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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Mexico

County of Oswego

For the Fiscal Year Ended 05/31/2019

****

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL LAW:

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

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

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

VILLAGE OF Mexico

*** 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
(FX) WATER
(G) SEWER
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(L) LIBRARY
(PN) PERMANENT
(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.

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	603,395	A200	719,600
TOTAL Cash	**603,395**		**719,600**
Tax Sale Certificates	4,958	A320	4,958
TOTAL Taxes Receivable (net)	**4,958**		**4,958**
TOTAL Assets	**608,353**		**724,558**

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Compensated Absences	15,506	A687	16,972
TOTAL Other Liabilities	**15,506**		**16,972**
TOTAL Liabilities	**15,506**		**16,972**
Deferred Inflows of Resources			
Deferred Taxes	4,958	A694	4,958
TOTAL Deferred Inflows of Resources	**4,958**		**4,958**
TOTAL Deferred Inflows of Resources	**4,958**		**4,958**
Fund Balance			
Assigned Appropriated Fund Balance	54,347	A914	17,747
TOTAL Assigned Fund Balance	**54,347**		**17,747**
Unassigned Fund Balance	533,542	A917	684,881
TOTAL Unassigned Fund Balance	**533,542**		**684,881**
TOTAL Fund Balance	**587,889**		**702,628**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**608,353**		**724,558**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	395,771	A1001	415,006
TOTAL Real Property Taxes	**395,771**		**415,006**
Interest & Penalties On Real Prop Taxes	1,770	A1090	2,399
TOTAL Real Property Tax Items	**1,770**		**2,399**
Non Prop Tax Dist By County	90,658	A1120	94,871
Utilities Gross Receipts Tax	20,577	A1130	21,059
Franchises	12,673	A1170	20,707
TOTAL Non Property Tax Items	**123,908**		**136,636**
Clerk Fees	756	A1255	1,131
Vital Statistics Fees	700	A1603	460
Public Works Charges	270	A1710	3,616
Zoning Fees	3,937	A2110	6,551
Refuse & Garbage Charges	2,196	A2130	2,203
Sale of Cemetery Lots	5,081	A2190	4,163
Charges For Cemetery Services	17,206	A2192	21,836
TOTAL Departmental Income	**30,147**		**39,958**
Interest And Earnings	173	A2401	405
Rental of Real Property	200	A2410	100
TOTAL Use of Money And Property	**373**		**505**
Games of Chance	50	A2530	150
TOTAL Licenses And Permits	**50**		**150**
Sales of Scrap & Excess Materials	2,403	A2650	863
Sales of Real Property		A2660	46,672
Sales of Equipment	18,442	A2665	
Insurance Recoveries	872	A2680	8,462
TOTAL Sale of Property And Compensation For Loss	**21,717**		**55,997**
Refunds of Prior Year's Expenditures	953	A2701	
Gifts And Donations	120	A2705	
Grants From Local Governments Additional Description DASNY-SIDEWALK GRANT		A2706	75,000
Unclassified (specify)	55	A2770	
TOTAL Miscellaneous Local Sources	**1,128**		**75,000**
St Aid, Revenue Sharing	12,407	A3001	10,844
St Aid, Mortgage Tax	11,591	A3005	14,856
St Aid - Other (specify)		A3089	
St Aid, Consolidated Highway Aid	54,725	A3501	54,423
St Aid, Other Transportation	25,722	A3589	18,237
TOTAL State Aid	**104,446**		**98,360**
TOTAL Revenues	**679,310**		**824,013**
Interfund Transfers	58	A5031	265
TOTAL Interfund Transfers	**58**		**265**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**58**		**265**
TOTAL Revenues	**679,368**		**824,278**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	8,400	A10101	8,400
Legislative Board, Contr Expend		A10104	126
TOTAL Legislative Board	**8,400**		**8,526**
Mayor, Pers Serv	4,800	A12101	4,800
Mayor, Contr Expend	1,380	A12104	1,257
TOTAL Mayor	**6,180**		**6,057**
Treasurer, Pers Serv	27,476	A13251	27,327
Treasurer, Contr Expend	6,866	A13254	6,547
TOTAL Treasurer	**34,342**		**33,874**
Budget, Pers Serv	1,500	A13401	2,000
TOTAL Budget	**1,500**		**2,000**
Tax Advertising, Contr Expend	37	A13624	42
TOTAL Tax Advertising	**37**		**42**
Clerk,contr Expend	371	A14104	494
TOTAL Clerk	**371**		**494**
Law, Contr Expend	2,500	A14204	2,500
TOTAL Law	**2,500**		**2,500**
Elections, Pers Serv	300	A14501	300
Elections, Contr Expend	37	A14504	39
TOTAL Elections	**337**		**339**
Buildings, Equip & Cap Outlay	375	A16202	203
Buildings, Contr Expend	13,176	A16204	10,909
TOTAL Buildings	**13,551**		**11,112**
Central Garage, Equip & Cap Outlay		A16402	926
Central Garage, Contr Expend	9,471	A16404	9,956
TOTAL Central Garage	**9,471**		**10,883**
Unallocated Insurance, Contr Expend	7,989	A19104	8,915
TOTAL Unallocated Insurance	**7,989**		**8,915**
Municipal Assn Dues, Contr Expend	1,044	A19204	1,044
TOTAL Municipal Assn Dues	**1,044**		**1,044**
Other Gen Govt Support, Equip & Cap Outlay		A19892	7,555
TOTAL Other Gen Govt Support	**0**		**7,555**
TOTAL General Government Support	**85,722**		**93,341**
Safety Inspection, Pers Serv	100	A36201	100
TOTAL Safety Inspection	**100**		**100**
TOTAL Public Safety	**100**		**100**
Registrar of Vital Stat Contr Expend	700	A40204	460
TOTAL Registrar of Vital Stat Contr Expend	**700**		**460**
TOTAL Health	**700**		**460**
Street Admin, Pers Serv	23,198	A50101	23,300
Street Admin, Equip & Cap Outlay		A50102	
Street Admin, Contr Expend	5,643	A50104	6,011
TOTAL Street Admin	**28,841**		**29,311**
Maint of Streets, Pers Serv	76,122	A51101	94,900
Maint of Streets, Equip & Cap Outlay	6,124	A51102	537

