

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             |
|--------------------------------------|------------------|---------|------------------|
| <b>Assets</b>                        |                  |         |                  |
| Cash                                 | 2,347,948        | A200    | 4,078,690        |
| <b>TOTAL Cash</b>                    | <b>2,347,948</b> |         | <b>4,078,690</b> |
| Accounts Receivable                  | 321,643          | A380    |                  |
| <b>TOTAL Other Receivables (net)</b> | <b>321,643</b>   |         | <b>0</b>         |
| Due From Other Funds                 | 262,978          | A391    | 222,734          |
| <b>TOTAL Due From Other Funds</b>    | <b>262,978</b>   |         | <b>222,734</b>   |
| Prepaid Expenses                     | 218,252          | A480    | 241,650          |
| <b>TOTAL Prepaid Expenses</b>        | <b>218,252</b>   |         | <b>241,650</b>   |
| Cash Special Reserves                | 182,667          | A230    | 211,625          |
| <b>TOTAL Restricted Assets</b>       | <b>182,667</b>   |         | <b>211,625</b>   |
| <b>TOTAL Assets</b>                  | <b>3,333,488</b> |         | <b>4,754,699</b> |

TOWN OF East Greenbush  
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(A) GENERAL

Balance Sheet

| Code Description  | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| Accounts Payable  | 153,076          | A600    | 374,305          |
| <b>TOTAL Accounts Payable</b>                               | <b>153,076</b>   |         | <b>374,305</b>   |
| <b>TOTAL Liabilities</b>                                    | <b>153,076</b>   |         | <b>374,305</b>   |
| <b>Fund Balance</b>   |                  |         |                  |
| Not in Spendable Form                                       | 218,252          | A806    | 282,310          |
| <b>TOTAL Nonspendable Fund Balance</b>                      | <b>218,252</b>   |         | <b>282,310</b>   |
| Other Restricted Fund Balance                               | 182,667          | A899    | 211,625          |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>182,667</b>   |         | <b>211,625</b>   |
| Unassigned Fund Balance                                     | 2,779,493        | A917    | 3,886,459        |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>2,779,493</b> |         | <b>3,886,459</b> |
| <b>TOTAL Fund Balance</b>                                   | <b>3,180,412</b> |         | <b>4,380,394</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>3,333,488</b> |         | <b>4,754,699</b> |

TOWN OF East Greenbush  
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(A) GENERAL

Results of Operation

| Code Description  | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| <b>Revenues</b>   |                  |         |                  |
| Real Property Taxes                                     | 4,286,033        | A1001   | 4,268,113        |
| <b>TOTAL Real Property Taxes</b>                        | <b>4,286,033</b> |         | <b>4,268,113</b> |
| Other Payments In Lieu of Taxes                         | 384,995          | A1081   | 347,995          |
| Interest & Penalties On Real Prop Taxes                 | 19,183           | A1090   | 20,488           |
| <b>TOTAL Real Property Tax Items</b>                    | <b>404,178</b>   |         | <b>368,483</b>   |
| Non Prop Tax Dist By County                             | 2,086,755        | A1120   | 2,104,469        |
| Franchises  | 203,065          | A1170   | 204,614          |
| <b>TOTAL Non Property Tax Items</b>                     | <b>2,289,820</b> |         | <b>2,309,082</b> |
| 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          |
| <b>TOTAL Departmental Income</b>                        | <b>566,557</b>   |         | <b>661,019</b>   |
| Sewer Serv Other Govts                                  | 351,851          | A2374   | 428,375          |
| Debt Service, Other Govts                               | 287,300          | A2392   | 286,613          |
| <b>TOTAL Intergovernmental Charges</b>                  | <b>639,151</b>   |         | <b>714,988</b>   |
| Interest And Earnings                                   | 21,247           | A2401   | 33,993           |
| <b>TOTAL Use of Money And Property</b>                  | <b>21,247</b>    |         | <b>33,993</b>    |
| Business & Occupational License                         | 1,610            | A2501   | 1,523            |
| Bingo Licenses  | 2,522            | A2540   | 2,926            |
| Dog Licenses  | 8,947            | A2544   | 9,389            |
| <b>TOTAL Licenses And Permits</b>                       | <b>13,079</b>    |         | <b>13,838</b>    |
| Fines And Forfeited Bail                                | 356,865          | A2610   | 265,358          |
| Forfeiture of Crime Proceeds                            |                  | A2625   |                  |
| <b>TOTAL Fines And Forfeitures</b>                      | <b>356,865</b>   |         | <b>265,358</b>   |
| Sales of Scrap & Excess Materials                       | 15,765           | A2650   | 22,733           |
| Insurance Recoveries                                    | 44,196           | A2680   | 75,913           |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>59,961</b>    |         | <b>98,647</b>    |
| Gifts And Donations                                     |                  | A2705   | 4,950            |
| Employees Contributions                                 | 19,939           | A2709   | 38,933           |
| Unclassified (specify)                                  | 72,412           | A2770   | 65,561           |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>92,351</b>    |         | <b>109,444</b>   |
| 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              |
| St Aid, Youth Programs                                  | 4,824            | A3820   | 4,824            |
| <b>TOTAL State Aid</b>                                  | <b>467,740</b>   |         | <b>652,901</b>   |
| <b>TOTAL Revenues</b>                                   | <b>9,196,982</b> |         | <b>9,495,865</b> |
| <b>TOTAL Revenues</b>                                   | <b>9,196,982</b> |         | <b>9,495,865</b> |

TOWN OF East Greenbush  
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For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

| Code Description | 2015 | EdpCode | 2016 |
|------------------|------|---------|------|
|------------------|------|---------|------|

TOWN OF East Greenbush  
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(A) GENERAL

