

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Oswego

County of Oswego

For the Fiscal Year Ended 12/31/2018

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 Oswego

*** 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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SL) LIGHTING
- (SS) SEWER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 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 Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	-5,084	A200	46,770
Cash In Time Deposits	20,978	A201	45,300
Petty Cash	197	A210	196
TOTAL Cash	16,091		92,266
Accounts Receivable	85,336	A380	70,039
TOTAL Other Receivables (net)	85,336		70,039
Due From Other Funds	18,628	A391	13,260
TOTAL Due From Other Funds	18,628		13,260
TOTAL Assets and Deferred Outflows of Resources	120,055		175,565

TOWN OF Oswego
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	25,235	A600	123,000
TOTAL Accounts Payable	25,235		123,000
Due To Other Funds	37,581	A630	13,360
TOTAL Due To Other Funds	37,581		13,360
TOTAL Liabilities	62,816		136,360
Fund Balance			
Capital Reserve		A878	
TOTAL Restricted Fund Balance	0		0
Unassigned Fund Balance	57,239	A917	39,205
TOTAL Unassigned Fund Balance	57,239		39,205
TOTAL Fund Balance	57,239		39,205
TOTAL Liabilities, Deferred Inflows And Fund Balance	120,055		175,565

TOWN OF Oswego
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	176,491	A1001	225,685
TOTAL Real Property Taxes	176,491		225,685
Other Payments In Lieu of Taxes	8,854	A1081	11,833
TOTAL Real Property Tax Items	8,854		11,833
Non Prop Tax Dist By County	299,799	A1120	453,000
Franchises	69,210	A1170	70,553
TOTAL Non Property Tax Items	369,009		523,553
Tax Collector Fees	6,359	A1232	4,466
Clerk Fees	1,764	A1255	1,654
Public Pound Charges, Dog Control Fees	180	A1550	220
Sale of Cemetery Lots	16,950	A2190	7,200
Charges For Cemetery Services	26,504	A2192	16,088
TOTAL Departmental Income	51,757		29,628
Interest And Earnings	14	A2401	15
TOTAL Use of Money And Property	14		15
Dog Licenses	3,312	A2544	3,621
Building And Alteration Permits	37,147	A2555	10,216
Permits, Other	210	A2590	
TOTAL Licenses And Permits	40,669		13,837
Fines And Forfeited Bail	73,762	A2610	52,952
TOTAL Fines And Forfeitures	73,762		52,952
Sales, Other		A2655	120
Sales of Real Property		A2660	10,200
TOTAL Sale of Property And Compensation For Loss	0		10,320
Refunds of Prior Year's Expenditures	3,049	A2701	-4,208
Unclassified (specify)	4,776	A2770	6,311
TOTAL Miscellaneous Local Sources	7,825		2,103
St Aid, Revenue Sharing	92,028	A3001	92,028
St Aid, Mortgage Tax	61,775	A3005	55,972
St Aid - Other (specify)	10,716	A3089	
St Aid, Planning Studies	25,000	A3902	
TOTAL State Aid	189,519		148,000
TOTAL Revenues	917,900		1,017,926
Interfund Transfers	12,000	A5031	
TOTAL Interfund Transfers	12,000		0
TOTAL Other Sources	12,000		0
TOTAL Detail Revenues And Other Sources	929,900		1,017,926

