

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Plattekill
County of Ulster
For the Fiscal Year Ended 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF Plattekill

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SL) LIGHTING
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	451,572	A200	489,819
Cash In Time Deposits	950,838	A201	959,725
Petty Cash	230	A210	230
TOTAL Cash	1,402,640		1,449,774
Accounts Receivable	73,950	A380	68,066
TOTAL Other Receivables (net)	73,950		68,066
Due From State And Federal Government	62,676	A410	
TOTAL State And Federal Aid Receivables	62,676		0
Due From Other Funds	87,138	A391	94,677
TOTAL Due From Other Funds	87,138		94,677
Due From Other Governments	86,032	A440	95,342
TOTAL Due From Other Governments	86,032		95,342
Prepaid Expenses	32,500	A480	36,458
TOTAL Prepaid Expenses	32,500		36,458
Cash Special Reserves	98,545	A230	374,471
TOTAL Restricted Assets	98,545		374,471
TOTAL Assets and Deferred Outflows of Resources	1,843,481		2,118,788

TOWN OF Plattekill
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	30,922	A600	34,840
TOTAL Accounts Payable	30,922		34,840
Accrued Liabilities	25,064	A601	24,666
TOTAL Accrued Liabilities	25,064		24,666
TOTAL Liabilities	55,986		59,506
Fund Balance			
Not in Spendable Form	32,501	A806	36,458
TOTAL Nonspendable Fund Balance	32,501		36,458
Capital Reserve	98,545	A878	374,471
TOTAL Restricted Fund Balance	98,545		374,471
Assigned Appropriated Fund Balance	175,000	A914	275,000
TOTAL Assigned Fund Balance	175,000		275,000
Unassigned Fund Balance	1,481,449	A917	1,373,353
TOTAL Unassigned Fund Balance	1,481,449		1,373,353
TOTAL Fund Balance	1,787,495		2,059,282
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,843,481		2,118,788

TOWN OF Plattekill
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,212,332	A1001	1,211,152
TOTAL Real Property Taxes	1,212,332		1,211,152
Federal Payments In Lieu of Taxes	1,140	A1080	1,139
Other Tax Items	1,220	A1089	
Interest & Penalties On Real Prop Taxes	24,449	A1090	27,200
TOTAL Real Property Tax Items	26,809		28,339
Non Prop Tax Dist By County	142,005	A1120	147,694
Franchises	164,366	A1170	162,339
TOTAL Non Property Tax Items	306,371		310,033
Clerk Fees	3,413	A1255	4,040
Other General Departmental Income		A1289	20
Public Pound Charges, Dog Control Fees	429	A1550	619
Safety Inspection Fees	46,782	A1560	46,420
Park And Recreational Charges	57,426	A2001	50,610
Recreational Concessions	116	A2012	
Other Culture & Recreation Income		A2089	1,000
Zoning Fees	500	A2110	600
Planning Board Fees	5,400	A2115	6,575
Refuse & Garbage Charges	80,033	A2130	74,241
TOTAL Departmental Income	194,099		184,125
Public Safety Services For Other Govts	16,613	A2260	23,925
Dog Control Services, Ot Govts		A2268	
TOTAL Intergovernmental Charges	16,613		23,925
Interest And Earnings	3,794	A2401	15,403
TOTAL Use of Money And Property	3,794		15,403
Dog Licenses	2,880	A2544	2,466
Permits, Other	1,200	A2590	1,350
TOTAL Licenses And Permits	4,080		3,816
Fines And Forfeited Bail	160,865	A2610	128,044
Forfeiture of Crime Proceeds	2,000	A2625	2,000
TOTAL Fines And Forfeitures	162,865		130,044
Sales of Scrap & Excess Materials	2,507	A2650	1,259
Sales of Real Property		A2660	275,000
Insurance Recoveries	6,407	A2680	50,199
Other Compensation For Loss	1,144	A2690	3,640
TOTAL Sale of Property And Compensation For Loss	10,058		330,098
Refunds of Prior Year's Expenditures	43,358	A2701	71
Gifts And Donations		A2705	1,790
AIM Related Payments		A2750	40,548
Unclassified (specify)	2,563	A2770	2,985
TOTAL Miscellaneous Local Sources	45,921		45,394
St Aid, Revenue Sharing	40,548	A3001	
St Aid, Mortgage Tax	148,997	A3005	168,939
St Aid, Other Public Safety	19,476	A3389	16,042