Results of Operation

| Code Description                      | 2015           | EdpCode | 2016           |
|---------------------------------------|----------------|---------|----------------|
| <b>Expenditures</b>                   |                |         |                |
| Legislative Board, Pers Serv          | 33,426         | A10101  | 40,189         |
| Legislative Board, Contr Expend       | 140            | A10104  | 1,328          |
| <b>TOTAL Legislative Board</b>        | <b>33,566</b>  |         | <b>41,517</b>  |
| Municipal Court, Pers Serv            | 201,476        | A11101  | 182,558        |
| Municipal Court, Contr Expend         | 6,738          | A11104  | 9,245          |
| <b>TOTAL Municipal Court</b>          | <b>208,213</b> |         | <b>191,803</b> |
| Supervisor,pers Serv                  | 94,427         | A12201  | 93,232         |
| Supervisor,contr Expend               | 1,450          | A12204  | 8,279          |
| <b>TOTAL Supervisor</b>               | <b>95,877</b>  |         | <b>101,511</b> |
| Dir of Finance, Pers Serv             | 37,772         | A13101  | 44,260         |
| Dir of Finance, Contr Expend          | 527            | A13104  | 1,828          |
| <b>TOTAL Dir of Finance</b>           | <b>38,299</b>  |         | <b>46,087</b>  |
| Comptroller,pers Serv                 | 32,409         | A13151  | 34,625         |
| Comptroller, Contr Expend             | 3,628          | A13154  | 4,610          |
| <b>TOTAL Comptroller</b>              | <b>36,037</b>  |         | <b>39,235</b>  |
| Auditor, Contr Expend                 |                | A13204  | 28,186         |
| <b>TOTAL Auditor</b>                  | <b>0</b>       |         | <b>28,186</b>  |
| Tax Collection,pers Serv              | 64,178         | A13301  | 57,567         |
| Tax Collection,contr Expend           | 4,190          | A13304  | 7,397          |
| <b>TOTAL Tax Collection</b>           | <b>68,368</b>  |         | <b>64,964</b>  |
| Purchasing, Pers Serv                 | 15,959         | A13451  | 16,337         |
| Purchasing, Equip & Cap Outlay        | 104            | A13452  | 661            |
| <b>TOTAL Purchasing</b>               | <b>16,063</b>  |         | <b>16,998</b>  |
| Assessment, Pers Serv                 | 96,108         | A13551  | 101,419        |
| Assessment, Contr Expend              | 27,630         | A13554  | 18,864         |
| <b>TOTAL Assessment</b>               | <b>123,738</b> |         | <b>120,283</b> |
| Clerk,pers Serv                       | 82,916         | A14101  | 81,595         |
| Clerk,contr Expend                    | 4,815          | A14104  | 6,827          |
| <b>TOTAL Clerk</b>                    | <b>87,731</b>  |         | <b>88,421</b>  |
| Law, Contr Expend                     | 148,698        | A14204  | 189,468        |
| <b>TOTAL Law</b>                      | <b>148,698</b> |         | <b>189,468</b> |
| Personnel, Pers Serv                  |                | A14301  |                |
| Personnel, Contr Expend               | 9,445          | A14304  | 13,764         |
| <b>TOTAL Personnel</b>                | <b>9,445</b>   |         | <b>13,764</b>  |
| Elections, Pers Serv                  | 150            | A14501  |                |
| Elections, Contr Expend               | 600            | A14504  | 900            |
| <b>TOTAL Elections</b>                | <b>750</b>     |         | <b>900</b>     |
| Public Works Admin, Pers Serv         | 18,462         | A14901  | 11,736         |
| Public Works Admin, Contr Expend      | 3,944          | A14904  | 1,842          |
| <b>TOTAL Public Works Admin</b>       | <b>22,406</b>  |         | <b>13,578</b>  |
| Buildings, Pers Serv                  | 55,822         | A16201  | 58,820         |
| Buildings, Contr Expend               | 98,013         | A16204  | 83,676         |
| <b>TOTAL Buildings</b>                | <b>153,835</b> |         | <b>142,496</b> |
| Central Print & Mail,contr Expend     | 22,558         | A16704  | 38,588         |
| <b>TOTAL Central Print &amp; Mail</b> | <b>22,558</b>  |         | <b>38,588</b>  |
| Central Data Process, Pers Serv       | 35,500         | A16801  | 36,728         |

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

(A) GENERAL

Results of Operation

| Code Description                                    | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| <b>Expenditures</b>                                 |                  |         |                  |
| Central Data Process, Contr Expend                  | 31,780           | A16804  | 80,354           |
| <b>TOTAL Central Data Process</b>                   | <b>67,280</b>    |         | <b>117,081</b>   |
| Unallocated Insurance, Contr Expend                 | 83,139           | A19104  | 88,149           |
| <b>TOTAL Unallocated Insurance</b>                  | <b>83,139</b>    |         | <b>88,149</b>    |
| Municipal Assn Dues, Contr Expend                   | 1,292            | A19204  | 4,338            |
| <b>TOTAL Municipal Assn Dues</b>                    | <b>1,292</b>     |         | <b>4,338</b>     |
| Taxes & Assess On Munic Prop, Contr Expend          | 450              | A19504  |                  |
| <b>TOTAL Taxes &amp; Assess On Munic Prop</b>       | <b>450</b>       |         | <b>0</b>         |
| <b>TOTAL General Government Support</b>             | <b>1,217,745</b> |         | <b>1,347,367</b> |
| Public Safety Comm Sys, Pers Serv                   | 607,967          | A30201  | 586,240          |
| Public Safety Comm Sys, Contr Expend                | 176              | A30204  | 27,280           |
| <b>TOTAL Public Safety Comm Sys</b>                 | <b>608,143</b>   |         | <b>613,521</b>   |
| 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           |
| <b>TOTAL Police</b>                                 | <b>2,077,051</b> |         | <b>1,971,519</b> |
| Fire, Pers Serv                                     | 5,094            | A34101  | 4,032            |
| <b>TOTAL Fire</b>                                   | <b>5,094</b>     |         | <b>4,032</b>     |
| Control of Animals, Pers Serv                       | 12,408           | A35101  | 12,407           |
| Control of Animals, Contr Expend                    | 2,527            | A35104  | 740              |
| <b>TOTAL Control of Animals</b>                     | <b>14,935</b>    |         | <b>13,147</b>    |
| Examining Boards, Pers Serv                         | 5,250            | A36101  | 5,150            |
| <b>TOTAL Examining Boards</b>                       | <b>5,250</b>     |         | <b>5,150</b>     |
| Safety Inspection, Pers Serv                        | 110,436          | A36201  | 122,616          |
| Safety Inspection, Contr Expend                     | 7,717            | A36204  | 8,478            |
| <b>TOTAL Safety Inspection</b>                      | <b>118,153</b>   |         | <b>131,094</b>   |
| School Attendance officer-Contr Expend              | 1,496            | A36604  | 1,500            |
| <b>TOTAL School Attendance officer-Contr Expend</b> | <b>1,496</b>     |         | <b>1,500</b>     |
| <b>TOTAL Public Safety</b>                          | <b>2,830,122</b> |         | <b>2,739,964</b> |
| Registrar of Vital Statistics, Pers Serv            | 6,910            | A40201  | 6,926            |
| <b>TOTAL Registrar of Vital Statistics</b>          | <b>6,910</b>     |         | <b>6,926</b>     |
| <b>TOTAL Health</b>                                 | <b>6,910</b>     |         | <b>6,926</b>     |
| Garage, Contr Expend                                | 18,297           | A51324  | 1,513            |
| <b>TOTAL Garage</b>                                 | <b>18,297</b>    |         | <b>1,513</b>     |
| Street Lighting, Contr Expend                       | 168,524          | A51824  | 177,714          |
| <b>TOTAL Street Lighting</b>                        | <b>168,524</b>   |         | <b>177,714</b>   |
| <b>TOTAL Transportation</b>                         | <b>186,820</b>   |         | <b>179,228</b>   |
| Veterans Service, Contr Expend                      | 3,000            | A65104  | 3,025            |
| <b>TOTAL Veterans Service</b>                       | <b>3,000</b>     |         | <b>3,025</b>     |
| Programs For Aging, Pers Serv                       | 991              | A67721  |                  |
| Programs For Aging, Contr Expend                    | 1,351            | A67724  | 1,924            |
| <b>TOTAL Programs For Aging</b>                     | <b>2,342</b>     |         | <b>1,924</b>     |
| <b>TOTAL Economic Assistance And Opportunity</b>    | <b>5,342</b>     |         | <b>4,948</b>     |
| Parks, Pers Serv                                    | 141,545          | A71101  | 150,746          |

