

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 12/31/2020

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (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 2019 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	82,391	A200	44,221
Cash In Time Deposits	247,460	A201	206,541
TOTAL Cash	329,851		250,762
Accounts Receivable	25,403	A380	17,033
TOTAL Other Receivables (net)	25,403		17,033
Due From Other Funds	98,403	A391	58,178
TOTAL Due From Other Funds	98,403		58,178
Prepaid Expenses	10,386	A480	
TOTAL Prepaid Expenses	10,386		0
TOTAL Assets and Deferred Outflows of Resources	464,043		325,973

TOWN OF Albion
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(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	2,907	A600	23,627
TOTAL Accounts Payable	2,907		23,627
Accrued Liabilities	2,089	A601	833
TOTAL Accrued Liabilities	2,089		833
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	3,260	A631	1,268
Due To Employees' Retirement System	20,222	A637	20,716
TOTAL Due To Other Governments	23,482		21,984
TOTAL Liabilities	28,478		46,444
Fund Balance			
Not in Spendable Form	76,894	A806	58,178
TOTAL Nonspendable Fund Balance	76,894		58,178
Assigned Appropriated Fund Balance	176,629	A914	135,776
TOTAL Assigned Fund Balance	176,629		135,776
Unassigned Fund Balance	182,042	A917	85,575
TOTAL Unassigned Fund Balance	182,042		85,575
TOTAL Fund Balance	435,565		279,529
TOTAL Liabilities, Deferred Inflows And Fund Balance	464,043		325,973

TOWN OF Albion
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	361,924	A1001	377,350
TOTAL Real Property Taxes	361,924		377,350
Other Payments In Lieu of Taxes	1,057	A1081	1,111
Interest & Penalties On Real Prop Taxes	7,712	A1090	9,986
TOTAL Real Property Tax Items	8,769		11,097
Franchises	23,181	A1170	11,665
TOTAL Non Property Tax Items	23,181		11,665
Clerk Fees	5,011	A1255	5,114
Other General Departmental Income		A1289	1,464
Sale of Cemetery Lots	200	A2190	80
Charges For Cemetery Services		A2192	325
TOTAL Departmental Income	5,211		6,983
Refuse & Garbage Serv Other Govts	1,958	A2376	1,962
TOTAL Intergovernmental Charges	1,958		1,962
Interest And Earnings	3,220	A2401	2,727
TOTAL Use of Money And Property	3,220		2,727
Games of Chance	10	A2530	10
Dog Licenses	6,797	A2544	6,192
TOTAL Licenses And Permits	6,807		6,202
Fines And Forfeited Bail	48,633	A2610	22,497
TOTAL Fines And Forfeitures	48,633		22,497
Insurance Recoveries		A2680	3,805
TOTAL Sale of Property And Compensation For Loss	0		3,805
Refunds of Prior Year's Expenditures	6,807	A2701	134
AIM Related Payments		A2750	37,555
Unclassified (specify)	1,134	A2770	43
TOTAL Miscellaneous Local Sources	7,941		37,732
St Aid, Revenue Sharing	46,944	A3001	
St Aid, Mortgage Tax	35,923	A3005	36,658
St Aid - Other (specify)	40,062	A3089	7,119
TOTAL State Aid	122,929		43,777
TOTAL Revenues	590,573		525,797
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	598,843		534,067

TOWN OF Albion
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Legislative Board, Pers Serv	15,729	A10101	16,191
Legislative Board, Contr Expend	798	A10104	1,597
TOTAL Legislative Board	16,527		17,788
Municipal Court, Pers Serv	109,306	A11101	112,820
Municipal Court, Contr Expend	40,507	A11104	18,387
TOTAL Municipal Court	149,813		131,207
Supervisor,pers Serv	6,102	A12201	6,285
Supervisor,contr Expend	204	A12204	
TOTAL Supervisor	6,306		6,285
Comptroller, Contr Expend	19,030	A13154	23,470
TOTAL Comptroller	19,030		23,470
Auditor, Contr Expend		A13204	2,900
TOTAL Auditor	0		2,900
Tax Collection,contr Expend	4,721	A13304	1,341
TOTAL Tax Collection	4,721		1,341
Budget, Pers Serv	1,000	A13401	1,030
TOTAL Budget	1,000		1,030
Assessment, Contr Expend	4,031	A13554	51,815
TOTAL Assessment	4,031		51,815
Clerk,pers Serv	51,466	A14101	52,464
Clerk,contr Expend	3,062	A14104	829
TOTAL Clerk	54,528		53,293
Personnel, Pers Serv	650	A14301	
Personnel, Contr Expend		A14304	825
TOTAL Personnel	650		825
Elections, Pers Serv	50	A14501	
Elections, Contr Expend	6,569	A14504	11,165
TOTAL Elections	6,619		11,165
Operation of Plant Equip & Cap Outlay	11,453	A16202	27,651
Operation of Plant Contr Expend	52,089	A16204	50,278
TOTAL Operation of Plant Contr Expend	63,542		77,929
Central Comm System Equip & Cap Outlay	7,264	A16502	
Central Comm System Contr Expend	6,365	A16504	6,785
TOTAL Central Comm System Contr Expend	13,629		6,785
Central Print & Mail Contr Expend	3,160	A16704	2,815
TOTAL Central Print & Mail Contr Expend	3,160		2,815
Central Data Process, Contr Expend	48,431	A16804	
TOTAL Central Data Process	48,431		0
Unallocated Insurance, Contr Expend	24,048	A19104	23,860
TOTAL Unallocated Insurance	24,048		23,860
Municipal Assn Dues, Contr Expend	1,800	A19204	
TOTAL Municipal Assn Dues	1,800		0
Pur of Land/right of Way,equip & Cap Out		A19402	
TOTAL Pur of Land/right of Way	0		0

