

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
CITY of Beacon
County of Dutchess
For the Fiscal Year Ended 12/31/2013

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 Beacon

*** 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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2012 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 Beacon
Annual Update Document
For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	5,430,288	A200	6,340,540
Petty Cash	300	A210	300
TOTAL Cash	5,430,588		6,340,840
Taxes Receivable, Current	447,741	A250	463,997
Taxes Receivable, Overdue	361,053	A260	
City School Taxes Receivable	978,555	A290	1,048,963
Tax Sale	375,922	A310	416,069
Tax Sale Certificates	376,766	A320	228,261
Property Acquired For Taxes	20,966	A330	18,006
TOTAL Taxes Receivable (net)	2,561,003		2,175,296
Accounts Receivable	191,145	A380	326,863
TOTAL Other Receivables (net)	191,145		326,863
State & Federal, Other	130,315	A410	21,755
TOTAL State And Federal Aid Receivables	130,315		21,755
Due From Other Funds	49,514	A391	362,481
TOTAL Due From Other Funds	49,514		362,481
Due From Other Governments	803,483	A440	736,526
TOTAL Due From Other Governments	803,483		736,526
Prepaid Expenses	536,397	A480	522,291
TOTAL Prepaid Expenses	536,397		522,291
TOTAL Assets and Deferred Outflows of Resources	9,702,445		10,486,052

CITY OF Beacon
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For the Fiscal Year Ending 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	526,514	A600	546,783
TOTAL Accounts Payable	526,514		546,783
Accrued Liabilities	375,112	A601	193,388
TOTAL Accrued Liabilities	375,112		193,388
Overpayments & Clearing Account	5,623	A690	5,653
TOTAL Other Liabilities	5,623		5,653
Due To Other Funds	370,493	A630	104,316
TOTAL Due To Other Funds	370,493		104,316
Due To Other Governments	39,652	A631	1,189
Due To City School Districts	1,694,750	A661	1,659,364
Due To County For Tax Levy	158,145	A663	
TOTAL Due To Other Governments	1,892,547		1,660,553
TOTAL Liabilities	3,170,289		2,510,693
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,443,353	A691	1,419,831
Deferred Taxes	749,222	A694	523,697
TOTAL Deferred Inflows of Resources	2,192,575		1,943,528
TOTAL Deferred Inflows of Resources	2,192,575		1,943,528
Fund Balance			
Not in Spendable Form	536,397	A806	106,095
TOTAL Nonspendable Fund Balance	536,397		106,095
Retirement Contribution Reserve	344,275	A827	416,196
Reserve For Debt	401,623	A884	201,623
TOTAL Restricted Fund Balance	745,898		617,819
Assigned Appropriated Fund Balance	500,000	A914	500,000
Assigned Unappropriated Fund Balance	29,238	A915	116,211
TOTAL Assigned Fund Balance	529,238		616,211
Unassigned Fund Balance	2,528,048	A917	4,691,706
TOTAL Unassigned Fund Balance	2,528,048		4,691,706
TOTAL Fund Balance	4,339,581		6,031,831
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,702,445		10,486,052

CITY OF Beacon
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For the Fiscal Year Ending 2013

(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	8,439,035	A1001	9,773,005
Special Assessments Ad Valorem	16,619	A1028	
TOTAL Real Property Taxes	8,455,654		9,773,005
Federal Payments In Lieu of Taxes	131,792	A1080	
Other Payments In Lieu of Taxes		A1081	196,918
Interest & Penalties On Real Prop Taxes	477,153	A1090	546,506
TOTAL Real Property Tax Items	608,945		743,424
Non Prop Tax Dist By County	5,097,463	A1120	4,160,873
Utilities Gross Receipts Tax	146,351	A1130	141,833
Franchises	221,272	A1170	227,684
TOTAL Non Property Tax Items	5,465,086		4,530,390
Treasurer Fees	51,244	A1230	51,420
Clerk Fees	23,801	A1255	10,069
Personnel Fees	305,302	A1260	283,984
Police Fees	1,275	A1520	4,315
Fire Inspection Fees	5,500	A1540	
Public Pound Charges, Dog Control Fees	325	A1550	500
Other Public Safety Departmental Income	50,454	A1589	
Public Works Charges	200,706	A1710	168,402
Parking Meter Fees Non-Taxable	69,780	A1741	94,895
Other Transportation Departmental Income	36,326	A1789	67,016
Park And Recreational Charges	35,309	A2001	54,870
Recreational Concessions	13,243	A2012	15,085
Special Recreational Facility Charges		A2025	860
Other Culture & Recreation Income	36,746	A2089	44,000
Zoning Fees	3,250	A2110	26,862
Planning Board Fees	26,200	A2115	48,125
Refuse & Garbage Charges	38,308	A2130	59,793
TOTAL Departmental Income	897,769		930,196
General Services, Inter Government	923	A2210	772
Public Safety Services For Other Govts	12,050	A2260	47,185
TOTAL Intergovernmental Charges	12,973		47,957
Interest And Earnings	20,919	A2401	29,566
Rental of Real Property	12	A2410	9
TOTAL Use of Money And Property	20,931		29,575
Business & Occupational License	37,055	A2501	48,215
Bingo Licenses	5,177	A2540	4,606
Dog Licenses	2,656	A2544	7,962
Licenses, Other	770	A2545	1,571
Public Safety Permits	75	A2550	125
Building And Alteration Permits	54,797	A2555	78,409
Street Opening Permits	21,200	A2560	3,000
Plumbing Permits	4,360	A2565	5,658
Permits, Other	60,985	A2590	55,035
TOTAL Licenses And Permits	187,075		204,581
Fines And Forfeited Bail	129,891	A2610	165,621

