

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Constantia
County of Oswego
For the Fiscal Year Ended 12/31/2015

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Constantia

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SW) WATER
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	158,028	A201	205,523
TOTAL Cash	158,028		205,523
Cash In Time Deposits Special Reserves	162,380	A231	126,094
TOTAL Restricted Assets	162,380		126,094
TOTAL Assets and Deferred Outflows of Resources	320,408		331,617

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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	162,380	A915	126,094
TOTAL Assigned Fund Balance	162,380		126,094
Unassigned Fund Balance	158,028	A917	205,523
TOTAL Unassigned Fund Balance	158,028		205,523
TOTAL Fund Balance	320,408		331,617
TOTAL Liabilities, Deferred Inflows And Fund Balance	320,408		331,617

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	671,766	A1001	615,698
TOTAL Real Property Taxes	671,766		615,698
Other Payments In Lieu of Taxes	4,304	A1081	4,413
Interest & Penalties On Real Prop Taxes	10,712	A1090	11,360
TOTAL Real Property Tax Items	15,016		15,773
Non Prop Tax Dist By County	518	A1120	
TOTAL Non Property Tax Items	518		0
Clerk Fees	678	A1255	624
Public Pound Charges, Dog Control Fees	80	A1550	40
Vital Statistics Fees	1,765	A1603	1,262
Recreational Concessions		A2012	
Special Recreational Facility Charges	2,575	A2025	2,500
TOTAL Departmental Income	5,098		4,426
Misc Revenue, Other Govts		A2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	858	A2401	426
Commissions	7,803	A2450	7,834
TOTAL Use of Money And Property	8,661		8,260
Games of Chance	104	A2530	100
Bingo Licenses		A2540	
Dog Licenses	5,507	A2544	5,390
Permits, Other	16,872	A2590	15,676
TOTAL Licenses And Permits	22,483		21,166
Fines And Forfeited Bail	17,668	A2610	28,090
Fines & Pen-Dog Cases		A2611	
TOTAL Fines And Forfeitures	17,668		28,090
Insurance Recoveries		A2680	855
TOTAL Sale of Property And Compensation For Loss	0		855
Refunds of Prior Year's Expenditures	2,037	A2701	
Gifts And Donations		A2705	1,175
Unclassified (specify)	2,700	A2770	1,866
TOTAL Miscellaneous Local Sources	4,737		3,041
St Aid, Revenue Sharing	36,713	A3001	36,713
St Aid, Mortgage Tax	45,710	A3005	48,541
St Aid, Real Property Tax Administration		A3040	
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)		A3089	
St Aid, Highway Cap Projects		A3591	
St Aid, Youth Programs	477	A3820	910
TOTAL State Aid	82,900		86,164
TOTAL Revenues	828,847		783,473
TOTAL Detail Revenues And Other Sources	828,847		783,473

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	12,000	A10101	12,000
Legislative Board, Contr Expend	7	A10104	128
TOTAL Legislative Board	12,007		12,128
Municipal Court, Pers Serv	32,552	A11101	33,204
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	6,319	A11104	8,349
TOTAL Municipal Court	38,871		41,553
Supervisor,pers Serv	11,150	A12201	11,150
Supervisor,contr Expend	1,889	A12204	2,576
TOTAL Supervisor	13,039		13,726
Municipal Exec, Contr Expend	3,636	A12304	3,628
TOTAL Municipal Exec	3,636		3,628
Dir of Finance, Pers Serv	17,139	A13101	17,492
Dir of Finance, Contr Expend	174	A13104	777
TOTAL Dir of Finance	17,313		18,269
Tax Collection,contr Expend	3,402	A13304	3,636
TOTAL Tax Collection	3,402		3,636
Assessment, Pers Serv	31,018	A13551	30,394
Assessment, Contr Expend	3,740	A13554	4,988
TOTAL Assessment	34,758		35,382
Clerk,pers Serv	36,992	A14101	37,709
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	6,546	A14104	6,102
TOTAL Clerk	43,538		43,811
Law, Pers Serv	11,466	A14201	11,695
TOTAL Law	11,466		11,695
Buildings, Pers Serv	9,927	A16201	9,161
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	19,713	A16204	21,094
TOTAL Buildings	29,640		30,255
Unallocated Insurance, Contr Expend	12,911	A19104	13,466
TOTAL Unallocated Insurance	12,911		13,466
Municipal Assn Dues, Contr Expend	2,200	A19204	2,200
TOTAL Municipal Assn Dues	2,200		2,200
TOTAL General Government Support	222,781		229,749
Traffic Control, Contr Expen	709	A33104	1,407
TOTAL Traffic Control	709		1,407
Control of Animals, Pers Serv	10,403	A35101	10,611
Control of Animals, Contr Expend	2,212	A35104	2,324
TOTAL Control of Animals	12,615		12,935
Safety Inspection, Pers Serv	31,200	A36201	22,520
Safety Inspection, Equip & Cap Outlay	1,135	A36202	155
Safety Inspection, Contr Expend	6,635	A36204	4,430
TOTAL Safety Inspection	38,970		27,105
TOTAL Public Safety	52,294		41,447

