

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of New Haven
County of Oswego
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 New Haven

*** 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SW) WATER
- (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 New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	84,212	A200	79,562
Cash In Time Deposits	320,467	A201	419,965
Petty Cash		A210	400
Additional Description prior			
TOTAL Cash	404,679		499,927
Accounts Receivable	2,101	A380	2,994
TOTAL Other Receivables (net)	2,101		2,994
Due From Other Funds	21,197	A391	29,217
TOTAL Due From Other Funds	21,197		29,217
Due From Other Governments	96	A440	815
TOTAL Due From Other Governments	96		815
Prepaid Expenses		A480	22,349
Additional Description NYS Retirement/Insurance			
TOTAL Prepaid Expenses	0		22,349
TOTAL Assets and Deferred Outflows of Resources	428,073		555,302

TOWN OF New Haven
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	4,800	A600	4,690
TOTAL Accounts Payable	4,800		4,690
Accrued Liabilities	480	A601	881
TOTAL Accrued Liabilities	480		881
Overpayments & Clearing Account		A690	2,768
TOTAL Other Liabilities	0		2,768
Due To Other Governments	1,879	A631	165
TOTAL Due To Other Governments	1,879		165
TOTAL Liabilities	7,159		8,504
Fund Balance			
General Reserve		A870	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	20,000	A914	
Assigned Unappropriated Fund Balance	1,938	A915	1,938
Additional Description Historian Bicentennial			
TOTAL Assigned Fund Balance	21,938		1,938
Unassigned Fund Balance	398,976	A917	544,860
TOTAL Unassigned Fund Balance	398,976		544,860
TOTAL Fund Balance	420,914		546,798
TOTAL Liabilities, Deferred Inflows And Fund Balance	428,073		555,302

TOWN OF New Haven
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	342,974	A1001	335,517
TOTAL Real Property Taxes	342,974		335,517
Interest & Penalties On Real Prop Taxes	6,925	A1090	6,854
TOTAL Real Property Tax Items	6,925		6,854
Non Prop Tax Dist By County Additional Description Sales Tax	162,044	A1120	176,142
Franchises	27,634	A1170	27,674
TOTAL Non Property Tax Items	189,678		203,816
Clerk Fees	1,101	A1255	1,201
Public Pound Charges, Dog Control Fees	20	A1550	40
Water Service Charges	25	A2144	
TOTAL Departmental Income	1,146		1,241
Misc Revenue, Other Govts	1,048	A2389	1,221
TOTAL Intergovernmental Charges	1,048		1,221
Interest And Earnings	2,560	A2401	254
Rental of Real Property	6,730	A2410	6,213
TOTAL Use of Money And Property	9,290		6,467
Dog Licenses	6,533	A2544	4,725
Permits, Other	6,981	A2590	5,397
TOTAL Licenses And Permits	13,514		10,122
Fines And Forfeited Bail	11,274	A2610	9,768
TOTAL Fines And Forfeitures	11,274		9,768
Refunds of Prior Year's Expenditures		A2701	290
Gifts And Donations	1,095	A2705	4
AIM Related Payments		A2750	19,672
Unclassified (specify)	227	A2770	510
TOTAL Miscellaneous Local Sources	1,322		20,476
St Aid, Revenue Sharing	19,672	A3001	
St Aid, Mortgage Tax	32,836	A3005	27,396
St Aid, Real Property Tax Administration	5,183	A3040	
TOTAL State Aid	57,691		27,396
TOTAL Revenues	634,862		622,878
TOTAL Detail Revenues And Other Sources	634,862		622,878

