

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 12/31/2022

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 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 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
- (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 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 Washington
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	728,108	A200	1,184,268
Cash In Time Deposits	244,765	A201	245,254
Petty Cash	300	A210	200
Departmental Cash	77,574	A215	96,801
TOTAL Cash	1,050,747		1,526,523
Accounts Receivable	13,319	A380	6,411
TOTAL Other Receivables (net)	13,319		6,411
Due From Other Funds		A391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	69,911	A440	90,406
TOTAL Due From Other Governments	69,911		90,406
Prepaid Expenses		A480	25,190
TOTAL Prepaid Expenses	0		25,190
Cash Special Reserves	134,089	A230	167,059
TOTAL Restricted Assets	134,089		167,059
TOTAL Assets and Deferred Outflows of Resources	1,268,066		1,815,589

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

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	51,113	A600	61,658
TOTAL Accounts Payable	51,113		61,658
Accrued Liabilities	2,990	A601	
TOTAL Accrued Liabilities	2,990		0
Other Liabilities		A688	225,396
TOTAL Other Liabilities	0		225,396
Due To Other Funds	8,118	A630	4,808
TOTAL Due To Other Funds	8,118		4,808
TOTAL Liabilities	62,221		291,862
Fund Balance			
Not in Spendable Form		A806	25,190
TOTAL Nonspendable Fund Balance	0		25,190
General Reserve	134,089	A870	167,059
TOTAL Restricted Fund Balance	134,089		167,059
Assigned Appropriated Fund Balance	58,000	A914	135,000
TOTAL Assigned Fund Balance	58,000		135,000
Unassigned Fund Balance	1,013,756	A917	1,196,478
TOTAL Unassigned Fund Balance	1,013,756		1,196,478
TOTAL Fund Balance	1,205,845		1,523,727
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,268,066		1,815,589

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	1,195,314	A1001	1,186,034
TOTAL Real Property Taxes	1,195,314		1,186,034
Interest & Penalties On Real Prop Taxes	27,664	A1090	22,585
TOTAL Real Property Tax Items	27,664		22,585
Franchises	35,470	A1170	42,430
TOTAL Non Property Tax Items	35,470		42,430
Clerk Fees	1,825	A1255	1,800
Public Pound Charges, Dog Control Fees	4,239	A1550	3,688
Vital Statistics Fees	360	A1603	-45
Special Recreational Facility Charges	42,526	A2025	42,743
Other Culture & Recreation Income	113,015	A2089	104,942
Refuse & Garbage Charges	96,420	A2130	82,147
TOTAL Departmental Income	258,385		235,275
Interest And Earnings	1,224	A2401	1,172
TOTAL Use of Money And Property	1,224		1,172
Fines And Forfeited Bail	19,311	A2610	15,216
TOTAL Fines And Forfeitures	19,311		15,216
Refunds of Prior Year's Expenditures	49	A2701	11,569
Gifts And Donations	30,460	A2705	39,436
Employees Contributions	16,795	A2709	18,953
AIM Related Payments	16,730	A2750	16,730
TOTAL Miscellaneous Local Sources	64,034		86,688
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	285,530	A3005	273,859
St Aid-Capital Projects	16,723	A3097	
TOTAL State Aid	302,253		273,859
Federal Aid - Other		A4089	109,036
TOTAL Federal Aid	0		109,036
TOTAL Revenues	1,903,655		1,972,295
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,903,655		1,972,295

