

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Amenia
County of Dutchess
For the Fiscal Year Ended 12/31/2017

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 Amenia

*** 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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	639,342	A200	614,479
Cash In Time Deposits	236,122	A201	251,146
TOTAL Cash	875,464		865,625
Accounts Receivable	28,342	A380	22,726
TOTAL Other Receivables (net)	28,342		22,726
Due From State And Federal Government	73,089	A410	70,427
TOTAL State And Federal Aid Receivables	73,089		70,427
Due From Other Funds	45	A391	45
TOTAL Due From Other Funds	45		45
Prepaid Expenses	19,342	A480	12,126
TOTAL Prepaid Expenses	19,342		12,126
TOTAL Assets and Deferred Outflows of Resources	996,282		970,949

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	18,915	A600	22,059
TOTAL Accounts Payable	18,915		22,059
Accrued Liabilities	10,684	A601	10,357
TOTAL Accrued Liabilities	10,684		10,357
TOTAL Liabilities	29,599		32,416
Fund Balance			
Not in Spendable Form	19,342	A806	12,126
TOTAL Nonspendable Fund Balance	19,342		12,126
Assigned Appropriated Fund Balance	200,000	A914	267,000
TOTAL Assigned Fund Balance	200,000		267,000
Unassigned Fund Balance	747,341	A917	659,407
TOTAL Unassigned Fund Balance	747,341		659,407
TOTAL Fund Balance	966,683		938,533
TOTAL Liabilities, Deferred Inflows And Fund Balance	996,282		970,949

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	708,190	A1001	748,435
TOTAL Real Property Taxes	708,190		748,435
Interest & Penalties On Real Prop Taxes	9,853	A1090	7,748
TOTAL Real Property Tax Items	9,853		7,748
Non Prop Tax Dist By County	227,755	A1120	236,079
Franchises	74,051	A1170	76,094
TOTAL Non Property Tax Items	301,806		312,173
Clerk Fees	3,559	A1255	1,971
Other General Departmental Income	39,445	A1289	42,105
Park And Recreational Charges	23,512	A2001	24,590
Planning Board Fees	3,050	A2115	4,750
TOTAL Departmental Income	69,566		73,416
Interest And Earnings	12,126	A2401	11,499
Rental of Real Property	525	A2410	1,175
TOTAL Use of Money And Property	12,651		12,674
Games of Chance	30	A2530	28
Dog Licenses	1,695	A2544	1,553
Licenses, Other	592	A2545	595
Building And Alteration Permits	140,237	A2555	149,240
TOTAL Licenses And Permits	142,554		151,416
Fines And Forfeited Bail	34,012	A2610	32,229
Fines & Pen-Dog Cases	108	A2611	
TOTAL Fines And Forfeitures	34,120		32,229
Insurance Recoveries		A2680	15,870
TOTAL Sale of Property And Compensation For Loss	0		15,870
Refunds of Prior Year's Expenditures	268	A2701	
Gifts And Donations	13,000	A2705	
Unclassified (specify)	183	A2770	85
TOTAL Miscellaneous Local Sources	13,451		85
St Aid, Revenue Sharing	37,309	A3001	37,309
St Aid, Mortgage Tax	202,919	A3005	144,488
St Aid, Other Transportation	7,743	A3589	59,619
St Aid, Youth Programs	3,500	A3820	4,750
TOTAL State Aid	251,471		246,166
TOTAL Revenues	1,543,662		1,600,212
TOTAL Detail Revenues And Other Sources	1,543,662		1,600,212

