

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Washington
County of Dutchess
For the Fiscal Year Ended 12/31/2021

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

TOWN OF Washington

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	385,073	A200	728,108
Cash In Time Deposits	244,092	A201	244,765
Petty Cash	200	A210	300
Departmental Cash	57,102	A215	77,574
TOTAL Cash	686,467		1,050,747
Accounts Receivable	10,534	A380	13,319
TOTAL Other Receivables (net)	10,534		13,319
Due From Other Funds	16,730	A391	
TOTAL Due From Other Funds	16,730		0
Due From Other Governments	74,784	A440	69,911
TOTAL Due From Other Governments	74,784		69,911
Cash Special Reserves	87,040	A230	134,089
TOTAL Restricted Assets	87,040		134,089
TOTAL Assets	875,555		1,268,066

TOWN OF Washington
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	47,823	A600	51,113
TOTAL Accounts Payable	47,823		51,113
Accrued Liabilities	21,936	A601	2,990
TOTAL Accrued Liabilities	21,936		2,990
Other Liabilities	1,404	A688	
TOTAL Other Liabilities	1,404		0
Due To Other Funds		A630	8,118
TOTAL Due To Other Funds	0		8,118
TOTAL Liabilities	71,163		62,221
Fund Balance			
General Reserve	87,040	A870	134,089
TOTAL Restricted Fund Balance	87,040		134,089
Assigned Appropriated Fund Balance	25,000	A914	58,000
TOTAL Assigned Fund Balance	25,000		58,000
Unassigned Fund Balance	692,351	A917	1,013,756
TOTAL Unassigned Fund Balance	692,351		1,013,756
TOTAL Fund Balance	804,391		1,205,845
TOTAL Liabilities, Deferred Inflows And Fund Balance	875,554		1,268,066

TOWN OF Washington
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,210,158	A1001	1,195,314
TOTAL Real Property Taxes	1,210,158		1,195,314
Interest & Penalties On Real Prop Taxes	15,912	A1090	27,664
TOTAL Real Property Tax Items	15,912		27,664
Franchises	37,109	A1170	35,470
TOTAL Non Property Tax Items	37,109		35,470
Clerk Fees	1,192	A1255	1,825
Public Pound Charges, Dog Control Fees	4,704	A1550	4,239
Vital Statistics Fees	20	A1603	360
Special Recreational Facility Charges	27,627	A2025	42,526
Other Culture & Recreation Income	44,048	A2089	113,015
Refuse & Garbage Charges	93,357	A2130	96,420
TOTAL Departmental Income	170,948		258,385
Interest And Earnings	2,794	A2401	1,224
TOTAL Use of Money And Property	2,794		1,224
Fines And Forfeited Bail	17,499	A2610	19,311
TOTAL Fines And Forfeitures	17,499		19,311
Refunds of Prior Year's Expenditures	41,367	A2701	49
Gifts And Donations	26,000	A2705	30,460
Employees Contributions	18,415	A2709	16,795
AIM Related Payments		A2750	16,730
TOTAL Miscellaneous Local Sources	85,782		64,034
St Aid, Revenue Sharing	16,730	A3001	
St Aid, Mortgage Tax	215,261	A3005	285,530
St Aid-Capital Projects	83,277	A3097	16,723
TOTAL State Aid	315,268		302,253
TOTAL Revenues	1,855,470		1,903,655
Interfund Transfers	73,066	A5031	
TOTAL Interfund Transfers	73,066		0
TOTAL Other Sources	73,066		0
TOTAL Revenues	1,928,536		1,903,655