CITY OF Beacon
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Fines & Pen-Dog Cases	1,510	A2611	1,560
Forfeiture of Crime Proceeds	3,960	A2625	
TOTAL Fines And Forfeitures	135,361		167,181
Sales of Scrap & Excess Materials	73	A2650	19,552
Sales, Other	3,675	A2655	6,208
Sales of Real Property	155,292	A2660	243,842
Insurance Recoveries	148,312	A2680	53,070
TOTAL Sale of Property And Compensation For Loss	307,352		322,672
Refunds of Prior Year's Expenditures	2,128	A2701	224,719
Gifts And Donations	8,041	A2705	2,400
Unclassified (specify)	21,816	A2770	16,280
TOTAL Miscellaneous Local Sources	31,985		243,399
Interfund Revenues	430,200	A2801	437,590
TOTAL Interfund Revenues	430,200		437,590
St Aid, Revenue Sharing	1,537,478	A3001	1,537,478
St Aid, Mortgage Tax	228,429	A3005	286,618
State Aid Court Facilities	1,107	A3021	920
St Aid, Navigation Law Enforcement	21,498	A3315	26,619
St Aid, Unified Court Budget Sec Costs	57,043	A3330	53,872
St Aid, Other Public Safety	11,717	A3389	12,562
St Aid, Consolidated Highway Aid	36,185	A3501	24,123
St Aid-Economic Assistance		A3789	
St Aid, Planning Studies	5,000	A3902	
St Aid Emergency Disaster Assistance	12,289	A3960	
TOTAL State Aid	1,910,746		1,942,192
Fed Aid, Crime Control	21,433	A4320	3,237
Fed Aid Other Public Safety	35,436	A4389	25,673
Fed Aid, Disaster Assistance	36,867	A4785	
Fed Aid, Emergency Disaster Assistance		A4960	105,581
TOTAL Federal Aid	93,736		134,491
TOTAL Revenues	18,557,813		19,506,653
Interfund Transfers	15,066	A5031	9,793
TOTAL Interfund Transfers	15,066		9,793
TOTAL Other Sources	15,066		9,793
TOTAL Detail Revenues And Other Sources	18,572,879		19,516,446

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	54,209	A10101	54,207
Legislative Board, Contr Expend	30,471	A10104	20,359
Legislative Board, Empl Bnfts	3,160	A10108	3,492
TOTAL Legislative Board	87,840		78,058
Mayor, Pers Serv	48,216	A12101	59,618
Mayor, Contr Expend	3,812	A12104	4,058
Mayor, Empl Bnfts	3,666	A12108	4,512
TOTAL Mayor	55,694		68,188
Municipal Exec, Pers Serv	174,068	A12301	178,750
Municipal Exec, Equip & Cap Outlay	212	A12302	
Municipal Exec, Contr Expend	7,938	A12304	8,779
Municipal Exec, Empl Bnfts	12,409	A12308	12,659
TOTAL Municipal Exec	194,627		200,188
Dir of Finance, Pers Serv		A13101	178,872
Dir of Finance, Equip & Cap Outlay		A13102	1,215
Dir of Finance, Contr Expend		A13104	91,628
Dir of Finance, Empl Bnfts		A13108	13,510
TOTAL Dir of Finance	0		285,225
Treasurer, Pers Serv	219,230	A13251	
Treasurer, Contr Expend	139,122	A13254	
Treasurer, Empl Bnfts	16,056	A13258	
TOTAL Treasurer	374,408		0
Assessment, Pers Serv	12,941	A13551	12,690
Assessment, Contr Expend	43,949	A13554	50,433
Assessment, Empl Bnfts	990	A13558	971
TOTAL Assessment	57,880		64,094
Tax Advertising, Contr Expend	11,583	A13624	9,348
TOTAL Tax Advertising	11,583		9,348
Exp On Prop Acq For Taxes, Contr Expend		A13644	6,200
TOTAL Exp On Prop Acq For Taxes	0		6,200
Fiscal Agents Fees, Contr Expend	670	A13804	23,669
TOTAL Fiscal Agents Fees	670		23,669
Clerk,pers Serv	138,195	A14101	139,580
Clerk,equip & Cap Outlay	505	A14102	251
Clerk,contr Expend	23,593	A14104	48,524
Clerk,empl Bnfts	10,123	A14108	10,494
TOTAL Clerk	172,416		198,849
Law, Contr Expend	489,583	A14204	748,065
TOTAL Law	489,583		748,065
Engineer, Contr Expend		A14404	22,356
TOTAL Engineer	0		22,356
Elections, Contr Expend	27,652	A14504	
TOTAL Elections	27,652		0
Buildings, Pers Serv	53,049	A16201	49,254
Buildings, Contr Expend	205,396	A16204	205,446

CITY OF Beacon
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Buildings, Empl Bnfts	4,043	A16208	3,737
TOTAL Buildings	262,488		258,437
Central Data Process & Cap Outlay	16,844	A16802	47,653
Central Data Process, Contr Expend	26,806	A16804	48,295
TOTAL Central Data Process	43,650		95,948
Unallocated Insurance, Contr Expend	420,283	A19104	496,302
TOTAL Unallocated Insurance	420,283		496,302
Municipal Assn Dues, Contr Expend	6,716	A19204	9,616
TOTAL Municipal Assn Dues	6,716		9,616
Taxes & Assess On Munic Prop, Contr Expend	42,456	A19504	33,624
TOTAL Taxes & Assess On Munic Prop	42,456		33,624
Payment of Mta Payroll Tax, contr Expend	23,378	A19804	22,344
TOTAL Payment of Mta Payroll Tax	23,378		22,344
TOTAL General Government Support	2,271,324		2,620,511
Police, Pers Serv	3,837,151	A31201	3,603,160
Police, Equip & Cap Outlay	63,328	A31202	58,642
Police, Contr Expend	282,150	A31204	282,478
Police, Empl Bnfts	262,838	A31208	244,904
TOTAL Police	4,445,467		4,189,184
Fire, Pers Serv	1,081,458	A34101	1,082,418
Fire, Equip & Cap Outlay	139,443	A34102	38,841
Fire, Contr Expend	239,888	A34104	123,108
Fire, Empl Bnfts		A34108	80,616
TOTAL Fire	1,460,789		1,324,983
Control of Animals, Pers Serv	2,853	A35101	3,380
Control of Animals, Contr Expend	19,084	A35104	25,705
Control of Animals, Empl Bnfts	216	A35108	255
TOTAL Control of Animals	22,153		29,340
Safety Inspection, Pers Serv	166,745	A36201	173,474
Safety Inspection, Contr Expend	15,669	A36204	16,129
Safety Inspection, Empl Bnfts	12,568	A36208	13,115
TOTAL Safety Inspection	194,982		202,718
TOTAL Public Safety	6,123,391		5,746,225
Street Admin, Pers Serv	95,320	A50101	97,285
Street Admin, Contr Expend	3,271	A50104	1,807
Street Admin, Empl Bnfts	6,871	A50108	7,138
TOTAL Street Admin	105,462		106,230
Maint of Streets, Pers Serv	520,873	A51101	588,852
Maint of Streets, Equip & Cap Outlay	579	A51102	2,268
Maint of Streets, Contr Expend	276,522	A51104	272,887
Maint of Streets, Empl Bnfts	37,457	A51108	43,881
TOTAL Maint of Streets	835,431		907,888
Garage, Pers Serv	174,188	A51321	173,419
Garage, Equip & Cap Outlay		A51322	2,729
Garage, Contr Expend	37,042	A51324	39,809