TOWN OF Amenia
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	23,258	A10101	23,491
Legislative Board, Contr Expend	241	A10104	662
TOTAL Legislative Board	23,499		24,153
Municipal Court, Pers Serv	67,670	A11101	68,346
Municipal Court, Contr Expend	11,244	A11104	11,249
TOTAL Municipal Court	78,914		79,595
Supervisor,pers Serv	71,175	A12201	73,139
Supervisor,contr Expend	411	A12204	980
TOTAL Supervisor	71,586		74,119
Dir of Finance, Pers Serv	5,000	A13101	5,050
Dir of Finance, Contr Expend	18,236	A13104	13,382
TOTAL Dir of Finance	23,236		18,432
Tax Collection,pers Serv	4,681	A13301	4,728
Tax Collection,contr Expend	1,913	A13304	1,925
TOTAL Tax Collection	6,594		6,653
Assessment, Pers Serv	46,571	A13551	47,114
Assessment, Contr Expend	20,240	A13554	27,873
TOTAL Assessment	66,811		74,987
Fiscal Agents Fees, Contr Expend	5,262	A13804	5,144
TOTAL Fiscal Agents Fees	5,262		5,144
Clerk,pers Serv	56,523	A14101	53,797
Clerk,equip & Cap Outlay	818	A14102	1,000
Clerk,contr Expend	12,477	A14104	10,566
TOTAL Clerk	69,818		65,363
Law, Contr Expend	75,611	A14204	85,340
TOTAL Law	75,611		85,340
Engineer, Contr Expend	19,028	A14404	11,909
TOTAL Engineer	19,028		11,909
Board of Ethics, Contr Expend	350	A14704	
TOTAL Board of Ethics	350		0
Central Services Admin,contr Expend		A16104	
TOTAL Central Services Admin	0		0
Buildings, Pers Serv	24,551	A16201	30,043
Buildings, Equip & Cap Outlay	1,033	A16202	230
Buildings, Contr Expend	132,399	A16204	145,105
TOTAL Buildings	157,983		175,378
Central Storeroom, Contr Expend	7,983	A16604	12,171
TOTAL Central Storeroom	7,983		12,171
Central Print & Mail,contr Expend	9,636	A16704	10,599
TOTAL Central Print & Mail	9,636		10,599
Central Data Process, Contr Expend	18,493	A16804	24,880
TOTAL Central Data Process	18,493		24,880
Unallocated Insurance, Contr Expend	47,166	A19104	48,204
TOTAL Unallocated Insurance	47,166		48,204

TOWN OF Amenia
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
Other Gen Govt Support, Contr Expend	9,403	A19894	6,130
TOTAL Other Gen Govt Support	9,403		6,130
TOTAL General Government Support	692,473		724,157
Police, Pers Serv	11,103	A31201	9,234
Police, Equip & Cap Outlay	476	A31202	1,908
Police, Contr Expend	1,000	A31204	1,000
TOTAL Police	12,579		12,142
Traffic Control, Contr Expen	3,814	A33104	2,987
TOTAL Traffic Control	3,814		2,987
Control of Animals, Pers Serv	9,597	A35101	9,597
Control of Animals, Contr Expend	717	A35104	
TOTAL Control of Animals	10,314		9,597
Safety Inspection, Pers Serv	56,491	A36201	68,237
Safety Inspection, Equip & Cap Outlay	685	A36202	1,470
Safety Inspection, Contr Expend	4,933	A36204	4,538
TOTAL Safety Inspection	62,109		74,245
TOTAL Public Safety	88,816		98,971
Registrar of Vital Statistics, Pers Serv		A40201	840
Registrar of Vital Stat Contr Expend	2,080	A40204	940
TOTAL Registrar of Vital Stat Contr Expend	2,080		1,780
Ambulance, Contr Expend		A45404	310,000
TOTAL Ambulance	0		310,000
TOTAL Health	2,080		311,780
Street Admin, Pers Serv	71,196	A50101	71,908
Street Admin, Contr Expend	244	A50104	410
TOTAL Street Admin	71,440		72,318
Garage, Equip & Cap Outlay	300	A51322	205
Garage, Contr Expend	8,834	A51324	10,465
TOTAL Garage	9,134		10,670
Sidewalks, Equip & Cap Outlay	59,620	A54102	
TOTAL Sidewalks	59,620		0
Bus Operations, Contr Expend	2,500	A56304	2,000
TOTAL Bus Operations	2,500		2,000
TOTAL Transportation	142,694		84,988
Admin, Contr Expend	5,729	A60104	6,015
TOTAL Admin	5,729		6,015
Veterans Service, Contr Expend		A65104	400
TOTAL Veterans Service	0		400
Programs For Aging, Contr Expend	6,878	A67724	6,305
TOTAL Programs For Aging	6,878		6,305
TOTAL Economic Assistance And Opportunity	12,607		12,720

