

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of West Seneca
County of Erie
For the Fiscal Year Ended 12/31/2019

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY
ALBANY, NEW YORK 12236

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 West Seneca

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SP) PARK
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (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 West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	2,143,206	A200	1,017,337
Petty Cash	3,825	A210	3,825
TOTAL Cash	2,147,031		1,021,162
Special Assessments Receivable	77,120	A370	92,244
Accounts Receivable	52,314	A380	5,407
TOTAL Other Receivables (net)	129,434		97,652
Due From Other Funds	687,664	A391	440,186
TOTAL Due From Other Funds	687,664		440,186
Due From Other Governments	2,507,660	A440	3,125,407
TOTAL Due From Other Governments	2,507,660		3,125,407
Prepaid Expenses	919,259	A480	1,037,140
TOTAL Prepaid Expenses	919,259		1,037,140
Cash Special Reserves	92,711	A230	499,588
TOTAL Restricted Assets	92,711		499,588
TOTAL Assets and Deferred Outflows of Resources	6,483,759		6,221,135

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,212,057	A600	529,781
TOTAL Accounts Payable	1,212,057		529,781
Accrued Liabilities	729,639	A601	830,672
TOTAL Accrued Liabilities	729,639		830,672
Other Liabilities		A688	169,771
Additional Description AGENCY LIABILITIES			
Overpayments & Clearing Account	-0	A690	-0
TOTAL Other Liabilities	-0		169,771
Due To Other Funds	69,734	A630	352,422
TOTAL Due To Other Funds	69,734		352,422
Due To Other Governments	2,069	A631	1,175
TOTAL Due To Other Governments	2,069		1,175
TOTAL Liabilities	2,013,499		1,883,820
Deferred Inflows of Resources			
Deferred Inflow of Resources	19,962	A691	
TOTAL Deferred Inflows of Resources	19,962		0
TOTAL Deferred Inflows of Resources	19,962		0
Fund Balance			
Not in Spendable Form	919,259	A806	1,037,140
TOTAL Nonspendable Fund Balance	919,259		1,037,140
Insurance Reserve		A863	
Other Restricted Fund Balance	92,711	A899	499,588
TOTAL Restricted Fund Balance	92,711		499,588
Assigned Appropriated Fund Balance	250,000	A914	250,000
Assigned Unappropriated Fund Balance	500,385	A915	500,385
TOTAL Assigned Fund Balance	750,385		750,385
Unassigned Fund Balance	2,687,943	A917	2,050,202
TOTAL Unassigned Fund Balance	2,687,943		2,050,202
TOTAL Fund Balance	4,450,298		4,337,315
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,483,759		6,221,135

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	13,613,461	A1001	14,813,693
TOTAL Real Property Taxes	13,613,461		14,813,693
Other Payments In Lieu of Taxes	299,448	A1081	218,425
Interest & Penalties On Real Prop Taxes	216,760	A1090	121,440
TOTAL Real Property Tax Items	516,208		339,865
Non Prop Tax Dist By County	6,275,716	A1120	6,478,870
Franchises	850,146	A1170	896,764
TOTAL Non Property Tax Items	7,125,862		7,375,634
Clerk Fees	36,421	A1255	27,851
Police Fees	273,600	A1520	279,808
Other Public Safety Departmental Income	293	A1589	110
Vital Statistics Fees	21,649	A1603	20,238
Park And Recreational Charges	372,333	A2001	365,714
Special Recreational Facility Charges	42,403	A2025	42,972
Zoning Fees	10,720	A2110	10,240
Planning Board Fees	25,725	A2115	19,885
TOTAL Departmental Income	783,143		766,818
Interest And Earnings	45,381	A2401	97,519
Rental of Real Property	108,607	A2410	433,268
TOTAL Use of Money And Property	153,989		530,787
Games of Chance	3,132	A2530	291
Bingo Licenses	1,996	A2540	2,627
Dog Licenses	42,746	A2544	37,720
Building And Alteration Permits	250,286	A2555	362,677
Plumbing Permits	32,661	A2565	31,687
TOTAL Licenses And Permits	330,821		435,001
Fines And Forfeited Bail	773,115	A2610	761,311
TOTAL Fines And Forfeitures	773,115		761,311
Sales of Refuse For Recycling	17,168	A2651	11,439
Sales, Other	944	A2655	609
Insurance Recoveries	5,720	A2680	17,005
TOTAL Sale of Property And Compensation For Loss	23,832		29,053
Refunds of Prior Year's Expenditures	6,145	A2701	8,360
Premium On Obligations	904	A2710	
Unclassified (specify)	2,939	A2770	5,369
TOTAL Miscellaneous Local Sources	9,987		13,729
Interfund Revenues	1,737,666	A2801	1,762,023
TOTAL Interfund Revenues	1,737,666		1,762,023
St Aid, Revenue Sharing	348,552	A3001	348,552
St Aid, Mortgage Tax	827,500	A3005	893,873
ST. Aid, Records MgmT.	22,964	A3060	6,747
St Aid - Other (specify)	23,421	A3089	20,408
St Aid, Other Public Safety		A3389	44,786
St Aid, Youth Programs	9,575	A3820	4,625
TOTAL State Aid	1,232,012		1,318,991

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Federal Aid - Other	2,840	A4089	
TOTAL Federal Aid	2,840		0
TOTAL Revenues	26,302,936		28,146,905
Interfund Transfers	80,000	A5031	
TOTAL Interfund Transfers	80,000		0
Serial Bonds		A5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	80,000		0
TOTAL Detail Revenues And Other Sources	26,382,936		28,146,905

