

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Rutland
County of Jefferson
For the Fiscal Year Ended 12/31/2022

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 Rutland

*** 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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TC) CUSTODIAL
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 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 Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|------------------|
| Assets | | | |
| Cash | 149,048 | A200 | 120,207 |
| Cash In Time Deposits | 472,039 | A201 | 747,458 |
| Petty Cash | 100 | A210 | 100 |
| Cash From Obligations | | A220 | 1,253 |
| TOTAL Cash | 621,186 | | 869,017 |
| Due From Other Governments | 103,122 | A440 | 144,913 |
| TOTAL Due From Other Governments | 103,122 | | 144,913 |
| Cash Special Reserves | 30,011 | A230 | 30,028 |
| TOTAL Restricted Assets | 30,011 | | 30,028 |
| TOTAL Assets and Deferred Outflows of Resources | 754,319 | | 1,043,959 |

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(A) GENERAL

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|------------------|
| Guaranty & Bid Deposits | 5,000 | A730 | 500 |
| TOTAL Other Deposits | 5,000 | | 500 |
| Other Liabilities | 122,974 | A688 | 250,948 |
| Additional Description DEVELOPMENT AGREEMENT & ARPA FUNDS | | | |
| Group Insurance | 181 | A720 | 753 |
| Additional Description HEALTH INSURANCE LIABILITY | | | |
| TOTAL Other Liabilities | 123,155 | | 251,701 |
| TOTAL Liabilities | 128,155 | | 252,201 |
| Fund Balance | | | |
| Capital Reserve | 15,005 | A878 | 15,014 |
| Reserve For Tax Stabilization | 15,005 | A880 | 15,014 |
| TOTAL Restricted Fund Balance | 30,011 | | 30,028 |
| Assigned Appropriated Fund Balance | 233,188 | A914 | 327,759 |
| TOTAL Assigned Fund Balance | 233,188 | | 327,759 |
| Unassigned Fund Balance | 362,965 | A917 | 433,971 |
| TOTAL Unassigned Fund Balance | 362,965 | | 433,971 |
| TOTAL Fund Balance | 626,164 | | 791,758 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 754,319 | | 1,043,959 |

TOWN OF Rutland
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(A) GENERAL

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 136,557 | A1001 | 230,084 |
| TOTAL Real Property Taxes | 136,557 | | 230,084 |
| Other Tax Items | 5,738 | A1089 | 5,926 |
| Interest & Penalties On Real Prop Taxes | | A1090 | 2,288 |
| TOTAL Real Property Tax Items | 5,738 | | 8,214 |
| Tax On Hotel Room Occupancy | 56 | A1113 | 246 |
| Non Prop Tax Dist By County | 259,682 | A1120 | 229,773 |
| Franchises | 14,629 | A1170 | 14,556 |
| TOTAL Non Property Tax Items | 274,366 | | 244,575 |
| Clerk Fees | 154 | A1255 | 40 |
| Other General Departmental Income | 2 | A1289 | 2,274 |
| Vital Statistics Fees | 610 | A1603 | 580 |
| Refuse & Garbage Charges | 21,730 | A2130 | 19,515 |
| TOTAL Departmental Income | 22,496 | | 22,408 |
| Share of Joint Activity, Other Govts | 12,944 | A2390 | 9,489 |
| TOTAL Intergovernmental Charges | 12,944 | | 9,489 |
| Interest And Earnings | 188 | A2401 | 419 |
| TOTAL Use of Money And Property | 188 | | 419 |
| Bingo Licenses | 78 | A2540 | 392 |
| Dog Licenses | 1,046 | A2544 | 889 |
| TOTAL Licenses And Permits | 1,124 | | 1,281 |
| Fines And Forfeited Bail | 48,197 | A2610 | 26,998 |
| TOTAL Fines And Forfeitures | 48,197 | | 26,998 |
| Refunds of Prior Year's Expenditures | | A2701 | 296 |
| AIM Related Payments | 18,746 | A2750 | 18,746 |
| TOTAL Miscellaneous Local Sources | 18,746 | | 19,042 |
| St Aid, Mortgage Tax | 93,076 | A3005 | 93,432 |
| TOTAL State Aid | 93,076 | | 93,432 |
| TOTAL Revenues | 613,432 | | 655,942 |
| TOTAL Detail Revenues And Other Sources | 613,432 | | 655,942 |