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	14,730	A10101	19,682
Legislative Board, Contr Expend	1,262	A10104	3,182
Legislative Board, Empl Bnfts	1,127	A10108	753
TOTAL Legislative Board	17,119		23,617
Municipal Court, Pers Serv	62,926	A11101	69,423
Municipal Court, Contr Expend	5,525	A11104	13,156
Municipal Court, Empl Bnfts	4,679	A11108	5,050
TOTAL Municipal Court	73,130		87,629
Supervisor,pers Serv	67,713	A12201	72,284
Supervisor,contr Expend	2,723	A12204	1,902
Supervisor,empl Bnfts	4,862	A12208	5,189
TOTAL Supervisor	75,298		79,375
Auditor, Contr Expend	1,708	A13204	1,942
TOTAL Auditor	1,708		1,942
Tax Collection,equip & Cap Outlay		A13302	
Tax Collection,contr Expend		A13304	250
TOTAL Tax Collection	0		250
Assessment, Pers Serv	60,344	A13551	78,355
Assessment, Equip & Cap Outlay	700	A13552	440
Assessment, Contr Expend	4,741	A13554	6,242
Assessment, Empl Bnfts	4,473	A13558	5,690
TOTAL Assessment	70,258		90,727
Clerk,pers Serv	103,757	A14101	111,742
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	1,233	A14104	2,358
Clerk,empl Bnfts	7,249	A14108	7,827
TOTAL Clerk	112,239		121,927
Law, Contr Expend	15,709	A14204	16,912
TOTAL Law	15,709		16,912
Engineer, Contr Expend		A14404	1,440
TOTAL Engineer	0		1,440
Records Mgmt, PerS. Serv.		A14601	2,204
Records Mgmt, Empl Bnfts		A14608	169
TOTAL Records Mgmt	0		2,373
Operation of Plant, Pers Serv	4,596	A16201	3,674
Operation of Plant, Equip & Cap Outlay		A16202	
Operation of Plant, Contr Expend	49,417	A16204	25,220
Operation of Plant, Empl Bnfts	352	A16208	281
TOTAL Operation of Plant	54,365		29,175
Central Print & Mail Contr Expend	5,595	A16704	5,574
TOTAL Central Print & Mail Contr Expend	5,595		5,574
Central Data Process & Cap Outlay	5,645	A16802	
Central Data Process, Contr Expend	16,335	A16804	36,019
TOTAL Central Data Process	21,980		36,019

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Unallocated Insurance, Contr Expend	74,624	A19104	80,232
TOTAL Unallocated Insurance	74,624		80,232
Municipal Assn Dues, Contr Expend	2,250	A19204	1,354
TOTAL Municipal Assn Dues	2,250		1,354
Taxes & Assess On Munic Prop, Contr Expend	355	A19504	356
TOTAL Taxes & Assess On Munic Prop	355		356
Paymt To Treas To Reduce Taxes,contr Expen	6,782	A19724	6,805
TOTAL Paymt To Treas To Reduce Taxes	6,782		6,805
Other General Govt Support, Contract Exp	1,093	A19894	914
TOTAL Other General Govt Support	1,093		914
TOTAL General Government Support	532,505		586,621
Control of Animals, Pers Serv	10,690	A35101	11,612
Control of Animals, Contr Expend		A35104	
Control of Animals, Empl Bnfts	817	A35108	888
TOTAL Control of Animals	11,507		12,500
TOTAL Public Safety	11,507		12,500
Street Admin, Pers Serv	63,703	A50101	80,087
Street Admin, Contr Expend	600	A50104	1,151
Street Admin, Empl Bnfts	4,805	A50108	6,056
TOTAL Street Admin	69,108		87,294
Garage, Equip & Cap Outlay		A51322	
Garage, Contr Expend	14,463	A51324	24,901
TOTAL Garage	14,463		24,901
Street Lighting, Contr Expend	1,563	A51824	1,855
TOTAL Street Lighting	1,563		1,855
TOTAL Transportation	85,134		114,050
Veterans Service, Contr Expend	1,185	A65104	1,050
TOTAL Veterans Service	1,185		1,050
TOTAL Economic Assistance And Opportunity	1,185		1,050
Recreation Admini, Pers Serv	55,985	A70201	51,355
Recreation Admini, Contr Expend	3,097	A70204	4,420
Recreation Admini, Empl Bnfts	4,218	A70208	3,856
TOTAL Recreation Admini	63,300		59,631
Parks, Pers Serv	48,036	A71101	49,860
Parks, Equip & Cap Outlay	9,449	A71102	
Parks, Contr Expend	52,248	A71104	75,257
Parks, Empl Bnfts	3,675	A71108	3,814
TOTAL Parks	113,408		128,931
Youth Prog, Pers Serv	33,409	A73101	44,560
Youth Prog, Contr Expend	63,183	A73104	39,233
Youth Prog, Empl Bnfts	2,556	A73108	3,886
TOTAL Youth Prog	99,148		87,679
Library, Contr Expend	184,000	A74104	184,000
TOTAL Library	184,000		184,000
TOTAL Culture And Recreation	459,856		460,241