TOWN OF Albion
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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	2,645	A19504	1,648
TOTAL Taxes & Assess On Munic Prop	2,645		1,648
TOTAL General Government Support	420,480		414,156
Police, Contr Expend	150	A31204	150
TOTAL Police	150		150
Traffic Control, Contr Expen	2,626	A33104	2,386
TOTAL Traffic Control	2,626		2,386
Control of Animals, Equip & Cap Outlay		A35102	1,550
Control of Animals, Contr Expend	80	A35104	140
TOTAL Control of Animals	80		1,690
TOTAL Public Safety	2,856		4,226
Laboratory, Contr Expend	365	A40254	315
TOTAL Laboratory	365		315
TOTAL Health	365		315
Street Admin, Pers Serv	58,891	A50101	60,659
Street Admin, Contr Expend	2,063	A50104	1,890
TOTAL Street Admin	60,954		62,549
Street Lighting, Contr Expend	5,464	A51824	3,856
TOTAL Street Lighting	5,464		3,856
TOTAL Transportation	66,418		66,405
Parks, Contr Expend		A71104	40,065
TOTAL Parks	0		40,065
Historian, Contr Expend	450	A75104	450
TOTAL Historian	450		450
TOTAL Culture And Recreation	450		40,515
Comm Beautification, Contr Expend	950	A85104	1,000
TOTAL Comm Beautification	950		1,000
Cemetery, Pers Serv	1,850	A88101	2,508
Cemetery, Contr Expend	3,346	A88104	6,291
TOTAL Cemetery	5,196		8,799
TOTAL Home And Community Services	6,146		9,799
State Retirement System	26,600	A90108	27,456
Social Security, Employer Cont	18,255	A90308	18,929
Worker's Compensation, Empl Bnfts	32,512	A90408	19,742
Unemployment Insurance, Empl Bnfts	509	A90508	385
Disability Insurance, Empl Bnfts	204	A90558	114
Hospital & Medical (dental) Ins, Empl Bnft	90,360	A90608	57,804
TOTAL Employee Benefits	168,440		124,430
TOTAL Expenditures	665,155		659,846
Transfers, Other Funds		A99019	50,000

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(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Other Uses			
Transfers, Capital Projects Fund	64,478	A99509	
TOTAL Operating Transfers	64,478		50,000
TOTAL Other Uses	64,478		50,000
TOTAL Detail Expenditures And Other Uses	729,633		709,846

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	566,354	A8021	435,564
Prior Period Adj -Increase In Fund Balance		A8012	19,742
Restated Fund Balance - Beg of Year	566,354	A8022	455,306
ADD - REVENUES AND OTHER SOURCES	598,843		534,067
DEDUCT - EXPENDITURES AND OTHER USES	729,633		709,846
Fund Balance - End of Year	435,564	A8029	279,527

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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	377,350	A1049N	383,200
Est Rev - Real Property Tax Items	7,600	A1099N	9,750
Est Rev - Non Property Tax Items	9,800	A1199N	11,000
Est Rev - Departmental Income	5,000	A1299N	5,000
Est Rev - Intergovernmental Charges	1,900	A2399N	1,900
Est Rev - Use of Money And Property	1,800	A2499N	2,000
Est Rev - Licenses And Permits	6,500	A2599N	6,800
Est Rev - Fines And Forfeitures	45,000	A2649N	45,000
Est Rev - Miscellaneous Local Sources		A2799N	1,000
Est Rev - State Aid	25,000	A3099N	30,000
TOTAL Estimated Revenues	479,950		495,650
Estimated - Interfund Transfer	8,270	A5031N	8,270
Appropriated Fund Balance	176,629	A599N	135,776
TOTAL Estimated Other Sources	184,899		144,046
TOTAL Estimated Revenues And Other Sources	664,849		639,696

TOWN OF Albion
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(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	424,001	A1999N	430,784
App - Public Safety	3,750	A3999N	3,350
App - Health	300	A4999N	300
App - Transportation	68,988	A5999N	68,895
App - Culture And Recreation	1,400	A7999N	459
App - Home And Community Services	13,500	A8999N	14,450
App - Employee Benefits	137,910	A9199N	121,458
TOTAL Appropriations	649,849		639,696
App - Interfund Transfer	15,000	A9999N	
TOTAL Other Uses	15,000		0
TOTAL Appropriations And Other Uses	664,849		639,696

TOWN OF Albion
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	10,000	B200	4,721
Cash In Time Deposits	279,096	B201	248,230
TOTAL Cash	289,096		252,951
Accounts Receivable		B380	425
TOTAL Other Receivables (net)	0		425
Prepaid Expenses	2,019	B480	
TOTAL Prepaid Expenses	2,019		0
TOTAL Assets and Deferred Outflows of Resources	291,115		253,376

