

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 12/31/2015

\*\*\*\*\*

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	10,583	A200	8,872
Cash In Time Deposits	857,155	A201	842,947
<b>TOTAL Cash</b>	<b>867,737</b>		<b>851,819</b>
<b>TOTAL Assets</b>	<b>867,737</b>		<b>851,819</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	17,943	A600	1,695
<b>TOTAL Accounts Payable</b>	<b>17,943</b>		<b>1,695</b>
Accrued Liabilities	2,089	A601	1,850
<b>TOTAL Accrued Liabilities</b>	<b>2,089</b>		<b>1,850</b>
Overpayments & Clearing Account		A690	0
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds		A630	0
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>20,032</b>		<b>3,545</b>
<b>Fund Balance</b>			
General Reserve		A870	0
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	236,364	A914	229,581
<b>TOTAL Assigned Fund Balance</b>	<b>236,364</b>		<b>229,581</b>
Unassigned Fund Balance	611,341	A917	618,693
<b>TOTAL Unassigned Fund Balance</b>	<b>611,341</b>		<b>618,693</b>
<b>TOTAL Fund Balance</b>	<b>847,705</b>		<b>848,274</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>867,737</b>		<b>851,819</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest & Penalties On Real Prop Taxes	3,538	A1090	5,183
<b>TOTAL Real Property Tax Items</b>	<b>3,538</b>		<b>5,183</b>
Non Prop Tax Dist By County	298,787	A1120	265,933
Franchises	77,925	A1170	78,015
<b>TOTAL Non Property Tax Items</b>	<b>376,712</b>		<b>343,948</b>
Clerk Fees	2,518	A1255	2,576
Public Pound Charges, Dog Control Fees	50	A1550	40
Safety Inspection Fees	250	A1560	200
Park And Recreational Charges	825	A2001	875
Zoning Fees	250	A2110	50
Planning Board Fees	450	A2115	150
<b>TOTAL Departmental Income</b>	<b>4,343</b>		<b>3,891</b>
Youth Recreation Services, Other Govts	2,100	A2350	0
<b>TOTAL Intergovernmental Charges</b>	<b>2,100</b>		<b>0</b>
Interest And Earnings	3,012	A2401	2,059
<b>TOTAL Use of Money And Property</b>	<b>3,012</b>		<b>2,059</b>
Dog Licenses	4,746	A2544	5,720
Licenses, Other	25	A2545	0
Public Safety Permits		A2550	0
Building And Alteration Permits	9,581	A2555	8,352
Plumbing Permits	810	A2565	540
Permits, Other	50	A2590	75
<b>TOTAL Licenses And Permits</b>	<b>15,212</b>		<b>14,687</b>
Fines And Forfeited Bail	82,022	A2610	75,155
<b>TOTAL Fines And Forfeitures</b>	<b>82,022</b>		<b>75,155</b>
Sales, Other	3	A2655	0
Sales of Equipment		A2665	0
Insurance Recoveries		A2680	0
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3</b>		<b>0</b>
Refunds of Prior Year's Expenditures	1,536	A2701	7,343
Gifts And Donations	500	A2705	0
Unclassified (specify)		A2770	105
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,036</b>		<b>7,448</b>
St Aid, Revenue Sharing	52,700	A3001	52,700
St Aid, Mortgage Tax	85,781	A3005	87,253
St Aid, Youth Programs		A3820	0
<b>TOTAL State Aid</b>	<b>138,481</b>		<b>139,953</b>
Fed Aid, Emergency Disaster Assistance		A4960	0
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>627,459</b>		<b>592,325</b>
Interfund Transfers		A5031	0
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>627,459</b>		<b>592,325</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	16,584	A10101	16,584
Legislative Board, Contr Expend	3,249	A10104	922
<b>TOTAL Legislative Board</b>	<b>19,833</b>		<b>17,506</b>
Municipal Court, Pers Serv	52,965	A11101	54,620
Municipal Court, Equip & Cap Outlay	476	A11102	0
Municipal Court, Contr Expend	9,459	A11104	6,275
<b>TOTAL Municipal Court</b>	<b>62,900</b>		<b>60,895</b>
Supervisor, pers Serv	39,677	A12201	39,149
Supervisor, equip & Cap Outlay		A12202	0
Supervisor, contr Expend	3,363	A12204	2,328
<b>TOTAL Supervisor</b>	<b>43,040</b>		<b>41,477</b>
Tax Collection, pers Serv	6,838	A13301	6,838
Tax Collection, contr Expend	3,423	A13304	3,398
<b>TOTAL Tax Collection</b>	<b>10,261</b>		<b>10,236</b>
Budget, Pers Serv	1,185	A13401	1,185
<b>TOTAL Budget</b>	<b>1,185</b>		<b>1,185</b>
Assessment, Pers Serv	27,572	A13551	28,090
Assessment, Equip & Cap Outlay	1,000	A13552	0
Assessment, Contr Expend	2,681	A13554	2,131
<b>TOTAL Assessment</b>	<b>31,253</b>		<b>30,220</b>
Clerk, pers Serv	34,443	A14101	32,117
Clerk, equip & Cap Outlay	76	A14102	0
Clerk, contr Expend	3,861	A14104	3,283
<b>TOTAL Clerk</b>	<b>38,381</b>		<b>35,399</b>
Law, Contr Expend	16,191	A14204	10,210
<b>TOTAL Law</b>	<b>16,191</b>		<b>10,210</b>
Elections, Pers Serv		A14501	
Elections, Contr Expend		A14504	0
<b>TOTAL Elections</b>	<b>0</b>		<b>0</b>
Records Mgmt, PerS. Serv.	797	A14601	797
Records Mgmt, Contr Expend	1,537	A14604	1,136
<b>TOTAL Records Mgmt</b>	<b>2,334</b>		<b>1,933</b>
Buildings, Equip & Cap Outlay	12,438	A16202	10,727
