

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Vestal
County of Broome
For the Fiscal Year Ended 12/31/2020

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 Vestal

*** 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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (SD) DRAINAGE
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TC) CUSTODIAL
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 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 Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	-0	A200	-291
Cash In Time Deposits	2,588,164	A201	3,212,211
Petty Cash	1,975	A210	1,975
TOTAL Cash	2,590,139		3,213,895
Accounts Receivable	156,256	A380	230,864
Accrued Interest Receivable	11,213	A381	5,175
TOTAL Other Receivables (net)	167,469		236,039
Due From State And Federal Government	24,408	A410	84,911
TOTAL State And Federal Aid Receivables	24,408		84,911
Due From Other Funds		A391	38,398
TOTAL Due From Other Funds	0		38,398
Due From Other Governments	1,230,489	A440	1,431,186
TOTAL Due From Other Governments	1,230,489		1,431,186
Prepaid Expenses	310,473	A480	323,074
TOTAL Prepaid Expenses	310,473		323,074
Cash In Time Deposits Special Reserves	1,599,229	A231	2,221,110
Investments In Securities Special Reserves	579,622	A452	219,947
TOTAL Restricted Assets	2,178,851		2,441,057
TOTAL Assets	6,501,828		7,768,561

TOWN OF Vestal
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	178,324	A600	145,902
TOTAL Accounts Payable	178,324		145,902
Accrued Liabilities	331,269	A601	434,133
TOTAL Accrued Liabilities	331,269		434,133
Due To Other Funds	5,708	A630	34,062
TOTAL Due To Other Funds	5,708		34,062
State Retirement		A718	10,108
TOTAL Due To Other Governments	0		10,108
TOTAL Liabilities	515,301		624,204
Deferred Inflows of Resources			
Deferred Inflow of Resources	8,140	A691	
TOTAL Deferred Inflows of Resources	8,140		0
TOTAL Deferred Inflows of Resources	8,140		0
Fund Balance			
Not in Spendable Form	310,473	A806	323,074
TOTAL Nonspendable Fund Balance	310,473		323,074
Insurance Reserve	2,028,222	A863	2,120,218
General Reserve	16,047	A870	16,077
Capital Reserve	62,454	A878	62,577
Reserve For Repairs	41,021	A882	46,897
Reserve For Debt	11,345	A884	170,496
Other Restricted Fund Balance	30,974	A899	29,968
TOTAL Restricted Fund Balance	2,190,064		2,446,232
Assigned Appropriated Fund Balance	1,440,400	A914	600,000
Assigned Unappropriated Fund Balance	64,999	A915	131,164
TOTAL Assigned Fund Balance	1,505,399		731,164
Unassigned Fund Balance	1,972,452	A917	3,643,887
TOTAL Unassigned Fund Balance	1,972,452		3,643,887
TOTAL Fund Balance	5,978,388		7,144,357
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,501,828		7,768,561

TOWN OF Vestal
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For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	5,512,346	A1001	5,652,205
TOTAL Real Property Taxes	5,512,346		5,652,205
Other Payments In Lieu of Taxes	150,580	A1081	162,162
Interest & Penalties On Real Prop Taxes	30,260	A1090	23,484
TOTAL Real Property Tax Items	180,840		185,646
Non Prop Tax Dist By County	4,793,072	A1120	4,996,420
Franchises	325,443	A1170	321,358
TOTAL Non Property Tax Items	5,118,515		5,317,778
Tax Collector Fees	770	A1232	716
Comptroller Fees	231	A1240	130
Clerk Fees	23,950	A1255	27,604
Police Fees	4,890	A1520	3,099
Other Public Safety Departmental Income	189,954	A1589	180,164
Park And Recreational Charges	114,766	A2001	15,745
Recreational Concessions	1,715	A2012	
Special Recreational Facility Charges	16,706	A2025	929
Zoning Fees	6,708	A2110	6,616
TOTAL Departmental Income	359,690		235,003
General Services, Inter Government	51,000	A2210	25,500
TOTAL Intergovernmental Charges	51,000		25,500
Interest And Earnings	167,265	A2401	58,702
Rental of Real Property	80,523	A2410	36,006
TOTAL Use of Money And Property	247,788		94,707
Games of Chance	208	A2530	156
Dog Licenses	32,824	A2544	27,906
Building And Alteration Permits	149,226	A2555	125,517
TOTAL Licenses And Permits	182,258		153,579
Fines And Forfeited Bail	192,543	A2610	112,945
Forfeiture of Crime Proceeds Restricted	510	A2626	4,448
TOTAL Fines And Forfeitures	193,053		117,393
Sales of Scrap & Excess Materials	1,045	A2650	290
Sales of Equipment	31,033	A2665	206,913
Insurance Recoveries	15,868	A2680	84,847
TOTAL Sale of Property And Compensation For Loss	47,946		292,050
Refunds of Prior Year's Expenditures	715	A2701	76,524
Gifts And Donations	6,158	A2705	27,350
Premium & Accrued Interest On Obligations	11,283	A2710	5,896
AIM Related Payments	159,963	A2750	159,963
Unclassified (specify)	60,309	A2770	52,787
TOTAL Miscellaneous Local Sources	238,428		322,519
Interfund Revenues	234,989	A2801	249,756
TOTAL Interfund Revenues	234,989		249,756
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	327,740	A3005	414,666
St Aid - Other (specify)	7,149	A3089	3,588

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid-Capital Projects	11,225	A3097	
St Aid, Other Public Safety	5,155	A3389	4,497
St Aid, Disaster Assistance	1,310	A3785	12,614
St Aid, Youth Programs	6,000	A3820	2,754
St Aid Emergency Disaster Assistance		A3960	
TOTAL State Aid	358,578		438,119
Fed Aid Other Public Safety	6,118	A4389	6,050
Fed Aid Other Transportation	6,550	A4589	76,993
Fed Aid, Emergency Disaster Assistance		A4960	7,867
TOTAL Federal Aid	12,667		90,910
TOTAL Revenues	12,738,099		13,175,165
Interfund Transfers	33,000	A5031	199,232
TOTAL Interfund Transfers	33,000		199,232
TOTAL Other Sources	33,000		199,232
TOTAL Revenues	12,771,099		13,374,396

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	42,944	A10101	42,944
Legislative Board, Contr Expend	1,569	A10104	2,421
TOTAL Legislative Board	44,513		45,365
Municipal Court, Pers Serv	147,800	A11101	152,129
Municipal Court, Equip & Cap Outlay		A11102	2,399
Municipal Court, Contr Expend	7,441	A11104	3,738
TOTAL Municipal Court	155,240		158,266
Supervisor,pers Serv	58,851	A12201	61,214
Supervisor,contr Expend	2,823	A12204	2,930
TOTAL Supervisor	61,675		64,144
Dir of Finance, Pers Serv	106,568	A13101	114,424
Dir of Finance, Contr Expend	10,624	A13104	5,566
TOTAL Dir of Finance	117,192		119,990
Comptroller,pers Serv	150,127	A13151	154,267
TOTAL Comptroller	150,127		154,267
Auditor, Contr Expend	16,100	A13204	16,250
TOTAL Auditor	16,100		16,250
Tax Collection,pers Serv	33,303	A13301	10,057
Tax Collection,contr Expend	5,282	A13304	6,881
TOTAL Tax Collection	38,585		16,938
Assessment, Pers Serv	167,508	A13551	174,453
Assessment, Contr Expend	4,749	A13554	4,955
TOTAL Assessment	172,257		179,409
Clerk,pers Serv	149,211	A14101	144,978
Clerk,contr Expend	6,308	A14104	6,909
TOTAL Clerk	155,519		151,887
Law, Pers Serv	74,263	A14201	78,183
Law, Contr Expend	19,426	A14204	23,403
TOTAL Law	93,689		101,586
Personnel, Pers Serv	44,737	A14301	45,858
Personnel, Contr Expend	1,762	A14304	30,799
TOTAL Personnel	46,499		76,657
Engineer, Pers Serv	229,866	A14401	198,852
Engineer, Contr Expend	25,363	A14404	23,712
TOTAL Engineer	255,229		222,564
Elections, Contr Expend	71,791	A14504	71,791
TOTAL Elections	71,791		71,791
Records Mgmt, PerS. SerV.	8,169	A14601	8,503
Records Mgmt, Contr Expend	1,656	A14604	984
TOTAL Records Mgmt	9,825		9,488
Operation of Plant, Pers Serv	76,280	A16201	84,478
Operation of Plant, Equip & Cap Outlay		A16202	9,671
Operation of Plant, Contr Expend	81,696	A16204	109,597
TOTAL Operation of Plant	157,975		203,746

