL Detail Revenues And Other Sources	127,728		138,353

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H13

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Airport, Equip & Cap Outlay	127,726	H56102	138,355
TOTAL Airport	127,726		138,355
TOTAL Transportation	127,726		138,355
TOTAL Expenditures	127,726		138,355
TOTAL Detail Expenditures And Other Uses	127,726		138,355

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H13

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	2
Restated Fund Balance - Beg of Year		H8022	2
ADD - REVENUES AND OTHER SOURCES	127,728		138,353
DEDUCT - EXPENDITURES AND OTHER USES	127,726		138,355
Fund Balance - End of Year	2	H8029	-2

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H14

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	0	H200	1
Cash In Time Deposits	0	H201	17
TOTAL Cash	0		18
TOTAL Assets and Deferred Outflows of Resources	0		18

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H14

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		H600	2,520
TOTAL Accounts Payable	0		2,520
Due To Other Funds	90	H630	
TOTAL Due To Other Funds	90		0
TOTAL Liabilities	90		2,520
Fund Balance			
Unassigned Fund Balance	-90	H917	-2,502
TOTAL Unassigned Fund Balance	-90		-2,502
TOTAL Fund Balance	-90		-2,502
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		18

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H14

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	0	H2401	21
TOTAL Use of Money And Property	0		21
St Aid, Trans Cap Grants (spec)		H3597	5,966
TOTAL State Aid	0		5,966
Fed Aid, Airport Cap Proj	1,620	H4592	105,770
TOTAL Federal Aid	1,620		105,770
TOTAL Revenues	1,620		111,757
Interfund Transfers	90	H5031	5,873
TOTAL Interfund Transfers	90		5,873
TOTAL Other Sources	90		5,873
TOTAL Detail Revenues And Other Sources	1,710		117,630

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H14

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Airport, Equip & Cap Outlay	1,800	H56102	120,042
TOTAL Airport	1,800		120,042
TOTAL Transportation	1,800		120,042
TOTAL Expenditures	1,800		120,042
TOTAL Detail Expenditures And Other Uses	1,800		120,042

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H14

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	-90
Restated Fund Balance - Beg of Year		H8022	-90
ADD - REVENUES AND OTHER SOURCES	1,710		117,630
DEDUCT - EXPENDITURES AND OTHER USES	1,800		120,042
Fund Balance - End of Year	-90	H8029	-2,502

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Balance Sheet

Code Description	2015	EdpCode	2016
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H15

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Due To Other Funds		H630	2,000
TOTAL Due To Other Funds	0		2,000
TOTAL Liabilities	0		2,000
Fund Balance			
Unassigned Fund Balance		H917	-2,000
TOTAL Unassigned Fund Balance	0		-2,000
TOTAL Fund Balance	0		-2,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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H15

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
St Aid - Other Home And Community Service		H3989	18,000
TOTAL State Aid	0		18,000
TOTAL Revenues	0		18,000
TOTAL Detail Revenues And Other Sources	0		18,000

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H15

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Refuse & Garbage, Equip & Cap Outlay		H81602	20,000
TOTAL Refuse & Garbage	0		20,000
TOTAL Home And Community Services	0		20,000
TOTAL Expenditures	0		20,000
TOTAL Detail Expenditures And Other Uses	0		20,000

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H15

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			18,000
DEDUCT - EXPENDITURES AND OTHER USES			20,000
Fund Balance - End of Year		H8029	-2,000

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H16

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits		H201	16
TOTAL Cash	0		16
TOTAL Assets and Deferred Outflows of Resources	0		16

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H16

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance		H915	16
TOTAL Assigned Fund Balance	0		16
TOTAL Fund Balance	0		16
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		16

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H16

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings		H2401	16
TOTAL Use of Money And Property	0		16
St Aid, Trans Cap Grants (spec)		H3597	48,992
TOTAL State Aid	0		48,992
TOTAL Revenues	0		49,007
Interfund Transfers		H5031	8,646
TOTAL Interfund Transfers	0		8,646
TOTAL Other Sources	0		8,646
TOTAL Detail Revenues And Other Sources	0		57,653

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H16

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Airport, Equip & Cap Outlay		H56102	57,638
TOTAL Airport	0		57,638
TOTAL Transportation	0		57,638
TOTAL Expenditures	0		57,638
TOTAL Detail Expenditures And Other Uses	0		57,638

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H16

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			57,653
DEDUCT - EXPENDITURES AND OTHER USES			57,638
Fund Balance - End of Year		H8029	14

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H17

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits		H201	171,588
TOTAL Cash	0		171,588
TOTAL Assets and Deferred Outflows of Resources	0		171,588

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H17

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		H600	63,288
TOTAL Accounts Payable	0		63,288
TOTAL Liabilities	0		63,288
Fund Balance			
Assigned Appropriated Fund Balance		H914	108,300
TOTAL Assigned Fund Balance	0		108,300
TOTAL Fund Balance	0		108,300
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		171,588

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H17

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings		H2401	111
TOTAL Use of Money And Property	0		111
TOTAL Revenues	0		111
Interfund Transfers		H5031	8,760
TOTAL Interfund Transfers	0		8,760
Statutory Installment Bonds		H5720	300,000
TOTAL Proceeds of Obligations	0		300,000
TOTAL Other Sources	0		308,760
TOTAL Detail Revenues And Other Sources	0		308,871

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H17

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay		H71402	200,571
TOTAL Playgr & Rec Centers	0		200,571
TOTAL Culture And Recreation	0		200,571
TOTAL Expenditures	0		200,571
TOTAL Detail Expenditures And Other Uses	0		200,571

