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

#### **AUTHORIZATION**

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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.

#### (A) GENERAL

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

#### (A) GENERAL

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

#### (A) GENERAL

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	173,180	A1001	176,258
TOTAL Real Property Taxes	173,180		176,258
Interest & Penalties On Real Prop Taxes	2,381	A1090	2,297
TOTAL Real Property Tax Items	2,381		2,297
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	
TOTAL Departmental Income	136,068		40,426
Interest And Earnings	30	A2401	2,347
Rental of Real Property	11,730	A2410	11,730
TOTAL Use of Money And Property	11,760		14,077
Dog Licenses	1,365	A2544	1,204
Building And Alteration Permits	1,899	A2555	3,031
TOTAL Licenses And Permits	3,264		4,235
Fines And Forfeited Bail	11,938	A2610	7,673
Fines & Pen-Dog Cases	136	A2611	127
TOTAL Fines And Forfeitures	12,074		7,800
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
TOTAL State Aid	25,983		37,798
TOTAL Revenues	364,711		282,890
TOTAL Detail Revenues And Other Sources	364,711		282,890

#### (A) GENERAL

Expenditures         8,000         A10101         8,000           Cepislative Board, Pers Serv         8,000         A10404         8,000           Clark of Legis Board, contr Expend         0         45           Municipal Court, Pers Serv         7,000         A11101         8,200           Municipal Court, Pers Serv         7,507         A11104         6,930           TOTAL Liner, Contr Expend         7,578         A11104         6,930           TOTAL Control, Contribution         15,578         A11104         6,930           TOTAL Supervisor         7,550         A12201         1,070           TOTAL Supervisor         9,999         9,770         7,000           TOXA Collection Expend         6,809         A13131         7,000           TOXA Collection Expend         6,809         A13101         7,000           TOXA Collection Expend         5,929         9,999         9,999         9,700           TOXA Collection Expend         6,809         A13101         7,000           TOX Collection Expend         19,02         A1302         1,000           TOXAL Expend         3,00         A13001         3,500         A15001           TOXAL Expend         3,00         A13001 <t< th=""><th>Code Description</th><th>2017</th><th>EdpCode</th><th>2018</th></t<>	Code Description	2017	EdpCode	2018
TOTAL Legislative Board         8,000         A 10404         4 5           Clork of Legis Board, confit Expend         0         4 6         45           TOTAL Clork A Legis Board         7         0         4,10         4,20           Municipal Court, Pers Serv         7,000         A11101         8,200           Municipal Court, Corbt Expend         1,678         A11102         4,934           Municipal Court, Corbt Expend         1,678         A12201         6,900           TOTAL Municipal Court         1,678         A12201         8,000           Uspervisor, Corbt Expend         1,689         A12201         8,000           Supervisor, Corbt Expend         6,890         7,978         7,000           TOTAL Comptroller         6,890         A13144         7,000           Tax Collection, pers Serv         3,500         A13301         3,500           Tax Collection, contr Expend         1,900         A1301         3,500           Tax Collection, contr Expend <td>Expenditures</td> <td></td> <td>-</td> <td></td>	Expenditures		-	
Clerk of Legis Board         1,000         45           Municipal Court, Pers Serv         7,000         A111012         4,994           Municipal Court, Equip & Capp Outlay         3,11102         4,994           Municipal Court, Equip & Capp Outlay         1,576         3,11102         4,994           Municipal Court, Equip & Capp Outlay         1,476         3,11102         4,994           Municipal Court, Equip & Capp Outlay         1,476         3,11102         8,000           TOTAL Municipal Court         1,476         3,200         1,200         8,000           Supervisor, Centr Expend         1,600         3,500         4,3154         7,000           COTAL Supervisor         6,600         3,3154         7,000           Composition, Centr Expend         6,600         3,3154         7,000           TXA Collection, pers Serv         3,500         4,3354         7,000           TXA Collection, pers Serv         3,500         4,3354         3,500           TXA Collection, pers Serv         3,00         4,3354         3,500           TXA Collection, pers Serv         3,00         4,3354         3,500           TXA Experience         3,00         4,3554         2,000           TXA Experience <th< td=""><td>Legislative Board, Pers Serv</td><td>8,000</td><td>A10101</td><td>8,000</td></th<>	Legislative Board, Pers Serv	8,000	A10101	8,000
TOTAL Clark of Legis Board         0         45           Municapia Court, Pers Sarv         7,000         A11101         6,200           Municapia Court, Cepta Sarv         4,014         6,950           Municapia Court, Cepta Expend         7,575         A11104         6,950           TOTAL Municipal Court         1,575         A12101         8,000           Supervisor, pers Sarv         7,650         A12201         8,000           Supervisor, Contr Expend         6,690         7,317         7,000           TOTAL Supervisor         6,690         4,3154         7,000           Tox Collection, Centr Expend         6,690         4,330         1,500           Tax Collection, centr Expend         5,690         4,330         1,500           Tax Collection, centr Expend         5,600         4,340         3,000           Tax Collection, centr Expend         5,600         4,350         3,500           Tax Collection, centr Expend         5,000         4,350         4,500           Tax Collection, centr Expend         5,000         4,350         4,500           Taylor, Expend         5,000         4,500         4,500           Taylor, Expend         6,000         4,500         4,500	TOTAL Legislative Board	8,000		8,000
