

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Lyme

County of Jefferson

For the Fiscal Year Ended 12/31/2018

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Lyme

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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

The Supplemental Section includes the following sections:

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

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

TOWN OF Lyme  
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For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	15,116	A200	110,295
Cash In Time Deposits	660,858	A201	537,745
<b>TOTAL Cash</b>	<b>675,974</b>		<b>648,040</b>
Accounts Receivable	1,718	A380	2,414
<b>TOTAL Other Receivables (net)</b>	<b>1,718</b>		<b>2,414</b>
Due From Other Funds	10,584	A391	30,666
<b>TOTAL Due From Other Funds</b>	<b>10,584</b>		<b>30,666</b>
Due From Other Governments	154,688	A440	213,135
<b>TOTAL Due From Other Governments</b>	<b>154,688</b>		<b>213,135</b>
Prepaid Expenses		A480	19,592
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>19,592</b>
Cash Special Reserves	25,029	A230	50,165
<b>TOTAL Restricted Assets</b>	<b>25,029</b>		<b>50,165</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>867,993</b>		<b>964,012</b>



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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	12,867	A600	11,650
<b>TOTAL Accounts Payable</b>	<b>12,867</b>		<b>11,650</b>
Accrued Liabilities	592	A601	8,960
<b>TOTAL Accrued Liabilities</b>	<b>592</b>		<b>8,960</b>
Due To Other Governments	21,241	A631	20,132
<b>TOTAL Due To Other Governments</b>	<b>21,241</b>		<b>20,132</b>
<b>TOTAL Liabilities</b>	<b>34,700</b>		<b>40,742</b>
<b>Fund Balance</b>			
Not in Spendable Form		A806	19,592
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>19,592</b>
General Reserve	25,029	A870	50,165
<b>TOTAL Restricted Fund Balance</b>	<b>25,029</b>		<b>50,165</b>
Assigned Appropriated Fund Balance	200,465	A914	205,930
Assigned Unappropriated Fund Balance		A915	
<b>TOTAL Assigned Fund Balance</b>	<b>200,465</b>		<b>205,930</b>
Unassigned Fund Balance	607,799	A917	647,583
<b>TOTAL Unassigned Fund Balance</b>	<b>607,799</b>		<b>647,583</b>
<b>TOTAL Fund Balance</b>	<b>833,293</b>		<b>923,270</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>867,993</b>		<b>964,012</b>

TOWN OF Lyme  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	126,398	A1001	130,986
<b>TOTAL Real Property Taxes</b>	<b>126,398</b>		<b>130,986</b>
Non Prop Tax Dist By County	610,013	A1120	699,690
Franchises	7,180	A1170	12,656
<b>TOTAL Non Property Tax Items</b>	<b>617,193</b>		<b>712,346</b>
Clerk Fees	6,366	A1255	6,675
Vital Statistics Fees	650	A1603	810
Refuse & Garbage Charges	15,403	A2130	13,750
Other Home & Community Services Income	7,211	A2189	6,840
<b>TOTAL Departmental Income</b>	<b>29,630</b>		<b>28,075</b>
Interest And Earnings	2,367	A2401	2,279
Rental of Real Property	1,200	A2410	1,200
<b>TOTAL Use of Money And Property</b>	<b>3,567</b>		<b>3,479</b>
Fines And Forfeited Bail	8,220	A2610	5,735
<b>TOTAL Fines And Forfeitures</b>	<b>8,220</b>		<b>5,735</b>
Sales of Scrap & Excess Materials	5,409	A2650	6,603
Sales of Real Property	550	A2660	1,900
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,959</b>		<b>8,503</b>
Gifts And Donations	454	A2705	1,478
Unclassified (specify)	1,918	A2770	1,154
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,372</b>		<b>2,632</b>
St Aid, Mortgage Tax	58,794	A3005	53,566
St Aid - Other (specify)	8,000	A3089	6,805
St Aid, Other Transportation		A3589	262,500
Additional Description GRANT FOR SALT BARN			
<b>TOTAL State Aid</b>	<b>66,794</b>		<b>322,871</b>
<b>TOTAL Revenues</b>	<b>860,133</b>		<b>1,214,627</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>860,133</b>		<b>1,214,627</b>

