

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 12/31/2016

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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (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 2015 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 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	8,872	A200	14,647
Cash In Time Deposits	842,947	A201	889,545
TOTAL Cash	851,819		904,191
TOTAL Assets and Deferred Outflows of Resources	851,819		904,191

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	1,695	A600	11,106
TOTAL Accounts Payable	1,695		11,106
Accrued Liabilities	1,850	A601	3,165
TOTAL Accrued Liabilities	1,850		3,165
Overpayments & Clearing Account	0	A690	
TOTAL Other Liabilities	0		0
Due To Other Funds	0	A630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	3,545		14,270
Fund Balance			
General Reserve	0	A870	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	229,581	A914	274,050
TOTAL Assigned Fund Balance	229,581		274,050
Unassigned Fund Balance	618,693	A917	615,871
TOTAL Unassigned Fund Balance	618,693		615,871
TOTAL Fund Balance	848,274		889,921
TOTAL Liabilities, Deferred Inflows And Fund Balance	851,819		904,191

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest & Penalties On Real Prop Taxes	5,183	A1090	3,322
TOTAL Real Property Tax Items	5,183		3,322
Non Prop Tax Dist By County	265,933	A1120	324,689
Franchises	78,015	A1170	80,432
TOTAL Non Property Tax Items	343,948		405,121
Clerk Fees	2,576	A1255	2,446
Public Pound Charges, Dog Control Fees	40	A1550	44
Safety Inspection Fees	200	A1560	450
Park And Recreational Charges	875	A2001	800
Zoning Fees	50	A2110	475
Planning Board Fees	150	A2115	75
TOTAL Departmental Income	3,891		4,290
Youth Recreation Services, Other Govts	0	A2350	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	2,059	A2401	2,237
TOTAL Use of Money And Property	2,059		2,237
Dog Licenses	5,720	A2544	4,778
Licenses, Other	0	A2545	
Public Safety Permits	0	A2550	
Building And Alteration Permits	8,352	A2555	8,583
Plumbing Permits	540	A2565	495
Permits, Other	75	A2590	75
TOTAL Licenses And Permits	14,687		13,931
Fines And Forfeited Bail	75,155	A2610	67,427
TOTAL Fines And Forfeitures	75,155		67,427
Sales, Other	0	A2655	
Sales of Equipment	0	A2665	
Insurance Recoveries	0	A2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	7,343	A2701	
Gifts And Donations	0	A2705	
Unclassified (specify)	105	A2770	50
TOTAL Miscellaneous Local Sources	7,448		50
St Aid, Revenue Sharing	52,700	A3001	52,700
St Aid, Mortgage Tax	87,253	A3005	80,210
St Aid, Youth Programs	0	A3820	
TOTAL State Aid	139,953		132,910
Fed Aid, Emergency Disaster Assistance	0	A4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	592,325		629,288
Interfund Transfers	0	A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	592,325		629,288

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	16,584	A10101	17,244
Legislative Board, Contr Expend	922	A10104	2,069
TOTAL Legislative Board	17,506		19,313
Municipal Court, Pers Serv	54,620	A11101	56,803
Municipal Court, Equip & Cap Outlay	0	A11102	
Municipal Court, Contr Expend	6,275	A11104	9,349
TOTAL Municipal Court	60,895		66,152
Supervisor,pers Serv	39,149	A12201	40,599
Supervisor,equip & Cap Outlay	0	A12202	
Supervisor,contr Expend	2,328	A12204	3,604
TOTAL Supervisor	41,477		44,204
Tax Collection,pers Serv	6,838	A13301	7,111
Tax Collection,contr Expend	3,398	A13304	3,357
TOTAL Tax Collection	10,236		10,468
Budget, Pers Serv	1,185	A13401	1,232
TOTAL Budget	1,185		1,232
Assessment, Pers Serv	28,090	A13551	28,095
Assessment, Equip & Cap Outlay	0	A13552	150
Assessment, Contr Expend	2,131	A13554	2,799
TOTAL Assessment	30,220		31,043
Clerk,pers Serv	32,117	A14101	32,831
Clerk,equip & Cap Outlay	0	A14102	
Clerk,contr Expend	3,283	A14104	2,756
TOTAL Clerk	35,399		35,587
Law, Contr Expend	10,210	A14204	15,778
TOTAL Law	10,210		15,778
Elections, Contr Expend	0	A14504	
TOTAL Elections	0		0
Records Mgmt, PerS. SerV.	797	A14601	828
Records Mgmt, Contr Expend	1,136	A14604	2,000
TOTAL Records Mgmt	1,933		2,828
Buildings, Equip & Cap Outlay	10,727	A16202	5,242
Buildings, Contr Expend	39,734	A16204	36,670
TOTAL Buildings	50,461		41,912
Central Print & Mail,contr Expend	1,756	A16704	1,717
TOTAL Central Print & Mail	1,756		1,717
Unallocated Insurance, Contr Expend	11,245	A19104	11,970
TOTAL Unallocated Insurance	11,245		11,970
Municipal Assn Dues, Contr Expend	1,000	A19204	1,000
TOTAL Municipal Assn Dues	1,000		1,000
TOTAL General Government Support	273,523		283,205
Traffic Control, Contr Expen	949	A33104	942
TOTAL Traffic Control	949		942
Control of Animals, Contr Expend	5,725	A35104	4,535
TOTAL Control of Animals	5,725		4,535

