

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of New Scotland  
County of Albany  
For the Fiscal Year Ended 12/31/2016

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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 New Scotland

\*\*\* 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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- (CR) RECREATION
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SM1)SPECIAL EMT DISTRICT
- AMBULANCE DISTRICT(SM2)
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2015 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	618,029	A200	413,017
Petty Cash	1,350	A210	1,350
Cash With Fiscal Agent	137,601	A223	4,984
<b>TOTAL Cash</b>	<b>756,980</b>		<b>419,350</b>
Accounts Receivable	3,012	A380	1,034
<b>TOTAL Other Receivables (net)</b>	<b>3,012</b>		<b>1,034</b>
Due From State And Federal Government	7,432	A410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>7,432</b>		<b>0</b>
Due From Other Funds	75,158	A391	237,445
<b>TOTAL Due From Other Funds</b>	<b>75,158</b>		<b>237,445</b>
Due From Other Governments		A440	174,381
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>174,381</b>
Prepaid Expenses	29,547	A480	42,697
<b>TOTAL Prepaid Expenses</b>	<b>29,547</b>		<b>42,697</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>872,129</b>		<b>874,907</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	46,631	A600	158,404
<b>TOTAL Accounts Payable</b>	<b>46,631</b>		<b>158,404</b>
Accrued Liabilities	14,512	A601	23,134
<b>TOTAL Accrued Liabilities</b>	<b>14,512</b>		<b>23,134</b>
Other Liabilities	830	A688	890
<b>TOTAL Other Liabilities</b>	<b>830</b>		<b>890</b>
Due To Other Governments	149,116	A631	23,142
<b>TOTAL Due To Other Governments</b>	<b>149,116</b>		<b>23,142</b>
<b>TOTAL Liabilities</b>	<b>211,089</b>		<b>205,569</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	6,186	A691	6,389
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,186</b>		<b>6,389</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,186</b>		<b>6,389</b>
<b>Fund Balance</b>			
Not in Spendable Form	29,547	A806	42,697
<b>TOTAL Nonspendable Fund Balance</b>	<b>29,547</b>		<b>42,697</b>
Assigned Appropriated Fund Balance	89,622	A914	
<b>TOTAL Assigned Fund Balance</b>	<b>89,622</b>		<b>0</b>
Unassigned Fund Balance	535,685	A917	620,251
<b>TOTAL Unassigned Fund Balance</b>	<b>535,685</b>		<b>620,251</b>
<b>TOTAL Fund Balance</b>	<b>654,854</b>		<b>662,949</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>872,129</b>		<b>874,907</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	1,247,984	A1001	1,246,200
<b>TOTAL Real Property Taxes</b>	<b>1,247,984</b>		<b>1,246,200</b>
Interest & Penalties On Real Prop Taxes	7,780	A1090	8,598
<b>TOTAL Real Property Tax Items</b>	<b>7,780</b>		<b>8,598</b>
Clerk Fees	1,331	A1255	1,613
Public Pound Charges, Dog Control Fees	530	A1550	550
Park And Recreational Charges	22,400	A2001	14,870
Refuse & Garbage Charges	19,903	A2130	20,537
<b>TOTAL Departmental Income</b>	<b>44,164</b>		<b>37,570</b>
Transportation Services, Other Govts		A2300	6,476
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>6,476</b>
Interest And Earnings	375	A2401	408
<b>TOTAL Use of Money And Property</b>	<b>375</b>		<b>408</b>
Dog Licenses	5,430	A2544	4,967
Permits, Other	300	A2590	300
<b>TOTAL Licenses And Permits</b>	<b>5,730</b>		<b>5,267</b>
Fines And Forfeited Bail	87,810	A2610	81,401
<b>TOTAL Fines And Forfeitures</b>	<b>87,810</b>		<b>81,401</b>
Sales of Scrap & Excess Materials	3,134	A2650	2,937
Sales of Real Property	3,000	A2660	
Sales of Equipment	1,389	A2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>7,523</b>		<b>2,937</b>
Refunds of Prior Year's Expenditures	4	A2701	
Gifts And Donations	11,475	A2705	7,320
Unclassified (specify)	2,475	A2770	135
<b>TOTAL Miscellaneous Local Sources</b>	<b>13,954</b>		<b>7,455</b>
Interfund Revenues	177	A2801	409
<b>TOTAL Interfund Revenues</b>	<b>177</b>		<b>409</b>
St Aid, Revenue Sharing	37,704	A3001	37,704
St Aid, Mortgage Tax	225,829	A3005	279,008
St Aid - Other (specify)	7,432	A3089	5,355
<b>TOTAL State Aid</b>	<b>270,965</b>		<b>322,067</b>
Fed Aid Other Culture And Rec Aid	10,079	A4889	
<b>TOTAL Federal Aid</b>	<b>10,079</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,696,541</b>		<b>1,718,788</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,696,541</b>		<b>1,718,788</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Legislative Board, Pers Serv	34,230	A10101	33,837
Legislative Board, Contr Expend	70	A10104	79
<b>TOTAL Legislative Board</b>	<b>34,300</b>		<b>33,915</b>
Municipal Court, Pers Serv	111,742	A11101	111,295
Municipal Court, Contr Expend	6,493	A11104	8,081
<b>TOTAL Municipal Court</b>	<b>118,235</b>		<b>119,376</b>
Supervisor,pers Serv	168,153	A12201	163,549
Supervisor,equip & Cap Outlay	293	A12202	
Supervisor,contr Expend	3,450	A12204	4,481
<b>TOTAL Supervisor</b>	<b>171,896</b>		<b>168,030</b>
Assessment, Pers Serv	68,083	A13551	64,930
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	9,911	A13554	11,795
<b>TOTAL Assessment</b>	<b>77,994</b>		<b>76,724</b>
Clerk,pers Serv	90,150	A14101	97,856
Clerk,equip & Cap Outlay	495	A14102	
Clerk,contr Expend	4,139	A14104	4,291
<b>TOTAL Clerk</b>	<b>94,784</b>		<b>102,147</b>
Law, Pers Serv	53,150	A14201	45,450
Law, Contr Expend	240	A14204	
<b>TOTAL Law</b>	<b>53,390</b>		<b>45,450</b>
Engineer, Contr Expend	29,656	A14404	9,309
<b>TOTAL Engineer</b>	<b>29,656</b>		<b>9,309</b>
Elections, Contr Expend	17,500	A14504	16,500
<b>TOTAL Elections</b>	<b>17,500</b>		<b>16,500</b>
Records Mgmt, Equip & Cap Outlay		A14602	725
Records Mgmt, Contr Expend	697	A14604	2,635
<b>TOTAL Records Mgmt</b>	<b>697</b>		<b>3,360</b>
Public Works Admin, Pers Serv		A14901	
Public Works Admin, Equip & Cap Outlay	1,020	A14902	
Public Works Admin, Contr Expend	1,799	A14904	842
<b>TOTAL Public Works Admin</b>	<b>2,819</b>		<b>842</b>
Central Services Admin,pers Serv	6,603	A16101	9,581
Central Services Admin,contr Expend	11,631	A16104	10,360
<b>TOTAL Central Services Admin</b>	<b>18,234</b>		<b>19,942</b>
Buildings, Pers Serv	26,584	A16201	24,584
Buildings, Equip & Cap Outlay	10,160	A16202	9,203
Buildings, Contr Expend	87,758	A16204	54,765
<b>TOTAL Buildings</b>	<b>124,502</b>		<b>88,552</b>
Central Storeroom, Contr Expend	1,263	A16604	905
<b>TOTAL Central Storeroom</b>	<b>1,263</b>		<b>905</b>
Central Print & Mail,contr Expend	10,288	A16704	8,608
<b>TOTAL Central Print &amp; Mail</b>	<b>10,288</b>		<b>8,608</b>
Central Data Process & Cap Outlay		A16802	6,419