Municipal Court, Peris Serv         7,000         A11101         8,200           Municipal Court, Equip & Cap Outlaty         A1102         4,930           Municipal Court, Equip & Cap Outlaty         6,950         41104         6,950           TOTAL Municipal Court         14,578         20,145           Supervisor, pers Serv         7,650         A12201         8,000           Supervisor, court Expend         6,80         1,012         7,000           TOTAL Supervisor         6,80         1,000         7,000           Tox Collection, contr Expend         6,80         1,000         7,000           Tax Collection pers Serv         3,50         A13301         3,000           Tax Collection, contr Expend         3,00         A13404         3,000           Tax Collection pers Serv         4,00         4,000         3,000           Tax Collection pers Serv         3,00         4,300         3,000           Tax Collection pers Serv         3,00         4,300         3,000           Tax Collection pers Serv         3,00         4,352         4,592           Budget, Contr Expend         3,00         4,502         4,592           Assessment, Ders Serv         4,10         4,506           Cle	Clerk of Legis Board,contr Expend		A10404	45
Municipal Court, Equip & Cap Outlay         A 11102         4,994           Municipal Court, Confr Expend         7,578         A 11104         6,950           OTORA Municipal Court         14,578         120,145         20,145           Supervisor, contr Expend         7,650         A12201         8,000           Supervisor, contr Expend         9,099         9,778         9,778           COTORA Supervisor         9,099         9,700         7,000           TOTAL Supervisor         6,690         A 13154         7,000           TOTAL Comptroller         6,690         A 13154         7,000           TOX Collection, contr Expend         1,923         A 13304         1,000           TOX Collection, contr Expend         1,923         A 13304         1,000           TOX Collection, contr Expend         1,923         A 13504         1,000           TOX Collection, contr Expend         3,00         A 13551         12,500           Assessment, Portr Expend         1,00         4,356         12,500           Assessment, Pers Serv         1,00         4,156         14,566           Clerk, contr Expend         1,00         4,156         14,560           Clerk, contr Expend         2,00         4,156	TOTAL Clerk of Legis Board	0		45
Municipal Court, Contr Expend         7,578         Al1104         6,950           TOTAL Municipal Court         14,578         20,436           Supervisor pers Serv         7,650         Al 2201         8,000           Supervisor contr Expend         9,099         9,778           TOTAL Supervisor         6,690         Al 3154         7,000           Comptroller, Contr Expend         6,690         Al 3304         3,500           Tax Collection pers Serv         3,500         41301         3,500           Tax Collection conf Expend         6,92         41304         3,000           ToTAL Experd         30         13404         300           TOTAL Budget         30         13404         300           Assessment, Pers Serv         12,50         Al 3551         12,50           Assessment, Pers Serv         12,50         Al 3561         12,50           Clerk, pers Serv         6,50         Al 4104         3,46           Clerk, pers Serv         6,50         A	Municipal Court, Pers Serv	7,000	A11101	8,200
TOTAL Municipal Court         14,578         20,415           Supervisor, pers Serv         7,650         A12201         8,000           Supervisor, pers Serv         1,448         A12201         1,778           TOTAL Supervisor         9,099         9,778           Comptroller, Contr Expend         6,609         A13164         7,000           TOTAL Comptroller         6,609         A13301         3,500           Tax Collection, pers Serv         3,500         A13301         3,500           Tax Collection, pers Serv         300         A13404         300           TOTAL Tax Collection         5,422         4,592           Budget, Contr Expend         300         A13404         300           TOTAL Budget         300         A13551         12,500           Assessment, Pers Serv         1,000         A13551         12,500           Assessment, Contr Expend         1,000         A14101         6,500           Clerk, contr Expend         1,000         A14101         6,500           Clerk, contr Expend         2,380         A14101         6,500           Clerk, contr Expend         2,380         A14024         1,478           Buildings, Equip & Capp Outlay         3,80	Municipal Court, Equip & Cap Outlay		A11102	4,994
Supervisor, contr Expend         7,650         A12201         8,000           Supervisor, contr Expend         1,448         A12204         1,778           Comptroller, Contr Expend         9,099         3,781         7,000           Comptroller         6,690         A13154         7,000           Tax Collection, contr Expend         1,923         A13301         3,500           Tax Collection, contr Expend         1,923         A13301         3,500           ToTAL Tax Collection         5,423         4,592           Budget, Contr Expend         30         A1440         300           Assessment, Pers Serv         12,500         A13551         12,500           Assessment, Contr Expend         1,009         A13551         12,500           Assessment, Contr Expend         1,009         A14101         6,500           Clerk, pers Serv         6,500         A14101         6,500           Clerk, per	Municipal Court, Contr Expend	7,578	A11104	6,950
