

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
CITY of Oneida
County of Madison
For the Fiscal Year Ended 12/31/2014

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

CITY OF Oneida

*** 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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2013 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.

CITY OF Oneida
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	3,348,725	A200	3,498,329
Petty Cash	750	A210	750
TOTAL Cash	3,349,475		3,499,079
Tax Sale Certificates	1,150,501	A320	1,255,709
Property Acquired For Taxes	110,517	A330	42,249
TOTAL Taxes Receivable (net)	1,261,018		1,297,958
Special Assessments Receivable	22,495	A370	16,795
Accounts Receivable	53,396	A380	24,941
TOTAL Other Receivables (net)	75,891		41,736
Due From State And Federal Government	769,064	A410	597,580
TOTAL State And Federal Aid Receivables	769,064		597,580
Due From Other Funds	108,736	A391	13,948
TOTAL Due From Other Funds	108,736		13,948
Due From Other Governments	1,643	A440	
TOTAL Due From Other Governments	1,643		0
Prepaid Expenses	377,350	A480	386,535
TOTAL Prepaid Expenses	377,350		386,535
TOTAL Assets and Deferred Outflows of Resources	5,943,177		5,836,836

CITY OF Oneida
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For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	258,458	A600	47,388
TOTAL Accounts Payable	258,458		47,388
Accrued Liabilities	10,000	A601	150,759
Accrued Interest Payable		A651	394
TOTAL Accrued Liabilities	10,000		151,153
Due To Other Funds	8,019	A630	208,073
TOTAL Due To Other Funds	8,019		208,073
Due To Other Governments		A631	90,912
TOTAL Due To Other Governments	0		90,912
TOTAL Liabilities	276,477		497,525
Deferred Inflows of Resources			
Deferred Inflow of Resources	22,495	A691	19,264
Deferred Taxes	1,072,445	A694	1,192,924
TOTAL Deferred Inflows of Resources	1,094,940		1,212,188
TOTAL Deferred Inflows of Resources	1,094,940		1,212,188
Fund Balance			
Not in Spendable Form	377,350	A806	428,784
TOTAL Nonspendable Fund Balance	377,350		428,784
Reserve For Debt	41,000	A884	23,743
TOTAL Restricted Fund Balance	41,000		23,743
Assigned Appropriated Fund Balance	600,374	A914	1,245,502
Assigned Unappropriated Fund Balance	50,181	A915	6,803
TOTAL Assigned Fund Balance	650,555		1,252,305
Unassigned Fund Balance	3,502,849	A917	2,422,291
TOTAL Unassigned Fund Balance	3,502,849		2,422,291
TOTAL Fund Balance	4,571,754		4,127,123
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,943,171		5,836,836

CITY OF Oneida
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	3,098,254	A1001	3,087,784
Special Assessments	34,647	A1030	3,037
TOTAL Real Property Taxes	3,132,901		3,090,821
Other Payments In Lieu of Taxes	8,557	A1081	7,973
Interest & Penalties On Real Prop Taxes	159,274	A1090	177,707
TOTAL Real Property Tax Items	167,831		185,680
Sales And Use Tax	4,342,151	A1110	4,393,903
Utilities Gross Receipts Tax	145,027	A1130	149,483
Franchises	92,865	A1170	89,662
TOTAL Non Property Tax Items	4,580,043		4,633,047
Treasurer Fees	11,725	A1230	10,285
Tax Collector Fees	24,674	A1232	25,835
Charges For Tax Redemption	2,084	A1235	2,584
Clerk Fees	42,084	A1255	40,532
Police Fees	12,986	A1520	46,953
Fire Inspection Fees	25,455	A1540	16,137
Other Public Safety Departmental Income	250	A1589	12
Ambulance Charges	5,705	A1640	6,874
Park And Recreational Charges	36,671	A2001	40,072
Special Recreational Facility Charges	32,494	A2025	34,542
TOTAL Departmental Income	194,128		223,827
Public Safety Services For Other Govts	14,313	A2260	14,561
Fire Protection Services Other Govts	385,426	A2262	395,472
Roads & Bridges Charges Other Govts	50,475	A2306	
TOTAL Intergovernmental Charges	450,214		410,033
Interest And Earnings	23,835	A2401	19,649
TOTAL Use of Money And Property	23,835		19,649
Licenses, Other	22,665	A2545	10,397
Permits, Other	37,905	A2590	79,467
TOTAL Licenses And Permits	60,570		89,864
Fines And Forfeited Bail	96,287	A2610	124,068
TOTAL Fines And Forfeitures	96,287		124,068
Sales of Scrap & Excess Materials	20,684	A2650	4,366
Sales of Real Property	55,701	A2660	
Insurance Recoveries	118,053	A2680	65,459
TOTAL Sale of Property And Compensation For Loss	194,438		69,825
Refunds of Prior Year's Expenditures		A2701	
Unclassified (specify)	5,334	A2770	32,724
TOTAL Miscellaneous Local Sources	5,334		32,724
St Aid, Revenue Sharing	1,700,877	A3001	1,700,877
St Aid, Mortgage Tax	171,508	A3005	125,268
St Aid, Unified Court Budget Sec Costs	105	A3330	15,262
St Aid, Other Public Safety	11,242	A3389	7,023
St Aid, Consolidated Highway Aid		A3501	50,475
St Aid, Highway Cap Projects		A3591	208,073

CITY OF Oneida
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
St Aid, Youth Programs	2,662	A3820	
TOTAL State Aid	1,886,394		2,106,978
Fed Aid, Emergency Disaster Assistance	383,271	A4960	86,830
TOTAL Federal Aid	383,271		86,830
TOTAL Revenues	11,175,246		11,073,345
Interfund Transfers	211,217	A5031	173,834
TOTAL Interfund Transfers	211,217		173,834
TOTAL Other Sources	211,217		173,834
TOTAL Detail Revenues And Other Sources	11,386,463		11,247,178

