

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 12/31/2015

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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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	514,642	A200	618,029
Petty Cash	1,350	A210	1,350
Cash With Fiscal Agent	6,297	A223	137,601
<b>TOTAL Cash</b>	<b>522,289</b>		<b>756,980</b>
Accounts Receivable	1,531	A380	3,012
<b>TOTAL Other Receivables (net)</b>	<b>1,531</b>		<b>3,012</b>
Due From State And Federal Government	7,041	A410	7,432
<b>TOTAL State And Federal Aid Receivables</b>	<b>7,041</b>		<b>7,432</b>
Due From Other Funds	255,069	A391	75,158
<b>TOTAL Due From Other Funds</b>	<b>255,069</b>		<b>75,158</b>
Due From Other Governments	97,562	A440	
<b>TOTAL Due From Other Governments</b>	<b>97,562</b>		<b>0</b>
Prepaid Expenses	131,217	A480	29,547
<b>TOTAL Prepaid Expenses</b>	<b>131,217</b>		<b>29,547</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,014,709</b>		<b>872,129</b>

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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	56,873	A600	46,631
<b>TOTAL Accounts Payable</b>	<b>56,873</b>		<b>46,631</b>
Accrued Liabilities	19,815	A601	14,512
<b>TOTAL Accrued Liabilities</b>	<b>19,815</b>		<b>14,512</b>
Other Liabilities	785	A688	830
<b>TOTAL Other Liabilities</b>	<b>785</b>		<b>830</b>
Due To Other Governments	129,664	A631	149,116
<b>TOTAL Due To Other Governments</b>	<b>129,664</b>		<b>149,116</b>
<b>TOTAL Liabilities</b>	<b>207,137</b>		<b>211,089</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	6,186	A691	6,186
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,186</b>		<b>6,186</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,186</b>		<b>6,186</b>
<b>Fund Balance</b>			
Not in Spendable Form	131,217	A806	29,547
<b>TOTAL Nonspendable Fund Balance</b>	<b>131,217</b>		<b>29,547</b>
Assigned Appropriated Fund Balance	97,590	A914	89,622
<b>TOTAL Assigned Fund Balance</b>	<b>97,590</b>		<b>89,622</b>
Unassigned Fund Balance	572,579	A917	535,685
<b>TOTAL Unassigned Fund Balance</b>	<b>572,579</b>		<b>535,685</b>
<b>TOTAL Fund Balance</b>	<b>801,386</b>		<b>654,854</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,014,709</b>		<b>872,129</b>

TOWN OF New Scotland  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	1,203,969	A1001	1,247,984
<b>TOTAL Real Property Taxes</b>	<b>1,203,969</b>		<b>1,247,984</b>
Interest & Penalties On Real Prop Taxes	8,438	A1090	7,780
<b>TOTAL Real Property Tax Items</b>	<b>8,438</b>		<b>7,780</b>
Clerk Fees	1,913	A1255	1,331
Public Pound Charges, Dog Control Fees	1,750	A1550	530
Park And Recreational Charges	24,110	A2001	22,400
Refuse & Garbage Charges	19,875	A2130	19,903
<b>TOTAL Departmental Income</b>	<b>47,649</b>		<b>44,164</b>
Interest And Earnings	2,200	A2401	375
<b>TOTAL Use of Money And Property</b>	<b>2,200</b>		<b>375</b>
Dog Licenses	5,922	A2544	5,430
Permits, Other	260	A2590	300
<b>TOTAL Licenses And Permits</b>	<b>6,182</b>		<b>5,730</b>
Fines And Forfeited Bail	91,690	A2610	87,810
<b>TOTAL Fines And Forfeitures</b>	<b>91,690</b>		<b>87,810</b>
Sales of Scrap & Excess Materials	3,050	A2650	3,134
Sales of Real Property		A2660	3,000
Sales of Equipment		A2665	1,389
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,050</b>		<b>7,523</b>
Refunds of Prior Year's Expenditures	113	A2701	4
Gifts And Donations	9,592	A2705	11,475
Unclassified (specify)	5,535	A2770	2,475
<b>TOTAL Miscellaneous Local Sources</b>	<b>15,240</b>		<b>13,954</b>
Interfund Revenues	193	A2801	177
<b>TOTAL Interfund Revenues</b>	<b>193</b>		<b>177</b>
St Aid, Revenue Sharing	37,704	A3001	37,704
St Aid, Mortgage Tax	178,605	A3005	225,829
St Aid - Other (specify)	7,041	A3089	7,432
<b>TOTAL State Aid</b>	<b>223,350</b>		<b>270,965</b>
Fed Aid Other Culture And Rec Aid	10,676	A4889	10,079
<b>TOTAL Federal Aid</b>	<b>10,676</b>		<b>10,079</b>
<b>TOTAL Revenues</b>	<b>1,612,636</b>		<b>1,696,541</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,612,636</b>		<b>1,696,541</b>

TOWN OF New Scotland  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	32,374	A10101	34,230
Legislative Board, Contr Expend		A10104	70
<b>TOTAL Legislative Board</b>	<b>32,374</b>		<b>34,300</b>
Municipal Court, Pers Serv	110,254	A11101	111,742
Municipal Court, Contr Expend	6,126	A11104	6,493
<b>TOTAL Municipal Court</b>	<b>116,380</b>		<b>118,235</b>
Supervisor,pers Serv	144,632	A12201	168,153
Supervisor,equip & Cap Outlay	3,972	A12202	293
Supervisor,contr Expend	3,519	A12204	3,450
<b>TOTAL Supervisor</b>	<b>152,123</b>		<b>171,896</b>
Assessment, Pers Serv	68,130	A13551	68,083
Assessment, Equip & Cap Outlay	1,439	A13552	
Assessment, Contr Expend	8,001	A13554	9,911
<b>TOTAL Assessment</b>	<b>77,570</b>		<b>77,994</b>
Clerk,pers Serv	99,713	A14101	90,150
Clerk,equip & Cap Outlay	2,476	A14102	495
Clerk,contr Expend	7,193	A14104	4,139
<b>TOTAL Clerk</b>	<b>109,383</b>		<b>94,784</b>
Law, Pers Serv	47,712	A14201	53,150
Law, Contr Expend	324	A14204	240
<b>TOTAL Law</b>	<b>48,036</b>		<b>53,390</b>
Engineer, Contr Expend	19,276	A14404	29,656
<b>TOTAL Engineer</b>	<b>19,276</b>		<b>29,656</b>
Elections, Contr Expend	16,206	A14504	17,500
<b>TOTAL Elections</b>	<b>16,206</b>		<b>17,500</b>
Records Mgmt, Contr Expend	697	A14604	697
<b>TOTAL Records Mgmt</b>	<b>697</b>		<b>697</b>
Public Works Admin, Pers Serv	21,635	A14901	
Public Works Admin, Equip & Cap Outlay		A14902	1,020
Public Works Admin, Contr Expend	843	A14904	1,799
<b>TOTAL Public Works Admin</b>	<b>22,478</b>		<b>2,819</b>
Central Services Admin,pers Serv	8,334	A16101	6,603
Central Services Admin,contr Expend	7,345	A16104	11,631
<b>TOTAL Central Services Admin</b>	<b>15,679</b>		<b>18,234</b>
Buildings, Pers Serv	17,221	A16201	26,584
Buildings, Equip & Cap Outlay	11,950	A16202	10,160
Buildings, Contr Expend	99,722	A16204	87,758
<b>TOTAL Buildings</b>	<b>128,893</b>		<b>124,502</b>
Central Storeroom, Contr Expend	1,574	A16604	1,263
<b>TOTAL Central Storeroom</b>	<b>1,574</b>		<b>1,263</b>
Central Print & Mail,contr Expend	8,864	A16704	10,288
<b>TOTAL Central Print &amp; Mail</b>	<b>8,864</b>		<b>10,288</b>
Central Data Process & Cap Outlay	16,574	A16802	
Central Data Process, Contr Expend	34,015	A16804	33,527
<b>TOTAL Central Data Process</b>	<b>50,589</b>		<b>33,527</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	38,240	A19104	38,323
<b>TOTAL Unallocated Insurance</b>	<b>38,240</b>		<b>38,323</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>
Pur of Land/right of Way,equip & Cap Out		A19402	
Pur of Land/right of Way, Contr Expend	1,500	A19404	
<b>TOTAL Pur of Land/right of Way</b>	<b>1,500</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>841,062</b>		<b>828,608</b>
Control of Animals, Pers Serv	19,925	A35101	19,082
Control of Animals, Contr Expend	7,045	A35104	3,356
<b>TOTAL Control of Animals</b>	<b>26,970</b>		<b>22,438</b>
Misc Public Safety, Pers Serv	1,212	A39891	1,233
<b>TOTAL Misc Public Safety</b>	<b>1,212</b>		<b>1,233</b>
<b>TOTAL Public Safety</b>	<b>28,182</b>		<b>23,671</b>
Ambulance, Contr Expend	228,765	A45404	233,557
<b>TOTAL Ambulance</b>	<b>228,765</b>		<b>233,557</b>
<b>TOTAL Health</b>	<b>228,765</b>		<b>233,557</b>
Street Admin, Pers Serv	106,868	A50101	107,252
Street Admin, Equip & Cap Outlay	1,000	A50102	360
Street Admin, Contr Expend	2,182	A50104	2,260
<b>TOTAL Street Admin</b>	<b>110,049</b>		<b>109,872</b>
Garage, Pers Serv	3,826	A51321	4,245
Garage, Equip & Cap Outlay	4,392	A51322	
Garage, Contr Expend	43,672	A51324	47,446
<b>TOTAL Garage</b>	<b>51,890</b>		<b>51,691</b>
Street Lighting, Contr Expend	670	A51824	606
<b>TOTAL Street Lighting</b>	<b>670</b>		<b>606</b>
<b>TOTAL Transportation</b>	<b>162,610</b>		<b>162,170</b>
Programs For Aging, Pers Serv	32,209	A67721	34,610
Programs For Aging, Contr Expend	17,722	A67724	18,468
<b>TOTAL Programs For Aging</b>	<b>49,931</b>		<b>53,078</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>49,931</b>		<b>53,078</b>
Parks, Pers Serv	54,160	A71101	63,332
Parks, Equip & Cap Outlay	817	A71102	600
Parks, Contr Expend	28,268	A71104	29,712
<b>TOTAL Parks</b>	<b>83,245</b>		<b>93,645</b>
Youth Prog, Pers Serv	3,421	A73101	1,410
Youth Prog, Contr Expend	11,744	A73104	4,121
<b>TOTAL Youth Prog</b>	<b>15,166</b>		<b>5,531</b>
Library, Contr Expend	1,000	A74104	891
<b>TOTAL Library</b>	<b>1,000</b>		<b>891</b>
Historian, Equip & Cap Outlay	257	A75102	