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(A) GENERAL

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 10,600 | A10101 | 10,600 |
| Legislative Board, Contr Expend | | A10104 | 12 |
| TOTAL Legislative Board | 10,600 | | 10,612 |
| Municipal Court, Pers Serv | 27,736 | A11101 | 29,176 |
| Municipal Court, Contr Expend | 43,423 | A11104 | 22,367 |
| TOTAL Municipal Court | 71,159 | | 51,542 |
| Supervisor,pers Serv | 12,125 | A12201 | 12,250 |
| Supervisor,contr Expend | 100 | A12204 | 100 |
| TOTAL Supervisor | 12,225 | | 12,350 |
| Dir of Finance, Pers Serv | 18,500 | A13101 | 19,000 |
| Dir of Finance, Equip & Cap Outlay | 4,000 | A13102 | 4,120 |
| Dir of Finance, Contr Expend | 1,439 | A13104 | 1,085 |
| TOTAL Dir of Finance | 23,939 | | 24,205 |
| Tax Collection,pers Serv | 1,653 | A13301 | 1,653 |
| Tax Collection,contr Expend | 1,040 | A13304 | 1,092 |
| TOTAL Tax Collection | 2,693 | | 2,745 |
| Assessment, Pers Serv | 17,500 | A13551 | 19,731 |
| Assessment, Equip & Cap Outlay | 1,359 | A13552 | |
| Assessment, Contr Expend | 6,854 | A13554 | 1,581 |
| TOTAL Assessment | 25,713 | | 21,312 |
| Clerk,pers Serv | 29,394 | A14101 | 36,978 |
| Clerk,equip & Cap Outlay | 780 | A14102 | 803 |
| Clerk,contr Expend | 10,518 | A14104 | 5,141 |
| TOTAL Clerk | 40,693 | | 42,923 |
| Law, Pers Serv | 7,000 | A14201 | 7,500 |
| TOTAL Law | 7,000 | | 7,500 |
| Engineer, Contr Expend | | A14404 | 1,485 |
| TOTAL Engineer | 0 | | 1,485 |
| Operation of Plant, Equip & Cap Outlay | 4,150 | A16202 | 14,550 |
| Operation of Plant, Contr Expend | 48,726 | A16204 | 62,223 |
| TOTAL Operation of Plant | 52,876 | | 76,773 |
| Central Print & Mail Contr Expend | 7,930 | A16704 | 3,286 |
| TOTAL Central Print & Mail Contr Expend | 7,930 | | 3,286 |
| Unallocated Insurance, Contr Expend | 23,344 | A19104 | 24,276 |
| TOTAL Unallocated Insurance | 23,344 | | 24,276 |
| Municipal Assn Dues, Contr Expend | 1,000 | A19204 | 1,000 |
| TOTAL Municipal Assn Dues | 1,000 | | 1,000 |
| Taxes & Assess On Munic Prop, Contr Expend | 34,410 | A19504 | 435 |
| TOTAL Taxes & Assess On Munic Prop | 34,410 | | 435 |
| TOTAL General Government Support | 313,582 | | 280,445 |
| Public Safety Admin, Contr Expend | 85 | A30104 | 46 |
| TOTAL Public Safety Admin | 85 | | 46 |
| Examining Boards, Contr Expend | 950 | A36104 | 775 |
| TOTAL Examining Boards | 950 | | 775 |
| TOTAL Public Safety | 1,035 | | 821 |

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(A) GENERAL

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Registrar of Vital Stat Contr Expend | 4,807 | A40204 | 693 |
| TOTAL Registrar of Vital Stat Contr Expend | 4,807 | | 693 |
| Ambulance, Contr Expend | 9,800 | A45404 | 9,800 |
| TOTAL Ambulance | 9,800 | | 9,800 |
| TOTAL Health | 14,607 | | 10,493 |
| Street Admin, Pers Serv | 52,635 | A50101 | 53,688 |
| Street Admin, Contr Expend | 2,579 | A50104 | 3,477 |
| TOTAL Street Admin | 55,214 | | 57,165 |
| Street Lighting, Contr Expend | 283 | A51824 | 344 |
| TOTAL Street Lighting | 283 | | 344 |
| TOTAL Transportation | 55,497 | | 57,509 |
| Youth Prog, Contr Expend | | A73104 | 500 |
| TOTAL Youth Prog | 0 | | 500 |
| Historian, Contr Expend | 366 | A75104 | 366 |
| TOTAL Historian | 366 | | 366 |
| Programs For Aging, Contr Expend | 720 | A76104 | 900 |
| TOTAL Programs For Aging | 720 | | 900 |
| TOTAL Culture And Recreation | 1,086 | | 1,766 |
| Refuse & Garbage, Pers Serv | 16,640 | A81601 | 17,364 |
| Refuse & Garbage, Contr Expend | 48,336 | A81604 | 54,279 |
| TOTAL Refuse & Garbage | 64,976 | | 71,643 |
| Cemetery, Contr Expend | 7,807 | A88104 | 4,138 |
| TOTAL Cemetery | 7,807 | | 4,138 |
| TOTAL Home And Community Services | 72,783 | | 75,780 |
| State Retirement System | 42,975 | A90108 | 17,988 |
| Social Security, Employer Cont | 14,650 | A90308 | 15,731 |
| Worker's Compensation, Empl Bnfts | 4,293 | A90408 | 4,168 |
| Unemployment Insurance, Empl Bnfts | | A90508 | 5,124 |
| Disability Insurance, Empl Bnfts | 286 | A90558 | 299 |
| Hospital & Medical (dental) Ins, Empl Bnft | 18,302 | A90608 | 19,509 |
| Other Employee Benefits (spec) | 839 | A90898 | 732 |
| TOTAL Employee Benefits | 81,345 | | 63,551 |
| TOTAL Expenditures | 539,935 | | 490,365 |
| TOTAL Detail Expenditures And Other Uses | 539,935 | | 490,365 |

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(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 552,606 | A8021 | 626,103 |
| Restated Fund Balance - Beg of Year | 552,606 | A8022 | 626,103 |
| ADD - REVENUES AND OTHER SOURCES | 613,432 | | 655,942 |
| DEDUCT - EXPENDITURES AND OTHER USES | 539,935 | | 490,365 |
| Fund Balance - End of Year | 626,103 | A8029 | 791,686 |

