

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

ANNUAL FINANCIAL REPORT

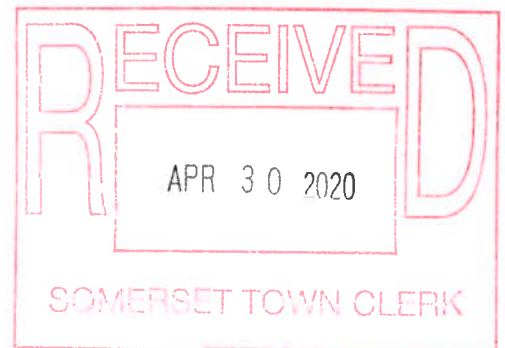
UPDATE DOCUMENT

For The

TOWN of Somerset

County of Niagara

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 Somerset

*** 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
(B) GENERAL TOWN-OUTSIDE VG
(DB) HIGHWAY-PART-TOWN
(K) GENERAL FIXED ASSETS
(PN) PERMANENT
(SF) FIRE PROTECTION
(SL) LIGHTING
(SR) REFUSE AND GARBAGE
(SS) SEWER
(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 Somerset
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	123,779	A200	162,475
Cash In Time Deposits	125,319	A201	191,806
Petty Cash	300	A210	300
TOTAL Cash	249,398		354,581
TOTAL Assets and Deferred Outflows of Resources	249,398		354,581

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

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	12,275	A600	12,790
TOTAL Accounts Payable	12,275		12,790
Accrued Liabilities	2,339	A601	25
TOTAL Accrued Liabilities	2,339		25
TOTAL Liabilities	14,614		12,815
Fund Balance			
Assigned Appropriated Fund Balance	26,810	A914	20,961
TOTAL Assigned Fund Balance	26,810		20,961
Unassigned Fund Balance	207,974	A917	320,805
TOTAL Unassigned Fund Balance	207,974		320,805
TOTAL Fund Balance	234,784		341,766
TOTAL Liabilities, Deferred Inflows And Fund Balance	249,398		354,581

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

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	263,651	A1001	253,727
TOTAL Real Property Taxes	263,651		253,727
Other Payments In Lieu of Taxes	141,527	A1081	2,858
Interest & Penalties On Real Prop Taxes	4,390	A1090	4,330
TOTAL Real Property Tax Items	145,917		7,188
Clerk Fees	985	A1255	908
Public Pound Charges, Dog Control Fees	765	A1550	230
Sale of Cemetery Lots	4,890	A2190	3,000
Charges For Cemetery Services	3,470	A2192	6,401
TOTAL Departmental Income	10,110		10,539
Transportation Services, Other Govts	750	A2300	1,000
TOTAL Intergovernmental Charges	750		1,000
Interest And Earnings	2,370	A2401	3,258
TOTAL Use of Money And Property	2,370		3,258
Games of Chance		A2530	
Dog Licenses	4,143	A2544	3,728
TOTAL Licenses And Permits	4,143		3,728
Fines And Forfeited Bail	34,025	A2610	37,226
TOTAL Fines And Forfeitures	34,025		37,226
Sales of Scrap & Excess Materials	858	A2650	
Sales, Other	1,290	A2655	311
Insurance Recoveries	1,875	A2680	
TOTAL Sale of Property And Compensation For Loss	4,023		311
Unclassified (specify)	2,773	A2770	17,635
TOTAL Miscellaneous Local Sources	2,773		17,635
St Aid, Mortgage Tax	25,466	A3005	22,291
St Aid - Other (specify)	15,152	A3089	
TOTAL State Aid	40,618		22,291
TOTAL Revenues	508,380		356,903
TOTAL Detail Revenues And Other Sources	508,380		356,903