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Registrar of Vital Stat Contr Expend	1,200	A40204	1,200
TOTAL Registrar of Vital Stat Contr Expend	1,200		1,200
Ambulance, Pers Serv	276,425	A45401	276,425
TOTAL Ambulance	276,425		276,425
TOTAL Health	277,625		277,625
Street Admin, Pers Serv	50,000	A50101	50,000
Street Admin, Contr Expend	293	A50104	180
TOTAL Street Admin	50,293		50,180
Garage, Contr Expend	93,969	A51324	24,570
TOTAL Garage	93,969		24,570
TOTAL Transportation	144,262		74,750
Veterans Service, Contr Expend	1,500	A65104	1,500
TOTAL Veterans Service	1,500		1,500
TOTAL Economic Assistance And Opportunity	1,500		1,500
Parks, Pers Serv	35,281	A71101	37,269
Parks, Contr Expend	23,793	A71104	20,781
TOTAL Parks	59,074		58,050
Historian, Contr Expend		A75104	346
TOTAL Historian	0		346
TOTAL Culture And Recreation	59,074		58,396
Research, Contr Expend		A80304	
TOTAL Research	0		0
Public Works Fac Site, Contr Expend	20,400	A86624	14,235
TOTAL Public Works Fac Site	20,400		14,235
TOTAL Home And Community Services	20,400		14,235
State Retirement System	35,740	A90108	20,776
Social Security, Employer Cont	23,999	A90308	20,926
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	28,503	A90608	32,860
TOTAL Employee Benefits	88,242		74,562
TOTAL Expenditures	866,178		772,264
TOTAL Detail Expenditures And Other Uses	866,178		772,264

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	424,919	A8021	320,408
Prior Period Adj -Decrease In Fund Balance	67,180	A8015	
Restated Fund Balance - Beg of Year	357,739	A8022	320,408
ADD - REVENUES AND OTHER SOURCES	828,847		783,473
DEDUCT - EXPENDITURES AND OTHER USES	866,178		772,264
Fund Balance - End of Year	320,408	A8029	331,617

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	750,472	A1049N	827,787
Est Rev - Real Property Tax Items	15,304	A1099N	15,400
Est Rev - Departmental Income	4,000	A1299N	4,500
Est Rev - Use of Money And Property	8,500	A2499N	7,800
Est Rev - Licenses And Permits	19,200	A2599N	19,000
Est Rev - Fines And Forfeitures	15,000	A2649N	18,000
Est Rev - State Aid	72,113	A3099N	72,113
TOTAL Estimated Revenues	884,589		964,600
TOTAL Estimated Revenues And Other Sources	884,589		964,600

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	296,435	A1999N	356,034
App - Public Safety	336,636	A3999N	325,436
App - Transportation	75,400	A5999N	76,900
App - Economic Assistance And Opportunity	1,500	A6999N	1,500
App - Culture And Recreation	61,090	A7999N	60,190
App - Employee Benefits	93,128	A9199N	96,640
TOTAL Appropriations	864,189		916,700
Other Budgetary Purposes	20,400	A962N	47,900
TOTAL Other Uses	20,400		47,900
TOTAL Appropriations And Other Uses	884,589		964,600

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	54,144	B201	49,759
TOTAL Cash	54,144		49,759
TOTAL Assets and Deferred Outflows of Resources	54,144		49,759

