

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Albion
County of Orleans
For the Fiscal Year Ended 12/31/2019

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 Albion

*** 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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 Albion
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	45,314	A200	82,391
Cash In Time Deposits	320,926	A201	247,460
TOTAL Cash	366,240		329,851
Accounts Receivable	18,448	A380	25,403
TOTAL Other Receivables (net)	18,448		25,403
Due From Other Funds	207,826	A391	98,403
TOTAL Due From Other Funds	207,826		98,403
Prepaid Expenses	13,356	A480	10,386
TOTAL Prepaid Expenses	13,356		10,386
TOTAL Assets and Deferred Outflows of Resources	605,870		464,043

TOWN OF Albion
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	8,547	A600	2,907
TOTAL Accounts Payable	8,547		2,907
Accrued Liabilities	1,878	A601	2,089
TOTAL Accrued Liabilities	1,878		2,089
Due To Other Governments	9,953	A631	3,260
Due To Employees' Retirement System	19,137	A637	20,222
TOTAL Due To Other Governments	29,090		23,482
TOTAL Liabilities	39,515		28,478
Fund Balance			
Not in Spendable Form	199,041	A806	76,894
TOTAL Nonspendable Fund Balance	199,041		76,894
Assigned Appropriated Fund Balance	167,394	A914	176,629
TOTAL Assigned Fund Balance	167,394		176,629
Unassigned Fund Balance	199,920	A917	182,042
TOTAL Unassigned Fund Balance	199,920		182,042
TOTAL Fund Balance	566,355		435,565
TOTAL Liabilities, Deferred Inflows And Fund Balance	605,870		464,043

TOWN OF Albion
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	358,705	A1001	361,924
TOTAL Real Property Taxes	358,705		361,924
Other Payments In Lieu of Taxes	14,034	A1081	1,057
Interest & Penalties On Real Prop Taxes	7,011	A1090	7,712
TOTAL Real Property Tax Items	21,045		8,769
Franchises	10,625	A1170	23,181
TOTAL Non Property Tax Items	10,625		23,181
Clerk Fees	5,427	A1255	5,011
Sale of Cemetery Lots	240	A2190	200
Charges For Cemetery Services	325	A2192	
TOTAL Departmental Income	5,992		5,211
Refuse & Garbage Serv Other Govts	1,950	A2376	1,958
TOTAL Intergovernmental Charges	1,950		1,958
Interest And Earnings	2,006	A2401	3,220
TOTAL Use of Money And Property	2,006		3,220
Games of Chance	20	A2530	10
Dog Licenses	7,256	A2544	6,797
TOTAL Licenses And Permits	7,276		6,807
Fines And Forfeited Bail	50,462	A2610	48,633
TOTAL Fines And Forfeitures	50,462		48,633
Sales of Scrap & Excess Materials	474	A2650	
TOTAL Sale of Property And Compensation For Loss	474		0
Refunds of Prior Year's Expenditures		A2701	6,807
Unclassified (specify)	2,085	A2770	1,134
TOTAL Miscellaneous Local Sources	2,085		7,941
St Aid, Revenue Sharing	46,944	A3001	46,944
St Aid, Mortgage Tax	30,745	A3005	35,923
St Aid, Real Property Tax Administration		A3040	
St Aid - Other (specify)		A3089	40,062
TOTAL State Aid	77,689		122,929
TOTAL Revenues	538,309		590,573
Interfund Transfers	8,270	A5031	8,270
TOTAL Interfund Transfers	8,270		8,270
TOTAL Other Sources	8,270		8,270
TOTAL Detail Revenues And Other Sources	546,579		598,843

TOWN OF Albion
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	15,421	A10101	15,729
Legislative Board, Contr Expend	429	A10104	798
TOTAL Legislative Board	15,850		16,527
Municipal Court, Pers Serv	104,828	A11101	109,306
Municipal Court, Contr Expend	40,679	A11104	40,507
TOTAL Municipal Court	145,507		149,813
Supervisor,pers Serv	5,977	A12201	6,102
Supervisor,contr Expend	1,540	A12204	204
TOTAL Supervisor	7,517		6,306
Comptroller, Contr Expend	20,760	A13154	19,030
TOTAL Comptroller	20,760		19,030
Auditor, Contr Expend	2,800	A13204	
TOTAL Auditor	2,800		0
Tax Collection,contr Expend	3,781	A13304	4,721
TOTAL Tax Collection	3,781		4,721
Budget, Pers Serv		A13401	1,000
TOTAL Budget	0		1,000
Assessment, Contr Expend	3,657	A13554	4,031
TOTAL Assessment	3,657		4,031
Clerk,pers Serv	50,373	A14101	51,466
Clerk,contr Expend	1,858	A14104	3,062
TOTAL Clerk	52,231		54,528
Personnel, Pers Serv	650	A14301	650
TOTAL Personnel	650		650
Elections, Pers Serv		A14501	50
Elections, Contr Expend	6,464	A14504	6,569
TOTAL Elections	6,464		6,619
Buildings, Equip & Cap Outlay	45,923	A16202	11,453
Buildings, Contr Expend	40,192	A16204	52,089
TOTAL Buildings	86,115		63,542
Central Comm System, Equip & Cap Outlay		A16502	7,264
Central Comm System, Contr Expend	4,453	A16504	6,365
TOTAL Central Comm System	4,453		13,629
Central Print & Mail,contr Expend	417	A16704	3,160
TOTAL Central Print & Mail	417		3,160
Central Data Process & Cap Outlay	1,350	A16802	
Central Data Process, Contr Expend	47,542	A16804	48,431
TOTAL Central Data Process	48,892		48,431
Unallocated Insurance, Contr Expend	23,838	A19104	24,048
TOTAL Unallocated Insurance	23,838		24,048
Municipal Assn Dues, Contr Expend	900	A19204	1,800
TOTAL Municipal Assn Dues	900		1,800
Pur of Land/right of Way,equip & Cap Out	5,000	A19402	
TOTAL Pur of Land/right of Way	5,000		0

