

**Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023**

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**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\*\*\*

**Certification Statement**

I, Gary Ciferri (LG130387400000), hereby certify that I am the Chief Financial 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 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- B - General Town-Outside Village
- DB - Highway Part-town
- H - Capital Projects
- PN - Permanent
- SF - Special District(s) Fire Protection
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,150,350.00	\$1,184,268.00	\$728,108.00
201 - Cash In Time Deposits	\$246,362.00	\$245,254.00	\$244,765.00
210 - Petty Cash	\$300.00	\$200.00	\$300.00
215 - Departmental Cash	-	\$96,801.00	\$77,574.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,397,012.00</b>	<b>\$1,526,523.00</b>	<b>\$1,050,747.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$214,209.00	\$167,059.00	\$134,089.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$214,209.00</b>	<b>\$167,059.00</b>	<b>\$134,089.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$14,184.00	\$6,411.00	\$13,319.00
<b>Total for Net Other Receivables</b>	<b>\$14,184.00</b>	<b>\$6,411.00</b>	<b>\$13,319.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$53,895.00	-	\$0.00
440 - Due from Other Governments <i>Mortgage tax due for Oct - Dec 2023 from the County</i>	\$32,170.00	\$90,406.00	\$69,911.00
<b>Total for Due From</b>	<b>\$86,065.00</b>	<b>\$90,406.00</b>	<b>\$69,911.00</b>
<b>Other Assets</b>			

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**A - General  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
480 - Prepaid Expenses	-	\$25,190.00	-
<b>Total for Other Assets</b>	<b>\$0.00</b>	<b>\$25,190.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$1,711,470.00</b>	<b>\$1,815,589.00</b>	<b>\$1,268,066.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,711,470.00</b>	<b>\$1,815,589.00</b>	<b>\$1,268,066.00</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$48,326.00	\$61,658.00	\$51,113.00
601 - Accrued Liabilities	\$5,404.00	-	\$2,990.00
<b>Total for Payables</b>	<b>\$53,730.00</b>	<b>\$61,658.00</b>	<b>\$54,103.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$8,548.00	\$4,808.00	\$8,118.00
637 - Due to Employees Retirement System	\$3,776.00	-	-
<b>Total for Due to</b>	<b>\$12,324.00</b>	<b>\$4,808.00</b>	<b>\$8,118.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>ARPA Liab, FSA Health Insurance</i>	\$101,054.00	\$225,396.00	\$0.00
<b>Total for Other Liabilities</b>	<b>\$101,054.00</b>	<b>\$225,396.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$167,108.00</b>	<b>\$291,862.00</b>	<b>\$62,221.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	-	\$25,190.00	-
<b>Total for Nonspendable Fund Balance</b>	<b>\$0.00</b>	<b>\$25,190.00</b>	<b>\$0.00</b>

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**A - General  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Restricted Fund Balance</b>			
870 - General Reserve	\$214,209.00	\$167,059.00	\$134,089.00
<b>Total for Restricted Fund Balance</b>	<b>\$214,209.00</b>	<b>\$167,059.00</b>	<b>\$134,089.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$110,000.00	\$135,000.00	\$58,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$110,000.00</b>	<b>\$135,000.00</b>	<b>\$58,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,220,250.00	\$1,196,478.00	\$1,013,756.00
<b>Total for Unassigned Fund Balance</b>	<b>\$1,220,250.00</b>	<b>\$1,196,478.00</b>	<b>\$1,013,756.00</b>
<b>Total for Fund Balance</b>	<b>\$1,544,459.00</b>	<b>\$1,523,727.00</b>	<b>\$1,205,845.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,711,567.00</b>	<b>\$1,815,589.00</b>	<b>\$1,268,066.00</b>



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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,223,887.00	\$1,186,034.00	\$1,195,314.00
<b>Total for Property Taxes</b>	<b>\$1,223,887.00</b>	<b>\$1,186,034.00</b>	<b>\$1,195,314.00</b>
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	\$34,446.00	\$22,585.00	\$27,664.00
<b>Total for Property Tax Items</b>	<b>\$34,446.00</b>	<b>\$22,585.00</b>	<b>\$27,664.00</b>
<b>Non-Property Tax Items</b>			
1170 - Franchise Tax	\$33,956.00	\$42,430.00	\$35,470.00
<b>Total for Non-Property Tax Items</b>	<b>\$33,956.00</b>	<b>\$42,430.00</b>	<b>\$35,470.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$1,080.00	\$1,800.00	\$1,825.00
1550 - Public Pound Charges Dog Control Fees	\$2,079.00	\$3,688.00	\$4,239.00
1603 - Vital Statistics Fees	\$409.00	(\$45.00)	\$360.00
2025 - Special Recreational Facility Charges	\$32,651.00	\$42,743.00	\$42,526.00
2089 - Other Culture and Recreation Income	\$110,267.00	\$104,942.00	\$113,015.00
2130 - Refuse and Garbage Charges	\$75,709.00	\$82,147.00	\$96,420.00
<b>Total for Departmental Income</b>	<b>\$222,195.00</b>	<b>\$235,275.00</b>	<b>\$258,385.00</b>
<b>Use of Money and Property</b>			

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2401 - Interest and Earnings	\$2,417.00	\$1,172.00	\$1,224.00
<b>Total for Use of Money and Property</b>	<b>\$2,417.00</b>	<b>\$1,172.00</b>	<b>\$1,224.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$42,106.00	\$15,216.00	\$19,311.00
<b>Total for Fines and Forfeitures</b>	<b>\$42,106.00</b>	<b>\$15,216.00</b>	<b>\$19,311.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,590.00	\$11,569.00	\$49.00
2705 - Gifts and Donations	\$38,286.00	\$39,436.00	\$30,460.00
2709 - Employees Contributions	\$16,406.00	\$18,953.00	\$16,795.00
2750 - AIM Related Payments	-	\$16,730.00	\$16,730.00
<b>Total for Other Revenues</b>	<b>\$56,282.00</b>	<b>\$86,688.00</b>	<b>\$64,034.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$16,730.00	-	\$0.00
3005 - State Aid Mortgage Tax	\$101,852.00	\$273,859.00	\$285,530.00
3097 - State Aid Capital Projects	-	\$0.00	\$16,723.40
<b>Total for State Aid</b>	<b>\$118,582.00</b>	<b>\$273,859.00</b>	<b>\$302,253.40</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$124,354.00	\$107,637.00	-
<b>Total for Federal Aid</b>	<b>\$124,354.00</b>	<b>\$107,637.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,858,225.00</b>	<b>\$1,970,896.00</b>	<b>\$1,903,655.40</b>