CITY OF Oneida
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	27,833	A10101	34,430
TOTAL Legislative Board	27,833		34,430
Mayor, Pers Serv	41,397	A12101	42,110
Mayor, Contr Expend	349	A12104	1,000
TOTAL Mayor	41,746		43,110
Comptroller,pers Serv	132,140	A13151	117,605
Comptroller, Contr Expend	34,030	A13154	6,986
TOTAL Comptroller	166,170		124,591
Treasurer, Pers Serv	55,936	A13251	56,874
Treasurer, Contr Expend	876	A13254	46
TOTAL Treasurer	56,812		56,920
Assessment, Pers Serv	83,729	A13551	83,661
Assessment, Contr Expend	10,037	A13554	8,738
TOTAL Assessment	93,766		92,399
Exp On Prop Acq For Taxes, Contr Expend	14,647	A13644	7,337
TOTAL Exp On Prop Acq For Taxes	14,647		7,337
Clerk,pers Serv	67,760	A14101	67,058
Clerk,equip & Cap Outlay	177	A14102	200
Clerk,contr Expend	997	A14104	1,278
TOTAL Clerk	68,934		68,536
Law, Contr Expend	106,422	A14204	163,525
TOTAL Law	106,422		163,525
Personnel, Pers Serv	39,864	A14301	40,055
Personnel,equip & Cap Outlay		A14302	2,210
Personnel, Contr Expend	3,691	A14304	1,241
TOTAL Personnel	43,555		43,506
Buildings, Pers Serv	75,595	A16201	76,030
Buildings, Contr Expend	234,209	A16204	288,080
TOTAL Buildings	309,804		364,110
Central Storeroom, Contr Expend	8,073	A16604	11,770
TOTAL Central Storeroom	8,073		11,770
Central Data Process, Pers Serv	23,148	A16801	22,933
Central Data Process & Cap Outlay		A16802	
Central Data Process, Contr Expend	15,034	A16804	30,709
TOTAL Central Data Process	38,182		53,642
Excess Insurance-Contr Expend	351,189	A17224	281
TOTAL Excess Insurance-Contr Expend	351,189		281
Unallocated Insurance, Contr Expend	109,182	A19104	123,248
TOTAL Unallocated Insurance	109,182		123,248
Municipal Assn Dues, Contr Expend	4,940	A19204	4,940
TOTAL Municipal Assn Dues	4,940		4,940
Pur of Land/right of Way, Contr Expend	22,893	A19404	
TOTAL Pur of Land/right of Way	22,893		0
Taxes & Assess On Munic Prop, Contr Expend	392	A19504	
TOTAL Taxes & Assess On Munic Prop	392		0

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Gen Govt Support, Contr Expend	16,922	A19894	12,533
TOTAL Other Gen Govt Support	16,922		12,533
TOTAL General Government Support	1,481,462		1,204,880
Public Safety Admin, Pers Serv	3,224	A30101	3,224
TOTAL Public Safety Admin	3,224		3,224
Police, Pers Serv	1,776,820	A31201	1,776,729
Police, Equip & Cap Outlay		A31202	32,000
Police, Contr Expend	99,588	A31204	145,426
TOTAL Police	1,876,408		1,954,155
Traffic Control, Pers Serv	84,730	A33101	90,245
Traffic Control, Equip & Cap Outlay	1,938	A33102	534
Traffic Control, Contr Expen	26,400	A33104	41,047
TOTAL Traffic Control	113,068		131,826
Fire, Pers Serv	1,713,345	A34101	1,704,336
Fire, Equip & Cap Outlay	7,032	A34102	46,935
Fire, Contr Expend	138,725	A34104	82,257
TOTAL Fire	1,859,102		1,833,528
Safety Inspection, Pers Serv	60,223	A36201	56,102
Safety Inspection, Contr Expend	2,014	A36204	1,880
TOTAL Safety Inspection	62,237		57,982
Demo of Unsafe Buildings, Contr Expend	30,500	A36504	18,483
TOTAL Demo of Unsafe Buildings	30,500		18,483
TOTAL Public Safety	3,944,539		3,999,197
Insect Control, Pers Serv	6,171	A40681	31,486
Insect Control, Contr Expend	12,748	A40684	7,320
TOTAL Insect Control	18,919		38,806
TOTAL Health	18,919		38,806
Street Admin, Pers Serv	61,421	A50101	60,209
Street Admin, Contr Expend	1,000	A50104	1,199
TOTAL Street Admin	62,421		61,408
Maint of Streets, Pers Serv	373,201	A51101	353,291
Maint of Streets, Equip & Cap Outlay		A51102	985
Maint of Streets, Contr Expend	70,182	A51104	138,680
TOTAL Maint of Streets	443,383		492,956
Maint of Bridges, Pers Serv	52,991	A51201	
Maint of Bridges, Equip & Cap Outlay	1,332	A51202	
Maint of Bridges, Contr Expend	39,907	A51204	617
TOTAL Maint of Bridges	94,230		617
Garage, Pers Serv	128,685	A51321	140,796
Garage, Equip & Cap Outlay	5,189	A51322	501
Garage, Contr Expend	53,706	A51324	79,262
TOTAL Garage	187,580		220,559
Snow Removal, Pers Serv	109,855	A51421	115,138
Snow Removal, Equip & Cap Outlay	2,468	A51422	