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	174	B600	6,541
TOTAL Accounts Payable	174		6,541
Due To Employees' Retirement System	6,057	B637	6,246
TOTAL Due To Other Governments	6,057		6,246
TOTAL Liabilities	6,231		12,787
Fund Balance			
Not in Spendable Form	2,019	B806	
TOTAL Nonspendable Fund Balance	2,019		0
Assigned Appropriated Fund Balance	75,899	B914	93,311
Assigned Unappropriated Fund Balance	206,966	B915	147,278
TOTAL Assigned Fund Balance	282,865		240,589
TOTAL Fund Balance	284,884		240,589
TOTAL Liabilities, Deferred Inflows And Fund Balance	291,115		253,376

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sales Tax (from County)		B1120	123,143
TOTAL Non Property Tax Items	0		123,143
Safety Inspection Fees	5,886	B1560	6,028
Zoning Fees		B2110	20,000
TOTAL Departmental Income	5,886		26,028
Share of Joint Activity, Other Govts	20,671	B2390	20,717
TOTAL Intergovernmental Charges	20,671		20,717
TOTAL Revenues	26,557		169,888
TOTAL Detail Revenues And Other Sources	26,557		169,888

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Law, Contr Expend	39,656	B14204	41,231
TOTAL Law	39,656		41,231
TOTAL General Government Support	39,656		41,231
Registrar of Vital Statistics, Pers Serv	3,247	B40201	3,344
Registrar of Vital Stat Contr Expend	77	B40204	
TOTAL Registrar of Vital Stat Contr Expend	3,324		3,344
TOTAL Health	3,324		3,344
Veterans Service, Contr Expend	1,000	B65104	
TOTAL Veterans Service	1,000		0
Other Eco & Dev, Contr Expend	500	B69894	500
TOTAL Other Eco & Dev	500		500
TOTAL Economic Assistance And Opportunity	1,500		500
Youth Prog, Contr Expend	500	B73104	
TOTAL Youth Prog	500		0
Celebrations, Contr Expend	4,450	B75504	
TOTAL Celebrations	4,450		0
TOTAL Culture And Recreation	4,950		0
Zoning, Pers Serv	48,899	B80101	50,366
Zoning, Contr Expend	6,925	B80104	17,214
TOTAL Zoning	55,824		67,580
Planning, Pers Serv		B80201	
Planning, Contr Expend	3,884	B80204	3,958
TOTAL Planning	3,884		3,958
TOTAL Home And Community Services	59,708		71,538
State Retirement, Empl Bnfts	8,082	B90108	8,264
Social Security , Empl Bnfts	3,882	B90308	4,006
Worker's Compensation, Empl Bnfts	5,155	B90408	4,255
Unemployment Insurance, Empl Bnfts	103	B90508	93
Hospital & Medical (dental) Ins, Empl Bnft		B90608	5,207
TOTAL Employee Benefits	17,222		21,825
TOTAL Expenditures	126,360		138,438
Transfers, Capital Projects Fund		B99509	80,000
TOTAL Operating Transfers	0		80,000
TOTAL Other Uses	0		80,000
TOTAL Detail Expenditures And Other Uses	126,360		218,438

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	384,687	B8021	284,884
Prior Period Adj -Increase In Fund Balance		B8012	4,255
Restated Fund Balance - Beg of Year	384,687	B8022	289,139
ADD - REVENUES AND OTHER SOURCES	26,557		169,888
DEDUCT - EXPENDITURES AND OTHER USES	126,360		218,438
Fund Balance - End of Year	284,884	B8029	240,589

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Non Property Tax Items	115,000	B1199N	100,000
Est Rev - Departmental Income	3,500	B1299N	4,000
Est Rev - Intergovernmental Charges	20,000	B2399N	20,000
TOTAL Estimated Revenues	138,500		124,000
Appropriated Fund Balance	75,899	B599N	93,311
TOTAL Estimated Other Sources	75,899		93,311
TOTAL Estimated Revenues And Other Sources	214,399		217,311

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	40,000	B1999N	40,000
App - Health	3,744	B4999N	3,611
App - Economic Assistance And Opportunity	1,500	B6999N	1,500
App - Culture And Recreation	13,000	B7999N	5,000
App - Home And Community Services	59,766	B8999N	59,737
App - Employee Benefits	16,389	B9199N	27,463
TOTAL Appropriations	134,399		137,311
App - Interfund Transfer	80,000	B9999N	80,000
TOTAL Other Uses	80,000		80,000
TOTAL Appropriations And Other Uses	214,399		217,311

TOWN OF Albion
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	106,414	DA200	2,934
Cash In Time Deposits	100,688	DA201	334,691
TOTAL Cash	207,102		337,625
Due From Other Funds	5,568	DA391	
TOTAL Due From Other Funds	5,568		0
Prepaid Expenses	7,431	DA480	
TOTAL Prepaid Expenses	7,431		0
TOTAL Assets and Deferred Outflows of Resources	220,101		337,625