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Garage, Empl Bnfts	12,630	A51328	12,612
TOTAL Garage	223,860		228,569
Snow Removal, Pers Serv	35,215	A51421	72,581
Snow Removal, Equip & Cap Outlay		A51422	3,000
Snow Removal, Contr Expend	73,030	A51424	180,803
Snow Removal, Empl Bnfts	2,611	A51428	5,365
TOTAL Snow Removal	110,856		261,749
Street Lighting, Contr Expend	309,965	A51824	300,068
TOTAL Street Lighting	309,965		300,068
TOTAL Transportation	1,585,574		1,804,504
Juvenile Delinquent, Pers Serv	22,768	A61231	23,102
Juvenile Delinquent, Contr Expend	8,823	A61234	6,229
Juvenile Delinquent, Empl Bnfts	1,706	A61238	1,760
TOTAL Juvenile Delinquent	33,297		31,091
TOTAL Economic Assistance And Opportunity	33,297		31,091
Parks, Pers Serv	117,709	A71101	123,989
Parks, Equip & Cap Outlay		A71102	6,500
Parks, Contr Expend	45,972	A71104	69,012
Parks, Empl Bnfts	8,946	A71108	9,425
TOTAL Parks	172,627		208,926
Playgr & Rec Centers, Pers Serv	32,939	A71401	32,946
Playgr & Rec Centers, Equip & Cap Outlay	30,246	A71402	
Playgr & Rec Centers, Contr Expend	38,522	A71404	34,982
Playgr & Rec Centers, Empl Bnfts	2,521	A71408	2,521
TOTAL Playgr & Rec Centers	104,228		70,449
Adult Recreation, Contr Expend		A76204	1,328
TOTAL Adult Recreation	0		1,328
Other Culture And Rec, Contr Expend	10,100	A79894	6,400
TOTAL Other Culture And Rec	10,100		6,400
TOTAL Culture And Recreation	286,955		287,103
Zoning, Pers Serv	6,529	A80101	7,321
Zoning, Contr Expend	320	A80104	353
Zoning, Empl Bnfts	507	A80108	580
TOTAL Zoning	7,356		8,254
Planning, Pers Serv	7,185	A80201	8,086
Planning, Contr Expend	31,298	A80204	40,780
Planning, Empl Bnfts	548	A80208	626
TOTAL Planning	39,031		49,492
Refuse & Garbage, Contr Expend	805,806	A81604	788,174
TOTAL Refuse & Garbage	805,806		788,174
Street Cleaning, Contr Expend	5,699	A81704	7,838
TOTAL Street Cleaning	5,699		7,838
Other Sanitation, Per Serv	170,076	A81891	172,094
Other Sanitation, Contr Expend	43,999	A81894	39,721

CITY OF Beacon
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Sanitation, Empl Bnfts	12,088	A81898	12,540
TOTAL Other Sanitation	226,163		224,355
TOTAL Home And Community Services	1,084,055		1,078,113
State Retirement System	337,660	A90108	420,146
Police & Firemen Retirement, Empl Bnfts	985,463	A90158	1,172,722
Local Pension Fund, Empl Bnfts	80,171	A90258	62,238
Worker's Compensation, Empl Bnfts	528,166	A90408	227,285
Unemployment Insurance, Empl Bnfts	15,822	A90508	6,258
Disability Insurance, Empl Bnfts	5,367	A90558	5,467
Hospital & Medical (dental) Ins, Empl Bnft	2,293,700	A90608	2,274,289
TOTAL Employee Benefits	4,246,349		4,168,405
Debt Principal, Serial Bonds	1,361,038	A97106	1,402,019
Debt Principal, Bond Anticipation Notes		A97306	66,937
TOTAL Debt Principal	1,361,038		1,468,956
Debt Interest, Serial Bonds	658,130	A97107	613,534
Debt Interest, Bond Anticipation Notes	33,086	A97307	28,403
TOTAL Debt Interest	691,216		641,937
TOTAL Expenditures	17,683,199		17,846,845
TOTAL Detail Expenditures And Other Uses	17,683,199		17,846,845

CITY OF Beacon
Annual Update Document
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,449,899	A8021	4,339,579
Prior Period Adj -Increase In Fund Balance		A8012	22,651
Restated Fund Balance - Beg of Year	3,449,899	A8022	4,362,230
ADD - REVENUES AND OTHER SOURCES	18,572,879		19,516,446
DEDUCT - EXPENDITURES AND OTHER USES	17,683,199		17,846,845
Fund Balance - End of Year	4,339,579	A8029	6,031,831

CITY OF Beacon
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For the Fiscal Year Ending 2013

(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	9,446,430	A1049N	9,609,239
Est Rev - Real Property Tax Items	250,000	A1099N	284,000
Est Rev - Non Property Tax Items	4,497,686	A1199N	4,515,686
Est Rev - Departmental Income	736,850	A1299N	879,065
Est Rev - Use of Money And Property	20,255	A2499N	20,939
Est Rev - Licenses And Permits	190,400	A2599N	218,750
Est Rev - Fines And Forfeitures	130,900	A2649N	134,000
Est Rev - Miscellaneous Local Sources	35,092	A2799N	134,077
Est Rev - Interfund Revenues	437,590	A2801N	451,100
Est Rev - State Aid	1,870,001	A3099N	1,903,891
Est Rev - Federal Aid	42,000	A4099N	10,000
TOTAL Estimated Revenues	17,657,204		18,160,747
Appropriated Fund Balance	500,000	A599N	500,000
TOTAL Estimated Other Sources	500,000		500,000
TOTAL Estimated Revenues And Other Sources	18,157,204		18,660,747

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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	3,038,288	A1999N	2,649,463
App - Public Safety	6,915,517	A3999N	7,280,205
App - Transportation	1,832,350	A5999N	1,840,338
App - Economic Assistance And Opportunity	0	A6999N	
App - Culture And Recreation	282,774	A7999N	316,270
App - Home And Community Services	1,122,455	A8999N	1,209,220
App - Employee Benefits	2,922,734	A9199N	3,125,991
App - Debt Service	2,043,087	A9899N	2,239,260
TOTAL Appropriations	18,157,205		18,660,747
TOTAL Appropriations And Other Uses	18,157,205		18,660,747

CITY OF Beacon
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	97,121	CD200	536,246
TOTAL Cash	97,121		536,246
Rehabilitation Loan Receivable	120,599	CD390	35,257
TOTAL Other Receivables (net)	120,599		35,257
State & Federal Receivables	172,722	CD410	
TOTAL State And Federal Aid Receivables	172,722		0
TOTAL Assets and Deferred Outflows of Resources	390,442		571,503