TOWN OF New Haven
Annual Update Document
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	11,328	A10101	11,612
Legislative Board, Contr Expend	6,434	A10104	7,761
TOTAL Legislative Board	17,762		19,373
Municipal Court, Pers Serv	20,824	A11101	21,258
Municipal Court, Contr Expend	1,219	A11104	1,226
TOTAL Municipal Court	22,043		22,484
Supervisor,pers Serv	15,549	A12201	15,754
Supervisor,contr Expend	440	A12204	
TOTAL Supervisor	15,989		15,754
Budget, Pers Serv	12,922	A13401	13,245
Budget, Contr Expend	6,265	A13404	5,699
TOTAL Budget	19,187		18,944
Assessment, Pers Serv	21,316	A13551	16,803
Assessment, Contr Expend	1,103	A13554	212
TOTAL Assessment	22,419		17,015
Credit Card Fees		A13754	455
TOTAL Credit Card Fees	0		455
Clerk,pers Serv	56,401	A14101	57,858
Clerk,contr Expend	2,121	A14104	1,779
TOTAL Clerk	58,522		59,637
Law, Contr Expend	15,295	A14204	12,700
TOTAL Law	15,295		12,700
Buildings, Pers Serv	4,993	A16201	6,591
Buildings, Equip & Cap Outlay	220	A16202	671
Buildings, Contr Expend	32,669	A16204	34,404
TOTAL Buildings	37,882		41,666
Central Comm System, Contr Expend	8,392	A16504	9,365
TOTAL Central Comm System	8,392		9,365
Central Storeroom, Contr Expend	2,230	A16604	2,810
TOTAL Central Storeroom	2,230		2,810
Central Print & Mail,contr Expend	3,969	A16704	1,355
TOTAL Central Print & Mail	3,969		1,355
Central Data Process & Cap Outlay	380	A16802	514
Central Data Process, Contr Expend	4,528	A16804	6,677
TOTAL Central Data Process	4,908		7,191
Unallocated Insurance, Contr Expend	33,724	A19104	16,712
TOTAL Unallocated Insurance	33,724		16,712
Municipal Assn Dues, Contr Expend	1,099	A19204	
TOTAL Municipal Assn Dues	1,099		0
TOTAL General Government Support	263,421		245,461
Public Safety Admin, Pers Serv	9,125	A30101	9,353
TOTAL Public Safety Admin	9,125		9,353
Police, Contr Expend	1,521	A31204	3,443
TOTAL Police	1,521		3,443
Control of Animals, Pers Serv	7,890	A35101	6,061

TOWN OF New Haven
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Control of Animals, Contr Expend	1,170	A35104	667
TOTAL Control of Animals	9,060		6,728
Examining Boards, Contr Expend	428	A36104	729
TOTAL Examining Boards	428		729
Safety Inspection, Pers Serv	13,090	A36201	13,417
Safety Inspection, Contr Expend	913	A36204	775
TOTAL Safety Inspection	14,003		14,192
TOTAL Public Safety	34,137		34,445
Ambulance, Contr Expend	19,008	A45404	20,909
TOTAL Ambulance	19,008		20,909
TOTAL Health	19,008		20,909
Street Admin, Pers Serv	51,778	A50101	53,072
Street Admin, Contr Expend	1,695	A50104	1,578
TOTAL Street Admin	53,473		54,650
Garage, Contr Expend	3,899	A51324	4,744
TOTAL Garage	3,899		4,744
TOTAL Transportation	57,372		59,394
Veterans Service, Contr Expend	500	A65104	500
TOTAL Veterans Service	500		500
TOTAL Economic Assistance And Opportunity	500		500
Historian, Pers Serv	1,932	A75101	1,980
Historian, Equip & Cap Outlay		A75102	
Historian, Contr Expend	1,465	A75104	295
TOTAL Historian	3,397		2,275
Celebrations, Contr Expend	3,633	A75504	4,000
TOTAL Celebrations	3,633		4,000
Adult Recreation, Contr Expend	2,775	A76204	3,000
TOTAL Adult Recreation	2,775		3,000
TOTAL Culture And Recreation	9,805		9,275
Planning, Pers Serv	4,661	A80201	4,826
Planning, Contr Expend	790	A80204	792
TOTAL Planning	5,451		5,618
Cemetery, Pers Serv	385	A88101	628
Cemetery, Contr Expend	22	A88104	
TOTAL Cemetery	407		628
TOTAL Home And Community Services	5,858		6,246
State Retirement System	29,188	A90108	18,620
Social Security, Employer Cont	17,763	A90308	17,803
Disability Insurance, Empl Bnfts	518	A90558	911
Hospital & Medical (dental) Ins, Empl Bnft	59,969	A90608	60,749
TOTAL Employee Benefits	107,438		98,083