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Central Storeroom Pers Serv		A16601	
TOTAL Central Storeroom Pers Serv	0		0
Central Print & Mail Contr Expend	23,653	A16704	22,928
TOTAL Central Print & Mail Contr Expend	23,653		22,928
Central Data Process Pers Serv	110,060	A16801	113,530
Central Data Process & Cap Outlay	158,453	A16802	45,106
Central Data Process, Contr Expend	82,256	A16804	78,542
TOTAL Central Data Process	350,769		237,179
Unallocated Insurance, Contr Expend	70,251	A19104	73,777
TOTAL Unallocated Insurance	70,251		73,777
Municipal Assn Dues, Contr Expend	2,050	A19204	2,050
TOTAL Municipal Assn Dues	2,050		2,050
Judgements And Claims, Contr Expend	26,911	A19304	4,173
TOTAL Judgements And Claims	26,911		4,173
Pur of Land/right of Way,equip & Cap Out		A19402	
TOTAL Pur of Land/right of Way	0		0
Taxes & Assess On Munic Prop, Contr Expend	5,730	A19504	5,715
TOTAL Taxes & Assess On Munic Prop	5,730		5,715
TOTAL General Government Support	2,025,579		1,938,170
Public Safety Admin, Equip & Cap Outlay		A30102	5,897
TOTAL Public Safety Admin	0		5,897
Public Safety Comm Sys, Contr Expend	8,098	A30204	8,582
TOTAL Public Safety Comm Sys	8,098		8,582
Police, Pers Serv	3,239,992	A31201	3,427,729
Police, Equip & Cap Outlay	215,887	A31202	389,116
Police, Contr Expend	223,027	A31204	193,238
TOTAL Police	3,678,905		4,010,083
Traffic Control, Pers Serv	3,125	A33101	3,175
Traffic Control, Contr Expen	7,014	A33104	4,913
TOTAL Traffic Control	10,139		8,088
Control of Animals, Pers Serv	27,010	A35101	27,623
Control of Animals, Equip & Cap Outlay		A35102	
Control of Animals, Contr Expend	13,148	A35104	12,852
Control of Animals, Empl Bnfts	2,556	A35108	2,659
TOTAL Control of Animals	42,714		43,134
Safety Inspection, Pers Serv	283,955	A36201	307,044
Safety Inspection, Equip & Cap Outlay	42,866	A36202	26,528
Safety Inspection, Contr Expend	36,063	A36204	38,486
TOTAL Safety Inspection	362,884		372,058
TOTAL Public Safety	4,102,741		4,447,842
Registrar of Vital Statistics, Pers Serv	1,500	A40201	1,498
TOTAL Registrar of Vital Statistics	1,500		1,498
TOTAL Health	1,500		1,498
Street Admin, Pers Serv	192,926	A50101	180,167

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Admin, Contr Expend	1,821	A50104	1,450
TOTAL Street Admin	194,746		181,617
Garage, Equip & Cap Outlay		A51322	17,350
Garage, Contr Expend	40,722	A51324	34,858
TOTAL Garage	40,722		52,208
Street Lighting, Contr Expend	140,310	A51824	112,954
TOTAL Street Lighting	140,310		112,954
TOTAL Transportation	375,778		346,779
Publicity, Contr Expend	390	A64104	390
TOTAL Publicity	390		390
Programs For Aging, Contr Expend	18,038	A67724	10,036
TOTAL Programs For Aging	18,038		10,036
TOTAL Economic Assistance And Opportunity	18,428		10,426
Playgr & Rec Centers, Pers Serv	406,894	A71401	405,644
Playgr & Rec Centers, Equip & Cap Outlay	173,852	A71402	66,638
Playgr & Rec Centers, Contr Expend	132,246	A71404	174,379
TOTAL Playgr & Rec Centers	712,992		646,661
Special Rec Facility, Pers Serv	114,444	A71801	
Special Rec Facility, Equip & Cap Outlay		A71802	
Special Rec Facility, Contr Expend	25,068	A71804	8,258
TOTAL Special Rec Facility	139,512		8,258
Youth Prog, Pers Serv	246,486	A73101	132,238
Youth Prog, Equip & Cap Outlay	5,285	A73102	
Youth Prog, Contr Expend	89,543	A73104	33,128
TOTAL Youth Prog	341,314		165,366
Library, Contr Expend		A74104	
TOTAL Library	0		0
Museum - Art Gallery, Pers Serv	27,289	A74501	24,991
Museum - Art Gallery, Equip & Cap Outlay		A74502	
Museum - Art Gallery, Contr Expend	11,045	A74504	7,566
TOTAL Museum - Art Gallery	38,334		32,558
Historian, Pers Serv	3,231	A75101	3,307
Historian, Equip & Cap Outlay	2,200	A75102	1,100
Historian, Contr Expend	3,121	A75104	2,047
TOTAL Historian	8,552		6,454
Celebrations, Contr Expend	150	A75504	357
TOTAL Celebrations	150		357
TOTAL Culture And Recreation	1,240,854		859,653
Zoning, Pers Serv		A80101	10,000
Zoning, Contr Expend	5,147	A80104	13
TOTAL Zoning	5,147		10,013
Planning, Contr Expend	1,264	A80204	361
TOTAL Planning	1,264		361
Forestry, Contr Expend	2,725	A87304	
TOTAL Forestry	2,725		0

TOWN OF Vestal
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Cemetery, Contr Expend	3,775	A88104	3,775
TOTAL Cemetery	3,775		3,775
TOTAL Home And Community Services	12,911		14,149
State Retirement System	356,585	A90108	361,991
Police & Firemen Retirement, Empl Bnfts	582,153	A90158	627,882
Social Security, Employer Cont	438,774	A90308	438,002
Worker's Compensation, Empl Bnfts	138,654	A90408	115,264
Life Insurance, Empl Bnfts	8,800	A90458	6,725
Unemployment Insurance, Empl Bnfts		A90508	4,032
Disability Insurance, Empl Bnfts	34,507	A90558	23,634
Other Employee Benefits (spec)	21,256	A90898	46,074
TOTAL Employee Benefits	1,580,729		1,623,605
Debt Principal, Serial Bonds	107,929	A97106	91,978
Debt Principal, Bond Anticipation Notes	369,585	A97306	245,817
Install Pur Debt, Principal	2,322	A97856	3,980
TOTAL Debt Principal	479,836		341,775
Debt Interest, Serial Bonds	31,620	A97107	26,606
Debt Interest, Bond Anticipation Notes	56,039	A97307	37,356
TOTAL Debt Interest	87,659		63,961
TOTAL Expenditures	9,926,015		9,647,858
Transfers, Other Funds	2,097,225	A99019	2,340,568
Transfers, Capital Projects Fund	583,000	A99509	220,000
TOTAL Operating Transfers	2,680,225		2,560,568
TOTAL Other Uses	2,680,225		2,560,568
TOTAL Expenditures	12,606,241		12,208,427

TOWN OF Vestal
Annual Update Document
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,813,529	A8021	5,978,387
Prior Period Adj -Increase In Fund Balance		A8012	0
Restated Fund Balance - Beg of Year	5,813,529	A8022	5,978,388
ADD - REVENUES AND OTHER SOURCES	12,771,099		13,374,396
DEDUCT - EXPENDITURES AND OTHER USES	12,606,241		12,208,427
Fund Balance - End of Year	5,978,387	A8029	7,144,357

TOWN OF Vestal
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	5,656,535	A1049N	5,714,030
Est Rev - Real Property Tax Items	191,297	A1099N	217,661
Est Rev - Non Property Tax Items	5,107,000	A1199N	4,563,000
Est Rev - Departmental Income	353,815	A1299N	272,945
Est Rev - Use of Money And Property	155,796	A2499N	75,000
Est Rev - Licenses And Permits	145,425	A2599N	157,925
Est Rev - Fines And Forfeitures	184,000	A2649N	100,000
Est Rev - Sale of Prop And Comp For Loss	11,000	A2699N	41,000
Est Rev - Miscellaneous Local Sources	53,455	A2799N	211,618
Est Rev - Interfund Revenues	249,756	A2801N	224,359
Est Rev - State Aid	335,901	A3099N	333,000
TOTAL Estimated Revenues	12,443,980		11,910,538
Estimated - Interfund Transfer	33,000	A5031N	33,000
Appropriated Reserve & Restricted Fund Bal	11,300	A511N	151,307
Appropriated Fund Balance	1,440,400	A599N	600,000
TOTAL Estimated Other Sources	1,484,700		784,307
TOTAL Estimated Revenues	13,928,680		12,694,845

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	2,321,306	A1999N	2,315,561
App - Public Safety	4,360,454	A3999N	4,422,621
App - Health	1,500	A4999N	1,500
App - Transportation	407,602	A5999N	370,397
App - Economic Assistance And Opportunity	19,940	A6999N	13,050
App - Culture And Recreation	1,186,524	A7999N	806,661
App - Home And Community Services	28,021	A8999N	17,065
App - Employee Benefits	1,621,800	A9199N	1,744,300
App - Debt Service	405,737	A9899N	446,308
TOTAL Appropriations	10,352,884		10,137,463
Other Budgetary Purposes	3,540,000	A962N	30,000
App - Interfund Transfer	35,796	A9999N	2,527,382
TOTAL Other Uses	3,575,796		2,557,382
TOTAL Appropriations	13,928,680		12,694,845

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits Special Reserves	46,946	CD231	46,946
TOTAL Restricted Assets	46,946		46,946
TOTAL Assets	46,946		46,946

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Other Restricted Fund Balance	46,946	CD899	46,946
TOTAL Restricted Fund Balance	46,946		46,946
TOTAL Fund Balance	46,946		46,946
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,946		46,946

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	0	CD2401	0
TOTAL Use of Money And Property	0		0
TOTAL Revenues	0		0
TOTAL Revenues	0		0

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Results of Operation

Code Description	2019	EdpCode	2020
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	46,945	CD8021	46,945
Restated Fund Balance - Beg of Year	46,945	CD8022	46,945
ADD - REVENUES AND OTHER SOURCES	0		0
Fund Balance - End of Year	46,945	CD8029	46,945

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Due From Other Funds	5,128	CM391	4,428
TOTAL Due From Other Funds	5,128		4,428
Cash Special Reserves	4,297	CM230	8,518
Cash In Time Deposits Special Reserves	21,848	CM231	21,892
TOTAL Restricted Assets	26,145		30,410
TOTAL Assets	31,272		34,837

