

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

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

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	721,881	A200	1,817,722
Cash In Time Deposits	250,000	A201	250,000
TOTAL Cash	971,881		2,067,722
Due From State And Federal Government		A410	0
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	0	A391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	303,500	A440	0
TOTAL Due From Other Governments	303,500		0
Prepaid Expenses		A480	507
TOTAL Prepaid Expenses	0		507
TOTAL Assets	1,275,381		2,068,229

TOWN OF Westmoreland
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	2,355	A600	7,021
TOTAL Accounts Payable	2,355		7,021
Accrued Liabilities	0	A601	1,036
TOTAL Accrued Liabilities	0		1,036
Other Liabilities		A688	311,076
Overpayments & Clearing Account	0	A690	0
TOTAL Other Liabilities	0		311,076
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	2,355		319,132
Fund Balance			
Not in Spendable Form		A806	507
TOTAL Nonspendable Fund Balance	0		507
General Reserve	0	A870	0
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	324,536	A914	254,369
TOTAL Assigned Fund Balance	324,536		254,369
Unassigned Fund Balance	948,490	A917	1,494,221
TOTAL Unassigned Fund Balance	948,490		1,494,221
TOTAL Fund Balance	1,273,026		1,749,097
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,275,381		2,068,229

TOWN OF Westmoreland
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest & Penalties On Real Prop Taxes	2,819	A1090	3,162
TOTAL Real Property Tax Items	2,819		3,162
Non Prop Tax Dist By County	426,120	A1120	664,427
Franchises	85,614	A1170	83,505
TOTAL Non Property Tax Items	511,734		747,931
Clerk Fees	2,443	A1255	2,671
Public Pound Charges, Dog Control Fees	30	A1550	0
Safety Inspection Fees	1,350	A1560	2,600
Park And Recreational Charges	1,250	A2001	2,475
Zoning Fees	1,275	A2110	3,300
Planning Board Fees	0	A2115	0
TOTAL Departmental Income	6,348		11,046
Youth Recreation Services, Other Govts	0	A2350	0
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	4,893	A2401	2,232
TOTAL Use of Money And Property	4,893		2,232
Dog Licenses	3,780	A2544	3,774
Licenses, Other	0	A2545	0
Public Safety Permits	0	A2550	0
Building And Alteration Permits	22,141	A2555	10,749
Plumbing Permits	675	A2565	195
Permits, Other	25	A2590	50
TOTAL Licenses And Permits	26,621		14,768
Fines And Forfeited Bail	29,965	A2610	27,809
TOTAL Fines And Forfeitures	29,965		27,809
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	42,160	A3001	63,240
St Aid, Mortgage Tax	86,658	A3005	137,194
St Aid, Youth Programs	0	A3820	0
TOTAL State Aid	128,818		200,434
Fed Aid, Emergency Disaster Assistance	0	A4960	0
TOTAL Federal Aid	0		0
TOTAL Revenues	711,197		1,007,381
Interfund Transfers	0	A5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	711,197		1,007,381

