

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 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

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

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	138,579	A200	228,610
Cash In Time Deposits	240,150	A201	242,205
Petty Cash	200	A210	200
Departmental Cash	25,776	A215	51,628
TOTAL Cash	404,705		522,643
Accounts Receivable	12,725	A380	10,550
TOTAL Other Receivables (net)	12,725		10,550
Due From Other Funds	292,166	A391	316,116
TOTAL Due From Other Funds	292,166		316,116
Due From Other Governments	35,466	A440	25,000
TOTAL Due From Other Governments	35,466		25,000
Cash Special Reserves	59,776	A230	70,982
TOTAL Restricted Assets	59,776		70,982
TOTAL Assets	804,838		945,291

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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	13,318	A600	53,921
TOTAL Accounts Payable	13,318		53,921
Other Liabilities	3,887	A688	3,470
TOTAL Other Liabilities	3,887		3,470
Due To Other Funds	99,490	A630	136,208
TOTAL Due To Other Funds	99,490		136,208
TOTAL Liabilities	116,695		193,599
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
General Reserve	59,776	A870	70,982
TOTAL Restricted Fund Balance	59,776		70,982
Assigned Appropriated Fund Balance	5,000	A914	5,000
TOTAL Assigned Fund Balance	5,000		5,000
Unassigned Fund Balance	623,367	A917	675,706
TOTAL Unassigned Fund Balance	623,367		675,706
TOTAL Fund Balance	688,143		751,688
TOTAL Liabilities, Deferred Inflows And Fund Balance	804,838		945,287

TOWN OF Washington
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	820,462	A1001	1,065,867
TOTAL Real Property Taxes	820,462		1,065,867
Interest & Penalties On Real Prop Taxes	16,986	A1090	18,828
TOTAL Real Property Tax Items	16,986		18,828
Franchises	38,679	A1170	37,537
TOTAL Non Property Tax Items	38,679		37,537
Clerk Fees	2,117	A1255	1,183
Public Pound Charges, Dog Control Fees	6,892	A1550	5,246
Vital Statistics Fees	120	A1603	-100
Special Recreational Facility Charges	39,532	A2025	42,444
Other Culture & Recreation Income	109,437	A2089	127,912
Refuse & Garbage Charges	79,443	A2130	80,187
TOTAL Departmental Income	237,541		256,872
Interest And Earnings	1,352	A2401	2,923
TOTAL Use of Money And Property	1,352		2,923
Dog Licenses	140	A2544	
TOTAL Licenses And Permits	140		0
Fines And Forfeited Bail	20,045	A2610	28,074
TOTAL Fines And Forfeitures	20,045		28,074
Insurance Recoveries		A2680	39,894
TOTAL Sale of Property And Compensation For Loss	0		39,894
Refunds of Prior Year's Expenditures	230	A2701	5,385
Gifts And Donations	22,000	A2705	22,935
Employees Contributions	9,141	A2709	11,758
Unclassified (specify)	6,608	A2770	
TOTAL Miscellaneous Local Sources	37,979		40,078
Interfund Revenues		A2801	
TOTAL Interfund Revenues	0		0
St Aid, Revenue Sharing	16,730	A3001	16,730
St Aid, Mortgage Tax	130,287	A3005	110,831
St Aid-Capital Projects	60,420	A3097	
TOTAL State Aid	207,437		127,561
TOTAL Revenues	1,380,621		1,617,634
Interfund Transfers	148,571	A5031	
TOTAL Interfund Transfers	148,571		0
TOTAL Other Sources	148,571		0
TOTAL Revenues	1,529,192		1,617,634