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(A) GENERAL

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 230,084 | A1049N | 145,451 |
| Est Rev - Real Property Tax Items | 6,300 | A1099N | 6,800 |
| Est Rev - Non Property Tax Items | 231,050 | A1199N | 131,100 |
| Est Rev - Departmental Income | 18,300 | A1299N | 30,300 |
| Est Rev - Use of Money And Property | 150 | A2499N | 200 |
| Est Rev - Licenses And Permits | 1,000 | A2599N | 800 |
| Est Rev - Fines And Forfeitures | 35,000 | A2649N | 35,000 |
| Est Rev - Miscellaneous Local Sources | 18,746 | A2799N | 18,746 |
| Est Rev - State Aid | 42,000 | A3099N | 55,000 |
| TOTAL Estimated Revenues | 582,630 | | 423,397 |
| Appropriated Fund Balance | 233,188 | A599N | 327,759 |
| TOTAL Estimated Other Sources | 233,188 | | 327,759 |
| TOTAL Estimated Revenues And Other Sources | 815,818 | | 751,156 |

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(A) GENERAL

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 577,360 | A1999N | 508,331 |
| App - Public Safety | 1,800 | A3999N | 1,800 |
| App - Health | 13,150 | A4999N | 12,800 |
| App - Transportation | 58,213 | A5999N | 61,625 |
| App - Culture And Recreation | 2,600 | A7999N | 2,100 |
| App - Home And Community Services | 87,000 | A8999N | 83,500 |
| App - Employee Benefits | 75,695 | A9199N | 81,000 |
| TOTAL Appropriations | 815,818 | | 751,156 |
| TOTAL Appropriations And Other Uses | 815,818 | | 751,156 |

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 2,123 | B200 | 5,238 |
| Cash In Time Deposits | 57,150 | B201 | 49,683 |
| Petty Cash | | B210 | 300 |
| TOTAL Cash | 59,274 | | 55,221 |
| TOTAL Assets and Deferred Outflows of Resources | 59,274 | | 55,221 |

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 19,262 | B914 | 26,232 |
| Assigned Unappropriated Fund Balance | 40,012 | B915 | 28,989 |
| TOTAL Assigned Fund Balance | 59,274 | | 55,221 |
| TOTAL Fund Balance | 59,274 | | 55,221 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 59,274 | | 55,221 |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|---------------|---------|---------------|
| Revenues | | | |
| Sales Tax (from County) | 25,000 | B1120 | 10,000 |
| TOTAL Non Property Tax Items | 25,000 | | 10,000 |
| Zoning Fees | 1,715 | B2110 | 1,540 |
| TOTAL Departmental Income | 1,715 | | 1,540 |
| Interest And Earnings | 20 | B2401 | 33 |
| TOTAL Use of Money And Property | 20 | | 33 |
| TOTAL Revenues | 26,735 | | 11,573 |
| TOTAL Detail Revenues And Other Sources | 26,735 | | 11,573 |

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|---|---------------|---------|---------------|
| Expenditures | | | |
| Zoning, Pers Serv | 8,051 | B80101 | 8,800 |
| Zoning, Contr Expend | 756 | B80104 | 943 |
| TOTAL Zoning | 8,807 | | 9,743 |
| Planning, Contr Expend | 3,815 | B80204 | 4,262 |
| TOTAL Planning | 3,815 | | 4,262 |
| TOTAL Home And Community Services | 12,622 | | 14,005 |
| State Retirement, Empl Bnfts | 1,736 | B90108 | 947 |
| Social Security , Empl Bnfts | 616 | B90308 | 673 |
| TOTAL Employee Benefits | 2,352 | | 1,620 |
| TOTAL Expenditures | 14,973 | | 15,625 |
| TOTAL Detail Expenditures And Other Uses | 14,973 | | 15,625 |

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

| Code Description | 2021 | EdpCode | 2022 |
|--|---------------|--------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 47,512 | B8021 | 59,274 |
| Restated Fund Balance - Beg of Year | 47,512 | B8022 | |
| ADD - REVENUES AND OTHER SOURCES | 26,735 | | 11,573 |
| DEDUCT - EXPENDITURES AND OTHER USES | 14,973 | | 15,625 |
| Fund Balance - End of Year | 59,274 | B8029 | 55,222 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|---|---------------|---------|---------------|
| Estimated Revenues | | | |
| Est Rev - Non Property Tax Items | 10,000 | B1199N | 10,000 |
| Est Rev - Departmental Income | 900 | B1299N | 900 |
| Est Rev - Use of Money And Property | 18 | B2499N | 18 |
| TOTAL Estimated Revenues | 10,918 | | 10,918 |
| Appropriated Fund Balance | 19,262 | B599N | 26,232 |
| TOTAL Estimated Other Sources | 19,262 | | 26,232 |
| TOTAL Estimated Revenues And Other Sources | 30,180 | | 37,150 |

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|--|---------------|---------|---------------|
| Appropriations | | | |
| App - General Government Support | 3,000 | B1999N | 2,200 |
| App - Health | 500 | B4999N | 500 |
| App - Culture And Recreation | 3,100 | B7999N | 3,300 |
| App - Home And Community Services | 21,300 | B8999N | 28,750 |
| App - Employee Benefits | 2,280 | B9199N | 2,400 |
| TOTAL Appropriations | 30,180 | | 37,150 |
| TOTAL Appropriations And Other Uses | 30,180 | | 37,150 |

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash In Time Deposits | 14,795 | CM201 | 14,803 |
| TOTAL Cash | 14,795 | | 14,803 |
| TOTAL Assets and Deferred Outflows of Resources | 14,795 | | 14,803 |