TOWN OF Westmoreland
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	17,760	A10101	17,760
Legislative Board, Contr Expend	708	A10104	713
TOTAL Legislative Board	18,468		18,473
Municipal Court, Pers Serv	63,110	A11101	43,090
Municipal Court, Equip & Cap Outlay	0	A11102	0
Municipal Court, Contr Expend	4,122	A11104	4,987
TOTAL Municipal Court	67,233		48,078
Supervisor,pers Serv	38,507	A12201	37,070
Supervisor,equip & Cap Outlay	0	A12202	400
Supervisor,contr Expend	1,585	A12204	1,908
TOTAL Supervisor	40,092		39,378
Tax Collection,pers Serv	7,377	A13301	7,325
Tax Collection,contr Expend	3,757	A13304	3,914
TOTAL Tax Collection	11,134		11,239
Budget, Pers Serv	1,269	A13401	1,269
TOTAL Budget	1,269		1,269
Assessment, Pers Serv	23,421	A13551	23,435
Assessment, Equip & Cap Outlay	0	A13552	0
Assessment, Contr Expend	1,682	A13554	2,817
TOTAL Assessment	25,103		26,252
Clerk,pers Serv	35,276	A14101	34,645
Clerk,equip & Cap Outlay	925	A14102	0
Clerk,contr Expend	1,084	A14104	3,353
TOTAL Clerk	37,285		37,998
Law, Contr Expend	17,166	A14204	12,884
TOTAL Law	17,166		12,884
Engineer, Contr Expend	0	A14404	0
TOTAL Engineer	0		0
Elections, Contr Expend	0	A14504	0
TOTAL Elections	0		0
Records Mgmt, PerS. Serv.	853	A14601	853
Records Mgmt, Contr Expend	139	A14604	182
TOTAL Records Mgmt	992		1,035
Operation of Plant, Equip & Cap Outlay	0	A16202	699
Operation of Plant, Contr Expend	32,123	A16204	32,139
TOTAL Operation of Plant	32,123		32,838
Central Print & Mail Contr Expend	2,743	A16704	0
TOTAL Central Print & Mail Contr Expend	2,743		0
Unallocated Insurance, Contr Expend	11,844	A19104	12,162
TOTAL Unallocated Insurance	11,844		12,162
Municipal Assn Dues, Contr Expend	1,000	A19204	1,050
TOTAL Municipal Assn Dues	1,000		1,050
TOTAL General Government Support	266,451		242,656
Traffic Control, Contr Expen	911	A33104	941
TOTAL Traffic Control	911		941

TOWN OF Westmoreland
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Control of Animals, Contr Expend	3,993	A35104	3,814
TOTAL Control of Animals	3,993		3,814
Safety Inspection, Pers Serv	21,359	A36201	21,314
Safety Inspection, Contr Expend	5,212	A36204	6,118
TOTAL Safety Inspection	26,571		27,433
TOTAL Public Safety	31,475		32,188
Registrar of Vital Statistics, Pers Serv	619	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	619		619
TOTAL Health	619		619
Street Admin, Pers Serv	113,883	A50101	113,180
Street Admin, Contr Expend	1,169	A50104	824
TOTAL Street Admin	115,051		114,004
Garage, Equip & Cap Outlay	0	A51322	7,500
Garage, Contr Expend	11,984	A51324	12,911
TOTAL Garage	11,984		20,411
Street Lighting, Contr Expend	10,914	A51824	10,801
TOTAL Street Lighting	10,914		10,801
Sidewalks, Contr Expend	0	A54104	0
TOTAL Sidewalks	0		0
TOTAL Transportation	137,949		145,216
Programs For Aging, Contr Expend	3,250	A67724	0
TOTAL Programs For Aging	3,250		0
TOTAL Economic Assistance And Opportunity	3,250		0
Recreation Admini, Pers Serv	1,545	A70201	1,545
TOTAL Recreation Admini	1,545		1,545
Parks, Pers Serv	2,731	A71101	3,775
Parks, Equip & Cap Outlay	0	A71102	0
Parks, Contr Expend	2,590	A71104	2,747
TOTAL Parks	5,322		6,522
Playgr & Rec Centers, Contr Expend	840	A71404	2,638
TOTAL Playgr & Rec Centers	840		2,638
Youth Prog, Contr Expend	257	A73104	291
TOTAL Youth Prog	257		291
Library, Pers Serv	11,148	A74101	6,042
Library, Equip & Cap Outlay	0	A74102	0
Library, Contr Expend	4,256	A74104	5,636
TOTAL Library	15,404		11,678
Historian, Pers Serv	752	A75101	752
Historian, Contr Expend	220	A75104	157
TOTAL Historian	972		909

