

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 12/31/2018

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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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

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

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

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

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	178,914	A200	29,363
Cash In Time Deposits	45,220	A201	182,558
<b>TOTAL Cash</b>	<b>224,134</b>		<b>211,921</b>
Due From Other Funds	1,710	A391	
<b>TOTAL Due From Other Funds</b>	<b>1,710</b>		<b>0</b>
Prepaid Expenses	5,593	A480	5,606
<b>TOTAL Prepaid Expenses</b>	<b>5,593</b>		<b>5,606</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>231,436</b>		<b>217,527</b>

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

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,814	A600	239
<b>TOTAL Accounts Payable</b>	<b>1,814</b>		<b>239</b>
Overpayments & Clearing Account		A690	2,663
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>2,663</b>
Due To Other Funds	1,545	A630	6,898
<b>TOTAL Due To Other Funds</b>	<b>1,545</b>		<b>6,898</b>
<b>TOTAL Liabilities</b>	<b>3,359</b>		<b>9,801</b>
<b>Fund Balance</b>			
Not in Spendable Form	5,593	A806	5,606
<b>TOTAL Nonspendable Fund Balance</b>	<b>5,593</b>		<b>5,606</b>
Assigned Appropriated Fund Balance	43,937	A914	53,722
<b>TOTAL Assigned Fund Balance</b>	<b>43,937</b>		<b>53,722</b>
Unassigned Fund Balance	178,548	A917	148,398
<b>TOTAL Unassigned Fund Balance</b>	<b>178,548</b>		<b>148,398</b>
<b>TOTAL Fund Balance</b>	<b>228,077</b>		<b>207,726</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>231,436</b>		<b>217,527</b>

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

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	173,180	A1001	176,258
<b>TOTAL Real Property Taxes</b>	<b>173,180</b>		<b>176,258</b>
Interest & Penalties On Real Prop Taxes	2,381	A1090	2,297
<b>TOTAL Real Property Tax Items</b>	<b>2,381</b>		<b>2,297</b>
Clerk Fees	270	A1255	533
Other General Departmental Income	256	A1289	474
Refuse & Garbage Charges	135,142	A2130	39,420
Sale of Cemetery Lots	400	A2190	
<b>TOTAL Departmental Income</b>	<b>136,068</b>		<b>40,426</b>
Interest And Earnings	30	A2401	2,347
Rental of Real Property	11,730	A2410	11,730
<b>TOTAL Use of Money And Property</b>	<b>11,760</b>		<b>14,077</b>
Dog Licenses	1,365	A2544	1,204
Building And Alteration Permits	1,899	A2555	3,031
<b>TOTAL Licenses And Permits</b>	<b>3,264</b>		<b>4,235</b>
Fines And Forfeited Bail	11,938	A2610	7,673
Fines & Pen-Dog Cases	136	A2611	127
<b>TOTAL Fines And Forfeitures</b>	<b>12,074</b>		<b>7,800</b>
St Aid, Revenue Sharing	18,227	A3001	18,227
St Aid, Mortgage Tax	7,756	A3005	13,440
St Aid - Other (specify)		A3089	6,131
<b>TOTAL State Aid</b>	<b>25,983</b>		<b>37,798</b>
<b>TOTAL Revenues</b>	<b>364,711</b>		<b>282,890</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>364,711</b>		<b>282,890</b>

