

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Westmoreland
County of Oneida
For the Fiscal Year Ended 12/31/2012

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 Westmoreland

*** 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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	5,404	A200	19,514
Cash In Time Deposits	845,150	A201	861,682
TOTAL Cash	850,554		881,196
TOTAL Assets	850,554		881,196

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Unassigned Fund Balance	850,554	A917	881,19
TOTAL Unassigned Fund Balance	850,554		881,19
TOTAL Fund Equity	850,554		881,19
TOTAL Liabilities And Fund Equity	850,554		881,19

1

16

16

16

16

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest & Penalties On Real Prop Taxes	3,970	A1090	3,194
TOTAL Real Property Tax Items	3,970		3,194
Non Prop Tax Dist By County	377,501	A1120	368,400
Franchises	90,316	A1170	120,571
TOTAL Non Property Tax Items	467,817		488,971
Clerk Fees	2,583	A1255	1,862
Public Pound Charges, Dog Control Fees	239	A1550	20
Safety Inspection Fees		A1560	600
Park And Recreational Charges		A2001	950
Zoning Fees	600	A2110	300
Planning Board Fees	300	A2115	750
TOTAL Departmental Income	3,722		4,482
Interest And Earnings	4,039	A2401	3,419
TOTAL Use of Money And Property	4,039		3,419
Dog Licenses	5,391	A2544	5,166
Licenses, Other	25	A2545	25
Building And Alteration Permits	5,968	A2555	7,531
Plumbing Permits	765	A2565	810
Permits, Other	125	A2590	25
TOTAL Licenses And Permits	12,274		13,557
Fines And Forfeited Bail	70,248	A2610	68,028
TOTAL Fines And Forfeitures	70,248		68,028
Sales, Other	1	A2655	4
Sales of Equipment		A2665	250
Insurance Recoveries		A2680	
TOTAL Sale of Property And Compensation For Loss	1		254
Refunds of Prior Year's Expenditures	536	A2701	661
Gifts And Donations		A2705	
Otb-Distributed Earnings		A2720	12
Unclassified (specify)	18	A2770	
TOTAL Miscellaneous Local Sources	554		673
St Aid, Revenue Sharing	52,700	A3001	52,700
St Aid, Mortgage Tax	83,381	A3005	84,233
St Aid, Youth Programs	3,584	A3820	1,080
St Aid, Other Home And Comm Serv		A3989	
TOTAL State Aid	139,665		138,013
Fed Aid, Emergency Disaster Assistance		A4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	702,290		720,591
TOTAL Detail Revenues And Other Sources	702,290		720,591

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	16,584	A10101	16,584
Legislative Board, Contr Expend	1,455	A10104	476
TOTAL Legislative Board	18,039		17,060
Municipal Court, Pers Serv	50,656	A11101	52,176
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	10,620	A11104	7,090
TOTAL Municipal Court	61,276		59,266
Traffic Viol Bureau, Contr Expend		A11304	
TOTAL Traffic Viol Bureau	0		0
Supervisor,pers Serv	41,080	A12201	41,511
Supervisor,contr Expend	3,607	A12204	2,500
TOTAL Supervisor	44,687		44,011
Tax Collection,pers Serv	6,446	A13301	6,639
Tax Collection,contr Expend	3,342	A13304	4,332
TOTAL Tax Collection	9,788		10,971
Budget, Pers Serv	1,185	A13401	1,185
TOTAL Budget	1,185		1,185
Assessment, Pers Serv	25,791	A13551	26,775
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	2,245	A13554	2,082
TOTAL Assessment	28,036		28,857
Clerk,pers Serv	38,607	A14101	39,506
Clerk,equip & Cap Outlay		A14102	433
Clerk,contr Expend	4,326	A14104	3,274
TOTAL Clerk	42,933		43,213
Law, Contr Expend	16,793	A14204	19,690
TOTAL Law	16,793		19,690
Elections, Pers Serv		A14501	
TOTAL Elections	0		0
Records Mgmt, PerS. SerV.	797	A14601	797
Records Mgmt, Contr Expend	6,471	A14604	7,333
TOTAL Records Mgmt	7,268		8,130
Buildings, Equip & Cap Outlay	533	A16202	29,640
Buildings, Contr Expend	43,831	A16204	47,318
TOTAL Buildings	44,364		76,958
Central Print & Mail,contr Expend	1,533	A16704	1,591
TOTAL Central Print & Mail	1,533		1,591
Unallocated Insurance, Contr Expend	10,800	A19104	11,060
TOTAL Unallocated Insurance	10,800		11,060
Municipal Assn Dues, Contr Expend	1,098	A19204	1,000
TOTAL Municipal Assn Dues	1,098		1,000
TOTAL General Government Support	287,800		322,992
Traffic Control, Contr Expen	889	A33104	931
TOTAL Traffic Control	889		931
Control of Animals, Pers Serv		A35101	
Control of Animals, Contr Expend	5,538	A35104	5,608
TOTAL Control of Animals	5,538		5,608
Safety Inspection, Pers Serv	16,543	A36201	13,793

