

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Albion

County of Orleans

For the Fiscal Year Ended 12/31/2018

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

TOWN OF Albion

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

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

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	455,171	A200	45,314
Cash In Time Deposits		A201	320,926
TOTAL Cash	455,171		366,240
Accounts Receivable	12,346	A380	18,448
TOTAL Other Receivables (net)	12,346		18,448
Due From Other Funds	236,802	A391	207,826
TOTAL Due From Other Funds	236,802		207,826
Prepaid Expenses	13,731	A480	13,356
TOTAL Prepaid Expenses	13,731		13,356
TOTAL Assets and Deferred Outflows of Resources	718,050		605,870

TOWN OF Albion
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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	5,546	A600	8,547
TOTAL Accounts Payable	5,546		8,547
Accrued Liabilities	1,399	A601	1,878
TOTAL Accrued Liabilities	1,399		1,878
Due To Other Funds	1,202	A630	
TOTAL Due To Other Funds	1,202		0
Due To Other Governments	2,179	A631	9,953
Due To Employees' Retirement System	18,481	A637	19,137
TOTAL Due To Other Governments	20,660		29,090
TOTAL Liabilities	28,807		39,515
Fund Balance			
Not in Spendable Form	199,417	A806	199,041
TOTAL Nonspendable Fund Balance	199,417		199,041
Assigned Appropriated Fund Balance	99,322	A914	167,394
TOTAL Assigned Fund Balance	99,322		167,394
Unassigned Fund Balance	390,504	A917	199,920
TOTAL Unassigned Fund Balance	390,504		199,920
TOTAL Fund Balance	689,243		566,355
TOTAL Liabilities, Deferred Inflows And Fund Balance	718,050		605,870

TOWN OF Albion
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	396,805	A1001	358,705
TOTAL Real Property Taxes	396,805		358,705
Other Payments In Lieu of Taxes	22,771	A1081	14,034
Interest & Penalties On Real Prop Taxes	6,733	A1090	7,011
TOTAL Real Property Tax Items	29,504		21,045
Franchises	10,088	A1170	10,625
TOTAL Non Property Tax Items	10,088		10,625
Clerk Fees	6,347	A1255	5,427
Sale of Cemetery Lots		A2190	240
Charges For Cemetery Services	650	A2192	325
TOTAL Departmental Income	6,997		5,992
Refuse & Garbage Serv Other Govts	1,945	A2376	1,950
TOTAL Intergovernmental Charges	1,945		1,950
Interest And Earnings	919	A2401	2,006
TOTAL Use of Money And Property	919		2,006
Games of Chance		A2530	20
Dog Licenses	7,311	A2544	7,256
TOTAL Licenses And Permits	7,311		7,276
Fines And Forfeited Bail	49,979	A2610	50,462
TOTAL Fines And Forfeitures	49,979		50,462
Sales of Scrap & Excess Materials		A2650	474
TOTAL Sale of Property And Compensation For Loss	0		474
Refunds of Prior Year's Expenditures	588	A2701	
Unclassified (specify)	62	A2770	2,085
Additional Description Nat'l Grid Incentive for new Street Lighting			
TOTAL Miscellaneous Local Sources	650		2,085
St Aid, Revenue Sharing	46,944	A3001	46,944
St Aid, Mortgage Tax	63,246	A3005	30,745
St Aid, Real Property Tax Administration	6,181	A3040	
TOTAL State Aid	116,371		77,689
TOTAL Revenues	620,569		538,309
Interfund Transfers	8,270	A5031	8,270
TOTAL Interfund Transfers	8,270		8,270
TOTAL Other Sources	8,270		8,270
TOTAL Detail Revenues And Other Sources	628,839		546,579

TOWN OF Albion
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	15,112	A10101	15,421
Legislative Board, Contr Expend	985	A10104	429
TOTAL Legislative Board	16,097		15,850
Municipal Court, Pers Serv	102,920	A11101	104,828
Municipal Court, Contr Expend	26,524	A11104	40,679
TOTAL Municipal Court	129,444		145,507
Supervisor,pers Serv	5,869	A12201	5,977
Supervisor,contr Expend	38	A12204	1,540
TOTAL Supervisor	5,907		7,517
Comptroller, Contr Expend	18,000	A13154	20,760
TOTAL Comptroller	18,000		20,760
Auditor, Contr Expend		A13204	2,800
TOTAL Auditor	0		2,800
Tax Collection,contr Expend	3,468	A13304	3,781
TOTAL Tax Collection	3,468		3,781
Assessment, Contr Expend	3,657	A13554	3,657
TOTAL Assessment	3,657		3,657
Clerk,pers Serv	48,982	A14101	50,373
Clerk,contr Expend	2,425	A14104	1,858
TOTAL Clerk	51,407		52,231
Personnel, Pers Serv	825	A14301	650
TOTAL Personnel	825		650
Engineer, Contr Expend	203	A14404	
TOTAL Engineer	203		0
Elections, Pers Serv	2,598	A14501	
Elections, Contr Expend	2,202	A14504	6,464
TOTAL Elections	4,800		6,464
Buildings, Equip & Cap Outlay		A16202	45,923
Buildings, Contr Expend	53,195	A16204	40,192
TOTAL Buildings	53,195		86,115
Central Comm System, Contr Expend	12,040	A16504	4,453
TOTAL Central Comm System	12,040		4,453
Central Print & Mail,contr Expend	427	A16704	417
TOTAL Central Print & Mail	427		417
Central Data Process & Cap Outlay		A16802	1,350
Central Data Process, Contr Expend	48,319	A16804	47,542
TOTAL Central Data Process	48,319		48,892
Unallocated Insurance, Contr Expend	22,202	A19104	23,838
TOTAL Unallocated Insurance	22,202		23,838
Municipal Assn Dues, Contr Expend	900	A19204	900
TOTAL Municipal Assn Dues	900		900
Pur of Land/right of Way,equip & Cap Out		A19402	5,000
TOTAL Pur of Land/right of Way	0		5,000