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Contr Expend	66,974	A51104	67,870
TOTAL Maint of Streets	**149,220**		**163,307**
Perm Improve Highway, Contr Expend	62,845	A51124	54,423
TOTAL Perm Improve Highway	**62,845**		**54,423**
Street Lighting, Contr Expend	27,625	A51824	28,002
TOTAL Street Lighting	**27,625**		**28,002**
Sidewalks, Contr Expend	11,428	A54104	7,578
TOTAL Sidewalks	**11,428**		**7,578**
Other Transportation, Contr Expend		A59894	
TOTAL Other Transportation	**0**		**0**
TOTAL Transportation	**279,959**		**282,621**
Joint Rec Proj, Pers Serv		A71451	
Joint Rec Proj, Contr Expend	119	A71454	
TOTAL Joint Rec Proj	**119**		**0**
Youth Prog, Contr Expend	2,500	A73104	74
TOTAL Youth Prog	**2,500**		**74**
Celebrations, Contr Expend	350	A75504	350
TOTAL Celebrations	**350**		**350**
Adult Recreation, Contr Expend	2,600	A76204	2,600
TOTAL Adult Recreation	**2,600**		**2,600**
Other Culture And Rec, Contr Expend	30	A79894	90
TOTAL Other Culture And Rec	**30**		**90**
TOTAL Culture And Recreation	**5,599**		**3,114**
Zoning, Pers Serv	23,367	A80101	24,481
Zoning, Contr Expend	2,415	A80104	2,431
TOTAL Zoning	**25,782**		**26,912**
Refuse & Garbage, Contr Expend	80,400	A81604	80,400
TOTAL Refuse & Garbage	**80,400**		**80,400**
Comm Beautification, Contr Expend	795	A85104	8,328
TOTAL Comm Beautification	**795**		**8,328**
Cemetery, Pers Serv	7,519	A88101	14,447
Cemetery, Equip & Cap Outlay	3,663	A88102	4,224
Cemetery, Contr Expend	8,935	A88104	4,580
TOTAL Cemetery	**20,117**		**23,251**
TOTAL Home And Community Services	**127,093**		**138,891**
State Retirement System	17,072	A90108	17,819
Social Security, Employer Cont	12,902	A90308	15,077
Worker's Compensation, Empl Bnfts	13,117	A90408	14,546
Disability Insurance, Empl Bnfts	153	A90558	133
Hospital & Medical (dental) Ins, Empl Bnft	43,728	A90608	23,758
Other Employee Benefits (spec) Additional Description HRA, CLOTHING & BOOTS	6,768	A90898	4,452
TOTAL Employee Benefits	**93,740**		**75,785**

