

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Gaines
County of Orleans
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 Gaines

*** 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
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SW) WATER
- (TA) AGENCY
- (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 Gaines
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	170,461	A200	212,424
TOTAL Cash	170,461		212,424
Due From Other Governments	77,354	A440	
TOTAL Due From Other Governments	77,354		0
Prepaid Expenses	2,966	A480	1,839
TOTAL Prepaid Expenses	2,966		1,839
TOTAL Assets and Deferred Outflows of Resources	250,781		214,263

TOWN OF Gaines
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	5,336	A600	3,337
TOTAL Accounts Payable	5,336		3,337
Accrued Liabilities	2,213	A601	1,873
TOTAL Accrued Liabilities	2,213		1,873
TOTAL Liabilities	7,549		5,210
Fund Balance			
Not in Spendable Form	2,966	A806	1,839
TOTAL Nonspendable Fund Balance	2,966		1,839
Assigned Appropriated Fund Balance	20,259	A914	48,000
TOTAL Assigned Fund Balance	20,259		48,000
Unassigned Fund Balance	220,008	A917	159,214
TOTAL Unassigned Fund Balance	220,008		159,214
TOTAL Fund Balance	243,233		209,053
TOTAL Liabilities, Deferred Inflows And Fund Balance	250,781		214,263

TOWN OF Gaines
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	245,500	A1001	240,600
TOTAL Real Property Taxes	245,500		240,600
Other Payments In Lieu of Taxes	4,872	A1081	
Interest & Penalties On Real Prop Taxes	4,216	A1090	3,891
TOTAL Real Property Tax Items	9,088		3,891
Franchises	14,975	A1170	15,830
TOTAL Non Property Tax Items	14,975		15,830
Clerk Fees	826	A1255	1,309
Refuse & Garbage Charges	317	A2130	1,022
Charges For Cemetery Services	3,575	A2192	1,700
TOTAL Departmental Income	4,719		4,031
Transportation Services, Other Govts		A2300	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	309	A2401	1,043
TOTAL Use of Money And Property	309		1,043
Dog Licenses	2,456	A2544	1,808
Licenses, Other	105	A2545	125
TOTAL Licenses And Permits	2,561		1,933
Fines And Forfeited Bail	22,371	A2610	21,564
TOTAL Fines And Forfeitures	22,371		21,564
Sales of Scrap & Excess Materials	25	A2650	25
Self Insurance Recoveries		A2683	1,066
TOTAL Sale of Property And Compensation For Loss	25		1,092
Unclassified (specify)	1,903	A2770	5,034
TOTAL Miscellaneous Local Sources	1,903		5,034
St Aid, Revenue Sharing	24,481	A3001	21,323
St Aid, Mortgage Tax	14,020	A3005	12,843
ST. Aid, Records MgmT.	16,000	A3060	
St Aid - Other (specify)		A3089	5,526
Additional Description Justice Grant			
St Aid-Capital Projects	75,000	A3097	
TOTAL State Aid	129,501		39,692
TOTAL Revenues	430,952		334,710
TOTAL Detail Revenues And Other Sources	430,952		334,710