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Historian, Contr Expend	1,508	A75104	1,544
<b>TOTAL Historian</b>	<b>1,765</b>		<b>1,544</b>
<b>TOTAL Culture And Recreation</b>	<b>101,176</b>		<b>101,610</b>
Refuse & Garbage, Pers Serv	14,188	A81601	10,938
Refuse & Garbage, Equip & Cap Outlay	3,085	A81602	
Refuse & Garbage, Contr Expend	32,139	A81604	37,627
<b>TOTAL Refuse &amp; Garbage</b>	<b>49,412</b>		<b>48,565</b>
Clearance, Demo, Rehab, Pers Serv		A86661	
Clearance, Demo, Rehab, Contr Expend	2,789	A86664	
<b>TOTAL Clearance</b>	<b>2,789</b>		<b>0</b>
Misc Home & Comm Serv, Contr Expend	187	A89894	
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>187</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>52,388</b>		<b>48,565</b>
State Retirement System	117,043	A90108	107,156
Social Security, Employer Cont	56,687	A90308	57,934
Worker's Compensation, Empl Bnfts	4,656	A90408	6,128
Disability Insurance, Empl Bnfts	827	A90558	756
Hospital & Medical (dental) Ins, Empl Bnft	118,201	A90608	135,537
<b>TOTAL Employee Benefits</b>	<b>297,414</b>		<b>307,511</b>
<b>TOTAL Expenditures</b>	<b>1,761,529</b>		<b>1,758,770</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,761,529</b>		<b>1,758,770</b>



TOWN OF New Scotland  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>955,330</b>	<b>A8021</b>	<b>801,386</b>
Prior Period Adj -Increase In Fund Balance		A8012	821
Prior Period Adj -Decrease In Fund Balance	5,052	A8015	85,124
<b>Restated Fund Balance - Beg of Year</b>	<b>950,278</b>	<b>A8022</b>	<b>717,083</b>
ADD - REVENUES AND OTHER SOURCES	1,612,636		1,696,541
DEDUCT - EXPENDITURES AND OTHER USES	1,761,529		1,758,770
<b>Fund Balance - End of Year</b>	<b>801,386</b>	<b>A8029</b>	<b>654,854</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,244,490	A1049N	1,244,490
Est Rev - Real Property Tax Items	7,500	A1099N	7,600
Est Rev - Departmental Income	51,500	A1299N	39,750
Est Rev - Use of Money And Property	510	A2499N	510
Est Rev - Fines And Forfeitures	80,000	A2649N	75,000
Est Rev - Sale of Prop And Comp For Loss		A2699N	100,000
Est Rev - Miscellaneous Local Sources	18,500	A2799N	20,050
Est Rev - Interfund Revenues	200	A2801N	150
Est Rev - State Aid	257,704	A3099N	227,704
Est Rev - Federal Aid	5,000	A4099N	10,000
<b>TOTAL Estimated Revenues</b>	<b>1,665,404</b>		<b>1,725,254</b>
Appropriated Fund Balance	97,590	A599N	89,622
<b>TOTAL Estimated Other Sources</b>	<b>97,590</b>		<b>89,622</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,762,994</b>		<b>1,814,876</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	804,665	A1999N	825,097
App - Public Safety	26,729	A3999N	27,900
App - Health	234,625	A4999N	250,931
App - Transportation	154,284	A5999N	155,621
App - Economic Assistance And Opportunity	52,288	A6999N	53,241
App - Culture And Recreation	113,878	A7999N	104,425
App - Home And Community Services	46,751	A8999N	52,032
App - Employee Benefits	329,774	A9199N	345,629
<b>TOTAL Appropriations</b>	<b>1,762,994</b>		<b>1,814,876</b>
App - Interfund Transfer	0	A9999N	0
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,762,994</b>		<b>1,814,876</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	520,863	B200	79,032
Petty Cash	50	B210	50
Cash With Fiscal Agent		B223	
<b>TOTAL Cash</b>	<b>520,913</b>		<b>79,082</b>
Accounts Receivable	8,760	B380	8,865
<b>TOTAL Other Receivables (net)</b>	<b>8,760</b>		<b>8,865</b>
Due From State And Federal Government	7,041	B410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>7,041</b>		<b>0</b>
Due From Other Funds	561,007	B391	1,094,077
<b>TOTAL Due From Other Funds</b>	<b>561,007</b>		<b>1,094,077</b>
Due From Other Governments	501,670	B440	501,569
<b>TOTAL Due From Other Governments</b>	<b>501,670</b>		<b>501,569</b>
Prepaid Expenses	27,482	B480	5,991
<b>TOTAL Prepaid Expenses</b>	<b>27,482</b>		<b>5,991</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,626,873</b>		<b>1,689,584</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	46,767	B600	57,789
<b>TOTAL Accounts Payable</b>	<b>46,767</b>		<b>57,789</b>
Accrued Liabilities	3,839	B601	870
<b>TOTAL Accrued Liabilities</b>	<b>3,839</b>		<b>870</b>
<b>TOTAL Liabilities</b>	<b>50,606</b>		<b>58,658</b>
<b>Fund Balance</b>			
Not in Spendable Form	27,482	B806	5,991
<b>TOTAL Nonspendable Fund Balance</b>	<b>27,482</b>		<b>5,991</b>
Assigned Appropriated Fund Balance	83,500	B914	98,268
Assigned Unappropriated Fund Balance	1,465,285	B915	1,526,666
<b>TOTAL Assigned Fund Balance</b>	<b>1,548,785</b>		<b>1,624,935</b>
<b>TOTAL Fund Balance</b>	<b>1,576,267</b>		<b>1,630,926</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,626,873</b>		<b>1,689,584</b>

TOWN OF New Scotland  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	128,169	B1001	128,460
<b>TOTAL Real Property Taxes</b>	<b>128,169</b>		<b>128,460</b>
Sales Tax (from County)	1,934,129	B1120	1,967,704
Franchises	34,803	B1170	35,048
<b>TOTAL Non Property Tax Items</b>	<b>1,968,931</b>		<b>2,002,752</b>
Safety Inspection Fees	31,851	B1560	39,158
Public Health Fees	1,240	B1601	1,610
Zoning Fees	3,495	B2110	16,793
Refuse & Garbage Charges	284	B2130	128
<b>TOTAL Departmental Income</b>	<b>36,870</b>		<b>57,689</b>
Interest And Earnings	602	B2401	451
<b>TOTAL Use of Money And Property</b>	<b>602</b>		<b>451</b>
Sales, Other	236	B2655	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>236</b>		<b>0</b>
Interfund Revenues	12	B2801	260
<b>TOTAL Interfund Revenues</b>	<b>12</b>		<b>260</b>
St Aid, Other Aid (specify)	7,041	B3089	
<b>TOTAL State Aid</b>	<b>7,041</b>		<b>0</b>
Fed Aid, Emergency Disaster Assistance		B4960	
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>2,141,861</b>		<b>2,189,612</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,141,861</b>		<b>2,189,612</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Auditor, Contr Expend		B13204	12,300
<b>TOTAL Auditor</b>	<b>0</b>		<b>12,300</b>
Central Print & Mail, Contr Expend	353	B16704	949
<b>TOTAL Central Print &amp; Mail</b>	<b>353</b>		<b>949</b>
<b>TOTAL General Government Support</b>	<b>353</b>		<b>13,249</b>
Traffic Control, Equip & Cap Outlay		B33102	2,498
Traffic Control, Contr Expen	4,967	B33104	3,851
<b>TOTAL Traffic Control</b>	<b>4,967</b>		<b>6,348</b>
Safety Inspection, Pers Serv	108,445	B36201	109,986
Safety Inspection, Contr Expend	7,189	B36204	5,931
<b>TOTAL Safety Inspection</b>	<b>115,634</b>		<b>115,917</b>
<b>TOTAL Public Safety</b>	<b>120,601</b>		<b>122,266</b>
Registrar of Vital Statistics, Pers Serv	1,073	B40201	1,932
Registrar of Vital Stat Contr Expend		B40204	50
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>1,073</b>		<b>1,981</b>
<b>TOTAL Health</b>	<b>1,073</b>		<b>1,981</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	12,148	B80101	11,269
Zoning, Contr Expend	5,734	B80104	22,451
<b>TOTAL Zoning</b>	<b>17,882</b>		<b>33,721</b>
Planning, Pers Serv	27,040	B80201	31,189
Planning, Contr Expend	5,318	B80204	7,112
<b>TOTAL Planning</b>	<b>32,358</b>		<b>38,302</b>
Sanitary Sewers, Pers Serv	6,541	B81201	2,445
Sanitary Sewers, Contr Expend	23,363	B81204	7,920
<b>TOTAL Sanitary Sewers</b>	<b>29,904</b>		<b>10,365</b>
Refuse & Garbage, Contr Expend	390,314	B81604	401,357
<b>TOTAL Refuse &amp; Garbage</b>	<b>390,314</b>		<b>401,357</b>
<b>TOTAL Home And Community Services</b>	<b>470,458</b>		<b>483,744</b>
State Retirement, Empl Bnfts	21,817	B90108	23,242
Social Security , Empl Bnfts	11,424	B90308	11,508
Worker's Compensation, Empl Bnfts	3,419	B90408	5,562
Disability Insurance, Empl Bnfts	282	B90558	225
Hospital & Medical (dental) Ins, Empl Bnft	27,055	B90608	30,420
<b>TOTAL Employee Benefits</b>	<b>63,998</b>		<b>70,956</b>
<b>TOTAL Expenditures</b>	<b>657,483</b>		<b>693,196</b>
Transfers, Other Funds	1,414,000	B99019	1,415,839
<b>TOTAL Operating Transfers</b>	<b>1,414,000</b>		<b>1,415,839</b>
<b>TOTAL Other Uses</b>	<b>1,414,000</b>		<b>1,415,839</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,071,483</b>		<b>2,109,036</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,505,903</b>	<b>B8021</b>	<b>1,576,267</b>
Prior Period Adj -Decrease In Fund Balance	14	B8015	25,918
<b>Restated Fund Balance - Beg of Year</b>	<b>1,505,889</b>	<b>B8022</b>	<b>1,550,349</b>
ADD - REVENUES AND OTHER SOURCES	2,141,861		2,189,612
DEDUCT - EXPENDITURES AND OTHER USES	2,071,483		2,109,036
<b>Fund Balance - End of Year</b>	<b>1,576,267</b>	<b>B8029</b>	<b>1,630,933</b>