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

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Refuse & Garbage, Pers Serv	57,015	A81601	30,236
Refuse & Garbage, Contr Expend	61,312	A81604	54,544
Refuse & Garbage, Empl Bnfts	4,358	A81608	2,313
TOTAL Refuse & Garbage	122,685		87,093
Landfill Clos-Post Clos,equip&cap	6,050	A81612	4,625
TOTAL Landfill Clos-Post Clos	6,050		4,625
TOTAL Home And Community Services	128,735		91,718
State Retirement System	55,545	A90108	58,515
Worker's Compensation, Empl Bnfts	21,348	A90408	20,516
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts		A90558	514
Hospital & Medical (dental) Ins, Empl Bnft	153,258	A90608	191,157
Other Employee Benefits (spec)	18,640	A90898	19,395
Additional Description Medicare Insurance Reimbursed to Retirees			
TOTAL Employee Benefits	248,791		290,097
Debt Principal, Serial Bonds	33,500	A97106	
TOTAL Debt Principal	33,500		0
Debt Interest, Serial Bonds	988	A97107	
TOTAL Debt Interest	988		0
TOTAL Expenditures	1,502,201		1,556,277
Transfers, Other Funds		A99019	96,918
Transfers, Capital Projects Fund		A99509	1,224
TOTAL Operating Transfers	0		98,142
TOTAL Other Uses	0		98,142
TOTAL Detail Expenditures And Other Uses	1,502,201		1,654,419

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

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	804,391	A8021	1,205,845
Restated Fund Balance - Beg of Year	804,391	A8022	1,205,845
ADD - REVENUES AND OTHER SOURCES	1,903,655		1,972,295
DEDUCT - EXPENDITURES AND OTHER USES	1,502,201		1,654,419
Fund Balance - End of Year	1,205,845	A8029	1,523,721

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

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	1,186,034	A1049N	1,223,887
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	214,750	A1299N	269,398
Est Rev - Use of Money And Property	1,200	A2499N	750
Est Rev - Fines And Forfeitures	12,000	A2649N	15,000
Est Rev - Miscellaneous Local Sources	38,020	A2799N	36,600
Est Rev - State Aid	141,730	A3099N	141,830
TOTAL Estimated Revenues	1,647,934		1,741,665
Appropriated Fund Balance	58,000	A599N	135,000
TOTAL Estimated Other Sources	58,000		135,000
TOTAL Estimated Revenues And Other Sources	1,705,934		1,876,665

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

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	717,845	A1999N	763,027
App - Public Safety	13,213	A3999N	13,595
App - Transportation	118,592	A5999N	123,971
App - Economic Assistance And Opportunity	1,200	A6999N	1,200
App - Culture And Recreation	463,793	A7999N	561,754
App - Home And Community Services	103,191	A8999N	103,418
App - Employee Benefits	288,100	A9199N	309,700
App - Debt Service	0	A9899N	0
TOTAL Appropriations	1,705,934		1,876,665
TOTAL Appropriations And Other Uses	1,705,934		1,876,665