CITY OF Beacon
Annual Update Document
For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Deferred Inflows of Resources			
Deferred Inflow of Resources	104,697	CD691	120,600
TOTAL Deferred Inflows of Resources	104,697		120,600
TOTAL Deferred Inflows of Resources	104,697		120,600
Fund Balance			
Assigned Unappropriated Fund Balance	285,745	CD915	450,903
TOTAL Assigned Fund Balance	285,745		450,903
TOTAL Fund Balance	285,745		450,903
TOTAL Liabilities, Deferred Inflows And Fund Balance	390,442		571,503

CITY OF Beacon
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For the Fiscal Year Ending 2013

(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Community Development Income	600	CD2170	
TOTAL Departmental Income	600		0
Interest And Earnings	596	CD2401	757
TOTAL Use of Money And Property	596		757
Fed Aid, Community Development Act	172,722	CD4910	341,186
TOTAL Federal Aid	172,722		341,186
TOTAL Revenues	173,918		341,943
TOTAL Detail Revenues And Other Sources	173,918		341,943

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Rehab Loans & Grant, Contr Expend	217,104	CD86684	
TOTAL Rehab Loans & Grant	217,104		0
TOTAL Home And Community Services	217,104		0
TOTAL Expenditures	217,104		0
Transfers, Capital Projects Fund		CD99509	160,883
TOTAL Operating Transfers	0		160,883
TOTAL Other Uses	0		160,883
TOTAL Detail Expenditures And Other Uses	217,104		160,883

CITY OF Beacon
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	328,931	CD8021	285,745
Prior Period Adj -Decrease In Fund Balance		CD8015	15,902
Restated Fund Balance - Beg of Year	328,931	CD8022	269,843
ADD - REVENUES AND OTHER SOURCES	173,918		341,943
DEDUCT - EXPENDITURES AND OTHER USES	217,104		160,883
Fund Balance - End of Year	285,745	CD8029	450,903

CITY OF Beacon
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(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	325,368	FX200	212,783
TOTAL Cash	325,368		212,783
Water Rents Receivable	983,140	FX350	435,451
TOTAL Other Receivables (net)	983,140		435,451
Due From Other Funds	251,911	FX391	
TOTAL Due From Other Funds	251,911		0
Due From Other Governments	17,395	FX440	1,016,040
TOTAL Due From Other Governments	17,395		1,016,040
Prepaid Expenses	43,524	FX480	28,005
TOTAL Prepaid Expenses	43,524		28,005
TOTAL Assets and Deferred Outflows of Resources	1,621,338		1,692,279

CITY OF Beacon
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(FX) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	57,959	FX600	83,925
TOTAL Accounts Payable	57,959		83,925
Accrued Liabilities	12,676	FX601	15,912
TOTAL Accrued Liabilities	12,676		15,912
Due To Other Funds	4,584	FX630	263,074
TOTAL Due To Other Funds	4,584		263,074
Due To Other Governments	111,704	FX631	
TOTAL Due To Other Governments	111,704		0
TOTAL Liabilities	186,923		362,911
Fund Balance			
Not in Spendable Form	43,524	FX806	27,100
TOTAL Nonspendable Fund Balance	43,524		27,100
Retirement Contribution Reserve		FX827	25,653
Fund Balance-Reserved For Bonded Debt	460,898	FX884	438,384
TOTAL Restricted Fund Balance	460,898		464,037
Assigned Appropriated Fund Balance	22,514	FX914	
Assigned Unappropriated Fund Balance	907,479	FX915	838,231
TOTAL Assigned Fund Balance	929,993		838,231
TOTAL Fund Balance	1,434,415		1,329,368
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,621,338		1,692,279

CITY OF Beacon
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(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Metered Water Sales	2,642,351	FX2140	2,528,274
Water Service Charges	179	FX2144	
Interest & Penalties On Water Rents	54,514	FX2148	17,426
TOTAL Departmental Income	2,697,044		2,545,700
Interest And Earnings	10,553	FX2401	9,699
TOTAL Use of Money And Property	10,553		9,699
Sales of Scrap & Excess Materials		FX2650	18,483
TOTAL Sale of Property And Compensation For Loss	0		18,483
Refunds of Prior Year's Expenditures		FX2701	3,185
Employees Contributions		FX2709	19,793
TOTAL Miscellaneous Local Sources	0		22,978
TOTAL Revenues	2,707,597		2,596,860
Interfund Transfers	19,896	FX5031	8,899
TOTAL Interfund Transfers	19,896		8,899
TOTAL Other Sources	19,896		8,899
TOTAL Detail Revenues And Other Sources	2,727,493		2,605,759

CITY OF Beacon
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(FX) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fiscal Agents Fees, Contr Expend	4,885	FX13804	3,412
TOTAL Fiscal Agents Fees	4,885		3,412
Central Data Process & Cap Outlay		FX16802	977
Central Data Process, Contr Expend	3,269	FX16804	1,219
TOTAL Central Data Process	3,269		2,196
Taxes & Assess On Munic Prop, Contr Expend	204,740	FX19504	213,447
TOTAL Taxes & Assess On Munic Prop	204,740		213,447
Payment of Mta Payroll Tax, Contr Expend	1,541	FX19804	1,660
TOTAL Payment of Mta Payroll Tax	1,541		1,660
TOTAL General Government Support	214,435		220,715
Water Administration, Contr Expend	273,608	FX83104	270,746
TOTAL Water Administration	273,608		270,746
Source Supply Pwr & Pump, Contr Expend	133,494	FX83204	94,926
TOTAL Source Supply Pwr & Pump	133,494		94,926
Water Purification, Pers Serv	130,143	FX83301	135,279
Water Purification, Contr Expend	226,541	FX83304	229,633
Water Purification, Empl Bnfts	9,717	FX83308	10,180
TOTAL Water Purification	366,401		375,092
Water Trans & Distrib, Pers Serv	346,254	FX83401	370,383
Water Trans & Distrib, Equip & Cap Outlay	15,535	FX83402	11,851
Water Trans & Distrib, Contr Expend	63,798	FX83404	117,495
Water Trans & Distrib, Empl Bnfts	24,958	FX83408	27,275
TOTAL Water Trans & Distrib	450,545		527,004
TOTAL Home And Community Services	1,224,048		1,267,768
State Retirement, Empl Bnfts	84,664	FX90108	99,547
Workers Compensation, Empl Bnfts	67,044	FX90408	35,241
Disability Insurance, Empl Bnfts	619	FX90558	643
Hospital & Medical (dental) Ins, Empl Bnft	249,903	FX90608	228,841
TOTAL Employee Benefits	402,230		364,272
Debt Principal, Serial Bonds	580,894	FX97106	604,710
Debt Principal, Bond Anticipation Notes		FX97306	9,420
TOTAL Debt Principal	580,894		614,130
Debt Interest, Serial Bonds	136,839	FX97107	124,849
Debt Interest, Bond Anticipation Notes	40,157	FX97307	23,242
TOTAL Debt Interest	176,996		148,091
TOTAL Expenditures	2,598,603		2,614,976
Transfers, Capital Projects Fund	445,800	FX99509	86,025
TOTAL Operating Transfers	445,800		86,025
TOTAL Other Uses	445,800		86,025
TOTAL Detail Expenditures And Other Uses	3,044,403		2,701,001

