

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of East Greenbush

County of Rensselaer

For the Fiscal Year Ended 12/31/2016

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 East Greenbush

*** 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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SM) MISCELLANEOUS
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2015 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 East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	2,347,948	A200	4,078,690
TOTAL Cash	2,347,948		4,078,690
Accounts Receivable	321,643	A380	
TOTAL Other Receivables (net)	321,643		0
Due From Other Funds	262,978	A391	222,734
TOTAL Due From Other Funds	262,978		222,734
Prepaid Expenses	218,252	A480	241,650
TOTAL Prepaid Expenses	218,252		241,650
Cash Special Reserves	182,667	A230	211,625
TOTAL Restricted Assets	182,667		211,625
TOTAL Assets and Deferred Outflows of Resources	3,333,488		4,754,699

TOWN OF East Greenbush
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For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	153,076	A600	374,305
TOTAL Accounts Payable	153,076		374,305
TOTAL Liabilities	153,076		374,305
Fund Balance			
Not in Spendable Form	218,252	A806	241,650
TOTAL Nonspendable Fund Balance	218,252		241,650
Other Restricted Fund Balance	182,667	A899	211,625
TOTAL Restricted Fund Balance	182,667		211,625
Unassigned Fund Balance	2,779,493	A917	3,927,120
TOTAL Unassigned Fund Balance	2,779,493		3,927,120
TOTAL Fund Balance	3,180,412		4,380,394
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,333,488		4,754,699

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	4,286,033	A1001	4,268,113
TOTAL Real Property Taxes	4,286,033		4,268,113
Other Payments In Lieu of Taxes	384,995	A1081	347,995
Interest & Penalties On Real Prop Taxes	19,183	A1090	20,488
TOTAL Real Property Tax Items	404,178		368,483
Non Prop Tax Dist By County	2,086,755	A1120	2,104,469
Franchises	203,065	A1170	204,614
TOTAL Non Property Tax Items	2,289,820		2,309,082
Clerk Fees	10,846	A1255	12,613
Police Fees	2,207	A1520	3,946
Safety Inspection Fees	203,949	A1560	257,172
Other Public Safety Departmental Income	36,083	A1589	38,840
Park And Recreational Charges	73,038	A2001	85,582
Special Recreational Facility Charges	12,736	A2025	12,941
Zoning Fees	4,745	A2110	6,081
Planning Board Fees	30,210	A2115	61,906
Refuse & Garbage Charges	192,744	A2130	181,937
TOTAL Departmental Income	566,557		661,019
Sewer Serv Other Govts	351,851	A2374	428,375
Debt Service, Other Govts	287,300	A2392	286,613
TOTAL Intergovernmental Charges	639,151		714,988
Interest And Earnings	21,247	A2401	33,993
TOTAL Use of Money And Property	21,247		33,993
Business & Occupational License	1,610	A2501	1,523
Bingo Licenses	2,522	A2540	-2,926
Dog Licenses	8,947	A2544	9,389
TOTAL Licenses And Permits	13,079		13,838
Fines And Forfeited Bail	356,865	A2610	265,358
Forfeiture of Crime Proceeds		A2625	
TOTAL Fines And Forfeitures	356,865		265,358
Sales of Scrap & Excess Materials	15,765	A2650	22,733
Insurance Recoveries	44,196	A2680	75,913
TOTAL Sale of Property And Compensation For Loss	59,961		98,647
Gifts And Donations		A2705	4,950
Employees Contributions	19,939	A2709	38,933
Unclassified (specify)	72,412	A2770	65,561
TOTAL Miscellaneous Local Sources	92,351		109,444
St Aid, Revenue Sharing	73,383	A3001	73,383
St Aid, Reorganization & Efficiency Grants	6,826	A3004	17,600
St Aid, Mortgage Tax	382,201	A3005	556,806
St Aid - Other (specify)	506	A3089	288

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
St Aid, Youth Programs	4,824	A3820	4,824
TOTAL State Aid	467,740		652,901
TOTAL Revenues	9,196,982		9,495,865
TOTAL Detail Revenues And Other Sources	9,196,982		9,495,865

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	33,426	A10101	40,189
Legislative Board, Contr Expend	140	A10104	1,328
TOTAL Legislative Board	33,566		41,517
Municipal Court, Pers Serv	201,476	A11101	182,558
Municipal Court, Contr Expend	6,738	A11104	9,245
TOTAL Municipal Court	208,213		191,803
Supervisor,pers Serv	94,427	A12201	93,232
Supervisor,contr Expend	1,450	A12204	8,279
TOTAL Supervisor	95,877		101,511
Dir of Finance, Pers Serv	37,772	A13101	44,260
Dir of Finance, Contr Expend	527	A13104	1,828
TOTAL Dir of Finance	38,299		46,087
Comptroller,pers Serv	32,409	A13151	34,625
Comptroller, Contr Expend	3,628	A13154	4,610
TOTAL Comptroller	36,037		39,235
Auditor, Contr Expend		A13204	28,186
TOTAL Auditor	0		28,186
Tax Collection,pers Serv	64,178	A13301	57,567
Tax Collection,contr Expend	4,190	A13304	7,397
TOTAL Tax Collection	68,368		64,964
Purchasing, Pers Serv	15,959	A13451	16,337
Purchasing, Equip & Cap Outlay	104	A13452	661
TOTAL Purchasing	16,063		16,998
Assessment, Pers Serv	96,108	A13551	101,419
Assessment, Contr Expend	27,630	A13554	18,864
TOTAL Assessment	123,738		120,283
Clerk,pers Serv	82,916	A14101	81,595
Clerk,contr Expend	4,815	A14104	6,827
TOTAL Clerk	87,731		88,421
Law, Contr Expend	148,698	A14204	189,468
TOTAL Law	148,698		189,468
Personnel, Pers Serv		A14301	
Personnel, Contr Expend	9,445	A14304	13,764
TOTAL Personnel	9,445		13,764
Elections, Pers Serv	150	A14501	
Elections, Contr Expend	600	A14504	900
TOTAL Elections	750		900
Public Works Admin, Pers Serv	18,462	A14901	11,736
Public Works Admin, Contr Expend	3,944	A14904	1,842
TOTAL Public Works Admin	22,406		13,578
Buildings, Pers Serv	55,822	A16201	58,820
Buildings, Contr Expend	98,013	A16204	83,676
TOTAL Buildings	153,835		142,496
Central Print & Mail,contr Expend	22,558	A16704	38,588
TOTAL Central Print & Mail	22,558		38,588