TOWN OF Oswego
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	17,404	A10101	17,404
Legislative Board, Contr Expend	152	A10104	19
TOTAL Legislative Board	17,556		17,423
Municipal Court, Pers Serv	61,244	A11101	61,234
Municipal Court, Contr Expend	8,004	A11104	10,865
TOTAL Municipal Court	69,248		72,099
Supervisor,pers Serv	28,019	A12201	27,764
Supervisor,contr Expend	1,232	A12204	2,158
TOTAL Supervisor	29,251		29,922
Tax Collection,contr Expend	1,294	A13304	1,500
TOTAL Tax Collection	1,294		1,500
Budget, Pers Serv	2,032	A13401	2,032
TOTAL Budget	2,032		2,032
Assessment, Pers Serv	21,605	A13551	31,812
Assessment, Contr Expend	2,071	A13554	2,043
TOTAL Assessment	23,676		33,855
Clerk,pers Serv	33,105	A14101	34,234
Clerk,contr Expend	1,407	A14104	1,683
TOTAL Clerk	34,512		35,917
Law, Contr Expend	10,220	A14204	9,770
TOTAL Law	10,220		9,770
Engineer, Contr Expend	68,735	A14404	59,312
TOTAL Engineer	68,735		59,312
Elections, Contr Expend	360	A14504	
TOTAL Elections	360		0
Buildings, Pers Serv	47,692	A16201	25,927
Buildings, Contr Expend	95,260	A16204	103,281
TOTAL Buildings	142,952		129,208
Central Comm System, Contr Expend	13,215	A16504	12,763
TOTAL Central Comm System	13,215		12,763
Central Storeroom, Contr Expend	987	A16604	789
TOTAL Central Storeroom	987		789
Central Print & Mail,contr Expend	3,420	A16704	3,570
TOTAL Central Print & Mail	3,420		3,570
Central Data Process, Contr Expend	4,297	A16804	8,150
TOTAL Central Data Process	4,297		8,150
Unallocated Insurance, Contr Expend	29,247	A19104	30,052
TOTAL Unallocated Insurance	29,247		30,052
Municipal Assn Dues, Contr Expend	1,678	A19204	1,670
TOTAL Municipal Assn Dues	1,678		1,670
Pur of Land/right of Way,equip & Cap Out	10,000	A19402	20,000
TOTAL Pur of Land/right of Way	10,000		20,000
TOTAL General Government Support	462,680		468,032
Police, Pers Serv	10,928	A31201	10,928
TOTAL Police	10,928		10,928

TOWN OF Oswego
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Traffic Control, Pers Serv	159	A33101	248
Traffic Control, Contr Expen	320	A33104	1,704
TOTAL Traffic Control	479		1,952
Other Animal Control, Pers Serv	10,414	A35201	10,414
Other Animal Control, Contr Expend	379	A35204	164
TOTAL Other Animal Control	10,793		10,578
Safety Inspection, Pers Serv	11,937	A36201	14,500
Safety Inspection, Contr Expend	1,918	A36204	1,840
TOTAL Safety Inspection	13,855		16,340
TOTAL Public Safety	36,055		39,798
Public Health, Contr Expend	184	A40104	124
TOTAL Public Health	184		124
Registrar of Vital Statistics, Pers Serv	285	A40201	285
TOTAL Registrar of Vital Statistics	285		285
TOTAL Health	469		409
Street Admin, Pers Serv	55,000	A50101	55,000
Street Admin, Contr Expend	1,506	A50104	927
TOTAL Street Admin	56,506		55,927
Garage, Pers Serv		A51321	9,809
Garage, Contr Expend	2,357	A51324	8,420
TOTAL Garage	2,357		18,229
Street Lighting, Contr Expend	11,770	A51824	10,176
TOTAL Street Lighting	11,770		10,176
TOTAL Transportation	70,633		84,332
Playgr & Rec Centers, Pers Serv		A71401	572
Playgr & Rec Centers, Contr Expend		A71404	2,463
TOTAL Playgr & Rec Centers	0		3,035
Historian, Pers Serv	275	A75101	276
Historian, Contr Expend	586	A75104	1,054
TOTAL Historian	861		1,330
TOTAL Culture And Recreation	861		4,365
Zoning, Pers Serv	565	A80101	50
Zoning, Contr Expend	150	A80104	435
TOTAL Zoning	715		485
Planning, Pers Serv	1,090	A80201	300
Planning, Contr Expend	1,122	A80204	4,409
TOTAL Planning	2,212		4,709
Cemetery, Pers Serv	36,809	A88101	31,061
Cemetery, Equip & Cap Outlay	10,000	A88102	570
Cemetery, Contr Expend	16,257	A88104	9,707
TOTAL Cemetery	63,066		41,338
TOTAL Home And Community Services	65,993		46,532
State Retirement System	28,582	A90108	24,294
Social Security, Employer Cont	25,725	A90308	24,457
Disability Insurance, Empl Bnfts	847	A90558	758