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	711,888	B200	767,712
TOTAL Cash	711,888		767,712
Accounts Receivable	43,239	B380	43,230
TOTAL Other Receivables (net)	43,239		43,230
Due From Other Funds	2,700	B391	5,475
TOTAL Due From Other Funds	2,700		5,475
Cash Special Reserves		B230	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	757,827		816,417

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,288	B600	4,762
TOTAL Accounts Payable	1,288		4,762
Accrued Liabilities	587	B601	
TOTAL Accrued Liabilities	587		0
Guaranty & Bid Deposits	37,261	B730	44,134
TOTAL Other Deposits	37,261		44,134
Other Liabilities	164,000	B688	
TOTAL Other Liabilities	164,000		0
Due To Other Funds		B630	23,128
TOTAL Due To Other Funds	0		23,128
TOTAL Liabilities	203,136		72,024
Fund Balance			
Other Restricted Fund Balance		B899	12,000
TOTAL Restricted Fund Balance	0		12,000
Assigned Appropriated Fund Balance	85,000	B914	116,574
Assigned Unappropriated Fund Balance	469,691	B915	615,819
TOTAL Assigned Fund Balance	554,691		732,393
TOTAL Fund Balance	554,691		744,393
TOTAL Liabilities, Deferred Inflows And Fund Balance	757,827		816,417

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	30,252	B1001	10,347
TOTAL Real Property Taxes	30,252		10,347
Sales Tax (from County)	251,374	B1120	360,405
TOTAL Non Property Tax Items	251,374		360,405
Safety Inspection Fees	126,756	B1560	104,337
Zoning Fees	17,460	B2110	18,785
Planning Board Fees	27,263	B2115	61,585
Other Home & Community Services Income		B2189	12,000
Additional Description Recreation Fee for subdivision			
TOTAL Departmental Income	171,479		196,707
Interest And Earnings	584	B2401	803
TOTAL Use of Money And Property	584		803
Refunds of Prior Year's Expenditures	15	B2701	
Gifts And Donations		B2705	1,000
Employees Contributions	614	B2709	969
Unclassified (specify)		B2770	
TOTAL Miscellaneous Local Sources	629		1,969
TOTAL Revenues	454,318		570,231
Interfund Transfers		B5031	98,143
TOTAL Interfund Transfers	0		98,143
TOTAL Other Sources	0		98,143
TOTAL Detail Revenues And Other Sources	454,318		668,374

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Dir of Finance, Contr Expend		B13104	
TOTAL Dir of Finance	0		0
Law, Contr Expend		B14204	
TOTAL Law	0		0
Operation of Plant, Contr Expend	10,000	B16204	11,800
TOTAL Operation of Plant	10,000		11,800
Central Print & Mail, Contr Expend	1,500	B16704	1,500
TOTAL Central Print & Mail	1,500		1,500
Central Data Process & Cap Outlay		B16802	
Central Data Process, Contr Expend	4,601	B16804	5,302
TOTAL Central Data Process	4,601		5,302
TOTAL General Government Support	16,101		18,602
Police, Pers Serv	3,897	B31201	31,055
Police, Contr Expend	8,024	B31204	3,680
Police, Empl Bnfts	298	B31208	2,373
TOTAL Police	12,219		37,108
Safety Inspection, Pers Serv	90,702	B36201	52,780
Safety Inspection, Contr Expend	7,180	B36204	12,150
Safety Inspection, Empl Bnfts	6,776	B36208	3,966
TOTAL Safety Inspection	104,658		68,896
TOTAL Public Safety	116,877		106,004
Zoning, Pers Serv	6,268	B80101	
Zoning, Contr Expend	17,797	B80104	41,488
Zoning, Empl Bnfts	479	B80108	
TOTAL Zoning	24,544		41,488
Planning, Pers Serv	11,275	B80201	472
Planning, Contr Expend	22,003	B80204	45,994
Planning, Empl Bnfts	863	B80208	36
TOTAL Planning	34,141		46,502
TOTAL Home And Community Services	58,685		87,990
State Retirement, Empl Bnfts	1,384	B90108	3,437
Worker's Compensation, Empl Bnfts	286	B90408	415
Disability Insurance, Empl Bnfts	109	B90558	20
Hospital & Medical (dental) Ins, Empl Bnft	5,952	B90608	9,606
TOTAL Employee Benefits	7,731		13,478
TOTAL Expenditures	199,394		226,074
Transfers, Other Funds	165,000	B99019	251,375
Transfers, Capital Projects Fund		B99509	1,224
TOTAL Operating Transfers	165,000		252,599
TOTAL Other Uses	165,000		252,599
TOTAL Detail Expenditures And Other Uses	364,394		478,673