TOWN OF Albion
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	2,148	A19504	2,645
TOTAL Taxes & Assess On Munic Prop	2,148		2,645
TOTAL General Government Support	430,980		420,480
Police, Contr Expend	150	A31204	150
TOTAL Police	150		150
Traffic Control, Contr Expen	1,323	A33104	2,626
TOTAL Traffic Control	1,323		2,626
Control of Animals, Contr Expend	781	A35104	80
TOTAL Control of Animals	781		80
TOTAL Public Safety	2,254		2,856
Laboratory, Contr Expend	90	A40254	365
TOTAL Laboratory	90		365
TOTAL Health	90		365
Street Admin, Pers Serv	57,029	A50101	58,891
Street Admin, Contr Expend	1,647	A50104	2,063
TOTAL Street Admin	58,676		60,954
Street Lighting, Equip & Cap Outlay	2,072	A51822	
Street Lighting, Contr Expend	4,400	A51824	5,464
TOTAL Street Lighting	6,472		5,464
TOTAL Transportation	65,148		66,418
Historian, Contr Expend	450	A75104	450
TOTAL Historian	450		450
TOTAL Culture And Recreation	450		450
Comm Beautification, Contr Expend	945	A85104	950
TOTAL Comm Beautification	945		950
Cemetery, Pers Serv	3,960	A88101	1,850
Cemetery, Contr Expend	2,963	A88104	3,346
TOTAL Cemetery	6,923		5,196
TOTAL Home And Community Services	7,868		6,146
State Retirement System	25,298	A90108	26,600
Social Security, Employer Cont	17,832	A90308	18,255
Worker's Compensation, Empl Bnfts	20,215	A90408	32,512
Unemployment Insurance, Empl Bnfts	181	A90508	509
Disability Insurance, Empl Bnfts	98	A90558	204
Hospital & Medical (dental) Ins, Empl Bnft	60,054	A90608	90,360
TOTAL Employee Benefits	123,678		168,440
TOTAL Expenditures	630,468		665,155
Transfers, Other Funds	39,000	A99019	
Transfers, Capital Projects Fund		A99509	64,478
TOTAL Operating Transfers	39,000		64,478
TOTAL Other Uses	39,000		64,478
TOTAL Detail Expenditures And Other Uses	669,468		729,633

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	689,343	A8021	566,354
Prior Period Adj -Decrease In Fund Balance	100	A8015	
Restated Fund Balance - Beg of Year	689,243	A8022	566,354
ADD - REVENUES AND OTHER SOURCES	546,579		598,843
DEDUCT - EXPENDITURES AND OTHER USES	669,468		729,633
Fund Balance - End of Year	566,354	A8029	435,564

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	361,924	A1049N	377,350
Est Rev - Real Property Tax Items	13,034	A1099N	7,600
Est Rev - Non Property Tax Items	9,700	A1199N	9,800
Est Rev - Departmental Income	5,000	A1299N	5,000
Est Rev - Intergovernmental Charges	1,900	A2399N	1,900
Est Rev - Use of Money And Property	200	A2499N	1,800
Est Rev - Licenses And Permits	6,300	A2599N	6,500
Est Rev - Fines And Forfeitures	45,000	A2649N	45,000
Est Rev - State Aid	68,500	A3099N	25,000
TOTAL Estimated Revenues	511,558		479,950
Estimated - Interfund Transfer	8,270	A5031N	8,270
Appropriated Fund Balance	167,394	A599N	176,629
TOTAL Estimated Other Sources	175,664		184,899
TOTAL Estimated Revenues And Other Sources	687,222		664,849

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	471,913	A1999N	424,001
App - Public Safety	2,300	A3999N	3,750
App - Health	300	A4999N	300
App - Transportation	67,920	A5999N	68,988
App - Culture And Recreation	450	A7999N	1,400
App - Home And Community Services	11,450	A8999N	13,500
App - Employee Benefits	132,889	A9199N	137,910
TOTAL Appropriations	687,222		649,849
App - Interfund Transfer		A9999N	15,000
TOTAL Other Uses	0		15,000
TOTAL Appropriations And Other Uses	687,222		664,849

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,229	B200	10,000
Cash In Time Deposits	391,798	B201	279,096
TOTAL Cash	393,027		289,096
Accounts Receivable		B380	
TOTAL Other Receivables (net)	0		0
Prepaid Expenses		B480	2,019
TOTAL Prepaid Expenses	0		2,019
TOTAL Assets and Deferred Outflows of Resources	393,027		291,115