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Central Data Process, Contr Expend	33,527	A16804	31,784
<b>TOTAL Central Data Process</b>	<b>33,527</b>		<b>38,203</b>
Unallocated Insurance, Contr Expend	38,323	A19104	41,083
<b>TOTAL Unallocated Insurance</b>	<b>38,323</b>		<b>41,083</b>
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
<b>TOTAL Municipal Assn Dues</b>	<b>1,200</b>		<b>1,200</b>
Judgements And Claims, Contr Expend		A19304	2,067
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>2,067</b>
Pur of Land/right of Way,equip & Cap Out		A19402	
Pur of Land/right of Way, Contr Expend		A19404	
<b>TOTAL Pur of Land/right of Way</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>828,608</b>		<b>776,214</b>
Control of Animals, Pers Serv	19,082	A35101	20,242
Control of Animals, Contr Expend	3,356	A35104	2,520
<b>TOTAL Control of Animals</b>	<b>22,438</b>		<b>22,763</b>
Misc Public Safety, Pers Serv	1,233	A39891	
Misc Public Safety, Contr Expend		A39894	344
<b>TOTAL Misc Public Safety</b>	<b>1,233</b>		<b>344</b>
<b>TOTAL Public Safety</b>	<b>23,671</b>		<b>23,107</b>
Ambulance, Contr Expend	233,557	A45404	250,931
<b>TOTAL Ambulance</b>	<b>233,557</b>		<b>250,931</b>
<b>TOTAL Health</b>	<b>233,557</b>		<b>250,931</b>
Street Admin, Pers Serv	107,252	A50101	108,477
Street Admin, Equip & Cap Outlay	360	A50102	200
Street Admin, Contr Expend	2,260	A50104	3,872
<b>TOTAL Street Admin</b>	<b>109,872</b>		<b>112,548</b>
Garage, Pers Serv	4,245	A51321	4,217
Garage, Equip & Cap Outlay		A51322	
Garage, Contr Expend	47,446	A51324	32,046
<b>TOTAL Garage</b>	<b>51,691</b>		<b>36,263</b>
Street Lighting, Contr Expend	606	A51824	676
<b>TOTAL Street Lighting</b>	<b>606</b>		<b>676</b>
<b>TOTAL Transportation</b>	<b>162,170</b>		<b>149,487</b>
Programs For Aging, Pers Serv	34,610	A67721	34,957
Programs For Aging, Equip & Cap Outlay		A67722	13,706
Programs For Aging, Contr Expend	18,468	A67724	13,427
<b>TOTAL Programs For Aging</b>	<b>53,078</b>		<b>62,090</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>53,078</b>		<b>62,090</b>
Parks, Pers Serv	63,332	A71101	69,139
Parks, Equip & Cap Outlay	600	A71102	870
Parks, Contr Expend	29,712	A71104	30,853
<b>TOTAL Parks</b>	<b>93,645</b>		<b>100,863</b>
Youth Prog, Pers Serv	1,410	A73101	2,006
Youth Prog, Contr Expend	4,121	A73104	2,219
<b>TOTAL Youth Prog</b>	<b>5,531</b>		<b>4,226</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Library, Contr Expend	891	A74104	942
<b>TOTAL Library</b>	<b>891</b>		<b>942</b>
Historian, Equip & Cap Outlay		A75102	
Historian, Contr Expend	1,544	A75104	2,331
<b>TOTAL Historian</b>	<b>1,544</b>		<b>2,331</b>
<b>TOTAL Culture And Recreation</b>	<b>101,610</b>		<b>108,361</b>
Refuse & Garbage, Pers Serv	10,938	A81601	10,502
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	37,627	A81604	32,095
<b>TOTAL Refuse &amp; Garbage</b>	<b>48,565</b>		<b>42,596</b>
Clearance, Demo, Rehab, Pers Serv		A86661	
Clearance, Demo, Rehab, Contr Expend		A86664	
<b>TOTAL Clearance</b>	<b>0</b>		<b>0</b>
Misc Home & Comm Serv, Contr Expend		A89894	
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>0</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>48,565</b>		<b>42,596</b>
State Retirement System	107,156	A90108	106,158
Social Security, Employer Cont	57,934	A90308	58,530
Worker's Compensation, Empl Bnfts	6,128	A90408	10,228
Disability Insurance, Empl Bnfts	756	A90558	760
Hospital & Medical (dental) Ins, Empl Bnft	135,537	A90608	124,865
<b>TOTAL Employee Benefits</b>	<b>307,511</b>		<b>300,541</b>
Interfund Loans		A97957	1
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>1</b>
<b>TOTAL Expenditures</b>	<b>1,758,770</b>		<b>1,713,329</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,758,770</b>		<b>1,713,329</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>801,386</b>	<b>A8021</b>	<b>654,854</b>
Prior Period Adj -Increase In Fund Balance	821	A8012	2,636
Prior Period Adj -Decrease In Fund Balance	85,124	A8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>717,083</b>	<b>A8022</b>	<b>657,490</b>
ADD - REVENUES AND OTHER SOURCES	1,696,541		1,718,788
DEDUCT - EXPENDITURES AND OTHER USES	1,758,770		1,713,329
<b>Fund Balance - End of Year</b>	<b>654,854</b>	<b>A8029</b>	<b>662,949</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,244,490	A1049N	1,339,321
Est Rev - Real Property Tax Items	7,600	A1099N	8,500
Est Rev - Departmental Income	39,750	A1299N	34,450
Est Rev - Use of Money And Property	510	A2499N	270
Est Rev - Fines And Forfeitures	75,000	A2649N	95,000
Est Rev - Sale of Prop And Comp For Loss	100,000	A2699N	0
Est Rev - Miscellaneous Local Sources	20,050	A2799N	14,200
Est Rev - Interfund Revenues	150	A2801N	150
Est Rev - State Aid	227,704	A3099N	277,204
Est Rev - Federal Aid	10,000	A4099N	10,000
<b>TOTAL Estimated Revenues</b>	<b>1,725,254</b>		<b>1,779,095</b>
Appropriated Fund Balance	89,622	A599N	
<b>TOTAL Estimated Other Sources</b>	<b>89,622</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,814,876</b>		<b>1,779,095</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	825,097	A1999N	829,935
App - Public Safety	27,900	A3999N	24,431
App - Health	250,931	A4999N	253,260
App - Transportation	155,621	A5999N	155,361
App - Economic Assistance And Opportunity	53,241	A6999N	50,946
App - Culture And Recreation	104,425	A7999N	115,760
App - Home And Community Services	52,032	A8999N	48,500
App - Employee Benefits	345,629	A9199N	298,502
<b>TOTAL Appropriations</b>	<b>1,814,876</b>		<b>1,776,695</b>
App - Interfund Transfer	0	A9999N	2,400
<b>TOTAL Other Uses</b>	<b>0</b>		<b>2,400</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,814,876</b>		<b>1,779,095</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	79,032	B200	762,935
Petty Cash	50	B210	50
Cash With Fiscal Agent		B223	335
<b>TOTAL Cash</b>	<b>79,082</b>		<b>763,320</b>
Accounts Receivable	8,865	B380	9,968
<b>TOTAL Other Receivables (net)</b>	<b>8,865</b>		<b>9,968</b>
Due From Other Funds	1,094,077	B391	650,206
<b>TOTAL Due From Other Funds</b>	<b>1,094,077</b>		<b>650,206</b>
Due From Other Governments	501,569	B440	502,208
<b>TOTAL Due From Other Governments</b>	<b>501,569</b>		<b>502,208</b>
Prepaid Expenses	5,991	B480	8,422
<b>TOTAL Prepaid Expenses</b>	<b>5,991</b>		<b>8,422</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,689,584</b>		<b>1,934,124</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	57,789	B600	33,056
<b>TOTAL Accounts Payable</b>	<b>57,789</b>		<b>33,056</b>
Accrued Liabilities	870	B601	784
<b>TOTAL Accrued Liabilities</b>	<b>870</b>		<b>784</b>
<b>TOTAL Liabilities</b>	<b>58,658</b>		<b>33,840</b>
<b>Fund Balance</b>			
Not in Spendable Form	5,991	B806	8,422
<b>TOTAL Nonspendable Fund Balance</b>	<b>5,991</b>		<b>8,422</b>
Assigned Appropriated Fund Balance	98,268	B914	
Assigned Unappropriated Fund Balance	1,526,666	B915	1,891,863
<b>TOTAL Assigned Fund Balance</b>	<b>1,624,935</b>		<b>1,891,863</b>
<b>TOTAL Fund Balance</b>	<b>1,630,926</b>		<b>1,900,285</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,689,584</b>		<b>1,934,124</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	128,460	B1001	127,218
<b>TOTAL Real Property Taxes</b>	<b>128,460</b>		<b>127,218</b>
Sales Tax (from County)	1,967,704	B1120	1,984,815
Franchises	35,048	B1170	37,226
<b>TOTAL Non Property Tax Items</b>	<b>2,002,752</b>		<b>2,022,041</b>
Public Pound Charges, Dog Control Fees		B1550	350
Safety Inspection Fees	39,158	B1560	40,080
Public Health Fees	1,610	B1601	1,880
Zoning Fees	16,793	B2110	1,580
Refuse & Garbage Charges	128	B2130	144
<b>TOTAL Departmental Income</b>	<b>57,689</b>		<b>44,034</b>
Interest And Earnings	451	B2401	803
<b>TOTAL Use of Money And Property</b>	<b>451</b>		<b>803</b>
Sales, Other		B2655	30
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>30</b>
Interfund Revenues	260	B2801	48
<b>TOTAL Interfund Revenues</b>	<b>260</b>		<b>48</b>
<b>TOTAL Revenues</b>	<b>2,189,612</b>		<b>2,194,174</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,189,612</b>		<b>2,194,174</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Law, Contr Expend	12,300	B14204	
<b>TOTAL Law</b>	<b>12,300</b>		<b>0</b>
Central Print & Mail, Contr Expend	949	B16704	272
<b>TOTAL Central Print &amp; Mail</b>	<b>949</b>		<b>272</b>
Judgements And Claims, Contr Expend		B19304	289
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>289</b>
<b>TOTAL General Government Support</b>	<b>13,249</b>		<b>561</b>
Traffic Control, Equip & Cap Outlay	2,498	B33102	
Traffic Control, Contr Expen	3,851	B33104	11,990
<b>TOTAL Traffic Control</b>	<b>6,348</b>		<b>11,990</b>
Safety Inspection, Pers Serv	109,986	B36201	116,822
Safety Inspection, Equip & Cap Outlay		B36202	1,723
Safety Inspection, Contr Expend	5,931	B36204	5,851
<b>TOTAL Safety Inspection</b>	<b>115,917</b>		<b>124,396</b>
<b>TOTAL Public Safety</b>	<b>122,266</b>		<b>136,386</b>
Registrar of Vital Statistics, Pers Serv	1,932	B40201	1,867
Registrar of Vital Stat Contr Expend	50	B40204	61
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>1,981</b>		<b>1,928</b>
<b>TOTAL Health</b>	<b>1,981</b>		<b>1,928</b>
Veterans Service, Contr Expend	1,000	B65104	1,000
<b>TOTAL Veterans Service</b>	<b>1,000</b>		<b>1,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,000</b>		<b>1,000</b>
Zoning, Pers Serv	11,269	B80101	11,770
Zoning, Contr Expend	22,451	B80104	1,976
<b>TOTAL Zoning</b>	<b>33,721</b>		<b>13,745</b>
Planning, Pers Serv	31,189	B80201	31,115
Planning, Contr Expend	7,112	B80204	7,279
<b>TOTAL Planning</b>	<b>38,302</b>		<b>38,394</b>
Sanitary Sewers, Pers Serv	2,445	B81201	2,568
Sanitary Sewers, Contr Expend	7,920	B81204	7,130
<b>TOTAL Sanitary Sewers</b>	<b>10,365</b>		<b>9,698</b>
Refuse & Garbage, Contr Expend	401,357	B81604	395,265
<b>TOTAL Refuse &amp; Garbage</b>	<b>401,357</b>		<b>395,265</b>
<b>TOTAL Home And Community Services</b>	<b>483,744</b>		<b>457,102</b>
State Retirement, Empl Bnfts	23,242	B90108	21,480
Social Security , Empl Bnfts	11,508	B90308	12,073
Worker's Compensation, Empl Bnfts	5,562	B90408	7,729
Disability Insurance, Empl Bnfts	225	B90558	225
Hospital & Medical (dental) Ins, Empl Bnft	30,420	B90608	31,642
<b>TOTAL Employee Benefits</b>	<b>70,956</b>		<b>73,149</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Interfund Loans		B97957	26
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>26</b>
<b>TOTAL Expenditures</b>	<b>693,196</b>		<b>670,152</b>
Transfers, Other Funds	1,412,513	B99019	1,255,000
Transfers, Capital Projects Fund	3,327	B99509	
<b>TOTAL Operating Transfers</b>	<b>1,415,839</b>		<b>1,255,000</b>
<b>TOTAL Other Uses</b>	<b>1,415,839</b>		<b>1,255,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,109,036</b>		<b>1,925,152</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,576,267</b>	<b>B8021</b>	<b>1,630,926</b>
Prior Period Adj -Increase In Fund Balance		B8012	336
Prior Period Adj -Decrease In Fund Balance	25,918	B8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,550,349</b>	<b>B8022</b>	<b>1,631,262</b>
ADD - REVENUES AND OTHER SOURCES	2,189,612		2,194,174
DEDUCT - EXPENDITURES AND OTHER USES	2,109,036		1,925,152
<b>Fund Balance - End of Year</b>	<b>1,630,926</b>	<b>B8029</b>	<b>1,900,290</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	126,873	B1049N	73,287
Est Rev - Non Property Tax Items	1,959,500	B1199N	2,076,000
Est Rev - Departmental Income	32,415	B1299N	68,960
Est Rev - Use of Money And Property	402	B2499N	550
Est Rev-Interfund Revenues	150	B2801N	100
Est Rev-State Aid	5,000	B3099N	10,000
<b>TOTAL Estimated Revenues</b>	<b>2,124,340</b>		<b>2,228,897</b>
Appropriated Fund Balance	98,268	B599N	0
<b>TOTAL Estimated Other Sources</b>	<b>98,268</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,222,608</b>		<b>2,228,897</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	11,000	B1999N	23,300
App - Public Safety	144,563	B3999N	147,087
App - Health	1,886	B4999N	2,105
App-Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Home And Community Services	490,483	B8999N	504,281
App - Employee Benefits	75,245	B9199N	73,844
<b>TOTAL Appropriations</b>	<b>724,177</b>		<b>751,617</b>
App - Interfund Transfer	1,498,431	B9999N	1,477,280
<b>TOTAL Other Uses</b>	<b>1,498,431</b>		<b>1,477,280</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,222,608</b>		<b>2,228,897</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	193,713	CM200	217,719
<b>TOTAL Cash</b>	<b>193,713</b>		<b>217,719</b>
Accounts Receivable	361	CM380	361
<b>TOTAL Other Receivables (net)</b>	<b>361</b>		<b>361</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>194,074</b>		<b>218,080</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	27,066	CM600	55,696
<b>TOTAL Accounts Payable</b>	<b>27,066</b>		<b>55,696</b>
Customers' Deposits	166,929	CM615	162,304
<b>TOTAL Other Deposits</b>	<b>166,929</b>		<b>162,304</b>
Due To Other Funds	79	CM630	79
<b>TOTAL Due To Other Funds</b>	<b>79</b>		<b>79</b>
<b>TOTAL Liabilities</b>	<b>194,074</b>		<b>218,080</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>194,074</b>		<b>218,080</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Gifts And Donations		CM2705	
Unclassified (specify)	62,556	CM2770	179,751
<b>TOTAL Miscellaneous Local Sources</b>	<b>62,556</b>		<b>179,751</b>
<b>TOTAL Revenues</b>	<b>62,556</b>		<b>179,751</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>62,556</b>		<b>179,751</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Other General Government Support-Contr Exp	62,556	CM19894	179,751
<b>TOTAL Other General Government Support-Contr Exp</b>	<b>62,556</b>		<b>179,751</b>
<b>TOTAL General Government Support</b>	<b>62,556</b>		<b>179,751</b>
<b>TOTAL Expenditures</b>	<b>62,556</b>		<b>179,751</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>62,556</b>		<b>179,751</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CM8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>CM8022</b>	
ADD - REVENUES AND OTHER SOURCES	62,556		179,751
DEDUCT - EXPENDITURES AND OTHER USES	62,556		179,751
<b>Fund Balance - End of Year</b>		<b>CM8029</b>	