TOWN OF Washington
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	16,194	A10101	16,680
Legislative Board, Contr Expend	7,209	A10104	225
Legislative Board, Empl Bnfts	1,239	A10108	1,276
TOTAL Legislative Board	24,642		18,181
Municipal Court, Pers Serv	49,306	A11101	51,147
Municipal Court, Contr Expend	5,385	A11104	4,602
Municipal Court, Empl Bnfts	3,423	A11108	3,557
TOTAL Municipal Court	58,114		59,306
Supervisor,pers Serv	55,748	A12201	65,088
Supervisor,contr Expend	4,266	A12204	3,860
Supervisor,empl Bnfts	4,154	A12208	4,806
TOTAL Supervisor	64,168		73,754
Auditor, Contr Expend	10,913	A13204	10,866
TOTAL Auditor	10,913		10,866
Tax Collection,equip & Cap Outlay		A13302	
Tax Collection,contr Expend	436	A13304	106
TOTAL Tax Collection	436		106
Assessment, Pers Serv	34,369	A13551	38,646
Assessment, Equip & Cap Outlay	535	A13552	750
Assessment, Contr Expend	3,124	A13554	5,196
Assessment, Empl Bnfts	2,612	A13558	2,953
TOTAL Assessment	40,640		47,545
Clerk,pers Serv	92,926	A14101	98,925
Clerk,equip & Cap Outlay	242	A14102	173
Clerk,contr Expend	1,991	A14104	1,975
Clerk,empl Bnfts	6,502	A14108	6,947
TOTAL Clerk	101,661		108,020
Law, Contr Expend	22,668	A14204	16,547
TOTAL Law	22,668		16,547
Records Mgmt, PerS. SerV.	2,982	A14601	801
Records Mgmt, Empl Bnfts	291	A14608	53
TOTAL Records Mgmt	3,273		854
Buildings, Pers Serv	1,946	A16201	2,274
Buildings, Equip & Cap Outlay		A16202	895
Buildings, Contr Expend	37,342	A16204	35,066
Buildings, Empl Bnfts	149	A16208	174
TOTAL Buildings	39,437		38,409
Central Print & Mail,contr Expend	5,150	A16704	5,150
TOTAL Central Print & Mail	5,150		5,150
Central Data Process & Cap Outlay	3,500	A16802	13,885
Central Data Process, Contr Expend	18,641	A16804	52,727
TOTAL Central Data Process	22,141		66,612
Unallocated Insurance, Contr Expend	70,245	A19104	72,037
TOTAL Unallocated Insurance	70,245		72,037

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Municipal Assn Dues, Contr Expend	2,000	A19204	2,340
TOTAL Municipal Assn Dues	2,000		2,340
Judgements And Claims, Contr Expend	159	A19304	
TOTAL Judgements And Claims	159		0
Taxes & Assess On Munic Prop, Contr Expend	234	A19504	214
TOTAL Taxes & Assess On Munic Prop	234		214
Paymt To Treas To Reduce Taxes,contr Expen	6,492	A19724	6,284
TOTAL Paymt To Treas To Reduce Taxes	6,492		6,284
Other Gen Govt Support, Contr Expend		A19894	849
TOTAL Other Gen Govt Support	0		849
TOTAL General Government Support	472,373		527,074
Control of Animals, Pers Serv	9,878	A35101	10,805
Control of Animals, Contr Expend	595	A35104	250
Control of Animals, Empl Bnfts	756	A35108	827
TOTAL Control of Animals	11,229		11,882
TOTAL Public Safety	11,229		11,882
Street Admin, Pers Serv	57,217	A50101	61,837
Street Admin, Contr Expend	8,720	A50104	2,908
Street Admin, Empl Bnfts	4,279	A50108	4,672
TOTAL Street Admin	70,216		69,417
Garage, Equip & Cap Outlay	1,369	A51322	
Garage, Contr Expend	27,207	A51324	24,373
TOTAL Garage	28,576		24,373
Street Lighting, Contr Expend	1,468	A51824	1,706
TOTAL Street Lighting	1,468		1,706
TOTAL Transportation	100,260		95,496
Veterans Service, Contr Expend	624	A65104	923
TOTAL Veterans Service	624		923
TOTAL Economic Assistance And Opportunity	624		923
Recreation Admini, Pers Serv	88,782	A70201	93,947
Recreation Admini, Contr Expend	3,835	A70204	2,912
Recreation Admini, Empl Bnfts	6,681	A70208	7,072
TOTAL Recreation Admini	99,298		103,931
Parks, Pers Serv	48,179	A71101	49,045
Parks, Equip & Cap Outlay	2,128	A71102	
Parks, Contr Expend	66,137	A71104	53,197
Parks, Empl Bnfts	3,721	A71108	3,752
TOTAL Parks	120,165		105,994
Youth Prog, Contr Expend	99,897	A73104	104,083
Youth Prog, Empl Bnfts	4,336	A73108	4,292
TOTAL Youth Prog	104,233		108,375
Library, Contr Expend	184,000	A74104	184,000
TOTAL Library	184,000		184,000