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Safety Inspection, Contr Expend	3,477	A36204	4,971
TOTAL Safety Inspection	20,020		18,764
TOTAL Public Safety	26,447		25,303
Registrar of Vital Statistics, Pers Serv	578	A40201	578
Registrar of Vital Stat,equip&cap Outlay	103	A40202	
TOTAL Registrar of Vital Stat	681		578
TOTAL Health	681		578
Street Admin, Pers Serv	94,079	A50101	97,045
Street Admin, Contr Expend	767	A50104	1,005
TOTAL Street Admin	94,846		98,050
Garage, Equip & Cap Outlay		A51322	29,130
Garage, Contr Expend	19,533	A51324	16,132
TOTAL Garage	19,533		45,262
Street Lighting, Contr Expend	14,670	A51824	14,942
TOTAL Street Lighting	14,670		14,942
Sidewalks, Contr Expend	5,275	A54104	6,855
TOTAL Sidewalks	5,275		6,855
TOTAL Transportation	134,324		165,109
Programs For Aging, Contr Expend	2,974	A67724	3,063
TOTAL Programs For Aging	2,974		3,063
TOTAL Economic Assistance And Opportunity	2,974		3,063
Recreation Admini, Pers Serv	590	A70201	590
TOTAL Recreation Admini	590		590
Parks, Pers Serv	4,762	A71101	6,023
Parks, Equip & Cap Outlay	837	A71102	
Parks, Contr Expend	5,901	A71104	22,607
TOTAL Parks	11,500		28,630
Playgr & Rec Centers, Contr Expend	14,660	A71404	10,805
TOTAL Playgr & Rec Centers	14,660		10,805
Youth Prog, Contr Expend	6,134	A73104	3,133
TOTAL Youth Prog	6,134		3,133
Library, Pers Serv	14,173	A74101	14,598
Library, Equip & Cap Outlay	2,568	A74102	658
Library, Contr Expend	8,608	A74104	6,976
TOTAL Library	25,349		22,232
Historian, Pers Serv	702	A75101	702
Historian, Contr Expend	98	A75104	122
TOTAL Historian	800		824
Celebrations, Contr Expend	2,424	A75504	2,829
TOTAL Celebrations	2,424		2,829
TOTAL Culture And Recreation	61,457		69,043
Zoning, Pers Serv	329	A80101	333
Zoning, Contr Expend	3,363	A80104	2,505
TOTAL Zoning	3,692		2,838
Planning, Pers Serv	462	A80201	498
Planning, Contr Expend	3,920	A80204	4,154
TOTAL Planning	4,382		4,652

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Human Rights, Contr Expend	550	A80404	550
TOTAL Human Rights	550		550
Comm Beautification, Contr Expend	476	A85104	835
TOTAL Comm Beautification	476		835
Emergency Disaster Work, Contr Expend		A87604	
TOTAL Emergency Disaster Work	0		0
Cemetery, Contr Expend		A88104	80
TOTAL Cemetery	0		80
TOTAL Home And Community Services	9,100		8,955
State Retirement System	32,627	A90108	41,223
Social Security, Employer Cont	23,592	A90308	23,042
Life Insurance, Empl Bnfts	2,338	A90458	2,351
Disability Insurance, Empl Bnfts		A90558	
Hospital & Medical (dental) Ins, Empl Bnft	42,452	A90608	28,290
TOTAL Employee Benefits	101,009		94,906
TOTAL Expenditures	623,792		689,949
TOTAL Detail Expenditures And Other Uses	623,792		689,949

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	772,056	A8021	850,554
Restated Fund Equity - Beg of Year	772,056	A8022	850,554
ADD - REVENUES AND OTHER SOURCES	702,290		720,591
DEDUCT - EXPENDITURES AND OTHER USES	623,792		689,949
Fund Equity-End of Year	850,554	A8029	881,196