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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	127,925	B1049N	126,873
Est Rev - Non Property Tax Items	1,884,000	B1199N	1,959,500
Est Rev - Departmental Income	23,200	B1299N	32,415
Est Rev - Use of Money And Property	600	B2499N	402
Est Rev-Miscellaneous Local Sources	0	B2799N	
Est Rev-Interfund Revenues		B2801N	150
Est Rev-State Aid		B3099N	5,000
<b>TOTAL Estimated Revenues</b>	<b>2,035,725</b>		<b>2,124,340</b>
Appropriated Fund Balance	83,500	B599N	98,268
<b>TOTAL Estimated Other Sources</b>	<b>83,500</b>		<b>98,268</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,119,225</b>		<b>2,222,608</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	11,000	B1999N	11,000
App - Public Safety	129,495	B3999N	144,563
App - Health	1,868	B4999N	1,886
App-Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Home And Community Services	493,081	B8999N	490,483
App - Employee Benefits	70,268	B9199N	75,245
<b>TOTAL Appropriations</b>	<b>706,712</b>		<b>724,177</b>
App - Interfund Transfer	1,412,513	B9999N	1,498,431
<b>TOTAL Other Uses</b>	<b>1,412,513</b>		<b>1,498,431</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,119,225</b>		<b>2,222,608</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	183,837	CM200	193,713
<b>TOTAL Cash</b>	<b>183,837</b>		<b>193,713</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>184,198</b>		<b>194,074</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	16,418	CM600	27,066
<b>TOTAL Accounts Payable</b>	<b>16,418</b>		<b>27,066</b>
Customers' Deposits	167,780	CM615	166,929
<b>TOTAL Other Deposits</b>	<b>167,780</b>		<b>166,929</b>
Due To Other Funds		CM630	79
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>79</b>
<b>TOTAL Liabilities</b>	<b>184,198</b>		<b>194,074</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>184,198</b>		<b>194,074</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Gifts And Donations	340	CM2705	
Unclassified (specify)	32,362	CM2770	62,556
<b>TOTAL Miscellaneous Local Sources</b>	<b>32,702</b>		<b>62,556</b>
<b>TOTAL Revenues</b>	<b>32,702</b>		<b>62,556</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>32,702</b>		<b>62,556</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other General Government Support-Contr Exp	32,702	CM19894	62,556
<b>TOTAL Other General Government Support-Contr Exp</b>	<b>32,702</b>		<b>62,556</b>
<b>TOTAL General Government Support</b>	<b>32,702</b>		<b>62,556</b>
<b>TOTAL Expenditures</b>	<b>32,702</b>		<b>62,556</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>32,702</b>		<b>62,556</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<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	32,702		62,556
DEDUCT - EXPENDITURES AND OTHER USES	32,702		62,556
<b>Fund Balance - End of Year</b>		<b>CM8029</b>	

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(CR) RECREATION

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	119,554	CR200	114,485
<b>TOTAL Cash</b>	<b>119,554</b>		<b>114,485</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>119,554</b>		<b>114,485</b>



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(CR) RECREATION

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	1,814	CR630	1,814
<b>TOTAL Due To Other Funds</b>	<b>1,814</b>		<b>1,814</b>
<b>TOTAL Liabilities</b>	<b>1,814</b>		<b>1,814</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	117,740	CR915	112,671
<b>TOTAL Assigned Fund Balance</b>	<b>117,740</b>		<b>112,671</b>
<b>TOTAL Fund Balance</b>	<b>117,740</b>		<b>112,671</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>119,554</b>		<b>114,485</b>

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(CR) RECREATION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	29	CR2401	22
<b>TOTAL Use of Money And Property</b>	<b>29</b>		<b>22</b>
Unclassified (specify)	24,200	CR2770	19,200
<b>TOTAL Miscellaneous Local Sources</b>	<b>24,200</b>		<b>19,200</b>
<b>TOTAL Revenues</b>	<b>24,229</b>		<b>19,222</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>24,229</b>		<b>19,222</b>

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(CR) RECREATION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Parks, Equip & Cap Outlay	5,907	CR71102	14,375
Parks, Contr Expend	8,384	CR71104	9,916
<b>TOTAL Parks</b>	<b>14,291</b>		<b>24,291</b>
<b>TOTAL Culture And Recreation</b>	<b>14,291</b>		<b>24,291</b>
<b>TOTAL Expenditures</b>	<b>14,291</b>		<b>24,291</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>14,291</b>		<b>24,291</b>

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(CR) RECREATION

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>107,802</b>	<b>CR8021</b>	<b>117,740</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>107,802</b>	<b>CR8022</b>	<b>117,740</b>
ADD - REVENUES AND OTHER SOURCES	24,229		19,222
DEDUCT - EXPENDITURES AND OTHER USES	14,291		24,291
<b>Fund Balance - End of Year</b>	<b>117,740</b>	<b>CR8029</b>	<b>112,671</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash In Time Deposits	5,321	DA201	2,322
<b>TOTAL Cash</b>	<b>5,321</b>		<b>2,322</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,321</b>		<b>2,322</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		DA600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Due To Other Funds	18,150	DA630	13,150
<b>TOTAL Due To Other Funds</b>	<b>18,150</b>		<b>13,150</b>
<b>TOTAL Liabilities</b>	<b>18,150</b>		<b>13,150</b>
<b>Fund Balance</b>			
Committed Fund Balance		DA913	
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance		DA915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-12,830	DA917	-10,829
<b>TOTAL Unassigned Fund Balance</b>	<b>-12,830</b>		<b>-10,829</b>
<b>TOTAL Fund Balance</b>	<b>-12,830</b>		<b>-10,829</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,321</b>		<b>2,322</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
<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	1
<b>TOTAL Interfund Revenues</b>	<b>1</b>		<b>1</b>
<b>TOTAL Revenues</b>	<b>2,001</b>		<b>2,001</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,001</b>		<b>2,001</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Uses</b>			
Transfers, Other Funds	17,850	DA99019	
<b>TOTAL Operating Transfers</b>	<b>17,850</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>17,850</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>17,850</b>		<b>0</b>