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Other Restricted Fund Balance | 14,795 | CM899 | 14,803 |
| TOTAL Restricted Fund Balance | 14,795 | | 14,803 |
| TOTAL Fund Balance | 14,795 | | 14,803 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 14,795 | | 14,803 |

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|----------|---------|----------|
| Revenues | | | |
| Interest And Earnings | 8 | CM2401 | 8 |
| TOTAL Use of Money And Property | 8 | | 8 |
| TOTAL Revenues | 8 | | 8 |
| TOTAL Detail Revenues And Other Sources | 8 | | 8 |

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Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

| Code Description | 2021 | EdpCode | 2022 |
|--|--------|---------------|--------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 14,787 | CM8021 | 14,795 |
| Restated Fund Balance - Beg of Year | 14,787 | CM8022 | 14,795 |
| ADD - REVENUES AND OTHER SOURCES | 8 | | 8 |
| Fund Balance - End of Year | 14,795 | CM8029 | 14,802 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|------------------|
| Assets | | | |
| Cash | 46,320 | DA200 | 82,407 |
| Cash In Time Deposits | 688,534 | DA201 | 739,020 |
| TOTAL Cash | 734,853 | | 821,427 |
| Accounts Receivable | | DA380 | 32,460 |
| TOTAL Other Receivables (net) | 0 | | 32,460 |
| Cash In Time Deposits Special Reserves | | DA231 | 150,041 |
| TOTAL Restricted Assets | 0 | | 150,041 |
| TOTAL Assets and Deferred Outflows of Resources | 734,853 | | 1,003,928 |

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|------------------|
| Group Insurance | 755 | DA720 | |
| TOTAL Other Liabilities | 755 | | 0 |
| TOTAL Liabilities | 755 | | 0 |
| Fund Balance | | | |
| Capital Reserve | | DA878 | 150,041 |
| TOTAL Restricted Fund Balance | 0 | | 150,041 |
| Assigned Appropriated Fund Balance | 174,108 | DA914 | 412,346 |
| Assigned Unappropriated Fund Balance | 559,991 | DA915 | 441,541 |
| TOTAL Assigned Fund Balance | 734,099 | | 853,887 |
| TOTAL Fund Balance | 734,099 | | 1,003,928 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 734,853 | | 1,003,928 |

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 346,936 | DA1001 | 285,149 |
| TOTAL Real Property Taxes | 346,936 | | 285,149 |
| Sales Tax (from County) | 188,872 | DA1120 | 303,696 |
| TOTAL Non Property Tax Items | 188,872 | | 303,696 |
| Transportation Services, Other Govts Additional Description PAYROLL REIMBURSEMENTS | 17,411 | DA2300 | 41,763 |
| Snow Removal Services-Other Govts Additional Description S&I CONTRACTS | 172,626 | DA2302 | 238,602 |
| Misc Revenue From Other Govt Additional Description FIRE DEPT FUEL | 4,227 | DA2389 | 7,898 |
| TOTAL Intergovernmental Charges | 194,263 | | 288,264 |
| Interest And Earnings | 299 | DA2401 | 486 |
| TOTAL Use of Money And Property | 299 | | 486 |
| Sales of Equipment | 6,125 | DA2665 | |
| TOTAL Sale of Property And Compensation For Loss | 6,125 | | 0 |
| Refunds of Prior Year's Expenditures | 501 | DA2701 | |
| TOTAL Miscellaneous Local Sources | 501 | | 0 |
| TOTAL Revenues | 736,995 | | 877,595 |
| TOTAL Detail Revenues And Other Sources | 736,995 | | 877,595 |

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For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|----------------|
| Expenditures | | | |
| Machinery, Pers Serv | 18,131 | DA51301 | 19,329 |
| Machinery, Equip & Cap Outlay | 85,309 | DA51302 | 2,000 |
| Machinery, Contr Expend | 107,322 | DA51304 | 114,196 |
| TOTAL Machinery | 210,761 | | 135,525 |
| Brush And Weeds, Pers Serv | 9,457 | DA51401 | 10,294 |
| TOTAL Brush And Weeds | 9,457 | | 10,294 |
| Snow Removal, Pers Serv | 57,609 | DA51421 | 67,328 |
| Snow Removal, Contr Expend | 127,394 | DA51424 | 211,194 |
| TOTAL Snow Removal | 185,003 | | 278,522 |
| Services Other Govts, Pers Serv | 89,815 | DA51481 | 108,034 |
| TOTAL Services Other Govts | 89,815 | | 108,034 |
| TOTAL Transportation | 495,037 | | 532,375 |
| State Retirement, Empl Bnfts | 34,191 | DA90108 | 14,201 |
| Social Security , Empl Bnfts | 13,016 | DA90308 | 15,508 |
| Disability Insurance, Empl Bnfts | 91 | DA90558 | 114 |
| Hospital & Medical (dental) Ins, Empl Bnft | 40,143 | DA90608 | 41,334 |
| Union Welfare Benefits | | DA90708 | 734 |
| Additional Description UNION CONTRACT NEGOTIATIONS | | | |
| Other Employee Benefits (spec) | 2,901 | DA90898 | 3,541 |
| TOTAL Employee Benefits | 90,341 | | 75,432 |
| TOTAL Expenditures | 585,378 | | 607,807 |
| TOTAL Detail Expenditures And Other Uses | 585,378 | | 607,807 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------------|------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 582,482 | DA8021 | 734,099 |
| Restated Fund Balance - Beg of Year | 582,482 | DA8022 | 734,099 |
| ADD - REVENUES AND OTHER SOURCES | 736,995 | | 877,595 |
| DEDUCT - EXPENDITURES AND OTHER USES | 585,378 | | 607,807 |
| Fund Balance - End of Year | 734,099 | DA8029 | 1,003,891 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|---|----------------|---------|------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 285,149 | DA1049N | 377,929 |
| Est Rev - Non Property Tax Items | 235,000 | DA1199N | 120,000 |
| Est Rev - Intergovernmental Charges | 60,467 | DA2399N | 84,200 |
| Est Rev - Use of Money And Property | 200 | DA2499N | 225 |
| Est Rev - State Aid | 115,826 | DA3099N | 149,150 |
| TOTAL Estimated Revenues | 696,642 | | 731,504 |
| Appropriated Fund Balance | 174,108 | DA599N | 412,346 |
| TOTAL Estimated Other Sources | 174,108 | | 412,346 |
| TOTAL Estimated Revenues And Other Sources | 870,750 | | 1,143,850 |