TOWN OF Oswego
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	141,592	A90608	121,508
TOTAL Employee Benefits	196,746		171,017
Debt Principal, Serial Bonds	50,000	A97106	50,000
TOTAL Debt Principal	50,000		50,000
Debt Interest, Serial Bonds	40,250	A97107	37,844
TOTAL Debt Interest	40,250		37,844
TOTAL Expenditures	923,687		902,329
Transfers, Other Funds		A99019	133,630
TOTAL Operating Transfers	0		133,630
TOTAL Other Uses	0		133,630
TOTAL Detail Expenditures And Other Uses	923,687		1,035,959

TOWN OF Oswego
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	51,027	A8021	57,240
Restated Fund Balance - Beg of Year	51,027	A8022	57,240
ADD - REVENUES AND OTHER SOURCES	929,900		1,017,926
DEDUCT - EXPENDITURES AND OTHER USES	923,687		1,035,959
Fund Balance - End of Year	57,240	A8029	39,207

TOWN OF Oswego
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	225,685	A1049N	279,375
Est Rev - Real Property Tax Items	10,768	A1099N	22,384
Est Rev - Non Property Tax Items	460,000	A1199N	463,820
Est Rev - Departmental Income	40,700	A1299N	40,700
Est Rev - Use of Money And Property	25	A2499N	25
Est Rev - Licenses And Permits	14,200	A2599N	12,000
Est Rev - Fines And Forfeitures	95,000	A2649N	75,000
Est Rev - Miscellaneous Local Sources	500	A2799N	5,000
Est Rev - State Aid	141,028	A3099N	137,028
TOTAL Estimated Revenues	987,906		1,035,332
TOTAL Estimated Revenues And Other Sources	987,906		1,035,332

TOWN OF Oswego
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	417,332	A1999N	438,950
App - Public Safety	43,627	A3999N	46,699
App - Health	985	A4999N	985
App - Transportation	85,840	A5999N	93,255
App - Culture And Recreation	2,000	A7999N	3,794
App - Home And Community Services	51,000	A8999N	51,000
App - Employee Benefits	180,122	A9199N	192,349
App - Debt Service	84,000	A9899N	85,300
TOTAL Appropriations	864,906		912,332
App - Interfund Transfer	123,000	A9999N	123,000
TOTAL Other Uses	123,000		123,000
TOTAL Appropriations And Other Uses	987,906		1,035,332

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

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	-7,437	DA200	-85,078
TOTAL Cash	-7,437		-85,078
Accounts Receivable	9,428	DA380	123,987
TOTAL Other Receivables (net)	9,428		123,987
Due From Other Funds	27,581	DA391	13,360
TOTAL Due From Other Funds	27,581		13,360
Cash Special Reserves		DA230	52,000
Cash In Time Deposits Special Reserves	18,002	DA231	22,251
TOTAL Restricted Assets	18,002		74,251
TOTAL Assets and Deferred Outflows of Resources	47,574		126,520

TOWN OF Oswego
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EqpCode	2018
Accounts Payable	67,543	DA600	
TOTAL Accounts Payable	67,543		0
Due To Other Funds	18,628	DA630	13,260
TOTAL Due To Other Funds	18,628		13,260
TOTAL Liabilities	86,171		13,260
Fund Balance			
Capital Reserve	18,003	DA878	74,252
TOTAL Restricted Fund Balance	18,003		74,252
Assigned Unappropriated Fund Balance		DA915	39,008
TOTAL Assigned Fund Balance	0		39,008
Unassigned Fund Balance	-56,600	DA917	
TOTAL Unassigned Fund Balance	-56,600		0
TOTAL Fund Balance	-38,597		113,260
TOTAL Liabilities, Deferred Inflows And Fund Balance	47,574		126,520