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Debt Principal, Bond Anticipation Notes		A97306	105,000
TOTAL Debt Principal	**0**		**105,000**
Debt Interest, Bond Anticipation Notes		A97307	5,226
TOTAL Debt Interest	**0**		**5,226**
TOTAL Expenditures	**592,914**		**704,539**
Transfers, Capital Projects Fund	5,000	A99509	5,000
TOTAL Operating Transfers	**5,000**		**5,000**
TOTAL Other Uses	**5,000**		**5,000**
TOTAL Expenditures	**597,914**		**709,539**

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**506,443**	A8021	**587,889**
Prior Period Adj -Decrease In Fund Balance	8	A8015	
Restated Fund Balance - Beg of Year	**506,435**	A8022	**587,889**
ADD - REVENUES AND OTHER SOURCES	679,368		824,278
DEDUCT - EXPENDITURES AND OTHER USES	597,914		709,539
Fund Balance - End of Year	**587,889**	A8029	**702,628**

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	415,313	A1049N	436,259
Est Rev - Real Property Tax Items	1,500	A1099N	1,500
Est Rev - Non Property Tax Items	106,000	A1199N	111,000
Est Rev - Departmental Income	17,084	A1299N	17,184
Est Rev - Intergovernmental Charges	3,000	A2399N	3,000
Est Rev - Use of Money And Property	200	A2499N	200
Est Rev - Licenses And Permits	150	A2599N	150
Est Rev - State Aid	83,697	A3099N	61,563
Est Rev - Federal Aid	12,350	A4099N	
TOTAL Estimated Revenues	**639,294**		**630,856**
Appropriated Fund Balance	54,347	A599N	17,747
TOTAL Estimated Other Sources	**54,347**		**17,747**
TOTAL Estimated Revenues	**693,641**		**648,603**

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	115,907	A1999N	114,869
App - Public Safety	100	A3999N	100
App - Health	205	A4999N	300
App - Transportation	293,890	A5999N	269,531
App - Culture And Recreation	8,370	A7999N	8,370
App - Home And Community Services	145,641	A8999N	151,807
App - Employee Benefits	84,178	A9199N	81,848
App - Debt Service	40,350	A9899N	16,778
TOTAL Appropriations	**688,641**		**643,603**
App - Interfund Transfer	5,000	A9999N	5,000
TOTAL Other Uses	**5,000**		**5,000**
TOTAL Appropriations	**693,641**		**648,603**

VILLAGE OF Mexico
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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	114,370	FX200	126,294
Petty Cash	170	FX210	170
TOTAL Cash	**114,540**		**126,464**
Water Rents Receivable	17,153	FX350	19,936
Accounts Receivable	615	FX380	590
TOTAL Other Receivables (net)	**17,768**		**20,526**
TOTAL Assets	**132,309**		**146,991**

(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Compensated Absences	12,998	FX687	14,745
TOTAL Other Liabilities	**12,998**		**14,745**
TOTAL Liabilities	**12,998**		**14,745**
Fund Balance			
Assigned Appropriated Fund Balance	12,749	FX914	1,011
Assigned Unappropriated Fund Balance	106,562	FX915	131,235
TOTAL Assigned Fund Balance	**119,311**		**132,246**
Unassigned Fund Balance		FX917	
TOTAL Unassigned Fund Balance	**0**		**0**
TOTAL Fund Balance	**119,311**		**132,246**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**132,309**		**146,991**

(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Metered Water Sales	216,301	FX2140	221,887
Interest & Penalties On Water Rents	1,777	FX2148	2,069
TOTAL Departmental Income	**218,078**		**223,956**
Service For Other Govts	62,350	FX2378	69,762
TOTAL Intergovernmental Charges	**62,350**		**69,762**
Interest And Earnings	25	FX2401	75
TOTAL Use of Money And Property	**25**		**75**
Sales, Other	21,577	FX2655	40,465
TOTAL Sale of Property And Compensation For Loss	**21,577**		**40,465**
Refunds of Prior Year's Expenditures	575	FX2701	
TOTAL Miscellaneous Local Sources	**575**		**0**
TOTAL Revenues	**302,605**		**334,258**
Bond Anticipation Notes		FX5730	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**0**		**0**
TOTAL Revenues	**302,605**		**334,258**