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Celebrations, Contr Expend	5,136	A75504	5,000
TOTAL Celebrations	5,136		5,000
TOTAL Culture And Recreation	29,476		28,582
Zoning, Pers Serv	2,216	A80101	3,360
Zoning, Equip & Cap Outlay	0	A80102	0
Zoning, Contr Expend	4,193	A80104	5,616
TOTAL Zoning	6,409		8,975
Planning, Pers Serv	0	A80201	0
Planning, Contr Expend	0	A80204	0
TOTAL Planning	0		0
Human Rights, Contr Expend	550	A80404	0
TOTAL Human Rights	550		0
Comm Beautification, Contr Expend	2,000	A85104	2,323
TOTAL Comm Beautification	2,000		2,323
Emergency Disaster Work, Contr Expend	0	A87604	0
TOTAL Emergency Disaster Work	0		0
Cemetery, Contr Expend	0	A88104	0
TOTAL Cemetery	0		0
TOTAL Home And Community Services	8,959		11,299
State Retirement System	33,076	A90108	39,209
Social Security, Employer Cont	25,861	A90308	23,946
Life Insurance, Empl Bnfts	0	A90458	0
Hospital & Medical (dental) Ins, Empl Bnft	6,865	A90608	7,596
TOTAL Employee Benefits	65,802		70,752
TOTAL Expenditures	543,981		531,310
Transfers, Other Funds	0	A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	543,981		531,310

TOWN OF Westmoreland
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,105,810	A8021	1,273,026
Restated Fund Balance - Beg of Year	1,105,810	A8022	1,273,026
ADD - REVENUES AND OTHER SOURCES	711,197		1,007,381
DEDUCT - EXPENDITURES AND OTHER USES	543,981		531,310
Fund Balance - End of Year	1,273,026	A8029	1,749,109

TOWN OF Westmoreland
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Tax Items	3,000	A1099N	3,000
Est Rev - Non Property Tax Items	285,000	A1199N	380,000
Est Rev - Departmental Income	3,825	A1299N	6,300
Est Rev - Use of Money And Property	2,500	A2499N	2,000
Est Rev - Licenses And Permits	13,025	A2599N	12,025
Est Rev - Fines And Forfeitures	30,000	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	465,050		561,025
Appropriated Fund Balance	324,536	A599N	254,369
TOTAL Estimated Other Sources	324,536		254,369
TOTAL Estimated Revenues	789,586		815,394

TOWN OF Westmoreland
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	414,296	A1999N	416,503
App - Public Safety	37,699	A3999N	39,049
App - Health	739	A4999N	888
App - Transportation	157,062	A5999N	164,550
App - Economic Assistance And Opportunity	0	A6999N	3,250
App - Culture And Recreation	79,497	A7999N	79,544
App - Home And Community Services	22,193	A8999N	23,310
App - Employee Benefits	78,100	A9199N	88,300
TOTAL Appropriations	789,586		815,394
TOTAL Appropriations	789,586		815,394

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	410,500	DA200	584,692
Cash In Time Deposits	0	DA201	0
TOTAL Cash	410,500		584,692
Accounts Receivable	3,066	DA380	
TOTAL Other Receivables (net)	3,066		0
Due From Other Funds	0	DA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	413,567		584,692

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	22,584	DA600	42,010
TOTAL Accounts Payable	22,584		42,010
Accrued Liabilities	0	DA601	4,311
TOTAL Accrued Liabilities	0		4,311
Due To Other Funds	0	DA630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	22,584		46,321
Fund Balance			
Assigned Appropriated Fund Balance	151,010	DA914	290,978
Assigned Unappropriated Fund Balance	239,973	DA915	247,394
TOTAL Assigned Fund Balance	390,983		538,372
TOTAL Fund Balance	390,983		538,372
TOTAL Liabilities, Deferred Inflows And Fund Balance	413,567		584,692

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
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	235,826	DA2302	236,126
TOTAL Intergovernmental Charges	235,826		236,126
Interest And Earnings	221	DA2401	122
TOTAL Use of Money And Property	221		122
Sales of Equipment	0	DA2665	0
Insurance Recoveries	0	DA2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	DA2701	115
Unclassified (specify)	83,229	DA2770	127,925
TOTAL Miscellaneous Local Sources	83,229		128,040
St Aid, Consolidated Highway Aid	159,070	DA3501	215,966
St Aid Emergency Disaster Assistance	0	DA3960	0
TOTAL State Aid	159,070		215,966
Fed Aid Emer Disaster Assist	0	DA4960	0
TOTAL Federal Aid	0		0
TOTAL Revenues	1,478,346		1,580,255
Serial Bonds		DA5710	
Statutory Installment Bonds		DA5720	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,478,346		1,580,255

