

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Westmoreland

County of Oneida

For the Fiscal Year Ended 12/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF Westmoreland

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (TN) NON-EXPENDABLE TRUST
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	858,063	A200	721,881
Cash In Time Deposits	250,000	A201	250,000
TOTAL Cash	1,108,063		971,881
Due From Other Funds	0	A391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	0	A440	303,500
TOTAL Due From Other Governments	0		303,500
Prepaid Expenses	4,179	A480	
TOTAL Prepaid Expenses	4,179		0
TOTAL Assets and Deferred Outflows of Resources	1,112,243		1,275,381

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	3,146	A600	2,355
TOTAL Accounts Payable	3,146		2,355
Accrued Liabilities	3,308	A601	0
TOTAL Accrued Liabilities	3,308		0
Overpayments & Clearing Account	0	A690	0
TOTAL Other Liabilities	0		0
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	6,454		2,355
Fund Balance			
Not in Spendable Form	4,179	A806	
TOTAL Nonspendable Fund Balance	4,179		0
General Reserve	0	A870	0
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	251,338	A914	324,536
TOTAL Assigned Fund Balance	251,338		324,536
Unassigned Fund Balance	850,272	A917	948,490
TOTAL Unassigned Fund Balance	850,272		948,490
TOTAL Fund Balance	1,105,789		1,273,026
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,112,243		1,275,381

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest & Penalties On Real Prop Taxes	3,227	A1090	2,819
TOTAL Real Property Tax Items	3,227		2,819
Non Prop Tax Dist By County	413,911	A1120	426,120
Franchises	87,786	A1170	85,614
TOTAL Non Property Tax Items	501,697		511,734
Clerk Fees	2,869	A1255	2,443
Public Pound Charges, Dog Control Fees	80	A1550	30
Safety Inspection Fees	950	A1560	1,350
Park And Recreational Charges	750	A2001	1,250
Zoning Fees	1,625	A2110	1,275
Planning Board Fees	0	A2115	0
TOTAL Departmental Income	6,274		6,348
Youth Recreation Services, Other Govts	0	A2350	0
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	6,860	A2401	4,893
TOTAL Use of Money And Property	6,860		4,893
Dog Licenses	4,468	A2544	3,780
Licenses, Other	0	A2545	0
Public Safety Permits	0	A2550	0
Building And Alteration Permits	13,789	A2555	22,141
Plumbing Permits	1,170	A2565	675
Permits, Other	50	A2590	25
TOTAL Licenses And Permits	19,477		26,621
Fines And Forfeited Bail	48,199	A2610	29,965
TOTAL Fines And Forfeitures	48,199		29,965
Sales, Other	0	A2655	0
Sales of Equipment	0	A2665	0
Insurance Recoveries	0	A2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	A2701	0
Gifts And Donations	0	A2705	0
Unclassified (specify)	0	A2770	0
TOTAL Miscellaneous Local Sources	0		0
St Aid, Revenue Sharing	52,700	A3001	42,160
St Aid, Mortgage Tax	81,456	A3005	86,658
St Aid, Youth Programs	0	A3820	0
TOTAL State Aid	134,156		128,818
Fed Aid, Emergency Disaster Assistance	0	A4960	0
TOTAL Federal Aid	0		0
TOTAL Revenues	719,891		711,197
Interfund Transfers	0	A5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	719,891		711,197