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Committed Fund Balance	54,144	B913	49,759
TOTAL Committed Fund Balance	54,144		49,759
TOTAL Fund Balance	54,144		49,759
TOTAL Liabilities, Deferred Inflows And Fund Balance	54,144		49,759

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	30,355	B1001	20,355
TOTAL Real Property Taxes	30,355		20,355
St Aid, Other Aid (specify)		B3089	
TOTAL State Aid	0		0
TOTAL Revenues	30,355		20,355
TOTAL Detail Revenues And Other Sources	30,355		20,355

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Zoning, Contr Expend	478	B80104	346
TOTAL Zoning	478		346
Planning, Pers Serv		B80201	
Planning, Contr Expend	797	B80204	1,361
TOTAL Planning	797		1,361
Research, Contr Expend	21,031	B80304	23,033
TOTAL Research	21,031		23,033
TOTAL Home And Community Services	22,306		24,740
TOTAL Expenditures	22,306		24,740
TOTAL Detail Expenditures And Other Uses	22,306		24,740

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	46,095	B8021	54,144
Restated Fund Balance - Beg of Year	46,095	B8022	54,144
ADD - REVENUES AND OTHER SOURCES	30,355		20,355
DEDUCT - EXPENDITURES AND OTHER USES	22,306		24,740
Fund Balance - End of Year	54,144	B8029	49,759

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	20,355	B1049N	-865
Est Rev-State Aid	65,000	B3099N	65,000
TOTAL Estimated Revenues	85,355		64,135
TOTAL Estimated Revenues And Other Sources	85,355		64,135

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	85,355	B8999N	64,135
TOTAL Appropriations	85,355		64,135
TOTAL Appropriations And Other Uses	85,355		64,135

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	101,322	DA201	110,590
TOTAL Cash	101,322		110,590
TOTAL Assets and Deferred Outflows of Resources	101,322		110,590

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	101,322	DA915	110,590
TOTAL Assigned Fund Balance	101,322		110,590
TOTAL Fund Balance	101,322		110,590
TOTAL Liabilities, Deferred Inflows And Fund Balance	101,322		110,590

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	9,268	DA1001	9,268
TOTAL Real Property Taxes	9,268		9,268
Interest And Earnings	2	DA2401	
TOTAL Use of Money And Property	2		0
TOTAL Revenues	9,270		9,268
TOTAL Detail Revenues And Other Sources	9,270		9,268

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Maint of Bridges, Contr Expend	1,500	DA51204	
TOTAL Maint of Bridges	1,500		0
TOTAL Transportation	1,500		0
TOTAL Expenditures	1,500		0
TOTAL Detail Expenditures And Other Uses	1,500		0

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	118,552	DA8021	101,322
Prior Period Adj -Decrease In Fund Balance	25,000	DA8015	
Restated Fund Balance - Beg of Year	93,552	DA8022	101,322
ADD - REVENUES AND OTHER SOURCES	9,270		9,268
DEDUCT - EXPENDITURES AND OTHER USES	1,500		
Fund Balance - End of Year	101,322	DA8029	110,590

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	9,268	DA1049N	9,268
Est Rev - Use of Money And Property	20	DA2499N	20
TOTAL Estimated Revenues	9,288		9,288
TOTAL Estimated Revenues And Other Sources	9,288		9,288

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	9,288	DA5999N	9,288
TOTAL Appropriations	9,288		9,288
TOTAL Appropriations And Other Uses	9,288		9,288

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	3,433	DB200	159,455
TOTAL Cash	3,433		159,455
Cash Special Reserves	63,323	DB230	1
TOTAL Restricted Assets	63,323		1
TOTAL Assets and Deferred Outflows of Resources	66,756		159,456

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Capital Reserve	63,323	DB878	1
TOTAL Restricted Fund Balance	63,323		1
Assigned Unappropriated Fund Balance	3,433	DB915	159,455
TOTAL Assigned Fund Balance	3,433		159,455
TOTAL Fund Balance	66,756		159,456
TOTAL Liabilities, Deferred Inflows And Fund Balance	66,756		159,456

