

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (SW1)B.BAY
- (SW2)N.SHORE
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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

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

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 308,336 | A201 | 340,316 |
| TOTAL Cash | 308,336 | | 340,316 |
| Cash In Time Deposits Special Reserves | 251,815 | A231 | 268,519 |
| TOTAL Restricted Assets | 251,815 | | 268,519 |
| TOTAL Assets and Deferred Outflows of Resources | 560,151 | | 608,835 |

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(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Capital Reserve | 251,815 | A878 | 268,519 |
| TOTAL Restricted Fund Balance | 251,815 | | 268,519 |
| Unassigned Fund Balance | 308,336 | A917 | 340,316 |
| TOTAL Unassigned Fund Balance | 308,336 | | 340,316 |
| TOTAL Fund Balance | 560,151 | | 608,835 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 560,151 | | 608,835 |

TOWN OF Constantia
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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 686,327 | A1001 | 739,584 |
| TOTAL Real Property Taxes | 686,327 | | 739,584 |
| Other Payments In Lieu of Taxes | 4,556 | A1081 | 5,901 |
| Interest & Penalties On Real Prop Taxes | 9,804 | A1090 | 11,286 |
| TOTAL Real Property Tax Items | 14,360 | | 17,187 |
| Clerk Fees | 789 | A1255 | 677 |
| Public Pound Charges, Dog Control Fees | 55 | A1550 | |
| Vital Statistics Fees | 1,476 | A1603 | 1,251 |
| Recreational Concessions | | A2012 | |
| Special Recreational Facility Charges | 2,800 | A2025 | 3,175 |
| TOTAL Departmental Income | 5,120 | | 5,103 |
| Interest And Earnings | 1,187 | A2401 | 3,446 |
| Commissions | 9,889 | A2450 | 10,257 |
| TOTAL Use of Money And Property | 11,076 | | 13,703 |
| Games of Chance | 10 | A2530 | 10 |
| Dog Licenses | 4,138 | A2544 | 3,856 |
| Permits, Other | 24,372 | A2590 | 19,966 |
| TOTAL Licenses And Permits | 28,520 | | 23,832 |
| Fines And Forfeited Bail | 16,982 | A2610 | 20,284 |
| TOTAL Fines And Forfeitures | 16,982 | | 20,284 |
| Insurance Recoveries | 1,430 | A2680 | |
| TOTAL Sale of Property And Compensation For Loss | 1,430 | | 0 |
| Refunds of Prior Year's Expenditures | | A2701 | 307 |
| Gifts And Donations | | A2705 | 250 |
| Unclassified (specify) | 21 | A2770 | |
| TOTAL Miscellaneous Local Sources | 21 | | 557 |
| St Aid, Revenue Sharing | 36,713 | A3001 | 36,713 |
| St Aid, Mortgage Tax | 62,963 | A3005 | 53,275 |
| St Aid - Other (specify) | 10,189 | A3089 | 10,766 |
| St Aid, Youth Programs | 400 | A3820 | 800 |
| St Aid-Other Cul & Rec St Aid | | A3889 | 900 |
| TOTAL State Aid | 110,265 | | 102,454 |
| TOTAL Revenues | 874,101 | | 922,705 |
| TOTAL Detail Revenues And Other Sources | 874,101 | | 922,705 |

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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 12,000 | A10101 | 16,000 |
| Legislative Board, Contr Expend | 372 | A10104 | 168 |
| TOTAL Legislative Board | 12,372 | | 16,168 |
| Municipal Court, Pers Serv | 35,216 | A11101 | 35,922 |
| Municipal Court, Contr Expend | 8,247 | A11104 | 7,797 |
| TOTAL Municipal Court | 43,463 | | 43,719 |
| Supervisor,pers Serv | 11,485 | A12201 | 11,485 |
| Supervisor,contr Expend | 1,831 | A12204 | 2,965 |
| TOTAL Supervisor | 13,316 | | 14,451 |
| Municipal Exec, Contr Expend | 4,248 | A12304 | 4,923 |
| TOTAL Municipal Exec | 4,248 | | 4,923 |
| Dir of Finance, Pers Serv | 18,565 | A13101 | 18,950 |
| Dir of Finance, Contr Expend | 133 | A13104 | 999 |
| TOTAL Dir of Finance | 18,698 | | 19,949 |
| Tax Collection,contr Expend | 3,739 | A13304 | 3,906 |
| TOTAL Tax Collection | 3,739 | | 3,906 |
| Assessment, Pers Serv | 31,887 | A13551 | 31,017 |
| Assessment, Contr Expend | 3,882 | A13554 | 3,702 |
| TOTAL Assessment | 35,769 | | 34,719 |
| Clerk,pers Serv | 42,045 | A14101 | 42,255 |
| Clerk,contr Expend | 5,684 | A14104 | 7,910 |
| TOTAL Clerk | 47,729 | | 50,165 |
| Law, Pers Serv | 12,407 | A14201 | 12,655 |
| Law, Contr Expend | | A14204 | |
| TOTAL Law | 12,407 | | 12,655 |
| Engineer, Contr Expend | 250 | A14404 | |
| TOTAL Engineer | 250 | | 0 |
| Buildings, Pers Serv | 9,777 | A16201 | 10,810 |
| Buildings, Equip & Cap Outlay | 7,977 | A16202 | 37,978 |
| Buildings, Contr Expend | 28,230 | A16204 | 28,072 |
| TOTAL Buildings | 45,984 | | 76,859 |
| Unallocated Insurance, Contr Expend | 17,771 | A19104 | 21,463 |
| TOTAL Unallocated Insurance | 17,771 | | 21,463 |
| Municipal Assn Dues, Contr Expend | 2,100 | A19204 | 2,199 |
| TOTAL Municipal Assn Dues | 2,100 | | 2,199 |
| TOTAL General Government Support | 257,846 | | 301,176 |
| Police, Contr Expend | 2,460 | A31204 | 2,580 |
| TOTAL Police | 2,460 | | 2,580 |
| Traffic Control, Contr Expen | 2,654 | A33104 | 764 |
| TOTAL Traffic Control | 2,654 | | 764 |
| Control of Animals, Pers Serv | 10,611 | A35101 | 10,825 |
| Control of Animals, Contr Expend | 2,243 | A35104 | 1,770 |
| TOTAL Control of Animals | 12,854 | | 12,595 |
| Safety Inspection, Pers Serv | 27,898 | A36201 | 30,272 |
| Safety Inspection, Equip & Cap Outlay | 150 | A36202 | 1,375 |