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Debt Principal, Serial Bonds	15,000	A97106	20,000
TOTAL Debt Principal	15,000		20,000
Debt Interest, Serial Bonds	4,175	A97107	3,300
TOTAL Debt Interest	4,175		3,300
TOTAL Expenditures	516,714		497,613
Transfers, Other Funds	141,000	A99019	
TOTAL Operating Transfers	141,000		0
TOTAL Other Uses	141,000		0
TOTAL Detail Expenditures And Other Uses	657,714		497,613

TOWN OF New Haven
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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	443,766	A8021	420,914
Prior Period Adj -Increase In Fund Balance		A8012	619
Restated Fund Balance - Beg of Year	443,766	A8022	421,533
ADD - REVENUES AND OTHER SOURCES	634,862		622,878
DEDUCT - EXPENDITURES AND OTHER USES	657,714		497,613
Fund Balance - End of Year	420,914	A8029	546,798

TOWN OF New Haven
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	335,516	A1049N	335,516
Est Rev - Real Property Tax Items	7,200	A1099N	6,900
Est Rev - Non Property Tax Items	164,000	A1199N	185,000
Est Rev - Departmental Income	850	A1299N	850
Est Rev - Intergovernmental Charges	1,020	A2399N	1,140
Est Rev - Use of Money And Property	8,600	A2499N	6,500
Est Rev - Licenses And Permits	10,000	A2599N	10,000
Est Rev - Fines And Forfeitures	12,000	A2649N	12,000
Est Rev - State Aid	44,000	A3099N	44,672
TOTAL Estimated Revenues	583,186		602,578
Appropriated Fund Balance	20,000	A599N	
TOTAL Estimated Other Sources	20,000		0
TOTAL Estimated Revenues And Other Sources	603,186		602,578

TOWN OF New Haven
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	335,489	A1999N	325,065
App - Public Safety	37,131	A3999N	38,352
App - Health	20,909	A4999N	22,000
App - Transportation	61,372	A5999N	62,399
App - Economic Assistance And Opportunity	500	A6999N	500
App - Culture And Recreation	9,980	A7999N	10,030
App - Home And Community Services	7,580	A8999N	7,702
App - Employee Benefits	106,925	A9199N	114,230
App - Debt Service	23,300	A9899N	22,300
TOTAL Appropriations	603,186		602,578
TOTAL Appropriations And Other Uses	603,186		602,578

TOWN OF New Haven
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	35,130	DA200	-1,295
Cash In Time Deposits	233,484	DA201	197,064
TOTAL Cash	268,614		195,769
Due From Other Governments		DA440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses		DA480	12,767
Additional Description NYS Retirement/Insurance			
TOTAL Prepaid Expenses	0		12,767
Cash In Time Deposits Special Reserves	20,255	DA231	20,337
TOTAL Restricted Assets	20,255		20,337
TOTAL Assets and Deferred Outflows of Resources	288,869		228,873

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	19,894	DA600	662
TOTAL Accounts Payable	19,894		662
Accrued Liabilities	26,217	DA601	21,457
TOTAL Accrued Liabilities	26,217		21,457
TOTAL Liabilities	46,111		22,119
Fund Balance			
Capital Reserve	20,255	DA878	
TOTAL Restricted Fund Balance	20,255		0
Assigned Appropriated Fund Balance	10,000	DA914	
Assigned Unappropriated Fund Balance	212,503	DA915	206,754
TOTAL Assigned Fund Balance	222,503		206,754
TOTAL Fund Balance	242,758		206,754
TOTAL Liabilities, Deferred Inflows And Fund Balance	288,869		228,873