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Snow Removal, Contr Expend	65,303	A51424	63,855
TOTAL Snow Removal	177,626		178,993
Street Lighting, Contr Expend	180,000	A51824	192,000
TOTAL Street Lighting	180,000		192,000
TOTAL Transportation	1,145,240		1,146,533
Veterans Service, Contr Expend		A65104	1,500
TOTAL Veterans Service	0		1,500
TOTAL Economic Assistance And Opportunity	0		1,500
Playgr & Rec Centers, Pers Serv	197,304	A71401	201,027
Playgr & Rec Centers, Equip & Cap Outlay	4,825	A71402	5,100
Playgr & Rec Centers, Contr Expend	123,610	A71404	139,889
TOTAL Playgr & Rec Centers	325,739		346,017
Historian, Pers Serv	700	A75101	350
TOTAL Historian	700		350
Historical Property, Contr Expend	15,481	A75204	12,953
TOTAL Historical Property	15,481		12,953
Other Performing Arts, Contr Expend	30,314	A75604	14,947
TOTAL Other Performing Arts	30,314		14,947
TOTAL Culture And Recreation	372,234		374,267
Planning, Pers Serv	84,518	A80201	82,428
Planning, Equip & Cap Outlay		A80202	1,798
Planning, Contr Expend	5,607	A80204	7,541
TOTAL Planning	90,125		91,768
Storm Sewers, Pers Serv	18,919	A81401	30,982
Storm Sewers, Contr Expend	9,059	A81404	5,115
TOTAL Storm Sewers	27,978		36,097
Refuse & Garbage, Pers Serv		A81601	
Refuse & Garbage, Contr Expend		A81604	
TOTAL Refuse & Garbage	0		0
Street Cleaning, Pers Serv	1,313	A81701	1,407
TOTAL Street Cleaning	1,313		1,407
Other Sanitation, Per Serv	50,220	A81891	121,429
Other Sanitation, Contr Expend		A81894	1,076
Other Sanitation, Empl Bnfts	80	A81898	
TOTAL Other Sanitation	50,300		122,505
Shade Tree, Pers Serv	49,878	A85601	
Shade Tree, Contr Expend	28,000	A85604	26,445
TOTAL Shade Tree	77,878		26,445
TOTAL Home And Community Services	247,594		278,221
State Retirement System	600,618	A90108	400,692
Police & Firemen Retirement, Empl Bnfts	693,450	A90158	876,712
Social Security, Employer Cont	388,893	A90308	393,834
Worker's Compensation, Empl Bnfts	149,382	A90408	154,106
Unemployment Insurance, Empl Bnfts	11,133	A90508	3,304

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	1,977,441	A90608	2,075,842
TOTAL Employee Benefits	3,820,917		3,904,489
Debt Principal, Serial Bonds	261,925	A97106	273,582
Debt Principal, Bond Anticipation Notes	100,000	A97306	60,000
TOTAL Debt Principal	361,925		333,582
Debt Interest, Serial Bonds	101,617	A97107	83,246
Debt Interest, Bond Anticipation Notes	2,403	A97307	10,019
TOTAL Debt Interest	104,020		93,265
TOTAL Expenditures	11,496,850		11,374,740
Transfers, Capital Projects Fund	67,745	A99509	317,073
TOTAL Operating Transfers	67,745		317,073
TOTAL Other Uses	67,745		317,073
TOTAL Detail Expenditures And Other Uses	11,564,595		11,691,813

CITY OF Oneida
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,946,819	A8021	4,571,754
Prior Period Adj -Decrease In Fund Balance	-803,067	A8015	-4
Restated Fund Balance - Beg of Year	4,749,886	A8022	4,571,758
ADD - REVENUES AND OTHER SOURCES	11,386,463		11,247,178
DEDUCT - EXPENDITURES AND OTHER USES	11,564,595		11,691,813
Fund Balance - End of Year	4,571,754	A8029	4,127,123

CITY OF Oneida
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	3,251,339	A1049N	3,378,397
Est Rev - Real Property Tax Items	161,600	A1099N	178,500
Est Rev - Non Property Tax Items	4,586,000	A1199N	4,556,000
Est Rev - Departmental Income	190,900	A1299N	200,925
Est Rev - Intergovernmental Charges	724,906	A2399N	368,836
Est Rev - Use of Money And Property	35,000	A2499N	18,000
Est Rev - Licenses And Permits	52,890	A2599N	58,890
Est Rev - Fines And Forfeitures	121,000	A2649N	105,000
Est Rev - Sale of Prop And Comp For Loss	20,000	A2699N	10,000
Est Rev - Miscellaneous Local Sources	14,000	A2799N	116,577
Est Rev - State Aid	1,853,877	A3099N	1,904,856
Est Rev - Federal Aid	0	A4099N	
TOTAL Estimated Revenues	11,011,512		10,895,981
Estimated - Interfund Transfer	127,000	A5031N	187,161
Appropriated Fund Balance	600,374	A599N	1,245,502
TOTAL Estimated Other Sources	727,374		1,432,663
TOTAL Estimated Revenues And Other Sources	11,738,886		12,328,644

CITY OF Oneida
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	1,195,769	A1999N	1,230,661
App - Public Safety	3,965,912	A3999N	4,031,795
App - Health	39,389	A4999N	31,327
App - Transportation	1,506,995	A5999N	1,259,355
App - Culture And Recreation	455,081	A7999N	414,645
App - Home And Community Services	286,266	A8999N	297,096
App - Employee Benefits	3,857,474	A9199N	4,493,557
App - Debt Service	432,000	A9899N	432,693
TOTAL Appropriations	11,738,886		12,191,129
App - Interfund Transfer		A9999N	137,515
TOTAL Other Uses	0		137,515
TOTAL Appropriations And Other Uses	11,738,886		12,328,644

CITY OF Oneida
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	6,270	CD200	
Cash In Time Deposits	439,525	CD201	445,813
TOTAL Cash	445,795		445,813
Rehabilitation Loan Receivable	301,871	CD390	254,986
TOTAL Other Receivables (net)	301,871		254,986
Due From State And Federal Government	16,240	CD410	78,146
TOTAL State And Federal Aid Receivables	16,240		78,146
Due From Other Funds	8,020	CD391	1,975
TOTAL Due From Other Funds	8,020		1,975
TOTAL Assets and Deferred Outflows of Resources	771,926		780,920

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	10,800	CD600	4,153
TOTAL Accounts Payable	10,800		4,153
Due To Other Funds		CD630	15,787
TOTAL Due To Other Funds	0		15,787
TOTAL Liabilities	10,800		19,940
Deferred Inflows of Resources			
Deferred Inflow of Resources		CD691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Committed Fund Balance	761,126	CD913	760,980
TOTAL Committed Fund Balance	761,126		760,980
Unassigned Fund Balance		CD917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	761,126		760,980
TOTAL Liabilities, Deferred Inflows And Fund Balance	771,926		780,920