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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,020</b>	<b>DA8021</b>	<b>-12,830</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>3,020</b>	<b>DA8022</b>	<b>-12,830</b>
ADD - REVENUES AND OTHER SOURCES	2,001		2,001
DEDUCT - EXPENDITURES AND OTHER USES	17,850		
<b>Fund Balance - End of Year</b>	<b>-12,830</b>	<b>DA8029</b>	<b>-10,829</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	2,000	DA1049N	2,000
Est Rev - Use of Money And Property		DA2499N	1
<b>TOTAL Estimated Revenues</b>	<b>2,000</b>		<b>2,001</b>
Estimated - Interfund Transfer	500	DA5031N	
<b>TOTAL Estimated Other Sources</b>	<b>500</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,500</b>		<b>2,001</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Transportation	2,500	DA5999N	2,000
<b>TOTAL Appropriations</b>	<b>2,500</b>		<b>2,000</b>
Interfund Transfers		DA9999N	1
<b>TOTAL Other Uses</b>	<b>0</b>		<b>1</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,500</b>		<b>2,001</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	9,300	DB200	133,404
<b>TOTAL Cash</b>	<b>9,300</b>		<b>133,404</b>
Accounts Receivable	562	DB380	954
<b>TOTAL Other Receivables (net)</b>	<b>562</b>		<b>954</b>
Due From State And Federal Government		DB410	1,400
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>1,400</b>
Due From Other Funds	64,499	DB391	154,028
<b>TOTAL Due From Other Funds</b>	<b>64,499</b>		<b>154,028</b>
Due From Other Governments	205,985	DB440	
<b>TOTAL Due From Other Governments</b>	<b>205,985</b>		<b>0</b>
Prepaid Expenses	132,311	DB480	27,450
<b>TOTAL Prepaid Expenses</b>	<b>132,311</b>		<b>27,450</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>412,657</b>		<b>317,235</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	67,914	DB600	27,606
<b>TOTAL Accounts Payable</b>	<b>67,914</b>		<b>27,606</b>
Accrued Liabilities	18,486	DB601	21,361
<b>TOTAL Accrued Liabilities</b>	<b>18,486</b>		<b>21,361</b>
<b>TOTAL Liabilities</b>	<b>86,400</b>		<b>48,968</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		DB691	1,400
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>1,400</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>1,400</b>
<b>Fund Balance</b>			
Not in Spendable Form	132,311	DB806	27,450
<b>TOTAL Nonspendable Fund Balance</b>	<b>132,311</b>		<b>27,450</b>
Assigned Appropriated Fund Balance	28,625	DB914	199,443
Assigned Unappropriated Fund Balance	165,321	DB915	39,975
<b>TOTAL Assigned Fund Balance</b>	<b>193,946</b>		<b>239,418</b>
<b>TOTAL Fund Balance</b>	<b>326,258</b>		<b>266,867</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>412,657</b>		<b>317,235</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	221,400	DB1001	221,400
<b>TOTAL Real Property Taxes</b>	<b>221,400</b>		<b>221,400</b>
Misc Revenue From Other Govt		DB2389	849
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>849</b>
Rental of Equipment	6,734	DB2414	
<b>TOTAL Use of Money And Property</b>	<b>6,734</b>		<b>0</b>
Street Opening Permits	450	DB2560	1,875
Permits, Other		DB2590	525
<b>TOTAL Licenses And Permits</b>	<b>450</b>		<b>2,400</b>
Sales of Scrap & Excess Materials	1,363	DB2650	917
Sales, Other		DB2655	200
Sales of Equipment		DB2665	25
Insurance Recoveries	4,798	DB2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>6,161</b>		<b>1,142</b>
Refunds of Prior Year's Expenditures	17,028	DB2701	
Unclassified (specify)	1,518	DB2770	1,120
<b>TOTAL Miscellaneous Local Sources</b>	<b>18,546</b>		<b>1,120</b>
Interfund Revenues	12,085	DB2801	9,255
<b>TOTAL Interfund Revenues</b>	<b>12,085</b>		<b>9,255</b>
St Aid, Consolidated Highway Aid	205,985	DB3501	211,485
<b>TOTAL State Aid</b>	<b>205,985</b>		<b>211,485</b>
<b>TOTAL Revenues</b>	<b>471,360</b>		<b>447,651</b>
Interfund Transfers	1,414,000	DB5031	1,412,513
<b>TOTAL Interfund Transfers</b>	<b>1,414,000</b>		<b>1,412,513</b>
<b>TOTAL Other Sources</b>	<b>1,414,000</b>		<b>1,412,513</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,885,360</b>		<b>1,860,164</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Administration-Contractual		DB17104	4,209
<b>TOTAL Administration-Contractual</b>	<b>0</b>		<b>4,209</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>4,209</b>
Street Admin, Contr Expend	5,285	DB50104	6,324
<b>TOTAL Street Admin</b>	<b>5,285</b>		<b>6,324</b>
Maint of Streets, Pers Serv	305,238	DB51101	290,898
Maint of Streets, Contr Expend	191,361	DB51104	170,788
<b>TOTAL Maint of Streets</b>	<b>496,599</b>		<b>461,686</b>
Perm Improve Highway, Equip & Cap Outlay	362,541	DB51122	379,060
<b>TOTAL Perm Improve Highway</b>	<b>362,541</b>		<b>379,060</b>
Machinery, Pers Serv	48,182	DB51301	49,851
Machinery, Equip & Cap Outlay	2,762	DB51302	39,340
Machinery, Contr Expend	98,247	DB51304	108,849
<b>TOTAL Machinery</b>	<b>149,192</b>		<b>198,040</b>
Snow Removal, Pers Serv	237,909	DB51421	240,108
Snow Removal, Contr Expend	140,439	DB51424	102,384
<b>TOTAL Snow Removal</b>	<b>378,347</b>		<b>342,492</b>
<b>TOTAL Transportation</b>	<b>1,391,964</b>		<b>1,387,602</b>
State Retirement, Empl Bnfts	115,826	DB90108	111,043
Social Security, Empl Bnfts	43,643	DB90308	42,819
Worker's Compensation, Empl Bnfts	45,460	DB90408	66,681
Disability Insurance, Empl Bnfts	289	DB90558	289
Hospital & Medical (dental) Ins, Empl Bnft	148,090	DB90608	160,748
<b>TOTAL Employee Benefits</b>	<b>353,308</b>		<b>381,579</b>
Debt Principal, Bond Anticipation Notes	47,632	DB97306	51,542
<b>TOTAL Debt Principal</b>	<b>47,632</b>		<b>51,542</b>
Debt Interest, Bond Anticipation Notes	1,731	DB97307	2,023
Interfund Loans	24	DB97957	
<b>TOTAL Debt Interest</b>	<b>1,755</b>		<b>2,023</b>
<b>TOTAL Expenditures</b>	<b>1,794,659</b>		<b>1,826,954</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,794,659</b>		<b>1,826,954</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>239,515</b>	<b>DB8021</b>	<b>326,258</b>
Prior Period Adj -Decrease In Fund Balance	3,959	DB8015	92,600
<b>Restated Fund Balance - Beg of Year</b>	<b>235,556</b>	<b>DB8022</b>	<b>233,658</b>
ADD - REVENUES AND OTHER SOURCES	1,885,360		1,860,164
DEDUCT - EXPENDITURES AND OTHER USES	1,794,659		1,826,954
<b>Fund Balance - End of Year</b>	<b>326,258</b>	<b>DB8029</b>	<b>266,867</b>



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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	221,400	DB1049N	221,400
Est Rev - Use of Money And Property	3,000	DB2499N	1,000
Est Rev - Licenses And Permits	300	DB2599N	1,000
Est Rev - Sale of Prop And Comp For Loss		DB2699N	500
Est Rev - Miscellaneous Local Sources		DB2799N	750
Est Rev - Interfund Revenues	10,000	DB2801N	10,000
Est Rev - State Aid	183,000	DB3099N	184,000
<b>TOTAL Estimated Revenues</b>	<b>417,700</b>		<b>418,650</b>
Estimated - Interfund Transfer	1,412,513	DB5031N	1,498,431
Appropriated Fund Balance	28,625	DB599N	199,443
<b>TOTAL Estimated Other Sources</b>	<b>1,441,138</b>		<b>1,697,874</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,858,838</b>		<b>2,116,524</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Transportation	1,432,658	DB5999N	1,628,577
App - Employee Benefits	374,680	DB9199N	409,527
App - Debt Service	51,500	DB9899N	78,420
<b>TOTAL Appropriations</b>	<b>1,858,838</b>		<b>2,116,524</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,858,838</b>		<b>2,116,524</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	62,465	H200	62,465
Cash With Fiscal Agent		H223	
<b>TOTAL Cash</b>	<b>62,465</b>		<b>62,465</b>
Due From State And Federal Government	350,979	H410	377,335
<b>TOTAL State And Federal Aid Receivables</b>	<b>350,979</b>		<b>377,335</b>
Due From Other Governments	167,432	H440	631,514
<b>TOTAL Due From Other Governments</b>	<b>167,432</b>		<b>631,514</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>580,876</b>		<b>1,071,313</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	402,367	H600	224,490
<b>TOTAL Accounts Payable</b>	<b>402,367</b>		<b>224,490</b>
Accrued Liabilities	244	H601	
<b>TOTAL Accrued Liabilities</b>	<b>244</b>		<b>0</b>
Bond Anticipation Notes Payable	1,937,290	H626	4,224,800
<b>TOTAL Notes Payable</b>	<b>1,937,290</b>		<b>4,224,800</b>
Due To Other Funds	690,922	H630	1,135,255
<b>TOTAL Due To Other Funds</b>	<b>690,922</b>		<b>1,135,255</b>
<b>TOTAL Liabilities</b>	<b>3,030,822</b>		<b>5,584,546</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	311,572	H691	1,006,741
<b>TOTAL Deferred Inflows of Resources</b>	<b>311,572</b>		<b>1,006,741</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>311,572</b>		<b>1,006,741</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-2,761,518	H917	-5,519,973
<b>TOTAL Unassigned Fund Balance</b>	<b>-2,761,518</b>		<b>-5,519,973</b>
<b>TOTAL Fund Balance</b>	<b>-2,761,518</b>		<b>-5,519,973</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>580,876</b>		<b>1,071,313</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Misc Revenue, Other Govts	152,000	H2389	15,432
<b>TOTAL Intergovernmental Charges</b>	<b>152,000</b>		<b>15,432</b>
Unclassified (specify)		H2770	12,930
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>12,930</b>
State Aid Emergency Disaster		H3960	59,148
<b>TOTAL State Aid</b>	<b>0</b>		<b>59,148</b>
Fed Aid, Transp Cap Proj	183,043	H4597	125,564
Fed Aid, Emergency Disaster Assistance	27,849	H4960	177,445
<b>TOTAL Federal Aid</b>	<b>210,892</b>		<b>303,009</b>
<b>TOTAL Revenues</b>	<b>362,892</b>		<b>390,519</b>
Interfund Transfers	17,850	H5031	3,858
<b>TOTAL Interfund Transfers</b>	<b>17,850</b>		<b>3,858</b>
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	105,432	H5731	138,942
<b>TOTAL Proceeds of Obligations</b>	<b>105,432</b>		<b>138,942</b>
<b>TOTAL Other Sources</b>	<b>123,283</b>		<b>142,800</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>486,174</b>		<b>533,319</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	38
<b>TOTAL Traffic Viol Bureau</b>	<b>0</b>		<b>38</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>38</b>
Other Transportation, Equip & Cap Outlay	205,414	H59972	873,239
<b>TOTAL Other Transportation</b>	<b>205,414</b>		<b>873,239</b>
<b>TOTAL Transportation</b>	<b>205,414</b>		<b>873,239</b>
Water Capital Projects, Equip & Cap Outlay	846,425	H83972	1,983,814
<b>TOTAL Water Capital Projects</b>	<b>846,425</b>		<b>1,983,814</b>
Emergency Disaster Work, Contr	6,099	H87604	323,112
<b>TOTAL Emergency Disaster Work</b>	<b>6,099</b>		<b>323,112</b>
<b>TOTAL Home And Community Services</b>	<b>852,524</b>		<b>2,306,926</b>
<b>TOTAL Expenditures</b>	<b>1,057,938</b>		<b>3,180,202</b>
Transfers, Other Funds	4,975	H99019	63,250
<b>TOTAL Operating Transfers</b>	<b>4,975</b>		<b>63,250</b>
<b>TOTAL Other Uses</b>	<b>4,975</b>		<b>63,250</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,062,913</b>		<b>3,243,453</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-2,152,500</b>	<b>H8021</b>	<b>-2,761,518</b>
Prior Period Adj -Increase In Fund Balance		H8012	21,006
Prior Period Adj -Decrease In Fund Balance	32,279	H8015	69,328
<b>Restated Fund Balance - Beg of Year</b>	<b>-2,184,779</b>	<b>H8022</b>	<b>-2,809,840</b>
ADD - REVENUES AND OTHER SOURCES	486,174		533,319
DEDUCT - EXPENDITURES AND OTHER USES	1,062,913		3,243,453
<b>Fund Balance - End of Year</b>	<b>-2,761,518</b>	<b>H8029</b>	<b>-5,519,973</b>

