

TOWN OF WILNA

NOTES TO THE FINANCIAL STATEMENT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

DECEMBER 31, 2020

NOTE 1

BASIS OF ACCOUNTING: The accounts of the town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures.

The various funds are summarized by individual funds in the enclosed financial statement.

Governmental funds are those through which most governmental functions of the town are financed. The acquisition, use and balances of the town's expendable financial resources and related liabilities are accounted for in governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following governmental funds are maintained:

The General Fund, which is used to account for operations not required by statutory or regulatory provisions to be accounted for in another fund.

Special Revenue Funds, which are utilized to account for revenues required by law or regulation to be accounted for in a separate fund.

Special revenue funds employed by the town include the Highway (townwide and parttown), and also operating funds for the various special districts within the town.

Trust and Agency (Fiduciary) Funds are used for the purpose of accounting for money and property received and held by the town in the capacity of trustee, custodian or agent.

The general fixed assets account group and general long-term debt account group are used to establish accounting control and accountability for the town's fixed assets and general long-term obligations, respectively.

The Town of Wilna is still using the cash basis of accounting and even though this method is against the accrual basis of accounting, the town usually waits 7 to 10 days after the fiscal year ends for any cash coming in for the following year. Also, on December 29, 2020 the town had a special meeting to pay all bills, incurred for the fiscal year ending December 31, 2020. The financial condition of the town is the same as if it was on the accrual basis.

The recognition of revenue is deferred until the related cash has been received, except for grants in aid and certain miscellaneous revenues which are recognized in the fiscal period in which they are earned to the extent that the revenue is considered measurable and available. Expenditures are recognized when incurred, except for retirement contributions (see Note 6) and except that expenditures are not normally divided between fiscal years. Debt service costs are not accrued, utility costs incurred in billing periods covering portions of two fiscal years are considered costs of the later year, and prepaid expenses and inventories of supplies are not recognized as such.

NOTE 2

SPECIAL DISTRICTS: Included within the boundaries of the town are the Villages of Carthage and Deferiet. In conformity with statutory provisions, the net cost of most highway department operations and certain other activities is charged against the taxable property outside the villages. Expenditures for these activities and related revenues are accounted for in parttown (town outside village) funds.

Also included within the boundaries of the town are two lighting districts, a fire protection district, three water districts and one sewer district. Each of these districts is a

creation of the town, administered by the town board and the full faith and credit of the town is pledged to secure district indebtedness. However, each district constitutes a separate and distinct political subdivision. District operations are accounted for in funds categorized as special revenue funds.

NOTE 3

FUND EQUITIES: The following is a list of all funds, special improvement districts, and a fire protection district and their respective equities at December 31, 2020:

<u>FUND</u>	<u>EQUITY</u>
General Fund – Town wide	\$295,694
General Fund – Part town	28,566
Highway Fund – Town wide	188,346
Highway Fund – Part town	53,217
Natural Bridge Water District – O & M Fund	16,726
Water District # 1 – O & M Fund	45,454
Herrings Water District	32,780
Herrings Sewer District	24,712
Trust & Agency Fund	47
Pierce Cemetery Fund	16,893
Sand Hill Cemetery Fund	19,577
Natural Bridge Lighting District	(12)
Herrings Lighting District	1,814
Community Development Block Grant Fund	10
Natural Bridge Fire Protection District Fund	<u>-0-</u>
<u>TOTAL</u>	<u>\$ 723,824</u>

NOTE 4

ANNUAL BUDGET: A budget is adopted by the Town board prior to the beginning of fiscal year to which the budget applies, and budgetary revisions must be approved by the Town Board.

Unexpended appropriations, other than those for capital projects, are deemed to lapse at the end of each fiscal year. Appropriations required to meet expenditures which arise from unfilled purchase orders; executory contracts and other outstanding commitments at year-end are provided by the Town Board either by inclusion in the original budget for the ensuing year or by budgetary modifications in the ensuing year.

NOTE 5

REAL PROPERTY TAXES: Real Property taxes for town and special districts are levied annually by the County Legislature, based upon budget requirements and become due as of January 1. The collection of taxes is effectively guaranteed by the County and the Town receives the total amount levied in the year to which the levy applies.

NOTE 6

EMPLOYEE BENEFITS: The town provides retirement benefits for substantially all its regular full-time employees and for other employees electing to participate through contributions to the NYS Employee's Retirement System. The system computes the cost of retirement benefits on the state fiscal year, which ends March 31, and bills the participating municipalities for their contribution in December of the same calendar year. Accordingly, the Town's contribution paid in 2020 was related to compensation paid during the state fiscal year ended March 31, 2019. The town fund pension costs in the budget and accounts for these costs as expenditures of the town fiscal year in which these costs are payable rather than as they accrue.

Town employees are entitled to coverage under the Unemployment Insurance Law. The Town has elected to discharge its liability to the NYS Unemployment Insurance Fund by the Contribution (tax) method.

NOTE 7

FINANCIAL PLANNING: The adopted investment policy of the Town of Wilna is such as to call banks and invest idle money in C.D.'s, money market accounts, or passbook savings accounts for a period of time as is deemed necessary to earn its highest yield of interest. Any investments over \$100,000 are collateralized with the bank where the investment is made. This collateral is with a third party holding company.

As the rollover amounts indicate 100% of what was anticipated to be on hand at the end of 2020 was rolled over to keep the 2021 town taxes down.

Effective January 1, 2020 the Town of Wilna adopted a procurement policy and an investment policy that was consistent with the State Comptroller's procurement and investment guidelines. Copies of these policies are on file at the town clerk's office.

NOTE 8

IN FIXED ASSETS: A summary of changes in general fixed assets follows:

<u>TYPE</u>	<u>BALANCE 12/31/2019</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 12/31/2020</u>
Land	\$1,078,081	-0-	-0-	\$1,078,081
Buildings	1,787,474	9,807	-0-	1,797,281
Improvements- Misc. Other	1,532,981	13,750	-0-	1,546,731
Machinery & Equipment	<u>\$2,889,901</u>	<u>4,568</u>	<u>-0-</u>	<u>2,894,469</u>
<u>TOTAL</u>	<u>\$ 7,288,437</u>	<u>\$28,125</u>	<u>\$ 0.00</u>	<u>\$ 7,316,562</u>

NOTE 9

STATEMENT OF DEBT AS OF DECEMBER 31, 2020:

<u>Purpose</u>	<u>Bank</u>	<u>Amount</u>	<u>Interest</u>	<u>Maturity</u>
Water District #1	Rural Development	\$ 67,500	3.25%	12/2037
Municipal Bldg.	Cede & co., Inc.	\$ 20,000	4.75%	07/2021
Water District #2	NYS EFC	\$ 84,982	0.00%	03/2036
Herrings Sewer Dist.	NYS EFC	\$ 48,000	0.00%	10/2033

NOTE 10

All bills are audited at board meetings and claims paid afterwards, with the exceptions being signed contracts, utilities and any other payment that would be late if wait for payment at board meeting.