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	43,156	A10101	42,000
Legislative Board, Contr Expend		A10104	1,388
TOTAL Legislative Board	43,156		43,388
Municipal Court, Pers Serv	381,859	A11101	393,041
Municipal Court, Equip & Cap Outlay	5,464	A11102	662
Municipal Court, Contr Expend	17,304	A11104	19,459
TOTAL Municipal Court	404,627		413,162
Supervisor,pers Serv	130,421	A12201	125,432
Supervisor,contr Expend	2,330	A12204	2,162
TOTAL Supervisor	132,751		127,594
Comptroller,pers Serv	183,131	A13151	171,663
Comptroller, Equip & Cap Outlay	14,624	A13152	11,379
Comptroller, Contr Expend	22,758	A13154	3,367
TOTAL Comptroller	220,513		186,409
Auditor, Contr Expend	32,714	A13204	34,000
TOTAL Auditor	32,714		34,000
Budget, Pers Serv	2,520	A13401	2,550
TOTAL Budget	2,520		2,550
Assessment, Pers Serv	115,809	A13551	134,521
Assessment, Contr Expend	53,984	A13554	55,272
TOTAL Assessment	169,793		189,793
Clerk,pers Serv	230,917	A14101	275,212
Clerk,equip & Cap Outlay	1,815	A14102	
Clerk,contr Expend	36,923	A14104	37,407
TOTAL Clerk	269,655		312,619
Law, Pers Serv	113,188	A14201	112,078
Law, Contr Expend	329,529	A14204	161,573
TOTAL Law	442,717		273,650
Personnel, Contr Expend	69,500	A14304	75,195
TOTAL Personnel	69,500		75,195
Engineer, Pers Serv	193,419	A14401	209,069
Engineer, Equip & Cap Outlay	16,546	A14402	
Engineer, Contr Expend	166,638	A14404	119,488
TOTAL Engineer	376,603		328,557
Buildings, Contr Expend	226,743	A16204	253,132
TOTAL Buildings	226,743		253,132
Central Print & Mail, Pers Serv	3,830	A16701	9,078
Central Print & Mail, Equip & Cap Outlay	5,979	A16702	439
Central Print & Mail,contr Expend	262,589	A16704	307,290
TOTAL Central Print & Mail	272,398		316,806
Unallocated Insurance, Contr Expend	284,738	A19104	335,374
TOTAL Unallocated Insurance	284,738		335,374
Municipal Assn Dues, Contr Expend	38,330	A19204	2,380
TOTAL Municipal Assn Dues	38,330		2,380

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	4,485	A19504	4,553
TOTAL Taxes & Assess On Munic Prop	4,485		4,553
Other Gen Govt Support, Contr Expend	42,693	A19894	220,104
TOTAL Other Gen Govt Support	42,693		220,104
TOTAL General Government Support	3,033,935		3,119,264
Police, Pers Serv	7,959,306	A31201	8,218,536
Police, Equip & Cap Outlay	11,650	A31202	116,320
Police, Contr Expend	383,576	A31204	429,962
TOTAL Police	8,354,532		8,764,818
Traffic Control, Contr Expen	458	A33104	
TOTAL Traffic Control	458		0
Fire, Pers Serv	139,359	A34101	140,662
Fire, Equip & Cap Outlay	957	A34102	271
Fire, Contr Expend	13,185	A34104	29,486
TOTAL Fire	153,501		170,420
Control of Animals, Pers Serv	7,000	A35101	7,000
Control of Animals, Equip & Cap Outlay	190	A35102	710
Control of Animals, Contr Expend	14,472	A35104	10,146
TOTAL Control of Animals	21,662		17,856
Examining Boards, Contr Expend	1,554	A36104	
TOTAL Examining Boards	1,554		0
Safety Inspection, Pers Serv	381,108	A36201	377,877
Safety Inspection, Contr Expend	31,158	A36204	13,567
TOTAL Safety Inspection	412,265		391,443
TOTAL Public Safety	8,943,971		9,344,536
Registrar of Vital Statistics, Pers Serv	5,659	A40201	4,892
TOTAL Registrar of Vital Statistics	5,659		4,892
TOTAL Health	5,659		4,892
Street Admin, Pers Serv	96,631	A50101	118,629
Street Admin, Contr Expend	9,558	A50104	13,130
TOTAL Street Admin	106,188		131,760
Garage, Contr Expend	62,382	A51324	60,136
TOTAL Garage	62,382		60,136
Street Lighting, Contr Expend	275,371	A51824	263,015
TOTAL Street Lighting	275,371		263,015
TOTAL Transportation	443,942		454,911
Veterans Service, Contr Expend	1,800	A65104	1,800
TOTAL Veterans Service	1,800		1,800
Other Eco & Dev, Contr Expend	15,000	A69894	15,000
TOTAL Other Eco & Dev	15,000		15,000
TOTAL Economic Assistance And Opportunity	16,800		16,800
Parks, Pers Serv	1,314,696	A71101	1,437,290
Parks, Equip & Cap Outlay	11,425	A71102	18,577