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**A - General  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$25,000.00	\$0.00	-
<b>Total for Operating Transfers</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,883,225.00</b>	<b>\$1,970,896.00</b>	<b>\$1,903,655.40</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$20,273.00	\$19,682.00	\$14,730.00
10104 - Legislative Board - Contractual	\$2,947.00	\$3,182.00	\$1,262.00
10108 - Legislative Board - Employee Benefits	-	\$753.00	\$1,127.00
<b>Total for Legislative Board</b>	<b>\$23,220.00</b>	<b>\$23,617.00</b>	<b>\$17,119.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$82,756.00	\$69,423.00	\$62,926.00
11104 - Municipal Court - Contractual	\$4,880.00	\$13,156.00	\$5,525.00
11108 - Municipal Court - Employee Benefits	-	\$5,050.00	\$4,679.00
<b>Total for Judicial</b>	<b>\$87,636.00</b>	<b>\$87,629.00</b>	<b>\$73,130.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$74,297.00	\$72,284.00	\$67,713.00
12204 - Supervisor - Contractual	\$5,562.00	\$1,902.00	\$2,723.00
12208 - Supervisor - Employee Benefits	-	\$5,189.00	\$4,862.00
<b>Total for Executive</b>	<b>\$79,859.00</b>	<b>\$79,375.00</b>	<b>\$75,298.00</b>
<b>Finance</b>			
13204 - Auditor - Contractual	\$3,418.00	\$1,942.00	\$1,708.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
13301 - Tax Collection - Personal Services	\$7,770.00	-	-
13302 - Tax Collection - Equipment and Capital Outlay	-	\$0.00	\$0.00
13304 - Tax Collection - Contractual	\$152.00	\$250.00	\$0.00
13551 - Assessment - Personal Services	\$80,883.00	\$78,355.00	\$60,344.00
13552 - Assessment - Equipment and Capital Outlay	\$1,926.00	\$440.00	\$700.00
13554 - Assessment - Contractual	\$8,168.00	\$6,242.00	\$4,741.00
13558 - Assessment - Employee Benefits	-	\$5,690.00	\$4,473.00
<b>Total for Finance</b>	<b>\$102,317.00</b>	<b>\$92,919.00</b>	<b>\$71,966.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$116,140.00	\$111,742.00	\$103,757.00
14102 - Clerk - Equipment and Capital Outlay	-	\$0.00	\$0.00
14104 - Clerk - Contractual	\$1,744.00	\$2,358.00	\$1,233.00
14108 - Clerk - Employee Benefits	-	\$7,827.00	\$7,249.00
14204 - Law - Contractual	\$29,018.00	\$16,912.00	\$15,709.00
14404 - Engineer - Contractual	\$297.00	\$1,440.00	-
14601 - Records Management - Personal Services	\$50.00	\$2,204.00	\$0.00
14608 - Records Management - Employee Benefits	-	\$169.00	\$0.00
14704 - Board of Ethics - Contractual	\$2,581.00	-	-
<b>Total for Municipal Staff</b>	<b>\$149,830.00</b>	<b>\$142,652.00</b>	<b>\$127,948.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$3,856.00	\$3,674.00	\$4,596.00
16202 - Operation of Plant - Equipment and Capital Outlay	\$39,825.00	\$0.00	\$0.00
16204 - Operation of Plant - Contractual	\$39,305.00	\$25,220.00	\$49,417.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
16208 - Operation of Plant - Employee Benefits	-	\$281.00	\$352.00
16704 - Central Printing and Mailing - Contractual	\$5,770.00	\$5,574.00	\$5,595.00
16802 - Central Data Processing - Equipment and Capital Outlay	\$6,567.00	\$0.00	\$5,645.00
16804 - Central Data Processing - Contractual	\$32,502.00	\$36,019.00	\$16,335.00
<b>Total for Shared Services</b>	<b>\$127,825.00</b>	<b>\$70,768.00</b>	<b>\$81,940.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$82,672.00	\$80,232.00	\$74,624.00
19204 - Municipal Association Dues - Contractual	\$2,215.00	\$1,354.00	\$2,250.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$435.00	\$356.00	\$355.00
19724 - Payment to Treasurer to Reduce Taxes - Contractual	\$8,472.00	\$6,805.00	\$6,782.00
19894 - General Government Support, Other - Contractual <i>Advertising Public/Legal Notices in Newspaper</i>	\$1,860.00	\$914.00	\$1,093.00
<b>Total for Special Items</b>	<b>\$95,654.00</b>	<b>\$89,661.00</b>	<b>\$85,104.00</b>
<b>Total for General Government Support</b>	<b>\$666,341.00</b>	<b>\$586,621.00</b>	<b>\$532,505.00</b>
<b>Public Safety</b>			
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$12,163.00	\$11,612.00	\$10,690.00
35104 - Dog Control - Contractual	-	\$0.00	\$0.00
35108 - Dog Control - Employee Benefits	-	\$888.00	\$817.00
<b>Total for Animal Control</b>	<b>\$12,163.00</b>	<b>\$12,500.00</b>	<b>\$11,507.00</b>
<b>Total for Public Safety</b>	<b>\$12,163.00</b>	<b>\$12,500.00</b>	<b>\$11,507.00</b>

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$85,347.00	\$80,087.00	\$63,703.00
50104 - Highway and Street Administration - Contractual	\$2,951.00	\$1,151.00	\$600.00
50108 - Highway and Street Administration - Employee Benefits	-	\$6,056.00	\$4,805.00
51322 - Garage - Equipment and Capital Outlay	\$19,379.00	\$0.00	\$0.00
51324 - Garage - Contractual	\$30,771.00	\$24,901.00	\$14,463.00
51824 - Street Lighting - Contractual	\$1,867.00	\$1,855.00	\$1,563.00
<b>Total for Highway</b>	<b>\$140,315.00</b>	<b>\$114,050.00</b>	<b>\$85,134.00</b>
<b>Total for Transportation</b>	<b>\$140,315.00</b>	<b>\$114,050.00</b>	<b>\$85,134.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
65104 - Veterans Service - Contractual	\$1,298.00	\$1,050.00	\$1,185.00
<b>Total for Economic Opportunity and Development</b>	<b>\$1,298.00</b>	<b>\$1,050.00</b>	<b>\$1,185.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$1,298.00</b>	<b>\$1,050.00</b>	<b>\$1,185.00</b>
<b>Culture and Recreation</b>			
<b>C&amp;R - Administration</b>			
70201 - Parks and Recreation Administration - Personal Services	\$57,690.00	\$51,355.00	\$55,985.00
70204 - Parks and Recreation Administration - Contractual	\$2,869.00	\$4,420.00	\$3,097.00
70208 - Parks and Recreation Administration - Employee Benefits	-	\$3,856.00	\$4,218.00