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	10,060	DA600	16,595
TOTAL Accounts Payable	10,060		16,595
Accrued Liabilities	7,880	DA601	4,026
TOTAL Accrued Liabilities	7,880		4,026
Bond Anticipation Notes Payable		DA626	200,000
TOTAL Notes Payable	0		200,000
Due To Employees' Retirement System	11,664	DA637	9,301
TOTAL Due To Other Governments	11,664		9,301
TOTAL Liabilities	29,604		229,922
Fund Balance			
Not in Spendable Form	7,431	DA806	
TOTAL Nonspendable Fund Balance	7,431		0
Assigned Appropriated Fund Balance	66,509	DA914	78,646
Assigned Unappropriated Fund Balance	116,557	DA915	29,057
TOTAL Assigned Fund Balance	183,066		107,703
TOTAL Fund Balance	190,497		107,703
TOTAL Liabilities, Deferred Inflows And Fund Balance	220,101		337,625

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	250,379	DA1001	272,379
TOTAL Real Property Taxes	250,379		272,379
Sales Tax (from County)	122,414	DA1120	
TOTAL Non Property Tax Items	122,414		0
Transportation Services, Other Govts	11,356	DA2300	10,532
Snow Removal Services-Other Govts	99,677	DA2302	102,372
TOTAL Intergovernmental Charges	111,033		112,904
Sales of Scrap & Excess Materials		DA2650	427
Sales of Equipment	1,372	DA2665	32,735
Insurance Recoveries		DA2680	2,720
TOTAL Sale of Property And Compensation For Loss	1,372		35,882
Unclassified (specify)	25	DA2770	4
TOTAL Miscellaneous Local Sources	25		4
TOTAL Revenues	485,223		421,169
Interfund Transfers		DA5031	50,000
TOTAL Interfund Transfers	0		50,000
TOTAL Other Sources	0		50,000
TOTAL Detail Revenues And Other Sources	485,223		471,169

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Contr Expend		DA51104	490
TOTAL Maint of Streets	0		490
Machinery, Pers Serv	47,004	DA51301	50,302
Machinery, Equip & Cap Outlay	17,525	DA51302	233,300
Machinery, Contr Expend	29,117	DA51304	34,457
TOTAL Machinery	93,646		318,059
Brush And Weeds, Pers Serv	2,790	DA51401	4,456
Brush And Weeds, Contr Expend	1,081	DA51404	1,223
TOTAL Brush And Weeds	3,871		5,679
Snow Removal, Pers Serv	34,715	DA51421	21,803
Snow Removal, Contr Expend	78,992	DA51424	35,642
TOTAL Snow Removal	113,707		57,445
Services Other Govts, Pers Serv	31,468	DA51481	23,822
Services Other Govts, Contr Expend	100,046	DA51484	49,714
TOTAL Services Other Govts	131,514		73,536
TOTAL Transportation	342,738		455,209
State Retirement, Empl Bnfts	15,399	DA90108	13,189
Social Security , Empl Bnfts	8,837	DA90308	7,297
Worker's Compensation, Empl Bnfts	24,987	DA90408	9,723
Unemployment Insurance, Empl Bnfts	346	DA90508	235
Disability Insurance, Empl Bnfts	56	DA90558	35
Hospital & Medical (dental) Ins, Empl Bnft	35,176	DA90608	26,648
TOTAL Employee Benefits	84,801		57,127
Debt Principal, Bond Anticipation Notes	50,000	DA97306	50,000
TOTAL Debt Principal	50,000		50,000
Debt Interest, Bond Anticipation Notes	2,700	DA97307	1,350
TOTAL Debt Interest	2,700		1,350
TOTAL Expenditures	480,239		563,686
TOTAL Detail Expenditures And Other Uses	480,239		563,686

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	185,513	DA8021	190,497
Prior Period Adj -Increase In Fund Balance		DA8012	9,723
Restated Fund Balance - Beg of Year	185,513	DA8022	200,220
ADD - REVENUES AND OTHER SOURCES	485,223		471,169
DEDUCT - EXPENDITURES AND OTHER USES	480,239		563,686
Fund Balance - End of Year	190,497	DA8029	107,703

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	272,379	DA1049N	272,379
Est Rev - Non Property Tax Items	0	DA1199N	0
Est Rev - Intergovernmental Charges	105,800	DA2399N	105,800
Est Rev - Sale of Prop And Comp For Loss	18,000	DA2699N	18,000
TOTAL Estimated Revenues	396,179		396,179
Appropriated Fund Balance	66,509	DA599N	78,646
TOTAL Estimated Other Sources	66,509		78,646
TOTAL Estimated Revenues And Other Sources	462,688		474,825

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	345,000	DA5999N	324,360
App - Employee Benefits	66,338	DA9199N	61,075
App - Debt Service	51,350	DA9899N	54,000
TOTAL Appropriations	462,688		439,435
App - Interfund Transfer		DA9999N	35,390
TOTAL Other Uses	0		35,390
TOTAL Appropriations And Other Uses	462,688		474,825

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	10,453	DB200	2,826
Cash In Time Deposits	47,853	DB201	157,169
TOTAL Cash	58,306		159,995
Due From State And Federal Government	131,118	DB410	
TOTAL State And Federal Aid Receivables	131,118		0
Due From Other Funds	2,032	DB391	
TOTAL Due From Other Funds	2,032		0
TOTAL Assets and Deferred Outflows of Resources	191,456		159,995