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H17

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			308,871
DEDUCT - EXPENDITURES AND OTHER USES			200,571
Fund Balance - End of Year		H8029	108,300

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Balance Sheet

Code Description	2015	EdpCode	2016
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H18

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds		H630	39
TOTAL Due To Other Funds	0		39
TOTAL Liabilities	0		39
Fund Balance			
Unassigned Fund Balance		H917	-39
TOTAL Unassigned Fund Balance	0		-39
TOTAL Fund Balance	0		-39
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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Results of Operation

Code Description	2015	EdpCode	2016
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H18

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Airport, Equip & Cap Outlay		H56102	39
TOTAL Airport	0		39
TOTAL Transportation	0		39
TOTAL Expenditures	0		39
TOTAL Detail Expenditures And Other Uses	0		39

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H18

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
DEDUCT - EXPENDITURES AND OTHER USES			39
Fund Balance - End of Year		H8029	-39

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H44

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Due From State And Federal Government	172,310	H410	12,924
TOTAL State And Federal Aid Receivables	172,310		12,924
TOTAL Assets and Deferred Outflows of Resources	172,310		12,924

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H44

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	170,893	H630	12,924
TOTAL Due To Other Funds	170,893		12,924
TOTAL Liabilities	170,893		12,924
Fund Balance			
Assigned Appropriated Fund Balance	1,418	H914	
TOTAL Assigned Fund Balance	1,418		0
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	1,418		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	172,310		12,924

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H44

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings		H2401	10
TOTAL Use of Money And Property	0		10
St Aid, Culture & Rec-Capital Proj	172,310	H3897	25,558
TOTAL State Aid	172,310		25,558
TOTAL Revenues	172,310		25,568
Interfund Transfers	57,547	H5031	7,092
TOTAL Interfund Transfers	57,547		7,092
TOTAL Other Sources	57,547		7,092
TOTAL Detail Revenues And Other Sources	229,857		32,660

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H44

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Parks, Equip & Cap Outlay	214,497	H71102	34,077
TOTAL Parks	214,497		34,077
TOTAL Culture And Recreation	214,497		34,077
TOTAL Expenditures	214,497		34,077
TOTAL Detail Expenditures And Other Uses	214,497		34,077

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H44

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-13,943	H8021	1,418
Restated Fund Balance - Beg of Year	-13,943	H8022	1,418
ADD - REVENUES AND OTHER SOURCES	229,857		32,660
DEDUCT - EXPENDITURES AND OTHER USES	214,497		34,077
Fund Balance - End of Year	1,418	H8029	-3

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Land	848,939	K101	848,939
Buildings	21,711,177	K102	21,711,177
Machinery And Equipment	3,380,769	K104	3,543,121
Other Capital Assets	28,322	K107	28,322
Accum Deprec, Buildings	-19,320,859	K112	-19,815,321
Accum Depr, Machinery & Equip	-2,595,118	K114	-2,620,210
Accum Deprec, Other Capital Assets	-8,164	K117	-10,437
TOTAL Fixed Assets (net)	4,045,066		3,685,590
TOTAL Assets and Deferred Outflows of Resources	4,045,066		3,685,590

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	4,045,066	K159	3,685,590
TOTAL Investments in Non-Current Government Assets	4,045,066		3,685,590
TOTAL Fund Balance	4,045,066		3,685,590
TOTAL	4,045,066		3,685,590

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	12,780	SF201	12,118
TOTAL Cash	12,780		12,118
TOTAL Assets and Deferred Outflows of Resources	12,780		12,118

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	0	SF630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	12,780	SF915	12,118
TOTAL Assigned Fund Balance	12,780		12,118
TOTAL Fund Balance	12,780		12,118
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,780		12,118

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	704,843	SF1001	712,513
TOTAL Real Property Taxes	704,843		712,513
Interest And Earnings	292	SF2401	389
TOTAL Use of Money And Property	292		389
Unclassified (specify)	6,254	SF2770	6,710
TOTAL Miscellaneous Local Sources	6,254		6,710
TOTAL Revenues	711,389		719,612
TOTAL Detail Revenues And Other Sources	711,389		719,612

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fire Protection, Contr Expend	702,949	SF34104	720,274
TOTAL Fire Protection	702,949		720,274
TOTAL Public Safety	702,949		720,274
TOTAL Expenditures	702,949		720,274
TOTAL Detail Expenditures And Other Uses	702,949		720,274

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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	4,339	SF8021	12,780
Prior Period Adj -Increase In Fund Balance	1	SF8012	
Restated Fund Balance - Beg of Year	4,340	SF8022	12,780
ADD - REVENUES AND OTHER SOURCES	711,389		719,612
DEDUCT - EXPENDITURES AND OTHER USES	702,949		720,274
Fund Balance - End of Year	12,780	SF8029	12,115

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SF1

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	4,115	SF201	4,321
TOTAL Cash	4,115		4,321
TOTAL Assets and Deferred Outflows of Resources	4,115		4,321

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SF1

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	4,115	SF915	4,321
TOTAL Assigned Fund Balance	4,115		4,321
TOTAL Fund Balance	4,115		4,321
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,115		4,321

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SF1

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	460,814	SF1001	469,743
TOTAL Real Property Taxes	460,814		469,743
Interest And Earnings	185	SF2401	258
TOTAL Use of Money And Property	185		258
TOTAL Revenues	460,998		470,001
TOTAL Detail Revenues And Other Sources	460,998		470,001

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SF1

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fire Protection, Contr Expend	460,814	SF34104	469,795
TOTAL Fire Protection	460,814		469,795
TOTAL Public Safety	460,814		469,795
TOTAL Expenditures	460,814		469,795
TOTAL Detail Expenditures And Other Uses	460,814		469,795

