

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

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

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF Rochester

*** FINANCIAL SECTION ***

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

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (SL) LIGHTING
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	521,282	A200	739,833
Petty Cash	800	A210	800
TOTAL Cash	522,082		740,633
Accounts Receivable	184,789	A380	272,518
TOTAL Other Receivables (net)	184,789		272,518
Due From Other Funds	30,405	A391	26,002
TOTAL Due From Other Funds	30,405		26,002
Prepaid Expenses	14,076	A480	600
TOTAL Prepaid Expenses	14,076		600
Cash Special Reserves	129,067	A230	108,204
TOTAL Restricted Assets	129,067		108,204
TOTAL Assets and Deferred Outflows of Resources	880,420		1,147,956

TOWN OF Rochester
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	105,663	A600	51,741
TOTAL Accounts Payable	105,663		51,741
Accrued Liabilities	13,521	A601	19,588
TOTAL Accrued Liabilities	13,521		19,588
Due To Other Funds	9,051	A630	9,753
TOTAL Due To Other Funds	9,051		9,753
TOTAL Liabilities	128,235		81,082
Fund Balance			
Not in Spendable Form	30,405	A806	31,005
TOTAL Nonspendable Fund Balance	30,405		31,005
Capital Reserve	129,067	A878	108,204
TOTAL Restricted Fund Balance	129,067		108,204
Assigned Appropriated Fund Balance	75,000	A914	75,000
TOTAL Assigned Fund Balance	75,000		75,000
Unassigned Fund Balance	517,713	A917	852,666
TOTAL Unassigned Fund Balance	517,713		852,666
TOTAL Fund Balance	752,185		1,066,875
TOTAL Liabilities, Deferred Inflows And Fund Balance	880,420		1,147,956

TOWN OF Rochester
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	689,630	A1001	605,759
TOTAL Real Property Taxes	689,630		605,759
Interest & Penalties On Real Prop Taxes	32,649	A1090	34,009
TOTAL Real Property Tax Items	32,649		34,009
Non Prop Tax Dist By County	175,278	A1120	149,069
Franchises	118,368	A1170	114,892
TOTAL Non Property Tax Items	293,646		263,961
Tax Collector Fees	556	A1232	526
Clerk Fees	1,041	A1255	1,603
Attorney Fees	15	A1265	
Police Fees	6,913	A1520	1,125
Public Pound Charges, Dog Control Fees	3,792	A1550	700
Safety Inspection Fees	12,883	A1560	5,480
Other Public Safety Departmental Income	665	A1589	
Vital Statistics Fees	2,122	A1603	2,018
Park And Recreational Charges	-360	A2001	
Other Culture & Recreation Income	65,001	A2089	57,470
Zoning Fees	6,488	A2110	7,675
Planning Board Fees	7,134	A2115	10,083
Refuse & Garbage Charges	292,810	A2130	299,893
TOTAL Departmental Income	399,061		386,573
General Services, Inter Government		A2210	5,004
Youth Recreation Services, Other Govts	1,300	A2350	1,778
TOTAL Intergovernmental Charges	1,300		6,782
Interest And Earnings	1,025	A2401	458
Rental of Real Property	125,309	A2410	233,363
TOTAL Use of Money And Property	126,334		233,821
Dog Licenses	1,384	A2544	1,748
Public Safety Permits		A2550	18,510
Permits, Other	123,519	A2590	133,127
TOTAL Licenses And Permits	124,903		153,385
Fines And Forfeited Bail	30,307	A2610	109,770
Fines & Pen-Dog Cases	1,286	A2611	385
TOTAL Fines And Forfeitures	31,593		110,155
Sales of Scrap & Excess Materials	10,710	A2650	6,441
Sales of Forest Products		A2652	
Sales, Other	1,209	A2655	25
Sales of Real Property		A2660	400
Insurance Recoveries		A2680	465
TOTAL Sale of Property And Compensation For Loss	11,919		7,331
Refunds of Prior Year's Expenditures	207	A2701	1,356
Gifts And Donations		A2705	7,148
Employees Contributions		A2709	48,237
AIM Related Payments		A2750	22,120

