

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Westville
County of Franklin
For the Fiscal Year Ended 12/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF Westville

*** 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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	35,340	A200	33,438
Cash In Time Deposits	176,984	A201	243,315
TOTAL Cash	212,324		276,753
Due From Other Funds	92	A391	1,778
TOTAL Due From Other Funds	92		1,778
Due From Other Governments		A440	302
TOTAL Due From Other Governments	0		302
Prepaid Expenses	5,701	A480	5,955
TOTAL Prepaid Expenses	5,701		5,955
TOTAL Assets and Deferred Outflows of Resources	218,117		284,788

TOWN OF Westville
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	674	A600	1,325
TOTAL Accounts Payable	674		1,325
Overpayments & Clearing Account	1,075	A690	
TOTAL Other Liabilities	1,075		0
Due To Other Funds	6,051	A630	8,830
TOTAL Due To Other Funds	6,051		8,830
State Retirement		A718	139
TOTAL Due To Other Governments	0		139
NYS Income Tax		A721	236
Federal Income Tax		A722	694
TOTAL Payroll Liabilities	0		930
TOTAL Liabilities	7,800		11,225
Fund Balance			
Not in Spendable Form	5,701	A806	5,955
TOTAL Nonspendable Fund Balance	5,701		5,955
Assigned Appropriated Fund Balance	50,193	A914	52,461
TOTAL Assigned Fund Balance	50,193		52,461
Unassigned Fund Balance	154,423	A917	215,147
TOTAL Unassigned Fund Balance	154,423		215,147
TOTAL Fund Balance	210,317		273,563
TOTAL Liabilities, Deferred Inflows And Fund Balance	218,117		284,788

TOWN OF Westville
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	181,648	A1001	188,212
TOTAL Real Property Taxes	181,648		188,212
Other Payments In Lieu of Taxes	52	A1081	45
Interest & Penalties On Real Prop Taxes	2,269	A1090	2,158
TOTAL Real Property Tax Items	2,321		2,203
Clerk Fees	180	A1255	742
Other General Departmental Income	48	A1289	150
Refuse & Garbage Charges	41,774	A2130	42,969
Sale of Cemetery Lots	600	A2190	390
TOTAL Departmental Income	42,602		44,250
Interest And Earnings	4,667	A2401	1,337
Rental of Real Property	12,903	A2410	13,490
TOTAL Use of Money And Property	17,571		14,827
Dog Licenses	1,075	A2544	1,082
Building And Alteration Permits	3,016	A2555	2,170
TOTAL Licenses And Permits	4,091		3,252
Fines And Forfeited Bail	8,230	A2610	7,162
Fines & Pen-Dog Cases		A2611	110
TOTAL Fines And Forfeitures	8,230		7,272
Sales of Scrap & Excess Materials		A2650	27,483
TOTAL Sale of Property And Compensation For Loss	0		27,483
Refunds of Prior Year's Expenditures		A2701	655
TOTAL Miscellaneous Local Sources	0		655
St Aid, Revenue Sharing	18,227	A3001	14,582
St Aid, Mortgage Tax	10,752	A3005	20,003
St Aid - Other (specify)	4,515	A3089	1,205
TOTAL State Aid	33,494		35,789
TOTAL Revenues	289,957		323,943
TOTAL Detail Revenues And Other Sources	289,957		323,943

