

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Pawling
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 Pawling

*** 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
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (ER) ENTERPRISE RECREATION
- (H) CAPITAL PROJECTS
- (H1) ROLL-OFF TRUCK
- (H) GENERAL
- (K) GENERAL FIXED ASSETS
- (SM) MISCELLANEOUS
- (SW1) WATER DISTRICT #1
- (SW2) WATER DISTRICT #2
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (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 Pawling
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	65,232	A200	70,066
Cash In Time Deposits	927,827	A201	954,320
Petty Cash	475	A210	475
TOTAL Cash	993,534		1,024,861
Accounts Receivable	28,943	A380	79,450
TOTAL Other Receivables (net)	28,943		79,450
Due From State And Federal Government		A410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	78,566	A391	77,355
TOTAL Due From Other Funds	78,566		77,355
Due From Other Governments	56,390	A440	126,751
TOTAL Due From Other Governments	56,390		126,751
Inventory Of Materials And Supplies	18,458	A445	
TOTAL Inventories	18,458		0
Prepaid Expenses	36,993	A480	81,328
TOTAL Prepaid Expenses	36,993		81,328
TOTAL Assets	1,212,884		1,389,745

TOWN OF Pawling
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	102,157	A600	166,558
TOTAL Accounts Payable	102,157		166,558
Accrued Liabilities	15,281	A601	28,541
TOTAL Accrued Liabilities	15,281		28,541
Due To Other Funds	19,092	A630	16,602
TOTAL Due To Other Funds	19,092		16,602
Due To Other Governments		A631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	136,530		211,701
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	66,755
TOTAL Deferred Inflows of Resources	0		66,755
TOTAL Deferred Inflows of Resources	0		66,755
Fund Balance			
Not in Spendable Form	55,451	A806	81,328
TOTAL Nonspendable Fund Balance	55,451		81,328
Capital Reserve		A878	32,463
TOTAL Restricted Fund Balance	0		32,463
Assigned Appropriated Fund Balance	144,000	A914	145,000
TOTAL Assigned Fund Balance	144,000		145,000
Unassigned Fund Balance	876,903	A917	852,498
TOTAL Unassigned Fund Balance	876,903		852,498
TOTAL Fund Balance	1,076,354		1,111,289
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,212,884		1,389,745

TOWN OF Pawling
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	2,629,948	A1001	2,705,819
TOTAL Real Property Taxes	2,629,948		2,705,819
Other Payments In Lieu of Taxes	7,598	A1081	10,107
Interest & Penalties On Real Prop Taxes	18,868	A1090	18,480
TOTAL Real Property Tax Items	26,466		28,587
Non Prop Tax Dist By County	179,438	A1120	142,131
Franchises	48,245	A1170	
TOTAL Non Property Tax Items	227,683		142,131
Tax Collector Fees	478	A1232	448
Clerk Fees	5,230	A1255	5,946
Public Pound Charges, Dog Control Fees	300	A1550	125
Vital Statistics Fees	438	A1603	525
Park And Recreational Charges	41,834	A2001	262,420
Special Recreational Facility Charges	255,159	A2025	327,204
Refuse & Garbage Charges	305,354	A2130	291,617
TOTAL Departmental Income	608,793		888,285
Misc Revenue, Other Govts	2,480	A2389	2,491
TOTAL Intergovernmental Charges	2,480		2,491
Interest And Earnings	4,631	A2401	26,754
Rental of Real Property	20,400	A2410	20,400
TOTAL Use of Money And Property	25,031		47,154
Bingo Licenses	759	A2540	796
Dog Licenses	5,540	A2544	8,474
Permits, Other	310	A2590	300
TOTAL Licenses And Permits	6,609		9,570
Fines And Forfeited Bail	54,587	A2610	96,099
TOTAL Fines And Forfeitures	54,587		96,099
Sales of Scrap & Excess Materials	794	A2650	236
Sales of Refuse For Recycling	26,532	A2651	7,222
Sales, Other		A2655	
Insurance Recoveries	10,000	A2680	
TOTAL Sale of Property And Compensation For Loss	37,326		7,458
Refunds of Prior Year's Expenditures	84,652	A2701	
Unclassified (specify)	1,866	A2770	4,463
TOTAL Miscellaneous Local Sources	86,518		4,463
St Aid, Revenue Sharing	19,953	A3001	
St Aid, Mortgage Tax	137,204	A3005	144,619
TOTAL State Aid	157,157		144,619
TOTAL Revenues	3,862,598		4,076,676
Interfund Transfers		A5031	36,137
Additional Description 36,155			
TOTAL Interfund Transfers	0		36,137
TOTAL Other Sources	0		36,137
TOTAL Revenues	3,862,598		4,112,813

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

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	38,800	A10101	39,496
Legislative Board, Contr Expend	2,756	A10104	5,520
TOTAL Legislative Board	41,556		45,016
Municipal Court, Pers Serv	74,668	A11101	76,110
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	4,671	A11104	4,824
TOTAL Municipal Court	79,339		80,934
Supervisor,pers Serv	70,132	A12201	73,992
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	9,668	A12204	10,894
TOTAL Supervisor	79,800		84,886
Auditor, Contr Expend	9,343	A13204	30,755
TOTAL Auditor	9,343		30,755
Tax Collection,pers Serv	16,513	A13301	19,937
Tax Collection,contr Expend	4,084	A13304	3,423
TOTAL Tax Collection	20,597		23,360
Budget, Pers Serv	75,021	A13401	82,352
Budget, Contr Expend	16,792	A13404	29,065
TOTAL Budget	91,813		111,417
Assessment, Pers Serv	43,218	A13551	49,048
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	76,332	A13554	51,895
TOTAL Assessment	119,550		100,943
Fiscal Agents Fees, Contr Expend	311	A13804	
TOTAL Fiscal Agents Fees	311		0
Clerk,pers Serv	112,911	A14101	115,529
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	13,379	A14104	10,855
TOTAL Clerk	126,290		126,384
Law, Pers Serv	24,430	A14201	
Law, Contr Expend	83,555	A14204	100,075
TOTAL Law	107,985		100,075
Engineer, Contr Expend	27,209	A14404	30,246
TOTAL Engineer	27,209		30,246
Central Services Admin,contr Expend	6,808	A16104	8,236
TOTAL Central Services Admin	6,808		8,236
Buildings, Pers Serv	176,811	A16201	191,686
Buildings, Equip & Cap Outlay	6,766	A16202	463
Buildings, Contr Expend	239,862	A16204	229,052
TOTAL Buildings	423,439		421,201
Central Comm System, Contr Expend	6,337	A16504	13,154
TOTAL Central Comm System	6,337		13,154
Central Storeroom, Contr Expend	731	A16604	
TOTAL Central Storeroom	731		0