Supervisor, contr Expend         1,449         41,204         1,778           TOTAL Supervisor         9,798         9,778           Comptroller, Contr Expend         6,669         1,315         7,000           TOXAL Comptroller         6,689         1,300         3,500           Tax Collection, pers Serv         3,60         1,320         3,500           Tax Collection         5,423         4,592           Budget, Contr Expend         30         1,3140         300           TOTAL Tax Collection         5,423         1,250         30           Rasessment, Pers Serv         30         1,3150         1,250         30           Assessment, Contr Expend         1,60         1,456         2,500         4,566 </td <td>TOTAL Municipal Court</td> <td>14,578</td> <td></td> <td>20,145</td>	TOTAL Municipal Court	14,578		20,145
TOTAL Supervisor         9,099         9,778           Comptroller, Contr Expend         6,690         A13154         7,000           TOTAL Comptroller         6,690         A1301         3,500           Tax Collection,pers Serv         3,500         A1301         3,500           Tax Collection,contr Expend         1,923         A1304         1,002           TOTAL Tax Collection         5,423         A1304         300           Budget, Contr Expend         300         A1364         300           Assessment, Pers Serv         1,609         A13551         12,500           Assessment, Pers Serv         1,609         A14101         6,500           Clerk,pers Serv         6,500         A14101         6,500           Clerk,contr Expend         2,300         A1404         3,460           TOTAL Assessment         4,160         3,460         3,460           Clerk,contr Expend         8,880         9,666         1,478           Law, Contr Expend         3,37         A14204         1,478           Buildings, Contr Expend         3,47         A16202         1,478           Buildings, Contr Expend         6,14         7,6204         1,608           TOTAL Law         2,2	Supervisor,pers Serv	7,650	A12201	8,000
Comptroller, Contr Expend         6,690         A13154         7,000           TOTAL Comptroller         6,690         A3301         3,500           Tax Collection, pers Serv         3,500         A13301         3,500           Tax Collection, contr Expend         1,923         A13304         1,092           TOTAL Tax Collection         5,423         4,592           Budget, Contr Expend         300         A3504         300           Assessment, Pers Serv         12,500         A13551         12,500           Assessment, Contr Expend         1,609         A13554         2,066           Clerk, pers Serv         6,500         A14101         6,500           Clerk, pers Serv         6,500         A14101         4,560           Law, Contr Expend	Supervisor,contr Expend	1,449	A12204	1,778
TOTAL Comptroller         6,690         7,000           Tax Collection, pers Serv         3,500         A1301         3,500           Tax Collection, cent Expend         1,923         A1304         1,092           TOTAL Tax Collection         5,423         4,582           Budget, Contr Expend         300         A1304         300           Assessment, Pers Serv         12,500         A13551         12,500           Assessment, Contr Expend         12,500         A13554         2,060           TOTAL Assessment         14,009         A13554         2,060           Clerk, pers Serv         6,600         A14101         6,500           Clerk, pers Serv         6,600         A14101         6,500           Clerk, pers Serv         6,80         A14101         6,500           Clerk, pers Serv         6,80         A14014         3,486           Clerk, pers Serv         6,80         A14014         3,486           Law, Contr Expend         2,377         A14204         1,478           TOTAL Law         2,377         A14204         1,478           Buildings, Contr Expend         6,496         16,095           Central Print & Mail         25         A16005	TOTAL Supervisor	9,099		9,778
Tax Collection,pers Serv         3,500         A13301         3,500           Tax Collection,contr Expend         1,923         A13304         1,092           TOTAL Tax Collection         5,423         4,592           Budget, Contr Expend         300         A13404         300           TOTAL Budget         30         413551         12,500           Assessment, Pers Serv         12,500         A13551         12,500           Assessment, Contr Expend         1,600         A13554         2,606           Clerk,pers Serv         6,500         A14101         6,500           Clerk,pers Serv         6,500         A14101         6,500           Clerk,contr Expend         2,380         A14104         3,466           TOTAL Clerk         8,880         9,566           Law, Contr Expend         2,377         A14204         1,478           TOTAL Lex         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         349         A16022         12           Buildings, Contr Expend         6,147         A16024         16,083           TOTAL Buildings         6,96         10,083         16,083           TOTAL Sertiral Print & Mail         2         2 </td <td>Comptroller, Contr Expend</td> <td>6,690</td> <td>A13154</td> <td>7,000</td>	Comptroller, Contr Expend	6,690	A13154	7,000
Tax Collection,pers Serv         3,500         A13301         3,500           Tax Collection,contr Expend         1,923         A1304         1,092           TOTAL Tax Collection         5,423         4,592           Budget, Contr Expend         300         A1364         300           TOTAL Budget         30         43551         12,500           Assessment, Pers Serv         12,500         A13551         12,500           Assessment, Contr Expend         1,600         A14101         6,500           Clerk,pers Serv         6,500         A14101         6,500           Clerk,contr Expend         2,380         A14104         3,466           Clerk,contr Expend         2,387         A14204         1,478           TOTAL Cerk         8,880         9,566         1,478           Buildings, Equip & Cap Outlay         3,49         4,602         1,478           Buildings, Equip & Cap Outlay         3,49         4,602         1,608           Buildings, Equip & Cap Outlay         3,49         4,602         1,608           Buildings, Equip & Cap Outlay         3,49         4,602         1,608           Buildings, Equip & Cap Outlay         3,40         1,608         1,608 <td< td=""><td>TOTAL Comptroller</td><td>6,690</td><td></td><td>7,000</td></td<>	TOTAL Comptroller	6,690		7,000