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Community Development Income	705	CD2170	335
TOTAL Departmental Income	705		335
Misc Revenue, Other Govts	2,700	CD2389	7,155
TOTAL Intergovernmental Charges	2,700		7,155
Interest And Earnings	12,495	CD2401	6,027
TOTAL Use of Money And Property	12,495		6,027
Fed Aid, Community Development Act	160,048	CD4910	566,919
TOTAL Federal Aid	160,048		566,919
TOTAL Revenues	175,948		580,438
Interfund Transfers		CD5031	7,000
TOTAL Interfund Transfers	0		7,000
TOTAL Other Sources	0		7,000
TOTAL Detail Revenues And Other Sources	175,948		587,438

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Assessment		CD13552	
TOTAL Assessment	0		0
Administration-Contractual		CD17104	
TOTAL Administration-Contractual	0		0
TOTAL General Government Support	0		0
Rehab Loans & Grant, Equip & Cap Outlay		CD86682	270,000
Rehab Loans & Grant, Contr Expend	170,437	CD86684	298,123
TOTAL Rehab Loans & Grant	170,437		568,123
Administration, Contr Expend	7,433	CD86864	9,958
TOTAL Administration	7,433		9,958
TOTAL Home And Community Services	177,870		578,081
TOTAL Expenditures	177,870		578,081
Transfers, Other Funds		CD99019	7,000
TOTAL Operating Transfers	0		7,000
TOTAL Other Uses	0		7,000
TOTAL Detail Expenditures And Other Uses	177,870		585,081

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	358,416	CD8021	761,124
Prior Period Adj -Decrease In Fund Balance	-404,630	CD8015	2,501
Restated Fund Balance - Beg of Year	763,046	CD8022	758,623
ADD - REVENUES AND OTHER SOURCES	175,948		587,438
DEDUCT - EXPENDITURES AND OTHER USES	177,870		585,081
Fund Balance - End of Year	761,124	CD8029	760,979

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	46,065	CM200	41,771
TOTAL Cash	46,065		41,771
TOTAL Assets and Deferred Outflows of Resources	46,065		41,771

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For the Fiscal Year Ending 2014

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Assigned Appropriated Fund Balance	46,065	CM914	41,771
TOTAL Assigned Fund Balance	46,065		41,771
TOTAL Fund Balance	46,065		41,771
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,065		41,771

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	41,956	CM1001	40,389
TOTAL Real Property Taxes	41,956		40,389
Other General Dept Income	10,768	CM1289	10,768
TOTAL Departmental Income	10,768		10,768
Interest And Earnings	251	CM2401	265
TOTAL Use of Money And Property	251		265
TOTAL Revenues	52,975		51,422
TOTAL Detail Revenues And Other Sources	52,975		51,422

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Home And Community Service-Pers Serv Additional Description reclassified to transfer to water	14,968	CM89891	
Other Home & Comm-Equip & Cap Outlay Additional Description reclassified to transfer to water	5,880	CM89892	
Other Home And Community Service-Contr Exp	21,470	CM89894	22,319
TOTAL Other Home And Community Service-Contr Exp	42,318		22,319
TOTAL Home And Community Services	42,318		22,319
TOTAL Expenditures	42,318		22,319
Transfers, Other Funds Additional Description reclassified from personal services and equip		CM99019	33,397
TOTAL Operating Transfers	0		33,397
TOTAL Other Uses	0		33,397
TOTAL Detail Expenditures And Other Uses	42,318		55,716

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	35,408	CM8021	46,065
Restated Fund Balance - Beg of Year	35,408	CM8022	46,065
ADD - REVENUES AND OTHER SOURCES	52,975		51,422
DEDUCT - EXPENDITURES AND OTHER USES	42,318		55,716
Fund Balance - End of Year	46,065	CM8029	41,770

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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,221,292	FX200	1,675,524
Petty Cash	100	FX210	100
TOTAL Cash	1,221,392		1,675,624
Water Rents Receivable	263,346	FX350	286,330
Accounts Receivable	9,193	FX380	6,404
TOTAL Other Receivables (net)	272,539		292,735
Due From Other Funds		FX391	759
TOTAL Due From Other Funds	0		759
Due From Other Governments	10,228	FX440	6,874
TOTAL Due From Other Governments	10,228		6,874
Prepaid Expenses	160,866	FX480	172,446
TOTAL Prepaid Expenses	160,866		172,446
Cash Special Reserves	938,630	FX230	151,654
TOTAL Restricted Assets	938,630		151,654
TOTAL Assets and Deferred Outflows of Resources	2,603,655		2,300,092

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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	33,792	FX600	6,861
TOTAL Accounts Payable	33,792		6,861
Accrued Liabilities	2,038	FX601	39,404
TOTAL Accrued Liabilities	2,038		39,404
TOTAL Liabilities	35,830		46,265
Fund Balance			
Not in Spendable Form	160,866	FX806	172,446
TOTAL Nonspendable Fund Balance	160,866		172,446
Capital Reserve	938,630	FX878	151,654
TOTAL Restricted Fund Balance	938,630		151,654
Assigned Appropriated Fund Balance		FX914	
Assigned Unappropriated Fund Balance	1,468,329	FX915	1,929,727
TOTAL Assigned Fund Balance	1,468,329		1,929,727
TOTAL Fund Balance	2,567,825		2,253,827
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,603,655		2,300,092