TOWN OF Washington
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	14,366	A10101	14,730
Legislative Board, Contr Expend	426	A10104	1,262
Legislative Board, Empl Bnfts	1,094	A10108	1,127
TOTAL Legislative Board	15,886		17,119
Municipal Court, Pers Serv	52,972	A11101	62,926
Municipal Court, Contr Expend	3,894	A11104	5,525
Municipal Court, Empl Bnfts	3,814	A11108	4,679
TOTAL Municipal Court	60,680		73,130
Supervisor,pers Serv	67,989	A12201	67,713
Supervisor,contr Expend	4,704	A12204	2,723
Supervisor,empl Bnfts	4,898	A12208	4,862
TOTAL Supervisor	77,591		75,298
Auditor, Contr Expend	7,151	A13204	1,708
TOTAL Auditor	7,151		1,708
Tax Collection,equip & Cap Outlay	20	A13302	
Tax Collection,contr Expend	17	A13304	
TOTAL Tax Collection	37		0
Assessment, Pers Serv	83,750	A13551	60,344
Assessment, Equip & Cap Outlay		A13552	700
Assessment, Contr Expend	3,332	A13554	4,741
Assessment, Empl Bnfts	6,010	A13558	4,473
TOTAL Assessment	93,092		70,258
Clerk,pers Serv	105,632	A14101	103,757
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	1,955	A14104	1,233
Clerk,empl Bnfts	7,410	A14108	7,249
TOTAL Clerk	114,997		112,239
Law, Contr Expend	16,735	A14204	15,709
TOTAL Law	16,735		15,709
Records Mgmt, PerS. SerV.	2,043	A14601	
Records Mgmt, Empl Bnfts	156	A14608	
TOTAL Records Mgmt	2,199		0
Operation of Plant, Pers Serv	3,848	A16201	4,596
Operation of Plant, Equip & Cap Outlay	9,649	A16202	
Operation of Plant, Contr Expend	30,061	A16204	49,417
Operation of Plant, Empl Bnfts	294	A16208	352
TOTAL Operation of Plant	43,852		54,365
Central Print & Mail Contr Expend	4,869	A16704	5,595
TOTAL Central Print & Mail Contr Expend	4,869		5,595
Central Data Process & Cap Outlay	7,904	A16802	5,645
Central Data Process, Contr Expend	18,010	A16804	16,335
TOTAL Central Data Process	25,914		21,980
Unallocated Insurance, Contr Expend	74,711	A19104	74,624
TOTAL Unallocated Insurance	74,711		74,624

TOWN OF Washington
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Municipal Assn Dues, Contr Expend	3,000	A19204	2,250
TOTAL Municipal Assn Dues	3,000		2,250
Taxes & Assess On Munic Prop, Contr Expend	284	A19504	355
TOTAL Taxes & Assess On Munic Prop	284		355
Paymt To Treas To Reduce Taxes,contr Expen	6,681	A19724	6,782
TOTAL Paymt To Treas To Reduce Taxes	6,681		6,782
Other General Govt Support, Contract Exp	685	A19894	1,093
TOTAL Other General Govt Support	685		1,093
TOTAL General Government Support	548,364		532,505
Control of Animals, Pers Serv	11,131	A35101	10,690
Control of Animals, Contr Expend	26	A35104	
Control of Animals, Empl Bnfts	852	A35108	817
TOTAL Control of Animals	12,009		11,507
TOTAL Public Safety	12,009		11,507
Street Admin, Pers Serv	63,736	A50101	63,703
Street Admin, Contr Expend	654	A50104	600
Street Admin, Empl Bnfts	4,812	A50108	4,805
TOTAL Street Admin	69,202		69,108
Garage, Equip & Cap Outlay		A51322	
Garage, Contr Expend	16,810	A51324	14,463
TOTAL Garage	16,810		14,463
Street Lighting, Contr Expend	1,867	A51824	1,563
TOTAL Street Lighting	1,867		1,563
TOTAL Transportation	87,879		85,134
Veterans Service, Contr Expend	855	A65104	1,185
TOTAL Veterans Service	855		1,185
TOTAL Economic Assistance And Opportunity	855		1,185
Recreation Admini, Pers Serv	96,804	A70201	55,985
Recreation Admini, Contr Expend	960	A70204	3,097
Recreation Admini, Empl Bnfts	7,281	A70208	4,218
TOTAL Recreation Admini	105,045		63,300
Parks, Pers Serv	44,956	A71101	48,036
Parks, Equip & Cap Outlay	864	A71102	9,449
Parks, Contr Expend	150,890	A71104	52,248
Parks, Empl Bnfts	3,435	A71108	3,675
TOTAL Parks	200,145		113,408
Youth Prog, Pers Serv		A73101	33,409
Youth Prog, Contr Expend	38,608	A73104	63,183
Youth Prog, Empl Bnfts	515	A73108	2,556
TOTAL Youth Prog	39,123		99,148
Library, Contr Expend	184,000	A74104	184,000
TOTAL Library	184,000		184,000
TOTAL Culture And Recreation	528,313		459,856
Refuse & Garbage, Pers Serv	51,662	A81601	57,015
Refuse & Garbage, Contr Expend	67,004	A81604	61,312