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(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Safety Inspection, Contr Expend | 5,060 | A36204 | 5,125 |
| TOTAL Safety Inspection | 33,108 | | 36,772 |
| TOTAL Public Safety | 51,076 | | 52,711 |
| 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 | 269,189 | A45401 | 269,189 |
| TOTAL Ambulance | 269,189 | | 269,189 |
| TOTAL Health | 270,389 | | 270,389 |
| Street Admin, Pers Serv | 55,000 | A50101 | 56,100 |
| Street Admin, Contr Expend | 200 | A50104 | 450 |
| TOTAL Street Admin | 55,200 | | 56,550 |
| Garage, Contr Expend | 17,523 | A51324 | 25,830 |
| TOTAL Garage | 17,523 | | 25,830 |
| TOTAL Transportation | 72,723 | | 82,380 |
| Publicity, Contr Expend | 8,772 | A64104 | 2,173 |
| TOTAL Publicity | 8,772 | | 2,173 |
| Veterans Service, Contr Expend | 1,500 | A65104 | 1,500 |
| TOTAL Veterans Service | 1,500 | | 1,500 |
| TOTAL Economic Assistance And Opportunity | 10,272 | | 3,673 |
| Parks, Pers Serv | 41,573 | A71101 | 42,740 |
| Parks, Equip & Cap Outlay | 32,714 | A71102 | |
| Parks, Contr Expend | 13,932 | A71104 | 17,651 |
| TOTAL Parks | 88,219 | | 60,390 |
| Historian, Contr Expend | 500 | A75104 | 430 |
| TOTAL Historian | 500 | | 430 |
| Adult Recreation, Contr Expend | 1,000 | A76204 | 1,000 |
| TOTAL Adult Recreation | 1,000 | | 1,000 |
| TOTAL Culture And Recreation | 89,719 | | 61,820 |
| State Retirement System | 32,065 | A90108 | 35,000 |
| Social Security, Employer Cont | 22,633 | A90308 | 23,390 |
| Hospital & Medical (dental) Ins, Empl Bnft | 42,125 | A90608 | 43,481 |
| TOTAL Employee Benefits | 96,823 | | 101,871 |
| TOTAL Expenditures | 848,848 | | 874,021 |
| Transfers, Capital Projects Fund | | A99509 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 848,848 | | 874,021 |

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(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 534,898 | A8021 | 560,151 |
| Restated Fund Balance - Beg of Year | 534,898 | A8022 | 560,151 |
| ADD - REVENUES AND OTHER SOURCES | 874,101 | | 922,705 |
| DEDUCT - EXPENDITURES AND OTHER USES | 848,848 | | 874,021 |
| Fund Balance - End of Year | 560,151 | A8029 | 608,835 |

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(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 965,140 | A1049N | 1,016,476 |
| Est Rev - Real Property Tax Items | 13,400 | A1099N | 15,901 |
| Est Rev - Departmental Income | 4,500 | A1299N | 4,500 |
| Est Rev - Use of Money And Property | 9,800 | A2499N | 9,800 |
| Est Rev - Licenses And Permits | 19,000 | A2599N | 19,000 |
| Est Rev - Fines And Forfeitures | 18,000 | A2649N | 15,000 |
| Est Rev - State Aid | 82,881 | A3099N | 52,915 |
| TOTAL Estimated Revenues | 1,112,721 | | 1,133,592 |
| TOTAL Estimated Revenues And Other Sources | 1,112,721 | | 1,133,592 |

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(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - General Government Support | 420,893 | A1999N | 434,088 |
| App - Public Safety | 332,750 | A3999N | 333,611 |
| App - Transportation | 81,500 | A5999N | 83,183 |
| App - Economic Assistance And Opportunity | 5,500 | A6999N | 5,500 |
| App - Culture And Recreation | 74,710 | A7999N | 74,710 |
| App - Employee Benefits | 104,468 | A9199N | 109,600 |
| TOTAL Appropriations | 1,019,821 | | 1,040,692 |
| Other Budgetary Purposes | 92,900 | A962N | 92,900 |
| TOTAL Other Uses | 92,900 | | 92,900 |
| TOTAL Appropriations And Other Uses | 1,112,721 | | 1,133,592 |

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For the Fiscal Year Ending 2019

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 110,302 | B201 | 52,190 |
| TOTAL Cash | 110,302 | | 52,190 |
| TOTAL Assets and Deferred Outflows of Resources | 110,302 | | 52,190 |