TOWN OF Rochester
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Unclassified (specify)	69	A2770	12
TOTAL Miscellaneous Local Sources	275		78,872
St Aid, Revenue Sharing	22,120	A3001	
St Aid, Mortgage Tax	217,069	A3005	287,836
St Aid, Conservation Programs	9,583	A3910	
St Aid - Other Home And Community Service	72,037	A3989	
TOTAL State Aid	320,809		287,836
TOTAL Revenues	2,032,121		2,168,482
TOTAL Detail Revenues And Other Sources	2,032,121		2,168,482

TOWN OF Rochester
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	22,513	A10101	22,964
Legislative Board, Contr Expend	3,296	A10104	902
TOTAL Legislative Board	25,810		23,866
Municipal Court, Pers Serv	98,605	A11101	110,414
Municipal Court, Equip & Cap Outlay		A11102	182
Municipal Court, Contr Expend	21,148	A11104	9,915
TOTAL Municipal Court	119,752		120,512
Supervisor,pers Serv	64,750	A12201	71,077
Supervisor,equip & Cap Outlay	680	A12202	
Supervisor,contr Expend	19,855	A12204	11,411
TOTAL Supervisor	85,285		82,488
Tax Collection,pers Serv	2,626	A13301	3,000
Tax Collection,contr Expend	4,084	A13304	2,524
TOTAL Tax Collection	6,710		5,524
Budget, Pers Serv	6,000	A13401	7,395
TOTAL Budget	6,000		7,395
Assessment, Pers Serv	59,346	A13551	54,440
Assessment, Equip & Cap Outlay		A13552	240
Assessment, Contr Expend	4,236	A13554	6,864
TOTAL Assessment	63,582		61,545
Clerk,pers Serv	84,412	A14101	102,578
Clerk,equip & Cap Outlay	372	A14102	
Clerk,contr Expend	4,247	A14104	2,823
TOTAL Clerk	89,032		105,401
Law, Contr Expend	44,525	A14204	50,903
TOTAL Law	44,525		50,903
Personnel, Contr Expend	5,196	A14304	3,290
TOTAL Personnel	5,196		3,290
Engineer, Contr Expend	2,176	A14404	4,721
TOTAL Engineer	2,176		4,721
Elections, Pers Serv	3,178	A14501	
TOTAL Elections	3,178		0
Records Mgmt, PerS. SerV.	1,872	A14601	
Records Mgmt, Contr Expend	2,600	A14604	297
TOTAL Records Mgmt	4,472		297
Public Inform & Services, Contr Expend		A14804	11,894
TOTAL Public Inform & Services	0		11,894
Buildings, Pers Serv	53,761	A16201	45,331
Buildings, Equip & Cap Outlay		A16202	612
Buildings, Contr Expend	97,131	A16204	97,902
TOTAL Buildings	150,892		143,845
Central Garage, Contr Expend	4,626	A16404	11,893
TOTAL Central Garage	4,626		11,893
Central Comm System, Equip & Cap Outlay		A16502	222