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Other Restricted Fund Balance	31,272	CM899	34,837
TOTAL Restricted Fund Balance	31,272		34,837
TOTAL Fund Balance	31,272		34,837
TOTAL Liabilities, Deferred Inflows And Fund Balance	31,272		34,837

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	190	CM2401	45
TOTAL Use of Money And Property	190		45
Gifts And Donations	5,128	CM2705	
Employees Contributions		CM2709	46,091
TOTAL Miscellaneous Local Sources	5,128		46,091
TOTAL Revenues	5,317		46,136
TOTAL Revenues	5,317		46,136

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Benefits And Awards		CM17204	
TOTAL Benefits And Awards	0		0
TOTAL General Government Support	0		0
Other Employee Benefits (spec)		CM90898	48,546
TOTAL Employee Benefits	0		48,546
TOTAL Expenditures	0		48,546
Transfers, Other Funds		CM99019	700
TOTAL Operating Transfers	0		700
TOTAL Other Uses	0		700
TOTAL Expenditures	0		49,246

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	25,954	CM8021	31,270
Prior Period Adj -Increase In Fund Balance		CM8012	6,677
Restated Fund Balance - Beg of Year	25,954	CM8022	37,947
ADD - REVENUES AND OTHER SOURCES	5,317		46,136
DEDUCT - EXPENDITURES AND OTHER USES			49,246
Fund Balance - End of Year	31,270	CM8029	34,837

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	266,857	DA201	833,876
Petty Cash	200	DA210	200
TOTAL Cash	267,057		834,076
Accounts Receivable	115,905	DA380	27,678
TOTAL Other Receivables (net)	115,905		27,678
Due From State And Federal Government	306,190	DA410	125,769
TOTAL State And Federal Aid Receivables	306,190		125,769
Due From Other Funds		DA391	29,054
TOTAL Due From Other Funds	0		29,054
Due From Other Governments	638,250	DA440	539,917
TOTAL Due From Other Governments	638,250		539,917
Prepaid Expenses	51,907	DA480	47,504
TOTAL Prepaid Expenses	51,907		47,504
Cash In Time Deposits Special Reserves	46,043	DA231	33,763
TOTAL Restricted Assets	46,043		33,763
TOTAL Assets	1,425,353		1,637,761

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	31,374	DA600	456,185
TOTAL Accounts Payable	31,374		456,185
Accrued Liabilities	50,275	DA601	109,487
TOTAL Accrued Liabilities	50,275		109,487
Due To Other Funds		DA630	38,490
TOTAL Due To Other Funds	0		38,490
State Retirement		DA718	2,885
TOTAL Due To Other Governments	0		2,885
TOTAL Liabilities	81,648		607,048
Fund Balance			
Not in Spendable Form	51,907	DA806	47,504
TOTAL Nonspendable Fund Balance	51,907		47,504
Reserve For Debt	46,043	DA884	33,763
TOTAL Restricted Fund Balance	46,043		33,763
Assigned Appropriated Fund Balance		DA914	312,532
Assigned Unappropriated Fund Balance	1,245,754	DA915	636,914
TOTAL Assigned Fund Balance	1,245,754		949,446
TOTAL Fund Balance	1,343,704		1,030,713
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,425,353		1,637,761

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	2,797,060	DA1001	2,788,963
TOTAL Real Property Taxes	2,797,060		2,788,963
Other Payments In Lieu of Taxes	74,166	DA1081	79,891
TOTAL Real Property Tax Items	74,166		79,891
Sales Tax (from County)	2,553,000	DA1120	2,281,001
TOTAL Non Property Tax Items	2,553,000		2,281,001
Snow Removal Services-Other Govts	14,060	DA2302	14,060
TOTAL Intergovernmental Charges	14,060		14,060
Interest And Earnings	29,583	DA2401	10,952
TOTAL Use of Money And Property	29,583		10,952
Sales of Scrap & Excess Materials	2,727	DA2650	2,880
Sales of Equipment	19,548	DA2665	22,165
Insurance Recoveries	118,500	DA2680	4,910
TOTAL Sale of Property And Compensation For Loss	140,775		29,956
Refunds of Prior Year's Expenditures	1,506	DA2701	4,634
Premium & Accrued Interest On Obligations	27,366	DA2710	19,299
Unclassified (specify)	3,166	DA2770	
TOTAL Miscellaneous Local Sources	32,038		23,933
Interfund Revenues	99,637	DA2801	99,000
TOTAL Interfund Revenues	99,637		99,000
St Aid, Consolidated Highway Aid	468,699	DA3501	537,533
St Aid, Other Transportation		DA3589	9,360
TOTAL State Aid	468,699		546,892
Fed Aid Other Transportation		DA4589	56,157
TOTAL Federal Aid	0		56,157
TOTAL Revenues	6,209,019		5,930,806
Interfund Transfers		DA5031	4,633
TOTAL Interfund Transfers	0		4,633
TOTAL Other Sources	0		4,633
TOTAL Revenues	6,209,019		5,935,438

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	1,196,767	DA51101	1,162,152
Maint of Streets, Contr Expend	409,426	DA51104	443,618
TOTAL Maint of Streets	1,606,194		1,605,770
Perm Improve Highway, Equip & Cap Outlay	632,868	DA51122	712,266
TOTAL Perm Improve Highway	632,868		712,266
Maint of Bridges, Contr Expend	65	DA51204	496
TOTAL Maint of Bridges	65		496
Machinery, Pers Serv	256,810	DA51301	260,428
Machinery, Equip & Cap Outlay	4,245	DA51302	2,889
Machinery, Contr Expend	243,388	DA51304	201,776
TOTAL Machinery	504,442		465,093
Brush And Weeds, Pers Serv		DA51401	
Brush And Weeds, Contr Expend	1,569	DA51404	1,028
TOTAL Brush And Weeds	1,569		1,028
Snow Removal, Pers Serv	115,300	DA51421	133,051
Snow Removal, Contr Expend	392,605	DA51424	699,165
TOTAL Snow Removal	507,905		832,215
TOTAL Transportation	3,253,043		3,616,869
State Retirement, Empl Bnfts	207,596	DA90108	194,419
Social Security , Empl Bnfts	114,826	DA90308	112,238
Worker's Compensation, Empl Bnfts	105,011	DA90408	123,363
Life Insurance, Empl Bnfts	3,139	DA90458	2,185
Unemployment Insurance, Empl Bnfts	-200	DA90508	
Disability Insurance, Empl Bnfts	9,537	DA90558	6,169
Other Employee Benefits (spec)	54	DA90898	3,269
TOTAL Employee Benefits	439,962		441,643
Debt Principal, Serial Bonds	821,692	DA97106	855,378
Debt Principal, Bond Anticipation Notes	526,417	DA97306	441,084
TOTAL Debt Principal	1,348,109		1,296,462
Debt Interest, Serial Bonds	64,260	DA97107	56,013
Debt Interest, Bond Anticipation Notes	139,170	DA97307	91,712
TOTAL Debt Interest	203,429		147,724
TOTAL Expenditures	5,244,543		5,502,698
Transfers, Other Funds	978,484	DA99019	745,731
TOTAL Operating Transfers	978,484		745,731
TOTAL Other Uses	978,484		745,731
TOTAL Expenditures	6,223,027		6,248,429

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,357,712	DA8021	1,343,704
Prior Period Adj -Increase In Fund Balance		DA8012	0
Restated Fund Balance - Beg of Year	1,357,712	DA8022	1,343,704
ADD - REVENUES AND OTHER SOURCES	6,209,019		5,935,438
DEDUCT - EXPENDITURES AND OTHER USES	6,223,027		6,248,429
Fund Balance - End of Year	1,343,704	DA8029	1,030,713

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	2,789,551	DA1049N	2,820,385
Est Rev - Real Property Tax Items	79,679	DA1099N	92,677
Est Rev - Non Property Tax Items	2,645,000	DA1199N	2,375,000
Est Rev - Departmental Income	0	DA1299N	
Est Rev - Intergovernmental Charges	14,060	DA2399N	14,060
Est Rev - Use of Money And Property	24,000	DA2499N	4,500
Est Rev - Sale of Prop And Comp For Loss	7,500	DA2699N	7,000
Est Rev - Interfund Revenues	99,348	DA2801N	98,190
Est Rev - State Aid	241,090	DA3099N	241,090
TOTAL Estimated Revenues	5,900,228		5,652,902
Appropriated Reserve & Restricted Fund Bal	36,291	DA511N	32,857
Appropriated Fund Balance		DA599N	312,532
TOTAL Estimated Other Sources	36,291		345,389
TOTAL Estimated Revenues	5,936,519		5,998,291

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	3,240,719	DA5999N	3,213,266
App - Employee Benefits	484,780	DA9199N	469,520
App - Debt Service	1,444,195	DA9899N	1,471,605
TOTAL Appropriations	5,169,694		5,154,391
Other Budgetary Purposes	766,125	DA962N	843,200
App - Interfund Transfer	700	DA9999N	700
TOTAL Other Uses	766,825		843,900
TOTAL Appropriations	5,936,519		5,998,291

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	778	H200	793
Cash In Time Deposits	3,300,488	H201	2,643,799
TOTAL Cash	3,301,266		2,644,592
Due From State And Federal Government	217,926	H410	532,072
TOTAL State And Federal Aid Receivables	217,926		532,072
Due From Other Governments	62,282	H440	5,014
TOTAL Due From Other Governments	62,282		5,014
TOTAL Assets	3,581,474		3,181,677