Tax Collection, contr Expend         1,923         A13304         1,092           TOTAL Tax Collection         5,423         4,592           Budget, Contr Expend         300         300           TOTAL Budget         300         A3551         12,500           Assessment, Pers Serv         12,500         A13551         12,500           Assessment, Contr Expend         16,09         A13554         2,666           Clerk, pers Serv         6,500         A14101         6,500           Clerk, contr Expend         2,380         A14101         6,500           Clerk, contr Expend         2,377         A14204         1,478           TOTAL Clerk         8,880         9,566           Law, Contr Expend         2,377         1,478           Buildings, Equip & Cap Outlay         349         A16202         1,28           Buildings, Centr Expend         6,147         A16204         16,083           TOTAL Buildings         4,996         4,16         1,14         1,14           Buildings, Centr Expend         6,147         A16204         1,6         1,3         1,1         1,1         1,1         1,1         1,1         1,1         1,1         1,1         1,1         1,1	Tax Collection, pers Serv	3,500	A13301	3,500
TOTAL Tax Collection         5,423         4,592           Budget, Contr Expend         300         A13404         300           TOTAL Budget         300         12,500         A13551         12,500           Assessment, Pers Serv         12,500         A13554         2,606           Assessment, Contr Expend         11,609         A13554         2,606           TOTAL Assessment         14,109         -         14,506           Clerk, pers Serv         6,500         A14101         6,500           Clerk, contr Expend         2,380         A1401         6,500           Clerk, contr Expend         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         3,96         1,478           Buildings, Equip & Cap Outlay         3,9         4,600         1,600           Buildings, Equip & Cap Outlay         3,9         4,600         1,600           Buildings, Contr Expend         6,49         16,003         1,600           Central Print & Mail         25         0         0           Unallocated Insurance, Contr Expend         10,656         11,111           Municipal Assn Dues, Contr Expend         10,656         11,111           Municipal Assn Dues, Contr Expend	Tax Collection,contr Expend	1,923		
Budget, Contr Expend         300         A13404         300           TOTAL Budget         300         A3051         12,500           Assessment, Pers Serv         12,500         A13554         2,066           Assessment, Contr Expend         14,109         14,566           Clerk, pers Serv         6,500         A14101         6,500           Clerk, contr Expend         2,380         A14104         3,466           TOTAL Clerk         8,880         4,204         1,478           Law, Contr Expend         2,377         1,478         4,404         1,478           Law, Contr Expend         3,49         4,6202         1,2           Buildings, Equip & Cap Outlay         34         4,6202         1,2           Buildings, Contr Expend         6,49         16,083         16,085           Central Print & Mail.         225         6         16,085           Central Print & Mail         225         0         1         1,111           TOTAL Central Print & Mail         25         0         1,111           TOTAL Unallocated Insurance, Contr Expend         10,665         419104         11,111           TOTAL Unallocated Insurance         10         419204         500 <tr< td=""><td>TOTAL Tax Collection</td><td>5,423</td><td></td><td></td></tr<>	TOTAL Tax Collection	5,423		
Assessment, Pers Serv         12,500         A13551         12,500           Assessment, Contr Expend         1,609         A13554         2,006           TOTAL Assessment         14,109         - 14,566           Clerk, pers Serv         6,500         A14101         3,466           Clerk, centr Expend         2,380         A14104         3,466           TOTAL Clerk         8,880         9,966           Law, Contr Expend         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         3,49         A16202         12           Buildings, Equip & Cap Outlay         3,49         A16202         12           Buildings, Equip & Cap Outlay         6,49         16,083         16,083           TOTAL Buildings         6,496         16,083         16,083           TOTAL Buildings         6,496         16,085         16,085           Central Print & Mail, contr Expend         10,656         11,111         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         11,111         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         11,111         11,111           TOTAL Municipal Assn Dues         500         419304         25,000	Budget, Contr Expend	300	A13404	
Assessment, Pers Serv         12,500         A13551         12,500           Assessment, Contr Expend         1,609         A13554         2,006           TOTAL Assessment         14,109         - 14,566           Clerk, pers Serv         6,500         A14101         3,466           Clerk, centr Expend         2,380         A14104         3,466           TOTAL Clerk         8,880         9,966           Law, Contr Expend         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         3,49         A16202         12           Buildings, Equip & Cap Outlay         3,49         A16202         12           Buildings, Equip & Cap Outlay         6,49         16,083         16,083           TOTAL Buildings         6,496         16,083         16,083           TOTAL Buildings         6,496         16,085         16,085           Central Print & Mail, contr Expend         10,656         11,111         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         11,111         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         11,111         11,111           TOTAL Municipal Assn Dues         500         419304         25,000		300		300