NOTE 11

There is a joint debt that the Town of Wilna has been paying for a Joint Justice Court Building. The first payment for this debt was in 2011. This joint facility is at the Village of Carthage and is shared with both the village and town courts. The Village of Carthage holds the debt. The town pays the Village of Carthage for their portion of the debt. The final debt payment for Joint Justice Court Building was paid in March 2020.

NOTE 12

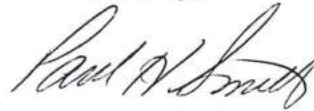
The Village of Herrings, which is within the Town of Wilna, dissolved as of March 31, 2017. Everything was done in accordance to the Department of State along with the attorneys for both the Village of Herrings and the Town of Wilna. The Town acquired all the Village properties, equipment and balances in the bank accounts. The additions to property and equipment are reflected in our fixed assets changes. The town had to form a lighting district, sewer district and a water district. We set up new funds for each one of these districts with each having their own accounting records and own

rates. Herrings Municipal Building, which the town acquired in the dissolution of Village of Herrings, was sold on November 8, 2019 and this is reflected in the fixed assets deletions in the land and buildings.

NOTE 13

The Herrings water district has joint debt with the Village of Deferiet. This joint water district debt went long term with NYSEFC in April 2019. This loan has no interest. The Village of Deferiet holds the debt and the Town of Wilna makes an annual payment to the Village of Deferiet in March of each year. The first long term debt payment to the Village of Deferiet in March 2019 was \$14,300 with 29 annual payments of \$9,500 each to follow yearly

Sincerely,

A handwritten signature in cursive script, appearing to read "Paul A. Smith".

Paul Smith
Supervisor
Town of Wilna
February 20, 2021



GASB 68 Report for NYSLRS Measurement Date 03/31/2020

TOWN OF WILNA - 30280 ERS

Employer Fiscal Year: 12/31/2020 Employer Allocation Percentage: 0.0018776%

Measurement Date	03/31/2020
Actuarial Valuation Date	04/01/2019
Net pension Liability (Asset) – Ending	\$497,205

DEFERRED OUTFLOWS – as of Measurement Date

Difference Between Expected and Actual Experience	\$29,263
Change of Assumptions	\$10,011
Net Difference Between Projected and Actual Investment Earning on Pension Plan Investments	\$254,891
Changes in Proportion and Differences Between Employer Contribution and Proportionate Share of Contributions	\$42,376
Employer Contributions Subsequent to the Measurement Date	PROVIDED BY EMPLOYER

DEFERRED INFLOWS – as of Measurement Date

Difference Between Expected and Actual Experience	\$0
Changes of Assumptions	\$8,645
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	\$0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$26,218

PENSION EXPENSE

Proportionate Share of Plan Pension Expense	\$168,792
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$19,360
Total Pension Expense (Income)	\$188,151

Additional GASB 68 Employer Disclosures

GASB 68 requires significant Note Disclosures. The information below is specific to the employer for whom this valuation has been calculated. More information related to Note Disclosures will be available on the NYSLRS website for all employers including NYSLRS' financial statements and related GASB schedules.

TOWN OF WILNA - 30280 ERS
Employer Fiscal Year: 12/31/2020 Employer Allocation Percentage: 0.0018776%

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability
 Due to Changes in the Discount Rate

	1% Decrease (5.80%)	Current Discount Rate(6.80%)	1% Increase (7.80%)
Employer's Proportionate Share of the Net Pension Liability (Asset)	\$912,511	\$497,205	\$114,706

Net amount of the employer's balances of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year End:	
2021	\$60,056
2022	\$79,242
2023	\$94,007
2024	\$68,373
2025	\$0
Thereafter	\$0

Employer's Covered Payroll	PROVIDED BY EMPLOYER
Employer's Contribution	\$73,295

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Wilna
County of Jefferson
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 Wilna

*** 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
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TC) CUSTODIAL
- (TE) PRIVATE PURPOSE TRUST
- (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 Wilna
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	159,766	A200	55,494
Cash In Time Deposits	209,000	A201	240,000
Petty Cash	200	A210	200
TOTAL Cash	368,966		295,694
Due From Other Funds	34,185	A391	27,093
TOTAL Due From Other Funds	34,185		27,093
TOTAL Assets and Deferred Outflows of Resources	403,151		322,787

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	264,654	A914	232,850
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	264,654		232,850
Unassigned Fund Balance	138,497	A917	89,937
TOTAL Unassigned Fund Balance	138,497		89,937
TOTAL Fund Balance	403,151		322,787
TOTAL Liabilities, Deferred Inflows And Fund Balance	403,151		322,787

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	488,415	A1001	324,446
TOTAL Real Property Taxes	488,415		324,446
Other Payments In Lieu of Taxes	28,494	A1081	17,507
Interest & Penalties On Real Prop Taxes	3,446	A1090	797
TOTAL Real Property Tax Items	31,940		18,304
Tax On Hotel Room Occupancy		A1113	
Non Prop Tax Dist By County	54,603	A1120	22,041
Franchises	15,060	A1170	16,032
TOTAL Non Property Tax Items	69,663		38,073
Clerk Fees	2,470	A1255	2,022
Vital Statistics Fees	1,763	A1603	1,602
Refuse & Garbage Charges	42,728	A2130	41,346
TOTAL Departmental Income	46,961		44,970
Transportation Services, Other Govts		A2300	
Misc Revenue, Other Govts		A2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	25	A2401	29
TOTAL Use of Money And Property	25		29
Dog Licenses	7,382	A2544	5,607
TOTAL Licenses And Permits	7,382		5,607
Fines And Forfeited Bail	68,856	A2610	43,586
TOTAL Fines And Forfeitures	68,856		43,586
Sales of Scrap & Excess Materials	987	A2650	1,355
Sales of Real Property	45,335	A2660	1,087
Insurance Recoveries	90	A2680	7
TOTAL Sale of Property And Compensation For Loss	46,412		2,449
Refunds of Prior Year's Expenditures	15,475	A2701	23,878
Unclassified (specify)	111,308	A2770	80,214
TOTAL Miscellaneous Local Sources	126,783		104,092
St Aid, Revenue Sharing	42,260	A3001	42,260
St Aid, Mortgage Tax	45,922	A3005	46,767
St Aid, Real Property Tax Administration		A3040	
ST. Aid, Records MgmT.	1,069	A3060	951
St Aid - Other (specify)	139,703	A3089	111,762
St Aid - Other Home And Community Service		A3989	339
TOTAL State Aid	228,954		202,079
TOTAL Revenues	1,115,391		783,635
TOTAL Detail Revenues And Other Sources	1,115,391		783,635

