

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Webster
County of Monroe
For the Fiscal Year Ended 05/31/2021

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

VILLAGE OF Webster

*** 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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (CM) MISCELLANEOUS SPECIAL REV
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TC) CUSTODIAL
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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.

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	62,220	A200	944,741
Cash In Time Deposits	754,784	A201	208,907
Petty Cash	150	A210	150
TOTAL Cash	817,154		1,153,798
Accounts Receivable	2,810	A380	1,955
Accrued Interest Receivable		A381	
TOTAL Other Receivables (net)	2,810		1,955
Due From Other Funds	484,991	A391	508,620
TOTAL Due From Other Funds	484,991		508,620
Due From Other Governments	213,520	A440	312,547
TOTAL Due From Other Governments	213,520		312,547
Prepaid Expenses	250	A480	
TOTAL Prepaid Expenses	250		0
Cash Special Reserves	371,685	A230	371,931
TOTAL Restricted Assets	371,685		371,931
TOTAL Assets and Deferred Outflows of Resources	1,890,410		2,348,851

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	85,627	A600	119,840
TOTAL Accounts Payable	85,627		119,840
Accrued Liabilities	23,580	A601	33,732
TOTAL Accrued Liabilities	23,580		33,732
Other Liabilities	300	A688	6,300
TOTAL Other Liabilities	300		6,300
Due To Other Funds	28,800	A630	
TOTAL Due To Other Funds	28,800		0
Due To Other Governments	7,692	A631	
Due To Employees' Retirement System	17,861	A637	19,522
TOTAL Due To Other Governments	25,553		19,522
TOTAL Liabilities	163,860		179,394
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	4,747
TOTAL Deferred Inflows of Resources	0		4,747
TOTAL Deferred Inflows of Resources	0		4,747
Fund Balance			
Not in Spendable Form	484,174	A806	508,620
TOTAL Nonspendable Fund Balance	484,174		508,620
Retirement Contribution Reserve		A827	
Capital Reserve	289,629	A878	289,875
Reserve For Debt	82,056	A884	82,056
Other Restricted Fund Balance		A899	
TOTAL Restricted Fund Balance	371,685		371,931
Assigned Appropriated Fund Balance		A914	150,000
Assigned Unappropriated Fund Balance	25,632	A915	302,579
TOTAL Assigned Fund Balance	25,632		452,579
Unassigned Fund Balance	845,059	A917	831,580
TOTAL Unassigned Fund Balance	845,059		831,580
TOTAL Fund Balance	1,726,550		2,164,710
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,890,410		2,348,851

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	538,576	A1001	534,390
TOTAL Real Property Taxes	538,576		534,390
Other Payments In Lieu of Taxes	60,938	A1081	60,284
Interest & Penalties On Real Prop Taxes	4,493	A1090	7,343
TOTAL Real Property Tax Items	65,431		67,627
Non Prop Tax Dist By County	1,372,028	A1120	1,553,269
Utilities Gross Receipts Tax	88,912	A1130	49,746
Franchises	70,567	A1170	67,789
Interest & Penalties On Non-Property Taxes	10,287	A1190	88
TOTAL Non Property Tax Items	1,541,794		1,670,892
Treasurer Fees	50,318	A1230	18,246
Vital Statistics Fees	18	A1603	18
Public Works Charges	1,787	A1710	1,092
Zoning Fees	715	A2110	850
Planning Board Fees	725	A2115	
Sewer Rents	5,700	A2120	
Other Home & Community Services Income	1,500	A2189	300
TOTAL Departmental Income	60,763		20,506
Interest And Earnings	1,751	A2401	591
Rental of Real Property	79,762	A2410	82,154
Rental, Other (specify)	6,555	A2440	510
TOTAL Use of Money And Property	88,068		83,255
Business & Occupational License	4,080	A2501	4,180
Building And Alteration Permits	14,964	A2555	22,209
Plumbing Permits	110	A2565	125
Permits, Other	1,310	A2590	640
TOTAL Licenses And Permits	20,464		27,154
Sales, Other	25	A2655	25
Sales of Equipment	16,750	A2665	53,121
Insurance Recoveries		A2680	
TOTAL Sale of Property And Compensation For Loss	16,775		53,146
Refunds of Prior Year's Expenditures	1,125	A2701	
AIM Related Payments	32,978	A2750	32,978
Unclassified (specify)	5,148	A2770	3,320
TOTAL Miscellaneous Local Sources	39,251		36,298
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	47,631	A3005	63,485
St Aid, Consolidated Highway Aid	68,631	A3501	96,581
St Aid, Other Transportation	27,967	A3589	
TOTAL State Aid	144,229		160,066
Federal Aid Other Health		A4489	9,692
Fed Aid, Transp Cap Proj		A4597	87,378
TOTAL Federal Aid	0		97,070
TOTAL Revenues	2,515,351		2,750,404
TOTAL Detail Revenues And Other Sources	2,515,351		2,750,404