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SF1

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,929	SF8021	4,115
Prior Period Adj -Increase In Fund Balance	1	SF8012	
Restated Fund Balance - Beg of Year	3,930	SF8022	4,115
ADD - REVENUES AND OTHER SOURCES	460,998		470,001
DEDUCT - EXPENDITURES AND OTHER USES	460,814		469,795
Fund Balance - End of Year	4,115	SF8029	4,320

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SF2

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	4,806	SF201	3,834
TOTAL Cash	4,806		3,834
TOTAL Assets and Deferred Outflows of Resources	4,806		3,834

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SF2

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds		SF630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	4,806	SF915	3,834
TOTAL Assigned Fund Balance	4,806		3,834
TOTAL Fund Balance	4,806		3,834
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,806		3,834

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SF2

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	69,850	SF1001	66,620
TOTAL Real Property Taxes	69,850		66,620
Interest And Earnings	31	SF2401	27
TOTAL Use of Money And Property	31		27
TOTAL Revenues	69,882		66,647
TOTAL Detail Revenues And Other Sources	69,882		66,647

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SF2

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fire Protection, Contr Expend	61,702	SF34104	67,620
TOTAL Fire Protection	61,702		67,620
TOTAL Public Safety	61,702		67,620
TOTAL Expenditures	61,702		67,620
TOTAL Detail Expenditures And Other Uses	61,702		67,620

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SF2

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-3,373	SF8021	4,806
Restated Fund Balance - Beg of Year	-3,373	SF8022	4,806
ADD - REVENUES AND OTHER SOURCES	69,882		66,647
DEDUCT - EXPENDITURES AND OTHER USES	61,702		67,620
Fund Balance - End of Year	4,806	SF8029	3,834

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SF3

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	3,859	SF201	3,963
TOTAL Cash	3,859		3,963
TOTAL Assets and Deferred Outflows of Resources	3,859		3,963

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SF3

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	3,859	SF915	3,963
TOTAL Assigned Fund Balance	3,859		3,963
TOTAL Fund Balance	3,859		3,963
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,859		3,963

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SF3

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	174,179	SF1001	176,150
TOTAL Real Property Taxes	174,179		176,150
Interest And Earnings	76	SF2401	104
TOTAL Use of Money And Property	76		104
Unclassified (specify)	6,254	SF2770	6,710
TOTAL Miscellaneous Local Sources	6,254		6,710
TOTAL Revenues	180,509		182,964
TOTAL Detail Revenues And Other Sources	180,509		182,964

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SF3

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fire Protection, Contr Expend	180,433	SF34104	182,860
TOTAL Fire Protection	180,433		182,860
TOTAL Public Safety	180,433		182,860
TOTAL Expenditures	180,433		182,860
TOTAL Detail Expenditures And Other Uses	180,433		182,860

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SF3

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,783	SF8021	3,859
Restated Fund Balance - Beg of Year	3,783	SF8022	3,859
ADD - REVENUES AND OTHER SOURCES	180,509		182,964
DEDUCT - EXPENDITURES AND OTHER USES	180,433		182,860
Fund Balance - End of Year	3,859	SF8029	3,961

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	36	SM201	41
TOTAL Cash	36		41
Cash In Time Deposits Special Reserves	5,351	SM231	4,596
TOTAL Restricted Assets	5,351		4,596
TOTAL Assets and Deferred Outflows of Resources	5,387		4,637

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Reserve For Debt	257	SM884	257
TOTAL Restricted Fund Balance	257		257
Assigned Appropriated Fund Balance	5,130	SM914	4,380
TOTAL Assigned Fund Balance	5,130		4,380
TOTAL Fund Balance	5,387		4,637
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,387		4,637

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Special Assessments	9,850	SM1030	8,746
TOTAL Real Property Taxes	9,850		8,746
Interest And Earnings	17	SM2401	14
TOTAL Use of Money And Property	17		14
TOTAL Revenues	9,867		8,760
TOTAL Detail Revenues And Other Sources	9,867		8,760

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Debt Principal, Serial Bonds	8,100	SM97106	8,100
TOTAL Debt Principal	8,100		8,100
Debt Interest, Serial Bonds	1,750	SM97107	1,410
TOTAL Debt Interest	1,750		1,410
TOTAL Expenditures	9,850		9,510
TOTAL Detail Expenditures And Other Uses	9,850		9,510

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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	5,369	SM8021	5,387
Prior Period Adj -Increase In Fund Balance	1	SM8012	
Restated Fund Balance - Beg of Year	5,370	SM8022	5,387
ADD - REVENUES AND OTHER SOURCES	9,867		8,760
DEDUCT - EXPENDITURES AND OTHER USES	9,850		9,510
Fund Balance - End of Year	5,387	SM8029	4,636

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RD03

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	36	SM201	41
TOTAL Cash	36		41
TOTAL Assets and Deferred Outflows of Resources	36		41

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RD03

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Appropriated Fund Balance	36	SM914	41
TOTAL Assigned Fund Balance	36		41
TOTAL Fund Balance	36		41
TOTAL Liabilities, Deferred Inflows And Fund Balance	36		41

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RD03

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Special Assessments	4,780	SM1030	4,586
TOTAL Real Property Taxes	4,780		4,586
Interest And Earnings	7	SM2401	6
TOTAL Use of Money And Property	7		6
TOTAL Revenues	4,786		4,592
TOTAL Detail Revenues And Other Sources	4,786		4,592

