

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 12/31/2021

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

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

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SW) WATER
- (TA) AGENCY
- (TC) CUSTODIAL
- (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.

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	87,842	A200	260,998
Cash In Time Deposits	373,743	A201	432,171
Petty Cash	400	A210	400
TOTAL Cash	461,985		693,569
Accounts Receivable	2,546	A380	2,496
TOTAL Other Receivables (net)	2,546		2,496
Due From Other Governments		A440	80
TOTAL Due From Other Governments	0		80
Prepaid Expenses	22,673	A480	24,300
TOTAL Prepaid Expenses	22,673		24,300
Cash Special Reserves	50,045	A230	50,085
TOTAL Restricted Assets	50,045		50,085
TOTAL Assets	537,249		770,530

TOWN OF New Haven
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	8,310	A600	5,991
TOTAL Accounts Payable	8,310		5,991
Accrued Liabilities	143	A601	143
TOTAL Accrued Liabilities	143		143
Other Liabilities		A688	145,462
Overpayments & Clearing Account		A690	
TOTAL Other Liabilities	0		145,462
Due To Other Governments	3,713	A631	3,438
TOTAL Due To Other Governments	3,713		3,438
TOTAL Liabilities	12,166		155,033
Fund Balance			
Not in Spendable Form	22,673	A806	24,300
TOTAL Nonspendable Fund Balance	22,673		24,300
Reserve For Tax Stabilization	50,045	A880	50,085
TOTAL Restricted Fund Balance	50,045		50,085
Assigned Appropriated Fund Balance	5,390	A914	
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	5,390		0
Unassigned Fund Balance	446,975	A917	541,111
TOTAL Unassigned Fund Balance	446,975		541,111
TOTAL Fund Balance	525,083		615,497
TOTAL Liabilities, Deferred Inflows And Fund Balance	537,249		770,530

TOWN OF New Haven
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	335,515	A1001	312,087
TOTAL Real Property Taxes	335,515		312,087
Interest & Penalties On Real Prop Taxes	6,743	A1090	6,965
TOTAL Real Property Tax Items	6,743		6,965
Non Prop Tax Dist By County	156,029	A1120	190,908
Franchises	27,671	A1170	27,677
TOTAL Non Property Tax Items	183,700		218,585
Clerk Fees	1,065	A1255	1,303
Public Pound Charges, Dog Control Fees		A1550	30
Metered Water Sales	25	A2140	
TOTAL Departmental Income	1,090		1,333
Misc Revenue, Other Govts	1,159	A2389	1,026
TOTAL Intergovernmental Charges	1,159		1,026
Interest And Earnings	256	A2401	231
Rental of Real Property	7,980	A2410	7,559
TOTAL Use of Money And Property	8,236		7,789
Dog Licenses	3,654	A2544	4,440
Permits, Other	8,253	A2590	11,829
TOTAL Licenses And Permits	11,907		16,269
Fines And Forfeited Bail	8,552	A2610	7,490
TOTAL Fines And Forfeitures	8,552		7,490
Refunds of Prior Year's Expenditures	124	A2701	
Gifts And Donations		A2705	1,749
AIM Related Payments	19,672	A2750	19,672
Unclassified (specify)	280	A2770	1,022
TOTAL Miscellaneous Local Sources	20,076		22,444
St Aid, Mortgage Tax	42,646	A3005	56,308
St Aid, Other Public Safety	2,956	A3389	
TOTAL State Aid	45,602		56,308
TOTAL Revenues	622,580		650,295
TOTAL Revenues	622,580		650,295