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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for C&amp;R - Administration</b>	<b>\$60,559.00</b>	<b>\$59,631.00</b>	<b>\$63,300.00</b>
<b>Recreation</b>			
71101 - Parks - Personal Services	\$72,252.00	\$49,860.00	\$48,036.00
71102 - Parks - Equipment and Capital Outlay	\$8,125.00	\$0.00	\$9,449.00
71104 - Parks - Contractual	\$68,999.00	\$75,257.00	\$52,248.00
71108 - Parks - Employee Benefits	-	\$3,814.00	\$3,675.00
73101 - Youth Programs - Personal Services	\$66,568.00	\$44,560.00	\$33,409.00
73104 - Youth Programs - Contractual	\$25,891.00	\$39,233.00	\$63,183.00
73108 - Youth Programs - Employee Benefits	-	\$3,886.00	\$2,556.00
<b>Total for Recreation</b>	<b>\$241,835.00</b>	<b>\$216,610.00</b>	<b>\$212,556.00</b>
<b>Culture</b>			
74104 - Library - Contractual	\$184,000.00	\$184,000.00	\$184,000.00
<b>Total for Culture</b>	<b>\$184,000.00</b>	<b>\$184,000.00</b>	<b>\$184,000.00</b>
<b>Total for Culture and Recreation</b>	<b>\$486,394.00</b>	<b>\$460,241.00</b>	<b>\$459,856.00</b>
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$31,639.00	\$30,236.00	\$57,015.00
81604 - Refuse and Garbage - Contractual	\$46,873.00	\$54,544.00	\$61,312.00
81608 - Refuse and Garbage - Employee Benefits	-	\$2,313.00	\$4,358.00
81612 - Landfill Closure and Post Closure - Equipment and Capital Outlay	\$7,900.00	\$4,625.00	\$6,050.00



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**A - General  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Sanitation</b>	<b>\$86,412.00</b>	<b>\$91,718.00</b>	<b>\$128,735.00</b>
<b>Total for Home and Community Services</b>	<b>\$86,412.00</b>	<b>\$91,718.00</b>	<b>\$128,735.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$36,248.00	\$58,515.00	\$55,545.00
90308 - Social Security - Employee Benefits	\$51,916.00	-	-
90408 - Workers' Compensation - Employee Benefits	\$28,392.00	\$20,516.00	\$21,348.00
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$0.00
90558 - Disability Insurance - Employee Benefits	\$514.00	\$514.00	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$181,973.00	\$191,157.00	\$153,258.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Reimbursement of Medicare Insurance for Retirees</i>	\$21,168.00	\$19,395.00	\$18,640.00
<b>Total for Employee Benefits</b>	<b>\$320,211.00</b>	<b>\$290,097.00</b>	<b>\$248,791.00</b>
<b>Total for Employee Benefits</b>	<b>\$320,211.00</b>	<b>\$290,097.00</b>	<b>\$248,791.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	-	\$0.00	\$33,500.00
97107 - Serial Bonds - Debt Interest	-	\$0.00	\$988.00
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$34,488.00</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$34,488.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Expenditures</b>	<b>\$1,713,134.00</b>	<b>\$1,556,277.00</b>	<b>\$1,502,201.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer for qualifying ARPA expenses</i>	\$124,354.00	\$95,518.48	\$0.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$25,000.00	\$1,224.00	-
<b>Total for Interfund Transfers</b>	<b>\$149,354.00</b>	<b>\$96,742.48</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$149,354.00</b>	<b>\$96,742.48</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$149,354.00</b>	<b>\$96,742.48</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,862,488.00</b>	<b>\$1,653,019.48</b>	<b>\$1,502,201.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,523,721.92	\$1,205,845.40	\$804,391.00
8022 - Restated Fund Balance - Beginning of Year	\$1,523,721.92	\$1,205,845.40	\$804,391.00
Add Revenues and Other Sources	\$1,883,225.00	\$1,970,896.00	\$1,903,655.40
Deduct Expenditures and Other Uses	\$1,862,488.00	\$1,653,019.48	\$1,502,201.00
8029 - Fund Balance - End of Year	\$1,544,458.92	\$1,523,721.92	\$1,205,845.40

