

**Town of Pawling**  
**Annual Financial Report**  
**For the Fiscal Period 01/01/2024 - 12/31/2024**

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**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, James Schmitt (LG130364500000A), hereby certify that I am the Chief Financial 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 12/31/2024, 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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- B - General Town-Outside Village
- DA - Highway Town-wide
- DB - Highway Part-town
- H - Capital Projects
- SM - Special District(s) Miscellaneous
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.



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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$962,599.88	\$1,453,273.82	\$1,817,574.52
201 - Cash In Time Deposits	-	-	\$0.00
210 - Petty Cash	\$1,475.00	\$775.00	\$475.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$964,074.88</b>	<b>\$1,454,048.82</b>	<b>\$1,818,049.52</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$277,898.30	\$325,106.77	-
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$277,898.30</b>	<b>\$325,106.77</b>	<b>\$0.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$34,393.18	\$34,427.59	\$89,079.70
<b>Total for Net Other Receivables</b>	<b>\$34,393.18</b>	<b>\$34,427.59</b>	<b>\$89,079.70</b>
<b>Due From</b>			
391 - Due From Other Funds	\$376,200.80	\$84,236.12	\$169,488.82
410 - Due from State and Federal Government	\$1,215.67	-	\$22,100.00
440 - Due from Other Governments <i>Mortgage Tax Receivable from Dutchess County</i>	\$54,341.10	\$57,835.00	\$65,922.08
<b>Total for Due From</b>	<b>\$431,757.57</b>	<b>\$142,071.12</b>	<b>\$257,510.90</b>
<b>Other Assets</b>			

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
480 - Prepaid Expenses	\$103,390.50	\$101,630.49	\$115,174.09
<b>Total for Other Assets</b>	<b>\$103,390.50</b>	<b>\$101,630.49</b>	<b>\$115,174.09</b>
<b>Total for Assets</b>	<b>\$1,811,514.43</b>	<b>\$2,057,284.79</b>	<b>\$2,279,814.21</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,811,514.43</b>	<b>\$2,057,284.79</b>	<b>\$2,279,814.21</b>

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$164,781.18	\$179,472.08	\$162,093.37
601 - Accrued Liabilities	\$11,347.20	\$12,756.96	\$10,216.28
<b>Total for Payables</b>	<b>\$176,128.38</b>	<b>\$192,229.04</b>	<b>\$172,309.65</b>
<b>Due to</b>			
631 - Due To Other Governments	\$985.00	\$4,025.00	-
<i>Parking fines owed to Village of Pawling</i>			
<b>Total for Due to</b>	<b>\$985.00</b>	<b>\$4,025.00</b>	<b>\$0.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$173,315.07	\$279,818.74
720 - Group Insurance	\$1,623.44	\$128.41	\$239.40
<b>Total for Other Liabilities</b>	<b>\$1,623.44</b>	<b>\$173,443.48</b>	<b>\$280,058.14</b>
<b>Total for Liabilities</b>	<b>\$178,736.82</b>	<b>\$369,697.52</b>	<b>\$452,367.79</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources	\$28,965.00	\$52,520.00	\$53,700.00
<i>2025 Transfer Station Stickers purchased in 2024</i>			
<b>Total for Deferred Inflows of Resources</b>	<b>\$28,965.00</b>	<b>\$52,520.00</b>	<b>\$53,700.00</b>

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Deferred Inflows</b>	<b>\$28,965.00</b>	<b>\$52,520.00</b>	<b>\$53,700.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$103,390.50	\$101,630.49	\$115,174.09
<b>Total for Nonspendable Fund Balance</b>	<b>\$103,390.50</b>	<b>\$101,630.49</b>	<b>\$115,174.09</b>
<b>Restricted Fund Balance</b>			
867 - Reserve for Employee Benefits and Accrued Liabilities	\$62,397.08	\$8,839.09	-
878 - Capital Reserve	\$14,794.68	\$28,395.68	\$33,804.43
884 - Reserve For Debt	-	\$29,721.00	-
899 - Other Restricted Fund Balance <i>Hoffman Funds \$199156, \$1550.54 Recreation Deposits</i>	\$200,706.54	\$258,151.14	\$255,235.33
<b>Total for Restricted Fund Balance</b>	<b>\$277,898.30</b>	<b>\$325,106.91</b>	<b>\$289,039.76</b>
<b>Committed Fund Balance</b>			
913 - Committed Fund Balance	-	\$40,392.57	\$5,068.84
<b>Total for Committed Fund Balance</b>	<b>\$0.00</b>	<b>\$40,392.57</b>	<b>\$5,068.84</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$150,185.00	\$157,590.00	\$398,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$150,185.00</b>	<b>\$157,590.00</b>	<b>\$398,000.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,072,338.81	\$1,010,347.30	\$966,463.73

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
Total for Unassigned Fund Balance	\$1,072,338.81	\$1,010,347.30	\$966,463.73
Total for Fund Balance	\$1,603,812.61	\$1,635,067.27	\$1,773,746.42
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,811,514.43	\$2,057,284.79	\$2,279,814.21

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$3,050,000.00	\$3,094,340.00	\$3,029,395.00
<b>Total for Property Taxes</b>	<b>\$3,050,000.00</b>	<b>\$3,094,340.00</b>	<b>\$3,029,395.00</b>
<b>Property Tax Items</b>			
1081 - Other Payments In Lieu of Taxes	\$9,328.08	\$8,851.73	\$10,731.42
1090 - Interest and Penalties on Real Prop Taxes	\$25,001.17	\$18,124.81	\$19,127.07
<b>Total for Property Tax Items</b>	<b>\$34,329.25</b>	<b>\$26,976.54</b>	<b>\$29,858.49</b>
<b>Non-Property Tax Items</b>			
1170 - Franchise Tax	\$65,829.93	\$66,342.97	\$67,532.01
<b>Total for Non-Property Tax Items</b>	<b>\$65,829.93</b>	<b>\$66,342.97</b>	<b>\$67,532.01</b>
<b>Departmental Income</b>			
1232 - Tax Collector Fees	\$385.41	\$370.00	\$423.72
1255 - Clerk Fees	\$5,138.50	\$5,148.34	\$6,536.25
1550 - Public Pound Charges Dog Control Fees	\$614.00	\$338.00	\$284.00
1603 - Vital Statistics Fees	\$400.00	\$610.00	\$595.00
2001 - Park and Recreational Charges	\$390,707.35	\$395,538.74	\$299,550.05
2025 - Special Recreational Facility Charges	\$433,697.71	\$390,115.47	\$382,433.88
2130 - Refuse and Garbage Charges	\$277,797.00	\$273,100.00	\$269,455.00
2801 - Interfund Revenues			\$0.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Departmental Income</b>	<b>\$1,108,739.97</b>	<b>\$1,065,220.55</b>	<b>\$959,277.90</b>
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments <i>Pawling Joint Sewer Commision</i>	\$7,365.54	\$8,469.03	\$5,207.80
<b>Total for Intergovernmental Charges</b>	<b>\$7,365.54</b>	<b>\$8,469.03</b>	<b>\$5,207.80</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$110,822.71	\$88,366.13	\$16,755.15
2410 - Rental of Real Property	\$21,600.00	\$22,200.00	\$21,600.00
<b>Total for Use of Money and Property</b>	<b>\$132,422.71</b>	<b>\$110,566.13</b>	<b>\$38,355.15</b>
<b>Licenses and Permits</b>			
2540 - Bingo Licenses	\$714.18	\$83.81	\$152.56
2544 - Dog Licenses	\$6,429.50	\$6,391.50	\$7,285.00
2590 - Permits Other	\$520.00	\$740.00	\$520.00
<b>Total for Licenses and Permits</b>	<b>\$7,663.68</b>	<b>\$7,215.31</b>	<b>\$7,957.56</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$101,247.00	\$107,918.97	\$105,908.53
<b>Total for Fines and Forfeitures</b>	<b>\$101,247.00</b>	<b>\$107,918.97</b>	<b>\$105,908.53</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	-	-	\$622.42
2651 - Sales of Refuse For Recycling	\$12,160.20	\$13,527.50	\$15,616.08
2665 - Sales of Equipment	\$14,440.00	-	\$7,640.00

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2680 - Insurance Recoveries	\$4,077.15	\$620.51	\$24,475.57
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$30,677.35</b>	<b>\$14,148.01</b>	<b>\$48,354.07</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$15,055.94	\$6,803.13	\$2,771.60
2705 - Gifts and Donations	\$44,251.17	-	\$23,409.74
2709 - Employees Contributions	\$70,317.96	\$46,168.20	\$56,073.82
2710 - Premium on Obligations	-	\$29,721.00	-
2770 - Unclassified	\$3,475.41	\$651.17	\$0.00
Workers Compensation Reimbursement			
<b>Total for Other Revenues</b>	<b>\$133,100.48</b>	<b>\$83,343.50</b>	<b>\$82,255.16</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$19,953.00	\$19,953.00	-
3005 - State Aid Mortgage Tax	\$231,322.61	\$255,400.51	\$452,417.95
3089 - State Aid Other	\$2,611.67	-	\$29,150.00
NYS portion of emergency assistance \$1396., NYS Stumpage Tax \$1215.67			
3389 - State Aid Other Public Safety	\$8,330.00	\$5,572.50	\$2,645.00
3820 - State Aid Youth Programs	\$1,593.75	-	-
3960 - State Aid Emergency Disaster Assistance	\$5,265.47	-	-
<b>Total for State Aid</b>	<b>\$269,076.50</b>	<b>\$280,926.01</b>	<b>\$484,212.95</b>
<b>Federal Aid</b>			
4089 - Federal Aid Other	\$173,315.07	\$106,503.67	\$237,646.72
4960 - Federal Aid Emergency Disaster Assistance	\$31,592.78	-	-



