

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Lisbon  
County of St. Lawrence  
For the Fiscal Year Ended 12/31/2022

\*\*\*\*\*

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 Lisbon

\*\*\* 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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SS) SEWER
- (SW) WATER
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 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 Lisbon  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	547,214	A200	742,017
Additional Description A plus TA			
Cash In Time Deposits	652,447	A201	652,538
Petty Cash	450	A210	450
<b>TOTAL Cash</b>	<b>1,200,111</b>		<b>1,395,005</b>
Accounts Receivable	5,147	A380	5,147
<b>TOTAL Other Receivables (net)</b>	<b>5,147</b>		<b>5,147</b>
Due From Other Funds	31	A391	180,483
<b>TOTAL Due From Other Funds</b>	<b>31</b>		<b>180,483</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,205,289</b>		<b>1,580,635</b>

TOWN OF Lisbon  
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For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	2,233	A600	12,760
<b>TOTAL Accounts Payable</b>	<b>2,233</b>		<b>12,760</b>
Other Liabilities	207,897	A688	315,794
Overpayments & Clearing Account		A690	
<b>TOTAL Other Liabilities</b>	<b>207,897</b>		<b>315,794</b>
Due To Other Funds		A630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Due To Other Governments	3,001	A631	3,002
<b>TOTAL Due To Other Governments</b>	<b>3,001</b>		<b>3,002</b>
Consolidated Payroll	21,552	A710	40,283
Additional Description TA payroll liabilities			
<b>TOTAL Payroll Liabilities</b>	<b>21,552</b>		<b>40,283</b>
<b>TOTAL Liabilities</b>	<b>234,683</b>		<b>371,839</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	970,606	A917	1,208,796
<b>TOTAL Unassigned Fund Balance</b>	<b>970,606</b>		<b>1,208,796</b>
<b>TOTAL Fund Balance</b>	<b>970,606</b>		<b>1,208,796</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,205,289</b>		<b>1,580,635</b>

TOWN OF Lisbon  
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	260,479	A1001	260,471
<b>TOTAL Real Property Taxes</b>	<b>260,479</b>		<b>260,471</b>
Other Payments In Lieu of Taxes		A1081	600
Interest & Penalties On Real Prop Taxes	10,065	A1090	4,164
<b>TOTAL Real Property Tax Items</b>	<b>10,065</b>		<b>4,764</b>
Non Prop Tax Dist By County	419,355	A1120	446,130
Franchises	35,289	A1170	34,674
<b>TOTAL Non Property Tax Items</b>	<b>454,644</b>		<b>480,804</b>
Clerk Fees	1,632	A1255	2,332
Other General Departmental Income	3,154	A1289	8,310
Park And Recreational Charges	291,485	A2001	304,571
Recreational Concessions	4,411	A2012	6,174
Other Culture & Recreation Income		A2089	13,355
Museum Admissions		A2090	3,254
<b>TOTAL Departmental Income</b>	<b>300,682</b>		<b>337,996</b>
Interest And Earnings	153	A2401	182
Rental of Real Property	10,900	A2410	9,450
<b>TOTAL Use of Money And Property</b>	<b>11,053</b>		<b>9,632</b>
Games of Chance		A2530	10
Dog Licenses	1,594	A2544	1,478
Building And Alteration Permits	4,265	A2555	5,374
Permits, Other	200	A2590	200
<b>TOTAL Licenses And Permits</b>	<b>6,059</b>		<b>7,062</b>
Fines And Forfeited Bail	9,051	A2610	29,441
<b>TOTAL Fines And Forfeitures</b>	<b>9,051</b>		<b>29,441</b>
Sales of Real Property	50,795	A2660	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>50,795</b>		<b>0</b>
Refunds of Prior Year's Expenditures	30,745	A2701	254
Gifts And Donations	5,210	A2705	
AIM Related Payments	28,883	A2750	28,883
Unclassified (specify)	987	A2770	1,374
<b>TOTAL Miscellaneous Local Sources</b>	<b>65,825</b>		<b>30,511</b>
St Aid, Mortgage Tax	40,232	A3005	55,333
St Aid - Other (specify)		A3089	2,530
Additional Description jcap			
<b>TOTAL State Aid</b>	<b>40,232</b>		<b>57,863</b>
Federal Aid - Other		A4089	100,000
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Revenues</b>	<b>1,208,885</b>		<b>1,318,544</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,208,885</b>		<b>1,318,544</b>