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	1,384	A19504	2,148
TOTAL Taxes & Assess On Munic Prop	1,384		2,148
TOTAL General Government Support	372,275		430,980
Police, Pers Serv	150	A31201	
Police, Contr Expend		A31204	150
TOTAL Police	150		150
Traffic Control, Contr Expen	1,923	A33104	1,323
TOTAL Traffic Control	1,923		1,323
Control of Animals, Contr Expend	5,554	A35104	781
TOTAL Control of Animals	5,554		781
TOTAL Public Safety	7,627		2,254
Laboratory, Contr Expend	145	A40254	90
TOTAL Laboratory	145		90
TOTAL Health	145		90
Street Admin, Pers Serv	55,911	A50101	57,029
Street Admin, Equip & Cap Outlay	2,300	A50102	
Street Admin, Contr Expend	1,829	A50104	1,647
TOTAL Street Admin	60,040		58,676
Street Lighting, Equip & Cap Outlay		A51822	2,072
Street Lighting, Contr Expend	5,793	A51824	4,400
TOTAL Street Lighting	5,793		6,472
TOTAL Transportation	65,833		65,148
Historian, Pers Serv	450	A75101	
Historian, Contr Expend		A75104	450
TOTAL Historian	450		450
TOTAL Culture And Recreation	450		450
Comm Beautification, Contr Expend	940	A85104	945
TOTAL Comm Beautification	940		945
Cemetery, Pers Serv	3,464	A88101	3,960
Cemetery, Contr Expend	300	A88104	2,963
TOTAL Cemetery	3,764		6,923
TOTAL Home And Community Services	4,704		7,868
State Retirement System	24,794	A90108	25,298
Social Security, Employer Cont	16,811	A90308	17,832
Worker's Compensation, Empl Bnfts	22,289	A90408	20,215
Unemployment Insurance, Empl Bnfts	789	A90508	181
Disability Insurance, Empl Bnfts	90	A90558	98
Hospital & Medical (dental) Ins, Empl Bnft	50,928	A90608	60,054
TOTAL Employee Benefits	115,701		123,678
TOTAL Expenditures	566,735		630,468

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Other Uses			
Transfers, Other Funds		A99019	39,000
TOTAL Operating Transfers	0		39,000
TOTAL Other Uses	0		39,000
TOTAL Detail Expenditures And Other Uses	566,735		669,468

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	627,239	A8021	689,343
Prior Period Adj -Decrease In Fund Balance		A8015	100
Restated Fund Balance - Beg of Year	627,239	A8022	689,243
ADD - REVENUES AND OTHER SOURCES	628,839		546,579
DEDUCT - EXPENDITURES AND OTHER USES	566,735		669,468
Fund Balance - End of Year	689,343	A8029	566,354

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	358,705	A1049N	361,924
Est Rev - Real Property Tax Items	13,034	A1099N	13,034
Est Rev - Non Property Tax Items	9,700	A1199N	9,700
Est Rev - Departmental Income	4,500	A1299N	5,000
Est Rev - Intergovernmental Charges	1,900	A2399N	1,900
Est Rev - Use of Money And Property		A2499N	200
Est Rev - Licenses And Permits	6,000	A2599N	6,300
Est Rev - Fines And Forfeitures	50,000	A2649N	45,000
Est Rev - State Aid	68,500	A3099N	68,500
TOTAL Estimated Revenues	512,339		511,558
Estimated - Interfund Transfer	8,270	A5031N	8,270
Appropriated Fund Balance	183,822	A599N	167,394
TOTAL Estimated Other Sources	192,092		175,664
TOTAL Estimated Revenues And Other Sources	704,431		687,222

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	450,515	A1999N	471,913
App - Public Safety	8,630	A3999N	2,300
App - Health	300	A4999N	300
App - Transportation	66,779	A5999N	67,920
App - Culture And Recreation	450	A7999N	450
App - Home And Community Services	12,450	A8999N	11,450
App - Employee Benefits	126,307	A9199N	132,889
TOTAL Appropriations	665,431		687,222
App - Interfund Transfer	39,000	A9999N	
TOTAL Other Uses	39,000		0
TOTAL Appropriations And Other Uses	704,431		687,222

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		B200	1,229
Cash In Time Deposits	371,254	B201	391,798
TOTAL Cash	371,254		393,027
Accounts Receivable	183	B380	
TOTAL Other Receivables (net)	183		0
TOTAL Assets and Deferred Outflows of Resources	371,437		393,027