TOWN OF Albion
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,263	B600	174
TOTAL Accounts Payable	2,263		174
Due To Other Funds		B630	
TOTAL Due To Other Funds	0		0
Due To Employees' Retirement System	6,077	B637	6,057
TOTAL Due To Other Governments	6,077		6,057
TOTAL Liabilities	8,340		6,231
Fund Balance			
Not in Spendable Form		B806	2,019
TOTAL Nonspendable Fund Balance	0		2,019
Assigned Appropriated Fund Balance	124,087	B914	75,899
Assigned Unappropriated Fund Balance	260,600	B915	206,966
TOTAL Assigned Fund Balance	384,687		282,865
TOTAL Fund Balance	384,687		284,884
TOTAL Liabilities, Deferred Inflows And Fund Balance	393,027		291,115

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sales Tax (from County)	122,468	B1120	
TOTAL Non Property Tax Items	122,468		0
Safety Inspection Fees	4,186	B1560	5,886
TOTAL Departmental Income	4,186		5,886
Share of Joint Activity, Other Govts	20,545	B2390	20,671
TOTAL Intergovernmental Charges	20,545		20,671
TOTAL Revenues	147,199		26,557
TOTAL Detail Revenues And Other Sources	147,199		26,557

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Law, Contr Expend	44,965	B14204	39,656
TOTAL Law	44,965		39,656
TOTAL General Government Support	44,965		39,656
Registrar of Vital Statistics, Pers Serv	3,183	B40201	3,247
Registrar of Vital Stat Contr Expend	218	B40204	77
TOTAL Registrar of Vital Stat Contr Expend	3,401		3,324
TOTAL Health	3,401		3,324
Veterans Service, Contr Expend		B65104	1,000
TOTAL Veterans Service	0		1,000
Other Eco & Dev, Contr Expend	500	B69894	500
TOTAL Other Eco & Dev	500		500
TOTAL Economic Assistance And Opportunity	500		1,500
Youth Prog, Contr Expend	500	B73104	500
TOTAL Youth Prog	500		500
Celebrations, Contr Expend	4,500	B75504	4,450
TOTAL Celebrations	4,500		4,450
TOTAL Culture And Recreation	5,000		4,950
Zoning, Pers Serv	47,940	B80101	48,899
Zoning, Contr Expend	3,784	B80104	6,925
TOTAL Zoning	51,724		55,824
Planning, Pers Serv	550	B80201	
Planning, Contr Expend	2,851	B80204	3,884
TOTAL Planning	3,401		3,884
TOTAL Home And Community Services	55,125		59,708
State Retirement, Empl Bnfts	8,069	B90108	8,082
Social Security , Empl Bnfts	3,815	B90308	3,882
Worker's Compensation, Empl Bnfts	2,941	B90408	5,155
Unemployment Insurance, Empl Bnfts	155	B90508	103
TOTAL Employee Benefits	14,980		17,222
TOTAL Expenditures	123,971		126,360
TOTAL Detail Expenditures And Other Uses	123,971		126,360

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	361,459	B8021	384,687
Restated Fund Balance - Beg of Year	361,459	B8022	384,687
ADD - REVENUES AND OTHER SOURCES	147,199		26,557
DEDUCT - EXPENDITURES AND OTHER USES	123,971		126,360
Fund Balance - End of Year	384,687	B8029	284,884

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Non Property Tax Items		B1199N	115,000
Est Rev - Departmental Income		B1299N	3,500
Est Rev - Intergovernmental Charges	4,000	B2399N	20,000
TOTAL Estimated Revenues	4,000		138,500
Appropriated Fund Balance	124,087	B599N	75,899
TOTAL Estimated Other Sources	124,087		75,899
TOTAL Estimated Revenues And Other Sources	128,087		214,399

TOWN OF Albion
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	35,500	B1999N	40,000
App - Health	3,647	B4999N	3,744
App - Economic Assistance And Opportunity	1,500	B6999N	1,500
App - Culture And Recreation	13,000	B7999N	13,000
App - Home And Community Services	58,949	B8999N	59,766
App - Employee Benefits	15,491	B9199N	16,389
TOTAL Appropriations	128,087		134,399
App - Interfund Transfer		B9999N	80,000
TOTAL Other Uses	0		80,000
TOTAL Appropriations And Other Uses	128,087		214,399

TOWN OF Albion
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	18,194	DA200	106,414
Cash In Time Deposits	186,078	DA201	100,688
TOTAL Cash	204,272		207,102
Due From Other Funds	2,778	DA391	5,568
TOTAL Due From Other Funds	2,778		5,568
Prepaid Expenses	3,946	DA480	7,431
TOTAL Prepaid Expenses	3,946		7,431
TOTAL Assets and Deferred Outflows of Resources	210,996		220,101

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	8,233	DA600	10,060
TOTAL Accounts Payable	8,233		10,060
Accrued Liabilities	6,048	DA601	7,880
TOTAL Accrued Liabilities	6,048		7,880
Due To Employees' Retirement System	11,202	DA637	11,664
TOTAL Due To Other Governments	11,202		11,664
TOTAL Liabilities	25,483		29,604
Fund Balance			
Not in Spendable Form	3,946	DA806	7,431
TOTAL Nonspendable Fund Balance	3,946		7,431
Assigned Appropriated Fund Balance		DA914	66,509
Assigned Unappropriated Fund Balance	181,567	DA915	116,557
TOTAL Assigned Fund Balance	181,567		183,066
TOTAL Fund Balance	185,513		190,497
TOTAL Liabilities, Deferred Inflows And Fund Balance	210,996		220,101