Assessment, Contr Expend         1,609         A13554         2,066           TOTAL Assessment         14,109         - 14,566           Clerk, pers Serv         6,500         A14101         6,500           Clerk, contr Expend         8,80         - 9,966           Law, Contr Expend         2,377         A14204         1,478           TOTAL Law         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         349         A16202         12           Buildings, Contr Expend         349         A16202         12           Buildings, Contr Expend         6,98         16,053         16,053           TOTAL Buildings         4,99         6         6         16,053         16,0	-		A13551	
Clerk,pers Serv         6,500         A14101         6,500           Clerk,contr Expend         2,380         A14104         3,466           TOTAL Clerk         8,880         9,966           Law, Contr Expend         2,377         A14204         1,478           TOTAL Law         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         349         A16202         12           Buildings, Contr Expend         6,496         46202         12           TOTAL Buildings         6,496         46202         16,085           TOTAL Equildings         6,496         46704         16,085           Central Print & Mail, contr Expend         225         A16704         11,111           TOTAL Central Print & Mail         225         A16704         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         A19104         500           TOTAL Municipal Assn Dues         500         A19204         500           TOTAL Judgements And Claims         0         4,900         500           TOTAL General Government Support         87,33         128,574           Total Central	Assessment, Contr Expend	1,609		
Clerk,pers Serv         6,500         A14101         6,500           Clerk,contr Expend         2,380         A14104         3,466           TOTAL Clerk         8,880         9,966           Law, Contr Expend         2,377         A14204         1,478           TOTAL Law         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         349         A16202         12           Buildings, Contr Expend         6,496         46202         12           TOTAL Buildings         6,496         46202         16,085           TOTAL Equildings         6,496         46704         16,085           Central Print & Mail, contr Expend         225         A16704         11,111           TOTAL Central Print & Mail         225         A16704         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         A19104         500           TOTAL Municipal Assn Dues         500         A19204         500           TOTAL Judgements And Claims         0         4,900         500           TOTAL General Government Support         87,33         128,574           Total Central	TOTAL Assessment	14,109		14,566
Clerk,contr Expend         2,380         A1104         3,466           TOTAL Clerk         8,880         9,966           Law, Contr Expend         2,377         A14204         1,478           TOTAL Law         2,377         A16202         12           Buildings, Equip & Cap Outlay         349         A16202         12           Buildings, Contr Expend         6,496         46004         16,083           TOTAL Buildings         6,496         46704         16,083           Central Print & Mail, contr Expend         225         A16704         11,111           TOTAL Central Print & Mail         225         A 9104         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         A 19104         11,111           TOTAL Unallocated Insurance         10,656         A 1904         500           TOTAL Unallocated Insurance         500         A 19204         500           TOTAL Unallocated Insurance         500         A 19304         500     <	Clerk,pers Serv	•	A14101	
TOTAL Clerk         8,880         9,968           Law, Contr Expend         2,377         A14204         1,478           TOTAL Law         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         349         A16202         12           Buildings, Contr Expend         6,147         A16204         16,083           TOTAL Buildings         6,496         16,095           Central Print & Mail, contr Expend         225         A16704           TOTAL Central Print & Mail         225         A19104         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         A19204         500           TOTAL Municipal Assn Dues         500         A19204         500           TOTAL Municipal Assn Dues         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,674           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         A33104         10           T		· ·		
Law, Contr Expend         2,377         A14204         1,478           TOTAL Law         2,377         A14204         1,478           Buildings, Equip & Cap Outlay         349         A16202         12           Buildings, Contr Expend         6,147         A16204         16,083           TOTAL Buildings         6,996         16,095           Central Print & Mail, contr Expend         225         A16704           TOTAL Central Print & Mail         225         0           Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         A19104         500           TOTAL Unallocated Insurance         10,656         A19204         500           TOTAL Unallocated Insurance         500         500         500           TOTAL Unallocated Insurance         A19204         500         500           TOTAL Unallocated Insurance         A19204         500         500           TOTAL Unallocated Insurance         A19304         25,000         500           TOTAL Municipal Assn Dues         A19304         25,000         500           TOTAL Municipal Assn Dues         A19304         25,000         60         25,000	·			