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,751,325	FX8021	1,434,415
Prior Period Adj -Decrease In Fund Balance		FX8015	9,805
Restated Fund Balance - Beg of Year	1,751,325	FX8022	1,424,610
ADD - REVENUES AND OTHER SOURCES	2,727,493		2,605,759
DEDUCT - EXPENDITURES AND OTHER USES	3,044,403		2,701,001
Fund Balance - End of Year	1,434,415	FX8029	1,329,368

CITY OF Beacon
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(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	2,694,613	FX1299N	2,779,032
Est Rev - Use of Money And Property	9,549	FX2499N	8,223
TOTAL Estimated Revenues	2,704,162		2,787,255
Appropriated Fund Balance	22,514	FX599N	
TOTAL Estimated Other Sources	22,514		0
TOTAL Estimated Revenues And Other Sources	2,726,676		2,787,255

CITY OF Beacon
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(FX) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	311,532	FX1999N	301,431
App-Home And Community Services	1,305,237	FX8999N	1,306,628
App - Employee Benefits	355,991	FX9199N	398,277
App - Debt Service	753,916	FX9899N	780,919
TOTAL Appropriations	2,726,676		2,787,255
TOTAL Appropriations And Other Uses	2,726,676		2,787,255

CITY OF Beacon
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(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	50,976	G200	519,239
TOTAL Cash	50,976		519,239
Sewer Rents Receivable	2,008,804	G360	188,500
Accounts Receivable	267,906	G380	173,036
TOTAL Other Receivables (net)	2,276,710		361,536
Due From Other Funds	113,398	G391	3,378
TOTAL Due From Other Funds	113,398		3,378
Due From Other Governments		G440	1,876,055
TOTAL Due From Other Governments	0		1,876,055
Prepaid Expenses	45,519	G480	36,316
TOTAL Prepaid Expenses	45,519		36,316
TOTAL Assets and Deferred Outflows of Resources	2,486,603		2,796,524

CITY OF Beacon
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(G) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	280,545	G600	184,473
TOTAL Accounts Payable	280,545		184,473
Accrued Liabilities	18,799	G601	22,675
TOTAL Accrued Liabilities	18,799		22,675
Due To Other Funds	1,004	G630	186,624
TOTAL Due To Other Funds	1,004		186,624
TOTAL Liabilities	300,348		393,772
Fund Balance			
Not in Spendable Form	45,519	G806	3,570
TOTAL Nonspendable Fund Balance	45,519		3,570
Retirement Contribution Reserve		G827	36,237
Fund Balance-Reserved For Bonded Debt	109,858	G884	109,858
TOTAL Restricted Fund Balance	109,858		146,095
Assigned Unappropriated Fund Balance	2,030,878	G915	2,253,087
TOTAL Assigned Fund Balance	2,030,878		2,253,087
TOTAL Fund Balance	2,186,255		2,402,752
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,486,603		2,796,524

CITY OF Beacon
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(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Sewer Rents	2,517,097	G2120	733,082
Sewer Charges	1,024,919	G2122	943,419
Interest & Penalties On Sewer Accts	3,781	G2128	4,211
TOTAL Departmental Income	3,545,797		1,680,712
Sewer Serv Other Govts		G2374	1,851,701
TOTAL Intergovernmental Charges	0		1,851,701
Interest And Earnings	29,190	G2401	48,793
TOTAL Use of Money And Property	29,190		48,793
Refunds of Prior Year's Expenditures	1,299	G2701	1,911
Employees Contributions		G2709	10,007
Unclassified (specify)		G2770	
TOTAL Miscellaneous Local Sources	1,299		11,918
State Aid Emergency Disaster	3,166	G3960	34,656
TOTAL State Aid	3,166		34,656
Fed Aid, Emergency Disaster Assistance	9,499	G4960	103,969
TOTAL Federal Aid	9,499		103,969
TOTAL Revenues	3,588,951		3,731,749
Interfund Transfers	25,110	G5031	99
TOTAL Interfund Transfers	25,110		99
TOTAL Other Sources	25,110		99
TOTAL Detail Revenues And Other Sources	3,614,061		3,731,848

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(G) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fiscal Agents Fees, Contr Expend	3,212	G13804	3,168
TOTAL Fiscal Agents Fees	3,212		3,168
Payment of Mta Payroll Tax, Contr Expend	2,173	G19804	2,249
TOTAL Payment of Mta Payroll Tax	2,173		2,249
Other Gen Govt Support, Equip & Cap Outlay	696	G19892	1,301
Other Gen Govt Support, Contr Expend	3,443	G19894	1,911
TOTAL Other Gen Govt Support	4,139		3,212
TOTAL General Government Support	9,524		8,629
Sewer Administration, Contr Expend	300,105	G81104	288,446
TOTAL Sewer Administration	300,105		288,446
Sanitary Sewers, Pers Serv	120,536	G81201	130,698
Sanitary Sewers, Contr Expend	5,438	G81204	5,899
Sanitary Sewers, Empl Bnfts	8,745	G81208	9,663
TOTAL Sanitary Sewers	134,719		146,260
Sewage Treat Disp, Pers Serv	554,900	G81301	557,442
Sewage Treat Disp, Equip & Cap Outlay	7,817	G81302	19,200
Sewage Treat Disp, Contr Expend	1,709,039	G81304	1,292,067
Sewage Treat Disp, Empl Bnfts	40,238	G81308	41,294
TOTAL Sewage Treat Disp	2,311,994		1,910,003
TOTAL Home And Community Services	2,746,818		2,344,709
State Retirement, Empl Bnfts	75,699	G90108	128,642
Local Pension Fund, Empl Bnfts		G90258	
Worker's Compensation, Empl Bnfts	50,641	G90408	25,474
Disability Insurance, Empl Bnfts	722	G90558	592
Hospital & Medical (dental) Ins, Empl Bnft	305,437	G90608	304,592
TOTAL Employee Benefits	432,499		459,300
Debt Principal, Serial Bonds	263,068	G97106	268,270
Debt Principal, Bond Anticipation Notes		G97306	34,643
TOTAL Debt Principal	263,068		302,913
Debt Interest, Serial Bonds	141,352	G97107	131,375
Debt Interest, Bond Anticipation Notes	36,149	G97307	54,240
TOTAL Debt Interest	177,501		185,615
TOTAL Expenditures	3,629,410		3,301,166
Transfers, Capital Projects Fund		G99509	201,825
TOTAL Operating Transfers	0		201,825
TOTAL Other Uses	0		201,825
TOTAL Detail Expenditures And Other Uses	3,629,410		3,502,991