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|---------------|
| Fund Balance | | | |
| Committed Fund Balance | | B913 | |
| TOTAL Committed Fund Balance | 0 | | 0 |
| Assigned Unappropriated Fund Balance | 110,302 | B915 | 52,190 |
| TOTAL Assigned Fund Balance | 110,302 | | 52,190 |
| TOTAL Fund Balance | 110,302 | | 52,190 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 110,302 | | 52,190 |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 64,135 | B1001 | 14,235 |
| TOTAL Real Property Taxes | 64,135 | | 14,235 |
| St Aid, Other Aid (specify) | 50,000 | B3089 | |
| TOTAL State Aid | 50,000 | | 0 |
| TOTAL Revenues | 114,135 | | 14,235 |
| TOTAL Detail Revenues And Other Sources | 114,135 | | 14,235 |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Expenditures | | | |
| Zoning, Contr Expend | 1,534 | B80104 | 870 |
| TOTAL Zoning | 1,534 | | 870 |
| Planning, Contr Expend | 1,655 | B80204 | 1,978 |
| TOTAL Planning | 1,655 | | 1,978 |
| Research, Contr Expend | | B80304 | |
| TOTAL Research | 0 | | 0 |
| Environmental Control, Contr Expend | 16,937 | B80904 | 69,499 |
| TOTAL Environmental Control | 16,937 | | 69,499 |
| TOTAL Home And Community Services | 20,126 | | 72,347 |
| TOTAL Expenditures | 20,126 | | 72,347 |
| TOTAL Detail Expenditures And Other Uses | 20,126 | | 72,347 |

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 16,293 | B8021 | 110,302 |
| Restated Fund Balance - Beg of Year | 16,293 | B8022 | 110,302 |
| ADD - REVENUES AND OTHER SOURCES | 114,135 | | 14,235 |
| DEDUCT - EXPENDITURES AND OTHER USES | 20,126 | | 72,347 |
| Fund Balance - End of Year | 110,302 | B8029 | 52,190 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|---------------|---------|--------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 64,235 | B1049N | 4,235 |
| TOTAL Estimated Revenues | 64,235 | | 4,235 |
| TOTAL Estimated Revenues And Other Sources | 64,235 | | 4,235 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|---------------|---------|--------------|
| Appropriations | | | |
| App - Home And Community Services | 64,235 | B8999N | 4,235 |
| TOTAL Appropriations | 64,235 | | 4,235 |
| TOTAL Appropriations And Other Uses | 64,235 | | 4,235 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash In Time Deposits | 121,749 | DA201 | 131,017 |
| TOTAL Cash | 121,749 | | 131,017 |
| TOTAL Assets and Deferred Outflows of Resources | 121,749 | | 131,017 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 121,749 | DA915 | 131,017 |
| TOTAL Assigned Fund Balance | 121,749 | | 131,017 |
| TOTAL Fund Balance | 121,749 | | 131,017 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 121,749 | | 131,017 |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|--------------|---------|--------------|
| 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 | 2018 | EdpCode | 2019 |
|---|--------------|---------|----------|
| Expenditures | | | |
| Maint of Bridges, Contr Expend | 9,059 | DA51204 | |
| TOTAL Maint of Bridges | 9,059 | | 0 |
| TOTAL Transportation | 9,059 | | 0 |
| TOTAL Expenditures | 9,059 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 9,059 | | 0 |

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 121,540 | DA8021 | 121,749 |
| Restated Fund Balance - Beg of Year | 121,540 | DA8022 | 121,749 |
| ADD - REVENUES AND OTHER SOURCES | 9,268 | | 9,268 |
| DEDUCT - EXPENDITURES AND OTHER USES | 9,059 | | |
| Fund Balance - End of Year | 121,749 | DA8029 | 131,017 |

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|--------------|---------|--------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 9,268 | DA1049N | 9,288 |
| Est Rev - Use of Money And Property | 20 | DA2499N | 0 |
| 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 | 2019 | EdpCode | 2020 |
|--|--------------|---------|--------------|
| 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 | 2018 | EdpCode | 2019 |
|--|----------------|---------|---------------|
| Assets | | | |
| Cash | 82,108 | DB200 | 93,052 |
| TOTAL Cash | 82,108 | | 93,052 |
| Cash Special Reserves | 25,036 | DB230 | |
| TOTAL Restricted Assets | 25,036 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 107,144 | | 93,052 |

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|---------------|
| Fund Balance | | | |
| Capital Reserve | 25,036 | DB878 | |
| TOTAL Restricted Fund Balance | 25,036 | | 0 |
| Assigned Unappropriated Fund Balance | 82,108 | DB915 | 93,052 |
| TOTAL Assigned Fund Balance | 82,108 | | 93,052 |
| TOTAL Fund Balance | 107,144 | | 93,052 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 107,144 | | 93,052 |