TOWN OF Lisbon  
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Legislative Board, Pers Serv	9,600	A10101	12,859
Legislative Board, Contr Expend	1,350	A10104	99
<b>TOTAL Legislative Board</b>	<b>10,950</b>		<b>12,958</b>
Municipal Court, Pers Serv	41,231	A11101	41,896
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	2,047	A11104	22,651
<b>TOTAL Municipal Court</b>	<b>43,278</b>		<b>64,547</b>
Supervisor,pers Serv	14,474	A12201	16,042
Supervisor,contr Expend	5,841	A12204	63
<b>TOTAL Supervisor</b>	<b>20,315</b>		<b>16,105</b>
Auditor, Contr Expend	1,818	A13204	1,074
<b>TOTAL Auditor</b>	<b>1,818</b>		<b>1,074</b>
Tax Collection,pers Serv	3,000	A13301	3,500
<b>TOTAL Tax Collection</b>	<b>3,000</b>		<b>3,500</b>
Assessment, Pers Serv	31,235	A13551	31,235
Assessment, Contr Expend	2,392	A13554	1,882
<b>TOTAL Assessment</b>	<b>33,627</b>		<b>33,117</b>
Clerk,pers Serv	45,986	A14101	51,025
Clerk,contr Expend	1,680	A14104	687
<b>TOTAL Clerk</b>	<b>47,666</b>		<b>51,712</b>
Law, Pers Serv	7,750	A14201	9,146
Law, Contr Expend	3,044	A14204	
<b>TOTAL Law</b>	<b>10,794</b>		<b>9,146</b>
Personnel, Pers Serv	10,500	A14301	10,500
<b>TOTAL Personnel</b>	<b>10,500</b>		<b>10,500</b>
Engineer, Contr Expend		A14404	25,516
<b>TOTAL Engineer</b>	<b>0</b>		<b>25,516</b>
Operation of Plant, Equip & Cap Outlay	7,749	A16202	3,406
Operation of Plant, Contr Expend	38,895	A16204	60,875
<b>TOTAL Operation of Plant</b>	<b>46,644</b>		<b>64,281</b>
Central Comm System Contr Expend		A16504	852
<b>TOTAL Central Comm System Contr Expend</b>	<b>0</b>		<b>852</b>
Central Storeroom Contr Expend	605	A16604	4,631
<b>TOTAL Central Storeroom Contr Expend</b>	<b>605</b>		<b>4,631</b>
Central Data Process & Cap Outlay		A16802	8,108
Central Data Process, Contr Expend	7,645	A16804	11,823
<b>TOTAL Central Data Process</b>	<b>7,645</b>		<b>19,931</b>
Unallocated Insurance, Contr Expend	49,383	A19104	52,854
<b>TOTAL Unallocated Insurance</b>	<b>49,383</b>		<b>52,854</b>
Municipal Assn Dues, Contr Expend		A19204	1,149
<b>TOTAL Municipal Assn Dues</b>	<b>0</b>		<b>1,149</b>
Purchase of Land/Right of Way,Contract Exp	63,500	A19404	
<b>TOTAL Purchase of Land/Right of Way</b>	<b>63,500</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>349,725</b>		<b>371,873</b>