CITY OF Beacon
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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,201,605	G8021	2,186,256
Prior Period Adj -Decrease In Fund Balance		G8015	12,361
Restated Fund Balance - Beg of Year	2,201,605	G8022	2,173,895
ADD - REVENUES AND OTHER SOURCES	3,614,061		3,731,848
DEDUCT - EXPENDITURES AND OTHER USES	3,629,410		3,502,991
Fund Balance - End of Year	2,186,256	G8029	2,402,752

CITY OF Beacon
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(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Departmental Income	3,545,675	G1299N	3,634,836
Est Rev - Use of Money And Property	24,053	G2499N	53,007
TOTAL Estimated Revenues	3,569,728		3,687,843
TOTAL Estimated Revenues And Other Sources	3,569,728		3,687,843

CITY OF Beacon
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(G) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	119,469	G1999N	89,153
App - Home And Community Services	2,544,098	G8999N	2,489,400
App - Employee Benefits	452,512	G9199N	521,893
App - Debt Service	453,649	G9899N	587,397
TOTAL Appropriations	3,569,728		3,687,843
TOTAL Appropriations And Other Uses	3,569,728		3,687,843

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	11,683,567	H200	5,848,990
TOTAL Cash	11,683,567		5,848,990
Accounts Receivable	-2	H380	-2
TOTAL Other Receivables (net)	-2		-2
State & Federal Receivables	420,048	H410	305,388
TOTAL State And Federal Aid Receivables	420,048		305,388
Due From Other Funds	161,884	H391	264,694
TOTAL Due From Other Funds	161,884		264,694
TOTAL Assets and Deferred Outflows of Resources	12,265,497		6,419,070

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	582,238	H600	679,937
TOTAL Accounts Payable	582,238		679,937
Retained Percentages, Cont Pay	143,997	H605	348,715
TOTAL Retained Percentages	143,997		348,715
Bond Anticipation Notes Payable	17,855,837	H626	17,543,897
TOTAL Notes Payable	17,855,837		17,543,897
Due To Other Funds	41,489	H630	37,717
TOTAL Due To Other Funds	41,489		37,717
Due To Other Governments	73,038	H631	73,038
TOTAL Due To Other Governments	73,038		73,038
TOTAL Liabilities	18,696,599		18,683,304
Deferred Inflows of Resources			
Deferred Inflow of Resources		H691	98,245
TOTAL Deferred Inflows of Resources	0		98,245
TOTAL Deferred Inflows of Resources	0		98,245
Fund Balance			
Not in Spendable Form		H806	
TOTAL Nonspendable Fund Balance	0		0
Assigned Unappropriated Fund Balance	1,121,700	H915	1,749,436
TOTAL Assigned Fund Balance	1,121,700		1,749,436
Unassigned Fund Balance	-7,552,802	H917	-14,111,915
TOTAL Unassigned Fund Balance	-7,552,802		-14,111,915
TOTAL Fund Balance	-6,431,102		-12,362,479
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,265,497		6,419,070

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	12,214	H2401	15,862
TOTAL Use of Money And Property	12,214		15,862
Premium & Accrued Interest On Obligations	50,219	H2710	
Unclassified (specify)	520	H2770	
TOTAL Miscellaneous Local Sources	50,739		0
St Aid, Consolidated Highway Aid		H3501	266,389
St Aid, Natural Resources Cap Proj	7,336	H3997	
TOTAL State Aid	7,336		266,389
Fed Aid, Other Home & Community Cap	63,257	H4997	
TOTAL Federal Aid	63,257		0
TOTAL Revenues	133,546		282,251
Interfund Transfers	445,800	H5031	448,733
TOTAL Interfund Transfers	445,800		448,733
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	311,940
TOTAL Proceeds of Obligations	0		311,940
TOTAL Other Sources	445,800		760,673
TOTAL Detail Revenues And Other Sources	579,346		1,042,924

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fiscal Agents Fees, Contr Expend	28,125	H13804	
TOTAL Fiscal Agents Fees	28,125		0
Buildings, Equip & Cap Outlay		H16202	7,760
TOTAL Buildings	0		7,760
Central Garage, Equip & Cap Outlay	40,483	H16402	
TOTAL Central Garage	40,483		0
Payment of Mta Payroll Tax, Contr Expend	38	H19804	44
TOTAL Payment of Mta Payroll Tax	38		44
TOTAL General Government Support	68,646		7,804
Maint of Streets, Equip & Cap Outlay	282,659	H51102	110,326
TOTAL Maint of Streets	282,659		110,326
Perm Improve Highway, Equip & Cap Outlay	169,757	H51122	1,157,478
TOTAL Perm Improve Highway	169,757		1,157,478
Maint of Bridges, Equip & Cap Outlay	22,709	H51202	1,621,642
TOTAL Maint of Bridges	22,709		1,621,642
Garage, Equip & Cap Outlay	1,276	H51322	254,813
TOTAL Garage	1,276		254,813
TOTAL Transportation	476,401		3,144,259
Sanitary Sewers, Equip & Cap Outlay	513,113	H81202	1,612,585
TOTAL Sanitary Sewers	513,113		1,612,585
Storm Sewers, Equip & Cap Outlay	6,100	H81402	25,350
TOTAL Storm Sewers	6,100		25,350
Refuse & Garbage, Equip & Cap Outlay	6,723	H81602	6,546
TOTAL Refuse & Garbage	6,723		6,546
Water Trans & Distrib, Equip & Cap Outlay	736,730	H83402	459,723
TOTAL Water Trans & Distrib	736,730		459,723
Water Capital Projects, Equip & Cap Outlay	512,094	H83972	68,536
TOTAL Water Capital Projects	512,094		68,536
Electric And Power, Equip & Cap Outlay	2,435,161	H84102	748,387
TOTAL Electric And Power	2,435,161		748,387
Comm Beautification, Equip & Cap Outlay		H85102	422,420
TOTAL Comm Beautification	0		422,420
Drainage, Equip & Cap Outlay		H85402	210,185
TOTAL Drainage	0		210,185
TOTAL Home And Community Services	4,209,921		3,553,732
Debt Principal, Bond Anticipation Notes		H97306	200,940
TOTAL Debt Principal	0		200,940
TOTAL Expenditures	4,754,968		6,906,735