(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend	8,313	FX19104	9,160
TOTAL Unallocated Insurance	**8,313**		**9,160**
Other Gen Govt Support, Equip & Cap Outlay		FX19892	7,555
TOTAL Other Gen Govt Support	**0**		**7,555**
TOTAL General Government Support	**8,313**		**16,715**
Water Administration, Pers Serv	69,761	FX83101	68,247
Water Administration, Contr Expend	9,835	FX83104	
TOTAL Water Administration	**79,596**		**68,247**
Source Supply Pwr & Pump, Equip & Cap Out	5,280	FX83202	36,690
Source Supply Pwr & Pump, Contr Expend	38,036	FX83204	39,118
TOTAL Source Supply Pwr & Pump	**43,316**		**75,808**
Water Trans & Distrib, Pers Serv	71,859	FX83401	73,444
Water Trans & Distrib, Equip & Cap Outlay	4,967	FX83402	
Water Trans & Distrib, Contr Expend	28,934	FX83404	7,616
TOTAL Water Trans & Distrib	**105,760**		**81,060**
TOTAL Home And Community Services	**228,671**		**225,115**
State Retirement, Empl Bnfts	17,072	FX90108	17,819
Social Security, Empl Bnfts	11,020	FX90308	10,706
Workers Compensation, Empl Bnfts	13,116	FX90408	14,545
Hospital & Medical (dental) Ins, Empl Bnft	10,064	FX90608	11,539
Other Employee Benefits (spec)	2,228	FX90898	1,862
TOTAL Employee Benefits	**53,500**		**56,470**
Debt Principal, Bond Anticipation Notes		FX97306	12,350
TOTAL Debt Principal	**0**		**12,350**
Debt Interest, Bond Anticipation Notes		FX97307	672
TOTAL Debt Interest	**0**		**672**
TOTAL Expenditures	**290,483**		**311,322**
Transfers, Capital Projects Fund	10,000	FX99509	10,000
TOTAL Operating Transfers	**10,000**		**10,000**
TOTAL Other Uses	**10,000**		**10,000**
TOTAL Expenditures	**300,483**		**321,322**

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**117,198**	**FX8021**	**119,311**
Prior Period Adj -Decrease In Fund Balance	9	FX8015	
Restated Fund Balance - Beg of Year	**117,189**	**FX8022**	**119,311**
ADD - REVENUES AND OTHER SOURCES	302,605		334,258
DEDUCT - EXPENDITURES AND OTHER USES	300,483		321,322
Fund Balance - End of Year	**119,311**	**FX8029**	**132,246**

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	287,050	FX1299N	331,270
Est Rev - Use of Money And Property	100	FX2499N	100
Est Rev - Sale of Prop And Comp For Loss	37,040	FX2699N	84,140
Est Rev - Federal Aid	12,350	FX4099N	
TOTAL Estimated Revenues	**336,540**		**415,510**
Appropriated Fund Balance	12,749	FX599N	1,011
TOTAL Estimated Other Sources	**12,749**		**1,011**
TOTAL Estimated Revenues	**349,289**		**416,521**

(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	26,000	FX1999N	19,500
App - Home And Community Services	245,427	FX8999N	298,866
App - Employee Benefits	54,512	FX9199N	85,214
App - Debt Service	13,350	FX9899N	2,941
TOTAL Appropriations	**339,289**		**406,521**
App - Interfund Transfer	10,000	FX9999N	10,000
TOTAL Other Uses	**10,000**		**10,000**
TOTAL Appropriations	**349,289**		**416,521**

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	661,517	G200	670,524
TOTAL Cash	**661,517**		**670,524**
Sewer Rents Receivable	4,740	G360	4,142
TOTAL Other Receivables (net)	**4,740**		**4,142**
TOTAL Assets	**666,257**		**674,666**

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Compensated Absences	12,998	G687	14,745
TOTAL Other Liabilities	**12,998**		**14,745**
TOTAL Liabilities	**12,998**		**14,745**
Fund Balance			
Assigned Appropriated Fund Balance	12,189	G914	60,427
Assigned Unappropriated Fund Balance	641,070	G915	599,495
TOTAL Assigned Fund Balance	**653,259**		**659,922**
TOTAL Fund Balance	**653,259**		**659,922**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**666,257**		**674,666**

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Rents	539,962	G2120	565,149
Interest & Penalties On Sewer Accts	6,539	G2128	5,233
TOTAL Departmental Income	**546,501**		**570,382**
Sewer Serv Other Govts	212	G2374	
TOTAL Intergovernmental Charges	**212**		**0**
Interest And Earnings	148	G2401	325
TOTAL Use of Money And Property	**148**		**325**
Unclassified (specify) Additional Description VFW-SEWER PLANS		G2770	300
TOTAL Miscellaneous Local Sources	**0**		**300**
TOTAL Revenues	**546,861**		**571,006**
Bond Anticipation Notes		G5730	
TOTAL Proceeds of Obligations	**0**		**0**
TOTAL Other Sources	**0**		**0**
TOTAL Revenues	**546,861**		**571,006**