TOWN OF Rutland
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For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|--|----------------|---------|------------------|
| Appropriations | | | |
| App - Transportation | 726,000 | DA5999N | 989,000 |
| App - Employee Benefits | 144,750 | DA9199N | 154,850 |
| TOTAL Appropriations | 870,750 | | 1,143,850 |
| TOTAL Appropriations And Other Uses | 870,750 | | 1,143,850 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 159,062 | DB200 | 221,199 |
| Cash In Time Deposits | 283,950 | DB201 | 209,060 |
| TOTAL Cash | 443,012 | | 430,259 |
| TOTAL Assets and Deferred Outflows of Resources | 443,012 | | 430,259 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 266,975 | DB914 | 99,648 |
| Assigned Unappropriated Fund Balance | 176,037 | DB915 | 330,611 |
| TOTAL Assigned Fund Balance | 443,012 | | 430,259 |
| TOTAL Fund Balance | 443,012 | | 430,259 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 443,012 | | 430,259 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Sales Tax (from County) | 170,000 | DB1120 | 133,000 |
| TOTAL Non Property Tax Items | 170,000 | | 133,000 |
| Transportation Services, Other Govts | 161,509 | DB2300 | 62,139 |
| TOTAL Intergovernmental Charges | 161,509 | | 62,139 |
| Interest And Earnings | 99 | DB2401 | 109 |
| TOTAL Use of Money And Property | 99 | | 109 |
| St Aid, Consolidated Highway Aid | 259,498 | DB3501 | 253,027 |
| TOTAL State Aid | 259,498 | | 253,027 |
| TOTAL Revenues | 591,107 | | 448,276 |
| TOTAL Detail Revenues And Other Sources | 591,107 | | 448,276 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Maint of Streets, Pers Serv | 111,282 | DB51101 | 131,801 |
| Maint of Streets, Contr Expend | 5,832 | DB51104 | 8,753 |
| TOTAL Maint of Streets | 117,114 | | 140,554 |
| Perm Improve Highway, Equip & Cap Outlay | 259,499 | DB51122 | 248,536 |
| TOTAL Perm Improve Highway | 259,499 | | 248,536 |
| TOTAL Transportation | 376,613 | | 389,090 |
| State Retirement, Empl Bnfts | 34,191 | DB90108 | 14,201 |
| Social Security, Empl Bnfts | 8,144 | DB90308 | 9,701 |
| Disability Insurance, Empl Bnfts | 52 | DB90558 | 55 |
| Hospital & Medical (dental) Ins, Empl Bnft | 39,152 | DB90608 | 42,336 |
| Union Welfare Benefits | | DB90708 | 734 |
| Additional Description UNION NEGOTIATIONS | | | |
| Other Employee Benefits (spec) | 4,661 | DB90898 | 4,914 |
| TOTAL Employee Benefits | 86,200 | | 71,940 |
| TOTAL Expenditures | 462,813 | | 461,030 |
| TOTAL Detail Expenditures And Other Uses | 462,813 | | 461,030 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 314,719 | DB8021 | 443,013 |
| Restated Fund Balance - Beg of Year | 314,719 | DB8022 | 443,013 |
| ADD - REVENUES AND OTHER SOURCES | 591,107 | | 448,276 |
| DEDUCT - EXPENDITURES AND OTHER USES | 462,813 | | 461,030 |
| Fund Balance - End of Year | 443,013 | DB8029 | 430,263 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Non Property Tax Items | | DB1199N | 245,000 |
| Est Rev - Intergovernmental Charges | 25,000 | DB2399N | 25,000 |
| Est Rev - Use of Money And Property | 75 | DB2499N | 75 |
| Est Rev - State Aid | 226,125 | DB3099N | 253,027 |
| TOTAL Estimated Revenues | 251,200 | | 523,102 |
| Appropriated Fund Balance | 266,975 | DB599N | 99,648 |
| TOTAL Estimated Other Sources | 266,975 | | 99,648 |
| TOTAL Estimated Revenues And Other Sources | 518,175 | | 622,750 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(DB) HIGHWAY-PART-TOWN