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	174,776	DA51101	174,776
Maint of Streets, Contr Expend	156,173	DA51104	166,187
TOTAL Maint of Streets	330,949		340,963
Perm Improve Highway, Equip & Cap Outlay	159,070	DA51122	215,966
TOTAL Perm Improve Highway	159,070		215,966
Machinery, Equip & Cap Outlay	179,130	DA51302	27,647
Machinery, Contr Expend	174,495	DA51304	281,386
TOTAL Machinery	353,625		309,033
Brush And Weeds, Contr Expend	1,000	DA51404	10,000
Brush & Weeds, Empl Bnfts	900	DA51408	860
TOTAL Brush & Weeds	1,900		10,860
Snow Removal, Pers Serv	194,452	DA51421	179,211
Snow Removal, Contr Expend	182,854	DA51424	164,788
TOTAL Snow Removal	377,306		343,998
TOTAL Transportation	1,222,849		1,220,821
State Retirement, Empl Bnfts	47,488	DA90108	57,573
Social Security , Empl Bnfts	26,966	DA90308	25,949
Worker's Compensation, Empl Bnfts	31,490	DA90408	30,943
Life Insurance, Empl Bnfts	0	DA90458	0
Disability Insurance, Empl Bnfts	0	DA90558	0
Hospital & Medical (dental) Ins, Empl Bnft	67,864	DA90608	53,111
TOTAL Employee Benefits	173,808		167,576
Debt Principal, Installment Bonds		DA97206	0
Debt Principal, Install Purch. Debt	40,000	DA97856	40,000
TOTAL Debt Principal	40,000		40,000
Debt Interest, Installment Bonds	0	DA97207	0
Debt Interest, Install. Purch Debt	1,612	DA97857	4,468
TOTAL Debt Interest	1,612		4,468
TOTAL Expenditures	1,438,269		1,432,866
TOTAL Expenditures	1,438,269		1,432,866

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	350,906	DA8021	390,983
Restated Fund Balance - Beg of Year	350,906	DA8022	390,983
ADD - REVENUES AND OTHER SOURCES	1,478,346		1,580,255
DEDUCT - EXPENDITURES AND OTHER USES	1,438,269		1,432,866
Fund Balance - End of Year	390,983	DA8029	538,372

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Non Property Tax Items	1,000,000	DA1199N	1,100,000
Est Rev - Intergovernmental Charges	215,000	DA2399N	221,000
Est Rev - Use of Money And Property	200	DA2499N	100
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	144,882
TOTAL Estimated Revenues	1,517,200		1,655,982
Estimated - Proceeds of Obligations	0	DA5799N	0
Appropriated Fund Balance	151,010	DA599N	290,978
TOTAL Estimated Other Sources	151,010		290,978
TOTAL Estimated Revenues	1,668,210		1,946,960

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	1,405,110	DA5999N	1,685,400
App - Employee Benefits	218,600	DA9199N	217,160
App - Debt Service	44,500	DA9899N	44,400
TOTAL Appropriations	1,668,210		1,946,960
TOTAL Appropriations	1,668,210		1,946,960

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Balance Sheet

Code Description	2020	EdpCode	2021
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Balance Sheet

Code Description	2020	EdpCode	2021
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Installment Purchase Debt	200,000	H5785	
TOTAL Proceeds of Obligations	200,000		0
TOTAL Other Sources	200,000		0
TOTAL Revenues	200,000		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Machinery, Equip & Cap Outlay	200,000	H51302	
TOTAL Machinery	200,000		0
TOTAL Transportation	200,000		0
TOTAL Expenditures	200,000		0
TOTAL Expenditures	200,000		0

TOWN OF Westmoreland
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
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	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	78,750	K101	78,750
Buildings	1,687,301	K102	1,770,635
Machinery And Equipment	2,873,288	K104	2,907,476
TOTAL Fixed Assets (net)	4,639,339		4,756,861
TOTAL Assets	4,639,339		4,756,861

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities			
Total Non-Current Govt Assets	4,639,339	K159	4,756,861
TOTAL Investments in Non-Current Government Assets	4,639,339		4,756,861
TOTAL Fund Balance	4,639,339		4,756,861
TOTAL	4,639,339		4,756,861