TOWN OF New Haven
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	11,902	A10101	11,902
Legislative Board, Contr Expend	17,449	A10104	18,159
TOTAL Legislative Board	29,351		30,061
Municipal Court, Pers Serv	21,692	A11101	22,104
Municipal Court, Equip & Cap Outlay	2,435	A11102	
Municipal Court, Contr Expend	962	A11104	505
TOTAL Municipal Court	25,089		22,609
Supervisor, pers Serv	16,148	A12201	9,494
TOTAL Supervisor	16,148		9,494
Budget, Pers Serv	23,576	A13401	24,048
Budget, Contr Expend	702	A13404	478
TOTAL Budget	24,278		24,526
Assessment, Pers Serv	15,375	A13551	16,500
Assessment, Contr Expend	2,473	A13554	1,918
TOTAL Assessment	17,848		18,418
Credit Card Fees	400	A13754	390
TOTAL Credit Card Fees	400		390
Clerk, pers Serv	57,790	A14101	48,580
Clerk, contr Expend	1,331	A14104	1,699
TOTAL Clerk	59,121		50,279
Law, Contr Expend	18,330	A14204	32,897
TOTAL Law	18,330		32,897
Operation of Plant, Pers Serv	4,823	A16201	4,823
Operation of Plant, Equip & Cap Outlay	2,085	A16202	8,648
Operation of Plant, Contr Expend	32,483	A16204	43,677
TOTAL Operation of Plant	39,391		57,148
Central Comm System Contr Expend	12,151	A16504	9,590
TOTAL Central Comm System Contr Expend	12,151		9,590
Central Storeroom Contr Expend	2,713	A16604	3,291
TOTAL Central Storeroom Contr Expend	2,713		3,291
Central Print & Mail Contr Expend	3,187	A16704	2,431
TOTAL Central Print & Mail Contr Expend	3,187		2,431
Central Data Process & Cap Outlay		A16802	259
Central Data Process, Contr Expend	6,130	A16804	4,268
TOTAL Central Data Process	6,130		4,527
Unallocated Insurance, Contr Expend	29,596	A19104	40,172
TOTAL Unallocated Insurance	29,596		40,172
Municipal Assn Dues, Contr Expend	2,000	A19204	1,000
TOTAL Municipal Assn Dues	2,000		1,000
TOTAL General Government Support	285,733		306,835
Public Safety Admin, Pers Serv	9,587	A30101	9,779
TOTAL Public Safety Admin	9,587		9,779
Police, Contr Expend	2,534	A31204	4,785
TOTAL Police	2,534		4,785
Control of Animals, Pers Serv	6,213	A35101	6,337

TOWN OF New Haven
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Control of Animals, Contr Expend	722	A35104	585
TOTAL Control of Animals	6,935		6,922
Examining Boards, Contr Expend	259	A36104	285
TOTAL Examining Boards	259		285
Safety Inspection, Pers Serv		A36201	14,027
Safety Inspection, Contr Expend		A36204	1,009
TOTAL Safety Inspection	0		15,036
TOTAL Public Safety	19,315		36,807
Ambulance, Contr Expend	23,500	A45404	23,000
TOTAL Ambulance	23,500		23,000
TOTAL Health	23,500		23,000
Street Admin, Pers Serv	54,399	A50101	55,487
Street Admin, Contr Expend	711	A50104	1,203
TOTAL Street Admin	55,110		56,690
Garage, Contr Expend	4,370	A51324	3,221
TOTAL Garage	4,370		3,221
TOTAL Transportation	59,480		59,911
Veterans Service, Contr Expend	500	A65104	500
TOTAL Veterans Service	500		500
TOTAL Economic Assistance And Opportunity	500		500
Historian, Pers Serv	2,030	A75101	2,071
Historian, Contr Expend	646	A75104	603
TOTAL Historian	2,676		2,674
Celebrations, Contr Expend	2,000	A75504	3,211
TOTAL Celebrations	2,000		3,211
Adult Recreation, Contr Expend	3,000	A76204	2,811
TOTAL Adult Recreation	3,000		2,811
TOTAL Culture And Recreation	7,676		8,696
Planning, Pers Serv	5,397	A80201	6,680
Planning, Contr Expend	652	A80204	1,219
TOTAL Planning	6,049		7,899
Code Enforcements, Pers Serv	13,752	A86641	
Code Enforcements, Contr Expend	1,348	A86644	
TOTAL Code Enforcements	15,100		0
Cemetery, Pers Serv	579	A88101	769
TOTAL Cemetery	579		769
TOTAL Home And Community Services	21,728		8,668
State Retirement System	28,764	A90108	31,753
Social Security, Employer Cont	18,584	A90308	17,794
Disability Insurance, Empl Bnfts	323	A90558	294
Hospital & Medical (dental) Ins, Empl Bnft	38,941	A90608	43,572
TOTAL Employee Benefits	86,612		93,412