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CR) RECREATION

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	114,485	CR200	124,095
<b>TOTAL Cash</b>	<b>114,485</b>		<b>124,095</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>114,485</b>		<b>124,095</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CR) RECREATION

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	1,814	CR630	
<b>TOTAL Due To Other Funds</b>	<b>1,814</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,814</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	112,671	CR915	124,095
<b>TOTAL Assigned Fund Balance</b>	<b>112,671</b>		<b>124,095</b>
<b>TOTAL Fund Balance</b>	<b>112,671</b>		<b>124,095</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>114,485</b>		<b>124,095</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CR) RECREATION

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Interest And Earnings	22	CR2401	24
<b>TOTAL Use of Money And Property</b>	<b>22</b>		<b>24</b>
Unclassified (specify)	19,200	CR2770	11,400
<b>TOTAL Miscellaneous Local Sources</b>	<b>19,200</b>		<b>11,400</b>
<b>TOTAL Revenues</b>	<b>19,222</b>		<b>11,424</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>19,222</b>		<b>11,424</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CR) RECREATION

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Parks, Equip & Cap Outlay	14,375	CR71102	
Parks, Contr Expend	9,916	CR71104	
<b>TOTAL Parks</b>	<b>24,291</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>24,291</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>24,291</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>24,291</b>		<b>0</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(CR) RECREATION

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>117,740</b>	<b>CR8021</b>	<b>112,671</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>117,740</b>	<b>CR8022</b>	<b>112,671</b>
ADD - REVENUES AND OTHER SOURCES	19,222		11,424
DEDUCT - EXPENDITURES AND OTHER USES	24,291		
<b>Fund Balance - End of Year</b>	<b>112,671</b>	<b>CR8029</b>	<b>124,093</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash In Time Deposits	2,322	DA201	9,322
<b>TOTAL Cash</b>	<b>2,322</b>		<b>9,322</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,322</b>		<b>9,322</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	13,150	DA630	18,150
<b>TOTAL Due To Other Funds</b>	<b>13,150</b>		<b>18,150</b>
<b>TOTAL Liabilities</b>	<b>13,150</b>		<b>18,150</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-10,829	DA917	-8,829
<b>TOTAL Unassigned Fund Balance</b>	<b>-10,829</b>		<b>-8,829</b>
<b>TOTAL Fund Balance</b>	<b>-10,829</b>		<b>-8,829</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,322</b>		<b>9,322</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	2,000	DA1001	2,000
<b>TOTAL Real Property Taxes</b>	<b>2,000</b>		<b>2,000</b>
Interfund Revenues	1	DA2801	0
<b>TOTAL Interfund Revenues</b>	<b>1</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>2,001</b>		<b>2,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,001</b>		<b>2,000</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Other Uses</b>			
Transfers, Other Funds		DA99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>0</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-12,830	<b>DA8021</b>	-10,829
<b>Restated Fund Balance - Beg of Year</b>	-12,830	<b>DA8022</b>	-10,829
ADD - REVENUES AND OTHER SOURCES	2,001		2,000
DEDUCT - EXPENDITURES AND OTHER USES			
<b>Fund Balance - End of Year</b>	-10,829	<b>DA8029</b>	-8,829