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Tax Items	3,200	A1099N	3,200
Est Rev - Non Property Tax Items	263,000	A1199N	265,000
Est Rev - Departmental Income	3,300	A1299N	4,350
Est Rev - Use of Money And Property	5,000	A2499N	3,000
Est Rev - Licenses And Permits	11,570	A2599N	11,195
Est Rev - Fines And Forfeitures	62,025	A2649N	62,005
Est Rev - Miscellaneous Local Sources	50	A2799N	25
Est Rev - State Aid	132,000	A3099N	130,000
TOTAL Estimated Revenues	480,145		478,775
Appropriated Fund Balance	278,418	A599N	273,304
TOTAL Estimated Other Sources	278,418		273,304
TOTAL Estimated Revenues And Other Sources	758,563		752,079

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	349,985	A1999N	361,601
App - Public Safety	30,842	A3999N	28,072
App - Health	928	A4999N	928
App - Transportation	206,225	A5999N	170,610
App - Economic Assistance And Opportunity	3,063	A6999N	3,155
App - Culture And Recreation	53,867	A7999N	69,998
App - Home And Community Services	13,838	A8999N	14,800
App - Employee Benefits	99,815	A9199N	102,915
TOTAL Appropriations	758,563		752,079
TOTAL Appropriations And Other Uses	758,563		752,079

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	154,913	DA200	178,717
TOTAL Cash	154,913		178,717
TOTAL Assets	154,913		178,717

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Appropriated Fund Balance	154,913	DA914	178,71
Assigned Unappropriated Fund Balance		DA915	
TOTAL Assigned Fund Balance	154,913		178,71
TOTAL Fund Equity	154,913		178,71
TOTAL Liabilities And Fund Equity	154,913		178,71

17

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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Sales Tax (from County)	850,000	DA1120	900,000
TOTAL Non Property Tax Items	850,000		900,000
Snow Removal Services-Other Govts	188,683	DA2302	188,560
TOTAL Intergovernmental Charges	188,683		188,560
Interest And Earnings	1,450	DA2401	1,355
TOTAL Use of Money And Property	1,450		1,355
Sales of Equipment	1,875	DA2665	10,099
Insurance Recoveries	4,067	DA2680	3,662
TOTAL Sale of Property And Compensation For Loss	5,942		13,761
Refunds of Prior Year's Expenditures	855	DA2701	856
Unclassified (specify)	140,570	DA2770	144,955
TOTAL Miscellaneous Local Sources	141,425		145,811
St Aid, Consolidated Highway Aid	87,775	DA3501	87,767
TOTAL State Aid	87,775		87,767
Fed Aid Emer Disaster Assist Additional Description 0.00		DA4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	1,275,275		1,337,254
Bond Anticipation Notes		DA5730	140,000
TOTAL Proceeds of Obligations	0		140,000
TOTAL Other Sources	0		140,000
TOTAL Detail Revenues And Other Sources	1,275,275		1,477,254

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Maint of Streets, Pers Serv	175,033	DA51101	180,283
Maint of Streets, Contr Expend	182,078	DA51104	161,779
TOTAL Maint of Streets	357,111		342,062
Perm Improve Highway, Equip & Cap Outlay	87,775	DA51122	87,767
TOTAL Perm Improve Highway	87,775		87,767
Machinery, Equip & Cap Outlay	21,403	DA51302	213,825
Machinery, Contr Expend	336,724	DA51304	318,964
TOTAL Machinery	358,127		532,789
Brush And Weeds, Contr Expend	7,100	DA51404	5,245
Brush & Weeds, Empl Bnfts	724	DA51408	622
TOTAL Brush & Weeds	7,824		5,867
Snow Removal, Pers Serv	139,631	DA51421	148,276
Snow Removal, Contr Expend	97,429	DA51424	103,586
TOTAL Snow Removal	237,060		251,862
TOTAL Transportation	1,047,897		1,220,347
State Retirement, Empl Bnfts	44,813	DA90108	56,620
Social Security , Empl Bnfts	23,908	DA90308	24,028
Worker's Compensation, Empl Bnfts	40,257	DA90408	44,069
Life Insurance, Empl Bnfts	979	DA90458	979
Disability Insurance, Empl Bnfts		DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	66,888	DA90608	50,757
TOTAL Employee Benefits	176,845		176,453
Debt Principal, Installment Bonds	55,000	DA97206	55,000
TOTAL Debt Principal	55,000		55,000
Debt Interest, Installment Bonds	3,300	DA97207	1,650
TOTAL Debt Interest	3,300		1,650
TOTAL Expenditures	1,283,042		1,453,450
TOTAL Detail Expenditures And Other Uses	1,283,042		1,453,450