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

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	25,248	A10101	5,127
Legislative Board, Contr Expend	3,934	A10104	1,268
TOTAL Legislative Board	29,182		6,395
Municipal Court, Pers Serv	31,862	A11101	5,619
Municipal Court, Equip & Cap Outlay		A11102	50
Municipal Court, Contr Expend	7,364	A11104	1,061
TOTAL Municipal Court	39,226		6,730
Supervisor,pers Serv	41,881	A12201	8,345
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	5,317	A12204	1,190
TOTAL Supervisor	47,198		9,535
Tax Collection,pers Serv	7,237	A13301	1,466
Tax Collection,equip & Cap Outlay		A13302	
Tax Collection,contr Expend	1,641	A13304	130
TOTAL Tax Collection	8,878		1,596
Assessment, Pers Serv	1,880	A13551	728
Assessment, Equip & Cap Outlay		A13552	100
Assessment, Contr Expend	29,004	A13554	5,482
TOTAL Assessment	30,884		6,310
Clerk,pers Serv	64,707	A14101	47,008
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	8,602	A14104	1,283
TOTAL Clerk	73,309		48,291
Law, Contr Expend		A14204	4,000
TOTAL Law	0		4,000
Personnel, Contr Expend		A14304	100
TOTAL Personnel	0		100
Engineer, Contr Expend		A14404	4,000
TOTAL Engineer	0		4,000
Elections, Contr Expend	134	A14504	60
TOTAL Elections	134		60
Records Mgmt, PerS. SerV.	4,165	A14601	846
Records Mgmt, Contr Expend	488	A14604	120
TOTAL Records Mgmt	4,653		966
Buildings, Pers Serv	16,718	A16201	2,523
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	24,597	A16204	4,798
TOTAL Buildings	41,315		7,321
Central Storeroom, Contr Expend	835	A16604	260
TOTAL Central Storeroom	835		260
Central Print & Mail,contr Expend	2,752	A16704	540
TOTAL Central Print & Mail	2,752		540
Self Insurance Admin, Contr Expend	2,249	A17104	
TOTAL Self Insurance Admin	2,249		0

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

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend	40,279	A19104	11,000
TOTAL Unallocated Insurance	40,279		11,000
Municipal Assn Dues, Contr Expend	1,000	A19204	200
TOTAL Municipal Assn Dues	1,000		200
Taxes & Assess On Munic Prop, Contr Expend	1,484	A19504	260
TOTAL Taxes & Assess On Munic Prop	1,484		260
TOTAL General Government Support	323,378		107,564
Police, Pers Serv		A31201	2,348
Police, Equip & Cap Outlay		A31202	
Police, Contr Expend		A31204	1,666
TOTAL Police	0		4,014
Traffic Control, Contr Expen		A33104	2,000
TOTAL Traffic Control	0		2,000
Control of Animals, Pers Serv	9,675	A35101	2,073
Control of Animals, Contr Expend	6,232	A35104	1,318
TOTAL Control of Animals	15,907		3,391
TOTAL Public Safety	15,907		9,405
Street Admin, Pers Serv	61,337	A50101	62,258
Street Admin, Contr Expend	1,256	A50104	1,094
TOTAL Street Admin	62,593		63,352
Garage, Pers Serv		A51321	
Garage, Equip & Cap Outlay	822	A51322	
Garage, Contr Expend	19,929	A51324	3,496
TOTAL Garage	20,751		3,496
Street Lighting, Contr Expend	7,239	A51824	1,560
TOTAL Street Lighting	7,239		1,560
TOTAL Transportation	90,583		68,408
Publicity, Contr Expend	3,766	A64104	700
TOTAL Publicity	3,766		700
Veterans Service, Contr Expend	1,400	A65104	280
TOTAL Veterans Service	1,400		280
TOTAL Economic Assistance And Opportunity	5,166		980
Parks, Pers Serv		A71101	2,205
Parks, Equip & Cap Outlay		A71102	100
Parks, Contr Expend		A71104	978
TOTAL Parks	0		3,283
Youth Prog, Contr Expend	6,200	A73104	1,340
TOTAL Youth Prog	6,200		1,340
Historian, Pers Serv	5,281	A75101	4,330
Historian, Equip & Cap Outlay		A75102	
Historian, Contr Expend	790	A75104	500
TOTAL Historian	6,071		4,830
Historical Property, Contr Expend	7,752	A75204	1,551
TOTAL Historical Property	7,752		1,551