TOWN OF Westmoreland
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Safety Inspection, Pers Serv	16,386	A36201	17,029
Safety Inspection, Contr Expend	5,235	A36204	4,233
TOTAL Safety Inspection	21,621		21,261
TOTAL Public Safety	28,295		26,739
Registrar of Vital Statistics, Pers Serv	578	A40201	601
Registrar of Vital Stat,equip&cap Outlay	0	A40202	
Registrar of Vital Stat Contr Expend	0	A40204	76
TOTAL Registrar of Vital Stat Contr Expend	578		677
TOTAL Health	578		677
Street Admin, Pers Serv	99,772	A50101	102,395
Street Admin, Contr Expend	3,596	A50104	2,735
TOTAL Street Admin	103,369		105,130
Garage, Equip & Cap Outlay	0	A51322	
Garage, Contr Expend	18,607	A51324	20,325
TOTAL Garage	18,607		20,325
Street Lighting, Contr Expend	15,420	A51824	13,919
TOTAL Street Lighting	15,420		13,919
Sidewalks, Contr Expend	1,843	A54104	
TOTAL Sidewalks	1,843		0
TOTAL Transportation	139,239		139,373
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	1,500
TOTAL Recreation Admini	1,500		1,500
Parks, Pers Serv	2,126	A71101	3,318
Parks, Equip & Cap Outlay	5,174	A71102	7,150
Parks, Contr Expend	10,917	A71104	5,734
TOTAL Parks	18,217		16,202
Playgr & Rec Centers, Contr Expend	3,857	A71404	3,123
TOTAL Playgr & Rec Centers	3,857		3,123
Youth Prog, Contr Expend	3,196	A73104	2,578
TOTAL Youth Prog	3,196		2,578
Library, Pers Serv	15,487	A74101	16,106
Library, Equip & Cap Outlay	0	A74102	131
Library, Contr Expend	7,345	A74104	7,731
TOTAL Library	22,832		23,968
Historian, Pers Serv	702	A75101	730
Historian, Contr Expend	1,273	A75104	78
TOTAL Historian	1,975		808
Celebrations, Contr Expend	725	A75504	1,066
TOTAL Celebrations	725		1,066
TOTAL Culture And Recreation	52,302		49,244
Zoning, Pers Serv	558	A80101	723
Zoning, Equip & Cap Outlay	0	A80102	

TOWN OF Westmoreland
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Zoning, Contr Expend	2,751	A80104	3,279
TOTAL Zoning	3,310		4,002
Planning, Pers Serv	884	A80201	1,147
Planning, Contr Expend	3,868	A80204	4,117
TOTAL Planning	4,752		5,264
Human Rights, Contr Expend	550	A80404	550
TOTAL Human Rights	550		550
Comm Beautification, Contr Expend	1,900	A85104	575
TOTAL Comm Beautification	1,900		575
Emergency Disaster Work, Contr Expend	0	A87604	
TOTAL Emergency Disaster Work	0		0
Cemetery, Contr Expend	366	A88104	3,500
TOTAL Cemetery	366		3,500
TOTAL Home And Community Services	10,878		13,891
State Retirement System	45,268	A90108	31,255
Social Security, Employer Cont	23,769	A90308	24,545
Life Insurance, Empl Bnfts	2,193	A90458	2,233
Hospital & Medical (dental) Ins, Empl Bnft	12,461	A90608	13,229
TOTAL Employee Benefits	83,691		71,261
TOTAL Expenditures	591,757		587,641
Transfers, Other Funds	0	A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	591,757		587,641