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Parks, Contr Expend	13,405	A71104	11,232
TOTAL Parks	13,405		11,232
Playgr & Rec Centers, Pers Serv	17,818	A71401	18,065
Playgr & Rec Centers, Contr Expend	151	A71404	35
TOTAL Playgr & Rec Centers	17,969		18,100
Joint Rec Proj, Pers Serv	21,863	A71451	24,210
Joint Rec Proj, Contr Expend	11,409	A71454	11,311
TOTAL Joint Rec Proj	33,272		35,521
Special Rec Facility, Pers Serv	100	A71801	100
Special Rec Facility, Contr Expend	8,126	A71804	5,171
TOTAL Special Rec Facility	8,226		5,271
Youth Prog, Contr Expend	10,669	A73104	13,010
TOTAL Youth Prog	10,669		13,010
Historian, Contr Expend	171	A75104	100
TOTAL Historian	171		100
TOTAL Culture And Recreation	83,712		83,234
Zoning, Pers Serv	8,548	A80101	13,072
Zoning, Contr Expend	631	A80104	413
TOTAL Zoning	9,179		13,485
Planning, Pers Serv	18,890	A80201	21,518
Planning, Contr Expend	32,993	A80204	41,112
TOTAL Planning	51,883		62,630
Comm Beautification, Contr Expend	2,411	A85104	1,850
TOTAL Comm Beautification	2,411		1,850
Cemetery, Contr Expend	500	A88104	450
TOTAL Cemetery	500		450
TOTAL Home And Community Services	63,973		78,415
State Retirement System	71,683	A90108	55,721
Social Security, Employer Cont	39,068	A90308	41,063
Worker's Compensation, Empl Bnfts	888	A90408	1,594
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	17,273	A90608	19,435
TOTAL Employee Benefits	128,912		117,813
Debt Principal, Serial Bonds	65,000	A97106	60,000
Debt Principal, Bond Anticipation Notes		A97306	23,300
TOTAL Debt Principal	65,000		83,300
Debt Interest, Serial Bonds	21,601	A97107	19,952
Debt Interest, Bond Anticipation Notes		A97307	13,032
TOTAL Debt Interest	21,601		32,984
TOTAL Expenditures	1,301,868		1,628,362

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Other Uses			
Transfers, Other Funds	19,567	A99019	
TOTAL Operating Transfers	19,567		0
TOTAL Other Uses	19,567		0
TOTAL Detail Expenditures And Other Uses	1,321,435		1,628,362

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	730,678	A8021	966,683
Prior Period Adj -Increase In Fund Balance	17,377	A8012	
Prior Period Adj -Decrease In Fund Balance	3,599	A8015	
Restated Fund Balance - Beg of Year	744,456	A8022	966,683
ADD - REVENUES AND OTHER SOURCES	1,543,662		1,600,212
DEDUCT - EXPENDITURES AND OTHER USES	1,321,435		1,628,362
Fund Balance - End of Year	966,683	A8029	938,533

TOWN OF Amenia
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	748,435	A1049N	750,476
Est Rev - Real Property Tax Items	8,000	A1099N	8,000
Est Rev - Non Property Tax Items	262,601	A1199N	262,601
Est Rev - Departmental Income	29,550	A1299N	31,700
Est Rev - Use of Money And Property	2,250	A2499N	2,350
Est Rev - Licenses And Permits	201,100	A2599N	136,600
Est Rev - Fines And Forfeitures	25,000	A2649N	25,000
Est Rev - Miscellaneous Local Sources	40,600	A2799N	40,600
Est Rev - State Aid	117,309	A3099N	127,309
TOTAL Estimated Revenues	1,434,845		1,384,636
Appropriated Fund Balance	200,000	A599N	267,000
TOTAL Estimated Other Sources	200,000		267,000
TOTAL Estimated Revenues And Other Sources	1,634,845		1,651,636