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(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Revenues | | | |
| Real Property Taxes | 600,479 | DB1001 | 633,907 |
| TOTAL Real Property Taxes | 600,479 | | 633,907 |
| Sales Tax (from County) | 279,186 | DB1120 | 260,450 |
| TOTAL Non Property Tax Items | 279,186 | | 260,450 |
| Snow Removal Services-Other Govts | 33,582 | DB2302 | 59,625 |
| TOTAL Intergovernmental Charges | 33,582 | | 59,625 |
| Interest And Earnings | 432 | DB2401 | 1,787 |
| Rental of Equipment | 85,331 | DB2414 | 70,213 |
| TOTAL Use of Money And Property | 85,763 | | 72,000 |
| Sales of Scrap & Excess Materials | 1,155 | DB2650 | 561 |
| Sales of Equipment | 3,250 | DB2665 | 40,000 |
| TOTAL Sale of Property And Compensation For Loss | 4,405 | | 40,561 |
| Refunds of Prior Year's Expenditures | 756 | DB2701 | |
| Unclassified (specify) | 50,228 | DB2770 | 19,847 |
| TOTAL Miscellaneous Local Sources | 50,984 | | 19,847 |
| Interfund Revenues | | DB2801 | 47,078 |
| TOTAL Interfund Revenues | 0 | | 47,078 |
| St Aid, Consolidated Highway Aid | 200,305 | DB3501 | 200,345 |
| TOTAL State Aid | 200,305 | | 200,345 |
| TOTAL Revenues | 1,254,704 | | 1,333,812 |
| Interfund Transfers | | DB5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Detail Revenues And Other Sources | 1,254,704 | | 1,333,812 |

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For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Expenditures | | | |
| Unallocated Insurance, Contr Expend | 17,671 | DB19104 | 17,299 |
| TOTAL Unallocated Insurance | 17,671 | | 17,299 |
| TOTAL General Government Support | 17,671 | | 17,299 |
| Maint of Streets, Pers Serv | 181,731 | DB51101 | 190,454 |
| Maint of Streets, Contr Expend | 112,756 | DB51104 | 110,423 |
| TOTAL Maint of Streets | 294,487 | | 300,877 |
| Perm Improve Highway, Equip & Cap Outlay | 362,526 | DB51122 | 321,831 |
| TOTAL Perm Improve Highway | 362,526 | | 321,831 |
| Machinery, Pers Serv | 29,204 | DB51301 | 27,567 |
| Machinery, Equip & Cap Outlay | 216,749 | DB51302 | 315,087 |
| Machinery, Contr Expend | 14,367 | DB51304 | 23,298 |
| TOTAL Machinery | 260,320 | | 365,952 |
| Brush And Weeds, Pers Serv | 46,001 | DB51401 | 29,664 |
| Brush And Weeds, Contr Expend | 4,007 | DB51404 | 1,477 |
| TOTAL Brush And Weeds | 50,008 | | 31,141 |
| Snow Removal, Pers Serv | 73,187 | DB51421 | 76,879 |
| Snow Removal, Contr Expend | 40,744 | DB51424 | 55,852 |
| TOTAL Snow Removal | 113,931 | | 132,731 |
| Services,other Govts, Pers Serv | 31,899 | DB51481 | 37,788 |
| TOTAL Services | 31,899 | | 37,788 |
| TOTAL Transportation | 1,113,171 | | 1,190,319 |
| State Retirement, Empl Bnfts | 39,191 | DB90108 | 49,359 |
| Social Security, Empl Bnfts | 26,088 | DB90308 | 25,751 |
| Hospital & Medical (dental) Ins, Empl Bnft | 79,674 | DB90608 | 65,175 |
| TOTAL Employee Benefits | 144,953 | | 140,285 |
| TOTAL Expenditures | 1,275,795 | | 1,347,904 |
| TOTAL Detail Expenditures And Other Uses | 1,275,795 | | 1,347,904 |

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 128,235 | DB8021 | 107,144 |
| Restated Fund Balance - Beg of Year | 128,235 | DB8022 | 107,144 |
| ADD - REVENUES AND OTHER SOURCES | 1,254,704 | | 1,333,812 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,275,795 | | 1,347,904 |
| Fund Balance - End of Year | 107,144 | DB8029 | 93,052 |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|------------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 743,479 | DB1049N | 696,279 |
| Est Rev - Non Property Tax Items | 175,000 | DB1199N | 200,000 |
| Est Rev - Intergovernmental Charges | 36,000 | DB2399N | 171,120 |
| Est Rev - Use of Money And Property | 76,000 | DB2499N | 6,000 |
| Est Rev - State Aid | 140,000 | DB3099N | 140,000 |
| TOTAL Estimated Revenues | 1,170,479 | | 1,213,399 |
| TOTAL Estimated Revenues And Other Sources | 1,170,479 | | 1,213,399 |

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(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|------------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 999,175 | DB5999N | 1,055,080 |
| App - Employee Benefits | 151,304 | DB9199N | 158,319 |
| TOTAL Appropriations | 1,150,479 | | 1,213,399 |
| Other Budgetary Purposes | 20,000 | DB962N | 0 |
| TOTAL Other Uses | 20,000 | | 0 |
| TOTAL Appropriations And Other Uses | 1,170,479 | | 1,213,399 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------|---------|----------|
| Assets | | | |
| Cash For Revenue Anticipation Notes | | H222 | |
| TOTAL Cash | 0 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 0 | | 0 |

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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|-------------------|---------|-------------------|
| Bond Anticipation Notes Payable | 1,839,200 | H626 | 1,839,200 |
| TOTAL Notes Payable | 1,839,200 | | 1,839,200 |
| Due To Other Funds | 1,637 | H630 | |
| TOTAL Due To Other Funds | 1,637 | | 0 |
| TOTAL Liabilities | 1,840,837 | | 1,839,200 |
| Fund Balance | | | |
| Unassigned Fund Balance | -1,840,837 | H917 | -1,839,200 |
| TOTAL Unassigned Fund Balance | -1,840,837 | | -1,839,200 |
| TOTAL Fund Balance | -1,840,837 | | -1,839,200 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 0 | | 0 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|----------|
| Revenues | | | |
| Interest And Earnings | 85 | H2401 | |
| TOTAL Use of Money And Property | 85 | | 0 |
| St Aid-Water Cap Proj | 2,363,836 | H3991 | |
| TOTAL State Aid | 2,363,836 | | 0 |
| TOTAL Revenues | 2,363,921 | | 0 |
| Interfund Transfers | | H5031 | |
| TOTAL Interfund Transfers | 0 | | 0 |
| TOTAL Other Sources | 0 | | 0 |
| TOTAL Detail Revenues And Other Sources | 2,363,921 | | 0 |