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	25,000	A10101	25,000
Legislative Board, Contr Expend	200	A10104	71
TOTAL Legislative Board	25,200		25,071
Municipal Court, Pers Serv	27,500	A11101	29,500
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	62,221	A11104	43,870
TOTAL Municipal Court	89,721		73,370
Supervisor,pers Serv	21,750	A12201	21,750
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	4,576	A12204	3,462
TOTAL Supervisor	26,326		25,212
Dir of Finance, Pers Serv	23,250	A13101	24,000
Dir of Finance, Equip & Cap Outlay		A13102	
Dir of Finance, Contr Expend	1,009	A13104	517
TOTAL Dir of Finance	24,259		24,517
Tax Collection,contr Expend	2,647	A13304	1,281
TOTAL Tax Collection	2,647		1,281
Assessment, Pers Serv	29,000	A13551	29,750
Assessment, Equip & Cap Outlay	280	A13552	
Assessment, Contr Expend	10,508	A13554	5,261
TOTAL Assessment	39,788		35,011
Clerk,pers Serv	53,461	A14101	47,600
Clerk,equip & Cap Outlay	176	A14102	
Clerk,contr Expend	7,075	A14104	3,601
TOTAL Clerk	60,712		51,201
Law, Contr Expend	47,399	A14204	33,729
TOTAL Law	47,399		33,729
Operation of Plant Pers Serv		A16201	
Operation of Plant Equip & Cap Outlay	2,380	A16202	7,883
Operation of Plant Contr Expend	30,603	A16204	25,040
TOTAL Operation of Plant Contr Expend	32,983		32,923
Central Garage Equip & Cap Outlay	938	A16402	
Central Garage Contr Expend	660	A16404	546
TOTAL Central Garage Contr Expend	1,598		546
Central Comm System Equip & Cap Outlay		A16502	
Central Comm System Contr Expend	7,725	A16504	2,483
TOTAL Central Comm System Contr Expend	7,725		2,483
Unallocated Insurance, Contr Expend	26,938	A19104	26,017
TOTAL Unallocated Insurance	26,938		26,017
Municipal Assn Dues, Contr Expend	1,899	A19204	1,000
TOTAL Municipal Assn Dues	1,899		1,000
Judgements And Claims, Contr Expend	767	A19304	1,637
TOTAL Judgements And Claims	767		1,637
Taxes & Assess On Munic Prop, Contr Expend	385	A19504	2,775
TOTAL Taxes & Assess On Munic Prop	385		2,775

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Gen Govt Support, Contr Expend	740	A19894	
TOTAL Other Gen Govt Support	740		0
TOTAL General Government Support	389,087		336,773
Control of Animals, Pers Serv	15,000	A35101	15,000
Control of Animals, Contr Expend	2,350	A35104	1,873
TOTAL Control of Animals	17,350		16,873
Examining Boards, Contr Expend	1,822	A36104	1,491
TOTAL Examining Boards	1,822		1,491
TOTAL Public Safety	19,172		18,364
Registrar of Vital Stat Contr Expend	18,936	A40204	8,432
TOTAL Registrar of Vital Stat Contr Expend	18,936		8,432
Ambulance, Contr Expend	56,800	A45404	56,800
TOTAL Ambulance	56,800		56,800
TOTAL Health	75,736		65,232
Street Admin, Pers Serv	62,500	A50101	65,000
Street Admin, Equip & Cap Outlay	904	A50102	
Street Admin, Contr Expend	4,012	A50104	4,868
TOTAL Street Admin	67,416		69,868
Garage, Equip & Cap Outlay		A51322	
Garage, Contr Expend	14,526	A51324	14,840
TOTAL Garage	14,526		14,840
TOTAL Transportation	81,942		84,708
Publicity, Contr Expend	2,740	A64104	2,620
TOTAL Publicity	2,740		2,620
Veterans Service, Contr Expend		A65104	300
TOTAL Veterans Service	0		300
Other Eco & Dev, Contr Expend	5,000	A69894	5,000
TOTAL Other Eco & Dev	5,000		5,000
TOTAL Economic Assistance And Opportunity	7,740		7,920
Parks, Pers Serv		A71101	2,039
Parks, Equip & Cap Outlay		A71102	
TOTAL Parks	0		2,039
Playgr & Rec Centers, Contr Expend	235	A71404	1,131
TOTAL Playgr & Rec Centers	235		1,131
Museum - Art Gallery, Pers Serv	900	A74501	
TOTAL Museum - Art Gallery	900		0
Historian, Pers Serv		A75101	1,541
Historian, Contr Expend	30	A75104	35
TOTAL Historian	30		1,576
Celebrations, Contr Expend	2,875	A75504	200
TOTAL Celebrations	2,875		200
Adult Recreation, Contr Expend	300	A76204	300
TOTAL Adult Recreation	300		300
TOTAL Culture And Recreation	4,340		5,246