TOWN OF New Haven
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	740,058	DA1001	744,888
TOTAL Real Property Taxes	740,058		744,888
Transportation Services, Other Govts	126,196	DA2300	143,993
TOTAL Intergovernmental Charges	126,196		143,993
Interest And Earnings	2,958	DA2401	329
TOTAL Use of Money And Property	2,958		329
Sales of Scrap & Excess Materials	211	DA2650	
Sales of Equipment	13,440	DA2665	28,670
TOTAL Sale of Property And Compensation For Loss	13,651		28,670
Refunds of Prior Year's Expenditures	224	DA2701	
Unclassified (specify)	3,500	DA2770	3,500
TOTAL Miscellaneous Local Sources	3,724		3,500
St Aid, Consolidated Highway Aid	123,968	DA3501	123,975
TOTAL State Aid	123,968		123,975
TOTAL Revenues	1,010,555		1,045,355
Interfund Transfers	141,000	DA5031	
TOTAL Interfund Transfers	141,000		0
TOTAL Other Sources	141,000		0
TOTAL Detail Revenues And Other Sources	1,151,555		1,045,355

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	106,190	DA51101	107,997
Maint of Streets, Contr Expend	23,367	DA51104	13,506
TOTAL Maint of Streets	129,557		121,503
Perm Improve Highway, Equip & Cap Outlay	169,497	DA51122	171,335
TOTAL Perm Improve Highway	169,497		171,335
Machinery, Pers Serv	111,187	DA51301	114,269
Machinery, Equip & Cap Outlay	158,600	DA51302	31,833
Machinery, Contr Expend	61,650	DA51304	69,456
TOTAL Machinery	331,437		215,558
Snow Removal, Pers Serv	45,214	DA51421	38,113
Snow Removal, Contr Expend	51,277	DA51424	47,170
TOTAL Snow Removal	96,491		85,283
Services Other Govts, Pers Serv	110,905	DA51481	123,737
Services Other Govts, Contr Expend	16,683	DA51484	36,352
TOTAL Services Other Govts	127,588		160,089
TOTAL Transportation	854,570		753,768
State Retirement, Empl Bnfts	48,734	DA90108	38,301
Social Security , Empl Bnfts	28,394	DA90308	29,105
Unemployment Insurance, Empl Bnfts	3,929	DA90508	900
Disability Insurance, Empl Bnfts	360	DA90558	273
Hospital & Medical (dental) Ins, Empl Bnft	129,974	DA90608	110,409
Other Employee Benefits (spec)	5,264	DA90898	10,124
Additional Description retiree ins, testing, clothing			
TOTAL Employee Benefits	216,655		189,112
Debt Principal, Install Purch. Debt	65,730	DA97856	132,814
TOTAL Debt Principal	65,730		132,814
Debt Interest, Install. Purch Debt	6,423	DA97857	5,665
TOTAL Debt Interest	6,423		5,665
TOTAL Expenditures	1,143,378		1,081,359
TOTAL Detail Expenditures And Other Uses	1,143,378		1,081,359

TOWN OF New Haven
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(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	234,581	DA8021	242,758
Prior Period Adj -Increase In Fund Balance		DA8012	
Restated Fund Balance - Beg of Year	234,581	DA8022	242,758
ADD - REVENUES AND OTHER SOURCES	1,151,555		1,045,355
DEDUCT - EXPENDITURES AND OTHER USES	1,143,378		1,081,359
Fund Balance - End of Year	242,758	DA8029	206,754