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Other Uses			
Transfers, Other Funds	60,071	H99019	18,792
TOTAL Operating Transfers	60,071		18,792
TOTAL Other Uses	60,071		18,792
TOTAL Detail Expenditures And Other Uses	4,815,039		6,925,527

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,195,410	H8021	-6,431,103
Prior Period Adj -Decrease In Fund Balance		H8015	48,773
Restated Fund Balance - Beg of Year	-2,195,410	H8022	-6,479,876
ADD - REVENUES AND OTHER SOURCES	579,346		1,042,924
DEDUCT - EXPENDITURES AND OTHER USES	4,815,039		6,925,527
Fund Balance - End of Year	-6,431,103	H8029	-12,362,479

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Balance Sheet

Code Description	2012	EdpCode	2013
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Balance Sheet

Code Description	2012	EdpCode	2013
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(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	677,508	TA200	312,715
TOTAL Cash	677,508		312,715
Service Award Program Assets	484,411	TA461	509,584
TOTAL Investments	484,411		509,584
Due From Other Funds		TA391	216,885
TOTAL Due From Other Funds	0		216,885
TOTAL Assets and Deferred Outflows of Resources	1,161,919		1,039,184

CITY OF Beacon
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(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	159,136	TA630	255,709
TOTAL Due To Other Funds	159,136		255,709
Service Awards	484,411	TA13	509,584
Guaranty & Bid Deposits	510,919	TA30	201,043
Other Funds (specify)	7,453	TA85	72,848
TOTAL Agency Liabilities	1,002,783		783,475
TOTAL Liabilities	1,161,919		1,039,184
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,161,919		1,039,184

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Balance Sheet

Code Description	2012	EdpCode	2013
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Balance Sheet

Code Description	2012	EdpCode	2013
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CITY OF Beacon
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(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Other Sources			
Serial Bonds	1,170,000	V5710	
TOTAL Proceeds of Obligations	1,170,000		0
TOTAL Other Sources	1,170,000		0
TOTAL Detail Revenues And Other Sources	1,170,000		0

CITY OF Beacon
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Debt Principal, Serial Bonds	1,170,000	V97106	
TOTAL Debt Principal	1,170,000		0
TOTAL Expenditures	1,170,000		0
TOTAL Detail Expenditures And Other Uses	1,170,000		0

CITY OF Beacon
Annual Update Document
For the Fiscal Year Ending 2013

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	1,170,000		
DEDUCT - EXPENDITURES AND OTHER USES	1,170,000		
Fund Balance - End of Year		V8029	

CITY OF Beacon
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	33,769,466	W129	34,246,961
TOTAL Provision To Be Made In Future Budgets	33,769,466		34,246,961
TOTAL Assets and Deferred Outflows of Resources	33,769,466		34,246,961

CITY OF Beacon
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Other Post Employment Benefits	8,714,701	W683	10,851,882
Landfill Closure & Post Closure	128,000	W684	120,000
Judgments And Claims Payable	60,000	W686	600,000
Compensated Absences	2,491,765	W687	2,575,079
TOTAL Other Liabilities	11,394,466		14,146,961
Bonds Payable	22,375,000	W628	20,100,000
TOTAL Bond And Long Term Liabilities	22,375,000		20,100,000
TOTAL Liabilities	33,769,466		34,246,961
TOTAL Liabilities	33,769,466		34,246,961

CITY OF Beacon
Statement of Indebtedness
For the Fiscal Year Ending 2013

5/1/2014

County of: Dutchess

Municipal Code: 130205000000

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
2012	BAN E	Public Improvement - Water			05/31/2012	05/30/2014	1.00%		\$2,707,622	\$2,707,622	\$0	\$0	\$0		\$2,707,622
2011	BAN E	Public Improvement-Water			06/02/2011	05/30/2014	1.00%		\$1,431,420	\$1,431,420	\$9,420	\$0	\$0		\$1,422,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$4,139,042	\$9,420	\$0	\$0	\$0	\$4,129,622
2001	BOND E	Water			08/15/2001	08/15/2020	4.534%		\$215,000	\$113,736	\$12,472	\$0	\$744		\$102,008
2000	BOND E	Water			08/15/1996	08/15/2016	4.90%		\$0	\$695,161	\$161,110	\$0	(\$18,410)		\$515,641
2000	BOND E	Water - EFC			03/15/1998	07/15/2016	4.80%		\$0	\$1,365,000	\$325,000	\$0	\$0		\$1,040,000
2005	BOND E	PUBLIC IMPROVEMENT			11/01/2005	10/01/2024	4.203%		\$2,250,000	\$1,518,302	\$106,128	\$0	\$90,666		\$1,502,840
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,692,199	\$604,710	\$0	\$73,000	\$0	\$3,160,489
2012	BAN N	Public Improvement - Sewer			05/31/2012	05/30/2014	1.00%		\$5,370,910	\$5,370,910	\$0	\$0	\$0		\$5,370,910
2012	BAN N	General - Various			05/31/2012	05/30/2014	1.00%		\$2,464,305	\$2,464,305	\$0	\$0	\$0		\$2,464,305
2011	BAN N	Public Improvements-Sewer			06/02/2011	05/30/2014	1.00%		\$3,679,643	\$3,679,643	\$34,643	\$0	\$0		\$3,645,000
2011	BAN N	Public Improvements-Genera			06/02/2011	05/30/2014	1.00%		\$2,201,937	\$2,201,937	\$267,877	\$0	\$0		\$1,934,060
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$13,716,795	\$302,520	\$0	\$0	\$0	\$13,414,275
2006	BOND N	PUBLIC IMPROVEMENT SEWER			11/01/2005	10/01/2024	4.203%		\$1,517,285	\$1,517,285	\$94,101	\$0	(\$90,666)		\$1,332,518
2008	BOND N	GENERAL PUBLIC IMPROVEMENT			11/15/2008	11/15/2023	4.048%		\$6,135,000	\$4,855,000	\$350,000	\$0	\$0		\$4,505,000
2001	BOND N	General			08/15/2001	08/15/2020	4.534%		\$4,540,000	\$2,401,680	\$263,359	\$0	\$15,724		\$2,154,045
2001	BOND N	Sewer			08/15/2001	08/15/2020	4.534%		\$1,020,000	\$539,585	\$59,169	\$0	\$3,532		\$483,948
2004	BOND N	Public Improvement			02/19/2004	03/01/2015	4.00%	Y	\$2,380,000	\$635,000	\$215,000	\$0	\$0		\$420,000
2005	BOND N	PUBLIC IMPROVEMENT			11/01/2005	10/01/2024	4.203%		\$12,272,500	\$7,349,413	\$484,771	\$0	\$0		\$6,864,642
2012	BOND N	Sewer-EFC-C3-7329-03			06/21/2012	04/16/2021	1.20%		\$1,170,000	\$1,170,000	\$115,000	\$0	\$0		\$1,055,000
2000	BOND N	General			08/15/1996	08/15/2016	5.26%		\$0	\$59,839	\$13,890	\$0	(\$1,590)		\$44,359
2000	BOND N	General -EFC			03/15/1998	12/15/2014	4.80%		\$0	\$155,000	\$75,000	\$0	\$0		\$80,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$18,682,802	\$1,670,290	\$0	(\$73,000)	\$0	\$16,939,512
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$40,230,838	\$2,586,940	\$0	\$0	\$0	\$37,643,898