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	3	DB600	
TOTAL Accounts Payable	3		0
Due To Employees' Retirement System	2,898	DB637	3,799
TOTAL Due To Other Governments	2,898		3,799
TOTAL Liabilities	2,901		3,799
Fund Balance			
Assigned Appropriated Fund Balance	49,985	DB914	5,555
Assigned Unappropriated Fund Balance	138,570	DB915	150,641
TOTAL Assigned Fund Balance	188,555		156,196
TOTAL Fund Balance	188,555		156,196
TOTAL Liabilities, Deferred Inflows And Fund Balance	191,456		159,995

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
St Aid, Other Aid (specify)	141,988	DB3089	
St Aid, Consolidated Highway Aid	150,771	DB3501	69,053
TOTAL State Aid	292,759		69,053
TOTAL Revenues	292,759		69,053
Interfund Transfers		DB5031	80,000
TOTAL Interfund Transfers	0		80,000
TOTAL Other Sources	0		80,000
TOTAL Detail Revenues And Other Sources	292,759		149,053

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Maint of Streets, Pers Serv	33,090	DB51101	30,815
Maint of Streets, Equip & Cap Outlay	-65	DB51102	
Maint of Streets, Contr Expend	75,460	DB51104	75,263
TOTAL Maint of Streets	108,485		106,078
Perm Improve Highway, Equip & Cap Outlay	131,252	DB51122	60,707
TOTAL Perm Improve Highway	131,252		60,707
Maint of Bridges, Pers Serv	3,890	DB51201	
Maint of Bridges, Contr Expend	127,707	DB51204	
TOTAL Maint of Bridges	131,597		0
TOTAL Transportation	371,334		166,785
State Retirement, Empl Bnfts	3,826	DB90108	4,765
Social Security, Empl Bnfts	2,615	DB90308	2,357
Worker's Compensation, Empl Bnfts	7,257	DB90408	2,262
Unemployment Insurance, Empl Bnfts	30	DB90508	29
Disability Insurance, Empl Bnfts	21	DB90558	9
Hospital & Medical (dental) Ins, Empl Bnft	8,961	DB90608	6,267
Other Employee Benefits (spec)	1,200	DB90898	1,200
TOTAL Employee Benefits	23,910		16,889
TOTAL Expenditures	395,244		183,674
TOTAL Detail Expenditures And Other Uses	395,244		183,674

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	291,041	DB8021	188,556
Prior Period Adj -Increase In Fund Balance		DB8012	2,262
Restated Fund Balance - Beg of Year	291,041	DB8022	190,818
ADD - REVENUES AND OTHER SOURCES	292,759		149,053
DEDUCT - EXPENDITURES AND OTHER USES	395,244		183,674
Fund Balance - End of Year	188,556	DB8029	156,197

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes		DB1049N	47,000
Est Rev - Intergovernmental Charges		DB2399N	0
Est Rev - Sale of Prop And Comp For Loss		DB2699N	0
Est Rev - State Aid	61,000	DB3099N	48,800
TOTAL Estimated Revenues	61,000		95,800
Estimated - Interfund Transfer	80,000	DB5031N	80,000
Appropriated Fund Balance	49,985	DB599N	5,555
TOTAL Estimated Other Sources	129,985		85,555
TOTAL Estimated Revenues And Other Sources	190,985		181,355

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Transportation	172,400	DB5999N	160,880
App - Employee Benefits	18,585	DB9199N	20,475
TOTAL Appropriations	190,985		181,355
TOTAL Appropriations And Other Uses	190,985		181,355

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Balance Sheet

Code Description	2019	EdpCode	2020
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Bond Anticipation Notes Payable	96,000	H626	
TOTAL Notes Payable	96,000		0
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	96,000		0
Fund Balance			
Unassigned Fund Balance	-96,000	H917	
TOTAL Unassigned Fund Balance	-96,000		0
TOTAL Fund Balance	-96,000		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Other Sources			
Interfund Transfers	64,478	H5031	
TOTAL Interfund Transfers	64,478		0
Bans Redeemed From Appropriations	62,750	H5731	96,000
TOTAL Proceeds of Obligations	62,750		96,000
TOTAL Other Sources	127,228		96,000
TOTAL Detail Revenues And Other Sources	127,228		96,000

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
TOTAL Transportation	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-223,228	H8021	-96,000
Restated Fund Balance - Beg of Year	-223,228	H8022	-96,000
ADD - REVENUES AND OTHER SOURCES	127,228		96,000
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	-96,000	H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	7,720	K101	7,720
Buildings	197,781	K102	215,473
Improvements Other Than Buildings	49,595	K103	49,595
Machinery And Equipment	1,269,086	K104	1,412,158
TOTAL Fixed Assets (net)	1,524,182		1,684,946
TOTAL Assets and Deferred Outflows of Resources	1,524,182		1,684,946

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,524,182	K159	1,684,946
TOTAL Investments in Non-Current Government Assets	1,524,182		1,684,946
TOTAL Fund Balance	1,524,182		1,684,946
TOTAL	1,524,182		1,684,946

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits	11,442	SF201	7,198
TOTAL Cash	11,442		7,198
TOTAL Assets and Deferred Outflows of Resources	11,442		7,198

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Appropriated Fund Balance	4,877	SF914	4,877
Assigned Unappropriated Fund Balance	6,565	SF915	2,321
TOTAL Assigned Fund Balance	11,442		7,198
TOTAL Fund Balance	11,442		7,198
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,442		7,198