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Traffic Control, Contr Expen	5,792	A33104	4,064
<b>TOTAL Traffic Control</b>	<b>5,792</b>		<b>4,064</b>
Control of Animals, Pers Serv	5,000	A35101	5,417
Control of Animals, Contr Expend	432	A35104	400
<b>TOTAL Control of Animals</b>	<b>5,432</b>		<b>5,817</b>
Safety Inspection, Pers Serv	31,232	A36201	32,000
Safety Inspection, Contr Expend	3,143	A36204	3,308
<b>TOTAL Safety Inspection</b>	<b>34,375</b>		<b>35,308</b>
<b>TOTAL Public Safety</b>	<b>45,599</b>		<b>45,189</b>
Street Admin, Pers Serv	58,488	A50101	61,000
Street Admin, Contr Expend	2,488	A50104	1,821
<b>TOTAL Street Admin</b>	<b>60,976</b>		<b>62,821</b>
Garage, Equip & Cap Outlay	5,592	A51322	12,880
Garage, Contr Expend	32,588	A51324	40,062
<b>TOTAL Garage</b>	<b>38,180</b>		<b>52,942</b>
Street Lighting, Contr Expend	7,580	A51824	9,410
<b>TOTAL Street Lighting</b>	<b>7,580</b>		<b>9,410</b>
<b>TOTAL Transportation</b>	<b>106,736</b>		<b>125,173</b>
Veterans Service, Pers Serv		A65101	500
<b>TOTAL Veterans Service</b>	<b>0</b>		<b>500</b>
Other Eco & Dev, Contr Expend Additional Description ARPA FUNDS		A69894	4,676
<b>TOTAL Other Eco &amp; Dev</b>	<b>0</b>		<b>4,676</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>0</b>		<b>5,176</b>
Recreation Admini, Pers Serv	22,000	A70201	23,500
<b>TOTAL Recreation Admini</b>	<b>22,000</b>		<b>23,500</b>
Parks, Pers Serv	84,056	A71101	89,784
Parks, Equip & Cap Outlay	6,345	A71102	17,844
Parks, Contr Expend	103,471	A71104	84,072
<b>TOTAL Parks</b>	<b>193,872</b>		<b>191,700</b>
Special Rec Facility, Pers Serv	23,789	A71801	24,266
Special Rec Facility, Contr Expend	1,930	A71804	250
<b>TOTAL Special Rec Facility</b>	<b>25,719</b>		<b>24,516</b>
Youth Prog, Pers Serv	1,500	A73101	5,000
Youth Prog, Equip & Cap Outlay	1,619	A73102	
Youth Prog, Contr Expend	7,944	A73104	17,744
<b>TOTAL Youth Prog</b>	<b>11,063</b>		<b>22,744</b>
Library, Contr Expend	67,327	A74104	71,937
<b>TOTAL Library</b>	<b>67,327</b>		<b>71,937</b>
Museum - Art Gallery, Contr Expend	1,943	A74504	2,651
<b>TOTAL Museum - Art Gallery</b>	<b>1,943</b>		<b>2,651</b>
Historian, Pers Serv	2,040	A75101	2,270
Historian, Contr Expend	35	A75104	1,177
<b>TOTAL Historian</b>	<b>2,075</b>		<b>3,447</b>

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Celebrations, Contr Expend	9,278	A75504	19,931
<b>TOTAL Celebrations</b>	<b>9,278</b>		<b>19,931</b>
<b>TOTAL Culture And Recreation</b>	<b>333,277</b>		<b>360,426</b>
Planning, Contr Expend		A80204	59
<b>TOTAL Planning</b>	<b>0</b>		<b>59</b>
Refuse & Garbage, Contr Expend	1,564	A81604	
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,564</b>		<b>0</b>
Cemetery, Contr Expend		A88104	1,070
<b>TOTAL Cemetery</b>	<b>0</b>		<b>1,070</b>
<b>TOTAL Home And Community Services</b>	<b>1,564</b>		<b>1,129</b>
State Retirement System	37,753	A90108	15,127
Social Security, Employer Cont	29,860	A90308	31,660
Hospital & Medical (dental) Ins, Empl Bnft	21,246	A90608	24,601
<b>TOTAL Employee Benefits</b>	<b>88,859</b>		<b>71,388</b>
<b>TOTAL Expenditures</b>	<b>925,760</b>		<b>980,354</b>
Transfers, Capital Projects Fund Additional Description ARPA TRF		A99509	100,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>925,760</b>		<b>1,080,354</b>



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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>695,417</b>	<b>A8021</b>	<b>970,606</b>
Prior Period Adj -Decrease In Fund Balance	7,936	A8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>687,481</b>	<b>A8022</b>	<b>970,606</b>
ADD - REVENUES AND OTHER SOURCES	1,208,885		1,318,544
DEDUCT - EXPENDITURES AND OTHER USES	925,760		1,080,354
<b>Fund Balance - End of Year</b>	<b>970,606</b>	<b>A8029</b>	<b>1,208,796</b>