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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend	8,525	G19104	9,160
TOTAL Unallocated Insurance	**8,525**		**9,160**
Other Gen Govt Support, Equip & Cap Outlay		G19892	7,555
TOTAL Other Gen Govt Support	**0**		**7,555**
TOTAL General Government Support	**8,525**		**16,715**
Sewer Administration, Pers Serv	69,805	G81101	84,766
Sewer Administration, Contr Expend	6,740	G81104	13,265
TOTAL Sewer Administration	**76,545**		**98,031**
Sewage Treat Disp, Pers Serv	75,767	G81301	69,729
Sewage Treat Disp, Equip & Cap Outlay	8,269	G81302	926
Sewage Treat Disp, Contr Expend	96,117	G81304	82,912
TOTAL Sewage Treat Disp	**180,153**		**153,567**
TOTAL Home And Community Services	**256,698**		**251,597**
State Retirement, Empl Bnfts	17,072	G90108	17,819
Social Security , Empl Bnfts	11,021	G90308	11,685
Worker's Compensation, Empl Bnfts	13,116	G90408	14,546
Hospital & Medical (dental) Ins, Empl Bnft	64,988	G90608	76,533
Other Employee Benefits (spec)	2,087	G90898	1,779
TOTAL Employee Benefits	**108,283**		**122,363**
Debt Principal, Serial Bonds		G97106	85,000
Debt Principal, Bond Anticipation Notes	60,000	G97306	12,350
TOTAL Debt Principal	**60,000**		**97,350**
Debt Interest, Serial Bonds		G97107	37,089
Debt Interest, Bond Anticipation Notes	10,848	G97307	24,230
TOTAL Debt Interest	**10,848**		**61,319**
TOTAL Expenditures	**444,354**		**549,344**
Transfers, Capital Projects Fund	12,000	G99509	15,000
TOTAL Operating Transfers	**12,000**		**15,000**
TOTAL Other Uses	**12,000**		**15,000**
TOTAL Expenditures	**456,354**		**564,344**

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**562,760**	G8021	**653,259**
Prior Period Adj -Decrease In Fund Balance	8	G8015	
Restated Fund Balance - Beg of Year	**562,752**	G8022	**653,259**
ADD - REVENUES AND OTHER SOURCES	546,861		571,006
DEDUCT - EXPENDITURES AND OTHER USES	456,354		564,344
Fund Balance - End of Year	**653,259**	G8029	**659,922**

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	573,000	G1299N	595,800
Est Rev - Use of Money And Property	100	G2499N	100
Est Rev - Sale of Prop And Comp For Loss	4,500	G2699N	
Est Rev - Federal Aid	12,350	G4099N	
TOTAL Estimated Revenues	**589,950**		**595,900**
Appropriated Fund Balance	12,189	G599N	60,427
TOTAL Estimated Other Sources	**12,189**		**60,427**
TOTAL Estimated Revenues	**602,139**		**656,327**

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	26,000	G1999N	19,500
App - Home And Community Services	293,981	G8999N	331,988
App - Employee Benefits	131,718	G9199N	139,062
App - Debt Service	135,440	G9899N	150,777
TOTAL Appropriations	**587,139**		**641,327**
App - Interfund Transfer	15,000	G9999N	15,000
TOTAL Other Uses	**15,000**		**15,000**
TOTAL Appropriations	**602,139**		**656,327**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	4,453	H200	1,218,668
Cash In Time Deposits	106,973	H201	119,704
Cash With Fiscal Agent	294,458	H223	123,842
TOTAL Cash	**405,884**		**1,462,214**
TOTAL Assets	**405,884**		**1,462,214**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable	175,810	H626	1,300,000
TOTAL Notes Payable	**175,810**		**1,300,000**
TOTAL Liabilities	**175,810**		**1,300,000**
Fund Balance			
Assigned Unappropriated Fund Balance	230,074	H915	162,214
TOTAL Assigned Fund Balance	**230,074**		**162,214**
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	**0**		**0**
TOTAL Fund Balance	**230,074**		**162,214**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**405,884**		**1,462,214**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	21	H2401	100
TOTAL Use of Money And Property	**21**		**100**
TOTAL Revenues	**21**		**100**
Interfund Transfers	27,000	H5031	30,000
TOTAL Interfund Transfers	**27,000**		**30,000**
Serial Bonds		H5710	81,754
Statutory Installment Bonds	2,542,885	H5720	
Bans Redeemed From Appropriations	60,000	H5731	129,700
TOTAL Proceeds of Obligations	**2,602,885**		**211,454**
TOTAL Other Sources	**2,629,885**		**241,454**
TOTAL Revenues	**2,629,906**		**241,554**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fiscal Agents Fees, Contr Expend	16,894	H13804	
TOTAL Fiscal Agents Fees	**16,894**		**0**
TOTAL General Government Support	**16,894**		**0**
Maint of Streets, Equip & Cap Outlay	178,310	H51102	
TOTAL Maint of Streets	**178,310**		**0**
Machinery, Equip & Cap Outlay		H51302	35,645
TOTAL Machinery	**0**		**35,645**
TOTAL Transportation	**178,310**		**35,645**
Sanitary Sewers, Equip & Cap Outlay	688,427	H81202	256,403
TOTAL Sanitary Sewers	**688,427**		**256,403**
Water Trans & Distrib, Equip & Cap Outlay	17,565	H83402	17,367
TOTAL Water Trans & Distrib	**17,565**		**17,367**
TOTAL Home And Community Services	**705,992**		**273,770**
Debt Interest, Bond Anticipation Notes		H97307	
TOTAL Debt Interest	**0**		**0**
TOTAL Expenditures	**901,196**		**309,415**
TOTAL Expenditures	**901,196**		**309,415**