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RD03

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Debt Principal, Serial Bonds	4,200	SM97106	4,200
TOTAL Debt Principal	4,200		4,200
Debt Interest, Serial Bonds	580	SM97107	386
TOTAL Debt Interest	580		386
TOTAL Expenditures	4,780		4,586
TOTAL Detail Expenditures And Other Uses	4,780		4,586

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RD03

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	28	SM8021	36
Prior Period Adj -Increase In Fund Balance	1	SM8012	
Restated Fund Balance - Beg of Year	29	SM8022	36
ADD - REVENUES AND OTHER SOURCES	4,786		4,592
DEDUCT - EXPENDITURES AND OTHER USES	4,780		4,586
Fund Balance - End of Year	36	SM8029	40

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RD04

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits Special Reserves	5,351	SM231	4,596
TOTAL Restricted Assets	5,351		4,596
TOTAL Assets and Deferred Outflows of Resources	5,351		4,596

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RD04

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Reserve For Debt	257	SM884	257
TOTAL Restricted Fund Balance	257		257
Assigned Appropriated Fund Balance	5,095	SM914	4,339
TOTAL Assigned Fund Balance	5,095		4,339
TOTAL Fund Balance	5,351		4,596
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,351		4,596

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RD04

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Special Assessments	5,070	SM1030	4,160
TOTAL Real Property Taxes	5,070		4,160
Interest And Earnings	11	SM2401	8
TOTAL Use of Money And Property	11		8
TOTAL Revenues	5,081		4,168
TOTAL Detail Revenues And Other Sources	5,081		4,168

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RD04

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Debt Principal, Serial Bonds	3,900	SM97106	3,900
TOTAL Debt Principal	3,900		3,900
Debt Interest, Serial Bonds	1,170	SM97107	1,024
TOTAL Debt Interest	1,170		1,024
TOTAL Expenditures	5,070		4,924
TOTAL Detail Expenditures And Other Uses	5,070		4,924

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RD04

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,341	SM8021	5,351
Restated Fund Balance - Beg of Year	5,341	SM8022	5,351
ADD - REVENUES AND OTHER SOURCES	5,081		4,168
DEDUCT - EXPENDITURES AND OTHER USES	5,070		4,924
Fund Balance - End of Year	5,351	SM8029	4,596

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(SP) PARK

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	19,220	SP200	22,541
Cash In Time Deposits	67,130	SP201	361,020
Petty Cash	100	SP210	100
TOTAL Cash	86,450		383,661
Accounts Receivable	23,991	SP380	24,500
TOTAL Other Receivables (net)	23,991		24,500
Due From Other Funds	316,189	SP391	32,763
TOTAL Due From Other Funds	316,189		32,763
Prepaid Expenses	55,419	SP480	44,731
TOTAL Prepaid Expenses	55,419		44,731
Cash Special Reserves	61,709	SP230	17,956
TOTAL Restricted Assets	61,709		17,956
TOTAL Assets and Deferred Outflows of Resources	543,757		503,612

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(SP) PARK

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	28,519	SP600	6,618
TOTAL Accounts Payable	28,519		6,618
Accrued Liabilities	48,126	SP601	7,000
TOTAL Accrued Liabilities	48,126		7,000
Due To Other Funds	44,396	SP630	
TOTAL Due To Other Funds	44,396		0
TOTAL Liabilities	121,041		13,618
Deferred Inflows of Resources			
Deferred Inflow of Resources	45,500	SP691	45,815
TOTAL Deferred Inflows of Resources	45,500		45,815
TOTAL Deferred Inflows of Resources	45,500		45,815
Fund Balance			
Not in Spendable Form	55,419	SP806	44,731
TOTAL Nonspendable Fund Balance	55,419		44,731
Other Restricted Fund Balance	10,434	SP899	10,456
TOTAL Restricted Fund Balance	10,434		10,456
Assigned Appropriated Fund Balance		SP914	12,839
Assigned Unappropriated Fund Balance	311,363	SP915	376,153
TOTAL Assigned Fund Balance	311,363		388,992
TOTAL Fund Balance	377,216		444,179
TOTAL Liabilities, Deferred Inflows And Fund Balance	543,757		503,612

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(SP) PARK

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	1,505,478	SP1001	1,541,569
TOTAL Real Property Taxes	1,505,478		1,541,569
Park And Recreational Charges	68,094	SP2001	13,975
Special Recreational Facility Charges	329,058	SP2025	367,585
TOTAL Departmental Income	397,151		381,561
Interest And Earnings	1,591	SP2401	1,431
Rental of Real Property, Individuals	63,275	SP2410	63,842
TOTAL Use of Money And Property	64,866		65,273
Insurance Recoveries		SP2680	11,969
Other Compensation For Loss		SP2690	661
TOTAL Sale of Property And Compensation For Loss	0		12,630
Refunds of Prior Year's Expenditures	60	SP2701	135
Gifts And Donations	72,391	SP2705	102,751
TOTAL Miscellaneous Local Sources	72,451		102,886
St Aid-Other Cul And Rec St Aid		SP3889	
TOTAL State Aid	0		0
TOTAL Revenues	2,039,946		2,103,918
TOTAL Detail Revenues And Other Sources	2,039,946		2,103,918

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(SP) PARK

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Parks, Pers Serv	529,598	SP71101	528,064
Parks, Equip & Cap Outlay	60,406	SP71102	163,448
Parks, Contr Expend	968,853	SP71104	885,864
TOTAL Parks	1,558,858		1,577,377
TOTAL Culture And Recreation	1,558,858		1,577,377
State Retirement, Empl Bnfts	81,685	SP90108	69,297
Social Security, Empl Bnfts	39,922	SP90308	39,933
Hospital & Medical (dental) Ins, Empl Bnft	148,501	SP90608	133,035
TOTAL Employee Benefits	270,108		242,265
Debt Principal, Serial Bonds	99,400	SP97106	106,200
TOTAL Debt Principal	99,400		106,200
Debt Interest, Serial Bonds	32,006	SP97107	29,714
TOTAL Debt Interest	32,006		29,714
TOTAL Expenditures	1,960,371		1,955,555
Transfers, Capital Projects Fund	95,768	SP99509	71,773
TOTAL Operating Transfers	95,768		71,773
TOTAL Other Uses	95,768		71,773
TOTAL Detail Expenditures And Other Uses	2,056,139		2,027,328