TOWN OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Print & Mail,contr Expend	12,094	A16704	10,839
TOTAL Central Print & Mail	12,094		10,839
Central Data Process, Contr Expend	23,465	A16804	20,403
TOTAL Central Data Process	23,465		20,403
Unallocated Insurance, Contr Expend	109,956	A19104	108,126
TOTAL Unallocated Insurance	109,956		108,126
Municipal Assn Dues, Contr Expend	1,245	A19204	1,245
TOTAL Municipal Assn Dues	1,245		1,245
Judgements And Claims, Contr Expend	12,485	A19304	11,332
TOTAL Judgements And Claims	12,485		11,332
Payment of Mta Payroll Tax,contr Expend	3,224	A19804	3,529
TOTAL Payment of Mta Payroll Tax	3,224		3,529
TOTAL General Government Support	1,303,577		1,332,081
Traffic Control, Equip & Cap Outlay		A33102	
Traffic Control, Contr Expen	6,818	A33104	10,659
TOTAL Traffic Control	6,818		10,659
Control of Animals, Pers Serv	13,361	A35101	10,568
Control of Animals, Equip & Cap Outlay		A35102	
Control of Animals, Contr Expend	1,762	A35104	1,495
TOTAL Control of Animals	15,123		12,063
TOTAL Public Safety	21,941		22,722
Ambulance, Contr Expend	337,059	A45404	347,171
TOTAL Ambulance	337,059		347,171
TOTAL Health	337,059		347,171
Street Admin, Pers Serv	81,885	A50101	90,210
Street Admin, Contr Expend	6,700	A50104	3,038
TOTAL Street Admin	88,585		93,248
Garage, Contr Expend	17,720	A51324	10,473
TOTAL Garage	17,720		10,473
Street Lighting, Contr Expend	5,150	A51824	5,655
TOTAL Street Lighting	5,150		5,655
TOTAL Transportation	111,455		109,376
Programs For Aging, Pers Serv	2,158	A67721	2,415
Programs For Aging, Contr Expend	1,606	A67724	2,415
TOTAL Programs For Aging	3,764		4,830
TOTAL Economic Assistance And Opportunity	3,764		4,830
Recreation Admini, Pers Serv	127,364	A70201	141,586
Recreation Admini, Equip & Cap Outlay		A70202	
Recreation Admini, Contr Expend	14,946	A70204	18,369
TOTAL Recreation Admini	142,310		159,955
Parks, Pers Serv	56,559	A71101	58,057
Parks, Equip & Cap Outlay	8,000	A71102	4,564
Parks, Contr Expend	50,024	A71104	49,232
TOTAL Parks	114,583		111,853

TOWN OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Playgr & Rec Centers, Contr Expend	2,213	A71404	
TOTAL Playgr & Rec Centers	2,213		0
Joint Rec Proj, Pers Serv	2,904	A71451	631
Joint Rec Proj, Contr Expend	8,553	A71454	4,087
TOTAL Joint Rec Proj	11,457		4,718
Special Rec Facility, Pers Serv	180,599	A71801	223,272
Special Rec Facility, Equip & Cap Outlay	7,589	A71802	43,132
Special Rec Facility, Contr Expend	78,471	A71804	75,577
TOTAL Special Rec Facility	266,659		341,981
Youth Prog, Pers Serv	672	A73101	3,090
Youth Prog, Contr Expend	37,657	A73104	56,318
TOTAL Youth Prog	38,329		59,408
Joint Youth Prog, Pers Serv		A73201	48,121
Joint Youth Prog, Contr Expend		A73204	33,425
TOTAL Joint Youth Prog	0		81,546
Historian, Pers Serv	1,610	A75101	1,579
TOTAL Historian	1,610		1,579
Celebrations, Contr Expend	624	A75504	3,000
TOTAL Celebrations	624		3,000
TOTAL Culture And Recreation	577,785		764,040
Refuse & Garbage, Pers Serv	90,836	A81601	92,961
Refuse & Garbage, Equip & Cap Outlay		A81602	63,831
Refuse & Garbage, Contr Expend	231,754	A81604	167,259
TOTAL Refuse & Garbage	322,590		324,051
TOTAL Home And Community Services	322,590		324,051
State Retirement System	117,912	A90108	118,814
Social Security, Employer Cont	89,010	A90308	98,338
Worker's Compensation, Empl Bnfts	19,547	A90408	18,668
Unemployment Insurance, Empl Bnfts	3,666	A90508	
Hospital & Medical (dental) Ins, Empl Bnft	485,623	A90608	493,179
Other Employee Benefits (spec)	18,700	A90898	37,836
TOTAL Employee Benefits	734,458		766,835
Debt Principal, Serial Bonds	515,000	A97106	525,000
Debt Principal, Bond Anticipation Notes		A97306	25,000
TOTAL Debt Principal	515,000		550,000
Debt Interest, Serial Bonds	59,650	A97107	49,250
Debt Interest, Bond Anticipation Notes		A97307	4,188
TOTAL Debt Interest	59,650		53,438
TOTAL Expenditures	3,987,279		4,274,544
Transfers, Other Funds		A99019	

TOWN OF Pawling
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Capital Projects Fund	33,707	A99509	
TOTAL Operating Transfers	33,707		0
TOTAL Other Uses	33,707		0
TOTAL Expenditures	4,020,986		4,274,544

TOWN OF Pawling
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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	1,216,054	A8021	1,076,355
Prior Period Adj -Increase In Fund Balance	18,689	A8012	196,665
Restated Fund Balance - Beg of Year	1,234,743	A8022	1,273,020
ADD - REVENUES AND OTHER SOURCES	3,862,598		4,112,813
DEDUCT - EXPENDITURES AND OTHER USES	4,020,986		4,274,544
Fund Balance - End of Year	1,076,355	A8029	1,111,289

TOWN OF Pawling
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	2,705,819	A1049N	2,993,771
Est Rev - Non Property Tax Items	180,500	A1199N	68,000
Est Rev - Departmental Income	6,500	A1299N	4,500
Est Rev - Use of Money And Property	722,802	A2499N	872,211
Est Rev - State Aid	250,225	A3099N	336,126
TOTAL Estimated Revenues	3,865,846		4,274,608
Estimated - Interfund Transfer	45,000	A5031N	9,400
Appropriated Fund Balance	144,000	A599N	145,000
TOTAL Estimated Other Sources	189,000		154,400
TOTAL Estimated Revenues	4,054,846		4,429,008

TOWN OF Pawling
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	1,356,138	A1999N	1,334,880
App - Public Safety	23,018	A3999N	26,779
App - Health	337,059	A4999N	357,800
App - Transportation	109,498	A5999N	111,414
App - Economic Assistance And Opportunity	6,448	A6999N	6,997
App - Culture And Recreation	677,442	A7999N	848,748
App - Home And Community Services	234,791	A8999N	271,670
App - Employee Benefits	736,202	A9199N	868,070
App - Debt Service	574,250	A9899N	602,650
TOTAL Appropriations	4,054,846		4,429,008
TOTAL Appropriations	4,054,846		4,429,008

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

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	324,348	B201	520,390
TOTAL Cash	324,348		520,390
Accounts Receivable	8,549	B380	30,502
TOTAL Other Receivables (net)	8,549		30,502
Due From Other Funds	46,353	B391	46,353
TOTAL Due From Other Funds	46,353		46,353
Prepaid Expenses	6,484	B480	6,613
TOTAL Prepaid Expenses	6,484		6,613
Cash Special Reserves	188,646	B230	
TOTAL Restricted Assets	188,646		0
TOTAL Assets	574,380		603,858

TOWN OF Pawling
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	149	B600	2,342
TOTAL Accounts Payable	149		2,342
Accrued Liabilities	1,979	B601	191
TOTAL Accrued Liabilities	1,979		191
Due To Other Funds	852	B630	50
TOTAL Due To Other Funds	852		50
TOTAL Liabilities	2,980		2,583
Fund Balance			
Not in Spendable Form	6,484	B806	6,613
TOTAL Nonspendable Fund Balance	6,484		6,613
Other Restricted Fund Balance	188,646	B899	190,899
TOTAL Restricted Fund Balance	188,646		190,899
Assigned Appropriated Fund Balance	99,851	B914	206,613
Assigned Unappropriated Fund Balance	276,419	B915	197,150
TOTAL Assigned Fund Balance	376,270		403,763
Unassigned Fund Balance		B917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	571,400		601,275
TOTAL Liabilities, Deferred Inflows And Fund Balance	574,380		603,858