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	434,882	H600	215,904
TOTAL Accounts Payable	434,882		215,904
Bond Anticipation Notes Payable	12,416,075	H626	10,840,848
TOTAL Notes Payable	12,416,075		10,840,848
TOTAL Liabilities	12,850,957		11,056,752
Fund Balance			
Unassigned Fund Balance	-9,269,483	H917	-7,875,075
TOTAL Unassigned Fund Balance	-9,269,483		-7,875,075
TOTAL Fund Balance	-9,269,483		-7,875,075
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,581,474		3,181,677

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Misc Revenue, Other Govts		H2389	2,051
TOTAL Intergovernmental Charges	0		2,051
Interest And Earnings	2,886	H2401	1,278
TOTAL Use of Money And Property	2,886		1,278
St Aid-Capital Projects	135,400	H3097	5,200
St Aid, Other Transportation		H3589	19,961
St Aid, Trans Cap Grants (spec)		H3597	8,148
St Aid, Culture & Rec-Capital Proj	15,000	H3897	
TOTAL State Aid	150,400		33,309
Fed Aid Other Transportation		H4589	52,061
Fed Aid, Transp Cap Proj		H4597	43,458
Fed Aid, Other Home & Community Cap	18,385	H4997	174,887
TOTAL Federal Aid	18,385		270,407
TOTAL Revenues	171,671		307,046
Interfund Transfers	2,766,500	H5031	233,137
TOTAL Interfund Transfers	2,766,500		233,137
Serial Bonds	478,335	H5710	1,292,665
Bans Redeemed From Appropriations	1,306,038	H5731	1,127,562
Installment Purchase Debt	19,903	H5785	
TOTAL Proceeds of Obligations	1,804,276		2,420,227
TOTAL Other Sources	4,570,776		2,653,364
TOTAL Revenues	4,742,447		2,960,410

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
General Govt, Equip & Cap Outlay	336,395	H19972	174,887
TOTAL General Govt	336,395		174,887
TOTAL General Government Support	336,395		174,887
Law Enforcement, Equip & Cap Outlay	44,653	H31972	48,235
TOTAL Law Enforcement	44,653		48,235
TOTAL Public Safety	44,653		48,235
Highway, Capital Projects	805,520	H51972	897,333
TOTAL Highway	805,520		897,333
Sidewalks, Equip & Cap Outlay	28,921	H54102	20,514
TOTAL Sidewalks	28,921		20,514
TOTAL Transportation	834,441		917,847
Recreation, Equip & Cap Outlay	145,678	H71972	39,439
TOTAL Recreation	145,678		39,439
TOTAL Culture And Recreation	145,678		39,439
Sewer, Equip & Cap Outlay		H81972	108,680
TOTAL Sewer	0		108,680
Water Capital Projects, Equip & Cap Outlay	387,047	H83972	377,622
TOTAL Water Capital Projects	387,047		377,622
TOTAL Home And Community Services	387,047		486,302
TOTAL Expenditures	1,748,214		1,666,711
Transfers, Other Funds		H99019	106,842
TOTAL Operating Transfers	0		106,842
TOTAL Other Uses	0		106,842
TOTAL Expenditures	1,748,214		1,773,553

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-12,263,715	H8021	-9,269,482
Prior Period Adj -Increase In Fund Balance		H8012	207,551
Prior Period Adj -Decrease In Fund Balance		H8015	1
Restated Fund Balance - Beg of Year	-12,263,715	H8022	-9,061,931
ADD - REVENUES AND OTHER SOURCES	4,742,447		2,960,410
DEDUCT - EXPENDITURES AND OTHER USES	1,748,214		1,773,553
Fund Balance - End of Year	-9,269,482	H8029	-7,875,073

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	9,944,232	K101	9,944,232
Buildings	21,766,563	K102	22,174,753
Improvements Other Than Buildings	4,565,817	K103	4,599,721
Machinery And Equipment	23,621,177	K104	24,488,820
Infrastructure	76,226,604	K106	77,029,343
Accum Deprec, Buildings	-15,075,346	K112	-15,713,194
Accum Depr, Imp Other Than Bld	-1,925,728	K113	-2,042,393
Accum Depr, Machinery & Equip	-15,590,076	K114	-15,523,580
Accum Deprec, Infrastructure	-44,070,014	K116	-46,136,809
TOTAL Fixed Assets (net)	59,463,229		58,820,893
TOTAL Assets	59,463,229		58,820,893

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities			
Total Non-Current Govt Assets	59,463,229	K159	58,820,893
TOTAL Investments in Non-Current Government Assets	59,463,229		58,820,893
TOTAL Fund Balance	59,463,229		58,820,893
TOTAL	59,463,229		58,820,893

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	3,109,889	MS201	2,899,802
TOTAL Cash	3,109,889		2,899,802
Accounts Receivable	3,059	MS380	60,457
TOTAL Other Receivables (net)	3,059		60,457
Prepaid Expenses	130,874	MS480	137,159
TOTAL Prepaid Expenses	130,874		137,159
TOTAL Assets	3,243,822		3,097,418

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	332,238	MS600	420,791
TOTAL Accounts Payable	332,238		420,791
TOTAL Liabilities	332,238		420,791
Fund Balance			
Net Assets-Unrestricted (deficit)	2,911,585	MS924	2,676,627
TOTAL Net Position	2,911,585		2,676,627
TOTAL Fund Balance	2,911,585		2,676,627
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,243,822		3,097,418

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(MS) SELF INSURANCE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Insurance Recoveries	39,232	MS2680	14,103
TOTAL Sale of Property And Compensation For Loss	39,232		14,103
Interest And Earnings	63,687	MS2401	16,029
TOTAL Use of Money And Property	63,687		16,029
Refund of Prior Years Expend	280	MS2701	
Other Miscellaneous	360,539	MS2770	394,598
TOTAL Other	360,819		394,598
TOTAL Revenues	463,738		424,730
Interfund Transfers	3,076,753	MS5031	3,411,451
TOTAL Interfund Transfers	3,076,753		3,411,451
	3,076,753		3,411,451
TOTAL Revenues	3,540,491		3,836,181

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(MS) SELF INSURANCE

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Administration-Contractual	311,834	MS17104	323,657
TOTAL Administration-Contractual	311,834		323,657
Excess Insurance	226,304	MS17224	235,959
TOTAL Excess Insurance	226,304		235,959
TOTAL Contractual Expenses	538,139		559,616
Hospital And Medical	3,218,075	MS90608	3,511,522
TOTAL Hospital And Medical	3,218,075		3,511,522
TOTAL Employee Benefits	3,218,075		3,511,522
TOTAL Expenses	3,756,214		4,071,138
TOTAL Expenses	3,756,214		4,071,138

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	3,127,308	MS8021	2,911,584
Prior Period Adj -Increase In Net Position		MS8012	1
Restated Net Position - Beg of Year	3,127,308	MS8022	2,911,585
ADD - REVENUES AND OTHER SOURCES	3,540,491		3,836,181
DEDUCT - EXPENDITURES AND OTHER USES	3,756,214		4,071,138
Net Position - End of Year	2,911,584	MS8029	2,676,627

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(MS) SELF INSURANCE

Cash Flow

Code Description	2019	EdpCode	2020
Cash Rec'd From Providing Svcs	3,476,804	MS7111	3,820,151
Cash Payments Contr Exp	-410,472	MS7112	-416,677
Cash Payments Pers Svcs & Bnfts	-3,345,742	MS7113	-3,685,107
TOTAL Depreciation	-279,410		-281,633
Interest Income	63,687	MS7153	16,029
TOTAL Cash Flows From Investing Activities	63,687		16,029
Net Inc(dec) In Cash&cash Equiv	-168,799	MS7161	-210,088
Cash&cash Equiv Beg of Year	3,278,689	MS7171	3,109,889
	3,109,889		2,899,802
Operating Income (loss)	-279,410	MS7181	-281,633
Inc/dec In Assets-Other Than Cash	-16,448	MS7183	-63,684
Inc/dec In Liabilities Other Than Cash	63,372	MS7184	88,553
TOTAL Reconciliation of Operating Income To Cash	-232,487		-256,763

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(SD) DRAINAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	165	SD201	565
TOTAL Cash	165		565
TOTAL Assets	165		565

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(SD) DRAINAGE

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	165	SD915	565
TOTAL Assigned Fund Balance	165		565
TOTAL Fund Balance	165		565
TOTAL Liabilities, Deferred Inflows And Fund Balance	165		565

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(SD) DRAINAGE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	99,796	SD1030	99,647
TOTAL Real Property Taxes	99,796		99,647
TOTAL Revenues	99,796		99,647
TOTAL Revenues	99,796		99,647

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(SD) DRAINAGE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Drainage, Contr Expend	99,880	SD85404	99,247
TOTAL Drainage	99,880		99,247
TOTAL Home And Community Services	99,880		99,247
TOTAL Expenditures	99,880		99,247
TOTAL Expenditures	99,880		99,247

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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	248	SD8021	163
Prior Period Adj -Increase In Fund Balance		SD8012	2
Restated Fund Balance - Beg of Year	248	SD8022	165
ADD - REVENUES AND OTHER SOURCES	99,796		99,647
DEDUCT - EXPENDITURES AND OTHER USES	99,880		99,247
Fund Balance - End of Year	163	SD8029	563

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(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	58,855	SL201	114,958
TOTAL Cash	58,855		114,958
TOTAL Assets	58,855		114,958

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(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	3,361	SL600	2,107
TOTAL Accounts Payable	3,361		2,107
TOTAL Liabilities	3,361		2,107
Fund Balance			
Assigned Appropriated Fund Balance	8,400	SL914	
Assigned Unappropriated Fund Balance	47,094	SL915	112,849
TOTAL Assigned Fund Balance	55,494		112,849
TOTAL Fund Balance	55,494		112,849
TOTAL Liabilities, Deferred Inflows And Fund Balance	58,855		114,956