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	260,471	A1049N	269,322
Est Rev - Real Property Tax Items	700	A1099N	2,600
Est Rev - Non Property Tax Items	368,000	A1199N	479,000
Est Rev - Departmental Income	291,800	A1299N	337,700
Est Rev - Intergovernmental Charges		A2399N	1,000
Est Rev - Use of Money And Property	9,100	A2499N	9,600
Est Rev - Licenses And Permits	17,325	A2599N	36,815
Est Rev - Fines And Forfeitures	25,000	A2649N	25,000
Est Rev - Miscellaneous Local Sources	6,000	A2799N	26,000
Est Rev - State Aid	74,500	A3099N	56,883
<b>TOTAL Estimated Revenues</b>	<b>1,052,896</b>		<b>1,243,920</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,052,896</b>		<b>1,243,920</b>

TOWN OF Lisbon  
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	470,446	A1999N	509,441
App - Public Safety	45,250	A3999N	46,260
App - Transportation	116,100	A5999N	128,470
App - Economic Assistance And Opportunity	500	A6999N	500
App - Culture And Recreation	312,900	A7999N	342,305
App - Home And Community Services	1,500	A8999N	1,700
App - Employee Benefits	86,200	A9199N	95,244
<b>TOTAL Appropriations</b>	<b>1,032,896</b>		<b>1,123,920</b>
App - Interfund Transfer	20,000	A9999N	120,000
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>120,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,052,896</b>		<b>1,243,920</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	88,855	DA200	10,275
<b>TOTAL Cash</b>	<b>88,855</b>		<b>10,275</b>
Due From State And Federal Government		DA410	63,000
Additional Description usda truck purchase			
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>63,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>88,855</b>		<b>73,275</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		DA600	52,671
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>52,671</b>
Due To Other Funds		DA630	180,452
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>180,452</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>233,123</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	76,000	DA914	76,000
Assigned Unappropriated Fund Balance	12,855	DA915	
<b>TOTAL Assigned Fund Balance</b>	<b>88,855</b>		<b>76,000</b>
Unassigned Fund Balance		DA917	-235,848
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>-235,848</b>
<b>TOTAL Fund Balance</b>	<b>88,855</b>		<b>-159,848</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>88,855</b>		<b>73,275</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	602,791	DA1001	602,791
<b>TOTAL Real Property Taxes</b>	<b>602,791</b>		<b>602,791</b>
Sales Tax (from County)	560,000	DA1120	675,000
<b>TOTAL Non Property Tax Items</b>	<b>560,000</b>		<b>675,000</b>
Snow Removal Services-Other Govts	15,833	DA2302	19,501
Misc Revenue From Other Govt	15,796	DA2389	87,229
<b>TOTAL Intergovernmental Charges</b>	<b>31,629</b>		<b>106,730</b>
Interest And Earnings	37	DA2401	
<b>TOTAL Use of Money And Property</b>	<b>37</b>		<b>0</b>
Sales of Scrap & Excess Materials	37,528	DA2650	8,363
Insurance Recoveries	870	DA2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>38,398</b>		<b>8,363</b>
Unclassified (specify)		DA2770	20,373
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>20,373</b>
Interfund Revenues	29,414	DA2801	494
<b>TOTAL Interfund Revenues</b>	<b>29,414</b>		<b>494</b>
St Aid, Consolidated Highway Aid	595,411	DA3501	632,443
<b>TOTAL State Aid</b>	<b>595,411</b>		<b>632,443</b>
Federal Aid - Other Additional Description usda loan		DA4089	63,000
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>63,000</b>
<b>TOTAL Revenues</b>	<b>1,857,680</b>		<b>2,109,194</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,857,680</b>		<b>2,109,194</b>