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

(A) GENERAL

Results of Operation

| Code Description                           | 2015             | EdpCode | 2016             |
|--|------------------|---------|------------------|
| <b>Expenditures</b>                        |                  |         |                  |
| Parks, Contr Expend                        | 32,482           | A71104  | 51,497           |
| <b>TOTAL Parks</b>                         | <b>174,027</b>   |         | <b>202,243</b>   |
| Playgr & Rec Centers, Pers Serv            | 36,122           | A71401  | 52,933           |
| Playgr & Rec Centers, Contr Expend         | 14,597           | A71404  | 19,783           |
| <b>TOTAL Playgr &amp; Rec Centers</b>      | <b>50,718</b>    |         | <b>72,715</b>    |
| Youth Prog, Pers Serv                      | 48,057           | A73101  | 48,618           |
| Youth Prog, Contr Expend                   | 34,450           | A73104  | 35,703           |
| <b>TOTAL Youth Prog</b>                    | <b>82,506</b>    |         | <b>84,321</b>    |
| Historian, Pers Serv                       | 5,250            | A75101  | 4,981            |
| Historian, Contr Expend                    | 260              | A75104  | 31               |
| <b>TOTAL Historian</b>                     | <b>5,510</b>     |         | <b>5,012</b>     |
| <b>TOTAL Culture And Recreation</b>        | <b>312,762</b>   |         | <b>364,291</b>   |
| Zoning, Pers Serv                          | 7,840            | A80101  | 10,655           |
| Zoning, Contr Expend                       | 12,328           | A80104  | 4,713            |
| <b>TOTAL Zoning</b>                        | <b>20,168</b>    |         | <b>15,369</b>    |
| Planning, Pers Serv                        | 47,869           | A80201  | 64,248           |
| Planning, Contr Expend                     | 49,492           | A80204  | 22,164           |
| <b>TOTAL Planning</b>                      | <b>97,361</b>    |         | <b>86,412</b>    |
| Refuse & Garbage, Pers Serv                | 96,251           | A81601  | 124,233          |
| Refuse & Garbage, Contr Expend             | 141,285          | A81604  | 93,713           |
| <b>TOTAL Refuse &amp; Garbage</b>          | <b>237,535</b>   |         | <b>217,946</b>   |
| <b>TOTAL Home And Community Services</b>   | <b>355,065</b>   |         | <b>319,727</b>   |
| 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           |
| <b>TOTAL Employee Benefits</b>             | <b>2,205,830</b> |         | <b>2,407,850</b> |
| 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  |                  |
| <b>TOTAL Debt Principal</b>                | <b>266,240</b>   |         | <b>277,005</b>   |
| 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            |

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(A) GENERAL

Results of Operation

| Code Description                 | 2015             | EdpCode | 2016             |
|----------------------------------|------------------|---------|------------------|
| <b>Expenditures</b>              |                  |         |                  |
| Other Debt, Interest             |                  | A97897  |                  |
| <b>TOTAL Debt Interest</b>       | <b>68,896</b>    |         | <b>61,527</b>    |
| <b>TOTAL Expenditures</b>        | <b>7,455,731</b> |         | <b>7,708,833</b> |
| Transfers, Other Funds           |                  | A99019  |                  |
| <b>TOTAL Operating Transfers</b> | <b>0</b>         |         | <b>0</b>         |
| <b>TOTAL Other Uses</b>          | <b>0</b>         |         | <b>0</b>         |
| <b>TOTAL Expenditures</b>        | <b>7,455,731</b> |         | <b>7,708,833</b> |

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

(A) GENERAL

**Analysis of Changes in Fund Balance**

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

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

(A) GENERAL

Budget Summary

| Code Description                         | 2016             | EdpCode | 2017             |
|--|------------------|---------|------------------|
| <b>Estimated Revenues</b>                |                  |         |                  |
| 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          |
| <b>TOTAL Estimated Revenues</b>          | <b>8,056,591</b> |         | <b>8,591,436</b> |
| <b>TOTAL Estimated Revenues</b>          | <b>8,056,591</b> |         | <b>8,591,436</b> |

TOWN OF East Greenbush  
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(A) GENERAL

Budget Summary

| Code Description                          | 2016             | EdpCode | 2017             |
|---|------------------|---------|------------------|
| <b>Appropriations</b>                     |                  |         |                  |
| 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           |
| <b>TOTAL Appropriations</b>               | <b>8,056,591</b> |         | <b>8,591,436</b> |
| Other Budgetary Purposes                  | 0                | A962N   |                  |
| <b>TOTAL Other Uses</b>                   | <b>0</b>         |         | <b>0</b>         |
| <b>TOTAL Appropriations</b>               | <b>8,056,591</b> |         | <b>8,591,436</b> |

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

Balance Sheet

| Code Description               | 2015           | EdpCode | 2016           |
|--------------------------------|----------------|---------|----------------|
| <b>Assets</b>                  |                |         |                |
| Cash                           | 801,532        | DA200   | 480,307        |
| <b>TOTAL Cash</b>              | <b>801,532</b> |         | <b>480,307</b> |
| Cash Special Reserves          | 5,005          | DA230   | 5,005          |
| <b>TOTAL Restricted Assets</b> | <b>5,005</b>   |         | <b>5,005</b>   |
| <b>TOTAL Assets</b>            | <b>806,537</b> |         | <b>485,312</b> |