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		B600	2,263
TOTAL Accounts Payable	0		2,263
Due To Other Funds	4,000	B630	
TOTAL Due To Other Funds	4,000		0
Due To Employees' Retirement System	5,978	B637	6,077
TOTAL Due To Other Governments	5,978		6,077
TOTAL Liabilities	9,978		8,340
Fund Balance			
Assigned Appropriated Fund Balance	20,000	B914	124,087
Assigned Unappropriated Fund Balance	341,459	B915	260,600
TOTAL Assigned Fund Balance	361,459		384,687
TOTAL Fund Balance	361,459		384,687
TOTAL Liabilities, Deferred Inflows And Fund Balance	371,437		393,027

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sales Tax (from County)	124,980	B1120	122,468
TOTAL Non Property Tax Items	124,980		122,468
Safety Inspection Fees	6,279	B1560	4,186
TOTAL Departmental Income	6,279		4,186
Share of Joint Activity, Other Govts	20,833	B2390	20,545
TOTAL Intergovernmental Charges	20,833		20,545
TOTAL Revenues	152,092		147,199
TOTAL Detail Revenues And Other Sources	152,092		147,199

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Law, Contr Expend	44,826	B14204	44,965
TOTAL Law	44,826		44,965
Other Gen Govt Support, Contr Expend	4,500	B19894	
TOTAL Other Gen Govt Support	4,500		0
TOTAL General Government Support	49,326		44,965
Registrar of Vital Statistics, Pers Serv	3,121	B40201	3,183
Registrar of Vital Stat Contr Expend	277	B40204	218
TOTAL Registrar of Vital Stat Contr Expend	3,398		3,401
TOTAL Health	3,398		3,401
Other Eco & Dev, Contr Expend	500	B69894	500
TOTAL Other Eco & Dev	500		500
TOTAL Economic Assistance And Opportunity	500		500
Youth Prog, Contr Expend	8,000	B73104	500
TOTAL Youth Prog	8,000		500
Celebrations, Contr Expend	4,500	B75504	4,500
TOTAL Celebrations	4,500		4,500
TOTAL Culture And Recreation	12,500		5,000
Zoning, Pers Serv	48,350	B80101	47,940
Zoning, Contr Expend	3,830	B80104	3,784
TOTAL Zoning	52,180		51,724
Planning, Pers Serv	3,900	B80201	550
Planning, Contr Expend	124	B80204	2,851
TOTAL Planning	4,024		3,401
TOTAL Home And Community Services	56,204		55,125
State Retirement, Empl Bnfts	7,965	B90108	8,069
Social Security , Empl Bnfts	3,758	B90308	3,815
Worker's Compensation, Empl Bnfts	3,385	B90408	2,941
Unemployment Insurance, Empl Bnfts	258	B90508	155
TOTAL Employee Benefits	15,366		14,980
TOTAL Expenditures	137,294		123,971
TOTAL Detail Expenditures And Other Uses	137,294		123,971

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	346,661	B8021	361,459
Restated Fund Balance - Beg of Year	346,661	B8022	361,459
ADD - REVENUES AND OTHER SOURCES	152,092		147,199
DEDUCT - EXPENDITURES AND OTHER USES	137,294		123,971
Fund Balance - End of Year	361,459	B8029	384,687

TOWN OF Albion
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Non Property Tax Items	105,885	B1199N	
Est Rev - Intergovernmental Charges	3,900	B2399N	4,000
TOTAL Estimated Revenues	109,785		4,000
Appropriated Fund Balance	20,000	B599N	124,087
TOTAL Estimated Other Sources	20,000		124,087
TOTAL Estimated Revenues And Other Sources	129,785		128,087

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	38,500	B1999N	35,500
App - Health	3,583	B4999N	3,647
App - Economic Assistance And Opportunity	1,500	B6999N	1,500
App - Culture And Recreation	13,000	B7999N	13,000
App - Home And Community Services	57,990	B8999N	58,949
App - Employee Benefits	15,212	B9199N	15,491
TOTAL Appropriations	129,785		128,087
TOTAL Appropriations And Other Uses	129,785		128,087

TOWN OF Albion
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	201,861	DA200	18,194
Cash In Time Deposits		DA201	186,078
TOTAL Cash	201,861		204,272
Due From Other Funds	932	DA391	2,778
TOTAL Due From Other Funds	932		2,778
Prepaid Expenses	2,466	DA480	3,946
TOTAL Prepaid Expenses	2,466		3,946
TOTAL Assets and Deferred Outflows of Resources	205,259		210,996

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	4,569	DA600	8,233
TOTAL Accounts Payable	4,569		8,233
Accrued Liabilities	11,226	DA601	6,048
TOTAL Accrued Liabilities	11,226		6,048
Due To Employees' Retirement System	8,549	DA637	11,202
TOTAL Due To Other Governments	8,549		11,202
TOTAL Liabilities	24,344		25,483
Fund Balance			
Not in Spendable Form	2,466	DA806	3,946
TOTAL Nonspendable Fund Balance	2,466		3,946
Assigned Appropriated Fund Balance	32,427	DA914	
Assigned Unappropriated Fund Balance	146,022	DA915	181,567
TOTAL Assigned Fund Balance	178,449		181,567
TOTAL Fund Balance	180,915		185,513
TOTAL Liabilities, Deferred Inflows And Fund Balance	205,259		210,996