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

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	122,421	B1001	127,564
TOTAL Real Property Taxes	122,421		127,564
Franchises	19,009	B1170	67,282
TOTAL Non Property Tax Items	19,009		67,282
Zoning Fees	2,100	B2110	1,850
Planning Board Fees	12,775	B2115	13,505
TOTAL Departmental Income	14,875		15,355
Interest And Earnings	1,391	B2401	6,532
TOTAL Use of Money And Property	1,391		6,532
Building And Alteration Permits	134,289	B2555	127,212
Permits, Other	7,200	B2590	4,400
TOTAL Licenses And Permits	141,489		131,612
St Aid, State Revenue Sharing		B3001	19,953
TOTAL State Aid	0		19,953
TOTAL Revenues	299,185		368,298
TOTAL Revenues	299,185		368,298

TOWN OF Pawling
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	654	B19804	576
TOTAL Payment of Mta Payroll Tax	654		576
TOTAL General Government Support	654		576
Police, Pers Serv	27,297	B31201	30,523
Police, Equip & Cap Outlay		B31202	
Police, Contr Expend	7,290	B31204	9,240
TOTAL Police	34,587		39,763
Safety Inspection, Pers Serv	85,137	B36201	88,031
Safety Inspection, Equip & Cap Outlay		B36202	
Safety Inspection, Contr Expend	6,200	B36204	6,517
TOTAL Safety Inspection	91,337		94,548
TOTAL Public Safety	125,924		134,311
Registrar of Vital Statistics, Pers Serv	3,602	B40201	3,500
Registrar of Vital Stat Contr Expend	1,896	B40204	400
TOTAL Registrar of Vital Stat Contr Expend	5,498		3,900
TOTAL Health	5,498		3,900
Zoning, Pers Serv	53,268	B80101	17,473
Zoning, Equip & Cap Outlay		B80102	
Zoning, Contr Expend	2,494	B80104	2,976
TOTAL Zoning	55,762		20,449
Planning, Pers Serv	55,527	B80201	57,664
Planning, Equip & Cap Outlay		B80202	
Planning, Contr Expend	3,653	B80204	23,888
TOTAL Planning	59,180		81,552
Environmental Control, Pers Serv	8,481	B80901	11,014
Environmental Control, Contr Expend	1,201	B80904	6,323
TOTAL Environmental Control	9,682		17,337
TOTAL Home And Community Services	124,624		119,338
State Retirement, Empl Bnfts	25,723	B90108	26,323
Social Security , Empl Bnfts	17,821	B90308	15,917
Worker's Compensation, Empl Bnfts	5,000	B90408	4,861
Hospital & Medical (dental) Ins, Empl Bnft	29,782	B90608	29,963
Other Employee Benefits (spec)	1,308	B90898	3,234
TOTAL Employee Benefits	79,634		80,298
TOTAL Expenditures	336,334		338,423
TOTAL Expenditures	336,334		338,423

TOWN OF Pawling
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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	608,548	B8021	571,400
Prior Period Adj -Increase In Fund Balance	1	B8012	
Restated Fund Balance - Beg of Year	608,549	B8022	571,400
ADD - REVENUES AND OTHER SOURCES	299,185		368,298
DEDUCT - EXPENDITURES AND OTHER USES	336,334		338,423
Fund Balance - End of Year	571,400	B8029	601,275

TOWN OF Pawling
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	127,564	B1049N	0
Est Rev - Non Property Tax Items	63,000	B1199N	0
Est Rev - Use of Money And Property	16,800	B2499N	13,300
Est Rev - Licenses And Permits	133,000	B2599N	134,000
Est Rev - State Aid	19,953	B3099N	
TOTAL Estimated Revenues	360,317		147,300
Appropriated Fund Balance	99,851	B599N	206,613
TOTAL Estimated Other Sources	99,851		206,613
TOTAL Estimated Revenues	460,168		353,913

TOWN OF Pawling
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	20,735	B1999N	809
App - Public Safety	153,067	B3999N	162,697
App - Health	14,150	B4999N	8,570
App - Home And Community Services	188,962	B8999N	99,074
App - Employee Benefits	83,254	B9199N	82,763
TOTAL Appropriations	460,168		353,913
TOTAL Appropriations	460,168		353,913

TOWN OF Pawling
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	150,443	CD200	22
TOTAL Cash	150,443		22
Due From Other Funds		CD391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	150,443		22

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		CD600	
TOTAL Accounts Payable	0		0
Other Liabilities	150,000	CD688	
TOTAL Other Liabilities	150,000		0
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	150,000		0
Fund Balance			
Committed Fund Balance	443	CD913	22
TOTAL Committed Fund Balance	443		22
TOTAL Fund Balance	443		22
TOTAL Liabilities, Deferred Inflows And Fund Balance	150,443		22

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	437	CD2401	
TOTAL Use of Money And Property	437		0
Grants From Local Governments	150,000	CD2706	
TOTAL Miscellaneous Local Sources	150,000		0
TOTAL Revenues	150,437		0
TOTAL Revenues	150,437		0

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Spec Proj For Elderly,equip & Cap Outlay	55,687	CD86702	422
TOTAL Spec Proj For Elderly	55,687		422
TOTAL Home And Community Services	55,687		422
TOTAL Expenditures	55,687		422
TOTAL Expenditures	55,687		422

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-75,608	CD8021	443
Prior Period Adj -Decrease In Fund Balance	18,699	CD8015	
Restated Fund Balance - Beg of Year	-94,307	CD8022	443
ADD - REVENUES AND OTHER SOURCES	150,437		
DEDUCT - EXPENDITURES AND OTHER USES	55,687		422
Fund Balance - End of Year	443	CD8029	21

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	59,908	DA200	50,079
TOTAL Cash	59,908		50,079
TOTAL Assets	59,908		50,079

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Appropriated Fund Balance	25,000	DA914	24,700
Assigned Unappropriated Fund Balance	34,908	DA915	25,378
TOTAL Assigned Fund Balance	59,908		50,078
TOTAL Fund Balance	59,908		50,078
TOTAL Liabilities, Deferred Inflows And Fund Balance	59,908		50,078

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	103	DA2401	638
TOTAL Use of Money And Property	103		638
TOTAL Revenues	103		638
TOTAL Revenues	103		638

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Bridges, Contr Expend	17,395	DA51204	10,467
TOTAL Maint of Bridges	17,395		10,467
TOTAL Transportation	17,395		10,467
TOTAL Expenditures	17,395		10,467
TOTAL Expenditures	17,395		10,467

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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	77,199	DA8021	59,907
Restated Fund Balance - Beg of Year	77,199	DA8022	59,907
ADD - REVENUES AND OTHER SOURCES	103		638
DEDUCT - EXPENDITURES AND OTHER USES	17,395		10,467
Fund Balance - End of Year	59,907	DA8029	50,078

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Use of Money And Property		DA2499N	300
TOTAL Estimated Revenues	0		300
Appropriated Fund Balance	25,000	DA599N	24,700
TOTAL Estimated Other Sources	25,000		24,700
TOTAL Estimated Revenues	25,000		25,000

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	25,000	DA5999N	25,000
TOTAL Appropriations	25,000		25,000
TOTAL Appropriations	25,000		25,000

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	299,723	DB201	318,748
TOTAL Cash	299,723		318,748
Due From Other Funds	3,947	DB391	1,440
TOTAL Due From Other Funds	3,947		1,440
Due From Other Governments	104,745	DB440	261,238
TOTAL Due From Other Governments	104,745		261,238
Inventory Of Materials And Supplies	17,827	DB445	
TOTAL Inventories	17,827		0
Prepaid Expenses	18,750	DB480	14,013
TOTAL Prepaid Expenses	18,750		14,013
TOTAL Assets	444,992		595,439