TOWN OF Oswego
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	735,500	DA1001	853,404
TOTAL Real Property Taxes	735,500		853,404
Sales Tax (from County)	123,000	DA1120	
TOTAL Non Property Tax Items	123,000		0
Other Transportation Departmental Income	7,500	DA1789	1,300
TOTAL Departmental Income	7,500		1,300
Snow Removal Services-Other Govts	49,863	DA2302	86,711
TOTAL Intergovernmental Charges	49,863		86,711
Interest And Earnings	12	DA2401	28
Rental of Equipment	28,774	DA2414	
TOTAL Use of Money And Property	28,786		28
Sales of Scrap & Excess Materials	5,271	DA2650	36,468
Sales of Equipment	17,905	DA2665	
Insurance Recoveries		DA2680	3,552
TOTAL Sale of Property And Compensation For Loss	23,176		40,020
Refunds of Prior Year's Expenditures	11,266	DA2701	325
TOTAL Miscellaneous Local Sources	11,266		325
St Aid, Consolidated Highway Aid	102,285	DA3501	101,347
St Aid, Other Transportation	22,240	DA3589	
TOTAL State Aid	124,525		101,347
TOTAL Revenues	1,103,616		1,083,135
Interfund Transfers		DA5031	133,630
TOTAL Interfund Transfers	0		133,630
TOTAL Other Sources	0		133,630
TOTAL Detail Revenues And Other Sources	1,103,616		1,216,765

TOWN OF Oswego
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	241,326	DA51101	252,313
Maint of Streets, Contr Expend	26,334	DA51104	13,379
TOTAL Maint of Streets	267,660		265,692
Perm Improve Highway, Equip & Cap Outlay	4,156	DA51122	1,828
Perm Improve Highway, Contr Expend	112,634	DA51124	95,681
TOTAL Perm Improve Highway	116,790		97,509
Maint of Bridges, Pers Serv	66	DA51201	56,761
Maint of Bridges, Contr Expend	40,166	DA51204	36,644
TOTAL Maint of Bridges	40,232		93,405
Machinery, Pers Serv	40,043	DA51301	19,898
Machinery, Equip & Cap Outlay		DA51302	33,473
Machinery, Contr Expend	57,845	DA51304	63,598
TOTAL Machinery	97,888		116,969
Brush And Weeds, Pers Serv	27,208	DA51401	15,585
Brush And Weeds, Contr Expend	5,910	DA51404	10,053
TOTAL Brush And Weeds	33,118		25,638
Snow Removal, Pers Serv	118,457	DA51421	97,242
Snow Removal, Contr Expend	20,005	DA51424	21,434
TOTAL Snow Removal	138,462		118,676
Services Other Govts, Pers Serv	15,935	DA51481	6,759
TOTAL Services Other Govts	15,935		6,759
TOTAL Transportation	710,085		724,648
State Retirement, Empl Bnfts	67,544	DA90108	69,108
Social Security , Empl Bnfts	32,987	DA90308	34,022
Hospital & Medical (dental) Ins, Empl Bnft	229,485	DA90608	164,585
Other Employee Benefits (spec)		DA90898	7,304
TOTAL Employee Benefits	330,016		275,019
Debt Principal, Install Purch. Debt	61,968	DA97856	57,219
TOTAL Debt Principal	61,968		57,219
Debt Interest, Install. Purch Debt	1,569	DA97857	8,021
TOTAL Debt Interest	1,569		8,021
TOTAL Expenditures	1,103,638		1,064,907
TOTAL Detail Expenditures And Other Uses	1,103,638		1,064,907

TOWN OF Oswego
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-38,576	DA8021	-38,598
Restated Fund Balance - Beg of Year	-38,576	DA8022	-38,598
ADD - REVENUES AND OTHER SOURCES	1,103,616		1,216,765
DEDUCT - EXPENDITURES AND OTHER USES	1,103,638		1,064,907
Fund Balance - End of Year	-38,598	DA8029	113,260

TOWN OF Oswego
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	852,417	DA1049N	845,604
Est Rev - Departmental Income	2,000	DA1299N	2,500
Est Rev - Intergovernmental Charges	79,025	DA2399N	79,025
Est Rev - Use of Money And Property	35	DA2499N	20
Est Rev - Sale of Prop And Comp For Loss	1,000	DA2699N	1,000
Est Rev - State Aid	119,680	DA3099N	119,713
TOTAL Estimated Revenues	1,054,157		1,047,862
Estimated - Interfund Transfer	123,000	DA5031N	123,000
TOTAL Estimated Other Sources	123,000		123,000
TOTAL Estimated Revenues And Other Sources	1,177,157		1,170,862

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	734,910	DA5999N	774,137
App - Employee Benefits	377,006	DA9199N	349,190
App - Debt Service	65,241	DA9899N	47,535
TOTAL Appropriations	1,177,157		1,170,862
TOTAL Appropriations And Other Uses	1,177,157		1,170,862