TOWN OF East Greenbush
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For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Central Data Process, Pers Serv	35,500	A16801	36,728
Central Data Process, Contr Expend	31,780	A16804	80,354
TOTAL Central Data Process	67,280		117,081
Unallocated Insurance, Contr Expend	83,139	A19104	88,149
TOTAL Unallocated Insurance	83,139		88,149
Municipal Assn Dues, Contr Expend	1,292	A19204	4,338
TOTAL Municipal Assn Dues	1,292		4,338
Taxes & Assess On Munic Prop, Contr Expend	450	A19504	
TOTAL Taxes & Assess On Munic Prop	450		0
TOTAL General Government Support	1,217,745		1,347,367
Public Safety Comm Sys, Pers Serv	607,967	A30201	586,240
Public Safety Comm Sys, Contr Expend	176	A30204	27,280
TOTAL Public Safety Comm Sys	608,143		613,521
Police, Pers Serv	1,932,337	A31201	1,961,157
Police, Equip & Cap Outlay	5,344	A31202	14,700
Police, Contr Expend	139,370	A31204	-4,338
TOTAL Police	2,077,051		1,971,519
Fire, Pers Serv	5,094	A34101	4,032
TOTAL Fire	5,094		4,032
Control of Animals, Pers Serv	12,408	A35101	12,407
Control of Animals, Contr Expend	2,527	A35104	740
TOTAL Control of Animals	14,935		13,147
Examining Boards, Pers Serv	5,250	A36101	5,150
TOTAL Examining Boards	5,250		5,150
Safety Inspection, Pers Serv	110,436	A36201	122,616
Safety Inspection, Contr Expend	7,717	A36204	8,478
TOTAL Safety Inspection	118,153		131,094
School Attendance officer-Contr Expend	1,496	A36604	1,500
TOTAL School Attendance officer-Contr Expend	1,496		1,500
TOTAL Public Safety	2,830,122		2,739,964
Registrar of Vital Statistics, Pers Serv	6,910	A40201	6,926
TOTAL Registrar of Vital Statistics	6,910		6,926
TOTAL Health	6,910		6,926
Garage, Contr Expend	18,297	A51324	1,513
TOTAL Garage	18,297		1,513
Street Lighting, Contr Expend	168,524	A51824	177,714
TOTAL Street Lighting	168,524		177,714
TOTAL Transportation	186,820		179,228
Veterans Service, Contr Expend	3,000	A65104	3,025
TOTAL Veterans Service	3,000		3,025
Programs For Aging, Pers Serv	991	A67721	
Programs For Aging, Contr Expend	1,351	A67724	1,924
TOTAL Programs For Aging	2,342		1,924
TOTAL Economic Assistance And Opportunity	5,342		4,948

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Parks, Pers Serv	141,545	A71101	150,746
Parks, Contr Expend	32,482	A71104	51,497
TOTAL Parks	174,027		202,243
Playgr & Rec Centers, Pers Serv	36,122	A71401	52,933
Playgr & Rec Centers, Contr Expend	14,597	A71404	19,783
TOTAL Playgr & Rec Centers	50,718		72,715
Youth Prog, Pers Serv	48,057	A73101	48,618
Youth Prog, Contr Expend	34,450	A73104	35,703
TOTAL Youth Prog	82,506		84,321
Historian, Pers Serv	5,250	A75101	4,981
Historian, Contr Expend	260	A75104	31
TOTAL Historian	5,510		5,012
TOTAL Culture And Recreation	312,762		364,291
Zoning, Pers Serv	7,840	A80101	10,655
Zoning, Contr Expend	12,328	A80104	4,713
TOTAL Zoning	20,168		15,369
Planning, Pers Serv	47,869	A80201	64,248
Planning, Contr Expend	49,492	A80204	22,164
TOTAL Planning	97,361		86,412
Refuse & Garbage, Pers Serv	96,251	A81601	124,233
Refuse & Garbage, Contr Expend	141,285	A81604	93,713
TOTAL Refuse & Garbage	237,535		217,946
TOTAL Home And Community Services	355,065		319,727
State Retirement System	334,046	A90108	288,298
Police & Firemen Retirement, Empl Bnfts	375,557	A90158	412,437
Social Security, Employer Cont	277,168	A90308	289,362
Worker's Compensation, Empl Bnfts	124,959	A90408	164,577
Unemployment Insurance, Empl Bnfts	26,809	A90508	28,105
Hospital & Medical (dental) Ins, Empl Bnft	951,101	A90608	1,156,881
Other Employee Benefits (spec)	116,190	A90898	68,189
TOTAL Employee Benefits	2,205,830		2,407,850
Debt Principal, Serial Bonds	220,000	A97106	230,000
Debt Principal, Bond Anticipation Notes	20,000	A97306	20,000
Debt Principal, Capital Notes		A97406	
Install Pur Debt, Principal	26,240	A97856	27,005
Other Debt, Principal		A97896	
TOTAL Debt Principal	266,240		277,005
Debt Interest, Serial Bonds	67,300	A97107	56,613
Debt Interest, Bond Anticipation Notes	1,596	A97307	1,323
Debt Interest, Capital Notes		A97407	
Install Pur Debt, Interest		A97857	3,592

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Other Debt, Interest		A97897	
TOTAL Debt Interest	68,896		61,527
TOTAL Expenditures	7,455,731		7,708,833
Transfers, Other Funds			
		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	7,455,731		7,708,833

TOWN OF East Greenbush
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,439,161	A8021	3,180,412
Prior Period Adj -Decrease In Fund Balance		A8015	587,050
Restated Fund Balance - Beg of Year	1,439,161	A8022	2,593,362
ADD - REVENUES AND OTHER SOURCES	9,196,982		9,495,865
DEDUCT - EXPENDITURES AND OTHER USES	7,455,731		7,708,833
Fund Balance - End of Year	3,180,412	A8029	4,380,394

