

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

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

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Walworth

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (MS) SELF INSURANCE
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SP) PARK
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	120,000	A200	135,030
Cash In Time Deposits	952,688	A201	859,627
Petty Cash	880	A210	880
TOTAL Cash	1,073,568		995,537
Accounts Receivable	19,923	A380	18,989
TOTAL Other Receivables (net)	19,923		18,989
Due From Other Governments	190,449	A440	201,115
TOTAL Due From Other Governments	190,449		201,115
Prepaid Expenses	174,247	A480	229,517
TOTAL Prepaid Expenses	174,247		229,517
Cash In Time Deposits Special Reserves	288,697	A231	285,141
TOTAL Restricted Assets	288,697		285,141
TOTAL Assets and Deferred Outflows of Resources	1,746,884		1,730,299

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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	14,495	A600	15,750
TOTAL Accounts Payable	14,495		15,750
Accrued Liabilities	7,793	A601	20,755
TOTAL Accrued Liabilities	7,793		20,755
Overpayments & Clearing Account		A690	8,429
TOTAL Other Liabilities	0		8,429
Due To Other Governments	21,651	A631	
TOTAL Due To Other Governments	21,651		0
TOTAL Liabilities	43,939		44,934
Deferred Inflows of Resources			
Deferred Inflow of Resources	6,000	A691	5,100
TOTAL Deferred Inflows of Resources	6,000		5,100
TOTAL Deferred Inflows of Resources	6,000		5,100
Fund Balance			
Not in Spendable Form	174,247	A806	229,517
TOTAL Nonspendable Fund Balance	174,247		229,517
Capital Reserve	274,848	A878	271,275
Other Restricted Fund Balance	13,849	A899	13,866
TOTAL Restricted Fund Balance	288,697		285,141
Assigned Appropriated Fund Balance	47,675	A914	51,799
Assigned Unappropriated Fund Balance	13,144	A915	22,075
TOTAL Assigned Fund Balance	60,819		73,874
Unassigned Fund Balance	1,173,164	A917	1,091,733
TOTAL Unassigned Fund Balance	1,173,164		1,091,733
TOTAL Fund Balance	1,696,927		1,680,265
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,746,865		1,730,299

TOWN OF Walworth
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	766,810	A1001	681,114
TOTAL Real Property Taxes	766,810		681,114
Other Payments In Lieu of Taxes	7,264	A1081	22,654
Interest & Penalties On Real Prop Taxes	6,662	A1090	7,535
TOTAL Real Property Tax Items	13,926		30,189
Non Prop Tax Dist By County	795,687	A1120	797,362
Franchises	113,175	A1170	114,734
TOTAL Non Property Tax Items	908,862		912,096
Clerk Fees	6,128	A1255	4,924
Public Pound Charges, Dog Control Fees	213	A1550	152
Other Health Departmental Income	900	A1689	600
Park And Recreational Charges	111,017	A2001	110,195
Other Culture & Recreation Income	8,916	A2089	5,847
Zoning Fees	460	A2110	280
Planning Board Fees	11,644	A2115	51,635
Sale of Electrical Power	168,077	A2150	176,727
TOTAL Departmental Income	307,355		350,360
Interest And Earnings	188	A2401	10,757
Rental of Real Property	42,659	A2410	42,700
TOTAL Use of Money And Property	42,847		53,457
Games of Chance	25	A2530	16
Dog Licenses	14,468	A2544	12,236
Building And Alteration Permits	17,835	A2555	18,258
Permits, Other	573	A2590	573
TOTAL Licenses And Permits	32,901		31,083
Fines And Forfeited Bail	31,839	A2610	21,586
TOTAL Fines And Forfeitures	31,839		21,586
Sales of Equipment		A2665	10,640
Insurance Recoveries		A2680	1,170
TOTAL Sale of Property And Compensation For Loss	0		11,810
Unclassified (specify)	15,463	A2770	3,924
TOTAL Miscellaneous Local Sources	15,463		3,924
St Aid, Revenue Sharing	27,656	A3001	27,656
St Aid, Mortgage Tax	196,531	A3005	186,575
St Aid - Other (specify)	370	A3089	
TOTAL State Aid	224,557		214,231
TOTAL Revenues	2,344,560		2,309,850
Interfund Transfers	4,000	A5031	
TOTAL Interfund Transfers	4,000		0
TOTAL Other Sources	4,000		0
TOTAL Detail Revenues And Other Sources	2,348,560		2,309,850