TOWN OF Westmoreland
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	847,706	A8021	848,274
Restated Fund Balance - Beg of Year	847,706	A8022	848,274
ADD - REVENUES AND OTHER SOURCES	592,325		629,288
DEDUCT - EXPENDITURES AND OTHER USES	591,757		587,641
Fund Balance - End of Year	848,274	A8029	889,921

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
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
TOTAL Estimated Revenues	489,227		489,227
Appropriated Fund Balance	229,581	A599N	274,050
TOTAL Estimated Other Sources	229,581		274,050
TOTAL Estimated Revenues And Other Sources	718,808		763,277

TOWN OF Westmoreland
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	358,936	A1999N	405,520
App - Public Safety	28,760	A3999N	29,102
App - Health	701	A4999N	721
App - Transportation	156,720	A5999N	153,727
App - Economic Assistance And Opportunity	3,250	A6999N	3,250
App - Culture And Recreation	67,036	A7999N	67,036
App - Home And Community Services	15,665	A8999N	15,665
App - Employee Benefits	87,740	A9199N	88,256
TOTAL Appropriations	718,808		763,277
TOTAL Appropriations And Other Uses	718,808		763,277

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	449,391	DA200	387,538
Cash In Time Deposits	0	DA201	
TOTAL Cash	449,391		387,538
Accounts Receivable		DA380	7,590
TOTAL Other Receivables (net)	0		7,590
TOTAL Assets and Deferred Outflows of Resources	449,391		395,128

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	5,185	DA600	42,667
TOTAL Accounts Payable	5,185		42,667
Accrued Liabilities	8,475	DA601	13,706
TOTAL Accrued Liabilities	8,475		13,706
Due To Other Funds	0	DA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	13,660		56,373
Fund Balance			
Assigned Appropriated Fund Balance	190,767	DA914	116,941
Assigned Unappropriated Fund Balance	244,964	DA915	221,815
TOTAL Assigned Fund Balance	435,730		338,756
TOTAL Fund Balance	435,730		338,756
TOTAL Liabilities, Deferred Inflows And Fund Balance	449,391		395,128

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes		DA1001	
TOTAL Real Property Taxes	0		0
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	225,330	DA2302	219,923
TOTAL Intergovernmental Charges	225,330		219,923
Interest And Earnings	789	DA2401	774
TOTAL Use of Money And Property	789		774
Sales of Equipment	16,100	DA2665	12,090
Insurance Recoveries	0	DA2680	
TOTAL Sale of Property And Compensation For Loss	16,100		12,090
Refunds of Prior Year's Expenditures	9	DA2701	
Unclassified (specify)	111,436	DA2770	77,612
TOTAL Miscellaneous Local Sources	111,444		77,612
St Aid, Consolidated Highway Aid	141,533	DA3501	137,765
St Aid Emergency Disaster Assistance	0	DA3960	
TOTAL State Aid	141,533		137,765
Fed Aid Emer Disaster Assist	0	DA4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	1,495,197		1,448,164
Statutory Installment Bonds		DA5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,495,197		1,448,164