TOWN OF Rochester
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Comm System, Contr Expend	15,810	A16504	14,593
TOTAL Central Comm System	15,810		14,815
Central Print & Mail,contr Expend	8,593	A16704	11,662
TOTAL Central Print & Mail	8,593		11,662
Central Data Process, Contr Expend	1,632	A16804	1,651
TOTAL Central Data Process	1,632		1,651
Unallocated Insurance, Contr Expend	38,924	A19104	43,362
TOTAL Unallocated Insurance	38,924		43,362
Municipal Assn Dues, Contr Expend	500	A19204	2,740
TOTAL Municipal Assn Dues	500		2,740
TOTAL General Government Support	676,695		707,804
Public Safety Admin, Pers Serv	2,670	A30101	5,672
Public Safety Admin, Equip & Cap Outlay	2,640	A30102	
Public Safety Admin, Contr Expend	4,530	A30104	4,565
TOTAL Public Safety Admin	9,840		10,236
Traffic Control, Contr Expen		A33104	5,048
TOTAL Traffic Control	0		5,048
Control of Animals, Pers Serv	12,887	A35101	12,892
Control of Animals, Equip & Cap Outlay		A35102	225
Control of Animals, Contr Expend	8,621	A35104	5,544
TOTAL Control of Animals	21,508		18,661
Safety Inspection, Pers Serv	81,659	A36201	
Safety Inspection, Contr Expend	1,965	A36204	5,007
TOTAL Safety Inspection	83,624		5,007
TOTAL Public Safety	114,973		38,952
Registrar of Vital Statistics, Pers Serv	1,698	A40201	1,698
TOTAL Registrar of Vital Statistics	1,698		1,698
Ambulance, Contr Expend	9,804	A45404	20,605
TOTAL Ambulance	9,804		20,605
TOTAL Health	11,502		22,303
Street Admin, Pers Serv	78,822	A50101	59,672
Street Admin, Contr Expend	2,671	A50104	676
TOTAL Street Admin	81,492		60,348
Maint of Streets, Contr Expend		A51104	2,300
TOTAL Maint of Streets	0		2,300
Street Lighting, Contr Expend	6,711	A51824	6,819
TOTAL Street Lighting	6,711		6,819
TOTAL Transportation	88,204		69,467
Safety Net, Contr Expend	17	A61404	
TOTAL Safety Net	17		0
TOTAL Economic Assistance And Opportunity	17		0
Recreation Admini, Pers Serv		A70201	68,124
Recreation Admini, Contr Expend		A70204	600
TOTAL Recreation Admini	0		68,723

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Parks, Equip & Cap Outlay		A71102	1,500
Parks, Contr Expend	3,655	A71104	4,867
TOTAL Parks	3,655		6,367
Joint Rec Proj, Contr Expend	27,900	A71454	27,800
TOTAL Joint Rec Proj	27,900		27,800
Youth Prog, Pers Serv	105,223	A73101	38,996
Youth Prog, Equip & Cap Outlay		A73102	44
Youth Prog, Contr Expend	28,541	A73104	31,023
TOTAL Youth Prog	133,764		70,063
Library, Contr Expend	26,250	A74104	26,250
TOTAL Library	26,250		26,250
Museum - Art Gallery, Contr Expend	5,000	A74504	5,000
TOTAL Museum - Art Gallery	5,000		5,000
Historian, Contr Expend	500	A75104	
TOTAL Historian	500		0
Historical Property, Contr Expend	4,000	A75204	
TOTAL Historical Property	4,000		0
Celebrations, Contr Expend	418	A75504	316
TOTAL Celebrations	418		316
Programs For Aging, Contr Expend		A76104	4,120
TOTAL Programs For Aging	0		4,120
Adult Recreation, Pers Serv		A76201	631
Adult Recreation, Contr Expend	6,341	A76204	2,801
TOTAL Adult Recreation	6,341		3,432
TOTAL Culture And Recreation	207,827		212,072
Zoning, Pers Serv	13,357	A80101	8,960
Zoning, Contr Expend	2,809	A80104	1,722
TOTAL Zoning	16,165		10,682
Planning, Pers Serv	13,357	A80201	16,271
Planning, Contr Expend	6,134	A80204	2,924
TOTAL Planning	19,491		19,195
Environmental Control, Contr Expend	558	A80904	30
TOTAL Environmental Control	558		30
Refuse & Garbage, Pers Serv	50,278	A81601	68,503
Refuse & Garbage, Contr Expend	224,094	A81604	181,883
TOTAL Refuse & Garbage	274,372		250,386
Code Enforcements, Pers Serv		A86641	85,079
Code Enforcements, Contr Expend		A86644	2,266
TOTAL Code Enforcements	0		87,345
Clearance, Demo, Rehab, Contr Expend		A86664	53
TOTAL Clearance	0		53
Conservation, Contr Expend		A87104	76
TOTAL Conservation	0		76
Joint Small Watershed Pro, Contr Expend	16,500	A87354	
TOTAL Joint Small Watershed Pro	16,500		0

