

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 12/31/2017

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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (FX) WATER
- (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 2016 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 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	275,542	A201	335,591
TOTAL Cash	275,542		335,591
Cash In Time Deposits Special Reserves	162,309	A231	199,307
TOTAL Restricted Assets	162,309		199,307
TOTAL Assets and Deferred Outflows of Resources	437,851		534,898

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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	162,309	A915	199,307
TOTAL Assigned Fund Balance	162,309		199,307
Unassigned Fund Balance	275,542	A917	335,591
TOTAL Unassigned Fund Balance	275,542		335,591
TOTAL Fund Balance	437,851		534,898
TOTAL Liabilities, Deferred Inflows And Fund Balance	437,851		534,898

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	702,685	A1001	705,820
TOTAL Real Property Taxes	702,685		705,820
Other Payments In Lieu of Taxes	4,433	A1081	4,478
Interest & Penalties On Real Prop Taxes	9,326	A1090	8,958
TOTAL Real Property Tax Items	13,759		13,436
Clerk Fees	852	A1255	720
Public Pound Charges, Dog Control Fees		A1550	118
Vital Statistics Fees	1,709	A1603	1,399
Recreational Concessions		A2012	
Special Recreational Facility Charges	3,125	A2025	3,425
TOTAL Departmental Income	5,686		5,662
Misc Revenue, Other Govts		A2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	254	A2401	245
Commissions	7,907	A2450	15,408
TOTAL Use of Money And Property	8,161		15,653
Games of Chance	10	A2530	10
Bingo Licenses		A2540	
Dog Licenses	5,127	A2544	4,604
Permits, Other	19,512	A2590	22,437
TOTAL Licenses And Permits	24,649		27,051
Fines And Forfeited Bail	19,957	A2610	22,374
Fines & Pen-Dog Cases		A2611	
TOTAL Fines And Forfeitures	19,957		22,374
Insurance Recoveries	291	A2680	
TOTAL Sale of Property And Compensation For Loss	291		0
Gifts And Donations	600	A2705	
Unclassified (specify)		A2770	
TOTAL Miscellaneous Local Sources	600		0
St Aid, Revenue Sharing	36,713	A3001	36,713
St Aid, Mortgage Tax	52,377	A3005	72,887
St Aid, Real Property Tax Administration		A3040	
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)	4,250	A3089	
St Aid, Highway Cap Projects		A3591	
St Aid, Youth Programs	433	A3820	
TOTAL State Aid	93,773		109,600
TOTAL Revenues	869,561		899,595
TOTAL Detail Revenues And Other Sources	869,561		899,595

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	12,000	A10101	12,000
Legislative Board, Contr Expend	170	A10104	135
TOTAL Legislative Board	12,170		12,135
Municipal Court, Pers Serv	35,038	A11101	34,190
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	9,456	A11104	11,929
TOTAL Municipal Court	44,494		46,119
Supervisor,pers Serv	11,150	A12201	11,150
Supervisor,contr Expend	1,377	A12204	1,694
TOTAL Supervisor	12,527		12,844
Municipal Exec, Contr Expend	3,970	A12304	4,479
TOTAL Municipal Exec	3,970		4,479
Dir of Finance, Pers Serv	17,499	A13101	18,024
Dir of Finance, Contr Expend	248	A13104	140
TOTAL Dir of Finance	17,747		18,164
Tax Collection,contr Expend	3,642	A13304	3,713
TOTAL Tax Collection	3,642		3,713
Assessment, Pers Serv	31,044	A13551	31,017
Assessment, Contr Expend	3,656	A13554	4,591
TOTAL Assessment	34,700		35,608
Clerk,pers Serv	39,254	A14101	39,936
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	5,565	A14104	5,485
TOTAL Clerk	44,819		45,420
Law, Pers Serv	11,695	A14201	12,046
Law, Contr Expend	1,912	A14204	10,189
TOTAL Law	13,607		22,235
Engineer, Contr Expend	6,460	A14404	
TOTAL Engineer	6,460		0
Buildings, Pers Serv	6,529	A16201	12,081
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	16,304	A16204	26,230
TOTAL Buildings	22,833		38,310
Unallocated Insurance, Contr Expend	14,096	A19104	13,320
TOTAL Unallocated Insurance	14,096		13,320
Municipal Assn Dues, Contr Expend	2,200	A19204	2,100
TOTAL Municipal Assn Dues	2,200		2,100
TOTAL General Government Support	233,265		254,448
Traffic Control, Contr Expen	1,690	A33104	2,027
TOTAL Traffic Control	1,690		2,027
Control of Animals, Pers Serv	10,611	A35101	10,611
Control of Animals, Contr Expend	2,225	A35104	2,821
TOTAL Control of Animals	12,836		13,432
Safety Inspection, Pers Serv	17,585	A36201	24,816
Safety Inspection, Equip & Cap Outlay	1,725	A36202	