TOWN OF Plattekill
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
St Aid Emergency Disaster Assistance		A3960	
TOTAL State Aid	209,021		184,981
TOTAL Revenues	2,191,963		2,467,310
Interfund Transfers			
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	2,191,963		2,467,310

TOWN OF Plattekill
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For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	24,968	A10101	25,207
Legislative Board, Contr Expend	318	A10104	598
TOTAL Legislative Board	25,286		25,805
Municipal Court, Pers Serv	124,645	A11101	119,206
Municipal Court, Equip & Cap Outlay	2,000	A11102	120
Municipal Court, Contr Expend	30,091	A11104	27,327
TOTAL Municipal Court	156,736		146,653
Supervisor,pers Serv	92,924	A12201	94,873
Supervisor,contr Expend	1,248	A12204	364
TOTAL Supervisor	94,172		95,237
Auditor, Contr Expend	7,908	A13204	8,044
TOTAL Auditor	7,908		8,044
Budget, Pers Serv	5,600	A13401	5,600
TOTAL Budget	5,600		5,600
Assessment, Pers Serv	51,509	A13551	57,016
Assessment, Contr Expend	7,472	A13554	883
TOTAL Assessment	58,981		57,899
Fiscal Agents Fees, Contr Expend		A13804	1,105
TOTAL Fiscal Agents Fees	0		1,105
Clerk,pers Serv	64,079	A14101	67,324
Clerk,contr Expend	1,598	A14104	1,497
TOTAL Clerk	65,677		68,821
Law, Contr Expend	15,599	A14204	7,389
TOTAL Law	15,599		7,389
Engineer, Contr Expend	5,532	A14404	21,657
TOTAL Engineer	5,532		21,657
Records Mgmt, Contr Expend	420	A14604	362
TOTAL Records Mgmt	420		362
Buildings, Pers Serv	52,859	A16201	53,803
Buildings, Equip & Cap Outlay	8,488	A16202	399
Buildings, Contr Expend	51,517	A16204	54,298
TOTAL Buildings	112,864		108,500
Central Garage, Pers Serv	8,496	A16401	7,727
Central Garage, Contr Expend	29,763	A16404	28,569
TOTAL Central Garage	38,259		36,296
Central Comm System, Contr Expend	3,995	A16504	4,928
TOTAL Central Comm System	3,995		4,928
Central Storeroom, Contr Expend	4,937	A16604	3,779
TOTAL Central Storeroom	4,937		3,779
Central Print & Mail,contr Expend	14,542	A16704	11,933
TOTAL Central Print & Mail	14,542		11,933
Central Data Process & Cap Outlay		A16802	
Central Data Process, Contr Expend	6,327	A16804	6,506
TOTAL Central Data Process	6,327		6,506