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	19,391	A10101	15,713
TOTAL Legislative Board	19,391		15,713
Municipal Court, Pers Serv		A11101	
TOTAL Municipal Court	0		0
Mayor, Pers Serv	9,695	A12101	7,857
TOTAL Mayor	9,695		7,857
Treasurer, Pers Serv	182,983	A13251	180,093
Treasurer, Equip & Cap Outlay	17,033	A13252	
Treasurer, Contr Expend	63,904	A13254	64,661
TOTAL Treasurer	263,920		244,754
Clerk, contr Expend	3,943	A14104	2,739
TOTAL Clerk	3,943		2,739
Law, Contr Expend	20,135	A14204	18,250
TOTAL Law	20,135		18,250
Records Mgmt, Contr Expend		A14604	
TOTAL Records Mgmt	0		0
Operation of Plant Pers Serv	24,793	A16201	23,700
Operation of Plant Equip & Cap Outlay	27,135	A16202	16,541
Operation of Plant Contr Expend	48,954	A16204	58,662
TOTAL Operation of Plant Contr Expend	100,882		98,903
Central Data Process, Contr Expend	5,318	A16804	3,497
TOTAL Central Data Process	5,318		3,497
Unallocated Insurance, Contr Expend	85,895	A19104	54,977
TOTAL Unallocated Insurance	85,895		54,977
Municipal Assn Dues, Contr Expend	5,448	A19204	5,443
TOTAL Municipal Assn Dues	5,448		5,443
Taxes & Assess On Munic Prop, Contr Expend	488	A19504	489
TOTAL Taxes & Assess On Munic Prop	488		489
TOTAL General Government Support	515,115		452,622
Safety Inspection, Pers Serv	61,155	A36201	58,278
Safety Inspection, Contr Expend		A36204	1,844
TOTAL Safety Inspection	61,155		60,122
TOTAL Public Safety	61,155		60,122
Public Health, Contr Expend	426	A40104	861
TOTAL Public Health	426		861
Environmental Health Prog, Pers Serv		A40901	
TOTAL Environmental Health Prog	0		0
TOTAL Health	426		861
Street Admin, Pers Serv	61,937	A50101	62,632
TOTAL Street Admin	61,937		62,632
Maint of Streets, Pers Serv	223,438	A51101	205,432
Maint of Streets, Equip & Cap Outlay	40,954	A51102	82,488
Maint of Streets, Contr Expend	390,385	A51104	161,994
TOTAL Maint of Streets	654,777		449,914
Perm Improve Highway, Pers Serv		A51121	