(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	**-1,497,835**	H8021	**230,074**
Prior Period Adj -Decrease In Fund Balance	802	H8015	
Restated Fund Balance - Beg of Year	**-1,498,637**	H8022	**230,074**
ADD - REVENUES AND OTHER SOURCES	2,629,906		241,554
DEDUCT - EXPENDITURES AND OTHER USES	901,196		309,415
Fund Balance - End of Year	**230,074**	H8029	**162,214**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	361,050	K101	356,277
Buildings	935,243	K102	924,243
Improvements Other Than Buildings	5,248,105	K103	5,248,105
Machinery And Equipment	1,974,560	K104	1,989,248
TOTAL Fixed Assets (net)	**8,518,958**		**8,517,873**
TOTAL Assets	**8,518,958**		**8,517,873**

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities			
Total Non-Current Govt Assets	8,518,958	K159	8,517,873
TOTAL Investments in Non-Current Government Assets	**8,518,958**		**8,517,873**
TOTAL Fund Balance	**8,518,958**		**8,517,873**
TOTAL	**8,518,958**		**8,517,873**

VILLAGE OF Mexico
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	208,749	L200	217,981
Cash In Time Deposits	11,169	L201	11,190
TOTAL Cash	**219,918**		**229,171**
TOTAL Assets	**219,918**		**229,171**

(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	219,918	L915	229,171
TOTAL Assigned Fund Balance	**219,918**		**229,171**
TOTAL Fund Balance	**219,918**		**229,171**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**219,918**		**229,171**

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Library Charges	4,042	L2082	2,841
TOTAL Departmental Income	**4,042**		**2,841**
Library Services, Other Govts	141,030	L2360	100,346
TOTAL Intergovernmental Charges	**141,030**		**100,346**
Interest And Earnings	38	L2401	113
Rental of Real Property, Individuals	1,740	L2410	1,188
TOTAL Use of Money And Property	**1,778**		**1,301**
Sale of Instructional Supplies	585	L2670	821
TOTAL Sale of Property And Compensation For Loss	**585**		**821**
Gifts And Donations	6,773	L2705	10,960
Grants From Local Governments	9,000	L2706	
Library System Grant	2,004	L2760	5,418
Unclassified (specify)		L2770	
TOTAL Miscellaneous Local Sources	**17,777**		**16,378**
St Aid For Libraries	50,000	L3840	
TOTAL State Aid	**50,000**		**0**
TOTAL Revenues	**215,212**		**121,687**
TOTAL Revenues	**215,212**		**121,687**

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Library, Pers Serv	49,546	L74101	53,404
Library, Equip & Cap Outlay	13,776	L74102	15,512
Library, Contr Expend	28,973	L74104	39,433
TOTAL Library	**92,295**		**108,349**
TOTAL Culture And Recreation	**92,295**		**108,349**
Social Security, Empl Bnfts	3,790	L90308	4,085
TOTAL Employee Benefits	**3,790**		**4,085**
TOTAL Expenditures	**96,086**		**112,435**
TOTAL Expenditures	**96,086**		**112,435**

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**100,789**	**L8021**	**219,918**
Prior Period Adj -Increase In Fund Balance	4	L8012	
Restated Fund Balance - Beg of Year	**100,792**	**L8022**	**219,918**
ADD - REVENUES AND OTHER SOURCES	215,212		121,687
DEDUCT - EXPENDITURES AND OTHER USES	96,086		112,435
Fund Balance - End of Year	**219,918**	L8029	**229,171**