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Principal, Serial Bonds	20,000	A97106	20,000
TOTAL Debt Principal	20,000		20,000
Debt Interest, Serial Bonds	2,300	A97107	1,300
TOTAL Debt Interest	2,300		1,300
TOTAL Expenditures	526,844		559,129
Transfers, Other Funds	114,000	A99019	
TOTAL Operating Transfers	114,000		0
TOTAL Other Uses	114,000		0
TOTAL Expenditures	640,844		559,129

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	546,798	A8021	525,083
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	3,451	A8015	752
Restated Fund Balance - Beg of Year	543,347	A8022	524,331
ADD - REVENUES AND OTHER SOURCES	622,580		650,295
DEDUCT - EXPENDITURES AND OTHER USES	640,844		559,129
Fund Balance - End of Year	525,083	A8029	615,497

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	311,875	A1049N	332,560
Est Rev - Real Property Tax Items	6,750	A1099N	7,000
Est Rev - Non Property Tax Items	185,000	A1199N	190,000
Est Rev - Departmental Income	850	A1299N	850
Est Rev - Intergovernmental Charges	1,140	A2399N	1,000
Est Rev - Use of Money And Property	6,905	A2499N	8,708
Est Rev - Licenses And Permits	10,250	A2599N	10,000
Est Rev - Fines And Forfeitures	10,000	A2649N	8,000
Est Rev - Miscellaneous Local Sources		A2799N	19,672
Est Rev - State Aid	47,672	A3099N	40,000
TOTAL Estimated Revenues	580,442		617,790
Appropriated Fund Balance	5,390	A599N	
TOTAL Estimated Other Sources	5,390		0
TOTAL Estimated Revenues	585,832		617,790

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	324,912	A1999N	355,341
App - Public Safety	38,443	A3999N	14,264
App - Health	23,000	A4999N	23,690
App - Transportation	63,487	A5999N	68,000
App - Economic Assistance And Opportunity	500	A6999N	500
App - Culture And Recreation	10,071	A7999N	9,723
App - Home And Community Services	9,028	A8999N	52,432
App - Employee Benefits	95,091	A9199N	88,165
App - Debt Service	21,300	A9899N	5,675
TOTAL Appropriations	585,832		617,790
TOTAL Appropriations	585,832		617,790

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

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	139,298	DA200	66,128
Cash In Time Deposits	287,633	DA201	212,980
TOTAL Cash	426,931		279,108
Prepaid Expenses	5,489	DA480	12,342
TOTAL Prepaid Expenses	5,489		12,342
Cash In Time Deposits Special Reserves	20,364	DA231	20,375
TOTAL Restricted Assets	20,364		20,375
TOTAL Assets	452,784		311,824

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	8,255	DA600	2,314
TOTAL Accounts Payable	8,255		2,314
Accrued Liabilities	6,023	DA601	9,562
TOTAL Accrued Liabilities	6,023		9,562
Group Insurance	108	DA720	
TOTAL Other Liabilities	108		0
TOTAL Liabilities	14,386		11,876
Fund Balance			
Not in Spendable Form	5,489	DA806	12,342
TOTAL Nonspendable Fund Balance	5,489		12,342
Capital Reserve	20,364	DA878	20,375
TOTAL Restricted Fund Balance	20,364		20,375
Committed Fund Balance	228,000	DA913	
TOTAL Committed Fund Balance	228,000		0
Assigned Unappropriated Fund Balance	184,545	DA915	267,233
TOTAL Assigned Fund Balance	184,545		267,233
TOTAL Fund Balance	438,398		299,949
TOTAL Liabilities, Deferred Inflows And Fund Balance	452,784		311,824