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

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Planning, Pers Serv		A80201	48
Planning, Contr Expend	31,407	A80204	29,682
TOTAL Planning	31,407		29,730
Refuse & Garbage, Pers Serv	17,244	A81601	15,825
Refuse & Garbage, Equip & Cap Outlay		A81602	429
Refuse & Garbage, Contr Expend	26,925	A81604	32,619
TOTAL Refuse & Garbage	44,169		48,873
Administration, Pers Serv		A86861	
Administration, Equip & Cap Outlay		A86862	
Administration, Contr Expend		A86864	
TOTAL Administration	0		0
Cemetery, Contr Expend	1,000	A88104	1,000
TOTAL Cemetery	1,000		1,000
TOTAL Home And Community Services	76,576		79,603
State Retirement System	32,972	A90108	19,043
Social Security, Employer Cont	20,852	A90308	20,959
Worker's Compensation, Empl Bnfts	88,340	A90408	88,340
Unemployment Insurance, Empl Bnfts	569	A90508	495
Disability Insurance, Empl Bnfts	797	A90558	480
Hospital & Medical (dental) Ins, Empl Bnft	60,778	A90608	56,812
Other Employee Benefits (spec)	140	A90898	
TOTAL Employee Benefits	204,448		186,129
Debt Principal, Serial Bonds	20,000	A97106	20,000
Debt Principal, Installment Bonds		A97206	
Debt Principal, Bond Anticipation Notes		A97306	
Debt Principal Other Government	21,896	A97976	23,265
TOTAL Debt Principal	41,896		43,265
Debt Interest, Serial Bonds	3,150	A97107	2,110
Debt Interest, Installment Bonds		A97207	
Debt Interest, Bond Anticipation Notes		A97307	
Debt Interest Other Government	1,806	A97977	465
TOTAL Debt Interest	4,956		2,575
TOTAL Expenditures	905,893		829,815
Transfers, Other Funds	34,185	A99019	27,093
TOTAL Operating Transfers	34,185		27,093
TOTAL Other Uses	34,185		27,093
TOTAL Detail Expenditures And Other Uses	940,078		856,908

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	230,233	A8021	403,151
Prior Period Adj -Increase In Fund Balance	-2,395	A8012	-7,091
Restated Fund Balance - Beg of Year	227,838	A8022	396,060
ADD - REVENUES AND OTHER SOURCES	1,115,391		783,635
DEDUCT - EXPENDITURES AND OTHER USES	940,078		856,908
Fund Balance - End of Year	403,151	A8029	322,787

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

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	324,446	A1049N	450,602
Est Rev - Real Property Tax Items	27,000	A1099N	25,750
Est Rev - Non Property Tax Items	55,000	A1199N	0
Est Rev - Departmental Income	61,500	A1299N	80,000
Est Rev - Use of Money And Property	100	A2499N	100
Est Rev - Fines And Forfeitures	60,000	A2649N	65,000
Est Rev - Miscellaneous Local Sources	93,100	A2799N	80,200
Est Rev - State Aid	248,463	A3099N	231,414
TOTAL Estimated Revenues	869,609		933,066
Estimated - Proceeds of Obligations	0	A5799N	125,000
Appropriated Fund Balance	264,654	A599N	232,850
TOTAL Estimated Other Sources	264,654		357,850
TOTAL Estimated Revenues And Other Sources	1,134,263		1,290,916

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

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	464,220	A1999N	479,456
App - Public Safety	21,000	A3999N	21,000
App - Health	66,800	A4999N	66,800
App - Transportation	170,000	A5999N	341,500
App - Economic Assistance And Opportunity	3,900	A6999N	3,900
App - Culture And Recreation	28,300	A7999N	28,300
App - Home And Community Services	93,500	A8999N	93,500
App - Employee Benefits	200,133	A9199N	195,400
App - Debt Service	46,410	A9899N	21,060
TOTAL Appropriations	1,094,263		1,250,916
Other Budgetary Purposes	0	A962N	
App - Interfund Transfer	40,000	A9999N	40,000
TOTAL Other Uses	40,000		40,000
TOTAL Appropriations And Other Uses	1,134,263		1,290,916

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	3,962	B200	28,566
TOTAL Cash	3,962		28,566
TOTAL Assets and Deferred Outflows of Resources	3,962		28,566

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance		B914	24,950
Assigned Unappropriated Fund Balance	3,962	B915	3,616
TOTAL Assigned Fund Balance	3,962		28,566
Unassigned Fund Balance		B917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	3,962		28,566
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,962		28,566

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sales Tax (from County)	62,000	B1120	55,000
TOTAL Non Property Tax Items	62,000		55,000
Zoning Fees	5,445	B2110	5,059
Planning Board Fees	1,826	B2115	
TOTAL Departmental Income	7,271		5,059
Transportation Services, Other Govts	8,388	B2300	25,328
TOTAL Intergovernmental Charges	8,388		25,328
Interfund Revenues		B2801	
TOTAL Interfund Revenues	0		0
St Aid, Youth Programs		B3820	
St Aid - Other Home And Community Service	34,572	B3989	8,080
TOTAL State Aid	34,572		8,080
TOTAL Revenues	112,231		93,467
Bond Anticipation Notes		B5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	112,231		93,467

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Municipal Assn Dues, Contr Expend	1,250	B19204	1,250
TOTAL Municipal Assn Dues	1,250		1,250
Other Gen Govt Support, Contr Expend		B19894	
TOTAL Other Gen Govt Support	0		0
TOTAL General Government Support	1,250		1,250
Safety Inspection, Pers Serv	26,729	B36201	22,750
Safety Inspection, Equip & Cap Outlay	670	B36202	
Safety Inspection, Contr Expend	3,377	B36204	1,536
TOTAL Safety Inspection	30,776		24,286
TOTAL Public Safety	30,776		24,286
Public Health, Pers Serv		B40101	
Public Health, Contr Expend		B40104	
TOTAL Public Health	0		0
TOTAL Health	0		0
Programs For Aging, Contr Expend	7,000	B67724	7,000
TOTAL Programs For Aging	7,000		7,000
TOTAL Economic Assistance And Opportunity	7,000		7,000
Playgr & Rec Centers, Equip & Cap Outlay		B71402	
Playgr & Rec Centers, Contr Expend	4,400	B71404	4,400
TOTAL Playgr & Rec Centers	4,400		4,400
Youth Prog, Contr Expend		B73104	
TOTAL Youth Prog	0		0
Library, Contr Expend	7,500	B74104	7,500
TOTAL Library	7,500		7,500
TOTAL Culture And Recreation	11,900		11,900
Zoning, Contr Expend	1,201	B80104	
TOTAL Zoning	1,201		0
Planning, Pers Serv		B80201	32
Planning, Contr Expend	82,925	B80204	17,991
TOTAL Planning	82,925		18,023
TOTAL Home And Community Services	84,126		18,023
State Retirement, Empl Bnfts	4,553	B90108	4,640
Social Security , Empl Bnfts	2,045	B90308	1,743
Disability Insurance, Empl Bnfts		B90558	21
TOTAL Employee Benefits	6,598		6,404
TOTAL Expenditures	141,650		68,863
TOTAL Detail Expenditures And Other Uses	141,650		68,863

