

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 12/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

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

All amounts included in this update document for 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	97,441	A200	41,554
Cash In Time Deposits	223,429	A201	196,028
TOTAL Cash	320,871		237,582
Accounts Receivable		A380	15,383
TOTAL Other Receivables (net)	0		15,383
Due From Other Funds		A391	2,032
TOTAL Due From Other Funds	0		2,032
Due From Other Governments		A440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	6,312	A480	4,999
TOTAL Prepaid Expenses	6,312		4,999
TOTAL Assets and Deferred Outflows of Resources	327,183		259,996

TOWN OF Westville
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,012	A600	3,580
TOTAL Accounts Payable	1,012		3,580
Due To Other Funds	1,982	A630	
TOTAL Due To Other Funds	1,982		0
State Retirement	18	A718	18
TOTAL Due To Other Governments	18		18
NYS Income Tax	285	A721	243
Federal Income Tax	826	A722	664
TOTAL Payroll Liabilities	1,111		907
TOTAL Liabilities	4,122		4,504
Fund Balance			
Not in Spendable Form	6,312	A806	4,999
TOTAL Nonspendable Fund Balance	6,312		4,999
Assigned Appropriated Fund Balance	46,241	A914	51,098
TOTAL Assigned Fund Balance	46,241		51,098
Unassigned Fund Balance	270,508	A917	199,395
TOTAL Unassigned Fund Balance	270,508		199,395
TOTAL Fund Balance	323,061		255,492
TOTAL Liabilities, Deferred Inflows And Fund Balance	327,183		259,996

TOWN OF Westville
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	192,113	A1001	193,212
TOTAL Real Property Taxes	192,113		193,212
Other Payments In Lieu of Taxes	42	A1081	42
Interest & Penalties On Real Prop Taxes	1,662	A1090	1,919
TOTAL Real Property Tax Items	1,704		1,961
Clerk Fees	753	A1255	425
Other General Departmental Income	76	A1289	
Refuse & Garbage Charges	43,909	A2130	56,320
Sale of Cemetery Lots	750	A2190	
TOTAL Departmental Income	45,487		56,745
Interest And Earnings	122	A2401	2,609
Rental of Real Property	14,614	A2410	13,490
TOTAL Use of Money And Property	14,737		16,099
Dog Licenses	953	A2544	1,445
Building And Alteration Permits	2,139	A2555	1,587
TOTAL Licenses And Permits	3,092		3,032
Fines And Forfeited Bail	7,435	A2610	7,219
Fines & Pen-Dog Cases	115	A2611	70
TOTAL Fines And Forfeitures	7,550		7,289
Sales of Scrap & Excess Materials		A2650	825
TOTAL Sale of Property And Compensation For Loss	0		825
Refunds of Prior Year's Expenditures	1,528	A2701	
Unclassified (specify)		A2770	200
TOTAL Miscellaneous Local Sources	1,528		200
St Aid, Revenue Sharing	21,872	A3001	19,098
St Aid, Mortgage Tax	14,136	A3005	15,988
ST. Aid, Records MgmT.		A3060	28,518
St Aid - Other (specify)	14,259	A3089	5,631
TOTAL State Aid	50,267		69,236
TOTAL Revenues	316,479		348,598
TOTAL Detail Revenues And Other Sources	316,479		348,598