Buildings, Contr Expend	36,366	A16204	39,734
<b>TOTAL Buildings</b>	<b>48,804</b>		<b>50,461</b>
Central Print & Mail, contr Expend	906	A16704	1,756
<b>TOTAL Central Print &amp; Mail</b>	<b>906</b>		<b>1,756</b>
Unallocated Insurance, Contr Expend	11,247	A19104	11,245
<b>TOTAL Unallocated Insurance</b>	<b>11,247</b>		<b>11,245</b>
Municipal Assn Dues, Contr Expend	1,000	A19204	1,000
<b>TOTAL Municipal Assn Dues</b>	<b>1,000</b>		<b>1,000</b>
Other Gen Govt Support, Contr Expend	1,255	A19894	
<b>TOTAL Other Gen Govt Support</b>	<b>1,255</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>288,589</b>		<b>273,523</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Traffic Control, Contr Expen	953	A33104	949
<b>TOTAL Traffic Control</b>	<b>953</b>		<b>949</b>
Control of Animals, Pers Serv		A35101	
Control of Animals, Contr Expend	6,677	A35104	5,725
<b>TOTAL Control of Animals</b>	<b>6,677</b>		<b>5,725</b>
Safety Inspection, Pers Serv	16,105	A36201	16,386
Safety Inspection, Contr Expend	3,522	A36204	5,235
<b>TOTAL Safety Inspection</b>	<b>19,627</b>		<b>21,621</b>
<b>TOTAL Public Safety</b>	<b>27,256</b>		<b>28,295</b>
Registrar of Vital Statistics, Pers Serv	578	A40201	578
Registrar of Vital Stat,equip&cap Outlay		A40202	0
Registrar of Vital Stat Contr Expend		A40204	0
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>578</b>		<b>578</b>
<b>TOTAL Health</b>	<b>578</b>		<b>578</b>
Street Admin, Pers Serv	100,909	A50101	99,772
Street Admin, Contr Expend	2,260	A50104	3,596
<b>TOTAL Street Admin</b>	<b>103,169</b>		<b>103,369</b>
Garage, Equip & Cap Outlay	76	A51322	0
Garage, Contr Expend	18,597	A51324	18,607
<b>TOTAL Garage</b>	<b>18,674</b>		<b>18,607</b>
Street Lighting, Contr Expend	15,970	A51824	15,420
<b>TOTAL Street Lighting</b>	<b>15,970</b>		<b>15,420</b>
Sidewalks, Contr Expend	191	A54104	1,843
<b>TOTAL Sidewalks</b>	<b>191</b>		<b>1,843</b>
<b>TOTAL Transportation</b>	<b>138,004</b>		<b>139,239</b>
Programs For Aging, Contr Expend	3,155	A67724	3,250
<b>TOTAL Programs For Aging</b>	<b>3,155</b>		<b>3,250</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>3,155</b>		<b>3,250</b>
Recreation Admini, Pers Serv	590	A70201	1,500
<b>TOTAL Recreation Admini</b>	<b>590</b>		<b>1,500</b>
Parks, Pers Serv	5,922	A71101	2,126
Parks, Equip & Cap Outlay		A71102	5,174
Parks, Contr Expend	9,605	A71104	10,917
<b>TOTAL Parks</b>	<b>15,527</b>		<b>18,217</b>
Playgr & Rec Centers, Contr Expend	18,593	A71404	3,857
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>18,593</b>		<b>3,857</b>
Youth Prog, Contr Expend	3,285	A73104	3,196
<b>TOTAL Youth Prog</b>	<b>3,285</b>		<b>3,196</b>
Library, Pers Serv	15,487	A74101	15,487
Library, Equip & Cap Outlay	953	A74102	0
Library, Contr Expend	7,251	A74104	7,345
<b>TOTAL Library</b>	<b>23,690</b>		<b>22,832</b>
Historian, Pers Serv	702	A75101	702
Historian, Contr Expend	87	A75104	1,273
<b>TOTAL Historian</b>	<b>789</b>		<b>1,975</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Celebrations, Contr Expend	848	A75504	725
<b>TOTAL Celebrations</b>	<b>848</b>		<b>725</b>
<b>TOTAL Culture And Recreation</b>	<b>63,321</b>		<b>52,302</b>
Zoning, Pers Serv	383	A80101	558
Zoning, Equip & Cap Outlay		A80102	0
Zoning, Contr Expend	2,841	A80104	2,751
<b>TOTAL Zoning</b>	<b>3,224</b>		<b>3,310</b>
Planning, Pers Serv	1,056	A80201	884
Planning, Contr Expend	3,787	A80204	3,868
<b>TOTAL Planning</b>	<b>4,843</b>		<b>4,752</b>
Human Rights, Contr Expend		A80404	550
<b>TOTAL Human Rights</b>	<b>0</b>		<b>550</b>
Comm Beautification, Contr Expend	313	A85104	1,900
<b>TOTAL Comm Beautification</b>	<b>313</b>		<b>1,900</b>
Emergency Disaster Work, Contr Expend		A87604	0
<b>TOTAL Emergency Disaster Work</b>	<b>0</b>		<b>0</b>
Cemetery, Contr Expend		A88104	366
<b>TOTAL Cemetery</b>	<b>0</b>		<b>366</b>
<b>TOTAL Home And Community Services</b>	<b>8,380</b>		<b>10,878</b>
State Retirement System	46,648	A90108	45,268
Social Security, Employer Cont	24,212	A90308	23,769
Life Insurance, Empl Bnfts	2,393	A90458	2,193
Disability Insurance, Empl Bnfts		A90558	
Hospital & Medical (dental) Ins, Empl Bnft	10,196	A90608	12,461
<b>TOTAL Employee Benefits</b>	<b>83,450</b>		<b>83,691</b>
<b>TOTAL Expenditures</b>	<b>612,732</b>		<b>591,757</b>
Transfers, Other Funds		A99019	0
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>612,732</b>		<b>591,757</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	832,979	A8021	847,706
Restated Fund Balance - Beg of Year	832,979	A8022	847,706
ADD - REVENUES AND OTHER SOURCES	627,459		592,325
DEDUCT - EXPENDITURES AND OTHER USES	612,732		591,757
Fund Balance - End of Year	847,706	A8029	848,274