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

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Legislative Board, Pers Serv	8,000	A10101	8,000
<b>TOTAL Legislative Board</b>	<b>8,000</b>		<b>8,000</b>
Clerk of Legis Board,contr Expend		A10404	45
<b>TOTAL Clerk of Legis Board</b>	<b>0</b>		<b>45</b>
Municipal Court, Pers Serv	7,000	A11101	8,200
Municipal Court, Equip & Cap Outlay		A11102	4,994
Municipal Court, Contr Expend	7,578	A11104	6,950
<b>TOTAL Municipal Court</b>	<b>14,578</b>		<b>20,145</b>
Supervisor,pers Serv	7,650	A12201	8,000
Supervisor,contr Expend	1,449	A12204	1,778
<b>TOTAL Supervisor</b>	<b>9,099</b>		<b>9,778</b>
Comptroller, Contr Expend	6,690	A13154	7,000
<b>TOTAL Comptroller</b>	<b>6,690</b>		<b>7,000</b>
Tax Collection,pers Serv	3,500	A13301	3,500
Tax Collection,contr Expend	1,923	A13304	1,092
<b>TOTAL Tax Collection</b>	<b>5,423</b>		<b>4,592</b>
Budget, Contr Expend	300	A13404	300
<b>TOTAL Budget</b>	<b>300</b>		<b>300</b>
Assessment, Pers Serv	12,500	A13551	12,500
Assessment, Contr Expend	1,609	A13554	2,066
<b>TOTAL Assessment</b>	<b>14,109</b>		<b>14,566</b>
Clerk,pers Serv	6,500	A14101	6,500
Clerk,contr Expend	2,380	A14104	3,466
<b>TOTAL Clerk</b>	<b>8,880</b>		<b>9,966</b>
Law, Contr Expend	2,377	A14204	1,478
<b>TOTAL Law</b>	<b>2,377</b>		<b>1,478</b>
Buildings, Equip & Cap Outlay	349	A16202	12
Buildings, Contr Expend	6,147	A16204	16,083
<b>TOTAL Buildings</b>	<b>6,496</b>		<b>16,095</b>
Central Print & Mail,contr Expend	225	A16704	
<b>TOTAL Central Print &amp; Mail</b>	<b>225</b>		<b>0</b>
Unallocated Insurance, Contr Expend	10,656	A19104	11,111
<b>TOTAL Unallocated Insurance</b>	<b>10,656</b>		<b>11,111</b>
Municipal Assn Dues, Contr Expend	500	A19204	500
<b>TOTAL Municipal Assn Dues</b>	<b>500</b>		<b>500</b>
Judgements And Claims, Contr Expend		A19304	25,000
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>25,000</b>
<b>TOTAL General Government Support</b>	<b>87,333</b>		<b>128,574</b>
Public Safety Comm Sys, Contr Expend		A30204	83
<b>TOTAL Public Safety Comm Sys</b>	<b>0</b>		<b>83</b>
Traffic Control, Contr Expen		A33104	101
<b>TOTAL Traffic Control</b>	<b>0</b>		<b>101</b>
Control of Animals, Pers Serv	2,500	A35101	2,500
Control of Animals, Contr Expend	1,338	A35104	1,317
<b>TOTAL Control of Animals</b>	<b>3,838</b>		<b>3,817</b>