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	200,379	DA1001	250,379
TOTAL Real Property Taxes	200,379		250,379
Transportation Services, Other Govts	9,944	DA2300	11,193
Snow Removal Services-Other Govts	96,998	DA2302	97,246
TOTAL Intergovernmental Charges	106,942		108,439
Sales of Scrap & Excess Materials	854	DA2650	
Sales of Equipment	9,045	DA2665	16,100
TOTAL Sale of Property And Compensation For Loss	9,899		16,100
Refunds of Prior Year's Expenditures	58	DA2701	
TOTAL Miscellaneous Local Sources	58		0
St Aid, Other Aid (specify)	50,000	DA3089	
St Aid Emergency Disaster Assistance		DA3960	1,002
TOTAL State Aid	50,000		1,002
Fed Aid Emer Disaster Assist		DA4960	6,010
TOTAL Federal Aid	0		6,010
TOTAL Revenues	367,278		381,930
Interfund Transfers		DA5031	39,000
TOTAL Interfund Transfers	0		39,000
TOTAL Other Sources	0		39,000
TOTAL Detail Revenues And Other Sources	367,278		420,930

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Machinery, Pers Serv	40,794	DA51301	42,716
Machinery, Equip & Cap Outlay	126,966	DA51302	
Machinery, Contr Expend	33,408	DA51304	32,501
TOTAL Machinery	201,168		75,217
Brush And Weeds, Pers Serv	8,758	DA51401	846
Brush And Weeds, Contr Expend		DA51404	500
TOTAL Brush And Weeds	8,758		1,346
Snow Removal, Pers Serv	32,715	DA51421	28,666
Snow Removal, Contr Expend	44,060	DA51424	47,980
TOTAL Snow Removal	76,775		76,646
Services Other Govts, Pers Serv	25,395	DA51481	21,823
Services Other Govts, Contr Expend	46,072	DA51484	57,898
TOTAL Services Other Govts	71,467		79,721
TOTAL Transportation	358,168		232,930
State Retirement, Empl Bnfts	12,449	DA90108	14,051
Social Security , Empl Bnfts	8,082	DA90308	8,646
Worker's Compensation, Empl Bnfts	15,923	DA90408	14,137
Unemployment Insurance, Empl Bnfts	800	DA90508	466
Disability Insurance, Empl Bnfts	29	DA90558	22
Hospital & Medical (dental) Ins, Empl Bnft	12,351	DA90608	18,619
TOTAL Employee Benefits	49,634		55,941
TOTAL Expenditures	407,802		288,871
Transfers, Capital Projects Fund		DA99509	127,461
TOTAL Operating Transfers	0		127,461
TOTAL Other Uses	0		127,461
TOTAL Detail Expenditures And Other Uses	407,802		416,332

TOWN OF Albion
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	221,439	DA8021	180,915
Restated Fund Balance - Beg of Year	221,439	DA8022	180,915
ADD - REVENUES AND OTHER SOURCES	367,278		420,930
DEDUCT - EXPENDITURES AND OTHER USES	407,802		416,332
Fund Balance - End of Year	180,915	DA8029	185,513

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	250,379	DA1049N	250,379
Est Rev - Non Property Tax Items		DA1199N	112,214
Est Rev - Intergovernmental Charges	105,800	DA2399N	105,800
Est Rev - Sale of Prop And Comp For Loss	12,000	DA2699N	30,000
Est Rev - State Aid		DA3099N	180,000
TOTAL Estimated Revenues	368,179		678,393
Estimated - Interfund Transfer	39,000	DA5031N	
Appropriated Fund Balance	32,427	DA599N	
TOTAL Estimated Other Sources	71,427		0
TOTAL Estimated Revenues And Other Sources	439,606		678,393

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	381,500	DA5999N	560,500
App - Employee Benefits	58,106	DA9199N	65,193
App - Debt Service		DA9899N	52,700
TOTAL Appropriations	439,606		678,393
TOTAL Appropriations And Other Uses	439,606		678,393

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	292,167	DB200	33,036
Cash In Time Deposits		DB201	263,194
TOTAL Cash	292,167		296,230
Due From Other Funds	932	DB391	1,391
TOTAL Due From Other Funds	932		1,391
Prepaid Expenses	2,466	DB480	987
TOTAL Prepaid Expenses	2,466		987
TOTAL Assets and Deferred Outflows of Resources	295,565		298,608

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,076	DB600	4,784
TOTAL Accounts Payable	1,076		4,784
Due To Employees' Retirement System	2,124	DB637	2,783
TOTAL Due To Other Governments	2,124		2,783
TOTAL Liabilities	3,200		7,567
Fund Balance			
Not in Spendable Form	2,466	DB806	987
TOTAL Nonspendable Fund Balance	2,466		987
Assigned Appropriated Fund Balance	500	DB914	129,847
Assigned Unappropriated Fund Balance	289,399	DB915	160,207
TOTAL Assigned Fund Balance	289,899		290,054
TOTAL Fund Balance	292,365		291,041
TOTAL Liabilities, Deferred Inflows And Fund Balance	295,565		298,608

TOWN OF Albion
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For the Fiscal Year Ending 2018

