

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
FIRE DISTRICT of Arlington  
County of Dutchess  
For the Fiscal Year Ended 12/31/2021

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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

FIRE DISTRICT OF Arlington

\*\*\* 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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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.

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		A200	
Cash In Time Deposits	2,195,770	A201	1,203,468
Petty Cash	250	A210	250
<b>TOTAL Cash</b>	<b>2,196,020</b>		<b>1,203,718</b>
Accounts Receivable		A380	105,268
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>105,268</b>
Prepaid Expenses	510,562	A480	920,563
<b>TOTAL Prepaid Expenses</b>	<b>510,562</b>		<b>920,563</b>
Cash In Time Deposits Special Reserves	2,864,394	A231	3,994,424
Service Award Program Assets	2,640,876	A461	2,763,970
<b>TOTAL Restricted Assets</b>	<b>5,505,270</b>		<b>6,758,394</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,211,852</b>		<b>8,987,943</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	137,598	A600	394,781
<b>TOTAL Accounts Payable</b>	<b>137,598</b>		<b>394,781</b>
Accrued Liabilities	59,009	A601	162,091
<b>TOTAL Accrued Liabilities</b>	<b>59,009</b>		<b>162,091</b>
<b>TOTAL Liabilities</b>	<b>196,607</b>		<b>556,872</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	9,352	A691	17,252
<b>TOTAL Deferred Inflows of Resources</b>	<b>9,352</b>		<b>17,252</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>9,352</b>		<b>17,252</b>
<b>Fund Balance</b>			
Not in Spendable Form	510,562	A806	920,563
<b>TOTAL Nonspendable Fund Balance</b>	<b>510,562</b>		<b>920,563</b>
Reserve for Emp Benefits & Acc Liabilities	1,369,823	A867	1,869,823
Capital Reserve	1,494,571	A878	2,124,601
Restricted for Service Award Program	2,640,876	A895	2,763,970
<b>TOTAL Restricted Fund Balance</b>	<b>5,505,270</b>		<b>6,758,394</b>
Unassigned Fund Balance	1,990,061	A917	734,862
<b>TOTAL Unassigned Fund Balance</b>	<b>1,990,061</b>		<b>734,862</b>
<b>TOTAL Fund Balance</b>	<b>8,005,893</b>		<b>8,413,819</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>8,211,852</b>		<b>8,987,943</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	17,588,450	A1001	18,994,950
<b>TOTAL Real Property Taxes</b>	<b>17,588,450</b>		<b>18,994,950</b>
Other Payments In Lieu of Taxes	627,707	A1081	712,165
<b>TOTAL Real Property Tax Items</b>	<b>627,707</b>		<b>712,165</b>
Treasurer Fees	51	A1230	
<b>TOTAL Departmental Income</b>	<b>51</b>		<b>0</b>
Interest And Earnings	276,150	A2401	254,881
<b>TOTAL Use of Money And Property</b>	<b>276,150</b>		<b>254,881</b>
Sales of Equipment		A2665	
Insurance Recoveries	265,979	A2680	181,922
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>265,979</b>		<b>181,922</b>
Refunds of Prior Year's Expenditures	27,571	A2701	14,457
Gifts And Donations	1,660	A2705	700
Unclassified (specify)		A2770	4,763
<b>TOTAL Miscellaneous Local Sources</b>	<b>29,231</b>		<b>19,920</b>
St Aid - Other (specify)	8,424	A3089	
<b>TOTAL State Aid</b>	<b>8,424</b>		<b>0</b>
Fed Aid, Emergency Disaster Assistance		A4960	286,953
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>286,953</b>
<b>TOTAL Revenues</b>	<b>18,795,992</b>		<b>20,450,791</b>
Interfund Transfers	188,891	A5031	1,470,070