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

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	744,888	DA1001	778,834
TOTAL Real Property Taxes	744,888		778,834
Transportation Services, Other Govts	197,386	DA2300	197,386
TOTAL Intergovernmental Charges	197,386		197,386
Interest And Earnings	334	DA2401	178
TOTAL Use of Money And Property	334		178
Sales of Equipment		DA2665	18,570
Insurance Recoveries		DA2680	48,854
TOTAL Sale of Property And Compensation For Loss	0		67,424
Refunds of Prior Year's Expenditures		DA2701	5,864
Unclassified (specify)	4,115	DA2770	3,500
TOTAL Miscellaneous Local Sources	4,115		9,364
St Aid, Consolidated Highway Aid	99,179	DA3501	192,839
TOTAL State Aid	99,179		192,839
TOTAL Revenues	1,045,902		1,246,026
Interfund Transfers	114,000	DA5031	
TOTAL Interfund Transfers	114,000		0
TOTAL Other Sources	114,000		0
TOTAL Revenues	1,159,902		1,246,026

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

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Credit Card Fees		DA13754	35
TOTAL Credit Card Fees	0		35
TOTAL General Government Support	0		35
Maint of Streets, Pers Serv	104,329	DA51101	118,575
Maint of Streets, Contr Expend	15,908	DA51104	17,038
TOTAL Maint of Streets	120,237		135,612
Perm Improve Highway, Equip & Cap Outlay	183,365	DA51122	267,321
TOTAL Perm Improve Highway	183,365		267,321
Machinery, Pers Serv	105,682	DA51301	124,580
Machinery, Equip & Cap Outlay		DA51302	32,985
Machinery, Contr Expend	59,125	DA51304	66,142
TOTAL Machinery	164,807		223,707
Snow Removal, Pers Serv	68,850	DA51421	56,700
Snow Removal, Equip & Cap Outlay		DA51422	227,507
Snow Removal, Contr Expend	53,271	DA51424	76,149
TOTAL Snow Removal	122,121		360,356
Services Other Govts, Pers Serv	93,111	DA51481	96,369
Services Other Govts, Contr Expend	39,996	DA51484	51,910
TOTAL Services Other Govts	133,107		148,278
TOTAL Transportation	723,637		1,135,274
State Retirement, Empl Bnfts	54,849	DA90108	42,514
Social Security , Empl Bnfts	28,033	DA90308	29,259
Unemployment Insurance, Empl Bnfts	5,864	DA90508	
Disability Insurance, Empl Bnfts	39	DA90558	231
Hospital & Medical (dental) Ins, Empl Bnft	110,595	DA90608	170,989
Other Employee Benefits (spec)	5,241	DA90898	6,173
TOTAL Employee Benefits	204,621		249,165
TOTAL Expenditures	928,258		1,384,474
TOTAL Expenditures	928,258		1,384,474

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	206,754	DA8021	438,398
Prior Period Adj -Decrease In Fund Balance		DA8015	0
Restated Fund Balance - Beg of Year	206,754	DA8022	438,398
ADD - REVENUES AND OTHER SOURCES	1,159,902		1,246,026
DEDUCT - EXPENDITURES AND OTHER USES	928,258		1,384,474
Fund Balance - End of Year	438,398	DA8029	299,949