TOWN OF Gaines
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	11,200	A10101	8,750
Legislative Board, Contr Expend	46	A10104	781
TOTAL Legislative Board	11,246		9,531
Municipal Court, Pers Serv	33,152	A11101	32,557
Municipal Court, Contr Expend	29,818	A11104	16,615
TOTAL Municipal Court	62,970		49,172
Supervisor,pers Serv	5,500	A12201	5,750
Supervisor,contr Expend	1,818	A12204	838
TOTAL Supervisor	7,318		6,588
Comptroller, Contr Expend	16,720	A13154	16,904
TOTAL Comptroller	16,720		16,904
Auditor, Contr Expend		A13204	7,585
TOTAL Auditor	0		7,585
Tax Collection,equip & Cap Outlay		A13302	300
Tax Collection,contr Expend	1,318	A13304	843
TOTAL Tax Collection	1,318		1,143
Budget, Pers Serv	2,000	A13401	2,030
TOTAL Budget	2,000		2,030
Assessment, Contr Expend	17,119	A13554	23,277
TOTAL Assessment	17,119		23,277
Clerk,pers Serv	45,985	A14101	38,304
Clerk,equip & Cap Outlay		A14102	600
Clerk,contr Expend	1,706	A14104	2,725
TOTAL Clerk	47,691		41,629
Law, Contr Expend	11,230	A14204	19,994
TOTAL Law	11,230		19,994
Personnel, Pers Serv	495	A14301	495
TOTAL Personnel	495		495
Engineer, Contr Expend		A14404	1,139
TOTAL Engineer	0		1,139
Elections, Contr Expend	5,006	A14504	5,826
TOTAL Elections	5,006		5,826
Buildings, Contr Expend	131,068	A16204	21,848
TOTAL Buildings	131,068		21,848
Central Comm System, Contr Expend	2,566	A16504	235
TOTAL Central Comm System	2,566		235
Central Storeroom, Contr Expend	295	A16604	1,034
TOTAL Central Storeroom	295		1,034
Central Print & Mail,contr Expend	261	A16704	344
TOTAL Central Print & Mail	261		344
Central Data Process, Contr Expend	12,356	A16804	17,668
TOTAL Central Data Process	12,356		17,668
Unallocated Insurance, Contr Expend	23,871	A19104	23,572
TOTAL Unallocated Insurance	23,871		23,572

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Municipal Assn Dues, Contr Expend	290	A19204	1,545
TOTAL Municipal Assn Dues	290		1,545
Taxes & Assess On Munic Prop, Contr Expend		A19504	2,038
TOTAL Taxes & Assess On Munic Prop	0		2,038
TOTAL General Government Support	353,820		253,598
Public Safety Admin, Contr Expend	859	A30104	1,377
TOTAL Public Safety Admin	859		1,377
Traffic Control, Contr Expen	39	A33104	
TOTAL Traffic Control	39		0
Control of Animals, Contr Expend	2,747	A35104	50
TOTAL Control of Animals	2,747		50
Safety Inspection, Contr Expend	188	A36204	
TOTAL Safety Inspection	188		0
TOTAL Public Safety	3,832		1,427
Other Health, Contr Expend	802	A49894	1,542
TOTAL Other Health	802		1,542
TOTAL Health	802		1,542
Street Admin, Pers Serv	56,731	A50101	57,866
TOTAL Street Admin	56,731		57,866
Garage, Contr Expend	11,953	A51324	16,621
TOTAL Garage	11,953		16,621
Street Lighting, Contr Expend	5,382	A51824	4,821
TOTAL Street Lighting	5,382		4,821
TOTAL Transportation	74,066		79,308
Historian, Pers Serv	338	A75101	595
Historian, Contr Expend	123	A75104	
TOTAL Historian	460		595
TOTAL Culture And Recreation	460		595
Zoning, Contr Expend		A80104	43
TOTAL Zoning	0		43
Cemetery, Pers Serv	1,395	A88101	746
Cemetery, Contr Expend	143	A88104	5,453
TOTAL Cemetery	1,538		6,199
TOTAL Home And Community Services	1,538		6,242
State Retirement System	12,389	A90108	7,118
Social Security, Employer Cont	11,931	A90308	11,147
Worker's Compensation, Empl Bnfts	7,263	A90408	7,709
Additional Description Adjusting to accrual method pd in 2017			
Disability Insurance, Empl Bnfts		A90558	413
TOTAL Employee Benefits	31,583		26,388
TOTAL Expenditures	466,101		369,099
TOTAL Detail Expenditures And Other Uses	466,101		369,099

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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	272,106	A8021	243,233
Prior Period Adj -Increase In Fund Balance	6,276	A8012	209
Restated Fund Balance - Beg of Year	278,382	A8022	243,442
ADD - REVENUES AND OTHER SOURCES	430,952		334,710
DEDUCT - EXPENDITURES AND OTHER USES	466,101		369,099
Fund Balance - End of Year	243,233	A8029	209,053