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Safety Inspection, Contr Expend	5,495	A36204	3,976
TOTAL Safety Inspection	24,805		28,791
TOTAL Public Safety	39,331		44,250
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	279,189
TOTAL Ambulance	276,425		279,189
TOTAL Health	277,625		280,389
Street Admin, Pers Serv	51,499	A50101	53,045
Street Admin, Contr Expend	50	A50104	200
TOTAL Street Admin	51,549		53,245
Garage, Contr Expend	24,748	A51324	20,782
TOTAL Garage	24,748		20,782
TOTAL Transportation	76,297		74,027
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	45,146	A71101	41,122
Parks, Contr Expend	16,432	A71104	25,085
TOTAL Parks	61,578		66,208
Historian, Contr Expend	261	A75104	461
TOTAL Historian	261		461
TOTAL Culture And Recreation	61,839		66,669
Public Works Fac Site, Contr Expend		A86624	
TOTAL Public Works Fac Site	0		0
TOTAL Home And Community Services	0		0
State Retirement System	16,237	A90108	19,622
Social Security, Employer Cont	21,314	A90308	22,055
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	35,919	A90608	39,589
TOTAL Employee Benefits	73,470		81,265
TOTAL Expenditures	763,327		802,548
TOTAL Detail Expenditures And Other Uses	763,327		802,548

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	331,617	A8021	437,851
Restated Fund Balance - Beg of Year	331,617	A8022	437,851
ADD - REVENUES AND OTHER SOURCES	869,561		899,595
DEDUCT - EXPENDITURES AND OTHER USES	763,327		802,548
Fund Balance - End of Year	437,851	A8029	534,898

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	888,273	A1049N	950,088
Est Rev - Real Property Tax Items	13,400	A1099N	13,400
Est Rev - Departmental Income	4,500	A1299N	4,500
Est Rev - Use of Money And Property	7,900	A2499N	7,900
Est Rev - Licenses And Permits	19,000	A2599N	19,000
Est Rev - Fines And Forfeitures	18,000	A2649N	18,000
Est Rev - State Aid	72,113	A3099N	89,583
TOTAL Estimated Revenues	1,023,186		1,102,471
TOTAL Estimated Revenues And Other Sources	1,023,186		1,102,471

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	386,310	A1999N	418,978
App - Public Safety	343,200	A3999N	332,536
App - Transportation	78,445	A5999N	80,400
App - Economic Assistance And Opportunity	1,500	A6999N	5,500
App - Culture And Recreation	66,256	A7999N	72,382
App - Employee Benefits	99,575	A9199N	99,775
TOTAL Appropriations	975,286		1,009,571
Other Budgetary Purposes	47,900	A962N	92,900
TOTAL Other Uses	47,900		92,900
TOTAL Appropriations And Other Uses	1,023,186		1,102,471

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	10,661	B201	16,293
TOTAL Cash	10,661		16,293
TOTAL Assets and Deferred Outflows of Resources	10,661		16,293

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Committed Fund Balance	10,661	B913	16,293
TOTAL Committed Fund Balance	10,661		16,293
TOTAL Fund Balance	10,661		16,293
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,661		16,293