TOWN OF Oswego
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Balance Sheet

Code Description	2017	EdpCode	2018
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable	10,000	H626	200,000
TOTAL Notes Payable	10,000		200,000
TOTAL Liabilities	10,000		200,000
Fund Balance			
Unassigned Fund Balance	-10,000	H917	-200,000
TOTAL Unassigned Fund Balance	-10,000		-200,000
TOTAL Fund Balance	-10,000		-200,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Other Sources			
Bans Redeemed From Appropriations	10,000	H5731	10,000
Installment Purchase Debt		H5785	232,236
TOTAL Proceeds of Obligations	10,000		242,236
TOTAL Other Sources	10,000		242,236
TOTAL Detail Revenues And Other Sources	10,000		242,236

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Machinery, Equip & Cap Outlay		H51302	432,236
TOTAL Machinery	0		432,236
TOTAL Transportation	0		432,236
TOTAL Expenditures	0		432,236
TOTAL Detail Expenditures And Other Uses	0		432,236

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-20,000	H8021	-10,000
Restated Fund Balance - Beg of Year	-20,000	H8022	-10,000
ADD - REVENUES AND OTHER SOURCES	10,000		242,236
DEDUCT - EXPENDITURES AND OTHER USES			432,236
Fund Balance - End of Year	-10,000	H8029	-200,000

TOWN OF Oswego
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land		K101	
Buildings	1,704,500	K102	1,704,500
Machinery And Equipment	1,930,000	K104	1,930,000
TOTAL Fixed Assets (net)	3,634,500		3,634,500
Deferred Outflows of Resources - Pensions		K496	
TOTAL Deferred Outflows of Resources	0		0
TOTAL Assets and Deferred Outflows of Resources	3,634,500		3,634,500

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,634,500	K159	3,634,500
TOTAL Investments in Non-Current Government Assets	3,634,500		3,634,500
TOTAL Fund Balance	3,634,500		3,634,500
TOTAL	3,634,500		3,634,500

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(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	226,595	PN201	229,387
TOTAL Cash	226,595		229,387
TOTAL Assets and Deferred Outflows of Resources	226,595		229,387

TOWN OF Oswego
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(PN) PERMANENT

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Must Remain Intact		PN807	
TOTAL Nonspendable Fund Balance	0		0
Other Restricted Fund Balance	226,595	PN899	229,387
TOTAL Restricted Fund Balance	226,595		229,387
TOTAL Fund Balance	226,595		229,387
TOTAL Liabilities, Deferred Inflows And Fund Balance	226,595		229,387

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(PN) PERMANENT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	1,172	PN2401	2,792
TOTAL Use of Money And Property	1,172		2,792
Unclassified (specify)	900	PN2770	
TOTAL Miscellaneous Local Sources	900		0
TOTAL Revenues	2,072		2,792
TOTAL Detail Revenues And Other Sources	2,072		2,792

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	230,242	PN8021	226,595
Prior Period Adj -Decrease In Fund Balance	5,719	PN8015	
Restated Fund Balance - Beg of Year	224,523	PN8022	226,595
ADD - REVENUES AND OTHER SOURCES	2,072		2,792
Fund Balance - End of Year	226,595	PN8029	229,387

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	11,150	SL200	10,686
TOTAL Cash	11,150		10,686
TOTAL Assets and Deferred Outflows of Resources	11,150		10,686

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	11,150	SL915	10,686
TOTAL Assigned Fund Balance	11,150		10,686
TOTAL Fund Balance	11,150		10,686
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,150		10,686

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	2,250	SL1001	1,750
TOTAL Real Property Taxes	2,250		1,750
TOTAL Revenues	2,250		1,750
TOTAL Detail Revenues And Other Sources	2,250		1,750

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Lighting, Contr Expend	2,056	SL51824	2,214
TOTAL Street Lighting	2,056		2,214
TOTAL Transportation	2,056		2,214
TOTAL Expenditures	2,056		2,214
TOTAL Detail Expenditures And Other Uses	2,056		2,214

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,957	SL8021	11,151
Restated Fund Balance - Beg of Year	10,957	SL8022	11,151
ADD - REVENUES AND OTHER SOURCES	2,250		1,750
DEDUCT - EXPENDITURES AND OTHER USES	2,056		2,214
Fund Balance - End of Year	11,151	SL8029	10,687

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet.