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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Federal Aid</b>	<b>\$204,907.85</b>	<b>\$106,503.67</b>	<b>\$237,646.72</b>
<b>Total for Revenues</b>	<b>\$5,145,360.26</b>	<b>\$4,971,970.69</b>	<b>\$5,095,961.34</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total for Operating Transfers</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Total for Other Sources</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$5,150,360.26</b>	<b>\$4,976,970.69</b>	<b>\$5,100,961.34</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$58,150.69	\$57,475.25	\$51,332.32
10104 - Legislative Board - Contractual	\$7,243.66	\$3,804.87	\$2,889.35
<b>Total for Legislative Board</b>	<b>\$65,394.35</b>	<b>\$61,280.12</b>	<b>\$54,221.67</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$113,441.43	\$87,489.34	\$94,253.78
11104 - Municipal Court - Contractual	\$8,097.01	\$7,127.33	\$6,246.70
<b>Total for Judicial</b>	<b>\$121,538.44</b>	<b>\$94,616.67</b>	<b>\$100,500.48</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$91,334.00	\$89,149.78	\$89,791.80
12202 - Supervisor - Equipment and Capital Outlay	-	-	\$439.88
12204 - Supervisor - Contractual	\$8,709.34	\$10,619.85	\$12,995.31
<b>Total for Executive</b>	<b>\$100,043.34</b>	<b>\$99,769.63</b>	<b>\$103,226.99</b>
<b>Finance</b>			
13204 - Auditor - Contractual	-	-	\$489.18
13301 - Tax Collection - Personal Services	\$25,792.78	\$25,074.60	\$20,929.60
13304 - Tax Collection - Contractual	\$4,289.14	\$3,799.40	\$2,938.50

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
13401 - Budget - Personal Services	\$123,011.26	\$114,804.67	\$88,201.35
13404 - Budget - Contractual	\$30,288.81	\$29,767.88	\$49,436.08
13554 - Assessment - Contractual	\$100,985.22	\$93,767.79	\$92,090.61
13804 - Fiscal Agents Fees - Contractual	\$672.00	\$12,361.99	\$4,137.00
<b>Total for Finance</b>	<b>\$285,039.21</b>	<b>\$279,576.33</b>	<b>\$258,222.32</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$144,699.93	\$140,191.25	\$136,507.98
14104 - Clerk - Contractual	\$11,370.17	\$8,274.05	\$14,393.09
14204 - Law - Contractual	\$188,070.08	\$125,331.86	\$109,945.14
14404 - Engineer - Contractual	\$63,295.84	\$105,453.62	\$58,266.55
<b>Total for Municipal Staff</b>	<b>\$407,436.02</b>	<b>\$379,250.78</b>	<b>\$319,112.76</b>
<b>Shared Services</b>			
16104 - Central Services Administration - Contractual	\$9,140.09	\$10,484.72	\$9,386.05
16201 - Operation of Plant - Personal Services	\$276,917.89	\$259,875.47	\$229,485.30
16202 - Operation of Plant - Equipment and Capital Outlay	\$30,004.81	\$74,420.56	\$3,944.36
16204 - Operation of Plant - Contractual	\$208,907.50	\$187,717.58	\$222,729.28
16504 - Central Communication System - Contractual	\$4,920.49	\$4,052.14	\$4,329.57
16704 - Central Printing and Mailing - Contractual	\$12,931.00	\$13,660.58	\$8,728.97
16802 - Central Data Processing - Equipment and Capital Outlay	\$2,016.95	\$5,000.00	\$14,118.71
16804 - Central Data Processing - Contractual	\$37,813.09	\$31,390.70	\$24,926.66
<b>Total for Shared Services</b>	<b>\$582,651.82</b>	<b>\$586,601.75</b>	<b>\$517,648.90</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$135,277.56	\$146,251.97	\$106,352.29

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
19204 - Municipal Association Dues - Contractual	\$1,350.00	\$1,350.00	\$45.00
19304 - Judgements and Claims - Contractual	\$11,707.76	\$12,941.26	\$32,522.19
19804 - Payment Of MTA Payroll Tax - Contractual	\$3,481.31	\$3,843.39	\$3,495.74
<b>Total for Special Items</b>	<b>\$151,816.63</b>	<b>\$164,386.62</b>	<b>\$142,415.22</b>
<b>Total for General Government Support</b>	<b>\$1,713,919.81</b>	<b>\$1,665,481.90</b>	<b>\$1,495,348.34</b>
<b>Public Safety</b>			
<b>Traffic Control</b>			
33104 - Traffic Control - Contractual	\$9,777.35	\$7,674.36	\$10,336.95
<b>Total for Traffic Control</b>	<b>\$9,777.35</b>	<b>\$7,674.36</b>	<b>\$10,336.95</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	\$20,000.00	\$20,000.00	\$7,500.00
35104 - Dog Control - Contractual	\$1,819.90	\$46.00	\$8,031.85
<b>Total for Animal Control</b>	<b>\$21,819.90</b>	<b>\$20,046.00</b>	<b>\$15,531.85</b>
<b>Total for Public Safety</b>	<b>\$31,597.25</b>	<b>\$27,720.36</b>	<b>\$25,868.80</b>
<b>Health</b>			
<b>Other Health</b>			
45404 - Ambulance - Contractual	\$539,865.00	\$519,120.00	\$462,188.85
<b>Total for Other Health</b>	<b>\$539,865.00</b>	<b>\$519,120.00</b>	<b>\$462,188.85</b>
<b>Total for Health</b>	<b>\$539,865.00</b>	<b>\$519,120.00</b>	<b>\$462,188.85</b>

Town of Pawling  
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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$128,457.47	\$118,849.98	\$115,544.61
50104 - Highway and Street Administration - Contractual	\$3,667.84	\$4,173.95	\$4,851.08
51322 - Garage - Equipment and Capital Outlay	\$13,760.00	\$25,098.96	-
51324 - Garage - Contractual	\$13,450.56	\$8,346.66	\$7,627.11
51824 - Street Lighting - Contractual	\$4,694.84	\$4,783.43	\$6,516.50
<b>Total for Highway</b>	<b>\$164,030.71</b>	<b>\$161,252.98</b>	<b>\$134,539.30</b>
<b>Total for Transportation</b>	<b>\$164,030.71</b>	<b>\$161,252.98</b>	<b>\$134,539.30</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
67721 - Programs for the Aging - Personal Services	\$4,087.53	\$2,608.34	\$2,549.23
67724 - Programs for the Aging - Contractual	\$4,659.17	\$4,756.04	\$3,085.35
<b>Total for Economic Opportunity and Development</b>	<b>\$8,746.70</b>	<b>\$7,364.38</b>	<b>\$5,634.58</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$8,746.70</b>	<b>\$7,364.38</b>	<b>\$5,634.58</b>
<b>Culture and Recreation</b>			
<b>C&amp;R - Administration</b>			
70201 - Parks and Recreation Administration - Personal Services	\$169,796.42	\$164,065.47	\$151,815.09
70204 - Parks and Recreation Administration - Contractual	\$12,930.19	\$15,294.11	\$14,674.28
<b>Total for C&amp;R - Administration</b>	<b>\$182,726.61</b>	<b>\$179,359.58</b>	<b>\$166,489.37</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Recreation</b>			
71101 - Parks - Personal Services	\$102,432.37	\$106,314.12	\$102,064.04
71102 - Parks - Equipment and Capital Outlay	\$26,985.10	\$941.17	\$9,611.18
71104 - Parks - Contractual	\$61,689.78	\$55,542.61	\$36,972.46
71452 - Joint Recreation Projects - Equipment and Capital Outlay	\$479.84	-	\$19,758.93
71454 - Joint Recreation Projects - Contractual	\$3,215.64	\$2,976.94	\$4,804.09
71801 - Special Recreation Facilities - Personal Services	\$244,506.83	\$235,845.67	\$220,174.22
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$8,847.47	\$19,279.69	\$23,876.01
71804 - Special Recreation Facilities - Contractual	\$85,573.18	\$83,390.67	\$80,488.08
73101 - Youth Programs - Personal Services	\$41,541.52	\$39,223.85	\$57,427.53
73102 - Youth Programs - Equipment and Capital Outlay	-	-	\$3,235.00
73104 - Youth Programs - Contractual	\$57,370.68	\$43,985.01	\$43,300.86
73201 - Joint Youth Programs - Personal Services	\$106,851.62	\$99,971.24	\$66,655.90
73202 - Joint Youth Programs - Equipment and Capital Outlay	-	-	\$615.97
73204 - Joint Youth Programs - Contractual	\$38,654.24	\$19,269.14	\$23,776.11
<b>Total for Recreation</b>	<b>\$778,148.27</b>	<b>\$706,740.11</b>	<b>\$692,760.38</b>
<b>Culture</b>			
75101 - Historian - Personal Services	\$1,500.00	\$1,471.15	\$1,528.78
75504 - Celebrations - Contractual	\$2,907.73	-	\$7,000.00
<b>Total for Culture</b>	<b>\$4,407.73</b>	<b>\$1,471.15</b>	<b>\$8,528.78</b>
<b>Total for Culture and Recreation</b>	<b>\$965,282.61</b>	<b>\$887,570.84</b>	<b>\$867,778.53</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Home and Community Services</b>			
<b>Sanitation</b>			
81601 - Refuse and Garbage - Personal Services	\$88,260.82	\$107,498.38	\$96,945.90
81602 - Refuse and Garbage - Equipment and Capital Outlay	\$17,431.00	-	\$0.00
81604 - Refuse and Garbage - Contractual	\$176,858.11	\$166,776.52	\$169,872.37
<b>Total for Sanitation</b>	<b>\$282,549.93</b>	<b>\$274,274.90</b>	<b>\$266,818.27</b>
<b>Total for Home and Community Services</b>	<b>\$282,549.93</b>	<b>\$274,274.90</b>	<b>\$266,818.27</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$150,189.77	\$124,167.94	\$114,357.16
90308 - Social Security - Employee Benefits	\$131,789.52	\$126,851.02	\$114,184.31
90408 - Workers' Compensation - Employee Benefits	\$9,890.45	\$11,744.00	\$17,292.00
90508 - Unemployment Insurance - Employee Benefits	-	\$329.13	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$590,249.52	\$487,672.87	\$620,239.51
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Medicare Reimbursement \$35,594.60, HRA \$24577.62</i>	\$60,172.22	\$41,941.44	\$29,058.80
<b>Total for Employee Benefits</b>	<b>\$942,291.48</b>	<b>\$792,706.40</b>	<b>\$895,131.78</b>
<b>Total for Employee Benefits</b>	<b>\$942,291.48</b>	<b>\$792,706.40</b>	<b>\$895,131.78</b>
<b>Debt Service</b>			
<b>Debt Service</b>			