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

Balance Sheet

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

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

Results of Operation

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

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

Results of Operation

| Code Description                           | 2015             | EdpCode | 2016             |
|--|------------------|---------|------------------|
| <b>Expenditures</b>                        |                  |         |                  |
| Street Admin, Pers Serv                    |                  | DA50101 | 29,624           |
| Street Admin, Contr Expend                 |                  | DA50104 | 218,062          |
| <b>TOTAL Street Admin</b>                  | <b>0</b>         |         | <b>247,686</b>   |
| Maint of Streets, Pers Serv                | 297,470          | DA51101 | 257,363          |
| Maint of Streets, Contr Expend             | 313,654          | DA51104 | 133,008          |
| <b>TOTAL Maint of Streets</b>              | <b>611,123</b>   |         | <b>390,371</b>   |
| Perm Improve Highway, Pers Serv            | 179,737          | DA51121 | 234,985          |
| Perm Improve Highway, Contr Expend         | 210,657          | DA51124 | 338,420          |
| <b>TOTAL Perm Improve Highway</b>          | <b>390,394</b>   |         | <b>573,405</b>   |
| Machinery, Pers Serv                       | 110,272          | DA51301 | 66,580           |
| Machinery, Contr Expend                    | 214,849          | DA51304 | 238,830          |
| <b>TOTAL Machinery</b>                     | <b>325,122</b>   |         | <b>305,409</b>   |
| Garage, Contr Expend                       | 37,861           | DA51324 | 1,699            |
| <b>TOTAL Garage</b>                        | <b>37,861</b>    |         | <b>1,699</b>     |
| Brush And Weeds, Contr Expend              | 25,873           | DA51404 | 17,334           |
| <b>TOTAL Brush And Weeds</b>               | <b>25,873</b>    |         | <b>17,334</b>    |
| Snow Removal, Pers Serv                    | 185,473          | DA51421 | 228,020          |
| Snow Removal, Contr Expend                 | 58,939           | DA51424 | 99,008           |
| <b>TOTAL Snow Removal</b>                  | <b>244,412</b>   |         | <b>327,028</b>   |
| <b>TOTAL Transportation</b>                | <b>1,634,785</b> |         | <b>1,862,932</b> |
| 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          |
| <b>TOTAL Employee Benefits</b>             | <b>555,128</b>   |         | <b>627,158</b>   |
| 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 |                  |
| <b>TOTAL Debt Principal</b>                | <b>258,063</b>   |         | <b>181,389</b>   |
| 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 |                  |
| <b>TOTAL Debt Interest</b>                 | <b>9,277</b>     |         | <b>5,433</b>     |
| <b>TOTAL Expenditures</b>                  | <b>2,457,253</b> |         | <b>2,676,912</b> |
| <b>TOTAL Expenditures</b>                  | <b>2,457,253</b> |         | <b>2,676,912</b> |

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015            | EdpCode       | 2016           |
|--|-----------------|---------------|----------------|
| <b>Analysis of Changes in Fund Balance</b> |                 |               |                |
| <b>Fund Balance - Beginning of Year</b>    | <b>-119,323</b> | <b>DA8021</b> | <b>427,294</b> |
| Prior Period Adj -Decrease In Fund Balance |                 | DA8015        | 76,597         |
| <b>Restated Fund Balance - Beg of Year</b> | <b>-119,323</b> | <b>DA8022</b> | <b>350,697</b> |
| ADD - REVENUES AND OTHER SOURCES           | 3,003,870       |               | 2,718,054      |
| DEDUCT - EXPENDITURES AND OTHER USES       | 2,457,253       |               | 2,676,912      |
| <b>Fund Balance - End of Year</b>          | <b>427,294</b>  | <b>DA8029</b> | <b>391,839</b> |

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

Budget Summary

| Code Description                      | 2016             | EdpCode | 2017             |
|---------------------------------------|------------------|---------|------------------|
| <b>Estimated Revenues</b>             |                  |         |                  |
| 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          |
| <b>TOTAL Estimated Revenues</b>       | <b>2,798,702</b> |         | <b>2,562,819</b> |
| <b>TOTAL Estimated Revenues</b>       | <b>2,798,702</b> |         | <b>2,562,819</b> |

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

Budget Summary

| Code Description            | 2016             | EdpCode | 2017             |
|-----------------------------|------------------|---------|------------------|
| <b>Appropriations</b>       |                  |         |                  |
| 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           |
| <b>TOTAL Appropriations</b> | <b>2,798,702</b> |         | <b>2,562,819</b> |
| <b>TOTAL Appropriations</b> | <b>2,798,702</b> |         | <b>2,562,819</b> |

TOWN OF East Greenbush  
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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description                        | 2015         | EdpCode | 2016             |
|---|--------------|---------|------------------|
| <b>Assets</b>                           |              |         |                  |
| Cash                                    | 4,348        | H200    | 4,348            |
| Cash With Fiscal Agent                  |              | H223    | 2,371,472        |
| <b>TOTAL Cash</b>                       | <b>4,348</b> |         | <b>2,375,821</b> |
| Deposits With Other Governments         |              | H395    |                  |
| Additional Description EFC              |              |         |                  |
| <b>TOTAL Due From Other Governments</b> | <b>0</b>     |         | <b>0</b>         |
| <b>TOTAL Assets</b>                     | <b>4,348</b> |         | <b>2,375,821</b> |

TOWN OF East Greenbush  
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(H) CAPITAL PROJECTS

Balance Sheet

| Code Description  | 2015               | EdpCode | 2016             |
|---|--------------------|---------|------------------|
| Accounts Payable  | 87,124             | H600    | 120,753          |
| <b>TOTAL Accounts Payable</b>                               | <b>87,124</b>      |         | <b>120,753</b>   |
| Bond Anticipation Notes Payable                             | 12,365,639         | H626    | 142,055          |
| <b>TOTAL Notes Payable</b>                                  | <b>12,365,639</b>  |         | <b>142,055</b>   |
| Due To Other Funds  | 683,794            | H630    | 69,277           |
| <b>TOTAL Due To Other Funds</b>                             | <b>683,794</b>     |         | <b>69,277</b>    |
| <b>TOTAL Liabilities</b>                                    | <b>13,136,557</b>  |         | <b>332,086</b>   |
| <b>Fund Balance</b>   |                    |         |                  |
| Other Restricted Fund Balance                               |                    | H899    |                  |
| <b>TOTAL Restricted Fund Balance</b>                        | <b>0</b>           |         | <b>0</b>         |
| Assigned Unappropriated Fund Balance                        |                    | H915    | 2,043,735        |
| <b>TOTAL Assigned Fund Balance</b>                          | <b>0</b>           |         | <b>2,043,735</b> |
| Unassigned Fund Balance                                     | -13,132,209        | H917    |                  |
| <b>TOTAL Unassigned Fund Balance</b>                        | <b>-13,132,209</b> |         | <b>0</b>         |
| <b>TOTAL Fund Balance</b>                                   | <b>-13,132,209</b> |         | <b>2,043,735</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>4,348</b>       |         | <b>2,375,821</b> |

TOWN OF East Greenbush  
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(H) CAPITAL PROJECTS

Results of Operation

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

TOWN OF East Greenbush  
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(H) CAPITAL PROJECTS

Results of Operation

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

TOWN OF East Greenbush  
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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015               | EdpCode      | 2016               |
|--|--------------------|--------------|--------------------|
| <b>Analysis of Changes in Fund Balance</b> |                    |              |                    |
| <b>Fund Balance - Beginning of Year</b>    | <b>-7,350,663</b>  | <b>H8021</b> | <b>-13,132,209</b> |
| Prior Period Adj -Increase In Fund Balance |                    | H8012        | 100,788            |
| Prior Period Adj -Decrease In Fund Balance |                    | H8015        |                    |
| <b>Restated Fund Balance - Beg of Year</b> | <b>-7,350,663</b>  | <b>H8022</b> | <b>-13,031,421</b> |
| ADD - REVENUES AND OTHER SOURCES           | 631,965            |              | 15,622,323         |
| DEDUCT - EXPENDITURES AND OTHER USES       | 6,413,511          |              | 547,167            |
| <b>Fund Balance - End of Year</b>          | <b>-13,132,209</b> | <b>H8029</b> | <b>2,043,735</b>   |