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	128,067	DB1001	128,067
TOTAL Real Property Taxes	128,067		128,067
Refunds of Prior Year's Expenditures	57	DB2701	
TOTAL Miscellaneous Local Sources	57		0
St Aid, Consolidated Highway Aid	83,115	DB3501	28,316
TOTAL State Aid	83,115		28,316
TOTAL Revenues	211,239		156,383
TOTAL Detail Revenues And Other Sources	211,239		156,383

TOWN OF Albion
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Maint of Streets, Pers Serv	21,402	DB51101	45,973
Maint of Streets, Contr Expend	55,603	DB51104	53,641
TOTAL Maint of Streets	77,005		99,614
Perm Improve Highway, Equip & Cap Outlay	83,115	DB51122	32,504
TOTAL Perm Improve Highway	83,115		32,504
Maint of Bridges, Contr Expend	9,807	DB51204	6,071
TOTAL Maint of Bridges	9,807		6,071
TOTAL Transportation	169,927		138,189
State Retirement, Empl Bnfts	3,069	DB90108	3,491
Social Security, Empl Bnfts	1,610	DB90308	3,827
Worker's Compensation, Empl Bnfts	3,852	DB90408	3,512
Unemployment Insurance, Empl Bnfts	39	DB90508	35
Disability Insurance, Empl Bnfts	29	DB90558	22
Hospital & Medical (dental) Ins, Empl Bnft	12,351	DB90608	7,431
Other Employee Benefits (spec)	1,200	DB90898	1,200
TOTAL Employee Benefits	22,150		19,518
TOTAL Expenditures	192,077		157,707
TOTAL Detail Expenditures And Other Uses	192,077		157,707

TOWN OF Albion
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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	273,203	DB8021	292,365
Restated Fund Balance - Beg of Year	273,203	DB8022	292,365
ADD - REVENUES AND OTHER SOURCES	211,239		156,383
DEDUCT - EXPENDITURES AND OTHER USES	192,077		157,707
Fund Balance - End of Year	292,365	DB8029	291,041

TOWN OF Albion
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	128,067	DB1049N	
Est Rev - State Aid	61,000	DB3099N	61,000
TOTAL Estimated Revenues	189,067		61,000
Appropriated Fund Balance	500	DB599N	129,847
TOTAL Estimated Other Sources	500		129,847
TOTAL Estimated Revenues And Other Sources	189,567		190,847

TOWN OF Albion
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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	172,400	DB5999N	172,400
App - Employee Benefits	17,167	DB9199N	18,447
TOTAL Appropriations	189,567		190,847
TOTAL Appropriations And Other Uses	189,567		190,847

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Bond Anticipation Notes Payable	71,500	H626	158,750
TOTAL Notes Payable	71,500		158,750
Due To Other Funds	64,478	H630	64,478
TOTAL Due To Other Funds	64,478		64,478
TOTAL Liabilities	135,978		223,228
Fund Balance			
Unassigned Fund Balance	-135,978	H917	-223,228
TOTAL Unassigned Fund Balance	-135,978		-223,228
TOTAL Fund Balance	-135,978		-223,228
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Albion
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Other Sources			
Interfund Transfers		H5031	127,461
TOTAL Interfund Transfers	0		127,461
Bans Redeemed From Appropriations	12,750	H5731	12,750
TOTAL Proceeds of Obligations	12,750		12,750
TOTAL Other Sources	12,750		140,211
TOTAL Detail Revenues And Other Sources	12,750		140,211

TOWN OF Albion
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Machinery, Equip & Cap Outlay		H51302	227,461
TOTAL Machinery	0		227,461
TOTAL Transportation	0		227,461
TOTAL Expenditures	0		227,461
Transfers, Other Funds	4,053	H99019	
TOTAL Operating Transfers	4,053		0
TOTAL Other Uses	4,053		0
TOTAL Detail Expenditures And Other Uses	4,053		227,461

TOWN OF Albion
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-144,675	H8021	-135,978
Restated Fund Balance - Beg of Year	-144,675	H8022	-135,978
ADD - REVENUES AND OTHER SOURCES	12,750		140,211
DEDUCT - EXPENDITURES AND OTHER USES	4,053		227,461
Fund Balance - End of Year	-135,978	H8029	-223,228

TOWN OF Albion
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For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land		K101	7,720
Buildings		K102	197,781
Improvements Other Than Buildings		K103	38,142
Machinery And Equipment		K104	1,244,297
TOTAL Fixed Assets (net)	0		1,487,940
TOTAL Assets and Deferred Outflows of Resources	0		1,487,940

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	1,487,940
TOTAL Investments in Non-Current Government Assets	0		1,487,940
TOTAL Fund Balance	0		1,487,940
TOTAL	0		1,487,940

TOWN OF Albion
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For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash		SF200	1,575
Cash In Time Deposits	13,330	SF201	35,480
TOTAL Cash	13,330		37,055
TOTAL Assets and Deferred Outflows of Resources	13,330		37,055

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		SF600	25,425
TOTAL Accounts Payable	0		25,425
TOTAL Liabilities	0		25,425
Fund Balance			
Assigned Appropriated Fund Balance	3,124	SF914	3,124
Assigned Unappropriated Fund Balance	10,206	SF915	8,506
TOTAL Assigned Fund Balance	13,330		11,630
TOTAL Fund Balance	13,330		11,630
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,330		37,055

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For the Fiscal Year Ending 2018