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	9,600	A10101	9,400
Legislative Board, Contr Expend	39	A10104	
TOTAL Legislative Board	9,639		9,400
Municipal Court, Pers Serv	14,175	A11101	16,800
Municipal Court, Equip & Cap Outlay		A11102	5,001
Municipal Court, Contr Expend	8,589	A11104	5,969
TOTAL Municipal Court	22,764		27,770
Supervisor,pers Serv	9,000	A12201	10,000
Supervisor,contr Expend	2,639	A12204	2,687
TOTAL Supervisor	11,639		12,687
Comptroller, Contr Expend	7,901	A13154	8,375
TOTAL Comptroller	7,901		8,375
Tax Collection,pers Serv	4,000	A13301	4,000
Tax Collection,contr Expend	2,693	A13304	1,759
TOTAL Tax Collection	6,693		5,759
Budget, Contr Expend	400	A13404	400
TOTAL Budget	400		400
Assessment, Pers Serv	13,000	A13551	18,500
Assessment, Contr Expend	3,287	A13554	3,289
TOTAL Assessment	16,287		21,789
Clerk,pers Serv	7,000	A14101	7,000
Clerk,contr Expend	3,700	A14104	27,016
TOTAL Clerk	10,700		34,016
Law, Contr Expend	150	A14204	500
TOTAL Law	150		500
Operation of Plant, Equip & Cap Outlay		A16202	26,446
Operation of Plant, Contr Expend	5,332	A16204	16,611
TOTAL Operation of Plant	5,332		43,057
Unallocated Insurance, Contr Expend	13,559	A19104	15,373
TOTAL Unallocated Insurance	13,559		15,373
Municipal Assn Dues, Contr Expend	698	A19204	800
TOTAL Municipal Assn Dues	698		800
Purchase of Land/Right of Way,Contract Exp		A19404	67,495
TOTAL Purchase of Land/Right of Way	0		67,495
TOTAL General Government Support	105,760		247,421
Traffic Control, Contr Expen	331	A33104	850
TOTAL Traffic Control	331		850
Fire, Contr Expend	1,507	A34104	1,507
TOTAL Fire	1,507		1,507
Control of Animals, Pers Serv	3,000	A35101	3,000
Control of Animals, Contr Expend	1,421	A35104	1,700
TOTAL Control of Animals	4,421		4,700
Safety Inspection, Pers Serv	7,000	A36201	7,000
Safety Inspection, Contr Expend	3,042	A36204	3,477
TOTAL Safety Inspection	10,042		10,477

TOWN OF Westville
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For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Misc Public Safety, Contr Expend	1,000	A39894	1,000
TOTAL Misc Public Safety	1,000		1,000
TOTAL Public Safety	17,302		18,534
Public Health, Contr Expend	400	A40104	400
TOTAL Public Health	400		400
Registrar of Vital Statistics, Pers Serv	400	A40201	400
TOTAL Registrar of Vital Statistics	400		400
TOTAL Health	800		800
Street Admin, Pers Serv	52,600	A50101	54,200
Street Admin, Contr Expend	1,185	A50104	1,771
TOTAL Street Admin	53,785		55,971
Garage, Contr Expend	4,151	A51324	7,217
TOTAL Garage	4,151		7,217
TOTAL Transportation	57,936		63,187
Safety Net, Contr Expend	1,000	A61404	1,000
TOTAL Safety Net	1,000		1,000
Programs For Aging, Contr Expend	4,500	A67724	4,500
TOTAL Programs For Aging	4,500		4,500
TOTAL Economic Assistance And Opportunity	5,500		5,500
Parks, Equip & Cap Outlay	1,560	A71102	112
Parks, Contr Expend	19	A71104	139
TOTAL Parks	1,579		251
Youth Prog, Contr Expend		A73104	2,500
TOTAL Youth Prog	0		2,500
Historian, Contr Expend	3,000	A75104	3,000
TOTAL Historian	3,000		3,000
TOTAL Culture And Recreation	4,579		5,751
Planning, Contr Expend	1,742	A80204	300
TOTAL Planning	1,742		300
Refuse & Garbage, Contr Expend	722	A81604	1,046
TOTAL Refuse & Garbage	722		1,046
Landfill Clos-Post Clos,contr Exp	948	A81614	2,174
TOTAL Landfill Clos-Post Clos	948		2,174
Administration, Contr Expend	2,900	A86864	
TOTAL Administration	2,900		0
Cemetery, Contr Expend	9,200	A88104	10,300
TOTAL Cemetery	9,200		10,300
TOTAL Home And Community Services	15,512		13,820
State Retirement System	24,791	A90108	21,309
Social Security, Employer Cont	9,132	A90308	9,937
Worker's Compensation, Empl Bnfts	2,474	A90408	2,420

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	23,195	A90608	25,281
TOTAL Employee Benefits	59,592		58,947
TOTAL Expenditures	266,981		413,960
TOTAL Detail Expenditures And Other Uses	266,981		413,960

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	273,563	A8021	323,061
Prior Period Adj -Decrease In Fund Balance		A8015	2,208
Restated Fund Balance - Beg of Year	273,563	A8022	320,853
ADD - REVENUES AND OTHER SOURCES	316,479		348,598
DEDUCT - EXPENDITURES AND OTHER USES	266,981		413,960
Fund Balance - End of Year	323,061	A8029	255,492