TOWN OF East Greenbush
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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	4,268,113	A1049N	4,712,193
Est Rev - Real Property Tax Items	310,536	A1099N	310,536
Est Rev - Non Property Tax Items	1,900,000	A1199N	1,900,000
Est Rev - Departmental Income	701,613	A1299N	771,373
Est Rev - Use of Money And Property	25,000	A2499N	35,000
Est Rev - Licenses And Permits	15,100	A2599N	14,200
Est Rev - Fines And Forfeitures	310,000	A2649N	310,000
Est Rev - Sale of Prop And Comp For Loss	32,700	A2699N	33,000
Est Rev - Miscellaneous Local Sources	93,146	A2799N	94,751
Est Rev - State Aid	400,383	A3099N	410,383
TOTAL Estimated Revenues	8,056,591		8,591,436
TOTAL Estimated Revenues And Other Sources	8,056,591		8,591,436

TOWN OF East Greenbush
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	1,552,576	A1999N	1,686,188
App - Public Safety	3,222,656	A3999N	3,308,977
App - Health	6,908	A4999N	6,908
App - Transportation	190,000	A5999N	190,000
App - Economic Assistance And Opportunity	7,500	A6999N	7,500
App - Culture And Recreation	333,509	A7999N	390,215
App - Home And Community Services	348,370	A8999N	418,764
App - Employee Benefits	2,343,170	A9199N	2,517,602
App - Debt Service	51,902	A9899N	65,282
TOTAL Appropriations	8,056,591		8,591,436
Other Budgetary Purposes	0	A962N	
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	8,056,591		8,591,436

TOWN OF East Greenbush
Annual Update Document
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	801,532	DA200	480,307
TOTAL Cash	801,532		480,307
Cash Special Reserves	5,005	DA230	5,005
TOTAL Restricted Assets	5,005		5,005
TOTAL Assets and Deferred Outflows of Resources	806,537		485,312

TOWN OF East Greenbush
Annual Update Document
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	35,000	DA600	93,473
TOTAL Accounts Payable	35,000		93,473
Due To Other Funds	344,243	DA630	
TOTAL Due To Other Funds	344,243		0
TOTAL Liabilities	379,243		93,473
Fund Balance			
Capital Reserve	5,005	DA878	5,005
Other Restricted Fund Balance		DA899	
TOTAL Restricted Fund Balance	5,005		5,005
Assigned Unappropriated Fund Balance	422,289	DA915	386,834
TOTAL Assigned Fund Balance	422,289		386,834
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	427,294		391,839
TOTAL Liabilities, Deferred Inflows And Fund Balance	806,537		485,312

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	2,263,504	DA1001	2,296,811
TOTAL Real Property Taxes	2,263,504		2,296,811
Other Payments In Lieu of Taxes	186,262	DA1081	186,262
TOTAL Real Property Tax Items	186,262		186,262
Interest And Earnings	14,490	DA2401	23,183
TOTAL Use of Money And Property	14,490		23,183
Insurance Recoveries	172,900	DA2680	7,095
TOTAL Sale of Property And Compensation For Loss	172,900		7,095
Employees Contributions	6,040	DA2709	1,504
Unclassified (specify)	34,099	DA2770	8,302
TOTAL Miscellaneous Local Sources	40,139		9,806
Interfund Revenues	32,646	DA2801	29,128
TOTAL Interfund Revenues	32,646		29,128
St Aid, Consolidated Highway Aid	293,928	DA3501	165,769
TOTAL State Aid	293,928		165,769
TOTAL Revenues	3,003,870		2,718,054
TOTAL Detail Revenues And Other Sources	3,003,870		2,718,054

TOWN OF East Greenbush
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Street Admin, Pers Serv		DA50101	29,624
Street Admin, Contr Expend		DA50104	218,062
TOTAL Street Admin	0		247,686
Maint of Streets, Pers Serv	297,470	DA51101	257,363
Maint of Streets, Contr Expend	313,654	DA51104	133,008
TOTAL Maint of Streets	611,123		390,371
Perm Improve Highway, Pers Serv	179,737	DA51121	234,985
Perm Improve Highway, Contr Expend	210,657	DA51124	338,420
TOTAL Perm Improve Highway	390,394		573,405
Machinery, Pers Serv	110,272	DA51301	66,580
Machinery, Contr Expend	214,849	DA51304	238,830
TOTAL Machinery	325,122		305,409
Garage, Contr Expend	37,861	DA51324	1,699
TOTAL Garage	37,861		1,699
Brush And Weeds, Contr Expend	25,873	DA51404	17,334
TOTAL Brush And Weeds	25,873		17,334
Snow Removal, Pers Serv	185,473	DA51421	228,020
Snow Removal, Contr Expend	58,939	DA51424	99,008
TOTAL Snow Removal	244,412		327,028
TOTAL Transportation	1,634,785		1,862,932
State Retirement, Empl Bnfts	129,518	DA90108	121,233
Social Security , Empl Bnfts	56,934	DA90308	60,341
Worker's Compensation, Empl Bnfts	108,243	DA90408	128,207
Hospital & Medical (dental) Ins, Empl Bnft	260,433	DA90608	317,378
TOTAL Employee Benefits	555,128		627,158
Debt Principal, Serial Bonds	48,129	DA97106	48,129
Debt Principal, Bond Anticipation Notes	146,223	DA97306	113,069
Debt Principal, Capital Notes		DA97406	
Debt Principal, Install Purch. Debt	63,712	DA97856	20,191
Other Debt, Principal		DA97896	
TOTAL Debt Principal	258,063		181,389
Debt Interest, Serial Bonds	3,889	DA97107	1,732
Debt Interest, Bond Anticipation Notes	3,431	DA97307	1,579
Debt Interest, Capital Notes		DA97407	
Debt Interest, Install. Purch Debt		DA97857	2,122
Other Debt, Interest	1,957	DA97897	
TOTAL Debt Interest	9,277		5,433
TOTAL Expenditures	2,457,253		2,676,912
TOTAL Detail Expenditures And Other Uses	2,457,253		2,676,912

TOWN OF East Greenbush
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-119,323	DA8021	427,294
Prior Period Adj -Decrease In Fund Balance		DA8015	76,597
Restated Fund Balance - Beg of Year	-119,323	DA8022	350,697
ADD - REVENUES AND OTHER SOURCES	3,003,870		2,718,054
DEDUCT - EXPENDITURES AND OTHER USES	2,457,253		2,676,912
Fund Balance - End of Year	427,294	DA8029	391,845