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	25,022	A10101	25,398
Legislative Board, Contr Expend	1,545	A10104	1,811
TOTAL Legislative Board	26,567		27,209
Municipal Court, Pers Serv	91,367	A11101	87,857
Municipal Court, Equip & Cap Outlay	1,560	A11102	9,431
Municipal Court, Contr Expend	6,853	A11104	6,511
TOTAL Municipal Court	99,781		103,799
Supervisor,pers Serv	117,838	A12201	109,739
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	19,082	A12204	19,166
TOTAL Supervisor	136,920		128,905
Tax Collection,pers Serv	10,034	A13301	10,299
Tax Collection,contr Expend	3,701	A13304	3,294
TOTAL Tax Collection	13,735		13,593
Assessment, Pers Serv	59,433	A13551	54,558
Assessment, Equip & Cap Outlay	138	A13552	
Assessment, Contr Expend	7,444	A13554	4,490
TOTAL Assessment	67,016		59,048
Clerk,pers Serv	66,313	A14101	70,923
Clerk,equip & Cap Outlay		A14102	2,364
Clerk,contr Expend	10,604	A14104	11,319
TOTAL Clerk	76,917		84,606
Law, Contr Expend	42,528	A14204	98,069
TOTAL Law	42,528		98,069
Engineer, Contr Expend	8,130	A14404	3,983
TOTAL Engineer	8,130		3,983
Buildings, Pers Serv	51,207	A16201	48,720
Buildings, Equip & Cap Outlay	1,187	A16202	19,597
Buildings, Contr Expend	331,140	A16204	445,513
TOTAL Buildings	383,535		513,830
Central Print & Mail,contr Expend	7,987	A16704	5,318
TOTAL Central Print & Mail	7,987		5,318
Unallocated Insurance, Contr Expend	55,396	A19104	58,075
TOTAL Unallocated Insurance	55,396		58,075
Municipal Assn Dues, Contr Expend	1,199	A19204	1,200
TOTAL Municipal Assn Dues	1,199		1,200
Other General Government, Pers Serv		A19891	4,581
TOTAL Other General Government	0		4,581
TOTAL General Government Support	919,710		1,102,216
Traffic Control, Equip & Cap Outlay	2,248	A33102	227
Traffic Control, Contr Expen	589	A33104	1,530
TOTAL Traffic Control	2,837		1,757
Control of Animals, Pers Serv	10,615	A35101	10,754
Control of Animals, Contr Expend	2,829	A35104	1,085
TOTAL Control of Animals	13,444		11,839

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Safety Inspection, Pers Serv	124,782	A36201	130,873
Safety Inspection, Equip & Cap Outlay	964	A36202	210
Safety Inspection, Contr Expend	10,758	A36204	14,404
TOTAL Safety Inspection	136,504		145,487
Demo of Unsafe Buildings, Contr Expend		A36504	1,157
TOTAL Demo of Unsafe Buildings	0		1,157
TOTAL Public Safety	152,786		160,240
Public Health, Pers Serv	4	A40101	
Public Health, Contr Expend		A40104	1,200
TOTAL Public Health	4		1,200
Registrar of Vital Statistics, Pers Serv	96	A40201	103
TOTAL Registrar of Vital Statistics	96		103
Ambulance, Contr Expend	30,000	A45404	30,000
TOTAL Ambulance	30,000		30,000
TOTAL Health	30,100		31,303
Street Admin, Pers Serv	94,366	A50101	100,659
Street Admin, Contr Expend	26,573	A50104	1,718
TOTAL Street Admin	120,940		102,377
Garage, Equip & Cap Outlay		A51322	50,000
Garage, Contr Expend	43,185	A51324	60,734
TOTAL Garage	43,185		110,734
Street Lighting, Contr Expend	10,804	A51824	10,053
TOTAL Street Lighting	10,804		10,053
Sidewalks, Equip & Cap Outlay	4,343	A54102	2,340
Sidewalks, Contr Expend	1,367	A54104	
TOTAL Sidewalks	5,709		2,340
TOTAL Transportation	180,637		225,504
Parks, Pers Serv	75,439	A71101	80,672
Parks, Equip & Cap Outlay	2,857	A71102	49,876
Parks, Contr Expend	24,854	A71104	24,984
TOTAL Parks	103,150		155,532
Youth Prog, Pers Serv	127,394	A73101	135,793
Youth Prog, Equip & Cap Outlay	3,269	A73102	3,093
Youth Prog, Contr Expend	99,884	A73104	100,692
TOTAL Youth Prog	230,546		239,578
Historian, Pers Serv	260	A75101	260
Historian, Contr Expend	2,000	A75104	2,000
TOTAL Historian	2,260		2,260
Adult Recreation, Contr Expend	2,732	A76204	3,059
TOTAL Adult Recreation	2,732		3,059
TOTAL Culture And Recreation	338,688		400,429
Zoning, Pers Serv	1,900	A80101	1,520
Zoning, Contr Expend	282	A80104	177
TOTAL Zoning	2,182		1,697
Planning, Pers Serv	7,594	A80201	8,022

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Planning, Contr Expend	15,629	A80204	14,723
TOTAL Planning	23,223		22,745
Misc Home & Comm Serv, Contr Expend		A89894	125
TOTAL Misc Home & Comm Serv	0		125
TOTAL Home And Community Services	25,405		24,567
State Retirement System	126,214	A90108	113,540
Social Security, Employer Cont	63,633	A90308	62,061
Worker's Compensation, Empl Bnfts	54,111	A90408	31,848
Disability Insurance, Empl Bnfts	1,033	A90558	1,007
Hospital & Medical (dental) Ins, Empl Bnft	156,622	A90608	173,794
TOTAL Employee Benefits	401,612		382,250
TOTAL Expenditures	2,048,937		2,326,509
TOTAL Detail Expenditures And Other Uses	2,048,937		2,326,509

TOWN OF Walworth
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,356,000	A8021	1,696,924
Prior Period Adj -Increase In Fund Balance	41,301	A8012	
Restated Fund Balance - Beg of Year	1,397,301	A8022	1,696,924
ADD - REVENUES AND OTHER SOURCES	2,348,560		2,309,850
DEDUCT - EXPENDITURES AND OTHER USES	2,048,937		2,326,509
Fund Balance - End of Year	1,696,924	A8029	1,680,265

TOWN OF Walworth
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	681,114	A1049N	683,639
Est Rev - Real Property Tax Items	14,435	A1099N	28,788
Est Rev - Non Property Tax Items	745,000	A1199N	795,000
Est Rev - Departmental Income	296,200	A1299N	287,900
Est Rev - Use of Money And Property	42,600	A2499N	32,600
Est Rev - Licenses And Permits	27,745	A2599N	25,245
Est Rev - Fines And Forfeitures	34,000	A2649N	34,000
Est Rev - Sale of Prop And Comp For Loss	1,000	A2699N	0
Est Rev - Miscellaneous Local Sources	5,138	A2799N	4,118
Est Rev - State Aid	196,000	A3099N	194,656
TOTAL Estimated Revenues	2,043,232		2,085,946
Estimated - Interfund Transfer	99,556	A5031N	73,436
Appropriated Fund Balance	47,675	A599N	51,799
TOTAL Estimated Other Sources	147,231		125,235
TOTAL Estimated Revenues And Other Sources	2,190,463		2,211,181