TOWN OF Westmoreland
Annual Update Document
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Pers Serv	165,513	DA51101	158,436
Maint of Streets, Contr Expend	220,045	DA51104	261,846
TOTAL Maint of Streets	385,558		420,282
Perm Improve Highway, Equip & Cap Outlay	141,533	DA51122	137,765
TOTAL Perm Improve Highway	141,533		137,765
Machinery, Equip & Cap Outlay	87,040	DA51302	242,704
Machinery, Contr Expend	235,156	DA51304	206,581
TOTAL Machinery	322,196		449,286
Brush And Weeds, Contr Expend	8,224	DA51404	4,183
Brush & Weeds, Empl Bnfts	676	DA51408	715
TOTAL Brush & Weeds	8,900		4,898
Snow Removal, Pers Serv	144,480	DA51421	152,868
Snow Removal, Contr Expend	147,495	DA51424	189,996
TOTAL Snow Removal	291,974		342,864
TOTAL Transportation	1,150,162		1,355,094
State Retirement, Empl Bnfts	65,476	DA90108	47,284
Social Security , Empl Bnfts	23,073	DA90308	23,058
Worker's Compensation, Empl Bnfts	44,277	DA90408	39,625
Life Insurance, Empl Bnfts	918	DA90458	873
Disability Insurance, Empl Bnfts	0	DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	37,172	DA90608	39,411
TOTAL Employee Benefits	170,916		150,251
Debt Principal, Installment Bonds		DA97206	
Debt Principal, Install Purch. Debt	46,667	DA97856	36,845
TOTAL Debt Principal	46,667		36,845
Debt Interest, Installment Bonds		DA97207	
Debt Interest, Install. Purch Debt	2,125	DA97857	2,949
TOTAL Debt Interest	2,125		2,949
TOTAL Expenditures	1,369,870		1,545,138
TOTAL Detail Expenditures And Other Uses	1,369,870		1,545,138

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	310,403	DA8021	435,730
Restated Fund Balance - Beg of Year	310,403	DA8022	435,730
ADD - REVENUES AND OTHER SOURCES	1,495,197		1,448,164
DEDUCT - EXPENDITURES AND OTHER USES	1,369,870		1,545,138
Fund Balance - End of Year	435,730	DA8029	338,756

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
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	1,000
Est Rev - Sale of Prop And Comp For Loss	15,000	DA2699N	6,000
Est Rev - Miscellaneous Local Sources	190,000	DA2799N	190,000
Est Rev - State Aid	112,000	DA3099N	112,000
TOTAL Estimated Revenues	1,533,000		1,524,000
Estimated - Proceeds of Obligations	0	DA5799N	0
Appropriated Fund Balance	190,767	DA599N	116,941
TOTAL Estimated Other Sources	190,767		116,941
TOTAL Estimated Revenues And Other Sources	1,723,767		1,640,941

TOWN OF Westmoreland
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	1,510,438	DA5999N	1,426,906
App - Employee Benefits	173,535	DA9199N	174,241
App - Debt Service	39,794	DA9899N	39,794
TOTAL Appropriations	1,723,767		1,640,941
TOTAL Appropriations And Other Uses	1,723,767		1,640,941

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Balance Sheet

Code Description	2015	EdpCode	2016
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Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF Westmoreland
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For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Other Sources			
Installment Purchase Debt	113,433	H5785	
TOTAL Proceeds of Obligations	113,433		0
TOTAL Other Sources	113,433		0
TOTAL Detail Revenues And Other Sources	113,433		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Machinery, Equip & Cap Outlay	113,433	H51302	
TOTAL Machinery	113,433		0
TOTAL Transportation	113,433		0
TOTAL Expenditures	113,433		0
TOTAL Detail Expenditures And Other Uses	113,433		0

TOWN OF Westmoreland
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
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
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Land	78,750	K101	78,750
Buildings	1,557,090	K102	1,619,370
Machinery And Equipment	2,290,331	K104	2,471,310
TOTAL Fixed Assets (net)	3,926,171		4,169,430
TOTAL Assets and Deferred Outflows of Resources	3,926,171		4,169,430

TOWN OF Westmoreland
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For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	3,926,171	K159	4,169,430
TOTAL Investments in Non-Current Government Assets	3,926,171		4,169,430
TOTAL Fund Balance	3,926,171		4,169,430
TOTAL	3,926,171		4,169,430

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(PN) PERMANENT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	1,000	PN200	1,000
TOTAL Cash	1,000		1,000
TOTAL Assets and Deferred Outflows of Resources	1,000		1,000

TOWN OF Westmoreland
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For the Fiscal Year Ending 2016

(PN) PERMANENT

Balance Sheet

Code Description	2015	EdpCode	2016
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