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

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Celebrations, Contr Expend	1,500	A75504	300
TOTAL Celebrations	1,500		300
Adult Recreation, Pers Serv	7,471	A76201	1,475
Adult Recreation, Contr Expend	9,500	A76204	2,000
TOTAL Adult Recreation	16,971		3,475
TOTAL Culture And Recreation	38,494		14,779
Refuse & Garbage, Contr Expend	5,857	A81604	800
TOTAL Refuse & Garbage	5,857		800
Drainage, Contr Expend		A85404	3,000
TOTAL Drainage	0		3,000
Cemetery, Pers Serv	29,117	A88101	2,188
Cemetery, Equip & Cap Outlay	359	A88102	100
Cemetery, Contr Expend	4,372	A88104	806
TOTAL Cemetery	33,848		3,094
Misc Home & Comm Serv, Contr Expend	2,500	A89894	500
TOTAL Misc Home & Comm Serv	2,500		500
TOTAL Home And Community Services	42,205		7,394
State Retirement System	41,340	A90108	8,700
Police & Firemen Retirement, Empl Bnfts		A90158	
Social Security, Employer Cont	23,637	A90308	11,363
Worker's Compensation, Empl Bnfts	49,685	A90408	368
Unemployment Insurance, Empl Bnfts		A90508	1,660
Disability Insurance, Empl Bnfts	460	A90558	100
Hospital & Medical (dental) Ins, Empl Bnft	94,887	A90608	19,200
TOTAL Employee Benefits	210,009		41,391
TOTAL Expenditures	725,742		249,921
TOTAL Detail Expenditures And Other Uses	725,742		249,921

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	452,146	A8021	234,784
Restated Fund Balance - Beg of Year	452,146	A8022	234,784
ADD - REVENUES AND OTHER SOURCES	508,380		356,903
DEDUCT - EXPENDITURES AND OTHER USES	725,742		249,921
Fund Balance - End of Year	234,784	A8029	341,766

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

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	236,212	A1049N	237,458
Est Rev - Real Property Tax Items	2,864	A1099N	3,037
Est Rev - Departmental Income	8,940	A1299N	20,240
Est Rev - Intergovernmental Charges	3,500	A2399N	2,020
Est Rev - Use of Money And Property	1,800	A2499N	775
Est Rev - Licenses And Permits	1,800	A2599N	800
Est Rev - Fines And Forfeitures	5,000	A2649N	5,000
Est Rev - Miscellaneous Local Sources	700	A2799N	1,000
Est Rev - State Aid	8,030	A3099N	8,030
TOTAL Estimated Revenues	268,846		278,360
Appropriated Fund Balance	26,810	A599N	20,961
TOTAL Estimated Other Sources	26,810		20,961
TOTAL Estimated Revenues And Other Sources	295,656		299,321

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

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	124,029	A1999N	124,445
App - Public Safety	20,131	A3999N	20,355
App - Transportation	67,538	A5999N	69,639
App - Economic Assistance And Opportunity	980	A6999N	980
App - Culture And Recreation	15,809	A7999N	18,206
App - Home And Community Services	14,411	A8999N	11,782
App - Employee Benefits	52,758	A9199N	53,914
TOTAL Appropriations	295,656		299,321
TOTAL Appropriations And Other Uses	295,656		299,321

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	514,072	B200	339,129
Cash In Time Deposits	434,211	B201	608,481
TOTAL Cash	948,283		947,610
TOTAL Assets and Deferred Outflows of Resources	948,283		947,610

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,633	B600	855
TOTAL Accounts Payable	1,633		855
TOTAL Liabilities	1,633		855
Fund Balance			
Assigned Appropriated Fund Balance	171,941	B914	861,772
Assigned Unappropriated Fund Balance	774,709	B915	84,983
TOTAL Assigned Fund Balance	946,650		946,755
TOTAL Fund Balance	946,650		946,755
TOTAL Liabilities, Deferred Inflows And Fund Balance	948,283		947,610