TOWN OF Lisbon  
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Maint of Streets, Pers Serv	302,378	DA51101	110,462
Maint of Streets, Contr Expend	156,046	DA51104	324,792
<b>TOTAL Maint of Streets</b>	<b>458,424</b>		<b>435,254</b>
Perm Improve Highway, Pers Serv	774	DA51121	110,462
Perm Improve Highway, Equip & Cap Outlay	650,725	DA51122	99,066
Perm Improve Highway, Contr Expend		DA51124	632,174
<b>TOTAL Perm Improve Highway</b>	<b>651,499</b>		<b>841,702</b>
Machinery, Equip & Cap Outlay	38,792	DA51302	87,827
Machinery, Contr Expend	100,238	DA51304	133,610
<b>TOTAL Machinery</b>	<b>139,030</b>		<b>221,437</b>
Brush And Weeds, Pers Serv		DA51401	
Brush And Weeds, Contr Expend	3,083	DA51404	4,465
<b>TOTAL Brush And Weeds</b>	<b>3,083</b>		<b>4,465</b>
Snow Removal, Pers Serv	109,924	DA51421	165,058
Snow Removal, Equip & Cap Outlay		DA51422	218,494
Snow Removal, Contr Expend	133,156	DA51424	148,526
<b>TOTAL Snow Removal</b>	<b>243,080</b>		<b>532,078</b>
<b>TOTAL Transportation</b>	<b>1,495,116</b>		<b>2,034,936</b>
State Retirement, Empl Bnfts	48,352	DA90108	45,452
Social Security , Empl Bnfts	31,426	DA90308	30,866
Hospital & Medical (dental) Ins, Empl Bnft	215,877	DA90608	219,808
<b>TOTAL Employee Benefits</b>	<b>295,655</b>		<b>296,126</b>
Debt Principal, Install Purch. Debt	21,772	DA97856	22,702
<b>TOTAL Debt Principal</b>	<b>21,772</b>		<b>22,702</b>
Debt Interest, Install. Purch Debt	5,063	DA97857	4,133
<b>TOTAL Debt Interest</b>	<b>5,063</b>		<b>4,133</b>
<b>TOTAL Expenditures</b>	<b>1,817,606</b>		<b>2,357,897</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,817,606</b>		<b>2,357,897</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>67,154</b>	<b>DA8021</b>	<b>88,855</b>
Prior Period Adj -Decrease In Fund Balance	18,373	DA8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>48,781</b>	<b>DA8022</b>	<b>88,855</b>
ADD - REVENUES AND OTHER SOURCES	1,857,680		2,109,194
DEDUCT - EXPENDITURES AND OTHER USES	1,817,606		2,357,897
<b>Fund Balance - End of Year</b>	<b>88,855</b>	<b>DA8029</b>	<b>-159,848</b>



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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	602,791	DA1049N	602,791
Est Rev - Non Property Tax Items	675,000	DA1199N	675,000
Est Rev - Intergovernmental Charges	64,750	DA2399N	95,500
Est Rev - Use of Money And Property	10	DA2499N	10
Est Rev - Sale of Prop And Comp For Loss	12,000	DA2699N	7,000
Est Rev - Miscellaneous Local Sources	6,000	DA2799N	10,000
Est Rev - State Aid	540,000	DA3099N	604,090
Est Rev - Federal Aid	63,000	DA4099N	
<b>TOTAL Estimated Revenues</b>	<b>1,963,551</b>		<b>1,994,391</b>
Estimated - Interfund Transfer	20,000	DA5031N	20,000
Appropriated Fund Balance	76,000	DA599N	76,000
<b>TOTAL Estimated Other Sources</b>	<b>96,000</b>		<b>96,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,059,551</b>		<b>2,090,391</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Transportation	1,730,767	DA5999N	1,734,590
App - Employee Benefits	298,267	DA9199N	330,006
App - Debt Service	30,517	DA9899N	25,795
<b>TOTAL Appropriations</b>	<b>2,059,551</b>		<b>2,090,391</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,059,551</b>		<b>2,090,391</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash		H200	-8,745
Additional Description arpa, offsetting deposit transfer in transit			
<b>TOTAL Cash</b>	<b>0</b>		<b>-8,745</b>
Due From State And Federal Government		H410	274,500
Additional Description EFC drawdown WWTP disinfection project			
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>274,500</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>265,755</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Committed Fund Balance		H913	265,755
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>265,755</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>265,755</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>265,755</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
St Aid, Sewer Cap Proj Additional Description EFC WWTP proejct		H3990	274,500
<b>TOTAL State Aid</b>	<b>0</b>		<b>274,500</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>274,500</b>
Interfund Transfers Additional Description arpa		H5031	100,000
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>100,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>374,500</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Engineer, Equip & Cap Outlay		H14402	108,625
<b>TOTAL Engineer</b>	<b>0</b>		<b>108,625</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>108,625</b>
Sewage Treat Disp, Equip & Cap Outlay		H81302	120
<b>TOTAL Sewage Treat Disp</b>	<b>0</b>		<b>120</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>120</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>108,745</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>108,745</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	
ADD - REVENUES AND OTHER SOURCES			374,500
DEDUCT - EXPENDITURES AND OTHER USES			108,745
<b>Fund Balance - End of Year</b>		<b>H8029</b>	<b>265,755</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Land	946,617	K101	883,117
Buildings	392,642	K102	1,297,642
Machinery And Equipment	2,614,955	K104	2,883,311
Infrastructure	4,472,328	K106	3,821,603
Other Capital Assets		K107	47,613
Net Pension Asset - Proportionate Share		K108	125,657
Accum Deprec, Buildings	-23,673	K112	-957,352
Accum Depr, Machinery & Equip	-1,379,438	K114	-1,383,073
Accum Deprec, Infrastructure	-265,971	K116	-269,054
Accum Deprec, Other Capital Assets		K117	-14,125
<b>TOTAL Fixed Assets (net)</b>	<b>6,757,460</b>		<b>6,435,339</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,757,460</b>		<b>6,435,339</b>