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Refuse & Garbage, Empl Bnfts	3,949	A81608	4,358
TOTAL Refuse & Garbage	122,615		122,685
Landfill Clos-Post Clos,equip&cap	4,998	A81612	6,050
TOTAL Landfill Clos-Post Clos	4,998		6,050
TOTAL Home And Community Services	127,613		128,735
State Retirement System	51,825	A90108	55,545
Worker's Compensation, Empl Bnfts	27,647	A90408	21,348
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	152,174	A90608	153,258
Other Employee Benefits (spec)	17,952	A90898	18,640
Additional Description Retirees Benefits			
TOTAL Employee Benefits	249,598		248,791
Debt Principal, Serial Bonds	33,500	A97106	33,500
TOTAL Debt Principal	33,500		33,500
Debt Interest, Serial Bonds	1,977	A97107	988
TOTAL Debt Interest	1,977		988
TOTAL Expenditures	1,590,108		1,502,201
Transfers, Other Funds	266,551	A99019	
TOTAL Operating Transfers	266,551		0
TOTAL Other Uses	266,551		0
TOTAL Expenditures	1,856,659		1,502,201

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	751,688	A8021	804,391
Prior Period Adj -Decrease In Fund Balance	19,174	A8015	
Restated Fund Balance - Beg of Year	732,514	A8022	804,391
ADD - REVENUES AND OTHER SOURCES	1,928,536		1,903,655
DEDUCT - EXPENDITURES AND OTHER USES	1,856,659		1,502,201
Fund Balance - End of Year	804,391	A8029	1,205,845

TOWN OF Washington
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	1,195,314	A1049N	1,186,034
Est Rev - Real Property Tax Items	17,200	A1099N	17,200
Est Rev - Non Property Tax Items	37,000	A1199N	37,000
Est Rev - Departmental Income	214,500	A1299N	214,750
Est Rev - Use of Money And Property	2,000	A2499N	1,200
Est Rev - Fines And Forfeitures	12,000	A2649N	12,000
Est Rev - Miscellaneous Local Sources	45,445	A2799N	38,020
Est Rev - State Aid	125,000	A3099N	141,730
TOTAL Estimated Revenues	1,648,459		1,647,934
Appropriated Fund Balance	25,000	A599N	58,000
TOTAL Estimated Other Sources	25,000		58,000
TOTAL Estimated Revenues	1,673,459		1,705,934

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	602,386	A1999N	717,845
App - Public Safety	14,843	A3999N	13,213
App - Transportation	112,173	A5999N	118,592
App - Economic Assistance And Opportunity	1,200	A6999N	1,200
App - Culture And Recreation	503,459	A7999N	463,793
App - Home And Community Services	127,879	A8999N	103,191
App - Employee Benefits	277,030	A9199N	288,100
App - Debt Service	34,489	A9899N	0
TOTAL Appropriations	1,673,459		1,705,934
TOTAL Appropriations	1,673,459		1,705,934

TOWN OF Washington
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	444,284	B200	711,888
TOTAL Cash	444,284		711,888
Accounts Receivable	44,256	B380	43,239
TOTAL Other Receivables (net)	44,256		43,239
Due From Other Funds		B391	2,700
TOTAL Due From Other Funds	0		2,700
Cash Special Reserves		B230	
TOTAL Restricted Assets	0		0
TOTAL Assets	488,540		757,827