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	983,482	A1999N	1,010,145
App - Public Safety	165,125	A3999N	157,612
App - Health	31,500	A4999N	34,360
App - Transportation	223,918	A5999N	190,077
App - Culture And Recreation	383,543	A7999N	368,985
App - Home And Community Services	25,797	A8999N	38,517
App - Employee Benefits	377,098	A9199N	374,985
TOTAL Appropriations	2,190,463		2,174,681
App - Interfund Transfer	0	A9999N	36,500
TOTAL Other Uses	0		36,500
TOTAL Appropriations And Other Uses	2,190,463		2,211,181

TOWN OF Walworth
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	99,846	CM201	107,083
TOTAL Cash	99,846		107,083
Accounts Receivable	3,605	CM380	2,735
TOTAL Other Receivables (net)	3,605		2,735
TOTAL Assets and Deferred Outflows of Resources	103,451		109,818

TOWN OF Walworth
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		CM600	21
TOTAL Accounts Payable	0		21
TOTAL Liabilities	0		21
Fund Balance			
Other Restricted Fund Balance		CM899	
TOTAL Restricted Fund Balance	0		0
Committed Fund Balance	103,451	CM913	109,797
TOTAL Committed Fund Balance	103,451		109,797
TOTAL Fund Balance	103,451		109,797
TOTAL Liabilities, Deferred Inflows And Fund Balance	103,451		109,818

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	16,000	CM1001	
TOTAL Real Property Taxes	16,000		0
Other Culture And Recreation Income	27,130	CM2089	25,127
TOTAL Departmental Income	27,130		25,127
Gifts And Donations	500	CM2705	
Unclassified (specify)		CM2770	16,000
TOTAL Miscellaneous Local Sources	500		16,000
TOTAL Revenues	43,630		41,127
TOTAL Detail Revenues And Other Sources	43,630		41,127

TOWN OF Walworth
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Culture & Rec-Equip & Cap Outlay	4,232	CM79892	14,163
Other Culture And Recreation-Contr Expend	4,173	CM79894	5,997
TOTAL Other Culture And Recreation-Contr Expend	8,405		20,160
TOTAL Culture And Recreation	8,405		20,160
Other Home And Community Service-Contr Exp	14,120	CM89894	14,620
TOTAL Other Home And Community Service-Contr Exp	14,120		14,620
TOTAL Home And Community Services	14,120		14,620
TOTAL Expenditures	22,525		34,780
Transfers, Other Funds	4,000	CM99019	
TOTAL Operating Transfers	4,000		0
TOTAL Other Uses	4,000		0
TOTAL Detail Expenditures And Other Uses	26,525		34,780

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	86,345	CM8021	103,450
Prior Period Adj -Decrease In Fund Balance		CM8015	
Restated Fund Balance - Beg of Year	86,345	CM8022	103,450
ADD - REVENUES AND OTHER SOURCES	43,630		41,127
DEDUCT - EXPENDITURES AND OTHER USES	26,525		34,780
Fund Balance - End of Year	103,450	CM8029	109,797

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	120,000	DA200	131,993
Cash In Time Deposits	606,767	DA201	626,670
TOTAL Cash	726,767		758,663
Due From State And Federal Government	18,900	DA410	
TOTAL State And Federal Aid Receivables	18,900		0
Prepaid Expenses	15,237	DA480	15,262
TOTAL Prepaid Expenses	15,237		15,262
Cash In Time Deposits Special Reserves	123,416	DA231	83,514
TOTAL Restricted Assets	123,416		83,514
TOTAL Assets and Deferred Outflows of Resources	884,320		857,439

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	21,951	DA600	38,349
TOTAL Accounts Payable	21,951		38,349
Accrued Liabilities	12,536	DA601	11,995
TOTAL Accrued Liabilities	12,536		11,995
TOTAL Liabilities	34,487		50,344
Fund Balance			
Not in Spendable Form	15,237	DA806	15,262
TOTAL Nonspendable Fund Balance	15,237		15,262
Capital Reserve	123,416	DA878	83,514
TOTAL Restricted Fund Balance	123,416		83,514
Assigned Appropriated Fund Balance	71,330	DA914	63,112
Assigned Unappropriated Fund Balance	639,850	DA915	645,207
TOTAL Assigned Fund Balance	711,180		708,319
TOTAL Fund Balance	849,833		807,095
TOTAL Liabilities, Deferred Inflows And Fund Balance	884,320		857,439

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,192,128	DA1001	1,366,825
TOTAL Real Property Taxes	1,192,128		1,366,825
Transportation Services, Other Govts	272,306	DA2300	167,447
TOTAL Intergovernmental Charges	272,306		167,447
Interest And Earnings	122	DA2401	987
TOTAL Use of Money And Property	122		987
Sales of Scrap & Excess Materials	874	DA2650	294
Sales of Equipment	43,425	DA2665	23,410
Insurance Recoveries	5,108	DA2680	
TOTAL Sale of Property And Compensation For Loss	49,406		23,704
Refunds of Prior Year's Expenditures	154	DA2701	
Unclassified (specify)	38,119	DA2770	60,884
TOTAL Miscellaneous Local Sources	38,273		60,884
St Aid, Consolidated Highway Aid	161,543	DA3501	161,581
TOTAL State Aid	161,543		161,581
TOTAL Revenues	1,713,778		1,781,428
Serial Bonds		DA5710	209,932
TOTAL Proceeds of Obligations	0		209,932
TOTAL Other Sources	0		209,932
TOTAL Detail Revenues And Other Sources	1,713,778		1,991,360