TOWN OF Westville
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	9,600	A10101	9,600
Legislative Board, Contr Expend	45	A10104	47
TOTAL Legislative Board	9,645		9,647
Municipal Court, Pers Serv	10,000	A11101	10,500
Municipal Court, Equip & Cap Outlay	6,940	A11102	1,996
Municipal Court, Contr Expend	8,657	A11104	7,689
TOTAL Municipal Court	25,597		20,185
Supervisor,pers Serv	8,500	A12201	9,000
Supervisor,contr Expend	1,681	A12204	2,493
TOTAL Supervisor	10,181		11,493
Comptroller, Contr Expend	7,400	A13154	7,620
TOTAL Comptroller	7,400		7,620
Tax Collection,pers Serv	4,000	A13301	4,000
Tax Collection,contr Expend	1,281	A13304	2,345
TOTAL Tax Collection	5,281		6,345
Budget, Contr Expend	350	A13404	350
TOTAL Budget	350		350
Assessment, Pers Serv	13,000	A13551	13,000
Assessment, Contr Expend	1,486	A13554	1,818
TOTAL Assessment	14,486		14,818
Clerk,pers Serv	7,000	A14101	7,000
Clerk,contr Expend	3,775	A14104	2,800
TOTAL Clerk	10,775		9,800
Law, Contr Expend	1,015	A14204	160
TOTAL Law	1,015		160
Operation of Plant Equip & Cap Outlay	4,470	A16202	
Operation of Plant Contr Expend	3,320	A16204	2,816
TOTAL Operation of Plant Contr Expend	7,789		2,816
Central Print & Mail Contr Expend	91	A16704	203
TOTAL Central Print & Mail Contr Expend	91		203
Unallocated Insurance, Contr Expend	11,359	A19104	13,123
TOTAL Unallocated Insurance	11,359		13,123
Municipal Assn Dues, Contr Expend	500	A19204	599
TOTAL Municipal Assn Dues	500		599
TOTAL General Government Support	104,469		97,159
Public Safety Comm Sys, Contr Expend	21	A30204	
TOTAL Public Safety Comm Sys	21		0
Traffic Control, Contr Expen	336	A33104	872
TOTAL Traffic Control	336		872
Fire, Contr Expend	8,507	A34104	2,507
TOTAL Fire	8,507		2,507
Control of Animals, Pers Serv	3,000	A35101	3,000
Control of Animals, Contr Expend	1,357	A35104	1,292
TOTAL Control of Animals	4,357		4,292

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Examining Boards, Contr Expend	490	A36104	180
TOTAL Examining Boards	490		180
Safety Inspection, Pers Serv	7,135	A36201	7,000
Safety Inspection, Contr Expend	1,986	A36204	1,984
TOTAL Safety Inspection	9,121		8,985
Misc Public Safety, Contr Expend	500	A39894	1,000
TOTAL Misc Public Safety	500		1,000
TOTAL Public Safety	23,332		17,835
Public Health, Contr Expend	200	A40104	400
TOTAL Public Health	200		400
Registrar of Vital Statistics, Pers Serv	200	A40201	400
TOTAL Registrar of Vital Statistics	200		400
TOTAL Health	400		800
Street Admin, Pers Serv	50,414	A50101	51,000
Street Admin, Contr Expend	1,023	A50104	1,486
TOTAL Street Admin	51,437		52,486
Garage, Contr Expend	12,344	A51324	3,232
TOTAL Garage	12,344		3,232
TOTAL Transportation	63,781		55,718
Safety Net, Contr Expend		A61404	1,000
TOTAL Safety Net	0		1,000
Programs For Aging, Contr Expend	4,500	A67724	4,500
TOTAL Programs For Aging	4,500		4,500
TOTAL Economic Assistance And Opportunity	4,500		5,500
Parks, Equip & Cap Outlay	6,740	A71102	2,740
Parks, Contr Expend	603	A71104	345
TOTAL Parks	7,343		3,084
Youth Prog, Contr Expend	2,500	A73104	2,500
TOTAL Youth Prog	2,500		2,500
Historian, Contr Expend	2,450	A75104	3,000
TOTAL Historian	2,450		3,000
TOTAL Culture And Recreation	12,293		8,584
Planning, Contr Expend	906	A80204	555
TOTAL Planning	906		555
Refuse & Garbage, Contr Expend	668	A81604	481
TOTAL Refuse & Garbage	668		481
Landfill Clos-Post Clos,contr Exp	2,098	A81614	3,768
TOTAL Landfill Clos-Post Clos	2,098		3,768
Administration, Contr Expend	1,534	A86864	1
TOTAL Administration	1,534		1
Cemetery, Contr Expend	9,800	A88104	9,576
TOTAL Cemetery	9,800		9,576
TOTAL Home And Community Services	15,007		14,381
State Retirement System	22,709	A90108	23,066

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Social Security, Employer Cont	8,618	A90308	8,729
Worker's Compensation, Empl Bnfts	2,867	A90408	2,505
Unemployment Insurance, Empl Bnfts		A90508	198
Hospital & Medical (dental) Ins, Empl Bnft	29,391	A90608	26,222
TOTAL Employee Benefits	63,584		60,720
TOTAL Expenditures	287,366		260,698
TOTAL Detail Expenditures And Other Uses	287,366		260,698

TOWN OF Westville
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	207,726	A8021	210,317
Restated Fund Balance - Beg of Year	207,726	A8022	210,317
ADD - REVENUES AND OTHER SOURCES	289,957		323,943
DEDUCT - EXPENDITURES AND OTHER USES	287,366		260,698
Fund Balance - End of Year	210,317	A8029	273,570