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,133,143.00	\$1,223,887.00	\$1,186,034.00
1099 - Est Rev - Property Tax Items	\$17,000.00	\$17,200.00	\$17,200.00
1199 - Est Rev - Non-Property Tax Items	\$33,000.00	\$37,000.00	\$37,000.00
1299 - Est Rev - Departmental Income	-	\$269,398.00	\$214,750.00
2199 - Est Rev - Departmental Income	\$250,350.00	-	-
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$750.00	\$1,200.00
2649 - Est Rev - Fines and Forfeitures	\$15,000.00	\$15,000.00	\$12,000.00
2799 - Est Rev - Other Revenues	\$41,745.00	\$36,600.00	\$38,020.00
3099 - Est Rev - State Aid	\$116,730.00	\$141,830.00	\$141,730.00
<b>Total for Estimated Revenue</b>	<b>\$1,607,968.00</b>	<b>\$1,741,665.00</b>	<b>\$1,647,934.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$110,000.00	\$135,000.00	\$58,000.00
<b>Total for Estimated Other Sources</b>	<b>\$110,000.00</b>	<b>\$135,000.00</b>	<b>\$58,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,717,968.00</b>	<b>\$1,876,665.00</b>	<b>\$1,705,934.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$727,975.00	\$763,027.00	\$717,845.00
3999 - App - Public Safety	\$13,029.00	\$13,595.00	\$13,213.00
5999 - App - Transportation	\$123,238.00	\$123,971.00	\$118,592.00
6999 - App - Economic Assistance and Opportunity	\$1,500.00	\$1,200.00	\$1,200.00
7999 - App - Culture and Recreation	\$397,576.00	\$561,754.00	\$463,793.00
8999 - App - Home and Community Services	\$101,905.00	\$103,418.00	\$103,191.00
9199 - App - Employee Benefits	\$312,745.00	\$309,700.00	\$288,100.00
9899 - App - Debt Service	-	\$0.00	\$0.00
<b>Total for Estimated Appropriations</b>	<b>\$1,677,968.00</b>	<b>\$1,876,665.00</b>	<b>\$1,705,934.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$40,000.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$40,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,717,968.00</b>	<b>\$1,876,665.00</b>	<b>\$1,705,934.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,096,114.00	\$767,712.00	\$711,888.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,096,114.00</b>	<b>\$767,712.00</b>	<b>\$711,888.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	-	-	\$0.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	-	\$43,230.00	\$43,239.00
<b>Total for Net Other Receivables</b>	<b>\$0.00</b>	<b>\$43,230.00</b>	<b>\$43,239.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$7,927.50	\$5,475.00	\$2,700.00
<b>Total for Due From</b>	<b>\$7,927.50</b>	<b>\$5,475.00</b>	<b>\$2,700.00</b>
<b>Total for Assets</b>	<b>\$1,104,041.50</b>	<b>\$816,417.00</b>	<b>\$757,827.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,104,041.50</b>	<b>\$816,417.00</b>	<b>\$757,827.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$17,439.00	\$4,762.00	\$1,288.00
601 - Accrued Liabilities	\$875.00	-	\$587.00
730 - Guaranty & Bid Deposits	\$33,972.00	\$44,134.00	\$37,261.00
<b>Total for Payables</b>	<b>\$52,286.00</b>	<b>\$48,896.00</b>	<b>\$39,136.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$53,895.00	\$23,128.00	\$0.00
<b>Total for Due to</b>	<b>\$53,895.00</b>	<b>\$23,128.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$0.00	\$164,000.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$164,000.00</b>
<b>Total for Liabilities</b>	<b>\$106,181.00</b>	<b>\$72,024.00</b>	<b>\$203,136.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
899 - Other Restricted Fund Balance <i>Park Land Improvements</i>	\$14,722.00	\$12,000.00	\$0.00
<b>Total for Restricted Fund Balance</b>	<b>\$14,722.00</b>	<b>\$12,000.00</b>	<b>\$0.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$179,631.00	\$116,574.00	\$85,000.00
915 - Assigned Unappropriated Fund Balance	\$803,505.00	\$615,819.00	\$469,691.00
<b>Total for Assigned Fund Balance</b>	<b>\$983,136.00</b>	<b>\$732,393.00</b>	<b>\$554,691.00</b>
<b>Total for Fund Balance</b>	<b>\$997,858.00</b>	<b>\$744,393.00</b>	<b>\$554,691.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,104,039.00</b>	<b>\$816,417.00</b>	<b>\$757,827.00</b>



Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	-	\$10,347.00	\$30,252.00
<b>Total for Property Taxes</b>	<b>\$0.00</b>	<b>\$10,347.00</b>	<b>\$30,252.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$452,242.00	\$360,405.00	\$251,374.00
<b>Total for Non-Property Tax Items</b>	<b>\$452,242.00</b>	<b>\$360,405.00</b>	<b>\$251,374.00</b>
<b>Departmental Income</b>			
1560 - Safety Inspection Fees	\$112,803.00	\$104,337.00	\$126,756.00
2110 - Zoning Fees	\$38,485.00	\$18,785.00	\$17,460.00
2115 - Planning Board Fees	\$51,122.00	\$61,585.00	\$27,263.00
2189 - Other Home and Community Services Income	-	\$12,000.00	-
<b>Total for Departmental Income</b>	<b>\$202,410.00</b>	<b>\$196,707.00</b>	<b>\$171,479.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$2,416.00	\$803.00	\$584.00
<b>Total for Use of Money and Property</b>	<b>\$2,416.00</b>	<b>\$803.00</b>	<b>\$584.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$15.00
2705 - Gifts and Donations	-	\$1,000.00	-

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2709 - Employees Contributions	\$1,021.00	\$969.00	\$614.00
2770 - Unclassified	-	-	\$0.00
<b>Total for Other Revenues</b>	<b>\$1,021.00</b>	<b>\$1,969.00</b>	<b>\$629.00</b>
<b>Total for Revenues</b>	<b>\$658,089.00</b>	<b>\$570,231.00</b>	<b>\$454,318.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$96,742.65	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$96,742.65</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$96,742.65</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$658,089.00</b>	<b>\$666,973.65</b>	<b>\$454,318.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13104 - Director of Finance - Contractual	-	\$0.00	-
<b>Total for Finance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Municipal Staff</b>			
14204 - Law - Contractual	\$923.00	\$0.00	-
<b>Total for Municipal Staff</b>	<b>\$923.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Shared Services</b>			
16204 - Operation of Plant - Contractual	\$12,390.00	\$11,800.00	\$10,000.00
16704 - Central Printing and Mailing - Contractual	\$1,500.00	\$1,500.00	\$1,500.00
16802 - Central Data Processing - Equipment and Capital Outlay	-	-	\$0.00
16804 - Central Data Processing - Contractual	\$13,902.00	\$5,302.00	\$4,601.00
<b>Total for Shared Services</b>	<b>\$27,792.00</b>	<b>\$18,602.00</b>	<b>\$16,101.00</b>
<b>Total for General Government Support</b>	<b>\$28,715.00</b>	<b>\$18,602.00</b>	<b>\$16,101.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$32,676.00	\$31,055.00	\$3,897.00