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Perm Improve Highway, Equip & Cap Outlay		A51122	114,668
TOTAL Perm Improve Highway	0		114,668
Snow Removal, Pers Serv	62,430	A51421	65,314
Snow Removal, Equip & Cap Outlay	584	A51422	8,810
Snow Removal, Contr Expend	36,183	A51424	30,969
TOTAL Snow Removal	99,197		105,093
Street Lighting, Pers Serv	1,421	A51821	2,169
Street Lighting, Contr Expend	81,852	A51824	80,000
TOTAL Street Lighting	83,273		82,169
Sidewalks, Pers Serv	386	A54101	3,733
Sidewalks, Equip & Cap Outlay	4,000	A54102	120,868
Sidewalks, Contr Expend	1,768	A54104	693
TOTAL Sidewalks	6,154		125,294
Off-Street Parking, Pers Serv	725	A56501	2,549
Off-Street Parking, Contr Expend	5,296	A56504	863
TOTAL Off-Street Parking	6,021		3,412
TOTAL Transportation	911,359		943,182
Publicity, Pers Serv	34,674	A64101	32,600
Publicity, Contr Expend	10,422	A64104	8,195
TOTAL Publicity	45,096		40,795
Other Eco & Dev, Contr Expend	17,000	A69894	19,525
TOTAL Other Eco & Dev	17,000		19,525
TOTAL Economic Assistance And Opportunity	62,096		60,320
Playgr & Rec Centers, Pers Serv	9,477	A71401	7,966
Playgr & Rec Centers, Equip & Cap Outlay	304	A71402	
Playgr & Rec Centers, Contr Expend	3,195	A71404	5,140
TOTAL Playgr & Rec Centers	12,976		13,106
Band Concerts, Pers Serv	2,879	A72701	
Band Concerts, Contr Expend	3,511	A72704	5,556
TOTAL Band Concerts	6,390		5,556
Historian, Pers Serv	1,658	A75101	
Historian, Contr Expend	1,091	A75104	4,444
TOTAL Historian	2,749		4,444
Celebrations, Contr Expend	2,971	A75504	1,470
TOTAL Celebrations	2,971		1,470
Programs For Aging, Contr Expend	1,500	A76104	1,500
TOTAL Programs For Aging	1,500		1,500
Other Culture And Rec, Contr Expend	1,275	A79894	2,137
TOTAL Other Culture And Rec	1,275		2,137
TOTAL Culture And Recreation	27,861		28,213
Zoning, Pers Serv	1,087	A80101	
Zoning, Contr Expend	940	A80104	5,220
TOTAL Zoning	2,027		5,220
Planning, Pers Serv	881	A80201	

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Planning, Contr Expend	3,892	A80204	1,716
TOTAL Planning	4,773		1,716
Storm Sewers, Pers Serv	9,834	A81401	23,950
Storm Sewers, Equip & Cap Outlay	41	A81402	
Storm Sewers, Contr Expend	14,508	A81404	8,333
TOTAL Storm Sewers	24,383		32,283
Refuse & Garbage, Pers Serv	14,590	A81601	18,249
TOTAL Refuse & Garbage	14,590		18,249
Street Cleaning, Pers Serv	44,251	A81701	47,373
Street Cleaning, Contr Expend	10,662	A81704	7,145
TOTAL Street Cleaning	54,913		54,518
Shade Tree, Pers Serv	8,018	A85601	9,136
Shade Tree, Equip & Cap Outlay	27,823	A85602	
Shade Tree, Contr Expend	22,621	A85604	38,738
TOTAL Shade Tree	58,462		47,874
TOTAL Home And Community Services	159,148		159,860
State Retirement System	106,996	A90108	104,666
Social Security, Employer Cont	57,714	A90308	59,841
Unemployment Insurance, Empl Bnfts		A90508	738
Hospital & Medical (dental) Ins, Empl Bnft	356,832	A90608	334,547
Other Employee Benefits (spec)	4,642	A90898	4,833
TOTAL Employee Benefits	526,184		504,625
Debt Principal, Serial Bonds	50,000	A97106	55,000
Install Pur Debt, Principal		A97856	40,039
TOTAL Debt Principal	50,000		95,039
Debt Interest, Serial Bonds	8,053	A97107	6,681
Install Pur Debt, Interest		A97857	719
TOTAL Debt Interest	8,053		7,400
TOTAL Expenditures	2,321,397		2,312,244
TOTAL Detail Expenditures And Other Uses	2,321,397		2,312,244