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

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Examining Boards, Contr Expend	400	A36104	640
<b>TOTAL Examining Boards</b>	<b>400</b>		<b>640</b>
Safety Inspection, Pers Serv	6,610	A36201	6,500
Safety Inspection, Contr Expend	2,111	A36204	1,660
<b>TOTAL Safety Inspection</b>	<b>8,721</b>		<b>8,160</b>
Misc Public Safety, Contr Expend	500	A39894	500
<b>TOTAL Misc Public Safety</b>	<b>500</b>		<b>500</b>
<b>TOTAL Public Safety</b>	<b>13,459</b>		<b>13,301</b>
Public Health, Contr Expend	200	A40104	200
<b>TOTAL Public Health</b>	<b>200</b>		<b>200</b>
Registrar of Vital Statistics, Pers Serv	200	A40201	200
<b>TOTAL Registrar of Vital Statistics</b>	<b>200</b>		<b>200</b>
<b>TOTAL Health</b>	<b>400</b>		<b>400</b>
Street Admin, Pers Serv	46,479	A50101	47,973
Street Admin, Contr Expend	917	A50104	1,137
<b>TOTAL Street Admin</b>	<b>47,396</b>		<b>49,110</b>
Garage, Contr Expend	54,192	A51324	16,898
<b>TOTAL Garage</b>	<b>54,192</b>		<b>16,898</b>
<b>TOTAL Transportation</b>	<b>101,588</b>		<b>66,007</b>
Programs For Aging, Contr Expend	4,500	A67724	4,500
<b>TOTAL Programs For Aging</b>	<b>4,500</b>		<b>4,500</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>4,500</b>		<b>4,500</b>
Parks, Equip & Cap Outlay		A71102	3,500
Parks, Contr Expend	868	A71104	3,201
<b>TOTAL Parks</b>	<b>868</b>		<b>6,701</b>
Youth Prog, Contr Expend	2,500	A73104	2,500
<b>TOTAL Youth Prog</b>	<b>2,500</b>		<b>2,500</b>
Historian, Contr Expend	2,950	A75104	2,450
<b>TOTAL Historian</b>	<b>2,950</b>		<b>2,450</b>
<b>TOTAL Culture And Recreation</b>	<b>6,318</b>		<b>11,651</b>
Planning, Contr Expend	924	A80204	505
<b>TOTAL Planning</b>	<b>924</b>		<b>505</b>
Refuse & Garbage, Contr Expend	474	A81604	566
<b>TOTAL Refuse &amp; Garbage</b>	<b>474</b>		<b>566</b>
Landfill Clos-Post Clos,contr Exp		A81614	3,046
<b>TOTAL Landfill Clos-Post Clos</b>	<b>0</b>		<b>3,046</b>
Administration, Contr Expend	3,067	A86864	1,630
<b>TOTAL Administration</b>	<b>3,067</b>		<b>1,630</b>
Cemetery, Contr Expend	8,000	A88104	9,825
<b>TOTAL Cemetery</b>	<b>8,000</b>		<b>9,825</b>
<b>TOTAL Home And Community Services</b>	<b>12,465</b>		<b>15,572</b>
State Retirement System	25,440	A90108	22,489
Social Security, Employer Cont	7,698	A90308	7,931
Worker's Compensation, Empl Bnfts	2,735	A90408	2,835

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

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Hospital & Medical (dental) Ins, Empl Bnft	25,463	A90608	29,637
<b>TOTAL Employee Benefits</b>	<b>61,336</b>		<b>62,892</b>
<b>TOTAL Expenditures</b>	<b>287,398</b>		<b>302,897</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>287,398</b>		<b>302,897</b>



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

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>150,559</b>	<b>A8021</b>	<b>228,077</b>
Prior Period Adj -Increase In Fund Balance	206	A8012	657
Prior Period Adj -Decrease In Fund Balance		A8015	1,000
<b>Restated Fund Balance - Beg of Year</b>	<b>150,765</b>	<b>A8022</b>	<b>227,734</b>
ADD - REVENUES AND OTHER SOURCES	364,711		282,890
DEDUCT - EXPENDITURES AND OTHER USES	287,398		302,897
<b>Fund Balance - End of Year</b>	<b>228,077</b>	<b>A8029</b>	<b>207,733</b>

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

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	176,258	A1049N	176,258
Est Rev - Real Property Tax Items	2,000	A1099N	2,000
Est Rev - Departmental Income	21,000	A1299N	21,000
Est Rev - Use of Money And Property	100	A2499N	100
Est Rev - Licenses And Permits	3,000	A2599N	3,000
Est Rev - Fines And Forfeitures	5,200	A2649N	5,200
Est Rev - Miscellaneous Local Sources	11,700	A2799N	11,700
Est Rev - State Aid	24,000	A3099N	30,131
<b>TOTAL Estimated Revenues</b>	<b>243,258</b>		<b>249,389</b>
Appropriated Fund Balance	43,937	A599N	49,567
<b>TOTAL Estimated Other Sources</b>	<b>43,937</b>		<b>49,567</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>287,195</b>		<b>298,956</b>

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

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - General Government Support	105,225	A1999N	125,632
App - Public Safety	15,600	A3999N	13,302
App - Health	400	A4999N	400
App - Transportation	62,500	A5999N	66,007
App - Economic Assistance And Opportunity	4,500	A6999N	4,500
App - Culture And Recreation	7,950	A7999N	11,651
App - Home And Community Services	18,950	A8999N	15,572
App - Employee Benefits	72,070	A9199N	61,892
<b>TOTAL Appropriations</b>	<b>287,195</b>		<b>298,956</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>287,195</b>		<b>298,956</b>