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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	6,757,460	K159	6,435,339
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>6,757,460</b>		<b>6,435,339</b>
<b>TOTAL Fund Balance</b>	<b>6,757,460</b>		<b>6,435,339</b>
<b>TOTAL</b>	<b>6,757,460</b>		<b>6,435,339</b>

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Balance Sheet

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	211,517	SF1001	
<b>TOTAL Real Property Taxes</b>	<b>211,517</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>211,517</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>211,517</b>		<b>0</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Fire Protection, Contr Expend	211,517	SF34104	
<b>TOTAL Fire Protection</b>	<b>211,517</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>211,517</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>211,517</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>211,517</b>		<b>0</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SF8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>SF8022</b>	
ADD - REVENUES AND OTHER SOURCES	211,517		
DEDUCT - EXPENDITURES AND OTHER USES	211,517		
<b>Fund Balance - End of Year</b>		<b>SF8029</b>	

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(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	22,621	SS200	24,401
Cash In Time Deposits	120,060	SS201	120,060
<b>TOTAL Cash</b>	<b>142,681</b>		<b>144,461</b>
Sewer Rents Receivable		SS360	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From Other Governments	7,251	SS440	
<b>TOTAL Due From Other Governments</b>	<b>7,251</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>149,932</b>		<b>144,461</b>

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(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		SS600	713
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>713</b>
Due To Other Funds	2	SS630	2
<b>TOTAL Due To Other Funds</b>	<b>2</b>		<b>2</b>
<b>TOTAL Liabilities</b>	<b>2</b>		<b>715</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	149,930	SS915	143,746
<b>TOTAL Assigned Fund Balance</b>	<b>149,930</b>		<b>143,746</b>
<b>TOTAL Fund Balance</b>	<b>149,930</b>		<b>143,746</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>149,932</b>		<b>144,461</b>



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(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Sewer Rents	108,977	SS2120	102,917
Interest & Penalties On Sewer Accts	14	SS2128	
<b>TOTAL Departmental Income</b>	<b>108,991</b>		<b>102,917</b>
Refunds of Prior Year's Expenditures	15,000	SS2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>15,000</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>123,991</b>		<b>102,917</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>123,991</b>		<b>102,917</b>