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	2,000	DA1049N	2,000
Est Rev - Use of Money And Property	1	DA2499N	
<b>TOTAL Estimated Revenues</b>	<b>2,001</b>		<b>2,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,001</b>		<b>2,000</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Transportation	2,000	DA5999N	2,000
<b>TOTAL Appropriations</b>	<b>2,000</b>		<b>2,000</b>
Interfund Transfers	1	DA9999N	
<b>TOTAL Other Uses</b>	<b>1</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,001</b>		<b>2,000</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	133,404	DB200	24,676
<b>TOTAL Cash</b>	<b>133,404</b>		<b>24,676</b>
Accounts Receivable	954	DB380	
<b>TOTAL Other Receivables (net)</b>	<b>954</b>		<b>0</b>
Due From State And Federal Government	1,400	DB410	1,400
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,400</b>		<b>1,400</b>
Due From Other Funds	154,028	DB391	62,953
<b>TOTAL Due From Other Funds</b>	<b>154,028</b>		<b>62,953</b>
Due From Other Governments		DB440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	27,450	DB480	77,965
<b>TOTAL Prepaid Expenses</b>	<b>27,450</b>		<b>77,965</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>317,235</b>		<b>166,994</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	27,606	DB600	57,252
<b>TOTAL Accounts Payable</b>	<b>27,606</b>		<b>57,252</b>
Accrued Liabilities	21,361	DB601	29,629
<b>TOTAL Accrued Liabilities</b>	<b>21,361</b>		<b>29,629</b>
<b>TOTAL Liabilities</b>	<b>48,968</b>		<b>86,881</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,400	DB691	1,400
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,400</b>		<b>1,400</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,400</b>		<b>1,400</b>
<b>Fund Balance</b>			
Not in Spendable Form	27,450	DB806	29,629
<b>TOTAL Nonspendable Fund Balance</b>	<b>27,450</b>		<b>29,629</b>
Assigned Appropriated Fund Balance	199,443	DB914	
Assigned Unappropriated Fund Balance	39,975	DB915	49,083
<b>TOTAL Assigned Fund Balance</b>	<b>239,418</b>		<b>49,083</b>
<b>TOTAL Fund Balance</b>	<b>266,867</b>		<b>78,713</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>317,235</b>		<b>166,994</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	221,400	DB1001	221,290
<b>TOTAL Real Property Taxes</b>	<b>221,400</b>		<b>221,290</b>
Misc Revenue From Other Govt	849	DB2389	
<b>TOTAL Intergovernmental Charges</b>	<b>849</b>		<b>0</b>
Rental of Equipment		DB2414	18,041
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>18,041</b>
Street Opening Permits	1,875	DB2560	1,950
Permits, Other	525	DB2590	730
<b>TOTAL Licenses And Permits</b>	<b>2,400</b>		<b>2,680</b>
Sales of Scrap & Excess Materials	917	DB2650	5,252
Sales, Other	200	DB2655	195
Sales of Equipment	25	DB2665	
Insurance Recoveries		DB2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,142</b>		<b>5,447</b>
Refunds of Prior Year's Expenditures		DB2701	
Unclassified (specify)	1,120	DB2770	306
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,120</b>		<b>306</b>
Interfund Revenues	9,255	DB2801	6,088
<b>TOTAL Interfund Revenues</b>	<b>9,255</b>		<b>6,088</b>
St Aid, Consolidated Highway Aid	211,485	DB3501	226,110
<b>TOTAL State Aid</b>	<b>211,485</b>		<b>226,110</b>
<b>TOTAL Revenues</b>	<b>447,651</b>		<b>479,962</b>
Interfund Transfers	1,412,513	DB5031	1,255,664
<b>TOTAL Interfund Transfers</b>	<b>1,412,513</b>		<b>1,255,664</b>
<b>TOTAL Other Sources</b>	<b>1,412,513</b>		<b>1,255,664</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,860,164</b>		<b>1,735,627</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Administration-Contractual	4,209	DB17104	3,254
<b>TOTAL Administration-Contractual</b>	<b>4,209</b>		<b>3,254</b>
Judgements And Claims, Contr Expend		DB19304	492
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>492</b>
<b>TOTAL General Government Support</b>	<b>4,209</b>		<b>3,745</b>
Street Admin, Contr Expend	6,324	DB50104	2,315
<b>TOTAL Street Admin</b>	<b>6,324</b>		<b>2,315</b>
Maint of Streets, Pers Serv	290,898	DB51101	315,797
Maint of Streets, Contr Expend	170,788	DB51104	136,495
<b>TOTAL Maint of Streets</b>	<b>461,686</b>		<b>452,292</b>
Perm Improve Highway, Equip & Cap Outlay	379,060	DB51122	502,976
<b>TOTAL Perm Improve Highway</b>	<b>379,060</b>		<b>502,976</b>
Machinery, Pers Serv	49,851	DB51301	45,866
Machinery, Equip & Cap Outlay	39,340	DB51302	45,903
Machinery, Contr Expend	108,849	DB51304	120,001
<b>TOTAL Machinery</b>	<b>198,040</b>		<b>211,770</b>
Snow Removal, Pers Serv	240,108	DB51421	203,454
Snow Removal, Contr Expend	102,384	DB51424	104,393
<b>TOTAL Snow Removal</b>	<b>342,492</b>		<b>307,847</b>
<b>TOTAL Transportation</b>	<b>1,387,602</b>		<b>1,477,199</b>
State Retirement, Empl Bnfts	111,043	DB90108	98,070
Social Security, Empl Bnfts	42,819	DB90308	41,339
Worker's Compensation, Empl Bnfts	66,681	DB90408	78,171
Disability Insurance, Empl Bnfts	289	DB90558	311
Hospital & Medical (dental) Ins, Empl Bnft	160,748	DB90608	176,052
<b>TOTAL Employee Benefits</b>	<b>381,579</b>		<b>393,942</b>
Debt Principal, Bond Anticipation Notes	51,542	DB97306	35,000
<b>TOTAL Debt Principal</b>	<b>51,542</b>		<b>35,000</b>
Debt Interest, Bond Anticipation Notes	2,023	DB97307	3,876
Interfund Loans		DB97957	4
<b>TOTAL Debt Interest</b>	<b>2,023</b>		<b>3,880</b>
<b>TOTAL Expenditures</b>	<b>1,826,954</b>		<b>1,913,767</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,826,954</b>		<b>1,913,767</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>326,258</b>	<b>DB8021</b>	<b>266,867</b>
Prior Period Adj -Decrease In Fund Balance	92,600	DB8015	10,015
<b>Restated Fund Balance - Beg of Year</b>	<b>233,658</b>	<b>DB8022</b>	<b>256,853</b>
ADD - REVENUES AND OTHER SOURCES	1,860,164		1,735,627
DEDUCT - EXPENDITURES AND OTHER USES	1,826,954		1,913,767
<b>Fund Balance - End of Year</b>	<b>266,867</b>	<b>DB8029</b>	<b>78,718</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	221,400	DB1049N	221,400
Est Rev - Use of Money And Property	1,000	DB2499N	5,000
Est Rev - Licenses And Permits	1,000	DB2599N	3,000
Est Rev - Sale of Prop And Comp For Loss	500	DB2699N	500
Est Rev - Miscellaneous Local Sources	750	DB2799N	0
Est Rev - Interfund Revenues	10,000	DB2801N	5,000
Est Rev - State Aid	184,000	DB3099N	226,110
<b>TOTAL Estimated Revenues</b>	<b>418,650</b>		<b>461,010</b>
Estimated - Interfund Transfer	1,498,431	DB5031N	1,477,280
Appropriated Fund Balance	199,443	DB599N	0
<b>TOTAL Estimated Other Sources</b>	<b>1,697,874</b>		<b>1,477,280</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,116,524</b>		<b>1,938,290</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Transportation	1,628,577	DB5999N	1,434,000
App - Employee Benefits	409,527	DB9199N	427,190
App - Debt Service	78,420	DB9899N	77,100
<b>TOTAL Appropriations</b>	<b>2,116,524</b>		<b>1,938,290</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,116,524</b>		<b>1,938,290</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	62,465	H200	
<b>TOTAL Cash</b>	<b>62,465</b>		<b>0</b>
Due From State And Federal Government	377,335	H410	577,335
<b>TOTAL State And Federal Aid Receivables</b>	<b>377,335</b>		<b>577,335</b>
Due From Other Governments	629,407	H440	1,831
<b>TOTAL Due From Other Governments</b>	<b>629,407</b>		<b>1,831</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,069,206</b>		<b>579,166</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	224,490	H600	29,872
<b>TOTAL Accounts Payable</b>	<b>224,490</b>		<b>29,872</b>
Bond Anticipation Notes Payable	4,222,693	H626	4,267,640
<b>TOTAL Notes Payable</b>	<b>4,222,693</b>		<b>4,267,640</b>
Due To Other Funds	1,135,255	H630	811,479
<b>TOTAL Due To Other Funds</b>	<b>1,135,255</b>		<b>811,479</b>
<b>TOTAL Liabilities</b>	<b>5,582,438</b>		<b>5,108,992</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,006,741	H691	579,166
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,006,741</b>		<b>579,166</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,006,741</b>		<b>579,166</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-5,519,973	H917	-5,108,992
<b>TOTAL Unassigned Fund Balance</b>	<b>-5,519,973</b>		<b>-5,108,992</b>
<b>TOTAL Fund Balance</b>	<b>-5,519,973</b>		<b>-5,108,992</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,069,206</b>		<b>579,166</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Misc Revenue, Other Govts	15,432	H2389	50,000
<b>TOTAL Intergovernmental Charges</b>	<b>15,432</b>		<b>50,000</b>
Unclassified (specify)	12,930	H2770	11,976
<b>TOTAL Miscellaneous Local Sources</b>	<b>12,930</b>		<b>11,976</b>
State Aid Emergency Disaster	59,148	H3960	
<b>TOTAL State Aid</b>	<b>59,148</b>		<b>0</b>
Fed Aid, Transp Cap Proj	125,564	H4597	622,343
Fed Aid, Emergency Disaster Assistance	177,445	H4960	
<b>TOTAL Federal Aid</b>	<b>303,009</b>		<b>622,343</b>
<b>TOTAL Revenues</b>	<b>390,519</b>		<b>684,319</b>
Interfund Transfers	3,858	H5031	
<b>TOTAL Interfund Transfers</b>	<b>3,858</b>		<b>0</b>
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	138,942	H5731	180,360
<b>TOTAL Proceeds of Obligations</b>	<b>138,942</b>		<b>180,360</b>
<b>TOTAL Other Sources</b>	<b>142,800</b>		<b>180,360</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>533,319</b>		<b>864,679</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Traffic Viol Bureau, Equip & Cap Outlay	38	H11302	
<b>TOTAL Traffic Viol Bureau</b>	<b>38</b>		<b>0</b>
Buildings, Equip & Cap Outlay		H16202	66,223
<b>TOTAL Buildings</b>	<b>0</b>		<b>66,223</b>
<b>TOTAL General Government Support</b>	<b>38</b>		<b>66,223</b>
Maint of Streets, Equip & Cap Outlay		H51102	16,386
<b>TOTAL Maint of Streets</b>	<b>0</b>		<b>16,386</b>
Garage, Equip & Cap Outlay		H51322	3,397
<b>TOTAL Garage</b>	<b>0</b>		<b>3,397</b>
Other Transportation, Equip & Cap Outlay	873,239	H59972	4,602
<b>TOTAL Other Transportation</b>	<b>873,239</b>		<b>4,602</b>
<b>TOTAL Transportation</b>	<b>873,239</b>		<b>24,384</b>
Parks, Equip & Cap Outlay		H71102	7,274
<b>TOTAL Parks</b>	<b>0</b>		<b>7,274</b>
Special Rec Facility, Equip & Cap Outlay		H71802	325,047
<b>TOTAL Special Rec Facility</b>	<b>0</b>		<b>325,047</b>
<b>TOTAL Culture And Recreation</b>	<b>0</b>		<b>332,321</b>
Water Capital Projects, Equip & Cap Outlay	1,983,814	H83972	30,082
<b>TOTAL Water Capital Projects</b>	<b>1,983,814</b>		<b>30,082</b>
Emergency Disaster Work, Contr	323,112	H87604	420
<b>TOTAL Emergency Disaster Work</b>	<b>323,112</b>		<b>420</b>
<b>TOTAL Home And Community Services</b>	<b>2,306,926</b>		<b>30,502</b>
<b>TOTAL Expenditures</b>	<b>3,180,202</b>		<b>453,430</b>
Transfers, Other Funds	63,250	H99019	664