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	2,296,811	DA1049N	2,033,419
Est Rev - Real Property Tax Items	186,262	DA1099N	186,262
Est. ReV. - Intergovernmental Charges	5,000	DA2399N	0
Est Rev - Use of Money And Property	19,142	DA2499N	15,000
Est Rev - Miscellaneous Local Sources	30,004	DA2799N	37,065
Est Rev - Interfund Revenues	130,271	DA2801N	130,000
Est Rev - State Aid	131,212	DA3099N	161,073
TOTAL Estimated Revenues	2,798,702		2,562,819
TOTAL Estimated Revenues And Other Sources	2,798,702		2,562,819

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	1,680,416	DA5999N	1,796,596
App - Employee Benefits	731,172	DA9199N	743,910
App - Debt Service	387,114	DA9899N	22,313
TOTAL Appropriations	2,798,702		2,562,819
TOTAL Appropriations And Other Uses	2,798,702		2,562,819

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	4,348	H200	4,348
TOTAL Cash	4,348		4,348
Deposits With Other Governments		H395	1,530,592
TOTAL Due From Other Governments	0		1,530,592
TOTAL Assets and Deferred Outflows of Resources	4,348		1,534,941

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	87,124	H600	120,753
TOTAL Accounts Payable	87,124		120,753
Bond Anticipation Notes Payable	12,365,639	H626	142,055
TOTAL Notes Payable	12,365,639		142,055
Due To Other Funds	683,794	H630	69,277
TOTAL Due To Other Funds	683,794		69,277
TOTAL Liabilities	13,136,557		332,086
Fund Balance			
Other Restricted Fund Balance		H899	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance		H915	1,202,855
TOTAL Assigned Fund Balance	0		1,202,855
Unassigned Fund Balance	-13,132,209	H917	
TOTAL Unassigned Fund Balance	-13,132,209		0
TOTAL Fund Balance	-13,132,209		1,202,855
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,348		1,534,941

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
St Aid, Suburban Hwy Improv Pro	44,723	H3502	18,906
TOTAL State Aid	44,723		18,906
TOTAL Revenues	44,723		18,906
Serial Bonds		H5710	15,053,098
Bans Redeemed From Appropriations	405,844	H5731	550,319
Installment Purchase Debt	181,398	H5785	
TOTAL Proceeds of Obligations	587,242		15,603,417
TOTAL Other Sources	587,242		15,603,417
TOTAL Detail Revenues And Other Sources	631,965		15,622,323

TOWN OF East Greenbush
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For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	23,632	H51122	88,183
TOTAL Perm Improve Highway	23,632		88,183
Machinery, Equip & Cap Outlay	181,398	H51302	
TOTAL Machinery	181,398		0
TOTAL Transportation	205,030		88,183
Sewage Treat Disp, Equip & Cap Outlay	6,208,481	H81302	458,984
TOTAL Sewage Treat Disp	6,208,481		458,984
TOTAL Home And Community Services	6,208,481		458,984
TOTAL Expenditures	6,413,511		547,167
TOTAL Detail Expenditures And Other Uses	6,413,511		547,167

TOWN OF East Greenbush
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-7,350,663	H8021	-13,132,209
Prior Period Adj -Decrease In Fund Balance		H8015	533,092
Restated Fund Balance - Beg of Year	-7,350,663	H8022	-13,665,301
ADD - REVENUES AND OTHER SOURCES	631,965		15,622,323
DEDUCT - EXPENDITURES AND OTHER USES	6,413,511		547,167
Fund Balance - End of Year	-13,132,209	H8029	1,202,855

TOWN OF East Greenbush
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Improvements Other Than Buildings	21,288,366	K103	22,477,696
Machinery And Equipment	2,003,772	K104	5,962,000
Other Capital Assets		K107	13,328,500
TOTAL Fixed Assets (net)	23,292,138		41,768,196
TOTAL Assets and Deferred Outflows of Resources	23,292,138		41,768,196

TOWN OF East Greenbush
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	23,292,138	K159	41,768,196
TOTAL Investments in Non-Current Government Assets	23,292,138		41,768,196
TOTAL Fund Balance	23,292,138		41,768,196
TOTAL	23,292,138		41,768,196

TOWN OF East Greenbush
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For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF East Greenbush
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For the Fiscal Year Ending 2016

Balance Sheet

Code Description	2015	EdpCode	2016
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TOWN OF East Greenbush
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For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	106,623	SF1001	108,800
TOTAL Real Property Taxes	106,623		108,800
TOTAL Revenues	106,623		108,800
TOTAL Detail Revenues And Other Sources	106,623		108,800

TOWN OF East Greenbush
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For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fire Protection, Contr Expend	106,623	SF34104	108,800
TOTAL Fire Protection	106,623		108,800
TOTAL Public Safety	106,623		108,800
TOTAL Expenditures	106,623		108,800
TOTAL Detail Expenditures And Other Uses	106,623		108,800

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	106,623		108,800
DEDUCT - EXPENDITURES AND OTHER USES	106,623		108,800
Fund Balance - End of Year		SF8029	

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	69,114	SM200	17,173
TOTAL Cash	69,114		17,173
Accounts Receivable		SM380	45,988
TOTAL Other Receivables (net)	0		45,988
Due From Other Funds	124,226	SM391	
TOTAL Due From Other Funds	124,226		0
TOTAL Assets and Deferred Outflows of Resources	193,340		63,161

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	262,978	SM630	
TOTAL Due To Other Funds	262,978		0
TOTAL Liabilities	262,978		0
Fund Balance			
Assigned Unappropriated Fund Balance		SM915	63,161
TOTAL Assigned Fund Balance	0		63,161
Unassigned Fund Balance	-69,638	SM917	
TOTAL Unassigned Fund Balance	-69,638		0
TOTAL Fund Balance	-69,638		63,161
TOTAL Liabilities, Deferred Inflows And Fund Balance	193,340		63,161

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	640,163	SM1001	640,163
TOTAL Real Property Taxes	640,163		640,163
Ambulance Charges	419,325	SM1640	517,575
TOTAL Departmental Income	419,325		517,575
TOTAL Revenues	1,059,488		1,157,738
TOTAL Detail Revenues And Other Sources	1,059,488		1,157,738