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	227,766	DA51101	203,911
Maint of Streets, Contr Expend	207,818	DA51104	178,133
TOTAL Maint of Streets	435,584		382,044
Perm Improve Highway, Equip & Cap Outlay	160,290	DA51122	182,000
Perm Improve Highway, Contr Expend	150	DA51124	
TOTAL Perm Improve Highway	160,440		182,000
Machinery, Equip & Cap Outlay	58,817	DA51302	440,732
Machinery, Contr Expend	48,068	DA51304	59,752
TOTAL Machinery	106,885		500,484
Snow Removal, Contr Expend	286,467	DA51424	304,703
TOTAL Snow Removal	286,467		304,703
Services Other Govts, Pers Serv	224,839	DA51481	252,193
Services Other Govts, Contr Expend	15,937	DA51484	26,334
TOTAL Services Other Govts	240,776		278,527
TOTAL Transportation	1,230,152		1,647,758
State Retirement, Empl Bnfts	63,021	DA90108	61,023
Social Security , Empl Bnfts	31,911	DA90308	32,248
Worker's Compensation, Empl Bnfts	82,262	DA90408	48,418
Disability Insurance, Empl Bnfts	252	DA90558	252
Hospital & Medical (dental) Ins, Empl Bnft	147,581	DA90608	144,170
TOTAL Employee Benefits	325,027		286,111
Debt Principal, Install Purch. Debt	98,654	DA97856	94,312
TOTAL Debt Principal	98,654		94,312
Debt Interest, Install. Purch Debt	1,503	DA97857	5,918
TOTAL Debt Interest	1,503		5,918
TOTAL Expenditures	1,655,336		2,034,099
TOTAL Detail Expenditures And Other Uses	1,655,336		2,034,099

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	791,392	DA8021	849,834
Restated Fund Balance - Beg of Year	791,392	DA8022	849,834
ADD - REVENUES AND OTHER SOURCES	1,713,778		1,991,360
DEDUCT - EXPENDITURES AND OTHER USES	1,655,336		2,034,099
Fund Balance - End of Year	849,834	DA8029	807,095

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,366,825	DA1049N	1,440,167
Est Rev - Departmental Income	210,105	DA1299N	210,105
Est Rev - Use of Money And Property	100	DA2499N	100
Est Rev - Sale of Prop And Comp For Loss	20,200	DA2699N	15,000
Est Rev - Miscellaneous Local Sources	40,250	DA2799N	61,250
Est Rev - State Aid	114,425	DA3099N	114,425
TOTAL Estimated Revenues	1,751,905		1,841,047
Estimated - Interfund Transfer	40,000	DA5031N	0
Appropriated Fund Balance	71,330	DA599N	63,112
TOTAL Estimated Other Sources	111,330		63,112
TOTAL Estimated Revenues And Other Sources	1,863,235		1,904,159

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	1,863,235	DA5999N	1,748,972
App - Employee Benefits		DA9199N	155,187
TOTAL Appropriations	1,863,235		1,904,159
TOTAL Appropriations And Other Uses	1,863,235		1,904,159

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Balance Sheet

Code Description	2018	EdpCode	2019
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Balance Sheet

Code Description	2018	EdpCode	2019
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Installment Purchase Debt	216,000	H5785	
TOTAL Proceeds of Obligations	216,000		0
TOTAL Other Sources	216,000		0
TOTAL Detail Revenues And Other Sources	216,000		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Machinery, Equip & Cap Outlay	216,000	H51302	
TOTAL Machinery	216,000		0
TOTAL Transportation	216,000		0
TOTAL Expenditures	216,000		0
TOTAL Detail Expenditures And Other Uses	216,000		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	216,000		
DEDUCT - EXPENDITURES AND OTHER USES	216,000		
Fund Balance - End of Year		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	2,144,900	K101	2,144,900
Buildings	9,689,398	K102	9,689,398
Machinery And Equipment	4,303,446	K104	4,303,446
Infrastructure	36,718,000	K106	36,718,000
Other Capital Assets	732,161	K107	531,671
Accum Deprec, Buildings	-5,702,893	K112	-5,702,893
Accum Depr, Machinery & Equip	-3,199,193	K114	-3,199,193
Accum Deprec, Infrastructure	-35,012,132	K116	-35,012,132
TOTAL Fixed Assets (net)	9,673,687		9,473,197
TOTAL Assets and Deferred Outflows of Resources	9,673,687		9,473,197

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	9,673,687	K159	9,473,197
TOTAL Investments in Non-Current Government Assets	9,673,687		9,473,197
TOTAL Fund Balance	9,673,687		9,473,197
TOTAL	9,673,687		9,473,197

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Balance Sheet

Code Description	2018	EdpCode	2019
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Balance Sheet

Code Description	2018	EdpCode	2019
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(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes		L1001	278,632
TOTAL Real Property Taxes	0		278,632
TOTAL Revenues	0		278,632
TOTAL Detail Revenues And Other Sources	0		278,632

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(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Library, Contr Expend		L74104	278,632
TOTAL Library	0		278,632
TOTAL Culture And Recreation	0		278,632
TOTAL Expenditures	0		278,632
TOTAL Detail Expenditures And Other Uses	0		278,632

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(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		L8021	
Restated Fund Balance - Beg of Year		L8022	
ADD - REVENUES AND OTHER SOURCES			278,632
DEDUCT - EXPENDITURES AND OTHER USES			278,632
Fund Balance - End of Year		L8029	