TOWN OF Amenia
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	730,150	A1999N	733,424
App - Public Safety	102,555	A3999N	107,083
App - Health	311,700	A4999N	322,000
App - Transportation	91,283	A5999N	92,034
App - Economic Assistance And Opportunity	13,415	A6999N	14,866
App - Culture And Recreation	90,640	A7999N	90,724
App - Home And Community Services	65,122	A8999N	65,763
App - Employee Benefits	113,696	A9199N	108,633
App - Debt Service	116,284	A9899N	117,109
TOTAL Appropriations	1,634,845		1,651,636
TOTAL Appropriations And Other Uses	1,634,845		1,651,636

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	202,341	DA200	198,860
Cash In Time Deposits	215,572	DA201	275,978
TOTAL Cash	417,913		474,838
Prepaid Expenses	10,708	DA480	10,076
TOTAL Prepaid Expenses	10,708		10,076
TOTAL Assets and Deferred Outflows of Resources	428,621		484,914

TOWN OF Amenia
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	48,914	DA600	10,470
TOTAL Accounts Payable	48,914		10,470
Accrued Liabilities	12,842	DA601	12,406
TOTAL Accrued Liabilities	12,842		12,406
TOTAL Liabilities	61,756		22,876
Fund Balance			
Not in Spendable Form	10,708	DA806	10,076
TOTAL Nonspendable Fund Balance	10,708		10,076
Assigned Appropriated Fund Balance	15,000	DA914	25,000
Assigned Unappropriated Fund Balance	341,157	DA915	426,962
TOTAL Assigned Fund Balance	356,157		451,962
TOTAL Fund Balance	366,865		462,038
TOTAL Liabilities, Deferred Inflows And Fund Balance	428,621		484,914

TOWN OF Amenia
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	700,736	DA1001	699,776
TOTAL Real Property Taxes	700,736		699,776
Other Transportation Departmental Income	50	DA1789	
TOTAL Departmental Income	50		0
Interest And Earnings	515	DA2401	616
TOTAL Use of Money And Property	515		616
Unclassified (specify)	82	DA2770	
TOTAL Miscellaneous Local Sources	82		0
St Aid, Other Aid (specify)	16,330	DA3089	
St Aid, Consolidated Highway Aid	90,590	DA3501	104,691
TOTAL State Aid	106,920		104,691
TOTAL Revenues	808,303		805,083
TOTAL Detail Revenues And Other Sources	808,303		805,083

TOWN OF Amenia
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Admin, Contr Expend	275	DA50104	233
TOTAL Street Admin	275		233
Maint of Streets, Pers Serv	234,757	DA51101	227,759
Maint of Streets, Contr Expend	102,098	DA51104	119,645
TOTAL Maint of Streets	336,855		347,404
Perm Improve Highway, Equip & Cap Outlay	90,590	DA51122	104,691
TOTAL Perm Improve Highway	90,590		104,691
Maint of Bridges, Contr Expend	1,985	DA51204	962
TOTAL Maint of Bridges	1,985		962
Machinery, Contr Expend	70,868	DA51304	64,954
TOTAL Machinery	70,868		64,954
Snow Removal, Pers Serv	11,215	DA51421	16,792
Snow Removal, Contr Expend	53,351	DA51424	53,426
TOTAL Snow Removal	64,566		70,218
TOTAL Transportation	565,139		588,462
State Retirement, Empl Bnfts	46,918	DA90108	40,935
Social Security , Empl Bnfts	18,816	DA90308	18,708
Worker's Compensation, Empl Bnfts	8,404	DA90408	8,534
Hospital & Medical (dental) Ins, Empl Bnft	53,636	DA90608	53,271
TOTAL Employee Benefits	127,774		121,448
TOTAL Expenditures	692,913		709,910
TOTAL Detail Expenditures And Other Uses	692,913		709,910