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

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2018

(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Fed Aid, Other Home And Comm Services	17,701	CD4989	314,911
<b>TOTAL Federal Aid</b>	<b>17,701</b>		<b>314,911</b>
<b>TOTAL Revenues</b>	<b>17,701</b>		<b>314,911</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>17,701</b>		<b>314,911</b>

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

(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Administration-Contractual	17,701	CD17104	314,911
<b>TOTAL Administration-Contractual</b>	<b>17,701</b>		<b>314,911</b>
<b>TOTAL General Government Support</b>	<b>17,701</b>		<b>314,911</b>
<b>TOTAL Expenditures</b>	<b>17,701</b>		<b>314,911</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>17,701</b>		<b>314,911</b>

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

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CD8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>CD8022</b>	
ADD - REVENUES AND OTHER SOURCES	17,701		314,911
DEDUCT - EXPENDITURES AND OTHER USES	17,701		314,911
<b>Fund Balance - End of Year</b>		<b>CD8029</b>	



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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	128,787	DA200	69,074
Cash In Time Deposits	26,941	DA201	38,587
<b>TOTAL Cash</b>	<b>155,728</b>		<b>107,661</b>
Accounts Receivable		DA380	49,267
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>49,267</b>
Due From Other Funds	3,201	DA391	10,228
<b>TOTAL Due From Other Funds</b>	<b>3,201</b>		<b>10,228</b>
Prepaid Expenses	5,593	DA480	5,606
<b>TOTAL Prepaid Expenses</b>	<b>5,593</b>		<b>5,606</b>
Cash Special Reserves	96,825	DA230	116,847
<b>TOTAL Restricted Assets</b>	<b>96,825</b>		<b>116,847</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>261,346</b>		<b>289,608</b>

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	5,014	DA600	558
<b>TOTAL Accounts Payable</b>	<b>5,014</b>		<b>558</b>
Due To Other Funds		DA630	351
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>351</b>
<b>TOTAL Liabilities</b>	<b>5,014</b>		<b>908</b>
<b>Fund Balance</b>			
Not in Spendable Form	5,593	DA806	5,606
<b>TOTAL Nonspendable Fund Balance</b>	<b>5,593</b>		<b>5,606</b>
Capital Reserve	96,825	DA878	116,847
<b>TOTAL Restricted Fund Balance</b>	<b>96,825</b>		<b>116,847</b>
Assigned Appropriated Fund Balance	39,730	DA914	47,371
Assigned Unappropriated Fund Balance	114,185	DA915	118,876
<b>TOTAL Assigned Fund Balance</b>	<b>153,915</b>		<b>166,247</b>
<b>TOTAL Fund Balance</b>	<b>256,332</b>		<b>288,700</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>261,346</b>		<b>289,608</b>

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	191,010	DA1001	195,035
<b>TOTAL Real Property Taxes</b>	<b>191,010</b>		<b>195,035</b>
Snow Removal Services-Other Govts	74,555	DA2302	75,265
<b>TOTAL Intergovernmental Charges</b>	<b>74,555</b>		<b>75,265</b>
Interest And Earnings	247	DA2401	1,623
<b>TOTAL Use of Money And Property</b>	<b>247</b>		<b>1,623</b>
Sales of Scrap & Excess Materials	2,047	DA2650	1,944
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,047</b>		<b>1,944</b>
St Aid, Consolidated Highway Aid	123,290	DA3501	131,269
St Aid, Highway Cap Projects		DA3591	49,267
<b>TOTAL State Aid</b>	<b>123,290</b>		<b>180,536</b>
<b>TOTAL Revenues</b>	<b>391,149</b>		<b>454,403</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>391,149</b>		<b>454,403</b>