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits, Spec Reserv	4,166	MS231	4,174
TOTAL Restricted Assets	4,166		4,174
TOTAL Assets and Deferred Outflows of Resources	4,166		4,174

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Net Assets-Unrestricted (deficit)	4,166	MS924	4,174
TOTAL Net Position	4,166		4,174
TOTAL Fund Balance	4,166		4,174
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,166		4,174

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(MS) SELF INSURANCE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	1	MS2401	8
TOTAL Use of Money And Property	1		8
TOTAL Revenues	1		8
TOTAL Operating Revenue	1		8

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Results of Operation

Code Description	2018	EdpCode	2019
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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year	4,165	MS8021	4,166
Restated Net Position - Beg of Year	4,165	MS8022	4,166
ADD - REVENUES AND OTHER SOURCES	1		8
Net Position - End of Year	4,166	MS8029	4,174

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Cash Flow

Code Description	2018	EdpCode	2019
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(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	14,876	SD201	18,970
TOTAL Cash	14,876		18,970
Cash In Time Deposits Special Reserves	6,657	SD231	6,991
TOTAL Restricted Assets	6,657		6,991
TOTAL Assets and Deferred Outflows of Resources	21,534		25,961

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(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Accrued Liabilities		SD601	191
TOTAL Accrued Liabilities	0		191
TOTAL Liabilities	0		191
Fund Balance			
Reserve For Repairs	6,657	SD882	6,991
TOTAL Restricted Fund Balance	6,657		6,991
Assigned Appropriated Fund Balance	8,603	SD914	
Assigned Unappropriated Fund Balance	6,273	SD915	18,779
TOTAL Assigned Fund Balance	14,876		18,779
TOTAL Fund Balance	21,534		25,770
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,534		25,961

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(SD) DRAINAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	22,000	SD1001	63,379
TOTAL Real Property Taxes	22,000		63,379
Interest And Earnings	2	SD2401	13
TOTAL Use of Money And Property	2		13
TOTAL Revenues	22,002		63,392
TOTAL Detail Revenues And Other Sources	22,002		63,392

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(SD) DRAINAGE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Drainage, Pers Serv	6,361	SD85401	6,777
Drainage, Contr Expend	23,682	SD85404	51,871
TOTAL Drainage	30,043		58,648
TOTAL Home And Community Services	30,043		58,648
Social Security, Empl Bnfts	487	SD90308	508
TOTAL Employee Benefits	487		508
TOTAL Expenditures	30,530		59,156
TOTAL Detail Expenditures And Other Uses	30,530		59,156

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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	30,062	SD8021	21,534
Restated Fund Balance - Beg of Year	30,062	SD8022	21,534
ADD - REVENUES AND OTHER SOURCES	22,002		63,392
DEDUCT - EXPENDITURES AND OTHER USES	30,530		59,156
Fund Balance - End of Year	21,534	SD8029	25,770

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	6,832	SF201	8,511
TOTAL Cash	6,832		8,511
TOTAL Assets and Deferred Outflows of Resources	6,832		8,511

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	6,832	SF915	8,511
TOTAL Assigned Fund Balance	6,832		8,511
TOTAL Fund Balance	6,832		8,511
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,832		8,511

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	391,084	SF1001	390,127
TOTAL Real Property Taxes	391,084		390,127
Interest And Earnings	16	SF2401	37
TOTAL Use of Money And Property	16		37
TOTAL Revenues	391,100		390,164
TOTAL Detail Revenues And Other Sources	391,100		390,164

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	326,403	SF34104	324,711
TOTAL Fire Protection	326,403		324,711
TOTAL Public Safety	326,403		324,711
Service Awards Program	66,682	SF90258	63,774
TOTAL Employee Benefits	66,682		63,774
TOTAL Expenditures	393,085		388,485
TOTAL Detail Expenditures And Other Uses	393,085		388,485

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,817	SF8021	6,832
Restated Fund Balance - Beg of Year	8,817	SF8022	6,832
ADD - REVENUES AND OTHER SOURCES	391,100		390,164
DEDUCT - EXPENDITURES AND OTHER USES	393,085		388,485
Fund Balance - End of Year	6,832	SF8029	8,511

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	26,336	SL201	21,161
TOTAL Cash	26,336		21,161
Cash In Time Deposits Special Reserves	4,673	SL231	4,673
TOTAL Restricted Assets	4,673		4,673
TOTAL Assets and Deferred Outflows of Resources	31,009		25,834

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(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Reserve For Repairs	4,673	SL882	4,673
Other Restricted Fund Balance		SL899	
TOTAL Restricted Fund Balance	4,673		4,673
Assigned Appropriated Fund Balance	3,570	SL914	3,570
Assigned Unappropriated Fund Balance	22,766	SL915	17,591
TOTAL Assigned Fund Balance	26,336		21,161
TOTAL Fund Balance	31,009		25,834
TOTAL Liabilities, Deferred Inflows And Fund Balance	31,009		25,834

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	24,180	SL1001	25,830
TOTAL Real Property Taxes	24,180		25,830
Interest And Earnings	1	SL2401	9
TOTAL Use of Money And Property	1		9
TOTAL Revenues	24,181		25,839
TOTAL Detail Revenues And Other Sources	24,181		25,839

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(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	25,746	SL51824	31,015
TOTAL Street Lighting	25,746		31,015
TOTAL Transportation	25,746		31,015
TOTAL Expenditures	25,746		31,015
TOTAL Detail Expenditures And Other Uses	25,746		31,015