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code Description	2014	EdpCode	2015
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(SD) DRAINAGE

Balance Sheet

Code Description	2014	EdpCode	2015
<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>

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(SD) DRAINAGE

Balance Sheet

Code Description	2014	EdpCode	2015
<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>

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Results of Operation

Code Description	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(SD) DRAINAGE

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,568	SD8021	1,568
Restated Fund Balance - Beg of Year	1,568	SD8022	1,568
Fund Balance - End of Year	1,568	SD8029	1,568

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash In Time Deposits	109,973	SF201	108,430
<b>TOTAL Cash</b>	<b>109,973</b>		<b>108,430</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>109,973</b>		<b>108,430</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	5,800	SF600	9,000
<b>TOTAL Accounts Payable</b>	<b>5,800</b>		<b>9,000</b>
Accrued Liabilities	46,900	SF601	59,400
<b>TOTAL Accrued Liabilities</b>	<b>46,900</b>		<b>59,400</b>
Due To Other Funds	4,361	SF630	2,285
<b>TOTAL Due To Other Funds</b>	<b>4,361</b>		<b>2,285</b>
<b>TOTAL Liabilities</b>	<b>57,061</b>		<b>70,685</b>
<b>Fund Balance</b>			
Not in Spendable Form		SF806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	5,648	SF914	15,719
Assigned Unappropriated Fund Balance	47,263	SF915	22,026
<b>TOTAL Assigned Fund Balance</b>	<b>52,911</b>		<b>37,745</b>
<b>TOTAL Fund Balance</b>	<b>52,911</b>		<b>37,745</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>109,973</b>		<b>108,430</b>



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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	686,171	SF1001	686,171
<b>TOTAL Real Property Taxes</b>	<b>686,171</b>		<b>686,171</b>
Interest And Earnings	87	SF2401	47
<b>TOTAL Use of Money And Property</b>	<b>87</b>		<b>47</b>
Interfund Revenues	24	SF2801	
<b>TOTAL Interfund Revenues</b>	<b>24</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>686,282</b>		<b>686,218</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>686,282</b>		<b>686,218</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Fire Protection, Contr Expend	524,725	SF34104	526,625
<b>TOTAL Fire Protection</b>	<b>524,725</b>		<b>526,625</b>
<b>TOTAL Public Safety</b>	<b>524,725</b>		<b>526,625</b>
Ambulance, Contr Expend	43,525	SF45404	47,750
<b>TOTAL Ambulance</b>	<b>43,525</b>		<b>47,750</b>
<b>TOTAL Health</b>	<b>43,525</b>		<b>47,750</b>
Misc Home & Comm Serv, Contr Expend	15,022	SF89894	18,337
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>15,022</b>		<b>18,337</b>
<b>TOTAL Home And Community Services</b>	<b>15,022</b>		<b>18,337</b>
Service Awards Program	46,629	SF90258	54,666
Worker's Compensation, Empl Bnfts	37,855	SF90408	41,605
Other Employee Benefits (spec)	162	SF90898	162
<b>TOTAL Employee Benefits</b>	<b>84,646</b>		<b>96,433</b>
Interfund Loans		SF97957	39
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>39</b>
<b>TOTAL Expenditures</b>	<b>667,919</b>		<b>689,184</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>667,919</b>		<b>689,184</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>42,750</b>	<b>SF8021</b>	<b>52,913</b>
Prior Period Adj -Decrease In Fund Balance	8,201	SF8015	12,200
<b>Restated Fund Balance - Beg of Year</b>	<b>34,549</b>	<b>SF8022</b>	<b>40,713</b>
ADD - REVENUES AND OTHER SOURCES	686,282		686,218
DEDUCT - EXPENDITURES AND OTHER USES	667,919		689,184
<b>Fund Balance - End of Year</b>	<b>52,913</b>	<b>SF8029</b>	<b>37,748</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	10,535	SL200	10,305
<b>TOTAL Cash</b>	<b>10,535</b>		<b>10,305</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>10,535</b>		<b>10,305</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	549	SL600	1,712
<b>TOTAL Accounts Payable</b>	<b>549</b>		<b>1,712</b>
<b>TOTAL Liabilities</b>	<b>549</b>		<b>1,712</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	4,227	SL914	1,728
Assigned Unappropriated Fund Balance	5,758	SL915	6,865
<b>TOTAL Assigned Fund Balance</b>	<b>9,985</b>		<b>8,593</b>
<b>TOTAL Fund Balance</b>	<b>9,985</b>		<b>8,593</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>10,535</b>		<b>10,305</b>

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(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	12,225	SL1001	12,770
<b>TOTAL Real Property Taxes</b>	<b>12,225</b>		<b>12,770</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>12,228</b>		<b>12,773</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>12,228</b>		<b>12,773</b>

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(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Street Lighting, Contr Expend	13,383	SL51824	12,934
<b>TOTAL Street Lighting</b>	<b>13,383</b>		<b>12,934</b>
<b>TOTAL Transportation</b>	<b>13,383</b>		<b>12,934</b>
<b>TOTAL Expenditures</b>	<b>13,383</b>		<b>12,934</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>13,383</b>		<b>12,934</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>11,141</b>	<b>SL8021</b>	<b>9,985</b>
Prior Period Adj -Decrease In Fund Balance		SL8015	1,231
<b>Restated Fund Balance - Beg of Year</b>	<b>11,141</b>	<b>SL8022</b>	<b>8,754</b>
ADD - REVENUES AND OTHER SOURCES	12,228		12,773
DEDUCT - EXPENDITURES AND OTHER USES	13,383		12,934
<b>Fund Balance - End of Year</b>	<b>9,985</b>	<b>SL8029</b>	<b>8,593</b>



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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	171,682	SM200	173,586
<b>TOTAL Cash</b>	<b>171,682</b>		<b>173,586</b>
Accounts Receivable	5,772	SM380	7,350
<b>TOTAL Other Receivables (net)</b>	<b>5,772</b>		<b>7,350</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>179,256</b>		<b>182,738</b>

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Accrued Liabilities	8,102	SM601	9,649
<b>TOTAL Accrued Liabilities</b>	<b>8,102</b>		<b>9,649</b>
Due To Other Governments	63,878	SM631	62,814
<b>TOTAL Due To Other Governments</b>	<b>63,878</b>		<b>62,814</b>
<b>TOTAL Liabilities</b>	<b>71,980</b>		<b>72,464</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	17,807	SM914	19,599
Assigned Unappropriated Fund Balance	89,469	SM915	90,676
<b>TOTAL Assigned Fund Balance</b>	<b>107,276</b>		<b>110,275</b>
<b>TOTAL Fund Balance</b>	<b>107,276</b>		<b>110,275</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>179,256</b>		<b>182,738</b>

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	93,420	SM1001	93,418
<b>TOTAL Real Property Taxes</b>	<b>93,420</b>		<b>93,418</b>
Ambulance Charges	32,275	SM1640	36,878
<b>TOTAL Departmental Income</b>	<b>32,275</b>		<b>36,878</b>
Interest And Earnings	52	SM2401	43
<b>TOTAL Use of Money And Property</b>	<b>52</b>		<b>43</b>
<b>TOTAL Revenues</b>	<b>125,747</b>		<b>130,340</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>125,747</b>		<b>130,340</b>

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Gen Govt Support, Contr Expend	6,300	SM19894	6,547
<b>TOTAL Other Gen Govt Support</b>	<b>6,300</b>		<b>6,547</b>
<b>TOTAL General Government Support</b>	<b>6,300</b>		<b>6,547</b>
Ambulance, Contr Expend	117,155	SM45404	113,475
<b>TOTAL Ambulance</b>	<b>117,155</b>		<b>113,475</b>
<b>TOTAL Health</b>	<b>117,155</b>		<b>113,475</b>
<b>TOTAL Expenditures</b>	<b>123,455</b>		<b>120,021</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>123,455</b>		<b>120,021</b>