Code Description	2017	EdpCode	2018
Assets			
Cash	14,322	SS200	11,826
Cash In Time Deposits	32,021	SS201	32,028
TOTAL Cash	46,343		43,854
TOTAL Assets and Deferred Outflows of Resources	46,343		43,854

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Appropriated Fund Balance	3,040	SS914	
Assigned Unappropriated Fund Balance	43,303	SS915	43,854
TOTAL Assigned Fund Balance	46,343		43,854
TOTAL Fund Balance	46,343		43,854
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,343		43,854

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	50,030	SS1001	56,330
TOTAL Real Property Taxes	50,030		56,330
Sewer Charges	40,726	SS2122	32,239
TOTAL Departmental Income	40,726		32,239
Interest And Earnings	308	SS2401	10
TOTAL Use of Money And Property	308		10
Insurance Recoveries	13,722	SS2680	12,634
TOTAL Sale of Property And Compensation For Loss	13,722		12,634
Refunds of Prior Year's Expenditures		SS2701	105
TOTAL Miscellaneous Local Sources	0		105
TOTAL Revenues	104,786		101,318
TOTAL Detail Revenues And Other Sources	104,786		101,318

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sanitary Sewers, Pers Serv	2,883	SS81201	3,738
Sanitary Sewers, Contr Expend	54,206	SS81204	54,670
TOTAL Sanitary Sewers	57,089		58,408
Sewage Treat Disp, Pers Serv	68	SS81301	
Sewage Treat Disp, Contr Expend	29,836	SS81304	34,704
TOTAL Sewage Treat Disp	29,904		34,704
TOTAL Home And Community Services	86,993		93,112
Social Security , Empl Bnfts	218	SS90308	290
TOTAL Employee Benefits	218		290
Debt Principal, Bond Anticipation Notes	10,000	SS97306	10,000
TOTAL Debt Principal	10,000		10,000
Debt Interest, Bond Anticipation Notes	635	SS97307	405
TOTAL Debt Interest	635		405
TOTAL Expenditures	97,846		103,807
TOTAL Detail Expenditures And Other Uses	97,846		103,807

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	39,403	SS8021	46,343
Restated Fund Balance - Beg of Year	39,403	SS8022	46,343
ADD - REVENUES AND OTHER SOURCES	104,786		101,318
DEDUCT - EXPENDITURES AND OTHER USES	97,846		103,807
Fund Balance - End of Year	46,343	SS8029	43,854

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	56,330	SS1049N	60,141
Est Rev - Departmental Income	45,765	SS1299N	45,765
Est Rev - Use of Money And Property	20	SS2499N	10
TOTAL Estimated Revenues	102,115		105,916
Appropriated Fund Balance	3,040	SS599N	
TOTAL Estimated Other Sources	3,040		0
TOTAL Estimated Revenues And Other Sources	105,155		105,916

TOWN OF Oswego
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For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	94,447	SS8999N	94,865
App - Employee Benefits	358	SS9199N	501
App - Debt Service	10,350	SS9899N	10,550
TOTAL Appropriations	105,155		105,916
TOTAL Appropriations And Other Uses	105,155		105,916

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	2,205	TA200	3,168
TOTAL Cash	2,205		3,168
TOTAL Assets and Deferred Outflows of Resources	2,205		3,168

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Consolidated Payroll	2,205	TA10	3,168
TOTAL Agency Liabilities	2,205		3,168
TOTAL Liabilities	2,205		3,168
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,205		3,168

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	18,699	TE201	29,384
TOTAL Cash	18,699		29,384
Miscellaneous Current Assets	10,000	TE489	
TOTAL Other	10,000		0
TOTAL Assets and Deferred Outflows of Resources	28,699		29,384

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Net Assets-Restricted For Other Purposes	28,699	TE923	29,384
TOTAL Assigned Fund Balance	28,699		29,384
TOTAL Fund Balance	28,699		29,384
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,699		29,384

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Interest And Earnings	3,106	TE2401	685
TOTAL Use of Money And Property	3,106		685
TOTAL Revenues	3,106		685
TOTAL Detail Revenues And Other Sources	3,106		685