TOWN OF Lyme  
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Legislative Board, Pers Serv	21,629	A10101	21,181
Legislative Board, Contr Expend	275	A10104	467
<b>TOTAL Legislative Board</b>	<b>21,904</b>		<b>21,648</b>
Municipal Court, Pers Serv	26,104	A11101	26,626
Municipal Court, Contr Expend	1,952	A11104	1,369
<b>TOTAL Municipal Court</b>	<b>28,056</b>		<b>27,995</b>
Supervisor,pers Serv	32,720	A12201	33,097
Supervisor,equip & Cap Outlay		A12202	267
Supervisor,contr Expend	1,660	A12204	1,597
<b>TOTAL Supervisor</b>	<b>34,380</b>		<b>34,961</b>
Auditor, Contr Expend	18,600	A13204	20,150
<b>TOTAL Auditor</b>	<b>18,600</b>		<b>20,150</b>
Tax Collection,pers Serv	5,846	A13301	5,963
Tax Collection,contr Expend	2,295	A13304	5,061
<b>TOTAL Tax Collection</b>	<b>8,141</b>		<b>11,024</b>
Assessment, Pers Serv	45,583	A13551	44,855
Assessment, Equip & Cap Outlay		A13552	849
Assessment, Contr Expend	4,660	A13554	3,613
<b>TOTAL Assessment</b>	<b>50,243</b>		<b>49,317</b>
Clerk,pers Serv	35,298	A14101	36,174
Clerk,contr Expend	438	A14104	2,221
<b>TOTAL Clerk</b>	<b>35,736</b>		<b>38,395</b>
Law, Contr Expend	9,485	A14204	8,722
<b>TOTAL Law</b>	<b>9,485</b>		<b>8,722</b>
Personnel, Pers Serv	19,672	A14301	18,994
<b>TOTAL Personnel</b>	<b>19,672</b>		<b>18,994</b>
Engineer, Contr Expend	1,500	A14404	1,480
<b>TOTAL Engineer</b>	<b>1,500</b>		<b>1,480</b>
Elections, Contr Expend	900	A14504	2,672
<b>TOTAL Elections</b>	<b>900</b>		<b>2,672</b>
Buildings, Pers Serv	2,221	A16201	1,917
Buildings, Equip & Cap Outlay	15,736	A16202	381,736
Buildings, Contr Expend	39,686	A16204	48,132
<b>TOTAL Buildings</b>	<b>57,643</b>		<b>431,785</b>
Unallocated Insurance, Contr Expend	33,102	A19104	35,584
<b>TOTAL Unallocated Insurance</b>	<b>33,102</b>		<b>35,584</b>
Municipal Assn Dues, Contr Expend	33	A19204	1,000
<b>TOTAL Municipal Assn Dues</b>	<b>33</b>		<b>1,000</b>
Paymt To Treas To Reduce Taxes,contr Expen	44,556	A19724	52,546
<b>TOTAL Paymt To Treas To Reduce Taxes</b>	<b>44,556</b>		<b>52,546</b>
<b>TOTAL General Government Support</b>	<b>363,951</b>		<b>756,273</b>
Fire, Contr Expend	5,115	A34104	6,132
<b>TOTAL Fire</b>	<b>5,115</b>		<b>6,132</b>

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Other Animal Control, Contr Expend	7,967	A35204	5,359
<b>TOTAL Other Animal Control</b>	<b>7,967</b>		<b>5,359</b>
<b>TOTAL Public Safety</b>	<b>13,082</b>		<b>11,491</b>
Registrar of Vital Stat Contr Expend	700	A40204	25
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>700</b>		<b>25</b>
Ambulance, Contr Expend	35,000	A45404	35,000
<b>TOTAL Ambulance</b>	<b>35,000</b>		<b>35,000</b>
Other Health, Contr Expend	10,000	A49894	10,000
<b>TOTAL Other Health</b>	<b>10,000</b>		<b>10,000</b>
<b>TOTAL Health</b>	<b>45,700</b>		<b>45,025</b>
Street Admin, Pers Serv	57,718	A50101	58,590
Street Admin, Equip & Cap Outlay	200	A50102	
Street Admin, Contr Expend	9,142	A50104	508
<b>TOTAL Street Admin</b>	<b>67,060</b>		<b>59,098</b>
<b>TOTAL Transportation</b>	<b>67,060</b>		<b>59,098</b>
Community Action, Contr Expend	251	A63104	15,779
<b>TOTAL Community Action</b>	<b>251</b>		<b>15,779</b>
Publicity, Contr Expend	2,500	A64104	3,250
<b>TOTAL Publicity</b>	<b>2,500</b>		<b>3,250</b>
Veterans Service, Contr Expend		A65104	500
<b>TOTAL Veterans Service</b>	<b>0</b>		<b>500</b>
Consumer Affairs, Contr Expend	730	A66104	730
<b>TOTAL Consumer Affairs</b>	<b>730</b>		<b>730</b>
Other Eco & Dev, Contr Expend	10,000	A69894	11,000
<b>TOTAL Other Eco &amp; Dev</b>	<b>10,000</b>		<b>11,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>13,481</b>		<b>31,259</b>
Playgr & Rec Centers, Pers Serv	3,845	A71401	4,470
Playgr & Rec Centers, Contr Expend	11,246	A71404	6,467
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>15,091</b>		<b>10,937</b>
Library, Contr Expend	848	A74104	
<b>TOTAL Library</b>	<b>848</b>		<b>0</b>
Historian, Contr Expend	750	A75104	750
<b>TOTAL Historian</b>	<b>750</b>		<b>750</b>
<b>TOTAL Culture And Recreation</b>	<b>16,689</b>		<b>11,687</b>
Refuse & Garbage, Pers Serv	41,355	A81601	42,296
Refuse & Garbage, Contr Expend	78,657	A81604	73,168
<b>TOTAL Refuse &amp; Garbage</b>	<b>120,012</b>		<b>115,464</b>
Water Administration, Pers Serv	4,431	A83101	4,292
Water Administration, Contr Expend	484	A83104	101
<b>TOTAL Water Administration</b>	<b>4,915</b>		<b>4,393</b>
Cemetery, Pers Serv	1,200	A88101	1,200
Cemetery, Contr Expend	22,578	A88104	26,383
<b>TOTAL Cemetery</b>	<b>23,778</b>		<b>27,583</b>
<b>TOTAL Home And Community Services</b>	<b>148,705</b>		<b>147,440</b>