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Parks, Contr Expend	225,451	A71104	214,745
TOTAL Parks	1,551,572		1,670,613
Playgr & Rec Centers, Pers Serv	141,023	A71401	150,059
Playgr & Rec Centers, Equip & Cap Outlay	5,212	A71402	8,394
Playgr & Rec Centers, Contr Expend	58,258	A71404	71,856
TOTAL Playgr & Rec Centers	204,493		230,309
Special Rec Facility, Pers Serv	52,318	A71801	88,708
Special Rec Facility, Equip & Cap Outlay	752	A71802	1,666
Special Rec Facility, Contr Expend	15,814	A71804	16,028
TOTAL Special Rec Facility	68,884		106,402
Museum - Art Gallery, Contr Expend	23,461	A74504	26,244
TOTAL Museum - Art Gallery	23,461		26,244
Historian, Pers Serv	4,327	A75101	6,947
TOTAL Historian	4,327		6,947
Historical Property, Contr Expend	6,260	A75204	4,024
TOTAL Historical Property	6,260		4,024
Celebrations, Contr Expend	8,878	A75504	8,846
TOTAL Celebrations	8,878		8,846
Adult Recreation, Pers Serv	231,842	A76201	240,413
Adult Recreation, Contr Expend	94,321	A76204	112,550
TOTAL Adult Recreation	326,163		352,963
TOTAL Culture And Recreation	2,194,037		2,406,347
Zoning, Pers Serv	26,529	A80101	26,374
TOTAL Zoning	26,529		26,374
Planning, Pers Serv	34,593	A80201	34,438
TOTAL Planning	34,593		34,438
Environmental Control, Contr Expend	550	A80904	576
TOTAL Environmental Control	550		576
Refuse & Garbage, Pers Serv	1,021,305	A81601	1,089,077
Refuse & Garbage, Contr Expend	895,364	A81604	971,909
TOTAL Refuse & Garbage	1,916,669		2,060,986
Landfill Clos-Post Clos,equip&cap	1,504	A81612	2,003
Landfill Clos-Post Clos,contr Exp	754,114	A81614	940,901
TOTAL Landfill Clos-Post Clos	755,618		942,905
Drainage, Contr Expend	8,865	A85404	12,440
TOTAL Drainage	8,865		12,440
Shade Tree, Contr Expend	7,575	A85604	1,325
TOTAL Shade Tree	7,575		1,325
Emergency Disaster Work, Pers Serv	6,778	A87601	4,008
Emergency Disaster Work, Contr Expend	26,113	A87604	24,880
TOTAL Emergency Disaster Work	32,891		28,887
TOTAL Home And Community Services	2,783,291		3,107,932
State Retirement System	760,090	A90108	771,586
Police & Firemen Retirement, Empl Bnfts	1,560,111	A90158	1,537,164
Social Security, Employer Cont	965,234	A90308	997,261

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Worker's Compensation, Empl Bnfts	305,363	A90408	580,880
Hospital & Medical (dental) Ins, Empl Bnft	3,907,484	A90608	3,584,077
Union Welfare Benefits	28	A90708	187,549
Other Employee Benefits (spec)	192,255	A90898	16,811
TOTAL Employee Benefits	7,690,564		7,675,327
Debt Principal, Serial Bonds	506,460	A97106	900,120
Debt Principal, Bond Anticipation Notes		A97306	
Install Pur Debt, Principal	493,133	A97856	485,454
TOTAL Debt Principal	999,592		1,385,574
Debt Interest, Serial Bonds	168,555	A97107	544,060
Debt Interest, Bond Anticipation Notes	97,551	A97307	
Install Pur Debt, Interest	182,547	A97857	169,387
TOTAL Debt Interest	448,653		713,447
TOTAL Expenditures	26,560,443		28,229,031
Transfers, Other Funds		A99019	
Transfers, Capital Projects Fund	150,000	A99509	50,820
TOTAL Operating Transfers	150,000		50,820
TOTAL Other Uses	150,000		50,820
TOTAL Detail Expenditures And Other Uses	26,710,443		28,279,851

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,743,473	A8021	4,450,298
Prior Period Adj -Increase In Fund Balance	34,332	A8012	19,962
Restated Fund Balance - Beg of Year	4,777,805	A8022	4,470,260
ADD - REVENUES AND OTHER SOURCES	26,382,936		28,146,905
DEDUCT - EXPENDITURES AND OTHER USES	26,710,443		28,279,851
Fund Balance - End of Year	4,450,298	A8029	4,337,315

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	14,813,693	A1049N	15,701,830
Est Rev - Real Property Tax Items	295,000	A1099N	346,518
Est Rev - Non Property Tax Items	6,850,000	A1199N	6,850,000
Est Rev - Departmental Income	782,200	A1299N	782,200
Est Rev - Use of Money And Property	76,000	A2499N	81,000
Est Rev - Licenses And Permits	449,000	A2599N	449,000
Est Rev - Fines And Forfeitures	850,000	A2649N	800,000
Est Rev - Sale of Prop And Comp For Loss	46,000	A2699N	46,000
Est Rev - Miscellaneous Local Sources	15,000	A2799N	15,000
Est Rev - Interfund Revenues	1,762,023	A2801N	1,893,680
Est Rev - State Aid	1,258,552	A3099N	1,258,552
TOTAL Estimated Revenues	27,197,468		28,223,780
Appropriated Fund Balance	250,000	A599N	250,000
TOTAL Estimated Other Sources	250,000		250,000
TOTAL Estimated Revenues And Other Sources	27,447,468		28,473,780

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	3,144,426	A1999N	3,254,653
App - Public Safety	8,453,917	A3999N	8,842,002
App - Health	5,723	A4999N	5,723
App - Transportation	412,196	A5999N	432,500
App - Economic Assistance And Opportunity	2,500	A6999N	2,500
App - Culture And Recreation	2,310,346	A7999N	2,403,724
App - Home And Community Services	2,673,947	A8999N	3,024,122
App - Employee Benefits	8,296,300	A9199N	8,449,915
App - Debt Service	2,098,113	A9899N	2,008,641
TOTAL Appropriations	27,397,468		28,423,780
App - Interfund Transfer	50,000	A9999N	50,000
TOTAL Other Uses	50,000		50,000
TOTAL Appropriations And Other Uses	27,447,468		28,473,780

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		DA200	516,975
TOTAL Cash	0		516,975
Accounts Receivable	5,998	DA380	13,874
TOTAL Other Receivables (net)	5,998		13,874
Due From State And Federal Government	716,581	DA410	266,229
TOTAL State And Federal Aid Receivables	716,581		266,229
Due From Other Funds	120,808	DA391	93,161
TOTAL Due From Other Funds	120,808		93,161
Due From Other Governments	243,875	DA440	49,024
TOTAL Due From Other Governments	243,875		49,024
Prepaid Expenses	147,019	DA480	153,407
TOTAL Prepaid Expenses	147,019		153,407
Cash Special Reserves	750,518	DA230	770,719
TOTAL Restricted Assets	750,518		770,719
TOTAL Assets and Deferred Outflows of Resources	1,984,799		1,863,388