TOWN OF New Haven
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	744,888	DA1049N	744,888
Est Rev - Intergovernmental Charges	118,650	DA2399N	178,650
Est Rev - Use of Money And Property	3,000	DA2499N	400
Est Rev - Sale of Prop And Comp For Loss	0	DA2699N	0
Est Rev - Miscellaneous Local Sources	3,500	DA2799N	3,500
Est Rev - State Aid	115,000	DA3099N	115,000
TOTAL Estimated Revenues	985,038		1,042,438
Appropriated Fund Balance	10,000	DA599N	0
TOTAL Estimated Other Sources	10,000		0
TOTAL Estimated Revenues And Other Sources	995,038		1,042,438

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	739,297	DA5999N	835,742
App - Employee Benefits	219,740	DA9199N	206,696
App - Debt Service	36,001	DA9899N	0
TOTAL Appropriations	995,038		1,042,438
TOTAL Appropriations And Other Uses	995,038		1,042,438

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	454	H200	120
Cash In Time Deposits		H201	
TOTAL Cash	454		120
Due From State And Federal Government	17,024	H410	
TOTAL State And Federal Aid Receivables	17,024		0
TOTAL Assets and Deferred Outflows of Resources	17,478		120

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	3,852	H600	
Additional Description 2018 c/o entry			
TOTAL Accounts Payable	3,852		0
Accrued Liabilities		H601	
TOTAL Accrued Liabilities	0		0
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Due To Other Funds	21,197	H630	29,217
TOTAL Due To Other Funds	21,197		29,217
TOTAL Liabilities	25,049		29,217
Fund Balance			
Unassigned Fund Balance	-7,571	H917	-29,097
TOTAL Unassigned Fund Balance	-7,571		-29,097
TOTAL Fund Balance	-7,571		-29,097
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,478		120

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
Refunds of Prior Year's Expenditures	1,000	H2701	3,852
Premium & Accrued Interest On Obligations		H2710	
Unclassified (specify)		H2770	
Additional Description unmetered water sales			
TOTAL Miscellaneous Local Sources	1,000		3,852
Fed Aid, Water Cap Proj	283,131	H4991	18,522
TOTAL Federal Aid	283,131		18,522
TOTAL Revenues	284,131		22,374
Serial Bonds	1,645,000	H5710	
TOTAL Proceeds of Obligations	1,645,000		0
TOTAL Other Sources	1,645,000		0
TOTAL Detail Revenues And Other Sources	1,929,131		22,374

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Engineer, Equip & Cap Outlay	159,174	H14402	10,000
TOTAL Engineer	159,174		10,000
Other Gen Govt Support, Equip & Cap Outlay	25	H19892	
TOTAL Other Gen Govt Support	25		0
TOTAL General Government Support	159,199		10,000
Machinery, Equip & Cap Outlay		H51302	
TOTAL Machinery	0		0
TOTAL Transportation	0		0
Water Administration, Equip & Cap Outlay	29,099	H83102	20,641
TOTAL Water Administration	29,099		20,641
Water Trans & Distrib, Equip & Cap Outlay		H83402	9,720
TOTAL Water Trans & Distrib	0		9,720
Water Capital Projects, Equip & Cap Outlay	953,714	H83972	2,678
TOTAL Water Capital Projects	953,714		2,678
Misc Home & Comm Serv, Equip & Cap Outlay		H89892	17
TOTAL Misc Home & Comm Serv	0		17
TOTAL Home And Community Services	982,813		33,056
Debt Interest, Bond Anticipation Notes	27,134	H97307	
TOTAL Debt Interest	27,134		0
TOTAL Expenditures	1,169,146		43,056
Transfers, Other Funds		H99019	844
TOTAL Operating Transfers	0		844
TOTAL Other Uses	0		844
TOTAL Detail Expenditures And Other Uses	1,169,146		43,900

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(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	-767,556	H8021	-7,571
Restated Fund Balance - Beg of Year	-767,556	H8022	-7,571
ADD - REVENUES AND OTHER SOURCES	1,929,131		22,374
DEDUCT - EXPENDITURES AND OTHER USES	1,169,146		43,900
Fund Balance - End of Year	-7,571	H8029	-29,097