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Unallocated Insurance, Contr Expend	64,267	A19104	63,591
TOTAL Unallocated Insurance	64,267		63,591
Municipal Assn Dues, Contr Expend	1,100	A19204	1,100
TOTAL Municipal Assn Dues	1,100		1,100
Judgements And Claims, Contr Expend	7,500	A19304	
TOTAL Judgements And Claims	7,500		0
Other Gen Govt Support, Contr Expend		A19894	
TOTAL Other Gen Govt Support	0		0
TOTAL General Government Support	689,702		675,205
Public Safety Comm Sys, Equip & Cap Outlay	7,418	A30202	4,000
TOTAL Public Safety Comm Sys	7,418		4,000
Police, Pers Serv	455,219	A31201	466,095
Police, Equip & Cap Outlay	31,647	A31202	55,476
Police, Contr Expend	47,930	A31204	55,251
TOTAL Police	534,796		576,822
Traffic Control, Contr Expen	4,295	A33104	2,785
TOTAL Traffic Control	4,295		2,785
Control of Animals, Pers Serv	12,405	A35101	12,653
Control of Animals, Equip & Cap Outlay		A35102	
Control of Animals, Contr Expend	3,083	A35104	3,507
TOTAL Control of Animals	15,488		16,160
Safety Inspection, Pers Serv	43,685	A36201	45,271
Safety Inspection, Equip & Cap Outlay	960	A36202	
Safety Inspection, Contr Expend	7,180	A36204	5,588
TOTAL Safety Inspection	51,825		50,859
TOTAL Public Safety	613,822		650,626
Registrar of Vital Statistics, Pers Serv	2,000	A40201	2,000
TOTAL Registrar of Vital Statistics	2,000		2,000
TOTAL Health	2,000		2,000
Street Admin, Pers Serv	81,125	A50101	82,945
Street Admin, Equip & Cap Outlay		A50102	294
Street Admin, Contr Expend	2,845	A50104	3,999
TOTAL Street Admin	83,970		87,238
Garage, Contr Expend	5,586	A51324	5,474
TOTAL Garage	5,586		5,474
Street Lighting, Contr Expend	13,178	A51824	13,327
TOTAL Street Lighting	13,178		13,327
TOTAL Transportation	102,734		106,039
Programs For Aging, Contr Expend	5,782	A67724	6,492
TOTAL Programs For Aging	5,782		6,492
Other Eco & Dev, Pers Serv	2,705	A69891	2,759
Other Eco & Dev, Contr Expend	1,507	A69894	1,570
TOTAL Other Eco & Dev	4,212		4,329
TOTAL Economic Assistance And Opportunity	9,994		10,821

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Recreation Admini, Pers Serv	10,200	A70201	10,200
TOTAL Recreation Admini	10,200		10,200
Parks, Pers Serv	10,784	A71101	15,079
Parks, Equip & Cap Outlay	1,634	A71102	
Parks, Contr Expend	14,158	A71104	15,819
TOTAL Parks	26,576		30,898
Playgr & Rec Centers, Contr Expend	9,410	A71404	9,660
TOTAL Playgr & Rec Centers	9,410		9,660
Youth Prog, Pers Serv	23,047	A73101	22,300
Youth Prog, Contr Expend	11,767	A73104	12,243
TOTAL Youth Prog	34,814		34,543
Historian, Contr Expend		A75104	
TOTAL Historian	0		0
Celebrations, Contr Expend	15,119	A75504	18,416
TOTAL Celebrations	15,119		18,416
TOTAL Culture And Recreation	96,119		103,717
Zoning, Pers Serv	14,507	A80101	13,197
Zoning, Contr Expend	167	A80104	2,935
TOTAL Zoning	14,674		16,132
Planning, Pers Serv	20,714	A80201	21,215
Planning, Contr Expend	392	A80204	3,925
TOTAL Planning	21,106		25,140
Refuse & Garbage, Pers Serv	22,936	A81601	23,101
Refuse & Garbage, Contr Expend	74,348	A81604	73,569
TOTAL Refuse & Garbage	97,284		96,670
Cemetery, Contr Expend	4,625	A88104	4,625
TOTAL Cemetery	4,625		4,625
TOTAL Home And Community Services	137,689		142,567
State Retirement System	65,310	A90108	66,941
Police & Firemen Retirement, Empl Bnfts	65,810	A90158	74,936
Social Security, Employer Cont	87,940	A90308	89,350
Worker's Compensation, Empl Bnfts	48,165	A90408	56,478
Unemployment Insurance, Empl Bnfts		A90508	337
Hospital & Medical (dental) Ins, Empl Bnft	143,919	A90608	149,829
TOTAL Employee Benefits	411,144		437,871
Install Pur Debt, Principal	21,842	A97856	21,489
TOTAL Debt Principal	21,842		21,489
Install Pur Debt, Interest	1,634	A97857	1,987
TOTAL Debt Interest	1,634		1,987
TOTAL Expenditures	2,086,680		2,152,322