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	-865	B1001	14,135
TOTAL Real Property Taxes	-865		14,135
St Aid, Other Aid (specify)	15,000	B3089	5,072
TOTAL State Aid	15,000		5,072
TOTAL Revenues	14,135		19,207
TOTAL Detail Revenues And Other Sources	14,135		19,207

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Zoning, Contr Expend	623	B80104	933
TOTAL Zoning	623		933
Planning, Pers Serv		B80201	
Planning, Contr Expend	1,098	B80204	1,607
TOTAL Planning	1,098		1,607
Research, Contr Expend	51,512	B80304	8,237
TOTAL Research	51,512		8,237
Environmental Control, Contr Expend		B80904	2,798
TOTAL Environmental Control	0		2,798
TOTAL Home And Community Services	53,233		13,575
TOTAL Expenditures	53,233		13,575
TOTAL Detail Expenditures And Other Uses	53,233		13,575

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	49,759	B8021	10,661
Restated Fund Balance - Beg of Year	49,759	B8022	10,661
ADD - REVENUES AND OTHER SOURCES	14,135		19,207
DEDUCT - EXPENDITURES AND OTHER USES	53,233		13,575
Fund Balance - End of Year	10,661	B8029	16,293

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	14,135	B1049N	64,135
Est Rev - State Aid	50,000	B3099N	
TOTAL Estimated Revenues	64,135		64,135
TOTAL Estimated Revenues And Other Sources	64,135		64,135

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	64,135	B8999N	64,135
TOTAL Appropriations	64,135		64,135
TOTAL Appropriations And Other Uses	64,135		64,135

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	119,858	DA201	121,540
TOTAL Cash	119,858		121,540
TOTAL Assets and Deferred Outflows of Resources	119,858		121,540

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	119,858	DA915	121,540
TOTAL Assigned Fund Balance	119,858		121,540
TOTAL Fund Balance	119,858		121,540
TOTAL Liabilities, Deferred Inflows And Fund Balance	119,858		121,540

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	9,268	DA1001	9,268
TOTAL Real Property Taxes	9,268		9,268
TOTAL Revenues	9,268		9,268
TOTAL Detail Revenues And Other Sources	9,268		9,268

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Bridges, Contr Expend		DA51204	7,586
TOTAL Maint of Bridges	0		7,586
TOTAL Transportation	0		7,586
TOTAL Expenditures	0		7,586
TOTAL Detail Expenditures And Other Uses	0		7,586

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	110,590	DA8021	119,858
Restated Fund Balance - Beg of Year	110,590	DA8022	119,858
ADD - REVENUES AND OTHER SOURCES	9,268		9,268
DEDUCT - EXPENDITURES AND OTHER USES			7,586
Fund Balance - End of Year	119,858	DA8029	121,540

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
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	2017	EdpCode	2018
Appropriations			
App - Transportation	9,288	DA5999N	9,288
TOTAL Appropriations	9,288		9,288
TOTAL Appropriations And Other Uses	9,288		9,288

TOWN OF Constantia
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	131,054	DB200	103,229
TOTAL Cash	131,054		103,229
Cash Special Reserves	25,001	DB230	25,006
TOTAL Restricted Assets	25,001		25,006
TOTAL Assets and Deferred Outflows of Resources	156,055		128,235

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Capital Reserve	25,001	DB878	25,006
TOTAL Restricted Fund Balance	25,001		25,006
Assigned Unappropriated Fund Balance	131,054	DB915	103,229
TOTAL Assigned Fund Balance	131,054		103,229
TOTAL Fund Balance	156,055		128,235
TOTAL Liabilities, Deferred Inflows And Fund Balance	156,055		128,235

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	596,760	DB1001	597,678
TOTAL Real Property Taxes	596,760		597,678
Sales Tax (from County)	192,286	DB1120	184,052
TOTAL Non Property Tax Items	192,286		184,052
Snow Removal Services-Other Govts	27,383	DB2302	67,028
TOTAL Intergovernmental Charges	27,383		67,028
Interest And Earnings	146	DB2401	126
Rental of Equipment	54,356	DB2414	70,048
TOTAL Use of Money And Property	54,502		70,174
Sales of Scrap & Excess Materials		DB2650	
Sales of Equipment		DB2665	38,400
TOTAL Sale of Property And Compensation For Loss	0		38,400
Refunds of Prior Year's Expenditures	1,411	DB2701	
Unclassified (specify)	2,800	DB2770	260
TOTAL Miscellaneous Local Sources	4,211		260
St Aid, Consolidated Highway Aid	172,350	DB3501	201,299
TOTAL State Aid	172,350		201,299
TOTAL Revenues	1,047,492		1,158,891
TOTAL Detail Revenues And Other Sources	1,047,492		1,158,891