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
97106 - Serial Bonds - Debt Principal	\$62,790.50	\$610,290.50	\$585,813.50
97107 - Serial Bonds - Debt Interest	\$54,593.26	\$20,240.16	\$30,575.15
97306 - Bond Anticipation Notes - Debt Principal	-	\$37,500.00	\$37,500.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$1,623.75	\$450.00
<b>Total for Debt Service</b>	<b>\$117,383.76</b>	<b>\$669,654.41</b>	<b>\$654,338.65</b>
<b>Total for Debt Service</b>	<b>\$117,383.76</b>	<b>\$669,654.41</b>	<b>\$654,338.65</b>
<b>Total for Expenditures</b>	<b>\$4,765,667.25</b>	<b>\$5,005,146.17</b>	<b>\$4,807,647.10</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$415,947.67	\$110,503.67	\$237,646.72
<b>Total for Interfund Transfers</b>	<b>\$415,947.67</b>	<b>\$110,503.67</b>	<b>\$237,646.72</b>
<b>Total for Interfund Transfers</b>	<b>\$415,947.67</b>	<b>\$110,503.67</b>	<b>\$237,646.72</b>
<b>Total for Other Uses</b>	<b>\$415,947.67</b>	<b>\$110,503.67</b>	<b>\$237,646.72</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$5,181,614.92</b>	<b>\$5,115,649.84</b>	<b>\$5,045,293.82</b>



Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,635,067.37	\$1,773,746.52	\$1,718,079.00
8022 - Restated Fund Balance - Beginning of Year	\$1,635,067.37	\$1,773,746.52	\$1,718,079.00
Add Revenues and Other Sources	\$5,150,360.26	\$4,976,970.69	\$5,100,961.34
Deduct Expenditures and Other Uses	\$5,181,614.92	\$5,115,649.84	\$5,045,293.82
8029 - Fund Balance - End of Year	\$1,603,812.71	\$1,635,067.37	\$1,773,746.52

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$3,119,900.00	\$3,050,000.00	\$3,094,340.00
1099 - Est Rev - Property Tax Items	\$28,290.00	\$28,730.00	-
1199 - Est Rev - Non-Property Tax Items	\$67,500.00	\$67,500.00	\$97,230.00
1299 - Est Rev - Departmental Income	-	-	\$4,900.00
2199 - Est Rev - Departmental Income	\$1,012,850.00	\$967,850.00	-
2399 - Est Rev - Intergovernmental Charges	\$6,000.00	\$11,500.00	\$957,450.00
2499 - Est Rev - Use of Money and Property	\$93,200.00	\$71,600.00	\$28,200.00
2599 - Est Rev - Licenses and Permits	\$6,900.00	\$7,400.00	\$7,400.00
2649 - Est Rev - Fines and Forfeitures	\$105,000.00	\$100,000.00	\$100,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$15,205.00	\$11,205.00	\$9,000.00
2799 - Est Rev - Other Revenues	\$83,590.00	\$36,000.00	\$64,000.00
3099 - Est Rev - State Aid	\$271,950.00	\$239,950.00	\$319,950.00
<b>Total for Estimated Revenue</b>	<b>\$4,810,385.00</b>	<b>\$4,591,735.00</b>	<b>\$4,682,470.00</b>
<b>Estimated Other Sources</b>			
5031 - Estimated - Interfund Transfers	-	-	\$5,000.00
5099 - Est Rev - Operating Transfers	\$5,000.00	\$5,000.00	-
599 - Appropriated Fund Balance	\$150,185.00	\$157,590.00	\$398,000.00
<b>Total for Estimated Other Sources</b>	<b>\$155,185.00</b>	<b>\$162,590.00</b>	<b>\$403,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$4,965,570.00</b>	<b>\$4,754,325.00</b>	<b>\$5,085,470.00</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,716,205.00	\$1,731,660.00	\$1,575,290.00
3999 - App - Public Safety	\$32,000.00	\$40,000.00	\$40,000.00
4999 - App - Health	\$561,480.00	\$539,865.00	\$524,160.00
5999 - App - Transportation	\$164,940.00	\$160,955.00	\$136,155.00
6999 - App - Economic Assistance and Opportunity	\$10,835.00	\$10,760.00	\$7,680.00
7999 - App - Culture and Recreation	\$935,235.00	\$923,855.00	\$847,240.00
8999 - App - Home and Community Services	\$271,715.00	\$290,585.00	\$279,225.00
9199 - App - Employee Benefits	\$1,121,530.00	\$918,705.00	\$1,006,550.00
9899 - App - Debt Service	\$151,630.00	\$137,940.00	\$669,170.00
<b>Total for Estimated Appropriations</b>	<b>\$4,965,570.00</b>	<b>\$4,754,325.00</b>	<b>\$5,085,470.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$4,965,570.00</b>	<b>\$4,754,325.00</b>	<b>\$5,085,470.00</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,247,063.10	\$1,166,469.87	\$761,751.96
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,247,063.10</b>	<b>\$1,166,469.87</b>	<b>\$761,751.96</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$227,690.02	\$204,661.18	-
231 - Cash In Time Deposits Special Reserves	-	-	\$587,272.25
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$227,690.02</b>	<b>\$204,661.18</b>	<b>\$587,272.25</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$25,476.74	\$111,663.80	\$38,970.39
<b>Total for Net Other Receivables</b>	<b>\$25,476.74</b>	<b>\$111,663.80</b>	<b>\$38,970.39</b>
<b>Due From</b>			
391 - Due From Other Funds	\$60,000.00	\$60,000.00	-
<b>Total for Due From</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$8,636.93	\$4,127.70	\$5,001.79
<b>Total for Other Assets</b>	<b>\$8,636.93</b>	<b>\$4,127.70</b>	<b>\$5,001.79</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Total for Assets	\$1,568,866.79	\$1,546,922.55	\$1,392,996.39
Total for Assets and Deferred Outflows	\$1,568,866.79	\$1,546,922.55	\$1,392,996.39

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$17,586.17	\$6,912.61	\$19,315.62
601 - Accrued Liabilities	\$885.91	\$1,600.73	\$1,003.82
730 - Guaranty & Bid Deposits	\$364,478.50	\$357,099.85	\$391,919.99
<b>Total for Payables</b>	<b>\$382,950.58</b>	<b>\$365,613.19</b>	<b>\$412,239.43</b>
<b>Other Liabilities</b>			
720 - Group Insurance	\$123.71	-	-
<b>Total for Other Liabilities</b>	<b>\$123.71</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$383,074.29</b>	<b>\$365,613.19</b>	<b>\$412,239.43</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$8,636.93	\$4,127.70	\$5,001.79
<b>Total for Nonspendable Fund Balance</b>	<b>\$8,636.93</b>	<b>\$4,127.70</b>	<b>\$5,001.79</b>
<b>Restricted Fund Balance</b>			
867 - Reserve for Employee Benefits and Accrued Liabilities	\$27,062.67	\$9,180.59	-
899 - Other Restricted Fund Balance <i>Affordable Housing Funds</i>	\$200,627.35	\$195,480.59	\$192,190.61
<b>Total for Restricted Fund Balance</b>	<b>\$227,690.02</b>	<b>\$204,661.18</b>	<b>\$192,190.61</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$145,000.00	\$132,575.00	\$159,700.00
915 - Assigned Unappropriated Fund Balance	\$804,465.55	\$839,945.48	\$623,864.56
<b>Total for Assigned Fund Balance</b>	<b>\$949,465.55</b>	<b>\$972,520.48</b>	<b>\$783,564.56</b>
<b>Total for Fund Balance</b>	<b>\$1,185,792.50</b>	<b>\$1,181,309.36</b>	<b>\$980,756.96</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,568,866.79</b>	<b>\$1,546,922.55</b>	<b>\$1,392,996.39</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$20,000.00	\$1,960.00	\$26,815.00
<b>Total for Property Taxes</b>	<b>\$20,000.00</b>	<b>\$1,960.00</b>	<b>\$26,815.00</b>
<b>Departmental Income</b>			
2110 - Zoning Fees	\$7,100.00	\$8,225.00	\$14,225.00
2115 - Planning Board Fees	\$91,587.69	\$105,718.89	\$110,093.12
<b>Total for Departmental Income</b>	<b>\$98,687.69</b>	<b>\$113,943.89</b>	<b>\$124,318.12</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$57,462.99	\$41,863.14	\$10,541.15
<b>Total for Use of Money and Property</b>	<b>\$57,462.99</b>	<b>\$41,863.14</b>	<b>\$10,541.15</b>
<b>Licenses and Permits</b>			
2555 - Building and Alteration Permits	\$337,767.73	\$441,007.68	\$469,051.97
2590 - Permits Other	\$26,650.00	\$16,750.00	\$27,250.00
<b>Total for Licenses and Permits</b>	<b>\$364,417.73</b>	<b>\$457,757.68</b>	<b>\$496,301.97</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$5,850.00	\$1,725.00	\$11,525.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$5,850.00</b>	<b>\$1,725.00</b>	<b>\$11,525.00</b>



Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$2,928.74	\$1,404.78	-
2709 - Employees Contributions	\$1,608.23	-	-
2750 - AIM Related Payments	-	-	\$19,953.00
<b>Total for Other Revenues</b>	<b>\$4,536.97</b>	<b>\$1,404.78</b>	<b>\$19,953.00</b>
<b>Total for Revenues</b>	<b>\$550,955.38</b>	<b>\$618,654.49</b>	<b>\$689,454.24</b>
<b>Total for Revenues and Other Sources</b>	<b>\$550,955.38</b>	<b>\$618,654.49</b>	<b>\$689,454.24</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19804 - Payment Of MTA Payroll Tax - Contractual	\$595.26	\$572.01	\$375.35
<b>Total for Special Items</b>	<b>\$595.26</b>	<b>\$572.01</b>	<b>\$375.35</b>
<b>Total for General Government Support</b>	<b>\$595.26</b>	<b>\$572.01</b>	<b>\$375.35</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$17,150.00	\$16,905.00	\$15,840.17
31204 - Police - Contractual	-	-	\$2,222.36
<b>Total for Law Enforcement</b>	<b>\$17,150.00</b>	<b>\$16,905.00</b>	<b>\$18,062.53</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$187,576.87	\$137,077.94	\$51,865.00
36202 - Safety Inspection - Equipment and Capital Outlay	\$4,586.54	-	-
36204 - Safety Inspection - Contractual	\$15,834.31	\$12,696.94	\$112,742.93
<b>Total for Other Public Safety</b>	<b>\$207,997.72</b>	<b>\$149,774.88</b>	<b>\$164,607.93</b>
<b>Total for Public Safety</b>	<b>\$225,147.72</b>	<b>\$166,679.88</b>	<b>\$182,670.46</b>
<b>Health</b>			

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$5,070.00	\$4,701.93	\$4,817.06
40204 - Registrar of Vital Statistics - Contractual	\$471.23	\$378.63	\$500.95
<b>Total for Public Health Program</b>	<b>\$5,541.23</b>	<b>\$5,080.56</b>	<b>\$5,318.01</b>
<b>Total for Health</b>	<b>\$5,541.23</b>	<b>\$5,080.56</b>	<b>\$5,318.01</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$15,434.40	\$12,422.93	\$12,535.39
80104 - Zoning - Contractual	\$1,815.63	\$2,031.49	\$3,486.51
80201 - Planning and Surveys - Personal Services	\$78,863.18	\$71,183.72	\$70,784.79
80204 - Planning and Surveys - Contractual	\$91,328.82	\$84,236.20	\$98,349.64
80901 - Environmental Control - Personal Services	\$6,970.00	\$6,792.28	\$7,487.45
80904 - Environmental Control - Contractual	\$720.00	\$1,730.00	\$571.74
<b>Total for General Environment</b>	<b>\$195,132.03</b>	<b>\$178,396.62</b>	<b>\$193,215.52</b>
<b>Total for Home and Community Services</b>	<b>\$195,132.03</b>	<b>\$178,396.62</b>	<b>\$193,215.52</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$30,038.47	\$17,384.89	\$16,611.83
90308 - Social Security - Employee Benefits	\$23,846.58	\$18,432.56	\$12,191.03
90408 - Workers' Compensation - Employee Benefits	\$3,643.85	\$4,465.00	\$4,250.00
90508 - Unemployment Insurance - Employee Benefits	\$10,361.23	\$6,239.74	-

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$51,378.92	\$20,031.42	\$17,692.08
90898 - Employee Benefits, Other (Specify) - Employee Benefits \$717.92 HRA, \$75 EAP	\$792.92	\$819.41	-
<b>Total for Employee Benefits</b>	<b>\$120,061.97</b>	<b>\$67,373.02</b>	<b>\$50,744.94</b>
<b>Total for Employee Benefits</b>	<b>\$120,061.97</b>	<b>\$67,373.02</b>	<b>\$50,744.94</b>
<b>Total for Expenditures</b>	<b>\$546,478.21</b>	<b>\$418,102.09</b>	<b>\$432,324.28</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$546,478.21</b>	<b>\$418,102.09</b>	<b>\$432,324.28</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,181,315.40	\$980,763.00	\$723,627.00
8022 - Restated Fund Balance - Beginning of Year	\$1,181,315.40	\$980,763.00	\$723,627.00
Add Revenues and Other Sources	\$550,955.38	\$618,654.49	\$689,454.24
Deduct Expenditures and Other Uses	\$546,478.21	\$418,102.09	\$432,324.28
8029 - Fund Balance - End of Year	\$1,185,792.57	\$1,181,315.40	\$980,763.00

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$40,000.00	\$20,000.00	\$1,960.00
2199 - Est Rev - Departmental Income	\$113,000.00	-	-
2399 - Est Rev - Intergovernmental Charges	-	\$110,000.00	\$100,000.00
2499 - Est Rev - Use of Money and Property	\$30,005.00	\$15,000.00	\$1,500.00
2599 - Est Rev - Licenses and Permits	\$351,435.00	\$293,940.00	\$233,000.00
3099 - Est Rev - State Aid	-	\$3,000.00	-
<b>Total for Estimated Revenue</b>	<b>\$534,440.00</b>	<b>\$441,940.00</b>	<b>\$336,460.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$145,000.00	\$132,575.00	\$159,700.00
<b>Total for Estimated Other Sources</b>	<b>\$145,000.00</b>	<b>\$132,575.00</b>	<b>\$159,700.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$679,440.00</b>	<b>\$574,515.00</b>	<b>\$496,160.00</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$1,100.00	\$1,160.00	\$590.00
3999 - App - Public Safety	\$231,415.00	\$247,775.00	\$191,990.00
4999 - App - Health	\$6,070.00	\$6,070.00	\$6,070.00
8999 - App - Home and Community Services	\$225,215.00	\$186,460.00	\$174,885.00
9199 - App - Employee Benefits	\$215,640.00	\$133,050.00	\$122,625.00
<b>Total for Estimated Appropriations</b>	<b>\$679,440.00</b>	<b>\$574,515.00</b>	<b>\$496,160.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$679,440.00</b>	<b>\$574,515.00</b>	<b>\$496,160.00</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$70,281.71	\$47,646.12	\$33,506.35
<b>Total for Cash and Cash Equivalents</b>	<b>\$70,281.71</b>	<b>\$47,646.12</b>	<b>\$33,506.35</b>
<b>Total for Assets</b>	<b>\$70,281.71</b>	<b>\$47,646.12</b>	<b>\$33,506.35</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$70,281.71</b>	<b>\$47,646.12</b>	<b>\$33,506.35</b>



Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	-	-	\$15,000.00
915 - Assigned Unappropriated Fund Balance	\$70,281.71	\$47,646.12	\$18,508.12
<b>Total for Assigned Fund Balance</b>	<b>\$70,281.71</b>	<b>\$47,646.12</b>	<b>\$33,508.12</b>
<b>Total for Fund Balance</b>	<b>\$70,281.71</b>	<b>\$47,646.12</b>	<b>\$33,508.12</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$70,281.71</b>	<b>\$47,646.12</b>	<b>\$33,508.12</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$72,935.00	\$54,075.00	\$18,175.00
<b>Total for Property Taxes</b>	<b>\$72,935.00</b>	<b>\$54,075.00</b>	<b>\$18,175.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$3,431.34	\$1,491.02	\$332.02
<b>Total for Use of Money and Property</b>	<b>\$3,431.34</b>	<b>\$1,491.02</b>	<b>\$332.02</b>
<b>Total for Revenues</b>	<b>\$76,366.34</b>	<b>\$55,566.02</b>	<b>\$18,507.02</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$154,775.00	\$674,534.85	-
<b>Total for Operating Transfers</b>	<b>\$154,775.00</b>	<b>\$674,534.85</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$154,775.00</b>	<b>\$674,534.85</b>	<b>\$0.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$231,141.34</b>	<b>\$730,100.87</b>	<b>\$18,507.02</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Debt Service</b>			
<b>Debt Service</b>			
97306 - Bond Anticipation Notes - Debt Principal	\$164,450.00	\$696,295.00	\$26,255.00
97307 - Bond Anticipation Notes - Debt Interest	\$5,755.75	\$19,667.87	\$2,643.63
<b>Total for Debt Service</b>	<b>\$170,205.75</b>	<b>\$715,962.87</b>	<b>\$28,898.63</b>
<b>Total for Debt Service</b>	<b>\$170,205.75</b>	<b>\$715,962.87</b>	<b>\$28,898.63</b>
<b>Total for Expenditures</b>	<b>\$170,205.75</b>	<b>\$715,962.87</b>	<b>\$28,898.63</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	\$38,300.00	-	-
<b>Total for Interfund Transfers</b>	<b>\$38,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$38,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$38,300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$208,505.75</b>	<b>\$715,962.87</b>	<b>\$28,898.63</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$47,645.00	\$33,507.00	\$43,898.00
8022 - Restated Fund Balance - Beginning of Year	\$47,645.00	\$33,507.00	\$43,898.00
Add Revenues and Other Sources	\$231,141.34	\$730,100.87	\$18,507.02
Deduct Expenditures and Other Uses	\$208,505.75	\$715,962.87	\$28,898.63
8029 - Fund Balance - End of Year	\$70,280.59	\$47,645.00	\$33,507.00