TOWN OF East Greenbush  
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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description                  | 2015              | EdpCode | 2016              |
|-----------------------------------|-------------------|---------|-------------------|
| <b>Assets</b>                     |                   |         |                   |
| 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        |
| <b>TOTAL Fixed Assets (net)</b>   | <b>23,292,138</b> |         | <b>41,768,196</b> |
| <b>TOTAL Assets</b>               | <b>23,292,138</b> |         | <b>41,768,196</b> |

TOWN OF East Greenbush  
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(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description  | 2015              | EdpCode | 2016              |
|---|-------------------|---------|-------------------|
| <b>Liabilities</b>  |                   |         |                   |
| Total Non-Current Govt Assets                             | 23,292,138        | K159    | 41,768,196        |
| <b>TOTAL Investments in Non-Current Government Assets</b> | <b>23,292,138</b> |         | <b>41,768,196</b> |
| <b>TOTAL Fund Balance</b>                                 | <b>23,292,138</b> |         | <b>41,768,196</b> |
| <b>TOTAL</b>  | <b>23,292,138</b> |         | <b>41,768,196</b> |

TOWN OF East Greenbush  
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Balance Sheet

| Code Description | 2015 | EdpCode | 2016 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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Balance Sheet

| Code Description | 2015 | EdpCode | 2016 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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(SF) FIRE PROTECTION

Results of Operation

| Code Description                 | 2015           | EdpCode | 2016           |
|----------------------------------|----------------|---------|----------------|
| <b>Revenues</b>                  |                |         |                |
| Real Property Taxes              | 106,623        | SF1001  | 108,800        |
| <b>TOTAL Real Property Taxes</b> | <b>106,623</b> |         | <b>108,800</b> |
| <b>TOTAL Revenues</b>            | <b>106,623</b> |         | <b>108,800</b> |
| <b>TOTAL Revenues</b>            | <b>106,623</b> |         | <b>108,800</b> |

TOWN OF East Greenbush  
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(SF) FIRE PROTECTION

Results of Operation

| Code Description              | 2015           | EdpCode | 2016           |
|-------------------------------|----------------|---------|----------------|
| <b>Expenditures</b>           |                |         |                |
| Fire Protection, Contr Expend | 106,623        | SF34104 | 108,800        |
| <b>TOTAL Fire Protection</b>  | <b>106,623</b> |         | <b>108,800</b> |
| <b>TOTAL Public Safety</b>    | <b>106,623</b> |         | <b>108,800</b> |
| <b>TOTAL Expenditures</b>     | <b>106,623</b> |         | <b>108,800</b> |
| <b>TOTAL Expenditures</b>     | <b>106,623</b> |         | <b>108,800</b> |

TOWN OF East Greenbush  
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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

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

TOWN OF East Greenbush  
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(SM) MISCELLANEOUS

Balance Sheet

| Code Description                     | 2015           | EdpCode | 2016          |
|--------------------------------------|----------------|---------|---------------|
| <b>Assets</b>                        |                |         |               |
| Cash                                 | 69,114         | SM200   | 17,173        |
| <b>TOTAL Cash</b>                    | <b>69,114</b>  |         | <b>17,173</b> |
| Accounts Receivable                  |                | SM380   | 45,988        |
| <b>TOTAL Other Receivables (net)</b> | <b>0</b>       |         | <b>45,988</b> |
| Due From Other Funds                 | 124,226        | SM391   |               |
| <b>TOTAL Due From Other Funds</b>    | <b>124,226</b> |         | <b>0</b>      |
| <b>TOTAL Assets</b>                  | <b>193,340</b> |         | <b>63,161</b> |

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(SM) MISCELLANEOUS

Balance Sheet

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

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(SM) MISCELLANEOUS

Results of Operation

| Code Description                 | 2015             | EdpCode | 2016             |
|----------------------------------|------------------|---------|------------------|
| <b>Revenues</b>                  |                  |         |                  |
| Real Property Taxes              | 640,163          | SM1001  | 640,163          |
| <b>TOTAL Real Property Taxes</b> | <b>640,163</b>   |         | <b>640,163</b>   |
| Ambulance Charges                | 419,325          | SM1640  | 517,575          |
| <b>TOTAL Departmental Income</b> | <b>419,325</b>   |         | <b>517,575</b>   |
| <b>TOTAL Revenues</b>            | <b>1,059,488</b> |         | <b>1,157,738</b> |
| <b>TOTAL Revenues</b>            | <b>1,059,488</b> |         | <b>1,157,738</b> |

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(SM) MISCELLANEOUS

Results of Operation

| Code Description                  | 2015           | EdpCode | 2016             |
|-----------------------------------|----------------|---------|------------------|
| <b>Expenditures</b>               |                |         |                  |
| Ambulance, Contr Expend           | 992,265        | SM45404 | 996,514          |
| <b>TOTAL Ambulance</b>            | <b>992,265</b> |         | <b>996,514</b>   |
| <b>TOTAL Health</b>               | <b>992,265</b> |         | <b>996,514</b>   |
| Worker's Compensation, Empl Bnfts | 7,700          | SM90408 | 28,424           |
| <b>TOTAL Employee Benefits</b>    | <b>7,700</b>   |         | <b>28,424</b>    |
| <b>TOTAL Expenditures</b>         | <b>999,965</b> |         | <b>1,024,939</b> |
| <b>TOTAL Expenditures</b>         | <b>999,965</b> |         | <b>1,024,939</b> |

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(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

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

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(SS) SEWER

Balance Sheet

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

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(SS) SEWER

Balance Sheet

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

TOWN OF East Greenbush  
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(SS) SEWER