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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,000	PN200	1,000
TOTAL Cash	1,000		1,000
TOTAL Assets	1,000		1,000

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(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
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 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
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 2021

(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	20,099	SL200	24,258
TOTAL Cash	20,099		24,258
TOTAL Assets	20,099		24,258

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Appropriated Fund Balance	400	SL914	400
Assigned Unappropriated Fund Balance	19,699	SL915	23,858
TOTAL Assigned Fund Balance	20,099		24,258
TOTAL Fund Balance	20,099		24,258
TOTAL Liabilities, Deferred Inflows And Fund Balance	20,099		24,258

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	11,958	SL1001	11,958
TOTAL Real Property Taxes	11,958		11,958
Interest And Earnings	1	SL2401	5
TOTAL Use of Money And Property	1		5
Refunds of Prior Year's Expenditures	0	SL2701	0
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	11,959		11,963
TOTAL Revenues	11,959		11,963

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Street Lighting, Contr Expend	7,868	SL51824	7,803
TOTAL Street Lighting	7,868		7,803
TOTAL Transportation	7,868		7,803
TOTAL Expenditures	7,868		7,803
TOTAL Expenditures	7,868		7,803

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,007	SL8021	20,099
Restated Fund Balance - Beg of Year	16,007	SL8022	20,099
ADD - REVENUES AND OTHER SOURCES	11,959		11,963
DEDUCT - EXPENDITURES AND OTHER USES	7,868		7,803
Fund Balance - End of Year	20,099	SL8029	24,257

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	9,333	SS200	11,473
TOTAL Cash	9,333		11,473
TOTAL Assets	9,333		11,473

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	9,333	SS915	11,473
TOTAL Assigned Fund Balance	9,333		11,473
TOTAL Fund Balance	9,333		11,473
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,333		11,473

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Assessments	14,000	SS1030	14,000
TOTAL Real Property Taxes	14,000		14,000
Interest And Earnings	26	SS2401	15
TOTAL Use of Money And Property	26		15
TOTAL Revenues	14,026		14,015
TOTAL Revenues	14,026		14,015

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Sewer Administration, Contr Expend	0	SS81104	0
TOTAL Sewer Administration	0		0
Sewage Treat Disp, Contr Expend	12,225	SS81304	11,875
TOTAL Sewage Treat Disp	12,225		11,875
TOTAL Home And Community Services	12,225		11,875
TOTAL Expenditures	12,225		11,875
TOTAL Expenditures	12,225		11,875

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,532	SS8021	9,333
Restated Fund Balance - Beg of Year	7,532	SS8022	9,333
ADD - REVENUES AND OTHER SOURCES	14,026		14,015
DEDUCT - EXPENDITURES AND OTHER USES	12,225		11,875
Fund Balance - End of Year	9,333	SS8029	11,472

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
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	14,010		14,010

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SS) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	11,875	SS8999N	14,000
TOTAL Appropriations	11,875		14,000
Other Budgetary Purposes	2,135	SS962N	10
TOTAL Other Uses	2,135		10
TOTAL Appropriations	14,010		14,010

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	682,564	SW200	821,519
Cash In Time Deposits		SW201	
TOTAL Cash	682,564		821,519
Water Rents Receivable	58,529	SW350	55,705
Special Assessments Receivable	11,015	SW370	20,106
TOTAL Other Receivables (net)	69,543		75,811
Due From Other Funds	0	SW391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	15,007	SW440	0
TOTAL Due From Other Governments	15,007		0
TOTAL Assets	767,115		897,331

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	19,206	SW600	0
TOTAL Accounts Payable	19,206		0
Accrued Liabilities	0	SW601	192
TOTAL Accrued Liabilities	0		192
Overpayments & Clearing Account		SW690	0
TOTAL Other Liabilities	0		0
Due To Other Funds	0	SW630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	19,206		192
Fund Balance			
Assigned Appropriated Fund Balance		SW914	22,394
Assigned Unappropriated Fund Balance	747,909	SW915	874,745
TOTAL Assigned Fund Balance	747,909		897,139
TOTAL Fund Balance	747,909		897,139
TOTAL Liabilities, Deferred Inflows And Fund Balance	767,115		897,331