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(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Sewer Administration, Pers Serv	1,500	SS81101	1,500
Sewer Administration, Contr Expend	48,710	SS81104	30,594
<b>TOTAL Sewer Administration</b>	<b>50,210</b>		<b>32,094</b>
Sanitary Sewers, Contr Expend	3,839	SS81204	10,042
<b>TOTAL Sanitary Sewers</b>	<b>3,839</b>		<b>10,042</b>
Sewage Treat Disp, Equip & Cap Outlay	3,187	SS81302	42
Sewage Treat Disp, Contr Expend	9,725	SS81304	40,424
<b>TOTAL Sewage Treat Disp</b>	<b>12,912</b>		<b>40,466</b>
<b>TOTAL Home And Community Services</b>	<b>66,961</b>		<b>82,602</b>
Social Security , Empl Bnfts	104	SS90308	115
<b>TOTAL Employee Benefits</b>	<b>104</b>		<b>115</b>
Debt Principal, Serial Bonds	14,000	SS97106	15,000
<b>TOTAL Debt Principal</b>	<b>14,000</b>		<b>15,000</b>
Debt Interest, Serial Bonds	12,015	SS97107	11,385
<b>TOTAL Debt Interest</b>	<b>12,015</b>		<b>11,385</b>
<b>TOTAL Expenditures</b>	<b>93,080</b>		<b>109,102</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>93,080</b>		<b>109,102</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>119,021</b>	<b>SS8021</b>	<b>149,932</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>119,021</b>	<b>SS8022</b>	<b>149,932</b>
ADD - REVENUES AND OTHER SOURCES	123,991		102,917
DEDUCT - EXPENDITURES AND OTHER USES	93,080		109,102
<b>Fund Balance - End of Year</b>	<b>149,932</b>	<b>SS8029</b>	<b>143,747</b>

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(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	110,840	SS1299N	218,840
<b>TOTAL Estimated Revenues</b>	<b>110,840</b>		<b>218,840</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>110,840</b>		<b>218,840</b>

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(SS) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Home And Community Services	79,650	SS8999N	187,650
App - Employee Benefits	150	SS9199N	150
App - Debt Service	31,040	SS9899N	31,040
<b>TOTAL Appropriations</b>	<b>110,840</b>		<b>218,840</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>110,840</b>		<b>218,840</b>

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(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash		SW200	1,267
Cash In Time Deposits	125,147	SW201	119,629
<b>TOTAL Cash</b>	<b>125,147</b>		<b>120,896</b>
Due From Other Governments	1,624	SW440	1,624
<b>TOTAL Due From Other Governments</b>	<b>1,624</b>		<b>1,624</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>126,771</b>		<b>122,520</b>

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(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		SW600	318
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>318</b>
Due To Other Funds	29	SW630	29
<b>TOTAL Due To Other Funds</b>	<b>29</b>		<b>29</b>
<b>TOTAL Liabilities</b>	<b>29</b>		<b>347</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	9,046	SW914	
Assigned Unappropriated Fund Balance	117,696	SW915	122,173
<b>TOTAL Assigned Fund Balance</b>	<b>126,742</b>		<b>122,173</b>
<b>TOTAL Fund Balance</b>	<b>126,742</b>		<b>122,173</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>126,771</b>		<b>122,520</b>

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(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Water Service Charges	16,747	SW2144	15,669
<b>TOTAL Departmental Income</b>	<b>16,747</b>		<b>15,669</b>
<b>TOTAL Revenues</b>	<b>16,747</b>		<b>15,669</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>16,747</b>		<b>15,669</b>



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(SW) WATER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Water Administration, Pers Serv	1,905	SW83101	2,020
Water Administration, Contr Expend	17,002	SW83104	11,323
<b>TOTAL Water Administration</b>	<b>18,907</b>		<b>13,343</b>
Source Supply Pwr & Pump, Contr Expend	3,134	SW83204	5,942
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>3,134</b>		<b>5,942</b>
Water Purification, Pers Serv	115	SW83301	
Water Purification, Contr Expend	755	SW83304	798
<b>TOTAL Water Purification</b>	<b>870</b>		<b>798</b>
Water Trans & Distrib, Contr Expend	33	SW83404	
<b>TOTAL Water Trans &amp; Distrib</b>	<b>33</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>22,944</b>		<b>20,083</b>
Social Security , Empl Bnfts	166	SW90308	155
<b>TOTAL Employee Benefits</b>	<b>166</b>		<b>155</b>
<b>TOTAL Expenditures</b>	<b>23,110</b>		<b>20,238</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>23,110</b>		<b>20,238</b>

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(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>133,134</b>	<b>SW8021</b>	<b>126,771</b>
Prior Period Adj -Decrease In Fund Balance		SW8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>133,134</b>	<b>SW8022</b>	<b>126,771</b>
ADD - REVENUES AND OTHER SOURCES	16,747		15,669
DEDUCT - EXPENDITURES AND OTHER USES	23,110		20,238
<b>Fund Balance - End of Year</b>	<b>126,771</b>	<b>SW8029</b>	<b>122,202</b>