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,574	SL8021	31,010
Restated Fund Balance - Beg of Year	32,574	SL8022	31,010
ADD - REVENUES AND OTHER SOURCES	24,181		25,839
DEDUCT - EXPENDITURES AND OTHER USES	25,746		31,015
Fund Balance - End of Year	31,010	SL8029	25,834

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	23,544	SM201	29,974
TOTAL Cash	23,544		29,974
TOTAL Assets and Deferred Outflows of Resources	23,544		29,974

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		SM600	2,684
TOTAL Accounts Payable	0		2,684
TOTAL Liabilities	0		2,684
Fund Balance			
Assigned Appropriated Fund Balance	10,000	SM914	6,200
Assigned Unappropriated Fund Balance	13,544	SM915	21,090
TOTAL Assigned Fund Balance	23,544		27,290
TOTAL Fund Balance	23,544		27,290
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,544		29,974

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	5,000	SM1001	7,000
TOTAL Real Property Taxes	5,000		7,000
Unclassified (specify)	1,840	SM2770	1,040
TOTAL Miscellaneous Local Sources	1,840		1,040
TOTAL Revenues	6,840		8,040
TOTAL Detail Revenues And Other Sources	6,840		8,040

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sidewalks, Contr Expend	2,922	SM54104	4,294
TOTAL Sidewalks	2,922		4,294
TOTAL Transportation	2,922		4,294
TOTAL Expenditures	2,922		4,294
TOTAL Detail Expenditures And Other Uses	2,922		4,294

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	19,625	SM8021	23,544
Restated Fund Balance - Beg of Year	19,625	SM8022	23,544
ADD - REVENUES AND OTHER SOURCES	6,840		8,040
DEDUCT - EXPENDITURES AND OTHER USES	2,922		4,294
Fund Balance - End of Year	23,544	SM8029	27,290

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(SP) PARK

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	5,134	SP201	3,954
TOTAL Cash	5,134		3,954
TOTAL Assets and Deferred Outflows of Resources	5,134		3,954

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(SP) PARK

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Appropriated Fund Balance	1,000	SP914	1,200
Assigned Unappropriated Fund Balance	4,134	SP915	2,754
TOTAL Assigned Fund Balance	5,134		3,954
TOTAL Fund Balance	5,134		3,954
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,134		3,954

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(SP) PARK

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	500	SP1001	500
TOTAL Real Property Taxes	500		500
TOTAL Revenues	500		500
TOTAL Detail Revenues And Other Sources	500		500

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(SP) PARK

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Parks, Contr Expend	1,440	SP71104	1,680
TOTAL Parks	1,440		1,680
TOTAL Culture And Recreation	1,440		1,680
TOTAL Expenditures	1,440		1,680
TOTAL Detail Expenditures And Other Uses	1,440		1,680

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(SP) PARK

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,074	SP8021	5,134
Restated Fund Balance - Beg of Year	6,074	SP8022	5,134
ADD - REVENUES AND OTHER SOURCES	500		500
DEDUCT - EXPENDITURES AND OTHER USES	1,440		1,680
Fund Balance - End of Year	5,134	SP8029	3,954

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	197,933	SS201	434,868
Petty Cash	100	SS210	100
TOTAL Cash	198,033		434,968
Sewer Rents Receivable	385,205	SS360	330,952
TOTAL Other Receivables (net)	385,205		330,952
Prepaid Expenses	11,412	SS480	10,324
TOTAL Prepaid Expenses	11,412		10,324
Cash In Time Deposits Special Reserves	705,576	SS231	803,412
TOTAL Restricted Assets	705,576		803,412
TOTAL Assets and Deferred Outflows of Resources	1,300,226		1,579,656

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	4,368	SS600	61,749
TOTAL Accounts Payable	4,368		61,749
Accrued Liabilities	4,427	SS601	7,337
TOTAL Accrued Liabilities	4,427		7,337
TOTAL Liabilities	8,795		69,086
Fund Balance			
Not in Spendable Form	11,412	SS806	10,324
TOTAL Nonspendable Fund Balance	11,412		10,324
Capital Reserve	301,511	SS878	314,662
Reserve For Repairs	404,066	SS882	488,750
TOTAL Restricted Fund Balance	705,577		803,412
Assigned Unappropriated Fund Balance	574,444	SS915	696,834
TOTAL Assigned Fund Balance	574,444		696,834
TOTAL Fund Balance	1,291,433		1,510,570
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,300,227		1,579,656

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Rents	1,143,110	SS2120	1,162,089
Sewer Charges	2,500	SS2122	2,550
Interest & Penalties On Sewer Accts	16,930	SS2128	13,159
TOTAL Departmental Income	1,162,540		1,177,798
Interest And Earnings	187	SS2401	3,253
TOTAL Use of Money And Property	187		3,253
Sales of Equipment		SS2665	600
Insurance Recoveries		SS2680	8,582
TOTAL Sale of Property And Compensation For Loss	0		9,182
Unclassified (specify)	23,115	SS2770	21,044
TOTAL Miscellaneous Local Sources	23,115		21,044
TOTAL Revenues	1,185,842		1,211,277
TOTAL Detail Revenues And Other Sources	1,185,842		1,211,277