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Maint of Streets, Pers Serv	22,907	DA51101	19,943
Maint of Streets, Contr Expend	19,208	DA51104	17,729
<b>TOTAL Maint of Streets</b>	<b>42,115</b>		<b>37,672</b>
Perm Improve Highway, Equip & Cap Outlay	123,290	DA51122	180,536
<b>TOTAL Perm Improve Highway</b>	<b>123,290</b>		<b>180,536</b>
Machinery, Pers Serv	6,030	DA51301	6,952
Machinery, Equip & Cap Outlay	27,259	DA51302	6,622
Machinery, Contr Expend	31,088	DA51304	25,697
<b>TOTAL Machinery</b>	<b>64,377</b>		<b>39,270</b>
Brush And Weeds, Pers Serv	7,049	DA51401	6,249
<b>TOTAL Brush And Weeds</b>	<b>7,049</b>		<b>6,249</b>
Snow Removal, Pers Serv	24,023	DA51421	24,037
Snow Removal, Contr Expend	6,087	DA51424	8,682
<b>TOTAL Snow Removal</b>	<b>30,110</b>		<b>32,718</b>
Services Other Govts, Pers Serv	20,717	DA51481	26,127
Services Other Govts, Contr Expend	21,582	DA51484	20,000
<b>TOTAL Services Other Govts</b>	<b>42,300</b>		<b>46,127</b>
<b>TOTAL Transportation</b>	<b>309,240</b>		<b>342,573</b>
State Retirement, Empl Bnfts	23,238	DA90108	22,410
Social Security , Empl Bnfts	6,176	DA90308	6,373
Worker's Compensation, Empl Bnfts	2,735	DA90408	2,835
Disability Insurance, Empl Bnfts	17	DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	46,715	DA90608	47,764
<b>TOTAL Employee Benefits</b>	<b>78,880</b>		<b>79,382</b>
<b>TOTAL Expenditures</b>	<b>388,120</b>		<b>421,954</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>388,120</b>		<b>421,954</b>

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

(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>253,307</b>	<b>DA8021</b>	<b>256,332</b>
Prior Period Adj -Decrease In Fund Balance	3	DA8015	81
<b>Restated Fund Balance - Beg of Year</b>	<b>253,304</b>	<b>DA8022</b>	<b>256,251</b>
ADD - REVENUES AND OTHER SOURCES	391,149		454,403
DEDUCT - EXPENDITURES AND OTHER USES	388,120		421,954
<b>Fund Balance - End of Year</b>	<b>256,332</b>	<b>DA8029</b>	<b>288,704</b>

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	195,035	DA1049N	195,035
Est Rev - Intergovernmental Charges	73,765	DA2399N	73,765
Est Rev - Use of Money And Property	500	DA2499N	500
Est Rev - State Aid	105,684	DA3099N	105,684
<b>TOTAL Estimated Revenues</b>	<b>374,984</b>		<b>374,984</b>
Appropriated Fund Balance	39,730	DA599N	39,730
<b>TOTAL Estimated Other Sources</b>	<b>39,730</b>		<b>39,730</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>414,714</b>		<b>414,714</b>

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
<b>Appropriations</b>			
App - Transportation	301,699	DA5999N	301,699
App - Employee Benefits	93,015	DA9199N	93,015
<b>TOTAL Appropriations</b>	<b>394,714</b>		<b>394,714</b>
Other Budgetary Purposes	20,000	DA962N	20,000
<b>TOTAL Other Uses</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>414,714</b>		<b>414,714</b>

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Land	99,910	K101	99,910
Buildings	85,239	K102	85,239
Machinery And Equipment	893,801	K104	893,801
Infrastructure	58,579	K106	58,579
<b>TOTAL Fixed Assets (net)</b>	<b>1,137,529</b>		<b>1,137,529</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,137,529</b>		<b>1,137,529</b>



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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	1,137,529	K159	1,137,529
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>1,137,529</b>		<b>1,137,529</b>
<b>TOTAL Fund Balance</b>	<b>1,137,529</b>		<b>1,137,529</b>
<b>TOTAL</b>	<b>1,137,529</b>		<b>1,137,529</b>

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

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Westville  
Annual Update Document  
For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
<b>Revenues</b>			
Real Property Taxes	73,000	SF1001	74,500
<b>TOTAL Real Property Taxes</b>	<b>73,000</b>		<b>74,500</b>
<b>TOTAL Revenues</b>	<b>73,000</b>		<b>74,500</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>73,000</b>		<b>74,500</b>