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	162,680	DA8021	154,913
Restated Fund Equity - Beg of Year	162,680	DA8022	154,913
ADD - REVENUES AND OTHER SOURCES	1,275,275		1,477,254
DEDUCT - EXPENDITURES AND OTHER USES	1,283,042		1,453,450
Fund Equity - End of Year	154,913	DA8029	178,717

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Non Property Tax Items	900,000	DA1199N	1,000,000
Est. ReV. - Intergovernmental Charges	170,000	DA2399N	196,000
Est Rev - Use of Money And Property	3,000	DA2499N	2,000
Est Rev - Sale of Prop And Comp For Loss	3,000	DA2699N	5,000
Est Rev - Miscellaneous Local Sources	152,000	DA2799N	172,000
Est Rev - State Aid	80,000	DA3099N	87,000
TOTAL Estimated Revenues	1,308,000		1,462,000
Estimated - Proceeds of Obligations	160,000	DA5799N	0
Appropriated Fund Balance	203,884	DA599N	781
TOTAL Estimated Other Sources	363,884		781
TOTAL Estimated Revenues And Other Sources	1,671,884		1,462,781

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	1,426,566	DA5999N	1,228,685
App - Employee Benefits	188,668	DA9199N	185,096
App - Debt Service	56,650	DA9899N	49,000
TOTAL Appropriations	1,671,884		1,462,781
TOTAL Appropriations And Other Uses	1,671,884		1,462,781

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash		H200	
Cash With Fiscal Agent		H223	
TOTAL Cash	0		0
TOTAL Assets	0		0

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable		H600	
TOTAL Accounts Payable	0		
Bond Anticipation Notes Payable	100,000	H626	
TOTAL Notes Payable	100,000		
TOTAL Liabilities	100,000		
Assigned Appropriated Fund Balance		H914	
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		
Unassigned Fund Balance	-100,000	H917	
TOTAL Unassigned Fund Balance	-100,000		
TOTAL Fund Equity	-100,000		
TOTAL Liabilities And Fund Equity	0		

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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Unclassified (specify)		H2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		0
Bans Redeemed From Appropriations	100,000	H5731	100,000
Installment Purchase Debt		H5785	
TOTAL Proceeds of Obligations	100,000		100,000
TOTAL Other Sources	100,000		100,000
TOTAL Detail Revenues And Other Sources	100,000		100,000

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Source Supply Pwr & Pump, Equip & Cap Outla	2,235	H83202	
TOTAL Source Supply Pwr & Pump	2,235		0
TOTAL Home And Community Services	2,235		0
Debt Principal, Installment Bonds		H97206	
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
TOTAL Expenditures	2,235		0
TOTAL Detail Expenditures And Other Uses	2,235		0

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-197,768	H8021	-100,003
Prior Period Adj.- Increase In Fund Equity		H8012	
Restated Fund Equity - Beg of Year	-197,768	H8022	-100,003
ADD - REVENUES AND OTHER SOURCES	100,000		100,000
DEDUCT - EXPENDITURES AND OTHER USES	2,235		
Fund Equity - End of Year	-100,003	H8029	-3

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land	78,750	K101	78,750
Buildings	1,534,000	K102	1,534,000
Machinery & Equipment	2,169,800	K104	2,349,760
TOTAL Fixed Assets (net)	3,782,550		3,962,510
TOTAL Assets	3,782,550		3,962,510

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Total Non-Current Govt Assets	3,782,550	K159	3,962,51
TOTAL Investments in Non-Current Government Assets	3,782,550		3,962,51
TOTAL Fund Equity	3,782,550		3,962,51
TOTAL Liabilities And Fund Equity	3,782,550		3,962,51

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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(PN) PERMANENT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	1,000	PN200	1,000
TOTAL Cash	1,000		1,000
TOTAL Assets	1,000		1,000

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(PN) PERMANENT

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance	1,000	PN915	1,000
TOTAL Assigned Fund Balance	1,000		1,000
TOTAL Fund Equity	1,000		1,000
TOTAL Liabilities And Fund Equity	1,000		1,000