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(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	268,694	SL1001	269,775
TOTAL Real Property Taxes	268,694		269,775
Interest And Earnings	2,391	SL2401	824
TOTAL Use of Money And Property	2,391		824
TOTAL Revenues	271,084		270,598
TOTAL Revenues	271,084		270,598

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(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	263,846	SL51824	136,534
TOTAL Street Lighting	263,846		136,534
TOTAL Transportation	263,846		136,534
TOTAL Expenditures	263,846		136,534
Transfers, Other Funds		SL99019	76,707
TOTAL Operating Transfers	0		76,707
TOTAL Other Uses	0		76,707
TOTAL Expenditures	263,846		213,241

TOWN OF Vestal
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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	48,255	SL8021	55,492
Restated Fund Balance - Beg of Year	48,255	SL8022	55,492
ADD - REVENUES AND OTHER SOURCES	271,084		270,598
DEDUCT - EXPENDITURES AND OTHER USES	263,846		213,241
Fund Balance - End of Year	55,492	SL8029	112,849

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	687,536	SM201	720,064
Petty Cash	100	SM210	100
TOTAL Cash	687,636		720,164
Investments In Securities Additional Description formerly TE fund and partially ustrn	35,260	SM450	35,099
TOTAL Investments	35,260		35,099
Accounts Receivable	-24	SM380	15,576
TOTAL Other Receivables (net)	-24		15,576
Due From State And Federal Government	2,621	SM410	15,226
TOTAL State And Federal Aid Receivables	2,621		15,226
Due From Other Governments		SM440	36,928
TOTAL Due From Other Governments	0		36,928
Prepaid Expenses	1,502	SM480	1,825
TOTAL Prepaid Expenses	1,502		1,825
Cash Special Reserves Additional Description LOSAP formerly in TE fund		SM230	15,182
Cash In Time Deposits Special Reserves	1,505,147	SM231	1,350,701
Service Award Program Assets		SM461	3,502,926
TOTAL Restricted Assets	1,505,147		4,868,808
Miscellaneous Current Assets	1,066	SM489	1,066
TOTAL Other	1,066		1,066
TOTAL Assets	2,233,208		5,694,692

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	485,300	SM600	56,126
TOTAL Accounts Payable	485,300		56,126
Accrued Liabilities	2,121	SM601	3,219
TOTAL Accrued Liabilities	2,121		3,219
Other Liabilities		SM688	
Additional Description service award program payable			
Service Award Program Payable		SM713	315
TOTAL Other Liabilities	0		315
TOTAL Liabilities	487,421		59,660
Fund Balance			
Not in Spendable Form	1,502	SM806	1,825
TOTAL Nonspendable Fund Balance	1,502		1,825
Capital Reserve	1,052,488	SM878	1,328,354
Reserve For Repairs	9,367	SM882	31,886
Reserve For Debt	2,327	SM884	758
Restricted for Service Award Program		SM895	3,517,792
Other Restricted Fund Balance		SM899	
TOTAL Restricted Fund Balance	1,064,181		4,878,790
Assigned Unappropriated Fund Balance	680,103	SM915	754,417
TOTAL Assigned Fund Balance	680,103		754,417
TOTAL Fund Balance	1,745,786		5,635,032
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,233,208		5,694,692

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	1,407,838	SM1001	1,520,894
TOTAL Real Property Taxes	1,407,838		1,520,894
Fire Protection Services For Other Govts	4,800	SM2262	41,978
TOTAL Intergovernmental Charges	4,800		41,978
Interest And Earnings	52,063	SM2401	371,246
TOTAL Use of Money And Property	52,063		371,246
Sales of Equipment	10,295	SM2665	58,261
Insurance Recoveries		SM2680	
TOTAL Sale of Property And Compensation For Loss	10,295		58,261
Refunds of Prior Year's Expenditures	500	SM2701	
Gifts And Donations	500	SM2705	5,000
Unclassified (specify)		SM2770	480
TOTAL Miscellaneous Local Sources	1,000		5,480
St Aid, Other Aid (specify)	2,621	SM3089	
TOTAL State Aid	2,621		0
Federal Aid - Other	1,500	SM4089	15,226
TOTAL Federal Aid	1,500		15,226
TOTAL Revenues	1,480,117		2,013,086
Interfund Transfers		SM5031	248
TOTAL Interfund Transfers	0		248
TOTAL Other Sources	0		248
TOTAL Revenues	1,480,117		2,013,334

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Benefits And Awards		SM17204	
Additional Description awards and admin			
TOTAL Benefits And Awards	0		0
TOTAL General Government Support	0		0
Fire, Pers Serv	45,575	SM34101	45,585
Fire, Equip & Cap Outlay	512,734	SM34102	343,777
Fire, Contr Expend	495,510	SM34104	523,925
TOTAL Fire	1,053,820		913,287
TOTAL Public Safety	1,053,820		913,287
State Retirement, Empl Bnfts	5,891	SM90108	6,976
Local Pension Fund, Empl Bnfts	64,000	SM90258	136,748
Social Security, Empl Bnfts	3,083	SM90308	3,176
Worker's Compensation, Empl Bnfts	92,097	SM90408	96,383
Life Insurance, Empl Bnfts	94	SM90458	76
Disability Insurance, Empl Bnfts	282	SM90558	207
Other Employee Benefits (spec)	-835	SM90898	664
TOTAL Employee Benefits	164,612		244,230
Debt Principal, Bond Anticipation Notes	111,267	SM97306	141,892
TOTAL Debt Principal	111,267		141,892
Debt Interest, Bond Anticipation Notes	47,714	SM97307	38,066
TOTAL Debt Interest	47,714		38,066
TOTAL Expenditures	1,377,412		1,337,475
Transfers, Other Funds	19,263	SM99019	21,560
TOTAL Operating Transfers	19,263		21,560
TOTAL Other Uses	19,263		21,560
TOTAL Expenditures	1,396,675		1,359,035

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,662,344	SM8021	1,745,786
Prior Period Adj -Increase In Fund Balance		SM8012	3,234,948
Restated Fund Balance - Beg of Year	1,662,344	SM8022	4,980,734
ADD - REVENUES AND OTHER SOURCES	1,480,117		2,013,334
DEDUCT - EXPENDITURES AND OTHER USES	1,396,675		1,359,035
Fund Balance - End of Year	1,745,786	SM8029	5,635,032

TOWN OF Vestal
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(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	1,136,678	SS201	818,528
TOTAL Cash	1,136,678		818,528
Sewer Rents Receivable	1,286,217	SS360	1,256,776
TOTAL Other Receivables (net)	1,286,217		1,256,776
Due From Other Funds		SS391	67
TOTAL Due From Other Funds	0		67
Due From Other Governments	902	SS440	2,368
TOTAL Due From Other Governments	902		2,368
Cash In Time Deposits Special Reserves	1,688,825	SS231	1,871,602
TOTAL Restricted Assets	1,688,825		1,871,602
TOTAL Assets	4,112,622		3,949,341

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(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	174,898	SS600	340,082
TOTAL Accounts Payable	174,898		340,082
Due To Other Funds		SS630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	174,898		340,082
Deferred Inflows of Resources			
Deferred Inflow of Resources	115,254	SS691	258,146
TOTAL Deferred Inflows of Resources	115,254		258,146
TOTAL Deferred Inflows of Resources	115,254		258,146
Fund Balance			
Capital Reserve	1,731,792	SS878	1,919,138
Reserve For Debt	5,779	SS884	2,918
TOTAL Restricted Fund Balance	1,737,571		1,922,056
Assigned Appropriated Fund Balance	263,000	SS914	382,061
Assigned Unappropriated Fund Balance	1,821,899	SS915	1,046,996
TOTAL Assigned Fund Balance	2,084,899		1,429,057
TOTAL Fund Balance	3,822,470		3,351,113
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,112,622		3,949,341

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(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments	517,109	SS1030	512,892
TOTAL Real Property Taxes	517,109		512,892
Sewer Rents	3,713,642	SS2120	3,422,453
Sewer Charges	27,411	SS2122	25,838
Interest & Penalties On Sewer Accts	54,552	SS2128	46,420
TOTAL Departmental Income	3,795,604		3,494,711
Interest And Earnings	55,634	SS2401	16,970
TOTAL Use of Money And Property	55,634		16,970
Refunds of Prior Year's Expenditures	261,620	SS2701	100,980
Premium & Accrued Interest On Obligations	4,216	SS2710	2,844
TOTAL Miscellaneous Local Sources	265,835		103,824
St Aid, Other Aid (specify)		SS3089	
State Aid Emergency Disaster		SS3960	970
TOTAL State Aid	0		970
Fed Aid, Emergency Disaster Assistance		SS4960	5,820
TOTAL Federal Aid	0		5,820
TOTAL Revenues	4,634,182		4,135,187
TOTAL Revenues	4,634,182		4,135,187