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$49,210.00	\$72,935.00	\$54,075.00
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$800.00	\$100.00
<b>Total for Estimated Revenue</b>	<b>\$50,210.00</b>	<b>\$73,735.00</b>	<b>\$54,175.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	-	-	\$15,000.00
<b>Total for Estimated Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$50,210.00</b>	<b>\$73,735.00</b>	<b>\$69,175.00</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$26,145.00	\$20,000.00	\$5,000.00
9899 - App - Debt Service	-	\$53,735.00	\$64,175.00
<b>Total for Estimated Appropriations</b>	<b>\$26,145.00</b>	<b>\$73,735.00</b>	<b>\$69,175.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$24,065.00	-	-
<b>Total for Estimated Other Uses</b>	<b>\$24,065.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$50,210.00</b>	<b>\$73,735.00</b>	<b>\$69,175.00</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,153,086.28	\$1,571,513.58	\$220,017.85
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,153,086.28</b>	<b>\$1,571,513.58</b>	<b>\$220,017.85</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$4,882.89	\$26,480.19	-
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$4,882.89</b>	<b>\$26,480.19</b>	<b>\$0.00</b>
<b>Due From</b>			
410 - Due from State and Federal Government	\$271,966.05	\$272,822.76	\$212,290.00
440 - Due from Other Governments	\$201,048.18	\$195,832.08	\$482,384.49
<i>Sales Tax Due</i>			
<b>Total for Due From</b>	<b>\$473,014.23</b>	<b>\$468,654.84</b>	<b>\$694,674.49</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$19,937.85	\$16,549.47	\$15,979.21
<b>Total for Other Assets</b>	<b>\$19,937.85</b>	<b>\$16,549.47</b>	<b>\$15,979.21</b>
<b>Total for Assets</b>	<b>\$1,650,921.25</b>	<b>\$2,083,198.08</b>	<b>\$930,671.55</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,650,921.25</b>	<b>\$2,083,198.08</b>	<b>\$930,671.55</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$62,048.85	\$77,204.24	\$26,764.41
601 - Accrued Liabilities	\$15,456.30	\$11,462.77	\$11,181.14
<b>Total for Payables</b>	<b>\$77,505.15</b>	<b>\$88,667.01</b>	<b>\$37,945.55</b>
<b>Due to</b>			
630 - Due To Other Funds	-	-	\$4,488.82
<b>Total for Due to</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,488.82</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$743,000.00	-
720 - Group Insurance	\$629.56	-	-
<b>Total for Other Liabilities</b>	<b>\$629.56</b>	<b>\$743,000.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$78,134.71</b>	<b>\$831,667.01</b>	<b>\$42,434.37</b>
<b>Deferred Inflows</b>			
<b>Deferred Inflows of Resources</b>			
691 - Deferred Inflow Of Resources Snow & Ice revenue from Dutchess County for 2025	\$8,796.50	-	-
<b>Total for Deferred Inflows of Resources</b>	<b>\$8,796.50</b>	<b>\$0.00</b>	<b>\$0.00</b>



Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Deferred Inflows</b>	<b>\$8,796.50</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$19,937.85	\$16,549.47	\$15,979.21
<b>Total for Nonspendable Fund Balance</b>	<b>\$19,937.85</b>	<b>\$16,549.47</b>	<b>\$15,979.21</b>
<b>Restricted Fund Balance</b>			
867 - Reserve for Employee Benefits and Accrued Liabilities	\$4,882.89	\$13,743.19	-
884 - Reserve For Debt	-	\$12,737.00	-
<b>Total for Restricted Fund Balance</b>	<b>\$4,882.89</b>	<b>\$26,480.19</b>	<b>\$0.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$200,000.00	\$153,180.00	\$103,315.00
915 - Assigned Unappropriated Fund Balance	\$1,339,169.30	\$1,055,321.41	\$768,942.97
<b>Total for Assigned Fund Balance</b>	<b>\$1,539,169.30</b>	<b>\$1,208,501.41</b>	<b>\$872,257.97</b>
<b>Total for Fund Balance</b>	<b>\$1,563,990.04</b>	<b>\$1,251,531.07</b>	<b>\$888,237.18</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,650,921.25</b>	<b>\$2,083,198.08</b>	<b>\$930,671.55</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$1,290,000.00	\$1,184,195.00	\$1,118,294.00
<b>Total for Property Taxes</b>	<b>\$1,290,000.00</b>	<b>\$1,184,195.00</b>	<b>\$1,118,294.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$673,643.93	\$633,193.60	\$674,401.14
<b>Total for Non-Property Tax Items</b>	<b>\$673,643.93</b>	<b>\$633,193.60</b>	<b>\$674,401.14</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments Snow & Ice Agreement with Dutchess County	\$52,770.00	-	\$38,192.00
<b>Total for Intergovernmental Charges</b>	<b>\$52,770.00</b>	<b>\$0.00</b>	<b>\$38,192.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$78,392.37	\$35,395.35	\$5,593.02
<b>Total for Use of Money and Property</b>	<b>\$78,392.37</b>	<b>\$35,395.35</b>	<b>\$5,593.02</b>
<b>Licenses and Permits</b>			
2590 - Permits Other	\$150.00	-	\$50.00
<b>Total for Licenses and Permits</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$50.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	-	\$14,400.00	-

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
2680 - Insurance Recoveries	\$9,923.01	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$9,923.01</b>	<b>\$14,400.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$735.46	\$309.53
2709 - Employees Contributions	\$16,368.56	\$11,063.98	\$9,613.87
2710 - Premium on Obligations	-	\$12,737.00	-
2770 - Unclassified <i>Rent from Village for Use of Salt Shed &amp; Fuel Pumps</i>	\$3,000.00	\$3,100.00	\$3,000.00
<b>Total for Other Revenues</b>	<b>\$19,368.56</b>	<b>\$27,636.44</b>	<b>\$12,923.40</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$272,056.05	\$272,822.76	\$252,524.48
3960 - State Aid Emergency Disaster Assistance	\$29,156.54	\$10,550.70	-
<b>Total for State Aid</b>	<b>\$301,212.59</b>	<b>\$283,373.46</b>	<b>\$252,524.48</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	\$192,373.65	\$94,956.34	-
<b>Total for Federal Aid</b>	<b>\$192,373.65</b>	<b>\$94,956.34</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$2,617,834.11</b>	<b>\$2,273,150.19</b>	<b>\$2,101,978.04</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$308,537.00	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$308,537.00</b>	<b>\$0.00</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
Total for Other Sources	\$0.00	\$308,537.00	\$0.00
Total for Revenues and Other Sources	\$2,617,834.11	\$2,581,687.19	\$2,101,978.04

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Special Items</b>			
19804 - Payment Of MTA Payroll Tax - Contractual	\$1,212.65	\$1,187.28	\$1,265.22
19894 - General Government Support, Other - Contractual Fiscal Agent Fees	\$890.00	-	\$15,813.00
<b>Total for Special Items</b>	<b>\$2,102.65</b>	<b>\$1,187.28</b>	<b>\$17,078.22</b>
<b>Total for General Government Support</b>	<b>\$2,102.65</b>	<b>\$1,187.28</b>	<b>\$17,078.22</b>
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$549,315.98	\$487,639.73	\$470,282.52
51104 - Maintenance of Roads - Contractual	\$86,654.91	\$79,241.03	\$134,875.14
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$525,749.49	\$300,000.00	\$507,910.00
51124 - Permanent Improvements Highway - Contractual	\$105,867.43	\$105,944.14	-
51302 - Machinery - Equipment and Capital Outlay	-	-	\$40,905.75
51304 - Machinery - Contractual	\$90,959.24	\$78,459.19	\$67,173.29
51404 - Brush And Weeds - Contractual	\$14,796.29	\$13,600.00	\$3,705.00
51421 - Snow Removal - Personal Services	\$60,352.20	\$27,967.59	\$64,732.21
51424 - Snow Removal - Contractual	\$172,230.13	\$189,259.20	\$198,571.80
<b>Total for Highway</b>	<b>\$1,605,925.67</b>	<b>\$1,282,110.88</b>	<b>\$1,488,155.71</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Transportation</b>	<b>\$1,605,925.67</b>	<b>\$1,282,110.88</b>	<b>\$1,488,155.71</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$76,363.00	\$65,627.63	\$52,385.80
90308 - Social Security - Employee Benefits	\$47,615.20	\$39,489.88	\$42,082.51
90408 - Workers' Compensation - Employee Benefits	\$38,520.70	\$45,475.00	\$50,770.00
90508 - Unemployment Insurance - Employee Benefits	-	\$3,258.24	-
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$302,523.88	\$239,188.30	\$273,849.34
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Medicare Reimbursement \$9304.70, HRA \$8860.30</i>	\$18,165.00	\$10,214.41	\$8,164.80
<b>Total for Employee Benefits</b>	<b>\$483,187.78</b>	<b>\$403,253.46</b>	<b>\$427,252.45</b>
<b>Total for Employee Benefits</b>	<b>\$483,187.78</b>	<b>\$403,253.46</b>	<b>\$427,252.45</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$133,465.50	\$125,954.00	\$44,052.50
97107 - Serial Bonds - Debt Interest	\$80,693.54	\$65,747.63	\$19,623.55
97306 - Bond Anticipation Notes - Debt Principal	-	\$334,248.00	\$25,712.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$5,892.05	\$1,907.78
<b>Total for Debt Service</b>	<b>\$214,159.04</b>	<b>\$531,841.68</b>	<b>\$91,295.83</b>
<b>Total for Debt Service</b>	<b>\$214,159.04</b>	<b>\$531,841.68</b>	<b>\$91,295.83</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Expenditures</b>	<b>\$2,305,375.14</b>	<b>\$2,218,393.30</b>	<b>\$2,023,782.21</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$20,089.00
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,089.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,089.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,089.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,305,375.14</b>	<b>\$2,218,393.30</b>	<b>\$2,043,871.21</b>