TOTAL Law         2,377         1,478           Buildings, Equip & Cap Outlay         349         A16202         12           Buildings, Contr Expend         6,147         A16204         16,083           TOTAL Buildings         6,496         16,095           Central Print & Mail, contr Expend         225         A16704           TOTAL Central Print & Mail         225         A19104         11,111           TOTAL Unallocated Insurance, Contr Expend         10,656         A19104         11,111           Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         500           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys, Contr Expend         A33104         101           TOTAL Traffic Control         0         433104         101           TOTAL Traffic Control         0         101         101           Control of Animals, Pers Serv         2,500         A35101         2,500			A14204	
Buildings, Equip & Cap Outlay         349         A16202         12           Buildings, Contr Expend         6,147         A16204         16,083           TOTAL Buildings         6,496         16,095           Central Print & Mail, contr Expend         225         A16704           TOTAL Central Print & Mail         225         0           Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         A19204         500           Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         A19304         25,000           TOTAL Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,744           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500				
Buildings, Contr Expend         6,147         A16204         16,083           TOTAL Buildings         6,496         16,095           Central Print & Mail, contr Expend         225         A16704           TOTAL Central Print & Mail         225         0           Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         A19204         500           Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         A19304         25,000           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Torfic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317 <td></td> <td></td> <td>A16202</td> <td></td>			A16202	
TOTAL Buildings         6,496         16,095           Central Print & Mail, contr Expend         225         A16704           TOTAL Central Print & Mail         225         0           Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         11,111           Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         500           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Torfic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317				
Central Print & Mail, contr Expend         225         A 16704           TOTAL Central Print & Mail         225         0           Unallocated Insurance, Contr Expend         10,656         A 19104         11,111           TOTAL Unallocated Insurance         10,656         A19104         500           Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         500         500           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Toraffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317				
TOTAL Central Print & Mail         225         0           Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         11,111           Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         500         500           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Total Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317	-	•	A16704	10,000
Unallocated Insurance, Contr Expend         10,656         A19104         11,111           TOTAL Unallocated Insurance         10,656         11,111           Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         500         500           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317	·		7110701	0
TOTAL Unallocated Insurance         10,656         11,111           Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         500         500           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317			Δ19104	
Municipal Assn Dues, Contr Expend         500         A19204         500           TOTAL Municipal Assn Dues         500         500           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317			7110104	
TOTAL Municipal Assn Dues         500         500           Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317		•	Δ10204	
Judgements And Claims, Contr Expend         A19304         25,000           TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317			A19204	
TOTAL Judgements And Claims         0         25,000           TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317	•	300	A 10204	
TOTAL General Government Support         87,333         128,574           Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317		•	A 19304	
Public Safety Comm Sys, Contr Expend         A30204         83           TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317	-			
TOTAL Public Safety Comm Sys         0         83           Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317	**	01,333		
Traffic Control, Contr Expen         A33104         101           TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317			A30204	
TOTAL Traffic Control         0         101           Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317		0		
Control of Animals, Pers Serv         2,500         A35101         2,500           Control of Animals, Contr Expend         1,338         A35104         1,317	·		A33104	
Control of Animals, Contr Expend 1,338 A35104 1,317				101
		· ·		•
TOTAL Control of Animals 3,838 3,817	·	1,338	A35104	
	TOTAL Control of Animals	3,838		3,817