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(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>108,987</b>	<b>SM8021</b>	<b>107,276</b>
Prior Period Adj -Decrease In Fund Balance	4,003	SM8015	7,320
<b>Restated Fund Balance - Beg of Year</b>	<b>104,984</b>	<b>SM8022</b>	<b>99,956</b>
ADD - REVENUES AND OTHER SOURCES	125,747		130,340
DEDUCT - EXPENDITURES AND OTHER USES	123,455		120,021
<b>Fund Balance - End of Year</b>	<b>107,276</b>	<b>SM8029</b>	<b>110,275</b>

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	120,913	SM200	112,567
<b>TOTAL Cash</b>	<b>120,913</b>		<b>112,567</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>122,715</b>		<b>114,369</b>

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Governments	63,878	SM631	62,814
<b>TOTAL Due To Other Governments</b>	<b>63,878</b>		<b>62,814</b>
<b>TOTAL Liabilities</b>	<b>63,878</b>		<b>62,814</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	12,681	SM914	14,473
Assigned Unappropriated Fund Balance	46,156	SM915	37,082
<b>TOTAL Assigned Fund Balance</b>	<b>58,837</b>		<b>51,555</b>
<b>TOTAL Fund Balance</b>	<b>58,837</b>		<b>51,555</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>122,715</b>		<b>114,369</b>

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	55,506	SM1001	55,505
<b>TOTAL Real Property Taxes</b>	<b>55,506</b>		<b>55,505</b>
Interest And Earnings	37	SM2401	27
<b>TOTAL Use of Money And Property</b>	<b>37</b>		<b>27</b>
<b>TOTAL Revenues</b>	<b>55,542</b>		<b>55,532</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>55,542</b>		<b>55,532</b>



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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Ambulance, Contr Expend	63,878	SM45404	62,814
<b>TOTAL Ambulance</b>	<b>63,878</b>		<b>62,814</b>
<b>TOTAL Health</b>	<b>63,878</b>		<b>62,814</b>
<b>TOTAL Expenditures</b>	<b>63,878</b>		<b>62,814</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>63,878</b>		<b>62,814</b>

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(SM1)SPECIAL EMT DISTRICT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>71,175</b>	<b>SM8021</b>	<b>58,837</b>
Prior Period Adj -Decrease In Fund Balance	4,003	SM8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>67,172</b>	<b>SM8022</b>	<b>58,837</b>
ADD - REVENUES AND OTHER SOURCES	55,542		55,532
DEDUCT - EXPENDITURES AND OTHER USES	63,878		62,814
<b>Fund Balance - End of Year</b>	<b>58,837</b>	<b>SM8029</b>	<b>51,555</b>

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	50,769	SM200	61,019
<b>TOTAL Cash</b>	<b>50,769</b>		<b>61,019</b>
Accounts Receivable	5,772	SM380	7,350
<b>TOTAL Other Receivables (net)</b>	<b>5,772</b>		<b>7,350</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>56,541</b>		<b>68,369</b>

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2014	EdpCode	2015
Accrued Liabilities	8,102	SM601	9,649
<b>TOTAL Accrued Liabilities</b>	<b>8,102</b>		<b>9,649</b>
<b>TOTAL Liabilities</b>	<b>8,102</b>		<b>9,649</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	5,126	SM914	5,126
Assigned Unappropriated Fund Balance	43,313	SM915	53,594
<b>TOTAL Assigned Fund Balance</b>	<b>48,439</b>		<b>58,720</b>
<b>TOTAL Fund Balance</b>	<b>48,439</b>		<b>58,720</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>56,541</b>		<b>68,369</b>

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	37,914	SM1001	37,913
<b>TOTAL Real Property Taxes</b>	<b>37,914</b>		<b>37,913</b>
Ambulance Charges	32,275	SM1640	36,878
<b>TOTAL Departmental Income</b>	<b>32,275</b>		<b>36,878</b>
Interest And Earnings	15	SM2401	16
<b>TOTAL Use of Money And Property</b>	<b>15</b>		<b>16</b>
<b>TOTAL Revenues</b>	<b>70,205</b>		<b>74,808</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>70,205</b>		<b>74,808</b>

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Gen Govt Support, Contr Expend	6,300	SM19894	6,547
<b>TOTAL Other Gen Govt Support</b>	<b>6,300</b>		<b>6,547</b>
<b>TOTAL General Government Support</b>	<b>6,300</b>		<b>6,547</b>
Ambulance, Contr Expend	53,277	SM45404	50,661
<b>TOTAL Ambulance</b>	<b>53,277</b>		<b>50,661</b>
<b>TOTAL Health</b>	<b>53,277</b>		<b>50,661</b>
<b>TOTAL Expenditures</b>	<b>59,577</b>		<b>57,207</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>59,577</b>		<b>57,207</b>

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AMBULANCE DISTRICT(SM2)

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>37,812</b>	<b>SM8021</b>	<b>48,439</b>
Prior Period Adj -Decrease In Fund Balance		SM8015	7,320
<b>Restated Fund Balance - Beg of Year</b>	<b>37,812</b>	<b>SM8022</b>	<b>41,119</b>
ADD - REVENUES AND OTHER SOURCES	70,205		74,808
DEDUCT - EXPENDITURES AND OTHER USES	59,577		57,207
<b>Fund Balance - End of Year</b>	<b>48,439</b>	<b>SM8029</b>	<b>58,720</b>

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(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash In Time Deposits	83,983	SS201	44,931
<b>TOTAL Cash</b>	<b>83,983</b>		<b>44,931</b>
Unbilled Receivables	19,615	SS383	22,790
<b>TOTAL Other Receivables (net)</b>	<b>19,615</b>		<b>22,790</b>
Due From Other Governments	2,383	SS440	1,940
<b>TOTAL Due From Other Governments</b>	<b>2,383</b>		<b>1,940</b>
Prepaid Expenses	1,143	SS480	258
<b>TOTAL Prepaid Expenses</b>	<b>1,143</b>		<b>258</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>107,124</b>		<b>69,919</b>



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(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	71	SS600	40,367
<b>TOTAL Accounts Payable</b>	<b>71</b>		<b>40,367</b>
Accrued Liabilities	173	SS601	213
<b>TOTAL Accrued Liabilities</b>	<b>173</b>		<b>213</b>
Due To Other Funds	3,357	SS630	4,994
<b>TOTAL Due To Other Funds</b>	<b>3,357</b>		<b>4,994</b>
Due To Other Governments	60,000	SS631	
<b>TOTAL Due To Other Governments</b>	<b>60,000</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>63,601</b>		<b>45,574</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	12,955	SS691	3,827
<b>TOTAL Deferred Inflows of Resources</b>	<b>12,955</b>		<b>3,827</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>12,955</b>		<b>3,827</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,143	SS806	258
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,143</b>		<b>258</b>
Assigned Appropriated Fund Balance	15,597	SS914	6,687
Assigned Unappropriated Fund Balance	13,828	SS915	13,573
<b>TOTAL Assigned Fund Balance</b>	<b>29,425</b>		<b>20,260</b>
<b>TOTAL Fund Balance</b>	<b>30,568</b>		<b>20,518</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>107,124</b>		<b>69,919</b>

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(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Special Assessments	10,800	SS1030	10,440
<b>TOTAL Real Property Taxes</b>	<b>10,800</b>		<b>10,440</b>
Sewer Rents	36,525	SS2120	50,509
Sewer Charges	39,000	SS2122	26,000
Interest & Penalties On Sewer Accts	463	SS2128	430
<b>TOTAL Departmental Income</b>	<b>75,988</b>		<b>76,939</b>
Interest And Earnings	0	SS2401	
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>86,788</b>		<b>87,378</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>86,788</b>		<b>87,378</b>

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(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Sewer Administration, Pers Serv	6,424	SS81101	8,097
Sewer Administration, Contr Expend	746	SS81104	483
<b>TOTAL Sewer Administration</b>	<b>7,170</b>		<b>8,579</b>
Sanitary Sewers, Contr Expend	36,000	SS81204	
<b>TOTAL Sanitary Sewers</b>	<b>36,000</b>		<b>0</b>
Sewage Treat Disp, Equip & Cap Outlay	334	SS81302	
Sewage Treat Disp, Contr Expend	33,365	SS81304	46,805
<b>TOTAL Sewage Treat Disp</b>	<b>33,699</b>		<b>46,805</b>
Other Sanitation, Contr Expend	3,736	SS81894	1,260
<b>TOTAL Other Sanitation</b>	<b>3,736</b>		<b>1,260</b>
<b>TOTAL Home And Community Services</b>	<b>80,605</b>		<b>56,645</b>
State Retirement, Empl Bnfts	1,030	SS90108	1,042
Social Security , Empl Bnfts	482	SS90308	607
Worker's Compensation, Empl Bnfts	6	SS90408	10
Disability Insurance, Empl Bnfts	2	SS90558	2
Hospital & Medical (dental) Ins, Empl Bnft	752	SS90608	808
<b>TOTAL Employee Benefits</b>	<b>2,271</b>		<b>2,469</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	1,696	SS97307	2,106
Interfund Loans	0	SS97957	2
<b>TOTAL Debt Interest</b>	<b>1,697</b>		<b>2,107</b>
<b>TOTAL Expenditures</b>	<b>93,573</b>		<b>70,221</b>
Transfers, Other Funds		SS99019	532
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>532</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>532</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>93,573</b>		<b>70,753</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>37,353</b>	<b>SS8021</b>	<b>30,568</b>
Prior Period Adj -Decrease In Fund Balance		SS8015	26,676
<b>Restated Fund Balance - Beg of Year</b>	<b>37,353</b>	<b>SS8022</b>	<b>3,892</b>
ADD - REVENUES AND OTHER SOURCES	86,788		87,378
DEDUCT - EXPENDITURES AND OTHER USES	93,573		70,753
<b>Fund Balance - End of Year</b>	<b>30,568</b>	<b>SS8029</b>	<b>20,518</b>