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	193,212	A1049N	200,312
Est Rev - Real Property Tax Items	2,100	A1099N	2,000
Est Rev - Departmental Income	35,500	A1299N	38,000
Est Rev - Use of Money And Property	2,000	A2499N	2,000
Est Rev - Licenses And Permits	2,800	A2599N	2,800
Est Rev - Fines And Forfeitures	5,000	A2649N	5,000
Est Rev - Miscellaneous Local Sources	13,490	A2799N	13,490
Est Rev - State Aid	24,222	A3099N	24,222
TOTAL Estimated Revenues	278,324		287,824
Appropriated Fund Balance	46,241	A599N	51,098
TOTAL Estimated Other Sources	46,241		51,098
TOTAL Estimated Revenues And Other Sources	324,565		338,922

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	115,770	A1999N	134,885
App - Public Safety	20,500	A3999N	20,700
App - Health	800	A4999N	800
App - Transportation	68,700	A5999N	70,500
App - Economic Assistance And Opportunity	5,500	A6999N	5,500
App - Culture And Recreation	9,000	A7999N	9,000
App - Home And Community Services	20,250	A8999N	24,250
App - Employee Benefits	84,045	A9199N	73,287
TOTAL Appropriations	324,565		338,922
TOTAL Appropriations And Other Uses	324,565		338,922

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Balance Sheet

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Fed Aid Other Home and Community Services	273,494	CD4989	469,102
TOTAL Federal Aid	273,494		469,102
TOTAL Revenues	273,494		469,102
TOTAL Detail Revenues And Other Sources	273,494		469,102

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Spec Proj For Elderly, Contr Expend	273,494	CD86704	469,102
TOTAL Spec Proj For Elderly	273,494		469,102
TOTAL Home And Community Services	273,494		469,102
TOTAL Expenditures	273,494		469,102
TOTAL Detail Expenditures And Other Uses	273,494		469,102

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
ADD - REVENUES AND OTHER SOURCES	273,494		469,102
DEDUCT - EXPENDITURES AND OTHER USES	273,494		469,102
Fund Balance - End of Year		CD8029	

TOWN OF Westville
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	198,947	DA200	91,487
Cash In Time Deposits	44,029	DA201	146,202
TOTAL Cash	242,976		237,689
Due From Other Funds	1,982	DA391	
TOTAL Due From Other Funds	1,982		0
Prepaid Expenses	6,312	DA480	4,999
TOTAL Prepaid Expenses	6,312		4,999
Cash Special Reserves	111,661	DA230	133,204
TOTAL Restricted Assets	111,661		133,204
TOTAL Assets and Deferred Outflows of Resources	362,931		375,891

TOWN OF Westville
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	4,113	DA600	5,541
TOTAL Accounts Payable	4,113		5,541
Overpayments & Clearing Account	1	DA690	1
TOTAL Other Liabilities	1		1
Due To Other Funds		DA630	2,032
TOTAL Due To Other Funds	0		2,032
TOTAL Liabilities	4,114		7,574
Fund Balance			
Not in Spendable Form	6,312	DA806	4,999
TOTAL Nonspendable Fund Balance	6,312		4,999
Capital Reserve	111,661	DA878	133,204
TOTAL Restricted Fund Balance	111,661		133,204
Assigned Appropriated Fund Balance	45,922	DA914	46,623
Assigned Unappropriated Fund Balance	194,922	DA915	183,492
TOTAL Assigned Fund Balance	240,844		230,115
TOTAL Fund Balance	358,817		368,318
TOTAL Liabilities, Deferred Inflows And Fund Balance	362,931		375,891

TOWN OF Westville
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	210,891	DA1001	220,363
TOTAL Real Property Taxes	210,891		220,363
Snow Removal Services-Other Govts	81,291	DA2302	82,845
TOTAL Intergovernmental Charges	81,291		82,845
Interest And Earnings	121	DA2401	3,365
TOTAL Use of Money And Property	121		3,365
Sales of Scrap & Excess Materials		DA2650	292
TOTAL Sale of Property And Compensation For Loss	0		292
Refunds of Prior Year's Expenditures		DA2701	1,357
TOTAL Miscellaneous Local Sources	0		1,357
St Aid, Consolidated Highway Aid	141,699	DA3501	80,400
TOTAL State Aid	141,699		80,400
TOTAL Revenues	434,002		388,623
TOTAL Detail Revenues And Other Sources	434,002		388,623