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Unallocated Insurance, Contr Expend	19,526	DB19104	19,143
TOTAL Unallocated Insurance	19,526		19,143
TOTAL General Government Support	19,526		19,143
Maint of Streets, Pers Serv	181,934	DB51101	181,956
Maint of Streets, Contr Expend	76,434	DB51104	108,746
TOTAL Maint of Streets	258,368		290,702
Perm Improve Highway, Equip & Cap Outlay	180,308	DB51122	310,506
TOTAL Perm Improve Highway	180,308		310,506
Machinery, Pers Serv	22,692	DB51301	23,850
Machinery, Equip & Cap Outlay	216,537	DB51302	162,576
Machinery, Contr Expend	17,834	DB51304	24,637
TOTAL Machinery	257,063		211,063
Brush And Weeds, Pers Serv	31,570	DB51401	34,935
Brush And Weeds, Contr Expend	2,020	DB51404	919
TOTAL Brush And Weeds	33,590		35,854
Snow Removal, Pers Serv	91,057	DB51421	73,368
Snow Removal, Contr Expend	33,055	DB51424	36,035
TOTAL Snow Removal	124,112		109,403
Services,other Govts, Pers Serv	33,751	DB51481	52,934
TOTAL Services	33,751		52,934
TOTAL Transportation	887,192		1,010,462
State Retirement, Empl Bnfts	54,358	DB90108	51,730
Social Security, Empl Bnfts	26,336	DB90308	26,623
Hospital & Medical (dental) Ins, Empl Bnft	63,481	DB90608	78,753
TOTAL Employee Benefits	144,175		157,106
TOTAL Expenditures	1,050,893		1,186,711
TOTAL Detail Expenditures And Other Uses	1,050,893		1,186,711

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	159,456	DB8021	156,055
Restated Fund Balance - Beg of Year	159,456	DB8022	156,055
ADD - REVENUES AND OTHER SOURCES	1,047,492		1,158,891
DEDUCT - EXPENDITURES AND OTHER USES	1,050,893		1,186,711
Fund Balance - End of Year	156,055	DB8029	128,235

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	737,678	DB1049N	723,687
Est Rev - Non Property Tax Items	175,000	DB1199N	175,000
Est Rev - Intergovernmental Charges	25,200	DB2399N	36,000
Est Rev - Use of Money And Property	101,000	DB2499N	76,000
Est Rev - State Aid	140,000	DB3099N	140,000
TOTAL Estimated Revenues	1,178,878		1,150,687
TOTAL Estimated Revenues And Other Sources	1,178,878		1,150,687

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	902,175	DB5999N	901,383
App - Employee Benefits	186,703	DB9199N	151,304
TOTAL Appropriations	1,088,878		1,052,687
Other Budgetary Purposes	90,000	DB962N	98,000
TOTAL Other Uses	90,000		98,000
TOTAL Appropriations And Other Uses	1,178,878		1,150,687

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash		FX200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(FX) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance		FX915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
St Aid-Water Cap Proj		FX3991	374,665
TOTAL State Aid	0		374,665
TOTAL Revenues	0		374,665
TOTAL Detail Revenues And Other Sources	0		374,665

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(FX) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Water Administration, Contr Expend		FX83104	374,665
TOTAL Water Administration	0		374,665
TOTAL Home And Community Services	0		374,665
TOTAL Expenditures	0		374,665
TOTAL Detail Expenditures And Other Uses	0		374,665

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		FX8021	
Restated Fund Balance - Beg of Year		FX8022	
ADD - REVENUES AND OTHER SOURCES			374,665
DEDUCT - EXPENDITURES AND OTHER USES			374,665
Fund Balance - End of Year		FX8029	