TOWN OF Amenia
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	251,475	DA8021	366,865
Restated Fund Balance - Beg of Year	251,475	DA8022	366,865
ADD - REVENUES AND OTHER SOURCES	808,303		805,083
DEDUCT - EXPENDITURES AND OTHER USES	692,913		709,910
Fund Balance - End of Year	366,865	DA8029	462,038

TOWN OF Amenia
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	696,776	DA1049N	726,581
Est Rev - Use of Money And Property	300	DA2499N	300
Est Rev - State Aid	90,590	DA3099N	90,595
TOTAL Estimated Revenues	787,666		817,476
Appropriated Fund Balance	15,000	DA599N	25,000
TOTAL Estimated Other Sources	15,000		25,000
TOTAL Estimated Revenues And Other Sources	802,666		842,476

TOWN OF Amenia
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	673,250	DA5999N	676,170
App - Employee Benefits	129,416	DA9199N	166,306
TOTAL Appropriations	802,666		842,476
TOTAL Appropriations And Other Uses	802,666		842,476

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	238,342	H200	123,895
Cash With Fiscal Agent	69,529	H223	66,978
TOTAL Cash	307,871		190,873
Accounts Receivable	18,603	H380	
TOTAL Other Receivables (net)	18,603		0
TOTAL Assets and Deferred Outflows of Resources	326,474		190,873

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	72,921	H600	
TOTAL Accounts Payable	72,921		0
Bond Anticipation Notes Payable	1,111,000	H626	1,087,700
TOTAL Notes Payable	1,111,000		1,087,700
TOTAL Liabilities	1,183,921		1,087,700
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-857,447	H917	-896,827
TOTAL Unassigned Fund Balance	-857,447		-896,827
TOTAL Fund Balance	-857,447		-896,827
TOTAL Liabilities, Deferred Inflows And Fund Balance	326,474		190,873

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	259	H2401	153
TOTAL Use of Money And Property	259		153
St Aid, Other	28,919	H3297	1,316
TOTAL State Aid	28,919		1,316
TOTAL Revenues	29,178		1,469
Interfund Transfers	19,567	H5031	
TOTAL Interfund Transfers	19,567		0
Bans Redeemed From Appropriations		H5731	23,300
TOTAL Proceeds of Obligations	0		23,300
TOTAL Other Sources	19,567		23,300
TOTAL Detail Revenues And Other Sources	48,745		24,769

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Buildings, Equip & Cap Outlay	927,191	H16202	60,283
TOTAL Buildings	927,191		60,283
TOTAL General Government Support	927,191		60,283
Landfill Closure - Post Closure	65,162	H81612	3,867
TOTAL Landfill Closure - Post Closure	65,162		3,867
TOTAL Home And Community Services	65,162		3,867
TOTAL Expenditures	992,353		64,150
TOTAL Detail Expenditures And Other Uses	992,353		64,150

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	86,162	H8021	-857,446
Prior Period Adj -Increase In Fund Balance		H8012	
Restated Fund Balance - Beg of Year	86,162	H8022	-857,446
ADD - REVENUES AND OTHER SOURCES	48,745		24,769
DEDUCT - EXPENDITURES AND OTHER USES	992,353		64,150
Fund Balance - End of Year	-857,446	H8029	-896,827

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Deferred Outflows of Resources - Pensions	410,160	K496	
TOTAL Deferred Outflows of Resources	410,160		0
TOTAL Assets and Deferred Outflows of Resources	410,160		0

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	410,160	K159	
TOTAL Investments in Non-Current Government Assets	410,160		0
TOTAL Fund Balance	410,160		0
TOTAL	410,160		0

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	64	SL200	3,339
TOTAL Cash	64		3,339
TOTAL Assets and Deferred Outflows of Resources	64		3,339

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		SL600	2,287
TOTAL Accounts Payable	0		2,287
TOTAL Liabilities	0		2,287
Fund Balance			
Assigned Appropriated Fund Balance	64	SL914	1,052
TOTAL Assigned Fund Balance	64		1,052
TOTAL Fund Balance	64		1,052
TOTAL Liabilities, Deferred Inflows And Fund Balance	64		3,339