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Culture And Rec, Contr Expend	1,810	A79894	
TOTAL Other Culture And Rec	1,810		0
TOTAL Culture And Recreation	509,506		502,300
Refuse & Garbage, Pers Serv	48,564	A81601	51,665
Refuse & Garbage, Contr Expend	49,413	A81604	51,649
Refuse & Garbage, Empl Bnfts	3,778	A81608	3,949
TOTAL Refuse & Garbage	101,755		107,263
Landfill Clos-Post Clos,equip&cap	6,111	A81612	6,483
Landfill Clos-Post Clos,contr Exp	1,141	A81614	
TOTAL Landfill Clos-Post Clos	7,252		6,483
TOTAL Home And Community Services	109,007		113,746
State Retirement System	54,680	A90108	56,614
Worker's Compensation, Empl Bnfts	7,739	A90408	21,982
Unemployment Insurance, Empl Bnfts	611	A90508	3,608
Hospital & Medical (dental) Ins, Empl Bnft	101,796	A90608	120,239
Other Employee Benefits (spec)	16,346	A90898	17,064
TOTAL Employee Benefits	181,172		219,507
Debt Principal, Serial Bonds	33,500	A97106	33,500
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	33,500		33,500
Debt Interest, Serial Bonds	3,953	A97107	2,965
Debt Interest, Bond Anticipation Notes		A97307	
TOTAL Debt Interest	3,953		2,965
TOTAL Expenditures	1,421,624		1,507,393
Transfers, Other Funds	150,744	A99019	
TOTAL Operating Transfers	150,744		0
TOTAL Other Uses	150,744		0
TOTAL Expenditures	1,572,368		1,507,393

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	611,079	A8021	688,142
Prior Period Adj -Increase In Fund Balance	120,239	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	46,695
Restated Fund Balance - Beg of Year	731,318	A8022	641,447
ADD - REVENUES AND OTHER SOURCES	1,529,192		1,617,634
DEDUCT - EXPENDITURES AND OTHER USES	1,572,368		1,507,393
Fund Balance - End of Year	688,142	A8029	751,688

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,065,867	A1049N	1,210,158
Est Rev - Real Property Tax Items	18,210	A1099N	18,500
Est Rev - Non Property Tax Items	38,679	A1199N	37,500
Est Rev - Departmental Income	232,550	A1299N	249,530
Est Rev - Use of Money And Property	700	A2499N	1,500
Est Rev - Fines And Forfeitures	22,000	A2649N	22,000
Est Rev - Miscellaneous Local Sources	24,100	A2799N	51,523
Est Rev - State Aid	171,730	A3099N	125,000
TOTAL Estimated Revenues	1,573,836		1,715,711
Estimated - Interfund Transfer	5,000	A5031N	0
Appropriated Fund Balance	5,000	A599N	5,000
TOTAL Estimated Other Sources	10,000		5,000
TOTAL Estimated Revenues	1,583,836		1,720,711

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	534,981	A1999N	600,871
App - Public Safety	12,482	A3999N	12,583
App - Transportation	123,538	A5999N	107,038
App - Economic Assistance And Opportunity	1,500	A6999N	1,500
App - Culture And Recreation	531,698	A7999N	553,913
App - Home And Community Services	119,700	A8999N	133,306
App - Employee Benefits	223,472	A9199N	276,023
App - Debt Service	36,465	A9899N	35,477
TOTAL Appropriations	1,583,836		1,720,711
TOTAL Appropriations	1,583,836		1,720,711