TOWN OF Westmoreland
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	17,244	A10101	17,760
Legislative Board, Contr Expend	1,129	A10104	708
TOTAL Legislative Board	18,373		18,468
Municipal Court, Pers Serv	58,254	A11101	63,110
Municipal Court, Equip & Cap Outlay	302	A11102	0
Municipal Court, Contr Expend	5,819	A11104	4,122
TOTAL Municipal Court	64,375		67,233
Supervisor,pers Serv	40,222	A12201	38,507
Supervisor,equip & Cap Outlay	846	A12202	0
Supervisor,contr Expend	2,552	A12204	1,585
TOTAL Supervisor	43,619		40,092
Tax Collection,pers Serv	7,111	A13301	7,377
Tax Collection,contr Expend	3,557	A13304	3,757
TOTAL Tax Collection	10,668		11,134
Budget, Pers Serv	1,232	A13401	1,269
TOTAL Budget	1,232		1,269
Assessment, Pers Serv	30,152	A13551	23,421
Assessment, Equip & Cap Outlay	0	A13552	0
Assessment, Contr Expend	3,009	A13554	1,682
TOTAL Assessment	33,161		25,103
Clerk,pers Serv	33,809	A14101	35,276
Clerk,equip & Cap Outlay	0	A14102	925
Clerk,contr Expend	3,036	A14104	1,084
TOTAL Clerk	36,844		37,285
Law, Contr Expend	21,839	A14204	17,166
TOTAL Law	21,839		17,166
Engineer, Contr Expend	0	A14404	0
TOTAL Engineer	0		0
Elections, Contr Expend	0	A14504	0
TOTAL Elections	0		0
Records Mgmt, PerS. SerV.	829	A14601	853
Records Mgmt, Contr Expend	151	A14604	139
TOTAL Records Mgmt	980		992
Operation of Plant Equip & Cap Outlay	2,985	A16202	0
Operation of Plant Contr Expend	43,289	A16204	32,123
TOTAL Operation of Plant Contr Expend	46,274		32,123
Central Print & Mail Contr Expend	0	A16704	2,743
TOTAL Central Print & Mail Contr Expend	0		2,743
Unallocated Insurance, Contr Expend	14,215	A19104	11,844
TOTAL Unallocated Insurance	14,215		11,844
Municipal Assn Dues, Contr Expend	1,050	A19204	1,000
TOTAL Municipal Assn Dues	1,050		1,000
TOTAL General Government Support	292,630		266,451
Traffic Control, Contr Expen	908	A33104	911
TOTAL Traffic Control	908		911

TOWN OF Westmoreland
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For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Control of Animals, Contr Expend	4,921	A35104	3,993
TOTAL Control of Animals	4,921		3,993
Safety Inspection, Pers Serv	21,050	A36201	21,359
Safety Inspection, Contr Expend	5,315	A36204	5,212
TOTAL Safety Inspection	26,366		26,571
TOTAL Public Safety	32,194		31,475
Registrar of Vital Statistics, Pers Serv	601	A40201	619
Registrar of Vital Stat,equip&cap Outlay	0	A40202	0
Registrar of Vital Stat Contr Expend	0	A40204	0
TOTAL Registrar of Vital Stat Contr Expend	601		619
TOTAL Health	601		619
Street Admin, Pers Serv	110,846	A50101	113,883
Street Admin, Contr Expend	2,022	A50104	1,169
TOTAL Street Admin	112,868		115,051
Garage, Equip & Cap Outlay	0	A51322	0
Garage, Contr Expend	15,314	A51324	11,984
TOTAL Garage	15,314		11,984
Street Lighting, Contr Expend	12,057	A51824	10,914
TOTAL Street Lighting	12,057		10,914
Sidewalks, Contr Expend	0	A54104	0
TOTAL Sidewalks	0		0
TOTAL Transportation	140,239		137,949
Programs For Aging, Contr Expend	3,250	A67724	3,250
TOTAL Programs For Aging	3,250		3,250
TOTAL Economic Assistance And Opportunity	3,250		3,250
Recreation Admini, Pers Serv	1,500	A70201	1,545
TOTAL Recreation Admini	1,500		1,545
Parks, Pers Serv	3,824	A71101	2,731
Parks, Equip & Cap Outlay	8,776	A71102	0
Parks, Contr Expend	9,413	A71104	2,590
TOTAL Parks	22,013		5,322
Playgr & Rec Centers, Contr Expend	5,292	A71404	840
TOTAL Playgr & Rec Centers	5,292		840
Youth Prog, Contr Expend	2,056	A73104	257
TOTAL Youth Prog	2,056		257
Library, Pers Serv	14,554	A74101	11,148
Library, Equip & Cap Outlay	0	A74102	0
Library, Contr Expend	7,165	A74104	4,256
TOTAL Library	21,720		15,404
Historian, Pers Serv	730	A75101	752
Historian, Contr Expend	200	A75104	220
TOTAL Historian	930		972