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Buildings	1,804,341	K102	1,200,098
Improvements Other Than Buildings	19,250,956	K103	12,134,027
Machinery And Equipment	1,307,445	K104	574,662
TOTAL Fixed Assets (net)	22,362,742		13,908,787
TOTAL Assets and Deferred Outflows of Resources	22,362,742		13,908,787

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	22,362,742	K159	13,908,787
TOTAL Investments in Non-Current Government Assets	22,362,742		13,908,787
TOTAL Fund Balance	22,362,742		13,908,787
TOTAL	22,362,742		13,908,787

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	176	SF200	176
TOTAL Cash	176		176
TOTAL Assets and Deferred Outflows of Resources	176		176

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	176	SF915	176
TOTAL Assigned Fund Balance	176		176
TOTAL Fund Balance	176		176
TOTAL Liabilities, Deferred Inflows And Fund Balance	176		176

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	228,891	SF1001	228,891
TOTAL Real Property Taxes	228,891		228,891
TOTAL Revenues	228,891		228,891
TOTAL Detail Revenues And Other Sources	228,891		228,891

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	228,891	SF34104	228,891
TOTAL Fire Protection	228,891		228,891
TOTAL Public Safety	228,891		228,891
TOTAL Expenditures	228,891		228,891
TOTAL Detail Expenditures And Other Uses	228,891		228,891

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	176	SF8021	176
Restated Fund Balance - Beg of Year	176	SF8022	176
ADD - REVENUES AND OTHER SOURCES	228,891		228,891
DEDUCT - EXPENDITURES AND OTHER USES	228,891		228,891
Fund Balance - End of Year	176	SF8029	176

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		SL200	-380
Cash In Time Deposits	1,202	SL201	1,238
TOTAL Cash	1,202		858
TOTAL Assets and Deferred Outflows of Resources	1,202		858

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	359	SL600	
TOTAL Accounts Payable	359		0
TOTAL Liabilities	359		0
Fund Balance			
Assigned Unappropriated Fund Balance	843	SL915	858
TOTAL Assigned Fund Balance	843		858
TOTAL Fund Balance	843		858
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,202		858

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	3,950	SL1001	3,950
TOTAL Real Property Taxes	3,950		3,950
TOTAL Revenues	3,950		3,950
TOTAL Detail Revenues And Other Sources	3,950		3,950

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	3,822	SL51824	3,935
TOTAL Street Lighting	3,822		3,935
TOTAL Transportation	3,822		3,935
TOTAL Expenditures	3,822		3,935
TOTAL Detail Expenditures And Other Uses	3,822		3,935

TOWN OF New Haven
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	715	SL8021	843
Restated Fund Balance - Beg of Year	715	SL8022	843
ADD - REVENUES AND OTHER SOURCES	3,950		3,950
DEDUCT - EXPENDITURES AND OTHER USES	3,822		3,935
Fund Balance - End of Year	843	SL8029	858

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,656	SW200	-22
Cash In Time Deposits	247,170	SW201	239,393
TOTAL Cash	248,826		239,371
Accounts Receivable	88	SW380	390
TOTAL Other Receivables (net)	88		390
TOTAL Assets and Deferred Outflows of Resources	248,914		239,761

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Governments	282	SW631	
TOTAL Due To Other Governments	282		0
TOTAL Liabilities	282		0
Fund Balance			
Assigned Appropriated Fund Balance	17,654	SW914	
Assigned Unappropriated Fund Balance	230,978	SW915	239,761
TOTAL Assigned Fund Balance	248,632		239,761
TOTAL Fund Balance	248,632		239,761
TOTAL Liabilities, Deferred Inflows And Fund Balance	248,914		239,761