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	570,404	DB1001	641,760
TOTAL Real Property Taxes	570,404		641,760
Sales Tax (from County)	209,952	DB1120	202,417
TOTAL Non Property Tax Items	209,952		202,417
Snow Removal Services-Other Govts	39,802	DB2302	42,706
TOTAL Intergovernmental Charges	39,802		42,706
Interest And Earnings	628	DB2401	302
Rental of Equipment	91,192	DB2414	95,442
TOTAL Use of Money And Property	91,820		95,744
Sales of Scrap & Excess Materials	766	DB2650	
Sales of Equipment		DB2665	
TOTAL Sale of Property And Compensation For Loss	766		0
Unclassified (specify)	10,617	DB2770	2,835
TOTAL Miscellaneous Local Sources	10,617		2,835
St Aid, Consolidated Highway Aid	157,702	DB3501	161,826
TOTAL State Aid	157,702		161,826
TOTAL Revenues	1,081,063		1,147,288
TOTAL Detail Revenues And Other Sources	1,081,063		1,147,288

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Unallocated Insurance, Contr Expend	17,053	DB19104	17,574
TOTAL Unallocated Insurance	17,053		17,574
TOTAL General Government Support	17,053		17,574
Maint of Streets, Pers Serv	199,485	DB51101	180,865
Maint of Streets, Contr Expend	106,185	DB51104	84,493
TOTAL Maint of Streets	305,670		265,358
Perm Improve Highway, Equip & Cap Outlay	280,969	DB51122	277,103
TOTAL Perm Improve Highway	280,969		277,103
Machinery, Pers Serv	25,525	DB51301	23,816
Machinery, Equip & Cap Outlay	174,296	DB51302	88,440
Machinery, Contr Expend	20,772	DB51304	29,328
TOTAL Machinery	220,593		141,584
Brush And Weeds, Pers Serv	17,286	DB51401	37,775
Brush And Weeds, Contr Expend	557	DB51404	
TOTAL Brush And Weeds	17,843		37,775
Snow Removal, Pers Serv	78,274	DB51421	69,817
Snow Removal, Contr Expend	46,492	DB51424	53,390
TOTAL Snow Removal	124,766		123,207
Services,other Govts, Pers Serv	32,522	DB51481	29,719
TOTAL Services	32,522		29,719
TOTAL Transportation	982,363		874,746
State Retirement, Empl Bnfts	72,564	DB90108	69,553
Social Security, Empl Bnfts	25,929	DB90308	24,411
Hospital & Medical (dental) Ins, Empl Bnft	69,091	DB90608	68,304
TOTAL Employee Benefits	167,584		162,268
TOTAL Expenditures	1,167,000		1,054,588
TOTAL Detail Expenditures And Other Uses	1,167,000		1,054,588

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	254,015	DB8021	66,756
Prior Period Adj -Decrease In Fund Balance	101,322	DB8015	
Restated Fund Balance - Beg of Year	152,693	DB8022	66,756
ADD - REVENUES AND OTHER SOURCES	1,081,063		1,147,288
DEDUCT - EXPENDITURES AND OTHER USES	1,167,000		1,054,588
Fund Balance - End of Year	66,756	DB8029	159,456

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	641,760	DB1049N	671,760
Est Rev - Non Property Tax Items	175,000	DB1199N	175,000
EsT. ReV. - Intergovernmental Charges	25,200	DB2399N	25,200
Est Rev - Use of Money And Property	71,000	DB2499N	71,000
Est Rev - State Aid	140,000	DB3099N	140,000
TOTAL Estimated Revenues	1,052,960		1,082,960
TOTAL Estimated Revenues And Other Sources	1,052,960		1,082,960

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	841,257	DB5999N	871,257
App - Employee Benefits	186,703	DB9199N	186,703
TOTAL Appropriations	1,027,960		1,057,960
Other Budgetary Purposes	25,000	DB962N	25,000
TOTAL Other Uses	25,000		25,000
TOTAL Appropriations And Other Uses	1,052,960		1,082,960

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code Description	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

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Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	173,820	SF1001	173,820
TOTAL Real Property Taxes	173,820		173,820
TOTAL Revenues	173,820		173,820
TOTAL Detail Revenues And Other Sources	173,820		173,820

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	173,820	SF34104	173,820
TOTAL Fire Protection	173,820		173,820
TOTAL Public Safety	173,820		173,820
TOTAL Expenditures	173,820		173,820
TOTAL Detail Expenditures And Other Uses	173,820		173,820