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,497	B600	1,288
TOTAL Accounts Payable	1,497		1,288
Accrued Liabilities	1,446	B601	587
TOTAL Accrued Liabilities	1,446		587
Guaranty & Bid Deposits	20,830	B730	37,261
TOTAL Other Deposits	20,830		37,261
Other Liabilities		B688	164,000
TOTAL Other Liabilities	0		164,000
Due To Other Funds		B630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	23,773		203,136
Fund Balance			
Other Restricted Fund Balance		B899	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	30,237	B914	85,000
Assigned Unappropriated Fund Balance	434,530	B915	469,691
TOTAL Assigned Fund Balance	464,767		554,691
TOTAL Fund Balance	464,767		554,691
TOTAL Liabilities, Deferred Inflows And Fund Balance	488,540		757,827

TOWN OF Washington
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes		B1001	30,252
TOTAL Real Property Taxes	0		30,252
Sales Tax (from County)	275,812	B1120	251,374
TOTAL Non Property Tax Items	275,812		251,374
Safety Inspection Fees	132,181	B1560	126,756
Zoning Fees	9,250	B2110	17,460
Planning Board Fees	6,800	B2115	27,263
TOTAL Departmental Income	148,231		171,479
Interest And Earnings	478	B2401	584
TOTAL Use of Money And Property	478		584
Refunds of Prior Year's Expenditures	38	B2701	15
Employees Contributions		B2709	614
Unclassified (specify)	726	B2770	
TOTAL Miscellaneous Local Sources	764		629
TOTAL Revenues	425,285		454,318
TOTAL Revenues	425,285		454,318

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Operation of Plant, Contr Expend	10,000	B16204	10,000
TOTAL Operation of Plant	10,000		10,000
Central Print & Mail, Contr Expend	1,300	B16704	1,500
TOTAL Central Print & Mail	1,300		1,500
Central Data Process & Cap Outlay	1,432	B16802	
Central Data Process, Contr Expend	3,808	B16804	4,601
TOTAL Central Data Process	5,240		4,601
TOTAL General Government Support	16,540		16,101
Police, Pers Serv	5,539	B31201	3,897
Police, Contr Expend	1,845	B31204	8,024
Police, Empl Bnfts	424	B31208	298
TOTAL Police	7,808		12,219
Safety Inspection, Pers Serv	50,031	B36201	90,702
Safety Inspection, Contr Expend	10,719	B36204	7,180
Safety Inspection, Empl Bnfts	3,699	B36208	6,776
TOTAL Safety Inspection	64,449		104,658
TOTAL Public Safety	72,257		116,877
Zoning, Pers Serv	8,881	B80101	6,268
Zoning, Contr Expend	1,273	B80104	17,797
Zoning, Empl Bnfts	679	B80108	479
TOTAL Zoning	10,833		24,544
Planning, Pers Serv	17,951	B80201	11,275
Planning, Contr Expend	5,813	B80204	22,003
Planning, Empl Bnfts	1,373	B80208	863
TOTAL Planning	25,137		34,141
TOTAL Home And Community Services	35,970		58,685
State Retirement, Empl Bnfts	1,753	B90108	1,384
Worker's Compensation, Empl Bnfts	300	B90408	286
Disability Insurance, Empl Bnfts		B90558	109
Hospital & Medical (dental) Ins, Empl Bnft	10,390	B90608	5,952
TOTAL Employee Benefits	12,443		7,731
TOTAL Expenditures	137,210		199,394
Transfers, Other Funds	177,363	B99019	165,000
TOTAL Operating Transfers	177,363		165,000
TOTAL Other Uses	177,363		165,000
TOTAL Expenditures	314,573		364,394

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	357,938	B8021	464,767
Prior Period Adj -Decrease In Fund Balance	3,883	B8015	
Restated Fund Balance - Beg of Year	354,055	B8022	464,767
ADD - REVENUES AND OTHER SOURCES	425,285		454,318
DEDUCT - EXPENDITURES AND OTHER USES	314,573		364,394
Fund Balance - End of Year	464,767	B8029	554,691

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	30,252	B1049N	10,347
Est Rev - Non Property Tax Items	160,000	B1199N	160,000
Est Rev - Intergovernmental Charges	133,000	B2399N	155,000
Est Rev - Use of Money And Property	250	B2499N	250
Est Rev - Miscellaneous Local Sources	0	B2799N	920
TOTAL Estimated Revenues	323,502		326,517
Appropriated Fund Balance	30,237	B599N	85,000
TOTAL Estimated Other Sources	30,237		85,000
TOTAL Estimated Revenues	353,739		411,517