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	18,500	SW1001	18,870
TOTAL Real Property Taxes	18,500		18,870
Metered Water Sales	179,724	SW2140	193,135
Unmetered Water Sales	158,078	SW2142	158,724
Water Service Charges	60	SW2144	100
TOTAL Departmental Income	337,862		351,959
Interest And Earnings	872	SW2401	160
TOTAL Use of Money And Property	872		160
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	357,234		370,989
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 Revenues	357,234		370,989

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Water Administration, Pers Serv	28,152	SW83101	26,960
Water Administration, Equip & Cap Outlay	0	SW83102	0
Water Administration, Contr Expend	4,108	SW83104	4,778
TOTAL Water Administration	32,260		31,739
Source Supply Pwr & Pump, Contr Expend	141,862	SW83204	107,996
TOTAL Source Supply Pwr & Pump	141,862		107,996
Water Purification, Equip & Cap Outlay	0	SW83302	0
Water Purification, Contr Expend	8,986	SW83304	7,417
TOTAL Water Purification	8,986		7,417
Water Trans & Distrib, Equip & Cap Outlay	3,057	SW83402	6,695
Water Trans & Distrib, Contr Expend	35,502	SW83404	2,371
TOTAL Water Trans & Distrib	38,560		9,066
TOTAL Home And Community Services	221,668		156,218
State Retirement, Empl Bnfts	1,269	SW90108	1,490
Social Security , Empl Bnfts	2,154	SW90308	2,062
Life Insurance, Empl Bnfts	0	SW90458	0
TOTAL Employee Benefits	3,423		3,552
Debt Principal, Installment Bonds	40,000	SW97206	40,000
TOTAL Debt Principal	40,000		40,000
Debt Interest, Installment Bonds	31,718	SW97207	21,989
TOTAL Debt Interest	31,718		21,989
TOTAL Expenditures	296,808		221,759
Transfers, Capital Projects Fund	0	SW99509	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	296,808		221,759

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	687,484	SW8021	747,909
Restated Fund Balance - Beg of Year	687,484	SW8022	747,909
ADD - REVENUES AND OTHER SOURCES	357,234		370,989
DEDUCT - EXPENDITURES AND OTHER USES	296,808		221,759
Fund Balance - End of Year	747,909	SW8029	897,140

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	18,872	SW1049N	18,870
Est Rev - Departmental Income	357,120	SW1299N	329,020
Est Rev - Use of Money And Property	285	SW2499N	160
TOTAL Estimated Revenues	376,277		348,050
Appropriated Fund Balance	0	SW599N	22,394
TOTAL Estimated Other Sources	0		22,394
TOTAL Estimated Revenues	376,277		370,444

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Home And Community Services	286,810	SW8999N	292,810
App - Employee Benefits	4,384	SW9199N	5,634
App - Debt Service	72,000	SW9899N	72,000
TOTAL Appropriations	363,194		370,444
Other Budgetary Purposes	13,083	SW962N	0
TOTAL Other Uses	13,083		0
TOTAL Appropriations	376,277		370,444

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	124	TE200	124
TOTAL Cash	124		124
TOTAL Assets	124		124

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Net Assets-Restricted For Other Purposes	124	TE923	124
TOTAL Net Position	124		124
TOTAL Fund Balance	124		124
TOTAL Liabilities, Deferred Inflows And Fund Balance	124		124

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	0	TE2401	0
TOTAL Use of Money And Property	0		0
Gifts And Donations	2	TE2705	
TOTAL Miscellaneous Local Sources	2		0
TOTAL Revenues	2		0
TOTAL Revenues	2		0

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	122	TE8021	124
Restated Fund Balance - Beg of Year	122	TE8022	124
ADD - REVENUES AND OTHER SOURCES	2		0
Fund Balance - End of Year	124	TE8029	124

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Serial Bonds	945,000	V5710	
TOTAL Proceeds of Obligations	945,000		0
TOTAL Other Sources	945,000		0
TOTAL Revenues	945,000		0