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	23,567	DB600	16,761
TOTAL Accounts Payable	23,567		16,761
Accrued Liabilities	15,244	DB601	26,953
TOTAL Accrued Liabilities	15,244		26,953
Due To Other Funds	4,716	DB630	
TOTAL Due To Other Funds	4,716		0
TOTAL Liabilities	43,527		43,714
Fund Balance			
Not in Spendable Form	36,577	DB806	14,013
TOTAL Nonspendable Fund Balance	36,577		14,013
Assigned Appropriated Fund Balance		DB914	51,548
Assigned Unappropriated Fund Balance	364,838	DB915	486,164
TOTAL Assigned Fund Balance	364,838		537,712
TOTAL Fund Balance	401,415		551,725
TOTAL Liabilities, Deferred Inflows And Fund Balance	444,942		595,439

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,190,077	DB1001	1,189,908
TOTAL Real Property Taxes	1,190,077		1,189,908
Sales Tax (from County)	173,865	DB1120	365,542
TOTAL Non Property Tax Items	173,865		365,542
Interest And Earnings	1,315	DB2401	10,052
TOTAL Use of Money And Property	1,315		10,052
Permits, Other	50	DB2590	150
TOTAL Licenses And Permits	50		150
Sales of Scrap & Excess Materials		DB2650	571
Sales of Equipment	18,129	DB2665	
TOTAL Sale of Property And Compensation For Loss	18,129		571
Refunds of Prior Year's Expenditures	62,127	DB2701	1,864
Unclassified (specify)	50	DB2770	3,025
TOTAL Miscellaneous Local Sources	62,177		4,889
St Aid, Consolidated Highway Aid	77,894	DB3501	279,557
TOTAL State Aid	77,894		279,557
TOTAL Revenues	1,523,507		1,850,669
TOTAL Revenues	1,523,507		1,850,669

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	1,119	DB19804	1,338
TOTAL Payment of Mta Payroll Tax	1,119		1,338
TOTAL General Government Support	1,119		1,338
Maint of Streets, Pers Serv	212,940	DB51101	227,632
Maint of Streets, Contr Expend	100,914	DB51104	122,293
TOTAL Maint of Streets	313,854		349,925
Perm Improve Highway, Equip & Cap Outlay	178,678	DB51122	
Perm Improve Highway, Contr Expend		DB51124	379,557
TOTAL Perm Improve Highway	178,678		379,557
Maint of Bridges, Contr Expend	5,894	DB51204	
TOTAL Maint of Bridges	5,894		0
Machinery, Pers Serv	94,921	DB51301	54,569
Machinery, Equip & Cap Outlay	48,639	DB51302	
Machinery, Contr Expend	82,873	DB51304	85,879
TOTAL Machinery	226,433		140,448
Brush And Weeds, Pers Serv		DB51401	20,311
Brush And Weeds, Contr Expend	3,610	DB51404	4,560
TOTAL Brush And Weeds	3,610		24,871
Snow Removal, Pers Serv	115,495	DB51421	187,709
Snow Removal, Contr Expend	199,246	DB51424	220,741
TOTAL Snow Removal	314,741		408,450
Services,other Govts, Pers Serv		DB51481	
TOTAL Services	0		0
TOTAL Transportation	1,043,210		1,303,251
State Retirement, Empl Bnfts	75,892	DB90108	60,787
Social Security, Empl Bnfts	31,702	DB90308	36,732
Worker's Compensation, Empl Bnfts	48,800	DB90408	46,918
Hospital & Medical (dental) Ins, Empl Bnft	224,083	DB90608	207,742
Other Employee Benefits (spec)	8,506	DB90898	20,904
TOTAL Employee Benefits	388,983		373,083
Debt Principal, Serial Bonds	55,000	DB97106	55,000
Debt Principal, Install Purch. Debt		DB97856	50,994
TOTAL Debt Principal	55,000		105,994
Debt Interest, Serial Bonds	4,363	DB97107	3,400
Debt Interest, Install Purch. Debt		DB97857	553
TOTAL Debt Interest	4,363		3,953
TOTAL Expenditures	1,492,675		1,787,619
TOTAL Expenditures	1,492,675		1,787,619

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(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	370,630	DB8021	401,462
Prior Period Adj -Increase In Fund Balance		DB8012	87,213
Restated Fund Balance - Beg of Year	370,630	DB8022	488,675
ADD - REVENUES AND OTHER SOURCES	1,523,507		1,850,669
DEDUCT - EXPENDITURES AND OTHER USES	1,492,675		1,787,619
Fund Balance - End of Year	401,462	DB8029	551,725

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,189,908	DB1049N	1,095,386
Est Rev - Non Property Tax Items	250,000	DB1199N	455,000
Est Rev - Intergovernmental Charges	0	DB2399N	
Est Rev - Use of Money And Property	1,000	DB2499N	5,000
Est Rev - Miscellaneous Local Sources	0	DB2799N	13,190
Est Rev - State Aid	125,000	DB3099N	144,690
TOTAL Estimated Revenues	1,565,908		1,713,266
Appropriated Fund Balance		DB599N	51,548
TOTAL Estimated Other Sources	0		51,548
TOTAL Estimated Revenues	1,565,908		1,764,814

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	1,088,090	DB5999N	1,259,336
App - Employee Benefits	419,418	DB9199N	396,630
App - Debt Service	58,400	DB9899N	108,848
TOTAL Appropriations	1,565,908		1,764,814
TOTAL Appropriations	1,565,908		1,764,814

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2018	EdpCode	2019
Assets			
Cash	18,437	ER200	
TOTAL Cash	18,437		0
Due From Other Funds		ER391	
TOTAL Due From Other Funds	0		0
TOTAL Assets	18,437		0

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2018	EdpCode	2019
Due To Other Funds		ER630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Net Assets-Unrestricted (deficit)	18,437	ER924	
TOTAL Net Position	18,437		0
TOTAL Fund Balance	18,437		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	18,437		0

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Park And Recreational Charges	57,065	ER2001	
TOTAL Charges For Services Within Locality	57,065		0
Interest And Earnings	37	ER2401	
TOTAL Use of Money And Property	37		0
TOTAL Revenues	57,102		0
TOTAL Revenues	57,102		0

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2018	EdpCode	2019
Expenses			
Playground & Recreation Centers-Pers Serv	48,158	ER71401	
TOTAL Playground & Recreation Centers-Pers Serv	48,158		0
TOTAL Personal Services	48,158		0
Unallocated Insurance-Contractual	1,387	ER19104	
TOTAL Unallocated Insurance-Contractual	1,387		0
Payment of Mta Payroll Tax, Contr Expend	111	ER19804	
TOTAL Payment of Mta Payroll Tax	111		0
Playground & Recreation Centers-Contr Expe	15,141	ER71404	
TOTAL Playground & Recreation Centers-Contr Expe	15,141		0
TOTAL Contractual Expenses	16,639		0
Special Recreation Facilities-Empl Bnfts	3,684	ER71808	
TOTAL Special Recreation Facilities-Empl Bnfts	3,684		0
TOTAL Employee Benefits	3,684		0
TOTAL Expenses	68,481		0
Transfers, Other Funds		ER99019	17,624
TOTAL Transfers	0		17,624
TOTAL Other Uses	0		17,624
TOTAL Expenses	68,481		17,624

TOWN OF Pawling
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(ER) ENTERPRISE RECREATION

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year	29,932	ER8021	18,437
Prior Period Adj -Decrease In Net Position	116	ER8015	813
Restated Net Position - Beg of Year	29,816	ER8022	17,624
ADD - REVENUES AND OTHER SOURCES	57,102		
DEDUCT - EXPENDITURES AND OTHER USES	68,481		17,624
Net Position - End of Year	18,437	ER8029	

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Cash Flow

Code Description	2018	EdpCode	2019
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	782,485	H201	33,890
TOTAL Cash	782,485		33,890
Due From Other Funds	762,399	H391	761,953
TOTAL Due From Other Funds	762,399		761,953
TOTAL Assets	1,544,884		795,843