TOWN OF Westville
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	188,212	A1049N	192,113
Est Rev - Real Property Tax Items	2,050	A1099N	2,050
Est Rev - Departmental Income	29,300	A1299N	32,300
Est Rev - Use of Money And Property	5,500	A2499N	4,500
Est Rev - Licenses And Permits	2,800	A2599N	2,800
Est Rev - Fines And Forfeitures	5,000	A2649N	5,000
Est Rev - Miscellaneous Local Sources	13,490	A2799N	13,490
Est Rev - State Aid	22,200	A3099N	19,560
TOTAL Estimated Revenues	268,552		271,813
Appropriated Fund Balance	50,193	A599N	52,461
TOTAL Estimated Other Sources	50,193		52,461
TOTAL Estimated Revenues And Other Sources	318,745		324,274

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	115,765	A1999N	116,729
App - Public Safety	20,200	A3999N	20,500
App - Health	800	A4999N	800
App - Transportation	65,500	A5999N	67,100
App - Economic Assistance And Opportunity	5,500	A6999N	5,500
App - Culture And Recreation	9,000	A7999N	9,000
App - Home And Community Services	21,250	A8999N	21,250
App - Employee Benefits	80,730	A9199N	83,395
TOTAL Appropriations	318,745		324,274
TOTAL Appropriations And Other Uses	318,745		324,274

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Balance Sheet

Code Description	2019	EdpCode	2020
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Balance Sheet

Code Description	2019	EdpCode	2020
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Fed Aid, Other Home And Comm Services	167,388	CD4989	426,506
TOTAL Federal Aid	167,388		426,506
TOTAL Revenues	167,388		426,506
TOTAL Detail Revenues And Other Sources	167,388		426,506

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Contractual	167,388	CD17104	426,506
TOTAL Administration-Contractual	167,388		426,506
TOTAL General Government Support	167,388		426,506
TOTAL Expenditures	167,388		426,506
TOTAL Detail Expenditures And Other Uses	167,388		426,506

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	167,388		426,506
DEDUCT - EXPENDITURES AND OTHER USES	167,388		426,506
Fund Balance - End of Year		CD8029	0

TOWN OF Westville
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	25,894	DA200	82,824
Cash In Time Deposits	139,596	DA201	118,844
TOTAL Cash	165,490		201,668
Due From Other Funds	9,539	DA391	7,052
TOTAL Due From Other Funds	9,539		7,052
Prepaid Expenses	5,701	DA480	5,855
TOTAL Prepaid Expenses	5,701		5,855
Cash Special Reserve	139,119	DA230	136,729
TOTAL Restricted Assets	139,119		136,729
TOTAL Assets and Deferred Outflows of Resources	319,849		351,305

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	2,574	DA600	3,994
TOTAL Accounts Payable	2,574		3,994
Overpayments & Clearing Account	1	DA690	1
TOTAL Other Liabilities	1		1
Due To Other Funds	2,009	DA630	
TOTAL Due To Other Funds	2,009		0
TOTAL Liabilities	4,584		3,994
Fund Balance			
Not in Spendable Form	5,701	DA806	5,855
TOTAL Nonspendable Fund Balance	5,701		5,855
Capital Reserve	139,119	DA878	136,729
TOTAL Restricted Fund Balance	139,119		136,729
Assigned Appropriated Fund Balance	42,734	DA914	55,302
Assigned Unappropriated Fund Balance	127,712	DA915	149,424
TOTAL Assigned Fund Balance	170,446		204,726
TOTAL Fund Balance	315,265		347,310
TOTAL Liabilities, Deferred Inflows And Fund Balance	319,849		351,305

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	200,425	DA1001	206,989
TOTAL Real Property Taxes	200,425		206,989
Snow Removal Services-Other Govts	76,699	DA2302	79,395
TOTAL Intergovernmental Charges	76,699		79,395
Interest And Earnings	5,176	DA2401	1,866
TOTAL Use of Money And Property	5,176		1,866
St Aid, Consolidated Highway Aid	44,160	DA3501	73,155
TOTAL State Aid	44,160		73,155
TOTAL Revenues	326,459		361,405
TOTAL Detail Revenues And Other Sources	326,459		361,405