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(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|----------|
| Expenditures | | | |
| Fiscal Agents Fees, Contr Expend | 230 | H13804 | |
| TOTAL Fiscal Agents Fees | 230 | | 0 |
| TOTAL General Government Support | 230 | | 0 |
| Water Administration, Equip & Cap Outlay | 4,204,529 | H83102 | |
| TOTAL Water Administration | 4,204,529 | | 0 |
| TOTAL Home And Community Services | 4,204,529 | | 0 |
| TOTAL Expenditures | 4,204,759 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 4,204,759 | | 0 |

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | H8021 | -1,840,837 |
| Prior Period Adj -Increase In Fund Balance | | H8012 | 1,637 |
| Restated Fund Balance - Beg of Year | | H8022 | -1,839,200 |
| ADD - REVENUES AND OTHER SOURCES | 2,363,921 | | |
| DEDUCT - EXPENDITURES AND OTHER USES | 4,204,759 | | |
| Fund Balance - End of Year | -1,840,837 | H8029 | -1,839,200 |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Assets | | | |
| Land | 234,400 | K101 | 234,400 |
| Buildings | 4,325,530 | K102 | 4,335,416 |
| Improvements Other Than Buildings | | K103 | |
| Machinery And Equipment | 1,557,950 | K104 | 1,779,461 |
| TOTAL Fixed Assets (net) | 6,117,880 | | 6,349,277 |
| TOTAL Assets and Deferred Outflows of Resources | 6,117,880 | | 6,349,277 |

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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Liabilities, Deferred Inflows And Fund Balance | | | |
| Total Non-Current Govt Assets | 6,117,880 | K159 | 6,349,277 |
| TOTAL Investments in Non-Current Government Assets | 6,117,880 | | 6,349,277 |
| TOTAL Fund Balance | 6,117,880 | | 6,349,277 |
| TOTAL | 6,117,880 | | 6,349,277 |

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Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 173,820 | SF1001 | 188,120 |
| TOTAL Real Property Taxes | 173,820 | | 188,120 |
| TOTAL Revenues | 173,820 | | 188,120 |
| TOTAL Detail Revenues And Other Sources | 173,820 | | 188,120 |

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(SF) FIRE PROTECTION

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Fire Protection, Contr Expend | 173,820 | SF34104 | 188,120 |
| TOTAL Fire Protection | 173,820 | | 188,120 |
| TOTAL Public Safety | 173,820 | | 188,120 |
| TOTAL Expenditures | 173,820 | | 188,120 |
| TOTAL Detail Expenditures And Other Uses | 173,820 | | 188,120 |

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|---------|---------------|---------|
| 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 | | 188,120 |
| DEDUCT - EXPENDITURES AND OTHER USES | 173,820 | | 188,120 |
| Fund Balance - End of Year | | SF8029 | |

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(SL) LIGHTING

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 27,366 | SL201 | 34,442 |
| TOTAL Cash | 27,366 | | 34,442 |
| TOTAL Assets and Deferred Outflows of Resources | 27,366 | | 34,442 |

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(SL) LIGHTING

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 27,366 | SL915 | 34,442 |
| TOTAL Assigned Fund Balance | 27,366 | | 34,442 |
| TOTAL Fund Balance | 27,366 | | 34,442 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 27,366 | | 34,442 |

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(SL) LIGHTING

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Real Property Taxes | 23,500 | SL1001 | 23,500 |
| TOTAL Real Property Taxes | 23,500 | | 23,500 |
| Unclassified (specify) Additional Description NATIONAL GRID LED PROGRAM | | SL2770 | 7,390 |
| TOTAL Miscellaneous Local Sources | 0 | | 7,390 |
| TOTAL Revenues | 23,500 | | 30,890 |
| TOTAL Detail Revenues And Other Sources | 23,500 | | 30,890 |

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(SL) LIGHTING

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|---------------|---------|---------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 19,778 | SL51824 | 23,815 |
| TOTAL Street Lighting | 19,778 | | 23,815 |
| TOTAL Transportation | 19,778 | | 23,815 |
| TOTAL Expenditures | 19,778 | | 23,815 |
| TOTAL Detail Expenditures And Other Uses | 19,778 | | 23,815 |

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(SL) LIGHTING

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 23,644 | SL8021 | 27,366 |
| Restated Fund Balance - Beg of Year | 23,644 | SL8022 | 27,366 |
| ADD - REVENUES AND OTHER SOURCES | 23,500 | | 30,890 |
| DEDUCT - EXPENDITURES AND OTHER USES | 19,778 | | 23,815 |
| Fund Balance - End of Year | 27,366 | SL8029 | 34,442 |

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Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(SS) SEWER

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|------|---------------|------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | SS8021 | |
| Restated Fund Balance - Beg of Year | | SS8022 | |
| Fund Balance - End of Year | | SS8029 | |

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(SS) SEWER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------|---------|---------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | | SS1049N | 40,000 |
| TOTAL Estimated Revenues | 0 | | 40,000 |
| TOTAL Estimated Revenues And Other Sources | 0 | | 40,000 |