Town of Pawling  
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,251,534.89	\$888,241.00	\$830,129.00
8022 - Restated Fund Balance - Beginning of Year	\$1,251,534.89	\$888,241.00	\$830,129.00
Add Revenues and Other Sources	\$2,617,834.11	\$2,581,687.19	\$2,101,978.04
Deduct Expenditures and Other Uses	\$2,305,375.14	\$2,218,393.30	\$2,043,871.21
8029 - Fund Balance - End of Year	\$1,563,993.86	\$1,251,534.89	\$888,241.00



Town of Pawling  
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$1,350,000.00	\$1,290,000.00	\$1,184,195.00
1199 - Est Rev - Non-Property Tax Items	\$623,840.00	\$550,000.00	\$500,000.00
2399 - Est Rev - Intergovernmental Charges	\$70,360.00	-	-
2499 - Est Rev - Use of Money and Property	\$47,995.00	\$56,355.00	\$2,500.00
2799 - Est Rev - Other Revenues	\$13,620.00	\$11,000.00	\$11,000.00
3099 - Est Rev - State Aid	\$265,000.00	\$265,000.00	\$235,000.00
<b>Total for Estimated Revenue</b>	<b>\$2,370,815.00</b>	<b>\$2,172,355.00</b>	<b>\$1,932,695.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$200,000.00	\$153,180.00	\$103,315.00
<b>Total for Estimated Other Sources</b>	<b>\$200,000.00</b>	<b>\$153,180.00</b>	<b>\$103,315.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$2,570,815.00</b>	<b>\$2,325,535.00</b>	<b>\$2,036,010.00</b>

Town of Pawling  
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For the Fiscal Period 01/01/2024 - 12/31/2024

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$7,155.00	\$6,905.00	-
5999 - App - Transportation	\$1,788,665.00	\$1,657,090.00	\$1,313,050.00
9199 - App - Employee Benefits	\$551,285.00	\$438,525.00	\$499,170.00
9899 - App - Debt Service	\$223,710.00	\$223,015.00	\$223,790.00
<b>Total for Estimated Appropriations</b>	<b>\$2,570,815.00</b>	<b>\$2,325,535.00</b>	<b>\$2,036,010.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$2,570,815.00</b>	<b>\$2,325,535.00</b>	<b>\$2,036,010.00</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$1,917,181.13	\$1,606,703.63	\$2,668,185.58
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,917,181.13</b>	<b>\$1,606,703.63</b>	<b>\$2,668,185.58</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$12,647.22
410 - Due from State and Federal Government	\$795,562.27	\$114,417.95	\$272,823.72
440 - Due from Other Governments	-	-	\$40,511.75
<b>Total for Due From</b>	<b>\$795,562.27</b>	<b>\$114,417.95</b>	<b>\$325,982.69</b>
<b>Total for Assets</b>	<b>\$2,712,743.40</b>	<b>\$1,721,121.58</b>	<b>\$2,994,168.27</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,712,743.40</b>	<b>\$1,721,121.58</b>	<b>\$2,994,168.27</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$294,931.00	\$177,486.66	\$78,693.06
601 - Accrued Liabilities	-	-	\$17,538.55
<b>Total for Payables</b>	<b>\$294,931.00</b>	<b>\$177,486.66</b>	<b>\$96,231.61</b>
<b>Due to</b>			
630 - Due To Other Funds	\$430,000.00	\$141,850.00	\$178,138.51
<b>Total for Due to</b>	<b>\$430,000.00</b>	<b>\$141,850.00</b>	<b>\$178,138.51</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	\$687,355.00	\$459,575.00	\$1,422,493.00
<b>Total for Notes Payable</b>	<b>\$687,355.00</b>	<b>\$459,575.00</b>	<b>\$1,422,493.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities <i>Retainage \$41503.95, Unused FEMA Funds \$1,012406.87</i>	\$1,053,910.82	-	-
<b>Total for Other Liabilities</b>	<b>\$1,053,910.82</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$2,466,196.82</b>	<b>\$778,911.66</b>	<b>\$1,696,863.12</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
915 - Assigned Unappropriated Fund Balance	\$246,546.58	\$942,209.92	\$1,334,805.15
<b>Total for Assigned Fund Balance</b>	<b>\$246,546.58</b>	<b>\$942,209.92</b>	<b>\$1,334,805.15</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	(\$37,500.00)
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$37,500.00)</b>
<b>Total for Fund Balance</b>	<b>\$246,546.58</b>	<b>\$942,209.92</b>	<b>\$1,297,305.15</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,712,743.40</b>	<b>\$1,721,121.58</b>	<b>\$2,994,168.27</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Intergovernmental Charges</b>			
2389 - Miscellaneous Revenue Other Governments <i>sale of refuse</i>	\$1,438.05	-	-
<b>Total for Intergovernmental Charges</b>	<b>\$1,438.05</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$84,268.61	\$67,637.97	\$20,511.33
<b>Total for Use of Money and Property</b>	<b>\$84,268.61</b>	<b>\$67,637.97</b>	<b>\$20,511.33</b>
<b>Other Revenues</b>			
2705 - Gifts and Donations	-	-	\$225,000.00
2706 - Grants From Local Governments	\$98,515.00	\$10,973.25	-
<b>Total for Other Revenues</b>	<b>\$98,515.00</b>	<b>\$10,973.25</b>	<b>\$225,000.00</b>
<b>State Aid</b>			
3097 - State Aid Capital Projects	\$715,672.07	\$30,785.99	\$87,548.61
<b>Total for State Aid</b>	<b>\$715,672.07</b>	<b>\$30,785.99</b>	<b>\$87,548.61</b>
<b>Federal Aid</b>			
4097 - Federal Aid Capital Projects	-	\$8,686.21	-
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$8,686.21</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$899,893.73</b>	<b>\$118,083.42</b>	<b>\$333,059.94</b>

Town of Pawling  
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**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$454,247.67	\$110,503.67	\$271,941.78
<b>Total for Operating Transfers</b>	<b>\$454,247.67</b>	<b>\$110,503.67</b>	<b>\$271,941.78</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	\$1,495,000.00	\$1,500,000.00
5731 - BANS Redeemed from Appropriations	\$172,220.00	\$1,072,918.00	\$89,467.00
<b>Total for Proceeds of Obligations</b>	<b>\$172,220.00</b>	<b>\$2,567,918.00</b>	<b>\$1,589,467.00</b>
<b>Total for Other Sources</b>	<b>\$626,467.67</b>	<b>\$2,678,421.67</b>	<b>\$1,861,408.78</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,526,361.40</b>	<b>\$2,796,505.09</b>	<b>\$2,194,468.72</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Judicial</b>			
11302 - Traffic Violations Bureau - Equipment and Capital Outlay	-	-	\$0.00
<b>Total for Judicial</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Municipal Staff</b>			
14402 - Engineer - Equipment and Capital Outlay	\$153,812.33	\$156,594.07	\$65,399.98
<b>Total for Municipal Staff</b>	<b>\$153,812.33</b>	<b>\$156,594.07</b>	<b>\$65,399.98</b>
<b>Shared Services</b>			
16202 - Operation of Plant - Equipment and Capital Outlay	\$1,156,207.94	\$652,019.49	\$272,793.28
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$7,000.00	-
<b>Total for Shared Services</b>	<b>\$1,156,207.94</b>	<b>\$659,019.49</b>	<b>\$272,793.28</b>
<b>Total for General Government Support</b>	<b>\$1,310,020.27</b>	<b>\$815,613.56</b>	<b>\$338,193.26</b>
<b>Transportation</b>			
<b>Highway</b>			
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$145,326.29	\$754,197.00	\$81,104.03
51302 - Machinery - Equipment and Capital Outlay	\$150,316.16	\$570,730.78	\$206,904.23



Town of Pawling  
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For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
51972 - Highway Capital Project - Equipment and Capital Outlay	\$50,270.00	-	\$7,481.75
<b>Total for Highway</b>	<b>\$345,912.45</b>	<b>\$1,324,927.78</b>	<b>\$295,490.01</b>
<b>Total for Transportation</b>	<b>\$345,912.45</b>	<b>\$1,324,927.78</b>	<b>\$295,490.01</b>
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71102 - Parks - Equipment and Capital Outlay	\$329,754.80	\$15,476.53	\$378,638.80
71402 - Playground and Recreation Centers - Equipment and Capital Outlay	\$5,783.17	-	-
<b>Total for Recreation</b>	<b>\$335,537.97</b>	<b>\$15,476.53</b>	<b>\$378,638.80</b>
<b>Total for Culture and Recreation</b>	<b>\$335,537.97</b>	<b>\$15,476.53</b>	<b>\$378,638.80</b>
<b>Home and Community Services</b>			
<b>Water</b>			
83202 - Water Source of Supply, Power and Pumping - Equipment and Capital Outlay	\$14,972.57	-	\$93,111.55
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$60,806.48	\$12,510.60	\$11,320.00
<b>Total for Water</b>	<b>\$75,779.05</b>	<b>\$12,510.60</b>	<b>\$104,431.55</b>
<b>Total for Home and Community Services</b>	<b>\$75,779.05</b>	<b>\$12,510.60</b>	<b>\$104,431.55</b>
<b>Total for Expenditures</b>	<b>\$2,067,249.74</b>	<b>\$2,168,528.47</b>	<b>\$1,116,753.62</b>
<b>Other Uses</b>			

Town of Pawling  
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**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer \$154,775 transfer to payoff BAN early West Main St.	\$154,775.00	\$983,071.85	\$14,206.06
<b>Total for Interfund Transfers</b>	<b>\$154,775.00</b>	<b>\$983,071.85</b>	<b>\$14,206.06</b>
<b>Total for Interfund Transfers</b>	<b>\$154,775.00</b>	<b>\$983,071.85</b>	<b>\$14,206.06</b>
<b>Total for Other Uses</b>	<b>\$154,775.00</b>	<b>\$983,071.85</b>	<b>\$14,206.06</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$2,222,024.74</b>	<b>\$3,151,600.32</b>	<b>\$1,130,959.68</b>