TOWN OF East Greenbush
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For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Ambulance, Contr Expend	992,265	SM45404	996,514
TOTAL Ambulance	992,265		996,514
TOTAL Health	992,265		996,514
Worker's Compensation, Empl Bnfts	7,700	SM90408	28,424
TOTAL Employee Benefits	7,700		28,424
TOTAL Expenditures	999,965		1,024,939
TOTAL Detail Expenditures And Other Uses	999,965		1,024,939

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-129,162	SM8021	-69,638
Restated Fund Balance - Beg of Year	-129,162	SM8022	-69,638
ADD - REVENUES AND OTHER SOURCES	1,059,488		1,157,738
DEDUCT - EXPENDITURES AND OTHER USES	999,965		1,024,939
Fund Balance - End of Year	-69,638	SM8029	63,161

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	1,335,622	SS200	1,640,111
Cash In Time Deposits	2,200,000	SS201	2,200,000
TOTAL Cash	3,535,622		3,840,111
Accounts Receivable	62,564	SS380	70,108
TOTAL Other Receivables (net)	62,564		70,108
Due From Other Funds	227,256	SS391	
TOTAL Due From Other Funds	227,256		0
TOTAL Assets and Deferred Outflows of Resources	3,825,442		3,910,219

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	427,654	SS600	109,369
TOTAL Accounts Payable	427,654		109,369
TOTAL Liabilities	427,654		109,369
Fund Balance			
Assigned Appropriated Fund Balance	194,000	SS914	229,880
Assigned Unappropriated Fund Balance	3,203,788	SS915	3,570,970
TOTAL Assigned Fund Balance	3,397,788		3,800,850
TOTAL Fund Balance	3,397,788		3,800,850
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,825,442		3,910,219

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	1,221,912	SS1001	1,252,954
TOTAL Real Property Taxes	1,221,912		1,252,954
Sewer Rents	988,764	SS2120	1,258,436
Sewer Charges	40,635	SS2122	45,936
TOTAL Departmental Income	1,029,399		1,304,372
Sewer Serv Other Govts	338,580	SS2374	20,762
TOTAL Intergovernmental Charges	338,580		20,762
Interest And Earnings	2,847	SS2401	4,555
TOTAL Use of Money And Property	2,847		4,555
Permits, Other	2,650	SS2590	1,900
TOTAL Licenses And Permits	2,650		1,900
Insurance Recoveries	721,833	SS2680	92,294
TOTAL Sale of Property And Compensation For Loss	721,833		92,294
Employees Contributions	118	SS2709	
Unclassified (specify)	212,487	SS2770	253,259
TOTAL Miscellaneous Local Sources	212,604		253,259
TOTAL Revenues	3,529,825		2,930,096
TOTAL Detail Revenues And Other Sources	3,529,825		2,930,096

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Sewer Administration, Pers Serv	88,170	SS81101	90,061
Sewer Administration, Contr Expend	53,440	SS81104	41,756
TOTAL Sewer Administration	141,611		131,818
Sanitary Sewers, Pers Serv	154,214	SS81201	137,862
Sanitary Sewers, Contr Expend	77,572	SS81204	103,905
TOTAL Sanitary Sewers	231,786		241,767
Sewage Treat Disp, Pers Serv	227,556	SS81301	239,871
Sewage Treat Disp, Contr Expend	1,780,298	SS81304	823,589
TOTAL Sewage Treat Disp	2,007,854		1,063,460
Other Sanitation, Contr Expend	401,862	SS81894	400,948
TOTAL Other Sanitation	401,862		400,948
TOTAL Home And Community Services	2,783,113		1,837,992
State Retirement, Empl Bnfts	58,360	SS90108	83,283
Social Security , Empl Bnfts	34,694	SS90308	34,685
Worker's Compensation, Empl Bnfts	21,413	SS90408	24,551
Hospital & Medical (dental) Ins, Empl Bnft	137,309	SS90608	155,208
TOTAL Employee Benefits	251,777		297,726
Debt Principal, Serial Bonds	242,000	SS97106	254,000
Debt Principal, Bond Anticipation Notes	225,250	SS97306	417,250
TOTAL Debt Principal	467,250		671,250
Debt Interest, Serial Bonds	31,229	SS97107	31,475
Debt Interest, Bond Anticipation Notes	6,361	SS97307	26,752
TOTAL Debt Interest	37,590		58,227
TOTAL Expenditures	3,539,730		2,865,195
TOTAL Detail Expenditures And Other Uses	3,539,730		2,865,195

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,407,693	SS8021	3,397,788
Prior Period Adj -Increase In Fund Balance		SS8012	338,161
Restated Fund Balance - Beg of Year	3,407,693	SS8022	3,735,949
ADD - REVENUES AND OTHER SOURCES	3,529,825		2,930,096
DEDUCT - EXPENDITURES AND OTHER USES	3,539,730		2,865,195
Fund Balance - End of Year	3,397,788	SS8029	3,800,853

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	1,252,954	SS1049N	1,145,383
Est Rev - Departmental Income	1,291,983	SS1299N	1,777,143
TOTAL Estimated Revenues	2,544,937		2,922,526
Appropriated Fund Balance	194,000	SS599N	229,880
TOTAL Estimated Other Sources	194,000		229,880
TOTAL Estimated Revenues And Other Sources	2,738,937		3,152,406

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Home And Community Services	1,723,066	SS8999N	1,907,520
App-Employee Benefits	287,485	SS9199N	314,794
App - Debt Service	728,386	SS9899N	930,092
TOTAL Appropriations	2,738,937		3,152,406
TOTAL Appropriations And Other Uses	2,738,937		3,152,406

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	488,290	SW200	1,281,778
TOTAL Cash	488,290		1,281,778
Water Rents Receivable	126,730	SW350	124,563
TOTAL Other Receivables (net)	126,730		124,563
Due From Other Funds	717,216	SW391	
TOTAL Due From Other Funds	717,216		0
TOTAL Assets and Deferred Outflows of Resources	1,332,235		1,406,340

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	336,070	SW600	239,437
TOTAL Accounts Payable	336,070		239,437
TOTAL Liabilities	336,070		239,437
Fund Balance			
Assigned Appropriated Fund Balance	47,831	SW914	55,000
Assigned Unappropriated Fund Balance	948,334	SW915	1,111,904
TOTAL Assigned Fund Balance	996,165		1,166,904
TOTAL Fund Balance	996,165		1,166,904
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,332,235		1,406,340