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(SS) SEWER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------|---------|---------------|
| Appropriations | | | |
| App - General Government Support | | SS1999N | 40,000 |
| TOTAL Appropriations | 0 | | 40,000 |
| TOTAL Appropriations And Other Uses | 0 | | 40,000 |

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(SW) WATER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 617,320 | SW200 | 735,864 |
| TOTAL Cash | 617,320 | | 735,864 |
| Due From Other Funds | 1,637 | SW391 | 0 |
| TOTAL Due From Other Funds | 1,637 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 618,958 | | 735,864 |

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(SW) WATER

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | | SW600 | 0 |
| TOTAL Accounts Payable | 0 | | 0 |
| Due To Other Funds | | SW630 | 0 |
| TOTAL Due To Other Funds | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 618,958 | SW915 | 735,864 |
| TOTAL Assigned Fund Balance | 618,958 | | 735,864 |
| TOTAL Fund Balance | 618,958 | | 735,864 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 618,958 | | 735,864 |

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(SW) WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Special Assessments | 447,882 | SW1030 | 448,072 |
| TOTAL Real Property Taxes | 447,882 | | 448,072 |
| Share of Joint Activity, Other Govts | 70,849 | SW2390 | 66,951 |
| TOTAL Intergovernmental Charges | 70,849 | | 66,951 |
| Interest And Earnings | 248 | SW2401 | 1,041 |
| TOTAL Use of Money And Property | 248 | | 1,041 |
| St Aid-Water Cap Proj | 0 | SW3991 | 151,649 |
| TOTAL State Aid | 0 | | 151,649 |
| TOTAL Revenues | 518,979 | | 667,713 |
| TOTAL Detail Revenues And Other Sources | 518,979 | | 667,713 |

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(SW) WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Fiscal Agents Fees, Contr Expend | 0 | SW13804 | 100 |
| TOTAL Fiscal Agents Fees | 0 | | 100 |
| TOTAL General Government Support | 0 | | 100 |
| Water Administration, Contr Expend | 0 | SW83104 | 202,180 |
| TOTAL Water Administration | 0 | | 202,180 |
| Source Supply Pwr & Pump, Contr Expend | 13,319 | SW83204 | 18,449 |
| TOTAL Source Supply Pwr & Pump | 13,319 | | 18,449 |
| Common Water Supply, Contr Expend | 6,785 | SW83504 | 9,390 |
| TOTAL Common Water Supply | 6,785 | | 9,390 |
| TOTAL Home And Community Services | 20,104 | | 230,019 |
| Debt Principal, Serial Bonds | 336,345 | SW97106 | 320,688 |
| TOTAL Debt Principal | 336,345 | | 320,688 |
| TOTAL Expenditures | 356,449 | | 550,807 |
| Transfers, Capital Projects Fund | 0 | SW99509 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 356,449 | | 550,807 |

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(SW) WATER

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | SW8021 | 618,958 |
| Prior Period Adj -Increase In Fund Balance | 456,428 | SW8012 | |
| Restated Fund Balance - Beg of Year | 456,428 | SW8022 | 618,958 |
| ADD - REVENUES AND OTHER SOURCES | 518,979 | | 667,713 |
| DEDUCT - EXPENDITURES AND OTHER USES | 356,449 | | 550,807 |
| Fund Balance - End of Year | 618,958 | SW8029 | 735,863 |

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(SW) WATER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 447,882 | SW1049N | 447,882 |
| Est Rev - Intergovernmental Charges | 83,000 | SW2399N | 70,000 |
| TOTAL Estimated Revenues | 530,882 | | 517,882 |
| TOTAL Estimated Revenues And Other Sources | 530,882 | | 517,882 |

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(SW) WATER

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 44,841 | SW1999N | 31,841 |
| App - Debt Service | 486,041 | SW9899N | 486,041 |
| TOTAL Appropriations | 530,882 | | 517,882 |
| TOTAL Appropriations And Other Uses | 530,882 | | 517,882 |

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(SW1)B.BAY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 134,247 | SW200 | 213,757 |
| TOTAL Cash | 134,247 | | 213,757 |
| Due From Other Funds | 1,637 | SW391 | |
| TOTAL Due From Other Funds | 1,637 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 135,885 | | 213,757 |

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(SW1)B.BAY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Accounts Payable | | SW600 | |
| TOTAL Accounts Payable | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 135,885 | SW915 | 213,757 |
| TOTAL Assigned Fund Balance | 135,885 | | 213,757 |
| TOTAL Fund Balance | 135,885 | | 213,757 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 135,885 | | 213,757 |

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(SW1)B.BAY

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Special Assessments | 135,882 | SW1030 | 136,072 |
| TOTAL Real Property Taxes | 135,882 | | 136,072 |
| Interest And Earnings | | SW2401 | 326 |
| TOTAL Use of Money And Property | 0 | | 326 |
| St Aid-Water Cap Proj | | SW3991 | 151,649 |
| TOTAL State Aid | 0 | | 151,649 |
| TOTAL Revenues | 135,882 | | 288,047 |
| TOTAL Detail Revenues And Other Sources | 135,882 | | 288,047 |