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	280	H600	
TOTAL Accounts Payable	280		0
Bond Anticipation Notes Payable	4,420,000	H626	4,125,000
TOTAL Notes Payable	4,420,000		4,125,000
Other Liabilities	108,979	H688	108,979
TOTAL Other Liabilities	108,979		108,979
Due To Other Funds	1	H630	
TOTAL Due To Other Funds	1		0
TOTAL Liabilities	4,529,260		4,233,979
Fund Balance			
Unassigned Fund Balance	-2,984,376	H917	-3,438,136
TOTAL Unassigned Fund Balance	-2,984,376		-3,438,136
TOTAL Fund Balance	-2,984,376		-3,438,136
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,544,884		795,843

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	1,399	H2401	4,025
TOTAL Use of Money And Property	1,399		4,025
TOTAL Revenues	1,399		4,025
Interfund Transfers	33,706	H5031	0
TOTAL Interfund Transfers	33,706		0
Bans Redeemed From Appropriations	100,000	H5731	295,000
Installment Purchase Debt		H5785	147,392
TOTAL Proceeds of Obligations	100,000		442,392
TOTAL Other Sources	133,706		442,392
TOTAL Revenues	135,105		446,417

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Snow Removal, Equip & Cap Outlay		H51422	147,392
TOTAL Snow Removal	0		147,392
TOTAL Transportation	0		147,392
Refuse & Garbage, Equip & Cap Outlay	183,706	H81602	
TOTAL Refuse & Garbage	183,706		0
Flood & Erosion Control, Equip & Cap Outla	2,101,205	H87452	535,505
TOTAL Flood & Erosion Control	2,101,205		535,505
TOTAL Home And Community Services	2,284,911		535,505
TOTAL Expenditures	2,284,911		682,897
Transfers, Other Funds		H99019	217,280
TOTAL Operating Transfers	0		217,280
TOTAL Other Uses	0		217,280
TOTAL Expenditures	2,284,911		900,177

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(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	0	H8021	-2,984,376
Prior Period Adj -Increase In Fund Balance	0	H8012	
Prior Period Adj -Decrease In Fund Balance	834,570	H8015	
Restated Fund Balance - Beg of Year	-834,570	H8022	-2,984,376
ADD - REVENUES AND OTHER SOURCES	135,105		446,417
DEDUCT - EXPENDITURES AND OTHER USES	2,284,911		900,177
Fund Balance - End of Year	-2,984,376	H8029	-3,438,136

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(H) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	782,485	H201	33,890
TOTAL Cash	782,485		33,890
Due From Other Funds	762,399	H391	761,953
TOTAL Due From Other Funds	762,399		761,953
TOTAL Assets	1,544,884		795,843

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(H) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	280	H600	
TOTAL Accounts Payable	280		0
Bond Anticipation Notes Payable	4,270,000	H626	4,000,000
TOTAL Notes Payable	4,270,000		4,000,000
Other Liabilities	108,979	H688	108,979
TOTAL Other Liabilities	108,979		108,979
Due To Other Funds	1	H630	
TOTAL Due To Other Funds	1		0
TOTAL Liabilities	4,379,260		4,108,979
Fund Balance			
Unassigned Fund Balance	-2,834,376	H917	-3,313,136
TOTAL Unassigned Fund Balance	-2,834,376		-3,313,136
TOTAL Fund Balance	-2,834,376		-3,313,136
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,544,884		795,843

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(H) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	1,399	H2401	4,025
TOTAL Use of Money And Property	1,399		4,025
TOTAL Revenues	1,399		4,025
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
Bans Redeemed From Appropriations	100,000	H5731	270,000
TOTAL Proceeds of Obligations	100,000		270,000
TOTAL Other Sources	100,000		270,000
TOTAL Revenues	101,399		274,025

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(H) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Flood & Erosion Control, Equip & Cap Outla	2,101,205	H87452	535,505
TOTAL Flood & Erosion Control	2,101,205		535,505
TOTAL Home And Community Services	2,101,205		535,505
TOTAL Expenditures	2,101,205		535,505
Transfers, Other Funds		H99019	217,280
TOTAL Operating Transfers	0		217,280
TOTAL Other Uses	0		217,280
TOTAL Expenditures	2,101,205		752,785

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(H) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	-2,834,376
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	834,570	H8015	
Restated Fund Balance - Beg of Year	-834,570	H8022	-2,834,376
ADD - REVENUES AND OTHER SOURCES	101,399		274,025
DEDUCT - EXPENDITURES AND OTHER USES	2,101,205		752,785
Fund Balance - End of Year	-2,834,376	H8029	-3,313,136

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Balance Sheet

Code Description	2018	EdpCode	2019
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(H1) ROLL-OFF TRUCK

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable	150,000	H626	125,000
TOTAL Notes Payable	150,000		125,000
TOTAL Liabilities	150,000		125,000
Fund Balance			
Unassigned Fund Balance	-150,000	H917	-125,000
TOTAL Unassigned Fund Balance	-150,000		-125,000
TOTAL Fund Balance	-150,000		-125,000
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(H1) ROLL-OFF TRUCK

Results of Operation

Code Description	2018	EdpCode	2019
Other Sources			
Interfund Transfers	33,706	H5031	
TOTAL Interfund Transfers	33,706		0
Bans Redeemed From Appropriations		H5731	25,000
Installment Purchase Debt		H5785	147,392
TOTAL Proceeds of Obligations	0		172,392
TOTAL Other Sources	33,706		172,392
TOTAL Revenues	33,706		172,392

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(H1) ROLL-OFF TRUCK

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Snow Removal, Equip & Cap Outlay		H51422	147,392
TOTAL Snow Removal	0		147,392
TOTAL Transportation	0		147,392
Refuse & Garbage, Equip & Cap Outlay	183,706	H81602	
TOTAL Refuse & Garbage	183,706		0
TOTAL Home And Community Services	183,706		0
TOTAL Expenditures	183,706		147,392
TOTAL Expenditures	183,706		147,392

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(H1) ROLL-OFF TRUCK

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	-150,000
Restated Fund Balance - Beg of Year		H8022	-150,000
ADD - REVENUES AND OTHER SOURCES	33,706		172,392
DEDUCT - EXPENDITURES AND OTHER USES	183,706		147,392
Fund Balance - End of Year	-150,000	H8029	-125,000

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	3,033,237	K101	3,033,237
Buildings	7,838,132	K102	7,838,132
Improvements Other Than Buildings		K103	
Machinery And Equipment	2,293,830	K104	2,441,222
Construction Work In Progress	753,332	K105	753,332
TOTAL Fixed Assets (net)	13,918,531		14,065,923
TOTAL Assets	13,918,531		14,065,923

TOWN OF Pawling
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	13,918,531	K159	14,065,923
TOTAL Investments in Non-Current Government Assets	13,918,531		14,065,923
TOTAL Fund Balance	13,918,531		14,065,923
TOTAL	13,918,531		14,065,923

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

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	119,509	SM201	74,400
TOTAL Cash	119,509		74,400
TOTAL Assets	119,509		74,400

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

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	749,305	SM630	749,305
TOTAL Due To Other Funds	749,305		749,305
TOTAL Liabilities	749,305		749,305
Fund Balance			
Unassigned Fund Balance	-629,796	SM917	-674,905
TOTAL Unassigned Fund Balance	-629,796		-674,905
TOTAL Fund Balance	-629,796		-674,905
TOTAL Liabilities, Deferred Inflows And Fund Balance	119,509		74,400

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

(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	83,605	SM1001	100,000
TOTAL Real Property Taxes	83,605		100,000
Interest And Earnings	184	SM2401	1,765
TOTAL Use of Money And Property	184		1,765
Gifts And Donations		SM2705	1,109
TOTAL Miscellaneous Local Sources	0		1,109
TOTAL Revenues	83,789		102,874
Interfund Transfers		SM5031	217,280
TOTAL Interfund Transfers	0		217,280
TOTAL Other Sources	0		217,280
TOTAL Revenues	83,789		320,154