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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

Results of Operation

Code Description	2011	EdpCode	2012
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TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(PN) PERMANENT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,000	PN8021	1,000
Restated Fund Equity - Beg of Year	1,000	PN8022	1,000
Fund Equity-End of Year	1,000	PN8029	1,000

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	6,388	SL200	5,149
TOTAL Cash	6,388		5,149
TOTAL Assets	6,388		5,149

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Appropriated Fund Balance	6,388	SL914	5,14
Assigned Unappropriated Fund Balance		SL915	
TOTAL Assigned Fund Balance	6,388		5,14
TOTAL Fund Equity	6,388		5,14
TOTAL Liabilities And Fund Equity	6,388		5,14



19



19



19

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	10,875	SL1001	9,046
TOTAL Real Property Taxes	10,875		9,046
Interest And Earnings		SL2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	10,875		9,046
TOTAL Detail Revenues And Other Sources	10,875		9,046

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Street Lighting, Contr Expend	9,990	SL51824	10,285
TOTAL Street Lighting	9,990		10,285
TOTAL Transportation	9,990		10,285
TOTAL Expenditures	9,990		10,285
TOTAL Detail Expenditures And Other Uses	9,990		10,285

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	5,503	SL8021	6,388
Restated Fund Equity - Beg of Year	5,503	SL8022	6,388
ADD - REVENUES AND OTHER SOURCES	10,875		9,046
DEDUCT - EXPENDITURES AND OTHER USES	9,990		10,285
Fund Equity - End of Year	6,388	SL8029	5,149

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	1,213	SS200	864
TOTAL Cash	1,213		864
TOTAL Assets	1,213		864

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Appropriated Fund Balance	1,213	SS914	86
Assigned Unappropriated Fund Balance		SS915	
TOTAL Assigned Fund Balance	1,213		86
TOTAL Fund Equity	1,213		86
TOTAL Liabilities And Fund Equity	1,213		86



34



TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Assessments	14,500	SS1030	14,500
TOTAL Real Property Taxes	14,500		14,500
Interest And Earnings	30	SS2401	15
TOTAL Use of Money And Property	30		15
TOTAL Revenues	14,530		14,515
TOTAL Detail Revenues And Other Sources	14,530		14,515

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Sewage Treat Disp, Contr Expend	14,864	SS81304	14,864
TOTAL Sewage Treat Disp	14,864		14,864
TOTAL Home And Community Services	14,864		14,864
TOTAL Expenditures	14,864		14,864
TOTAL Detail Expenditures And Other Uses	14,864		14,864

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	1,547	SS8021	1,213
Restated Fund Equity - Beg of Year	1,547	SS8022	1,213
ADD - REVENUES AND OTHER SOURCES	14,530		14,515
DEDUCT - EXPENDITURES AND OTHER USES	14,864		14,864
Fund Equity-End of Year	1,213	SS8029	864

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	14,500	SS1049N	15,267
Est Rev - Use of Money And Property	15	SS2499N	10
TOTAL Estimated Revenues	14,515		15,277
Appropriated Fund Balance	449	SS599N	354
TOTAL Estimated Other Sources	449		354
TOTAL Estimated Revenues And Other Sources	14,964		15,631

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Home And Community Services	14,964	SS8999N	15,631
TOTAL Appropriations	14,964		15,631
TOTAL Appropriations And Other Uses	14,964		15,631

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	174,926	SW200	144,905
TOTAL Cash	174,926		144,905
Water Rents Receivable	9,364	SW350	7,819
TOTAL Other Receivables (net)	9,364		7,819
Due From Other Governments	33,970	SW440	40,344
TOTAL Due From Other Governments	33,970		40,344
TOTAL Assets	218,260		193,068

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Appropriated Fund Balance	218,260	SW914	193,06
Assigned Unappropriated Fund Balance		SW915	
TOTAL Assigned Fund Balance	218,260		193,06
TOTAL Fund Equity	218,260		193,06
TOTAL Liabilities And Fund Equity	218,260		193,06