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Public Safety	167,556	B3999N	201,387
App - Home And Community Services	48,888	B8999N	60,130
App - Employee Benefits	2,295	B9199N	15,000
TOTAL Appropriations	218,739		276,517
App - Interfund Transfer	135,000	B9999N	135,000
TOTAL Other Uses	135,000		135,000
TOTAL Appropriations	353,739		411,517

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	718,245	DB200	585,270
TOTAL Cash	718,245		585,270
Due From Other Funds		DB391	5,418
TOTAL Due From Other Funds	0		5,418
Due From Other Governments	5,154	DB440	
TOTAL Due From Other Governments	5,154		0
Cash Special Reserves	9,491	DB230	9,496
TOTAL Restricted Assets	9,491		9,496
TOTAL Assets	732,890		600,184

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	81,439	DB600	98,867
TOTAL Accounts Payable	81,439		98,867
Accrued Liabilities	20,851	DB601	3,349
TOTAL Accrued Liabilities	20,851		3,349
Due To Other Funds	16,730	DB630	
TOTAL Due To Other Funds	16,730		0
TOTAL Liabilities	119,020		102,216
Fund Balance			
Capital Reserve	9,491	DB878	9,496
TOTAL Restricted Fund Balance	9,491		9,496
Assigned Appropriated Fund Balance	220,000	DB914	175,000
Assigned Unappropriated Fund Balance	384,379	DB915	313,472
TOTAL Assigned Fund Balance	604,379		488,472
TOTAL Fund Balance	613,870		497,968
TOTAL Liabilities, Deferred Inflows And Fund Balance	732,890		600,184

TOWN OF Washington
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	993,702	DB1001	1,013,875
TOTAL Real Property Taxes	993,702		1,013,875
Snow Removal Services-Other Govts	20,504	DB2302	31,930
TOTAL Intergovernmental Charges	20,504		31,930
Interest And Earnings	7	DB2401	5
TOTAL Use of Money And Property	7		5
Insurance Recoveries	250	DB2680	
TOTAL Sale of Property And Compensation For Loss	250		0
Refunds of Prior Year's Expenditures	13,959	DB2701	204
Employees Contributions	9,347	DB2709	10,372
TOTAL Miscellaneous Local Sources	23,306		10,576
Interfund Revenues		DB2801	
TOTAL Interfund Revenues	0		0
St Aid, Consolidated Highway Aid	184,545	DB3501	422,194
TOTAL State Aid	184,545		422,194
TOTAL Revenues	1,222,314		1,478,580
Interfund Transfers	441,551	DB5031	165,000
TOTAL Interfund Transfers	441,551		165,000
Serial Bonds	231,236	DB5710	
TOTAL Proceeds of Obligations	231,236		0
TOTAL Other Sources	672,787		165,000
TOTAL Revenues	1,895,101		1,643,580