TOWN OF Washington
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	222,791	B200	316,378
TOTAL Cash	222,791		316,378
Accounts Receivable	45,802	B380	45,248
TOTAL Other Receivables (net)	45,802		45,248
Due From Other Funds		B391	980
TOTAL Due From Other Funds	0		980
TOTAL Assets	268,593		362,606

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	119	B600	950
TOTAL Accounts Payable	119		950
Due To Other Funds		B630	3,718
TOTAL Due To Other Funds	0		3,718
TOTAL Liabilities	119		4,668
Fund Balance			
Assigned Appropriated Fund Balance	1,749	B914	
Assigned Unappropriated Fund Balance	266,725	B915	357,938
TOTAL Assigned Fund Balance	268,474		357,938
TOTAL Fund Balance	268,474		357,938
TOTAL Liabilities, Deferred Inflows And Fund Balance	268,593		362,606

TOWN OF Washington
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes		B1001	
TOTAL Real Property Taxes	0		0
Sales Tax (from County)	217,485	B1120	254,638
TOTAL Non Property Tax Items	217,485		254,638
Safety Inspection Fees	110,512	B1560	125,582
Zoning Fees	950	B2110	3,800
Planning Board Fees	6,134	B2115	10,500
TOTAL Departmental Income	117,596		139,882
Interest And Earnings	203	B2401	321
TOTAL Use of Money And Property	203		321
Refunds of Prior Year's Expenditures	11,154	B2701	
Unclassified (specify)		B2770	61
Additional Description Employee Contributions			
TOTAL Miscellaneous Local Sources	11,154		61
TOTAL Revenues	346,438		394,902
TOTAL Revenues	346,438		394,902

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Print & Mail, Contr Expend	356	B16704	687
TOTAL Central Print & Mail	356		687
Judgements And Claims, Contr Expend	15	B19304	153
TOTAL Judgements And Claims	15		153
TOTAL General Government Support	371		840
Police, Pers Serv	6,121	B31201	7,805
Police, Contr Expend	3,500	B31204	1,871
Police, Empl Bnfts	468	B31208	482
TOTAL Police	10,089		10,158
Safety Inspection, Pers Serv	53,008	B36201	69,920
Safety Inspection, Contr Expend	3,481	B36204	12,713
Safety Inspection, Empl Bnfts	3,916	B36208	5,145
TOTAL Safety Inspection	60,405		87,778
TOTAL Public Safety	70,494		97,936
Zoning, Pers Serv	7,720	B80101	11,341
Zoning, Contr Expend	600	B80104	648
Zoning, Empl Bnfts	590	B80108	868
TOTAL Zoning	8,910		12,857
Planning, Pers Serv	14,706	B80201	18,772
Planning, Contr Expend	25,851	B80204	20,212
Planning, Empl Bnfts	1,125	B80208	1,436
TOTAL Planning	41,682		40,420
TOTAL Home And Community Services	50,592		53,277
State Retirement, Empl Bnfts	9,760	B90108	3,210
Worker's Compensation, Empl Bnfts	2,375	B90408	7,200
Hospital & Medical (dental) Ins, Empl Bnft		B90608	656
TOTAL Employee Benefits	12,135		11,066
TOTAL Expenditures	133,592		163,119
Transfers, Other Funds	135,000	B99019	135,000
TOTAL Operating Transfers	135,000		135,000
TOTAL Other Uses	135,000		135,000
TOTAL Expenditures	268,592		298,119

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	187,944	B8021	268,474
Prior Period Adj -Increase In Fund Balance	2,684	B8012	
Prior Period Adj -Decrease In Fund Balance		B8015	7,319
Restated Fund Balance - Beg of Year	190,628	B8022	261,155
ADD - REVENUES AND OTHER SOURCES	346,438		394,902
DEDUCT - EXPENDITURES AND OTHER USES	268,592		298,119
Fund Balance - End of Year	268,474	B8029	357,938