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	250,379	DA1001	250,379
TOTAL Real Property Taxes	250,379		250,379
Sales Tax (from County)		DA1120	122,414
TOTAL Non Property Tax Items	0		122,414
Transportation Services, Other Govts	11,193	DA2300	11,356
Snow Removal Services-Other Govts	97,246	DA2302	99,677
TOTAL Intergovernmental Charges	108,439		111,033
Sales of Equipment	16,100	DA2665	1,372
TOTAL Sale of Property And Compensation For Loss	16,100		1,372
Unclassified (specify)		DA2770	25
TOTAL Miscellaneous Local Sources	0		25
St Aid, Other Aid (specify)		DA3089	
St Aid Emergency Disaster Assistance	1,002	DA3960	
TOTAL State Aid	1,002		0
Fed Aid Emer Disaster Assist	6,010	DA4960	
TOTAL Federal Aid	6,010		0
TOTAL Revenues	381,930		485,223
Interfund Transfers	39,000	DA5031	
TOTAL Interfund Transfers	39,000		0
TOTAL Other Sources	39,000		0
TOTAL Detail Revenues And Other Sources	420,930		485,223

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Machinery, Pers Serv	42,716	DA51301	47,004
Machinery, Equip & Cap Outlay		DA51302	17,525
Machinery, Contr Expend	32,501	DA51304	29,117
TOTAL Machinery	75,217		93,646
Brush And Weeds, Pers Serv	846	DA51401	2,790
Brush And Weeds, Contr Expend	500	DA51404	1,081
TOTAL Brush And Weeds	1,346		3,871
Snow Removal, Pers Serv	28,666	DA51421	34,715
Snow Removal, Contr Expend	47,980	DA51424	78,992
TOTAL Snow Removal	76,646		113,707
Services Other Govts, Pers Serv	21,823	DA51481	31,468
Services Other Govts, Contr Expend	57,898	DA51484	100,046
TOTAL Services Other Govts	79,721		131,514
TOTAL Transportation	232,930		342,738
State Retirement, Empl Bnfts	14,051	DA90108	15,399
Social Security , Empl Bnfts	8,646	DA90308	8,837
Worker's Compensation, Empl Bnfts	14,137	DA90408	24,987
Unemployment Insurance, Empl Bnfts	466	DA90508	346
Disability Insurance, Empl Bnfts	22	DA90558	56
Hospital & Medical (dental) Ins, Empl Bnft	18,619	DA90608	35,176
TOTAL Employee Benefits	55,941		84,801
Debt Principal, Bond Anticipation Notes		DA97306	50,000
TOTAL Debt Principal	0		50,000
Debt Interest, Bond Anticipation Notes		DA97307	2,700
TOTAL Debt Interest	0		2,700
TOTAL Expenditures	288,871		480,239
Transfers, Capital Projects Fund	127,461	DA99509	
TOTAL Operating Transfers	127,461		0
TOTAL Other Uses	127,461		0
TOTAL Detail Expenditures And Other Uses	416,332		480,239

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	180,915	DA8021	185,513
Restated Fund Balance - Beg of Year	180,915	DA8022	185,513
ADD - REVENUES AND OTHER SOURCES	420,930		485,223
DEDUCT - EXPENDITURES AND OTHER USES	416,332		480,239
Fund Balance - End of Year	185,513	DA8029	190,497

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	250,379	DA1049N	272,379
Est Rev - Non Property Tax Items	112,214	DA1199N	0
Est Rev - Intergovernmental Charges	105,800	DA2399N	105,800
Est Rev - Sale of Prop And Comp For Loss	30,000	DA2699N	18,000
Est Rev - State Aid	180,000	DA3099N	
TOTAL Estimated Revenues	678,393		396,179
Appropriated Fund Balance		DA599N	66,509
TOTAL Estimated Other Sources	0		66,509
TOTAL Estimated Revenues And Other Sources	678,393		462,688

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	560,500	DA5999N	345,000
App - Employee Benefits	65,193	DA9199N	66,338
App - Debt Service	52,700	DA9899N	51,350
TOTAL Appropriations	678,393		462,688
TOTAL Appropriations And Other Uses	678,393		462,688

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	33,036	DB200	10,453
Cash In Time Deposits	263,194	DB201	47,853
TOTAL Cash	296,230		58,306
Due From State And Federal Government		DB410	131,118
TOTAL State And Federal Aid Receivables	0		131,118
Due From Other Funds	1,391	DB391	2,032
TOTAL Due From Other Funds	1,391		2,032
Prepaid Expenses	987	DB480	
TOTAL Prepaid Expenses	987		0
TOTAL Assets and Deferred Outflows of Resources	298,608		191,456

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	4,784	DB600	3
TOTAL Accounts Payable	4,784		3
Due To Employees' Retirement System	2,783	DB637	2,898
TOTAL Due To Other Governments	2,783		2,898
TOTAL Liabilities	7,567		2,901
Fund Balance			
Not in Spendable Form	987	DB806	
TOTAL Nonspendable Fund Balance	987		0
Assigned Appropriated Fund Balance	129,847	DB914	49,985
Assigned Unappropriated Fund Balance	160,207	DB915	138,570
TOTAL Assigned Fund Balance	290,054		188,555
TOTAL Fund Balance	291,041		188,555
TOTAL Liabilities, Deferred Inflows And Fund Balance	298,608		191,456