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

(SM) MISCELLANEOUS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend	2,941	SM19104	1,999
TOTAL Unallocated Insurance	2,941		1,999
TOTAL General Government Support	2,941		1,999
Flood & Erosion Control, Contr Expend		SM87454	18,574
TOTAL Flood & Erosion Control	0		18,574
TOTAL Home And Community Services	0		18,574
Debt Principal, Bond Anticipation Notes	90,000	SM97306	260,000
TOTAL Debt Principal	90,000		260,000
Debt Interest, Bond Anticipation Notes	23,724	SM97307	84,689
TOTAL Debt Interest	23,724		84,689
TOTAL Expenditures	116,665		365,262
TOTAL Expenditures	116,665		365,262

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

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-596,921	SM8021	-629,797
Restated Fund Balance - Beg of Year	-596,921	SM8022	-629,797
ADD - REVENUES AND OTHER SOURCES	83,789		320,154
DEDUCT - EXPENDITURES AND OTHER USES	116,665		365,262
Fund Balance - End of Year	-629,797	SM8029	-674,905

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

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	77,360	SW201	24,219
TOTAL Cash	77,360		24,219
Water Rents Receivable	14,981	SW350	27,822
TOTAL Other Receivables (net)	14,981		27,822
Due From Other Funds	122	SW391	
TOTAL Due From Other Funds	122		0
Prepaid Expenses	527	SW480	
TOTAL Prepaid Expenses	527		0
Cash Special Reserves	0	SW230	
TOTAL Restricted Assets	0		0
TOTAL Assets	92,990		52,041

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

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	4,564	SW600	4,816
TOTAL Accounts Payable	4,564		4,816
Due To Other Funds	12,507	SW630	12,647
TOTAL Due To Other Funds	12,507		12,647
TOTAL Liabilities	17,071		17,463
Fund Balance			
Not in Spendable Form	527	SW806	
TOTAL Nonspendable Fund Balance	527		0
Reserve For Repairs	0	SW882	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	15,646	SW914	15,320
Assigned Unappropriated Fund Balance	59,746	SW915	19,258
TOTAL Assigned Fund Balance	75,392		34,578
TOTAL Fund Balance	75,919		34,578
TOTAL Liabilities, Deferred Inflows And Fund Balance	92,990		52,041

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

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	24,510	SW1001	
TOTAL Real Property Taxes	24,510		0
Metered Water Sales	70,548	SW2140	64,201
Interest & Penalties On Water Rents		SW2148	1,960
TOTAL Departmental Income	70,548		66,161
Interest And Earnings	123	SW2401	857
TOTAL Use of Money And Property	123		857
Refunds of Prior Year's Expenditures	156	SW2701	
TOTAL Miscellaneous Local Sources	156		0
TOTAL Revenues	95,337		67,018
TOTAL Revenues	95,337		67,018

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

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Credit Card Fees		SW13754	0
TOTAL Credit Card Fees	0		0
Payment of Mta Payroll Tax, Contr Expend	16	SW19804	16
TOTAL Payment of Mta Payroll Tax	16		16
TOTAL General Government Support	16		16
Water Administration, Pers Serv	6,194	SW83101	6,318
Water Administration, Contr Expend	5,805	SW83104	2,487
TOTAL Water Administration	11,999		8,805
Source Supply Pwr & Pump, Contr Expend		SW83204	52,213
TOTAL Source Supply Pwr & Pump	0		52,213
Water Purification, Contr Expend	6,278	SW83304	7,939
TOTAL Water Purification	6,278		7,939
Water Trans & Distrib, Contr Expend	51,374	SW83404	40,842
TOTAL Water Trans & Distrib	51,374		40,842
TOTAL Home And Community Services	69,651		109,799
Social Security , Empl Bnfts	448	SW90308	456
TOTAL Employee Benefits	448		456
Debt Principal, Serial Bonds	15,000	SW97106	
Debt Principal, Bond Anticipation Notes	10,000	SW97306	10,000
TOTAL Debt Principal	25,000		10,000
Debt Interest, Serial Bonds	164	SW97107	
Debt Interest, Bond Anticipation Notes	2,647	SW97307	4,921
TOTAL Debt Interest	2,811		4,921
TOTAL Expenditures	97,926		125,192
TOTAL Expenditures	97,926		125,192

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	0	SW8021	75,919
Prior Period Adj -Increase In Fund Balance	78,508	SW8012	16,833
Prior Period Adj -Decrease In Fund Balance	0	SW8015	
Restated Fund Balance - Beg of Year	78,508	SW8022	92,752
ADD - REVENUES AND OTHER SOURCES	95,337		67,018
DEDUCT - EXPENDITURES AND OTHER USES	97,926		125,192
Fund Balance - End of Year	75,919	SW8029	34,578

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

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes		SW1049N	12,825
Est Rev - Intergovernmental Charges	69,500	SW2399N	69,500
Est Rev - Use of Money And Property	75	SW2499N	500
TOTAL Estimated Revenues	69,575		82,825
Appropriated Fund Balance	15,646	SW599N	15,320
TOTAL Estimated Other Sources	15,646		15,320
TOTAL Estimated Revenues	85,221		98,145

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

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	71,961	SW8999N	76,200
App - Employee Benefits	260	SW9199N	
App - Debt Service	13,000	SW9899N	12,825
TOTAL Appropriations	85,221		89,025
App - Interfund Transfer		SW9999N	9,120
TOTAL Other Uses	0		9,120
TOTAL Appropriations	85,221		98,145

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

(SW1) WATER DISTRICT #1

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	25,302	SW201	8,003
TOTAL Cash	25,302		8,003
Water Rents Receivable	1,825	SW350	2,769
TOTAL Other Receivables (net)	1,825		2,769
TOTAL Assets	27,127		10,772

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

(SW1) WATER DISTRICT #1

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable		SW600	1,600
TOTAL Accounts Payable	0		1,600
Due To Other Funds	-122	SW630	
TOTAL Due To Other Funds	-122		0
TOTAL Liabilities	-122		1,600
Fund Balance			
Assigned Appropriated Fund Balance	5,009	SW914	4,980
Assigned Unappropriated Fund Balance	22,240	SW915	4,192
TOTAL Assigned Fund Balance	27,249		9,172
TOTAL Fund Balance	27,249		9,172
TOTAL Liabilities, Deferred Inflows And Fund Balance	27,127		10,772

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

(SW1) WATER DISTRICT #1

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Metered Water Sales	9,630	SW2140	8,781
Interest & Penalties On Water Rents		SW2148	649
TOTAL Departmental Income	9,630		9,430
Interest And Earnings	37	SW2401	298
TOTAL Use of Money And Property	37		298
TOTAL Revenues	9,667		9,728
TOTAL Revenues	9,667		9,728

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

(SW1) WATER DISTRICT #1

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Credit Card Fees		SW13754	
TOTAL Credit Card Fees	0		0
Payment of Mta Payroll Tax, Contr Expend	8	SW19804	8
TOTAL Payment of Mta Payroll Tax	8		8
TOTAL General Government Support	8		8
Water Administration, Pers Serv	3,097	SW83101	3,159
Water Administration, Contr Expend	2,741	SW83104	420
TOTAL Water Administration	5,838		3,579
Source Supply Pwr & Pump, Contr Expend		SW83204	25,647
TOTAL Source Supply Pwr & Pump	0		25,647
Water Trans & Distrib, Contr Expend	2,624	SW83404	
TOTAL Water Trans & Distrib	2,624		0
TOTAL Home And Community Services	8,462		29,226
Social Security , Empl Bnfts	224	SW90308	228
TOTAL Employee Benefits	224		228
TOTAL Expenditures	8,694		29,462
TOTAL Expenditures	8,694		29,462