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes		FX1049N	135,882
TOTAL Estimated Revenues	0		135,882
TOTAL Estimated Revenues And Other Sources	0		135,882

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(FX) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support		FX1999N	9,841
App - Debt Service		FX9899N	126,041
TOTAL Appropriations	0		135,882
TOTAL Appropriations And Other Uses	0		135,882

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	EdpCode	2017
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
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	

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

Balance Sheet

Code Description	2016	EdpCode	2017
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
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 2017

(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
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 2017

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
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 2017

(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	19,323	SL201	23,644
TOTAL Cash	19,323		23,644
TOTAL Assets and Deferred Outflows of Resources	19,323		23,644

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	19,323	SL915	23,644
TOTAL Assigned Fund Balance	19,323		23,644
TOTAL Fund Balance	19,323		23,644
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,323		23,644

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	22,000	SL1001	23,500
TOTAL Real Property Taxes	22,000		23,500
TOTAL Revenues	22,000		23,500
TOTAL Detail Revenues And Other Sources	22,000		23,500

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Lighting, Contr Expend	18,114	SL51824	19,180
TOTAL Street Lighting	18,114		19,180
TOTAL Transportation	18,114		19,180
TOTAL Expenditures	18,114		19,180
TOTAL Detail Expenditures And Other Uses	18,114		19,180

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	15,437	SL8021	19,324
Restated Fund Balance - Beg of Year	15,437	SL8022	19,324
ADD - REVENUES AND OTHER SOURCES	22,000		23,500
DEDUCT - EXPENDITURES AND OTHER USES	18,114		19,180
Fund Balance - End of Year	19,324	SL8029	23,645

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	431,813	SW200	456,425
TOTAL Cash	431,813		456,425
TOTAL Assets and Deferred Outflows of Resources	431,813		456,425

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	431,813	SW915	456,425
TOTAL Assigned Fund Balance	431,813		456,425
TOTAL Fund Balance	431,813		456,425
TOTAL Liabilities, Deferred Inflows And Fund Balance	431,813		456,425

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Special Assessments	306,016	SW1030	308,000
TOTAL Real Property Taxes	306,016		308,000
Share of Joint Activity, Other Govts	72,440	SW2390	69,195
TOTAL Intergovernmental Charges	72,440		69,195
Interest And Earnings	98	SW2401	93
TOTAL Use of Money And Property	98		93
St Aid-Water Cap Proj	83,881	SW3991	
TOTAL State Aid	83,881		0
TOTAL Revenues	462,435		377,288
TOTAL Detail Revenues And Other Sources	462,435		377,288

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Water Administration, Contr Expend	91,329	SW83104	1,601
TOTAL Water Administration	91,329		1,601
Source Supply Pwr & Pump, Contr Expend	12,198	SW83204	13,319
TOTAL Source Supply Pwr & Pump	12,198		13,319
Common Water Supply, Contr Expend	37,046	SW83504	6,666
TOTAL Common Water Supply	37,046		6,666
TOTAL Home And Community Services	140,573		21,586
Debt Principal, Serial Bonds	325,834	SW97106	331,090
TOTAL Debt Principal	325,834		331,090
TOTAL Expenditures	466,407		352,676
TOTAL Detail Expenditures And Other Uses	466,407		352,676

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	435,785	SW8021	431,813
Restated Fund Balance - Beg of Year	435,785	SW8022	431,813
ADD - REVENUES AND OTHER SOURCES	462,435		377,288
DEDUCT - EXPENDITURES AND OTHER USES	466,407		352,676
Fund Balance - End of Year	431,813	SW8029	456,425

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	308,000	SW1049N	312,000
Est Rev - Intergovernmental Charges	70,000	SW2399N	83,000
TOTAL Estimated Revenues	378,000		395,000
TOTAL Estimated Revenues And Other Sources	378,000		395,000

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	18,000	SW1999N	35,000
App - Debt Service	360,000	SW9899N	360,000
TOTAL Appropriations	378,000		395,000
TOTAL Appropriations And Other Uses	378,000		395,000