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(SW1)B.BAY

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------|---------|----------------|
| Expenditures | | | |
| Fiscal Agents Fees, Contr Expend | | SW13804 | 100 |
| TOTAL Fiscal Agents Fees | 0 | | 100 |
| TOTAL General Government Support | 0 | | 100 |
| Water Administration, Contr Expend | | SW83104 | 202,180 |
| TOTAL Water Administration | 0 | | 202,180 |
| Source Supply Pwr & Pump, Contr Expend | | SW83204 | 5,129 |
| TOTAL Source Supply Pwr & Pump | 0 | | 5,129 |
| Common Water Supply, Contr Expend | | SW83504 | 2,766 |
| TOTAL Common Water Supply | 0 | | 2,766 |
| TOTAL Home And Community Services | 0 | | 210,075 |
| TOTAL Expenditures | 0 | | 210,175 |
| Transfers, Capital Projects Fund | | SW99509 | |
| TOTAL Operating Transfers | 0 | | 0 |
| TOTAL Other Uses | 0 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 0 | | 210,175 |

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(SW1)B.BAY

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | SW8021 | 135,885 |
| Prior Period Adj -Increase In Fund Balance | 3 | SW8012 | |
| Restated Fund Balance - Beg of Year | 3 | SW8022 | 135,885 |
| ADD - REVENUES AND OTHER SOURCES | 135,882 | | 288,047 |
| DEDUCT - EXPENDITURES AND OTHER USES | | | 210,175 |
| Fund Balance - End of Year | 135,885 | SW8029 | 213,754 |

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(SW1)B.BAY

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 135,882 | SW1049N | 135,882 |
| TOTAL Estimated Revenues | 135,882 | | 135,882 |
| TOTAL Estimated Revenues And Other Sources | 135,882 | | 135,882 |

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(SW1)B.BAY

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 9,841 | SW1999N | 9,841 |
| App - Debt Service | 126,041 | SW9899N | 126,041 |
| TOTAL Appropriations | 135,882 | | 135,882 |
| TOTAL Appropriations And Other Uses | 135,882 | | 135,882 |

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(SW2)N.SHORE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 483,073 | SW200 | 522,108 |
| TOTAL Cash | 483,073 | | 522,108 |
| TOTAL Assets and Deferred Outflows of Resources | 483,073 | | 522,108 |

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(SW2)N.SHORE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 483,073 | SW915 | 522,108 |
| TOTAL Assigned Fund Balance | 483,073 | | 522,108 |
| TOTAL Fund Balance | 483,073 | | 522,108 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 483,073 | | 522,108 |

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(SW2)N.SHORE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Special Assessments | 312,000 | SW1030 | 312,000 |
| TOTAL Real Property Taxes | 312,000 | | 312,000 |
| Share of Joint Activity, Other Govts | 70,849 | SW2390 | 66,951 |
| TOTAL Intergovernmental Charges | 70,849 | | 66,951 |
| Interest And Earnings | 248 | SW2401 | 715 |
| TOTAL Use of Money And Property | 248 | | 715 |
| TOTAL Revenues | 383,097 | | 379,666 |
| TOTAL Detail Revenues And Other Sources | 383,097 | | 379,666 |

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(SW2)N.SHORE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Source Supply Pwr & Pump, Contr Expend | 13,319 | SW83204 | 13,320 |
| TOTAL Source Supply Pwr & Pump | 13,319 | | 13,320 |
| Common Water Supply, Contr Expend | 6,785 | SW83504 | 6,624 |
| TOTAL Common Water Supply | 6,785 | | 6,624 |
| TOTAL Home And Community Services | 20,104 | | 19,944 |
| Debt Principal, Serial Bonds | 336,345 | SW97106 | 320,688 |
| TOTAL Debt Principal | 336,345 | | 320,688 |
| TOTAL Expenditures | 356,449 | | 340,632 |
| TOTAL Detail Expenditures And Other Uses | 356,449 | | 340,632 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(SW2)N.SHORE

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | | SW8021 | 483,073 |
| Prior Period Adj -Increase In Fund Balance | 456,425 | SW8012 | |
| Restated Fund Balance - Beg of Year | 456,425 | SW8022 | 483,073 |
| ADD - REVENUES AND OTHER SOURCES | 383,097 | | 379,666 |
| DEDUCT - EXPENDITURES AND OTHER USES | 356,449 | | 340,632 |
| Fund Balance - End of Year | 483,073 | SW8029 | 522,109 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(SW2)N.SHORE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 312,000 | SW1049N | 312,000 |
| Est Rev - Intergovernmental Charges | 83,000 | SW2399N | 70,000 |
| TOTAL Estimated Revenues | 395,000 | | 382,000 |
| TOTAL Estimated Revenues And Other Sources | 395,000 | | 382,000 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(SW2)N.SHORE

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 35,000 | SW1999N | 22,000 |
| App - Debt Service | 360,000 | SW9899N | 360,000 |
| TOTAL Appropriations | 395,000 | | 382,000 |
| TOTAL Appropriations And Other Uses | 395,000 | | 382,000 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|--------------|---------|--------------|
| Assets | | | |
| Cash Special Reserves | 5,937 | TE230 | 9,932 |
| TOTAL Restricted Assets | 5,937 | | 9,932 |
| TOTAL Assets and Deferred Outflows of Resources | 5,937 | | 9,932 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|--------------|---------|--------------|
| Fund Balance | | | |
| Net Assets-Restricted For Other Purposes | 5,937 | TE923 | 9,932 |
| TOTAL Assigned Fund Balance | 5,937 | | 9,932 |
| TOTAL Fund Balance | 5,937 | | 9,932 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 5,937 | | 9,932 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--|--------------|---------|--------------|
| Revenues | | | |
| Other Revenue | 6,926 | TE2770 | 5,479 |
| TOTAL Miscellaneous Local Sources | 6,926 | | 5,479 |
| TOTAL Revenues | 6,926 | | 5,479 |
| TOTAL Detail Revenues And Other Sources | 6,926 | | 5,479 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---|--------------|---------|--------------|
| Expenditures | | | |
| Other Gen Gov Support, Empl Bnfts | 4,107 | TE19898 | 1,485 |
| TOTAL Other Gen Gov Support | 4,107 | | 1,485 |
| TOTAL General Government Support | 4,107 | | 1,485 |
| TOTAL Expenditures | 4,107 | | 1,485 |
| TOTAL Detail Expenditures And Other Uses | 4,107 | | 1,485 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