<b>TOTAL Interfund Transfers</b>	<b>188,891</b>		<b>1,470,070</b>
<b>TOTAL Other Sources</b>	<b>188,891</b>		<b>1,470,070</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>18,984,883</b>		<b>21,920,861</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Judgements And Claims, Contr Expend		A19304	16,803
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>16,803</b>
Payment of MTA Payroll Tax, Contr Expend	32,996	A19804	34,301
<b>TOTAL Payment of MTA Payroll Tax</b>	<b>32,996</b>		<b>34,301</b>
<b>TOTAL General Government Support</b>	<b>32,996</b>		<b>51,104</b>
Fire, Pers Serv	10,450,116	A34101	11,388,802
Fire, Equip & Cap Outlay	188,891	A34102	170,070
Fire, Contr Expend	1,051,398	A34104	1,247,478
<b>TOTAL Fire</b>	<b>11,690,405</b>		<b>12,806,350</b>
<b>TOTAL Public Safety</b>	<b>11,690,405</b>		<b>12,806,350</b>
State Retirement System	63,848	A90108	69,732
Police & Firemen Retirement, Empl Bnfts	1,972,376	A90158	2,318,519
Local Pension Fund, Empl Bnfts	183,076	A90258	184,625
Social Security, Employer Cont	677,016	A90308	729,775
Worker's Compensation, Empl Bnfts	440,781	A90408	427,983
Life Insurance, Empl Bnfts	10,840	A90458	17,415
Hospital & Medical (dental) Ins, Empl Bnft	3,466,295	A90608	3,437,362
<b>TOTAL Employee Benefits</b>	<b>6,814,232</b>		<b>7,185,411</b>
<b>TOTAL Expenditures</b>	<b>18,537,633</b>		<b>20,042,865</b>
Transfers, Other Funds	188,891	A99019	1,470,070
<b>TOTAL Operating Transfers</b>	<b>188,891</b>		<b>1,470,070</b>
<b>TOTAL Other Uses</b>	<b>188,891</b>		<b>1,470,070</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>18,726,524</b>		<b>21,512,935</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>5,317,330</b>	<b>A8021</b>	<b>8,005,893</b>
Prior Period Adj -Increase In Fund Balance	2,430,204	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>7,747,534</b>	<b>A8022</b>	<b>8,005,893</b>
ADD - REVENUES AND OTHER SOURCES	18,984,883		21,920,861
DEDUCT - EXPENDITURES AND OTHER USES	18,726,524		21,512,935
<b>Fund Balance - End of Year</b>	<b>8,005,893</b>	<b>A8029</b>	<b>8,413,819</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	18,994,950	A1049N	19,414,700
Est Rev - Use of Money And Property	50,000	A2499N	4,000
Est Rev - Miscellaneous Local Sources	751,600	A2799N	950,000
<b>TOTAL Estimated Revenues</b>	<b>19,796,550</b>		<b>20,368,700</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>19,796,550</b>		<b>20,368,700</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Public Safety	11,869,850	A3999N	12,164,300
App - Employee Benefits	7,926,700	A9199N	8,184,400
<b>TOTAL Appropriations</b>	<b>19,796,550</b>		<b>20,348,700</b>
App - Interfund Transfer		A9999N	20,000
<b>TOTAL Other Uses</b>	<b>0</b>		<b>20,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>19,796,550</b>		<b>20,368,700</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Buildings	2,044,632	K102	2,044,632
Machinery And Equipment	6,289,156	K104	6,377,447
<b>TOTAL Fixed Assets (net)</b>	<b>8,333,788</b>		<b>8,422,079</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,333,788</b>		<b>8,422,079</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	8,333,788	K159	8,422,079
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>8,333,788</b>		<b>8,422,079</b>
<b>TOTAL Fund Balance</b>	<b>8,333,788</b>		<b>8,422,079</b>
<b>TOTAL</b>	<b>8,333,788</b>		<b>8,422,079</b>