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

(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	464,767	B8021	554,691
Restated Fund Balance - Beg of Year	464,767	B8022	554,691
ADD - REVENUES AND OTHER SOURCES	454,318		668,374
DEDUCT - EXPENDITURES AND OTHER USES	364,394		478,673
Fund Balance - End of Year	554,691	B8029	744,392

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	10,347	B1049N	0
Est Rev - Non Property Tax Items	160,000	B1199N	200,000
Est Rev - Intergovernmental Charges	155,000	B2399N	151,000
Est Rev - Use of Money And Property	250	B2499N	500
Est Rev - Miscellaneous Local Sources	920	B2799N	980
TOTAL Estimated Revenues	326,517		352,480
Appropriated Fund Balance	85,000	B599N	116,574
TOTAL Estimated Other Sources	85,000		116,574
TOTAL Estimated Revenues And Other Sources	411,517		469,054

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

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Public Safety	201,387	B3999N	216,740
App - Home And Community Services	60,130	B8999N	88,614
App - Employee Benefits	15,000	B9199N	18,700
TOTAL Appropriations	276,517		324,054
App - Interfund Transfer	135,000	B9999N	145,000
TOTAL Other Uses	135,000		145,000
TOTAL Appropriations And Other Uses	411,517		469,054

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	585,270	DB200	500,349
TOTAL Cash	585,270		500,349
Due From Other Funds	5,418	DB391	22,461
TOTAL Due From Other Funds	5,418		22,461
Due From Other Governments		DB440	
TOTAL Due From Other Governments	0		0
Cash Special Reserves	9,496	DB230	9,503
TOTAL Restricted Assets	9,496		9,503
TOTAL Assets and Deferred Outflows of Resources	600,184		532,313

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

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	98,867	DB600	106,874
TOTAL Accounts Payable	98,867		106,874
Accrued Liabilities	3,349	DB601	
TOTAL Accrued Liabilities	3,349		0
Due To Other Funds		DB630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	102,216		106,874
Fund Balance			
Capital Reserve	9,496	DB878	9,503
TOTAL Restricted Fund Balance	9,496		9,503
Assigned Appropriated Fund Balance	175,000	DB914	100,000
Assigned Unappropriated Fund Balance	313,472	DB915	315,936
TOTAL Assigned Fund Balance	488,472		415,936
TOTAL Fund Balance	497,968		425,439
TOTAL Liabilities, Deferred Inflows And Fund Balance	600,184		532,313

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	1,013,875	DB1001	1,080,791
TOTAL Real Property Taxes	1,013,875		1,080,791
Snow Removal Services-Other Govts	31,930	DB2302	46,124
TOTAL Intergovernmental Charges	31,930		46,124
Interest And Earnings	5	DB2401	7
TOTAL Use of Money And Property	5		7
Insurance Recoveries		DB2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	204	DB2701	
Employees Contributions	10,372	DB2709	10,706
TOTAL Miscellaneous Local Sources	10,576		10,706
Interfund Revenues		DB2801	
TOTAL Interfund Revenues	0		0
St Aid, Consolidated Highway Aid	422,194	DB3501	51,076
St Aid Emergency Disaster Assistance Additional Description FEMA - Storm "IDA"		DB3960	41,790
TOTAL State Aid	422,194		92,866
Federal Aid - Other		DB4089	
TOTAL Federal Aid	0		0
TOTAL Revenues	1,478,580		1,230,494
Interfund Transfers	165,000	DB5031	251,374
TOTAL Interfund Transfers	165,000		251,374
Serial Bonds		DB5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	165,000		251,374
TOTAL Detail Revenues And Other Sources	1,643,580		1,481,868