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(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sewer Administration, Equip & Cap Outlay	3,855	SS81102	2,700
Sewer Administration, Contr Expend	221,280	SS81104	305,861
TOTAL Sewer Administration	225,135		308,561
Sanitary Sewers, Equip & Cap Outlay	215,180	SS81202	577,703
Sanitary Sewers, Contr Expend	273,165	SS81204	303,077
TOTAL Sanitary Sewers	488,345		880,780
Sewage Treat Disp, Contr Expend	2,943,577	SS81304	3,353,203
TOTAL Sewage Treat Disp	2,943,577		3,353,203
TOTAL Home And Community Services	3,657,057		4,542,544
Debt Principal, Serial Bonds	12,695	SS97106	12,415
Debt Principal, Bond Anticipation Notes	36,167	SS97306	36,167
TOTAL Debt Principal	48,862		48,582
Debt Interest, Serial Bonds	1,712	SS97107	1,461
Debt Interest, Bond Anticipation Notes	17,880	SS97307	13,957
TOTAL Debt Interest	19,592		15,418
TOTAL Expenditures	3,725,512		4,606,544
Transfers, Capital Projects Fund	500,000	SS99509	
TOTAL Operating Transfers	500,000		0
TOTAL Other Uses	500,000		0
TOTAL Expenditures	4,225,512		4,606,544

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,413,800	SS8021	3,822,471
Prior Period Adj -Increase In Fund Balance		SS8012	0
Restated Fund Balance - Beg of Year	3,413,800	SS8022	3,822,471
ADD - REVENUES AND OTHER SOURCES	4,634,182		4,135,187
DEDUCT - EXPENDITURES AND OTHER USES	4,225,512		4,606,544
Fund Balance - End of Year	3,822,471	SS8029	3,351,113

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(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	509,630	SS1049N	513,642
Est Rev - Departmental Income	4,055,113	SS1299N	3,741,600
Est Rev - Intergovernmental Charges	3,000	SS2399N	3,000
Est Rev - Use of Money And Property	15,000	SS2499N	9,476
Est Rev - Miscellaneous Local Sources	160,000	SS2799N	50,000
TOTAL Estimated Revenues	4,742,743		4,317,718
Appropriated Reserve & Restricted Fund Bal	5,717	SS511N	2,844
Appropriated Fund Balance	263,000	SS599N	382,061
TOTAL Estimated Other Sources	268,717		384,905
TOTAL Estimated Revenues	5,011,460		4,702,623

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(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	400	SS1999N	400
App - Home And Community Services	4,772,458	SS8999N	4,466,300
App - Debt Service	64,002	SS9899N	61,323
TOTAL Appropriations	4,836,860		4,528,023
App - Interfund Transfer	174,600	SS9999N	174,600
TOTAL Other Uses	174,600		174,600
TOTAL Appropriations	5,011,460		4,702,623

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(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	1,008,997	SW201	845,434
Petty Cash	725	SW210	725
TOTAL Cash	1,009,722		846,159
Investments In Securities	99,740	SW450	99,808
TOTAL Investments	99,740		99,808
Water Rents Receivable	766,800	SW350	691,658
Accounts Receivable	797	SW380	664
Accrued Interest Receivable	2,325	SW381	2,325
TOTAL Other Receivables (net)	769,922		694,647
Due From Other Funds		SW391	25
TOTAL Due From Other Funds	0		25
Due From Other Governments	418	SW440	621
TOTAL Due From Other Governments	418		621
Prepaid Expenses	29,238	SW480	28,867
TOTAL Prepaid Expenses	29,238		28,867
Cash In Time Deposits Special Reserves	706,862	SW231	1,198,388
TOTAL Restricted Assets	706,862		1,198,388
TOTAL Assets	2,615,903		2,868,514

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(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	59,948	SW600	59,694
TOTAL Accounts Payable	59,948		59,694
Accrued Liabilities	31,290	SW601	73,290
TOTAL Accrued Liabilities	31,290		73,290
Due To Other Funds		SW630	
TOTAL Due To Other Funds	0		0
State Retirement		SW718	989
TOTAL Due To Other Governments	0		989
TOTAL Liabilities	91,238		133,973
Deferred Inflows of Resources			
Deferred Inflow of Resources	123,314	SW691	140,781
TOTAL Deferred Inflows of Resources	123,314		140,781
TOTAL Deferred Inflows of Resources	123,314		140,781
Fund Balance			
Not in Spendable Form	29,238	SW806	28,867
TOTAL Nonspendable Fund Balance	29,238		28,867
Capital Reserve	672,478	SW878	1,175,175
Reserve For Debt	34,384	SW884	23,212
TOTAL Restricted Fund Balance	706,862		1,198,388
Assigned Appropriated Fund Balance	567,413	SW914	247,107
Assigned Unappropriated Fund Balance	1,097,837	SW915	1,119,399
TOTAL Assigned Fund Balance	1,665,250		1,366,506
TOTAL Fund Balance	2,401,350		2,593,761
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,615,903		2,868,514

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(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	327,225	SW1001	328,453
TOTAL Real Property Taxes	327,225		328,453
Metered Water Sales	2,098,650	SW2140	2,027,300
Water Service Charges	376,467	SW2144	368,692
Interest & Penalties On Water Rents	28,775	SW2148	31,615
TOTAL Departmental Income	2,503,892		2,427,606
Interest And Earnings	62,374	SW2401	21,226
TOTAL Use of Money And Property	62,374		21,226
Sales of Scrap & Excess Materials	720	SW2650	1,626
Sales of Equipment	8,953	SW2665	9,640
Insurance Recoveries	500	SW2680	11,244
TOTAL Sale of Property And Compensation For Loss	10,172		22,510
Premium & Accrued Interest On Obligations	34,022	SW2710	25,464
TOTAL Miscellaneous Local Sources	34,022		25,464
Interfund Revenues	322,476	SW2801	318,707
TOTAL Interfund Revenues	322,476		318,707
TOTAL Revenues	3,260,162		3,143,966
TOTAL Revenues	3,260,162		3,143,966

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(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Water Administration, Pers Serv	205,789	SW83101	213,015
Water Administration, Equip & Cap Outlay	58,714	SW83102	23,731
Water Administration, Contr Expend	322,623	SW83104	482,217
TOTAL Water Administration	587,126		718,963
Source Supply Pwr & Pump, Contr Expend	221,366	SW83204	221,649
TOTAL Source Supply Pwr & Pump	221,366		221,649
Water Purification, Equip & Cap Outlay	19,095	SW83302	36,071
Water Purification, Contr Expend	95,262	SW83304	117,009
TOTAL Water Purification	114,357		153,080
Water Trans & Distrib, Pers Serv	570,991	SW83401	580,187
Water Trans & Distrib, Equip & Cap Outlay	23,230	SW83402	8,025
Water Trans & Distrib, Contr Expend	128,788	SW83404	101,399
TOTAL Water Trans & Distrib	723,009		689,611
TOTAL Home And Community Services	1,645,858		1,783,303
State Retirement, Empl Bnfts	118,840	SW90108	115,855
Social Security , Empl Bnfts	56,556	SW90308	59,500
Worker's Compensation, Empl Bnfts	39,152	SW90408	38,665
Life Insurance, Empl Bnfts	1,490	SW90458	1,169
Unemployment Insurance, Empl Bnfts	354	SW90508	
Disability Insurance, Empl Bnfts	5,476	SW90558	3,678
Other Employee Benefits (spec)	-3,987	SW90898	26,817
TOTAL Employee Benefits	217,880		245,683
Debt Principal, Serial Bonds	195,184	SW97106	193,564
Debt Principal, Bond Anticipation Notes	262,602	SW97306	262,602
TOTAL Debt Principal	457,786		456,166
Debt Interest, Serial Bonds	21,058	SW97107	17,171
Debt Interest, Bond Anticipation Notes	143,424	SW97307	112,641
TOTAL Debt Interest	164,482		129,812
TOTAL Expenditures	2,486,006		2,614,964
Transfers, Other Funds	1,698,280	SW99019	336,591
TOTAL Operating Transfers	1,698,280		336,591
TOTAL Other Uses	1,698,280		336,591
TOTAL Expenditures	4,184,286		2,951,555

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,325,474	SW8021	2,401,354
Prior Period Adj -Decrease In Fund Balance		SW8015	4
Restated Fund Balance - Beg of Year	3,325,474	SW8022	2,401,350
ADD - REVENUES AND OTHER SOURCES	3,260,162		3,143,966
DEDUCT - EXPENDITURES AND OTHER USES	4,184,286		2,951,555
Fund Balance - End of Year	2,401,354	SW8029	2,593,765

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(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	326,850	SW1049N	326,850
Est Rev - Departmental Income	2,522,000	SW1299N	2,420,000
Est Rev - Intergovernmental Charges	1,900	SW2399N	1,900
Est Rev - Use of Money And Property	21,186	SW2499N	10,000
Est Rev - Interfund Revenues	318,707	SW2801N	327,428
TOTAL Estimated Revenues	3,190,643		3,086,178
Appropriated Reserve & Restricted Fund Bal	34,359	SW511N	23,112
Appropriated Fund Balance	567,413	SW599N	247,107
TOTAL Estimated Other Sources	601,772		270,219
TOTAL Estimated Revenues	3,792,415		3,356,397

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(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	500	SW1999N	500
App - Home And Community Services	2,106,224	SW8999N	2,217,246
App - Employee Benefits	245,613	SW9199N	242,400
App - Debt Service	585,979	SW9899N	493,521
TOTAL Appropriations	2,938,316		2,953,667
App - Interfund Transfer	854,099	SW9999N	402,730
TOTAL Other Uses	854,099		402,730
TOTAL Appropriations	3,792,415		3,356,397

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	7,115	TA200	
TOTAL Cash	7,115		0
Due From Other Funds	580	TA391	
TOTAL Due From Other Funds	580		0
TOTAL Assets	7,695		0

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Other Funds (specify)	7,695	TA85	
TOTAL Agency Liabilities	7,695		0
TOTAL Liabilities	7,695		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	7,695		0