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Other Funds	21,616	A99019	
TOTAL Operating Transfers	21,616		0
TOTAL Other Uses	21,616		0
TOTAL Detail Expenditures And Other Uses	2,108,296		2,152,322

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,703,828	A8021	1,787,495
Prior Period Adj -Decrease In Fund Balance		A8015	43,201
Restated Fund Balance - Beg of Year	1,703,828	A8022	1,744,294
ADD - REVENUES AND OTHER SOURCES	2,191,963		2,467,310
DEDUCT - EXPENDITURES AND OTHER USES	2,108,296		2,152,322
Fund Balance - End of Year	1,787,495	A8029	2,059,282

TOWN OF Plattekill
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,211,152	A1049N	1,172,305
Est Rev - Real Property Tax Items	32,140	A1099N	31,188
Est Rev - Non Property Tax Items	305,000	A1199N	305,000
Est Rev - Departmental Income	178,500	A1299N	182,950
Est Rev - Use of Money And Property	3,200	A2499N	10,000
Est Rev - Licenses And Permits	4,750	A2599N	4,250
Est Rev - Fines And Forfeitures	175,000	A2649N	175,000
Est Rev - Miscellaneous Local Sources	2,250	A2799N	2,250
Est Rev - State Aid	200,548	A3099N	234,548
TOTAL Estimated Revenues	2,112,540		2,117,491
Appropriated Fund Balance	175,000	A599N	275,000
TOTAL Estimated Other Sources	175,000		275,000
TOTAL Estimated Revenues And Other Sources	2,287,540		2,392,491

TOWN OF Plattekill
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	763,628	A1999N	801,582
App - Public Safety	625,948	A3999N	679,583
App - Health	2,000	A4999N	2,145
App - Transportation	110,041	A5999N	112,708
App - Economic Assistance And Opportunity	11,845	A6999N	12,900
App - Culture And Recreation	122,060	A7999N	123,374
App - Home And Community Services	162,128	A8999N	166,811
App - Employee Benefits	489,890	A9199N	493,388
TOTAL Appropriations	2,287,540		2,392,491
TOTAL Appropriations And Other Uses	2,287,540		2,392,491

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	105,786	CD200	105,814
TOTAL Cash	105,786		105,814
TOTAL Assets and Deferred Outflows of Resources	105,786		105,814

TOWN OF Plattekill
Annual Update Document
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	105,786	CD915	105,814
TOTAL Assigned Fund Balance	105,786		105,814
TOTAL Fund Balance	105,786		105,814
TOTAL Liabilities, Deferred Inflows And Fund Balance	105,786		105,814

TOWN OF Plattekill
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	29	CD2401	28
TOTAL Use of Money And Property	29		28
TOTAL Revenues	29		28
TOTAL Detail Revenues And Other Sources	29		28

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Results of Operation

Code Description	2018	EdpCode	2019
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	105,757	CD8021	105,786
Restated Fund Balance - Beg of Year	105,757	CD8022	105,786
ADD - REVENUES AND OTHER SOURCES	29		28
Fund Balance - End of Year	105,786	CD8029	105,814

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		CM200	86,242
TOTAL Cash	0		86,242
TOTAL Assets and Deferred Outflows of Resources	0		86,242

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance		CM915	86,242
TOTAL Assigned Fund Balance	0		86,242
TOTAL Fund Balance	0		86,242
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		86,242

TOWN OF Plattekill
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other Culture And Recreation Income		CM2089	85,969
TOTAL Departmental Income	0		85,969
Interest And Earnings		CM2401	273
TOTAL Use of Money And Property	0		273
TOTAL Revenues	0		86,242
TOTAL Detail Revenues And Other Sources	0		86,242

TOWN OF Plattekill
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Results of Operation

Code Description	2018	EdpCode	2019
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TOWN OF Plattekill
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Restated Fund Balance - Beg of Year		CM8022	
ADD - REVENUES AND OTHER SOURCES			86,242
Fund Balance - End of Year		CM8029	86,242