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Administration-Personal Services		DB17101	
Additional Description 0			
Administration-Contractual		DB17104	
Administration-Empl Ben		DB17108	
TOTAL Administration-Empl Ben	0		0
TOTAL General Government Support	0		0
Street Admin, Pers Serv	9,270	DB50101	
Street Admin, Contr Expend	537	DB50104	
Street Admin, Empl Bnfts	709	DB50108	
TOTAL Street Admin	10,516		0
Maint of Streets, Pers Serv	367,671	DB51101	347,507
Maint of Streets, Contr Expend	203,317	DB51104	250,103
Maint of Streets, Empl Bnfts	27,431	DB51108	25,892
TOTAL Maint of Streets	598,419		623,502
Perm Improve Highway, Equip & Cap Outlay	413,261	DB51122	99,072
TOTAL Perm Improve Highway	413,261		99,072
Machinery, Pers Serv	64,666	DB51301	65,845
Machinery, Equip & Cap Outlay	3,490	DB51302	93,246
Machinery, Contr Expend	56,696	DB51304	50,395
Machinery, Empl Bnfts	4,940	DB51308	4,971
TOTAL Machinery	129,792		214,457
Garage, Contr Expend	5,915	DB51324	
TOTAL Garage	5,915		0
Brush And Weeds, Pers Serv	10,085	DB51401	2,661
Brush And Weeds, Contr Expend	9,661	DB51404	9,565
Brush & Weeds, Empl Bnfts	753	DB51408	201
TOTAL Brush & Weeds	20,499		12,427
Snow Removal, Pers Serv	33,090	DB51421	41,605
Snow Removal, Contr Expend	198,142	DB51424	216,377
Snow Removal, Empl Bnfts	2,487	DB51428	3,125
TOTAL Snow Removal	233,719		261,107
TOTAL Transportation	1,412,121		1,210,565
State Retirement, Empl Bnfts	71,184	DB90108	79,132
Worker's Compensation, Empl Bnfts	35,139	DB90408	32,841
Disability Insurance, Empl Bnfts	158	DB90558	158
Hospital & Medical (dental) Ins, Empl Bnft	108,120	DB90608	130,792
TOTAL Employee Benefits	214,601		242,923
Debt Principal, Serial Bonds	86,607	DB97106	86,608
Debt Principal, Bond Anticipation Notes	29,504	DB97306	
TOTAL Debt Principal	116,111		86,608
Debt Interest, Serial Bonds	14,978	DB97107	12,902

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Debt Interest, Bond Anticipation Notes	1,671	DB97307	
TOTAL Debt Interest	16,649		12,902
TOTAL Expenditures	1,759,482		1,552,998
TOTAL Detail Expenditures And Other Uses	1,759,482		1,552,998

TOWN OF Washington
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	613,870	DB8021	497,968
Restated Fund Balance - Beg of Year	613,870	DB8022	497,968
ADD - REVENUES AND OTHER SOURCES	1,643,580		1,481,868
DEDUCT - EXPENDITURES AND OTHER USES	1,759,482		1,552,998
Fund Balance - End of Year	497,968	DB8029	425,439

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	1,080,791	DB1049N	1,120,433
Est Rev - Intergovernmental Charges	30,000	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	11,100	DB2799N	12,400
Est Rev - Interfund Revenues	135,000	DB2801N	145,000
Est Rev - State Aid	80,000	DB3099N	430,000
TOTAL Estimated Revenues	1,336,891		1,737,833
Appropriated Fund Balance	175,000	DB599N	100,000
TOTAL Estimated Other Sources	175,000		100,000
TOTAL Estimated Revenues And Other Sources	1,511,891		1,837,833