(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	101,000	SF1001	100,000
TOTAL Real Property Taxes	101,000		100,000
TOTAL Revenues	101,000		100,000
TOTAL Detail Revenues And Other Sources	101,000		100,000

TOWN OF Albion
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	101,400	SF34104	101,700
TOTAL Fire Protection	101,400		101,700
TOTAL Public Safety	101,400		101,700
TOTAL Expenditures	101,400		101,700
TOTAL Detail Expenditures And Other Uses	101,400		101,700

TOWN OF Albion
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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,730	SF8021	13,330
Restated Fund Balance - Beg of Year	13,730	SF8022	13,330
ADD - REVENUES AND OTHER SOURCES	101,000		100,000
DEDUCT - EXPENDITURES AND OTHER USES	101,400		101,700
Fund Balance - End of Year	13,330	SF8029	11,630

TOWN OF Albion
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For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	82,764	SS200	1,820
Cash In Time Deposits		SS201	88,456
TOTAL Cash	82,764		90,276
Sewer Rents Receivable	21,611	SS360	11,393
TOTAL Other Receivables (net)	21,611		11,393
TOTAL Assets and Deferred Outflows of Resources	104,375		101,669

TOWN OF Albion
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(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	21,419	SS600	12,486
TOTAL Accounts Payable	21,419		12,486
Due To Employees' Retirement System	425	SS637	430
TOTAL Due To Other Governments	425		430
TOTAL Liabilities	21,844		12,916
Fund Balance			
Assigned Appropriated Fund Balance	5,313	SS914	
Assigned Unappropriated Fund Balance	77,218	SS915	88,753
TOTAL Assigned Fund Balance	82,531		88,753
TOTAL Fund Balance	82,531		88,753
TOTAL Liabilities, Deferred Inflows And Fund Balance	104,375		101,669

TOWN OF Albion
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For the Fiscal Year Ending 2018

(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	50,765	SS1001	50,765
TOTAL Real Property Taxes	50,765		50,765
Sewer Rents	39,989	SS2120	50,034
Interest & Penalties On Sewer Accts		SS2128	1
TOTAL Departmental Income	39,989		50,035
TOTAL Revenues	90,754		100,800
Interfund Transfers	4,053	SS5031	
TOTAL Interfund Transfers	4,053		0
TOTAL Other Sources	4,053		0
TOTAL Detail Revenues And Other Sources	94,807		100,800

TOWN OF Albion
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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Sewer Administration, Pers Serv	3,560	SS81101	3,618
TOTAL Sewer Administration	3,560		3,618
Sanitary Sewers, Equip & Cap Outlay		SS81202	4,968
Sanitary Sewers, Contr Expend	298	SS81204	
TOTAL Sanitary Sewers	298		4,968
Sewage Treat Disp, Contr Expend	47,718	SS81304	50,906
TOTAL Sewage Treat Disp	47,718		50,906
TOTAL Home And Community Services	51,576		59,492
State Retirement, Empl Bnfts	566	SS90108	571
Social Security , Empl Bnfts	272	SS90308	290
TOTAL Employee Benefits	838		861
Debt Principal, Serial Bonds	20,000	SS97106	20,000
TOTAL Debt Principal	20,000		20,000
Debt Interest, Serial Bonds	15,125	SS97107	14,225
TOTAL Debt Interest	15,125		14,225
TOTAL Expenditures	87,539		94,578
TOTAL Detail Expenditures And Other Uses	87,539		94,578

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	75,263	SS8021	82,531
Restated Fund Balance - Beg of Year	75,263	SS8022	82,531
ADD - REVENUES AND OTHER SOURCES	94,807		100,800
DEDUCT - EXPENDITURES AND OTHER USES	87,539		94,578
Fund Balance - End of Year	82,531	SS8029	88,753

TOWN OF Albion
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(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	50,765	SS1049N	50,765
Est Rev - Intergovernmental Charges	8,600	SS2399N	41,794
TOTAL Estimated Revenues	59,365		92,559
Appropriated Fund Balance	5,313	SS599N	
TOTAL Estimated Other Sources	5,313		0
TOTAL Estimated Revenues And Other Sources	64,678		92,559

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	900	SS1999N	900
App - Home And Community Services	27,931	SS8999N	56,803
App - Employee Benefits	847	SS9199N	856
App - Debt Service	35,000	SS9899N	34,000
TOTAL Appropriations	64,678		92,559
TOTAL Appropriations And Other Uses	64,678		92,559

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	814,120	SW200	10,723
Cash In Time Deposits		SW201	836,926
Petty Cash	50	SW210	50
TOTAL Cash	814,170		847,699
Water Rents Receivable	66,713	SW350	57,554
TOTAL Other Receivables (net)	66,713		57,554
Cash, Customers Deposits		SW235	10,513
TOTAL Restricted Assets	0		10,513
TOTAL Assets and Deferred Outflows of Resources	880,883		915,766