<b>TOTAL Operating Transfers</b>	<b>63,250</b>		<b>664</b>
<b>TOTAL Other Uses</b>	<b>63,250</b>		<b>664</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,243,453</b>		<b>454,094</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-2,761,518</b>	<b>H8021</b>	<b>-5,519,973</b>
Prior Period Adj -Increase In Fund Balance	21,006	H8012	397
Prior Period Adj -Decrease In Fund Balance	69,328	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-2,809,840</b>	<b>H8022</b>	<b>-5,519,576</b>
ADD - REVENUES AND OTHER SOURCES	533,319		864,679
DEDUCT - EXPENDITURES AND OTHER USES	3,243,453		454,094
<b>Fund Balance - End of Year</b>	<b>-5,519,973</b>	<b>H8029</b>	<b>-5,108,988</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SD) DRAINAGE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	1,568	SD200	1,568
<b>TOTAL Cash</b>	<b>1,568</b>		<b>1,568</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,568</b>		<b>1,568</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SD) DRAINAGE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	1,568	SD915	1,568
<b>TOTAL Assigned Fund Balance</b>	<b>1,568</b>		<b>1,568</b>
<b>TOTAL Fund Balance</b>	<b>1,568</b>		<b>1,568</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,568</b>		<b>1,568</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SD) DRAINAGE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,568</b>	<b>SD8021</b>	<b>1,568</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,568</b>	<b>SD8022</b>	<b>1,568</b>
<b>Fund Balance - End of Year</b>	<b>1,568</b>	<b>SD8029</b>	<b>1,568</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash In Time Deposits	108,430	SF201	89,180
<b>TOTAL Cash</b>	<b>108,430</b>		<b>89,180</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>108,430</b>		<b>89,180</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	9,000	SF600	18,000
<b>TOTAL Accounts Payable</b>	<b>9,000</b>		<b>18,000</b>
Accrued Liabilities	59,400	SF601	51,800
<b>TOTAL Accrued Liabilities</b>	<b>59,400</b>		<b>51,800</b>
Due To Other Funds	2,285	SF630	
<b>TOTAL Due To Other Funds</b>	<b>2,285</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>70,685</b>		<b>69,800</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	15,719	SF914	4,162
Assigned Unappropriated Fund Balance	22,026	SF915	15,217
<b>TOTAL Assigned Fund Balance</b>	<b>37,745</b>		<b>19,380</b>
<b>TOTAL Fund Balance</b>	<b>37,745</b>		<b>19,380</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>108,430</b>		<b>89,180</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	686,171	SF1001	685,855
<b>TOTAL Real Property Taxes</b>	<b>686,171</b>		<b>685,855</b>
Interest And Earnings	47	SF2401	43
<b>TOTAL Use of Money And Property</b>	<b>47</b>		<b>43</b>
<b>TOTAL Revenues</b>	<b>686,218</b>		<b>685,897</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>686,218</b>		<b>685,897</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Judgements And Claims, Contr Expend		SF19304	1,452
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>1,452</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>1,452</b>
Fire Protection, Contr Expend	526,625	SF34104	534,195
<b>TOTAL Fire Protection</b>	<b>526,625</b>		<b>534,195</b>
<b>TOTAL Public Safety</b>	<b>526,625</b>		<b>534,195</b>
Ambulance, Contr Expend	47,750	SF45404	47,750
<b>TOTAL Ambulance</b>	<b>47,750</b>		<b>47,750</b>
<b>TOTAL Health</b>	<b>47,750</b>		<b>47,750</b>
Misc Home & Comm Serv, Contr Expend	18,337	SF89894	18,360
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>18,337</b>		<b>18,360</b>
<b>TOTAL Home And Community Services</b>	<b>18,337</b>		<b>18,360</b>
Service Awards Program	54,666	SF90258	53,212
Worker's Compensation, Empl Bnfts	41,605	SF90408	49,048
Other Employee Benefits (spec)	162	SF90898	167
<b>TOTAL Employee Benefits</b>	<b>96,433</b>		<b>102,427</b>
Interfund Loans	39	SF97957	
<b>TOTAL Debt Interest</b>	<b>39</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>689,184</b>		<b>704,184</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>689,184</b>		<b>704,184</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>52,913</b>	<b>SF8021</b>	<b>37,747</b>
Prior Period Adj -Decrease In Fund Balance	12,200	SF8015	80
<b>Restated Fund Balance - Beg of Year</b>	<b>40,713</b>	<b>SF8022</b>	<b>37,666</b>
ADD - REVENUES AND OTHER SOURCES	686,218		685,897
DEDUCT - EXPENDITURES AND OTHER USES	689,184		704,184
<b>Fund Balance - End of Year</b>	<b>37,747</b>	<b>SF8029</b>	<b>19,380</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	10,305	SL200	9,868
<b>TOTAL Cash</b>	<b>10,305</b>		<b>9,868</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,305</b>		<b>9,868</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	1,712	SL600	462
<b>TOTAL Accounts Payable</b>	<b>1,712</b>		<b>462</b>
<b>TOTAL Liabilities</b>	<b>1,712</b>		<b>462</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	1,728	SL914	798
Assigned Unappropriated Fund Balance	6,865	SL915	8,608
<b>TOTAL Assigned Fund Balance</b>	<b>8,593</b>		<b>9,406</b>
<b>TOTAL Fund Balance</b>	<b>8,593</b>		<b>9,406</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>10,305</b>		<b>9,868</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	12,770	SL1001	13,670
<b>TOTAL Real Property Taxes</b>	<b>12,770</b>		<b>13,670</b>
Interest And Earnings	3	SL2401	3
<b>TOTAL Use of Money And Property</b>	<b>3</b>		<b>3</b>
<b>TOTAL Revenues</b>	<b>12,773</b>		<b>13,673</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>12,773</b>		<b>13,673</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Street Lighting, Contr Expend	12,934	SL51824	12,860
<b>TOTAL Street Lighting</b>	<b>12,934</b>		<b>12,860</b>
<b>TOTAL Transportation</b>	<b>12,934</b>		<b>12,860</b>
<b>TOTAL Expenditures</b>	<b>12,934</b>		<b>12,860</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>12,934</b>		<b>12,860</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>9,985</b>	<b>SL8021</b>	<b>8,593</b>
Prior Period Adj -Decrease In Fund Balance	1,231	SL8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>8,754</b>	<b>SL8022</b>	<b>8,593</b>
ADD - REVENUES AND OTHER SOURCES	12,773		13,673
DEDUCT - EXPENDITURES AND OTHER USES	12,934		12,860
<b>Fund Balance - End of Year</b>	<b>8,593</b>	<b>SL8029</b>	<b>9,406</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	173,586	SM200	205,489
<b>TOTAL Cash</b>	<b>173,586</b>		<b>205,489</b>
Accounts Receivable	7,350	SM380	
<b>TOTAL Other Receivables (net)</b>	<b>7,350</b>		<b>0</b>
Cash Special Reserves	1,802	SM230	1,802
<b>TOTAL Restricted Assets</b>	<b>1,802</b>		<b>1,802</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>182,738</b>		<b>207,291</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		SM600	2,562
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>2,562</b>
Accrued Liabilities	9,649	SM601	41,136
<b>TOTAL Accrued Liabilities</b>	<b>9,649</b>		<b>41,136</b>
Due To Other Governments	62,814	SM631	70,003
<b>TOTAL Due To Other Governments</b>	<b>62,814</b>		<b>70,003</b>
<b>TOTAL Liabilities</b>	<b>72,464</b>		<b>113,700</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	19,599	SM914	15,872
Assigned Unappropriated Fund Balance	90,676	SM915	77,718
<b>TOTAL Assigned Fund Balance</b>	<b>110,275</b>		<b>93,590</b>
<b>TOTAL Fund Balance</b>	<b>110,275</b>		<b>93,590</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>182,738</b>		<b>207,291</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	93,418	SM1001	93,361
<b>TOTAL Real Property Taxes</b>	<b>93,418</b>		<b>93,361</b>
Ambulance Charges	36,878	SM1640	26,230
<b>TOTAL Departmental Income</b>	<b>36,878</b>		<b>26,230</b>
Interest And Earnings	43	SM2401	43
<b>TOTAL Use of Money And Property</b>	<b>43</b>		<b>43</b>
<b>TOTAL Revenues</b>	<b>130,340</b>		<b>119,634</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>130,340</b>		<b>119,634</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Judgement And Claims, Contr Expend		SM19304	220
<b>TOTAL Judgement And Claims</b>	<b>0</b>		<b>220</b>
Other Gen Govt Support, Contr Expend	6,547	SM19894	4,500
<b>TOTAL Other Gen Govt Support</b>	<b>6,547</b>		<b>4,500</b>
<b>TOTAL General Government Support</b>	<b>6,547</b>		<b>4,720</b>
Ambulance, Contr Expend	113,475	SM45404	131,599
<b>TOTAL Ambulance</b>	<b>113,475</b>		<b>131,599</b>
<b>TOTAL Health</b>	<b>113,475</b>		<b>131,599</b>
<b>TOTAL Expenditures</b>	<b>120,021</b>		<b>136,319</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>120,021</b>		<b>136,319</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>107,276</b>	<b>SM8021</b>	<b>110,275</b>
Prior Period Adj -Decrease In Fund Balance	7,320	SM8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>99,956</b>	<b>SM8022</b>	<b>110,274</b>
ADD - REVENUES AND OTHER SOURCES	130,340		119,634
DEDUCT - EXPENDITURES AND OTHER USES	120,021		136,319
<b>Fund Balance - End of Year</b>	<b>110,275</b>	<b>SM8029</b>	<b>93,590</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	112,567	SM200	105,161
<b>TOTAL Cash</b>	<b>112,567</b>		<b>105,161</b>
Cash Special Reserves	1,802	SM230	1,802
<b>TOTAL Restricted Assets</b>	<b>1,802</b>		<b>1,802</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>114,369</b>		<b>106,963</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Governments	62,814	SM631	70,003
<b>TOTAL Due To Other Governments</b>	<b>62,814</b>		<b>70,003</b>
<b>TOTAL Liabilities</b>	<b>62,814</b>		<b>70,003</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	14,473	SM914	15,872
Assigned Unappropriated Fund Balance	37,082	SM915	21,088
<b>TOTAL Assigned Fund Balance</b>	<b>51,555</b>		<b>36,960</b>
<b>TOTAL Fund Balance</b>	<b>51,555</b>		<b>36,960</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>114,369</b>		<b>106,963</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	55,505	SM1001	55,484
<b>TOTAL Real Property Taxes</b>	<b>55,505</b>		<b>55,484</b>
Interest And Earnings	27	SM2401	23
<b>TOTAL Use of Money And Property</b>	<b>27</b>		<b>23</b>
<b>TOTAL Revenues</b>	<b>55,532</b>		<b>55,507</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>55,532</b>		<b>55,507</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Judgement And Claims, Contr Expend		SM19304	99
<b>TOTAL Judgement And Claims</b>	<b>0</b>		<b>99</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>99</b>
Ambulance, Contr Expend	62,814	SM45404	70,003
<b>TOTAL Ambulance</b>	<b>62,814</b>		<b>70,003</b>
<b>TOTAL Health</b>	<b>62,814</b>		<b>70,003</b>
<b>TOTAL Expenditures</b>	<b>62,814</b>		<b>70,102</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>62,814</b>		<b>70,102</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SM1)SPECIAL EMT DISTRICT