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	367,212	DA600	160,723
TOTAL Accounts Payable	367,212		160,723
Accrued Liabilities	195,893	DA601	210,718
TOTAL Accrued Liabilities	195,893		210,718
Due To Other Funds	320,078	DA630	376,942
TOTAL Due To Other Funds	320,078		376,942
TOTAL Liabilities	883,183		748,382
Fund Balance			
Not in Spendable Form	147,019	DA806	153,407
TOTAL Nonspendable Fund Balance	147,019		153,407
Capital Reserve	750,518	DA878	750,518
TOTAL Restricted Fund Balance	750,518		750,518
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance	204,079	DA915	211,081
TOTAL Assigned Fund Balance	204,079		211,081
TOTAL Fund Balance	1,101,616		1,115,005
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,984,799		1,863,388

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	11,161,230	DA1001	11,103,737
TOTAL Real Property Taxes	11,161,230		11,103,737
Other Transportation Departmental Income	228,135	DA1789	202,930
TOTAL Departmental Income	228,135		202,930
Transportation Services, Other Govts	131,993	DA2300	130,102
TOTAL Intergovernmental Charges	131,993		130,102
Interest And Earnings	9,929	DA2401	13,373
TOTAL Use of Money And Property	9,929		13,373
Sales, Other	1,381	DA2655	209
TOTAL Sale of Property And Compensation For Loss	1,381		209
Refunds of Prior Year's Expenditures	938	DA2701	
Premium & Accrued Interest On Obligations		DA2710	
TOTAL Miscellaneous Local Sources	938		0
Interfund Revenues	1,387,766	DA2801	1,504,250
TOTAL Interfund Revenues	1,387,766		1,504,250
St Aid, Other Aid (specify)	136,479	DA3089	111,370
St Aid, Consolidated Highway Aid	291,930	DA3501	243,882
ST. Aid Multi-Modal Transp Program	241,229	DA3505	25,000
St Aid Emergency Disaster Assistance	80,085	DA3960	
TOTAL State Aid	749,722		380,252
Federal Aid - Other		DA4089	
Fed Aid Emer Disaster Assist	140,624	DA4960	
Fed Aid, Other Home And Comm Services	223,759	DA4989	100,000
TOTAL Federal Aid	364,383		100,000
TOTAL Revenues	14,035,478		13,434,852
Serial Bonds		DA5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	14,035,478		13,434,852

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	3,853,180	DA51101	4,129,061
Maint of Streets, Contr Expend	989,470	DA51104	854,288
TOTAL Maint of Streets	4,842,650		4,983,348
Perm Improve Highway, Equip & Cap Outlay	291,930	DA51122	244,492
TOTAL Perm Improve Highway	291,930		244,492
Machinery, Pers Serv	342,776	DA51301	376,950
Machinery, Equip & Cap Outlay	2,051	DA51302	2,459
Machinery, Contr Expend	473,227	DA51304	390,059
TOTAL Machinery	818,053		769,467
Brush And Weeds, Pers Serv	2,300	DA51401	2,300
Brush And Weeds, Contr Expend	542,528	DA51404	546,497
TOTAL Brush And Weeds	544,828		548,797
Snow Removal, Contr Expend	336,934	DA51424	410,392
TOTAL Snow Removal	336,934		410,392
Services Other Govts, Contr Expend	24,000	DA51484	24,000
TOTAL Services Other Govts	24,000		24,000
TOTAL Transportation	6,858,396		6,980,496
State Retirement, Empl Bnfts	577,105	DA90108	607,239
Social Security , Empl Bnfts	322,167	DA90308	340,144
Worker's Compensation, Empl Bnfts	849,866	DA90408	774,232
Hospital & Medical (dental) Ins, Empl Bnft	1,924,951	DA90608	1,874,801
Union Welfare Benefits	82,262	DA90708	41,993
Other Employee Benefits (spec)	15,643	DA90898	14,201
TOTAL Employee Benefits	3,771,995		3,652,610
Debt Principal, Serial Bonds	1,797,071	DA97106	1,866,925
TOTAL Debt Principal	1,797,071		1,866,925
Debt Interest, Serial Bonds	629,234	DA97107	737,568
Debt Interest, Bond Anticipation Notes	29,971	DA97307	
TOTAL Debt Interest	659,204		737,568
TOTAL Expenditures	13,086,665		13,237,599
Transfers, Other Funds		DA99019	
Transfers, Capital Projects Fund	185,000	DA99509	183,864
TOTAL Operating Transfers	185,000		183,864
TOTAL Other Uses	185,000		183,864
TOTAL Detail Expenditures And Other Uses	13,271,665		13,421,463

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(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	337,804	DA8021	1,101,616
Restated Fund Balance - Beg of Year	337,804	DA8022	1,101,616
ADD - REVENUES AND OTHER SOURCES	14,035,478		13,434,852
DEDUCT - EXPENDITURES AND OTHER USES	13,271,665		13,421,463
Fund Balance - End of Year	1,101,616	DA8029	1,115,005

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	11,103,737	DA1049N	11,056,894
Est Rev - Intergovernmental Charges	144,000	DA2399N	144,000
Est Rev - Use of Money And Property	12,000	DA2499N	12,000
Est Rev - Interfund Revenues	1,504,250	DA2801N	1,542,632
Est Rev - State Aid	481,728	DA3099N	0
TOTAL Estimated Revenues	13,245,715		12,755,526
TOTAL Estimated Revenues And Other Sources	13,245,715		12,755,526