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewer Administration, Pers Serv	116,339	SS81101	121,012
Sewer Administration, Equip & Cap Outlay	1,426	SS81102	2,689
Sewer Administration, Contr Expend	39,329	SS81104	36,106
TOTAL Sewer Administration	157,094		159,807
Sanitary Sewers, Equip & Cap Outlay	8,909	SS81202	52,492
TOTAL Sanitary Sewers	8,909		52,492
Sewage Treat Disp, Pers Serv	130,534	SS81301	135,956
Sewage Treat Disp, Equip & Cap Outlay	137,701	SS81302	37,550
Sewage Treat Disp, Contr Expend	296,459	SS81304	314,735
TOTAL Sewage Treat Disp	564,695		488,241
TOTAL Home And Community Services	730,698		700,540
State Retirement, Empl Bnfts	32,236	SS90108	33,922
Social Security , Empl Bnfts	17,881	SS90308	18,562
Worker's Compensation, Empl Bnfts	8,058	SS90408	4,743
Disability Insurance, Empl Bnfts	125	SS90558	125
Hospital & Medical (dental) Ins, Empl Bnft	53,291	SS90608	52,659
TOTAL Employee Benefits	111,591		110,011
Debt Principal, Serial Bonds	175,000	SS97106	175,000
Other Debt, Principal		SS97896	
TOTAL Debt Principal	175,000		175,000
Debt Interest, Serial Bonds		SS97107	6,588
Other Debt, Interest	9,477	SS97897	
TOTAL Debt Interest	9,477		6,588
TOTAL Expenditures	1,026,766		992,139
TOTAL Detail Expenditures And Other Uses	1,026,766		992,139

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,132,356	SS8021	1,291,432
Restated Fund Balance - Beg of Year	1,132,356	SS8022	1,291,432
ADD - REVENUES AND OTHER SOURCES	1,185,842		1,211,277
DEDUCT - EXPENDITURES AND OTHER USES	1,026,766		992,139
Fund Balance - End of Year	1,291,432	SS8029	1,510,570

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	1,100,500	SS1299N	1,031,854
Est Rev - Use of Money And Property	160	SS2499N	280
Est Rev - Sale of Prop And Comp For Loss	9,884	SS2699N	100
Est Rev - Miscellaneous Local Sources	22,500	SS2799N	22,500
TOTAL Estimated Revenues	1,133,044		1,054,734
TOTAL Estimated Revenues And Other Sources	1,133,044		1,054,734

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	769,806	SS8999N	687,367
App - Employee Benefits	109,738	SS9199N	115,174
App - Debt Service	188,200	SS9899N	186,893
TOTAL Appropriations	1,067,744		989,434
App - Interfund Transfer	65,300	SS9999N	65,300
TOTAL Other Uses	65,300		65,300
TOTAL Appropriations And Other Uses	1,133,044		1,054,734

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	39,039	SW201	44,009
TOTAL Cash	39,039		44,009
Cash In Time Deposits Special Reserves	2,318	SW231	2,318
TOTAL Restricted Assets	2,318		2,318
TOTAL Assets and Deferred Outflows of Resources	41,357		46,327

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds		SW630	4,970
TOTAL Due To Other Funds	0		4,970
TOTAL Liabilities	0		4,970
Fund Balance			
Reserve For Repairs	2,318	SW882	2,318
TOTAL Restricted Fund Balance	2,318		2,318
Assigned Unappropriated Fund Balance	39,039	SW915	39,039
TOTAL Assigned Fund Balance	39,039		39,039
TOTAL Fund Balance	41,357		41,357
TOTAL Liabilities, Deferred Inflows And Fund Balance	41,357		46,327

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	28,915	SW1001	28,703
TOTAL Real Property Taxes	28,915		28,703
Interest And Earnings		SW2401	1
TOTAL Use of Money And Property	0		1
Unclassified (specify)	2,940	SW2770	2,802
TOTAL Miscellaneous Local Sources	2,940		2,802
TOTAL Revenues	31,855		31,506
Interfund Transfers For Debt SerV.	5,270	SW5050	4,970
TOTAL Interfund Transfers	5,270		4,970
TOTAL Other Sources	5,270		4,970
TOTAL Detail Revenues And Other Sources	37,125		36,476

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Debt Principal, Serial Bonds	25,000	SW97106	25,000
TOTAL Debt Principal	25,000		25,000
Debt Interest, Serial Bonds	12,825	SW97107	11,475
TOTAL Debt Interest	12,825		11,475
TOTAL Expenditures	37,825		36,475
TOTAL Detail Expenditures And Other Uses	37,825		36,475

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	42,056	SW8021	41,356
Restated Fund Balance - Beg of Year	42,056	SW8022	41,356
ADD - REVENUES AND OTHER SOURCES	37,125		36,476
DEDUCT - EXPENDITURES AND OTHER USES	37,825		36,475
Fund Balance - End of Year	41,356	SW8029	41,357

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	28,703	SW1049N	27,220
Est Rev - Miscellaneous Local Sources	2,802	SW2799N	2,779
TOTAL Estimated Revenues	31,505		29,999
Estimated - Interfund Transfer	4,970	SW5031N	4,046
TOTAL Estimated Other Sources	4,970		4,046
TOTAL Estimated Revenues And Other Sources	36,475		34,045

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Debt Service	36,475	SW9899N	34,045
TOTAL Appropriations	36,475		34,045
TOTAL Appropriations And Other Uses	36,475		34,045

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	91,406	TA200	93,833
TOTAL Cash	91,406		93,833
Service Award Program Assets	564,787	TA461	
TOTAL Investments	564,787		0
TOTAL Assets and Deferred Outflows of Resources	656,193		93,833

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Service Awards	564,787	TA13	
Deferred Compensation		TA17	140
State Retirement	2,360	TA18	5,109
Group Insurance	11,191	TA20	12,245
Assoc & Union Dues	778	TA24	792
U.S. Savings Bonds	420	TA25	414
Nyc Income Tax	1,057	TA28	843
Guaranty & Bid Deposits	75,600	TA30	74,290
TOTAL Agency Liabilities	656,193		93,833
TOTAL Liabilities	656,193		93,833
TOTAL Liabilities, Deferred Inflows And Fund Balance	656,193		93,833