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(SP) PARK

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	403,237	SP8021	377,216
Prior Period Adj -Increase In Fund Balance		SP8012	22
Prior Period Adj -Decrease In Fund Balance	9,829	SP8015	9,649
Restated Fund Balance - Beg of Year	393,409	SP8022	367,589
ADD - REVENUES AND OTHER SOURCES	2,039,946		2,103,918
DEDUCT - EXPENDITURES AND OTHER USES	2,056,139		2,027,328
Fund Balance - End of Year	377,216	SP8029	444,177

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(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	15,528	SS201	15,365
TOTAL Cash	15,528		15,365
Prepaid Expenses	5,567	SS480	5,522
TOTAL Prepaid Expenses	5,567		5,522
TOTAL Assets and Deferred Outflows of Resources	21,095		20,886

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(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Not in Spendable Form	5,567	SS806	5,522
TOTAL Nonspendable Fund Balance	5,567		5,522
Assigned Appropriated Fund Balance	331	SS914	153
Assigned Unappropriated Fund Balance	15,197	SS915	15,212
TOTAL Assigned Fund Balance	15,528		15,365
TOTAL Fund Balance	21,095		20,886
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,095		20,886

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(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Special Assessments	6,207	SS1030	6,209
TOTAL Real Property Taxes	6,207		6,209
Sewer Charges	3,919	SS2122	0
TOTAL Departmental Income	3,919		0
Interest And Earnings	27	SS2401	30
TOTAL Use of Money And Property	27		30
TOTAL Revenues	10,153		6,239
TOTAL Detail Revenues And Other Sources	10,153		6,239

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(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Debt Principal, Serial Bonds	5,000	SS97106	5,000
TOTAL Debt Principal	5,000		5,000
Debt Interest, Serial Bonds	1,541	SS97107	1,448
TOTAL Debt Interest	1,541		1,448
TOTAL Expenditures	6,541		6,448
TOTAL Detail Expenditures And Other Uses	6,541		6,448

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,483	SS8021	21,095
Prior Period Adj -Increase In Fund Balance		SS8012	
Restated Fund Balance - Beg of Year	17,483	SS8022	21,095
ADD - REVENUES AND OTHER SOURCES	10,153		6,239
DEDUCT - EXPENDITURES AND OTHER USES	6,541		6,448
Fund Balance - End of Year	21,095	SS8029	20,886

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(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Tax Items	6,541	SS1099N	6,196
Est Rev - Departmental Income	0	SS1299N	0
TOTAL Estimated Revenues	6,541		6,196
Appropriated Fund Balance	331	SS599N	153
TOTAL Estimated Other Sources	331		153
TOTAL Estimated Revenues And Other Sources	6,872		6,349

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(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Debt Service	6,872	SS9899N	6,349
TOTAL Appropriations	6,872		6,349
TOTAL Appropriations And Other Uses	6,872		6,349

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SS21

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	15,528	SS201	15,365
TOTAL Cash	15,528		15,365
Prepaid Expenses	5,567	SS480	5,522
TOTAL Prepaid Expenses	5,567		5,522
TOTAL Assets and Deferred Outflows of Resources	21,095		20,886

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SS21

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Not in Spendable Form	5,567	SS806	5,522
TOTAL Nonspendable Fund Balance	5,567		5,522
Assigned Appropriated Fund Balance	331	SS914	153
Assigned Unappropriated Fund Balance	15,197	SS915	15,212
TOTAL Assigned Fund Balance	15,528		15,365
TOTAL Fund Balance	21,095		20,886
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,095		20,886

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SS21

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Special Assessments	6,207	SS1030	6,209
TOTAL Real Property Taxes	6,207		6,209
Sewer Charges	3,919	SS2122	
TOTAL Departmental Income	3,919		0
Interest And Earnings	27	SS2401	30
TOTAL Use of Money And Property	27		30
TOTAL Revenues	10,153		6,239
TOTAL Detail Revenues And Other Sources	10,153		6,239

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SS21

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Debt Principal, Serial Bonds	5,000	SS97106	5,000
TOTAL Debt Principal	5,000		5,000
Debt Interest, Serial Bonds	1,541	SS97107	1,448
TOTAL Debt Interest	1,541		1,448
TOTAL Expenditures	6,541		6,448
TOTAL Detail Expenditures And Other Uses	6,541		6,448

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SS21

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,483	SS8021	21,095
Prior Period Adj -Increase In Fund Balance		SS8012	
Restated Fund Balance - Beg of Year	17,483	SS8022	21,095
ADD - REVENUES AND OTHER SOURCES	10,153		6,239
DEDUCT - EXPENDITURES AND OTHER USES	6,541		6,448
Fund Balance - End of Year	21,095	SS8029	20,886

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SS21

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Tax Items	6,541	SS1099N	6,196
Est Rev - Departmental Income	0	SS1299N	0
TOTAL Estimated Revenues	6,541		6,196
Appropriated Fund Balance	331	SS599N	153
TOTAL Estimated Other Sources	331		153
TOTAL Estimated Revenues And Other Sources	6,872		6,349