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(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	10,440	SS1049N	10,400
Est Rev - Departmental Income	40,440	SS1299N	76,350
<b>TOTAL Estimated Revenues</b>	<b>50,880</b>		<b>86,750</b>
Appropriated Fund Balance	15,597	SS599N	6,687
<b>TOTAL Estimated Other Sources</b>	<b>15,597</b>		<b>6,687</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>66,477</b>		<b>93,437</b>

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(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Home And Community Services	53,581	SS8999N	80,705
App-Employee Benefits	2,456	SS9199N	2,332
App - Debt Service	10,440	SS9899N	10,400
<b>TOTAL Appropriations</b>	<b>66,477</b>		<b>93,437</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>66,477</b>		<b>93,437</b>

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(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	38,413	SW200	68,797
<b>TOTAL Cash</b>	<b>38,413</b>		<b>68,797</b>
Accounts Receivable	377	SW380	378
Unbilled Receivables	137,788	SW383	158,766
<b>TOTAL Other Receivables (net)</b>	<b>138,166</b>		<b>159,144</b>
Due From Other Governments	26,906	SW440	31,957
<b>TOTAL Due From Other Governments</b>	<b>26,906</b>		<b>31,957</b>
Prepaid Expenses	10,289	SW480	2,319
<b>TOTAL Prepaid Expenses</b>	<b>10,289</b>		<b>2,319</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>213,774</b>		<b>262,217</b>

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(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	51,572	SW600	40,601
<b>TOTAL Accounts Payable</b>	<b>51,572</b>		<b>40,601</b>
Accrued Liabilities	1,546	SW601	1,909
<b>TOTAL Accrued Liabilities</b>	<b>1,546</b>		<b>1,909</b>
Due To Other Funds	140,274	SW630	148,656
<b>TOTAL Due To Other Funds</b>	<b>140,274</b>		<b>148,656</b>
<b>TOTAL Liabilities</b>	<b>193,393</b>		<b>191,166</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	94,916	SW691	32,115
<b>TOTAL Deferred Inflows of Resources</b>	<b>94,916</b>		<b>32,115</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>94,916</b>		<b>32,115</b>
<b>Fund Balance</b>			
Not in Spendable Form	10,289	SW806	2,319
<b>TOTAL Nonspendable Fund Balance</b>	<b>10,289</b>		<b>2,319</b>
Capital Reserve	5,035	SW878	
Reserve For Debt		SW884	66,162
<b>TOTAL Restricted Fund Balance</b>	<b>5,035</b>		<b>66,162</b>
Assigned Appropriated Fund Balance		SW914	
Assigned Unappropriated Fund Balance		SW915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-89,859	SW917	-29,546
<b>TOTAL Unassigned Fund Balance</b>	<b>-89,859</b>		<b>-29,546</b>
<b>TOTAL Fund Balance</b>	<b>-74,535</b>		<b>38,936</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>213,774</b>		<b>262,217</b>



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(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	13,000	SW1001	11,450
Special Assessments	177,356	SW1030	185,568
<b>TOTAL Real Property Taxes</b>	<b>190,356</b>		<b>197,018</b>
Metered Water Sales	252,659	SW2140	370,444
Water Service Charges	4,230	SW2144	4,855
Interest & Penalties On Water Rents	4,485	SW2148	3,683
<b>TOTAL Departmental Income</b>	<b>261,374</b>		<b>378,983</b>
Interest And Earnings	12	SW2401	12
<b>TOTAL Use of Money And Property</b>	<b>12</b>		<b>12</b>
Sales, Other	220	SW2655	1,263
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>220</b>		<b>1,263</b>
Interfund Revenues	1	SW2801	
<b>TOTAL Interfund Revenues</b>	<b>1</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>451,964</b>		<b>577,274</b>
Interfund Transfers	4,975	SW5031	63,250
<b>TOTAL Interfund Transfers</b>	<b>4,975</b>		<b>63,250</b>
<b>TOTAL Other Sources</b>	<b>4,975</b>		<b>63,250</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>456,939</b>		<b>640,525</b>

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(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Water Administration, Pers Serv	65,797	SW83101	68,473
Water Administration, Contr Expend	8,014	SW83104	6,071
<b>TOTAL Water Administration</b>	<b>73,811</b>		<b>74,544</b>
Source Supply Pwr & Pump, Equip & Cap Outlay	3,083	SW83202	
Source Supply Pwr & Pump, Contr Expend	217,978	SW83204	201,089
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>221,061</b>		<b>201,089</b>
Water Purification, Contr Expend	7,090	SW83304	4,817
<b>TOTAL Water Purification</b>	<b>7,090</b>		<b>4,817</b>
Water Trans & Distrib, Equip & Cap Outlay	116	SW83402	
Water Trans & Distrib, Contr Expend	9,891	SW83404	8,300
<b>TOTAL Water Trans &amp; Distrib</b>	<b>10,007</b>		<b>8,300</b>
Other Water, Equip & Cap Outlay	25,356	SW83892	2,942
Other Water, Contr Expend	2,152	SW83894	3,084
<b>TOTAL Other Water</b>	<b>27,508</b>		<b>6,026</b>
<b>TOTAL Home And Community Services</b>	<b>339,477</b>		<b>294,776</b>
State Retirement, Empl Bnfts	8,880	SW90108	9,379
Social Security , Empl Bnfts	4,981	SW90308	5,250
Worker's Compensation, Empl Bnfts	3,649	SW90408	4,012
Disability Insurance, Empl Bnfts	20	SW90558	20
Hospital & Medical (dental) Ins, Empl Bnft	6,766	SW90608	7,271
<b>TOTAL Employee Benefits</b>	<b>24,296</b>		<b>25,932</b>
Debt Principal, Serial Bonds	71,476	SW97106	76,721
Debt Principal, Bond Anticipation Notes	48,800	SW97306	78,400
Debt Principal, State Loans		SW97906	
<b>TOTAL Debt Principal</b>	<b>120,276</b>		<b>155,121</b>
Debt Interest, Serial Bonds	39,984	SW97107	36,481
Debt Interest, Bond Anticipation Notes	10,851	SW97307	7,023
Interfund Loans	214	SW97957	458
<b>TOTAL Debt Interest</b>	<b>51,049</b>		<b>43,962</b>
<b>TOTAL Expenditures</b>	<b>535,098</b>		<b>519,791</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>535,098</b>		<b>519,791</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>32,617</b>	<b>SW8021</b>	<b>-74,535</b>
Prior Period Adj -Decrease In Fund Balance	28,993	SW8015	7,264
<b>Restated Fund Balance - Beg of Year</b>	<b>3,624</b>	<b>SW8022</b>	<b>-81,798</b>
ADD - REVENUES AND OTHER SOURCES	456,939		640,525
DEDUCT - EXPENDITURES AND OTHER USES	535,098		519,791
<b>Fund Balance - End of Year</b>	<b>-74,535</b>	<b>SW8029</b>	<b>38,941</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	482,393	SW1049N	262,042
Est Rev - Departmental Income		SW1299N	394,086
Est Rev - Use of Money And Property	4,702	SW2499N	0
<b>TOTAL Estimated Revenues</b>	<b>487,095</b>		<b>656,128</b>
Appropriated Fund Balance	9,653	SW599N	6,745
<b>TOTAL Estimated Other Sources</b>	<b>9,653</b>		<b>6,745</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>496,748</b>		<b>662,873</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Home And Community Services	276,853	SW8999N	372,607
App-Employee Benefits	24,571	SW9199N	27,592
App - Debt Service	195,323	SW9899N	262,674
<b>TOTAL Appropriations</b>	<b>496,747</b>		<b>662,873</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>496,747</b>		<b>662,873</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	73,877	TA200	70,579
<b>TOTAL Cash</b>	<b>73,877</b>		<b>70,579</b>
Service Award Program Assets	727,604	TA461	786,780
<b>TOTAL Investments</b>	<b>727,604</b>		<b>786,780</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>801,480</b>		<b>857,359</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	21,697	TA630	17,030
<b>TOTAL Due To Other Funds</b>	<b>21,697</b>		<b>17,030</b>
Service Awards	770,900	TA13	823,524
State Retirement	2,062	TA18	2,110
Other Funds (specify)	6,821	TA85	14,695
<b>TOTAL Agency Liabilities</b>	<b>779,783</b>		<b>840,329</b>
<b>TOTAL Liabilities</b>	<b>801,480</b>		<b>857,359</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>801,480</b>		<b>857,359</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	3,380	TE200	4,181
<b>TOTAL Cash</b>	<b>3,380</b>		<b>4,181</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,380</b>		<b>4,181</b>



TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		TE600	350
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>350</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>350</b>
<b>Fund Balance</b>			
Net Assets-Unrestricted (Deficit)	3,380	TE924	3,831
<b>TOTAL Assigned Fund Balance</b>	<b>3,380</b>		<b>3,831</b>
<b>TOTAL Fund Balance</b>	<b>3,380</b>		<b>3,831</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,380</b>		<b>4,181</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	0	TE2401	1
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>1</b>
Gifts And Donations	2,292	TE2705	2,587
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,292</b>		<b>2,587</b>
<b>TOTAL Revenues</b>	<b>2,293</b>		<b>2,588</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,293</b>		<b>2,588</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Misc Home & Comm Serv, Cont Expend		TE89894	2,137
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>0</b>		<b>2,137</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>2,137</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>2,137</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>2,137</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,087</b>	<b>TE8021</b>	<b>3,380</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,087</b>	<b>TE8022</b>	<b>3,380</b>
ADD - REVENUES AND OTHER SOURCES	2,293		2,588
DEDUCT - EXPENDITURES AND OTHER USES			2,137
<b>Fund Balance - End of Year</b>	<b>3,380</b>	<b>TE8029</b>	<b>3,831</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	940,379	W129	859,078
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>940,379</b>		<b>859,078</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>940,379</b>		<b>859,078</b>