TOWN OF Westmoreland
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Celebrations, Contr Expend	4,274	A75504	5,136
TOTAL Celebrations	4,274		5,136
TOTAL Culture And Recreation	57,784		29,476
Zoning, Pers Serv	2,093	A80101	2,216
Zoning, Equip & Cap Outlay	0	A80102	0
Zoning, Contr Expend	5,926	A80104	4,193
TOTAL Zoning	8,019		6,409
Planning, Pers Serv	0	A80201	0
Planning, Contr Expend	0	A80204	0
TOTAL Planning	0		0
Human Rights, Contr Expend	550	A80404	550
TOTAL Human Rights	550		550
Comm Beautification, Contr Expend	288	A85104	2,000
TOTAL Comm Beautification	288		2,000
Clearance, Demo, Rehab, Contr Expend		A86664	
TOTAL Clearance	0		0
Emergency Disaster Work, Contr Expend	0	A87604	0
TOTAL Emergency Disaster Work	0		0
Cemetery, Contr Expend	102	A88104	0
TOTAL Cemetery	102		0
TOTAL Home And Community Services	8,959		8,959
State Retirement System	16,864	A90108	33,076
Social Security, Employer Cont	25,527	A90308	25,861
Life Insurance, Empl Bnfts	0	A90458	0
Hospital & Medical (dental) Ins, Empl Bnft	14,342	A90608	6,865
TOTAL Employee Benefits	56,733		65,802
TOTAL Expenditures	592,391		543,981
Transfers, Other Funds	0	A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	592,391		543,981

TOWN OF Westmoreland
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For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	978,310	A8021	1,105,810
Restated Fund Balance - Beg of Year	978,310	A8022	1,105,810
ADD - REVENUES AND OTHER SOURCES	719,891		711,197
DEDUCT - EXPENDITURES AND OTHER USES	592,391		543,981
Fund Balance - End of Year	1,105,810	A8029	1,273,040

TOWN OF Westmoreland
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Tax Items	3,000	A1099N	3,000
Est Rev - Non Property Tax Items	360,000	A1199N	285,000
Est Rev - Departmental Income	3,825	A1299N	3,825
Est Rev - Use of Money And Property	2,500	A2499N	2,500
Est Rev - Licenses And Permits	13,025	A2599N	13,025
Est Rev - Fines And Forfeitures	45,000	A2649N	30,000
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	0
Est Rev - Miscellaneous Local Sources	0	A2799N	0
Est Rev - State Aid	127,700	A3099N	127,700
TOTAL Estimated Revenues	555,050		465,050
Appropriated Fund Balance	251,338	A599N	324,536
TOTAL Estimated Other Sources	251,338		324,536
TOTAL Estimated Revenues And Other Sources	806,388		789,586

TOWN OF Westmoreland
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	419,746	A1999N	414,296
App - Public Safety	35,699	A3999N	37,699
App - Health	739	A4999N	739
App - Transportation	162,062	A5999N	157,062
App - Economic Assistance And Opportunity	3,250	A6999N	0
App - Culture And Recreation	86,997	A7999N	79,497
App - Home And Community Services	21,780	A8999N	22,193
App - Employee Benefits	76,115	A9199N	78,100
TOTAL Appropriations	806,388		789,586
TOTAL Appropriations And Other Uses	806,388		789,586

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	388,665	DA200	410,500
Cash In Time Deposits		DA201	0
TOTAL Cash	388,665		410,500
Accounts Receivable		DA380	3,066
TOTAL Other Receivables (net)	0		3,066
Due From Other Funds		DA391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	388,665		413,567