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Misc Home & Comm Serv, Contr Expend	112,825	A89894	
TOTAL Misc Home & Comm Serv	112,825		0
TOTAL Home And Community Services	439,911		367,767
State Retirement System	95,802	A90108	83,632
Social Security, Employer Cont	58,758	A90308	66,130
Worker's Compensation, Empl Bnfts	52,125	A90408	66,070
Unemployment Insurance, Empl Bnfts	87	A90508	5,657
Disability Insurance, Empl Bnfts	819	A90558	681
Hospital & Medical (dental) Ins, Empl Bnft	125,286	A90608	192,789
TOTAL Employee Benefits	332,876		414,960
TOTAL Expenditures	1,872,005		1,833,325
Transfers, Capital Projects Fund		A99509	20,467
TOTAL Operating Transfers	0		20,467
TOTAL Other Uses	0		20,467
TOTAL Detail Expenditures And Other Uses	1,872,005		1,853,792

TOWN OF Rochester
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	592,070	A8021	752,185
Prior Period Adj -Decrease In Fund Balance	0	A8015	
Restated Fund Balance - Beg of Year	592,069	A8022	752,185
ADD - REVENUES AND OTHER SOURCES	2,032,121		2,168,482
DEDUCT - EXPENDITURES AND OTHER USES	1,872,005		1,853,792
Fund Balance - End of Year	752,185	A8029	1,066,874

TOWN OF Rochester
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	605,759	A1049N	579,791
Est Rev - Real Property Tax Items	36,967	A1099N	33,500
Est Rev - Non Property Tax Items	178,500	A1199N	298,500
Est Rev - Departmental Income	517,264	A1299N	414,460
Est Rev - Intergovernmental Charges		A2399N	3,300
Est Rev - Use of Money And Property	236,500	A2499N	238,000
Est Rev - Licenses And Permits	95,675	A2599N	128,400
Est Rev - Fines And Forfeitures	71,000	A2649N	76,000
Est Rev - Sale of Prop And Comp For Loss	13,500	A2699N	12,500
Est Rev - Miscellaneous Local Sources	27,644	A2799N	28,150
Est Rev - State Aid	184,120	A3099N	222,120
TOTAL Estimated Revenues	1,966,929		2,034,721
Estimated - Interfund Transfer	15,000	A5031N	
Estimated - Proceeds of Obligations	80,000	A5799N	
Appropriated Fund Balance	75,000	A599N	75,000
TOTAL Estimated Other Sources	170,000		75,000
TOTAL Estimated Revenues And Other Sources	2,136,929		2,109,721

TOWN OF Rochester
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	857,820	A1999N	789,098
App - Public Safety	85,025	A3999N	61,320
App - Health	23,698	A4999N	24,000
App - Transportation	89,387	A5999N	65,876
App - Economic Assistance And Opportunity	2,850	A6999N	6,250
App - Culture And Recreation	236,033	A7999N	243,666
App - Home And Community Services	404,041	A8999N	440,888
App - Employee Benefits	411,075	A9199N	423,623
TOTAL Appropriations	2,109,929		2,054,721
Other Budgetary Purposes		A962N	30,000
App - Interfund Transfer	27,000	A9999N	25,000
TOTAL Other Uses	27,000		55,000
TOTAL Appropriations And Other Uses	2,136,929		2,109,721

TOWN OF Rochester
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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		CM200	17,688
TOTAL Cash	0		17,688
TOTAL Assets and Deferred Outflows of Resources	0		17,688

TOWN OF Rochester
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 For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Capital Reserve		CM878	17,688
TOTAL Restricted Fund Balance	0		17,688
TOTAL Fund Balance	0		17,688
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		17,688