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	0	B1049N	0
Est Rev - Non Property Tax Items	200,000	B1199N	200,000
Est Rev - Intergovernmental Charges	116,900	B2399N	111,870
Est Rev - Use of Money And Property	100	B2499N	200
Est Rev - Miscellaneous Local Sources		B2799N	787
TOTAL Estimated Revenues	317,000		312,857
Appropriated Fund Balance	1,749	B599N	
TOTAL Estimated Other Sources	1,749		0
TOTAL Estimated Revenues	318,749		312,857

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Public Safety	109,753	B3999N	101,185
App - Home And Community Services	57,036	B8999N	52,046
App - Employee Benefits	16,960	B9199N	14,626
TOTAL Appropriations	183,749		167,857
App - Interfund Transfer	135,000	B9999N	145,000
TOTAL Other Uses	135,000		145,000
TOTAL Appropriations	318,749		312,857

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	2	DA200	
TOTAL Cash	2		0
TOTAL Assets	2		0

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	2	DA915	
TOTAL Assigned Fund Balance	2		0
TOTAL Fund Balance	2		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	2		0

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	6,510	DA1001	
TOTAL Real Property Taxes	6,510		0
Interest And Earnings	3	DA2401	
TOTAL Use of Money And Property	3		0
TOTAL Revenues	6,513		0
TOTAL Revenues	6,513		0

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Other Funds	8,807	DA99019	1
TOTAL Operating Transfers	8,807		1
TOTAL Other Uses	8,807		1
TOTAL Expenditures	8,807		1

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,296	DA8021	2
Prior Period Adj -Decrease In Fund Balance		DA8015	1
Restated Fund Balance - Beg of Year	2,296	DA8022	1
ADD - REVENUES AND OTHER SOURCES	6,513		
DEDUCT - EXPENDITURES AND OTHER USES	8,807		1
Fund Balance - End of Year	2	DA8029	

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	29,000	DA1049N	0
TOTAL Estimated Revenues	29,000		0
TOTAL Estimated Revenues	29,000		0

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Debt Service	29,000	DA9899N	
TOTAL Appropriations	29,000		0
TOTAL Appropriations	29,000		0

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	749,976	DB200	705,700
TOTAL Cash	749,976		705,700
Due From Other Funds	70,703	DB391	107,422
TOTAL Due From Other Funds	70,703		107,422
Due From Other Governments		DB440	1,779
TOTAL Due From Other Governments	0		1,779
Cash Special Reserves	9,469	DB230	9,483
TOTAL Restricted Assets	9,469		9,483
TOTAL Assets	830,148		824,384

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For the Fiscal Year Ending 2019

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	8,565	DB600	79,364
TOTAL Accounts Payable	8,565		79,364
Due To Other Funds	263,380	DB630	283,612
TOTAL Due To Other Funds	263,380		283,612
TOTAL Liabilities	271,945		362,976
Fund Balance			
Capital Reserve	9,469	DB878	9,483
TOTAL Restricted Fund Balance	9,469		9,483
Assigned Appropriated Fund Balance	200,000	DB914	225,000
Assigned Unappropriated Fund Balance	348,734	DB915	226,925
TOTAL Assigned Fund Balance	548,734		451,925
TOTAL Fund Balance	558,203		461,408
TOTAL Liabilities, Deferred Inflows And Fund Balance	830,148		824,384

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	934,394	DB1001	1,005,890
TOTAL Real Property Taxes	934,394		1,005,890
Snow Removal Services-Other Govts	35,759	DB2302	36,529
TOTAL Intergovernmental Charges	35,759		36,529
Interest And Earnings	10	DB2401	14
TOTAL Use of Money And Property	10		14
Sales of Equipment		DB2665	4,000
TOTAL Sale of Property And Compensation For Loss	0		4,000
Refunds of Prior Year's Expenditures		DB2701	136
Employees Contributions	6,825	DB2709	7,271
Unclassified (specify)	575	DB2770	
TOTAL Miscellaneous Local Sources	7,400		7,407
Interfund Revenues		DB2801	29,000
TOTAL Interfund Revenues	0		29,000
St Aid, Consolidated Highway Aid	364,384	DB3501	207,844
St Aid Emergency Disaster Assistance	4,003	DB3960	
TOTAL State Aid	368,387		207,844
TOTAL Revenues	1,345,949		1,290,684
Interfund Transfers	440,919	DB5031	135,002
TOTAL Interfund Transfers	440,919		135,002
TOTAL Other Sources	440,919		135,002
TOTAL Revenues	1,786,868		1,425,686