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

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	778,834	DA1049N	789,883
Est Rev - Intergovernmental Charges	189,840	DA2399N	189,840
Est Rev - Use of Money And Property	400	DA2499N	200
Est Rev - Miscellaneous Local Sources	3,500	DA2799N	3,500
Est Rev - State Aid	92,000	DA3099N	112,817
TOTAL Estimated Revenues	1,064,574		1,096,240
Appropriated Fund Balance	0	DA599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues	1,064,574		1,096,240

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

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	855,742	DA5999N	875,742
App - Employee Benefits	208,832	DA9199N	220,498
TOTAL Appropriations	1,064,574		1,096,240
TOTAL Appropriations	1,064,574		1,096,240

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,723,953	H200	1,548,489
TOTAL Cash	1,723,953		1,548,489
TOTAL Assets	1,723,953		1,548,489

TOWN OF New Haven
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Committed Fund Balance	1,723,953	H913	1,548,489
TOTAL Committed Fund Balance	1,723,953		1,548,489
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	1,723,953		1,548,489
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,723,953		1,548,489

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Other Sources			
Bond Anticipation Notes	1,840,000	H5730	
TOTAL Proceeds of Obligations	1,840,000		0
TOTAL Other Sources	1,840,000		0
TOTAL Revenues	1,840,000		0

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Engineer, Equip & Cap Outlay	76,543	H14402	143,554
TOTAL Engineer	76,543		143,554
TOTAL General Government Support	76,543		143,554
Water Administration, Equip & Cap Outlay		H83102	17,374
TOTAL Water Administration	0		17,374
Water Trans & Distrib, Equip & Cap Outlay		H83402	
TOTAL Water Trans & Distrib	0		0
Water Capital Projects, Equip & Cap Outlay	10,407	H83972	
TOTAL Water Capital Projects	10,407		0
TOTAL Home And Community Services	10,407		17,374
Debt Interest, Bond Anticipation Notes		H97307	14,536
TOTAL Debt Interest	0		14,536
TOTAL Expenditures	86,950		175,464
TOTAL Expenditures	86,950		175,464

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(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	-29,097	H8021	1,723,953
Restated Fund Balance - Beg of Year	-29,097	H8022	1,723,953
ADD - REVENUES AND OTHER SOURCES	1,840,000		
DEDUCT - EXPENDITURES AND OTHER USES	86,950		175,464
Fund Balance - End of Year	1,723,953	H8029	1,548,489

TOWN OF New Haven
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Buildings	1,168,476	K102	1,099,384
Improvements Other Than Buildings	11,092,829	K103	11,469,024
Machinery And Equipment	480,793	K104	665,310
Construction Work In Progress		K105	96,451
TOTAL Fixed Assets (net)	12,742,098		13,330,169
TOTAL Assets	12,742,098		13,330,169

TOWN OF New Haven
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities			
Total Non-Current Govt Assets	12,742,098	K159	13,330,169
TOTAL Investments in Non-Current Government Assets	12,742,098		13,330,169
TOTAL Fund Balance	12,742,098		13,330,169
TOTAL	12,742,098		13,330,169

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	176	SF200	176
TOTAL Cash	176		176
TOTAL Assets	176		176

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2020	EdpCode	2021
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

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Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	231,145	SF1001	233,421
TOTAL Real Property Taxes	231,145		233,421
TOTAL Revenues	231,145		233,421
TOTAL Revenues	231,145		233,421

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire Protection, Contr Expend	231,145	SF34104	233,421
TOTAL Fire Protection	231,145		233,421
TOTAL Public Safety	231,145		233,421
TOTAL Expenditures	231,145		233,421
TOTAL Expenditures	231,145		233,421

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
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	231,145		233,421
DEDUCT - EXPENDITURES AND OTHER USES	231,145		233,421
Fund Balance - End of Year	176	SF8029	176

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		SL200	
Cash In Time Deposits	1,219	SL201	1,393
TOTAL Cash	1,219		1,393
TOTAL Assets	1,219		1,393