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	483,620	SW1001	533,802
TOTAL Real Property Taxes	483,620		533,802
Metered Water Sales	341	SW2140	2,857
Water Service Charges		SW2144	250
Interest & Penalties On Water Rents		SW2148	18
TOTAL Departmental Income	341		3,125
Interest And Earnings	1,692	SW2401	1,622
TOTAL Use of Money And Property	1,692		1,622
Refunds of Prior Year's Expenditures	2,902	SW2701	
Unclassified (specify)	34,675	SW2770	
TOTAL Miscellaneous Local Sources	37,577		0
TOTAL Revenues	523,230		538,549
Interfund Transfers		SW5031	844
TOTAL Interfund Transfers	0		844
TOTAL Other Sources	0		844
TOTAL Detail Revenues And Other Sources	523,230		539,393

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Credit Card Fees		SW13754	25
TOTAL Credit Card Fees	0		25
TOTAL General Government Support	0		25
Other Water, Contr Expend	40,457	SW83894	13,233
TOTAL Other Water	40,457		13,233
TOTAL Home And Community Services	40,457		13,233
Debt Principal, Serial Bonds	397,984	SW97106	428,884
TOTAL Debt Principal	397,984		428,884
Debt Interest, Serial Bonds	84,058	SW97107	106,403
TOTAL Debt Interest	84,058		106,403
TOTAL Expenditures	522,499		548,545
TOTAL Detail Expenditures And Other Uses	522,499		548,545

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	247,901	SW8021	248,632
Prior Period Adj -Increase In Fund Balance		SW8012	281
Restated Fund Balance - Beg of Year	247,901	SW8022	248,913
ADD - REVENUES AND OTHER SOURCES	523,230		539,393
DEDUCT - EXPENDITURES AND OTHER USES	522,499		548,545
Fund Balance - End of Year	248,632	SW8029	239,761

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	533,802	SW1049N	536,210
Est Rev - Miscellaneous Local Sources	0	SW2799N	
TOTAL Estimated Revenues	533,802		536,210
Appropriated Fund Balance	17,654	SW599N	16,935
TOTAL Estimated Other Sources	17,654		16,935
TOTAL Estimated Revenues And Other Sources	551,456		553,145

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	10,265	SW8999N	16,168
App - Debt Service	541,191	SW9899N	536,977
TOTAL Appropriations	551,456		553,145
TOTAL Appropriations And Other Uses	551,456		553,145

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1	TA200	17
TOTAL Cash	1		17
TOTAL Assets and Deferred Outflows of Resources	1		17

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Group Insurance	1	TA20	17
Assoc & Union Dues		TA24	
TOTAL Agency Liabilities	1		17
TOTAL Liabilities	1		17
TOTAL Liabilities, Deferred Inflows And Fund Balance	1		17

TOWN OF New Haven
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	12,056,529	W129	11,551,537
TOTAL Provision To Be Made In Future Budgets	12,056,529		11,551,537
TOTAL Assets and Deferred Outflows of Resources	12,056,529		11,551,537

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	46,973	W638	107,922
Installment Purchase Debt	132,814	W685	
Compensated Absences	41,498	W687	57,255
TOTAL Other Liabilities	221,285		165,177
Bonds Payable	11,835,244	W628	11,386,360
TOTAL Bond And Long Term Liabilities	11,835,244		11,386,360
TOTAL Liabilities	12,056,529		11,551,537
TOTAL Liabilities	12,056,529		11,551,537