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	105,196	PN201	86,419
TOTAL Cash	**105,196**		**86,419**
TOTAL Assets	**105,196**		**86,419**

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	105,196	PN915	86,419
TOTAL Assigned Fund Balance	**105,196**		**86,419**
TOTAL Fund Balance	**105,196**		**86,419**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**105,196**		**86,419**

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	63	PN2401	288
TOTAL Use of Money And Property	**63**		**288**
Unclassified (specify) Additional Description cemetery perpetual care	1,694	PN2770	1,463
TOTAL Miscellaneous Local Sources	**1,694**		**1,463**
TOTAL Revenues	**1,757**		**1,750**
TOTAL Revenues	**1,757**		**1,750**

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Misc Home & Comm Serv, Cont Expend	10,000	PN89894	20,188
TOTAL Misc Home & Comm Serv	**10,000**		**20,188**
TOTAL Home And Community Services	**10,000**		**20,188**
TOTAL Expenditures	**10,000**		**20,188**
Transfers, Other Funds	58	PN99019	265
TOTAL Operating Transfers	**58**		**265**
TOTAL Other Uses	**58**		**265**
TOTAL Expenditures	**10,058**		**20,453**

VILLAGE OF Mexico
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	**113,495**	**PN8021**	**105,196**
Prior Period Adj -Increase In Fund Balance	2	PN8012	
Restated Fund Balance - Beg of Year	**113,498**	**PN8022**	**105,196**
ADD - REVENUES AND OTHER SOURCES	1,757		1,750
DEDUCT - EXPENDITURES AND OTHER USES	10,058		20,453
Fund Balance - End of Year	**105,196**	**PN8029**	**86,494**

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	4	TA200	7
TOTAL Cash	**4**		**7**
TOTAL Assets	**4**		**7**

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll	4	TA10	7
TOTAL Agency Liabilities	**4**		**7**
TOTAL Liabilities	**4**		**7**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**4**		**7**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	2,713,020	W129	2,646,845
TOTAL Provision To Be Made In Future Budgets	**2,713,020**		**2,646,845**
TOTAL Assets	**2,713,020**		**2,646,845**

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	45,556	W638	107,205
Total OPEB Liability	124,579	W683	
TOTAL Other Liabilities	**170,135**		**107,205**
Bonds Payable	2,542,885	W628	2,539,640
TOTAL Bond And Long Term Liabilities	**2,542,885**		**2,539,640**
TOTAL Liabilities	**2,713,020**		**2,646,845**
TOTAL Liabilities	**2,713,020**		**2,646,845**

VILLAGE OF Mexico
Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Oswego

Municipal Code: 350452503060

First Year	Debt Code		Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2018	BOND	E	WWTP Upgrade Project			11/09/2017	08/01/2047	1.061%	Y	$2,542,885	$2,542,885	$85,000	$0	$0		$2,457,885
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$0	$2,542,885	$85,000	$0	$0	$0	$2,457,885
2019	BAN	N	WWTP UPGRADE PHASE 3			08/23/2018	02/06/2020	2.11%		$1,300,000	$0	$0		$0		$1,300,000
2018	BAN	N	2018 Pickup Truck			11/20/2017	11/20/2018	3.60%		$36,757	$36,757	$36,757	$12,057	$0		$0
2018	BAN	N	Sidewalk Plow-DASNY grant			11/20/2017	11/20/2018	3.75%		$75,000	$75,000	$75,000	$0	$0		$0
2018	BAN	N	Sidewalk Plow-Village Portion			11/20/2017	11/20/2018	3.50%		$64,053	$64,053	$64,053	$34,053	$0		$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$1,300,000	$175,810	$175,810	$46,110	$0	$0	$1,300,000
2019	BOND	N	PURCHASE OF TRUCK			07/06/2018	07/06/2023	4.75%		$35,645	$0			$0		$35,645
2019	BOND	N	SIDEWALK PLOW-VILLAGE PORTION			11/21/2018	11/21/2022	5.00%		$34,053	$0			$0		$34,053
2019	BOND	N	2018 CHEVY TRUCK			11/21/2018	11/21/2022	5.00%		$12,057	$0			$0		$12,057
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$81,755	$0	$0	$0	$0	$0	$81,755
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										$1,381,755	$2,718,695	$260,810	$46,110	$0	$0	$3,839,640

VILLAGE OF Mexico
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	$170.00
Demand Deposits	9Z2011	$2,953,075.09
Time Deposits	9Z2021	$217,313.11
Total		$3,170,558.20
COLLATERAL:		
- FDIC Insurance	9Z2014	$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$2,768,063.37
Total		$3,268,063.37
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	