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	441,823	SW1001	393,217
TOTAL Real Property Taxes	441,823		393,217
Metered Water Sales	2,113,804	SW2140	2,148,694
Unmetered Water Sales	264,743	SW2142	288,638
Other Home & Community Services Income	77,617	SW2189	2,907
TOTAL Departmental Income	2,456,164		2,440,240
Interest And Earnings	3,909	SW2401	6,255
TOTAL Use of Money And Property	3,909		6,255
Permits, Other	15,090	SW2590	8,555
TOTAL Licenses And Permits	15,090		8,555
Insurance Recoveries		SW2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Employees Contributions	5,314	SW2709	702
TOTAL Miscellaneous Local Sources	5,314		702
TOTAL Revenues	2,922,300		2,848,968
TOTAL Detail Revenues And Other Sources	2,922,300		2,848,968

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Water Administration, Pers Serv	101,470	SW83101	98,488
Water Administration, Contr Expend	93,528	SW83104	61,806
TOTAL Water Administration	194,998		160,294
Source Supply Pwr & Pump, Contr Expend	1,496,420	SW83204	1,620,402
TOTAL Source Supply Pwr & Pump	1,496,420		1,620,402
Water Trans & Distrib, Pers Serv	387,638	SW83401	347,871
Water Trans & Distrib, Contr Expend	248,461	SW83404	101,773
TOTAL Water Trans & Distrib	636,099		449,644
Other Water, Contr Expend	195,141	SW83894	215,571
TOTAL Other Water	195,141		215,571
TOTAL Home And Community Services	2,522,659		2,445,911
State Retirement, Empl Bnfts	53,241	SW90108	37,952
Social Security , Empl Bnfts	36,451	SW90308	33,229
Worker's Compensation, Empl Bnfts	29,179	SW90408	34,560
Hospital & Medical (dental) Ins, Empl Bnft	101,030	SW90608	115,998
TOTAL Employee Benefits	219,900		221,739
Debt Principal, Serial Bonds	13,820	SW97106	13,820
Debt Principal, Bond Anticipation Notes	14,371	SW97306	
TOTAL Debt Principal	28,191		13,820
Debt Interest, Serial Bonds	4,635	SW97107	4,005
Debt Interest, Bond Anticipation Notes	403	SW97307	
TOTAL Debt Interest	5,038		4,005
TOTAL Expenditures	2,775,789		2,685,475
TOTAL Detail Expenditures And Other Uses	2,775,789		2,685,475

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	849,654	SW8021	996,165
Prior Period Adj -Increase In Fund Balance		SW8012	7,245
Restated Fund Balance - Beg of Year	849,654	SW8022	1,003,410
ADD - REVENUES AND OTHER SOURCES	2,922,300		2,848,968
DEDUCT - EXPENDITURES AND OTHER USES	2,775,789		2,685,475
Fund Balance - End of Year	996,165	SW8029	1,166,903

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	393,217	SW1049N	449,653
Est Rev - Departmental Income	2,063,905	SW1299N	2,075,920
Est Rev - Use of Money And Property	7,462	SW2499N	6,500
Est Rev - Interfund Revenues	46,542	SW2801N	43,850
TOTAL Estimated Revenues	2,511,126		2,575,923
Appropriated Fund Balance	47,831	SW599N	55,000
TOTAL Estimated Other Sources	47,831		55,000
TOTAL Estimated Revenues And Other Sources	2,558,957		2,630,923

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	2,265,394	SW1999N	2,332,602
App-Employee Benefits	261,235	SW9199N	281,218
App - Debt Service	32,328	SW9899N	17,103
TOTAL Appropriations	2,558,957		2,630,923
TOTAL Appropriations And Other Uses	2,558,957		2,630,923

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	826,824	TA200	859,164
Cash In Time Deposits	77,095	TA201	60,890
TOTAL Cash	903,918		920,054
TOTAL Assets and Deferred Outflows of Resources	903,918		920,054

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	40,660	TA630	153,457
TOTAL Due To Other Funds	40,660		153,457
Guaranty & Bid Deposits	445,506	TA30	394,331
Other Funds (specify)	417,752	TA85	372,266
TOTAL Agency Liabilities	863,258		766,597
TOTAL Liabilities	903,918		920,054
TOTAL Liabilities, Deferred Inflows And Fund Balance	903,918		920,054

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	14,239	TE200	15,503
TOTAL Cash	14,239		15,503
TOTAL Assets and Deferred Outflows of Resources	14,239		15,503

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2015	EdpCode	2016
Other Liabilities	14,239	TE688	15,503
TOTAL Other Liabilities	14,239		15,503
TOTAL Liabilities	14,239		15,503
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,239		15,503

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2015	EdpCode	2016
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	5,235,260	W129	22,701,389
TOTAL Provision To Be Made In Future Budgets	5,235,260		22,701,389
TOTAL Assets and Deferred Outflows of Resources	5,235,260		22,701,389

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Net Pension Liability -Proportionate Share	656,735	W638	3,570,589
Installment Purchase Debt	132,845	W685	99,775
Compensated Absences	1,601,503	W687	1,569,430
TOTAL Other Liabilities	2,391,083		5,239,794
Capital Notes Payable		W627	
Bonds Payable	2,799,049	W628	17,306,198
TOTAL Bond And Long Term Liabilities	2,799,049		17,306,198
Deferred Inflows of Resources - Pensions	45,128	W697	155,397
TOTAL Deferred Inflows of Resources	45,128		155,397
TOTAL Liabilities	5,235,260		22,701,389
TOTAL Liabilities	5,235,260		22,701,389