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	128,067	DB1001	
TOTAL Real Property Taxes	128,067		0
St Aid, Other Aid (specify)		DB3089	141,988
St Aid, Consolidated Highway Aid	28,316	DB3501	150,771
TOTAL State Aid	28,316		292,759
TOTAL Revenues	156,383		292,759
TOTAL Detail Revenues And Other Sources	156,383		292,759

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	45,973	DB51101	33,090
Maint of Streets, Equip & Cap Outlay		DB51102	-65
Maint of Streets, Contr Expend	53,641	DB51104	75,460
TOTAL Maint of Streets	99,614		108,485
Perm Improve Highway, Equip & Cap Outlay	32,504	DB51122	131,252
TOTAL Perm Improve Highway	32,504		131,252
Maint of Bridges, Pers Serv		DB51201	3,890
Maint of Bridges, Contr Expend	6,071	DB51204	127,707
TOTAL Maint of Bridges	6,071		131,597
TOTAL Transportation	138,189		371,334
State Retirement, Empl Bnfts	3,491	DB90108	3,826
Social Security, Empl Bnfts	3,827	DB90308	2,615
Worker's Compensation, Empl Bnfts	3,512	DB90408	7,257
Unemployment Insurance, Empl Bnfts	35	DB90508	30
Disability Insurance, Empl Bnfts	22	DB90558	21
Hospital & Medical (dental) Ins, Empl Bnft	7,431	DB90608	8,961
Other Employee Benefits (spec)	1,200	DB90898	1,200
TOTAL Employee Benefits	19,518		23,910
TOTAL Expenditures	157,707		395,244
TOTAL Detail Expenditures And Other Uses	157,707		395,244

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	292,365	DB8021	291,041
Restated Fund Balance - Beg of Year	292,365	DB8022	291,041
ADD - REVENUES AND OTHER SOURCES	156,383		292,759
DEDUCT - EXPENDITURES AND OTHER USES	157,707		395,244
Fund Balance - End of Year	291,041	DB8029	188,556

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - State Aid	61,000	DB3099N	61,000
TOTAL Estimated Revenues	61,000		61,000
Estimated - Interfund Transfer		DB5031N	80,000
Appropriated Fund Balance	129,847	DB599N	49,985
TOTAL Estimated Other Sources	129,847		129,985
TOTAL Estimated Revenues And Other Sources	190,847		190,985

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	172,400	DB5999N	172,400
App - Employee Benefits	18,447	DB9199N	18,585
TOTAL Appropriations	190,847		190,985
TOTAL Appropriations And Other Uses	190,847		190,985

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Balance Sheet

Code Description	2018	EdpCode	2019
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable	158,750	H626	96,000
TOTAL Notes Payable	158,750		96,000
Due To Other Funds	64,478	H630	
TOTAL Due To Other Funds	64,478		0
TOTAL Liabilities	223,228		96,000
Fund Balance			
Unassigned Fund Balance	-223,228	H917	-96,000
TOTAL Unassigned Fund Balance	-223,228		-96,000
TOTAL Fund Balance	-223,228		-96,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Interfund Transfers	127,461	H5031	64,478
TOTAL Interfund Transfers	127,461		64,478
Bans Redeemed From Appropriations	12,750	H5731	62,750
TOTAL Proceeds of Obligations	12,750		62,750
TOTAL Other Sources	140,211		127,228
TOTAL Detail Revenues And Other Sources	140,211		127,228

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Machinery, Equip & Cap Outlay	227,461	H51302	
TOTAL Machinery	227,461		0
TOTAL Transportation	227,461		0
TOTAL Expenditures	227,461		0
TOTAL Detail Expenditures And Other Uses	227,461		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-135,978	H8021	-223,228
Restated Fund Balance - Beg of Year	-135,978	H8022	-223,228
ADD - REVENUES AND OTHER SOURCES	140,211		127,228
DEDUCT - EXPENDITURES AND OTHER USES	227,461		
Fund Balance - End of Year	-223,228	H8029	-96,000

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	7,720	K101	7,720
Buildings	197,781	K102	197,781
Improvements Other Than Buildings	38,142	K103	49,595
Machinery And Equipment	1,244,297	K104	1,269,086
TOTAL Fixed Assets (net)	1,487,940		1,524,182
TOTAL Assets and Deferred Outflows of Resources	1,487,940		1,524,182

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,487,940	K159	1,524,182
TOTAL Investments in Non-Current Government Assets	1,487,940		1,524,182
TOTAL Fund Balance	1,487,940		1,524,182
TOTAL	1,487,940		1,524,182

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,575	SF200	
Cash In Time Deposits	35,480	SF201	11,442
TOTAL Cash	37,055		11,442
TOTAL Assets and Deferred Outflows of Resources	37,055		11,442

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	25,425	SF600	
TOTAL Accounts Payable	25,425		0
TOTAL Liabilities	25,425		0
Fund Balance			
Assigned Appropriated Fund Balance	3,124	SF914	4,877
Assigned Unappropriated Fund Balance	8,506	SF915	6,565
TOTAL Assigned Fund Balance	11,630		11,442
TOTAL Fund Balance	11,630		11,442
TOTAL Liabilities, Deferred Inflows And Fund Balance	37,055		11,442

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	100,000	SF1001	100,000
TOTAL Real Property Taxes	100,000		100,000
TOTAL Revenues	100,000		100,000
TOTAL Detail Revenues And Other Sources	100,000		100,000