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	240,500	A1049N	236,642
Est Rev - Real Property Tax Items	25,000	A1099N	9,000
Est Rev - Non Property Tax Items	15,000	A1199N	15,000
Est Rev - Departmental Income	13,500	A1299N	2,050
Est Rev - Intergovernmental Charges	3,900	A2399N	3,500
Est Rev - Use of Money And Property	200	A2499N	500
Est Rev - Licenses And Permits	2,200	A2599N	2,070
Est Rev - Fines And Forfeitures	37,000	A2649N	23,000
Est Rev - Sale of Prop And Comp For Loss		A2699N	50
Est Rev - Miscellaneous Local Sources	2,050	A2799N	1,000
Est Rev - State Aid	52,323	A3099N	54,000
TOTAL Estimated Revenues	391,673		346,812
Appropriated Fund Balance	20,259	A599N	48,000
TOTAL Estimated Other Sources	20,259		48,000
TOTAL Estimated Revenues And Other Sources	411,932		394,812

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	289,472	A1999N	274,957
App - Public Safety	3,800	A3999N	2,100
App - Health	750	A4999N	1,500
App - Transportation	76,866	A5999N	82,602
App - Economic Assistance And Opportunity	200	A6999N	200
App - Culture And Recreation	550	A7999N	645
App - Home And Community Services	2,746	A8999N	1,768
App - Employee Benefits	23,677	A9199N	31,040
App - Debt Service	13,871	A9899N	0
TOTAL Appropriations	411,932		394,812
TOTAL Appropriations And Other Uses	411,932		394,812

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	76,991	B201	59,987
TOTAL Cash	76,991		59,987
Accounts Receivable	30	B380	
TOTAL Other Receivables (net)	30		0
TOTAL Assets and Deferred Outflows of Resources	77,021		59,987

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	14	B600	14
TOTAL Accounts Payable	14		14
Accrued Liabilities		B601	39
TOTAL Accrued Liabilities	0		39
TOTAL Liabilities	14		53
Fund Balance			
Assigned Appropriated Fund Balance		B914	7,000
Assigned Unappropriated Fund Balance	77,007	B915	52,934
TOTAL Assigned Fund Balance	77,007		59,934
TOTAL Fund Balance	77,007		59,934
TOTAL Liabilities, Deferred Inflows And Fund Balance	77,021		59,987

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	17,778	B1001	17,338
TOTAL Real Property Taxes	17,778		17,338
Zoning Fees	280	B2110	625
TOTAL Departmental Income	280		625
Building And Alteration Permits	5,305	B2555	3,517
TOTAL Licenses And Permits	5,305		3,517
TOTAL Revenues	23,363		21,480
TOTAL Detail Revenues And Other Sources	23,363		21,480

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Safety Inspection, Contr Expend	22,762	B36204	23,376
TOTAL Safety Inspection	22,762		23,376
TOTAL Public Safety	22,762		23,376
Registrar of Vital Statistics, Pers Serv	932	B40201	951
TOTAL Registrar of Vital Statistics	932		951
TOTAL Health	932		951
Zoning, Pers Serv	653	B80101	2,231
Zoning, Contr Expend	1,817	B80104	11,893
TOTAL Zoning	2,469		14,123
TOTAL Home And Community Services	2,469		14,123
Social Security , Empl Bnfts	121	B90308	102
TOTAL Employee Benefits	121		102
TOTAL Expenditures	26,284		38,553
TOTAL Detail Expenditures And Other Uses	26,284		38,553

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	79,930	B8021	77,009
Prior Period Adj -Decrease In Fund Balance	2	B8015	2
Restated Fund Balance - Beg of Year	79,928	B8022	77,007
ADD - REVENUES AND OTHER SOURCES	23,363		21,480
DEDUCT - EXPENDITURES AND OTHER USES	26,284		38,553
Fund Balance - End of Year	77,009	B8029	59,936

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	17,338	B1049N	16,995
Est Rev - Non Property Tax Items	4,000	B1199N	
Est Rev - Departmental Income	300	B1299N	300
Est Rev - Use of Money And Property	100	B2499N	
Est Rev - Licenses And Permits	6,000	B2599N	4,000
TOTAL Estimated Revenues	27,738		21,295
Appropriated Fund Balance		B599N	7,000
TOTAL Estimated Other Sources	0		7,000
TOTAL Estimated Revenues And Other Sources	27,738		28,295