TOWN OF Rochester
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings		CM2401	2
TOTAL Use of Money And Property	0		2
Gifts And Donations		CM2705	1,000
Grants From Local Governments		CM2706	
TOTAL Miscellaneous Local Sources	0		1,000
TOTAL Revenues	0		1,002
Interfund Transfers		CM5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	0		1,002

TOWN OF Rochester
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Culture And Recreation-Contr Expend		CM79894	40
TOTAL Other Culture And Recreation-Contr Expend	0		40
TOTAL Culture And Recreation	0		40
TOTAL Expenditures	0		40
TOTAL Detail Expenditures And Other Uses	0		40

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Prior Period Adj -Increase In Fund Balance		CM8012	16,726
Restated Fund Balance - Beg of Year		CM8022	16,726
ADD - REVENUES AND OTHER SOURCES			1,002
DEDUCT - EXPENDITURES AND OTHER USES			40
Fund Balance - End of Year		CM8029	17,688

TOWN OF Rochester
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	596,267	DA200	682,508
TOTAL Cash	596,267		682,508
Accounts Receivable	35,395	DA380	980
TOTAL Other Receivables (net)	35,395		980
Prepaid Expenses	16,158	DA480	18,702
TOTAL Prepaid Expenses	16,158		18,702
TOTAL Assets and Deferred Outflows of Resources	647,819		702,190

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	26,229	DA600	237,625
TOTAL Accounts Payable	26,229		237,625
Accrued Liabilities	11,329	DA601	15,415
TOTAL Accrued Liabilities	11,329		15,415
Due To Other Funds	30,405	DA630	26,002
TOTAL Due To Other Funds	30,405		26,002
TOTAL Liabilities	67,963		279,042
Fund Balance			
Not in Spendable Form	16,158	DA806	18,702
TOTAL Nonspendable Fund Balance	16,158		18,702
Capital Reserve	75,419	DA878	22,200
TOTAL Restricted Fund Balance	75,419		22,200
Assigned Appropriated Fund Balance	150,000	DA914	140,000
Assigned Unappropriated Fund Balance	338,280	DA915	242,247
TOTAL Assigned Fund Balance	488,280		382,247
TOTAL Fund Balance	579,856		423,149
TOTAL Liabilities, Deferred Inflows And Fund Balance	647,819		702,190

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,103,805	DA1001	1,264,256
TOTAL Real Property Taxes	1,103,805		1,264,256
Other Transportation Departmental Income		DA1789	10,872
TOTAL Departmental Income	0		10,872
Transportation Services, Other Govts		DA2300	10,533
TOTAL Intergovernmental Charges	0		10,533
Interest And Earnings	776	DA2401	509
TOTAL Use of Money And Property	776		509
Sales of Scrap & Excess Materials	6,000	DA2650	1,430
Sales of Equipment		DA2665	7,075
Insurance Recoveries	1,888	DA2680	
TOTAL Sale of Property And Compensation For Loss	7,888		8,505
Refunds of Prior Year's Expenditures		DA2701	1,500
Employees Contributions		DA2709	26,701
Unclassified (specify)		DA2770	100
TOTAL Miscellaneous Local Sources	0		28,301
St Aid, Consolidated Highway Aid	329,478	DA3501	374,233
St Aid, Other Transportation	3,748	DA3589	
TOTAL State Aid	333,226		374,233
Fed Aid Emer Disaster Assist	22,488	DA4960	
TOTAL Federal Aid	22,488		0
TOTAL Revenues	1,468,182		1,697,209
Bond Anticipation Notes		DA5730	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,468,182		1,697,209