Results of Operation

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

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(SS) SEWER

Results of Operation

| Code Description                           | 2015             | EdpCode | 2016             |
|--|------------------|---------|------------------|
| <b>Expenditures</b>                        |                  |         |                  |
| Sewer Administration, Pers Serv            | 88,170           | SS81101 | 90,061           |
| Sewer Administration, Contr Expend         | 53,440           | SS81104 | 41,756           |
| <b>TOTAL Sewer Administration</b>          | <b>141,611</b>   |         | <b>131,818</b>   |
| Sanitary Sewers, Pers Serv                 | 154,214          | SS81201 | 137,862          |
| Sanitary Sewers, Contr Expend              | 77,572           | SS81204 | 103,905          |
| <b>TOTAL Sanitary Sewers</b>               | <b>231,786</b>   |         | <b>241,767</b>   |
| Sewage Treat Disp, Pers Serv               | 227,556          | SS81301 | 239,871          |
| Sewage Treat Disp, Contr Expend            | 1,780,298        | SS81304 | 823,589          |
| <b>TOTAL Sewage Treat Disp</b>             | <b>2,007,854</b> |         | <b>1,063,460</b> |
| Other Sanitation, Contr Expend             | 401,862          | SS81894 | 400,948          |
| <b>TOTAL Other Sanitation</b>              | <b>401,862</b>   |         | <b>400,948</b>   |
| <b>TOTAL Home And Community Services</b>   | <b>2,783,113</b> |         | <b>1,837,992</b> |
| 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          |
| <b>TOTAL Employee Benefits</b>             | <b>251,777</b>   |         | <b>297,726</b>   |
| Debt Principal, Serial Bonds               | 242,000          | SS97106 | 254,000          |
| Debt Principal, Bond Anticipation Notes    | 225,250          | SS97306 | 417,250          |
| <b>TOTAL Debt Principal</b>                | <b>467,250</b>   |         | <b>671,250</b>   |
| Debt Interest, Serial Bonds                | 31,229           | SS97107 | 31,475           |
| Debt Interest, Bond Anticipation Notes     | 6,361            | SS97307 | 26,752           |
| <b>TOTAL Debt Interest</b>                 | <b>37,590</b>    |         | <b>58,227</b>    |
| <b>TOTAL Expenditures</b>                  | <b>3,539,730</b> |         | <b>2,865,195</b> |
| <b>TOTAL Expenditures</b>                  | <b>3,539,730</b> |         | <b>2,865,195</b> |

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(SS) SEWER

**Analysis of Changes in Fund Balance**

| Code Description                           | 2015             | EdpCode       | 2016             |
|--|------------------|---------------|------------------|
| <b>Analysis of Changes in Fund Balance</b> |                  |               |                  |
| <b>Fund Balance - Beginning of Year</b>    | <b>3,407,693</b> | <b>SS8021</b> | <b>3,397,788</b> |
| Prior Period Adj -Increase In Fund Balance |                  | SS8012        | 338,161          |
| <b>Restated Fund Balance - Beg of Year</b> | <b>3,407,693</b> | <b>SS8022</b> | <b>3,735,949</b> |
| ADD - REVENUES AND OTHER SOURCES           | 3,529,825        |               | 2,930,096        |
| DEDUCT - EXPENDITURES AND OTHER USES       | 3,539,730        |               | 2,865,195        |
| <b>Fund Balance - End of Year</b>          | <b>3,397,788</b> | <b>SS8029</b> | <b>3,800,850</b> |

TOWN OF East Greenbush  
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(SS) SEWER

Budget Summary

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

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(SS) SEWER

Budget Summary

| Code Description                  | 2016             | EdpCode | 2017             |
|-----------------------------------|------------------|---------|------------------|
| <b>Appropriations</b>             |                  |         |                  |
| 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          |
| <b>TOTAL Appropriations</b>       | <b>2,738,937</b> |         | <b>3,152,406</b> |
| <b>TOTAL Appropriations</b>       | <b>2,738,937</b> |         | <b>3,152,406</b> |

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(SW) WATER

Balance Sheet

| Code Description                     | 2015             | EdpCode | 2016             |
|--------------------------------------|------------------|---------|------------------|
| <b>Assets</b>                        |                  |         |                  |
| Cash                                 | 488,290          | SW200   | 1,281,778        |
| <b>TOTAL Cash</b>                    | <b>488,290</b>   |         | <b>1,281,778</b> |
| Water Rents Receivable               | 126,730          | SW350   | 124,563          |
| <b>TOTAL Other Receivables (net)</b> | <b>126,730</b>   |         | <b>124,563</b>   |
| Due From Other Funds                 | 717,216          | SW391   |                  |
| <b>TOTAL Due From Other Funds</b>    | <b>717,216</b>   |         | <b>0</b>         |
| <b>TOTAL Assets</b>                  | <b>1,332,235</b> |         | <b>1,406,340</b> |

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(SW) WATER

Balance Sheet

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

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(SW) WATER

Results of Operation

| Code Description  | 2015             | EdpCode | 2016             |
|---|------------------|---------|------------------|
| <b>Revenues</b>   |                  |         |                  |
| Real Property Taxes                                     | 441,823          | SW1001  | 393,217          |
| <b>TOTAL Real Property Taxes</b>                        | <b>441,823</b>   |         | <b>393,217</b>   |
| 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            |
| <b>TOTAL Departmental Income</b>                        | <b>2,456,164</b> |         | <b>2,440,240</b> |
| Interest And Earnings                                   | 3,909            | SW2401  | 6,255            |
| <b>TOTAL Use of Money And Property</b>                  | <b>3,909</b>     |         | <b>6,255</b>     |
| Permits, Other  | 15,090           | SW2590  | 8,555            |
| <b>TOTAL Licenses And Permits</b>                       | <b>15,090</b>    |         | <b>8,555</b>     |
| Insurance Recoveries                                    |                  | SW2680  |                  |
| <b>TOTAL Sale of Property And Compensation For Loss</b> | <b>0</b>         |         | <b>0</b>         |
| Employees Contributions                                 | 5,314            | SW2709  | 702              |
| <b>TOTAL Miscellaneous Local Sources</b>                | <b>5,314</b>     |         | <b>702</b>       |
| <b>TOTAL Revenues</b>                                   | <b>2,922,300</b> |         | <b>2,848,968</b> |
| <b>TOTAL Revenues</b>                                   | <b>2,922,300</b> |         | <b>2,848,968</b> |

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(SW) WATER

Results of Operation

| Code Description                           | 2015             | EdpCode | 2016             |
|--|------------------|---------|------------------|
| <b>Expenditures</b>                        |                  |         |                  |
| Water Administration, Pers Serv            | 101,470          | SW83101 | 98,488           |
| Water Administration, Contr Expend         | 93,528           | SW83104 | 61,806           |
| <b>TOTAL Water Administration</b>          | <b>194,998</b>   |         | <b>160,294</b>   |
| Source Supply Pwr & Pump, Contr Expend     | 1,496,420        | SW83204 | 1,620,402        |
| <b>TOTAL Source Supply Pwr &amp; Pump</b>  | <b>1,496,420</b> |         | <b>1,620,402</b> |
| Water Trans & Distrib, Pers Serv           | 387,638          | SW83401 | 347,871          |
| Water Trans & Distrib, Contr Expend        | 248,461          | SW83404 | 101,773          |
| <b>TOTAL Water Trans &amp; Distrib</b>     | <b>636,099</b>   |         | <b>449,644</b>   |
| Other Water, Contr Expend                  | 195,141          | SW83894 | 215,571          |
| <b>TOTAL Other Water</b>                   | <b>195,141</b>   |         | <b>215,571</b>   |
| <b>TOTAL Home And Community Services</b>   | <b>2,522,659</b> |         | <b>2,445,911</b> |
| 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          |
| <b>TOTAL Employee Benefits</b>             | <b>219,900</b>   |         | <b>221,739</b>   |
| Debt Principal, Serial Bonds               | 13,820           | SW97106 | 13,820           |
| Debt Principal, Bond Anticipation Notes    | 14,371           | SW97306 |                  |
| <b>TOTAL Debt Principal</b>                | <b>28,191</b>    |         | <b>13,820</b>    |
| Debt Interest, Serial Bonds                | 4,635            | SW97107 | 4,005            |
| Debt Interest, Bond Anticipation Notes     | 403              | SW97307 |                  |
| <b>TOTAL Debt Interest</b>                 | <b>5,038</b>     |         | <b>4,005</b>     |
| <b>TOTAL Expenditures</b>                  | <b>2,775,789</b> |         | <b>2,685,475</b> |
| <b>TOTAL Expenditures</b>                  | <b>2,775,789</b> |         | <b>2,685,475</b> |