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	19,100	SL1001	25,000
TOTAL Real Property Taxes	19,100		25,000
Interest And Earnings	3	SL2401	6
TOTAL Use of Money And Property	3		6
TOTAL Revenues	19,103		25,006
TOTAL Detail Revenues And Other Sources	19,103		25,006

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Lighting, Contr Expend	21,859	SL51824	24,018
TOTAL Street Lighting	21,859		24,018
TOTAL Transportation	21,859		24,018
TOTAL Expenditures	21,859		24,018
TOTAL Detail Expenditures And Other Uses	21,859		24,018

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,820	SL8021	64
Restated Fund Balance - Beg of Year	2,820	SL8022	64
ADD - REVENUES AND OTHER SOURCES	19,103		25,006
DEDUCT - EXPENDITURES AND OTHER USES	21,859		24,018
Fund Balance - End of Year	64	SL8029	1,052

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	16,305	SW200	27,460
Cash In Time Deposits	138,505	SW201	88,391
TOTAL Cash	154,810		115,851
Accounts Receivable	13,268	SW380	14,257
TOTAL Other Receivables (net)	13,268		14,257
TOTAL Assets and Deferred Outflows of Resources	168,078		130,108

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,026	SW600	942
TOTAL Accounts Payable	2,026		942
Accrued Liabilities	162	SW601	
TOTAL Accrued Liabilities	162		0
Due To Other Funds		SW630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	2,188		942
Fund Balance			
Assigned Appropriated Fund Balance	22,000	SW914	22,000
Assigned Unappropriated Fund Balance	143,890	SW915	107,166
TOTAL Assigned Fund Balance	165,890		129,166
TOTAL Fund Balance	165,890		129,166
TOTAL Liabilities, Deferred Inflows And Fund Balance	168,078		130,108

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	34,072	SW1001	35,424
TOTAL Real Property Taxes	34,072		35,424
Unmetered Water Sales	78,517	SW2142	72,202
TOTAL Departmental Income	78,517		72,202
Interest And Earnings	438	SW2401	388
TOTAL Use of Money And Property	438		388
Unclassified (specify)	24	SW2770	20
TOTAL Miscellaneous Local Sources	24		20
TOTAL Revenues	113,051		108,034
TOTAL Detail Revenues And Other Sources	113,051		108,034

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Credit Card Fees		SW13754	
TOTAL Credit Card Fees	0		0
TOTAL General Government Support	0		0
Water Administration, Pers Serv	8,094	SW83101	7,854
Water Administration, Contr Expend	5,598	SW83104	6,628
TOTAL Water Administration	13,692		14,482
Source Supply Pwr & Pump, Equip& Cap Outlay	10,808	SW83202	1,180
Source Supply Pwr & Pump, Contr Expend	62,808	SW83204	47,694
TOTAL Source Supply Pwr & Pump	73,616		48,874
Water Purification, Contr Expend	2,466	SW83304	1,928
TOTAL Water Purification	2,466		1,928
Water Trans & Distrib, Pers Serv	1,896	SW83401	423
Water Trans & Distrib, Equip & Cap Outlay	80	SW83402	3,383
Water Trans & Distrib, Contr Expend	54,426	SW83404	75,032
TOTAL Water Trans & Distrib	56,402		78,838
TOTAL Home And Community Services	146,176		144,122
Social Security , Empl Bnfts	763	SW90308	633
TOTAL Employee Benefits	763		633
TOTAL Expenditures	146,939		144,755
TOTAL Detail Expenditures And Other Uses	146,939		144,755

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	199,778	SW8021	165,890
Prior Period Adj -Decrease In Fund Balance		SW8015	3
Restated Fund Balance - Beg of Year	199,778	SW8022	165,887
ADD - REVENUES AND OTHER SOURCES	113,051		108,034
DEDUCT - EXPENDITURES AND OTHER USES	146,939		144,755
Fund Balance - End of Year	165,890	SW8029	129,166