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Transportation | 389,625 | DB5999N | 479,500 |
| App - Employee Benefits | 128,550 | DB9199N | 143,250 |
| TOTAL Appropriations | 518,175 | | 622,750 |
| TOTAL Appropriations And Other Uses | 518,175 | | 622,750 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|-------------------|---------|----------|
| Assets | | | |
| Land | 184,100 | K101 | |
| Buildings | 432,434 | K102 | |
| Improvements Other Than Buildings | 15,298,005 | K103 | |
| Machinery And Equipment | 2,897,443 | K104 | |
| TOTAL Fixed Assets (net) | 18,811,982 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 18,811,982 | | 0 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|-------------------|---------|----------|
| Liabilities, Deferred Inflows And Fund Balance | | | |
| Total Non-Current Govt Assets | 18,811,982 | K159 | |
| TOTAL Investments in Non-Current Government Assets | 18,811,982 | | 0 |
| TOTAL Fund Balance | 18,811,982 | | 0 |
| TOTAL | 18,811,982 | | 0 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 4,141 | SL200 | 2,017 |
| Cash In Time Deposits | 21,091 | SL201 | 21,604 |
| TOTAL Cash | 25,232 | | 23,622 |
| TOTAL Assets and Deferred Outflows of Resources | 25,232 | | 23,622 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 3,500 | SL914 | 4,990 |
| Assigned Unappropriated Fund Balance | 21,732 | SL915 | 18,632 |
| TOTAL Assigned Fund Balance | 25,232 | | 23,622 |
| TOTAL Fund Balance | 25,232 | | 23,622 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 25,232 | | 23,622 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|--------------|---------|--------------|
| Revenues | | | |
| Real Property Taxes | 8,000 | SL1001 | 5,000 |
| TOTAL Real Property Taxes | 8,000 | | 5,000 |
| Interest And Earnings | 11 | SL2401 | 13 |
| TOTAL Use of Money And Property | 11 | | 13 |
| TOTAL Revenues | 8,011 | | 5,013 |
| TOTAL Detail Revenues And Other Sources | 8,011 | | 5,013 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|---|--------------|---------|--------------|
| Expenditures | | | |
| Street Lighting, Contr Expend | 6,590 | SL51824 | 6,623 |
| TOTAL Street Lighting | 6,590 | | 6,623 |
| TOTAL Transportation | 6,590 | | 6,623 |
| TOTAL Expenditures | 6,590 | | 6,623 |
| TOTAL Detail Expenditures And Other Uses | 6,590 | | 6,623 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SL) LIGHTING

Analysis of Changes in Fund Balance

| Code Description | 2021 | EdpCode | 2022 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 23,811 | SL8021 | 25,232 |
| Restated Fund Balance - Beg of Year | 23,811 | SL8022 | 25,232 |
| ADD - REVENUES AND OTHER SOURCES | 8,011 | | 5,013 |
| DEDUCT - EXPENDITURES AND OTHER USES | 6,590 | | 6,623 |
| Fund Balance - End of Year | 25,232 | SL8029 | 23,622 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|---------------|---------|---------------|
| Assets | | | |
| Cash | 15,738 | SS200 | 2,293 |
| Cash In Time Deposits | 18,111 | SS201 | 33,130 |
| TOTAL Cash | 33,849 | | 35,422 |
| TOTAL Assets and Deferred Outflows of Resources | 33,849 | | 35,422 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|---------------|---------|---------------|
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 33,849 | SS915 | 35,422 |
| TOTAL Assigned Fund Balance | 33,849 | | 35,422 |
| TOTAL Fund Balance | 33,849 | | 35,422 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 33,849 | | 35,422 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Real Property Taxes | 174,449 | SS1001 | 178,163 |
| TOTAL Real Property Taxes | 174,449 | | 178,163 |
| Sewer Rents | 164,136 | SS2120 | 186,942 |
| Interest & Penalties On Sewer Accts | 8,065 | SS2128 | 9,174 |
| TOTAL Departmental Income | 172,201 | | 196,116 |
| Debt Service, Other Govts | 181,575 | SS2392 | 182,222 |
| TOTAL Intergovernmental Charges | 181,575 | | 182,222 |
| Interest And Earnings | 9 | SS2401 | 18 |
| TOTAL Use of Money And Property | 9 | | 18 |
| TOTAL Revenues | 528,233 | | 556,519 |
| TOTAL Detail Revenues And Other Sources | 528,233 | | 556,519 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Sewage Treat Disp, Pers Serv | 2,000 | SS81301 | 2,000 |
| Sewage Treat Disp, Contr Expend | 348,099 | SS81304 | 374,279 |
| TOTAL Sewage Treat Disp | 350,099 | | 376,279 |
| TOTAL Home And Community Services | 350,099 | | 376,279 |
| Social Security , Empl Bnfts | 153 | SS90308 | 153 |
| TOTAL Employee Benefits | 153 | | 153 |
| Debt Principal, Serial Bonds | 176,417 | SS97106 | 178,514 |
| TOTAL Debt Principal | 176,417 | | 178,514 |
| TOTAL Expenditures | 526,670 | | 554,946 |
| TOTAL Detail Expenditures And Other Uses | 526,670 | | 554,946 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Analysis of Changes in Fund Balance

| Code Description | 2021 | EdpCode | 2022 |
|--|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 32,286 | SS8021 | 33,847 |
| Restated Fund Balance - Beg of Year | 32,286 | SS8022 | 33,847 |
| ADD - REVENUES AND OTHER SOURCES | 528,233 | | 556,519 |
| DEDUCT - EXPENDITURES AND OTHER USES | 526,670 | | 554,946 |
| Fund Balance - End of Year | 33,847 | SS8029 | 35,419 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 178,163 | SS1049N | 181,059 |
| Est Rev - Departmental Income | 167,310 | SS1299N | 174,157 |
| Est Rev - Intergovernmental Charges | 182,222 | SS2399N | 184,397 |
| TOTAL Estimated Revenues | 527,695 | | 539,613 |
| Appropriated Fund Balance | 0 | SS599N | 0 |
| TOTAL Estimated Other Sources | 0 | | 0 |
| TOTAL Estimated Revenues And Other Sources | 527,695 | | 539,613 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SS) SEWER