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	1,219	SL915	1,393
TOTAL Assigned Fund Balance	1,219		1,393
TOTAL Fund Balance	1,219		1,393
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,219		1,393

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	4,000	SL1001	4,100
TOTAL Real Property Taxes	4,000		4,100
TOTAL Revenues	4,000		4,100
TOTAL Revenues	4,000		4,100

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Street Lighting, Contr Expend	3,639	SL51824	3,927
TOTAL Street Lighting	3,639		3,927
TOTAL Transportation	3,639		3,927
TOTAL Expenditures	3,639		3,927
TOTAL Expenditures	3,639		3,927

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	858	SL8021	1,219
Restated Fund Balance - Beg of Year	858	SL8022	1,219
ADD - REVENUES AND OTHER SOURCES	4,000		4,100
DEDUCT - EXPENDITURES AND OTHER USES	3,639		3,927
Fund Balance - End of Year	1,219	SL8029	1,392

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		SW200	
Cash In Time Deposits	230,848	SW201	224,957
TOTAL Cash	230,848		224,957
Accounts Receivable	352	SW380	283
TOTAL Other Receivables (net)	352		283
TOTAL Assets	231,200		225,241

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Governments		SW631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Appropriated Fund Balance	12,311	SW914	12,388
Assigned Unappropriated Fund Balance	218,889	SW915	212,853
TOTAL Assigned Fund Balance	231,200		225,241
TOTAL Fund Balance	231,200		225,241
TOTAL Liabilities, Deferred Inflows And Fund Balance	231,200		225,241

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	536,210	SW1001	537,018
TOTAL Real Property Taxes	536,210		537,018
Metered Water Sales	3,255	SW2140	4,543
Unmetered Water Sales	300	SW2142	
Water Service Charges	1,950	SW2144	1,950
Interest & Penalties On Water Rents	3	SW2148	
TOTAL Departmental Income	5,508		6,493
Misc Revenue, Other Govts		SW2389	601
TOTAL Intergovernmental Charges	0		601
Interest And Earnings	1,780	SW2401	1,678
TOTAL Use of Money And Property	1,780		1,678
Refunds of Prior Year's Expenditures	110	SW2701	
TOTAL Miscellaneous Local Sources	110		0
TOTAL Revenues	543,608		545,790
TOTAL Revenues	543,608		545,790

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Credit Card Fees	75	SW13754	85
TOTAL Credit Card Fees	75		85
TOTAL General Government Support	75		85
Water Trans & Distrib, Contr Expend	15,194	SW83404	15,720
TOTAL Water Trans & Distrib	15,194		15,720
TOTAL Home And Community Services	15,194		15,720
Debt Principal, Serial Bonds	430,483	SW97106	431,983
TOTAL Debt Principal	430,483		431,983
Debt Interest, Serial Bonds	106,471	SW97107	103,961
TOTAL Debt Interest	106,471		103,961
TOTAL Expenditures	552,223		551,749
TOTAL Expenditures	552,223		551,749

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	239,761	SW8021	231,200
Prior Period Adj -Increase In Fund Balance	54	SW8012	
Prior Period Adj -Decrease In Fund Balance		SW8015	
Restated Fund Balance - Beg of Year	239,815	SW8022	231,200
ADD - REVENUES AND OTHER SOURCES	543,608		545,790
DEDUCT - EXPENDITURES AND OTHER USES	552,223		551,749
Fund Balance - End of Year	231,200	SW8029	225,241

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	537,018	SW1049N	536,865
Est Rev - Departmental Income	2,700	SW1299N	3,000
TOTAL Estimated Revenues	539,718		539,865
Appropriated Fund Balance	12,311	SW599N	12,388
TOTAL Estimated Other Sources	12,311		12,388
TOTAL Estimated Revenues	552,029		552,253

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(SW) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	50	SW1999N	50
App - Home And Community Services	16,084	SW8999N	16,209
App - Debt Service	535,945	SW9899N	535,994
TOTAL Appropriations	552,079		552,253
TOTAL Appropriations	552,079		552,253