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

(SW1) WATER DISTRICT #1

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SW8021	27,249
Prior Period Adj -Increase In Fund Balance	26,276	SW8012	1,657
Restated Fund Balance - Beg of Year	26,276	SW8022	28,906
ADD - REVENUES AND OTHER SOURCES	9,667		9,728
DEDUCT - EXPENDITURES AND OTHER USES	8,694		29,462
Fund Balance - End of Year	27,249	SW8029	9,172

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

(SW1) WATER DISTRICT #1

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Intergovernmental Charges	9,500	SW2399N	9,500
Est Rev - Use of Money And Property	50	SW2499N	200
TOTAL Estimated Revenues	9,550		9,700
Appropriated Fund Balance	5,009	SW599N	4,980
TOTAL Estimated Other Sources	5,009		4,980
TOTAL Estimated Revenues	14,559		14,680

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

(SW1) WATER DISTRICT #1

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	14,299	SW8999N	11,200
App - Employee Benefits	260	SW9199N	
TOTAL Appropriations	14,559		11,200
App - Interfund Transfer		SW9999N	3,480
TOTAL Other Uses	0		3,480
TOTAL Appropriations	14,559		14,680

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

(SW2) WATER DISTRICT #2

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	52,058	SW201	16,216
TOTAL Cash	52,058		16,216
Water Rents Receivable	13,156	SW350	25,053
TOTAL Other Receivables (net)	13,156		25,053
Due From Other Funds	122	SW391	
TOTAL Due From Other Funds	122		0
Prepaid Expenses	527	SW480	
TOTAL Prepaid Expenses	527		0
TOTAL Assets	65,863		41,269

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

(SW2) WATER DISTRICT #2

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	4,564	SW600	3,216
TOTAL Accounts Payable	4,564		3,216
Due To Other Funds	12,629	SW630	12,647
TOTAL Due To Other Funds	12,629		12,647
TOTAL Liabilities	17,193		15,863
Fund Balance			
Not in Spendable Form	527	SW806	
TOTAL Nonspendable Fund Balance	527		0
Assigned Appropriated Fund Balance	10,637	SW914	10,340
Assigned Unappropriated Fund Balance	37,506	SW915	15,066
TOTAL Assigned Fund Balance	48,143		25,406
TOTAL Fund Balance	48,670		25,406
TOTAL Liabilities, Deferred Inflows And Fund Balance	65,863		41,269

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

(SW2) WATER DISTRICT #2

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	24,510	SW1001	
TOTAL Real Property Taxes	24,510		0
Metered Water Sales	60,918	SW2140	55,420
Interest & Penalties On Water Rents		SW2148	1,311
TOTAL Departmental Income	60,918		56,731
Interest And Earnings	86	SW2401	559
TOTAL Use of Money And Property	86		559
Refunds of Prior Year's Expenditures	156	SW2701	
TOTAL Miscellaneous Local Sources	156		0
TOTAL Revenues	85,670		57,290
TOTAL Revenues	85,670		57,290

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

(SW2) WATER DISTRICT #2

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Payment of Mta Payroll Tax, Contr Expend	8	SW19804	8
TOTAL Payment of Mta Payroll Tax	8		8
TOTAL General Government Support	8		8
Water Administration, Pers Serv	3,097	SW83101	3,159
Water Administration, Contr Expend	3,064	SW83104	2,067
TOTAL Water Administration	6,161		5,226
Source Supply Pwr & Pump, Contr Expend		SW83204	26,566
TOTAL Source Supply Pwr & Pump	0		26,566
Water Purification, Contr Expend	6,278	SW83304	7,939
TOTAL Water Purification	6,278		7,939
Water Trans & Distrib, Contr Expend	48,750	SW83404	40,842
TOTAL Water Trans & Distrib	48,750		40,842
TOTAL Home And Community Services	61,189		80,573
Social Security , Empl Bnfts	224	SW90308	228
TOTAL Employee Benefits	224		228
Debt Principal, Serial Bonds	15,000	SW97106	
Debt Principal, Bond Anticipation Notes	10,000	SW97306	10,000
TOTAL Debt Principal	25,000		10,000
Debt Interest, Serial Bonds	164	SW97107	
Debt Interest, Bond Anticipation Notes	2,647	SW97307	4,921
TOTAL Debt Interest	2,811		4,921
TOTAL Expenditures	89,232		95,730
TOTAL Expenditures	89,232		95,730

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

(SW2) WATER DISTRICT #2

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SW8021	48,670
Prior Period Adj -Increase In Fund Balance	52,232	SW8012	15,176
Prior Period Adj -Decrease In Fund Balance		SW8015	
Restated Fund Balance - Beg of Year	52,232	SW8022	63,846
ADD - REVENUES AND OTHER SOURCES	85,670		57,290
DEDUCT - EXPENDITURES AND OTHER USES	89,232		95,730
Fund Balance - End of Year	48,670	SW8029	25,406

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

(SW2) WATER DISTRICT #2

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes		SW1049N	12,825
Est Rev - Intergovernmental Charges	60,000	SW2399N	60,000
Est Rev - Use of Money And Property	25	SW2499N	300
TOTAL Estimated Revenues	60,025		73,125
Appropriated Fund Balance	10,637	SW599N	10,340
TOTAL Estimated Other Sources	10,637		10,340
TOTAL Estimated Revenues	70,662		83,465

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

(SW2) WATER DISTRICT #2

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Home And Community Services	57,662	SW8999N	65,000
App - Debt Service	13,000	SW9899N	12,825
TOTAL Appropriations	70,662		77,825
App - Interfund Transfer		SW9999N	5,640
TOTAL Other Uses	0		5,640
TOTAL Appropriations	70,662		83,465

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits	384,852	TA201	369,648
TOTAL Cash	384,852		369,648
Due From Other Funds	8,909	TA391	5,538
TOTAL Due From Other Funds	8,909		5,538
Miscellaneous Current Assets	6,535	TA489	6,448
TOTAL Other	6,535		6,448
TOTAL Assets	400,296		381,634

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	113,832	TA630	114,035
TOTAL Due To Other Funds	113,832		114,035
Consolidated Payroll		TA10	
Deferred Compensation	4,772	TA17	3,440
State Retirement	2,191	TA18	5,600
Group Insurance	577	TA20	319
Federal Income Tax	13	TA22	13
Income Executions	622	TA23	622
Assoc & Union Dues	2,304	TA24	1,959
Social Security Tax	69	TA26	69
Guaranty & Bid Deposits	210,554	TA30	203,505
Other Funds (specify)	65,363	TA85	52,072
TOTAL Agency Liabilities	286,465		267,599
TOTAL Liabilities	400,297		381,634
TOTAL Liabilities, Deferred Inflows And Fund Balance	400,297		381,634

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,303	TE200	243,911
TOTAL Cash	1,303		243,911
Miscellaneous Current Assets	250,000	TE489	10,011
TOTAL Other	250,000		10,011
TOTAL Assets	251,303		253,922

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Net Assets-Restricted For Other Purposes	251,303	TE923	253,922
TOTAL Assigned Fund Balance	251,303		253,922
TOTAL Fund Balance	251,303		253,922
TOTAL Liabilities, Deferred Inflows And Fund Balance	251,303		253,922

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

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings		TE2401	1,085
TOTAL Use of Money And Property	0		1,085
Other Revenue		TE2770	1,539
TOTAL Miscellaneous Local Sources	0		1,539
TOTAL Revenues	0		2,624
TOTAL Revenues	0		2,624

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

Results of Operation

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

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	251,298	TE8021	251,298
Restated Fund Balance - Beg of Year	251,298	TE8022	251,298
ADD - REVENUES AND OTHER SOURCES			2,624
Fund Balance - End of Year	251,298	TE8029	253,922