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>58,837</b>	<b>SM8021</b>	<b>51,555</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>58,837</b>	<b>SM8022</b>	<b>51,555</b>
ADD - REVENUES AND OTHER SOURCES	55,532		55,507
DEDUCT - EXPENDITURES AND OTHER USES	62,814		70,102
<b>Fund Balance - End of Year</b>	<b>51,555</b>	<b>SM8029</b>	<b>36,960</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	61,019	SM200	100,328
<b>TOTAL Cash</b>	<b>61,019</b>		<b>100,328</b>
Accounts Receivable	7,350	SM380	
<b>TOTAL Other Receivables (net)</b>	<b>7,350</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>68,369</b>		<b>100,328</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		SM600	2,562
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>2,562</b>
Accrued Liabilities	9,649	SM601	41,136
<b>TOTAL Accrued Liabilities</b>	<b>9,649</b>		<b>41,136</b>
<b>TOTAL Liabilities</b>	<b>9,649</b>		<b>43,698</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	5,126	SM914	
Assigned Unappropriated Fund Balance	53,594	SM915	56,630
<b>TOTAL Assigned Fund Balance</b>	<b>58,720</b>		<b>56,630</b>
<b>TOTAL Fund Balance</b>	<b>58,720</b>		<b>56,630</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>68,369</b>		<b>100,328</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	37,913	SM1001	37,878
<b>TOTAL Real Property Taxes</b>	<b>37,913</b>		<b>37,878</b>
Ambulance Charges	36,878	SM1640	26,230
<b>TOTAL Departmental Income</b>	<b>36,878</b>		<b>26,230</b>
Interest And Earnings	16	SM2401	20
<b>TOTAL Use of Money And Property</b>	<b>16</b>		<b>20</b>
<b>TOTAL Revenues</b>	<b>74,808</b>		<b>64,128</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>74,808</b>		<b>64,128</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Judgement And Claims, Contr Expend		SM19304	121
<b>TOTAL Judgement And Claims</b>	<b>0</b>		<b>121</b>
Other Gen Govt Support, Contr Expend	6,547	SM19894	4,500
<b>TOTAL Other Gen Govt Support</b>	<b>6,547</b>		<b>4,500</b>
<b>TOTAL General Government Support</b>	<b>6,547</b>		<b>4,621</b>
Ambulance, Contr Expend	50,661	SM45404	61,596
<b>TOTAL Ambulance</b>	<b>50,661</b>		<b>61,596</b>
<b>TOTAL Health</b>	<b>50,661</b>		<b>61,596</b>
<b>TOTAL Expenditures</b>	<b>57,207</b>		<b>66,217</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>57,207</b>		<b>66,217</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