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	1,992	SW600	55,429
TOTAL Accounts Payable	1,992		55,429
Customers' Deposits	10,513	SW615	10,513
TOTAL Other Deposits	10,513		10,513
Due To Other Funds	124,475	SW630	119,271
TOTAL Due To Other Funds	124,475		119,271
Due To Employees' Retirement System	3,060	SW637	3,094
TOTAL Due To Other Governments	3,060		3,094
TOTAL Liabilities	140,040		188,307
Fund Balance			
Committed Fund Balance	798	SW913	798
TOTAL Committed Fund Balance	798		798
Assigned Appropriated Fund Balance	48,508	SW914	35,520
Assigned Unappropriated Fund Balance	691,537	SW915	691,141
TOTAL Assigned Fund Balance	740,045		726,661
TOTAL Fund Balance	740,843		727,459
TOTAL Liabilities, Deferred Inflows And Fund Balance	880,883		915,766

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	234,741	SW1001	234,741
TOTAL Real Property Taxes	234,741		234,741
Metered Water Sales	245,722	SW2140	293,593
Water Service Charges	3,983	SW2144	5,160
Interest & Penalties On Water Rents	3,971	SW2148	5,180
TOTAL Departmental Income	253,676		303,933
Insurance Recoveries	860	SW2680	8,500
TOTAL Sale of Property And Compensation For Loss	860		8,500
Unclassified (specify)	7,335	SW2770	8,519
TOTAL Miscellaneous Local Sources	7,335		8,519
TOTAL Revenues	496,612		555,693
TOTAL Detail Revenues And Other Sources	496,612		555,693

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	491	SW19504	493
TOTAL Taxes & Assess On Munic Prop	491		493
TOTAL General Government Support	491		493
Water Administration, Pers Serv	7,513	SW83101	7,663
Water Administration, Contr Expend	2,052	SW83104	1,809
TOTAL Water Administration	9,565		9,472
Source Supply Pwr & Pump, Contr Expend	150,421	SW83204	280,173
TOTAL Source Supply Pwr & Pump	150,421		280,173
Water Trans & Distrib, Pers Serv	21,095	SW83401	23,260
Water Trans & Distrib, Equip & Cap Outlay	15,105	SW83402	15,378
Water Trans & Distrib, Contr Expend	12,876	SW83404	20,856
TOTAL Water Trans & Distrib	49,076		59,494
TOTAL Home And Community Services	209,062		349,139
State Retirement, Empl Bnfts	4,081	SW90108	4,115
Social Security , Empl Bnfts	2,203	SW90308	2,357
TOTAL Employee Benefits	6,284		6,472
Debt Principal, Serial Bonds	93,000	SW97106	94,500
Debt Principal, Bond Anticipation Notes	12,750	SW97306	12,750
TOTAL Debt Principal	105,750		107,250
Debt Interest, Serial Bonds	100,032	SW97107	95,487
Debt Interest, Bond Anticipation Notes	1,823	SW97307	1,966
TOTAL Debt Interest	101,855		97,453
TOTAL Expenditures	423,442		560,807
Transfers, Other Funds	8,270	SW99019	8,270
TOTAL Operating Transfers	8,270		8,270
TOTAL Other Uses	8,270		8,270
TOTAL Detail Expenditures And Other Uses	431,712		569,077

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	675,943	SW8021	740,843
Restated Fund Balance - Beg of Year	675,943	SW8022	740,843
ADD - REVENUES AND OTHER SOURCES	496,612		555,693
DEDUCT - EXPENDITURES AND OTHER USES	431,712		569,077
Fund Balance - End of Year	740,843	SW8029	727,459

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	234,741	SW1049N	234,741
Est Rev - Intergovernmental Charges	221,215	SW2399N	226,840
Est Rev - Use of Money And Property		SW2499N	
Est Rev - Miscellaneous Local Sources	4,850	SW2799N	4,850
TOTAL Estimated Revenues	460,806		466,431
Appropriated Fund Balance	48,508	SW599N	35,520
TOTAL Estimated Other Sources	48,508		35,520
TOTAL Estimated Revenues And Other Sources	509,314		501,951

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	2,461	SW1999N	2,462
App - Home And Community Services	287,508	SW8999N	282,220
App - Employee Benefits	6,896	SW9199N	6,941
App - Debt Service	204,179	SW9899N	202,058
TOTAL Appropriations	501,044		493,681
App - Interfund Transfer	8,270	SW9999N	8,270
TOTAL Other Uses	8,270		8,270
TOTAL Appropriations And Other Uses	509,314		501,951

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	44,511	TA200	28,246
TOTAL Cash	44,511		28,246
Due From Other Funds	1,202	TA391	
TOTAL Due From Other Funds	1,202		0
TOTAL Assets and Deferred Outflows of Resources	45,713		28,246

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	45,713	TA630	28,246
TOTAL Due To Other Funds	45,713		28,246
TOTAL Liabilities	45,713		28,246
TOTAL Liabilities, Deferred Inflows And Fund Balance	45,713		28,246

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	4,609	TE200	4,609
TOTAL Cash	4,609		4,609
TOTAL Assets and Deferred Outflows of Resources	4,609		4,609

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Net Assets-Restricted For Other Purposes	4,609	TE923	4,609
TOTAL Assigned Fund Balance	4,609		4,609
TOTAL Fund Balance	4,609		4,609
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,609		4,609

TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF Albion
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	4,609	TE8021	4,609
Restated Fund Balance - Beg of Year	4,609	TE8022	4,609
Fund Balance - End of Year	4,609	TE8029	4,609