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Tax Items	3,000	A1099N	3,000
Est Rev - Non Property Tax Items	270,000	A1199N	270,000
Est Rev - Departmental Income	3,650	A1299N	3,650
Est Rev - Use of Money And Property	2,000	A2499N	2,000
Est Rev - Licenses And Permits	10,550	A2599N	10,550
Est Rev - Fines And Forfeitures	70,000	A2649N	70,000
Est Rev - Sale of Prop And Comp For Loss	2	A2699N	2
Est Rev - Miscellaneous Local Sources	25	A2799N	25
Est Rev - State Aid	130,000	A3099N	130,000
<b>TOTAL Estimated Revenues</b>	<b>489,227</b>		<b>489,227</b>
Appropriated Fund Balance	236,364	A599N	229,581
<b>TOTAL Estimated Other Sources</b>	<b>236,364</b>		<b>229,581</b>
<b>TOTAL Estimated Revenues</b>	<b>725,591</b>		<b>718,808</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	357,435	A1999N	358,936
App - Public Safety	28,602	A3999N	28,760
App - Health	928	A4999N	701
App - Transportation	169,657	A5999N	156,720
App - Economic Assistance And Opportunity	3,250	A6999N	3,250
App - Culture And Recreation	63,189	A7999N	67,036
App - Home And Community Services	14,815	A8999N	15,665
App - Employee Benefits	87,715	A9199N	87,740
<b>TOTAL Appropriations</b>	<b>725,591</b>		<b>718,808</b>
<b>TOTAL Appropriations</b>	<b>725,591</b>		<b>718,808</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	324,222	DA200	449,391
Cash In Time Deposits		DA201	0
<b>TOTAL Cash</b>	<b>324,222</b>		<b>449,391</b>
<b>TOTAL Assets</b>	<b>324,222</b>		<b>449,391</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	5,968	DA600	5,185
<b>TOTAL Accounts Payable</b>	<b>5,968</b>		<b>5,185</b>
Accrued Liabilities	7,851	DA601	8,475
<b>TOTAL Accrued Liabilities</b>	<b>7,851</b>		<b>8,475</b>
Due To Other Funds		DA630	0
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>13,819</b>		<b>13,660</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	40,817	DA914	190,767
Assigned Unappropriated Fund Balance	269,587	DA915	244,964
<b>TOTAL Assigned Fund Balance</b>	<b>310,403</b>		<b>435,730</b>
<b>TOTAL Fund Balance</b>	<b>310,403</b>		<b>435,730</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>324,222</b>		<b>449,391</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes		DA1001	
<b>TOTAL Real Property Taxes</b>	0		0
Sales Tax (from County)	1,000,000	DA1120	1,000,000
<b>TOTAL Non Property Tax Items</b>	1,000,000		1,000,000
Transportation Services, Other Govts		DA2300	
Snow Removal Services-Other Govts	210,781	DA2302	225,330
<b>TOTAL Intergovernmental Charges</b>	210,781		225,330
Interest And Earnings	1,517	DA2401	789
<b>TOTAL Use of Money And Property</b>	1,517		789
Sales of Equipment		DA2665	16,100
Insurance Recoveries		DA2680	0
<b>TOTAL Sale of Property And Compensation For Loss</b>	0		16,100
Refunds of Prior Year's Expenditures		DA2701	9
Unclassified (specify)	172,878	DA2770	111,436
Additional Description Reimbursement			
<b>TOTAL Miscellaneous Local Sources</b>	172,878		111,444
St Aid, Consolidated Highway Aid	112,210	DA3501	141,533
St Aid Emergency Disaster Assistance		DA3960	0
<b>TOTAL State Aid</b>	112,210		141,533
Fed Aid Emer Disaster Assist		DA4960	0
<b>TOTAL Federal Aid</b>	0		0
<b>TOTAL Revenues</b>	1,497,386		1,495,197
Statutory Installment Bonds		DA5720	
<b>TOTAL Proceeds of Obligations</b>	0		0
<b>TOTAL Other Sources</b>	0		0
<b>TOTAL Revenues</b>	1,497,386		1,495,197