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

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	33,381	B8021	3,962
Restated Fund Balance - Beg of Year	33,381	B8022	3,962
ADD - REVENUES AND OTHER SOURCES	112,231		93,467
DEDUCT - EXPENDITURES AND OTHER USES	141,650		68,863
Fund Balance - End of Year	3,962	B8029	28,566

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Non Property Tax Items	55,000	B1199N	27,140
Est Rev - Departmental Income	9,540	B1299N	10,000
Est Rev - Intergovernmental Charges	40,000	B2399N	0
Est Rev - Miscellaneous Local Sources	200	B2799N	100
Est Rev - State Aid	1,015,660	B3099N	750,000
TOTAL Estimated Revenues	1,120,400		787,240
Appropriated Fund Balance	0	B599N	24,950
TOTAL Estimated Other Sources	0		24,950
TOTAL Estimated Revenues And Other Sources	1,120,400		812,190

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	1,250	B1999N	1,250
App - Public Safety	0	B3999N	0
App - Health	500	B4999N	500
App - Economic Assistance And Opportunity	7,000	B6999N	7,000
App - Culture And Recreation	311,900	B7999N	11,900
App - Home And Community Services	793,110	B8999N	789,740
App - Employee Benefits	6,640	B9199N	1,800
App - Debt Service	0	B9899N	0
TOTAL Appropriations	1,120,400		812,190
TOTAL Appropriations And Other Uses	1,120,400		812,190

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

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	10	CD200	10
TOTAL Cash	10		10
TOTAL Assets and Deferred Outflows of Resources	10		10

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

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	10	CD915	10
TOTAL Assigned Fund Balance	10		10
TOTAL Fund Balance	10		10
TOTAL Liabilities, Deferred Inflows And Fund Balance	10		10

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

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Fed Aid, Community Development Act	256,295	CD4910	
TOTAL Federal Aid	256,295		0
TOTAL Revenues	256,295		0
TOTAL Detail Revenues And Other Sources	256,295		0

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

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Plan & Manage Devel, Contr Expend	256,295	CD86844	
TOTAL Plan & Manage Devel	256,295		0
TOTAL Home And Community Services	256,295		0
TOTAL Expenditures	256,295		0
TOTAL Detail Expenditures And Other Uses	256,295		0

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

(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	10	CD8021	10
Restated Fund Balance - Beg of Year	10	CD8022	10
ADD - REVENUES AND OTHER SOURCES	256,295		
DEDUCT - EXPENDITURES AND OTHER USES	256,295		
Fund Balance - End of Year	10	CD8029	10

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	42,228	DA200	13,346
Cash In Time Deposits		DA201	175,000
TOTAL Cash	42,228		188,346
TOTAL Assets and Deferred Outflows of Resources	42,228		188,346

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	42,228	DA914	120,000
Assigned Unappropriated Fund Balance		DA915	68,346
TOTAL Assigned Fund Balance	42,228		188,346
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	42,228		188,346
TOTAL Liabilities, Deferred Inflows And Fund Balance	42,228		188,346

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	315,922	DA1001	450,000
TOTAL Real Property Taxes	315,922		450,000
Sales Tax (from County)		DA1120	
TOTAL Non Property Tax Items	0		0
Transportation Services, Other Govts		DA2300	
Snow Removal Services-Other Govts	98,344	DA2302	101,242
Misc Revenue From Other Govt		DA2389	
TOTAL Intergovernmental Charges	98,344		101,242
Interest And Earnings	7	DA2401	22
Rental of Equipment	15,000	DA2414	15,000
TOTAL Use of Money And Property	15,007		15,022
Sales, Other		DA2655	
Sales of Real Property		DA2660	
Insurance Recoveries		DA2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	7,404	DA2701	5,347
Unclassified (specify)	4,132	DA2770	4,581
TOTAL Miscellaneous Local Sources	11,536		9,928
TOTAL Revenues	440,809		576,192
Bond Anticipation Notes		DA5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	440,809		576,192

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Machinery, Pers Serv	19,633	DA51301	13,318
Machinery, Equip & Cap Outlay	97,500	DA51302	4,568
Machinery, Contr Expend	56,350	DA51304	54,003
TOTAL Machinery	173,483		71,889
Brush And Weeds, Pers Serv	9,977	DA51401	6,412
TOTAL Brush And Weeds	9,977		6,412
Snow Removal, Pers Serv	56,947	DA51421	53,450
Snow Removal, Contr Expend	125,468	DA51424	90,437
TOTAL Snow Removal	182,415		143,887
Services Other Govts, Pers Serv	115,075	DA51481	90,268
TOTAL Services Other Govts	115,075		90,268
TOTAL Transportation	480,950		312,456
State Retirement, Empl Bnfts	23,947	DA90108	24,454
Social Security , Empl Bnfts	15,174	DA90308	12,271
Unemployment Insurance, Empl Bnfts	450	DA90508	430
Disability Insurance, Empl Bnfts		DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	99,986	DA90608	78,476
Union Welfare Benefits		DA90708	
Other Employee Benefits (spec)	375	DA90898	1,987
TOTAL Employee Benefits	139,932		117,618
Debt Principal, Bond Anticipation Notes		DA97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes		DA97307	
TOTAL Debt Interest	0		0
TOTAL Expenditures	620,882		430,074
TOTAL Detail Expenditures And Other Uses	620,882		430,074

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

(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	222,301	DA8021	42,228
Restated Fund Balance - Beg of Year	222,301	DA8022	42,228
ADD - REVENUES AND OTHER SOURCES	440,809		576,192
DEDUCT - EXPENDITURES AND OTHER USES	620,882		430,074
Fund Balance - End of Year	42,228	DA8029	188,346

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	450,000	DA1049N	364,500
Est Rev - Intergovernmental Charges	98,000	DA2399N	101,500
Est Rev - Use of Money And Property	15,100	DA2499N	15,100
Est Rev - Miscellaneous Local Sources	11,900	DA2799N	8,900
TOTAL Estimated Revenues	575,000		490,000
Estimated - Proceeds of Obligations	0	DA5799N	0
Appropriated Fund Balance	50,000	DA599N	120,000
TOTAL Estimated Other Sources	50,000		120,000
TOTAL Estimated Revenues And Other Sources	625,000		610,000

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	486,296	DA5999N	470,300
App - Employee Benefits	138,704	DA9199N	139,700
App - Debt Service	0	DA9899N	0
TOTAL Appropriations	625,000		610,000
TOTAL Appropriations And Other Uses	625,000		610,000