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(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	16,104	SW1299N	17,425
<b>TOTAL Estimated Revenues</b>	<b>16,104</b>		<b>17,425</b>
Appropriated Fund Balance	9,046	SW599N	38,950
<b>TOTAL Estimated Other Sources</b>	<b>9,046</b>		<b>38,950</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>25,150</b>		<b>56,375</b>

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(SW) WATER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Home And Community Services	25,020	SW8999N	56,215
App - Employee Benefits	130	SW9199N	160
<b>TOTAL Appropriations</b>	<b>25,150</b>		<b>56,375</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>25,150</b>		<b>56,375</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Total Non-Current Govt Liabilities	421,362	W129	396,042
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>421,362</b>		<b>396,042</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>421,362</b>		<b>396,042</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,689	W638	
Installment Purchase Debt	96,790	W685	74,088
Compensated Absences	69,883	W687	83,954
<b>TOTAL Other Liabilities</b>	<b>168,362</b>		<b>158,042</b>
Bonds Payable	253,000	W628	238,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>253,000</b>		<b>238,000</b>
<b>TOTAL Liabilities</b>	<b>421,362</b>		<b>396,042</b>
<b>TOTAL Liabilities</b>	<b>421,362</b>		<b>396,042</b>

**TOWN OF Lisbon**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2022**

2/23/2023

County of: St. Lawrence

Municipal Code: 400347200000

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
2020	IPC E	2020 Skid Steer and roller			01/09/2020	03/19/2025	4.225%		\$118,562	\$96,790	\$22,702	\$0	\$0		\$74,088
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$96,790	\$22,702	\$0	\$0	\$0	\$74,088
2015	BOND N	SEWER BOND			04/01/1997	04/01/2035	4.50%			\$253,000	\$15,000	\$0	\$0		\$238,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$253,000	\$15,000	\$0	\$0	\$0	\$238,000
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$0	\$349,790	\$37,702	\$0	\$0	\$0	\$312,088

TOWN OF Lisbon  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2022

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$723,770.00
Time Deposits	9Z2021	\$902,227.00
Total		\$1,625,997.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,553,709.12
Total		\$1,803,709.12
 <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 Lisbon  
Bank Reconciliation  
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1122	\$902,227	\$0	\$0	\$902,227
****-3840	\$807,795	\$0	\$87,672	\$720,123
****-3857	\$39,075	\$0	\$0	\$39,075
****-0340	\$17	\$0	\$0	\$17
	Total Adjusted Bank Balance			\$1,661,442
	Petty Cash			\$450.00
	Adjustments			\$.00
	Total Cash			\$1,661,892
	Total Cash Balance All Funds			\$1,661,892
	9ZCASH           *			\$1,661,892
	9ZCASHB       *			\$1,661,892
	* Must be equal			

TOWN OF Lisbon  
Local Government Questionnaire  
For the Fiscal Year Ending 2022

	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 Yes
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	No
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Lisbon  
 Employee and Retiree Benefits  
 For the Fiscal Year Ending 2022

<b>Total Full Time Employees:</b>		11			
<b>Total Part Time Employees:</b>		46			
<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	\$60,579.00	11	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$62,796.00	11	46	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$244,409.00	10		5
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$367,784.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$367,784.00</b>			

TOWN OF Lisbon  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$21,334	6,645	gallons	
Diesel Fuel	\$173,808	42,000	gallons	
Fuel Oil	\$1,212	295	gallons	
Natural Gas	\$9,180	8,054	cubic feet	therms
Electricity	\$70,124	380,096	kilowatt-hours	
Coal			tons	
Propane	\$1,174	457	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, WILLIAM D. NELSON, hereby certify that I am the Chief Fiscal Officer of the TOWN of LISBON, and that the information provided in the annual financial report of the TOWN of LISBON, for the fiscal year ended 12/31/2022, 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 LISBON, and adopted by me as my signature for use in conjunction with the filing of the TOWN of LISBON's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of LISBON's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

(315) 393-0410  
Telephone Number

02/23/2023  
Date of Certification

WILLIAM D. NELSON  
Name

TOWN SUPERVISOR  
Title

6963 CO RT 10, LISBON, NY 13658  
Official Address

(315) 393-0410  
Official Telephone Number

TOWN OF Lisbon  
Financial Comments  
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8015 .

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 .