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	100,000	SF1001	100,000
TOTAL Real Property Taxes	100,000		100,000
TOTAL Revenues	100,000		100,000
TOTAL Detail Revenues And Other Sources	100,000		100,000

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fire Protection, Contr Expend	100,188	SF34104	104,244
TOTAL Fire Protection	100,188		104,244
TOTAL Public Safety	100,188		104,244
TOTAL Expenditures	100,188		104,244
TOTAL Detail Expenditures And Other Uses	100,188		104,244

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	11,630	SF8021	11,442
Restated Fund Balance - Beg of Year	11,630	SF8022	11,442
ADD - REVENUES AND OTHER SOURCES	100,000		100,000
DEDUCT - EXPENDITURES AND OTHER USES	100,188		104,244
Fund Balance - End of Year	11,442	SF8029	7,198

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(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	7,501	SS200	755
Cash In Time Deposits	94,667	SS201	102,751
TOTAL Cash	102,168		103,506
Sewer Rents Receivable	7,128	SS360	7,400
TOTAL Other Receivables (net)	7,128		7,400
Prepaid Expenses	148	SS480	
TOTAL Prepaid Expenses	148		0
TOTAL Assets and Deferred Outflows of Resources	109,444		110,906

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(SS) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	30	SS600	
TOTAL Accounts Payable	30		0
Due To Employees' Retirement System	430	SS637	441
TOTAL Due To Other Governments	430		441
TOTAL Liabilities	460		441
Fund Balance			
Not in Spendable Form	148	SS806	
TOTAL Nonspendable Fund Balance	148		0
Assigned Appropriated Fund Balance	11,801	SS914	5,000
Assigned Unappropriated Fund Balance	97,035	SS915	105,465
TOTAL Assigned Fund Balance	108,836		110,465
TOTAL Fund Balance	108,984		110,465
TOTAL Liabilities, Deferred Inflows And Fund Balance	109,444		110,906

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(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	50,765	SS1001	50,765
TOTAL Real Property Taxes	50,765		50,765
Sewer Rents	44,156	SS2120	30,774
Interest & Penalties On Sewer Accts	1,042	SS2128	142
TOTAL Departmental Income	45,198		30,916
TOTAL Revenues	95,963		81,681
TOTAL Detail Revenues And Other Sources	95,963		81,681

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(SS) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Sewer Administration, Pers Serv	3,703	SS81101	3,703
TOTAL Sewer Administration	3,703		3,703
Sanitary Sewers, Equip & Cap Outlay		SS81202	9,374
Sanitary Sewers, Contr Expend	1,027	SS81204	351
TOTAL Sanitary Sewers	1,027		9,725
Sewage Treat Disp, Contr Expend	36,822	SS81304	33,478
TOTAL Sewage Treat Disp	36,822		33,478
TOTAL Home And Community Services	41,552		46,906
State Retirement, Empl Bnfts	573	SS90108	585
Social Security , Empl Bnfts	283	SS90308	283
TOTAL Employee Benefits	856		868
Debt Principal, Serial Bonds	20,000	SS97106	20,000
TOTAL Debt Principal	20,000		20,000
Debt Interest, Serial Bonds	13,325	SS97107	12,425
TOTAL Debt Interest	13,325		12,425
TOTAL Expenditures	75,733		80,199
TOTAL Detail Expenditures And Other Uses	75,733		80,199

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	88,753	SS8021	108,983
Restated Fund Balance - Beg of Year	88,753	SS8022	
ADD - REVENUES AND OTHER SOURCES	95,963		81,681
DEDUCT - EXPENDITURES AND OTHER USES	75,733		80,199
Fund Balance - End of Year	108,983	SS8029	110,465

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(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	50,765	SS1049N	47,118
Est Rev - Intergovernmental Charges	41,000	SS2399N	41,175
TOTAL Estimated Revenues	91,765		88,293
Appropriated Fund Balance	11,801	SS599N	5,000
TOTAL Estimated Other Sources	11,801		5,000
TOTAL Estimated Revenues And Other Sources	103,566		93,293

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(SS) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - Home And Community Services	70,703	SS8999N	54,479
App - Employee Benefits	863	SS9199N	914
App - Debt Service	32,000	SS9899N	32,900
TOTAL Appropriations	103,566		88,293
App - Interfund Transfer		SS9999N	5,000
TOTAL Other Uses	0		5,000
TOTAL Appropriations And Other Uses	103,566		93,293

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(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	34,532	SW200	703
Cash In Time Deposits	781,890	SW201	743,276
Petty Cash	50	SW210	50
TOTAL Cash	816,472		744,029
Water Rents Receivable	54,594	SW350	53,697
TOTAL Other Receivables (net)	54,594		53,697
Prepaid Expenses	1,062	SW480	
TOTAL Prepaid Expenses	1,062		0
Cash In Time Deposits Special Reserves	799	SW231	804
Cash, Customers Deposits	10,513	SW235	7,932
TOTAL Restricted Assets	11,312		8,736
TOTAL Assets and Deferred Outflows of Resources	883,440		806,462