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - Home And Community Services | 349,028 | SS8999N | 358,820 |
| App - Employee Benefits | 153 | SS9199N | 182 |
| App - Debt Service | 178,514 | SS9899N | 180,611 |
| TOTAL Appropriations | 527,695 | | 539,613 |
| TOTAL Appropriations And Other Uses | 527,695 | | 539,613 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|----------------|
| Assets | | | |
| Cash | 36,483 | SW200 | 133,527 |
| Cash In Time Deposits | 311,571 | SW201 | 221,730 |
| TOTAL Cash | 348,054 | | 355,256 |
| Cash In Time Deposits Special Reserves | | SW231 | 47,513 |
| TOTAL Restricted Assets | 0 | | 47,513 |
| TOTAL Assets and Deferred Outflows of Resources | 348,054 | | 402,769 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|----------------|
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 166,440 | SW914 | 153,740 |
| Assigned Unappropriated Fund Balance | 181,614 | SW915 | 249,029 |
| TOTAL Assigned Fund Balance | 348,054 | | 402,769 |
| TOTAL Fund Balance | 348,054 | | 402,769 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 348,054 | | 402,769 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------|----------------|
| Revenues | | | |
| Metered Water Sales | 96,608 | SW2140 | 90,252 |
| Unmetered Water Sales | 96,380 | SW2142 | 167,690 |
| Water Service Charges | 30,511 | SW2144 | 2,072 |
| Interest & Penalties On Water Rents | 7,065 | SW2148 | 10,444 |
| TOTAL Departmental Income | 230,565 | | 270,458 |
| Interest And Earnings | 107 | SW2401 | 159 |
| TOTAL Use of Money And Property | 107 | | 159 |
| Unclassified (specify) | 10,243 | SW2770 | 11,281 |
| TOTAL Miscellaneous Local Sources | 10,243 | | 11,281 |
| TOTAL Revenues | 240,915 | | 281,898 |
| TOTAL Detail Revenues And Other Sources | 240,915 | | 281,898 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|---|----------------|---------|----------------|
| Expenditures | | | |
| Source Supply Pwr & Pump, Equip& Cap Outlay | 1,500 | SW83202 | |
| Source Supply Pwr & Pump, Contr Expend | 103,966 | SW83204 | 144,425 |
| TOTAL Source Supply Pwr & Pump | 105,466 | | 144,425 |
| TOTAL Home And Community Services | 105,466 | | 144,425 |
| Debt Principal, Serial Bonds | 82,770 | SW97106 | 82,770 |
| TOTAL Debt Principal | 82,770 | | 82,770 |
| TOTAL Expenditures | 188,236 | | 227,195 |
| TOTAL Detail Expenditures And Other Uses | 188,236 | | 227,195 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Analysis of Changes in Fund Balance

| Code Description | 2021 | EdpCode | 2022 |
|--|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 295,375 | SW8021 | 348,050 |
| Restated Fund Balance - Beg of Year | 295,375 | SW8022 | 348,050 |
| ADD - REVENUES AND OTHER SOURCES | 240,915 | | 281,898 |
| DEDUCT - EXPENDITURES AND OTHER USES | 188,236 | | 227,195 |
| Fund Balance - End of Year | 348,050 | SW8029 | 402,751 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|---|----------------|---------|----------------|
| Estimated Revenues | | | |
| Est Rev - Departmental Income | 247,375 | SW1299N | 194,075 |
| TOTAL Estimated Revenues | 247,375 | | 194,075 |
| Appropriated Fund Balance | 166,440 | SW599N | 153,740 |
| TOTAL Estimated Other Sources | 166,440 | | 153,740 |
| TOTAL Estimated Revenues And Other Sources | 413,815 | | 347,815 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(SW) WATER

Budget Summary

| Code Description | 2022 | EdpCode | 2023 |
|--|----------------|---------|----------------|
| Appropriations | | | |
| App - General Government Support | 11,000 | SW1999N | 11,000 |
| App - Home And Community Services | 319,685 | SW8999N | 253,685 |
| App - Employee Benefits | 360 | SW9199N | 360 |
| App - Debt Service | 82,770 | SW9899N | 82,770 |
| TOTAL Appropriations | 413,815 | | 347,815 |
| TOTAL Appropriations And Other Uses | 413,815 | | 347,815 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|----------|---------|----------|
| Assets | | | |
| Cash | | TC200 | |
| TOTAL Cash | 0 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 0 | | 0 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|----------|---------|----------|
| Group Insurance | | TC720 | |
| TOTAL Other Liabilities | 0 | | 0 |
| TOTAL Liabilities | 0 | | 0 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 0 | | 0 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

| Code Description | 2021 | EdpCode | 2022 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

| Code Description | 2021 | EdpCode | 2022 |
|--|------|---------|------|
| Analysis of Changes in Net Position | | | |
| Fund Balance - Beginning of Year | | TC8021 | |
| Fund Balance - End of Year | | TC8029 | |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|--|------------------|---------|------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 4,887,570 | W129 | 4,524,849 |
| TOTAL Provision To Be Made In Future Budgets | 4,887,570 | | 4,524,849 |
| TOTAL Assets and Deferred Outflows of Resources | 4,887,570 | | 4,524,849 |