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other Payments In Lieu of Taxes		B1081	126,500
TOTAL Real Property Tax Items	0		126,500
Sales Tax (from County)	488,687	B1120	580,656
Franchises	9,882	B1170	11,211
TOTAL Non Property Tax Items	498,569		591,867
Vital Statistics Fees	620	B1603	103
Zoning Fees	875	B2110	525
Planning Board Fees	175	B2115	700
TOTAL Departmental Income	1,670		1,328
Building And Alteration Permits	840	B2555	2,198
Permits, Other	435	B2590	425
TOTAL Licenses And Permits	1,275		2,623
Unclassified (specify)		B2770	24,470
TOTAL Miscellaneous Local Sources	0		24,470
TOTAL Revenues	501,514		746,788
TOTAL Detail Revenues And Other Sources	501,514		746,788

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Assessment, Contr Expend		B13554	26,647
TOTAL Assessment	0		26,647
Clerk, Pers Serv		B14101	12,213
Clerk, Contr Expend		B14104	5,427
TOTAL Clerk	0		17,640
Law, Pers Serv		B14201	23,155
Law, Contr Expend	111,857	B14204	88,073
TOTAL Law	111,857		111,228
Personnel, Pers Serv		B14301	81,623
Personnel, Equip & Cap Outlay		B14302	1,749
Personnel, Contr Expend		B14304	16,348
TOTAL Personnel	0		99,720
Engineer, Contr Expend	41,723	B14404	25,801
TOTAL Engineer	41,723		25,801
Buildings, Pers Serv		B16201	14,878
Buildings, Equip & Cap Outlay		B16202	3,000
Buildings, Contr Expend		B16204	23,232
TOTAL Buildings	0		41,110
Central Print & Mail, Contr Expend		B16704	3,266
TOTAL Central Print & Mail	0		3,266
Unallocated Insurance, Contr Expend		B19104	39,502
TOTAL Unallocated Insurance	0		39,502
Municipal Assn Dues, Contr Expend		B19204	800
TOTAL Municipal Assn Dues	0		800
Taxes & Assess On Munic Prop, Contr Expend		B19504	1,067
TOTAL Taxes & Assess On Munic Prop	0		1,067
TOTAL General Government Support	153,580		366,781
Police, Pers Serv	49,120	B31201	36,928
Police, Equip & Cap Outlay	14,724	B31202	620
Police, Contr Expend	12,000	B31204	9,513
TOTAL Police	75,844		47,061
Traffic Control, Pers Serv		B33101	9,648
TOTAL Traffic Control	0		9,648
Control of Animals, Pers Serv		B35101	7,474
Control of Animals, Contr Expend		B35104	4,875
TOTAL Control of Animals	0		12,349
Safety Inspection, Pers Serv	10,726	B36201	10,510
Safety Inspection, Contr Expend	2,500	B36204	3,205
TOTAL Safety Inspection	13,226		13,715
TOTAL Public Safety	89,070		82,773
Registrar of Vital Statistics, Pers Serv	5,075	B40201	5,151
TOTAL Registrar of Vital Statistics	5,075		5,151
TOTAL Health	5,075		5,151
Garage, Contr Expend		B51324	18,745
TOTAL Garage	0		18,745

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend		B51824	5,955
TOTAL Street Lighting	0		5,955
TOTAL Transportation	0		24,700
Publicity, Contr Expend		B64104	3,475
TOTAL Publicity	0		3,475
Veterans Service, Contr Expend		B65104	1,120
TOTAL Veterans Service	0		1,120
TOTAL Economic Assistance And Opportunity	0		4,595
Parks, Pers Serv	29,748	B71101	23,721
Parks, Equip & Cap Outlay	500	B71102	827
Parks, Contr Expend	5,212	B71104	4,466
TOTAL Parks	35,460		29,014
Youth Prog, Contr Expend		B73104	5,360
TOTAL Youth Prog	0		5,360
Historian, Pers Serv		B75101	1,031
Historian, Contr Expend		B75104	378
TOTAL Historian	0		1,409
Historical Property, Contr Expend		B75204	6,201
TOTAL Historical Property	0		6,201
Celebrations, Contr Expend		B75504	1,800
TOTAL Celebrations	0		1,800
Adult Recreation, Pers Serv		B76201	6,020
Adult Recreation, Contr Expend		B76204	7,500
TOTAL Adult Recreation	0		13,520
TOTAL Culture And Recreation	35,460		57,304
Zoning, Pers Serv	7,987	B80101	8,107
Zoning, Contr Expend	295	B80104	310
TOTAL Zoning	8,282		8,417
Planning, Pers Serv	4,669	B80201	4,927
Planning, Contr Expend	832	B80204	1,866
TOTAL Planning	5,501		6,793
Refuse & Garbage, Contr Expend		B81604	6,182
TOTAL Refuse & Garbage	0		6,182
Drainage, Contr Expend		B85404	417
TOTAL Drainage	0		417
Misc Home & Comm Serv, Contr Expend		B89894	2,000
TOTAL Misc Home & Comm Serv	0		2,000
TOTAL Home And Community Services	13,783		23,809
State Retirement, Empl Bnfts	2,200	B90108	33,908
Police & Firemen Retirement, Empl Bnfts	3,607	B90158	3,040
Social Security , Empl Bnfts	8,211	B90308	18,773
Worker's Compensation, Empl Bnfts		B90408	46,939
Disability Insurance, Empl Bnfts		B90558	395