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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
State Retirement System	13,675	A90108	13,675
Social Security, Employer Cont	22,499	A90308	22,632
Disability Insurance, Empl Bnfts		A90558	868
Hospital & Medical (dental) Ins, Empl Bnft	41,293	A90608	35,147
Other Employee Benefits (spec)		A90898	213
Additional Description SHOE ALLOWANCE			
<b>TOTAL Employee Benefits</b>	<b>77,467</b>		<b>72,535</b>
<b>TOTAL Expenditures</b>	<b>746,135</b>		<b>1,134,808</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>746,135</b>		<b>1,134,808</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>674,115</b>	<b>A8021</b>	<b>833,293</b>
Prior Period Adj -Increase In Fund Balance	45,180	A8012	13,675
Prior Period Adj -Decrease In Fund Balance		A8015	3,517
<b>Restated Fund Balance - Beg of Year</b>	<b>719,295</b>	<b>A8022</b>	<b>843,451</b>
ADD - REVENUES AND OTHER SOURCES	860,133		1,214,627
DEDUCT - EXPENDITURES AND OTHER USES	746,135		1,134,808
<b>Fund Balance - End of Year</b>	<b>833,293</b>	<b>A8029</b>	<b>923,270</b>

TOWN OF Lyme  
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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	130,986	A1049N	130,986
Est Rev - Non Property Tax Items	582,000	A1199N	584,300
Est Rev - Departmental Income	23,300	A1299N	25,100
Est Rev - Use of Money And Property	1,500	A2499N	2,700
Est Rev - Fines And Forfeitures	4,000	A2649N	5,000
Est Rev - Sale of Prop And Comp For Loss	1,200	A2699N	2,200
Est Rev - State Aid	41,805	A3099N	41,805
<b>TOTAL Estimated Revenues</b>	<b>784,791</b>		<b>792,091</b>
Appropriated Fund Balance	200,465	A599N	225,522
<b>TOTAL Estimated Other Sources</b>	<b>200,465</b>		<b>225,522</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>985,256</b>		<b>1,017,613</b>

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	499,648	A1999N	494,028
App - Public Safety	14,354	A3999N	14,658
App - Health	45,700	A4999N	45,700
App - Transportation	63,529	A5999N	64,496
App - Economic Assistance And Opportunity	37,730	A6999N	36,730
App - Culture And Recreation	16,874	A7999N	15,850
App - Home And Community Services	179,512	A8999N	186,425
App - Employee Benefits	102,909	A9199N	109,726
<b>TOTAL Appropriations</b>	<b>960,256</b>		<b>967,613</b>
Other Budgetary Purposes	25,000	A962N	50,000
<b>TOTAL Other Uses</b>	<b>25,000</b>		<b>50,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>985,256</b>		<b>1,017,613</b>

TOWN OF Lyme  
Annual Update Document  
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	14,023	B200	51
Cash In Time Deposits	237,187	B201	259,354
<b>TOTAL Cash</b>	<b>251,210</b>		<b>259,405</b>
Due From Other Funds	35,995	B391	36,155
<b>TOTAL Due From Other Funds</b>	<b>35,995</b>		<b>36,155</b>
Due From Other Governments	8,175	B440	4,720
<b>TOTAL Due From Other Governments</b>	<b>8,175</b>		<b>4,720</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>295,380</b>		<b>300,280</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	43	B600	15
<b>TOTAL Accounts Payable</b>	<b>43</b>		<b>15</b>
Accrued Liabilities	300	B601	300
<b>TOTAL Accrued Liabilities</b>	<b>300</b>		<b>300</b>
Due To Other Funds		B630	1,679
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>1,679</b>
<b>TOTAL Liabilities</b>	<b>343</b>		<b>1,994</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	8,881	B914	14,944
Assigned Unappropriated Fund Balance	286,156	B915	283,342
<b>TOTAL Assigned Fund Balance</b>	<b>295,037</b>		<b>298,286</b>
<b>TOTAL Fund Balance</b>	<b>295,037</b>		<b>298,286</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>295,380</b>		<b>300,280</b>

TOWN OF Lyme  
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sales Tax (from County)	31,824	B1120	30,000
<b>TOTAL Non Property Tax Items</b>	<b>31,824</b>		<b>30,000</b>
Other General Departmental Income	395	B1289	467
Zoning Fees	5,500	B2110	7,335
<b>TOTAL Departmental Income</b>	<b>5,895</b>		<b>7,802</b>
Interest And Earnings	779	B2401	878
<b>TOTAL Use of Money And Property</b>	<b>779</b>		<b>878</b>
Permits, Other	12,609	B2590	13,004
<b>TOTAL Licenses And Permits</b>	<b>12,609</b>		<b>13,004</b>
<b>TOTAL Revenues</b>	<b>51,107</b>		<b>51,684</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>51,107</b>		<b>51,684</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Parks, Contr Expend	4,000	B71104	4,500
<b>TOTAL Parks</b>	<b>4,000</b>		<b>4,500</b>
Library, Contr Expend	12,000	B74104	12,000
<b>TOTAL Library</b>	<b>12,000</b>		<b>12,000</b>
<b>TOTAL Culture And Recreation</b>	<b>16,000</b>		<b>16,500</b>
Zoning, Pers Serv	22,437	B80101	21,640
Zoning, Contr Expend	1,238	B80104	1,093
<b>TOTAL Zoning</b>	<b>23,675</b>		<b>22,733</b>
Planning, Pers Serv	4,210	B80201	5,468
Planning, Contr Expend	367	B80204	1,005
<b>TOTAL Planning</b>	<b>4,577</b>		<b>6,473</b>
<b>TOTAL Home And Community Services</b>	<b>28,252</b>		<b>29,206</b>
Social Security , Empl Bnfts	2,037	B90308	2,090
<b>TOTAL Employee Benefits</b>	<b>2,037</b>		<b>2,090</b>
<b>TOTAL Expenditures</b>	<b>46,289</b>		<b>47,796</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>46,289</b>		<b>47,796</b>