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Personal Services		DB17101	
Administration-Contractual		DB17104	
Administration-Empl Ben		DB17108	
TOTAL Administration-Empl Ben	0		0
TOTAL General Government Support	0		0
Street Admin, Pers Serv		DB50101	9,270
Street Admin, Contr Expend		DB50104	537
Street Admin, Empl Bnfts		DB50108	709
TOTAL Street Admin	0		10,516
Maint of Streets, Pers Serv	354,536	DB51101	367,671
Maint of Streets, Contr Expend	143,191	DB51104	203,317
Maint of Streets, Empl Bnfts	26,442	DB51108	27,431
TOTAL Maint of Streets	524,169		598,419
Perm Improve Highway, Equip & Cap Outlay	219,866	DB51122	413,261
TOTAL Perm Improve Highway	219,866		413,261
Machinery, Pers Serv	62,400	DB51301	64,666
Machinery, Equip & Cap Outlay	231,236	DB51302	3,490
Machinery, Contr Expend	53,990	DB51304	56,696
Machinery, Empl Bnfts	4,774	DB51308	4,940
TOTAL Machinery	352,400		129,792
Garage, Contr Expend	5,915	DB51324	5,915
TOTAL Garage	5,915		5,915
Brush And Weeds, Pers Serv	10,004	DB51401	10,085
Brush And Weeds, Contr Expend	6,964	DB51404	9,661
Brush & Weeds, Empl Bnfts	751	DB51408	753
TOTAL Brush & Weeds	17,719		20,499
Snow Removal, Pers Serv	15,020	DB51421	33,090
Snow Removal, Contr Expend	174,295	DB51424	198,142
Snow Removal, Empl Bnfts	1,127	DB51428	2,487
TOTAL Snow Removal	190,442		233,719
TOTAL Transportation	1,310,511		1,412,121
State Retirement, Empl Bnfts	60,147	DB90108	71,184
Worker's Compensation, Empl Bnfts	33,746	DB90408	35,139
Disability Insurance, Empl Bnfts	158	DB90558	158
Hospital & Medical (dental) Ins, Empl Bnft	106,154	DB90608	108,120
TOTAL Employee Benefits	200,205		214,601
Debt Principal, Serial Bonds		DB97106	86,607
Debt Principal, Bond Anticipation Notes	128,873	DB97306	29,504
TOTAL Debt Principal	128,873		116,111
Debt Interest, Serial Bonds		DB97107	14,978

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Debt Interest, Bond Anticipation Notes	14,217	DB97307	1,671
TOTAL Debt Interest	14,217		16,649
TOTAL Expenditures	1,653,806		1,759,482
Transfers, Other Funds	70,703	DB99019	
TOTAL Operating Transfers	70,703		0
TOTAL Other Uses	70,703		0
TOTAL Expenditures	1,724,509		1,759,482

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	461,408	DB8021	613,870
Prior Period Adj -Decrease In Fund Balance	18,130	DB8015	
Restated Fund Balance - Beg of Year	443,278	DB8022	613,870
ADD - REVENUES AND OTHER SOURCES	1,895,101		1,643,580
DEDUCT - EXPENDITURES AND OTHER USES	1,724,509		1,759,482
Fund Balance - End of Year	613,870	DB8029	497,968

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	1,013,875	DB1049N	1,080,791
Est Rev - Intergovernmental Charges	34,000	DB2399N	30,000
Est Rev - Use of Money And Property	0	DB2499N	0
Est Rev - Sale of Prop And Comp For Loss	0	DB2699N	0
Est Rev - Miscellaneous Local Sources	10,671	DB2799N	11,100
Est Rev - Interfund Revenues	135,000	DB2801N	135,000
Est Rev - State Aid	208,000	DB3099N	80,000
TOTAL Estimated Revenues	1,401,546		1,336,891
Appropriated Fund Balance	220,000	DB599N	175,000
TOTAL Estimated Other Sources	220,000		175,000
TOTAL Estimated Revenues	1,621,546		1,511,891

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	1,259,767	DB5999N	1,162,379
App - Employee Benefits	228,652	DB9199N	240,000
App - Debt Service	133,127	DB9899N	99,512
TOTAL Appropriations	1,621,546		1,501,891
App - Interfund Transfer		DB9999N	10,000
TOTAL Other Uses	0		10,000
TOTAL Appropriations	1,621,546		1,511,891

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	15,509	H200	67,375
TOTAL Cash	15,509		67,375
TOTAL Assets	15,509		67,375

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable		H600	76
TOTAL Accounts Payable	0		76
Bond Anticipation Notes Payable	392,748	H626	
TOTAL Notes Payable	392,748		0
TOTAL Liabilities	392,748		76
Fund Balance			
Assigned Unappropriated Fund Balance		H915	67,299
TOTAL Assigned Fund Balance	0		67,299
Unassigned Fund Balance	-377,239	H917	
TOTAL Unassigned Fund Balance	-377,239		0
TOTAL Fund Balance	-377,239		67,299
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,509		67,375

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	16	H2401	41
TOTAL Use of Money And Property	16		41
Gifts And Donations		H2705	60,000
TOTAL Miscellaneous Local Sources	0		60,000
TOTAL Revenues	16		60,041
Bans Redeemed From Appropriations	128,873	H5731	29,504
TOTAL Proceeds of Obligations	128,873		29,504
TOTAL Other Sources	128,873		29,504
TOTAL Revenues	128,889		89,545