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	1,162,379	DB5999N	1,497,892
App - Employee Benefits	240,000	DB9199N	242,500
App - Debt Service	99,512	DB9899N	97,441
TOTAL Appropriations	1,501,891		1,837,833
App - Interfund Transfer	10,000	DB9999N	0
TOTAL Other Uses	10,000		0
TOTAL Appropriations And Other Uses	1,511,891		1,837,833

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	67,375	H200	24,443
TOTAL Cash	67,375		24,443
TOTAL Assets and Deferred Outflows of Resources	67,375		24,443

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	76	H600	575
TOTAL Accounts Payable	76		575
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	76		575
Fund Balance			
Assigned Unappropriated Fund Balance	67,299	H915	23,868
TOTAL Assigned Fund Balance	67,299		23,868
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	67,299		23,868
TOTAL Liabilities, Deferred Inflows And Fund Balance	67,375		24,443

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings	41	H2401	46
TOTAL Use of Money And Property	41		46
Gifts And Donations	60,000	H2705	
TOTAL Miscellaneous Local Sources	60,000		0
Fed Aid - Cap Projects		H4097	
TOTAL Federal Aid	0		0
TOTAL Revenues	60,041		46
Interfund Transfers		H5031	1,224
TOTAL Interfund Transfers	0		1,224
Bans Redeemed From Appropriations	29,504	H5731	
TOTAL Proceeds of Obligations	29,504		0
TOTAL Other Sources	29,504		1,224
TOTAL Detail Revenues And Other Sources	89,545		1,270

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Planning, Equip & Cap Outlay	8,252	H80202	44,702
TOTAL Planning	8,252		44,702
TOTAL Home And Community Services	8,252		44,702
TOTAL Expenditures	8,252		44,702
TOTAL Detail Expenditures And Other Uses	8,252		44,702

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-377,238	H8021	67,299
Prior Period Adj -Increase In Fund Balance	363,244	H8012	
Restated Fund Balance - Beg of Year	-13,994	H8022	67,299
ADD - REVENUES AND OTHER SOURCES	89,545		1,270
DEDUCT - EXPENDITURES AND OTHER USES	8,252		44,702
Fund Balance - End of Year	67,299	H8029	23,867

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Buildings	3,249,036	K102	3,249,036
Machinery And Equipment	2,399,235	K104	2,503,771
Other Capital Assets	102,177	K107	108,426
Net Pension Asset - Proportionate Share		K108	217,028
TOTAL Fixed Assets (net)	5,750,448		6,078,261
TOTAL Assets and Deferred Outflows of Resources	5,750,448		6,078,261

TOWN OF Washington
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	5,750,448	K159	6,078,261
TOTAL Investments in Non-Current Government Assets	5,750,448		6,078,261
TOTAL Fund Balance	5,750,448		6,078,261
TOTAL	5,750,448		6,078,261

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

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits Special Reserves	96,045	PN231	96,045
TOTAL Restricted Assets	96,045		96,045
TOTAL Assets and Deferred Outflows of Resources	96,045		96,045

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

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
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 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2022

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
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 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	563,500	SF1001	577,833
TOTAL Real Property Taxes	563,500		577,833
TOTAL Revenues	563,500		577,833
TOTAL Detail Revenues And Other Sources	563,500		577,833

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	563,500	SF34104	577,833
TOTAL Fire Protection	563,500		577,833
TOTAL Public Safety	563,500		577,833
TOTAL Expenditures	563,500		577,833
TOTAL Detail Expenditures And Other Uses	563,500		577,833

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	563,500		577,833
DEDUCT - EXPENDITURES AND OTHER USES	563,500		577,833
Fund Balance - End of Year		SF8029	