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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>290,219</b>	<b>B8021</b>	<b>295,037</b>
Prior Period Adj -Decrease In Fund Balance		B8015	639
<b>Restated Fund Balance - Beg of Year</b>	<b>290,219</b>	<b>B8022</b>	<b>294,398</b>
ADD - REVENUES AND OTHER SOURCES	51,107		51,684
DEDUCT - EXPENDITURES AND OTHER USES	46,289		47,796
<b>Fund Balance - End of Year</b>	<b>295,037</b>	<b>B8029</b>	<b>298,286</b>

TOWN OF Lyme  
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	30,350	B1199N	22,285
Est Rev - Departmental Income	15,500	B1299N	15,630
<b>TOTAL Estimated Revenues</b>	<b>45,850</b>		<b>37,915</b>
Appropriated Fund Balance	8,881	B599N	14,944
<b>TOTAL Estimated Other Sources</b>	<b>8,881</b>		<b>14,944</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>54,731</b>		<b>52,859</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Culture And Recreation	16,500	B7999N	19,500
App - Home And Community Services	35,921	B8999N	31,263
App - Employee Benefits	2,310	B9199N	2,096
<b>TOTAL Appropriations</b>	<b>54,731</b>		<b>52,859</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>54,731</b>		<b>52,859</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	3,867	DA200	92,625
Cash In Time Deposits	670,164	DA201	572,043
<b>TOTAL Cash</b>	<b>674,031</b>		<b>664,668</b>
Due From Other Funds	61,522	DA391	90,718
<b>TOTAL Due From Other Funds</b>	<b>61,522</b>		<b>90,718</b>
Due From Other Governments	128,361	DA440	141,425
<b>TOTAL Due From Other Governments</b>	<b>128,361</b>		<b>141,425</b>
Prepaid Expenses		DA480	29,029
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>29,029</b>
Cash In Time Deposits Special Reserves	171,125	DA231	231,918
<b>TOTAL Restricted Assets</b>	<b>171,125</b>		<b>231,918</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,035,039</b>		<b>1,157,758</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	10,342	DA600	15,641
<b>TOTAL Accounts Payable</b>	<b>10,342</b>		<b>15,641</b>
Accrued Liabilities	550	DA601	550
<b>TOTAL Accrued Liabilities</b>	<b>550</b>		<b>550</b>
<b>TOTAL Liabilities</b>	<b>10,892</b>		<b>16,191</b>
<b>Fund Balance</b>			
Not in Spendable Form		DA806	20,029
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>20,029</b>
Capital Reserve	171,125	DA878	231,918
<b>TOTAL Restricted Fund Balance</b>	<b>171,125</b>		<b>231,918</b>
Assigned Appropriated Fund Balance	115,919	DA914	240,475
Assigned Unappropriated Fund Balance	737,103	DA915	649,145
<b>TOTAL Assigned Fund Balance</b>	<b>853,022</b>		<b>889,620</b>
<b>TOTAL Fund Balance</b>	<b>1,024,147</b>		<b>1,141,567</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,035,039</b>		<b>1,157,758</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	83,179	DA1001	83,179
<b>TOTAL Real Property Taxes</b>	<b>83,179</b>		<b>83,179</b>
Sales Tax (from County)	371,278	DA1120	344,146
<b>TOTAL Non Property Tax Items</b>	<b>371,278</b>		<b>344,146</b>
Snow Removal Services-Other Govts	326,386	DA2302	297,780
<b>TOTAL Intergovernmental Charges</b>	<b>326,386</b>		<b>297,780</b>
Interest And Earnings	2,517	DA2401	2,864
<b>TOTAL Use of Money And Property</b>	<b>2,517</b>		<b>2,864</b>
Sales of Equipment		DA2665	7,850
Insurance Recoveries		DA2680	13,986
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>21,836</b>
Unclassified (specify)		DA2770	620
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>620</b>
<b>TOTAL Revenues</b>	<b>783,360</b>		<b>750,425</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>783,360</b>		<b>750,425</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Machinery, Pers Serv	89,830	DA51301	96,297
Machinery, Equip & Cap Outlay	68,233	DA51302	30,318
Machinery, Contr Expend	78,750	DA51304	81,967
<b>TOTAL Machinery</b>	<b>236,813</b>		<b>208,582</b>
Brush And Weeds, Pers Serv		DA51401	1,652
<b>TOTAL Brush And Weeds</b>	<b>0</b>		<b>1,652</b>
Snow Removal, Pers Serv	87,569	DA51421	112,225
Snow Removal, Contr Expend	75,689	DA51424	109,507
<b>TOTAL Snow Removal</b>	<b>163,258</b>		<b>221,732</b>
Services Other Govts, Pers Serv	21,416	DA51481	14,140
<b>TOTAL Services Other Govts</b>	<b>21,416</b>		<b>14,140</b>
Other Transportation Con Exp	31,511	DA56804	59,291
<b>TOTAL Other Transportation Con Exp</b>	<b>31,511</b>		<b>59,291</b>
<b>TOTAL Transportation</b>	<b>452,998</b>		<b>505,397</b>
State Retirement, Empl Bnfts	27,577	DA90108	27,577
Social Security , Empl Bnfts	14,482	DA90308	16,336
Hospital & Medical (dental) Ins, Empl Bnft	63,432	DA90608	73,883
<b>TOTAL Employee Benefits</b>	<b>105,491</b>		<b>117,796</b>
Debt Principal, Install Purch. Debt	36,256	DA97856	37,370
<b>TOTAL Debt Principal</b>	<b>36,256</b>		<b>37,370</b>
Debt Interest, Install. Purch Debt	4,661	DA97857	3,548
<b>TOTAL Debt Interest</b>	<b>4,661</b>		<b>3,548</b>
<b>TOTAL Expenditures</b>	<b>599,406</b>		<b>664,111</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>599,406</b>		<b>664,111</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>840,193</b>	<b>DA8021</b>	<b>1,024,147</b>
Prior Period Adj -Increase In Fund Balance		DA8012	31,106
<b>Restated Fund Balance - Beg of Year</b>	<b>840,193</b>	<b>DA8022</b>	<b>1,055,253</b>
ADD - REVENUES AND OTHER SOURCES	783,360		750,425
DEDUCT - EXPENDITURES AND OTHER USES	599,406		664,111
<b>Fund Balance - End of Year</b>	<b>1,024,147</b>	<b>DA8029</b>	<b>1,141,567</b>