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Maint of Streets, Pers Serv	165,513	DA51101	165,513
Maint of Streets, Contr Expend	222,996	DA51104	220,045
<b>TOTAL Maint of Streets</b>	<b>388,509</b>		<b>385,558</b>
Perm Improve Highway, Equip & Cap Outlay	112,210	DA51122	141,533
<b>TOTAL Perm Improve Highway</b>	<b>112,210</b>		<b>141,533</b>
Machinery, Equip & Cap Outlay	156,962	DA51302	87,040
Machinery, Contr Expend	331,948	DA51304	235,156
<b>TOTAL Machinery</b>	<b>488,910</b>		<b>322,196</b>
Brush And Weeds, Contr Expend	5,000	DA51404	8,224
Brush & Weeds, Empl Bnfts	851	DA51408	676
<b>TOTAL Brush &amp; Weeds</b>	<b>5,851</b>		<b>8,900</b>
Snow Removal, Pers Serv	171,696	DA51421	144,480
Snow Removal, Contr Expend	168,350	DA51424	147,495
<b>TOTAL Snow Removal</b>	<b>340,046</b>		<b>291,974</b>
<b>TOTAL Transportation</b>	<b>1,335,527</b>		<b>1,150,162</b>
State Retirement, Empl Bnfts	67,640	DA90108	65,476
Social Security , Empl Bnfts	24,954	DA90308	23,073
Worker's Compensation, Empl Bnfts	24,532	DA90408	44,277
Life Insurance, Empl Bnfts	1,000	DA90458	918
Disability Insurance, Empl Bnfts		DA90558	0
Hospital & Medical (dental) Ins, Empl Bnft	43,529	DA90608	37,172
<b>TOTAL Employee Benefits</b>	<b>161,654</b>		<b>170,916</b>
Debt Principal, Installment Bonds		DA97206	
Debt Principal, Install Purch. Debt	46,667	DA97856	46,667
<b>TOTAL Debt Principal</b>	<b>46,667</b>		<b>46,667</b>
Debt Interest, Installment Bonds		DA97207	
Debt Interest, Install. Purch Debt	2,125	DA97857	2,125
<b>TOTAL Debt Interest</b>	<b>2,125</b>		<b>2,125</b>
<b>TOTAL Expenditures</b>	<b>1,545,973</b>		<b>1,369,870</b>
<b>TOTAL Expenditures</b>	<b>1,545,973</b>		<b>1,369,870</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	358,990	DA8021	310,403
Restated Fund Balance - Beg of Year	358,990	DA8022	310,403
ADD - REVENUES AND OTHER SOURCES	1,497,386		1,495,197
DEDUCT - EXPENDITURES AND OTHER USES	1,545,973		1,369,870
Fund Balance - End of Year	310,403	DA8029	435,730