Town of Pawling  
Annual Financial Report  
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**H - Capital Projects  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$942,209.92	\$1,297,305.15	\$311,866.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$78,069.89
8022 - Restated Fund Balance - Beginning of Year	\$942,209.92	\$1,297,305.15	\$233,796.11
Add Revenues and Other Sources	\$1,526,361.40	\$2,796,505.09	\$2,194,468.72
Deduct Expenditures and Other Uses	\$2,222,024.74	\$3,151,600.32	\$1,130,959.68
8029 - Fund Balance - End of Year	\$246,546.58	\$942,209.92	\$1,297,305.15

Town of Pawling  
Annual Financial Report  
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**SM - Special District(s) Miscellaneous  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$101,018.53	\$75,747.82	\$78,389.95
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$101,018.53</b>	<b>\$75,747.82</b>	<b>\$78,389.95</b>
<b>Total for Assets</b>	<b>\$101,018.53</b>	<b>\$75,747.82</b>	<b>\$78,389.95</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$101,018.53</b>	<b>\$75,747.82</b>	<b>\$78,389.95</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SM - Special District(s) Miscellaneous  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	\$1,200.80	\$2,386.12	-
<b>Total for Due to</b>	<b>\$1,200.80</b>	<b>\$2,386.12</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$1,200.80</b>	<b>\$2,386.12</b>	<b>\$0.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$12,000.00	\$10,000.00	\$10,000.00
915 - Assigned Unappropriated Fund Balance	\$87,817.73	\$63,361.70	\$68,389.95
<b>Total for Assigned Fund Balance</b>	<b>\$99,817.73</b>	<b>\$73,361.70</b>	<b>\$78,389.95</b>
<b>Total for Fund Balance</b>	<b>\$99,817.73</b>	<b>\$73,361.70</b>	<b>\$78,389.95</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$101,018.53</b>	<b>\$75,747.82</b>	<b>\$78,389.95</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$178,335.00	\$177,055.00	\$191,365.00
<b>Total for Property Taxes</b>	<b>\$178,335.00</b>	<b>\$177,055.00</b>	<b>\$191,365.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$4,611.62	\$3,173.38	\$907.67
<b>Total for Use of Money and Property</b>	<b>\$4,611.62</b>	<b>\$3,173.38</b>	<b>\$907.67</b>
<b>Sales of Property and Compensation for Loss</b>			
2655 - Sales Other	\$25,823.50	-	-
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$25,823.50</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$208,770.12</b>	<b>\$180,228.38</b>	<b>\$192,272.67</b>
<b>Total for Revenues and Other Sources</b>	<b>\$208,770.12</b>	<b>\$180,228.38</b>	<b>\$192,272.67</b>

Town of Pawling  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13254 - Treasurer - Contractual	\$781.00	-	\$0.00
<b>Total for Finance</b>	<b>\$781.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$781.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			
<b>Natural Resources</b>			
87451 - Flood and Erosion Control - Personal Services	\$1,200.80	\$2,386.12	-
87452 - Flood and Erosion Control - Equipment and Capital Outlay	-	-	\$4,113.52
87454 - Flood and Erosion Control - Contractual	-	\$5,408.67	\$7,484.00
<b>Total for Natural Resources</b>	<b>\$1,200.80</b>	<b>\$7,794.79</b>	<b>\$11,597.52</b>
<b>Total for Home and Community Services</b>	<b>\$1,200.80</b>	<b>\$7,794.79</b>	<b>\$11,597.52</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$148,573.00	\$143,584.50	\$132,783.00
97107 - Serial Bonds - Debt Interest	\$31,759.29	\$33,877.34	\$52,358.20

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**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
97306 - Bond Anticipation Notes - Debt Principal	-	-	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$0.00
<b>Total for Debt Service</b>	<b>\$180,332.29</b>	<b>\$177,461.84</b>	<b>\$185,141.20</b>
<b>Total for Debt Service</b>	<b>\$180,332.29</b>	<b>\$177,461.84</b>	<b>\$185,141.20</b>
<b>Total for Expenditures</b>	<b>\$182,314.09</b>	<b>\$185,256.63</b>	<b>\$196,738.72</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$182,314.09</b>	<b>\$185,256.63</b>	<b>\$196,738.72</b>



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**SM - Special District(s) Miscellaneous  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$73,361.75	\$78,390.00	\$82,856.00
8022 - Restated Fund Balance - Beginning of Year	\$73,361.75	\$78,390.00	\$82,856.00
Add Revenues and Other Sources	\$208,770.12	\$180,228.38	\$192,272.67
Deduct Expenditures and Other Uses	\$182,314.09	\$185,256.63	\$196,738.72
8029 - Fund Balance - End of Year	\$99,817.78	\$73,361.75	\$78,390.00

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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$70,054.71	\$59,098.29	\$56,560.39
201 - Cash In Time Deposits	-	-	\$0.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$70,054.71</b>	<b>\$59,098.29</b>	<b>\$56,560.39</b>
<b>Net Other Receivables</b>			
350 - Water Rents Receivable	\$27,293.61	\$27,175.71	\$23,746.26
<b>Total for Net Other Receivables</b>	<b>\$27,293.61</b>	<b>\$27,175.71</b>	<b>\$23,746.26</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$491.29
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$491.29</b>
<b>Total for Assets</b>	<b>\$97,348.32</b>	<b>\$86,274.00</b>	<b>\$80,797.94</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$97,348.32</b>	<b>\$86,274.00</b>	<b>\$80,797.94</b>

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**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$8,503.57	\$5,107.25	\$7,778.94
<b>Total for Payables</b>	<b>\$8,503.57</b>	<b>\$5,107.25</b>	<b>\$7,778.94</b>
<b>Due to</b>			
630 - Due To Other Funds	\$5,000.00	-	-
<b>Total for Due to</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$13,503.57</b>	<b>\$5,107.25</b>	<b>\$7,778.94</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$10,000.00	\$10,000.00	\$3,800.00
915 - Assigned Unappropriated Fund Balance	\$73,844.75	\$71,166.75	\$69,219.00
<b>Total for Assigned Fund Balance</b>	<b>\$83,844.75</b>	<b>\$81,166.75</b>	<b>\$73,019.00</b>
<b>Total for Fund Balance</b>	<b>\$83,844.75</b>	<b>\$81,166.75</b>	<b>\$73,019.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$97,348.32</b>	<b>\$86,274.00</b>	<b>\$80,797.94</b>

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$25,820.00	\$22,950.00	\$13,740.00
<b>Total for Property Taxes</b>	<b>\$25,820.00</b>	<b>\$22,950.00</b>	<b>\$13,740.00</b>
<b>Departmental Income</b>			
2140 - Metered Water Sales	\$56,224.45	\$55,732.90	\$56,105.20
2148 - Interest and Penalties on Water Rents	\$3,087.58	\$2,870.12	\$2,637.64
<b>Total for Departmental Income</b>	<b>\$59,312.03</b>	<b>\$58,603.02</b>	<b>\$58,742.84</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$3,264.75	\$2,029.69	\$270.02
<b>Total for Use of Money and Property</b>	<b>\$3,264.75</b>	<b>\$2,029.69</b>	<b>\$270.02</b>
<b>Total for Revenues</b>	<b>\$88,396.78</b>	<b>\$83,582.71</b>	<b>\$72,752.86</b>
<b>Total for Revenues and Other Sources</b>	<b>\$88,396.78</b>	<b>\$83,582.71</b>	<b>\$72,752.86</b>

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Finance</b>			
13804 - Fiscal Agents Fees - Contractual	\$2,486.50	-	\$1,525.00
<b>Total for Finance</b>	<b>\$2,486.50</b>	<b>\$0.00</b>	<b>\$1,525.00</b>
<b>Total for General Government Support</b>	<b>\$2,486.50</b>	<b>\$0.00</b>	<b>\$1,525.00</b>
<b>Home and Community Services</b>			
<b>Water</b>			
83104 - Water Administration - Contractual	\$953.88	\$4,315.10	\$864.95
83204 - Water Source of Supply, Power and Pumping - Contractual	\$15,192.15	\$878.80	\$7,000.20
83404 - Water Transportation and Distribution - Contractual	\$28,993.44	\$39,552.78	\$38,071.95
<b>Total for Water</b>	<b>\$45,139.47</b>	<b>\$44,746.68</b>	<b>\$45,937.10</b>
<b>Total for Home and Community Services</b>	<b>\$45,139.47</b>	<b>\$44,746.68</b>	<b>\$45,937.10</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$10,171.00	\$10,171.00	\$8,344.00
97107 - Serial Bonds - Debt Interest	\$2,267.80	\$2,415.28	\$3,716.76

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**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
97306 - Bond Anticipation Notes - Debt Principal	\$7,770.00	\$4,875.00	\$0.00
97307 - Bond Anticipation Notes - Debt Interest	\$12,884.01	\$8,227.00	\$912.00
<b>Total for Debt Service</b>	<b>\$33,092.81</b>	<b>\$25,688.28</b>	<b>\$12,972.76</b>
<b>Total for Debt Service</b>	<b>\$33,092.81</b>	<b>\$25,688.28</b>	<b>\$12,972.76</b>
<b>Total for Expenditures</b>	<b>\$80,718.78</b>	<b>\$70,434.96</b>	<b>\$60,434.86</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to A Fund for Water Admin Wages</i>	\$5,000.00	\$5,000.00	\$5,000.00
<b>Total for Interfund Transfers</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Total for Interfund Transfers</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Total for Other Uses</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$85,718.78</b>	<b>\$75,434.96</b>	<b>\$65,434.86</b>