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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	83,179	DA1049N	83,179
Est Rev - Non Property Tax Items	344,146	DA1199N	344,146
Est Rev - Intergovernmental Charges	225,000	DA2399N	225,000
Est Rev - Use of Money And Property	1,000	DA2499N	2,000
<b>TOTAL Estimated Revenues</b>	<b>653,325</b>		<b>654,325</b>
Appropriated Fund Balance	115,919	DA599N	240,475
<b>TOTAL Estimated Other Sources</b>	<b>115,919</b>		<b>240,475</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>769,244</b>		<b>894,800</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	590,775	DA5999N	656,024
App - Employee Benefits	137,550	DA9199N	156,941
App - Debt Service	40,919	DA9899N	81,835
<b>TOTAL Appropriations</b>	<b>769,244</b>		<b>894,800</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>769,244</b>		<b>894,800</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		DB200	58,131
Cash In Time Deposits	230,111	DB201	112,074
<b>TOTAL Cash</b>	<b>230,111</b>		<b>170,205</b>
Due From Other Funds	1,042	DB391	72,790
<b>TOTAL Due From Other Funds</b>	<b>1,042</b>		<b>72,790</b>
Due From Other Governments	46,333	DB440	34,568
<b>TOTAL Due From Other Governments</b>	<b>46,333</b>		<b>34,568</b>
Prepaid Expenses		DB480	9,836
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>9,836</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>277,486</b>		<b>287,399</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		DB600	15,295
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>15,295</b>
Due To Other Funds	268	DB630	3,092
<b>TOTAL Due To Other Funds</b>	<b>268</b>		<b>3,092</b>
<b>TOTAL Liabilities</b>	<b>268</b>		<b>18,387</b>
<b>Fund Balance</b>			
Not in Spendable Form		DB806	9,836
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>9,836</b>
Assigned Appropriated Fund Balance	3,665	DB914	
Assigned Unappropriated Fund Balance	273,553	DB915	259,176
<b>TOTAL Assigned Fund Balance</b>	<b>277,218</b>		<b>259,176</b>
<b>TOTAL Fund Balance</b>	<b>277,218</b>		<b>269,012</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>277,486</b>		<b>287,399</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Sales Tax (from County)	107,050	DB1120	100,000
<b>TOTAL Non Property Tax Items</b>	<b>107,050</b>		<b>100,000</b>
Interest And Earnings	823	DB2401	725
<b>TOTAL Use of Money And Property</b>	<b>823</b>		<b>725</b>
St Aid, Other Aid (specify)		DB3089	
St Aid, Consolidated Highway Aid	119,623	DB3501	183,547
St Aid Emergency Disaster Assistance	19,187	DB3960	
<b>TOTAL State Aid</b>	<b>138,810</b>		<b>183,547</b>
<b>TOTAL Revenues</b>	<b>246,883</b>		<b>284,272</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>246,883</b>		<b>284,272</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Maint of Streets, Pers Serv	67,496	DB51101	72,607
Maint of Streets, Contr Expend	527	DB51104	
<b>TOTAL Maint of Streets</b>	<b>68,023</b>		<b>72,607</b>
Perm Improve Highway, Equip & Cap Outlay	132,005	DB51122	194,300
<b>TOTAL Perm Improve Highway</b>	<b>132,005</b>		<b>194,300</b>
<b>TOTAL Transportation</b>	<b>200,028</b>		<b>266,907</b>
State Retirement, Empl Bnfts	9,344	DB90108	9,344
Social Security, Empl Bnfts	4,907	DB90308	7,448
Hospital & Medical (dental) Ins, Empl Bnft	16,494	DB90608	16,098
Other Employee Benefits (spec)	600	DB90898	2,025
<b>TOTAL Employee Benefits</b>	<b>31,345</b>		<b>34,915</b>
<b>TOTAL Expenditures</b>	<b>231,373</b>		<b>301,822</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>231,373</b>		<b>301,822</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>261,908</b>	<b>DB8021</b>	<b>277,218</b>
Prior Period Adj -Increase In Fund Balance		DB8012	9,344
<b>Restated Fund Balance - Beg of Year</b>	<b>261,908</b>	<b>DB8022</b>	<b>286,562</b>
ADD - REVENUES AND OTHER SOURCES	246,683		284,272
DEDUCT - EXPENDITURES AND OTHER USES	231,373		301,822
<b>Fund Balance - End of Year</b>	<b>277,218</b>	<b>DB8029</b>	<b>269,012</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	100,000	DB1199N	116,891
Est Rev - Use of Money And Property	550	DB2499N	625
Est Rev - State Aid	100,000	DB3099N	150,000
<b>TOTAL Estimated Revenues</b>	<b>200,550</b>		<b>267,516</b>
Appropriated Fund Balance	3,665	DB599N	
<b>TOTAL Estimated Other Sources</b>	<b>3,665</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>204,215</b>		<b>267,516</b>



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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	168,600	DB5999N	221,100
App - Employee Benefits	35,615	DB9199N	46,416
<b>TOTAL Appropriations</b>	<b>204,215</b>		<b>267,516</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>204,215</b>		<b>267,516</b>