TOWN OF New Scotland  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
State Loans Payable		W619	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Judgments And Claims Payable	117,500	W686	117,500
Compensated Absences	78,257	W687	73,677
<b>TOTAL Other Liabilities</b>	<b>195,757</b>		<b>191,177</b>
Bonds Payable	744,622	W628	667,901
<b>TOTAL Bond And Long Term Liabilities</b>	<b>744,622</b>		<b>667,901</b>
<b>TOTAL Liabilities</b>	<b>940,379</b>		<b>859,078</b>
<b>TOTAL Liabilities</b>	<b>940,379</b>		<b>859,078</b>

**TOWN OF New Scotland**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2015**

5/12/2016

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	\$376,200	\$19,800	\$0	\$0		\$356,400
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/12/2009	3.15%		\$85,000	\$50,665	\$5,667	\$0	\$0		\$44,998
2013	BAN E	HNE-NE Water Quality Improve			05/22/2013	05/21/2014	0.65%		\$70,000	\$70,000	\$16,200	\$0	\$0		\$53,800
2007	BAN E	Heldervale Water District-Mete			11/15/2007	11/14/2008	3.60%		\$200,000	\$140,000	\$10,000	\$0	\$0		\$130,000
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	2.32%		\$200,000	\$119,335	\$13,333	\$0	\$0		\$106,002
2013	BAN E	HF-Feura Bush Tank Rehab			05/22/2013	05/21/2014	0.65%		\$335,000	\$335,000	\$13,400	\$0	\$0		\$321,600
2014	BAN E	Water - EFC			03/06/2014	03/06/2017	0.00%		\$2,256,452	\$641,548	\$0	\$0	\$0		\$2,898,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$1,732,748	\$78,400	\$0	\$0	\$0	\$3,910,800
2014	BOND E	EFC - Water loan			05/01/2000	05/01/2020	0.00%			\$31,359	\$4,971	\$0	\$0		\$26,388
2003	BOND E	Feuare Bush Water			10/01/1984	10/01/2022	7.125%			\$6,000	\$750	\$0	\$0		\$5,250
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.50%			\$41,263	\$8,000	\$0	\$0		\$33,263
2003	BOND E	Clarkville Water District			11/01/1994	11/01/2026	5.13%			\$351,000	\$28,000	\$0	\$0		\$323,000
2003	BOND E	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$628,000	\$315,000	\$35,000	\$0	\$0		\$280,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$744,622	\$76,721	\$0	\$0	\$0	\$667,901
2006	IPC E	Gradall			04/15/2006	04/01/2011	4.25%		\$177,614	\$0	\$0	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	BAN N	DB - 2014 Int. Dump Truck			02/06/2015	02/01/2020	1.38%		\$170,000	\$0			\$0		\$170,000
2014	BAN N	2011 International Dump Truck			11/12/2010	11/10/2011	1.15%			\$51,542	\$51,542	\$0	\$0		\$0
2014	BAN N	Heldervale Sewer Extens. 4			03/11/2011	03/09/2012	1.41%			\$153,000	\$9,000	\$0	\$0		\$144,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$170,000	\$204,542	\$60,542	\$0	\$0	\$0	\$314,000
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$170,000	\$2,681,912	\$215,663	\$0	\$0	\$0	\$4,892,701

TOWN OF New Scotland  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2015

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$1,785,421.04
Time Deposits	9Z2021	
<b>Total</b>		<b>\$1,786,821.04</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$300,372.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,347,696.31
<b>Total</b>		<b>\$1,648,068.31</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$727,380.17
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 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0808	\$8,365	\$0	\$2,416	\$5,950
****-0824	\$393,741	\$131,415	\$0	\$525,157
****-3600	\$86,520	\$0	\$0	\$86,520
****-2234	\$121,927	\$0	\$0	\$121,927
****-1995	\$4,169	\$0	\$0	\$4,169
****-0027	\$5,722	\$0	\$0	\$5,722
****-0832	\$38,551	\$0	\$0	\$38,551
****-0042	\$40,481	\$0	\$0	\$40,481
****-0983	\$0	\$0	\$0	\$0
****-0881	\$189,702	\$0	\$0	\$189,702
****-4074	\$4,010	\$0	\$0	\$4,010
****-0899	\$114,485	\$0	\$0	\$114,485
****-0840	\$2,322	\$0	\$0	\$2,322
****-0857	\$133,404	\$0	\$0	\$133,404
****-3147	\$5,755	\$0	\$0	\$5,755
****-2002	\$2,123	\$0	\$0	\$2,123
****-3154	\$39,248	\$0	\$0	\$39,248
****-1996	\$2,821	\$0	\$0	\$2,821
****-4244	\$12,519	\$0	\$0	\$12,519
****-1673	\$1,568	\$0	\$0	\$1,568
****-5415	\$46,306	\$0	\$0	\$46,306
****-5423	\$62,124	\$0	\$0	\$62,124
****-0865	\$9,114	\$0	\$0	\$9,114
****-1640	\$1,191	\$0	\$0	\$1,191
****-1657	\$114,369	\$0	\$0	\$114,369
****-5431	\$61,019	\$0	\$0	\$61,019
****-0873	\$44,931	\$0	\$0	\$44,931
****-0907	\$6,477	\$0	\$0	\$6,477
****-4016	\$4,590	\$0	\$0	\$4,590
****-0915	\$954	\$0	\$0	\$954

TOWN OF New Scotland  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0923	\$18,160	\$0	\$0	\$18,160
****-0931	\$15,429	\$0	\$0	\$15,429
****-0956	\$854	\$0	\$0	\$854
****-9288	\$1,761	\$0	\$0	\$1,761
****-0964	\$20,571	\$0	\$0	\$20,571
****-0816	\$11,691	\$0	\$4,004	\$7,687
****-2664	\$6,387	\$160	\$4	\$6,543
****-2672	\$8,220	\$0	\$0	\$8,220
****-1723	\$5,001	\$0	\$0	\$5,001
****-1715	\$6,385	\$0	\$0	\$6,385
****-0980	\$4,181	\$0	\$0	\$4,181
****-1616	\$10	\$0	\$0	\$10
****-0998	\$3,112	\$0	\$0	\$3,112
Total Adjusted Bank Balance				\$1,785,421
Petty Cash				\$1,400.00
Adjustments				\$39,807.94
Total Cash			9ZCASH *	\$1,826,629
Total Cash Balance All Funds			9ZCASHB *	\$1,826,629

\* Must be equal



TOWN OF New Scotland  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2015

<b>Total Full Time Employees:</b>					
<b>Total Part Time Employees:</b>					
<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	\$251,861.00	25	38	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$54,665.64	25	38	
90308	Social Security	\$118,117.01	25	38	
90408	Worker's Compensation Insurance	\$123,998.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,292.10	25	38	
90608	Hospital and Medical (Dental) Insurance	\$334,783.95	25		15
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$162.36			
<b>Total</b>		<b>\$884,880.06</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$884,880.06</b>			

TOWN OF New Scotland  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$19,218	10,509	gallons	
Diesel Fuel	\$48,523	25,781	gallons	
Fuel Oil	\$14,769	7,476	gallons	
Natural Gas	\$5,225	2,427	cubic feet	
Electricity	\$46,397	283,929	kilowatt-hours	
Coal			tons	
Propane	\$5,225	2,375	gallons	

TOWN OF New Scotland  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2015

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

**Other OPEB Information**

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, 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 12/31/2015, 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 12/31/2015 and filed by means of electronic data transmission.

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

Douglas LaGrange  
Name

(518) 439-4889  
Telephone Number

Supervisor  
Title

2029 New Scotland Rd., Slingerlands  
Official Address

04/28/2016  
Date of Certification

(518) 439-4889  
Official Telephone Number

TOWN OF New Scotland  
Financial Comments  
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 Balance of portion of A fund employee salary to B fund for Registrar work in 2014 not charged to B fund

Account Code A8015 NYS ERS adjustment - in previous years the entire December payment was charged to current year - this one time adjustment will place the 75% that belongs to prior year to 2014

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 \$821.37 to record amount due to A fund for 2014 Registrar salary not charged to B in error, \$18,055.79 NYS ERS adjustment - in previous years the entire December payment was charged to the current year - this one time adjustment will place 75% that belongs to prior year 2014, \$7,040.95 to reverse duplicate entry that recorded due from state twice

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 \$86,082.34 NYS ERS adjustment - in previous years the entire december payment was charged to the current year - this one time adjustment will place 75% that belongs to prior year 2014, \$6,517.50 reconciliation to FEMA/Countryman Road

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 Cost of prior period audit work charged in 2015

(SL) LIGHTING

Adjustment Reason

Account Code SL8015 12/14 expenditures not accrued in 2014

(SS) SEWER

Adjustment Reason

Account Code SS8015 \$807.10 NYS ERS adjustment - in previous years the entire December payment was charged to the current year - this one time adjustment will place 75% that belongs to prior year 2014, \$25,868.73 2014 sewer charges not accrued charged in 2015

(SW) WATER

Adjustment Reason

Account Code SW8015 NYS ERS adjustment - in previous years the entire December payment was charged to the current year - this one time adjustment will place 75% that belongs to prior year 2014

AMBULANCE DISTRICT(SM2)

Adjustment Reason

Account Code SM8015 To record amount due to Ambulance service for balance of 2014 contract

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 \$14,488.54 2014 revenue inadvertently deferred, \$6,517.50 - reconciliation to FEMA/Countryman Road - this amount charged to DB for 2014 (see offset in DB)

Account Code H8015 To reverse deferred revenue and receivable for amount received in prior year