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
31204 - Police - Contractual	\$3,329.00	\$3,680.00	\$8,024.00
31208 - Police - Employee Benefits	-	\$2,373.00	\$298.00
<b>Total for Law Enforcement</b>	<b>\$36,005.00</b>	<b>\$37,108.00</b>	<b>\$12,219.00</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$54,363.00	\$52,780.00	\$90,702.00
36204 - Safety Inspection - Contractual	\$6,557.00	\$12,150.00	\$7,180.00
36208 - Safety Inspection - Employee Benefits	-	\$3,966.00	\$6,776.00
<b>Total for Other Public Safety</b>	<b>\$60,920.00</b>	<b>\$68,896.00</b>	<b>\$104,658.00</b>
<b>Total for Public Safety</b>	<b>\$96,925.00</b>	<b>\$106,004.00</b>	<b>\$116,877.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	-	\$0.00	\$6,268.00
80104 - Zoning - Contractual	\$56,706.00	\$41,488.00	\$17,797.00
80108 - Zoning - Employee Benefits	-	\$0.00	\$479.00
80201 - Planning and Surveys - Personal Services	-	\$472.00	\$11,275.00
80204 - Planning and Surveys - Contractual	\$53,100.00	\$45,994.00	\$22,003.00
80208 - Planning and Surveys - Employee Benefits	-	\$36.00	\$863.00
<b>Total for General Environment</b>	<b>\$109,806.00</b>	<b>\$87,990.00</b>	<b>\$58,685.00</b>
<b>Total for Home and Community Services</b>	<b>\$109,806.00</b>	<b>\$87,990.00</b>	<b>\$58,685.00</b>
<b>Employee Benefits</b>			

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$5,349.00	\$3,437.00	\$1,384.00
90308 - Social Security - Employee Benefits	\$6,580.00	-	-
90408 - Workers' Compensation - Employee Benefits	\$1,740.00	\$415.00	\$286.00
90558 - Disability Insurance - Employee Benefits	\$40.00	\$20.00	\$109.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$10,468.00	\$9,606.00	\$5,952.00
<b>Total for Employee Benefits</b>	<b>\$24,177.00</b>	<b>\$13,478.00</b>	<b>\$7,731.00</b>
<b>Total for Employee Benefits</b>	<b>\$24,177.00</b>	<b>\$13,478.00</b>	<b>\$7,731.00</b>
<b>Total for Expenditures</b>	<b>\$259,623.00</b>	<b>\$226,074.00</b>	<b>\$199,394.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to DB Fund</i>	\$145,000.00	\$249,974.00	\$165,000.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$1,224.00	-
<b>Total for Interfund Transfers</b>	<b>\$145,000.00</b>	<b>\$251,198.00</b>	<b>\$165,000.00</b>
<b>Total for Interfund Transfers</b>	<b>\$145,000.00</b>	<b>\$251,198.00</b>	<b>\$165,000.00</b>
<b>Total for Other Uses</b>	<b>\$145,000.00</b>	<b>\$251,198.00</b>	<b>\$165,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$404,623.00</b>	<b>\$477,272.00</b>	<b>\$364,394.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$744,392.00	\$554,691.00	\$464,767.00
8022 - Restated Fund Balance - Beginning of Year	\$744,392.00	\$554,691.00	\$464,767.00
Add Revenues and Other Sources	\$658,089.00	\$666,973.65	\$454,318.00
Deduct Expenditures and Other Uses	\$404,623.00	\$477,272.00	\$364,394.00
8029 - Fund Balance - End of Year	\$997,858.00	\$744,392.00	\$554,691.00

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	-	\$0.00	\$10,347.00
1199 - Est Rev - Non-Property Tax Items	\$200,000.00	\$200,000.00	\$160,000.00
2399 - Est Rev - Intergovernmental Charges	\$150,000.00	\$151,000.00	\$155,000.00
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$500.00	\$250.00
2799 - Est Rev - Other Revenues	\$1,057.00	\$980.00	\$920.00
<b>Total for Estimated Revenue</b>	<b>\$352,057.00</b>	<b>\$352,480.00</b>	<b>\$326,517.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$179,631.00	\$116,574.00	\$85,000.00
<b>Total for Estimated Other Sources</b>	<b>\$179,631.00</b>	<b>\$116,574.00</b>	<b>\$85,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$531,688.00</b>	<b>\$469,054.00</b>	<b>\$411,517.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**B - General Town-Outside Village  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$64,890.00	-	-
3999 - App - Public Safety	\$135,020.00	\$216,740.00	\$201,387.00
8999 - App - Home and Community Services	\$133,070.00	\$88,614.00	\$60,130.00
9199 - App - Employee Benefits	\$44,708.00	\$18,700.00	\$15,000.00
<b>Total for Estimated Appropriations</b>	<b>\$377,688.00</b>	<b>\$324,054.00</b>	<b>\$276,517.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$154,000.00	\$145,000.00	\$135,000.00
<b>Total for Estimated Other Uses</b>	<b>\$154,000.00</b>	<b>\$145,000.00</b>	<b>\$135,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$531,688.00</b>	<b>\$469,054.00</b>	<b>\$411,517.00</b>



Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$649,391.00	\$500,349.00	\$585,270.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$649,391.00</b>	<b>\$500,349.00</b>	<b>\$585,270.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$9,519.00	\$9,503.00	\$9,496.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$9,519.00</b>	<b>\$9,503.00</b>	<b>\$9,496.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$620.00	\$22,461.00	\$5,418.00
440 - Due from Other Governments	-	-	\$0.00
<b>Total for Due From</b>	<b>\$620.00</b>	<b>\$22,461.00</b>	<b>\$5,418.00</b>
<b>Total for Assets</b>	<b>\$659,530.00</b>	<b>\$532,313.00</b>	<b>\$600,184.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$659,530.00</b>	<b>\$532,313.00</b>	<b>\$600,184.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$85,736.00	\$106,874.00	\$98,867.00
601 - Accrued Liabilities	\$3,310.00	-	\$3,349.00
<b>Total for Payables</b>	<b>\$89,046.00</b>	<b>\$106,874.00</b>	<b>\$102,216.00</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$0.00
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$89,046.00</b>	<b>\$106,874.00</b>	<b>\$102,216.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$9,522.00	\$9,503.00	\$9,496.00
<b>Total for Restricted Fund Balance</b>	<b>\$9,522.00</b>	<b>\$9,503.00</b>	<b>\$9,496.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$125,000.00	\$100,000.00	\$175,000.00
915 - Assigned Unappropriated Fund Balance	\$435,962.00	\$315,936.00	\$313,472.00
<b>Total for Assigned Fund Balance</b>	<b>\$560,962.00</b>	<b>\$415,936.00</b>	<b>\$488,472.00</b>
<b>Total for Fund Balance</b>	<b>\$570,484.00</b>	<b>\$425,439.00</b>	<b>\$497,968.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$659,530.00</b>	<b>\$532,313.00</b>	<b>\$600,184.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,120,433.00	\$1,080,791.00	\$1,013,875.00
<b>Total for Property Taxes</b>	<b>\$1,120,433.00</b>	<b>\$1,080,791.00</b>	<b>\$1,013,875.00</b>
<b>Departmental Income</b>			
2801 - Interfund Revenues	-	\$0.00	\$0.00
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Intergovernmental Charges</b>			
2302 - Snow Removal Services Other Governments <i>Expected Reimbursement from providing services to the village within our town</i>	\$25,841.00	\$46,124.00	\$31,930.00
<b>Total for Intergovernmental Charges</b>	<b>\$25,841.00</b>	<b>\$46,124.00</b>	<b>\$31,930.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$16.00	\$7.00	\$5.00
<b>Total for Use of Money and Property</b>	<b>\$16.00</b>	<b>\$7.00</b>	<b>\$5.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2680 - Insurance Recoveries	\$8,961.00	\$0.00	\$0.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$8,961.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			