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SS21

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Debt Service	6,872	SS9899N	6,349
TOTAL Appropriations	6,872		6,349
TOTAL Appropriations And Other Uses	6,872		6,349

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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	2,509	SW200	0
Cash In Time Deposits	15,038	SW201	15,331
TOTAL Cash	17,547		15,331
Water Rents Receivable	571	SW350	2,709
Special Assessments Receivable	1,939	SW370	1,472
TOTAL Other Receivables (net)	2,509		4,181
Prepaid Expenses	6,183	SW480	46
TOTAL Prepaid Expenses	6,183		46
TOTAL Assets and Deferred Outflows of Resources	26,239		19,559

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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	6,137	SW600	834
TOTAL Accounts Payable	6,137		834
Due To Other Funds	0	SW630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	6,137		834
Deferred Inflows of Resources			
Deferred Inflow of Resources	0	SW691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Not in Spendable Form	6,183	SW806	46
TOTAL Nonspendable Fund Balance	6,183		46
Assigned Appropriated Fund Balance	3,670	SW914	0
Assigned Unappropriated Fund Balance	10,249	SW915	18,678
TOTAL Assigned Fund Balance	13,919		18,678
TOTAL Fund Balance	20,102		18,725
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,239		19,559

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	16,665	SW1001	16,666
TOTAL Real Property Taxes	16,665		16,666
Metered Water Sales	42,613	SW2140	43,963
TOTAL Departmental Income	42,613		43,963
Interest And Earnings	285	SW2401	250
TOTAL Use of Money And Property	285		250
Refunds of Prior Year's Expenditures		SW2701	8
TOTAL Miscellaneous Local Sources	0		8
TOTAL Revenues	59,563		60,887
TOTAL Detail Revenues And Other Sources	59,563		60,887

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Water Administration, Contr Expend	35,739	SW83104	34,985
TOTAL Water Administration	35,739		34,985
Source Supply Pwr & Pump, Contr Expend	10,100	SW83204	16,764
TOTAL Source Supply Pwr & Pump	10,100		16,764
TOTAL Home And Community Services	45,838		51,749
Debt Principal, Serial Bonds	9,562	SW97106	9,562
TOTAL Debt Principal	9,562		9,562
Debt Interest, Serial Bonds	1,192	SW97107	954
TOTAL Debt Interest	1,192		954
TOTAL Expenditures	56,592		62,265
TOTAL Detail Expenditures And Other Uses	56,592		62,265

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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	17,131	SW8021	20,102
Prior Period Adj -Increase In Fund Balance	1	SW8012	
Restated Fund Balance - Beg of Year	17,132	SW8022	20,102
ADD - REVENUES AND OTHER SOURCES	59,563		60,887
DEDUCT - EXPENDITURES AND OTHER USES	56,592		62,265
Fund Balance - End of Year	20,102	SW8029	18,725

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	16,666	SW1049N	16,666
Est Rev - Departmental Income	38,200	SW1299N	42,000
Est Rev - Use of Money And Property		SW2499N	200
Est Rev - State Aid		SW3099N	50,000
TOTAL Estimated Revenues	54,866		108,866
Appropriated Fund Balance	3,670	SW599N	0
TOTAL Estimated Other Sources	3,670		0
TOTAL Estimated Revenues And Other Sources	58,536		108,866

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Home And Community Services	48,020	SW8999N	98,589
App - Debt Service	10,516	SW9899N	10,277
TOTAL Appropriations	58,536		108,866
TOTAL Appropriations And Other Uses	58,536		108,866

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SW1

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits		SW201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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SW1

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance		SW915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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SW1

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	4	SW2401	
TOTAL Use of Money And Property	4		0
TOTAL Revenues	4		0
TOTAL Detail Revenues And Other Sources	4		0

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SW1

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Water Administration, Contr Expend	3,232	SW83104	
TOTAL Water Administration	3,232		0
TOTAL Home And Community Services	3,232		0
TOTAL Expenditures	3,232		0
TOTAL Detail Expenditures And Other Uses	3,232		0

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SW1

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,229	SW8021	
Prior Period Adj -Increase In Fund Balance		SW8012	
Restated Fund Balance - Beg of Year	3,229	SW8022	
ADD - REVENUES AND OTHER SOURCES	4		
DEDUCT - EXPENDITURES AND OTHER USES	3,232		
Fund Balance - End of Year		SW8029	

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Budget Summary

Code Description	2016	EdpCode	2017
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SW2

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits		SW201	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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SW2

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance		SW915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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SW2

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	1	SW2401	
TOTAL Use of Money And Property	1		0
TOTAL Revenues	1		0
TOTAL Detail Revenues And Other Sources	1		0

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SW2

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Water Administration, Contr Expend	686	SW83104	
TOTAL Water Administration	686		0
TOTAL Home And Community Services	686		0
TOTAL Expenditures	686		0
TOTAL Detail Expenditures And Other Uses	686		0

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SW2

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	685	SW8021	
Prior Period Adj -Increase In Fund Balance		SW8012	
Restated Fund Balance - Beg of Year	685	SW8022	
ADD - REVENUES AND OTHER SOURCES	1		
DEDUCT - EXPENDITURES AND OTHER USES	686		
Fund Balance - End of Year		SW8029	

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Budget Summary

Code Description	2016	EdpCode	2017
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SW3

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	2,509	SW200	0
Cash In Time Deposits	15,038	SW201	15,331
TOTAL Cash	17,547		15,331
Water Rents Receivable	571	SW350	2,709
Special Assessments Receivable	1,939	SW370	1,472
TOTAL Other Receivables (net)	2,509		4,181
Prepaid Expenses	6,183	SW480	46
TOTAL Prepaid Expenses	6,183		46
TOTAL Assets and Deferred Outflows of Resources	26,239		19,559