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Public Safety	20,437	B3999N	22,000
App - Health	951	B4999N	975
App - Home And Community Services	4,750	B8999N	4,900
App - Employee Benefits	1,600	B9199N	420
TOTAL Appropriations	27,738		28,295
TOTAL Appropriations And Other Uses	27,738		28,295

TOWN OF Gaines
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits	287,947	DA201	309,187
TOTAL Cash	287,947		309,187
Due From Other Funds		DA391	1,306
TOTAL Due From Other Funds	0		1,306
Prepaid Expenses	2,292	DA480	1,839
TOTAL Prepaid Expenses	2,292		1,839
TOTAL Assets and Deferred Outflows of Resources	290,239		312,332

TOWN OF Gaines
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	9,519	DA600	5,475
TOTAL Accounts Payable	9,519		5,475
Accrued Liabilities	5,992	DA601	2,878
TOTAL Accrued Liabilities	5,992		2,878
TOTAL Liabilities	15,511		8,353
Fund Balance			
Not in Spendable Form	2,292	DA806	1,839
TOTAL Nonspendable Fund Balance	2,292		1,839
Assigned Appropriated Fund Balance		DA914	19,000
Assigned Unappropriated Fund Balance	272,437	DA915	283,140
TOTAL Assigned Fund Balance	272,437		302,140
TOTAL Fund Balance	274,729		303,979
TOTAL Liabilities, Deferred Inflows And Fund Balance	290,239		312,332

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

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	176,171	DA1001	167,326
TOTAL Real Property Taxes	176,171		167,326
Transportation Services, Other Govts	8,968	DA2300	12,251
Snow Removal Services-Other Govts		DA2302	118,717
TOTAL Intergovernmental Charges	8,968		130,968
Sales of Scrap & Excess Materials		DA2650	180
Sales of Equipment	120	DA2665	
TOTAL Sale of Property And Compensation For Loss	120		180
Unclassified (specify)	377	DA2770	
TOTAL Miscellaneous Local Sources	377		0
St Aid, Consolidated Highway Aid	120,288	DA3501	5,017
TOTAL State Aid	120,288		5,017
TOTAL Revenues	305,923		303,491
TOTAL Detail Revenues And Other Sources	305,923		303,491

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Machinery, Pers Serv	7,692	DA51301	57,285
Machinery, Equip & Cap Outlay	4,500	DA51302	
Machinery, Contr Expend	30,941	DA51304	31,509
TOTAL Machinery	43,133		88,794
Brush And Weeds, Pers Serv	47,750	DA51401	
Brush And Weeds, Contr Expend	455	DA51404	932
TOTAL Brush And Weeds	48,206		932
Snow Removal, Pers Serv	42,808	DA51421	62,041
Snow Removal, Contr Expend	57,422	DA51424	59,536
TOTAL Snow Removal	100,230		121,577
Services Other Govts, Contr Expend	1,631	DA51484	28,482
TOTAL Services Other Govts	1,631		28,482
TOTAL Transportation	193,200		239,785
State Retirement, Empl Bnfts	8,941	DA90108	7,118
Social Security , Empl Bnfts	8,048	DA90308	9,118
Worker's Compensation, Empl Bnfts	7,709	DA90408	7,709
Hospital & Medical (dental) Ins, Empl Bnft	8,000	DA90608	18,219
Union Welfare Benefits	460	DA90708	
TOTAL Employee Benefits	33,158		42,164
Debt Principal, Serial Bonds	6,500	DA97106	
Debt Principal, Bond Anticipation Notes		DA97306	
Debt Principal, Install Purch. Debt		DA97856	
Other Debt, Principal	9,407	DA97896	
TOTAL Debt Principal	15,907		0
Debt Interest, Serial Bonds	2,060	DA97107	
Debt Interest, Bond Anticipation Notes		DA97307	
Debt Interest, Install. Purch Debt		DA97857	
Other Debt, Interest	272	DA97897	
TOTAL Debt Interest	2,332		0
TOTAL Expenditures	244,597		281,950
TOTAL Detail Expenditures And Other Uses	244,597		281,950