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,501,990	A8021	1,726,550
Prior Period Adj -Increase In Fund Balance	30,606	A8012	
Restated Fund Balance - Beg of Year	1,532,596	A8022	1,726,550
ADD - REVENUES AND OTHER SOURCES	2,515,351		2,750,404
DEDUCT - EXPENDITURES AND OTHER USES	2,321,397		2,312,244
Fund Balance - End of Year	1,726,550	A8029	2,164,710

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	534,369	A1049N	546,803
Est Rev - Real Property Tax Items	63,384	A1099N	64,647
Est Rev - Non Property Tax Items	1,700,000	A1199N	1,564,147
Est Rev - Departmental Income	60,850	A1299N	26,550
Est Rev - Intergovernmental Charges	3,025	A2399N	850
Est Rev - Use of Money And Property	89,373	A2499N	85,107
Est Rev - Licenses And Permits	10,650	A2599N	24,900
Est Rev - Sale of Prop And Comp For Loss	57,950	A2699N	58,050
Est Rev - Miscellaneous Local Sources	1,000	A2799N	1,000
Est Rev - State Aid	378,000	A3099N	147,978
Est Rev - Federal Aid	105,320	A4099N	97,748
TOTAL Estimated Revenues	3,003,921		2,617,780
Appropriated Reserve & Restricted Fund Bal		A511N	109,000
Appropriated Fund Balance		A599N	150,000
TOTAL Estimated Other Sources	0		259,000
TOTAL Estimated Revenues And Other Sources	3,003,921		2,876,780

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	761,792	A1999N	618,046
App - Public Safety	66,204	A3999N	64,000
App - Health	2,300	A4999N	1,050
App - Transportation	1,210,144	A5999N	1,267,905
App - Economic Assistance And Opportunity	75,817	A6999N	65,645
App - Culture And Recreation	45,137	A7999N	43,414
App - Home And Community Services	172,530	A8999N	182,481
App - Employee Benefits	537,209	A9199N	578,863
App - Debt Service	53,781	A9899N	55,376
TOTAL Appropriations	2,924,914		2,876,780
App - Interfund Transfer	79,007	A9999N	
TOTAL Other Uses	79,007		0
TOTAL Appropriations And Other Uses	3,003,921		2,876,780

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	121,878	CM201	190,384
TOTAL Cash	121,878		190,384
Due From Other Funds	28,800	CM391	
TOTAL Due From Other Funds	28,800		0
TOTAL Assets and Deferred Outflows of Resources	150,678		190,384

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	150,678	CM915	190,384
TOTAL Assigned Fund Balance	150,678		190,384
TOTAL Fund Balance	150,678		190,384
TOTAL Liabilities, Deferred Inflows And Fund Balance	150,678		190,384

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Assessments Ad Valorem	28,800	CM1028	39,600
TOTAL Real Property Taxes	28,800		39,600
Interest And Earnings	96	CM2401	106
TOTAL Use of Money And Property	96		106
TOTAL Revenues	28,896		39,706
TOTAL Detail Revenues And Other Sources	28,896		39,706

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	121,782	CM8021	150,678
Restated Fund Balance - Beg of Year	121,782	CM8022	150,678
ADD - REVENUES AND OTHER SOURCES	28,896		39,706
Fund Balance - End of Year	150,678	CM8029	190,384

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	20,468	G200	102,861
Cash In Time Deposits		G201	150,000
TOTAL Cash	20,468		252,861
Sewer Rents Receivable	133,604	G360	109,124
Accounts Receivable		G380	
Accrued Interest Receivable		G381	
Unbilled Receivables	46,397	G383	89,921
TOTAL Other Receivables (net)	180,001		199,045
TOTAL Assets and Deferred Outflows of Resources	200,469		451,906