TOWN OF Plattekill
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	730,816	DA200	912,481
TOTAL Cash	730,816		912,481
Accounts Receivable	2,586	DA380	1,486
TOTAL Other Receivables (net)	2,586		1,486
Due From Other Funds	8,901	DA391	16,967
TOTAL Due From Other Funds	8,901		16,967
Prepaid Expenses	16,925	DA480	16,958
TOTAL Prepaid Expenses	16,925		16,958
TOTAL Assets and Deferred Outflows of Resources	759,228		947,892

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	3,370	DA600	62,607
TOTAL Accounts Payable	3,370		62,607
Accrued Liabilities	10,918	DA601	11,607
TOTAL Accrued Liabilities	10,918		11,607
Due To Other Funds	7	DA630	7
TOTAL Due To Other Funds	7		7
TOTAL Liabilities	14,295		74,221
Fund Balance			
Not in Spendable Form	16,925	DA806	16,958
TOTAL Nonspendable Fund Balance	16,925		16,958
Assigned Appropriated Fund Balance	60,000	DA914	225,000
Assigned Unappropriated Fund Balance	668,008	DA915	631,713
TOTAL Assigned Fund Balance	728,008		856,713
TOTAL Fund Balance	744,933		873,671
TOTAL Liabilities, Deferred Inflows And Fund Balance	759,228		947,892

TOWN OF Plattekill
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,272,486	DA1001	1,296,306
TOTAL Real Property Taxes	1,272,486		1,296,306
Interest And Earnings	1,287	DA2401	6,769
TOTAL Use of Money And Property	1,287		6,769
Sales of Scrap & Excess Materials		DA2650	1,137
Sales of Equipment		DA2665	
Insurance Recoveries	1,754	DA2680	3,115
TOTAL Sale of Property And Compensation For Loss	1,754		4,252
Refunds of Prior Year's Expenditures		DA2701	116
Unclassified (specify)	1,594	DA2770	
TOTAL Miscellaneous Local Sources	1,594		116
Interfund Revenues	29,763	DA2801	28,569
TOTAL Interfund Revenues	29,763		28,569
St Aid Emergency Disaster Assistance	48,347	DA3960	162,494
TOTAL State Aid	48,347		162,494
Fed Aid Emer Disaster Assist	34,167	DA4960	
TOTAL Federal Aid	34,167		0
TOTAL Revenues	1,389,398		1,498,506
Interfund Transfers	146,616	DA5031	
TOTAL Interfund Transfers	146,616		0
TOTAL Other Sources	146,616		0
TOTAL Detail Revenues And Other Sources	1,536,014		1,498,506

TOWN OF Plattekill
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Credit Card Fees		DA13754	
TOTAL Credit Card Fees	0		0
TOTAL General Government Support	0		0
Maint of Streets, Pers Serv	410,927	DA51101	362,776
Maint of Streets, Contr Expend	400,710	DA51104	296,070
TOTAL Maint of Streets	811,637		658,846
Maint of Bridges, Contr Expend	10,814	DA51204	4,438
TOTAL Maint of Bridges	10,814		4,438
Machinery, Pers Serv	24,999	DA51301	24,756
Machinery, Equip & Cap Outlay	128,407	DA51302	127,167
Machinery, Contr Expend	49,932	DA51304	47,628
TOTAL Machinery	203,338		199,551
Brush And Weeds, Contr Expend	2,773	DA51404	2,691
TOTAL Brush And Weeds	2,773		2,691
Snow Removal, Pers Serv	34,728	DA51421	34,930
Snow Removal, Contr Expend	85,702	DA51424	87,226
TOTAL Snow Removal	120,430		122,156
TOTAL Transportation	1,148,992		987,682
Misc Home & Comm Serv, Contr Expend	2,152	DA89894	2,412
TOTAL Misc Home & Comm Serv	2,152		2,412
TOTAL Home And Community Services	2,152		2,412
State Retirement, Empl Bnfts	67,886	DA90108	67,799
Social Security , Empl Bnfts	35,144	DA90308	31,473
Worker's Compensation, Empl Bnfts	48,165	DA90408	56,477
Unemployment Insurance, Empl Bnfts		DA90508	
Disability Insurance, Empl Bnfts	303	DA90558	
Hospital & Medical (dental) Ins, Empl Bnft	217,990	DA90608	223,924
TOTAL Employee Benefits	369,488		379,673
TOTAL Expenditures	1,520,632		1,369,767
TOTAL Detail Expenditures And Other Uses	1,520,632		1,369,767