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	173,820		173,820
DEDUCT - EXPENDITURES AND OTHER USES	173,820		173,820
Fund Balance - End of Year		SF8029	

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

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	13,036	SL201	15,437
TOTAL Cash	13,036		15,437
TOTAL Assets and Deferred Outflows of Resources	13,036		15,437

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

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	13,036	SL915	15,437
TOTAL Assigned Fund Balance	13,036		15,437
TOTAL Fund Balance	13,036		15,437
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,036		15,437

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

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	21,650	SL1001	21,650
TOTAL Real Property Taxes	21,650		21,650
TOTAL Revenues	21,650		21,650
TOTAL Detail Revenues And Other Sources	21,650		21,650

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

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Lighting, Contr Expend	21,561	SL51824	19,249
TOTAL Street Lighting	21,561		19,249
TOTAL Transportation	21,561		19,249
TOTAL Expenditures	21,561		19,249
TOTAL Detail Expenditures And Other Uses	21,561		19,249

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,947	SL8021	13,036
Restated Fund Balance - Beg of Year	12,947	SL8022	13,036
ADD - REVENUES AND OTHER SOURCES	21,650		21,650
DEDUCT - EXPENDITURES AND OTHER USES	21,561		19,249
Fund Balance - End of Year	13,036	SL8029	15,437

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

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	395,646	SW200	435,785
TOTAL Cash	395,646		435,785
TOTAL Assets and Deferred Outflows of Resources	395,646		435,785

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

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	395,646	SW915	435,785
TOTAL Assigned Fund Balance	395,646		435,785
TOTAL Fund Balance	395,646		435,785
TOTAL Liabilities, Deferred Inflows And Fund Balance	395,646		435,785

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

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Special Assessments	305,000	SW1030	305,000
TOTAL Real Property Taxes	305,000		305,000
Share of Joint Activity, Other Govts	67,618	SW2390	66,738
TOTAL Intergovernmental Charges	67,618		66,738
Interest And Earnings	120	SW2401	131
TOTAL Use of Money And Property	120		131
St Aid-Water Cap Proj	55,460	SW3991	13,307
TOTAL State Aid	55,460		13,307
TOTAL Revenues	428,198		385,176
TOTAL Detail Revenues And Other Sources	428,198		385,176

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

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Water Administration, Contr Expend	60,259	SW83104	13,306
TOTAL Water Administration	60,259		13,306
Source Supply Pwr & Pump, Contr Expend	5,530	SW83204	5,530
TOTAL Source Supply Pwr & Pump	5,530		5,530
Common Water Supply, Contr Expend	5,622	SW83504	5,622
TOTAL Common Water Supply	5,622		5,622
Other Water, Contr Expend		SW83894	
TOTAL Other Water	0		0
TOTAL Home And Community Services	71,411		24,458
Debt Principal, Serial Bonds	315,324	SW97106	320,579
TOTAL Debt Principal	315,324		320,579
TOTAL Expenditures	386,735		345,037
TOTAL Detail Expenditures And Other Uses	386,735		345,037

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	354,183	SW8021	395,646
Restated Fund Balance - Beg of Year	354,183	SW8022	395,646
ADD - REVENUES AND OTHER SOURCES	428,198		385,176
DEDUCT - EXPENDITURES AND OTHER USES	386,735		345,037
Fund Balance - End of Year	395,646	SW8029	435,785

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

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	305,000	SW1049N	305,000
Est Rev-Intergovernmental Charges	70,000	SW2399N	70,000
TOTAL Estimated Revenues	375,000		375,000
TOTAL Estimated Revenues And Other Sources	375,000		375,000

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

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	15,000	SW1999N	15,000
App - Debt Service	360,000	SW9899N	360,000
TOTAL Appropriations	375,000		375,000
TOTAL Appropriations And Other Uses	375,000		375,000

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash Special Reserves	12,428	TE230	9,857
TOTAL Restricted Assets	12,428		9,857
TOTAL Assets and Deferred Outflows of Resources	12,428		9,857

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Net Assets-Restricted For Other Purposes	12,428	TE923	9,857
TOTAL Assigned Fund Balance	12,428		9,857
TOTAL Fund Balance	12,428		9,857
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,428		9,857