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	9,683	G600	1,194
TOTAL Accounts Payable	9,683		1,194
Accrued Liabilities	7,254	G601	11,555
TOTAL Accrued Liabilities	7,254		11,555
Due To Other Funds	483,924	G630	508,620
TOTAL Due To Other Funds	483,924		508,620
Due To Other Governments	8,382	G631	
Due To Employees' Retirement System	5,954	G637	7,592
TOTAL Due To Other Governments	14,336		7,592
TOTAL Liabilities	515,197		528,961
Fund Balance			
Unassigned Fund Balance	-314,728	G917	-77,055
TOTAL Unassigned Fund Balance	-314,728		-77,055
TOTAL Fund Balance	-314,728		-77,055
TOTAL Liabilities, Deferred Inflows And Fund Balance	200,469		451,906

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Assessments	176,700	G1030	176,700
TOTAL Real Property Taxes	176,700		176,700
Sewer Charges	768,231	G2122	857,338
Interest & Penalties On Sewer Accts	1,882	G2128	4,410
TOTAL Departmental Income	770,113		861,748
Interest And Earnings	1	G2401	288
TOTAL Use of Money And Property	1		288
Refunds of Prior Year's Expenditures		G2701	
Unclassified (specify)	427	G2770	650
TOTAL Miscellaneous Local Sources	427		650
Federal Aid - Other		G4089	544
Fed Aid Other Home and Community Services		G4989	67,410
TOTAL Federal Aid	0		67,954
TOTAL Revenues	947,241		1,107,340
TOTAL Detail Revenues And Other Sources	947,241		1,107,340

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Personal Services	23,135	G17101	24,818
Administration-Contractual	8,733	G17104	12,557
TOTAL Administration-Contractual	31,868		37,375
Unallocated Insurance, Contr Expend	10,766	G19104	14,523
TOTAL Unallocated Insurance	10,766		14,523
Other General Govt Support, Contract Exp	1,789	G19894	
TOTAL Other General Govt Support	1,789		0
TOTAL General Government Support	44,423		51,898
Sewer Administration, Pers Serv	19,748	G81101	20,877
TOTAL Sewer Administration	19,748		20,877
Sanitary Sewers, Pers Serv	14,647	G81201	14,056
Sanitary Sewers, Contr Expend	24,362	G81204	108,674
TOTAL Sanitary Sewers	39,009		122,730
Sewage Treat Disp, Pers Serv	234,312	G81301	246,615
Sewage Treat Disp, Equip & Cap Outlay		G81302	10,754
Sewage Treat Disp, Contr Expend	201,004	G81304	199,829
TOTAL Sewage Treat Disp	435,316		457,198
TOTAL Home And Community Services	494,073		600,805
State Retirement, Empl Bnfts	35,404	G90108	43,745
Social Security , Empl Bnfts	21,556	G90308	22,672
Hospital & Medical (dental) Ins, Empl Bnft	54,263	G90608	56,926
Other Employee Benefits (spec)	1,392	G90898	1,823
TOTAL Employee Benefits	112,615		125,166
Debt Principal, Serial Bonds	65,000	G97106	65,000
TOTAL Debt Principal	65,000		65,000
Debt Interest, Serial Bonds	28,688	G97107	26,900
TOTAL Debt Interest	28,688		26,900
TOTAL Expenditures	744,799		869,769
TOTAL Detail Expenditures And Other Uses	744,799		869,769

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-531,605	G8021	-314,728
Prior Period Adj -Increase In Fund Balance	14,435	G8012	102
Restated Fund Balance - Beg of Year	-517,170	G8022	-314,626
ADD - REVENUES AND OTHER SOURCES	947,241		1,107,340
DEDUCT - EXPENDITURES AND OTHER USES	744,799		869,769
Fund Balance - End of Year	-314,728	G8029	-77,055

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	176,700	G1049N	229,710
Est Rev - Departmental Income	776,497	G1299N	999,535
Est Rev - Intergovernmental Charges		G2399N	7,800
Est Rev - Sale of Prop And Comp For Loss	13,000	G2699N	
TOTAL Estimated Revenues	966,197		1,237,045
TOTAL Estimated Revenues And Other Sources	966,197		1,237,045