TOWN OF Albion
Annual Update Document
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	2,756,646	W129	2,556,486
TOTAL Provision To Be Made In Future Budgets	2,756,646		2,556,486
TOTAL Assets and Deferred Outflows of Resources	2,756,646		2,556,486

TOWN OF Albion
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For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	118,857	W638	42,110
Compensated Absences	48,689	W687	39,776
TOTAL Other Liabilities	167,546		81,886
Bonds Payable	2,589,100	W628	2,474,600
TOTAL Bond And Long Term Liabilities	2,589,100		2,474,600
TOTAL Liabilities	2,756,646		2,556,486
TOTAL Liabilities	2,756,646		2,556,486

TOWN OF Albion
Statement of Indebtedness
For the Fiscal Year Ending 2018

3/19/2019

County of: Orleans

Municipal Code: 340300500000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2003	BAN E	Water #1		Y	12/01/2001	11/18/2004	1.55%		\$0	\$71,500	\$12,750	\$0	\$0		\$58,750
r Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$71,500	\$12,750	\$0	\$0	\$0	\$58,750
2007	BOND E	Water #6			12/14/2007	06/14/2045	4.50%	N	\$302,000	\$268,000	\$4,000	\$0	\$0		\$264,000
2009	BOND E	Water #8			08/27/2009	08/27/2047	2.625%		\$354,000	\$306,500	\$6,600	\$0	\$0		\$299,900
2010	BOND E	Water #7			03/18/2010	03/18/2048	4.00%		\$136,000	\$123,000	\$2,000	\$0	\$0		\$121,000
2014	BOND E	Water #9			06/20/2014	11/07/2051	2.625%		\$194,000	\$181,000	\$4,000	\$0	\$0		\$177,000
2003	BOND E	Water #3		Y	12/01/1993	12/15/2022	5.75%		\$0	\$225,000	\$45,000	\$0	\$0		\$180,000
2007	BOND E	Water #6			12/14/2007	06/14/2045	4.50%		\$55,500	\$46,000	\$1,000	\$0	\$0		\$45,000
2003	BOND E	Water #4		Y	12/01/2002	03/01/2038	4.50%		\$0	\$251,200	\$7,300	\$0	\$0		\$243,900
2007	BOND E	Sewer #1			10/23/2007	10/15/2032	4.50%	Y	\$539,594	\$300,000	\$20,000	\$0	\$0		\$280,000
2003	BOND E	Water #4		Y	12/01/2002	03/01/2038	4.50%		\$0	\$53,300	\$1,600	\$0	\$0		\$51,700
2003	BOND E	Water #4		Y	09/01/2002	03/01/2039	4.50%		\$0	\$835,100	\$23,000	\$0	\$0		\$812,100
r Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,589,100	\$114,500	\$0	\$0	\$0	\$2,474,600
2018	BAN N	2001 Western Star & Plow			01/08/2018	01/08/2020	3.60%		\$100,000	\$0			\$0		\$100,000
r Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$100,000	\$2,660,600	\$127,250	\$0	\$0	\$0	\$2,633,350

TOWN OF Albion
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$50.00
Demand Deposits	9Z2011	\$163,216.00
Time Deposits	9Z2021	\$1,886,782.00
Total		\$2,050,048.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$413,216.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,050,099.00
Total		\$2,463,315.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Albion
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2263	\$29,022	\$0	\$776	\$28,246
****-2271	\$132,994	\$0	\$21,104	\$111,890
****-2280	\$2,136,782	\$401	\$0	\$2,137,183
****-2298	\$1,199	\$0	\$401	\$798
				<u>\$2,278,117</u>
				<u>\$50.00</u>
				<u>\$.00</u>
			9ZCASH *	<u>\$2,278,167</u>
			9ZCASHB *	<u>\$2,278,167</u>

* Must be equal

TOWN OF Albion
Local Government Questionnaire
For the Fiscal Year Ending 2018

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

TOWN OF Albion
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		6			
Total Part Time Employees:		12			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$55,595.00	6	7	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$36,767.00	12	6	
90408	Worker's Compensation Insurance	\$40,805.00	12	6	
90458	Life Insurance				
90508	Unemployment Insurance	\$837.00	4	4	
90558	Disability Insurance	\$142.00	6		
90608	Hospital and Medical (Dental) Insurance	\$86,104.00	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,200.00			
Total		\$221,450.00			
Computed Total From Financial Section (comparative purposes only)		\$221,450.00			

TOWN OF Albion
Energy Costs and Consumption
For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
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CERTIFICATION OF CHIEF FISCAL OFFICER

I, F. Richard Remley, hereby certify that I am the Chief Fiscal Officer of the Town of Albion, and that the information provided in the annual financial report of the Town of Albion, for the fiscal year ended 12/31/2018, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Albion, and adopted by me as my signature for use in conjunction with the filing of the Town of Albion's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Albion's annual financial report for the fiscal year ended 12/31/2018 and filed by means of electronic data transmission.

Shelby Bennett
Name of Report Preparer if different
than Chief Fiscal Officer

(585) 295-0541
Telephone Number

03/19/2019
Date of Certification

R. Richard Remley
Name

Associate
Title

3665 Clarendon Rd., Albion, NY 1441
Official Address

(585) 589-7048
Official Telephone Number

TOWN OF Albion
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8015 To correct error in fund balance from 2017