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	35,424	SW1049N	35,826
Est Rev - Departmental Income	62,000	SW1299N	63,000
Est Rev - Use of Money And Property	100	SW2499N	150
TOTAL Estimated Revenues	97,524		98,976
Appropriated Fund Balance	22,000	SW599N	22,000
TOTAL Estimated Other Sources	22,000		22,000
TOTAL Estimated Revenues And Other Sources	119,524		120,976

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	118,923	SW8999N	120,375
App - Employee Benefits	601	SW9199N	601
TOTAL Appropriations	119,524		120,976
TOTAL Appropriations And Other Uses	119,524		120,976

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	318,484	TA200	316,761
TOTAL Cash	318,484		316,761
TOTAL Assets and Deferred Outflows of Resources	318,484		316,761

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
State Retirement	372	TA18	375
Group Insurance		TA20	616
Guaranty & Bid Deposits	312,856	TA30	314,446
Other Funds (specify)	5,256	TA85	1,324
TOTAL Agency Liabilities	318,484		316,761
TOTAL Liabilities	318,484		316,761
TOTAL Liabilities, Deferred Inflows And Fund Balance	318,484		316,761

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	1,348,628	W129	1,059,586
TOTAL Provision To Be Made In Future Budgets	1,348,628		1,059,586
TOTAL Assets and Deferred Outflows of Resources	1,348,628		1,059,586

TOWN OF Amenia
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	352,400	W638	178,943
Compensated Absences	25,512	W687	22,540
TOTAL Other Liabilities	377,912		201,483
Bonds Payable	918,103	W628	858,103
TOTAL Bond And Long Term Liabilities	918,103		858,103
Deferred Inflows of Resources - Pensions	52,613	W697	
TOTAL Deferred Inflows of Resources	52,613		0
TOTAL Liabilities	1,348,628		1,059,586
TOTAL Liabilities	1,348,628		1,059,586

TOWN OF Amenia
Statement of Indebtedness
For the Fiscal Year Ending 2017

2/15/2018

County of: Dutchess

Municipal Code: 130301800000

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
2016	BAN N	Heating system & improvements			09/08/2016	07/14/2017	1.38%		\$1,111,000	\$1,111,000	\$23,300	\$0	\$0		\$1,087,700
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,111,000	\$23,300	\$0	\$0	\$0	\$1,087,700
2015	BOND N	NYS EFC Series 2015B 3-5311-0			07/01/2015	03/01/2030	5.00%	Y	\$983,103	\$918,103	\$60,000	\$0	\$0		\$858,103
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$918,103	\$60,000	\$0	\$0	\$0	\$858,103
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$2,029,103	\$83,300	\$0	\$0	\$0	\$1,945,803

TOWN OF Amenia
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$1,622,674.00
Time Deposits	9Z2021	\$319,497.00
Total		\$1,942,171.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,143,038.00
Total		\$2,393,038.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Amenia
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-#CFA	\$66,978	\$0	\$0	\$66,978
****-0008	\$20,194	\$0	\$0	\$20,194
****-0009	\$25,242	\$0	\$0	\$25,242
****-0025	\$40,618	\$0	\$0	\$40,618
****-0027	\$50,742	\$0	\$0	\$50,742
****-0073	\$60,832	\$0	\$0	\$60,832
****-0109	\$18,673	\$0	\$0	\$18,673
****-0161	\$10,060	\$0	\$0	\$10,060
****-1490	\$198,860	\$0	\$0	\$198,860
****-1506	\$27,461	\$0	\$0	\$27,461
****-1511	\$1,954	\$0	\$0	\$1,954
****-1527	\$1,385	\$0	\$0	\$1,385
****-1532	\$45,215	\$0	\$0	\$45,215
****-5535	\$12,407	\$0	\$0	\$12,407
****-0126	\$5,281	\$0	\$0	\$5,281
****-3021	\$205,085	\$0	\$0	\$205,085
****-3219	\$123,895	\$0	\$0	\$123,895
****-3230	\$28,031	\$0	\$0	\$28,031
****-7545	\$614,479	\$0	\$0	\$614,479
****-9701	\$289	\$0	\$0	\$289
****-7677	\$8,793	\$0	\$7,802	\$991
****-0943	\$2,050	\$0	\$0	\$2,050
****-1075	\$160,000	\$0	\$0	\$160,000
****-1130	\$3,099	\$0	\$0	\$3,099
****-4045	\$1,324	\$0	\$0	\$1,324
****-4177	\$19,302	\$0	\$19,302	\$0
****-4199	\$17,513	\$0	\$15,015	\$2,498
****-4210	\$928	\$0	\$0	\$928
****-4232	\$4,405	\$0	\$0	\$4,405
****-5321	\$124,573	\$0	\$0	\$124,573