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
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	1,000
Est Rev - Sale of Prop And Comp For Loss	30,000	DA2699N	15,000
Est Rev - Miscellaneous Local Sources	190,000	DA2799N	190,000
Est Rev - State Aid	99,000	DA3099N	112,000
<b>TOTAL Estimated Revenues</b>	<b>1,535,000</b>		<b>1,533,000</b>
Estimated - Proceeds of Obligations	120,000	DA5799N	0
Appropriated Fund Balance	40,817	DA599N	190,767
<b>TOTAL Estimated Other Sources</b>	<b>160,817</b>		<b>190,767</b>
<b>TOTAL Estimated Revenues</b>	<b>1,695,817</b>		<b>1,723,767</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Transportation	1,471,447	DA5999N	1,510,438
App - Employee Benefits	175,578	DA9199N	173,535
App - Debt Service	48,792	DA9899N	39,794
<b>TOTAL Appropriations</b>	<b>1,695,817</b>		<b>1,723,767</b>
<b>TOTAL Appropriations</b>	<b>1,695,817</b>		<b>1,723,767</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
------------------	------	---------	------



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Other Sources</b>			
Installment Purchase Debt		H5785	113,433
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>113,433</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>113,433</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>113,433</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay		H51302	113,433
TOTAL Machinery	0		113,433
TOTAL Transportation	0		113,433
TOTAL Expenditures	0		113,433
TOTAL Expenditures	0		113,433



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Prior Period Adj -Increase In Fund Balance		H8012	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES			113,433
DEDUCT - EXPENDITURES AND OTHER USES			113,433
Fund Balance - End of Year		H8029	

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Land			
Buildings	78,750	K101	78,750
Machinery And Equipment	1,663,600	K102	1,557,090
<b>TOTAL Fixed Assets (net)</b>	<b>2,213,995</b>	<b>K104</b>	<b>2,290,331</b>
<b>TOTAL Assets</b>	<b>3,956,345</b>		<b>3,926,171</b>
	<b>3,956,345</b>		<b>3,926,171</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities			
Total Non-Current Govt Assets			
TOTAL Investments in Non-Current Government Assets	3,956,345	K159	3,926,171
TOTAL Fund Balance	3,956,345		3,926,171
TOTAL	3,956,345		3,926,171

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(PN) PERMANENT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash			
TOTAL Cash	1,000	PN200	1,000
TOTAL Assets	1,000		1,000
	1,000		1,000



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(PN) PERMANENT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance			
TOTAL Assigned Fund Balance	1,000	PN915	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 2015

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	3,009	SL200	7,856
<b>TOTAL Cash</b>	<b>3,009</b>		<b>7,856</b>
<b>TOTAL Assets</b>	<b>3,009</b>		<b>7,856</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EqpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance			
Assigned Unappropriated Fund Balance	1,949	SL914	106
<b>TOTAL Assigned Fund Balance</b>	1,060	SL915	7,749
<b>TOTAL Fund Balance</b>	3,009		7,856
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	3,009		7,856



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	9,771	SL1001	10,051
<b>TOTAL Real Property Taxes</b>	<b>9,771</b>		<b>10,051</b>
Interest And Earnings			
<b>TOTAL Use of Money And Property</b>	<b>0</b>	SL2401	<b>0</b>
Refunds of Prior Year's Expenditures			
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>	SL2701	<b>5,530</b>
<b>TOTAL Revenues</b>	<b>9,771</b>		<b>15,581</b>
<b>TOTAL Revenues</b>	<b>9,771</b>		<b>15,581</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Street Lighting, Contr Expend	10,806	SL51824	10,734
<b>TOTAL Street Lighting</b>	<b>10,806</b>		<b>10,734</b>
<b>TOTAL Transportation</b>	<b>10,806</b>		<b>10,734</b>
<b>TOTAL Expenditures</b>	<b>10,806</b>		<b>10,734</b>
<b>TOTAL Expenditures</b>	<b>10,806</b>		<b>10,734</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,044	SL8021	3,009
Restated Fund Balance - Beg of Year	4,044	SL8022	3,009
ADD - REVENUES AND OTHER SOURCES	9,771		15,581
DEDUCT - EXPENDITURES AND OTHER USES	10,806		10,734
Fund Balance - End of Year	3,009	SL8029	7,856



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash			
TOTAL Cash	248	SS200	357
TOTAL Assets	248		357
	248		357

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SS914	
Assigned Unappropriated Fund Balance	248	SS915	357
<b>TOTAL Assigned Fund Balance</b>	<b>248</b>		<b>357</b>
<b>TOTAL Fund Balance</b>	<b>248</b>		<b>357</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>248</b>		<b>357</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Special Assessments			
TOTAL Real Property Taxes	15,267	SS1030	15,267
Interest And Earnings			
TOTAL Use of Money And Property	3	SS2401	0
	3		0
<b>TOTAL Revenues</b>	15,270		15,267
<b>TOTAL Revenues</b>	15,270		15,267