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Metered Water Sales	2,853,390	FX2140	3,075,346
Unmetered Water Sales	33,343	FX2142	35,107
Water Service Charges	32,343	FX2144	80,367
Interest & Penalties On Water Rents	26,531	FX2148	22,541
TOTAL Departmental Income	2,945,607		3,213,361
Interest And Earnings	6,775	FX2401	17,621
TOTAL Use of Money And Property	6,775		17,621
Sales of Scrap & Excess Materials	1,428	FX2650	13,790
Insurance Recoveries	2,586	FX2680	
TOTAL Sale of Property And Compensation For Loss	4,014		13,790
Unclassified (specify)	1,210	FX2770	-1,784
TOTAL Miscellaneous Local Sources	1,210		-1,784
Fed Aid, Emergency Disaster Assistance	10,228	FX4960	1,967
TOTAL Federal Aid	10,228		1,967
TOTAL Revenues	2,967,834		3,244,954
Interfund Transfers	1,130	FX5031	57,593
TOTAL Interfund Transfers	1,130		57,593
TOTAL Other Sources	1,130		57,593
TOTAL Detail Revenues And Other Sources	2,968,964		3,302,547

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Water Administration, Pers Serv	799,800	FX83101	821,643
Water Administration, Equip & Cap Outlay	57,318	FX83102	169,103
Water Administration, Contr Expend	878,124	FX83104	855,097
TOTAL Water Administration	1,735,242		1,845,843
TOTAL Home And Community Services	1,735,242		1,845,843
State Retirement, Empl Bnfts	131,104	FX90108	174,682
Social Security, Empl Bnfts	55,408	FX90308	61,014
Workers Compensation, Empl Bnfts	43,655	FX90408	38,025
Hospital & Medical (dental) Ins, Empl Bnft	242,638	FX90608	294,828
TOTAL Employee Benefits	472,805		568,548
Debt Principal, Serial Bonds	240,000	FX97106	245,000
TOTAL Debt Principal	240,000		245,000
Debt Interest, Serial Bonds	29,736	FX97107	27,152
TOTAL Debt Interest	29,736		27,152
TOTAL Expenditures	2,477,783		2,686,544
Transfers, Other Funds	50,000	FX99019	50,000
Transfers, Capital Projects Fund	75,000	FX99509	880,000
TOTAL Operating Transfers	125,000		930,000
TOTAL Other Uses	125,000		930,000
TOTAL Detail Expenditures And Other Uses	2,602,783		3,616,544

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,946,073	FX8021	2,567,826
Prior Period Adj -Increase In Fund Balance	255,572	FX8012	
Restated Fund Balance - Beg of Year	2,201,645	FX8022	2,567,826
ADD - REVENUES AND OTHER SOURCES	2,968,964		3,302,547
DEDUCT - EXPENDITURES AND OTHER USES	2,602,783		3,616,544
Fund Balance - End of Year	2,567,826	FX8029	2,253,827

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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Departmental Income	3,067,336	FX1299N	3,090,665
Est Rev - Use of Money And Property	7,000	FX2499N	4,500
TOTAL Estimated Revenues	3,074,336		3,095,165
Estimated - Interfund Transfer		FX5031N	95,282
TOTAL Estimated Other Sources	0		95,282
TOTAL Estimated Revenues And Other Sources	3,074,336		3,190,447

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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App-Home And Community Services	2,184,694	FX8999N	2,047,732
App - Employee Benefits	571,531	FX9199N	613,255
App - Debt Service	273,851	FX9899N	340,580
TOTAL Appropriations	3,030,076		3,001,567
App - Interfund Transfer	50,000	FX9999N	188,880
TOTAL Other Uses	50,000		188,880
TOTAL Appropriations And Other Uses	3,080,076		3,190,447

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,441,593	G200	1,532,924
TOTAL Cash	1,441,593		1,532,924
Sewer Rents Receivable	161,510	G360	364,074
Accounts Receivable	424,502	G380	11,084
TOTAL Other Receivables (net)	586,012		375,158
Due From State And Federal Government Additional Description previously in 440		G410	751,404
TOTAL State And Federal Aid Receivables	0		751,404
Due From Other Funds		G391	2
TOTAL Due From Other Funds	0		2
Due From Other Governments	922,202	G440	17,567
TOTAL Due From Other Governments	922,202		17,567
Prepaid Expenses	31,752	G480	46,400
TOTAL Prepaid Expenses	31,752		46,400
TOTAL Assets and Deferred Outflows of Resources	2,981,559		2,723,454

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	181,859	G600	36,212
TOTAL Accounts Payable	181,859		36,212
Accrued Liabilities	1,544	G601	29,316
Accrued Interest Payable		G651	14,667
TOTAL Accrued Liabilities	1,544		43,983
TOTAL Liabilities	183,403		80,195
Fund Balance			
Not in Spendable Form		G806	46,400
TOTAL Nonspendable Fund Balance	0		46,400
Assigned Appropriated Fund Balance	388,509	G914	13,038
Assigned Unappropriated Fund Balance	2,409,647	G915	2,583,821
TOTAL Assigned Fund Balance	2,798,156		2,596,859
TOTAL Fund Balance	2,798,156		2,643,259
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,981,559		2,723,454

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes		G1001	
TOTAL Real Property Taxes	0		0
Sewer Rents	2,031,749	G2120	2,679,358
Interest & Penalties On Sewer Accts	13,060	G2128	11,158
TOTAL Departmental Income	2,044,809		2,690,516
Interest And Earnings	7,970	G2401	7,469
TOTAL Use of Money And Property	7,970		7,469
Permits, Other	325	G2590	
TOTAL Licenses And Permits	325		0
Insurance Recoveries	422,875	G2680	94,668
TOTAL Sale of Property And Compensation For Loss	422,875		94,668
Unclassified (specify)	22,400	G2770	36,331
TOTAL Miscellaneous Local Sources	22,400		36,331
State Aid Emergency Disaster		G3960	170,723
TOTAL State Aid	0		170,723
Fed Aid, Emergency Disaster Assistance	922,202	G4960	72,542
TOTAL Federal Aid	922,202		72,542
TOTAL Revenues	3,420,581		3,072,250
Interfund Transfers	73,906	G5031	
TOTAL Interfund Transfers	73,906		0
TOTAL Other Sources	73,906		0
TOTAL Detail Revenues And Other Sources	3,494,487		3,072,250