TOWN OF Rutland
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2021 | EdpCode | 2022 |
|---|------------------|---------|------------------|
| Net Pension Liability -Proportionate Share | 1,134 | W638 | -100,303 |
| TOTAL Other Liabilities | 1,134 | | -100,303 |
| Bonds Payable | 4,886,436 | W628 | 4,625,152 |
| TOTAL Bond And Long Term Liabilities | 4,886,436 | | 4,625,152 |
| TOTAL Liabilities | 4,887,570 | | 4,524,849 |
| TOTAL Liabilities | 4,887,570 | | 4,524,849 |

TOWN OF Rutland
Statement of Indebtedness
For the Fiscal Year Ending 2022

1/19/2023

County of: Jefferson

Municipal Code: 220373300000

| 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 |
|---|-----------|-------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2004 | BOND E | Water - EFC | | | 08/21/2003 | 08/21/2033 | 0.00% | | \$2,483,090 | \$993,233 | \$82,770 | \$0 | \$0 | | \$910,463 |
| 2011 | BOND N | Sewer - EFC | | N | 06/14/2010 | 06/14/2041 | 0.00% | | \$2,165,000 | \$1,495,000 | \$66,000 | \$0 | \$0 | | \$1,429,000 |
| 2012 | BOND N | Sewer - NYSEFC | | | 08/30/2012 | 08/30/2042 | 0.00% | | \$2,386,437 | \$1,774,203 | \$73,514 | \$0 | \$0 | | \$1,700,689 |
| 2007 | BOND N | Sewer District # 1- EFC | | | 11/01/2007 | 09/13/2037 | 0.00% | | \$1,178,658 | \$624,000 | \$39,000 | \$0 | \$0 | | \$585,000 |
| Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$4,886,436 | \$261,284 | \$0 | \$0 | \$0 | \$4,625,152 |
| AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year | | | | | | | | | \$0 | \$4,886,436 | \$261,284 | \$0 | \$0 | \$0 | \$4,625,152 |

TOWN OF Rutland
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2022

| | EDP Code | Amount |
|---|----------|----------------|
| CASH: | | |
| On Hand | 9Z2001 | \$400.00 |
| Demand Deposits | 9Z2011 | \$636,584.21 |
| Time Deposits | 9Z2021 | \$2,264,069.03 |
| Total | | \$2,901,053.24 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$500,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$2,400,653.24 |
| Total | | \$2,900,653.24 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

TOWN OF Rutland
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| ****-0141 | \$636,584 | \$0 | \$68,443 | \$568,141 |
| ****-0160 | \$2,021,684 | \$0 | \$0 | \$2,021,684 |
| ****-0166 | \$14,803 | \$0 | \$0 | \$14,803 |
| ****-0286 | \$15,014 | \$0 | \$0 | \$15,014 |
| ****-0287 | \$15,014 | \$0 | \$0 | \$15,014 |
| ****-0303 | \$47,513 | \$0 | \$0 | \$47,513 |
| ****-0304 | \$150,041 | \$0 | \$0 | \$150,041 |
| | Total Adjusted Bank Balance | | | \$2,832,210 |
| | Petty Cash | | | \$400.00 |
| | Adjustments | | | \$0.00 |
| | Total Cash | | | \$2,832,610 |
| | Total Cash Balance All Funds | | | \$2,832,610 |
| | * Must be equal | | | |

TOWN OF Rutland
Local Government Questionnaire
For the Fiscal Year Ending 2022

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

TOWN OF Rutland
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2022

| Total Full Time Employees: | | 8 | | | |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 22 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$47,336.00 | | | |
| 90158 | Police and Fire Retirement | | | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$41,765.00 | | | |
| 90408 | Worker's Compensation Insurance | \$4,168.00 | | | |
| 90458 | Life Insurance | | | | |
| 90508 | Unemployment Insurance | \$5,124.00 | | | |
| 90558 | Disability Insurance | \$468.00 | | | |
| 90608 | Hospital and Medical (Dental) Insurance | \$103,179.00 | | | |
| 90708 | Union Welfare Benefits | \$1,468.00 | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | | | | |
| 91890 | Other Employee Benefits | \$9,187.00 | | | |
| Total | | \$212,695.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$212,695.20 | | | |

TOWN OF Rutland
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$18,237 | 5,092 | gallons | |
| Diesel Fuel | \$72,048 | 18,715 | gallons | |
| Fuel Oil | \$24,560 | 6,488 | gallons | |
| Natural Gas | | | cubic feet | |
| Electricity | \$15,517 | | kilowatt-hours | |
| Coal | | | tons | |
| Propane | | | gallons | |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, GARY EDDY, hereby certify that I am the Chief Fiscal Officer of the TOWN of RUTLAND, and that the information provided in the annual financial report of the TOWN of RUTLAND, for the fiscal year ended 12/31/2022, 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 RUTLAND, and adopted by me as my signature for use in conjunction with the filing of the TOWN of RUTLAND's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of RUTLAND's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

DONNA MARTEL
Name of Report Preparer if different than Chief Fiscal Officer

GARY EDDY
Name

(315) 778-7428
Telephone Number

SUPERVISOR
Title

28411 NYS ROUTE 126 BLACK RIV
Official Address

01/19/2023
Date of Certification

(315) 788-3440
Official Telephone Number

TOWN OF Rutland
Financial Comments
For the Fiscal Year Ending 2022