AMBULANCE DISTRICT(SM2)

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>48,439</b>	<b>SM8021</b>	<b>58,720</b>
Prior Period Adj -Decrease In Fund Balance	7,320	SM8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>41,119</b>	<b>SM8022</b>	<b>58,719</b>
ADD - REVENUES AND OTHER SOURCES	74,808		64,128
DEDUCT - EXPENDITURES AND OTHER USES	57,207		66,217
<b>Fund Balance - End of Year</b>	<b>58,720</b>	<b>SM8029</b>	<b>56,630</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash In Time Deposits	44,931	SS201	7,599
<b>TOTAL Cash</b>	<b>44,931</b>		<b>7,599</b>
Unbilled Receivables	22,790	SS383	20,111
<b>TOTAL Other Receivables (net)</b>	<b>22,790</b>		<b>20,111</b>
Due From Other Funds		SS391	617
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>617</b>
Due From Other Governments	1,940	SS440	1,018
<b>TOTAL Due From Other Governments</b>	<b>1,940</b>		<b>1,018</b>
Prepaid Expenses	258	SS480	303
<b>TOTAL Prepaid Expenses</b>	<b>258</b>		<b>303</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>69,919</b>		<b>29,647</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	40,367	SS600	40,393
<b>TOTAL Accounts Payable</b>	<b>40,367</b>		<b>40,393</b>
Accrued Liabilities	213	SS601	335
<b>TOTAL Accrued Liabilities</b>	<b>213</b>		<b>335</b>
Overpayments & Clearing Account		SS690	34
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>34</b>
Due To Other Funds	4,994	SS630	
<b>TOTAL Due To Other Funds</b>	<b>4,994</b>		<b>0</b>
Due To Other Governments		SS631	
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>45,574</b>		<b>40,763</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	3,827	SS691	4,507
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,827</b>		<b>4,507</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,827</b>		<b>4,507</b>
<b>Fund Balance</b>			
Not in Spendable Form	258	SS806	303
<b>TOTAL Nonspendable Fund Balance</b>	<b>258</b>		<b>303</b>
Assigned Appropriated Fund Balance	6,687	SS914	
Assigned Unappropriated Fund Balance	13,573	SS915	
<b>TOTAL Assigned Fund Balance</b>	<b>20,260</b>		<b>0</b>
Unassigned Fund Balance		SS917	-15,926
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-15,926</b>
<b>TOTAL Fund Balance</b>	<b>20,518</b>		<b>-15,623</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>69,919</b>		<b>29,647</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Special Assessments	10,440	SS1030	10,400
<b>TOTAL Real Property Taxes</b>	<b>10,440</b>		<b>10,400</b>
Sewer Rents	50,509	SS2120	42,281
Sewer Charges	26,000	SS2122	26,000
Interest & Penalties On Sewer Accts	430	SS2128	419
<b>TOTAL Departmental Income</b>	<b>76,939</b>		<b>68,700</b>
Interest And Earnings		SS2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>87,378</b>		<b>79,100</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>87,378</b>		<b>79,100</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Sewer Administration, Pers Serv	8,097	SS81101	8,501
Sewer Administration, Contr Expend	483	SS81104	1,019
<b>TOTAL Sewer Administration</b>	<b>8,579</b>		<b>9,520</b>
Sanitary Sewers, Contr Expend		SS81204	24,000
<b>TOTAL Sanitary Sewers</b>	<b>0</b>		<b>24,000</b>
Sewage Treat Disp, Equip & Cap Outlay		SS81302	
Sewage Treat Disp, Contr Expend	46,805	SS81304	44,035
<b>TOTAL Sewage Treat Disp</b>	<b>46,805</b>		<b>44,035</b>
Other Sanitation, Contr Expend	1,260	SS81894	240
<b>TOTAL Other Sanitation</b>	<b>1,260</b>		<b>240</b>
<b>TOTAL Home And Community Services</b>	<b>56,645</b>		<b>77,794</b>
State Retirement, Empl Bnfts	1,042	SS90108	1,004
Social Security , Empl Bnfts	607	SS90308	650
Worker's Compensation, Empl Bnfts	10	SS90408	437
Disability Insurance, Empl Bnfts	2	SS90558	2
Hospital & Medical (dental) Ins, Empl Bnft	808	SS90608	838
<b>TOTAL Employee Benefits</b>	<b>2,469</b>		<b>2,931</b>
Debt Principal, Bond Anticipation Notes	9,000	SS97306	9,000
<b>TOTAL Debt Principal</b>	<b>9,000</b>		<b>9,000</b>
Debt Interest, Bond Anticipation Notes	2,106	SS97307	1,393
Interfund Loans	2	SS97957	7
<b>TOTAL Debt Interest</b>	<b>2,107</b>		<b>1,400</b>
<b>TOTAL Expenditures</b>	<b>70,221</b>		<b>91,125</b>
Transfers, Other Funds		SS99019	
Transfers, Capital Projects Fund	532	SS99509	
<b>TOTAL Operating Transfers</b>	<b>532</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>532</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>70,753</b>		<b>91,125</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>30,568</b>	<b>SS8021</b>	<b>20,518</b>
Prior Period Adj -Decrease In Fund Balance	26,676	SS8015	24,116
<b>Restated Fund Balance - Beg of Year</b>	<b>3,892</b>	<b>SS8022</b>	<b>-3,598</b>
ADD - REVENUES AND OTHER SOURCES	87,378		79,100
DEDUCT - EXPENDITURES AND OTHER USES	70,753		91,125
<b>Fund Balance - End of Year</b>	<b>20,518</b>	<b>SS8029</b>	<b>-15,618</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	10,400	SS1049N	10,500
Est Rev - Departmental Income	76,350	SS1299N	85,030
<b>TOTAL Estimated Revenues</b>	<b>86,750</b>		<b>95,530</b>
Appropriated Fund Balance	6,687	SS599N	0
<b>TOTAL Estimated Other Sources</b>	<b>6,687</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>93,437</b>		<b>95,530</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Home And Community Services	80,705	SS8999N	81,145
App-Employee Benefits	2,332	SS9199N	3,875
App - Debt Service	10,400	SS9899N	10,510
<b>TOTAL Appropriations</b>	<b>93,437</b>		<b>95,530</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>93,437</b>		<b>95,530</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	68,797	SW200	46,748
<b>TOTAL Cash</b>	<b>68,797</b>		<b>46,748</b>
Accounts Receivable	378	SW380	
Unbilled Receivables	158,766	SW383	214,907
<b>TOTAL Other Receivables (net)</b>	<b>159,144</b>		<b>214,907</b>
Due From Other Governments	31,957	SW440	29,841
<b>TOTAL Due From Other Governments</b>	<b>31,957</b>		<b>29,841</b>
Prepaid Expenses	2,319	SW480	3,740
<b>TOTAL Prepaid Expenses</b>	<b>2,319</b>		<b>3,740</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>262,217</b>		<b>295,236</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	40,601	SW600	43,467
<b>TOTAL Accounts Payable</b>	<b>40,601</b>		<b>43,467</b>
Accrued Liabilities	1,909	SW601	2,853
<b>TOTAL Accrued Liabilities</b>	<b>1,909</b>		<b>2,853</b>
Overpayments & Clearing Account		SW690	308
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>308</b>
Due To Other Funds	148,656	SW630	107,616
<b>TOTAL Due To Other Funds</b>	<b>148,656</b>		<b>107,616</b>
<b>TOTAL Liabilities</b>	<b>191,166</b>		<b>154,243</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	32,115	SW691	45,683
<b>TOTAL Deferred Inflows of Resources</b>	<b>32,115</b>		<b>45,683</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>32,115</b>		<b>45,683</b>
<b>Fund Balance</b>			
Not in Spendable Form	2,319	SW806	3,740
<b>TOTAL Nonspendable Fund Balance</b>	<b>2,319</b>		<b>3,740</b>
Reserve For Debt		SW884	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	6,745	SW914	44,214
Assigned Unappropriated Fund Balance	29,872	SW915	47,355
<b>TOTAL Assigned Fund Balance</b>	<b>36,617</b>		<b>91,569</b>
Unassigned Fund Balance		SW917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>38,936</b>		<b>95,310</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>262,217</b>		<b>295,236</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	11,450	SW1001	12,470
Special Assessments	185,568	SW1030	249,572
<b>TOTAL Real Property Taxes</b>	<b>197,018</b>		<b>262,042</b>
Metered Water Sales	370,444	SW2140	392,540
Water Service Charges	4,855	SW2144	4,085
Interest & Penalties On Water Rents	3,683	SW2148	4,243
<b>TOTAL Departmental Income</b>	<b>378,983</b>		<b>400,868</b>
Interest And Earnings	12	SW2401	3
<b>TOTAL Use of Money And Property</b>	<b>12</b>		<b>3</b>
Sales of Scrap & Excess Materials		SW2650	20
Sales, Other	1,263	SW2655	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>1,263</b>		<b>20</b>
Interfund Revenues		SW2801	0
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>577,274</b>		<b>662,933</b>
Interfund Transfers	63,250	SW5031	
<b>TOTAL Interfund Transfers</b>	<b>63,250</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>63,250</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>640,525</b>		<b>662,933</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Water Administration, Pers Serv	68,473	SW83101	78,326
Water Administration, Contr Expend	6,071	SW83104	11,985
<b>TOTAL Water Administration</b>	<b>74,544</b>		<b>90,311</b>
Source Supply Pwr & Pump, Contr Expend	201,089	SW83204	232,101
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>201,089</b>		<b>232,101</b>
Water Purification, Contr Expend	4,817	SW83304	4,005
<b>TOTAL Water Purification</b>	<b>4,817</b>		<b>4,005</b>
Water Trans & Distrib, Contr Expend	8,300	SW83404	8,359
<b>TOTAL Water Trans &amp; Distrib</b>	<b>8,300</b>		<b>8,359</b>
Other Water, Equip & Cap Outlay	2,942	SW83892	179
Other Water, Contr Expend	3,084	SW83894	1,674
<b>TOTAL Other Water</b>	<b>6,026</b>		<b>1,853</b>
<b>TOTAL Home And Community Services</b>	<b>294,776</b>		<b>336,631</b>
State Retirement, Empl Bnfts	9,379	SW90108	9,040
Social Security , Empl Bnfts	5,250	SW90308	5,953
Worker's Compensation, Empl Bnfts	4,012	SW90408	3,805
Disability Insurance, Empl Bnfts	20	SW90558	20
Hospital & Medical (dental) Ins, Empl Bnft	7,271	SW90608	7,538
<b>TOTAL Employee Benefits</b>	<b>25,932</b>		<b>26,356</b>
Debt Principal, Serial Bonds	76,721	SW97106	76,817
Debt Principal, Bond Anticipation Notes	78,400	SW97306	136,360
Debt Principal, State Loans		SW97906	
<b>TOTAL Debt Principal</b>	<b>155,121</b>		<b>213,177</b>
Debt Interest, Serial Bonds	36,481	SW97107	33,027
Debt Interest, Bond Anticipation Notes	7,023	SW97307	8,740
Interfund Loans	458	SW97957	425
<b>TOTAL Debt Interest</b>	<b>43,962</b>		<b>42,192</b>
<b>TOTAL Expenditures</b>	<b>519,791</b>		<b>618,356</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>519,791</b>		<b>618,356</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-74,535</b>	<b>SW8021</b>	<b>38,936</b>
Prior Period Adj -Increase In Fund Balance		SW8012	12,572
Prior Period Adj -Decrease In Fund Balance	7,264	SW8015	775
<b>Restated Fund Balance - Beg of Year</b>	<b>-81,798</b>	<b>SW8022</b>	<b>50,733</b>
ADD - REVENUES AND OTHER SOURCES	640,525		662,933
DEDUCT - EXPENDITURES AND OTHER USES	519,791		618,356
<b>Fund Balance - End of Year</b>	<b>38,936</b>	<b>SW8029</b>	<b>95,310</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	262,042	SW1049N	252,395
Est Rev - Departmental Income	394,086	SW1299N	412,768
Est Rev - Use of Money And Property	0	SW2499N	0
<b>TOTAL Estimated Revenues</b>	<b>656,128</b>		<b>665,163</b>
Appropriated Fund Balance	6,745	SW599N	44,214
<b>TOTAL Estimated Other Sources</b>	<b>6,745</b>		<b>44,214</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>662,873</b>		<b>709,377</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Home And Community Services	372,607	SW8999N	385,821
App-Employee Benefits	27,592	SW9199N	35,218
App - Debt Service	262,674	SW9899N	288,338
<b>TOTAL Appropriations</b>	<b>662,873</b>		<b>709,377</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>662,873</b>		<b>709,377</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	33,836	TA200	26,209
<b>TOTAL Cash</b>	<b>33,836</b>		<b>26,209</b>
Service Award Program Assets	823,524	TA461	868,373
<b>TOTAL Investments</b>	<b>823,524</b>		<b>868,373</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>857,359</b>		<b>894,582</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	17,030	TA630	13,897
<b>TOTAL Due To Other Funds</b>	<b>17,030</b>		<b>13,897</b>
Service Awards	823,524	TA13	868,373
State Retirement	2,110	TA18	1,837
Other Funds (specify)	14,695	TA85	10,475
<b>TOTAL Agency Liabilities</b>	<b>840,329</b>		<b>880,685</b>
<b>TOTAL Liabilities</b>	<b>857,359</b>		<b>894,582</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>857,359</b>		<b>894,582</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	4,181	TE200	4,980
<b>TOTAL Cash</b>	<b>4,181</b>		<b>4,980</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,181</b>		<b>4,980</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	350	TE600	
<b>TOTAL Accounts Payable</b>	<b>350</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>350</b>		<b>0</b>
<b>Fund Balance</b>			
Net Assets-Unrestricted (Deficit)	3,831	TE924	4,980
<b>TOTAL Assigned Fund Balance</b>	<b>3,831</b>		<b>4,980</b>
<b>TOTAL Fund Balance</b>	<b>3,831</b>		<b>4,980</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,181</b>		<b>4,980</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Interest And Earnings	1	TE2401	1
<b>TOTAL Use of Money And Property</b>	<b>1</b>		<b>1</b>
Gifts And Donations	2,587	TE2705	2,187
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,587</b>		<b>2,187</b>
<b>TOTAL Revenues</b>	<b>2,588</b>		<b>2,188</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,588</b>		<b>2,188</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Misc Home & Comm Serv, Cont Expend	2,137	TE89894	1,038
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>2,137</b>		<b>1,038</b>
<b>TOTAL Home And Community Services</b>	<b>2,137</b>		<b>1,038</b>
<b>TOTAL Expenditures</b>	<b>2,137</b>		<b>1,038</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,137</b>		<b>1,038</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,380</b>	<b>TE8021</b>	<b>3,831</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>3,380</b>	<b>TE8022</b>	<b>3,831</b>
ADD - REVENUES AND OTHER SOURCES	2,588		2,188
DEDUCT - EXPENDITURES AND OTHER USES	2,137		1,038
<b>Fund Balance - End of Year</b>	<b>3,831</b>	<b>TE8029</b>	<b>4,980</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Total Non-Current Govt Liabilities	858,982	W129	768,991
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>858,982</b>		<b>768,991</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>858,982</b>		<b>768,991</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Judgments And Claims Payable	117,500	W686	85,000
Compensated Absences	73,677	W687	93,003
<b>TOTAL Other Liabilities</b>	<b>191,177</b>		<b>178,003</b>
Bonds Payable	667,805	W628	590,988
<b>TOTAL Bond And Long Term Liabilities</b>	<b>667,805</b>		<b>590,988</b>
<b>TOTAL Liabilities</b>	<b>858,982</b>		<b>768,991</b>
<b>TOTAL Liabilities</b>	<b>858,982</b>		<b>768,991</b>