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft		B90608	78,515
TOTAL Employee Benefits	14,018		181,570
TOTAL Expenditures	310,986		746,683
TOTAL Detail Expenditures And Other Uses	310,986		746,683

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

(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	756,122	B8021	946,650
Restated Fund Balance - Beg of Year	756,122	B8022	946,650
ADD - REVENUES AND OTHER SOURCES	501,514		746,788
DEDUCT - EXPENDITURES AND OTHER USES	310,986		746,683
Fund Balance - End of Year	946,650	B8029	946,755

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	126,500	B1049N	126,659
Est Rev - Non Property Tax Items	542,800	B1199N	540,000
Est Rev - Departmental Income	42,360	B1299N	45,530
Est Rev - Intergovernmental Charges	61,522	B2399N	35,600
Est Rev - Use of Money And Property	7,200	B2499N	29,000
TOTAL Estimated Revenues	780,382		776,789
Appropriated Fund Balance	171,941	B599N	84,983
TOTAL Estimated Other Sources	171,941		84,983
TOTAL Estimated Revenues And Other Sources	952,323		861,772

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	570,487	B1999N	380,683
App - Public Safety	95,308	B3999N	140,753
App - Health	68,702	B4999N	93,989
App - Home And Community Services	38,734	B8999N	58,999
App - Employee Benefits	179,092	B9199N	187,348
TOTAL Appropriations	952,323		861,772
TOTAL Appropriations And Other Uses	952,323		861,772

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	318,563	DB200	85,695
Cash In Time Deposits	487,519	DB201	687,519
TOTAL Cash	806,082		773,214
TOTAL Assets and Deferred Outflows of Resources	806,082		773,214

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		DB600	11,210
TOTAL Accounts Payable	0		11,210
Accrued Liabilities	4,156	DB601	5,857
TOTAL Accrued Liabilities	4,156		5,857
TOTAL Liabilities	4,156		17,067
Fund Balance			
Assigned Appropriated Fund Balance	316,727	DB914	443,568
Assigned Unappropriated Fund Balance	485,199	DB915	312,579
TOTAL Assigned Fund Balance	801,926		756,147
TOTAL Fund Balance	801,926		756,147
TOTAL Liabilities, Deferred Inflows And Fund Balance	806,082		773,214

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other Transportation Departmental Income	6,953	DB1789	2,711
TOTAL Departmental Income	6,953		2,711
Snow Removal Services-Other Govts	248,796	DB2302	561,850
TOTAL Intergovernmental Charges	248,796		561,850
Sales, Other	160	DB2655	1,045
TOTAL Sale of Property And Compensation For Loss	160		1,045
Unclassified (specify)		DB2770	62,771
TOTAL Miscellaneous Local Sources	0		62,771
Interfund Revenues	4,461	DB2801	4,056
TOTAL Interfund Revenues	4,461		4,056
St Aid, Consolidated Highway Aid		DB3501	106,135
St Aid, Other Transportation		DB3589	16,752
TOTAL State Aid	0		122,887
TOTAL Revenues	260,370		755,320
TOTAL Detail Revenues And Other Sources	260,370		755,320