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Results of Operation

Code Description	2015	EdpCode	2016
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TOWN OF Westmoreland
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For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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 2016

(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	7,856	SL200	9,376
TOTAL Cash	7,856		9,376
TOTAL Assets and Deferred Outflows of Resources	7,856		9,376

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Appropriated Fund Balance	106	SL914	107
Assigned Unappropriated Fund Balance	7,749	SL915	9,269
TOTAL Assigned Fund Balance	7,856		9,376
TOTAL Fund Balance	7,856		9,376
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,856		9,376

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	10,051	SL1001	11,894
TOTAL Real Property Taxes	10,051		11,894
Interest And Earnings	0	SL2401	
TOTAL Use of Money And Property	0		0
Refunds of Prior Year's Expenditures	5,530	SL2701	
TOTAL Miscellaneous Local Sources	5,530		0
TOTAL Revenues	15,581		11,894
TOTAL Detail Revenues And Other Sources	15,581		11,894

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Street Lighting, Contr Expend	10,734	SL51824	10,374
TOTAL Street Lighting	10,734		10,374
TOTAL Transportation	10,734		10,374
TOTAL Expenditures	10,734		10,374
TOTAL Detail Expenditures And Other Uses	10,734		10,374

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,009	SL8021	7,856
Restated Fund Balance - Beg of Year	3,009	SL8022	7,856
ADD - REVENUES AND OTHER SOURCES	15,581		11,894
DEDUCT - EXPENDITURES AND OTHER USES	10,734		10,374
Fund Balance - End of Year	7,856	SL8029	9,376

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	357	SS200	2,113
TOTAL Cash	357		2,113
TOTAL Assets and Deferred Outflows of Resources	357		2,113

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	357	SS915	2,113
TOTAL Assigned Fund Balance	357		2,113
TOTAL Fund Balance	357		2,113
TOTAL Liabilities, Deferred Inflows And Fund Balance	357		2,113

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Special Assessments	15,267	SS1030	14,680
TOTAL Real Property Taxes	15,267		14,680
Interest And Earnings	0	SS2401	1
TOTAL Use of Money And Property	0		1
TOTAL Revenues	15,267		14,681
TOTAL Detail Revenues And Other Sources	15,267		14,681

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Sewer Administration, Contr Expend	0	SS81104	
TOTAL Sewer Administration	0		0
Sewage Treat Disp, Contr Expend	15,159	SS81304	12,925
TOTAL Sewage Treat Disp	15,159		12,925
TOTAL Home And Community Services	15,159		12,925
TOTAL Expenditures	15,159		12,925
TOTAL Detail Expenditures And Other Uses	15,159		12,925

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	248	SS8021	357
Restated Fund Balance - Beg of Year	248	SS8022	357
ADD - REVENUES AND OTHER SOURCES	15,267		14,681
DEDUCT - EXPENDITURES AND OTHER USES	15,159		12,925
Fund Balance - End of Year	357	SS8029	2,113

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	14,680	SS1049N	14,680
TOTAL Estimated Revenues	14,680		14,680
TOTAL Estimated Revenues And Other Sources	14,680		14,680

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Home And Community Services	12,925	SS8999N	12,875
TOTAL Appropriations	12,925		12,875
Budgetary Provision For Other Uses	1,755	SS962N	1,805
TOTAL Other Uses	1,755		1,805
TOTAL Appropriations And Other Uses	14,680		14,680

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	391,964	SW200	500,457
Cash In Time Deposits		SW201	
TOTAL Cash	391,964		500,457
Water Rents Receivable	7,819	SW350	18,963
Special Assessments Receivable	0	SW370	
TOTAL Other Receivables (net)	7,819		18,963
Due From Other Funds	0	SW391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	29,760	SW440	25,968
TOTAL Due From Other Governments	29,760		25,968
TOTAL Assets and Deferred Outflows of Resources	429,543		545,388