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	45,537	G1999N	69,146
App - Home And Community Services	707,538	G8999N	794,300
App - Employee Benefits	113,321	G9199N	123,775
App - Debt Service	99,801	G9899N	249,824
TOTAL Appropriations	966,197		1,237,045
TOTAL Appropriations And Other Uses	966,197		1,237,045

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	100	H200	100
TOTAL Cash	100		100
TOTAL Assets and Deferred Outflows of Resources	100		100

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	100	H915	100
TOTAL Assigned Fund Balance	100		100
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	100		100
TOTAL Liabilities, Deferred Inflows And Fund Balance	100		100

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Installment Purchase Debt		H5785	155,128
TOTAL Proceeds of Obligations	0		155,128
TOTAL Other Sources	0		155,128
TOTAL Detail Revenues And Other Sources	0		155,128

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Perm Improve Highway, Equip & Cap Outlay		H51122	77,564
TOTAL Perm Improve Highway	0		77,564
Snow Removal, Equip & Cap Outlay		H51422	77,564
TOTAL Snow Removal	0		77,564
TOTAL Transportation	0		155,128
TOTAL Expenditures	0		155,128
TOTAL Detail Expenditures And Other Uses	0		155,128

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	100	H8021	100
Prior Period Adj -Decrease In Fund Balance		H8015	
Restated Fund Balance - Beg of Year	100	H8022	100
ADD - REVENUES AND OTHER SOURCES			155,128
DEDUCT - EXPENDITURES AND OTHER USES			155,128
Fund Balance - End of Year	100	H8029	100

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	323,621	K101	323,621
Buildings	4,941,378	K102	4,941,378
Machinery And Equipment	4,789,445	K104	4,765,184
Infrastructure	6,431,089	K106	6,644,525
Accum Deprec, Buildings	-4,062,921	K112	-4,114,681
Accum Depr, Machinery & Equip	-3,425,468	K114	-3,324,752
Accum Deprec, Infrastructure	-1,857,883	K116	-1,973,693
TOTAL Fixed Assets (net)	7,139,261		7,261,582
TOTAL Assets and Deferred Outflows of Resources	7,139,261		7,261,582

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	7,139,261	K159	7,261,582
TOTAL Investments in Non-Current Government Assets	7,139,261		7,261,582
TOTAL Fund Balance	7,139,261		7,261,582
TOTAL	7,139,261		7,261,582

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	9,636	TA200	
Cash In Time Deposits	100	TA201	
TOTAL Cash	9,736		0
TOTAL Assets and Deferred Outflows of Resources	9,736		0

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	1,067	TA630	
TOTAL Due To Other Funds	1,067		0
Consolidated Payroll	-868	TA10	
Individual Retirement Account	795	TA16	
State Retirement	1,076	TA18	
Group Insurance	1,824	TA20	
Federal Income Tax	-60	TA22	
Income Executions		TA23	
Assoc & Union Dues		TA24	
Employees Annuities	-98	TA29	
Guaranty & Bid Deposits	6,000	TA30	
TOTAL Agency Liabilities	8,669		0
TOTAL Liabilities	9,736		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,736		0

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TC200	
TOTAL Cash	0		0
Accounts Receivable		TC380	
TOTAL Other Receivables (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Disability Insurance		TC719	
TOTAL Other Liabilities	0		0
Due to Other Funds		TC630	
TOTAL Due To Other Funds	0		0
State Retirement		TC718	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Custodial Activities Contractual		TC19354	6,000
TOTAL Other Custodial Activities Contractual	0		6,000
TOTAL General Government Support	0		6,000
TOTAL Expenditures	0		6,000
TOTAL Detail Expenditures And Other Uses	0		6,000

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Prior Period Adjustments,inc Fund Eqty		TC8012	6,000
Restated Fund Balance - Beg of Year		TC8022	6,000
DEDUCT - EXPENDITURES AND OTHER USES			6,000
Fund Balance - End of Year		TC8029	