TOWN OF New Haven
Statement of Indebtedness
For the Fiscal Year Ending 2019

2/25/2020

County of: Oswego

Municipal Code: 350357500000

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
2011	BOND E	WATER DISTRICT 4-USDA			10/27/2011	04/10/2049	2.25%		\$1,103,000	\$969,200	\$21,000	\$0	\$0		\$948,200
2016	BOND E	Water District 6			02/03/2016	02/03/2055	2.50%		\$1,651,000	\$1,583,000	\$34,000	\$0	\$0		\$1,549,000
2018	BOND E	Water District 8		Y	11/02/2018	02/05/2057	1.875%		\$1,001,000	\$1,001,000	\$19,000	\$0	\$0		\$982,000
2018	BOND E	WATER DISTRICT 7		Y	04/23/2018	04/02/2057	2.25%		\$644,000	\$644,000	\$10,500	\$0	\$0		\$633,500
2014	BOND E	WATER 5		Y	04/11/2014	04/11/2052	1.875%		\$802,000	\$742,000	\$16,000	\$0	\$0		\$726,000
2008	BOND E	WATER DISTRICT 2			08/21/2008	04/15/2024	4.75%	Y	\$74,150	\$29,000	\$5,000	\$0	\$0		\$24,000
2009	BOND E	Water District 3 -EFC			04/09/2009	04/01/2039	0.00%		\$9,701,500	\$6,791,044	\$323,384	\$0	\$0		\$6,467,660
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$11,759,244	\$428,884	\$0	\$0	\$0	\$11,330,360
2017	IPC E	Highway Equipment			10/22/2017	10/22/2022	3.315%		\$212,985	\$132,814	\$132,814	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$132,814	\$132,814	\$0	\$0	\$0	\$0
2008	BOND N	TOWN HALL ROOF			08/21/2008	04/15/2024	4.75%	Y	\$116,000	\$31,000	\$5,000	\$0	\$0		\$26,000
2008	BOND N	SALT BUILDING			08/21/2008	04/15/2021	4.75%	Y	\$147,221	\$45,000	\$15,000	\$0	\$0		\$30,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$76,000	\$20,000	\$0	\$0	\$0	\$56,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$11,968,058	\$581,698	\$0	\$0	\$0	\$11,386,360

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$79,415.00
Demand Deposits	9Z2011	\$876,759.00
Time Deposits	9Z2021	
Total		\$956,174.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$368,883.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$635,910.00
Total		\$1,004,793.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF New Haven
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
****-83TA	\$545	\$0	\$528	\$17
****-17GN	\$89,476	\$0	\$10,295	\$79,181
****-91HW	\$7,958	\$0	\$9,253	(\$1,295)
****-1HW2	\$197,064	\$0	\$0	\$197,064
****-7HW3	\$20,337	\$0	\$0	\$20,337
****-0GN2	\$421,380	\$0	\$0	\$421,380
****-3SW2	\$239,447	\$0	\$55	\$239,392
****-54HL	\$120	\$0	\$0	\$120
****-1SW1	\$88	\$0	\$110	(\$22)
Total Adjusted Bank Balance				\$956,174
Petty Cash				\$400.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$956,574
Total Cash Balance All Funds			9ZCASHB *	\$956,575
* Must be equal				

TOWN OF New Haven
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>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</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>

TOWN OF New Haven
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		7			
Total Part Time Employees:		32			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$75,894.00	7	4	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$46,908.00	7	4	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$900.00		1	
90558	Disability Insurance	\$1,184.00			
90608	Hospital and Medical (Dental) Insurance	\$171,158.00	6		1
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$10,122.00	7		
Total		\$306,166.00			
Computed Total From Financial Section (comparative purposes only)		\$287,195.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$4,289	2,176	gallons	
Diesel Fuel	\$27,552	11,791	gallons	
Fuel Oil			gallons	
Natural Gas	\$7,887	13,396	cubic feet	
Electricity	\$10,012	62,979	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Timothy Teifke, hereby certify that I am the Chief Fiscal Officer of the Town of New Haven, and that the information provided in the annual financial report of the Town of New Haven, for the fiscal year ended 12/31/2019, 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 New Haven, and adopted by me as my signature for use in conjunction with the filing of the Town of New Haven 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of New Haven's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Peggy L. Mousaw, CMFO
Name of Report Preparer if different than Chief Fiscal Officer

Timothy Teifke
Name

(315) 963-3900
Telephone Number

Town Supervisor
Title

PO Box 141, New Haven, NY 13121
Official Address

02/25/2020
Date of Certification

(315) 963-3900
Official Telephone Number

TOWN OF New Haven
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8012 petty cash, court adj from 2018

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 .

(SW) WATER

Adjustment Reason

Account Code SW8012 .

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 .