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	23,076	DA600	22,584
TOTAL Accounts Payable	23,076		22,584
Accrued Liabilities	14,683	DA601	0
TOTAL Accrued Liabilities	14,683		0
Due To Other Funds	0	DA630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	37,759		22,584
Fund Balance			
Assigned Appropriated Fund Balance	95,559	DA914	151,010
Assigned Unappropriated Fund Balance	255,347	DA915	239,973
TOTAL Assigned Fund Balance	350,906		390,983
TOTAL Fund Balance	350,906		390,983
TOTAL Liabilities, Deferred Inflows And Fund Balance	388,665		413,567

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sales Tax (from County)	1,000,000	DA1120	1,000,000
TOTAL Non Property Tax Items	1,000,000		1,000,000
Transportation Services, Other Govts		DA2300	
Snow Removal Services-Other Govts	237,640	DA2302	235,826
TOTAL Intergovernmental Charges	237,640		235,826
Interest And Earnings	612	DA2401	221
TOTAL Use of Money And Property	612		221
Sales of Equipment	33,205	DA2665	0
Insurance Recoveries	0	DA2680	0
TOTAL Sale of Property And Compensation For Loss	33,205		0
Refunds of Prior Year's Expenditures	0	DA2701	0
Unclassified (specify)	143,684	DA2770	83,229
TOTAL Miscellaneous Local Sources	143,684		83,229
St Aid, Consolidated Highway Aid	159,076	DA3501	159,070
St Aid Emergency Disaster Assistance	0	DA3960	0
TOTAL State Aid	159,076		159,070
Fed Aid Emer Disaster Assist	0	DA4960	0
TOTAL Federal Aid	0		0
TOTAL Revenues	1,574,217		1,478,346
Serial Bonds		DA5710	
Statutory Installment Bonds	0	DA5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,574,217		1,478,346

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	169,685	DA51101	174,776
Maint of Streets, Contr Expend	240,456	DA51104	156,173
TOTAL Maint of Streets	410,141		330,949
Perm Improve Highway, Equip & Cap Outlay	159,076	DA51122	159,070
TOTAL Perm Improve Highway	159,076		159,070
Machinery, Equip & Cap Outlay	98,283	DA51302	179,130
Machinery, Contr Expend	284,413	DA51304	174,495
TOTAL Machinery	382,696		353,625
Brush And Weeds, Contr Expend	10,110	DA51404	1,000
Brush & Weeds, Empl Bnfts	756	DA51408	900
TOTAL Brush & Weeds	10,866		1,900
Snow Removal, Pers Serv	168,664	DA51421	194,452
Snow Removal, Contr Expend	189,380	DA51424	182,854
TOTAL Snow Removal	358,043		377,306
TOTAL Transportation	1,320,822		1,222,849
State Retirement, Empl Bnfts	58,256	DA90108	47,488
Social Security , Empl Bnfts	24,741	DA90308	26,966
Worker's Compensation, Empl Bnfts	37,488	DA90408	31,490
Life Insurance, Empl Bnfts	0	DA90458	0
Disability Insurance, Empl Bnfts	0	DA90558	0
Hospital & Medical (dental) Ins, Empl Bnft	58,855	DA90608	67,864
TOTAL Employee Benefits	179,340		173,808
Debt Principal, Installment Bonds	0	DA97206	
Debt Principal, Install Purch. Debt	0	DA97856	40,000
TOTAL Debt Principal	0		40,000
Debt Interest, Installment Bonds	0	DA97207	0
Debt Interest, Install. Purch Debt	0	DA97857	1,612
TOTAL Debt Interest	0		1,612
TOTAL Expenditures	1,500,163		1,438,269
TOTAL Detail Expenditures And Other Uses	1,500,163		1,438,269

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	276,852	DA8021	350,906
Restated Fund Balance - Beg of Year	276,852	DA8022	350,906
ADD - REVENUES AND OTHER SOURCES	1,574,217		1,478,346
DEDUCT - EXPENDITURES AND OTHER USES	1,500,163		1,438,269
Fund Balance - End of Year	350,906	DA8029	390,983