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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	213,828	DA8021	274,729
Prior Period Adj -Increase In Fund Balance		DA8012	7,709
Prior Period Adj -Decrease In Fund Balance	426	DA8015	
Restated Fund Balance - Beg of Year	213,402	DA8022	282,438
ADD - REVENUES AND OTHER SOURCES	305,923		303,491
DEDUCT - EXPENDITURES AND OTHER USES	244,597		281,950
Fund Balance - End of Year	274,729	DA8029	303,979

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	167,326	DA1049N	166,240
Est Rev - Non Property Tax Items	15,000	DA1199N	
Est Rev - Intergovernmental Charges		DA2399N	128,700
Est Rev - Use of Money And Property	50	DA2499N	
Est Rev - Sale of Prop And Comp For Loss	300	DA2699N	35,000
Est Rev - Miscellaneous Local Sources	500	DA2799N	500
Est Rev - State Aid	120,000	DA3099N	180,000
TOTAL Estimated Revenues	303,176		510,440
Appropriated Fund Balance		DA599N	19,000
TOTAL Estimated Other Sources	0		19,000
TOTAL Estimated Revenues And Other Sources	303,176		529,440

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	271,500	DA5999N	478,500
App - Employee Benefits	31,676	DA9199N	40,840
App - Debt Service		DA9899N	10,100
TOTAL Appropriations	303,176		529,440
TOTAL Appropriations And Other Uses	303,176		529,440

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	138,825	DB200	129,942
TOTAL Cash	138,825		129,942
Prepaid Expenses	2,052	DB480	1,839
TOTAL Prepaid Expenses	2,052		1,839
TOTAL Assets and Deferred Outflows of Resources	140,877		131,781

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For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accrued Liabilities		DB601	1,701
TOTAL Accrued Liabilities	0		1,701
TOTAL Liabilities	0		1,701
Fund Balance			
Not in Spendable Form	2,052	DB806	1,839
TOTAL Nonspendable Fund Balance	2,052		1,839
Assigned Appropriated Fund Balance	15,056	DB914	16,500
Assigned Unappropriated Fund Balance	123,768	DB915	111,741
TOTAL Assigned Fund Balance	138,825		128,241
TOTAL Fund Balance	140,877		130,080
TOTAL Liabilities, Deferred Inflows And Fund Balance	140,877		131,781

TOWN OF Gaines
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	65,320	DB1001	59,220
TOTAL Real Property Taxes	65,320		59,220
Other Payments In Lieu of Taxes	87,931	DB1081	87,858
TOTAL Real Property Tax Items	87,931		87,858
St Aid, Consolidated Highway Aid	47,547	DB3501	65,863
TOTAL State Aid	47,547		65,863
TOTAL Revenues	200,798		212,941
TOTAL Detail Revenues And Other Sources	200,798		212,941

TOWN OF Gaines
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For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	29,092	DB51101	51,990
Maint of Streets, Contr Expend	60,121	DB51104	67,140
TOTAL Maint of Streets	89,213		119,130
Perm Improve Highway, Equip & Cap Outlay	32,972	DB51122	65,863
TOTAL Perm Improve Highway	32,972		65,863
Machinery, Pers Serv	7,834	DB51301	133
TOTAL Machinery	7,834		133
Brush And Weeds, Pers Serv	112	DB51401	
TOTAL Brush And Weeds	112		0
Snow Removal, Pers Serv	5,369	DB51421	6,676
TOTAL Snow Removal	5,369		6,676
TOTAL Transportation	135,499		191,802
State Retirement, Empl Bnfts	8,303	DB90108	7,118
Social Security, Empl Bnfts	3,856	DB90308	4,947
Worker's Compensation, Empl Bnfts	7,709	DB90408	7,709
Hospital & Medical (dental) Ins, Empl Bnft	8,000	DB90608	6,000
TOTAL Employee Benefits	27,869		25,774
Debt Principal, Serial Bonds	6,500	DB97106	13,000
TOTAL Debt Principal	6,500		13,000
Debt Interest, Serial Bonds	999	DB97107	871
Debt Interest, Install Purch. Debt		DB97857	
TOTAL Debt Interest	999		871
TOTAL Expenditures	170,866		231,447
TOTAL Detail Expenditures And Other Uses	170,866		231,447