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2017	EdpCode	2018
Other Uses			
Interfund Transfer	12,000	TE99019	
TOTAL Operating Transfers	12,000		0
TOTAL Other Uses	12,000		0
TOTAL Detail Expenditures And Other Uses	12,000		0

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	37,593	TE8021	28,699
Restated Fund Balance - Beg of Year	37,593	TE8022	28,699
ADD - REVENUES AND OTHER SOURCES	3,106		685
DEDUCT - EXPENDITURES AND OTHER USES	12,000		
Fund Balance - End of Year	28,699	TE8029	29,384

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	937,269	W129	937,601
TOTAL Provision To Be Made In Future Budgets	937,269		937,601
TOTAL Assets and Deferred Outflows of Resources	937,269		937,601

TOWN OF Oswego
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	197,269	W638	72,584
Installment Purchase Debt		W685	175,017
TOTAL Other Liabilities	197,269		247,601
Bonds Payable	740,000	W628	690,000
TOTAL Bond And Long Term Liabilities	740,000		690,000
TOTAL Liabilities	937,269		937,601
TOTAL Liabilities	937,269		937,601

TOWN OF Oswego
Statement of Indebtedness
For the Fiscal Year Ending 2018

4/29/2019

County of: Oswego

Municipal Code: 350362400000

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	IPC	E Truck			10/05/2017	10/05/2022	3.399%		\$215,236	\$0	\$40,219		\$215,236		\$175,017
2018	IPC	E Truck			10/05/2017	10/05/2018	4.15%		\$17,000	\$0	\$17,000		\$17,000		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2013	BAN	N SEWER 2013 Issue			11/01/2012	11/01/2015	2.00%			\$10,000	\$10,000	\$0	\$0		\$0
2018	BAN	N Bridge Repair			06/07/2018	06/07/2019	3.29%		\$200,000	\$0	\$0		\$0		\$200,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2008	BOND	N Building			06/06/2008	06/08/2023	4.50%		\$394,045	\$180,000	\$30,000	\$0	\$0		\$150,000
2011	BOND	N Building		Y	05/15/2011	05/15/2035	5.49%		\$662,880	\$560,000	\$20,000	\$0	\$0		\$540,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$750,000	\$117,219	\$0	\$232,236	\$0	\$1,065,017

TOWN OF Oswego
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	(\$12,435.07)
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$410,350.13
Total		\$397,915.06
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$250,000.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Oswego
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0059	\$46,770	\$0	\$0	\$46,770
*****-8629	\$44,326	\$0	\$0	\$44,326
*****-0091	\$974	\$0	\$0	\$974
*****-0067	(\$85,079)	\$0	\$0	(\$85,079)
*****-075	\$22,252	\$0	\$0	\$22,252
*****-8512	\$52,000	\$0	\$0	\$52,000
*****-0083	\$22,512	\$0	\$0	\$22,512
*****-5658	\$22,315	\$0	\$0	\$22,315
*****-5666	\$9,712	\$0	\$0	\$9,712
*****-0034	\$3,168	\$0	\$0	\$3,168
*****-5682	\$1,527	\$0	\$0	\$1,527
*****-5674	\$13,224	\$0	\$0	\$13,224
*****-2004	\$244,020	\$0	\$0	\$244,020
Total Adjusted Bank Balance				\$397,721
Petty Cash				\$196.65
Adjustments				\$.00
Total Cash			9ZCASH *	\$397,918
Total Cash Balance All Funds			9ZCASHB *	\$397,918
* Must be equal				

TOWN OF Oswego
Local Government Questionnaire
For the Fiscal Year Ending 2018

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

TOWN OF Oswego
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		9			
Total Part Time Employees:		26			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$93,402.71	9	11	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$58,769.89	9	26	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$758.40	9		
90608	Hospital and Medical (Dental) Insurance	\$286,093.13	9		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$7,304.00	9		
Total		\$446,328.13			
Computed Total From Financial Section (comparative purposes only)		\$446,326.00			

TOWN OF Oswego
Energy Costs and Consumption
For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$11,770	6,454	gallons	
Diesel Fuel	\$26,245	10,289	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity	\$45,334	190,181	kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Oswego
Financial Comments
For the Fiscal Year Ending 2018