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

Balance Sheet

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

Balance Sheet

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

Results of Operation

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

Results of Operation

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

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		1 V8021	
Prior Period Adj -Decrease In Fund Balance		1 V8015	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

TOWN OF Pawling
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	12,414,462	W129	12,225,203
TOTAL Provision To Be Made In Future Budgets	12,414,462		12,225,203
TOTAL Assets	12,414,462		12,225,203

TOWN OF Pawling
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	158,562	W638	358,461
Total OPEB Liability	9,139,219	W683	9,272,426
Installment Purchase Debt		W685	96,398
Compensated Absences	236,681	W687	182,918
TOTAL Other Liabilities	9,534,462		9,910,203
Bonds Payable	2,880,000	W628	2,315,000
TOTAL Bond And Long Term Liabilities	2,880,000		2,315,000
TOTAL Liabilities	12,414,462		12,225,203
TOTAL Liabilities	12,414,462		12,225,203

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

3/12/2020

County of: Dutchess

Municipal Code: 130364500000

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
2013	BAN E	WATER DISTRICT #2 IMPROV.		Y	09/19/2013	09/19/2018	1.25%		\$250,000	\$210,000	\$10,000	\$0	\$0		\$200,000
2019	BAN E	consolidate 1.86m and 2.2m BAN			07/30/2019	07/30/2020	2.08%		\$4,060,000	\$0	\$260,000		\$0		\$3,800,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$4,060,000	\$210,000	\$270,000	\$0	\$0	\$0	\$4,000,000
2019	IPC E	Highway Truck Purchase			03/15/2019	03/15/2021	4.50%		\$147,392	\$0	\$50,994		\$0		\$96,398
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$147,392	\$0	\$50,994	\$0	\$0	\$0	\$96,398
2018	BAN N	Whaley lake Dam Improvement			07/31/2018	07/31/2019	2.10%		\$2,200,000	\$2,200,000	\$2,200,000	\$0	\$0		\$0
2017	BAN N	Whaley Lake Dam			09/14/2017	09/14/2018	1.22%		\$1,950,000	\$1,860,000	\$1,860,000	\$0	\$0		\$0
2018	BAN N	Roll-off Truck - Transfer Stat			12/11/2018	12/10/2019	2.80%		\$150,000	\$150,000	\$25,000	\$0	\$0		\$125,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$4,210,000	\$4,085,000	\$0	\$0	\$0	\$125,000
2012	BOND N	REFINANCE LAKESIDE BOND			12/14/2012	03/01/2023	2.00%		\$5,240,000	\$2,710,000	\$525,000	\$0	\$15,000		\$2,200,000
2012	BOND N	HIGHWAY TRUCKS			12/14/2012	12/01/2021	1.784%		\$500,000	\$170,000	\$55,000	\$0	\$0		\$115,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,880,000	\$580,000	\$0	\$15,000	\$0	\$2,315,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$4,207,392	\$7,300,000	\$4,985,994	\$0	\$15,000	\$0	\$6,536,398

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,475.00
Demand Deposits	9Z2011	\$2,658,693.00
Time Deposits	9Z2021	
Total		\$2,660,168.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,744,036.56
Total		\$3,244,036.56
 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 Pawling
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
****-3958	\$190,899	\$0	\$0	\$190,899
****-0760	\$243,912	\$0	\$0	\$243,912
****-0885	\$742,705	\$0	\$0	\$742,705
****-0893	\$22	\$0	\$0	\$22
****-0010	\$74,401	\$0	\$0	\$74,401
****-0080	\$1,469	\$0	\$0	\$1,469
****-0090	\$164,237	\$44,135	\$0	\$208,372
****-0110	\$412	\$0	\$0	\$412
****-0150	\$253	\$0	\$0	\$253
****-0200	\$440	\$0	\$0	\$440
****-0210	\$4,163	\$0	\$0	\$4,163
****-0220	\$32,008	\$0	\$0	\$32,008
****-0230	\$296,436	\$22,311	\$0	\$318,746
****-0240	\$50,079	\$0	\$0	\$50,079
****-0250	\$47,520	\$0	\$0	\$47,520
****-0260	\$201,022	\$0	\$0	\$201,022
****-0280	\$323,731	\$5,760	\$0	\$329,491
****-0300	\$8,004	\$0	\$0	\$8,004
****-0310	\$1,295	\$14,921	\$0	\$16,216
****-0380	\$5,009	\$0	\$0	\$5,009
****-0010	\$3,728	\$0	\$0	\$3,728
****-0680	\$183,067	\$0	\$116,860	\$66,207
****-0840	\$2,234	\$0	\$0	\$2,234
****-5964	\$3,855	\$0	\$0	\$3,855

TOWN OF Pawling
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
****-7385	\$178,735	\$0	\$71,223	\$107,512
				Total Adjusted Bank Balance
				\$2,658,680
				Petty Cash
				\$1,475.00
				Adjustments
				\$13.21
			9ZCASH	*
			Total Cash	\$2,660,168
			9ZCASHB	*
			Total Cash Balance All Funds	\$2,660,168
			* Must be equal	

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

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	No
	Yes
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
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?	No

8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Pawling
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		33			
Total Part Time Employees:		22			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$205,924.00	33	2	15
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund				
90308	Social Security	\$151,443.08	33	22	
90408	Worker's Compensation Insurance	\$70,447.00	33	22	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$730,884.38	23		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$61,973.70	33	22	15
Total		\$1,220,672.16			
Computed Total From Financial Section (comparative purposes only)		\$1,220,672.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$27,949	12,856	gallons	
Diesel Fuel	\$15,049	6,321	gallons	
Fuel Oil	\$46,201	19,404	gallons	
Natural Gas			cubic feet	
Electricity	\$49,122	308,486	kilowatt-hours	
Coal			tons	
Propane	\$4,269	3,159	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, James Schmitt, hereby certify that I am the Chief Fiscal Officer of the Town of Pawling, and that the information provided in the annual financial report of the Town of Pawling, 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 Pawling, and adopted by me as my signature for use in conjunction with the filing of the Town of Pawling 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Pawling's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Christine Mitchell
Name of Report Preparer if different than Chief Fiscal Officer

(845) 475-5544
Telephone Number

02/24/2020
Date of Certification

James Schmitt
Name

Town Supervisor
Title

160 Charles Colman Blvd. Pawling N
Official Address

(845) 855-4464
Official Telephone Number

TOWN OF Pawling
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Account Code Comment

Account Code A878 To record reserves for transfer station capital expenditures per town - see email

Account Code A917 To show as not in spendable form

Account Code A806 To show as not in spendable form

Adjustment Reason

Account Code A8012 Finance Expenditure Overstated \$509, 2018 Sales Tax Growth Payment not recorded \$68,692, 4th Qtr 2018 Sales Tax not recorded \$6,344, Mortgage Tax 2018 not recorded \$74,028, Prepaid Insurance expense adj \$47,074

(B) GENERAL TOWN-OUTSIDE VG

Account Code Comment

Account Code B915 To show as not in spendable form

Account Code B806 To show as not in spendable form

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA914 To agree with 2020 budget

Account Code DA915 To agree with 2020 budget

(DB) HIGHWAY-PART-TOWN

Account Code Comment

Account Code DB915 To show as not in spendable form

Account Code DB806 To show as not in spendable form

Adjustment Reason

Account Code DB8012 2018 Sales Tax Growth Payment \$79,459, 2018 4th quarter sales Tax \$7,754

(SW1) WATER DISTRICT #1

Adjustment Reason

Account Code SW801: 2018 Water Rents \$1657

(SW2) WATER DISTRICT #2

Adjustment Reason

Account Code SW801: 2018 water rents \$15176

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8015 2018 expense not recorded \$813