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	101,700	SF34104	100,188
TOTAL Fire Protection	101,700		100,188
TOTAL Public Safety	101,700		100,188
TOTAL Expenditures	101,700		100,188
TOTAL Detail Expenditures And Other Uses	101,700		100,188

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,330	SF8021	11,630
Restated Fund Balance - Beg of Year	13,330	SF8022	11,630
ADD - REVENUES AND OTHER SOURCES	100,000		100,000
DEDUCT - EXPENDITURES AND OTHER USES	101,700		100,188
Fund Balance - End of Year	11,630	SF8029	11,442

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,820	SS200	7,501
Cash In Time Deposits	88,456	SS201	94,667
TOTAL Cash	90,276		102,168
Sewer Rents Receivable	11,393	SS360	7,128
TOTAL Other Receivables (net)	11,393		7,128
Prepaid Expenses		SS480	148
TOTAL Prepaid Expenses	0		148
TOTAL Assets and Deferred Outflows of Resources	101,669		109,444

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	12,486	SS600	30
TOTAL Accounts Payable	12,486		30
Due To Employees' Retirement System	430	SS637	430
TOTAL Due To Other Governments	430		430
TOTAL Liabilities	12,916		460
Fund Balance			
Not in Spendable Form		SS806	148
TOTAL Nonspendable Fund Balance	0		148
Assigned Appropriated Fund Balance		SS914	11,801
Assigned Unappropriated Fund Balance	88,753	SS915	97,035
TOTAL Assigned Fund Balance	88,753		108,836
TOTAL Fund Balance	88,753		108,984
TOTAL Liabilities, Deferred Inflows And Fund Balance	101,669		109,444

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	50,765	SS1001	50,765
TOTAL Real Property Taxes	50,765		50,765
Sewer Rents	50,034	SS2120	44,156
Interest & Penalties On Sewer Accts	1	SS2128	1,042
TOTAL Departmental Income	50,035		45,198
TOTAL Revenues	100,800		95,963
TOTAL Detail Revenues And Other Sources	100,800		95,963

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewer Administration, Pers Serv	3,618	SS81101	3,703
TOTAL Sewer Administration	3,618		3,703
Sanitary Sewers, Equip & Cap Outlay	4,968	SS81202	
Sanitary Sewers, Contr Expend		SS81204	1,027
TOTAL Sanitary Sewers	4,968		1,027
Sewage Treat Disp, Contr Expend	50,906	SS81304	36,822
TOTAL Sewage Treat Disp	50,906		36,822
TOTAL Home And Community Services	59,492		41,552
State Retirement, Empl Bnfts	571	SS90108	573
Social Security , Empl Bnfts	290	SS90308	283
TOTAL Employee Benefits	861		856
Debt Principal, Serial Bonds	20,000	SS97106	20,000
TOTAL Debt Principal	20,000		20,000
Debt Interest, Serial Bonds	14,225	SS97107	13,325
TOTAL Debt Interest	14,225		13,325
TOTAL Expenditures	94,578		75,733
TOTAL Detail Expenditures And Other Uses	94,578		75,733

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	82,531	SS8021	88,753
Restated Fund Balance - Beg of Year	82,531	SS8022	88,753
ADD - REVENUES AND OTHER SOURCES	100,800		95,963
DEDUCT - EXPENDITURES AND OTHER USES	94,578		75,733
Fund Balance - End of Year	88,753	SS8029	108,983

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	50,765	SS1049N	50,765
Est Rev - Intergovernmental Charges	41,794	SS2399N	41,000
TOTAL Estimated Revenues	92,559		91,765
Appropriated Fund Balance		SS599N	11,801
TOTAL Estimated Other Sources	0		11,801
TOTAL Estimated Revenues And Other Sources	92,559		103,566

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	900	SS1999N	
App - Home And Community Services	56,803	SS8999N	70,703
App - Employee Benefits	856	SS9199N	863
App - Debt Service	34,000	SS9899N	32,000
TOTAL Appropriations	92,559		103,566
TOTAL Appropriations And Other Uses	92,559		103,566

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	10,723	SW200	34,532
Cash In Time Deposits	836,926	SW201	781,890
Petty Cash	50	SW210	50
TOTAL Cash	847,699		816,472
Water Rents Receivable	57,554	SW350	54,594
TOTAL Other Receivables (net)	57,554		54,594
Prepaid Expenses		SW480	1,062
TOTAL Prepaid Expenses	0		1,062
Cash In Time Deposits Special Reserves		SW231	799
Cash, Customers Deposits	10,513	SW235	10,513
TOTAL Restricted Assets	10,513		11,312
TOTAL Assets and Deferred Outflows of Resources	915,766		883,440

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	55,429	SW600	46,503
TOTAL Accounts Payable	55,429		46,503
Customers' Deposits	10,513	SW615	10,513
TOTAL Other Deposits	10,513		10,513
Due To Other Funds	119,271	SW630	66,107
TOTAL Due To Other Funds	119,271		66,107
Due To Employees' Retirement System	3,094	SW637	3,094
TOTAL Due To Other Governments	3,094		3,094
TOTAL Liabilities	188,307		126,217
Fund Balance			
Not in Spendable Form		SW806	1,062
TOTAL Nonspendable Fund Balance	0		1,062
Committed Fund Balance	798	SW913	
TOTAL Committed Fund Balance	798		0
Assigned Appropriated Fund Balance	35,520	SW914	42,889
Assigned Unappropriated Fund Balance	691,141	SW915	713,272
TOTAL Assigned Fund Balance	726,661		756,161
TOTAL Fund Balance	727,459		757,223
TOTAL Liabilities, Deferred Inflows And Fund Balance	915,766		883,440