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

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	322,779	DB51101	338,461
Maint of Streets, Contr Expend	141,853	DB51104	150,324
Maint of Streets, Empl Bnfts	24,051	DB51108	25,357
TOTAL Maint of Streets	488,683		514,142
Perm Improve Highway, Equip & Cap Outlay	215,813	DB51122	207,844
TOTAL Perm Improve Highway	215,813		207,844
Machinery, Pers Serv	56,896	DB51301	59,933
Machinery, Equip & Cap Outlay	299,116	DB51302	100,502
Machinery, Contr Expend	52,464	DB51304	51,551
Machinery, Empl Bnfts	4,353	DB51308	4,585
TOTAL Machinery	412,829		216,571
Brush And Weeds, Pers Serv	11,750	DB51401	9,907
Brush And Weeds, Contr Expend	12,017	DB51404	10,726
Brush & Weeds, Empl Bnfts	880	DB51408	743
TOTAL Brush & Weeds	24,647		21,376
Snow Removal, Pers Serv	37,499	DB51421	41,586
Snow Removal, Contr Expend	227,622	DB51424	230,683
Snow Removal, Empl Bnfts	2,829	DB51428	3,140
TOTAL Snow Removal	267,950		275,409
TOTAL Transportation	1,409,922		1,235,342
State Retirement, Empl Bnfts	38,040	DB90108	47,847
Worker's Compensation, Empl Bnfts	16,038	DB90408	30,600
Disability Insurance, Empl Bnfts	325	DB90558	157
Hospital & Medical (dental) Ins, Empl Bnft	78,055	DB90608	96,187
TOTAL Employee Benefits	132,458		174,791
Debt Principal, Bond Anticipation Notes	33,808	DB97306	76,313
TOTAL Debt Principal	33,808		76,313
Debt Interest, Serial Bonds		DB97107	
Debt Interest, Bond Anticipation Notes	7,075	DB97307	10,244
TOTAL Debt Interest	7,075		10,244
TOTAL Expenditures	1,583,263		1,496,690
Transfers, Other Funds	157,974	DB99019	
TOTAL Operating Transfers	157,974		0
TOTAL Other Uses	157,974		0
TOTAL Expenditures	1,741,237		1,496,690

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

(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	538,372	DB8021	558,214
Prior Period Adj -Decrease In Fund Balance	25,789	DB8015	25,802
Restated Fund Balance - Beg of Year	512,583	DB8022	532,412
ADD - REVENUES AND OTHER SOURCES	1,786,868		1,425,686
DEDUCT - EXPENDITURES AND OTHER USES	1,741,237		1,496,690
Fund Balance - End of Year	558,214	DB8029	461,408

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,005,890	DB1049N	993,702
Est Rev - Intergovernmental Charges	32,000	DB2399N	34,000
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		DB2799N	9,306
Est Rev - Interfund Revenues	135,000	DB2801N	145,000
Est Rev - State Aid	250,000	DB3099N	240,000
TOTAL Estimated Revenues	1,422,890		1,422,008
Appropriated Fund Balance	200,000	DB599N	225,000
TOTAL Estimated Other Sources	200,000		225,000
TOTAL Estimated Revenues	1,622,890		1,647,008

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

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	1,388,088	DB5999N	1,280,342
App - Employee Benefits	174,802	DB9199N	221,519
App - Debt Service		DB9899N	145,147
TOTAL Appropriations	1,562,890		1,647,008
App - Interfund Transfer	60,000	DB9999N	0
TOTAL Other Uses	60,000		0
TOTAL Appropriations	1,622,890		1,647,008