TOWN OF Westville
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	25,050	DA51101	18,295
Maint of Streets, Contr Expend	26,212	DA51104	14,130
TOTAL Maint of Streets	51,262		32,425
Perm Improve Highway, Equip & Cap Outlay	44,160	DA51122	73,436
TOTAL Perm Improve Highway	44,160		73,436
Machinery, Pers Serv	6,829	DA51301	5,840
Machinery, Equip & Cap Outlay		DA51302	23,142
Machinery, Contr Expend	15,825	DA51304	27,102
TOTAL Machinery	22,654		56,084
Brush And Weeds, Pers Serv	7,728	DA51401	7,640
TOTAL Brush And Weeds	7,728		7,640
Snow Removal, Pers Serv	26,369	DA51421	26,593
Snow Removal, Contr Expend	15,468	DA51424	9,304
TOTAL Snow Removal	41,837		35,896
Services Other Govts, Pers Serv	22,408	DA51481	26,585
Services Other Govts, Contr Expend	25,006	DA51484	20,000
TOTAL Services Other Govts	47,414		46,585
TOTAL Transportation	215,055		252,066
State Retirement, Empl Bnfts	22,709	DA90108	23,266
Social Security , Empl Bnfts	6,686	DA90308	6,499
Worker's Compensation, Empl Bnfts	2,867	DA90408	2,505
Disability Insurance, Empl Bnfts	233	DA90558	233
Hospital & Medical (dental) Ins, Empl Bnft	52,344	DA90608	44,791
TOTAL Employee Benefits	84,838		77,293
TOTAL Expenditures	299,894		329,359
TOTAL Detail Expenditures And Other Uses	299,894		329,359

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	288,700	DA8021	315,265
Restated Fund Balance - Beg of Year	288,700	DA8022	315,265
ADD - REVENUES AND OTHER SOURCES	326,459		361,405
DEDUCT - EXPENDITURES AND OTHER USES	299,894		329,359
Fund Balance - End of Year	315,265	DA8029	347,314

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	206,989	DA1049N	210,891
Est Rev - Intergovernmental Charges	79,895	DA2399N	79,395
Est Rev - Use of Money And Property	0	DA2499N	500
Est Rev - State Aid	188,000	DA3099N	188,000
TOTAL Estimated Revenues	474,884		478,786
Appropriated Reserve		DA511N	45,116
Appropriated Fund Balance	42,734	DA599N	55,302
TOTAL Estimated Other Sources	42,734		100,418
TOTAL Estimated Revenues And Other Sources	517,618		579,204

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	389,073	DA5999N	399,166
App - Employee Benefits	108,545	DA9199N	114,922
App - Debt Service		DA9899N	45,116
TOTAL Appropriations	497,618		559,204
Other Budgetary Purposes	20,000	DA962N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	517,618		579,204

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Deferred Outflows of Resources			
Deferred Outflow of Resources		H495	208,278
TOTAL Deferred Outflows of Resources	0		208,278
TOTAL Assets and Deferred Outflows of Resources	0		208,278

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Capital Reserve		H878	208,278
TOTAL Restricted Fund Balance	0		208,278
TOTAL Fund Balance	0		208,278
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		208,278

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Installment Purchase Debt		H5785	208,278
TOTAL Proceeds of Obligations	0		208,278
TOTAL Other Sources	0		208,278
TOTAL Detail Revenues And Other Sources	0		208,278

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Results of Operation

Code Description	2019	EdpCode	2020
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			208,278
Fund Balance - End of Year		H8029	208,278

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	99,910	K101	99,910
Buildings	85,239	K102	85,239
Machinery And Equipment	893,801	K104	1,125,221
Infrastructure	58,579	K106	58,579
TOTAL Fixed Assets (net)	1,137,529		1,368,949
TOTAL Assets and Deferred Outflows of Resources	1,137,529		1,368,949

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,137,529	K159	1,368,949
TOTAL Investments in Non-Current Government Assets	1,137,529		1,368,949
TOTAL Fund Balance	1,137,529		1,368,949
TOTAL	1,137,529		1,368,949

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Balance Sheet

Code Description	2019	EdpCode	2020
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Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Westville
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	76,000	SF1001	77,500
TOTAL Real Property Taxes	76,000		77,500
TOTAL Revenues	76,000		77,500
TOTAL Detail Revenues And Other Sources	76,000		77,500

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	76,000	SF34104	77,500
TOTAL Fire Protection	76,000		77,500
TOTAL Public Safety	76,000		77,500
TOTAL Expenditures	76,000		77,500
TOTAL Detail Expenditures And Other Uses	76,000		77,500

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	76,000		77,500
DEDUCT - EXPENDITURES AND OTHER USES	76,000		77,500
Fund Balance - End of Year		SF8029	