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TA200	
TOTAL Cash	0		0
TOTAL Assets	0		0

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Group Insurance		TA20	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF New Haven
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
TOTAL Assets	0		0

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Group Insurance		TC720	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF New Haven
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	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

TOWN OF New Haven
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	13,224,884	W129	12,405,518
TOTAL Provision To Be Made In Future Budgets	13,224,884		12,405,518
TOTAL Assets	13,224,884		12,405,518

TOWN OF New Haven
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable	1,840,000	W626	1,840,000
TOTAL Notes Payable	1,840,000		1,840,000
Net Pension Liability -Proportionate Share	388,145	W638	1,362
Compensated Absences	60,862	W687	80,262
TOTAL Other Liabilities	449,007		81,624
Bonds Payable	10,935,877	W628	10,483,894
TOTAL Bond And Long Term Liabilities	10,935,877		10,483,894
TOTAL Liabilities	13,224,884		12,405,518
TOTAL Liabilities	13,224,884		12,405,518

TOWN OF New Haven
Statement of Indebtedness
For the Fiscal Year Ending 2021

5/11/2022

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
2020	BAN E	WATER DISTRICT #9			11/05/2020	11/05/2025	1.54%		\$1,840,000	\$1,840,000	\$0	\$0	\$0		\$1,840,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$1,840,000	\$0	\$0	\$0	\$0	\$1,840,000
2011	BOND E	WATER DISTRICT 4-USDA			10/27/2011	04/10/2049	2.25%		\$1,103,000	\$926,600	\$22,100	\$0	\$0		\$904,500
2016	BOND E	Water District 6			02/03/2016	02/03/2055	2.50%		\$1,651,000	\$1,515,000	\$34,000	\$0	\$0		\$1,481,000
2018	BOND E	Water District 8		Y	11/02/2018	02/05/5007	1.875%		\$1,001,000	\$962,500	\$20,000	\$0	\$0		\$942,500
2018	BOND E	Water District 7		Y	04/23/2018	04/02/2057	2.25%		\$644,000	\$622,500	\$11,500	\$0	\$0		\$611,000
2014	BOND E	WATER		Y	04/11/2014	04/11/2052	1.875%		\$802,000	\$710,000	\$16,000	\$0	\$0		\$694,000
2008	BOND E	WATER DISTRICT 2			08/21/2008	04/15/2024	4.75%	Y	\$74,150	\$19,000	\$5,000	\$0	\$0		\$14,000
2009	BOND E	Water District 3 -EFC			04/09/2009	04/01/2039	0.00%		\$9,701,500	\$6,144,277	\$323,383	\$0	\$0		\$5,820,894
2008	BOND N	TOWN HALL ROOF			08/21/2008	04/15/2024	4.75%	Y	\$116,000	\$21,000	\$5,000	\$0	\$0		\$16,000
2008	BOND N	SALT BUILDING			08/21/2008	04/15/2021	4.75%	Y	\$147,221	\$15,000	\$15,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$10,935,877	\$451,983	\$0	\$0	\$0	\$10,483,894
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$12,775,877	\$451,983	\$0	\$0	\$0	\$12,323,894

TOWN OF New Haven
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$760,866.22
Demand Deposits	9Z2011	\$1,811,544.82
Time Deposits	9Z2021	\$245,332.08
Total		<u>\$2,817,743.12</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,411,837.00
Total		<u>\$2,911,837.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u> </u>