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Planning, Equip & Cap Outlay		H80202	8,252
TOTAL Planning	0		8,252
TOTAL Home And Community Services	0		8,252
TOTAL Expenditures	0		8,252
TOTAL Expenditures	0		8,252

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-506,127	H8021	-377,238
Prior Period Adj -Increase In Fund Balance		H8012	363,244
Restated Fund Balance - Beg of Year	-506,127	H8022	-13,994
ADD - REVENUES AND OTHER SOURCES	128,889		89,545
DEDUCT - EXPENDITURES AND OTHER USES			8,252
Fund Balance - End of Year	-377,238	H8029	67,299

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Buildings	3,249,036	K102	3,249,036
Machinery And Equipment	2,052,772	K104	2,399,235
Other Capital Assets	95,692	K107	102,177
TOTAL Fixed Assets (net)	5,397,500		5,750,448
TOTAL Assets	5,397,500		5,750,448

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities			
Total Non-Current Govt Assets	5,397,500	K159	5,750,448
TOTAL Investments in Non-Current Government Assets	5,397,500		5,750,448
TOTAL Fund Balance	5,397,500		5,750,448
TOTAL	5,397,500		5,750,448

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits Special Reserves	96,045	PN231	96,045
TOTAL Restricted Assets	96,045		96,045
TOTAL Assets	96,045		96,045

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Must Remain Intact	96,045	PN807	96,045
TOTAL Nonspendable Fund Balance	96,045		96,045
TOTAL Fund Balance	96,045		96,045
TOTAL Liabilities, Deferred Inflows And Fund Balance	96,045		96,045

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

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

Results of Operation

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

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	96,045	PN8021	96,045
Restated Fund Balance - Beg of Year	96,045	PN8022	96,045
Fund Balance - End of Year	96,045	PN8029	96,045

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

Balance Sheet

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

Balance Sheet

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	552,700	SF1001	563,500
TOTAL Real Property Taxes	552,700		563,500
TOTAL Revenues	552,700		563,500
TOTAL Revenues	552,700		563,500

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fire Protection, Contr Expend	552,700	SF34104	563,500
TOTAL Fire Protection	552,700		563,500
TOTAL Public Safety	552,700		563,500
TOTAL Expenditures	552,700		563,500
TOTAL Expenditures	552,700		563,500

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	552,700		563,500
DEDUCT - EXPENDITURES AND OTHER USES	552,700		563,500
Fund Balance - End of Year		SF8029	

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	1,232,870	W129	688,051
TOTAL Provision To Be Made In Future Budgets	1,232,870		688,051
TOTAL Assets	1,232,870		688,051

TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	716,808	W638	2,641
Total OPEB Liability	251,326	W683	177,538
Compensated Absences		W687	
TOTAL Other Liabilities	968,134		180,179
Bonds Payable	264,736	W628	507,872
TOTAL Bond And Long Term Liabilities	264,736		507,872
TOTAL Liabilities	1,232,870		688,051
TOTAL Liabilities	1,232,870		688,051

TOWN OF Washington
Statement of Indebtedness
For the Fiscal Year Ending 2021

4/8/2022

County of: Dutchess

Municipal Code: 130387400000

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
2017	BAN N	Culverts Stanford Road			08/08/2017	08/08/2022	1.15%		\$433,971	\$363,243	\$0	\$0	(\$363,243)		\$0
2018	BAN N	PURCHASE OF HIGHWAY LOADER			02/28/2018	02/28/2019	1.60%		\$146,368	\$29,503	\$29,503	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$392,746	\$29,503	\$0	(\$363,243)	\$0	\$0
2020	BOND N	4X4 2019 International Truck			01/10/2020	01/10/2025	2.00%		\$231,236	\$231,236	\$46,247	\$0	\$0		\$184,989
2021	BOND N	Stanford Road Culverts			08/07/2018	08/06/2029	1.15%			\$0	\$40,360		\$363,243		\$322,883
2011	BOND N	PARK AND LAND AQUISITION			09/16/2011	01/01/2014	2.95%		\$335,000	\$33,500	\$33,500	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$264,736	\$120,108	\$0	\$363,243	\$0	\$507,872
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$657,482	\$149,611	\$0	\$0	\$0	\$507,872