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	15,478	H200	15,494
TOTAL Cash	15,478		15,494
Due From Other Funds		H391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	15,478		15,494

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
Bond Anticipation Notes Payable	597,934	H626	521,621
TOTAL Notes Payable	597,934		521,621
Due To Other Funds		H630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	597,934		521,621
Fund Balance			
Unassigned Fund Balance	-582,456	H917	-506,127
TOTAL Unassigned Fund Balance	-582,456		-506,127
TOTAL Fund Balance	-582,456		-506,127
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,478		15,494

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	16	H2401	16
TOTAL Use of Money And Property	16		16
TOTAL Revenues	16		16
Interfund Transfers	9,403	H5031	
TOTAL Interfund Transfers	9,403		0
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	33,807	H5731	76,313
TOTAL Proceeds of Obligations	33,807		76,313
TOTAL Other Sources	43,210		76,313
TOTAL Revenues	43,226		76,329

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Pur of Land/right of Way,equip & Cap Out	9,403	H19402	
TOTAL Pur of Land/right of Way	9,403		0
TOTAL General Government Support	9,403		0
TOTAL Expenditures	9,403		0
Transfers, Other Funds	146,368	H99019	
TOTAL Operating Transfers	146,368		0
TOTAL Other Uses	146,368		0
TOTAL Expenditures	155,771		0

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	101,946	H8021	-582,456
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	571,857	H8015	
Restated Fund Balance - Beg of Year	-469,911	H8022	-582,456
ADD - REVENUES AND OTHER SOURCES	43,226		76,329
DEDUCT - EXPENDITURES AND OTHER USES	155,771		
Fund Balance - End of Year	-582,456	H8029	-506,127

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land		K101	
Buildings		K102	
Machinery And Equipment		K104	
TOTAL Fixed Assets (net)	0		0
TOTAL Assets	0		0

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities			
Total Non-Current Govt Assets		K159	
TOTAL Investments in Non-Current Government Assets	0		0
TOTAL Fund Balance	0		0
TOTAL	0		0

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

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
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 2019

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
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 2019

Results of Operation

Code Description	2018	EdpCode	2019
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	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 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Washington
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes Additional Description `	428,080	SF1001	475,890
TOTAL Real Property Taxes	428,080		475,890
TOTAL Revenues	428,080		475,890
TOTAL Revenues	428,080		475,890

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	428,080	SF34104	475,890
TOTAL Fire Protection	428,080		475,890
TOTAL Public Safety	428,080		475,890
TOTAL Expenditures	428,080		475,890
TOTAL Expenditures	428,080		475,890

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

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	428,080		475,890
DEDUCT - EXPENDITURES AND OTHER USES	428,080		475,890
Fund Balance - End of Year		SF8029	

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	17,101	TA200	25,880
TOTAL Cash	17,101		25,880
TOTAL Assets	17,101		25,880

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds		TA630	980
TOTAL Due To Other Funds	0		980
Guaranty & Bid Deposits	17,101	TA30	24,900
TOTAL Agency Liabilities	17,101		24,900
TOTAL Liabilities	17,101		25,880
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,101		25,880

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	187,782	W129	400,101
TOTAL Provision To Be Made In Future Budgets	187,782		400,101
TOTAL Assets	187,782		400,101

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	87,282	W638	209,606
Compensated Absences		W687	123,495
TOTAL Other Liabilities	87,282		333,101
Bonds Payable	100,500	W628	67,000
TOTAL Bond And Long Term Liabilities	100,500		67,000
TOTAL Liabilities	187,782		400,101
TOTAL Liabilities	187,782		400,101