| Code Description | 2018 | EdpCode | 2019 |
|--|--------------|---------------|--------------|
| Analysis of Changes in Net Position | | | |
| Fund Balance - Beginning of Year | 3,119 | TE8021 | 5,937 |
| Restated Fund Balance - Beg of Year | 3,119 | TE8022 | 5,937 |
| ADD - REVENUES AND OTHER SOURCES | 6,926 | | 5,479 |
| DEDUCT - EXPENDITURES AND OTHER USES | 4,107 | | 1,485 |
| Fund Balance - End of Year | 5,937 | TE8029 | 9,932 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--|------------------|---------|------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 9,239,931 | W129 | 8,975,640 |
| TOTAL Provision To Be Made In Future Budgets | 9,239,931 | | 8,975,640 |
| TOTAL Assets and Deferred Outflows of Resources | 9,239,931 | | 8,975,640 |

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---|------------------|---------|------------------|
| Net Pension Liability -Proportionate Share | 53,523 | W638 | 109,920 |
| TOTAL Other Liabilities | 53,523 | | 109,920 |
| Bonds Payable | 9,186,408 | W628 | 8,865,720 |
| TOTAL Bond And Long Term Liabilities | 9,186,408 | | 8,865,720 |
| TOTAL Liabilities | 9,239,931 | | 8,975,640 |
| TOTAL Liabilities | 9,239,931 | | 8,975,640 |

TOWN OF Constantia
Statement of Indebtedness
For the Fiscal Year Ending 2019

9/15/2020

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 |
|--|-----------|-------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2018 | BAN E | EFC Bernhards Bay Water | | | 01/01/2018 | 03/30/2022 | 0.00% | | \$1,839,200 | \$1,839,200 | \$0 | | \$0 | | \$1,839,200 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$1,839,200 | \$0 | \$0 | \$0 | \$0 | \$1,839,200 |
| 2011 | BOND E | Water EFC debt DO-16261 | | | 09/29/2011 | 03/04/2041 | 0.00% | | \$11,430,461 | \$9,186,408 | \$320,688 | \$0 | \$0 | | \$8,865,720 |
| Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$9,186,408 | \$320,688 | \$0 | \$0 | \$0 | \$8,865,720 |
| AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year | | | | | | | | | \$0 | \$11,025,608 | \$320,688 | \$0 | \$0 | \$0 | \$10,704,920 |

TOWN OF Constantia
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

| | EDP Code | Amount |
|---|----------|----------------|
| CASH: | | |
| On Hand | 9Z2001 | \$1,386,881.00 |
| Demand Deposits | 9Z2011 | \$278,450.00 |
| Time Deposits | 9Z2021 | \$0.00 |
| Total | | \$1,665,331.00 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$500,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$0.00 |
| Total | | \$500,000.00 |
| 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 2019

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| ****-156 | \$340,316 | \$0 | \$0 | \$340,316 |
| ****-56 | \$52,190 | \$0 | \$0 | \$52,190 |
| ****-6 | \$34,442 | \$0 | \$0 | \$34,442 |
| ****-198 | \$93,052 | \$0 | \$0 | \$93,052 |
| ****-98 | \$131,017 | \$0 | \$0 | \$131,017 |
| ****-214 | \$242,329 | \$0 | \$0 | \$242,329 |
| ****-004 | \$26,189 | \$0 | \$0 | \$26,189 |
| ****-001 | \$522,108 | \$0 | \$0 | \$522,108 |
| ****-2137 | \$9,932 | \$0 | \$0 | \$9,932 |
| ****-6892 | \$213,756 | \$0 | \$0 | \$213,756 |
| | Total Adjusted Bank Balance | | | \$1,665,331 |
| | Petty Cash | | | \$0 |
| | Adjustments | | | \$0 |
| | Total Cash | | | \$1,665,331 |
| | Total Cash Balance All Funds | | | \$1,665,332 |
| | * Must be equal | | | |

TOWN OF Constantia
Local Government Questionnaire
For the Fiscal Year Ending 2019

| | <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>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>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>No</u> |

TOWN OF Constantia
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

| Total Full Time Employees: | | | 8 | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | | 36 | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$84,359.00 | 8 | 7 | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$49,141.44 | 8 | 36 | |
| 90408 | Worker's Compensation Insurance | | | | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | | | | |
| 90558 | Disability Insurance | | | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$108,656.24 | 5 | | |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | | | | |
| Total | | \$242,156.68 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$243,641.31 | | | |

TOWN OF Constantia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$5,964 | 2,744 | gallons | |
| Diesel Fuel | \$53,675 | 23,177 | gallons | |
| Fuel Oil | | | gallons | |
| Natural Gas | | | cubic feet | |
| Electricity | \$29,846 | | kilowatt-hours | |
| Coal | | | tons | |
| Propane | \$1,976 | | gallons | |

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 12/31/2019, 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 12/31/2019 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 13044
Official Address

03/18/2020
Date of Certification

(315) 623-9602
Official Telephone Number

TOWN OF Constantia
Financial Comments
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 ADJUSTED EXPENSE