Town of Washington  
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For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
2701 - Refunds of Prior Year Expenditures	-	\$0.00	\$204.00
2709 - Employees Contributions	\$9,001.00	\$10,706.00	\$10,372.00
<b>Total for Other Revenues</b>	<b>\$9,001.00</b>	<b>\$10,706.00</b>	<b>\$10,576.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$276,842.00	\$51,076.00	\$422,194.00
3960 - State Aid Emergency Disaster Assistance	-	\$0.00	-
<b>Total for State Aid</b>	<b>\$276,842.00</b>	<b>\$51,076.00</b>	<b>\$422,194.00</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	-	\$0.00	-
4960 - Federal Aid Emergency Disaster Assistance	-	\$41,790.00	-
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$41,790.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$1,441,094.00</b>	<b>\$1,230,494.00</b>	<b>\$1,478,580.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$269,354.00	\$249,974.00	\$165,000.00
<b>Total for Operating Transfers</b>	<b>\$269,354.00</b>	<b>\$249,974.00</b>	<b>\$165,000.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	-	\$0.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Other Sources</b>	<b>\$269,354.00</b>	<b>\$249,974.00</b>	<b>\$165,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,710,448.00</b>	<b>\$1,480,468.00</b>	<b>\$1,643,580.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Self Insurance</b>			
17101 - Self Insurance, Administration - Personal Services	-	-	\$0.00
17104 - Self Insurance, Administration - Contractual	-	-	\$0.00
17108 - Self Insurance, Administration - Employee Benefits	-	-	\$0.00
<b>Total for Self Insurance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	-	\$0.00	\$9,270.00
50104 - Highway and Street Administration - Contractual	-	\$0.00	\$537.00
50108 - Highway and Street Administration - Employee Benefits	-	\$0.00	\$709.00
51101 - Maintenance of Roads - Personal Services	\$327,735.00	\$347,507.00	\$367,671.00
51104 - Maintenance of Roads - Contractual	\$143,885.00	\$250,103.00	\$203,317.00
51108 - Maintenance of Roads - Employee Benefits	-	\$25,892.00	\$27,431.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$343,587.00	\$99,072.00	\$413,261.00
51301 - Machinery - Personal Services	\$66,720.00	\$65,845.00	\$64,666.00
51302 - Machinery - Equipment and Capital Outlay	\$98,054.00	\$93,246.00	\$3,490.00

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
51304 - Machinery - Contractual	\$54,000.00	\$50,395.00	\$56,696.00
51308 - Machinery - Employee Benefits	-	\$4,971.00	\$4,940.00
51324 - Garage - Contractual	-	\$0.00	\$5,915.00
51401 - Brush And Weeds - Personal Services	\$5,717.00	\$2,661.00	\$10,085.00
51404 - Brush And Weeds - Contractual	\$6,427.00	\$9,565.00	\$9,661.00
51408 - Brush And Weeds - Employee Benefits	-	\$201.00	\$753.00
51421 - Snow Removal - Personal Services	\$18,775.00	\$41,605.00	\$33,090.00
51424 - Snow Removal - Contractual	\$125,281.00	\$216,377.00	\$198,142.00
51428 - Snow Removal - Employee Benefits	-	\$3,125.00	\$2,487.00
<b>Total for Highway</b>	<b>\$1,190,181.00</b>	<b>\$1,210,565.00</b>	<b>\$1,412,121.00</b>
<b>Total for Transportation</b>	<b>\$1,190,181.00</b>	<b>\$1,210,565.00</b>	<b>\$1,412,121.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$54,419.00	\$79,132.00	\$71,184.00
90308 - Social Security - Employee Benefits	\$31,354.00	-	-
90408 - Workers' Compensation - Employee Benefits	\$34,788.00	\$32,841.00	\$35,139.00
90558 - Disability Insurance - Employee Benefits	\$138.00	\$158.00	\$158.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$108,991.00	\$130,792.00	\$108,120.00
<b>Total for Employee Benefits</b>	<b>\$229,690.00</b>	<b>\$242,923.00</b>	<b>\$214,601.00</b>
<b>Total for Employee Benefits</b>	<b>\$229,690.00</b>	<b>\$242,923.00</b>	<b>\$214,601.00</b>
<b>Debt Service</b>			



Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$132,855.00	\$86,608.00	\$86,607.00
97107 - Serial Bonds - Debt Interest	\$12,677.00	\$12,902.00	\$14,978.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$0.00	\$29,504.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$0.00	\$1,671.00
<b>Total for Debt Service</b>	<b>\$145,532.00</b>	<b>\$99,510.00</b>	<b>\$132,760.00</b>
<b>Total for Debt Service</b>	<b>\$145,532.00</b>	<b>\$99,510.00</b>	<b>\$132,760.00</b>
<b>Total for Expenditures</b>	<b>\$1,565,403.00</b>	<b>\$1,552,998.00</b>	<b>\$1,759,482.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$1,565,403.00</b>	<b>\$1,552,998.00</b>	<b>\$1,759,482.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$425,438.00	\$497,968.00	\$613,870.00
8022 - Restated Fund Balance - Beginning of Year	\$425,438.00	\$497,968.00	\$613,870.00
Add Revenues and Other Sources	\$1,710,448.00	\$1,480,468.00	\$1,643,580.00
Deduct Expenditures and Other Uses	\$1,565,403.00	\$1,552,998.00	\$1,759,482.00
8029 - Fund Balance - End of Year	\$570,483.00	\$425,438.00	\$497,968.00