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	74,868	DB51101	55,531
Maint of Streets, Contr Expend	249,179	DB51104	252,838
TOTAL Maint of Streets	324,047		308,369
Perm Improve Highway, Equip & Cap Outlay		DB51122	5,818
TOTAL Perm Improve Highway	0		5,818
Machinery, Equip & Cap Outlay	80,232	DB51302	27,779
Machinery, Contr Expend	34,906	DB51304	40,131
TOTAL Machinery	115,138		67,910
Brush And Weeds, Contr Expend	7,593	DB51404	11,112
TOTAL Brush And Weeds	7,593		11,112
Snow Removal, Pers Serv	65,029	DB51421	78,344
Snow Removal, Contr Expend	162,658	DB51424	230,978
TOTAL Snow Removal	227,687		309,322
TOTAL Transportation	674,465		702,531
State Retirement, Empl Bnfts	17,100	DB90108	17,800
Social Security, Empl Bnfts	10,703	DB90308	10,228
Disability Insurance, Empl Bnfts	94	DB90558	94
Hospital & Medical (dental) Ins, Empl Bnft	76,451	DB90608	70,446
TOTAL Employee Benefits	104,348		98,568
TOTAL Expenditures	778,813		801,099
TOTAL Detail Expenditures And Other Uses	778,813		801,099

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

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,320,369	DB8021	801,926
Restated Fund Balance - Beg of Year	1,320,369	DB8022	801,926
ADD - REVENUES AND OTHER SOURCES	260,370		755,320
DEDUCT - EXPENDITURES AND OTHER USES	778,813		801,099
Fund Balance - End of Year	801,926	DB8029	756,147

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	0	DB1049N	0
Est Rev - Non Property Tax Items	0	DB1199N	0
Est Rev - Intergovernmental Charges	300,000	DB2399N	306,000
Est Rev - State Aid	161,000	DB3099N	75,000
TOTAL Estimated Revenues	461,000		381,000
Appropriated Fund Balance	316,727	DB599N	443,568
TOTAL Estimated Other Sources	316,727		443,568
TOTAL Estimated Revenues And Other Sources	777,727		824,568

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	670,268	DB5999N	710,750
App - Employee Benefits	107,459	DB9199N	113,818
TOTAL Appropriations	777,727		824,568
TOTAL Appropriations And Other Uses	777,727		824,568

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	150,500	K101	150,500
Buildings	1,334,956	K102	1,334,956
Improvements Other Than Buildings	6,183,296	K103	6,183,296
Machinery And Equipment	3,435,378	K104	3,459,379
TOTAL Fixed Assets (net)	11,104,130		11,128,131
TOTAL Assets and Deferred Outflows of Resources	11,104,130		11,128,131

TOWN OF Somerset
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	11,104,130	K159	11,128,131
TOTAL Investments in Non-Current Government Assets	11,104,130		11,128,131
TOTAL Fund Balance	11,104,130		11,128,131
TOTAL	11,104,130		11,128,131

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

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	14,413	PN201	14,413
TOTAL Cash	14,413		14,413
TOTAL Assets and Deferred Outflows of Resources	14,413		14,413

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

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Must Remain Intact	14,413	PN807	14,413
TOTAL Nonspendable Fund Balance	14,413		14,413
TOTAL Fund Balance	14,413		14,413
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,413		14,413

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

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	3	PN2401	4
TOTAL Use of Money And Property	3		4
TOTAL Revenues	3		4
TOTAL Detail Revenues And Other Sources	3		4

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

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Other Funds	3	PN99019	4
TOTAL Operating Transfers	3		4
TOTAL Other Uses	3		4
TOTAL Detail Expenditures And Other Uses	3		4

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

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	14,413	PN8021	14,413
Restated Fund Balance - Beg of Year	14,413	PN8022	14,413
ADD - REVENUES AND OTHER SOURCES	3		4
DEDUCT - EXPENDITURES AND OTHER USES	3		4
Fund Balance - End of Year	14,413	PN8029	14,413

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

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

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

Balance Sheet

Code Description	2018	EdpCode	2019
------------------	------	---------	------

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	236,000	SF1001	240,000
TOTAL Real Property Taxes	236,000		240,000
TOTAL Revenues	236,000		240,000
TOTAL Detail Revenues And Other Sources	236,000		240,000