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	77,955	DB200	3,217
Cash In Time Deposits		DB201	50,000
TOTAL Cash	77,955		53,217
TOTAL Assets and Deferred Outflows of Resources	77,955		53,217

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	70,000	DB914	52,190
Assigned Unappropriated Fund Balance	7,955	DB915	1,027
TOTAL Assigned Fund Balance	77,955		53,217
TOTAL Fund Balance	77,955		53,217
TOTAL Liabilities, Deferred Inflows And Fund Balance	77,955		53,217

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sales Tax (from County)	250,000	DB1120	300,000
TOTAL Non Property Tax Items	250,000		300,000
Transportation Services, Other Govts	13,531	DB2300	10,386
TOTAL Intergovernmental Charges	13,531		10,386
Interest And Earnings		DB2401	6
TOTAL Use of Money And Property	0		6
Insurance Recoveries	1,560	DB2680	
TOTAL Sale of Property And Compensation For Loss	1,560		0
Refunds of Prior Year's Expenditures		DB2701	
Unclassified (specify)	3,898	DB2770	7,717
TOTAL Miscellaneous Local Sources	3,898		7,717
St Aid, Consolidated Highway Aid	96,327	DB3501	77,060
TOTAL State Aid	96,327		77,060
TOTAL Revenues	365,316		395,169
TOTAL Detail Revenues And Other Sources	365,316		395,169

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	133,741	DB51101	122,497
Maint of Streets, Contr Expend	10,236	DB51104	10,237
TOTAL Maint of Streets	143,977		132,734
Perm Improve Highway, Equip & Cap Outlay	118,351	DB51122	173,996
TOTAL Perm Improve Highway	118,351		173,996
TOTAL Transportation	262,328		306,730
State Retirement, Empl Bnfts	23,947	DB90108	24,454
Social Security, Empl Bnfts	9,981	DB90308	9,130
Unemployment Insurance, Empl Bnfts		DB90508	
Disability Insurance, Empl Bnfts		DB90558	
Hospital & Medical (dental) Ins, Empl Bnft	89,991	DB90608	77,606
Union Welfare Benefits		DB90708	
Other Employee Benefits (spec)	375	DB90898	1,987
TOTAL Employee Benefits	124,294		113,177
TOTAL Expenditures	386,622		419,907
TOTAL Detail Expenditures And Other Uses	386,622		419,907

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

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	99,261	DB8021	77,955
Restated Fund Balance - Beg of Year	99,261	DB8022	77,955
ADD - REVENUES AND OTHER SOURCES	365,316		395,169
DEDUCT - EXPENDITURES AND OTHER USES	386,622		419,907
Fund Balance - End of Year	77,955	DB8029	53,217

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Non Property Tax Items	285,000	DB1199N	332,860
Est Rev - Intergovernmental Charges	0	DB2399N	0
Est Rev - Use of Money And Property	100	DB2499N	50
Est Rev - Miscellaneous Local Sources	3,600	DB2799N	4,100
Est Rev - State Aid	96,300	DB3099N	77,000
TOTAL Estimated Revenues	385,000		414,010
Appropriated Fund Balance	70,000	DB599N	52,190
TOTAL Estimated Other Sources	70,000		52,190
TOTAL Estimated Revenues And Other Sources	455,000		466,200

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	327,000	DB5999N	335,000
App - Employee Benefits	128,000	DB9199N	131,200
TOTAL Appropriations	455,000		466,200
TOTAL Appropriations And Other Uses	455,000		466,200

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	1,078,081	K101	1,078,081
Buildings	1,787,474	K102	1,797,281
Machinery And Equipment	2,889,901	K104	2,894,469
Construction Work In Progress	1,532,981	K105	1,546,731
TOTAL Fixed Assets (net)	7,288,437		7,316,562
TOTAL Assets and Deferred Outflows of Resources	7,288,437		7,316,562

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,288,437	K159	7,316,562
TOTAL Investments in Non-Current Government Assets	7,288,437		7,316,562
TOTAL Fund Balance	7,288,437		7,316,562
TOTAL	7,288,437		7,316,562

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

Balance Sheet

Code Description	2019	EdpCode	2020
------------------	------	---------	------

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

Balance Sheet

Code Description	2019	EdpCode	2020
------------------	------	---------	------

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	15,000	SF1001	15,000
TOTAL Real Property Taxes	15,000		15,000
TOTAL Revenues	15,000		15,000
TOTAL Detail Revenues And Other Sources	15,000		15,000

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	15,000	SF34104	15,000
TOTAL Fire Protection	15,000		15,000
TOTAL Public Safety	15,000		15,000
TOTAL Expenditures	15,000		15,000
TOTAL Detail Expenditures And Other Uses	15,000		15,000

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	15,000		15,000
DEDUCT - EXPENDITURES AND OTHER USES	15,000		15,000
Fund Balance - End of Year		SF8029	

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

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	574	SL200	1,802
TOTAL Cash	574		1,802
TOTAL Assets and Deferred Outflows of Resources	574		1,802

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

(SL) LIGHTING

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance		SL914	
Assigned Unappropriated Fund Balance	574	SL915	1,802
TOTAL Assigned Fund Balance	574		1,802
TOTAL Fund Balance	574		1,802
TOTAL Liabilities, Deferred Inflows And Fund Balance	574		1,802

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

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	8,000	SL1001	11,000
TOTAL Real Property Taxes	8,000		11,000
Unclassified (specify)		SL2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	8,000		11,000
Interfund Transfers		SL5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	8,000		11,000

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

(SL) LIGHTING

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Street Lighting, Contr Expend	10,688	SL51824	9,772
TOTAL Street Lighting	10,688		9,772
TOTAL Transportation	10,688		9,772
TOTAL Expenditures	10,688		9,772
TOTAL Detail Expenditures And Other Uses	10,688		9,772

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,262	SL8021	574
Restated Fund Balance - Beg of Year	3,262	SL8022	574
ADD - REVENUES AND OTHER SOURCES	8,000		11,000
DEDUCT - EXPENDITURES AND OTHER USES	10,688		9,772
Fund Balance - End of Year	574	SL8029	1,802

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

(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	8,739	SS200	4,712
Cash In Time Deposits	20,000	SS201	20,000
TOTAL Cash	28,739		24,712
Sewer Rents Receivable	11,624	SS360	8,697
TOTAL Other Receivables (net)	11,624		8,697
TOTAL Assets and Deferred Outflows of Resources	40,363		33,409