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Principal, Installment Bonds	945,000	V97206	
TOTAL Debt Principal	945,000		0
TOTAL Expenditures	945,000		0
TOTAL Expenditures	945,000		0

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	945,000		
DEDUCT - EXPENDITURES AND OTHER USES	945,000		
Fund Balance - End of Year		V8029	

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	1,532,772	W129	1,026,732
TOTAL Provision To Be Made In Future Budgets	1,532,772		1,026,732
TOTAL Assets	1,532,772		1,026,732

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Term Bonds Payable	0	W623	0
Bond Anticipation Notes Payable	0	W626	0
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	427,772	W638	1,732
Installment Purchase Debt	160,000	W685	120,000
Judgments And Claims Payable	0	W686	0
Compensated Absences	0	W687	0
TOTAL Other Liabilities	587,772		121,732
Due To Employees' Retirement System	0	W637	0
TOTAL Due To Other Governments	0		0
Capital Notes Payable	0	W627	0
Bonds Payable	945,000	W628	905,000
TOTAL Bond And Long Term Liabilities	945,000		905,000
TOTAL Liabilities	1,532,772		1,026,732
TOTAL Liabilities	1,532,772		1,026,732

TOWN OF Westmoreland
Statement of Indebtedness
For the Fiscal Year Ending 2021

4/15/2022

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
2020	BOND E	Water Distribution Improve-EFC			12/17/2020	04/01/2039	0.38%		\$945,000	\$945,000	\$40,000	\$0	\$0		\$905,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$945,000	\$40,000	\$0	\$0	\$0	\$905,000
2020	IPC E	Gradall Equipment			01/16/2020	05/01/2024	2.81%		\$200,000	\$160,000	\$40,000	\$0	\$0		\$120,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$160,000	\$40,000	\$0	\$0	\$0	\$120,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$1,105,000	\$80,000	\$0	\$0	\$0	\$1,025,000

TOWN OF Westmoreland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$3,260,789.40</u>
Demand Deposits	9Z2011	<u></u>
Time Deposits	9Z2021	<u>\$250,000.00</u>
Total		<u>\$3,510,789.40</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$500,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$3,010,789.40</u>
Total		<u>\$3,510,789.40</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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0058	\$30,258	\$0	\$7,372	\$22,886
*****-0066	\$64,604	\$0	\$21,639	\$42,965
*****-0074	\$24,258	\$0	\$0	\$24,258
*****-0104	\$299,302	\$20	\$14,627	\$284,695
*****-0147	\$11,473	\$0	\$0	\$11,473
*****-3351	\$250,000	\$0	\$0	\$250,000
*****-8673	\$1,794,837	\$0	\$0	\$1,794,837
*****-8050	\$536,824	\$0	\$0	\$536,824
*****-7754	\$541,727	\$0	\$0	\$541,727
*****-8058	\$585	\$0	\$0	\$585
*****-1958	\$539	\$0	\$0	\$539
Total Adjusted Bank Balance				\$3,510,789
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$3,510,789
Total Cash Balance All Funds			9ZCASHB *	\$3,510,789
* Must be equal				

TOWN OF Westmoreland
Local Government Questionnaire
For the Fiscal Year Ending 2021

	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 2021

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	\$98,272.00	11	12	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$51,957.70	11	20	
90408	Worker's Compensation Insurance	\$30,943.45	11	20	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$60,707.12	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$241,880.27			
Computed Total From Financial Section (comparative purposes only)		\$242,740.27			

TOWN OF Westmoreland
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$103,343	37,827	gallons	
Diesel Fuel	\$86,112	35,682	gallons	
Fuel Oil			gallons	
Natural Gas	\$6,526	10,043	cubic feet	therms
Electricity	\$41,107	194,924	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 12/31/2021, 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 12/31/2021 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

03/02/2022
Date of Certification

Kenneth Eisnor
Name

Supervisor
Title

100 Station Rd, Westmoreland, NY, 13
Official Address

(315) 853-8001
Official Telephone Number

TOWN OF Westmoreland
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Account Code Comment

Account Code A917 To adjust for change in fund balance

Account Code A806 To adjust fund balance for prepaid expenditures