TOWN OF East Greenbush
Statement of Indebtedness
For the Fiscal Year Ending 2016

3/28/2017

County of: Rensselaer

Municipal Code: 380324900000

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
2014	BAN E	Waste Water Treatment EFC			01/02/2014	09/26/2016	0.00%		\$5,472,890	\$5,472,890	\$5,472,890	\$5,472,890	\$0		\$0
2013	BAN E	Waste Water Treatment-EFC			09/26/2013	09/26/2016	0.00%	Y	\$282,281	\$232,281	\$232,281	\$232,281	\$0		\$0
2015	BAN E	Waste Water Treatment - EFC			01/02/2015	09/26/2016	0.00%		\$6,175,095	\$6,175,095	\$6,175,095	\$5,968,095	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2006	BOND E	WATER DISTRICT IMPROVEMENTS			08/11/2006	08/10/2016	4.75%		\$207,300	\$82,920	\$13,820	\$0	\$0		\$69,100
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	IPC E	Dispatch Recorder			03/31/2015	03/31/2019	8.96%			\$0	\$3,091		\$14,126		\$11,035
2015	IPC E	Police Vehicle			06/01/2015	06/01/2017	0.00%		\$75,205	\$48,965	\$23,914	\$0	\$0		\$25,051
2015	IPC E	Plow Truck			10/13/2015	10/13/2019	2.53%		\$106,193	\$83,880	\$20,191	\$0	\$0		\$63,689
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2011	BAN N	Snowplow			12/16/2011	12/14/2012	1.40%		\$175,000	\$35,000	\$35,000	\$0	\$0		\$0
2016	BAN N	CY WWTP EFC BAN Paid			01/02/2016	06/23/2016	0.00%		\$0	\$0	\$0	\$0	\$0		\$0
2007	BAN N	Highway - Equipment			10/06/2006	10/06/2007	1.38%			\$37,819	\$37,819	\$0	\$0		\$0
2007	BAN N	Road - Resurfacing			11/17/2006	11/17/2007	1.40%			\$40,250	\$40,250	\$0	\$0		\$0
2007	BAN N	Sewer repair and maintenance			10/28/2005	10/27/2006	1.40%			\$185,000	\$185,000	\$0	\$0		\$0
2007	BAN N	Park Land			12/29/2003	12/29/2004	1.45%			\$90,000	\$20,000	\$0	\$0		\$70,000
2007	BAN N	Sewer			12/01/1991	12/01/2001	1.40%			\$97,305	\$25,250	\$0	\$0		\$72,055
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	BOND N	EFC Waste Water Treatment			09/22/2016	08/01/2046	2.98%		\$15,053,098	\$0			\$0		\$15,053,098
2015	BOND N	EFC Sewer 2012 Bond			06/21/2012	03/16/2020	4.98%			\$1,413,000	\$254,000	\$0	\$0		\$1,159,000
2007	BOND N	Highway Drainage			10/06/2006	08/16/2016	3.91%			\$40,500	\$40,500	\$0	\$0		\$0
2007	BOND N	Various Equipment - Highway			08/11/2006	08/10/2016	4.75%			\$7,629	\$7,629	\$0	\$0		\$0
2007	BOND N	Building Construction Library			04/11/2002	04/11/2020	4.50%			\$1,255,000	\$230,000	\$0	\$0		\$1,025,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$15,053,098	\$12,816,730	\$11,673,265	\$14,126	\$0	\$17,548,028

TOWN OF East Greenbush
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$0.00
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$10,827,987.95
Total		<u>\$10,827,987.95</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$10,956,707.23</u>
Total		<u>\$11,456,707.23</u>
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 East Greenbush
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-6431	\$6,873	\$0	\$0	\$6,873
*****-0563	\$68,015	\$0	\$0	\$68,015
*****-2066	\$15,457	\$0	\$0	\$15,457
*****-6471	\$13,925	\$0	\$0	\$13,925
*****-9324	\$492	\$0	\$0	\$492
*****-0844	\$1,167,230	\$0	\$0	\$1,167,230
*****-0046	\$477,556	\$0	\$0	\$477,556
*****-0053	\$4,999,216	\$273,574	\$350,198	\$4,922,592
*****-0285	\$364,148	\$0	\$0	\$364,148
*****-0269	\$15,418	\$0	\$0	\$15,418
*****-0301	\$340,862	\$0	\$0	\$340,862
*****-0293	\$107,263	\$0	\$0	\$107,263
*****-0277	\$4,281	\$0	\$0	\$4,281
*****-0061	\$4,348	\$0	\$0	\$4,348
*****-0079	\$317,226	\$0	\$0	\$317,226
*****-0087	\$60,934	\$0	\$0	\$60,934
*****-0020	\$60,022	\$0	\$0	\$60,022
*****-0103	\$4,114	\$0	\$0	\$4,114
*****-0111	\$46,057	\$0	\$0	\$46,057
*****-0129	\$593,971	\$0	\$244,274	\$349,697
*****-0137	\$73,933	\$0	\$29,300	\$44,633
*****-0145	\$182,667	\$28,958	\$0	\$211,625
*****-0160	\$5,010	\$0	\$0	\$5,010
*****-0004	\$2,185,924	\$0	\$0	\$2,185,924
*****-1439	\$34,480	\$0	\$0	\$34,480

TOWN OF East Greenbush
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-6275	\$26,410	\$0	\$0	\$26,410
Total Adjusted Bank Balance				\$10,854,593
Petty Cash				\$.00
Adjustments				\$.00
Total Cash				\$10,854,593
Total Cash Balance All Funds				\$10,854,593
* Must be equal				

TOWN OF East Greenbush
Local Government Questionnaire
For the Fiscal Year Ending 2016

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

TOWN OF East Greenbush
Employee and Retiree Benefits
For the Fiscal Year Ending 2016

Total Full Time Employees:		86			
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	\$412,437.00	57	20	
90158	Police and Fire Retirement	\$530,766.00	22		
90258	Local Pension Fund				
90308	Social Security	\$433,401.00	86	79	
90408	Worker's Compensation Insurance	\$363,063.00	86	79	
90458	Life Insurance				
90508	Unemployment Insurance	\$28,105.00	86	79	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,692,638.00	86		47
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$83,987.00	16		3
Total		\$3,544,397.00			
Computed Total From Financial Section (comparative purposes only)		\$3,582,897.06			

TOWN OF East Greenbush
Energy Costs and Consumption
For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$64,000	32,000	gallons	
Diesel Fuel	\$24,000	12,000	gallons	
Fuel Oil	\$8,000	4,000	gallons	
Natural Gas	\$1,000	19,000	cubic feet	
Electricity	\$460,000	2,500,000	kilowatt-hours	
Coal			tons	
Propane	\$40	40	gallons	

TOWN OF East Greenbush
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$2,153,882.00
3. Interest on Net OPEB Obligation	\$64,591.00
4. Adjustment to Annual Required Contribution	(\$96,545.00)
5. Annual OPEB Expense	\$2,121,928.00
6. Less: Actual Contribution Made	\$439,542.00
7. Increase in Net OPEB Obligation	\$1,682,386.00
8. Net OPEB Obligation - beginning of year	\$1,614,763.00
9. Net OPEB Obligation - end of year	\$3,297,149.00
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)	20.71%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$19,117,988.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$19,117,988.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$5,655,350.00
17. UAAL as Percentage of Annual Covered Payroll	338.05%