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Balance Sheet

Code Description	2017	EdpCode	2018
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Balance Sheet

Code Description	2017	EdpCode	2018
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Results of Operation

Code Description	2017	EdpCode	2018
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Results of Operation

Code Description	2017	EdpCode	2018
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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-23,316	H8021	
Prior Period Adj -Increase In Fund Balance	23,316	H8012	
Restated Fund Balance - Beg of Year		H8022	
Fund Balance - End of Year		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Land	105,442	K101	105,442
Buildings	873,690	K102	1,255,426
Improvements Other Than Buildings	1,163,460	K103	1,357,760
Machinery And Equipment	2,860,520	K104	2,884,094
<b>TOTAL Fixed Assets (net)</b>	<b>5,003,112</b>		<b>5,602,722</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,003,112</b>		<b>5,602,722</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	5,003,112	K159	5,602,722
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>5,003,112</b>		<b>5,602,722</b>
<b>TOTAL Fund Balance</b>	<b>5,003,112</b>		<b>5,602,722</b>
<b>TOTAL</b>	<b>5,003,112</b>		<b>5,602,722</b>



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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash		SF200	72,251
Cash In Time Deposits	3,035	SF201	
<b>TOTAL Cash</b>	<b>3,035</b>		<b>72,251</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,035</b>		<b>72,251</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,500	SF600	40,750
<b>TOTAL Accounts Payable</b>	<b>1,500</b>		<b>40,750</b>
Due To Other Funds	51	SF630	29,895
<b>TOTAL Due To Other Funds</b>	<b>51</b>		<b>29,895</b>
<b>TOTAL Liabilities</b>	<b>1,551</b>		<b>70,645</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	1,484	SF915	1,606
<b>TOTAL Assigned Fund Balance</b>	<b>1,484</b>		<b>1,606</b>
<b>TOTAL Fund Balance</b>	<b>1,484</b>		<b>1,606</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,035</b>		<b>72,251</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	157,000	SF1001	157,000
<b>TOTAL Real Property Taxes</b>	<b>157,000</b>		<b>157,000</b>
Interest And Earnings	159	SF2401	122
<b>TOTAL Use of Money And Property</b>	<b>159</b>		<b>122</b>
<b>TOTAL Revenues</b>	<b>157,159</b>		<b>157,122</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>157,159</b>		<b>157,122</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fire Protection, Contr Expend	157,000	SF34104	157,000
<b>TOTAL Fire Protection</b>	<b>157,000</b>		<b>157,000</b>
<b>TOTAL Public Safety</b>	<b>157,000</b>		<b>157,000</b>
<b>TOTAL Expenditures</b>	<b>157,000</b>		<b>157,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>157,000</b>		<b>157,000</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,325	SF8021	1,484
Restated Fund Balance - Beg of Year	1,325	SF8022	1,484
ADD - REVENUES AND OTHER SOURCES	157,159		157,122
DEDUCT - EXPENDITURES AND OTHER USES	157,000		157,000
Fund Balance - End of Year	1,484	SF8029	1,606

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	534	SL200	
Cash In Time Deposits	1,014	SL201	331
<b>TOTAL Cash</b>	<b>1,548</b>		<b>331</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,548</b>		<b>331</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	507	SL600	
<b>TOTAL Accounts Payable</b>	<b>507</b>		<b>0</b>
Due To Other Funds		SL630	341
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>341</b>
<b>TOTAL Liabilities</b>	<b>507</b>		<b>341</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	1,041	SL914	
<b>TOTAL Assigned Fund Balance</b>	<b>1,041</b>		<b>0</b>
Unassigned Fund Balance		SL917	-10
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-10</b>
<b>TOTAL Fund Balance</b>	<b>1,041</b>		<b>-10</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,548</b>		<b>331</b>

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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	5,900	SL1001	6,950
<b>TOTAL Real Property Taxes</b>	<b>5,900</b>		<b>6,950</b>
Interest And Earnings	4	SL2401	1
<b>TOTAL Use of Money And Property</b>	<b>4</b>		<b>1</b>
<b>TOTAL Revenues</b>	<b>5,904</b>		<b>6,951</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,904</b>		<b>6,951</b>



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(SL) LIGHTING

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Street Lighting, Contr Expend	6,916	SL51824	8,002
<b>TOTAL Street Lighting</b>	<b>6,916</b>		<b>8,002</b>
<b>TOTAL Transportation</b>	<b>6,916</b>		<b>8,002</b>
<b>TOTAL Expenditures</b>	<b>6,916</b>		<b>8,002</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,916</b>		<b>8,002</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	2,053	SL8021	1,041
Restated Fund Balance - Beg of Year	2,053	SL8022	1,041
ADD - REVENUES AND OTHER SOURCES	5,904		6,951
DEDUCT - EXPENDITURES AND OTHER USES	6,916		8,002
Fund Balance - End of Year	1,041	SL8029	-10

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

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	1,914	SM200	3,594
Cash In Time Deposits	4,512	SM201	2,905
<b>TOTAL Cash</b>	<b>6,426</b>		<b>6,499</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,426</b>		<b>6,499</b>

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

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	6,426	SM915	6,499
<b>TOTAL Assigned Fund Balance</b>	<b>6,426</b>		<b>6,499</b>
<b>TOTAL Fund Balance</b>	<b>6,426</b>		<b>6,499</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,426</b>		<b>6,499</b>