#### (A) GENERAL

Nesults of Operation			
Code Description	2017	EdpCode	2018
Expenditures			
Examining Boards, Contr Expend	400	A36104	640
TOTAL Examining Boards	400		640
Safety Inspection, Pers Serv	6,610	A36201	6,500
Safety Inspection, Contr Expend	2,111	A36204	1,660
TOTAL Safety Inspection	8,721		8,160
Misc Public Safety, Contr Expend	500	A39894	500
TOTAL Misc Public Safety	500		500
TOTAL Public Safety	13,459		13,301
Public Health, Contr Expend	200	A40104	200
TOTAL Public Health	200		200
Registrar of Vital Statistics, Pers Serv	200	A40201	200
TOTAL Registrar of Vital Statistics	200		200
TOTAL Health	400		400
Street Admin, Pers Serv	46,479	A50101	47,973
Street Admin, Contr Expend	917	A50104	1,137
TOTAL Street Admin	47,396		49,110
Garage, Contr Expend	54,192	A51324	16,898
TOTAL Garage	54,192		16,898
TOTAL Transportation	101,588		66,007
Programs For Aging, Contr Expend	4,500	A67724	4,500
TOTAL Programs For Aging	4,500	7.07724	4,500
TOTAL Frograms For Aging TOTAL Economic Assistance And Opportunity	4,500		4,500
Parks, Equip & Cap Outlay	4,000	A71102	3,500
Parks, Contr Expend	868	A71102 A71104	3,300
TOTAL Parks	868	A71104	6,701
Youth Prog, Contr Expend	2,500	A73104	2,500
TOTAL Youth Prog	2,500	A73104	
Historian, Contr Expend	2,950	A75104	<b>2,500</b> 2,450
		A73104	
TOTAL Culture And Respection	2,950		2,450
TOTAL Culture And Recreation	6,318	10001	11,651
Planning, Contr Expend	924	A80204	505
TOTAL Planning	924		505
Refuse & Garbage, Contr Expend	474	A81604	566
TOTAL Refuse & Garbage	474		566
Landfill Clos-Post Clos,contr Exp		A81614	3,046
TOTAL Landfill Clos-Post Clos	0		3,046
Administration, Contr Expend	3,067	A86864	1,630
TOTAL Administration	3,067		1,630
Cemetery, Contr Expend	8,000	A88104	9,825
TOTAL Cemetery	8,000		9,825
TOTAL Home And Community Services	12,465		15,572
State Retirement System	25,440	A90108	22,489
State Retirement System Social Security, Employer Cont Worker's Compensation, Empl Bnfts	25,440 7,698	A90108 A90308	22,489 7,931

#### (A) GENERAL

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

#### (A) GENERAL

#### Analysis of Changes in Fund Balance

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

#### (A) GENERAL

#### **Budget Summary**

Code Description	2018	EdpCode	2019
Estimated Revenues			
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
TOTAL Estimated Revenues	243,258		249,389
Appropriated Fund Balance	43,937	A599N	49,567
TOTAL Estimated Other Sources	43,937		49,567
TOTAL Estimated Revenues And Other Sources	287,195		298,956

#### (A) GENERAL

#### **Budget Summary**

Code Description	2018	EdpCode	2019
Appropriations			
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
TOTAL Appropriations	287,195		298,956
TOTAL Appropriations And Other Uses	287,195		298,956

Code Description	2017	EdpCode	2018
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Code Description	2017	EdpCode	2018
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#### (CD) SPECIAL GRANT