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

(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	11,624	SS630	8,697
TOTAL Due To Other Funds	11,624		8,697
TOTAL Liabilities	11,624		8,697
Fund Balance			
Assigned Appropriated Fund Balance	13,000	SS914	23,000
Assigned Unappropriated Fund Balance	15,739	SS915	1,712
TOTAL Assigned Fund Balance	28,739		24,712
TOTAL Fund Balance	28,739		24,712
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,363		33,409

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

(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes		SS1001	
TOTAL Real Property Taxes	0		0
Sewer Rents	26,628	SS2120	21,753
Interest & Penalties On Sewer Accts	1,519	SS2128	1,400
TOTAL Departmental Income	28,147		23,153
Misc Revenue, Other Govts		SS2389	271
TOTAL Intergovernmental Charges	0		271
Interest And Earnings	4	SS2401	6
TOTAL Use of Money And Property	4		6
TOTAL Revenues	28,151		23,430
Interfund Transfers	4,185	SS5031	8,697
TOTAL Interfund Transfers	4,185		8,697
TOTAL Other Sources	4,185		8,697
TOTAL Detail Revenues And Other Sources	32,336		32,127

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

(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend		SS19104	500
TOTAL Unallocated Insurance	0		500
Municipal AssoC. Dues		SS19204	58
TOTAL Municipal AssoC. Dues	0		58
TOTAL General Government Support	0		558
Sanitary Sewers, Contr Expend	425	SS81204	425
TOTAL Sanitary Sewers	425		425
Sewage Treat Disp, Pers Serv	10,653	SS81301	10,314
Sewage Treat Disp, Equip & Cap Outlay		SS81302	13,750
Sewage Treat Disp, Contr Expend	6,529	SS81304	6,333
TOTAL Sewage Treat Disp	17,182		30,397
TOTAL Home And Community Services	17,607		30,822
State Retirement, Empl Bnfts	157	SS90108	176
Social Security , Empl Bnfts	815	SS90308	789
Unemployment Insurance, Empl Bnfts	44	SS90508	67
Disability Insurance, Empl Bnfts	42	SS90558	42
TOTAL Employee Benefits	1,058		1,074
Debt Principal, Serial Bonds	3,700	SS97106	3,700
TOTAL Debt Principal	3,700		3,700
TOTAL Expenditures	22,365		36,154
TOTAL Detail Expenditures And Other Uses	22,365		36,154

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

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	18,768	SS8021	28,739
Restated Fund Balance - Beg of Year	18,768	SS8022	28,739
ADD - REVENUES AND OTHER SOURCES	32,336		32,127
DEDUCT - EXPENDITURES AND OTHER USES	22,365		36,154
Fund Balance - End of Year	28,739	SS8029	24,712

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

(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	31,850	SS1299N	31,875
Est Rev - Use of Money And Property	50	SS2499N	25
Est Rev - Miscellaneous Local Sources	100	SS2799N	100
TOTAL Estimated Revenues	32,000		32,000
Appropriated Fund Balance	13,000	SS599N	23,000
TOTAL Estimated Other Sources	13,000		23,000
TOTAL Estimated Revenues And Other Sources	45,000		55,000

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

(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	1,125	SS1999N	700
App - Home And Community Services	38,399	SS8999N	48,848
App - Employee Benefits	1,776	SS9199N	1,752
App - Debt Service	3,700	SS9899N	3,700
TOTAL Appropriations	45,000		55,000
TOTAL Appropriations And Other Uses	45,000		55,000

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

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	20,529	SW200	14,960
Cash In Time Deposits	35,000	SW201	80,000
TOTAL Cash	55,529		94,960
Water Rents Receivable	22,561	SW350	18,396
TOTAL Other Receivables (net)	22,561		18,396
TOTAL Assets and Deferred Outflows of Resources	78,090		113,356

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

(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	22,561	SW630	18,396
TOTAL Due To Other Funds	22,561		18,396
TOTAL Liabilities	22,561		18,396
Fund Balance			
Assigned Appropriated Fund Balance	35,000	SW914	50,000
Assigned Unappropriated Fund Balance	20,529	SW915	44,960
TOTAL Assigned Fund Balance	55,529		94,960
TOTAL Fund Balance	55,529		94,960
TOTAL Liabilities, Deferred Inflows And Fund Balance	78,090		113,356

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

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	16,960	SW1001	26,865
TOTAL Real Property Taxes	16,960		26,865
Metered Water Sales	80,227	SW2140	104,916
Interest & Penalties On Water Rents	3,949	SW2148	3,434
TOTAL Departmental Income	84,176		108,350
Misc Revenue, Other Govts		SW2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	5	SW2401	10
TOTAL Use of Money And Property	5		10
Insurance Recoveries	10,828	SW2680	
TOTAL Sale of Property And Compensation For Loss	10,828		0
Unclassified (specify)		SW2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	111,969		135,225
Interfund Transfers	35,000	SW5031	18,396
TOTAL Interfund Transfers	35,000		18,396
TOTAL Other Sources	35,000		18,396
TOTAL Detail Revenues And Other Sources	146,969		153,621

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

(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Unallocated Insurance, Contr Expend		SW19104	1,500
TOTAL Unallocated Insurance	0		1,500
Municipal Assn Dues, Contr Expend	261	SW19204	260
TOTAL Municipal Assn Dues	261		260
Judgements And Claims, Contr Expend	397	SW19304	
TOTAL Judgements And Claims	397		0
TOTAL General Government Support	658		1,760
Source Supply Pwr & Pump, Pers Serv	3,000	SW83201	3,300
Source Supply Pwr & Pump, Equip & Cap Outlay	7,800	SW83202	1,495
Source Supply Pwr & Pump, Contr Expend	87,718	SW83204	85,757
TOTAL Source Supply Pwr & Pump	98,518		90,552
Water Purification, Contr Expend	81	SW83304	66
TOTAL Water Purification	81		66
TOTAL Home And Community Services	98,599		90,618
State Retirement, Empl Bnfts	471	SW90108	528
Social Security , Empl Bnfts	231	SW90308	252
TOTAL Employee Benefits	702		780
Debt Principal, Serial Bonds	9,212	SW97106	9,212
Debt Principal Other Government	14,300	SW97976	9,500
TOTAL Debt Principal	23,512		18,712
Debt Interest, Serial Bonds	2,447	SW97107	2,320
TOTAL Debt Interest	2,447		2,320
TOTAL Expenditures	125,918		114,190
TOTAL Detail Expenditures And Other Uses	125,918		114,190