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	6,727,127	DA5999N	6,306,449
App - Employee Benefits	3,644,441	DA9199N	3,686,452
App - Debt Service	2,604,147	DA9899N	2,622,625
TOTAL Appropriations	12,975,715		12,615,526
App - Interfund Transfer	270,000	DA9999N	140,000
TOTAL Other Uses	270,000		140,000
TOTAL Appropriations And Other Uses	13,245,715		12,755,526

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	4,941,404	H200	4,844,176
TOTAL Cash	4,941,404		4,844,176
Due From Other Funds	151,789	H391	234,684
TOTAL Due From Other Funds	151,789		234,684
Due From Other Governments		H440	321,328
TOTAL Due From Other Governments	0		321,328
TOTAL Assets and Deferred Outflows of Resources	5,093,193		5,400,188

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	69,425	H600	357,426
TOTAL Accounts Payable	69,425		357,426
Due To Other Funds	96,837	H630	4,505
TOTAL Due To Other Funds	96,837		4,505
TOTAL Liabilities	166,262		361,931
Fund Balance			
Committed Fund Balance		H913	
TOTAL Committed Fund Balance	0		0
Assigned Unappropriated Fund Balance	4,926,931	H915	5,038,257
TOTAL Assigned Fund Balance	4,926,931		5,038,257
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	4,926,931		5,038,257
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,093,193		5,400,188

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	36,452	H2401	49,089
TOTAL Use of Money And Property	36,452		49,089
Premium & Accrued Interest On Obligations	719,204	H2710	
Unclassified (specify)	5,239	H2770	16,368
TOTAL Miscellaneous Local Sources	724,443		16,368
St Aid-Capital Projects	1,532,649	H3097	931,941
TOTAL State Aid	1,532,649		931,941
TOTAL Revenues	2,293,544		997,397
Interfund Transfers	829,124	H5031	234,684
TOTAL Interfund Transfers	829,124		234,684
Serial Bonds	31,857,045	H5710	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	31,857,045		0
TOTAL Other Sources	32,686,169		234,684
TOTAL Detail Revenues And Other Sources	34,979,713		1,232,081

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fiscal Agents Fees, Contr Expend	92,332	H13804	
TOTAL Fiscal Agents Fees	92,332		0
Engineer, Equip & Cap Outlay	2,880,083	H14402	
TOTAL Engineer	2,880,083		0
Buildings, Equip & Cap Outlay	254,695	H16202	139,959
TOTAL Buildings	254,695		139,959
General Govt, Equip & Cap Outlay	173,132	H19972	358,877
TOTAL General Govt	173,132		358,877
TOTAL General Government Support	3,400,242		498,836
Maint of Streets, Equip & Cap Outlay		H51102	56,400
TOTAL Maint of Streets	0		56,400
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
TOTAL Transportation	0		56,400
Library Equip & Cap Outlay	839,336	H74972	18,023
TOTAL Library Equip & Cap Outlay	839,336		18,023
TOTAL Culture And Recreation	839,336		18,023
Sanitary Sewers, Equip & Cap Outlay	34,975	H81202	190,071
TOTAL Sanitary Sewers	34,975		190,071
Refuse & Garbage, Equip & Cap Outlay		H81602	357,426
TOTAL Refuse & Garbage	0		357,426
TOTAL Home And Community Services	34,975		547,497
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	345,053	H97307	
TOTAL Debt Interest	345,053		0
TOTAL Expenditures	4,619,606		1,120,756
Transfers, Other Funds	80,000	H99019	
TOTAL Operating Transfers	80,000		0
TOTAL Other Uses	80,000		0
TOTAL Detail Expenditures And Other Uses	4,699,606		1,120,756

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(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	-25,353,176	H8021	4,926,931
Restated Fund Balance - Beg of Year	-25,353,176	H8022	4,926,931
ADD - REVENUES AND OTHER SOURCES	34,979,713		1,232,081
DEDUCT - EXPENDITURES AND OTHER USES	4,699,606		1,120,756
Fund Balance - End of Year	4,926,931	H8029	5,038,257

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	543,871	K101	543,871
Buildings	27,792,769	K102	27,747,118
Improvements Other Than Buildings	12,255,047	K103	8,056,038
Machinery And Equipment	15,782,312	K104	16,162,784
Construction Work In Progress	292,748	K105	514,120
Infrastructure	84,236,922	K106	89,395,386
TOTAL Fixed Assets (net)	140,903,669		142,419,317
TOTAL Assets and Deferred Outflows of Resources	140,903,669		142,419,317

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	140,903,669	K159	142,419,317
TOTAL Investments in Non-Current Government Assets	140,903,669		142,419,317
TOTAL Fund Balance	140,903,669		142,419,317
TOTAL	140,903,669		142,419,317

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	25,523	SD200	26,523
TOTAL Cash	25,523		26,523
TOTAL Assets and Deferred Outflows of Resources	25,523		26,523

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	25,523	SD915	26,523
TOTAL Assigned Fund Balance	25,523		26,523
TOTAL Fund Balance	25,523		26,523
TOTAL Liabilities, Deferred Inflows And Fund Balance	25,523		26,523

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SD) DRAINAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,000	SD1001	1,000
TOTAL Real Property Taxes	1,000		1,000
TOTAL Revenues	1,000		1,000
TOTAL Detail Revenues And Other Sources	1,000		1,000

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	24,523	SD8021	25,523
Restated Fund Balance - Beg of Year	24,523	SD8022	25,523
ADD - REVENUES AND OTHER SOURCES	1,000		1,000
Fund Balance - End of Year	25,523	SD8029	26,523

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	289,256	SL200	285,012
TOTAL Cash	289,256		285,012
Prepaid Expenses	13,707	SL480	
TOTAL Prepaid Expenses	13,707		0
TOTAL Assets and Deferred Outflows of Resources	302,963		285,012