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(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	234,741	SW1001	234,741
TOTAL Real Property Taxes	234,741		234,741
Metered Water Sales	293,593	SW2140	269,937
Water Service Charges	13,679	SW2144	1,580
Interest & Penalties On Water Rents	5,180	SW2148	4,483
TOTAL Departmental Income	312,452		276,000
Interest And Earnings		SW2401	
TOTAL Use of Money And Property	0		0
Insurance Recoveries	8,500	SW2680	473
TOTAL Sale of Property And Compensation For Loss	8,500		473
Unclassified (specify)		SW2770	8,695
TOTAL Miscellaneous Local Sources	0		8,695
TOTAL Revenues	555,693		519,909
TOTAL Detail Revenues And Other Sources	555,693		519,909

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(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	493	SW19504	491
TOTAL Taxes & Assess On Munic Prop	493		491
TOTAL General Government Support	493		491
Water Administration, Pers Serv	7,663	SW83101	7,818
Water Administration, Equip & Cap Outlay		SW83102	2,350
Water Administration, Contr Expend	1,809	SW83104	3,518
TOTAL Water Administration	9,472		13,686
Source Supply Pwr & Pump, Contr Expend	280,173	SW83204	218,056
TOTAL Source Supply Pwr & Pump	280,173		218,056
Water Trans & Distrib, Pers Serv	23,260	SW83401	20,313
Water Trans & Distrib, Equip & Cap Outlay	15,378	SW83402	2,074
Water Trans & Distrib, Contr Expend	20,856	SW83404	18,057
TOTAL Water Trans & Distrib	59,494		40,444
TOTAL Home And Community Services	349,139		272,186
State Retirement, Empl Bnfts	4,115	SW90108	4,125
Social Security , Empl Bnfts	2,357	SW90308	2,152
TOTAL Employee Benefits	6,472		6,277
Debt Principal, Serial Bonds	94,500	SW97106	97,200
Debt Principal, Bond Anticipation Notes	12,750	SW97306	12,750
TOTAL Debt Principal	107,250		109,950
Debt Interest, Serial Bonds	95,487	SW97107	90,855
Debt Interest, Bond Anticipation Notes	1,966	SW97307	2,115
TOTAL Debt Interest	97,453		92,970
TOTAL Expenditures	560,807		481,874
Transfers, Other Funds	8,270	SW99019	8,270
TOTAL Operating Transfers	8,270		8,270
TOTAL Other Uses	8,270		8,270
TOTAL Detail Expenditures And Other Uses	569,077		490,144

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	740,843	SW8021	727,459
Restated Fund Balance - Beg of Year	740,843	SW8022	727,459
ADD - REVENUES AND OTHER SOURCES	555,693		519,909
DEDUCT - EXPENDITURES AND OTHER USES	569,077		490,144
Fund Balance - End of Year	727,459	SW8029	757,224

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(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	234,741	SW1049N	234,741
Est Rev - Intergovernmental Charges	226,840	SW2399N	273,797
Est Rev - Miscellaneous Local Sources	4,850	SW2799N	4,625
TOTAL Estimated Revenues	466,431		513,163
Appropriated Fund Balance	35,520	SW599N	42,889
TOTAL Estimated Other Sources	35,520		42,889
TOTAL Estimated Revenues And Other Sources	501,951		556,052

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(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	2,462	SW1999N	2,470
App - Home And Community Services	282,220	SW8999N	339,540
App - Employee Benefits	6,941	SW9199N	6,342
App - Debt Service	202,058	SW9899N	199,430
TOTAL Appropriations	493,681		547,782
App - Interfund Transfer	8,270	SW9999N	8,270
TOTAL Other Uses	8,270		8,270
TOTAL Appropriations And Other Uses	501,951		556,052

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(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	28,246	TA200	41,067
TOTAL Cash	28,246		41,067
TOTAL Assets and Deferred Outflows of Resources	28,246		41,067

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(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	28,246	TA630	39,896
TOTAL Due To Other Funds	28,246		39,896
Other Funds (specify)		TA85	1,171
TOTAL Agency Liabilities	0		1,171
TOTAL Liabilities	28,246		41,067
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,246		41,067

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	4,609	TE200	4,609
TOTAL Cash	4,609		4,609
TOTAL Assets and Deferred Outflows of Resources	4,609		4,609

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Net Assets-Restricted For Other Purposes	4,609	TE923	4,609
TOTAL Assigned Fund Balance	4,609		4,609
TOTAL Fund Balance	4,609		4,609
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,609		4,609

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Results of Operation

Code Description	2018	EdpCode	2019
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Results of Operation

Code Description	2018	EdpCode	2019
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(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	4,609	TE8021	4,609
Restated Fund Balance - Beg of Year	4,609	TE8022	
Fund Balance - End of Year	4,609	TE8029	4,609

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	2,556,486	W129	2,509,845
TOTAL Provision To Be Made In Future Budgets	2,556,486		2,509,845
TOTAL Assets and Deferred Outflows of Resources	2,556,486		2,509,845