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**SW - Special District(s) Water  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$81,166.75	\$73,019.00	\$65,701.00
8022 - Restated Fund Balance - Beginning of Year	\$81,166.75	\$73,019.00	\$65,701.00
Add Revenues and Other Sources	\$88,396.78	\$83,582.71	\$72,752.86
Deduct Expenditures and Other Uses	\$85,718.78	\$75,434.96	\$65,434.86
8029 - Fund Balance - End of Year	\$83,844.75	\$81,166.75	\$73,019.00

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**SW - Special District(s) Water  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$28,400.00	\$25,820.00	\$22,950.00
2199 - Est Rev - Departmental Income	\$58,125.00	-	-
2399 - Est Rev - Intergovernmental Charges	-	\$58,000.00	\$57,500.00
2499 - Est Rev - Use of Money and Property	\$1,000.00	\$1,000.00	\$200.00
<b>Total for Estimated Revenue</b>	<b>\$87,525.00</b>	<b>\$84,820.00</b>	<b>\$80,650.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$10,000.00	\$10,000.00	\$3,800.00
<b>Total for Estimated Other Sources</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$3,800.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$97,525.00</b>	<b>\$94,820.00</b>	<b>\$84,450.00</b>



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**SW - Special District(s) Water  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$5,000.00	\$5,000.00	\$5,000.00
8999 - App - Home and Community Services	\$54,330.00	\$51,500.00	\$51,500.00
9899 - App - Debt Service	\$33,195.00	\$33,320.00	\$27,950.00
<b>Total for Estimated Appropriations</b>	<b>\$92,525.00</b>	<b>\$89,820.00</b>	<b>\$84,450.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$5,000.00	\$5,000.00	-
<b>Total for Estimated Other Uses</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$97,525.00</b>	<b>\$94,820.00</b>	<b>\$84,450.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$2,470,802.00	\$2,142,719.00	\$2,142,719.00
105 - Construction Work In Progress	\$1,449,094.11	\$964,364.00	\$387,974.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$3,919,896.11</b>	<b>\$3,107,083.00</b>	<b>\$2,530,693.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$18,385,832.00	\$18,035,493.00	\$17,233,155.00
104 - Machinery and Equipment	\$4,850,657.00	\$4,649,055.00	\$4,067,564.00
106 - Infrastructure	\$3,798,875.00	\$2,367,038.00	\$1,273,362.00
<b>Total for Depreciable Capital Assets</b>	<b>\$27,035,364.00</b>	<b>\$25,051,586.00</b>	<b>\$22,574,081.00</b>
<b>Total for Non-Current Assets</b>	<b>\$30,955,260.11</b>	<b>\$28,158,669.00</b>	<b>\$25,104,774.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$6,435,000.00	\$6,790,000.00	\$6,185,000.00
<b>Total for Debt Obligations</b>	<b>\$6,435,000.00</b>	<b>\$6,790,000.00</b>	<b>\$6,185,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$733,455.00	\$1,035,818.00	(\$425,541.00)
682 - Lease Liability	\$16,538.38	\$23,446.42	\$9,740.88
683 - Other Post Employment Benefits	\$5,794,312.00	\$8,538,003.00	\$7,073,674.00
687 - Compensated Absences	\$346,090.09	\$308,821.85	\$269,192.70
<b>Total for Other Long-Term Obligations</b>	<b>\$6,890,395.47</b>	<b>\$9,906,089.27</b>	<b>\$6,927,066.58</b>
<b>Total for Long-Term Obligations</b>	<b>\$13,325,395.47</b>	<b>\$16,696,089.27</b>	<b>\$13,112,066.58</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	\$6,790,000.00	\$0.00	\$355,000.00	\$0.00	\$0.00	\$0.00	\$6,435,000.00
Bond Anticipation Note	\$459,575.00	\$400,000.00	\$172,220.00	\$0.00	\$0.00	\$0.00	\$687,355.00
<b>Total</b>	<b>\$7,249,575.00</b>	<b>\$400,000.00</b>	<b>\$527,220.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,122,355.00</b>

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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> To finance paving, equipment and building improvements		8/9/22	8/1/37	\$1,420,000.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$1,340,000.00
<b>Bond</b> Financing Whaley Lake Dam, Hurds Corner Rd., Water District 2 Improvements, Building Improvements and Equipment purchases		5/4/21	4/15/37	\$3,875,000.00	\$0.00	\$250,000.00	\$0.00	\$0.00	\$0.00	\$3,625,000.00
<b>Bond</b> Funding Lakeside Pavilion construction, equipment purchases and golf course irrigation project		7/25/23	7/15/44	\$1,495,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	\$1,470,000.00
<b>Bond Anticipation Note</b> West Main St. Culvert Construction		5/3/22	4/4/24	\$164,450.00	\$0.00	\$164,450.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Bond Anticipation Note</b> Water District 2 Improvements		12/6/22	11/28/24	\$295,125.00	\$0.00	\$7,770.00	\$0.00	\$0.00	\$0.00	\$287,355.00
<b>Bond Anticipation Note</b> Financing Lakeside Boathouse Project		10/21/24	10/21/25	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00

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**Bond Repayment**

<b>Fiscal Year Ending</b>	<b>Bond Principal Due</b>	<b>Bond Interest Due</b>	<b>Total Due</b>	<b>Remaining Principal Balance</b>
2025	\$390,000.00	\$163,113.75	\$553,113.75	\$6,045,000.00
2026	\$390,000.00	\$154,016.25	\$544,016.25	\$5,655,000.00
2027	\$405,000.00	\$144,882.50	\$549,882.50	\$5,250,000.00
2028	\$410,000.00	\$135,276.25	\$545,276.25	\$4,840,000.00
2029	\$425,000.00	\$125,597.50	\$550,597.50	\$4,415,000.00
2030	\$435,000.00	\$115,446.25	\$550,446.25	\$3,980,000.00
2031	\$440,000.00	\$105,022.50	\$545,022.50	\$3,540,000.00
2032	\$455,000.00	\$94,526.25	\$549,526.25	\$3,085,000.00
2033	\$460,000.00	\$83,593.75	\$543,593.75	\$2,625,000.00
2034	\$480,000.00	\$72,388.75	\$552,388.75	\$2,145,000.00
2035	\$490,000.00	\$60,711.25	\$550,711.25	\$1,655,000.00
2036	\$495,000.00	\$48,597.50	\$543,597.50	\$1,160,000.00
2037	\$510,000.00	\$36,411.25	\$546,411.25	\$650,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$80,000.00	\$26,000.00	\$106,000.00	\$570,000.00
2039	\$85,000.00	\$22,800.00	\$107,800.00	\$485,000.00
2040	\$90,000.00	\$19,400.00	\$109,400.00	\$395,000.00
2041	\$95,000.00	\$15,800.00	\$110,800.00	\$300,000.00
2042	\$95,000.00	\$12,000.00	\$107,000.00	\$205,000.00
2043	\$100,000.00	\$8,200.00	\$108,200.00	\$105,000.00
2044	\$105,000.00	\$4,200.00	\$109,200.00	\$0.00
<b>Total</b>	<b>\$6,435,000.00</b>	<b>\$1,447,983.75</b>	<b>\$7,882,983.75</b>	
\$6,435,000.00 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
310	Savings	SW	\$70,054.71	\$0.00	\$0.00	\$0.00	\$70,054.71
260	Savings	B	\$374,903.08	\$10.00	\$0.00	\$0.00	\$374,913.08
680	Checking	A	\$122,134.08	\$0.00	(\$25,943.31)	\$0.00	\$96,190.77
885	Savings	A	\$255,891.74	\$0.00	\$0.00	\$0.00	\$255,891.74
90	Savings	A	\$856,328.78	\$0.00	(\$61,566.50)	\$0.00	\$794,762.28
840	Checking	A	\$10,061.67	\$0.00	\$0.00	\$0.03	\$10,061.70
250	Savings	A	\$1,550.53	\$0.00	\$0.00	\$0.00	\$1,550.53
760	Savings	A	\$9,156.00	\$0.00	\$0.00	\$0.00	\$9,156.00
10	Checking	A	\$9,311.14	\$0.00	\$0.00	\$0.00	\$9,311.14
124	Savings	A, B, DB	\$19,676.79	\$0.00	\$0.00	\$0.00	\$19,676.79
6480	Checking	A, B	\$65,354.71	\$0.00	\$0.00	\$0.00	\$65,354.71
6890	Checking	A, B, DB	\$20,300.81	\$0.00	(\$11,253.27)	(\$1,759.68)	\$7,287.86

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Accounts							
Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
11	Savings	SM	\$101,018.53	\$0.00	\$0.00	\$0.00	\$101,018.53
58	Savings	B	\$200,627.35	\$0.00	\$0.00	\$0.00	\$200,627.35
6970	Checking	A	\$8,953.49	\$0.00	\$0.00	\$0.00	\$8,953.49
280	Savings	B	\$867,026.31	\$0.00	\$0.00	\$0.00	\$867,026.31
240	Savings	DA	\$70,281.71	\$0.00	\$0.00	\$0.00	\$70,281.71
230	Savings	DB	\$1,090,890.22	\$61,566.50	\$0.00	\$0.00	\$1,152,456.72
80	Savings	H	\$1,917,181.13	\$0.00	\$0.00	\$0.00	\$1,917,181.13
<b>Total</b>			\$6,070,702.78	\$61,576.50	(\$98,763.08)	(\$1,759.65)	\$6,031,756.55
<b>Total Cash From Financials</b>							\$6,031,756.55

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$6,070,702.78
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,154,180.14
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$6,654,180.14</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
29	11		22

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$256,591.24	29	11		0
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$203,251.30	29	2		
Worker's Compensation	\$52,055.00	29	11		
Life Insurance					
Unemployment Insurance	\$10,361.23	1	0		0
Disability Insurance					
Hospital, Medical and Dental Insurance	\$944,152.32	21	3		22
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$79,130.14	21	3		22
<b>Total Employee Benefits Paid</b>	<b>\$1,545,541.23</b>				