TOWN OF Rochester
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For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend	20,523	DA19104	25,763
TOTAL Unallocated Insurance	20,523		25,763
TOTAL General Government Support	20,523		25,763
Street Admin, Pers Serv		DA50101	65,984
Street Admin, Contr Expend		DA50104	17,492
TOTAL Street Admin	0		83,476
Maint of Streets, Pers Serv	282,164	DA51101	228,625
Maint of Streets, Contr Expend		DA51104	42,087
TOTAL Maint of Streets	282,164		270,712
Perm Improve Highway, Pers Serv	32,590	DA51121	34,563
Perm Improve Highway, Equip & Cap Outlay	177,376	DA51122	111,929
Perm Improve Highway, Contr Expend	119,512	DA51124	61,313
TOTAL Perm Improve Highway	329,478		207,805
Maint of Bridges, Pers Serv		DA51201	3,769
Maint of Bridges, Equip & Cap Outlay		DA51202	
Maint of Bridges, Contr Expend		DA51204	51
TOTAL Maint of Bridges	0		3,820
Machinery, Pers Serv	43,872	DA51301	78,936
Machinery, Equip & Cap Outlay		DA51302	140,034
Machinery, Contr Expend	26,452	DA51304	211,936
TOTAL Machinery	70,324		430,905
Brush And Weeds, Pers Serv		DA51401	44,376
Brush And Weeds, Equip & Cap Outlay		DA51402	1,000
Brush And Weeds, Contr Expend		DA51404	53,654
TOTAL Brush And Weeds	0		99,030
Snow Removal, Pers Serv	153,705	DA51421	98,735
Snow Removal, Contr Expend	5,761	DA51424	76,373
TOTAL Snow Removal	159,466		175,109
TOTAL Transportation	841,432		1,270,856
State Retirement, Empl Bnfts	47,901	DA90108	44,276
Social Security , Empl Bnfts	35,747	DA90308	42,519
Worker's Compensation, Empl Bnfts	17,589	DA90408	18,275
Disability Insurance, Empl Bnfts	324	DA90558	339
Hospital & Medical (dental) Ins, Empl Bnft	167,723	DA90608	208,212
TOTAL Employee Benefits	269,285		313,620
Debt Principal, Bond Anticipation Notes	32,000	DA97306	140,000
Debt Principal, Install Purch. Debt		DA97856	
TOTAL Debt Principal	32,000		140,000
Debt Interest, Bond Anticipation Notes	7,924	DA97307	15,584
TOTAL Debt Interest	7,924		15,584
TOTAL Expenditures	1,171,164		1,765,824

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Capital Projects Fund		DA99509	88,093
TOTAL Operating Transfers	0		88,093
TOTAL Other Uses	0		88,093
TOTAL Detail Expenditures And Other Uses	1,171,164		1,853,917

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

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	282,844	DA8021	579,856
Prior Period Adj -Increase In Fund Balance		DA8012	
Prior Period Adj -Decrease In Fund Balance	7	DA8015	
Restated Fund Balance - Beg of Year	282,837	DA8022	579,856
ADD - REVENUES AND OTHER SOURCES	1,468,182		1,697,209
DEDUCT - EXPENDITURES AND OTHER USES	1,171,164		1,853,917
Fund Balance - End of Year	579,856	DA8029	423,158

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,264,256	DA1049N	1,285,495
Est Rev - Non Property Tax Items		DA1199N	
Est Rev - Use of Money And Property	400	DA2499N	400
Est Rev - Sale of Prop And Comp For Loss	12,000	DA2699N	12,000
Est Rev - Miscellaneous Local Sources	23,679	DA2799N	30,675
Est Rev - State Aid	360,000	DA3099N	350,000
TOTAL Estimated Revenues	1,660,335		1,678,570
Estimated - Interfund Transfer	27,000	DA5031N	25,000
Estimated - Proceeds of Obligations	260,000	DA5799N	
Appropriated Fund Balance	150,000	DA599N	140,000
TOTAL Estimated Other Sources	437,000		165,000
TOTAL Estimated Revenues And Other Sources	2,097,335		1,843,570

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	1,520,143	DA5999N	1,224,253
App - Employee Benefits	333,348	DA9199N	375,467
App - Debt Service	243,844	DA9899N	243,850
TOTAL Appropriations	2,097,335		1,843,570
TOTAL Appropriations And Other Uses	2,097,335		1,843,570