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Due From Other Funds		V391	4,970
TOTAL Due From Other Funds	0		4,970
Cash In Time Deposits Special Reserves	39,505	V231	29,622
TOTAL Restricted Assets	39,505		29,622
TOTAL Assets and Deferred Outflows of Resources	39,505		34,592

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Reserve For Debt	39,505	V884	34,592
TOTAL Restricted Fund Balance	39,505		34,592
TOTAL Fund Balance	39,505		34,592
TOTAL Liabilities, Deferred Inflows And Fund Balance	39,505		34,592

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	10	V2401	57
TOTAL Use of Money And Property	10		57
TOTAL Revenues	10		57
TOTAL Detail Revenues And Other Sources	10		57

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Other Funds	5,270	V99019	4,970
TOTAL Operating Transfers	5,270		4,970
TOTAL Other Uses	5,270		4,970
TOTAL Detail Expenditures And Other Uses	5,270		4,970

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	44,765	V8021	39,505
Restated Fund Balance - Beg of Year	44,765	V8022	39,505
ADD - REVENUES AND OTHER SOURCES	10		57
DEDUCT - EXPENDITURES AND OTHER USES	5,270		4,970
Fund Balance - End of Year	39,505	V8029	34,592

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	2,858,018	W129	2,959,777
TOTAL Provision To Be Made In Future Budgets	2,858,018		2,959,777
TOTAL Assets and Deferred Outflows of Resources	2,858,018		2,959,777

TOWN OF Walworth
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	1,112,235	W638	1,298,374
Total OPEB Liability	975,184	W683	975,184
Installment Purchase Debt	166,305	W685	71,993
Compensated Absences	24,294	W687	24,294
Other Long Term Debt		W689	
TOTAL Other Liabilities	2,278,018		2,369,845
Bonds Payable	580,000	W628	589,932
TOTAL Bond And Long Term Liabilities	580,000		589,932
TOTAL Liabilities	2,858,018		2,959,777
TOTAL Liabilities	2,858,018		2,959,777

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

5/6/2020

County of: Wayne

Municipal Code: 540386700000

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
2001	BOND E	Public Improvement			10/01/2001	03/15/2027	5.375%	Y	\$572,000	\$225,000	\$25,000	\$0	\$0		\$200,000
2019	BOND E	10 Wheeler Purchase			11/05/2019	11/01/2021	1.75%		\$80,481	\$0	\$0	\$0	\$0		\$80,481
2019	BOND E	Excavator			05/06/2019	06/01/2021	3.20%		\$129,451	\$0	\$0	\$0	\$0		\$129,451
2000	BOND E	NYS Environmental			07/27/2000	07/15/2020	2.728%		\$3,070,000	\$355,000	\$175,000	\$0	\$0		\$180,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$209,932	\$580,000	\$200,000	\$0	\$0	\$0	\$589,932
2018	IPC E	Installment Purchase Debt			01/25/2018	01/25/2020	3.644%		\$216,000	\$141,455	\$69,462	\$0	\$0		\$71,993
2018	IPC E	Installment Purchase Debt			01/01/2017	01/01/2020	3.644%		\$0	\$24,850	\$24,850	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$166,305	\$94,312	\$0	\$0	\$0	\$71,993
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$209,932	\$746,305	\$294,312	\$0	\$0	\$0	\$661,925

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$980.00
Demand Deposits	9Z2011	\$365,330.00
Time Deposits	9Z2021	\$3,370,198.00
Total		\$3,736,508.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$250,000.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
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 Walworth
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6843	\$276,860	\$98	\$5,459	\$271,499
****-6851	\$93,846	\$2,601	\$2,615	\$93,832
****-6885	\$1,106,641	\$12,684	\$0	\$1,119,325
****-6918	\$1,971,406	\$0	\$12,684	\$1,958,722
****-7289	\$0	\$0	\$0	\$0
****-7297	\$292,150	\$0	\$0	\$292,150
	Total Adjusted Bank Balance			\$3,735,528
	Petty Cash			\$980.00
	Adjustments			\$.00
	Total Cash			\$3,736,508
	Total Cash Balance All Funds			\$3,736,508
	* Must be equal			

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

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

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

Total Full Time Employees:		35			
Total Part Time Employees:		26			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$208,485.00	30	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$63,774.00			
90308	Social Security	\$113,379.00	35	18	
90408	Worker's Compensation Insurance	\$85,009.00	35	19	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,384.00	25	4	
90608	Hospital and Medical (Dental) Insurance	\$370,623.00	26	1	8
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$842,654.00			
Computed Total From Financial Section (comparative purposes only)		\$842,654.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$22,892	10,716	gallons	
Diesel Fuel	\$34,857	16,057	gallons	
Fuel Oil			gallons	
Natural Gas	\$8,083	12,011	cubic feet	
Electricity	\$33,497	1,277,537	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Susie Jacobs, hereby certify that I am the Chief Fiscal Officer of the Town of Walworth, and that the information provided in the annual financial report of the Town of Walworth, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Walworth, and adopted by me as my signature for use in conjunction with the filing of the Town of Walworth's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Walworth's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Mengel Metzger Barr & Co., LLP
Name of Report Preparer if different than Chief Fiscal Officer

Susie Jacobs
Name

(585) 423-1860
Telephone Number

Supervisor
Title

3600 Lorraine Dr, Walworth 14568
Official Address

05/06/2020
Date of Certification

(315) 986-1400
Official Telephone Number

TOWN OF Walworth
Financial Comments
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

Account Code CM8015 To adjust prior period \$3,818.38 per fund balance

(SD) DRAINAGE

Adjustment Reason

Account Code SD8015 Adjustment of \$1,978.72 to reduce fund balance