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	406	SW600	708
TOTAL Accounts Payable	406		708
Accrued Liabilities	570	SW601	1,014
TOTAL Accrued Liabilities	570		1,014
Overpayments & Clearing Account	0	SW690	
TOTAL Other Liabilities	0		0
Due To Other Funds	0	SW630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	0	SW631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	976		1,722
Fund Balance			
Assigned Appropriated Fund Balance	8,378	SW914	56,693
Assigned Unappropriated Fund Balance	420,188	SW915	486,973
TOTAL Assigned Fund Balance	428,566		543,666
TOTAL Fund Balance	428,566		543,666
TOTAL Liabilities, Deferred Inflows And Fund Balance	429,543		545,388

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	18,000	SW1001	18,000
TOTAL Real Property Taxes	18,000		18,000
Metered Water Sales	125,977	SW2140	163,608
Unmetered Water Sales	136,764	SW2142	143,130
Water Service Charges	320	SW2144	200
TOTAL Departmental Income	263,060		306,939
Interest And Earnings	241	SW2401	213
TOTAL Use of Money And Property	241		213
Insurance Recoveries	0	SW2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	SW2701	32,004
Unclassified (specify)	275	SW2770	750
TOTAL Miscellaneous Local Sources	275		32,754
TOTAL Revenues	281,576		357,906
Interfund Transfers	0	SW5031	
TOTAL Interfund Transfers	0		0
Statutory Installment Bonds	0	SW5720	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	281,576		357,906

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Water Administration, Pers Serv	22,408	SW83101	26,826
Water Administration, Equip & Cap Outlay	0	SW83102	
Water Administration, Contr Expend	9,229	SW83104	9,138
TOTAL Water Administration	31,637		35,964
Source Supply Pwr & Pump, Contr Expend	78,281	SW83204	99,996
TOTAL Source Supply Pwr & Pump	78,281		99,996
Water Purification, Equip & Cap Outlay	0	SW83302	
Water Purification, Contr Expend	6,985	SW83304	6,422
TOTAL Water Purification	6,985		6,422
Water Trans & Distrib, Equip & Cap Outlay	0	SW83402	21,877
Water Trans & Distrib, Contr Expend	0	SW83404	980
TOTAL Water Trans & Distrib	0		22,857
TOTAL Home And Community Services	116,904		165,239
State Retirement, Empl Bnfts	2,145	SW90108	1,603
Social Security , Empl Bnfts	1,714	SW90308	2,052
Life Insurance, Empl Bnfts	304	SW90458	310
TOTAL Employee Benefits	4,164		3,965
Debt Principal, Installment Bonds	40,000	SW97206	40,000
TOTAL Debt Principal	40,000		40,000
Debt Interest, Installment Bonds	33,961	SW97207	33,602
TOTAL Debt Interest	33,961		33,602
TOTAL Expenditures	195,028		242,806
Transfers, Capital Projects Fund	0	SW99509	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	195,028		242,806

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	342,019	SW8021	428,566
Restated Fund Balance - Beg of Year	342,019	SW8022	428,566
ADD - REVENUES AND OTHER SOURCES	281,576		357,906
DEDUCT - EXPENDITURES AND OTHER USES	195,028		242,806
Fund Balance - End of Year	428,566	SW8029	543,666

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	18,000	SW1049N	18,000
Est Rev - Departmental Income	256,100	SW1299N	283,100
Est Rev - Use of Money And Property	260	SW2499N	260
TOTAL Estimated Revenues	274,360		301,360
Appropriated Fund Balance	8,378	SW599N	56,693
TOTAL Estimated Other Sources	8,378		56,693
TOTAL Estimated Revenues And Other Sources	282,738		358,053

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Home And Community Services	204,032	SW8999N	279,724
App-Employee Benefits	4,706	SW9199N	4,829
App - Debt Service	74,000	SW9899N	73,500
TOTAL Appropriations	282,738		358,053
TOTAL Appropriations And Other Uses	282,738		358,053

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	2,251	TA200	2,861
TOTAL Cash	2,251		2,861
Due From Other Funds	0	TA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	2,251		2,861

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Consolidated Payroll	0	TA10	
Deferred Compensation	0	TA17	
State Retirement	0	TA18	
Disability Insurance	0	TA19	332
Group Insurance	578	TA20	765
Nys Income Tax	0	TA21	
Federal Income Tax	0	TA22	
Income Executions	0	TA23	
Social Security Tax	0	TA26	
Foreign Fire Insurance Tax	0	TA50	
Other Funds (specify)	1,673	TA85	1,763
TOTAL Agency Liabilities	2,251		2,861
TOTAL Liabilities	2,251		2,861
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,251		2,861