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	18,038	SL600	2,171
TOTAL Accounts Payable	18,038		2,171
TOTAL Liabilities	18,038		2,171
Fund Balance			
Not in Spendable Form	13,707	SL806	
TOTAL Nonspendable Fund Balance	13,707		0
Assigned Appropriated Fund Balance	4,895	SL914	4,680
Assigned Unappropriated Fund Balance	266,324	SL915	278,161
TOTAL Assigned Fund Balance	271,219		282,841
TOTAL Fund Balance	284,926		282,841
TOTAL Liabilities, Deferred Inflows And Fund Balance	302,963		285,012

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	123,011	SL1001	116,427
TOTAL Real Property Taxes	123,011		116,427
TOTAL Revenues	123,011		116,427
TOTAL Detail Revenues And Other Sources	123,011		116,427

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	52,491	SL51824	63,678
TOTAL Street Lighting	52,491		63,678
TOTAL Transportation	52,491		63,678
Debt Principal, Installment Purchase Debt	45,302	SL97856	41,310
TOTAL Debt Principal	45,302		41,310
Debt Interest, Installment Purchase Debt	14,519	SL97857	13,524
TOTAL Debt Interest	14,519		13,524
TOTAL Expenditures	112,312		118,512
TOTAL Detail Expenditures And Other Uses	112,312		118,512

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	274,227	SL8021	284,926
Restated Fund Balance - Beg of Year	274,227	SL8022	284,926
ADD - REVENUES AND OTHER SOURCES	123,011		116,427
DEDUCT - EXPENDITURES AND OTHER USES	112,312		118,512
Fund Balance - End of Year	284,926	SL8029	282,841

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	430,433	SM200	487,434
TOTAL Cash	430,433		487,434
Due From Other Funds	14,272	SM391	14,272
TOTAL Due From Other Funds	14,272		14,272
TOTAL Assets and Deferred Outflows of Resources	444,705		501,706

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	707	SM600	0
TOTAL Accounts Payable	707		0
TOTAL Liabilities	707		0
Fund Balance			
Assigned Unappropriated Fund Balance	443,998	SM915	501,706
TOTAL Assigned Fund Balance	443,998		501,706
TOTAL Fund Balance	443,998		501,706
TOTAL Liabilities, Deferred Inflows And Fund Balance	444,705		501,706

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other General Departmental Income	60,781	SM1289	80,712
TOTAL Departmental Income	60,781		80,712
Interest And Earnings	366	SM2401	346
TOTAL Use of Money And Property	366		346
Unclassified (specify)	2,415	SM2770	2,678
TOTAL Miscellaneous Local Sources	2,415		2,678
TOTAL Revenues	63,562		83,736
TOTAL Detail Revenues And Other Sources	63,562		83,736

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Gen Govt Support, Contr Expend	18,564	SM19894	13,373
TOTAL Other Gen Govt Support	18,564		13,373
TOTAL General Government Support	18,564		13,373
Special Rec Facility, Contr Expend	24,964	SM71804	12,655
TOTAL Special Rec Facility	24,964		12,655
TOTAL Culture And Recreation	24,964		12,655
TOTAL Expenditures	43,528		26,028
TOTAL Detail Expenditures And Other Uses	43,528		26,028

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	423,963	SM8021	443,998
Restated Fund Balance - Beg of Year	423,963	SM8022	443,998
ADD - REVENUES AND OTHER SOURCES	63,562		83,736
DEDUCT - EXPENDITURES AND OTHER USES	43,528		26,028
Fund Balance - End of Year	443,998	SM8029	501,706

TOWN OF West Seneca
 Annual Update Document
 For the Fiscal Year Ending 2019

(SP) PARK

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	8,926	SP200	8,926
TOTAL Cash	8,926		8,926
TOTAL Assets and Deferred Outflows of Resources	8,926		8,926

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SP) PARK

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	8,926	SP915	8,926
TOTAL Assigned Fund Balance	8,926		8,926
TOTAL Fund Balance	8,926		8,926
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,926		8,926

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SP) PARK

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,926	SP8021	8,926
Restated Fund Balance - Beg of Year	8,926	SP8022	
Fund Balance - End of Year	8,926	SP8029	8,926

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	6,403,171	SS200	7,009,004
TOTAL Cash	6,403,171		7,009,004
Due From Other Funds	10,273	SS391	10,273
TOTAL Due From Other Funds	10,273		10,273
Due From Other Governments	230,637	SS440	544,088
TOTAL Due From Other Governments	230,637		544,088
Prepaid Expenses	17,929	SS480	10,703
TOTAL Prepaid Expenses	17,929		10,703
TOTAL Assets and Deferred Outflows of Resources	6,662,010		7,574,067

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	3,729,607	SS600	2,812,688
TOTAL Accounts Payable	3,729,607		2,812,688
Accrued Liabilities	27,968	SS601	35,040
TOTAL Accrued Liabilities	27,968		35,040
Due To Other Funds	118,708	SS630	58,708
TOTAL Due To Other Funds	118,708		58,708
TOTAL Liabilities	3,876,283		2,906,436
Fund Balance			
Not in Spendable Form	17,929	SS806	10,703
TOTAL Nonspendable Fund Balance	17,929		10,703
Assigned Appropriated Fund Balance	305,000	SS914	186,000
Assigned Unappropriated Fund Balance	2,462,798	SS915	4,470,929
TOTAL Assigned Fund Balance	2,767,798		4,656,929
TOTAL Fund Balance	2,785,728		4,667,631
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,662,011		7,574,067

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	8,655,108	SS1001	9,362,830
TOTAL Real Property Taxes	8,655,108		9,362,830
Sewer Rents	11,762	SS2120	29,432
Sewer Charges	2,877,234	SS2122	3,021,562
TOTAL Departmental Income	2,888,996		3,050,994
Premium & Accrued Interest On Obligations		SS2710	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	11,544,104		12,413,824
Serial Bonds		SS5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	11,544,104		12,413,824