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	42,110	W638	105,009
Compensated Absences	39,776	W687	47,436
TOTAL Other Liabilities	81,886		152,445
Bonds Payable	2,474,600	W628	2,357,400
TOTAL Bond And Long Term Liabilities	2,474,600		2,357,400
TOTAL Liabilities	2,556,486		2,509,845
TOTAL Liabilities	2,556,486		2,509,845

TOWN OF Albion
Statement of Indebtedness
For the Fiscal Year Ending 2019

4/22/2020

County of: Orleans

Municipal Code: 340300500000

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
2003	BAN E	Water #1		Y	12/01/2001	11/18/2004	1.64%		\$0	\$58,750	\$12,750	\$0	\$0		\$46,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$58,750	\$12,750	\$0	\$0	\$0	\$46,000
2007	BOND E	Water #6			12/14/2007	06/14/2045	4.50%	N	\$302,000	\$264,000	\$5,000	\$0	\$0		\$259,000
2009	BOND E	Water #8			08/27/2009	08/27/2047	2.625%		\$354,000	\$299,900	\$6,900	\$0	\$0		\$293,000
2010	BOND E	Water #7			03/18/2010	03/18/2048	4.00%		\$136,000	\$121,000	\$2,000	\$0	\$0		\$119,000
2014	BOND E	Water #9			06/20/2014	11/07/2051	2.50%		\$194,000	\$177,000	\$4,000	\$0	\$0		\$173,000
2003	BOND E	Water #3		Y	12/01/1993	12/15/2022	5.75%		\$0	\$180,000	\$45,000	\$0	\$0		\$135,000
2007	BOND E	Water #6			12/14/2007	06/14/2045	4.50%		\$55,500	\$45,000	\$1,000	\$0	\$0		\$44,000
2003	BOND E	Water #4		Y	12/01/2002	03/01/2038	4.50%		\$0	\$243,900	\$7,700	\$0	\$0		\$236,200
2007	BOND E	Sewer #1			10/23/2007	10/15/2032	4.50%	Y	\$539,594	\$280,000	\$20,000	\$0	\$0		\$260,000
2003	BOND E	Water #4		Y	12/01/2002	03/01/2038	4.50%		\$0	\$51,700	\$1,600	\$0	\$0		\$50,100
2003	BOND E	Water #4		Y	09/01/2002	03/01/2039	4.50%		\$0	\$812,100	\$24,000	\$0	\$0		\$788,100
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,474,600	\$117,200	\$0	\$0	\$0	\$2,357,400
2018	BAN N	2001 Western Star & Plow			01/08/2018	01/08/2020	2.70%		\$100,000	\$100,000	\$50,000	\$0	\$0		\$50,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$100,000	\$50,000	\$0	\$0	\$0	\$50,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$2,633,350	\$179,950	\$0	\$0	\$0	\$2,453,400

TOWN OF Albion
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$50.00
Demand Deposits	9Z2011	\$0.00
Time Deposits	9Z2021	\$1,980,164.00
Total		\$1,980,214.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,764,994.00
Total		\$2,014,994.00
 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 Albion
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2263	\$20,188	\$21,046	\$166	\$41,067
****-2271	\$219,070	\$141,687	\$109,466	\$251,291
****-2298	\$799	\$0	\$0	\$799
****-5.72	\$1,740,108	\$842	\$162,733	\$1,578,218
	Total Adjusted Bank Balance			\$1,871,375
	Petty Cash			\$50.00
	Adjustments			\$.00
	Total Cash			\$1,871,425
	Total Cash Balance All Funds			\$1,871,425
	9ZCASH *			\$1,871,425
	9ZCASHB *			\$1,871,425
	* Must be equal			

TOWN OF Albion
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<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? If not, are you planning on having an audit conducted?	<u>Yes</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? If yes, has your municipality used the results to design the system of internal controls?	<u>No</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 Albion
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		6			
Total Part Time Employees:		12			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$58,605.00	6	7	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$36,025.00	12	6	
90408	Worker's Compensation Insurance	\$69,911.00	12	6	
90458	Life Insurance				
90508	Unemployment Insurance	\$885.00	4	4	
90558	Disability Insurance	\$385.00	6		
90608	Hospital and Medical (Dental) Insurance	\$145,484.00	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,200.00			
Total		\$312,495.00			
Computed Total From Financial Section (comparative purposes only)		\$301,506.00			

TOWN OF Albion
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,541	1,202	gallons	
Diesel Fuel	\$17,207	7,261	gallons	
Fuel Oil			gallons	
Natural Gas	\$6,557		cubic feet	
Electricity	\$13,046	55,382	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, F. Richard Remley, hereby certify that I am the Chief Fiscal Officer of the Town of Albion, and that the information provided in the annual financial report of the Town of Albion, for the fiscal year ended 12/31/2019, 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 Albion, and adopted by me as my signature for use in conjunction with the filing of the Town of Albion 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Albion's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

EFPR Solutions
Name of Report Preparer if different than Chief Fiscal Officer

R. Richard Remley
Name

(585) 340-5120
Telephone Number

Supervisor
Title

3665 Clarendon Rd., Albion, NY 144
Official Address

04/22/2020
Date of Certification

(585) 589-7048
Official Telephone Number

TOWN OF Albion
Financial Comments
For the Fiscal Year Ending 2019