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Non Property Tax Items	1,000,000	DA1199N	1,000,000
Est Rev - Intergovernmental Charges	215,000	DA2399N	215,000
Est Rev - Use of Money And Property	1,000	DA2499N	200
Est Rev - Sale of Prop And Comp For Loss	0	DA2699N	0
Est Rev - Miscellaneous Local Sources	190,000	DA2799N	190,000
Est Rev - State Aid	112,000	DA3099N	112,000
TOTAL Estimated Revenues	1,518,000		1,517,200
Estimated - Proceeds of Obligations	200,000	DA5799N	0
Appropriated Fund Balance	95,559	DA599N	151,010
TOTAL Estimated Other Sources	295,559		151,010
TOTAL Estimated Revenues And Other Sources	1,813,559		1,668,210

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	1,556,959	DA5999N	1,405,110
App - Employee Benefits	211,600	DA9199N	218,600
App - Debt Service	45,000	DA9899N	44,500
TOTAL Appropriations	1,813,559		1,668,210
TOTAL Appropriations And Other Uses	1,813,559		1,668,210

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Balance Sheet

Code Description	2019	EdpCode	2020
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Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Installment Purchase Debt		H5785	200,000
TOTAL Proceeds of Obligations	0		200,000
TOTAL Other Sources	0		200,000
TOTAL Detail Revenues And Other Sources	0		200,000

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Machinery, Equip & Cap Outlay		H51302	200,000
TOTAL Machinery	0		200,000
TOTAL Transportation	0		200,000
TOTAL Expenditures	0		200,000
TOTAL Detail Expenditures And Other Uses	0		200,000

TOWN OF Westmoreland
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			200,000
DEDUCT - EXPENDITURES AND OTHER USES			200,000
Fund Balance - End of Year		H8029	

TOWN OF Westmoreland
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	78,750	K101	78,750
Buildings	1,622,405	K102	1,687,301
Machinery And Equipment	2,604,429	K104	2,873,288
TOTAL Fixed Assets (net)	4,305,584		4,639,339
TOTAL Assets and Deferred Outflows of Resources	4,305,584		4,639,339

TOWN OF Westmoreland
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	4,305,584	K159	4,639,339
TOTAL Investments in Non-Current Government Assets	4,305,584		4,639,339
TOTAL Fund Balance	4,305,584		4,639,339
TOTAL	4,305,584		4,639,339

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(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	1,000	PN200	1,000
TOTAL Cash	1,000		1,000
TOTAL Assets and Deferred Outflows of Resources	1,000		1,000

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For the Fiscal Year Ending 2020

(PN) PERMANENT

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	1,000	PN915	1,000
TOTAL Assigned Fund Balance	1,000		1,000
TOTAL Fund Balance	1,000		1,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,000		1,000

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

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,000	PN8021	1,000
Restated Fund Balance - Beg of Year	1,000	PN8022	1,000
Fund Balance - End of Year	1,000	PN8029	1,000

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

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	16,007	SL200	20,099
TOTAL Cash	16,007		20,099
TOTAL Assets and Deferred Outflows of Resources	16,007		20,099

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

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	400	SL914	400
Assigned Unappropriated Fund Balance	15,607	SL915	19,699
TOTAL Assigned Fund Balance	16,007		20,099
TOTAL Fund Balance	16,007		20,099
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,007		20,099

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

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	11,958	SL1001	11,958
TOTAL Real Property Taxes	11,958		11,958
Interest And Earnings	0	SL2401	1
TOTAL Use of Money And Property	0		1
Refunds of Prior Year's Expenditures	0	SL2701	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	11,958		11,959
TOTAL Detail Revenues And Other Sources	11,958		11,959

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

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	8,517	SL51824	7,868
TOTAL Street Lighting	8,517		7,868
TOTAL Transportation	8,517		7,868
TOTAL Expenditures	8,517		7,868
TOTAL Detail Expenditures And Other Uses	8,517		7,868