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Sewer Administration, Contr Expend		SS81104	0
<b>TOTAL Sewer Administration</b>	<b>0</b>		<b>0</b>
Sewage Treat Disp, Contr Expend	15,527	SS81304	15,159
<b>TOTAL Sewage Treat Disp</b>	<b>15,527</b>		<b>15,159</b>
<b>TOTAL Home And Community Services</b>	<b>15,527</b>		<b>15,159</b>
<b>TOTAL Expenditures</b>	<b>15,527</b>		<b>15,159</b>
<b>TOTAL Expenditures</b>	<b>15,527</b>		<b>15,159</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	505	SS8021	248
Restated Fund Balance - Beg of Year	505	SS8022	248
ADD - REVENUES AND OTHER SOURCES	15,270		15,267
DEDUCT - EXPENDITURES AND OTHER USES	15,527		15,159
Fund Balance - End of Year	248	SS8029	357

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	15,267	SS1049N	14,680
Est Rev - Use of Money And Property	0	SS2499N	
<b>TOTAL Estimated Revenues</b>	<b>15,267</b>		<b>14,680</b>
Appropriated Fund Balance	0	SS599N	
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Estimated Revenues</b>	<b>15,267</b>		<b>14,680</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - Home And Community Services	15,158	SS8999N	12,925
<b>TOTAL Appropriations</b>	<b>15,158</b>		<b>12,925</b>
Budgetary Provision For Other Uses	109	SS962N	1,755
<b>TOTAL Other Uses</b>	<b>109</b>		<b>1,755</b>
<b>TOTAL Appropriations</b>	<b>15,267</b>		<b>14,680</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	299,080	SW200	391,964
Cash In Time Deposits		SW201	
<b>TOTAL Cash</b>	<b>299,080</b>		<b>391,964</b>
Water Rents Receivable	12,414	SW350	7,819
Special Assessments Receivable		SW370	0
<b>TOTAL Other Receivables (net)</b>	<b>12,414</b>		<b>7,819</b>
Due From Other Funds		SW391	0
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	32,546	SW440	29,760
<b>TOTAL Due From Other Governments</b>	<b>32,546</b>		<b>29,760</b>
<b>TOTAL Assets</b>	<b>344,040</b>		<b>429,543</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable			
TOTAL Accounts Payable	1,546	SW600	406
Accrued Liabilities	1,546		406
TOTAL Accrued Liabilities	475	SW601	570
Overpayments & Clearing Account	475		570
TOTAL Other Liabilities		SW690	0
Due To Other Funds	0		0
TOTAL Due To Other Funds		SW630	0
Due To Other Governments	0		0
TOTAL Due To Other Governments		SW631	0
TOTAL Liabilities	0		0
Fund Balance	2,021		976
Assigned Appropriated Fund Balance			
Assigned Unappropriated Fund Balance	8,783	SW914	8,378
TOTAL Assigned Fund Balance	333,236	SW915	420,188
TOTAL Fund Balance	342,019		428,566
TOTAL Liabilities, Deferred Inflows And Fund Balance	342,019		428,566
	344,040		429,543