TOWN OF Gaines
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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	110,945	DB8021	140,877
Prior Period Adj -Increase In Fund Balance		DB8012	7,709
Restated Fund Balance - Beg of Year	110,945	DB8022	148,586
ADD - REVENUES AND OTHER SOURCES	200,798		212,941
DEDUCT - EXPENDITURES AND OTHER USES	170,866		231,447
Fund Balance - End of Year	140,877	DB8029	130,084

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	59,220	DB1049N	58,582
Est Rev - Non Property Tax Items	90,000	DB1199N	87,858
Est Rev - Use of Money And Property	100	DB2499N	
Est Rev - State Aid	45,000	DB3099N	45,000
TOTAL Estimated Revenues	194,320		191,440
Appropriated Fund Balance	15,056	DB599N	16,500
TOTAL Estimated Other Sources	15,056		16,500
TOTAL Estimated Revenues And Other Sources	209,376		207,940

TOWN OF Gaines
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	178,000	DB5999N	180,000
App - Employee Benefits	31,376	DB9199N	27,940
TOTAL Appropriations	209,376		207,940
TOTAL Appropriations And Other Uses	209,376		207,940

TOWN OF Gaines
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		H200	-4,327
TOTAL Cash	0		-4,327
TOTAL Assets and Deferred Outflows of Resources	0		-4,327

TOWN OF Gaines
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable	48,014	H626	47,014
TOTAL Notes Payable	48,014		47,014
TOTAL Liabilities	48,014		47,014
Fund Balance			
Unassigned Fund Balance	-48,014	H917	-51,341
TOTAL Unassigned Fund Balance	-48,014		-51,341
TOTAL Fund Balance	-48,014		-51,341
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		-4,327

TOWN OF Gaines
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Other Sources			
Bans Redeemed From Appropriations	4,327	H5731	4,327
TOTAL Proceeds of Obligations	4,327		4,327
TOTAL Other Sources	4,327		4,327
TOTAL Detail Revenues And Other Sources	4,327		4,327

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Debt Principal, Bond Anticipation Notes		H97306	4,327
TOTAL Debt Principal	0		4,327
TOTAL Expenditures	0		4,327
TOTAL Detail Expenditures And Other Uses	0		4,327

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

(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	-60,322	H8021	-48,014
Prior Period Adj -Increase In Fund Balance	7,981	H8012	
Prior Period Adj -Decrease In Fund Balance		H8015	3,327
Restated Fund Balance - Beg of Year	-52,341	H8022	-51,341
ADD - REVENUES AND OTHER SOURCES	4,327		4,327
DEDUCT - EXPENDITURES AND OTHER USES			4,327
Fund Balance - End of Year	-48,014	H8029	-51,341

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Other Capital Assets		K107	12,923
TOTAL Fixed Assets (net)	0		12,923
TOTAL Assets and Deferred Outflows of Resources	0		12,923

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	49,725	K159	12,923
TOTAL Investments in Non-Current Government Assets	49,725		12,923
TOTAL Fund Balance	49,725		12,923
TOTAL	49,725		12,923

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

Balance Sheet

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

Balance Sheet

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	100,000	SF1001	100,000
TOTAL Real Property Taxes	100,000		100,000
TOTAL Revenues	100,000		100,000
TOTAL Detail Revenues And Other Sources	100,000		100,000

TOWN OF Gaines
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	100,000	SF34104	100,000
TOTAL Fire Protection	100,000		100,000
TOTAL Public Safety	100,000		100,000
TOTAL Expenditures	100,000		100,000
TOTAL Detail Expenditures And Other Uses	100,000		100,000

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	100,000		100,000
DEDUCT - EXPENDITURES AND OTHER USES	100,000		100,000
Fund Balance - End of Year		SF8029	

TOWN OF Gaines
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(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	569,492	SW200	605,634
TOTAL Cash	569,492		605,634
Accounts Receivable		SW380	45,090
TOTAL Other Receivables (net)	0		45,090
Due From Other Governments	56,489	SW440	
TOTAL Due From Other Governments	56,489		0
Prepaid Expenses		SW480	2,884
TOTAL Prepaid Expenses	0		2,884
TOTAL Assets and Deferred Outflows of Resources	625,981		653,608