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,565	SL8021	16,007
Restated Fund Balance - Beg of Year	12,565	SL8022	16,007
ADD - REVENUES AND OTHER SOURCES	11,958		11,959
DEDUCT - EXPENDITURES AND OTHER USES	8,517		7,868
Fund Balance - End of Year	16,007	SL8029	20,099

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

(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	7,533	SS200	9,333
TOTAL Cash	7,533		9,333
TOTAL Assets and Deferred Outflows of Resources	7,533		9,333

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

(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	7,533	SS915	9,333
TOTAL Assigned Fund Balance	7,533		9,333
TOTAL Fund Balance	7,533		9,333
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,533		9,333

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

(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	14,001	SS1030	14,000
TOTAL Real Property Taxes	14,001		14,000
Interest And Earnings	11	SS2401	26
TOTAL Use of Money And Property	11		26
TOTAL Revenues	14,012		14,026
TOTAL Detail Revenues And Other Sources	14,012		14,026

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

(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sewer Administration, Contr Expend	0	SS81104	0
TOTAL Sewer Administration	0		0
Sewage Treat Disp, Contr Expend	12,225	SS81304	12,225
TOTAL Sewage Treat Disp	12,225		12,225
TOTAL Home And Community Services	12,225		12,225
TOTAL Expenditures	12,225		12,225
TOTAL Detail Expenditures And Other Uses	12,225		12,225

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

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,746	SS8021	7,532
Restated Fund Balance - Beg of Year	5,746	SS8022	7,532
ADD - REVENUES AND OTHER SOURCES	14,012		14,026
DEDUCT - EXPENDITURES AND OTHER USES	12,225		12,225
Fund Balance - End of Year	7,532	SS8029	9,333

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

(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	14,000	SS1049N	14,000
Est Rev - Use of Money And Property	10	SS2499N	10
TOTAL Estimated Revenues	14,010		14,010
TOTAL Estimated Revenues And Other Sources	14,010		14,010

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

(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	12,225	SS8999N	11,875
TOTAL Appropriations	12,225		11,875
Other Budgetary Purposes	1,785	SS962N	2,135
TOTAL Other Uses	1,785		2,135
TOTAL Appropriations And Other Uses	14,010		14,010

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

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	614,566	SW200	682,564
Cash In Time Deposits		SW201	
TOTAL Cash	614,566		682,564
Water Rents Receivable	39,929	SW350	58,529
Special Assessments Receivable	11,345	SW370	11,015
TOTAL Other Receivables (net)	51,274		69,543
Due From Other Funds	0	SW391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	22,032	SW440	15,007
TOTAL Due From Other Governments	22,032		15,007
TOTAL Assets and Deferred Outflows of Resources	687,872		767,115

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

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	391	SW600	19,206
TOTAL Accounts Payable	391		19,206
Accrued Liabilities	0	SW601	0
TOTAL Accrued Liabilities	0		0
Overpayments & Clearing Account	0	SW690	
TOTAL Other Liabilities	0		0
Due To Other Funds	0	SW630	0
TOTAL Due To Other Funds	0		0
Due To Other Governments	0	SW631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	391		19,206
Fund Balance			
Assigned Appropriated Fund Balance	13,549	SW914	
Assigned Unappropriated Fund Balance	673,932	SW915	747,909
TOTAL Assigned Fund Balance	687,481		747,909
TOTAL Fund Balance	687,481		747,909
TOTAL Liabilities, Deferred Inflows And Fund Balance	687,872		767,115

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

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	18,360	SW1001	18,500
TOTAL Real Property Taxes	18,360		18,500
Metered Water Sales	145,182	SW2140	179,724
Unmetered Water Sales	157,527	SW2142	158,078
Water Service Charges	180	SW2144	60
TOTAL Departmental Income	302,890		337,862
Interest And Earnings	518	SW2401	872
TOTAL Use of Money And Property	518		872
Insurance Recoveries	0	SW2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	SW2701	0
Unclassified (specify)	0	SW2770	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	321,767		357,234
Interfund Transfers	0	SW5031	0
TOTAL Interfund Transfers	0		0
Statutory Installment Bonds	0	SW5720	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	321,767		357,234