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(SW) WATER

**Analysis of Changes in Fund Balance**

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

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(SW) WATER

Budget Summary

| Code Description                     | 2016             | EdpCode | 2017             |
|--------------------------------------|------------------|---------|------------------|
| <b>Estimated Revenues</b>            |                  |         |                  |
| 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           |
| <b>TOTAL Estimated Revenues</b>      | <b>2,511,126</b> |         | <b>2,575,923</b> |
| Appropriated Fund Balance            | 47,831           | SW599N  | 55,000           |
| <b>TOTAL Estimated Other Sources</b> | <b>47,831</b>    |         | <b>55,000</b>    |
| <b>TOTAL Estimated Revenues</b>      | <b>2,558,957</b> |         | <b>2,630,923</b> |

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(SW) WATER

Budget Summary

| Code Description                 | 2016             | EdpCode | 2017             |
|----------------------------------|------------------|---------|------------------|
| <b>Appropriations</b>            |                  |         |                  |
| 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           |
| <b>TOTAL Appropriations</b>      | <b>2,558,957</b> |         | <b>2,630,923</b> |
| <b>TOTAL Appropriations</b>      | <b>2,558,957</b> |         | <b>2,630,923</b> |

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(TA) AGENCY

Balance Sheet

| Code Description      | 2015           | EdpCode | 2016           |
|-----------------------|----------------|---------|----------------|
| <b>Assets</b>         |                |         |                |
| Cash                  | 826,824        | TA200   | 859,164        |
| Cash In Time Deposits | 77,095         | TA201   | 60,890         |
| <b>TOTAL Cash</b>     | <b>903,918</b> |         | <b>920,054</b> |
| <b>TOTAL Assets</b>   | <b>903,918</b> |         | <b>920,054</b> |

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        |
| <b>TOTAL Due To Other Funds</b>                             | <b>40,660</b>  |         | <b>153,457</b> |
| Guaranty & Bid Deposits                                     | 445,506        | TA30    | 394,331        |
| Other Funds (specify)                                       | 417,752        | TA85    | 372,266        |
| <b>TOTAL Agency Liabilities</b>                             | <b>863,258</b> |         | <b>766,597</b> |
| <b>TOTAL Liabilities</b>                                    | <b>903,918</b> |         | <b>920,054</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>903,918</b> |         | <b>920,054</b> |

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description    | 2015          | EdpCode | 2016          |
|---------------------|---------------|---------|---------------|
| <b>Assets</b>       |               |         |               |
| Cash                | 14,239        | TE200   | 15,503        |
| <b>TOTAL Cash</b>   | <b>14,239</b> |         | <b>15,503</b> |
| <b>TOTAL Assets</b> | <b>14,239</b> |         | <b>15,503</b> |

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        |
| <b>TOTAL Other Liabilities</b>                              | <b>14,239</b> |         | <b>15,503</b> |
| <b>TOTAL Liabilities</b>                                    | <b>14,239</b> |         | <b>15,503</b> |
| <b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b> | <b>14,239</b> |         | <b>15,503</b> |

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

Results of Operation

| Code Description | 2015 | EdpCode | 2016 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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

Results of Operation

| Code Description | 2015 | EdpCode | 2016 |
|------------------|------|---------|------|
|------------------|------|---------|------|

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 |
|--|------|---------|------|
| <b>Analysis of Changes in Net Position</b> |      |         |      |
| 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              |
|---|------------------|---------|-------------------|
| <b>Assets</b>                                       |                  |         |                   |
| Total Non-Current Govt Liabilities                  | 5,235,260        | W129    | 25,998,538        |
| <b>TOTAL Provision To Be Made In Future Budgets</b> | <b>5,235,260</b> |         | <b>25,998,538</b> |
| <b>TOTAL Assets</b>                                 | <b>5,235,260</b> |         | <b>25,998,538</b> |

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         |
| Other Post Employment Benefits              |                  | W683    | 3,297,149         |
| Installment Purchase Debt                   | 132,845          | W685    | 99,775            |
| Compensated Absences                        | 1,601,503        | W687    | 1,569,430         |
| <b>TOTAL Other Liabilities</b>              | <b>2,391,083</b> |         | <b>8,536,943</b>  |
| Capital Notes Payable                       |                  | W627    |                   |
| Bonds Payable                               | 2,799,049        | W628    | 17,306,198        |
| <b>TOTAL Bond And Long Term Liabilities</b> | <b>2,799,049</b> |         | <b>17,306,198</b> |
| Deferred Inflows of Resources - Pensions    | 45,128           | W697    | 155,397           |
| <b>TOTAL Deferred Inflows of Resources</b>  | <b>45,128</b>    |         | <b>155,397</b>    |
| <b>TOTAL Liabilities</b>                    | <b>5,235,260</b> |         | <b>25,998,538</b> |
| <b>TOTAL Liabilities</b>                    | <b>5,235,260</b> |         | <b>25,998,538</b> |

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

4/18/2017

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 Amt's only made in AFR Year      |           |             |                               |           |               |                  |           |      | \$0               | \$11,880,265     | \$11,880,265   | \$11,673,265        | \$0               | \$0               | \$0             |
| 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 Amt's only made in AFR Year      |           |             |                               |           |               |                  |           |      | \$0               | \$82,920         | \$13,820       | \$0                 | \$0               | \$0               | \$69,100        |
| 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 Amt's only made in AFR Year      |           |             |                               |           |               |                  |           |      | \$0               | \$132,845        | \$47,196       | \$0                 | \$14,126          | \$0               | \$99,775        |
| 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%     |      | \$818,382         | \$0              | \$818,382      | \$818,382           | \$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 Amt's only made in AFR Year      |           |             |                               |           |               |                  |           |      | \$818,382         | \$485,374        | \$1,161,701    | \$818,382           | \$0               | \$0               | \$142,055       |
| 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 Amt's only made in AFR Year      |           |             |                               |           |               |                  |           |      | \$15,053,098      | \$2,716,129      | \$532,129      | \$0                 | \$0               | \$0               | \$17,237,098    |
| AFR Year Total for All Debt Types - Sums Issued Amt's only made in AFR Year |           |             |                               |           |               |                  |           |      | \$15,871,480      | \$15,297,534     | \$13,635,111   | \$12,491,647        | \$14,126          | \$0               | \$17,548,028    |