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

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	87,598	SW600	1,192
TOTAL Accounts Payable	87,598		1,192
Accrued Liabilities		SW601	133
TOTAL Accrued Liabilities	0		133
TOTAL Liabilities	87,598		1,325
Fund Balance			
Not in Spendable Form		SW806	2,884
TOTAL Nonspendable Fund Balance	0		2,884
Assigned Unappropriated Fund Balance	538,384	SW915	649,399
TOTAL Assigned Fund Balance	538,384		649,399
TOTAL Fund Balance	538,384		652,283
TOTAL Liabilities, Deferred Inflows And Fund Balance	625,981		653,608

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

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	50,452	SW1001	57,826
TOTAL Real Property Taxes	50,452		57,826
Metered Water Sales	409,244	SW2140	367,315
Unmetered Water Sales	2,290	SW2142	
Water Service Charges	2,518	SW2144	200
Interest & Penalties On Water Rents	169	SW2148	
TOTAL Departmental Income	414,220		367,515
Debt Service-Other Govts		SW2392	2,969
TOTAL Intergovernmental Charges	0		2,969
Interest And Earnings	91	SW2401	
TOTAL Use of Money And Property	91		0
Unclassified (specify)	10	SW2770	
TOTAL Miscellaneous Local Sources	10		0
St Aid, Other Aid (specify)	8,077	SW3089	
TOTAL State Aid	8,077		0
TOTAL Revenues	472,851		428,310
TOTAL Detail Revenues And Other Sources	472,851		428,310

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

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Administration, Pers Serv	3,616	SW83101	3,831
Water Administration, Equip & Cap Outlay	580	SW83102	918
Water Administration, Contr Expend	8,266	SW83104	281
TOTAL Water Administration	12,461		5,030
Source Supply Pwr & Pump, Contr Expend	265,062	SW83204	221,818
TOTAL Source Supply Pwr & Pump	265,062		221,818
Water Trans & Distrib, Pers Serv	22,532	SW83401	19,029
Water Trans & Distrib, Equip & Cap Outlay		SW83402	618
Water Trans & Distrib, Contr Expend	141,553	SW83404	10,972
TOTAL Water Trans & Distrib	164,085		30,619
TOTAL Home And Community Services	441,608		257,467
State Retirement, Empl Bnfts	945	SW90108	11,161
Social Security , Empl Bnfts	1,969	SW90308	1,749
TOTAL Employee Benefits	2,914		12,909
Debt Principal, Serial Bonds	72,247	SW97106	24,853
Debt Principal, Bond Anticipation Notes	4,327	SW97306	
TOTAL Debt Principal	76,574		24,853
Debt Interest, Serial Bonds	19,215	SW97107	17,903
Debt Interest, Bond Anticipation Notes	1,080	SW97307	1,278
TOTAL Debt Interest	20,294		19,181
TOTAL Expenditures	541,391		314,411
TOTAL Detail Expenditures And Other Uses	541,391		314,411

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	612,394	SW8021	538,384
Prior Period Adj -Decrease In Fund Balance	5,470	SW8015	
Restated Fund Balance - Beg of Year	606,924	SW8022	538,384
ADD - REVENUES AND OTHER SOURCES	472,851		428,310
DEDUCT - EXPENDITURES AND OTHER USES	541,391		314,411
Fund Balance - End of Year	538,384	SW8029	652,283

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

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	57,826	SW1049N	52,327
Est Rev - Departmental Income	222,840	SW1299N	299,401
Est Rev - Use of Money And Property	80	SW2499N	
TOTAL Estimated Revenues	280,746		351,728
TOTAL Estimated Revenues And Other Sources	280,746		351,728

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

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	158,042	SW8999N	297,412
App - Employee Benefits	13,970	SW9199N	1,989
App - Debt Service	60,794	SW9899N	52,327
TOTAL Appropriations	232,806		351,728
Other Budgetary Purposes	47,940	SW962N	
TOTAL Other Uses	47,940		0
TOTAL Appropriations And Other Uses	280,746		351,728