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

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Administration, Pers Serv	27,066	SW83101	28,152
Water Administration, Equip & Cap Outlay	0	SW83102	0
Water Administration, Contr Expend	6,902	SW83104	4,108
TOTAL Water Administration	33,968		32,260
Source Supply Pwr & Pump, Contr Expend	137,420	SW83204	141,862
TOTAL Source Supply Pwr & Pump	137,420		141,862
Water Purification, Equip & Cap Outlay	0	SW83302	0
Water Purification, Contr Expend	6,245	SW83304	8,986
TOTAL Water Purification	6,245		8,986
Water Trans & Distrib, Equip & Cap Outlay	12,831	SW83402	3,057
Water Trans & Distrib, Contr Expend	62,040	SW83404	35,502
TOTAL Water Trans & Distrib	74,871		38,560
TOTAL Home And Community Services	252,505		221,668
State Retirement, Empl Bnfts	1,533	SW90108	1,269
Social Security , Empl Bnfts	2,150	SW90308	2,154
Life Insurance, Empl Bnfts	0	SW90458	0
TOTAL Employee Benefits	3,683		3,423
Debt Principal, Installment Bonds	40,000	SW97206	40,000
TOTAL Debt Principal	40,000		40,000
Debt Interest, Installment Bonds	32,229	SW97207	31,718
TOTAL Debt Interest	32,229		31,718
TOTAL Expenditures	328,416		296,808
Transfers, Capital Projects Fund	0	SW99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	328,416		296,808

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	694,130	SW8021	687,484
Restated Fund Balance - Beg of Year	694,130	SW8022	687,484
ADD - REVENUES AND OTHER SOURCES	321,767		357,234
DEDUCT - EXPENDITURES AND OTHER USES	328,416		296,808
Fund Balance - End of Year	687,484	SW8029	747,912

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

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	18,500	SW1049N	18,872
Est Rev - Departmental Income	320,000	SW1299N	357,120
Est Rev - Use of Money And Property	285	SW2499N	285
TOTAL Estimated Revenues	338,785		376,277
Appropriated Fund Balance	13,549	SW599N	-13,083
TOTAL Estimated Other Sources	13,549		-13,083
TOTAL Estimated Revenues And Other Sources	352,334		363,194

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

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	276,750	SW8999N	286,810
App - Employee Benefits	3,584	SW9199N	4,384
App - Debt Service	72,000	SW9899N	72,000
TOTAL Appropriations	352,334		363,194
TOTAL Appropriations And Other Uses	352,334		363,194

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

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	2,326	TA200	
TOTAL Cash	2,326		0
Due From Other Funds	0	TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	2,326		0

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

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Consolidated Payroll	0	TA10	
Deferred Compensation	0	TA17	
State Retirement	0	TA18	
Disability Insurance	100	TA19	
Group Insurance	452	TA20	
Nys Income Tax	0	TA21	
Federal Income Tax	0	TA22	
Income Executions	0	TA23	
Social Security Tax	0	TA26	
Nyc Income Tax	0	TA28	
Foreign Fire Insurance Tax	0	TA50	
Other Funds (specify)	1,774	TA85	
TOTAL Agency Liabilities	2,326		0
TOTAL Liabilities	2,326		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,326		0

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	122	TE200	124
TOTAL Cash	122		124
TOTAL Assets and Deferred Outflows of Resources	122		124

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Net Assets-Restricted For Other Purposes	122	TE923	124
TOTAL Net Position	122		124
TOTAL Fund Balance	122		124
TOTAL Liabilities, Deferred Inflows And Fund Balance	122		124

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

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	0	TE2401	0
TOTAL Use of Money And Property	0		0
Gifts And Donations		TE2705	2
TOTAL Miscellaneous Local Sources	0		2
TOTAL Revenues	0		2
TOTAL Detail Revenues And Other Sources	0		2