Arlington FIRE DISTRICT  
 Annual Update Document  
 For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Service Award Program Assets		TA461	
<b>TOTAL Investments</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

Arlington FIRE DISTRICT  
 Annual Update Document  
 For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Service Awards		TA13	
<b>TOTAL Agency Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	19,467,549	W129	16,530,558
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>19,467,549</b>		<b>16,530,558</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,467,549</b>		<b>16,530,558</b>

Arlington FIRE DISTRICT  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	13,237,066	W638	10,533,843
Compensated Absences	5,902,894	W687	5,690,444
Other Long Term Debt	327,589	W689	
Service Award Programs Payable		W713	306,271
<b>TOTAL Other Liabilities</b>	<b>19,467,549</b>		<b>16,530,558</b>
Due To Employees' Retirement System		W637	
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>19,467,549</b>		<b>16,530,558</b>
<b>TOTAL Liabilities</b>	<b>19,467,549</b>		<b>16,530,558</b>

Arlington FIRE DISTRICT  
Statement of Indebtedness  
For the Fiscal Year Ending 2021

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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
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Arlington FIRE DISTRICT  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	\$1,524,709.00
Time Deposits	9Z2021	\$3,673,183.00
<b>Total</b>		\$5,197,892.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$539,226.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$4,658,666.00
<b>Total</b>		\$5,197,892.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$0.00
Market Value at Balance Sheet Date	9Z4502	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$0.00
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	\$0.00
Market Value at Balance Sheet Date	9Z4512	\$0.00
Collateralized with securities held in possession of municipality or its agent	9Z4514A	\$0.00

Arlington FIRE DISTRICT  
Bank Reconciliation  
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-M&T	\$5,158,666	\$0	\$0	\$5,158,666
*****-bury	\$39,226	\$0	\$0	\$39,226
Total Adjusted Bank Balance				\$5,197,892
Petty Cash				\$250.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$5,198,142
Total Cash Balance All Funds			9ZCASHB *	\$5,198,142
* Must be equal				

Arlington FIRE DISTRICT  
 Fire District Questionnaire  
 For the Fiscal Year Ending 2021

	Response
1) Has your district adopted a written procurement policy and is it complied with?	Y
2) Has your district contracted to have an independent audit of its financial statements? If not, has the Board of Fire Commissioners performed an internal audit of the Treasurer's records and reports?	Y
3) Does your district have a written travel policy and is it complied with?	Y
4) Are monthly bank reconciliations performed?	Y
5) What is your district's statutory spending limitation margin (amount) for the next fiscal	\$2,090,420
6) Does your district have a Length of Service Award Program (LOSAP) for volunteer firefighters?	
If so, how are the LOSAP funds invested?	
Marketable Securities	Y
Annuities	
Life Insurance	
Other (describe)	
7) Has your Fire District adopted an investment policy as required by General Municipal Law, Section 39?	Y

Arlington FIRE DISTRICT  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2021

<b>Total Full Time Employees:</b>		82			
<b>Total Part Time Employees:</b>		2			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$69,732.00	3	2	
90158	Police and Fire Retirement	\$2,318,519.00	79		
90258	Local Pension Fund	\$184,625.00			
90308	Social Security	\$729,775.00	84		
90408	Worker's Compensation Insurance	\$427,983.00	84		
90458	Life Insurance	\$17,415.00	82		
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$3,437,362.00	82		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$7,185,411.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$7,185,411.00</b>			

Arlington FIRE DISTRICT  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$11,931	2,631	gallons	
Diesel Fuel	\$51,266	21,425	gallons	
Fuel Oil	\$11,440	4,498	gallons	
Natural Gas	\$7,804	8,125	cubic feet	
Electricity	\$29,916	240,677	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

# FIRE DISTRICT DEMOGRAPHICS

## Postal or Mailing Address:

11 Burnett Blvd Street Address or PO Box	Poughkeepsie City	NY State	12063 Zip
(845) 486-6300 Fire District Telephone Number	(845) 486-6322 Fire District Fax Number		
 Official Email Address	AFD.ORG Website		
Physical Address: (If Different From Postal Address)			
 Street Address	 City	 State	 Zip

## BOARD DEMOGRAPHICS

### CHIEF FISCAL OFFICER

James F Passikoff Name	Treasurer Title		
11 Burnett Blvd Street Address or PO Box	Poughkeepsie City	NY State	12603 Zip
(845) 454-5550 Telephone Number	(845) 454-5569 Fax Number		
jpassikoff@afd.org Email Address	12/31/2021 Term End Date		

### CHAIRMAN OF THE BOARD

Ralph Chiumento, Jr Name	Chair Title		
11 Burnett Blvd Street Address or PO Box	Poughkeepsie City	NY State	12603 Zip
(845)486-6300 Telephone Number	(845)486-6322 Fax Number		
RChiumento@afd.org Email Address	12/31/2021 Term End Date		

I, James F. Passikoff hereby certify that I am the Chief Fiscal Officer of the Arlington Fire District, and that the information provided in the annual financial report of the Arlington Fire District, for the fiscal year ended 12/31/2021, 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 Arlington Fire District, and adopted by me as my signature for use in conjunction with the filing of the Arlington Fire District's annual financial report, I am evidencing my express intent to authenticate my certification of the Arlington Fire District's annual financial report report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

 Name of Report Preparer if different than Chief Fiscal Officer	***** Personal Identification Number of Chief Fiscal Officer	11/22/2022 Date
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Arlington FIRE DISTRICT  
Financial Comments  
For the Fiscal Year Ending 2021