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

|   | EDP Code | Amount                 |
|---|----------|------------------------|
| CASH:   |          |                        |
| On Hand   | 9Z2001   | <u>\$0.00</u>          |
| Demand Deposits   | 9Z2011   | <u></u>                |
| Time Deposits   | 9Z2021   | <u>\$10,827,987.95</u> |
| Total   |          | <u>\$10,827,987.95</u> |
| COLLATERAL:   |          |                        |
| - FDIC Insurance  | 9Z2014   | \$500,000.00           |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z2014A  | \$10,956,707.23        |
| Total   |          | \$11,456,707.23        |
| INVESTMENTS:  |          |                        |
| - Securities (450)  |          |                        |
| Book Value (cost)   | 9Z4501   | <u></u>                |
| Market Value at Balance Sheet Date  | 9Z4502   | <u></u>                |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4504A  | <u></u>                |
| - Repurchase Agreements (451)   |          |                        |
| Book Value (cost)   | 9Z4511   |                        |
| Market Value at Balance Sheet Date  | 9Z4512   |                        |
| Collateralized with securities held in<br>possession of municipality or its agent | 9Z4514A  | <u></u>                |

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

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number | Bank<br>Balance | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-0004                | \$2,185,924     | \$0                           | \$0                            | \$2,185,924                 |
| *****-0020                | \$60,022        | \$0                           | \$0                            | \$60,022                    |
| *****-0046                | \$477,556       | \$0                           | \$0                            | \$477,556                   |
| *****-0053                | \$4,999,216     | \$273,574                     | \$350,198                      | \$4,922,592                 |
| *****-0061                | \$4,348         | \$0                           | \$0                            | \$4,348                     |
| *****-0079                | \$317,226       | \$0                           | \$0                            | \$317,226                   |
| *****-0087                | \$60,934        | \$0                           | \$0                            | \$60,934                    |
| *****-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                     |
| *****-0269                | \$15,418        | \$0                           | \$0                            | \$15,418                    |
| *****-0277                | \$4,281         | \$0                           | \$0                            | \$4,281                     |
| *****-0285                | \$364,148       | \$0                           | \$0                            | \$364,148                   |
| *****-0293                | \$107,263       | \$0                           | \$0                            | \$107,263                   |
| *****-0301                | \$340,862       | \$0                           | \$0                            | \$340,862                   |
| *****-0563                | \$68,015        | \$0                           | \$0                            | \$68,015                    |
| *****-0844                | \$1,167,230     | \$0                           | \$0                            | \$1,167,230                 |
| *****-1439                | \$34,480        | \$0                           | \$0                            | \$34,480                    |
| *****-2066                | \$15,457        | \$0                           | \$0                            | \$15,457                    |
| *****-6275                | \$26,410        | \$0                           | \$0                            | \$26,410                    |
| *****-6431                | \$6,873         | \$0                           | \$0                            | \$6,873                     |
| *****-6471                | \$13,925        | \$0                           | \$0                            | \$13,925                    |
| *****-9324                | \$492           | \$0                           | \$0                            | \$492                       |

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

Include All Checking, Savings and C.D. Accounts

| Bank<br>Account<br>Number | Bank<br>Balance              | Add:<br>Deposit<br>In Transit | Less:<br>Outstanding<br>Checks | Adjusted<br>Bank<br>Balance |
|---------------------------|------------------------------|-------------------------------|--------------------------------|-----------------------------|
| *****-EFC                 | \$2,371,472                  | \$0                           | \$0                            | \$2,371,472                 |
|                           | Total Adjusted Bank Balance  |                               |                                | \$13,226,066                |
|                           | Petty Cash                   |                               |                                | \$ .00                      |
|                           | Adjustments                  |                               |                                | \$ .00                      |
|                           | Total Cash                   |                               | 9ZCASH *                       | <u>\$13,226,066</u>         |
|                           | Total Cash Balance All Funds |                               | 9ZCASHB *                      | <u>\$13,226,066</u>         |
|                           | * 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?                          | No        |
| 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?               | <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?  | No        |
| 7) Has your municipality prepared and documented a risk assessment plan?                                    | No        |
| If yes, has your municipality used the results to design the system of internal controls?                   |           |
| 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

| <b>Total Full Time Employees:</b>                                 |  | 86                                    |                                 |                                 |                      |
|---|--|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| <b>Total Part Time Employees:</b>                                 |  | 79                                    |                                 |                                 |                      |
| <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                                | \$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                    |
| <b>Total</b>  |  | <b>\$3,544,397.00</b>                 |                                 |                                 |                      |
| Computed Total From Financial Section (comparative purposes only) |  | <b>\$3,582,897.06</b>                 |                                 |                                 |                      |

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**

|  |                                  |
|--|----------------------------------|
| 1. Type of Other Post Employment Benefits Plan   | Single-Employer Defined Benefits |
| 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 | \$3,297,149.00                   |
| 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                 |

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, John J. Conway, hereby certify that I am the Chief Fiscal Officer of the Town of East Greenbush, and that the information provided in the annual financial report of the Town of East Greenbush, for the fiscal year ended 12/31/2016, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of East Greenbush, and adopted by me as my signature for use in conjunction with the filing of the Town of East Greenbush's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of East Greenbush's annual financial report for the fiscal year ended 12/31/2016 and filed by means of electronic data transmission.

G Phillips  
Name of Report Preparer if different  
than Chief Fiscal Officer

John J. Conway  
Name

(518) 477-4761  
Telephone Number

Supervisor  
Title

225 Columbia Turnpike  
Official Address

03/31/2017  
Date of Certification

(518) 477-4775  
Official Telephone Number

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

(A) GENERAL

Account Code Comment

- Account Code A917 Moved \$40,660.32 to A806 to classify portion of Due From TA Fund that is considered long term per George Phillips.
- Account Code A806 Moved \$40,660.32 from A917 to classify portion of Due From TA Fund that is considered long term per George Phillips.
- Account Code A899 Per George Phillips - represents police forfeitures

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 SW801: 2015 Audit UHY

(H) CAPITAL PROJECTS

Account Code Comment

- Account Code H915 Adjusted to correct EFC Cash with Fiscal Agent.
- Account Code H8012 Adjusted to increase Cash with Fiscal Agent per EFC Log
- Account Code H8015 Removed adjustment to balance fund per EFC Log.
- Account Code H395 Moved to H223.
- Account Code H223 Moved from H395 - represents EFC Cash available.

Adjustment Reason

- Account Code H8015 2015 Audit UHY

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W129 Updated for OPEB
- Account Code W683 Added per Supplemental Schedule.