CITY OF Beacon
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$13,997,036.00
Time Deposits	9Z2021	
Total		\$13,997,336.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$441,070.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$13,555,966.00
Total		\$13,997,036.00
 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 Beacon
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6071	\$809,806	\$1,201,112	\$374,880	\$1,636,038
****-7395	\$7,105	\$0	\$0	\$7,105
****-2921	\$267,745	\$0	\$162,020	\$105,725
****-9009	\$4,101,916	\$0	\$0	\$4,101,916
****-8362	\$364,419	\$284	\$0	\$364,703
****-8370	\$11,238	\$0	\$0	\$11,238
****-4406	\$258,403	\$0	\$0	\$258,403
****-1709	\$277,843	\$0	\$0	\$277,843
****-7494	\$138,574	\$0	\$0	\$138,574
****-5935	\$72,441	\$1,107	\$0	\$73,548
****-5261	\$661	\$0	\$0	\$661
****-7486	\$516,467	\$0	\$0	\$516,467
****-5927	\$2,818	\$0	\$47	\$2,771
****-6667	\$141,893	\$0	\$338,008	(\$196,115)
****-2102	\$0	\$0	\$7,760	(\$7,760)
****-8849	\$553,665	\$0	\$0	\$553,665
****-8873	\$0	\$0	\$54,285	(\$54,285)
****-2726	\$0	\$0	\$3,519	(\$3,519)
****-6920	\$658,066	\$0	\$0	\$658,066
****-8857	\$110,517	\$0	\$0	\$110,517
****-5211	\$46,053	\$0	\$0	\$46,053
****-6649	\$521,832	\$0	\$0	\$521,832
****-5974	\$717,464	\$0	\$0	\$717,464
****-5990	\$39,097	\$0	\$529,245	(\$490,148)
****-6615	\$31,680	\$0	\$0	\$31,680
****-8899	\$280,199	\$0	\$0	\$280,199
****-6938	\$25,431	\$0	\$0	\$25,431
****-8766	\$24,958	\$0	\$0	\$24,958
****-1684	\$28,208	\$0	\$0	\$28,208
****-4810	\$10,753	\$0	\$0	\$10,753

CITY OF Beacon
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8297	\$2,462,816	\$0	\$0	\$2,462,816
****-3909	\$1,167,305	\$0	\$0	\$1,167,305
****-4414	\$723	\$0	\$38,854	(\$38,131)
****-6198	\$84,621	\$5,493	\$0	\$90,114
****-1789	\$141,789	\$0	\$0	\$141,789
****-9676	\$82,137	\$0	\$1,325	\$80,812
****-6641	\$7,924	\$0	\$148	\$7,776
****-4873	\$106,039	\$0	\$0	\$106,039
	Total Adjusted Bank Balance			<u>\$13,770,511</u>
	Petty Cash			<u>\$300.00</u>
	Adjustments			<u>\$2.00</u>
	Total Cash			<u>\$13,770,813</u>
	Total Cash Balance All Funds			<u>\$13,770,813</u>
	9ZCASH *			
	9ZCASHB *			

* Must be equal

CITY OF Beacon
Local Government Questionnaire
For the Fiscal Year Ending 2013

	<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>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</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>Yes</u>
6) Does your municipality have a Capital Plan?	<u>Yes</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> <u></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 Beacon
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:		99			
Total Part Time Employees:		21			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$648,335.00			
90158	Police and Fire Retirement	\$1,172,722.00			
90258	Local Pension Fund	\$62,238.00			
90308	Social Security	\$574,116.00			
90408	Worker's Compensation Insurance	\$289,000.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$6,258.00			
90558	Disability Insurance	\$6,702.00			
90608	Hospital and Medical (Dental) Insurance	\$2,801,646.00	82		100
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$6,076.00			
Total		\$5,567,093.00			
Computed Total From Financial Section (comparative purposes only)		\$5,565,102.00			

CITY OF Beacon
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$203,889	35,993	gallons	
Diesel Fuel		22,393	gallons	
Fuel Oil	\$79,133	6,030	gallons	
Natural Gas		6,864	cubic feet	
Electricity	\$772,147	4,933,332	kilowatt-hours	
Coal			tons	

CITY OF Beacon
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2013

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	
3. Interest on Net OPEB Obligation	
4. Adjustment to Annual Required Contribution	
5. Annual OPEB Expense	
6. Less: Actual Contribution Made	
7. Increase in Net OPEB Obligation	
8. Net OPEB Obligation - beginning of year	
9. Net OPEB Obligation - end of year	
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$10,851,882.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	

Funded Status and Funding Process

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

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, MEREDITH ROBSON, hereby certify that I am the Chief Fiscal Officer of the CITY of BEACON, and that the information provided in the annual financial report of the CITY of BEACON, for the fiscal year ended 12/31/2013, 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 BEACON, and adopted by me as my signature for use in conjunction with the filing of the CITY of BEACON's annual financial report, I am evidencing my express intent to authenticate my certification of the CITY of BEACON's annual financial report for the fiscal year ended 12/31/2013 and filed by means of electronic data transmission.

SUSAN TUCKER
Name of Report Preparer if different than Chief Fiscal Officer

MEREDITH ROBSON
Name

(845) 838-5006
Telephone Number

DIRECTOR OF FINANCE
Title

1 MUNICIPAL PLAZA BEACON NY 1
Official Address

05/01/2014
Date of Certification

(845) 838-5000
Official Telephone Number

CITY OF Beacon
Financial Comments
For the Fiscal Year Ending 2013

(A) GENERAL

Adjustment Reason

Account Code A8012 Final adjustments for audit

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 Adjustments done for audit

(FX) WATER

Adjustment Reason

Account Code FX8015 Adjustments made with audit

(G) SEWER

Adjustment Reason

Account Code G8015 Adjustments made with audit

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Adjustments made with audit

Account Code H8015 adjustments made with audit