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	18,000	SW1001	18,000
<b>TOTAL Real Property Taxes</b>	<b>18,000</b>		<b>18,000</b>
Metered Water Sales	126,073	SW2140	125,977
Unmetered Water Sales	135,790	SW2142	136,764
Water Service Charges	220	SW2144	320
<b>TOTAL Departmental Income</b>	<b>262,083</b>		<b>263,060</b>
Interest And Earnings	385	SW2401	241
<b>TOTAL Use of Money And Property</b>	<b>385</b>		<b>241</b>
Insurance Recoveries		SW2680	0
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>0</b>
Refunds of Prior Year's Expenditures		SW2701	0
Unclassified (specify)	625	SW2770	275
<b>TOTAL Miscellaneous Local Sources</b>	<b>625</b>		<b>275</b>
<b>TOTAL Revenues</b>	<b>281,093</b>		<b>281,576</b>
Interfund Transfers		SW5031	0
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
Statutory Installment Bonds		SW5720	0
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>281,093</b>		<b>281,576</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Water Administration, Pers Serv	20,533	SW83101	22,408
Water Administration, Equip & Cap Outlay		SW83102	0
Water Administration, Contr Expend	10,053	SW83104	9,229
<b>TOTAL Water Administration</b>	<b>30,586</b>		<b>31,637</b>
Source Supply Pwr & Pump, Contr Expend	72,405	SW83204	78,281
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>72,405</b>		<b>78,281</b>
Water Purification, Equip & Cap Outlay		SW83302	0
Water Purification, Contr Expend	8,408	SW83304	6,985
<b>TOTAL Water Purification</b>	<b>8,408</b>		<b>6,985</b>
Water Trans & Distrib, Equip & Cap Outlay	33,401	SW83402	0
Water Trans & Distrib, Contr Expend	125	SW83404	0
<b>TOTAL Water Trans &amp; Distrib</b>	<b>33,526</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>144,925</b>		<b>116,904</b>
State Retirement, Empl Bnfts	2,332	SW90108	2,145
Social Security , Empl Bnfts	1,621	SW90308	1,714
Life Insurance, Empl Bnfts	357	SW90458	304
<b>TOTAL Employee Benefits</b>	<b>4,309</b>		<b>4,164</b>
Debt Principal, Installment Bonds	40,000	SW97206	40,000
Debt Principal, Bond Anticipation Notes		SW97306	
<b>TOTAL Debt Principal</b>	<b>40,000</b>		<b>40,000</b>
Debt Interest, Installment Bonds	34,254	SW97207	33,961
Debt Interest, Bond Anticipation Notes		SW97307	
<b>TOTAL Debt Interest</b>	<b>34,254</b>		<b>33,961</b>
<b>TOTAL Expenditures</b>	<b>223,488</b>		<b>195,028</b>
Transfers, Capital Projects Fund		SW99509	0
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>223,488</b>		<b>195,028</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	284,413	SW8021	342,019
Restated Fund Balance - Beg of Year	284,413	SW8022	342,019
ADD - REVENUES AND OTHER SOURCES	281,093		281,576
DEDUCT - EXPENDITURES AND OTHER USES	223,488		195,028
Fund Balance - End of Year	342,019	SW8029	428,566

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	18,000	SW1049N	18,000
Est Rev - Departmental Income	255,100	SW1299N	256,100
Est Rev - Use of Money And Property	260	SW2499N	260
<b>TOTAL Estimated Revenues</b>	<b>273,360</b>		<b>274,360</b>
Appropriated Fund Balance	8,783	SW599N	8,378
<b>TOTAL Estimated Other Sources</b>	<b>8,783</b>		<b>8,378</b>
<b>TOTAL Estimated Revenues</b>	<b>282,143</b>		<b>282,738</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	Edp Code	2016
<b>Appropriations</b>			
App - Home And Community Services	203,577	SW8999N	204,032
App-Employee Benefits	4,566	SW9199N	4,706
App - Debt Service	74,000	SW9899N	74,000
<b>TOTAL Appropriations</b>	<b>282,143</b>		<b>282,738</b>
<b>TOTAL Appropriations</b>	<b>282,143</b>		<b>282,738</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,922	TA200	2,251
<b>TOTAL Cash</b>	<b>1,922</b>		<b>2,251</b>
Due From Other Funds		TA391	0
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>1,922</b>		<b>2,251</b>



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Consolidated Payroll		TA10	0
Deferred Compensation		TA17	0
State Retirement		TA18	0
Disability Insurance		TA19	0
Group Insurance		TA20	578
Nys Income Tax		TA21	0
Federal Income Tax		TA22	0
Income Executions		TA23	0
Social Security Tax		TA26	0
Foreign Fire Insurance Tax		TA50	0
Other Funds (specify)	1,922	TA85	1,673
<b>TOTAL Agency Liabilities</b>	<b>1,922</b>		<b>2,251</b>
<b>TOTAL Liabilities</b>	<b>1,922</b>		<b>2,251</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,922</b>		<b>2,251</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash			
TOTAL Cash	117	TE200	117
TOTAL Assets	117		117
	117		117

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	117	TE923	117
<b>TOTAL Assigned Fund Balance</b>	<b>117</b>		<b>117</b>
<b>TOTAL Fund Balance</b>	<b>117</b>		<b>117</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>117</b>		<b>117</b>

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings			
	1	TE2401	0
TOTAL Use of Money And Property	1		0
TOTAL Revenues	1		0
TOTAL Revenues	1		0



TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
------------------	------	---------	------

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	116	TE8021	117
Restated Fund Balance - Beg of Year	116	TE8022	117
ADD - REVENUES AND OTHER SOURCES	1		0
Fund Balance - End of Year	117	TE8029	117

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,231,667	W129	1,258,433
TOTAL Provision To Be Made In Future Budgets	1,231,667		1,258,433
TOTAL Assets	1,231,667		1,258,433

TOWN OF Westmoreland  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Term Bonds Payable		W623	0
Bond Anticipation Notes Payable		W626	0
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Installment Purchase Debt			0
Judgments And Claims Payable	46,667	W685	113,433
Compensated Absences		W686	0
		W687	0
<b>TOTAL Other Liabilities</b>	<b>46,667</b>		<b>113,433</b>
Due To Employees' Retirement System		W637	0
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
Capital Notes Payable			0
Bonds Payable		W627	0
	1,185,000	W628	1,145,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,185,000</b>		<b>1,145,000</b>
<b>TOTAL Liabilities</b>	<b>1,231,667</b>		<b>1,258,433</b>
<b>TOTAL Liabilities</b>	<b>1,231,667</b>		<b>1,258,433</b>