38

38

38

38

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	18,000	SW1001	18,000
TOTAL Real Property Taxes	18,000		18,000
Metered Water Sales	121,868	SW2140	122,935
Unmetered Water Sales	139,127	SW2142	136,406
Water Service Charges	180	SW2144	100
TOTAL Departmental Income	261,175		259,441
Interest And Earnings	482	SW2401	326
TOTAL Use of Money And Property	482		326
Insurance Recoveries	4,461	SW2680	
TOTAL Sale of Property And Compensation For Loss	4,461		0
Refunds of Prior Year's Expenditures	58	SW2701	59
Unclassified (specify)	500	SW2770	200
TOTAL Miscellaneous Local Sources	558		259
TOTAL Revenues	284,676		278,026
Bond Anticipation Notes		SW5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	284,676		278,026

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Water Administration, Pers Serv	22,851	SW83101	18,776
Water Administration, Contr Expend	9,091	SW83104	8,847
TOTAL Water Administration	31,942		27,623
Source Supply Pwr & Pump, Contr Expend	67,972	SW83204	67,946
TOTAL Source Supply Pwr & Pump	67,972		67,946
Water Purification, Equip & Cap Outlay	2,630	SW83302	
Water Purification, Contr Expend	8,236	SW83304	8,036
TOTAL Water Purification	10,866		8,036
Water Trans & Distrib, Equip & Cap Outlay	240	SW83402	10,261
Water Trans & Distrib, Contr Expend	12,859	SW83404	9,567
TOTAL Water Trans & Distrib	13,099		19,828
TOTAL Home And Community Services	123,879		123,433
State Retirement, Empl Bnfts	1,179	SW90108	1,490
Social Security , Empl Bnfts	1,748	SW90308	1,436
Life Insurance, Empl Bnfts	337	SW90458	336
TOTAL Employee Benefits	3,264		3,262
Debt Principal, Installment Bonds	39,190	SW97206	40,000
Debt Principal, Bond Anticipation Notes	100,000	SW97306	100,000
TOTAL Debt Principal	139,190		140,000
Debt Interest, Bond Anticipation Notes	38,739	SW97307	36,523
TOTAL Debt Interest	38,739		36,523
TOTAL Expenditures	305,072		303,218
TOTAL Detail Expenditures And Other Uses	305,072		303,218

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	238,656	SW8021	218,260
Restated Fund Equity - Beg of Year	238,656	SW8022	218,260
ADD - REVENUES AND OTHER SOURCES	284,676		278,026
DEDUCT - EXPENDITURES AND OTHER USES	305,072		303,218
Fund Equity-End of Year	218,260	SW8029	193,068

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	18,000	SW1049N	18,000
Est Rev - Departmental Income	221,875	SW1299N	258,440
Est Rev - Use of Money And Property	365	SW2499N	340
TOTAL Estimated Revenues	240,240		276,780
Estimated Proceeds of Obligations		SW5799N	
Appropriated Fund Balance	48	SW599N	16,860
TOTAL Estimated Other Sources	48		16,860
TOTAL Estimated Revenues And Other Sources	240,288		293,640

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Home And Community Services	159,332	SW8999N	213,274
App-Employee Benefits	3,956	SW9199N	4,366
App - Debt Service	77,000	SW9899N	76,000
TOTAL Appropriations	240,288		293,640
TOTAL Appropriations And Other Uses	240,288		293,640

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	2,343	TA200	2,360
TOTAL Cash	2,343		2,360
TOTAL Assets	2,343		2,360

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Other Funds (specify)	2,343	TA85	2,36
TOTAL Agency Liabilities	2,343		2,36
TOTAL Liabilities	2,343		2,36
TOTAL Liabilities And Fund Equity	2,343		2,36

11

30

30

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30

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	116	TE200	116
TOTAL Cash	116		116
TOTAL Assets	116		116

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Net Assets-Restricted For Other Purposes	116	TE923	11
TOTAL Assigned Fund Balance	116		11
TOTAL Fund Equity	116		11
TOTAL Liabilities And Fund Equity	116		11



16

16

16

16

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	2	TE2401	
TOTAL Use of Money And Property	2		0
TOTAL Revenues	2		0
TOTAL Detail Revenues And Other Sources	2		0

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Misc Home & Comm Serv, Cont Expend		TE89894	
TOTAL Misc Home & Comm Serv	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	114	TE8021	116
Restated Fund Equity - Beg of Year	114	TE8022	116
ADD - REVENUES AND OTHER SOURCES	2		
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Equity End of Year	116	TE8029	116

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	1,360,000	W129	1,265,000
TOTAL Provision To Be Made In Future Budgets	1,360,000		1,265,000
TOTAL Assets	1,360,000		1,265,000