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Sewer Administration, Pers Serv	550,749	G81101	583,197
Sewer Administration, Equip & Cap Outlay	71,989	G81102	108,495
Sewer Administration, Contr Expend	1,271,228	G81104	634,418
TOTAL Sewer Administration	1,893,966		1,326,110
Emergency Disaster Work, Contr		G87604	6,949
TOTAL Emergency Disaster Work	0		6,949
TOTAL Home And Community Services	1,893,966		1,333,059
State Retirement, Empl Bnfts	79,571	G90108	114,786
Social Security , Empl Bnfts	39,502	G90308	40,788
Worker's Compensation, Empl Bnfts	18,100	G90408	25,649
Hospital & Medical (dental) Ins, Empl Bnft	99,745	G90608	131,992
TOTAL Employee Benefits	236,918		313,214
Debt Principal, Serial Bonds	307,209	G97106	305,552
TOTAL Debt Principal	307,209		305,552
Debt Interest, Serial Bonds	2,403	G97107	20,621
TOTAL Debt Interest	2,403		20,621
TOTAL Expenditures	2,440,496		1,972,447
Transfers, Other Funds	75,000	G99019	77,000
Transfers, Capital Projects Fund	85,147	G99509	431,521
TOTAL Operating Transfers	160,147		508,521
TOTAL Other Uses	160,147		508,521
TOTAL Detail Expenditures And Other Uses	2,600,643		2,480,968

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,710,894	G8021	2,798,154
Prior Period Adj -Increase In Fund Balance	193,416	G8012	-746,177
Restated Fund Balance - Beg of Year	1,904,310	G8022	2,051,977
ADD - REVENUES AND OTHER SOURCES	3,494,487		3,072,250
DEDUCT - EXPENDITURES AND OTHER USES	2,600,643		2,480,968
Fund Balance - End of Year	2,798,154	G8029	2,643,259

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Departmental Income	2,210,679	G1299N	2,356,157
Est Rev - Use of Money And Property	5,000	G2499N	24,000
Est Rev - Sale of Prop And Comp For Loss	410,000	G2699N	200
Est Rev-Miscellaneous Local Sources	26,743	G2799N	25,500
TOTAL Estimated Revenues	2,652,422		2,405,857
Appropriated Fund Balance	388,509	G599N	0
TOTAL Estimated Other Sources	388,509		0
TOTAL Estimated Revenues And Other Sources	3,040,931		2,405,857

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	1,934,992	G8999N	1,567,848
App - Employee Benefits	311,730	G9199N	393,434
App - Debt Service	717,209	G9899N	306,812
TOTAL Appropriations	2,963,931		2,268,094
App - Interfund Transfer	77,000	G9999N	137,763
TOTAL Other Uses	77,000		137,763
TOTAL Appropriations And Other Uses	3,040,931		2,405,857

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	68,729	H200	75,612
Cash In Time Deposits	402,341	H201	824,760
TOTAL Cash	471,071		900,372
Due From State And Federal Government		H410	17,595
TOTAL State And Federal Aid Receivables	0		17,595
Due From Other Funds		H391	208,073
TOTAL Due From Other Funds	0		208,073
TOTAL Assets and Deferred Outflows of Resources	471,071		1,126,040

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	45,404	H600	142,647
TOTAL Accounts Payable	45,404		142,647
Bond Anticipation Notes Payable	1,180,000	H626	2,910,000
TOTAL Notes Payable	1,180,000		2,910,000
Due To Other Funds	108,736	H630	898
TOTAL Due To Other Funds	108,736		898
TOTAL Liabilities	1,334,140		3,053,545
Fund Balance			
Committed Fund Balance		H913	
TOTAL Committed Fund Balance	0		0
Unassigned Fund Balance	-863,069	H917	-1,927,505
TOTAL Unassigned Fund Balance	-863,069		-1,927,505
TOTAL Fund Balance	-863,069		-1,927,505
TOTAL Liabilities, Deferred Inflows And Fund Balance	471,071		1,126,040

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Unclassified (specify)	773	H2770	
TOTAL Miscellaneous Local Sources	773		0
St Aid, Consolidated Highway Aid	228,000	H3501	17,595
TOTAL State Aid	228,000		17,595
TOTAL Revenues	228,773		17,595
Interfund Transfers	227,892	H5031	1,628,594
TOTAL Interfund Transfers	227,892		1,628,594
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	100,000	H5731	60,000
TOTAL Proceeds of Obligations	100,000		60,000
TOTAL Other Sources	327,892		1,688,594
TOTAL Detail Revenues And Other Sources	556,665		1,706,189

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Buildings, Equip & Cap Outlay	50,186	H16202	
TOTAL Buildings	50,186		0
TOTAL General Government Support	50,186		0
Police, Equip & Cap Outlay	29,000	H31202	2,886
TOTAL Police	29,000		2,886
Fire, Equip & Cap Outlay	16,932	H34102	
TOTAL Fire	16,932		0
TOTAL Public Safety	45,932		2,886
Highway, Capital Projects	242,425	H51972	226,658
TOTAL Highway	242,425		226,658
TOTAL Transportation	242,425		226,658
Historical Property, Equip & Cap Outlay		H75202	8,176
TOTAL Historical Property	0		8,176
TOTAL Culture And Recreation	0		8,176
Storm Sewers, Equip & Cap Outlay		H81402	
TOTAL Storm Sewers	0		0
Sewer, Equip & Cap Outlay	491,918	H81972	
TOTAL Sewer	491,918		0
Water Administration, Equip & Cap Outlay		H83102	
TOTAL Water Administration	0		0
Water Capital Projects, Equip & Cap Outlay	162,802	H83972	2,871,875
TOTAL Water Capital Projects	162,802		2,871,875
TOTAL Home And Community Services	654,720		2,871,875
TOTAL Expenditures	993,263		3,109,595
Transfers, Other Funds	161,253	H99019	71,030
TOTAL Operating Transfers	161,253		71,030
TOTAL Other Uses	161,253		71,030
TOTAL Detail Expenditures And Other Uses	1,154,516		3,180,625