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	21,430	DA51101	24,307
Maint of Streets, Contr Expend	11,729	DA51104	23,554
TOTAL Maint of Streets	33,159		47,861
Perm Improve Highway, Equip & Cap Outlay	141,711	DA51122	80,400
TOTAL Perm Improve Highway	141,711		80,400
Machinery, Pers Serv	4,910	DA51301	7,290
Machinery, Equip & Cap Outlay	5,000	DA51302	
Machinery, Contr Expend	27,873	DA51304	27,060
TOTAL Machinery	37,783		34,350
Brush And Weeds, Pers Serv	4,910	DA51401	7,280
TOTAL Brush And Weeds	4,910		7,280
Snow Removal, Pers Serv	31,243	DA51421	31,797
Snow Removal, Contr Expend	11,960	DA51424	15,992
TOTAL Snow Removal	43,204		47,789
Services Other Govts, Pers Serv	26,934	DA51481	21,187
Services Other Govts, Contr Expend	8,986	DA51484	13,589
TOTAL Services Other Govts	35,920		34,776
TOTAL Transportation	296,687		252,457
State Retirement, Empl Bnfts	24,791	DA90108	21,309
Social Security , Empl Bnfts	6,805	DA90308	7,027
Worker's Compensation, Empl Bnfts	2,474	DA90408	2,420
Disability Insurance, Empl Bnfts	233	DA90558	233
Hospital & Medical (dental) Ins, Empl Bnft	46,390	DA90608	50,562
TOTAL Employee Benefits	80,693		81,551
Debt Principal, Install Purch. Debt	39,450	DA97856	40,523
TOTAL Debt Principal	39,450		40,523
Debt Interest, Install. Purch Debt	5,666	DA97857	4,593
TOTAL Debt Interest	5,666		4,593
TOTAL Expenditures	422,495		379,123
TOTAL Detail Expenditures And Other Uses	422,495		379,123

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	347,310	DA8021	358,820
Prior Period Adj -Decrease In Fund Balance		DA8015	2
Restated Fund Balance - Beg of Year	347,310	DA8022	358,818
ADD - REVENUES AND OTHER SOURCES	434,002		388,623
DEDUCT - EXPENDITURES AND OTHER USES	422,495		379,123
Fund Balance - End of Year	358,820	DA8029	368,322

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	220,363	DA1049N	222,558
Est Rev - Intergovernmental Charges	82,845	DA2399N	82,845
Est Rev - Use of Money And Property	500	DA2499N	500
Est Rev - State Aid	188,000	DA3099N	188,000
TOTAL Estimated Revenues	491,708		493,903
Appropriated Reserve & Restricted Fund Bal	45,116	DA511N	45,116
Appropriated Fund Balance	45,922	DA599N	46,623
TOTAL Estimated Other Sources	91,038		91,739
TOTAL Estimated Revenues And Other Sources	582,746		585,642

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	402,398	DA5999N	406,927
App - Employee Benefits	115,232	DA9199N	113,599
App - Debt Service	45,116	DA9899N	45,116
TOTAL Appropriations	562,746		565,642
Other Budgetary Purposes	20,000	DA962N	20,000
TOTAL Other Uses	20,000		20,000
TOTAL Appropriations And Other Uses	582,746		585,642

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Deferred Outflows of Resources			
Deferred Outflow of Resources		H495	
TOTAL Deferred Outflows of Resources	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Capital Reserve		H878	
TOTAL Restricted Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
TOTAL Revenues	0		0
Installment Purchase Debt		H5785	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Equip & Cap Outlay	208,278	H51102	
TOTAL Maint of Streets	208,278		0
TOTAL Transportation	208,278		0
TOTAL Expenditures	208,278		0
TOTAL Detail Expenditures And Other Uses	208,278		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	208,278	H8021	
Restated Fund Balance - Beg of Year	208,278	H8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES	208,278		
Fund Balance - End of Year		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	99,910	K101	99,910
Buildings	85,239	K102	179,179
Machinery And Equipment	1,125,221	K104	1,125,221
Infrastructure	58,579	K106	58,579
TOTAL Fixed Assets (net)	1,368,949		1,462,889
TOTAL Assets and Deferred Outflows of Resources	1,368,949		1,462,889