TOWN OF Washington
Statement of Indebtedness
For the Fiscal Year Ending 2019

2/28/2020

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
2015	BAN N	Purchase Equipment			07/08/2015	07/08/2016	1.10%		\$101,402	\$26,402	\$26,402	\$0	\$0		\$0
2017	BAN N	Culverts Stanford Road			08/08/2017	08/08/2022	1.15%		\$433,971	\$425,164	\$21,560	\$0	(\$1)		\$403,603
2018	BAN N	PURCHASE OF HIGHWAY LOADER			02/28/2018	02/28/2019	1.60%		\$146,368	\$146,368	\$28,353	\$0	\$0		\$118,015
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$597,934	\$76,314	\$0	(\$1)	\$0	\$521,619
2011	BOND N	PARK AND LAND AQUISITION			09/16/2011	01/01/2014	2.95%		\$335,000	\$100,500	\$33,500	\$0	\$0		\$67,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$100,500	\$33,500	\$0	\$0	\$0	\$67,000
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$698,434	\$109,814	\$0	(\$1)	\$0	\$588,619

TOWN OF Washington
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$1,307,543.00
Time Deposits	9Z2021	\$454,227.00
Total		\$1,761,970.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,024,580.00
Total		\$2,524,580.00
 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-224	\$208,767	\$3,265	\$0	\$212,032
****-235	\$705,959	\$0	\$258	\$705,700
****-2694	\$16,380	\$0	\$0	\$16,380
****-2889	\$313,512	\$174	\$0	\$313,686
****-9052	\$42,907	\$0	\$0	\$42,907
****-3901	\$15,494	\$0	\$0	\$15,494
****-4246	\$14,984	\$0	\$14,984	\$0
****-5314	\$50,617	\$1,010	\$0	\$51,628
****-5341	\$77,216	\$0	\$0	\$77,216
****-5342	\$18,829	\$0	\$0	\$18,829
****-563	\$7,535	\$0	\$0	\$7,535
****-579	\$412	\$0	\$0	\$412
****-8179	\$120,575	\$0	\$0	\$120,575
****-8182	\$121,630	\$0	\$0	\$121,630
****-8951	\$9,500	\$0	\$0	\$9,500
****-9120	\$1,037	\$0	\$0	\$1,037
****-9162	\$9,483	\$0	\$0	\$9,483
****-9267	\$2,692	\$0	\$0	\$2,692
****-9447	\$16,577	\$0	\$0	\$16,577
****-9548	\$50,873	\$0	\$50,873	\$0
****-9880	\$19,091	\$0	\$0	\$19,091
Total Adjusted Bank Balance				\$1,762,404
Petty Cash				\$200.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$1,762,604
Total Cash Balance All Funds				9ZCASHB * \$1,762,605

* Must be equal

TOWN OF Washington
Local Government Questionnaire
For the Fiscal Year Ending 2019

	<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 2019

Total Full Time Employees:		16			
Total Part Time Employees:		90			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$107,671.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$86,084.00			
90408	Worker's Compensation Insurance	\$59,782.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$3,608.00			
90558	Disability Insurance	\$158.00			
90608	Hospital and Medical (Dental) Insurance	\$217,083.00			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$17,064.00			
Total		\$491,450.00			
Computed Total From Financial Section (comparative purposes only)		\$491,450.00			

TOWN OF Washington
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$1,441	773	gallons	
Diesel Fuel	\$39,799	17,217	gallons	
Fuel Oil	\$10,931	4,921	gallons	
Natural Gas			cubic feet	
Electricity	\$12,130	74,507	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 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the 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 12/31/2019 and filed by means of electronic data transmission.

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

(845) 677-3419
Telephone Number

02/21/2020
Date of Certification

GARY CIFERRI
Name

SUPERVISOR
Title

PO BOX 667, MILLBROOK, NY 1254
Official Address

(845) 677-3419
Official Telephone Number

TOWN OF Washington
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Account Code Comment

Account Code A914 reclassified \$15,000 from A914 to A917 to tie to A599N

Account Code A917 reclassified \$15,000 from A914 to A917 to tie to A599N

Account Code A90898 per Town: represents retiree benefits

Account Code A688 per Town: represents Employee FSA Liability

Adjustment Reason

Account Code A8012 rounding

Account Code A8015 2018 portion of retirement invoice paid in January 2019.

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 2018 portion of retirement paid in January 2019

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 Rounding

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 2018 portion of retirement invoice paid in January 2019.