TOWN OF Westmoreland  
Statement of Indebtedness  
For the Fiscal Year Ending 2015

12/7/2016

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	\$1,185,000	\$40,000	\$0	\$0	\$0	\$1,145,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2015	IPC E	Highway Tractor Mower			08/06/2015	08/06/2018	2.60%		\$113,433	\$0			\$0		\$113,433
2012	IPC E	Highway truck purchase	N		03/12/2012	04/01/2015	2.28%		\$140,000	\$46,667	\$46,667	\$0	\$0	\$0	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$1,231,667	\$86,667	\$0	\$0	\$0	\$1,258,433

TOWN OF Westmoreland  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2015

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand		
Demand Deposits	9Z2001	\$1,454,753.73
Time Deposits	9Z2011	
Total	9Z2021	<u>\$250,000.00</u>
		<u>\$1,704,753.73</u>
COLLATERAL:		
- FDIC Insurance		
Collateralized with securities held in possession of municipality or its agent	9Z2014	\$500,000.00
Total	9Z2014A	\$1,204,753.73
		<u>\$1,704,753.73</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
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	
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 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0058	\$35,677	\$312	\$27,116	\$8,872
*****-0066	\$55,564	\$0	\$41,754	\$13,810
*****-0074	\$7,856	\$0	\$0	\$7,856
*****-0104	\$228,085	\$0	\$1,596	\$226,489
*****-0147	\$3,992	\$0	\$1,384	\$2,608
*****-3351	\$250,000	\$0	\$0	\$250,000
*****-8673	\$592,947	\$0	\$0	\$592,947
*****-8050	\$165,475	\$0	\$0	\$165,475
*****-7754	\$435,581	\$0	\$0	\$435,581
*****-1958	\$535	\$0	\$0	\$535
*****-8058	\$581	\$0	\$0	\$581
Total Adjusted Bank Balance				\$1,704,754
Petty Cash				\$ .00
Adjustments				\$ .00
Total Cash			9ZCASH *	<u>\$1,704,754</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$1,704,754</u>
* Must be equal				

TOWN OF Westmoreland  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	No 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?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	Yes 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 2015

Total Full Time Employees:		10			
Total Part Time Employees:		21			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$112,889.00	10	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$48,556.80	10	21	
90408	Worker's Compensation Insurance	\$44,276.94	10	21	
90458	Life Insurance	\$3,415.55	10	21	
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$49,632.59	10		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$258,770.88			
Computed Total From Financial Section (comparative purposes only)		\$259,447.24			

TOWN OF Westmoreland  
Energy Costs and Consumption  
For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$44,748	23,832	gallons	
Diesel Fuel	\$115,544	52,162	gallons	
Fuel Oil			gallons	
Natural Gas	\$7,349	12,938	cubic feet	
Electricity	\$53,660	277,627	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 12/31/2015  
, 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 12/31/2015  
and filed by means of electronic data transmission.

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

Kenneth Eisnor  
Name

(315) 853-8001  
Telephone Number

Supervisor  
Title

100 Station Road, PO Box 310  
Official Address

03/22/2016  
Date of Certification

(315) 853-8001  
Official Telephone Number

TOWN OF Westmoreland  
Financial Comments  
For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA2770 School/Fire Reimbursement-fuel station

Account Code DA5130 Moved IPC to H fund

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H5785 Moved from DA to account for IPC

Account Code H51302 Moved from DA fund to account for the IPC



KNUCKLEHEAD'S BREW HOUSE  
LUNCH SPECIALS

PH: 853-1351      FAX: 853-1247

DATE      FRIDAY MARCH 24, 2017

BEER BATTERED FISH REUBEN \$8.99

*Beer battered haddock topped with cole slaw, swiss cheese and 1000 island dressing on grilled rye served with fries or mac & cheese*

BUFFALO HADDOCK SANDWICH \$8.99

*Deep fried haddock tossed in medium wing sauce topped with lettuce, tomato and bleu cheese on a hard roll served with fries or mac & cheese*

CHICKEN CORDON BLEU SANDWICH \$8.99

*Grilled chicken breast topped with ham, swiss cheese, and honey mustard served with fries or mac & cheese*

SOUP OF THE DAY

NEW ENGLAND  
CLAM CHOWDER

ALL OF OUR SOUPS ARE  
HOMEMADE

CUP \$2.99

BOWL \$3.99

CROCK OF FRENCH ONION SOUP \$4.99

KNUCKLEHEAD'S CHILI CUP \$3.99

BOWL \$5.99