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	300,761	H8021	-863,072
Prior Period Adj -Increase In Fund Balance	-565,982	H8012	410,003
Restated Fund Balance - Beg of Year	-265,221	H8022	-453,069
ADD - REVENUES AND OTHER SOURCES	556,665		1,706,189
DEDUCT - EXPENDITURES AND OTHER USES	1,154,516		3,180,625
Fund Balance - End of Year	-863,072	H8029	-1,927,505

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Land	2,549,549	K101	
Buildings	32,813,019	K102	
Improvements Other Than Buildings	12,698,973	K103	
Machinery And Equipment	2,276,931	K104	
Infrastructure	33,954,921	K106	
Other Capital Assets	5,352,742	K107	
TOTAL Fixed Assets (net)	89,646,135		0
TOTAL Assets and Deferred Outflows of Resources	89,646,135		0

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	89,646,135	K159	
TOTAL Investments in Non-Current Government Assets	89,646,135		0
TOTAL Fund Balance	89,646,135		0
TOTAL	89,646,135		0

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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	10,385	TA200	7,814
TOTAL Cash	10,385		7,814
Other Assets	852	TA489	930
TOTAL Other	852		930
TOTAL Assets and Deferred Outflows of Resources	11,237		8,744

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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Other Funds (specify)	11,237	TA85	8,744
TOTAL Agency Liabilities	11,237		8,744
TOTAL Liabilities	11,237		8,744
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,237		8,744

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		TE200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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Balance Sheet

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Gen Gov Support, Contr Expend	18,686	TE19894	
TOTAL Other Gen Gov Support	18,686		0
TOTAL General Government Support	18,686		0
TOTAL Expenditures	18,686		0
TOTAL Detail Expenditures And Other Uses	18,686		0

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(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	18,685	TE8021	-1
Restated Fund Balance - Beg of Year	18,685	TE8022	
DEDUCT - EXPENDITURES AND OTHER USES	18,686		
Fund Balance - End of Year	-1	TE8029	-1

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Balance Sheet

Code Description	2013	EdpCode	2014
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Balance Sheet

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	26,922,256	W129	27,810,198
TOTAL Provision To Be Made In Future Budgets	26,922,256		27,810,198
TOTAL Assets and Deferred Outflows of Resources	26,922,256		27,810,198

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Other Post Employment Benefits	14,608,521	W683	16,318,704
Compensated Absences	786,241	W687	788,134
TOTAL Other Liabilities	15,394,762		17,106,838
Bonds Payable	11,527,494	W628	10,703,360
TOTAL Bond And Long Term Liabilities	11,527,494		10,703,360
TOTAL Liabilities	26,922,256		27,810,198
TOTAL Liabilities	26,922,256		27,810,198

CITY OF Oneida
Statement of Indebtedness
For the Fiscal Year Ending 2014

4/6/2015

County of: Madison

Municipal Code: 25024000000

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
2013	BAN E	WWTP FLOOD EXPENSES			10/15/2013	10/15/2014	2.00%		\$410,000	\$410,000	\$410,000	\$0	\$0		\$0
2014	BAN E	FISH CREEK CROSSING			05/01/2014	05/01/2016	1.00%		\$2,200,000	\$0			\$0		\$2,200,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$2,200,000	\$410,000	\$410,000	\$0	\$0	\$0	\$2,200,000
2011	BOND E	WATER STORAGE IMPROVE - EFC			03/14/2011	06/15/2019	3.80%		\$2,250,000	\$1,545,000	\$245,000	\$0	\$0		\$1,300,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,545,000	\$245,000	\$0	\$0	\$0	\$1,300,000
2012	BAN N	Municipal Bldg. Roof			12/17/2012	12/17/2013	1.35%		\$700,000	\$670,000	\$15,000	\$0	\$0		\$655,000
2012	BAN N	2012 DPW DUMP TRUCK			12/17/2012	12/17/2013	1.35%		\$170,000	\$100,000	\$45,000	\$0	\$0		\$55,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$770,000	\$60,000	\$0	\$0	\$0	\$710,000
2011	BOND N	Salt Shed		Y	02/10/2011	12/01/2023	2.00%	Y	\$99,540	\$79,540	\$6,720	\$0	\$0		\$72,820
2003	BOND N	Bates Ave		Y	12/15/2003	12/15/2016	3.50%	Y	\$141,000	\$39,167	\$12,861	\$0	\$0		\$26,306
2011	BOND N	Fire Garage		Y	02/10/2011	12/01/2023	2.00%	Y	\$492,858	\$393,890	\$33,290	\$0	\$0		\$360,600
2003	BOND N	Tanks		Y	12/15/2003	12/15/2016	3.50%		\$107,500	\$29,861	\$9,805	\$0	\$0		\$20,056
2009	BOND N	WWTP - EFC			04/01/2009	04/01/2039	0.00%		\$8,674,030	\$7,517,494	\$289,134	\$0	\$0		\$7,228,360
2011	BOND N	Elizabeth St. Asbestos Abate		Y	02/10/2011	12/01/2023	2.00%	Y	\$280,000	\$223,770	\$18,910	\$0	\$0		\$204,860
2003	BOND N	Drake Ave		Y	12/15/2003	12/15/2016	3.50%		\$122,500	\$34,027	\$11,173	\$0	\$0		\$22,854
2011	BOND N	W Sands St		Y	02/10/2011	12/01/2023	2.00%		\$112,500	\$89,900	\$7,600	\$0	\$0		\$82,300
2003	BOND N	Mun Bldg		Y	12/15/2003	12/15/2016	3.50%		\$280,000	\$77,778	\$25,539	\$0	\$0		\$52,239
2011	BOND N	SIDEWALK PLOW		Y	02/10/2011	12/01/2023	2.00%	Y	\$99,000	\$79,120	\$6,690	\$0	\$0		\$72,430
2003	BOND N	Kenwood SS		Y	12/15/2003	12/15/2016	3.50%		\$180,000	\$50,000	\$16,418	\$0	\$0		\$33,582
2011	BOND N	ONEIDA JUSTICE CENTER		Y	02/10/2011	12/01/2023	2.00%		\$546,250	\$436,590	\$36,890	\$0	\$0		\$399,700
2003	BOND N	West St		Y	12/15/2003	12/15/2016	3.50%		\$105,000	\$29,166	\$9,576	\$0	\$0		\$19,590
2011	BOND N	BLDG DEMO		Y	02/10/2011	12/01/2023	2.00%		\$48,000	\$38,360	\$3,240	\$0	\$0		\$35,120
2003	BOND N	KALLET PARKING LOT		Y	12/15/2003	12/15/2016	3.50%		\$170,000	\$47,222	\$15,506	\$0	\$0		\$31,716
2011	BOND N	ASB ABATE N WARNER ST		Y	02/10/2011	12/01/2023	2.00%	Y	\$52,000	\$41,570	\$3,510	\$0	\$0		\$38,060
2003	BOND N	Business Park		Y	12/15/2003	12/15/2016	3.50%		\$100,000	\$27,779	\$9,122	\$0	\$0		\$18,657
2011	BOND N	DUMP TRUCK		Y	02/10/2011	12/01/2023	2.00%	Y	\$45,000	\$35,970	\$3,040	\$0	\$0		\$32,930
2011	BOND N	FIRE TRUCK		Y	02/10/2011	12/23/2023	2.00%		\$440,000	\$351,650	\$29,720	\$0			\$321,930