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

SW3

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	6,137	SW600	834
TOTAL Accounts Payable	6,137		834
Due To Other Funds		SW630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	6,137		834
Deferred Inflows of Resources			
Deferred Inflow of Resources		SW691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Not in Spendable Form	6,183	SW806	46
TOTAL Nonspendable Fund Balance	6,183		46
Assigned Appropriated Fund Balance	3,670	SW914	
Assigned Unappropriated Fund Balance	10,249	SW915	18,678
TOTAL Assigned Fund Balance	13,919		18,678
TOTAL Fund Balance	20,102		18,725
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,239		19,559

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

SW3

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	16,665	SW1001	16,666
TOTAL Real Property Taxes	16,665		16,666
Metered Water Sales	42,613	SW2140	43,963
TOTAL Departmental Income	42,613		43,963
Interest And Earnings	280	SW2401	250
TOTAL Use of Money And Property	280		250
Refunds of Prior Year's Expenditures		SW2701	8
TOTAL Miscellaneous Local Sources	0		8
TOTAL Revenues	59,558		60,887
TOTAL Detail Revenues And Other Sources	59,558		60,887

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

SW3

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Water Administration, Contr Expend	31,820	SW83104	34,985
TOTAL Water Administration	31,820		34,985
Source Supply Pwr & Pump, Contr Expend	10,100	SW83204	16,764
TOTAL Source Supply Pwr & Pump	10,100		16,764
TOTAL Home And Community Services	41,920		51,749
Debt Principal, Serial Bonds	9,562	SW97106	9,562
TOTAL Debt Principal	9,562		9,562
Debt Interest, Serial Bonds	1,192	SW97107	954
TOTAL Debt Interest	1,192		954
TOTAL Expenditures	52,674		62,265
TOTAL Detail Expenditures And Other Uses	52,674		62,265

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

SW3

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,217	SW8021	20,102
Prior Period Adj -Increase In Fund Balance	1	SW8012	
Restated Fund Balance - Beg of Year	13,218	SW8022	20,102
ADD - REVENUES AND OTHER SOURCES	59,558		60,887
DEDUCT - EXPENDITURES AND OTHER USES	52,674		62,265
Fund Balance - End of Year	20,102	SW8029	18,725

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

SW3

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	16,666	SW1049N	16,666
Est Rev - Departmental Income	38,200	SW1299N	42,000
Est Rev - Use of Money And Property		SW2499N	200
Est Rev - State Aid		SW3099N	50,000
TOTAL Estimated Revenues	54,866		108,866
Appropriated Fund Balance	3,670	SW599N	0
TOTAL Estimated Other Sources	3,670		0
TOTAL Estimated Revenues And Other Sources	58,536		108,866

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

SW3

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Home And Community Services	48,020	SW8999N	98,589
App - Debt Service	10,516	SW9899N	10,277
TOTAL Appropriations	58,536		108,866
TOTAL Appropriations And Other Uses	58,536		108,866

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	8,344	TA200	101,038
TOTAL Cash	8,344		101,038
TOTAL Assets and Deferred Outflows of Resources	8,344		101,038

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	278	TA630	90,402
TOTAL Due To Other Funds	278		90,402
Other Funds (specify)	8,066	TA85	10,636
TOTAL Agency Liabilities	8,066		10,636
TOTAL Liabilities	8,344		101,038
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,344		101,038

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	1,892,993	W129	2,169,590
TOTAL Provision To Be Made In Future Budgets	1,892,993		2,169,590
TOTAL Assets and Deferred Outflows of Resources	1,892,993		2,169,590

TOWN OF North Elba
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Compensated Absences	500,126	W687	473,785
TOTAL Other Liabilities	500,126		473,785
Bonds Payable	1,392,867	W628	1,695,805
TOTAL Bond And Long Term Liabilities	1,392,867		1,695,805
TOTAL Liabilities	1,892,993		2,169,590
TOTAL Liabilities	1,892,993		2,169,590

TOWN OF North Elba
Statement of Indebtedness
For the Fiscal Year Ending 2016

County of: Essex

Municipal Code: 150359400000

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.
2007	BOND E	W/S			01/08/2007	01/08/2019	4.60%		\$62,198	\$20,732	\$5,183	\$0
2013	BOND E	SEWER - EFC			08/01/2013	01/16/2030	0.00%		\$85,000	\$70,000	\$5,000	\$0
2016	BOND E	Construction of Toboggan Chute			09/10/2016	09/09/2026	2.75%		\$300,000	\$0	\$0	
2002	BOND E	Water - EFC			06/20/2002	06/20/2033	0.00%		\$131,362	\$74,435	\$4,379	\$0
2016	BOND E	purchase of equipment			01/29/2016	01/29/2021	2.70%		\$250,000	\$0	\$0	
2011	BOND N	EQUIPMENT PURCHASES			01/18/2011	01/18/2016	2.75%		\$330,000	\$66,000	\$66,000	\$0
2012	BOND N	ROAD CONSTRUCTION			05/10/2012	05/10/2022	3.75%		\$39,000	\$27,300	\$3,900	\$0
2014	BOND N	EQUIPMENT PURCHASES			01/02/2014	01/02/2019	2.75%		\$206,000	\$164,800	\$41,200	\$0
2015	BOND N	EQUIPMENT PURCHASES			05/01/2015	05/02/2020	2.70%		\$219,000	\$219,000	\$43,800	\$0
2008	BOND N	ATHLETIC FIELDS			02/26/2008	02/26/2023	4.25%		\$350,000	\$187,200	\$23,400	\$0
2011	BOND N	CRAIGWOOD CLUBHOUSE		Y	10/25/2011	10/15/2026	3.00%	Y	\$750,000	\$550,000	\$50,000	\$0
2007	BOND N	ROAD CONSTRUCTION			12/10/2007	12/10/2017	4.60%		\$42,000	\$8,400	\$4,200	\$0
r Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$550,000	\$1,387,867	\$247,062	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$550,000	\$1,387,867	\$247,062	\$0