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

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	729,551	DA8021	744,933
Restated Fund Balance - Beg of Year	729,551	DA8022	744,933
ADD - REVENUES AND OTHER SOURCES	1,536,014		1,498,506
DEDUCT - EXPENDITURES AND OTHER USES	1,520,632		1,369,767
Fund Balance - End of Year	744,933	DA8029	873,672

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,296,306	DA1049N	1,352,313
Est Rev - Use of Money And Property	250	DA2499N	2,500
Est Rev - Interfund Revenues	42,000	DA2801N	42,000
Est Rev - State Aid	108,299	DA3099N	108,319
TOTAL Estimated Revenues	1,446,855		1,505,132
Appropriated Fund Balance	60,000	DA599N	225,000
TOTAL Estimated Other Sources	60,000		225,000
TOTAL Estimated Revenues And Other Sources	1,506,855		1,730,132

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	1,082,006	DA5999N	1,282,885
App - Employee Benefits	424,849	DA9199N	447,247
TOTAL Appropriations	1,506,855		1,730,132
TOTAL Appropriations And Other Uses	1,506,855		1,730,132

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash		H200	
TOTAL Cash	0		0
Due From Other Funds	66,678	H391	66,678
TOTAL Due From Other Funds	66,678		66,678
TOTAL Assets and Deferred Outflows of Resources	66,678		66,678

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	95,658	H630	96,027
TOTAL Due To Other Funds	95,658		96,027
TOTAL Liabilities	95,658		96,027
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-28,980	H917	-29,349
TOTAL Unassigned Fund Balance	-28,980		-29,349
TOTAL Fund Balance	-28,980		-29,349
TOTAL Liabilities, Deferred Inflows And Fund Balance	66,678		66,678

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
St Aid, Culture & Rec-Capital Proj	66,678	H3897	
TOTAL State Aid	66,678		0
TOTAL Revenues	66,678		0
Interfund Transfers			
		H5031	
TOTAL Interfund Transfers	0		0
Installment Purchase Debt	27,281	H5785	
TOTAL Proceeds of Obligations	27,281		0
TOTAL Other Sources	27,281		0
TOTAL Detail Revenues And Other Sources	93,959		0

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Police, Equip & Cap Outlay	27,281	H31202	
TOTAL Police	27,281		0
TOTAL Public Safety	27,281		0
Perm Improve Highway, Equip & Cap Outlay		H51122	
TOTAL Perm Improve Highway	0		0
TOTAL Transportation	0		0
Parks, Equip & Cap Outlay	77,438	H71102	369
TOTAL Parks	77,438		369
TOTAL Culture And Recreation	77,438		369
TOTAL Expenditures	104,719		369
TOTAL Detail Expenditures And Other Uses	104,719		369

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-18,220	H8021	-28,980
Restated Fund Balance - Beg of Year	-18,220	H8022	-28,980
ADD - REVENUES AND OTHER SOURCES	93,959		
DEDUCT - EXPENDITURES AND OTHER USES	104,719		369
Fund Balance - End of Year	-28,980	H8029	-29,349

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	931,000	K101	927,072
Buildings	455,711	K102	384,937
Improvements Other Than Buildings	1,004,876	K103	919,135
Machinery And Equipment	2,220,419	K104	2,308,432
Infrastructure	10,692,884	K106	10,692,884
Accum Deprec, Buildings	-300,300	K112	-251,822
Accum Depr, Imp Other Than Bld	-791,810	K113	-726,062
Accum Depr, Machinery & Equip	-1,559,668	K114	-1,667,237
Accum Deprec, Infrastructure	-10,662,725	K116	-10,664,499
TOTAL Fixed Assets (net)	1,990,387		1,922,840
TOTAL Assets and Deferred Outflows of Resources	1,990,387		1,922,840