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	21,382	H200	21,404
TOTAL Cash	21,382		21,404
Cash Special Reserves		H230	1,978
TOTAL Restricted Assets	0		1,978
TOTAL Assets and Deferred Outflows of Resources	21,382		23,381

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Capital Reserve		H878	1,978
TOTAL Restricted Fund Balance	0		1,978
Assigned Unappropriated Fund Balance	21,382	H915	21,404
TOTAL Assigned Fund Balance	21,382		21,404
TOTAL Fund Balance	21,382		23,381
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,382		23,381

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	22	H2401	32
TOTAL Use of Money And Property	22		32
St Aid-Capital Projects		H3097	692,970
TOTAL State Aid	0		692,970
TOTAL Revenues	22		693,002
Interfund Transfers		H5031	108,561
TOTAL Interfund Transfers	0		108,561
Bond Anticipation Notes	311,165	H5730	
Installment Purchase Debt	414,714	H5785	
TOTAL Proceeds of Obligations	725,879		0
TOTAL Other Sources	725,879		108,561
TOTAL Detail Revenues And Other Sources	725,901		801,563

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Buildings, Equip & Cap Outlay		H16202	711,470
TOTAL Buildings	0		711,470
TOTAL General Government Support	0		711,470
Maint of Streets, Equip & Cap Outlay	527,156	H51102	
TOTAL Maint of Streets	527,156		0
Perm Improve Highway, Equip & Cap Outlay	110,630	H51122	
TOTAL Perm Improve Highway	110,630		0
TOTAL Transportation	637,786		0
Installment Purchase,principal	88,093	H97856	77,947
TOTAL Debt Principal	88,093		77,947
Installment Purchase, Interest		H97857	10,146
TOTAL Debt Interest	0		10,146
TOTAL Expenditures	725,879		799,564
TOTAL Detail Expenditures And Other Uses	725,879		799,564

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	21,359	H8021	21,382
Prior Period Adj -Increase In Fund Balance	1	H8012	
Restated Fund Balance - Beg of Year	21,360	H8022	21,382
ADD - REVENUES AND OTHER SOURCES	725,901		801,563
DEDUCT - EXPENDITURES AND OTHER USES	725,879		799,564
Fund Balance - End of Year	21,382	H8029	23,380

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

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Due From Other Funds	9,051	SL391	9,753
TOTAL Due From Other Funds	9,051		9,753
TOTAL Assets and Deferred Outflows of Resources	9,051		9,753

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

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		SL600	412
TOTAL Accounts Payable	0		412
TOTAL Liabilities	0		412
Fund Balance			
Not in Spendable Form	9,051	SL806	9,341
TOTAL Nonspendable Fund Balance	9,051		9,341
Assigned Unappropriated Fund Balance		SL915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	9,051		9,341
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,051		9,753

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

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	7,400	SL1001	5,300
TOTAL Real Property Taxes	7,400		5,300
TOTAL Revenues	7,400		5,300
TOTAL Detail Revenues And Other Sources	7,400		5,300

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

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	4,589	SL51824	5,010
TOTAL Street Lighting	4,589		5,010
TOTAL Transportation	4,589		5,010
TOTAL Expenditures	4,589		5,010
TOTAL Detail Expenditures And Other Uses	4,589		5,010

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,240	SL8021	9,051
Restated Fund Balance - Beg of Year	6,240	SL8022	9,051
ADD - REVENUES AND OTHER SOURCES	7,400		5,300
DEDUCT - EXPENDITURES AND OTHER USES	4,589		5,010
Fund Balance - End of Year	9,051	SL8029	9,341

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	98,955	TA200	30,872
TOTAL Cash	98,955		30,872
TOTAL Assets and Deferred Outflows of Resources	98,955		30,872

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll	54,324	TA10	13,434
Other Funds (specify)	44,631	TA85	17,438
Additional Description Escrow/HRA			
TOTAL Agency Liabilities	98,955		30,872
TOTAL Liabilities	98,955		30,872
TOTAL Liabilities, Deferred Inflows And Fund Balance	98,955		30,872