TOWN OF Westmoreland
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		
Bonds Payable	1,360,000	W628	1,265,000
TOTAL Bond And Long Term Liabilities	1,360,000		1,265,000
TOTAL Liabilities	1,360,000		1,265,000
TOTAL General Long Term Debt	1,360,000		1,265,000

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10

10

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10

TOWN OF Westmoreland
Financial Comments
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 adj

TOWN OF Westmoreland
Statement of Indebtedness
For the Fiscal Year Ending 2012

3/29/2013

County of: Oneida

Municipal Code: 300389500000

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.	O/S End of Year
2009	BAN E	water main repair			08/14/2009	08/13/2012	1.875%		\$200,000	\$100,000	\$100,000	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$100,000	\$100,000	\$0	\$0	\$0
2010	BONDE	water distribution improvement			05/21/2010	05/20/2040	0.38%		\$1,344,190	\$1,305,000	\$40,000	\$0	\$0	\$1,265,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,305,000	\$40,000	\$0	\$0	\$1,265,000
2012	IPC E	Highway truck purchase		N	03/12/2012	04/01/2015	2.26%		\$140,000	\$0			\$0	\$140,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$140,000	\$0	\$0	\$0	\$0	\$140,000
2009	BONDN	Hiway Equipment			09/15/2009	09/15/2012	3.00%		\$165,000	\$55,000	\$55,000	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$55,000	\$55,000	\$0	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$140,000	\$1,460,000	\$195,000	\$0	\$0	\$1,405,000

TOWN OF Westmoreland
Maturity Schedule
For the Fiscal Year Ending 2012

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2012

	EDPCODE	
Indebtedness No.		2012000001
Purpose of Issue		Highway truck purchase
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	140,000
Date of Issue	2P3DT	3/12/2012
Interest Rate	2P3PC	2.26000
Final Maturity Date	2P3DM	4/1/2015
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P313	46,667
	2P314	46,667
	2P315	46,667

TOWN OF Westmoreland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$964,307.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$250,000.00
Total		\$1,214,307.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$714,307.00
Total		\$1,214,307.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Westmoreland
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0058	\$36,910	\$0	\$17,396	\$19,514
****-0074	\$5,149	\$0	\$0	\$5,149
****-0066	\$58,076	\$0	\$52,902	\$5,174
****-2154	\$173,543	\$0	\$0	\$173,543
****-8673	\$611,682	\$0	\$0	\$611,682
****-0104	\$94,694	\$88	\$15	\$94,767
****-0147	\$10,471	\$0	\$7,247	\$3,224
****-8050	\$50,138	\$0	\$0	\$50,138
****-1958	\$536	\$0	\$0	\$536
****-8058	\$580	\$0	\$0	\$580
****-5981	\$250,000	\$0	\$0	\$250,000
	Total Adjusted Bank Balance			\$1,214,307
	Petty Cash			\$0
	Adjustments			\$0
	Total Cash			9ZCASH * \$1,214,307
	Total Cash Balance All Funds			9ZCASHB * \$1,214,307
	* Must be equal			

TOWN OF Westmoreland
Local Government Questionnaire
For the Fiscal Year Ending 2012

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</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 Westmoreland
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		11			
Total Part Time Employees:		25			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$99,333.00	11	10	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$48,506.00	11	25	
90408	Worker's Compensation Insurance	\$44,069.00	11	25	
90458	Life Insurance	\$3,666.00	11	21	
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$79,047.00	11		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits				
Total		\$274,621.00			
Computed Total From Financial Section (comparative purposes only)		\$275,243.00			

TOWN OF Westmoreland
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$47,331	14,791	gallons	
Diesel Fuel	\$190,619	52,669	gallons	
Fuel Oil			gallons	
Natural Gas	\$11,882	9,002	cubic feet	therms
Electricity	\$48,625	105,122	kilowatts	
Coal			tons	

TOWN OF Westmoreland
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Gregory Sydoriw, hereby certify that I am the Chief Fiscal Officer of the Town of Westmoreland, and that the information provided in the annual financial report of the Town of Westmoreland, for the fiscal year ended 12/31/2012, 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 Westmoreland, and adopted by me as my signature for use in conjunction with the filing of the Town of Westmoreland's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Westmoreland's annual financial report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

(315) 853-8001
Telephone Number

03/21/2013
Date of Certification

Gregory Sydoriw
Name

Town Supervisor
Title

PO box 310 Westmoreland NY 1349
Official Address

(315) 853-8001
Official Telephone Number