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,990,387	K159	1,922,840
TOTAL Investments in Non-Current Government Assets	1,990,387		1,922,840
TOTAL Fund Balance	1,990,387		1,922,840
TOTAL	1,990,387		1,922,840

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

(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	108,680	SD200	113,758
TOTAL Cash	108,680		113,758
TOTAL Assets and Deferred Outflows of Resources	108,680		113,758

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

(SD) DRAINAGE

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	108,680	SD915	113,758
TOTAL Assigned Fund Balance	108,680		113,758
TOTAL Fund Balance	108,680		113,758
TOTAL Liabilities, Deferred Inflows And Fund Balance	108,680		113,758

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

(SD) DRAINAGE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	18,807	SD1001	18,807
TOTAL Real Property Taxes	18,807		18,807
Interest And Earnings	310	SD2401	1,065
TOTAL Use of Money And Property	310		1,065
TOTAL Revenues	19,117		19,872
TOTAL Detail Revenues And Other Sources	19,117		19,872

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

(SD) DRAINAGE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Drainage, Contr Expend	7,771	SD85404	14,690
TOTAL Drainage	7,771		14,690
TOTAL Home And Community Services	7,771		14,690
Social Security, Empl Bnfts	35	SD90308	104
TOTAL Employee Benefits	35		104
TOTAL Expenditures	7,806		14,794
Transfers, Other Funds	125,000	SD99019	
TOTAL Operating Transfers	125,000		0
TOTAL Other Uses	125,000		0
TOTAL Detail Expenditures And Other Uses	132,806		14,794

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

(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	222,369	SD8021	108,680
Restated Fund Balance - Beg of Year	222,369	SD8022	108,680
ADD - REVENUES AND OTHER SOURCES	19,117		19,872
DEDUCT - EXPENDITURES AND OTHER USES	132,806		14,794
Fund Balance - End of Year	108,680	SD8029	113,758

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

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	29,126	SL200	34,077
TOTAL Cash	29,126		34,077
TOTAL Assets and Deferred Outflows of Resources	29,126		34,077

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

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,868	SL600	2,132
TOTAL Accounts Payable	1,868		2,132
TOTAL Liabilities	1,868		2,132
Fund Balance			
Assigned Unappropriated Fund Balance	27,258	SL915	31,945
TOTAL Assigned Fund Balance	27,258		31,945
TOTAL Fund Balance	27,258		31,945
TOTAL Liabilities, Deferred Inflows And Fund Balance	29,126		34,077

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

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	28,350	SL1001	28,350
TOTAL Real Property Taxes	28,350		28,350
Interest And Earnings	9	SL2401	10
TOTAL Use of Money And Property	9		10
TOTAL Revenues	28,359		28,360
TOTAL Detail Revenues And Other Sources	28,359		28,360

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

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	23,133	SL51824	23,673
TOTAL Street Lighting	23,133		23,673
TOTAL Transportation	23,133		23,673
TOTAL Expenditures	23,133		23,673
TOTAL Detail Expenditures And Other Uses	23,133		23,673

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	22,032	SL8021	27,258
Restated Fund Balance - Beg of Year	22,032	SL8022	27,258
ADD - REVENUES AND OTHER SOURCES	28,359		28,360
DEDUCT - EXPENDITURES AND OTHER USES	23,133		23,673
Fund Balance - End of Year	27,258	SL8029	31,945

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	502,688	TA200	434,565
TOTAL Cash	502,688		434,565
Due From Other Funds	15,094	TA391	15,094
TOTAL Due From Other Funds	15,094		15,094
TOTAL Assets and Deferred Outflows of Resources	517,782		449,659