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	1,154,319	W129	1,143,995
TOTAL Provision To Be Made In Future Budgets	1,154,319		1,143,995
TOTAL Assets and Deferred Outflows of Resources	1,154,319		1,143,995

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable	561,165	W626	421,165
TOTAL Notes Payable	561,165		421,165
Net Pension Liability -Proportionate Share	101,162	W638	275,656
Installment Purchase Debt	326,621	W685	248,673
Judgments And Claims Payable	1,764	W686	13,232
Compensated Absences	163,608	W687	185,269
TOTAL Other Liabilities	593,154		722,830
TOTAL Liabilities	1,154,319		1,143,995
TOTAL Liabilities	1,154,319		1,143,995

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

4/28/2020

County of: Ulster

Municipal Code: 510371700000

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
2018	IPC E	2x Trucks			02/16/2018	02/16/2022	3.10%		\$414,714	\$326,621	\$77,947	\$0	\$0		\$248,673
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$326,621	\$77,947	\$0	\$0	\$0	\$248,673
2017	BAN N	Resurfacing Roads			09/06/2017	09/06/2018	2.81%		\$282,000	\$250,000	\$70,000	\$0	\$0		\$180,000
2018	BAN N	Roads/Equipment			07/19/2018	07/16/2020	2.79%		\$311,165	\$311,165	\$70,000	\$0	\$0		\$241,165
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$561,165	\$140,000	\$0	\$0	\$0	\$421,165
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$887,786	\$217,947	\$0	\$0	\$0	\$669,838

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$800.00
Demand Deposits	9Z2011	\$1,602,485.58
Time Deposits	9Z2021	\$0.00
Total		\$1,603,285.58
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,564,180.95
Total		\$1,814,180.95
 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 Rochester
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0266	\$820,229	\$0	\$80,398	\$739,832
****-0073	\$1	\$0	\$1	\$0
****-2250	\$1,978	\$0	\$0	\$1,978
****-5857	\$107,664	\$539	\$0	\$108,204
****-2900	\$740,075	\$0	\$57,567	\$682,508
****-3024	\$21,404	\$0	\$0	\$21,404
****-2641	\$13,434	\$0	\$0	\$13,434
****-2488	\$17,699	\$0	\$0	\$17,699
****-2918	(\$261)	\$0	\$0	(\$261)
****-0477	\$17,688	\$0	\$0	\$17,688
	Total Adjusted Bank Balance			<u>\$1,602,485</u>
	Petty Cash			<u>\$800.00</u>
	Adjustments			<u>\$.00</u>
	Total Cash			<u>\$1,603,285</u>
	Total Cash Balance All Funds			<u>\$1,603,286</u>
	9ZCASH *			
	9ZCASHB *			

* Must be equal

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>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>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>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 Rochester
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		21			
Total Part Time Employees:		41			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$127,907.00	17	9	13
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$103,049.21	21	41	
90408	Worker's Compensation Insurance	\$84,344.97	21	41	
90458	Life Insurance				
90508	Unemployment Insurance	\$5,657.49	21	41	
90558	Disability Insurance	\$1,020.77	21	41	
90608	Hospital and Medical (Dental) Insurance	\$401,000.46	15	4	13
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$722,979.90			
Computed Total From Financial Section (comparative purposes only)		\$728,579.90			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$17,192	8,665	gallons	
Diesel Fuel	\$46,352	21,197	gallons	
Fuel Oil	\$7,268	3,381	gallons	
Natural Gas			cubic feet	
Electricity	\$18,097	109,604	kilowatt-hours	
Coal			tons	
Propane	\$6,879	8,457	gallons	

TOWN OF Rochester
Financial Comments
For the Fiscal Year Ending 2019

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

Account Code CM8012 Transfer this activity from (TA) Fund per OSC guidance. No Interfund Expense available on (TA) Fund, so cannot use Interfund Revenue on (CM) Fund.