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(SW) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	46,503	SW600	52,328
TOTAL Accounts Payable	46,503		52,328
Customers' Deposits	10,513	SW615	7,932
TOTAL Other Deposits	10,513		7,932
Due To Other Funds	66,107	SW630	58,178
TOTAL Due To Other Funds	66,107		58,178
Due To Employees' Retirement System	3,094	SW637	3,174
TOTAL Due To Other Governments	3,094		3,174
TOTAL Liabilities	126,217		121,612
Fund Balance			
Not in Spendable Form	1,062	SW806	
TOTAL Nonspendable Fund Balance	1,062		0
Committed Fund Balance	799	SW913	
TOTAL Committed Fund Balance	799		0
Assigned Appropriated Fund Balance	42,889	SW914	63,979
Assigned Unappropriated Fund Balance	712,473	SW915	620,871
TOTAL Assigned Fund Balance	755,362		684,850
TOTAL Fund Balance	757,223		684,850
TOTAL Liabilities, Deferred Inflows And Fund Balance	883,440		806,462

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(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	234,741	SW1001	234,741
TOTAL Real Property Taxes	234,741		234,741
Metered Water Sales	269,937	SW2140	263,048
Water Service Charges	1,580	SW2144	519
Interest & Penalties On Water Rents	4,483	SW2148	3,712
TOTAL Departmental Income	276,000		267,279
Interest And Earnings		SW2401	
TOTAL Use of Money And Property	0		0
Insurance Recoveries	473	SW2680	1,078
TOTAL Sale of Property And Compensation For Loss	473		1,078
Unclassified (specify)	8,695	SW2770	14,977
TOTAL Miscellaneous Local Sources	8,695		14,977
TOTAL Revenues	519,909		518,075
TOTAL Detail Revenues And Other Sources	519,909		518,075

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(SW) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Taxes & Assess On Munic Prop, Contr Expend	491	SW19504	400
TOTAL Taxes & Assess On Munic Prop	491		400
TOTAL General Government Support	491		400
Water Administration, Pers Serv	7,818	SW83101	7,816
Water Administration, Equip & Cap Outlay	2,350	SW83102	2,350
Water Administration, Contr Expend	3,518	SW83104	3,079
TOTAL Water Administration	13,686		13,245
Source Supply Pwr & Pump, Contr Expend	218,056	SW83204	218,837
TOTAL Source Supply Pwr & Pump	218,056		218,837
Water Trans & Distrib, Pers Serv	20,313	SW83401	22,811
Water Trans & Distrib, Equip & Cap Outlay	2,074	SW83402	27,469
Water Trans & Distrib, Contr Expend	18,057	SW83404	11,692
TOTAL Water Trans & Distrib	40,444		61,972
TOTAL Home And Community Services	272,186		294,054
State Retirement, Empl Bnfts	4,125	SW90108	4,205
Social Security , Empl Bnfts	2,152	SW90308	2,343
TOTAL Employee Benefits	6,277		6,548
Debt Principal, Serial Bonds	97,200	SW97106	147,300
Debt Principal, Bond Anticipation Notes	12,750	SW97306	46,000
TOTAL Debt Principal	109,950		193,300
Debt Interest, Serial Bonds	90,855	SW97107	86,567
Debt Interest, Bond Anticipation Notes	2,115	SW97307	1,308
TOTAL Debt Interest	92,970		87,875
TOTAL Expenditures	481,874		582,177
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	490,144		590,447

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	727,459	SW8021	757,224
Restated Fund Balance - Beg of Year	727,459	SW8022	757,224
ADD - REVENUES AND OTHER SOURCES	519,909		518,075
DEDUCT - EXPENDITURES AND OTHER USES	490,144		590,447
Fund Balance - End of Year	757,224	SW8029	684,852

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(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	234,741	SW1049N	203,834
Est Rev - Intergovernmental Charges	273,797	SW2399N	270,278
Est Rev - Miscellaneous Local Sources	4,625	SW2799N	8,350
TOTAL Estimated Revenues	513,163		482,462
Appropriated Fund Balance	42,889	SW599N	63,979
TOTAL Estimated Other Sources	42,889		63,979
TOTAL Estimated Revenues And Other Sources	556,052		546,441

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(SW) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	2,470	SW1999N	2,817
App - Home And Community Services	339,540	SW8999N	334,316
App - Employee Benefits	6,342	SW9199N	6,739
App - Debt Service	199,430	SW9899N	178,141
TOTAL Appropriations	547,782		522,013
App - Interfund Transfer	8,270	SW9999N	24,428
TOTAL Other Uses	8,270		24,428
TOTAL Appropriations And Other Uses	556,052		546,441

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	41,067	TA200	
TOTAL Cash	41,067		0
TOTAL Assets and Deferred Outflows of Resources	41,067		0

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(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	39,896	TA630	
TOTAL Due To Other Funds	39,896		0
Other Funds (specify)	1,171	TA85	
TOTAL Agency Liabilities	1,171		0
TOTAL Liabilities	41,067		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	41,067		0

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	4,609	TE200	4,609
TOTAL Cash	4,609		4,609
TOTAL Assets and Deferred Outflows of Resources	4,609		4,609

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Net Assets-Restricted For Other Purposes	4,609	TE923	4,609
TOTAL Net Position	4,609		4,609
TOTAL Fund Balance	4,609		4,609
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,609		4,609