VILLAGE OF Mexico
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
*****-0002	$4,307	$0	$0	$4,307
*****-0003	$23,372	$0	$0	$23,372
*****-0004	$57,568	$0	$0	$57,568
*****-0005	$36,490	$0	$0	$36,490
*****-0272	$11,190	$0	$0	$11,190
*****-0006	$21,339	$0	$0	$21,339
*****-5860	$748,505	$0	$28,905	$719,600
*****-5878	$128,869	$0	$2,575	$126,294
*****-5886	$673,619	$0	$3,095	$670,524
*****-5894	$218,017	$0	$36	$217,981
*****-5902	$880	$0	$873	$7
*****-5910	$2,833	$0	$0	$2,833
*****-0724	$1,252,334	$0	$36,499	$1,215,835
*****-0035	$63,047	$0	$0	$63,047

Total Adjusted Bank Balance			$3,170,388
Petty Cash			$170.00
Adjustments			$.00
Total Cash	9ZCASH	*	$3,170,558
Total Cash Balance All Funds	9ZCASHB	*	$3,294,400

* Must be equal

VILLAGE OF Mexico
Local Government Questionnaire
For the Fiscal Year Ending 2019

		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?	No
3)	Does your local government participate in an insurance pool with other local governments?	Yes
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?	No
9)	Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

VILLAGE OF Mexico
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

	Total Full Time Employees:	8			
	Total Part Time Employees:	16			
Account Code	**Description**	**Total Expenditures (All Funds)**	**# of Full Time Employees**	**# of Part Time Employees**	**# of Retirees**
90108	State Retirement System	$53,456.00	8	2	2
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	$41,553.80	8	16	
90408	Worker's Compensation Insurance	$43,637.00	8	2	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	$133.44	2	2	
90608	Hospital and Medical (Dental) Insurance	$111,830.03	5		2
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	$8,093.27	7		
	Total	**$258,703.54**			
	Computed Total From Financial Section (comparative purposes only)	**$258,703.54**			

VILLAGE OF Mexico
Energy Costs and Consumption
For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	$6,354	2,981	gallons	
Diesel Fuel	$2,690	1,163	gallons	
Fuel Oil	$3,217	1,162	gallons	
Natural Gas	$4,678	5,350	cubic feet	Therms
Electricity	$69,345	583,392	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Traci Wallace, hereby certify that I am the Chief Fiscal Officer of the Village of Mexico, and that the information provided in the annual financial report of the Village of Mexico, for the fiscal year ended 05/31/2019, 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 Village of Mexico, and adopted by me as my signature for use in conjunction with the filing of the Village of Mexico's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Mexico's annual financial report for the fiscal year ended 05/31/2019 and filed by means of electronic data transmission.

Name of Report Preparer if different than Chief Fiscal Officer

(315) 963-7564
Telephone Number

07/19/2019
Date of Certification

Traci Wallace
Name

Village Clerk/Treasurer
Title

3236 Main Street
Official Address

(315) 963-7564
Official Telephone Number

VILLAGE OF Mexico
Financial Comments
For the Fiscal Year Ending 2019

(G) SEWER

Account Code Comment

Account Code G97307 Moved $23,558.17 from G99509 per email with Village Clerk/Treasurer. Figure represents money transfered to the Capital Projects (H) Fund for an Interest Payment on a renewed BAN. BAN Interest was paid out of the Sewer (G) Fund, reclassifed the $23,558.17 to reflect this.

Account Code G99509 Moved $23,558.17 to G97307 per email with Village Clerk/Treasurer. Figure represents money transfered to the Capital Projects (H) Fund for an Interest Payment on a renewed BAN.

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H5031 Removed $23,558.17 per email with Village Clerk/Treasurer. Figure represents money transfered from the Sewer (G) Fund to the Capital Projects (H) Fund for an Interest Payment on a renewed BAN. BAN Interest was paid out of the Sewer (G) Fund, reclassifed the $23,558.17 from H97307 to G97307 to reflect this.

Account Code H97307 Reclassified $23,558.17 in account code G97307 per email with Village Clerk/Treasurer. Figure represents money transfered from the Sewer (G) Fund to the Capital Projects (H) Fund for an Interest Payment on a renewed BAN. BAN Interest was paid out of the Sewer (G) Fund, reclassifed the $23,558.17 to reflect this.

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W129 Adjusted figure to balance after updating the Village's Pension Liability Figure.

Account Code W638 Updated figure to report the Village's 2019 Pension Liability.