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

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	67	TA200	771
TOTAL Cash	67		771
TOTAL Assets and Deferred Outflows of Resources	67		771

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

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds		TA630	1,306
TOTAL Due To Other Funds	0		1,306
State Retirement	67	TA18	9
Other Funds (specify)		TA85	-543
Additional Description Family Dollar Fiduciary & Union Dues			
TOTAL Agency Liabilities	67		-534
TOTAL Liabilities	67		771
TOTAL Liabilities, Deferred Inflows And Fund Balance	67		771

TOWN OF Gaines
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	770,797	W129	699,142
TOTAL Provision To Be Made In Future Budgets	770,797		699,142
TOTAL Assets and Deferred Outflows of Resources	770,797		699,142

TOWN OF Gaines
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	49,725	W 638	12,923
TOTAL Other Liabilities	49,725		12,923
Bonds Payable	721,072	W 628	686,219
TOTAL Bond And Long Term Liabilities	721,072		686,219
TOTAL Liabilities	770,797		699,142
TOTAL Liabilities	770,797		699,142

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

4/30/2019

County of: Orleans

Municipal Code: 340331000000

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
2003	BOND E	Water District # 2			11/06/1996	06/12/2034	4.50%			\$52,136	\$4,203	\$0			\$47,933
2012	BOND E	Water #8			04/01/2012	11/01/2048	3.75%		\$144,000	\$124,000	\$4,000	\$0	\$0		\$120,000
2013	BOND E	Water District #10			09/27/2013	09/28/2014	2.125%		\$242,000	\$222,586	\$4,600	\$0	\$0		\$217,986
2003	BOND E	Water District # 3			12/17/1996	06/01/2034	4.50%			\$36,467	\$3,500	\$0	\$3,000		\$35,967
2012	BOND E	Water #9			04/01/2012	04/01/2049	2.25%		\$199,800	\$169,600	\$5,300	\$0	\$0		\$164,300
2008	BOND E	Water #6			02/26/2008	03/15/2045	4.375%		\$115,000	\$82,383	\$3,000	\$0	\$0		\$79,383
2008	BOND E	Water #6			02/26/2008	03/15/2045	4.25%		\$9,400	\$6,900	\$250	\$0	\$0		\$6,650
r Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$694,072	\$24,853	\$0	\$3,000	\$0	\$672,219
2008	BAN N	Water #7			03/20/2008	03/20/2009	2.26%		\$129,806	\$48,014	\$4,327	\$0	\$3,327		\$47,014
r Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$48,014	\$4,327	\$0	\$3,327	\$0	\$47,014
2005	BOND N	Highway Building Reconstructio			11/30/2005	04/01/2019	4.25%		\$150,000	\$27,000	\$13,000	\$0	\$0		\$14,000
r Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$27,000	\$13,000	\$0	\$0	\$0	\$14,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$769,086	\$42,180	\$0	\$6,327	\$0	\$733,233

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$1,313,618.48
Time Deposits	9Z2021	
Total		\$1,313,618.48
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,063,618.48
Total		\$1,313,618.48
 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 Gaines
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		6			
Total Part Time Employees:		8			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$32,514.74	3	2	1
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$27,062.77	6	8	1
90408	Worker's Compensation Insurance	\$23,128.00	6	8	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$413.05	6	8	
90608	Hospital and Medical (Dental) Insurance	\$24,218.94	2		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$107,337.50			
Computed Total From Financial Section (comparative purposes only)		\$107,337.50			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil	\$6,293		gallons	
Natural Gas			cubic feet	
Electricity	\$16,325		kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Gaines
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8012 Adjustments to prior year Workers Comp increase of \$7K, and Audit fees reduction of \$7K, net difference

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 immaterial adjustment to tie to ledger

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Increased by reclass of 2017 workers comp that was for 2018 and not put as prepaid

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 Worker comp adjustment, recorded 2017 payment as expense instead of prepaid expense.

(SW) WATER

Adjustment Reason

Account Code SW801! Reclass of prior year bond and interest payments related to BAN debt

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Reclass prior year interest

Account Code H8015 Reclass prior year interest & prin and alloc to SW fund