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,100,497.00	\$1,120,433.00	\$1,080,791.00
2399 - Est Rev - Intergovernmental Charges	\$30,000.00	\$30,000.00	\$30,000.00
2499 - Est Rev - Use of Money and Property	\$10.00	\$0.00	\$0.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	\$0.00	\$0.00
2799 - Est Rev - Other Revenues	\$13,836.00	\$12,400.00	\$11,100.00
2801 - Est Rev - Interfund Revenues	-	\$145,000.00	\$135,000.00
3099 - Est Rev - State Aid	-	\$430,000.00	\$80,000.00
<b>Total for Estimated Revenue</b>	<b>\$1,144,343.00</b>	<b>\$1,737,833.00</b>	<b>\$1,336,891.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$154,000.00	-	-
599 - Appropriated Fund Balance	\$125,000.00	\$100,000.00	\$175,000.00
<b>Total for Estimated Other Sources</b>	<b>\$279,000.00</b>	<b>\$100,000.00</b>	<b>\$175,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,423,343.00</b>	<b>\$1,837,833.00</b>	<b>\$1,511,891.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**DB - Highway Part-town  
Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$1,077,573.00	\$1,497,892.00	\$1,162,379.00
9199 - App - Employee Benefits	\$250,409.00	\$242,500.00	\$240,000.00
9899 - App - Debt Service	\$95,361.00	\$97,441.00	\$99,512.00
<b>Total for Estimated Appropriations</b>	<b>\$1,423,343.00</b>	<b>\$1,837,833.00</b>	<b>\$1,501,891.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	-	\$0.00	\$10,000.00
<b>Total for Estimated Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,423,343.00</b>	<b>\$1,837,833.00</b>	<b>\$1,511,891.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$17,344.00	\$24,443.00	\$67,375.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$17,344.00</b>	<b>\$24,443.00</b>	<b>\$67,375.00</b>
<b>Total for Assets</b>	<b>\$17,344.00</b>	<b>\$24,443.00</b>	<b>\$67,375.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$17,344.00</b>	<b>\$24,443.00</b>	<b>\$67,375.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	-	\$575.00	\$76.00
<b>Total for Payables</b>	<b>\$0.00</b>	<b>\$575.00</b>	<b>\$76.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	-	-	\$0.00
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$0.00</b>	<b>\$575.00</b>	<b>\$76.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$17,344.00	\$23,868.00	\$67,299.00
<b>Total for Assigned Fund Balance</b>	<b>\$17,344.00</b>	<b>\$23,868.00</b>	<b>\$67,299.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	\$0.00	\$0.00
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Fund Balance</b>	<b>\$17,344.00</b>	<b>\$23,868.00</b>	<b>\$67,299.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$17,344.00</b>	<b>\$24,443.00</b>	<b>\$67,375.00</b>

Town of Washington  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$49.00	\$46.00	\$41.00
<b>Total for Use of Money and Property</b>	<b>\$49.00</b>	<b>\$46.00</b>	<b>\$41.00</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	-	\$0.00	\$60,000.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>
<b>Federal Aid</b>			
4097 - Federal Aid Capital Projects	-	\$0.00	-
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$49.00</b>	<b>\$46.00</b>	<b>\$60,041.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$1,224.00	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$1,224.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5731 - BANS Redeemed from Appropriations	-	\$0.00	\$29,504.00

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,504.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$1,224.00</b>	<b>\$29,504.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$49.00</b>	<b>\$1,270.00</b>	<b>\$89,545.00</b>



Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>General Environment</b>			
80202 - Planning and Surveys - Equipment and Capital Outlay	\$6,573.00	\$44,702.00	\$8,252.00
<b>Total for General Environment</b>	<b>\$6,573.00</b>	<b>\$44,702.00</b>	<b>\$8,252.00</b>
<b>Total for Home and Community Services</b>	<b>\$6,573.00</b>	<b>\$44,702.00</b>	<b>\$8,252.00</b>
<b>Total for Expenditures</b>	<b>\$6,573.00</b>	<b>\$44,702.00</b>	<b>\$8,252.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$6,573.00</b>	<b>\$44,702.00</b>	<b>\$8,252.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$23,867.00	\$67,299.00	(\$377,238.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$363,244.00
8022 - Restated Fund Balance - Beginning of Year	\$23,867.00	\$67,299.00	(\$13,994.00)
Add Revenues and Other Sources	\$49.00	\$1,270.00	\$89,545.00
Deduct Expenditures and Other Uses	\$6,573.00	\$44,702.00	\$8,252.00
8029 - Fund Balance - End of Year	\$17,343.00	\$23,867.00	\$67,299.00

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$96,045.00	-	-
<b>Total for Cash and Cash Equivalents</b>	<b>\$96,045.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	-	\$96,045.00	\$96,045.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>
<b>Total for Assets</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>

Town of Washington  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023

**PN - Permanent  
 Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
807 - Must Remain Intact	\$96,045.00	\$96,045.00	\$96,045.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>
<b>Total for Fund Balance</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>	<b>\$96,045.00</b>

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**PN - Permanent  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**PN - Permanent  
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**PN - Permanent  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$96,045.00	\$96,045.00	\$96,045.00
8022 - Restated Fund Balance - Beginning of Year	\$96,045.00	\$96,045.00	\$96,045.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Fund Balance - End of Year	\$96,045.00	\$96,045.00	\$96,045.00

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**SF - Special District(s) Fire Protection  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Assets and Deferred Outflows</b>			
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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**SF - Special District(s) Fire Protection  
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**SF - Special District(s) Fire Protection  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$604,529.00	\$577,833.00	\$563,500.00
<b>Total for Property Taxes</b>	<b>\$604,529.00</b>	<b>\$577,833.00</b>	<b>\$563,500.00</b>
<b>Total for Revenues</b>	<b>\$604,529.00</b>	<b>\$577,833.00</b>	<b>\$563,500.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$604,529.00</b>	<b>\$577,833.00</b>	<b>\$563,500.00</b>

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**SF - Special District(s) Fire Protection  
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$604,529.00	\$577,833.00	\$563,500.00
<b>Total for Fire Protection</b>	<b>\$604,529.00</b>	<b>\$577,833.00</b>	<b>\$563,500.00</b>
<b>Total for Public Safety</b>	<b>\$604,529.00</b>	<b>\$577,833.00</b>	<b>\$563,500.00</b>
<b>Total for Expenditures</b>	<b>\$604,529.00</b>	<b>\$577,833.00</b>	<b>\$563,500.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$604,529.00</b>	<b>\$577,833.00</b>	<b>\$563,500.00</b>