TOWN OF New Haven
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0033	\$224,957	\$0	\$0	\$224,957
*****-0496	\$50,085	\$0	\$0	\$50,085
*****-0811	\$212,980	\$0	\$0	\$212,980
*****-0910	\$433,741	\$0	\$0	\$433,741
*****-2883	\$8,270	\$0	\$8,270	\$0
*****-2891	\$86,282	\$0	\$20,154	\$66,128
*****-2917	\$124,801	\$0	\$9,265	\$115,536
*****-3991	\$20,375	\$0	\$0	\$20,375
*****-3992	\$145,462	\$0	\$0	\$145,462
*****-4954	\$1,592,933	\$0	\$44,444	\$1,548,489
*****-7205	\$0	\$0	\$0	\$0
*****-9351	\$0	\$0	\$0	\$0
Total Adjusted Bank Balance				\$2,817,753
Petty Cash				\$400.00
Adjustments				\$-.45
Total Cash			9ZCASH *	\$2,818,153
Total Cash Balance All Funds			9ZCASHB *	\$2,818,153
* Must be equal				

TOWN OF New Haven
Local Government Questionnaire
For the Fiscal Year Ending 2021

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	No
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF New Haven
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		8			
Total Part Time Employees:		31			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$96,211.00	7	8	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$47,054.00			
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$525.00			
90608	Hospital and Medical (Dental) Insurance	\$214,559.00	7	1	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$6,173.00			
Total		\$364,522.00			
Computed Total From Financial Section (comparative purposes only)		\$342,577.03			

TOWN OF New Haven
Energy Costs and Consumption
For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,862	1,736	gallons	
Diesel Fuel	\$10,988	11,301	gallons	
Fuel Oil			gallons	
Natural Gas	\$9,591		cubic feet	14664
Electricity	\$12,165		kilowatt-hours	86959
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, DAN BARNEY, 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 12/31/2021, 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 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 12/31/2021 and filed by means of electronic data transmission.

PHYLISA SOVA,
Name of Report Preparer if different
than Chief Fiscal Officer

DAN BARNEY
Name

(315) 963-3900
Telephone Number

TOWN SUPERVISOR
Title

4279 SR 104 NEW HAVEN
Official Address

02/27/2022
Date of Certification

(315) 963-3900
Official Telephone Number

TOWN OF New Haven
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Account Code Comment

- Account Code A806 Reclassified \$24,300.45 from A917 per email with Town. Figure represents the portion of General (A) Fund's assets that are not in a spendable form. See A480 - Prepaid Expenses.
- Account Code A917 Reclassified \$5,390 from A914 per email with Town. See comment on A914. Reclassified \$24,300.45 in A806 per email with Town. See comment on A806.
- Account Code A914 Reclassified \$5,390 in A917 per email with Town. Adjustment was made so that the Assigned Appropriated Fund Balance on the Balance Sheet (914) corresponds with Appropriated Fund Balance on the Budget Summary (599N).
- Account Code A8015 Reclassified negative revenue in the amount of (\$726) from revenue code A2701 - Refunds of Prior Year Expenditures. Per email with Town, "The former clerk who was doing the AUD had the bookkeeper make the journal entry to correct something in the prior year."
- Account Code A2701 Reclassified negative revenue in the amount of (\$726) as a prior year adjustment in account code A8015 - Decrease in Fund Balance. Per email with Town, "The former clerk who was doing the AUD had the bookkeeper make the journal entry to correct something in the prior year."

Adjustment Reason

- Account Code A8015 immaterial difference

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

- Account Code DA915 Reclassified \$12,341.50 in DA806 per email with Town. See comment on DA806.
- Account Code DA806 Reclassified \$12,341.50 from DA917 per email with Town. Figure represents the portion of Highway (DA) Fund's assets that are not in a spendable form. See DA480 - Prepaid Expenses.

Adjustment Reason

- Account Code DA8015 immaterial difference due to rounding

(SW) WATER

Account Code Comment

- Account Code SW915 Reclassified \$77 in SW914 per email with Town. See comment on SW914.
- Account Code SW914 Reclassified \$77 from SW915 per email with Town. Adjustment was made so that the Assigned Appropriated Fund Balance on the Balance Sheet (914) corresponds with Appropriated Fund Balance on the Budget Summary (599N).