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(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		TC200	8,398
TOTAL Cash	0		8,398
Due From Other Funds		TC391	580
TOTAL Due From Other Funds	0		580
Service Award Program Assets		TC461	
TOTAL Restricted Assets	0		0
TOTAL Assets	0		8,978

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(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable		TC600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Net Assets-Restricted For Other Purposes		TC923	8,978
TOTAL Net Position	0		8,978
TOTAL Fund Balance	0		8,978
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		8,978

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(TC) CUSTODIAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Unclassified (specify)		TC2770	2,205
TOTAL Miscellaneous Local Sources	0		2,205
TOTAL Revenues	0		2,205
TOTAL Revenues	0		2,205

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(TC) CUSTODIAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Custodial Activities Contractual		TC19354	12,148
TOTAL Other Custodial Activities Contractual	0		12,148
TOTAL General Government Support	0		12,148
TOTAL Expenditures	0		12,148
TOTAL Expenditures	0		12,148

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(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Prior Period Adjustments,inc Fund Eqty		TC8012	18,921
Restated Fund Balance - Beg of Year		TC8022	18,921
ADD - REVENUES AND OTHER SOURCES			2,205
DEDUCT - EXPENDITURES AND OTHER USES			12,148
Fund Balance - End of Year		TC8029	8,978

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash Special Reserves	16,625	TE230	
Service Award Program Assets	3,221,672	TE461	
TOTAL Restricted Assets	3,238,297		0
TOTAL Assets	3,238,297		0

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	3,350	TE600	
TOTAL Accounts Payable	3,350		0
TOTAL Liabilities	3,350		0
Fund Balance			
Net Assets-Restricted For Other Purposes	3,234,947	TE923	
TOTAL Net Position	3,234,947		0
TOTAL Fund Balance	3,234,947		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,238,297		0

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings	533,119	TE2401	
TOTAL Use of Money And Property	533,119		0
Other Revenue	64,000	TE2770	
TOTAL Miscellaneous Local Sources	64,000		0
TOTAL Revenues	597,119		0
TOTAL Revenues	597,119		0

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Misc Public Safety, Contract Expend	115,078	TE39894	
TOTAL Misc Public Safety	115,078		0
TOTAL Public Safety	115,078		0
TOTAL Expenditures	115,078		0
TOTAL Expenditures	115,078		0

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	2,752,908	TE8021	3,234,948
Prior Period Adjustments,dec Fnd Eqty		TE8015	3,234,948
Restated Fund Balance - Beg of Year	2,752,908	TE8022	
ADD - REVENUES AND OTHER SOURCES	597,119		
DEDUCT - EXPENDITURES AND OTHER USES	115,078		
Fund Balance - End of Year	3,234,948	TE8029	

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Special Assessments Receivable	897	V370	
TOTAL Other Receivables (net)	897		0
Cash In Time Deposits Special Reserves	28	V231	29
TOTAL Restricted Assets	28		29
TOTAL Assets	926		29

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Balance Sheet

Code Description	2019	EdpCode	2020
Deferred Inflows of Resources			
Deferred Inflow of Resources	898	V691	
TOTAL Deferred Inflows of Resources	898		0
TOTAL Deferred Inflows of Resources	898		0
Fund Balance			
Reserve For Debt	28	V884	28
TOTAL Restricted Fund Balance	28		28
TOTAL Fund Balance	28		28
TOTAL Liabilities, Deferred Inflows And Fund Balance	926		28

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	1,120	V1001	856
TOTAL Real Property Taxes	1,120		856
Interest And Earnings	4	V2401	1
TOTAL Use of Money And Property	4		1
TOTAL Revenues	1,125		857
TOTAL Revenues	1,125		857

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Debt Principal, Serial Bonds	1,050	V97106	825
TOTAL Debt Principal	1,050		825
Debt Interest, Serial Bonds	70	V97107	31
TOTAL Debt Interest	70		31
TOTAL Expenditures	1,120		856
TOTAL Expenditures	1,120		856

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	23	V8021	28
Restated Fund Balance - Beg of Year	23	V8022	28
ADD - REVENUES AND OTHER SOURCES	1,125		857
DEDUCT - EXPENDITURES AND OTHER USES	1,120		856
Fund Balance - End of Year	28	V8029	27

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	47,560,875	W129	63,930,430
TOTAL Provision To Be Made In Future Budgets	47,560,875		63,930,430
TOTAL Assets	47,560,875		63,930,430

TOWN OF Vestal
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	2,407,501	W638	8,769,862
Total OPEB Liability	41,006,633	W683	50,879,302
Installment Purchase Debt	17,581	W685	13,601
TOTAL Other Liabilities	43,431,715		59,662,765
Bonds Payable	4,129,160	W628	4,267,665
TOTAL Bond And Long Term Liabilities	4,129,160		4,267,665
TOTAL Liabilities	47,560,875		63,930,430
TOTAL Liabilities	47,560,875		63,930,430

TOWN OF Vestal
Statement of Indebtedness
For the Fiscal Year Ending 2020

County of: Broome

Municipal Code: 030385500000

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
2009	BAN E	2009 WATER PROJECTS			08/20/2009	05/21/2018	0.015%		\$855,000	\$570,000	\$28,500	\$0	\$0		\$541,500
2016	BAN E	2016 WATER PROJECTS			05/13/2016	05/12/2018	2.00%		\$1,100,000	\$929,999	\$56,667	\$0	\$0		\$873,332
2006	BAN E	2006 Various Water Projects			10/10/2006	05/27/2018	0.038%		\$5,540,000	\$2,903,637	\$171,010	\$0	\$0		\$2,732,627
2000	BAN E	3R-2000 Water			02/17/2000	02/16/2018	0.044%			\$114,555	\$6,425	\$0	\$0		\$108,130
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$4,518,191	\$262,602	\$0	\$0	\$0	\$4,255,589
2013	BOND E	Refund 2006 Bond-Water Proj.			04/17/2013	06/15/2026	0.02%		\$1,871,979	\$925,886	\$193,564	\$0	\$0		\$732,322
2000	BOND E	W7 T3			10/08/1982	09/01/2021	0.05%			\$825	\$825	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$926,711	\$194,389	\$0	\$0	\$0	\$732,322
2019	IPC E	Xerox copier			07/01/2019	05/01/2024	0.00%		\$19,903	\$17,581	\$3,980	\$0	\$0		\$13,601
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$17,581	\$3,980	\$0	\$0	\$0	\$13,601
2019	BAN N	Internal Ban Roads			12/06/2019	05/08/2020	0.015%		\$175,000	\$175,000	\$0	\$0	\$0		\$175,000
2015	BAN N	2015 Projects			05/15/2015	05/13/2018	0.05%		\$1,889,000	\$975,732	\$975,732	\$826,665	\$0		\$0
2018	BAN N	VARIOUS 2018 PROJECTS			05/10/2018	05/10/2019	0.03%		\$1,925,000	\$1,745,849	\$179,151	\$0	\$0		\$1,566,698
2017	BAN N	Various 2017 projects			05/12/2017	05/11/2018	0.013%		\$1,445,500	\$1,193,234	\$145,133	\$0	\$0		\$1,048,101
2015	BAN N	Fire Rescue Vehicle			08/19/2015	05/13/2018	0.015%		\$699,000	\$512,600	\$512,600	\$466,000	\$0		\$0
2018	BAN N	FIRE TRUCK TOWER 4			05/10/2018	05/10/2019	0.024%		\$970,000	\$905,333	\$64,667	\$0	\$0		\$840,666
2020	BAN N	2019 Highway Equip & Const.			05/07/2020	05/08/2020	0.025%		\$845,000	\$0	\$0	\$0	\$0		\$845,000
2018	BAN N	SITE FOR FIRE STATION 4			08/02/2018	05/10/2019	0.025%		\$612,500	\$612,500	\$30,625	\$0	\$0		\$581,875
2016	BAN N	2016 PROJECTS			05/13/2016	05/12/2018	2.00%		\$1,941,000	\$1,392,174	\$190,842	\$0	\$0		\$1,201,332
2016	BAN N	ANDRWS RD COMM TOWER			12/02/2016	05/12/2018	1.25%		\$450,000	\$275,625	\$39,375	\$0	\$0		\$236,250
2016	BAN N	CS1 2006			05/01/2006	05/12/2018	2.00%			\$79,837	\$14,500	\$0	\$0		\$65,337
2000	BAN N	3R-2000			02/17/2000	02/16/2018	0.044%			\$30,000	\$5,000	\$0	\$0		\$25,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$845,000	\$7,897,884	\$2,157,625	\$1,292,665	\$0	\$0	\$6,585,259
2020	BOND N	Fire Rescue Vehicle Co. 1			05/07/2020	05/01/2030	0.05%		\$466,000	\$0	\$0	\$0	\$0		\$466,000
2018	BOND N	2013 Projects			05/10/2018	05/01/2023	0.028%		\$532,500	\$430,000	\$105,000	\$0	\$0		\$325,000
2011	BOND N	Parks & Highway Equip.			05/15/2011	05/15/2021	0.013%		\$954,077	\$195,000	\$95,000	\$0	\$0		\$100,000
2017	BOND N	2012 Hwy Proj & Equip			05/11/2017	05/01/2022	0.01%		\$603,400	\$375,000	\$120,000	\$0	\$0		\$255,000