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

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Other Revenue	5,838	TE2770	7,194
TOTAL Miscellaneous Local Sources	5,838		7,194
TOTAL Revenues	5,838		7,194
TOTAL Detail Revenues And Other Sources	5,838		7,194

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

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Other Gen Gov Support, Empl Bnfts	9,204	TE19898	9,766
TOTAL Other Gen Gov Support	9,204		9,766
TOTAL General Government Support	9,204		9,766
TOTAL Expenditures	9,204		9,766
TOTAL Detail Expenditures And Other Uses	9,204		9,766

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

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	15,795	TE8021	12,429
Restated Fund Balance - Beg of Year	15,795	TE8022	12,429
ADD - REVENUES AND OTHER SOURCES	5,838		7,194
DEDUCT - EXPENDITURES AND OTHER USES	9,204		9,766
Fund Balance - End of Year	12,429	TE8029	9,857

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	10,500,256	W129	10,179,677
TOTAL Provision To Be Made In Future Budgets	10,500,256		10,179,677
TOTAL Assets and Deferred Outflows of Resources	10,500,256		10,179,677

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable	10,500,256	W628	10,179,677
TOTAL Bond And Long Term Liabilities	10,500,256		10,179,677
TOTAL Liabilities	10,500,256		10,179,677
TOTAL Liabilities	10,500,256		10,179,677

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

4/6/2016

County of: Oswego

Municipal Code: 350319800000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2011	BOND E	Water EFC debt DO-16261			09/29/2011	03/04/2041	0.00%		\$11,430,461	\$10,500,256	\$320,579	\$0	\$0		\$10,179,677
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$10,500,256	\$320,579	\$0	\$0	\$0	\$10,179,677
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$10,500,256	\$320,579	\$0	\$0	\$0	\$10,179,677

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$0.00
Time Deposits	9Z2021	\$0.00
Total		\$0.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$0.00
Total		\$0.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

TOWN OF Constantia
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-156	\$205,523	\$0	\$0	\$205,523
****-56	\$49,759	\$0	\$0	\$49,759
****-6	\$15,437	\$0	\$0	\$15,437
****-198	\$159,455	\$0	\$0	\$159,455
****-98	\$110,590	\$0	\$0	\$110,590
****-180	\$78,569	\$0	\$0	\$78,569
****-214	\$1	\$0	\$0	\$1
****-001	\$435,785	\$0	\$0	\$435,785
****-2137	\$9,857	\$0	\$0	\$9,857
****-0004	\$47,525	\$0	\$0	\$47,525
	Total Adjusted Bank Balance			<u>\$1,112,501</u>
	Petty Cash			<u>\$0.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash			<u>\$1,112,501</u>
	Total Cash Balance All Funds			<u>\$1,112,501</u>
	9ZCASH *			<u>\$1,112,501</u>
	9ZCASHB *			<u>\$1,112,501</u>
	* Must be equal			

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>No</u>

TOWN OF Constantia
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:			9		
Total Part Time Employees:			38		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$90,329.00	9	11	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$45,337.00	9	38	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$474.00	7		
90608	Hospital and Medical (Dental) Insurance	\$101,164.00	8		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$9,766.00	6		
Total		\$247,070.00			
Computed Total From Financial Section (comparative purposes only)		\$246,596.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,673	3,287	gallons	
Diesel Fuel	\$54,319	20,632	gallons	
Fuel Oil	\$1,653	682	gallons	
Natural Gas	\$		cubic feet	
Electricity	\$31,462		kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Kenneth Mosley, hereby certify that I am the Chief Fiscal Officer of the Town of Constantia, and that the information provided in the annual financial report of the Town of Constantia, for the fiscal year ended 12/31/2015, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Constantia, and adopted by me as my signature for use in conjunction with the filing of the Town of Constantia's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Constantia's annual financial report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

Nancy Butler
Name of Report Preparer if different than Chief Fiscal Officer

Kenneth Mosley
Name

(315) 623-9602
Telephone Number

Supervisor
Title

PO Box 167, Constantia, NY 13044
Official Address

02/10/2016
Date of Certification

(315) 623-9602
Official Telephone Number

TOWN OF Constantia
Financial Comments
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8015 nnn

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 n