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
<b>Expenditures</b>			
Fire Protection, Contr Expend	73,000	SF34104	74,500
<b>TOTAL Fire Protection</b>	<b>73,000</b>		<b>74,500</b>
<b>TOTAL Public Safety</b>	<b>73,000</b>		<b>74,500</b>
<b>TOTAL Expenditures</b>	<b>73,000</b>		<b>74,500</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>73,000</b>		<b>74,500</b>

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

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2017	EdpCode	2018
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SF8021</b>	
ADD - REVENUES AND OTHER SOURCES	73,000		74,500
DEDUCT - EXPENDITURES AND OTHER USES	73,000		74,500
<b>Fund Balance - End of Year</b>		<b>SF8029</b>	

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

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Cash	3,159	TA200	472
<b>TOTAL Cash</b>	<b>3,159</b>		<b>472</b>
Due From Other Funds		TA391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	302	TA440	302
<b>TOTAL Due From Other Governments</b>	<b>302</b>		<b>302</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,461</b>		<b>774</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	3,366	TA630	2,979
<b>TOTAL Due To Other Funds</b>	<b>3,366</b>		<b>2,979</b>
Consolidated Payroll		TA10	-2,337
State Retirement	95	TA18	132
<b>TOTAL Agency Liabilities</b>	<b>95</b>		<b>-2,205</b>
<b>TOTAL Liabilities</b>	<b>3,461</b>		<b>774</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,461</b>		<b>774</b>



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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
<b>Assets</b>			
Total Non-Current Govt Liabilities	39,271	W129	
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>39,271</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>39,271</b>		<b>0</b>

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	39,271	W638	
<b>TOTAL Other Liabilities</b>	<b>39,271</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>39,271</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>39,271</b>		<b>0</b>

TOWN OF Westville  
Statement of Indebtedness  
For the Fiscal Year Ending 2018

3/4/2019

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$98,908.33
Time Deposits	9Z2021	\$337,991.57
Total		\$436,899.90
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$228,544.51
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$208,355.39
Total		\$436,899.90
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Westville  
Bank Reconciliation  
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-3127	\$69,074	\$0	\$0	\$69,074
****-3089	\$27,509	\$1,999	\$145	\$29,363
****-9477	\$116,847	\$0	\$0	\$116,847
****-9469	\$10,028	\$0	\$0	\$10,028
****-9451	\$30,233	\$0	\$0	\$30,233
****-4172	\$472	\$0	\$0	\$472
****-0001	\$152,325	\$0	\$0	\$152,325
****-0002	\$28,559	\$0	\$0	\$28,559
****-1700	\$0	\$0	\$0	\$0
Total Adjusted Bank Balance				\$436,900
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$436,900
Total Cash Balance All Funds			9ZCASHB *	\$436,900
* Must be equal				

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

	<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 2018

<b>Total Full Time Employees:</b>			3		
<b>Total Part Time Employees:</b>			11		
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$44,898.49	3	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$14,304.03	3	11	
90408	Worker's Compensation Insurance	\$5,669.00	3	11	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$0.00	3	11	
90608	Hospital and Medical (Dental) Insurance	\$77,401.60	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$142,273.12</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$142,273.12</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,506	694	gallons	
Diesel Fuel	\$15,459	5,605	gallons	
Fuel Oil	\$680		gallons	
Natural Gas			cubic feet	
Electricity	\$1,013	28,030	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, NY, and that the information provided in the annual financial report of the Town of Westville, NY, for the fiscal year ended 12/31/2018, 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, NY, and adopted by me as my signature for use in conjunction with the filing of the Town of Westville, NY 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Westville, NY's annual financial report for the fiscal year ended 12/31/2018 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

03/04/2019  
Date of Certification

(518) 358-4181  
Official Telephone Number

TOWN OF Westville  
Financial Comments  
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8012 Correction of prior year expenses

Account Code A8015 Prior year revenue in wrong fund

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 Adjustment for prior year expenses

Account Code DA8015 Adjustment for canceled expense