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

(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	2,453	SM1001	2,218
<b>TOTAL Real Property Taxes</b>	<b>2,453</b>		<b>2,218</b>
Interest And Earnings	12	SM2401	8
<b>TOTAL Use of Money And Property</b>	<b>12</b>		<b>8</b>
<b>TOTAL Revenues</b>	<b>2,465</b>		<b>2,226</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,465</b>		<b>2,226</b>

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

(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Med Ctr And/or Physician, Pers Serv	2,000	SM45601	2,000
<b>TOTAL Med Ctr And/or Physician</b>	<b>2,000</b>		<b>2,000</b>
<b>TOTAL Health</b>	<b>2,000</b>		<b>2,000</b>
Social Security, Empl Bnfts	153	SM90308	153
<b>TOTAL Employee Benefits</b>	<b>153</b>		<b>153</b>
<b>TOTAL Expenditures</b>	<b>2,153</b>		<b>2,153</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,153</b>		<b>2,153</b>

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

(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	6,114	SM8021	6,426
Restated Fund Balance - Beg of Year	6,114	SM8022	6,426
ADD - REVENUES AND OTHER SOURCES	2,465		2,226
DEDUCT - EXPENDITURES AND OTHER USES	2,153		2,153
Fund Balance - End of Year	6,426	SM8029	6,499

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

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	26,372	SW200	5,779
Cash In Time Deposits	20,577	SW201	-145
<b>TOTAL Cash</b>	<b>46,949</b>		<b>5,634</b>
Water Rents Receivable	55,736	SW350	55,049
Accounts Receivable	1,454	SW380	1,145
<b>TOTAL Other Receivables (net)</b>	<b>57,190</b>		<b>56,194</b>
Due From Other Funds	167	SW391	
<b>TOTAL Due From Other Funds</b>	<b>167</b>		<b>0</b>
Cash In Time Deposits Special Reserves	80,416	SW231	135,325
<b>TOTAL Restricted Assets</b>	<b>80,416</b>		<b>135,325</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>184,722</b>		<b>197,153</b>



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

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	20,694	SW600	24,933
<b>TOTAL Accounts Payable</b>	<b>20,694</b>		<b>24,933</b>
Due To Other Funds	105,648	SW630	164,326
<b>TOTAL Due To Other Funds</b>	<b>105,648</b>		<b>164,326</b>
<b>TOTAL Liabilities</b>	<b>126,342</b>		<b>189,259</b>
<b>Fund Balance</b>			
Capital Reserve	80,416	SW878	135,325
<b>TOTAL Restricted Fund Balance</b>	<b>80,416</b>		<b>135,325</b>
Assigned Unappropriated Fund Balance		SW915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-22,036	SW917	-127,431
<b>TOTAL Unassigned Fund Balance</b>	<b>-22,036</b>		<b>-127,431</b>
<b>TOTAL Fund Balance</b>	<b>58,380</b>		<b>7,894</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>184,722</b>		<b>197,153</b>

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

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Metered Water Sales	199,172	SW2140	203,253
<b>TOTAL Departmental Income</b>	<b>199,172</b>		<b>203,253</b>
Interest And Earnings	298	SW2401	2,762
<b>TOTAL Use of Money And Property</b>	<b>298</b>		<b>2,762</b>
Unclassified (specify)	1,000	SW2770	1,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,000</b>		<b>1,000</b>
<b>TOTAL Revenues</b>	<b>200,470</b>		<b>207,015</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>200,470</b>		<b>207,015</b>

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

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Water Administration, Pers Serv	17,136	SW83101	19,164
Water Administration, Contr Expend	87,416	SW83104	180,731
<b>TOTAL Water Administration</b>	<b>104,552</b>		<b>199,895</b>
Water Purification, Contr Expend	1,888	SW83304	814
<b>TOTAL Water Purification</b>	<b>1,888</b>		<b>814</b>
<b>TOTAL Home And Community Services</b>	<b>106,440</b>		<b>200,709</b>
Social Security , Empl Bnfts	1,288	SW90308	1,445
<b>TOTAL Employee Benefits</b>	<b>1,288</b>		<b>1,445</b>
Debt Principal, Serial Bonds	28,600	SW97106	28,700
<b>TOTAL Debt Prncipal</b>	<b>28,600</b>		<b>28,700</b>
Debt Interest, Serial Bonds	27,727	SW97107	26,647
<b>TOTAL Debt Interest</b>	<b>27,727</b>		<b>26,647</b>
<b>TOTAL Expenditures</b>	<b>164,055</b>		<b>257,501</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>164,055</b>		<b>257,501</b>

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

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>90,071</b>	<b>SW8021</b>	<b>58,380</b>
Prior Period Adj -Decrease In Fund Balance	68,106	SW8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>21,965</b>	<b>SW8022</b>	<b>58,380</b>
ADD - REVENUES AND OTHER SOURCES	200,470		207,015
DEDUCT - EXPENDITURES AND OTHER USES	164,055		257,501
<b>Fund Balance - End of Year</b>	<b>58,380</b>	<b>SW8029</b>	<b>7,894</b>

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

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	200,619	SW1299N	196,316
Est Rev - Miscellaneous Local Sources	900	SW2799N	900
<b>TOTAL Estimated Revenues</b>	<b>201,519</b>		<b>197,216</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>201,519</b>		<b>197,216</b>