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	82,146	TA630	97,383
TOTAL Due To Other Funds	82,146		97,383
Consolidated Payroll		TA10	
Disability Insurance		TA19	353
Group Insurance	-194	TA20	-200
Guaranty & Bid Deposits	301,936	TA30	298,263
Other Funds (specify)	133,894	TA85	53,860
TOTAL Agency Liabilities	435,636		352,276
TOTAL Liabilities	517,782		449,659
TOTAL Liabilities, Deferred Inflows And Fund Balance	517,782		449,659

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	3,966,384	W129	4,144,621
TOTAL Provision To Be Made In Future Budgets	3,966,384		4,144,621
TOTAL Assets and Deferred Outflows of Resources	3,966,384		4,144,621

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	216,463	W638	412,309
Total OPEB Liability	3,616,981	W683	3,616,981
Installment Purchase Debt	30,571	W685	9,082
Judgments And Claims Payable		W686	
Compensated Absences	102,369	W687	106,249
TOTAL Other Liabilities	3,966,384		4,144,621
TOTAL Liabilities	3,966,384		4,144,621
TOTAL Liabilities	3,966,384		4,144,621

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

5/4/2020

County of: Ulster

Municipal Code: 510367200000

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
2017	IPC E	Police Issue			02/24/2017	03/01/2019	6.50%		\$38,936	\$12,962	\$12,962	\$0	\$0		\$0
2018	IPC E	Police Issue	N	N	03/14/2018	03/18/2020	6.50%		\$27,281	\$17,609	\$8,527	\$0	\$0		\$9,082
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$30,571	\$21,489	\$0	\$0	\$0	\$9,082
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$30,571	\$21,489	\$0	\$0	\$0	\$9,082

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,548,170.65
Demand Deposits	9Z2011	\$230.00
Time Deposits	9Z2021	\$959,724.89
Total		\$3,508,125.54
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,097,760.29
Total		\$3,597,760.29
 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 Plattekill
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1165	\$482,382	\$10,394	\$3,457	\$489,319
****-1199	\$500	\$0	\$0	\$500
****-8175	\$959,725	\$0	\$0	\$959,725
****-1256	\$105,814	\$0	\$0	\$105,814
****-1173	\$897,791	\$14,798	\$108	\$912,481
****-1264	\$34,077	\$0	\$0	\$34,077
****-8183	\$113,759	\$0	\$0	\$113,759
****-1272	\$2,271	\$0	\$0	\$2,271
****-1181	\$44,299	\$0	\$10,237	\$34,062
****-8191	\$86,242	\$0	\$0	\$86,242
****-1280	\$308,348	\$0	\$8,333	\$300,015
****-8208	\$17,978	\$0	\$0	\$17,978
****-1298	\$79,256	\$0	\$0	\$79,256
****-1306	\$982	\$0	\$0	\$982
****-7323	\$374,471	\$0	\$0	\$374,471
	Total Adjusted Bank Balance			\$3,510,952
	Petty Cash			\$230.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$3,511,182
	Total Cash Balance All Funds			9ZCASHB * \$3,511,182
	* Must be equal			

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</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 Plattekill
 Employee and Retiree Benefits
 For the Fiscal Year Ending 2019

Total Full Time Employees:		22			
Total Part Time Employees:		79			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$134,740.00	17	15	2
90158	Police and Fire Retirement	\$74,936.00	21		
90258	Local Pension Fund				
90308	Social Security	\$120,928.00	21	79	
90408	Worker's Compensation Insurance	\$112,954.00	21	79	
90458	Life Insurance				
90508	Unemployment Insurance	\$337.00		1	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$373,753.00	15		3
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$817,648.00			
Computed Total From Financial Section (comparative purposes only)		\$817,648.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$26,730	12,650	gallons	
Diesel Fuel	\$20,015	9,383	gallons	
Fuel Oil	\$6,422	3,041	gallons	
Natural Gas			cubic feet	
Electricity	\$46,488	160,407	kilowatt-hours	
Coal			tons	
Propane	\$2,255	1,818	gallons	

TOWN OF Plattekill
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8015 correction of overstated refund of PY expense, should have reduced receivable