Other OPEB Information

18. Date of most recent actuarial valuation	01/01/0015
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

TOWN OF East Greenbush
Financial Comments
For the Fiscal Year Ending 2016

(A) GENERAL

Adjustment Reason

Account Code A8015 Audit 2015 with UHY 223187 + write off cap project interfund 363863.27

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8015 2015 audit with UHY

(SS) SEWER

Adjustment Reason

Account Code SS8012 2015 Audit UHY

(SW) WATER

Adjustment Reason

Account Code SW8012 2015 Audit UHY

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 2015 Audit UHY

TOWN OF EAST GREENBUSH, NEW YORK
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of East Greenbush, Rensselaer County, New York (the "Town") was founded in 1855. The Town is governed by County Law, other general laws of the State of New York, and various local laws and ordinances. The Town Board is the legislative body responsible for overall operations. The Town Supervisor serves as chief executive officer and chief fiscal officer.

The Town provides the following basic services: police and law enforcement, fire protection, water and sewer, trash collection, recreation, street maintenance and snow removal, and general administrative services.

The accounting policies of the Town conform to accounting principles generally accepted in the United States of America, as promulgated by the Governmental Accounting Standard Board (GASB) as they relate to fund accounting for fiscal accountability. Fiscal accountability is one of the primary objectives of financial reporting and is designed to demonstrate that the actions of the government during the current period have complied with public decisions concerning the raising and spending of public monies during the reporting cycle.

In June 1999, the GASB approved Statement 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments which became effective for the Town for the period ended December 31, 2004. This statement requires the financial statements to include government-wide financial statements on a full accrual basis, in addition to the fund financial information presented by the Town of East Greenbush in these financial statements. It further requires information relating to fixed assets, including infrastructure and depreciation, component units and reconciliation between government-wide and fund statements, as well as management discussion and analysis.

The Town has elected not to implement GASB 34 due to the costs associated with the development and maintenance of the information required to present government-wide financial statements.

(a) Financial Reporting Entity

The financial reporting entity consists of the general fund, the special revenue funds and the capital projects fund of the Town of East Greenbush and does not include any other funds, account groups or component units of the Town.

(b) Basis of Presentation – Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances (net assets), revenues, and expenditures (expenses). The following fund types are used by the Town:

TOWN OF EAST GREENBUSH, NEW YORK
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) Basis of Presentation – Fund Accounting (Continued)

GOVERNMENTAL FUND TYPES

Governmental funds are those in which most governmental functions of the Town are reported. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities are accounted for through the governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon determination of net income. The following are the Town's governmental fund types:

General Fund – The general fund is the principal operating fund of the Town and accounts for the general tax revenue, miscellaneous receipts not allocated by law or contractual agreement to another fund, risk retention operations, and general operating expenditures. This fund operates within the financial limits of an annual budget adopted by the Town Board.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes. The Town maintains the following special revenue funds:

- Highway Fund - used to account for the operations of the Town's highway and maintenance program.
- Fire Protection Fund - used to fund volunteer fire district operations within the Town.
- Ambulance Fund - used to account for ambulance and emergency medical operations.
- Water Fund - used to report operations of the Town's water treatment and supply facilities that provide drinking water to all Town residents, as well as to certain other local communities outside the Town's boundaries.
- Sewer Fund - used to report operations of the Town's wastewater treatment facilities and sanitary sewer system that is provided to all Town residents.

Capital Projects Fund – The capital projects fund is used to account for financial resources to be used for the acquisition or construction of major capital assets for governmental activities. Financing is generally provided from proceeds of bonds, notes, Federal and State grants, and transfers from other governmental funds.

(c) Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when they are susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt and compensated absences, are recorded when the liability is incurred, if measurable.

TOWN OF EAST GREENBUSH, NEW YORK

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Basis of Accounting (Continued)

In applying the susceptible-to-accrual concept to State and Federal Aid, the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are generally reflected as revenues at the time of receipt.

The primary non-property tax item is sales tax which is recorded as revenue when it is susceptible to accrual. Fines, permits and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Inter-governmental revenues and interest income are accrued when their receipt occurs within sixty days of the end of the accounting period and such amounts relate to the current period.

(d) Property Taxes

Real property taxes are levied annually on January 1. Taxes are collected during the period January 1 to March 31. Taxes for county purposes are levied together with taxes for town and special district purposes as a single bill. The town and special districts receive the full amount of their levies annually out of the first amounts collected on the combined bills. Unpaid town taxes are turned over to the county for enforcement.

(e) Budgets

The Town's procedures for establishing the budgetary data reflected in the accompanying financial statements are as follows:

- Not later than September 30, the Town Supervisor submits to the Town Clerk a proposed operating budget for the fiscal year commencing the following January 1.
- The Town Clerk submits the proposed budget to the Town Board on or before October 5.
- Public hearings are conducted to obtain taxpayer comments after revisions are made by the Town Board.
- Not later than November 20, the budget is legally enacted through the passage of a legislative resolution.
- Total expenditures for each object may not legally exceed the total appropriations for that object.

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Budgets (Continued)

The Town Supervisor is authorized to approve all budget transfer requests not exceeding \$500 between the major fund codes within individual departments. Additionally, the Town Supervisor may authorize all budget transfers within major fund codes within individual departments. All other modifications to the budget must be approved by the Town Board.

The budget is developed on the basis generally consistent with the statutory basis required by the New York State Office of the State Comptroller.

(f) Account Groups

Account groups are used to establish accounting control and accountability for general fixed assets and general long-term debt. An account group is not a "fund." It is concerned only with the measurement of financial position and is not involved with measurement of results of operations and is not included in the financial statements.

General Long-term Debt Account Group - This account group is used to record all long-term debt of the Town, such as compensated absences, installment purchases, and bonds.

Fixed Asset Account Group - The Town does not maintain information related to cost of fixed assets and the amounts that should be recorded in this account group have not been determined.

Financial Edit Listing

Thank you, 380324900000 from the TOWN of EAST GREENBUSH, for your Submission to the Local Government and School Accountability Data Exchange System on 03/31/2017 04:14:32 PM.

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