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	34,478	SW8021	55,529
Restated Fund Balance - Beg of Year	34,478	SW8022	55,529
ADD - REVENUES AND OTHER SOURCES	146,969		153,621
DEDUCT - EXPENDITURES AND OTHER USES	125,918		114,190
Fund Balance - End of Year	55,529	SW8029	94,960

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

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	26,865	SW1049N	26,865
Est Rev - Departmental Income	107,235	SW1299N	111,585
Est Rev - Intergovernmental Charges	200	SW2399N	150
Est Rev - Use of Money And Property	440	SW2499N	190
Est Rev - Miscellaneous Local Sources	260	SW2799N	210
TOTAL Estimated Revenues	135,000		139,000
Appropriated Fund Balance	35,000	SW599N	50,000
TOTAL Estimated Other Sources	35,000		50,000
TOTAL Estimated Revenues And Other Sources	170,000		189,000

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

(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	2,100	SW1999N	2,100
App - Home And Community Services	146,083	SW8999N	174,693
App - Employee Benefits	783	SW9199N	798
App - Debt Service	21,034	SW9899N	11,409
TOTAL Appropriations	170,000		189,000
TOTAL Appropriations And Other Uses	170,000		189,000

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

(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		TC200	47
TOTAL Cash	0		47
TOTAL Assets and Deferred Outflows of Resources	0		47

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

(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Other Liabilities (Specify)		TC688	47
Additional Description union dues			
TOTAL Other Liabilities	0		47
TOTAL Liabilities	0		47
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		47

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

Results of Operation

Code Description	2019	EdpCode	2020
------------------	------	---------	------

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

Results of Operation

Code Description	2019	EdpCode	2020
------------------	------	---------	------

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

(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	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	60	TE200	1,470
Cash In Time Deposits	36,000	TE201	35,000
TOTAL Cash	36,060		36,470
TOTAL Assets and Deferred Outflows of Resources	36,060		36,470

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Net Assets-Restricted For Other Purposes	2,060	TE923	4,470
Net Assets-Unrestricted (Deficit)	34,000	TE924	32,000
TOTAL Net Position	36,060		36,470
TOTAL Fund Balance	36,060		36,470
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,060		36,470

TOWN OF Wilna
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	19	TE2401	
TOTAL Use of Money And Property	19		0
Gifts And Donations		TE2705	
Other Revenue	991	TE2770	1,584
Additional Description burial			
TOTAL Miscellaneous Local Sources	991		1,584
TOTAL Revenues	1,010		1,584
TOTAL Detail Revenues And Other Sources	1,010		1,584

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

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Private Purp Activities Contractual		TE19454	1,174
Additional Description pay for salary & digging grave in cemetery			
TOTAL Other Private Purp Activities Contractual	0		1,174
TOTAL General Government Support	0		1,174
Misc Home & Comm Serv, Cont Expend	1,190	TE89894	
TOTAL Misc Home & Comm Serv	1,190		0
TOTAL Home And Community Services	1,190		0
TOTAL Expenditures	1,190		1,174
TOTAL Detail Expenditures And Other Uses	1,190		1,174

TOWN OF Wilna
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	36,240	TE8021	36,060
Restated Fund Balance - Beg of Year	36,240	TE8022	36,060
ADD - REVENUES AND OTHER SOURCES	1,010		1,584
DEDUCT - EXPENDITURES AND OTHER USES	1,190		1,174
Fund Balance - End of Year	36,060	TE8029	36,470

TOWN OF Wilna
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	418,950	W129	408,633
TOTAL Provision To Be Made In Future Budgets	418,950		408,633
TOTAL Assets and Deferred Outflows of Resources	418,950		408,633

TOWN OF Wilna
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	165,556	W638	188,151
TOTAL Other Liabilities	165,556		188,151
Bonds Payable	253,394	W628	220,482
TOTAL Bond And Long Term Liabilities	253,394		220,482
TOTAL Liabilities	418,950		408,633
TOTAL Liabilities	418,950		408,633

Statement of Indebtedness
For the Fiscal Year Ending 2020

County of: Jefferson

Municipal Code: 220391500000

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	BOND E	Water			12/23/1999	12/23/2037	3.25%			\$71,400	\$3,700	\$0	\$0		\$67,700
2017	BOND E	Sewer			10/08/2003	10/08/2033	0.00%			\$51,700	\$3,900	\$0	\$0		\$47,800
2009	BOND E	water-EFC			03/15/2006	03/15/2036	0.00%			\$90,294	\$5,312	\$0	\$0		\$84,982
2009	BOND N	Municipal Building			07/15/2003	07/15/2021	4.75%			\$40,000	\$20,000	\$0	\$0		\$20,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$253,394	\$32,912	\$0	\$0		\$220,482

AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year

\$0 \$253,394 \$32,912 \$0 \$0 \$220,482

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$123,824.00
Demand Deposits	9Z2011	\$600,000.00
Time Deposits	9Z2021	\$0.00
Total		\$723,824.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$473,824.00
Total		\$723,824.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$723,824.00
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 Wilna
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
****-0029	\$78,025	\$68,924	\$23,335	\$123,614
****-0241	\$650,071	\$0	\$50,071	\$600,000
****-4116	\$10	\$0	\$0	\$10
Total Adjusted Bank Balance				\$723,624
Petty Cash				\$200.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$723,824
Total Cash Balance All Funds			9ZCASHB *	\$723,824
* Must be equal				

TOWN OF Wilna
Local Government Questionnaire
For the Fiscal Year Ending 2020

	<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>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

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

Total Full Time Employees:			9		
Total Part Time Employees:			22		
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$73,295.00	9	9	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$45,144.00	9	22	
90408	Worker's Compensation Insurance	\$88,340.00	9	22	
90458	Life Insurance				
90508	Unemployment Insurance	\$992.00	7	17	
90558	Disability Insurance	\$543.00	9	17	
90608	Hospital and Medical (Dental) Insurance	\$212,894.00	9	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$3,974.00	6		
Total		\$425,182.00			
Computed Total From Financial Section (comparative purposes only)		\$425,182.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

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

James Yuhas _____
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 493-0088 _____
Telephone Number

02/20/2021 _____
Date of Certification

Paul H. Smith _____
Name

Town Supervisor _____
Title

414 State St., Carthage, NY 13619 _____
Official Address

(315) 493-2771 _____
Official Telephone Number

TOWN OF Wilna
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8012 differenc between releives of water/sewer from 2019 to 2020 fiscal year