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

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	160	SW1999N	160
App - Home And Community Services	124,699	SW8999N	120,915
App - Employee Benefits	1,834	SW9199N	1,117
App - Debt Service	56,358	SW9899N	56,430
<b>TOTAL Appropriations</b>	<b>183,051</b>		<b>178,622</b>
Other Budgetary Purposes	18,468	SW962N	18,594
<b>TOTAL Other Uses</b>	<b>18,468</b>		<b>18,594</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>201,519</b>		<b>197,216</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	2,854	TA200	32,052
<b>TOTAL Cash</b>	<b>2,854</b>		<b>32,052</b>
Due From Other Funds		TA391	3,672
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>3,672</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,854</b>		<b>35,724</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	3,341	TA630	34,668
<b>TOTAL Due To Other Funds</b>	<b>3,341</b>		<b>34,668</b>
State Retirement	787	TA18	256
Nys Income Tax	-411	TA21	
Assoc & Union Dues	333	TA24	
Social Security Tax	-1,196	TA26	800
<b>TOTAL Agency Liabilities</b>	<b>-487</b>		<b>1,056</b>
<b>TOTAL Liabilities</b>	<b>2,854</b>		<b>35,724</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,854</b>		<b>35,724</b>



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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	.2018.
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,007,175	W129	834,973
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,007,175</b>		<b>834,973</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,007,175</b>		<b>834,973</b>

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	156,291	W638	50,159
Installment Purchase Debt	115,584	W685	78,214
<b>TOTAL Other Liabilities</b>	<b>271,875</b>		<b>128,373</b>
Bonds Payable	735,300	W628	706,600
<b>TOTAL Bond And Long Term Liabilities</b>	<b>735,300</b>		<b>706,600</b>
<b>TOTAL Liabilities</b>	<b>1,007,175</b>		<b>834,973</b>
<b>TOTAL Liabilities</b>	<b>1,007,175</b>		<b>834,973</b>

Statement of Indebtedness  
For the Fiscal Year Ending 2018

County of: Jefferson

Municipal Code: 220348900000

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 Princ.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2007	BOND E	Water No. 1			12/23/2002	12/23/2040	4.625%			\$35,000	\$1,500	\$0	\$0	\$0	\$33,500
2011	BOND E	Water No. 5			08/05/2011	08/05/2049	2.50%		\$349,000	\$293,800	\$9,200	\$0	\$0	\$0	\$284,600
2007	BOND E	Water District #2			12/01/1999	12/01/2037	4.375%			\$325,500	\$16,300	\$0	\$0	\$0	\$309,200
2007	BOND E	Water #4			11/16/2005	11/16/2043	4.25%			\$81,000	\$1,700	\$0	\$0	\$0	\$79,300
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	IPC E	Highway Truck			10/15/2015	01/15/2020	3.07%			\$115,584	\$37,370	\$0	\$0	\$0	\$78,214
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$0	\$850,884	\$66,070	\$0	\$0	\$0	\$784,814

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$371,552.00
Time Deposits	9Z2021	\$1,904,941.00
<b>Total</b>		<b>\$2,276,493.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,026,493.00
<b>Total</b>		<b>\$2,276,493.00</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Lyme  
Bank Reconciliation  
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0000	\$2,623	\$0	\$0	\$2,623
****-0061	\$34,193	\$0	\$2,854	\$31,339
****-0067	\$21,861	\$0	\$0	\$21,861
****-0068	\$167,229	\$0	\$0	\$167,229
****-0070	\$2,086	\$0	\$0	\$2,086
****-0087	\$105,809	\$0	\$0	\$105,809
****-0094	\$3,532	\$0	\$0	\$3,532
****-0095	\$5,692	\$0	\$0	\$5,692
****-0230	\$25,424	\$0	\$0	\$25,424
****-0862	\$1,201,458	\$0	\$0	\$1,201,458
****-0920	\$4,945	\$0	\$0	\$4,945
****-1054	\$126,109	\$0	\$0	\$126,109
****-1244	\$9,504	\$0	\$0	\$9,504
****-1417	\$3,635	\$0	\$0	\$3,635
****-1531	\$50,165	\$0	\$0	\$50,165
****-2215	\$160,613	\$0	\$0	\$160,613
****-2806	\$18,714	\$0	\$0	\$18,714
****-3620	\$152	\$0	\$0	\$152
****-4082	\$2,958	\$0	\$0	\$2,958
****-4288	\$53	\$0	\$0	\$53
****-8459	\$375,833	\$0	\$43,241	\$332,592
Total Adjusted Bank Balance				\$2,276,493
Petty Cash				\$0
Adjustments				\$0
Total Cash			9ZCASH *	\$2,276,493
Total Cash Balance All Funds			9ZCASHB *	\$2,276,493

\* Must be equal

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

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

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

<b>Total Full Time Employees:</b>		8			
<b>Total Part Time Employees:</b>		51			
<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	\$50,596.00	8		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$50,104.00	8	51	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$868.00	8	51	
90608	Hospital and Medical (Dental) Insurance	\$125,128.00	7		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,238.00	8		
<b>Total</b>		<b>\$228,934.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$228,934.00</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,227	1,869	gallons	
Diesel Fuel	\$47,670	20,523	gallons	
Fuel Oil	\$9,180	3,581	gallons	
Natural Gas			cubic feet	
Electricity	\$17,571	109,257	kilowatt-hours	
Coal			tons	
Propane	\$438	259	gallons	



TOWN OF Lyme  
Financial Comments  
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8012 TO ADJUST RETIREMENT EXPENSE FOR CURRENT YEAR PREPAID

Account Code A8015 TO CLEAR END OF YEAR BANK RECONCILIATION OF STALE, OUTSTANDING ITEMS

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 CASH ADJUSTMENT

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 TO ADJUST RETIREMENT EXPENSE FOR CURRENT YEAR PREPAID (\$27577) AND TO  
CLEAR BANK RECONCILIATION OF STALE, OUTSTANDING ITEMS(\$3529)

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 TO ADJUST RETIREMENT EXPENSE FOR CURRENT YEAR PREPAID