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sanitary Sewers, Pers Serv	1,076,731	SS81201	1,148,507
Sanitary Sewers, Contr Expend	9,402,316	SS81204	7,501,369
TOTAL Sanitary Sewers	10,479,047		8,649,875
TOTAL Home And Community Services	10,479,047		8,649,875
State Retirement, Empl Bnfts	70,379	SS90108	50,038
Social Security , Empl Bnfts	40,842	SS90308	44,788
Worker's Compensation, Empl Bnfts	161,795	SS90408	25,069
Hospital & Medical (dental) Ins, Empl Bnft	264,364	SS90608	114,863
Union Welfare Benefits	300	SS90708	290
TOTAL Employee Benefits	537,680		235,048
Debt Principal, Serial Bonds	23,018	SS97106	522,000
Debt Principal, Bond Anticipation Notes		SS97306	
Debt Principal, Installment Purchase Debt	324,968	SS97856	362,767
TOTAL Debt Principal	347,986		884,767
Debt Interest, Serial Bonds	2,697	SS97107	624,172
Debt Interest, Bond Anticipation Notes	197,020	SS97307	
Debt Interest, Installment Purchase Debt	149,532	SS97857	138,058
TOTAL Debt Interest	349,250		762,230
TOTAL Expenditures	11,713,963		10,531,920
Transfers, Other Funds		SS99019	
Transfers, Capital Projects Fund	430,000	SS99509	
TOTAL Operating Transfers	430,000		0
TOTAL Other Uses	430,000		0
TOTAL Detail Expenditures And Other Uses	12,143,963		10,531,920

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,385,587	SS8021	2,785,728
Restated Fund Balance - Beg of Year	3,385,587	SS8022	2,785,728
ADD - REVENUES AND OTHER SOURCES	11,544,104		12,413,824
DEDUCT - EXPENDITURES AND OTHER USES	12,143,963		10,531,920
Fund Balance - End of Year	2,785,728	SS8029	4,667,635

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	9,362,830	SS1049N	9,666,320
Est Rev - Departmental Income	2,985,153	SS1299N	2,224,137
Est Rev - Intergovernmental Charges	0	SS2399N	
TOTAL Estimated Revenues	12,347,983		11,890,457
Appropriated Fund Balance	305,000	SS599N	186,000
TOTAL Estimated Other Sources	305,000		186,000
TOTAL Estimated Revenues And Other Sources	12,652,983		12,076,457

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	10,575,232	SS8999N	9,949,466
App - Employee Benefits	430,198	SS9199N	457,616
App - Debt Service	1,647,553	SS9899N	1,669,375
TOTAL Appropriations	12,652,983		12,076,457
TOTAL Appropriations And Other Uses	12,652,983		12,076,457

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	583,521	SW200	394,935
TOTAL Cash	583,521		394,935
TOTAL Assets and Deferred Outflows of Resources	583,521		394,935

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Appropriated Fund Balance	66,888	SW914	62,132
Assigned Unappropriated Fund Balance	516,633	SW915	332,803
TOTAL Assigned Fund Balance	583,521		394,935
TOTAL Fund Balance	583,521		394,935
TOTAL Liabilities, Deferred Inflows And Fund Balance	583,521		394,935

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	192,885	SW1001	250,555
TOTAL Real Property Taxes	192,885		250,555
Premium & Accrued Interest On Obligations		SW2710	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	192,885		250,555
Serial Bonds		SW5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	192,885		250,555

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Administration, Contr Expend	32,237	SW83104	227,533
TOTAL Water Administration	32,237		227,533
TOTAL Home And Community Services	32,237		227,533
Debt Principal, Serial Bonds	93,447	SW97106	158,000
TOTAL Debt Principal	93,447		158,000
Debt Interest, Serial Bonds	16,722	SW97107	53,607
Debt Interest, Bond Anticipation Notes	16,411	SW97307	
TOTAL Debt Interest	33,132		53,607
TOTAL Expenditures	158,816		439,141
Transfers, Capital Projects Fund	64,124	SW99509	
TOTAL Operating Transfers	64,124		0
TOTAL Other Uses	64,124		0
TOTAL Detail Expenditures And Other Uses	222,940		439,141

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	613,576	SW8021	583,521
Restated Fund Balance - Beg of Year	613,576	SW8022	583,521
ADD - REVENUES AND OTHER SOURCES	192,885		250,555
DEDUCT - EXPENDITURES AND OTHER USES	222,940		439,141
Fund Balance - End of Year	583,521	SW8029	394,935

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	250,555	SW1049N	261,295
Est Rev - Intergovernmental Charges	836	SW2399N	762
TOTAL Estimated Revenues	251,391		262,057
Appropriated Fund Balance	66,888	SW599N	62,132
TOTAL Estimated Other Sources	66,888		62,132
TOTAL Estimated Revenues And Other Sources	318,279		324,189

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	0	SW1999N	
App - Home And Community Services	73,869	SW8999N	81,558
App - Debt Service	244,410	SW9899N	242,631
TOTAL Appropriations	318,279		324,189
TOTAL Appropriations And Other Uses	318,279		324,189

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	545,203	TA200	
TOTAL Cash	545,203		0
TOTAL Assets and Deferred Outflows of Resources	545,203		0

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	379,448	TA630	
TOTAL Due To Other Funds	379,448		0
Consolidated Payroll	165,755	TA10	
TOTAL Agency Liabilities	165,755		0
TOTAL Liabilities	545,203		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	545,203		0

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Premium & Accrued Interest On Obligations	296,852	V2710	
TOTAL Miscellaneous Local Sources	296,852		0
TOTAL Revenues	296,852		0
Current Refunding Bonds	3,355,000	V5792	
TOTAL Proceeds of Obligations	3,355,000		0
TOTAL Other Sources	3,355,000		0
TOTAL Detail Revenues And Other Sources	3,651,852		0