TOWN OF Vestal
Statement of Indebtedness
For the Fiscal Year Ending 2020

County of: Broome

Municipal Code: 030385500000

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
2012	BOND N	2007 Parks and Hwy projects			05/17/2012	05/15/2022	0.021%		\$525,000	\$135,000	\$60,000	\$0	\$0		\$75,000
2019	BOND N	2019 Bond Hwy roads/machine			05/10/2019	05/01/2029	0.021%		\$478,335	\$478,335	\$83,335	\$0	\$0		\$395,000
2011	BOND N	Emergency Squad Bldg.			05/15/2011	05/15/2031	0.058%		\$600,000	\$360,000	\$30,000	\$0	\$0		\$330,000
2014	BOND N	2009 & 2010 Gen & Hwy Proj.			05/15/2014	05/15/2022	0.023%		\$886,865	\$270,000	\$90,000	\$0	\$0		\$180,000
2013	BOND N	2007 & 2008 Proj. Pks. & Hwy			05/16/2013	05/15/2023	0.01%		\$1,405,000	\$510,000	\$155,000	\$0	\$0		\$355,000
2020	BOND N	2015 Various Projects			05/07/2020	05/01/2027	0.023%		\$826,665	\$0			\$0		\$826,665
2013	BOND N	Refund 2006 Bond Various Proj.			04/17/2013	06/15/2026	0.02%		\$723,021	\$159,114	\$76,436	\$0	\$0		\$82,678
2016	BOND N	2016 BOND SALE HGIWAY PROJECTS			05/12/2016	05/01/2021	1.50%		\$727,500	\$290,000	\$145,000	\$0	\$0		\$145,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$1,292,665	\$3,202,449	\$959,771	\$0	\$0	\$0	\$3,535,343
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$2,137,665	\$16,562,816	\$3,578,367	\$1,292,665	\$0	\$0	\$15,122,114

TOWN OF Vestal
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,495.00
Demand Deposits	9Z2011	\$292,809.11
Time Deposits	9Z2021	\$18,790,502.64
Total		\$19,085,806.75
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$6,465,650.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$12,324,852.64
Total		\$18,790,502.64
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$354,854.74
Market Value at Balance Sheet Date	9Z4502	\$407,902.70
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 Vestal
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0002	\$274,526	\$0	\$0	\$274,526
****-0001	\$2,574,188	\$0	\$0	\$2,574,188
****-0003	\$210,774	\$0	\$0	\$210,774
****-0005	\$489,464	\$0	\$0	\$489,464
****-0006	\$1,532,481	\$0	\$0	\$1,532,481
****-0007	\$417,203	\$0	\$0	\$417,203
****-0008	\$339,526	\$0	\$0	\$339,526
****-0010	\$1,082,446	\$0	\$0	\$1,082,446
****-0004	\$7,980	\$0	\$0	\$7,980
****-8203	\$501	\$0	\$0	\$501
****-8419	\$31,553	\$0	\$0	\$31,553
****-8575	\$14,812	\$37	\$368	\$14,481
****-3837	\$256	\$0	\$0	\$256
****-1673	\$2,764,248	\$688	\$0	\$2,764,936
****-9924	\$7,648	\$695	\$0	\$8,343
****-7882	\$5	\$0	\$0	\$5
****-6216	\$227,790	\$0	\$228,081	(\$291)
****-9115	\$793	\$0	\$0	\$793
****-1105	\$3,130,969	\$0	\$0	\$3,130,969
****-4102	\$5,963,052	\$0	\$0	\$5,963,052
****-1102	\$2,598	\$0	\$0	\$2,598
****-5024	\$10,506	\$1,909	\$0	\$12,415
****-8421	\$0	\$0	\$0	\$0
****-6313	\$7,353	\$0	\$280	\$7,073

TOWN OF Vestal
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6291	\$7,394	\$0	\$5,894	\$1,500
				Total Adjusted Bank Balance
				\$18,866,771
				Petty Cash
				\$2,495.00
				Adjustments
				\$0.00
				Total Cash
			9ZCASH	*
				\$18,869,266
			Total Cash Balance All Funds	9ZCASHB
				*
				\$18,869,266

* Must be equal

TOWN OF Vestal
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		126			
Total Part Time Employees:		37			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$681,900.00	83	13	79
90158	Police and Fire Retirement	\$627,882.00	37		52
90258	Local Pension Fund				
90308	Social Security	\$612,916.00	120	21	3
90408	Worker's Compensation Insurance	\$373,675.00			
90458	Life Insurance	\$10,171.00	121	7	69
90508	Unemployment Insurance	\$4,032.00	1	6	2
90558	Disability Insurance	\$33,713.00	121	2	
90608	Hospital and Medical (Dental) Insurance	\$3,511,522.14	118	4	132
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$125,369.37	28	2	
Total		\$5,981,180.51			
Computed Total From Financial Section (comparative purposes only)		\$6,117,887.32			

TOWN OF Vestal
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$86,906	56,663	gallons	
Diesel Fuel	\$84,664	52,766	gallons	
Fuel Oil			gallons	
Natural Gas	\$74,057	80,701	cubic feet	THMS
Electricity	\$536,208	4,117,201	kilowatt-hours	
Coal			tons	
Propane	\$10,480	5,204	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, W. John Schaffer, hereby certify that I am the Chief Fiscal Officer of the TOWN of VESTAL, and that the information provided in the annual financial report of the TOWN of VESTAL, for the fiscal year ended 12/31/2020, 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 VESTAL, and adopted by me as my signature for use in conjunction with the filing of the TOWN of VESTAL's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of VESTAL's annual financial report for the fiscal year ended 12/31/2020 and filed by means of electronic data transmission.

Laura McKane
Name of Report Preparer if different than Chief Fiscal Officer

(607) 748-1514
Telephone Number

05/03/2021
Date of Certification

W. John Schaffer
Name

Town Supervisor
Title

605 Vestal Parkway W. Vestal, NY 13
Official Address

(607) 748-1514
Official Telephone Number

TOWN OF Vestal
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Account Code Comment

- Account Code A4389 Per email from Town 5/6, "Increase A4389 by \$3,025 to a total of \$6,050."
- Account Code A863 Per email from Town 5/7, reclassified unassigned fund balance to A863
- Account Code A878 Per email from Town 5/7, reclassified reserve fund balance
- Account Code A899 Per email from Town 5/7, reclassified fund balance
- Account Code A410 Per email from Town 5/6, "Increase A410 by \$3,025 to a total of \$84,910.75."
- Account Code A917 Per email from Town 5/6, "Total Unassigned Fund Balance will be \$3,870,974.14." Additionally, per email from Town 5/7, reclassified fund balance to reserves

Adjustment Reason

- Account Code A8012 prior year rounding issue.

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

- Account Code CM8012 reclassify flexible spending and reclassify for rounding

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

- Account Code DA914 To match amount reported in DA599N
- Account Code DA915 To offset adjustment to DA914

Adjustment Reason

- Account Code DA8012 due to rounding issue

(SD) DRAINAGE

Adjustment Reason

- Account Code SD8012 adjustment for prior year round issue

(SS) SEWER

Account Code Comment

- Account Code SS391 To reclassify negative amount in SS630 to positive amount in SS391
- Account Code SS630 To reclassify negative amount in SS630 to positive amount in SS391

Adjustment Reason

- Account Code SS8012 to adjust for rounding

(SW) WATER

Account Code Comment

- Account Code SW630 To reclassify negative amount in SW630 to positive amount in SW391
- Account Code SW391 To reclassify negative amount in SW630 to positive amount in SW391
- Account Code SW915 To offset adjustment to SW914
- Account Code SW914 To match amount reported in SW599N

Adjustment Reason

- Account Code SW8012 to adjust for rounding

(SM) MISCELLANEOUS

Account Code Comment

- Account Code SM713 To reclassify amount from SM688 to SM713
- Account Code SM895 To reclassify amount from SM899 to SM895
- Account Code SM899 To reclassify amount from SM899 to SM895
- Account Code SM1720 To reclassify LOSAP expenditures from SM1720.4 to SM9025.8
- Account Code SM688 To reclassify amount from SM688 to SM713
- Account Code SM461 To reclassify \$3,502,925.56 from SM450 to SM461
- Account Code SM450 To reclassify \$3,502,925.56 from SM450 to SM461
- Account Code SM9025 To reclassify LOSAP expenditures from SM1720.4 to SM9025.8

Adjustment Reason

- Account Code SM8012 to reclassify LOSAP Fund balance from TE Fund to SM Fund (Governmental fund) and prior period rounding issue

TOWN OF Vestal
Financial Comments
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 prior year rounding issue

Account Code H8012 to record for additional federal and state revenues receivable at 12/31/2019

(MS) SELF INSURANCE

Account Code Comment

Account Code MS7183 Per email from Town 5/6, "This will also change the Statement of Cash Flows because of the change in receivables."

Account Code MS924 Per email from Town 5/6, "This will increase MS924 by \$30,645.86 to \$2,676,626.96."

Account Code MS9060 Per email from Town 5/6, "Decrease MS9060.8 by \$30,645.86 to a total of \$3,511,522.29 (receivable was a claims refund)."

Account Code MS380 Per email from Town 5/6, "Increase MS380 by \$30,645.86 to a total of \$60,457.22."

Adjustment Reason

Account Code MS8012 last year rounding issue

(TC) CUSTODIAL

Adjustment Reason

Account Code TC8012 beginning balance in TC fund per GASB 84

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8015 TE fund moved to SM FUND (governmental fund)

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W129 To match updated liabilities

Account Code W638 To update Net Pension Liability

TOWN OF Vestal
Supplemental Section Comments
For the Fiscal Year Ending 2020

Sched of Employee and Retiree Benefits

Per email from Town 5/6, "This change would also reduce the amount reported in the Employee and Retiree Benefits Supplemental section line 9060.8 by \$30,645.86."