TOWN OF Washington
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	688,051	W129	1,265,866
TOTAL Provision To Be Made In Future Budgets	688,051		1,265,866
TOTAL Assets and Deferred Outflows of Resources	688,051		1,265,866

TOWN OF Washington
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	2,641	W638	
Total OPEB Liability	177,538	W683	844,601
Compensated Absences		W687	
TOTAL Other Liabilities	180,179		844,601
Bonds Payable	507,872	W628	421,265
TOTAL Bond And Long Term Liabilities	507,872		421,265
TOTAL Liabilities	688,051		1,265,866
TOTAL Liabilities	688,051		1,265,866

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

4/25/2023

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
2020	BOND N	4X4 2019 International Truck			01/10/2020	01/10/2025	2.00%		\$231,236	\$184,989	\$46,247	\$0	\$0		\$138,742
2021	BOND N	Stanford Road Culverts			08/07/2018	08/06/2029	1.15%			\$322,883	\$40,360	\$0	\$0		\$282,522
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$507,872	\$86,608	\$0	\$0	\$0	\$421,264
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$507,872	\$86,608	\$0	\$0	\$0	\$421,264

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$2,393,746.00
Time Deposits	9Z2021	\$803,613.00
Total		\$3,197,559.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,236,284.00
Total		\$3,736,284.00
 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8179	\$122,184	\$0	\$0	\$122,184
****-8182	\$123,070	\$0	\$0	\$123,070
****-5341	\$77,216	\$0	\$0	\$77,216
****-5342	\$18,829	\$0	\$0	\$18,829
****-9052	\$93,890	\$0	\$0	\$93,890
****-9120	\$7,044	\$0	\$0	\$7,044
****-9162	\$9,503	\$0	\$0	\$9,503
****-3080	\$39,033	\$0	\$0	\$39,033
****-2694	\$8,522	\$0	\$0	\$8,522
****-3901	\$24,443	\$0	\$0	\$24,443
****-9267	\$6,698	\$0	\$0	\$6,698
****-9880	\$19,130	\$0	\$0	\$19,130
****-8951	\$33,500	\$0	\$0	\$33,500
****-1015	\$220,554	\$0	\$0	\$220,554
****-224	\$931,407	\$8,125	\$3,824	\$935,707
****-563	\$7,550	\$0	\$0	\$7,550
****-579	\$413	\$0	\$0	\$413
****-2889	\$719,842	\$0	\$850	\$718,993
****-5314	\$96,721	\$80	\$0	\$96,801
****-9447	\$28,007	\$0	\$0	\$28,007
****-9548	\$77,696	\$0	\$77,696	\$0
****-235	\$503,346	\$0	\$2,997	\$500,349
****-4246	\$28,763	\$0	\$28,763	\$0

Total Adjusted Bank Balance	\$3,091,434
Petty Cash	\$200.00
Adjustments	\$0.00
Total Cash	9ZCASH * \$3,091,634
Total Cash Balance All Funds	9ZCASHB * \$3,091,634

* Must be equal

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

Total Full Time Employees:		18			
Total Part Time Employees:		68			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$141,085.00	15	14	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$86,336.00	18	68	
90408	Worker's Compensation Insurance	\$53,771.00	18	68	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$691.00	18	68	
90608	Hospital and Medical (Dental) Insurance	\$331,555.00	13	2	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$19,395.00			6
Total		\$632,833.00			
Computed Total From Financial Section (comparative purposes only)		\$632,834.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$60,564	14,582	gallons	
Fuel Oil	\$19,566	5,662	gallons	
Natural Gas			cubic feet	
Electricity	\$15,543	63,460	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 12/31/2022, 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 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 12/31/2022 and filed by means of electronic data transmission.

LOIS 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

04/25/2023
Date of Certification

(845) 677-3419
Official Telephone Number

TOWN OF Washington
Financial Comments
For the Fiscal Year Ending 2022