TOWN OF Amenia
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5409	\$276	\$0	\$0	\$276
****-5464	\$1,148	\$0	\$0	\$1,148
****-5541	\$1,131	\$0	\$0	\$1,131
****-5574	\$812	\$0	\$0	\$812
****-5585	\$5,902	\$0	\$0	\$5,902
****-5618	\$257	\$0	\$0	\$257
****-5651	\$2,000	\$0	\$0	\$2,000
****-5673	\$2,465	\$0	\$0	\$2,465
****-5728	\$39	\$0	\$0	\$39
****-5739	\$2,573	\$0	\$0	\$2,573
****-9587	\$15,869	\$0	\$0	\$15,869
****-9644	\$77,266	\$0	\$0	\$77,266
	Total Adjusted Bank Balance			<u>\$1,967,287</u>
	Petty Cash			<u>\$0.00</u>
	Adjustments			<u>\$0.00</u>
	Total Cash		9ZCASH *	<u>\$1,967,287</u>
	Total Cash Balance All Funds		9ZCASHB *	<u>\$1,967,287</u>

* Must be equal

TOWN OF Amenia
Local Government Questionnaire
For the Fiscal Year Ending 2017

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Amenia
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:		7			
Total Part Time Employees:		53			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$96,656.00	8	21	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$60,404.00	7	53	
90408	Worker's Compensation Insurance	\$10,128.00	7	53	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$72,706.00	6	2	1
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$239,894.00			
Computed Total From Financial Section (comparative purposes only)		\$239,894.00			

TOWN OF Amenia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$2,694	1,240	gallons	
Diesel Fuel	\$12,069	5,319	gallons	
Fuel Oil	\$13,097	6,737	gallons	
Natural Gas			cubic feet	
Electricity	\$68,063	397,535	kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Amenia
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Cost Sharing Multi-Employer Defined Benefits
2. Annual Required Contribution(ARC)	
3. Interest on Net OPEB Obligation	
4. Adjustment to Annual Required Contribution	
5. Annual OPEB Expense	
6. Less: Actual Contribution Made	
7. Increase in Net OPEB Obligation	
8. Net OPEB Obligation - beginning of year	
9. Net OPEB Obligation - end of year	
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	
17. UAAL as Percentage of Annual Covered Payroll	

Other OPEB Information

18. Date of most recent actuarial valuation	
19. Actuarial method used	
20. Assumed rate of return on investments discount rate	.00%
21. Amortization period of UAAL(in years)	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Victoria Perotti, hereby certify that I am the Chief Fiscal Officer of the Town of Amenia, and that the information provided in the annual financial report of the Town of Amenia, for the fiscal year ended 12/31/2017, 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 Amenia, and adopted by me as my signature for use in conjunction with the filing of the Town of Amenia's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Amenia's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

Marjorie Arnold
Name of Report Preparer if different than Chief Fiscal Officer

Victoria Perotti
Name

(845) 373-8860
Telephone Number

Supervisor
Title

4988 Route 22
Official Address

02/28/2018
Date of Certification

(845) 373-8860
Official Telephone Number

TOWN OF Amenia
Financial Comments
For the Fiscal Year Ending 2017

(SW) WATER

Adjustment Reason

Account Code SW801: rounding