**TOWN OF New Scotland**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2016**

4/28/2017

County of: Albany

Municipal Code: 010358100000

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
2007	BAN E	Water District Extension			11/15/2007	11/14/2008	3.60%		\$495,000	\$356,400	\$19,800	\$0	\$0		\$336,600
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/12/2009	3.15%		\$85,000	\$44,998	\$5,667	\$0	\$0		\$39,331
2013	BAN E	HNE-NE Water Quality Improve			05/22/2013	05/21/2014	0.65%		\$70,000	\$53,800	\$16,200	\$0	\$0		\$37,600
2007	BAN E	Heldervale Water District-Mete			11/15/2007	11/14/2008	3.60%		\$200,000	\$130,000	\$10,000	\$0	\$0		\$120,000
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	2.32%		\$200,000	\$106,002	\$13,333	\$0	\$0		\$92,669
2013	BAN E	HF-Feura Bush Tank Rehab			05/22/2013	05/21/2014	0.65%		\$335,000	\$321,600	\$13,400	\$0	\$0		\$308,200
2015	BAN E	Water-EFC			02/22/2015	03/06/2017	0.00%		\$2,254,345	\$2,254,345	\$0	\$0	\$2,107		\$2,256,452
2014	BAN E	Water - EFC			03/06/2014	03/06/2017	0.00%		\$641,548	\$641,548	\$57,960	\$0	\$0		\$583,588
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$3,908,693	\$136,360	\$0	\$2,107	\$0	\$3,774,440
2014	BOND E	EFC - Water loan			05/01/2000	05/01/2020	0.00%			\$26,292	\$5,067	\$0	\$0		\$21,225
2003	BOND E	Feare Bush Water			10/01/1984	10/01/2022	7.125%			\$5,250	\$750	\$0	\$0		\$4,500
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.50%			\$33,263	\$8,000	\$0	\$0		\$25,263
2003	BOND E	Clarkville Water District			11/01/1994	11/01/2026	5.13%			\$323,000	\$28,000	\$0	\$0		\$295,000
2003	BOND E	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$628,000	\$280,000	\$35,000	\$0	\$0		\$245,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$667,805	\$76,817	\$0	\$0	\$0	\$590,988
2015	BAN N	DB - 2014 Int. Dump Truck			02/06/2015	02/01/2020	1.38%		\$170,000	\$170,000	\$35,000	\$0	\$0		\$135,000
2016	BAN N	2016 Dump/Plow Truck (H04)			01/12/2016	01/01/2021	1.97%		\$191,600	\$0	\$0	\$0	\$0		\$191,600
2016	BAN N	Feura Bush Master Meter (HFBM)			03/04/2016	03/03/2017	0.99%		\$31,600	\$0	\$0	\$0	\$0		\$31,600
2014	BAN N	Heldervale Sewer Extenx. 4			03/11/2011	03/09/2012	1.41%			\$144,000	\$9,000	\$0	\$0		\$135,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$223,200	\$314,000	\$44,000	\$0	\$0	\$0	\$493,200
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$223,200	\$4,890,498	\$257,177	\$0	\$2,107	\$0	\$4,858,628

TOWN OF New Scotland  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2016

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$1,943,849.20
Time Deposits	9Z2021	\$0.00
Total		\$1,945,249.20
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,563.25
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,793,892.85
Total		\$2,294,456.10
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$816,573.22
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 New Scotland  
Bank Reconciliation  
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0808	\$92,199	\$0	\$86,632	\$5,567
****-0824	\$177,531	\$0	\$0	\$177,531
****-3600	\$86,538	\$0	\$0	\$86,538
****-2234	\$133,488	\$0	\$0	\$133,488
****-0027	\$5,724	\$0	\$0	\$5,724
****-1995	\$204,337	\$0	\$0	\$204,337
****-0832	\$522,266	\$0	\$0	\$522,266
****-0042	\$40,501	\$0	\$0	\$40,501
****-4074	\$4,011	\$0	\$0	\$4,011
****-0881	\$213,707	\$0	\$0	\$213,707
****-0899	\$124,095	\$0	\$0	\$124,095
****-0840	\$9,322	\$0	\$0	\$9,322
****-0857	\$24,676	\$0	\$0	\$24,676
****-1673	\$1,568	\$0	\$0	\$1,568
****-5415	\$34,841	\$0	\$0	\$34,841
****-5423	\$54,339	\$0	\$0	\$54,339
****-0865	\$9,077	\$0	\$0	\$9,077
****-1640	\$791	\$0	\$0	\$791
****-1657	\$106,963	\$0	\$0	\$106,963
****-5431	\$100,328	\$0	\$0	\$100,328
****-0873	\$7,599	\$0	\$0	\$7,599
****-0907	\$11,657	\$0	\$0	\$11,657
****-4016	\$418	\$0	\$0	\$418
****-0915	\$2,086	\$0	\$0	\$2,086
****-0923	\$17,648	\$0	\$0	\$17,648
****-0931	\$115	\$0	\$0	\$115
****-0956	\$137	\$0	\$0	\$137
****-9288	\$3,297	\$0	\$0	\$3,297
****-0964	\$11,389	\$0	\$0	\$11,389
****-0816	\$8,733	\$0	\$6,703	\$2,030

TOWN OF New Scotland  
Bank Reconciliation  
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2664	\$11,000	\$1,410	\$4	\$12,406
****-1723	\$1,543	\$0	\$1,355	\$188
****-1715	\$6,605	\$57	\$63	\$6,600
****-2672	\$3,620	\$0	\$0	\$3,620
****-0998	\$112	\$0	\$112	\$0
****-1616	\$10	\$0	\$0	\$10
****-0980	\$4,980	\$0	\$0	\$4,980
Total Adjusted Bank Balance				\$1,943,849
Petty Cash				\$1,400.00
Adjustments				\$6,673.50
Total Cash			9ZCASH *	\$1,951,923
Total Cash Balance All Funds			9ZCASHB *	\$1,951,923
* Must be equal				



TOWN OF New Scotland  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2016

<b>Total Full Time Employees:</b>		25			
<b>Total Part Time Employees:</b>		36			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$235,752.00	25	17	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$53,212.00	25	36	
90308	Social Security	\$118,545.00	25	36	
90408	Worker's Compensation Insurance	\$149,418.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,318.00	25	36	
90608	Hospital and Medical (Dental) Insurance	\$340,935.00	20		15
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$165.00			
<b>Total</b>		<b>\$899,345.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$899,345.97</b>			

TOWN OF New Scotland  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$13,744	9,434	gallons	
Diesel Fuel	\$35,711	22,739	gallons	
Fuel Oil	\$6,416	4,349	gallons	
Natural Gas	\$2,106	3,513	cubic feet	therms
Electricity	\$40,672	245,274	kilowatt-hours	
Coal			tons	
Propane	\$3,562	2,184	gallons	

TOWN OF New Scotland  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2016

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Douglas LaGrange, hereby certify that I am the Chief Fiscal Officer of the Town of New Scotland, and that the information provided in the annual financial report of the Town of New Scotland, for the fiscal year ended 12/31/2016, 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 New Scotland, and adopted by me as my signature for use in conjunction with the filing of the Town of New Scotland's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of New Scotland's annual financial report for the fiscal year ended 12/31/2016 and filed by means of electronic data transmission.

Lisa Boehlke  
Name of Report Preparer if different  
than Chief Fiscal Officer

(518) 439-4889  
Telephone Number

04/27/2017  
Date of Certification

Douglas LaGrange  
Name

Supervisor  
Title

2029 New Scotland Rd.  
Official Address

(518) 439-4889  
Official Telephone Number

TOWN OF New Scotland  
Financial Comments  
For the Fiscal Year Ending 2016

(A) GENERAL

Adjustment Reason

Account Code A8012 reduction in estimate of prior year election expense and adjustments to prior years (2014 and 2015) insurance charges

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 prior year workers' comp insurance adjustment

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 prior years workers' comp adjustments

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 prior years workers' comp insurance adjustment

(SS) SEWER

Adjustment Reason

Account Code SS8015 prior year payable due to other gov \$24,000.00 and \$115.59 prior year workers' comp adjustment

(SW) WATER

Adjustment Reason

Account Code SW8012 \$11,900 revenue not recorded as receivable from prior year, \$672.25 workers' comp ins adjustments

Account Code SW8015 \$377.50 uncollectible A/R, \$397.17 due to capital project from prior period

AMBULANCE DISTRICT(SM2)

Adjustment Reason

Account Code SM8015 ...

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 amount was over BAN allowance - transferred from sponsoring fund