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	117	TE200	119
TOTAL Cash	117		119
TOTAL Assets and Deferred Outflows of Resources	117		119

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Net Assets-Restricted For Other Purposes	117	TE923	119
TOTAL Assigned Fund Balance	117		119
TOTAL Fund Balance	117		119
TOTAL Liabilities, Deferred Inflows And Fund Balance	117		119

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	0	TE2401	2
TOTAL Use of Money And Property	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 2016

Results of Operation

Code Description	2015	EdpCode	2016
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	117	TE8021	117
Restated Fund Balance - Beg of Year	117	TE8022	117
ADD - REVENUES AND OTHER SOURCES	0		2
Fund Balance - End of Year	117	TE8029	118

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	1,258,433	W129	1,181,588
TOTAL Provision To Be Made In Future Budgets	1,258,433		1,181,588
TOTAL Assets and Deferred Outflows of Resources	1,258,433		1,181,588

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Term Bonds Payable	0	W623	
Bond Anticipation Notes Payable	0	W626	
TOTAL Notes Payable	0		0
Installment Purchase Debt	113,433	W685	76,588
Judgments And Claims Payable	0	W686	
Compensated Absences	0	W687	
TOTAL Other Liabilities	113,433		76,588
Due To Employees' Retirement System	0	W637	
TOTAL Due To Other Governments	0		0
Capital Notes Payable	0	W627	
Bonds Payable	1,145,000	W628	1,105,000
TOTAL Bond And Long Term Liabilities	1,145,000		1,105,000
TOTAL Liabilities	1,258,433		1,181,588
TOTAL Liabilities	1,258,433		1,181,588

TOWN OF Westmoreland
Statement of Indebtedness
For the Fiscal Year Ending 2016

3/22/2017

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	\$1,145,000	\$40,000	\$0	\$0	\$0	\$1,105,000
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	\$113,433	\$36,845	\$0	\$0	\$0	\$76,588
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															
									\$0	\$1,258,433	\$76,845	\$0	\$0	\$0	\$1,181,588

TOWN OF Westmoreland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$1,557,654.54
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$250,000.00
Total		<u>\$1,807,654.54</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,307,654.54
Total		<u>\$1,807,654.54</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Westmoreland
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0058	\$34,667	\$0	\$20,010	\$14,657
*****-0066	\$33,706	\$0	\$17,502	\$16,204
*****-0074	\$9,376	\$0	\$0	\$9,376
*****-0104	\$276,440	\$0	\$11,541	\$264,898
*****-8673	\$639,545	\$0	\$0	\$639,545
*****-7754	\$371,334	\$0	\$0	\$371,334
*****-0147	\$6,072	\$0	\$1,098	\$4,973
*****-8050	\$235,558	\$0	\$0	\$235,558
*****-1958	\$537	\$0	\$0	\$537
*****-8058	\$583	\$0	\$0	\$583
*****-3351	\$250,000	\$0	\$0	\$250,000
Total Adjusted Bank Balance				\$1,807,665
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$1,807,665
Total Cash Balance All Funds			9ZCASHB *	\$1,807,655
* Must be equal				

TOWN OF Westmoreland
Local Government Questionnaire
For the Fiscal Year Ending 2016

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

TOWN OF Westmoreland
Employee and Retiree Benefits
For the Fiscal Year Ending 2016

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	\$80,142.00	10	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$49,655.44	10	21	
90408	Worker's Compensation Insurance	\$39,624.55	10	21	
90458	Life Insurance	\$3,415.82	10	21	
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$52,639.69	10		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$225,477.50			
Computed Total From Financial Section (comparative purposes only)		\$226,192.50			

TOWN OF Westmoreland
Energy Costs and Consumption
For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$33,123	21,279	gallons	
Diesel Fuel	\$68,721	41,881	gallons	
Fuel Oil			gallons	
Natural Gas	\$5,136	9,420	cubic feet	
Electricity	\$46,193	240,837	kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Westmoreland
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

TOWN OF Westmoreland
Financial Comments
For the Fiscal Year Ending 2016