3/16/2017

Prior Yr. Adjust.	Accreted Interest	O/S End of Year
\$0		\$15,549
\$5,000		\$70,000
\$0		\$300,000
\$0		\$70,056
\$0		\$250,000
\$0		\$0
\$0		\$23,400
\$0		\$123,600
\$0		\$175,200
\$0		\$163,800
\$0		\$500,000
\$0		\$4,200
\$5,000	\$0	\$1,695,805
\$5,000	\$0	\$1,695,805

TOWN OF North Elba
Maturity Schedule
For the Fiscal Year Ending 2016

For Bonds Issued During The Fiscal Year Ended 2016

	EDPCODE	
Indebtedness No.		2016000001
Purpose of Issue		Construction of Toboggan Chute
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	300,000
Date of Issue	2P3DT	9/10/2016
Interest Rate	2P3PC	2.75000
Final Maturity Date	2P3DM	9/9/2026
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P317	30,000
	2P318	30,000
	2P319	30,000
	2P320	30,000
	2P321	30,000
	2P322	30,000
	2P323	30,000
	2P324	30,000
	2P325	30,000
	2P326	30,000

TOWN OF North Elba
Maturity Schedule
For the Fiscal Year Ending 2016

For Bonds Issued During The Fiscal Year Ended 2016

	EDPCODE	
Indebtedness No.		2016000002
Purpose of Issue		purchase of equipment
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	250,000
Date of Issue	2P3DT	1/29/2016
Interest Rate	2P3PC	2.70000
Final Maturity Date	2P3DM	1/29/2021
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P317	50,000
	2P318	50,000
	2P319	50,000
	2P320	50,000
	2P321	50,000

TOWN OF North Elba
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$700.00
Demand Deposits	9Z2011	\$273,110.30
Time Deposits	9Z2021	\$2,881,144.88
Total		\$3,154,955.18
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$500,000.00
 INVESTMENTS:		
- 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 North Elba
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5893	\$108,102	\$0	\$17,700	\$90,402
****-2371	\$1,389	\$0	\$0	\$1,389
****-3649	\$197,280	\$1,050	\$50,414	\$147,917
****-5051	\$22,624	\$0	\$14	\$22,609
****-4829	\$10,636	\$0	\$0	\$10,636
****-3296	\$2,880,875	\$270	\$0	\$2,881,145
****-5907	\$3,905	\$0	\$3,747	\$157
Total Adjusted Bank Balance				<u>\$3,154,255</u>
Petty Cash				<u>\$700.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$3,154,955</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$3,154,955</u>
* Must be equal				

TOWN OF North Elba
Local Government Questionnaire
For the Fiscal Year Ending 2016

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>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>Yes</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>Yes</u> <u>Yes</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 North Elba
Employee and Retiree Benefits
For the Fiscal Year Ending 2016

Total Full Time Employees:		31			
Total Part Time Employees:		53			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$246,263.25	30	6	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$135,631.87	31	53	
90408	Worker's Compensation Insurance	\$0.00	31	53	
90458	Life Insurance				
90508	Unemployment Insurance	\$11,054.77	31	53	
90558	Disability Insurance	\$1,496.14	31	53	
90608	Hospital and Medical (Dental) Insurance	\$543,914.80	29	3	20
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$4,491.75	31	53	
Total		\$942,852.58			
Computed Total From Financial Section (comparative purposes only)		\$942,852.60			

TOWN OF North Elba
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$86,506	52,280	gallons	
Diesel Fuel	\$129,437	76,252	gallons	
Fuel Oil	\$3,975	2,059	gallons	
Natural Gas	\$		cubic feet	
Electricity	\$99,202	4,612,096	kilowatt-hours	
Coal	\$		tons	
Propane	\$3,139	2,190	gallons	

TOWN OF North Elba
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2016

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Agent Multiple-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$0.00
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, ROBERT POLITI, hereby certify that I am the Chief Fiscal Officer of the TOWN of NORTH ELBA, and that the information provided in the annual financial report of the TOWN of NORTH ELBA, for the fiscal year ended 12/31/2016, 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 NORTH ELBA, and adopted by me as my signature for use in conjunction with the filing of the TOWN of NORTH ELBA's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of NORTH ELBA's annual financial report for the fiscal year ended 12/31/2016 and filed by means of electronic data transmission.

CATHERINE EDMAN, CPA
Name of Report Preparer if
different than Chief Fiscal Officer

(518) 523-9517
Telephone Number

03/08/2017
Date of Certification

CATHERINE EDMAN, CPA
Name

BUDGET OFFICER
Title

2693 MAIN STREET LAKE PLACID
Official Address

(518) 523-9517
Official Telephone Number

TOWN OF North Elba
Financial Comments
For the Fiscal Year Ending 2016

(A) GENERAL

Adjustment Reason

Account Code A8012 see notes to financial statements

Account Code A8015 see notes to financial statements

(SP) PARK

Adjustment Reason

Account Code SP8012 See notes to financial statements

Account Code SP8015 See notes to the financial statements

TOWN OF North Elba
Supplemental Section Comments
For the Fiscal Year Ending 2016

OPEB

The program would not allow me to clear the selection in question 1.