CITY OF Oneida
Statement of Indebtedness
For the Fiscal Year Ending 2014

4/6/2015

County of: Madison

Municipal Code: 250240000000

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
2011	BOND N	BLDG PURCHASE		Y	02/10/2011	12/01/2023	3.00%	Y	\$450,000	\$359,640	\$30,390	\$0	\$0		\$329,250
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$9,982,494	\$579,134	\$0	\$0	\$0	\$9,403,360
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$2,200,000	\$12,707,494	\$1,294,134	\$0	\$0	\$0	\$13,613,360

CITY OF Oneida
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$8,706,132.41
Time Deposits	9Z2021	
Total		\$8,706,132.41
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,000,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$8,603,462.13
Total		\$9,603,462.13
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

CITY OF Oneida
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1047	\$1,211,537	(\$431,521)	\$618,766	\$161,250
****-2689	\$434,186	\$48,459	\$0	\$482,646
****-9532	\$384,980	\$0	\$0	\$384,980
****-2911	\$100,402	\$0	\$0	\$100,402
****-2933	\$1,482	\$0	\$0	\$1,482
****-2185	\$9,388	\$0	\$0	\$9,388
****-2088	\$3,269	\$0	\$0	\$3,269
****-2215	\$8,098	\$0	\$0	\$8,098
****-3136	\$75,612	\$0	\$0	\$75,612
****-7912	\$29,713	\$431,521	\$0	\$461,234
****-7623	\$832,308	\$0	\$0	\$832,308
****-0528	\$363,526	\$0	\$0	\$363,526
****-4446	\$5,218,354	\$0	\$0	\$5,218,354
****-4420	\$151,654	\$0	\$0	\$151,654
	Total Adjusted Bank Balance			\$8,254,201
	Petty Cash			\$850.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$8,255,051
	Total Cash Balance All Funds		9ZCASHB *	\$8,255,050
	* Must be equal			

CITY OF Oneida
Local Government Questionnaire
For the Fiscal Year Ending 2014

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

CITY OF Oneida
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:		113			
Total Part Time Employees:		24			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$690,159.25	87	6	40
90158	Police and Fire Retirement	\$876,712.00	26		47
90258	Local Pension Fund				
90308	Social Security	\$495,634.78	113	24	
90408	Worker's Compensation Insurance	\$217,780.00	113	24	
90458	Life Insurance				
90508	Unemployment Insurance	\$3,304.00	113	24	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$2,502,661.42	113		87
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$4,786,251.45			
Computed Total From Financial Section (comparative purposes only)		\$4,786,251.45			

CITY OF Oneida
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$102,264	33,807	gallons	
Diesel Fuel	\$73,968	23,110	gallons	
Fuel Oil			gallons	
Natural Gas	\$103,912	145,534	cubic feet	
Electricity	\$377,642	3,395,288	kilowatt-hours	
Coal			tons	

CITY OF Oneida
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$2,745,860.00
3. Interest on Net OPEB Obligation	\$584,352.00
4. Adjustment to Annual Required Contribution	(\$587,595.00)
5. Annual OPEB Expense	\$2,742,617.00
6. Less: Actual Contribution Made	\$1,032,708.00
7. Increase in Net OPEB Obligation	\$1,709,909.00
8. Net OPEB Obligation - beginning of year	\$14,608,795.00
9. Net OPEB Obligation - end of year	\$16,318,704.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$16,318,704.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	37.65%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$34,020,256.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	\$34,020,256.00
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	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	6.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, LINDA M. PEASE, hereby certify that I am the Chief Fiscal Officer of the CITY of ONEIDA, and that the information provided in the annual financial report of the CITY of ONEIDA, for the fiscal year ended 12/31/2014, 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 CITY of ONEIDA, and adopted by me as my signature for use in conjunction with the filing of the CITY of ONEIDA's annual financial report, I am evidencing my express intent to authenticate my certification of the CITY of ONEIDA's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

LINDA M. PEASE
Name

(315) 363-2022
Telephone Number

CITY COMPTROLLER
Title

109 N. MAIN STREET, ONEIDA, NY
Official Address

04/06/2015
Date of Certification

(315) 363-2022
Official Telephone Number

CITY OF Oneida
Financial Comments
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8015 Audit adjustment 2013

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 2013 AUDIT ADJUSTMENT

(G) SEWER

Adjustment Reason

Account Code G8012 2013 audit adjustments \$336,179 FEMA AID ADJUSTMENT: \$410,000 BAN Payable
reclassification

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 ADJUSTING AUDIT ENTRY TO RECLASSIFY BANS