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Results of Operation

Code Description	2019	EdpCode	2020
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Results of Operation

Code Description	2019	EdpCode	2020
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(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	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
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	2,509,845	W129	2,603,161
TOTAL Provision To Be Made In Future Budgets	2,509,845		2,603,161
TOTAL Assets and Deferred Outflows of Resources	2,509,845		2,603,161

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	105,009	W638	353,395
Compensated Absences	47,436	W687	59,666
TOTAL Other Liabilities	152,445		413,061
Bonds Payable	2,357,400	W628	2,190,100
TOTAL Bond And Long Term Liabilities	2,357,400		2,190,100
TOTAL Liabilities	2,509,845		2,603,161
TOTAL Liabilities	2,509,845		2,603,161

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

3/31/2021

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	\$46,000	\$46,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$46,000	\$46,000	\$0	\$0	\$0	\$0
2007	BOND E	Water #6			12/14/2007	06/14/2045	4.50%	N	\$302,000	\$259,000	\$5,000	\$0	\$0		\$254,000
2009	BOND E	Water #8			08/27/2009	08/27/2047	2.625%		\$354,000	\$293,000	\$7,100	\$0	\$0		\$285,900
2010	BOND E	Water #7			03/18/2010	03/18/2048	4.00%		\$136,000	\$119,000	\$2,000	\$0	\$0		\$117,000
2014	BOND E	Water #9			06/20/2014	11/07/2051	2.625%		\$194,000	\$173,000	\$4,000	\$0	\$0		\$169,000
2003	BOND E	Water #3		Y	12/01/1993	12/15/2022	5.75%		\$0	\$135,000	\$45,000	\$0	\$0		\$90,000
2007	BOND E	Water #6			12/14/2007	06/14/2045	4.50%		\$55,500	\$44,000	\$1,000	\$0	\$0		\$43,000
2003	BOND E	Water #4		Y	12/01/2002	03/01/2038	4.50%		\$0	\$236,200	\$8,000	\$0	\$0		\$228,200
2007	BOND E	Sewer #1			10/23/2007	10/15/2032	4.50%	Y	\$539,594	\$260,000	\$20,000	\$0	\$0		\$240,000
2003	BOND E	Water #4		Y	12/01/2002	03/01/2038	4.50%		\$0	\$50,100	\$50,100	\$0	\$0		\$0
2003	BOND E	Water #4		Y	09/01/2002	03/01/2039	4.50%		\$0	\$788,100	\$25,100	\$0	\$0		\$763,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,357,400	\$167,300	\$0	\$0	\$0	\$2,190,100
2018	BAN N	2001 Western Star & Plow			01/08/2018	01/08/2020	3.60%		\$100,000	\$50,000	\$50,000	\$0	\$0		\$0
2020	BAN N	2021 Western Star Truck			11/09/2020	11/09/2021	2.00%		\$200,000	\$0	\$0	\$0	\$0		\$200,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$200,000	\$50,000	\$50,000	\$0	\$0	\$0	\$200,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$200,000	\$2,453,400	\$263,300	\$0	\$0	\$0	\$2,390,100

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$2,030,779.89
Time Deposits	9Z2021	
Total		\$2,030,779.89
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,816,502.59
Total		\$2,066,502.59
 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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2263	\$24,005	\$0	\$1,263	\$22,742
****-2271	\$193,573	\$0	\$160,155	\$33,418
****-2280	\$1,812,397	\$0	\$0	\$1,812,397
****-2298	\$804	\$0	\$0	\$804
Total Adjusted Bank Balance				\$1,869,361
Petty Cash				\$50.00
Adjustments				\$.00
Total Cash				\$1,869,411
Total Cash Balance All Funds				\$1,869,411
* Must be equal				

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>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 2020

Total Full Time Employees:		6			
Total Part Time Employees:		13			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$58,464.00	6	7	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$35,215.00	6	13	
90408	Worker's Compensation Insurance	\$35,983.00	6	13	
90458	Life Insurance				
90508	Unemployment Insurance	\$742.00	4	5	
90558	Disability Insurance	\$157.00	6		
90608	Hospital and Medical (Dental) Insurance	\$95,926.00	6	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,200.00		2	
Total		\$227,687.00			
Computed Total From Financial Section (comparative purposes only)		\$227,687.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,229	779	gallons	
Diesel Fuel	\$5,989	3,526	gallons	
Fuel Oil			gallons	
Natural Gas	\$4,027		cubic feet	
Electricity	\$11,308	56,637	kilowatt-hours	
Coal			tons	
Propane			gallons	

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 12/31/2020, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of 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 12/31/2020 and filed by means of electronic data transmission.

EFPR Solutions, LLC
Name of Report Preparer if different than Chief Fiscal Officer

F. Richard Remley
Name

(585) 340-5120
Telephone Number

Supervisor
Title

3665 Clarendon Rd., Albion, NY 144
Official Address

03/30/2021
Date of Certification

(585) 589-7048
Official Telephone Number

TOWN OF Albion
Financial Comments
For the Fiscal Year Ending 2020

(A) GENERAL

Adjustment Reason

Account Code A8012 correct prior yr prepaid compensation

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 correct prior yr prepaid compensation

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 correct prior yr prepaid compensation

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 correct prior yr prepaid compensation