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Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	2,391	TA200	
Additional Description -			
TOTAL Cash	2,391		0
Due From Other Funds	2,372	TA391	
Additional Description 1			
TOTAL Due From Other Funds	2,372		0
Due From Other Governments	302	TA440	
TOTAL Due From Other Governments	302		0
TOTAL Assets and Deferred Outflows of Resources	5,065		0

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	3,944	TA630	
TOTAL Due To Other Funds	3,944		0
Consolidated Payroll		TA10	
State Retirement	138	TA18	
Nys Income Tax	272	TA21	
Federal Income Tax	711	TA22	
TOTAL Agency Liabilities	1,121		0
TOTAL Liabilities	5,065		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,065		0

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	27,697	W129	306,825
TOTAL Provision To Be Made In Future Budgets	27,697		306,825
TOTAL Assets and Deferred Outflows of Resources	27,697		306,825

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	27,697	W638	98,547
Installment Purchase Debt		W685	208,278
TOTAL Other Liabilities	27,697		306,825
TOTAL Liabilities	27,697		306,825
TOTAL Liabilities	27,697		306,825

TOWN OF Westville
Statement of Indebtedness
For the Fiscal Year Ending 2020

3/2/2021

County of: Franklin

Municipal Code: 160390100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2020	IPC E	Plow Truck Purchase		Y	03/30/2020	03/27/2025	2.62%		\$208,278	\$0	\$0		\$0		\$208,278
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$208,278	\$0	\$0	\$0	\$0	\$0	\$208,278
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$208,278	\$0	\$0	\$0	\$0	\$0	\$208,278

TOWN OF Westville
Maturity Schedule
For the Fiscal Year Ending 2020

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2020

	EDPCODE	
Indebtedness No.		2020000001
Purpose of Issue		Plow Truck Purchase
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	208,278
Date of Issue	2P3DT	3/30/2020
Interest Rate	2P3PC	2.62000
Final Maturity Date	2P3DM	3/27/2025
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P321	38,784
	2P322	40,802
	2P323	41,821
	2P324	42,891
	2P325	43,981

TOWN OF Westville
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$116,262.32
Time Deposits	9Z2021	\$498,888.09
Total		\$615,150.41
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$615,150.41
Total		\$615,150.41
 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	

TOWN OF Westville
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1	\$39,180	\$0	\$4,731	\$34,449
****-3	\$243,315	\$0	\$0	\$243,315
****-4	\$118,844	\$0	\$0	\$118,844
****-5	\$83,710	\$0	\$886	\$82,824
****-6	\$136,729	\$0	\$0	\$136,729
****-7	(\$1,011)	\$0	\$0	(\$1,011)
	Total Adjusted Bank Balance			\$615,150
	Petty Cash			\$.00
	Adjustments			\$.00
	Total Cash			\$615,150
	Total Cash Balance All Funds			\$615,150
				9ZCASH * _____
				9ZCASHB * _____
	* Must be equal			

TOWN OF Westville
Local Government Questionnaire
For the Fiscal Year Ending 2020

	<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>No</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>Yes</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> <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>

TOWN OF Westville
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:			3		
Total Part Time Employees:			8		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$46,332.00	3	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$15,227.51	3	8	
90408	Worker's Compensation Insurance	\$5,009.00	3	8	
90458	Life Insurance				
90508	Unemployment Insurance	\$198.24	3	8	
90558	Disability Insurance	\$233.00	3	8	
90608	Hospital and Medical (Dental) Insurance	\$71,013.07	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$138,012.82			
Computed Total From Financial Section (comparative purposes only)		\$138,012.82			

TOWN OF Westville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,494	1,125	gallons	
Diesel Fuel	\$8,491	4,638	gallons	
Fuel Oil	\$678	319	gallons	
Natural Gas			cubic feet	
Electricity	\$689		kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Rodrigue Lauzon, hereby certify that I am the Chief Fiscal Officer of the Town of Westville, and that the information provided in the annual financial report of the Town of Westville, for the fiscal year ended 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Westville, and adopted by me as my signature for use in conjunction with the filing of the Town of Westville 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Westville's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

William A. Empsall
Name of Report Preparer if different than Chief Fiscal Officer

Rodrigue Lauzon
Name

(518) 483-3772
Telephone Number

Town Supervisor
Title

936 County Rt 19, Constable, NY
Official Address

03/02/2021
Date of Certification

(518) 358-4180
Official Telephone Number

TOWN OF Westville
Financial Comments
For the Fiscal Year Ending 2020