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,368,949	K159	1,462,889
TOTAL Investments in Non-Current Government Assets	1,368,949		1,462,889
TOTAL Fund Balance	1,368,949		1,462,889
TOTAL	1,368,949		1,462,889

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Balance Sheet

Code Description	2021	EdpCode	2022
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Balance Sheet

Code Description	2021	EdpCode	2022
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	80,000	SF1001	85,000
TOTAL Real Property Taxes	80,000		85,000
TOTAL Revenues	80,000		85,000
TOTAL Detail Revenues And Other Sources	80,000		85,000

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	80,000	SF34104	85,000
TOTAL Fire Protection	80,000		85,000
TOTAL Public Safety	80,000		85,000
TOTAL Expenditures	80,000		85,000
TOTAL Detail Expenditures And Other Uses	80,000		85,000

TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	80,000		85,000
DEDUCT - EXPENDITURES AND OTHER USES	80,000		85,000
Fund Balance - End of Year		SF8029	

TOWN OF Westville
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For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Westville
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Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Westville
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	267,375	W129	239,130
TOTAL Provision To Be Made In Future Budgets	267,375		239,130
TOTAL Assets and Deferred Outflows of Resources	267,375		239,130

TOWN OF Westville
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For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	98,547	W638	110,825
Installment Purchase Debt	168,828	W685	128,305
TOTAL Other Liabilities	267,375		239,130
TOTAL Liabilities	267,375		239,130
TOTAL Liabilities	267,375		239,130

TOWN OF Westville
Statement of Indebtedness
For the Fiscal Year Ending 2022

County of: Franklin

Municipal Code: 160390100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2020	IPC E	Plow Truck Purchase		Y	03/30/2020	03/27/2025	2.62%		\$208,278	\$168,828	\$40,523	\$0	\$0		\$128,305
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$168,828	\$40,523	\$0	\$0	\$0	\$128,305
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$168,828	\$40,523	\$0	\$0	\$0	\$128,305

TOWN OF Westville
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$133,040.74
Time Deposits	9Z2021	\$475,433.49
Total		\$608,474.23
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$608,474.23
Total		\$608,474.23
 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1	\$46,345	\$0	\$6,584	\$39,761
****-2	\$1,792	\$0	\$0	\$1,792
****-3	\$196,028	\$0	\$0	\$196,028
****-4	\$0	\$0	\$0	\$0
****-5	\$93,769	\$0	\$2,282	\$91,487
****-6	\$146,202	\$0	\$0	\$146,202
****-7	\$133,204	\$0	\$0	\$133,204
	Total Adjusted Bank Balance			\$608,474
	Petty Cash			\$0.00
	Adjustments			\$0.00
	Total Cash			\$608,474
	Total Cash Balance All Funds			\$608,474
	9ZCASH *			\$608,474
	9ZCASHB *			\$608,474

* Must be equal

TOWN OF Westville
 Local Government Questionnaire
 For the Fiscal Year Ending 2022

	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 2022

Total Full Time Employees:			3		
Total Part Time Employees:			8		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$42,617.24	3	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$16,964.66	3	8	
90408	Worker's Compensation Insurance	\$4,840.00	3	8	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$233.00	3		
90608	Hospital and Medical (Dental) Insurance	\$50,562.04	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$115,216.94			
Computed Total From Financial Section (comparative purposes only)		\$140,497.97			

TOWN OF Westville
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,485	968	gallons	
Diesel Fuel	\$17,353	4,403	gallons	
Fuel Oil	\$4,248	1,050	gallons	
Natural Gas			cubic feet	
Electricity	\$1,711		kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Rodrigue Lauzon, hereby certify that I am the Chief Fiscal Officer of the Town of Westville, and that the information provided in the annual financial report of the Town of Westville, for the fiscal year ended 12/31/2022, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Westville, and adopted by me as my signature for use in conjunction with the filing of the Town of Westville 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Westville's annual financial report for the fiscal year ended 12/31/2022 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 12
Official Address

02/23/2023
Date of Certification

(518) 358-4180
Official Telephone Number

TOWN OF Westville
Financial Comments
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8015 To correct carryover of prion town justice funds

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 Adjustment