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	7,181,642	W129	5,626,321
TOTAL Provision To Be Made In Future Budgets	7,181,642		5,626,321
TOTAL Assets and Deferred Outflows of Resources	7,181,642		5,626,321

VILLAGE OF Webster
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	1,151,626	W638	4,131
Total OPEB Liability	4,752,529	W683	4,352,126
Installment Purchase Debt		W685	115,089
Compensated Absences	82,487	W687	79,975
TOTAL Other Liabilities	5,986,642		4,551,321
Bonds Payable	1,195,000	W628	1,075,000
TOTAL Bond And Long Term Liabilities	1,195,000		1,075,000
TOTAL Liabilities	7,181,642		5,626,321
TOTAL Liabilities	7,181,642		5,626,321

VILLAGE OF Webster
Statement of Indebtedness
For the Fiscal Year Ending 2021

9/24/2021

County of: Monroe

Municipal Code: 260488505240

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
2013	BOND E	STP grit system			09/27/2012	09/15/2032	2.00%		\$590,000	\$415,000	\$25,000	\$0	\$0		\$390,000
2013	BOND E	STP reconstruction			09/27/2012	09/15/2032	2.00%		\$455,000	\$340,000	\$20,000	\$0	\$0		\$320,000
2013	BOND E	Sewer outfall			12/18/2012	11/15/2026	2.125%		\$300,000	\$180,000	\$20,000	\$0	\$0		\$160,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$935,000	\$65,000	\$0	\$0	\$0	\$870,000
2021	IPC E	2021 Wheel Loader			10/28/2020	12/30/2023	3.09%		\$155,128	\$0	\$40,039		\$0		\$115,089
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$155,128	\$0	\$40,039	\$0	\$0	\$0	\$115,089
2013	BOND N	Milling and paving			12/18/2012	11/15/2025	2.125%		\$320,000	\$170,000	\$25,000	\$0	\$0		\$145,000
2013	BOND N	Water tank			09/27/2012	09/15/2022	2.00%		\$255,000	\$90,000	\$30,000	\$0	\$0		\$60,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$260,000	\$55,000	\$0	\$0	\$0	\$205,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$155,128	\$1,195,000	\$160,039	\$0	\$0	\$0	\$1,190,089

VILLAGE OF Webster
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$300,691.00
Time Deposits	9Z2021	\$1,749,291.00
Total		\$2,050,132.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,580,981.00
Total		\$2,080,981.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

VILLAGE OF Webster
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<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>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>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>

VILLAGE OF Webster
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		14			
Total Part Time Employees:		7			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$148,411.00	14		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$82,513.00			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$738.00	1		
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$391,473.00	14		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$6,656.00			
91890	Other Employee Benefits				
Total		\$629,791.00			
Computed Total From Financial Section (comparative purposes only)		\$629,791.00			

VILLAGE OF Webster
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,825	3,159	gallons	
Diesel Fuel	\$9,098	6,056	gallons	
Fuel Oil	\$		gallons	
Natural Gas	\$8,068	10,350	cubic feet	
Electricity	\$129,294	879,434	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Marcia Adams, hereby certify that I am the Chief Fiscal Officer of the Village of Webster, and that the information provided in the annual financial report of the Village of Webster, for the fiscal year ended 05/31/2021, 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 Village of Webster, and adopted by me as my signature for use in conjunction with the filing of the Village of Webster's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Webster's annual financial report for the fiscal year ended 05/31/2021 and filed by means of electronic data transmission.

Freed Maxick CPAs, P.C.
Name of Report Preparer if
different than Chief Fiscal Officer

Marcia Adams
Name

(585) 344-1967
Telephone Number

Treasurer
Title

28 West Main Street
Official Address

09/24/2021
Date of Certification

(585) 265-3770
Official Telephone Number

VILLAGE OF Webster
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Adjustment Reason

Account Code A8015 Decrease in Fund Balance

(G) SEWER

Adjustment Reason

Account Code G8012 Increase in Fund Balance

(TC) CUSTODIAL

Adjustment Reason

Account Code TC8012 GASB 84