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fiscal Agents Fees, Contr Expend	76,294	V13804	
TOTAL Fiscal Agents Fees	76,294		0
TOTAL General Government Support	76,294		0
Debt Principal, Serial Bonds	3,520,000	V97106	
TOTAL Debt Principal	3,520,000		0
Debt Interest, Serial Bonds	55,558	V97107	
TOTAL Debt Interest	55,558		0
TOTAL Expenditures	3,651,852		0
TOTAL Detail Expenditures And Other Uses	3,651,852		0

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	3,651,852		
DEDUCT - EXPENDITURES AND OTHER USES	3,651,852		
Fund Balance - End of Year		V8029	

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	199,895,597	W129	203,761,793
TOTAL Provision To Be Made In Future Budgets	199,895,597		203,761,793
TOTAL Assets and Deferred Outflows of Resources	199,895,597		203,761,793

TOWN OF West Seneca
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	2,978,956	W638	5,628,657
Total OPEB Liability	133,018,110	W683	134,619,282
Installment Purchase Debt	11,173,976	W685	10,284,448
Judgments And Claims Payable	3,077,509	W686	3,329,907
Compensated Absences		W687	3,699,498
TOTAL Other Liabilities	150,248,551		157,561,792
Bonds Payable	49,647,046	W628	46,200,001
TOTAL Bond And Long Term Liabilities	49,647,046		46,200,001
TOTAL Liabilities	199,895,597		203,761,793
TOTAL Liabilities	199,895,597		203,761,793

TOWN OF West Seneca
Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Erie

Municipal Code: 140389700000

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.	Accrued Interest	O/S End of Year
2012	IPC E	Energy Performance Contract			06/15/2012	03/15/2028	0.034%		\$9,474,049	\$6,469,191	\$558,103	\$0	\$0	\$0	\$5,911,087
2016	IPC E	Energy Performance Contract			06/15/2016	06/15/2032	0.00%		\$5,313,003	\$4,704,782	\$331,428	\$0	\$0	\$0	\$4,373,354
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	BOND N	Various Purpose			07/12/2016	07/15/2028	2.00%	Y	\$200,000	\$166,861	\$17,442	\$0	\$0	\$0	\$149,419
2017	BOND N	2017 bond, road reconstruction			07/26/2017	07/15/2031	4.00%		\$4,540,000	\$4,290,000	\$255,000	\$0	\$0	\$0	\$4,035,000
2018	BOND N	Various			07/25/2018	07/15/2045	3.28%		\$31,857,045	\$31,857,045	\$1,582,045	\$0	\$0	\$0	\$30,275,000
2015	BOND N	Various Purpose Refunding BAN			07/15/2015	07/15/2028	2.00%		\$10,990,669	\$8,255,000	\$950,000	\$0	\$0	\$0	\$7,305,000
2016	BOND N	Police Headquarters			07/12/2016	07/15/2028	2.00%	Y	\$1,520,000	\$1,268,139	\$132,558	\$0	\$0	\$0	\$1,135,581
2018	BOND N	Refunding 06/10			10/02/2018	12/15/2025	2.60%		\$3,355,000	\$3,325,000	\$265,000	\$0	\$0	\$0	\$3,060,000
2014	BOND N	Refunding Bonds			06/03/2014	06/01/2020	2.00%		\$2,810,000	\$485,001	\$245,000	\$0	\$0	\$0	\$240,001
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										\$60,821,018	\$4,336,576	\$0	\$0	\$0	\$56,484,442

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$3,850.00
Demand Deposits	9Z2011	\$6,780,003.02
Time Deposits	9Z2021	\$9,419,243.33
Total		\$16,203,096.35
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,306,840.18
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$14,896,256.17
Total		\$16,203,096.35
 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 West Seneca
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
****-21.1	\$56,840	\$0	\$0	\$56,840
****-6479	\$2,787	\$0	\$0	\$2,787
****-5729	\$3,922,753	\$0	\$304,107	\$3,618,646
****-5745	\$1,500,287	\$0	\$11,153	\$1,489,134
****-0759	\$16,920	\$0	\$0	\$16,920
****-4004	\$477,696	\$19,218	\$0	\$496,915
****-7843	\$4,247,762	\$0	\$0	\$4,247,762
****-1273	\$4,787,336	\$0	\$0	\$4,787,336
****-4141	\$337,747	\$20	\$85,026	\$252,742
****-9021	\$265,387	\$0	\$0	\$265,387
****-9000	\$118,759	\$0	\$0	\$118,759
****-5737	\$523,309	\$0	\$18,284	\$505,025
****-2622	\$2,354	\$0	\$0	\$2,354
	Total Adjusted Bank Balance			\$15,860,605
	Petty Cash			\$3,850.00
	Adjustments			\$-.02
	Total Cash		9ZCASH *	\$15,864,455
	Total Cash Balance All Funds		9ZCASHB *	\$15,864,455
	* Must be equal			

TOWN OF West Seneca
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>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</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>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF West Seneca
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,428,862.24	147	42	
90158	Police and Fire Retirement	\$1,537,163.50	66		
90258	Local Pension Fund				
90308	Social Security	\$1,382,193.10	213	243	
90408	Worker's Compensation Insurance	\$1,380,179.86	213	303	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$5,573,741.13	182		218
90708	Union Welfare Benefits	\$229,541.72	139		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$31,302.45	139		
Total		\$11,562,984.00			
Computed Total From Financial Section (comparative purposes only)		\$11,562,984.38			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$178,806	102,759	gallons	
Diesel Fuel	\$187,610	95,516	gallons	
Fuel Oil			gallons	
Natural Gas	\$69,978		cubic feet	
Electricity	\$446,328		kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF West Seneca
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8012 per audited financial statements