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

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	122	TE8021	122
Restated Fund Balance - Beg of Year	122	TE8022	122
ADD - REVENUES AND OTHER SOURCES	0		2
Fund Balance - End of Year	122	TE8029	123

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

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

Balance Sheet

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

Results of Operation

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

Cash Flow

Code Description	2019	EdpCode	2020
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	1,095,361	W129	1,532,772
TOTAL Provision To Be Made In Future Budgets	1,095,361		1,532,772
TOTAL Assets and Deferred Outflows of Resources	1,095,361		1,532,772

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Term Bonds Payable	0	W623	0
Bond Anticipation Notes Payable	0	W626	0
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	110,361	W638	427,772
Installment Purchase Debt	0	W685	160,000
Judgments And Claims Payable	0	W686	0
Compensated Absences	0	W687	0
TOTAL Other Liabilities	110,361		587,772
Due To Employees' Retirement System	0	W637	0
TOTAL Due To Other Governments	0		0
Capital Notes Payable	0	W627	0
Bonds Payable	985,000	W628	945,000
TOTAL Bond And Long Term Liabilities	985,000		945,000
TOTAL Liabilities	1,095,361		1,532,772
TOTAL Liabilities	1,095,361		1,532,772

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

4/27/2021

County of: Oneida

Municipal Code: 300389500000

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
2010	BOND E	Water distribution improve-EFC			05/21/2010	05/20/2040	0.38%		\$1,344,190	\$985,000	\$40,000	\$0	\$0		\$945,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$985,000	\$40,000	\$0	\$0	\$0	\$945,000
2020	IPC E	Gradall Equipment			01/16/2020	05/01/2024	2.81%		\$200,000	\$0	\$40,000		\$0		\$160,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$200,000	\$0	\$40,000	\$0	\$0	\$0	\$160,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$200,000	\$985,000	\$80,000	\$0	\$0	\$0	\$1,105,000

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

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$1,845,501.35</u>
Demand Deposits	9Z2011	<u> </u>
Time Deposits	9Z2021	<u>\$250,000.00</u>
Total		<u>\$2,095,501.35</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$500,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$1,595,501.35</u>
Total		<u>\$2,095,501.35</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u> </u>

TOWN OF Westmoreland
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0058	\$46,660	\$0	\$14,597	\$32,063
*****-0066	\$55,080	\$0	\$36,212	\$18,868
*****-0074	\$20,099	\$0	\$0	\$20,099
*****-0104	\$245,786	\$87	\$43	\$245,829
*****-8673	\$689,818	\$0	\$0	\$689,818
*****-7754	\$391,633	\$0	\$0	\$391,633
*****-0147	\$9,333	\$0	\$0	\$9,333
*****-8050	\$436,735	\$0	\$0	\$436,735
*****-1958	\$539	\$0	\$0	\$539
*****-5058	\$585	\$0	\$0	\$585
*****-3351	\$250,000	\$0	\$0	\$250,000
Total Adjusted Bank Balance				\$2,095,501
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$2,095,501
Total Cash Balance All Funds			9ZCASHB *	\$2,095,501
* Must be equal				

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

	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?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	Yes
If yes, has your municipality used the results to design the system of internal controls?	Yes
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 Westmoreland
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		11			
Total Part Time Employees:		20			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$81,832.00	11	12	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$54,766.88	11	20	
90408	Worker's Compensation Insurance	\$31,490.02	11	20	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$74,729.35	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$242,818.25			
Computed Total From Financial Section (comparative purposes only)		\$243,932.27			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$62,685	34,398	gallons	
Diesel Fuel	\$42,458	25,985	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,961	10,693	cubic feet	therms
Electricity	\$37,899	194,371	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

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

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

Diane Rolewicz
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 853-8001
Telephone Number

03/11/2021
Date of Certification

Kenneth Eisnor
Name

Supervisor
Title

100 Station Rd, Westmoreland, NY 1
Official Address

(315) 853-8001
Official Telephone Number

TOWN OF Westmoreland
Financial Comments
For the Fiscal Year Ending 2020