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash Special Reserves	6,055	TE230	3,119
TOTAL Restricted Assets	6,055		3,119
TOTAL Assets and Deferred Outflows of Resources	6,055		3,119

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Net Assets-Restricted For Other Purposes	6,055	TE923	3,119
TOTAL Assigned Fund Balance	6,055		3,119
TOTAL Fund Balance	6,055		3,119
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,055		3,119

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Other Revenue	4,559	TE2770	3,999
TOTAL Miscellaneous Local Sources	4,559		3,999
TOTAL Revenues	4,559		3,999
TOTAL Detail Revenues And Other Sources	4,559		3,999

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other Gen Gov Support, Empl Bnfts	8,361	TE19898	6,935
TOTAL Other Gen Gov Support	8,361		6,935
TOTAL General Government Support	8,361		6,935
TOTAL Expenditures	8,361		6,935
TOTAL Detail Expenditures And Other Uses	8,361		6,935

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	9,857	TE8021	6,055
Restated Fund Balance - Beg of Year	9,857	TE8022	6,055
ADD - REVENUES AND OTHER SOURCES	4,559		3,999
DEDUCT - EXPENDITURES AND OTHER USES	8,361		6,935
Fund Balance - End of Year	6,055	TE8029	3,119

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	9,853,843	W129	9,522,753
TOTAL Provision To Be Made In Future Budgets	9,853,843		9,522,753
TOTAL Assets and Deferred Outflows of Resources	9,853,843		9,522,753

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable	9,853,843	W628	9,522,753
TOTAL Bond And Long Term Liabilities	9,853,843		9,522,753
TOTAL Liabilities	9,853,843		9,522,753
TOTAL Liabilities	9,853,843		9,522,753

TOWN OF Constantia
Statement of Indebtedness
For the Fiscal Year Ending 2017

2/28/2018

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	\$9,853,843	\$331,090	\$0	\$0		\$9,522,753
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$9,853,843	\$331,090	\$0	\$0	\$0	\$9,522,753
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$9,853,843	\$331,090	\$0	\$0	\$0	\$9,522,753

TOWN OF Constantia
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-156	\$335,591	\$0	\$0	\$335,591
****-56	\$16,293	\$0	\$0	\$16,293
****-6	\$23,644	\$0	\$0	\$23,644
****-198	\$103,229	\$0	\$0	\$103,229
****-98	\$121,540	\$0	\$0	\$121,540
****-180	\$25,006	\$0	\$0	\$25,006
****-214	\$163,477	\$0	\$0	\$163,477
****-004	\$35,830	\$0	\$0	\$35,830
****-001	\$456,425	\$0	\$0	\$456,425
****-2137	\$3,119	\$0	\$0	\$3,119
	Total Adjusted Bank Balance			<u>\$1,284,153</u>
	Petty Cash			<u>\$0.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash			<u>\$1,284,153</u>
	Total Cash Balance All Funds			<u>\$1,284,153</u>
	9ZCASH *			<u>\$1,284,153</u>
	9ZCASHB *			<u>\$1,284,153</u>
	* Must be equal			

TOWN OF Constantia
Local Government Questionnaire
For the Fiscal Year Ending 2017

	<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>No</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 2017

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	\$71,352.00	9	11	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$48,678.00	9	38	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$118,342.00	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$238,372.00			
Computed Total From Financial Section (comparative purposes only)		\$245,305.96			

TOWN OF Constantia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,152	2,569	gallons	
Diesel Fuel	\$39,680	20,699	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$		cubic feet	
Electricity	\$25,472		kilowatt-hours	
Coal	\$		tons	
Propane	\$2,850	1,012	gallons	

TOWN OF Constantia
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
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, 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 12/31/2017, 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 12/31/2017 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

TOWN SUPERVISOR
Title

PO BOX 167, CONSTANTIA, NY 130
Official Address

02/20/2018
Date of Certification

(315) 623-9602
Official Telephone Number

TOWN OF Constantia
Financial Comments
For the Fiscal Year Ending 2017