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**SF - Special District(s) Fire Protection  
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$604,529.00	\$577,833.00	\$563,500.00
Deduct Expenditures and Other Uses	\$604,529.00	\$577,833.00	\$563,500.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$0.00

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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2023	12/31/2022	12/31/2021
<b>Non-Current Assets</b>			
<b>Depreciable Capital Assets</b>			
102 - Buildings	-	\$3,249,036.00	\$3,249,036.00
104 - Machinery and Equipment	-	\$2,503,771.00	\$2,399,235.00
107 - Other Capital Assets	-	\$108,426.00	\$102,177.00
<b>Total for Depreciable Capital Assets</b>	<b>\$0.00</b>	<b>\$5,861,233.00</b>	<b>\$5,750,448.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	\$217,028.00	-
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$217,028.00</b>	<b>\$0.00</b>
<b>Total for Non-Current Assets</b>	<b>\$0.00</b>	<b>\$6,078,261.00</b>	<b>\$5,750,448.00</b>

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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	12/31/2023	12/31/2022	12/31/2021
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$288,409.00	\$421,265.00	\$507,872.00
<b>Total for Debt Obligations</b>	<b>\$288,409.00</b>	<b>\$421,265.00</b>	<b>\$507,872.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	-	\$0.00	\$2,641.00
683 - Other Post Employment Benefits	\$823,642.00	\$844,601.00	\$177,538.00
687 - Compensated Absences	-	\$0.00	-
<b>Total for Other Long-Term Obligations</b>	<b>\$823,642.00</b>	<b>\$844,601.00</b>	<b>\$180,179.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$1,112,051.00</b>	<b>\$1,265,866.00</b>	<b>\$688,051.00</b>

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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness  
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$132,855.00	\$0.00	\$0.00	\$421,264.00	\$288,409.00
<b>Total</b>	\$0.00	\$0.00	\$132,855.00	\$0.00	\$0.00	\$421,264.00	\$288,409.00



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**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Stanford Road Culverts	Bank of Millbrook	8/7/18	8/6/29	\$0.00	\$0.00	\$40,360.00	\$0.00	\$282,522.00	\$0.00	\$242,162.00
<b>Bond</b> Purchase of a 4x4 International Truck	Bank of Millbrook	1/10/20	1/10/25	\$0.00	\$0.00	\$92,495.00	\$0.00	\$138,742.00	\$0.00	\$46,247.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$86,608.00	\$7,827.00	\$94,435.00	\$201,801.00
2025	\$0.00	\$0.00	\$0.00	\$201,801.00
2026	\$0.00	\$0.00	\$0.00	\$201,801.00
2027	\$0.00	\$0.00	\$0.00	\$201,801.00
2028	\$0.00	\$0.00	\$0.00	\$201,801.00
2029	\$0.00	\$0.00	\$0.00	\$201,801.00
<b>Total</b>	\$86,608.00	\$7,827.00	\$94,435.00	
\$288,409.00 Total Bond Ending Balance for Statement of Indebtedness.				

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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5342	Certificate of Deposit (CD)	PN	\$18,828.89	\$0.00	\$0.00	\$0.00	\$18,828.89
9052	Savings	A	\$85,824.88	\$0.00	\$0.00	\$0.00	\$85,824.88
9120	Checking	A	\$9,057.37	\$0.00	\$0.00	\$0.00	\$9,057.37
9267	Savings	B	\$14,722.27	\$0.00	\$0.00	\$0.00	\$14,722.27
9880	Savings	A	\$19,162.75	\$0.00	\$0.00	\$0.00	\$19,162.75
8951	Checking	B	\$33,500.00	\$0.00	\$0.00	\$0.00	\$33,500.00
1015	Savings	A	\$96,454.38	\$0.00	\$0.00	\$0.00	\$96,454.38
224	Checking	A	\$900,384.74	\$1,083.12	\$0.00	\$0.00	\$901,467.86
579	Savings	A	\$413.51	\$0.00	\$0.00	\$0.00	\$413.51
5314	Checking	A	\$114,394.36	\$0.00	\$0.00	\$0.00	\$114,394.36
235	Checking	DB	\$649,085.65	\$305.60	\$0.00	\$0.00	\$649,391.25
8179	Certificate of Deposit (CD)	A	\$122,675.18	\$0.00	\$0.00	\$0.00	\$122,675.18

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**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
8182	Certificate of Deposit (CD)	A	\$123,686.61	\$0.00	\$0.00	\$0.00	\$123,686.61
5341	Certificate of Deposit (CD)	PN	\$77,215.66	\$0.00	\$0.00	\$0.00	\$77,215.66
9162	Savings	DB	\$9,518.83	\$0.00	\$0.00	\$0.00	\$9,518.83
3080	Savings	A	\$92,187.07	\$0.00	\$0.00	\$0.00	\$92,187.07
3901	Checking	H	\$17,343.94	\$0.00	\$0.00	\$0.00	\$17,343.94
563	Savings	A	\$7,563.11	\$0.00	\$0.00	\$0.00	\$7,563.11
2889	Checking	B	\$1,039,863.07	\$42.20	\$0.00	\$0.00	\$1,039,905.27
9447	Checking	A	\$34,124.68	\$1,063.62	(\$930.92)	\$0.00	\$34,257.38
4246	Checking	A	\$3,776.00	\$0.00	\$0.00	\$0.00	\$3,776.00
2694	Checking	B	\$7,986.68	\$0.00	\$0.00	\$0.00	\$7,986.68
<b>Total</b>			\$3,477,769.63	\$2,494.54	(\$930.92)	\$0.00	\$3,479,333.25
<b>Total Cash From Financials</b>							\$3,479,334.00

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$3,477,769.63
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$3,564,946.15
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$4,064,946.15</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
18	68		6

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$96,016.00	18	4		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$89,850.00	18	68		
Worker's Compensation	\$64,920.00	18	68		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$692.00	18	68		
Hospital, Medical and Dental Insurance	\$301,432.00	13	4		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$21,168.00				6
<b>Total Employee Benefits Paid</b>	<b>\$574,078.00</b>				