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

#### (CD) SPECIAL GRANT

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

#### (CD) SPECIAL GRANT

#### Analysis of Changes in Fund Balance

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

#### (DA) HIGHWAY-TOWN-WIDE

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

#### (DA) HIGHWAY-TOWN-WIDE

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

#### (DA) HIGHWAY-TOWN-WIDE

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

#### (DA) HIGHWAY-TOWN-WIDE

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	22,907	DA51101	19,943
Maint of Streets, Contr Expend	19,208	DA51104	17,729
TOTAL Maint of Streets	42,115		37,672
Perm Improve Highway, Equip & Cap Outlay	123,290	DA51122	180,536
TOTAL Perm Improve Highway	123,290		180,536
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
TOTAL Machinery	64,377		39,270
Brush And Weeds, Pers Serv	7,049	DA51401	6,249
TOTAL Brush And Weeds	7,049		6,249
Snow Removal, Pers Serv	24,023	DA51421	24,037
Snow Removal, Contr Expend	6,087	DA51424	8,682
TOTAL Snow Removal	30,110		32,718
Services Other Govts, Pers Serv	20,717	DA51481	26,127
Services Other Govts, Contr Expend	21,582	DA51484	20,000
TOTAL Services Other Govts	42,300		46,127
TOTAL Transportation	309,240		342,573
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
TOTAL Employee Benefits	78,880		79,382
TOTAL Expenditures	388,120		421,954
TOTAL Detail Expenditures And Other Uses	388,120		421,954

#### (DA) HIGHWAY-TOWN-WIDE

#### Analysis of Changes in Fund Balance

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

#### (DA) HIGHWAY-TOWN-WIDE

#### **Budget Summary**

Code Description	2018	EdpCode	2019
Estimated Revenues			
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
TOTAL Estimated Revenues	374,984		374,984
Appropriated Fund Balance	39,730	DA599N	39,730
TOTAL Estimated Other Sources	39,730		39,730
TOTAL Estimated Revenues And Other Sources	414,714		414,714

#### (DA) HIGHWAY-TOWN-WIDE

## **Budget Summary**

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

#### (K) GENERAL FIXED ASSETS

Code Description	2017	EdpCode	2018
Assets			
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
TOTAL Fixed Assets (net)	1,137,529		1,137,529
TOTAL Assets and Deferred Outflows of Resources	1,137,529		1,137,529

#### (K) GENERAL FIXED ASSETS

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

Code Description	2017	EdpCode	2018

Code Description	2017	EdpCode	2018

#### (SF) FIRE PROTECTION

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

#### (SF) FIRE PROTECTION

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

#### (SF) FIRE PROTECTION

#### Analysis of Changes in Fund Balance

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

#### (TA) AGENCY

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

#### (TA) AGENCY

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

#### (W) GENERAL LONG-TERM DEBT

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

#### (W) GENERAL LONG-TERM DEBT

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	39,271	W638	·
TOTAL Other Liabilities	39,271		0
TOTAL Liabilities	39,271		0
TOTAL Liabilities	39,271		0

TOWN OF Westville 3/4/2019

Statement of Indebtedness For the Fiscal Year Ending 2018

Amt. Orig. Issued O/S Beg. of Year First Debt Cops Comp Date of Date of Int. Paid Redeemed Prior Yr. Accreted O/S End Code Flag Issue Maturity Rate Dur. Year Bond Proc. Adjust. Interest of Year Flag Year Var? Description

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$98,908.33
Time Deposits	9Z2021	\$337,991.57
Total		\$436,899.90
COLLATERAL:		
- FDIC Insurance	9Z2014	\$228,544.51
Collateralized with securities held in	0700444	<b>\$000.055.00</b>
possession of municipality or its agent	9Z2014A	\$208,355.39
Total		\$436,899.90
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 2018

# Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less Outstand Check	ding	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 Ban	k Balance			\$436,900
	Petty Cash				\$.00
	Adjustments				\$.00
	Total Cash		9ZCASH	*	\$436,900
	Total Cash Balance	e All Funds	9ZCASHB	*	\$436,900
	* Must be equal				

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

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

## TOWN OF Westville Employee and Retiree Benefits For the Fiscal Year Ending 2018

	Total Full Time Employees:	3			
	Total Part Time Employees:	11			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
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				
	Total	\$142,273.12			1
	otal From Financial parative purposes only)	\$142,273.12			

# 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, N	Y , for the fiscal year ended 12/31/2018
, is TRUE and correct to the best of my kn	owledge and belief.
By entering the personal identification num	ber assigned by the Office of the State Comptroller to me as
the Chief Fiscal Officer of the Town of Wes	stville, NY, and adopted by me as
my signature for use in conjunction with the	e 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 trans	mission.
William A. Empsall	Rodrigue Lauzon
Name of Report Preparer if different than Chief Fiscal Officer	Name
(518) 483-3772	Town Supervisor
Telephone Number	Title
	936 County Rt. 19, Constable, NY
	Official Address
	Official Address
03/04/2019	(518) 358-4181
Date of Certification	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