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$1,983,732.00
Time Deposits	9Z2021	\$746,406.00
Total		\$2,730,438.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,778,698.88
Total		\$3,278,698.88
 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 Washington
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0224	\$692,511	\$0	\$0	\$692,511
****-0235	\$585,270	\$0	\$0	\$585,270
****-0563	\$7,545	\$0	\$0	\$7,545
****-0579	\$413	\$0	\$0	\$413
****-1015	\$164,034	\$0	\$0	\$164,034
****-2694	\$24,365	\$750	\$0	\$25,115
****-2889	\$509,293	\$0	\$750	\$508,543
****-3901	\$67,375	\$0	\$0	\$67,375
****-4246	\$38,689	\$0	\$38,689	\$0
****-5314	\$77,574	\$0	\$0	\$77,574
****-5341	\$77,216	\$0	\$0	\$77,216
****-5342	\$18,829	\$0	\$0	\$18,829
****-8179	\$121,940	\$0	\$0	\$121,940
****-8182	\$122,824	\$0	\$0	\$122,824
****-8951	\$11,500	\$0	\$0	\$11,500
****-9052	\$101,976	\$0	\$0	\$101,976
****-9120	\$5,040	\$0	\$0	\$5,040
****-9162	\$9,496	\$0	\$0	\$9,496
****-9267	\$2,696	\$0	\$0	\$2,696
****-9447	\$35,597	\$0	\$0	\$35,597
****-9548	\$36,841	\$0	\$36,841	\$0
****-9880	\$19,116	\$0	\$0	\$19,116

Total Adjusted Bank Balance		\$2,654,610
Petty Cash		\$300.00
Adjustments		\$0.00
Total Cash	9ZCASH	* \$2,654,910
Total Cash Balance All Funds	9ZCASHB	* \$2,654,910

* Must be equal

TOWN OF Washington
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<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>Yes</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></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 Washington
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		19			
Total Part Time Employees:		62			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$128,113.00	19	3	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$87,908.00	19	62	
90408	Worker's Compensation Insurance	\$56,772.00	19	62	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$267.00	19	62	
90608	Hospital and Medical (Dental) Insurance	\$267,330.00	13	2	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$18,640.00			6
Total		\$559,030.00			
Computed Total From Financial Section (comparative purposes only)		\$559,030.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,104	500	gallons	
Diesel Fuel	\$37,254	16,288	gallons	
Fuel Oil	\$7,994	3,615	gallons	
Natural Gas			cubic feet	
Electricity	\$15,635	88,657	kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, GARY CIFERRI, hereby certify that I am the Chief Fiscal Officer of the TOWN of WASHINGTON, and that the information provided in the annual financial report of the TOWN of WASHINGTON, for the fiscal year ended 12/31/2021, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of WASHINGTON, and adopted by me as my signature for use in conjunction with the filing of the TOWN of WASHINGTON's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of WASHINGTON's annual financial report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

LOIS J PETRONE
Name of Report Preparer if different than Chief Fiscal Officer

GARY CIFERRI
Name

(845) 677-3419
Telephone Number

SUPERVISOR
Title

PO BOX 667, MILLBROOK, NY 1254
Official Address

02/28/2022
Date of Certification

(845) 677-3419
Official Telephone Number

TOWN OF Washington
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Account Code Comment

Account Code A870 adjustment per town. reclassified \$15,000 from A917 to A870.

Account Code A917 adjustment per town. reclassified \$15,000 from A917 to A870.

(DB) HIGHWAY-PART-TOWN

Account Code Comment

Account Code DB1710 reclassified DB17101 to DB50101

Account Code DB5010 reclassified DB17101 to DB50101

Account Code DB5010 reclassified DB17104 to DB50104

Account Code DB1710 reclassified DB17104 to DB50104

Account Code DB5010 reclassified DB17108 to DB50108

Account Code DB1710 reclassified DB17108 to DB50108

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 A Bond was recorded in the H fund but should be recorded in the W fund