

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 12/31/2017

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

- 1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
- 5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

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

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (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 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	4,078,690	A200	3,368,545
Cash In Time Deposits		A201	1,204,568
TOTAL Cash	4,078,690		4,573,114
Accounts Receivable		A380	44,062
TOTAL Other Receivables (net)	0		44,062
Due From Other Funds	222,734	A391	1,323,165
TOTAL Due From Other Funds	222,734		1,323,165
Prepaid Expenses	241,650	A480	239,520
TOTAL Prepaid Expenses	241,650		239,520
Cash Special Reserves	211,625	A230	102,647
TOTAL Restricted Assets	211,625		102,647
TOTAL Assets and Deferred Outflows of Resources	4,754,699		6,282,507

TOWN OF East Greenbush
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	374,305	A600	127,917
TOTAL Accounts Payable	374,305		127,917
TOTAL Liabilities	374,305		127,917
Fund Balance			
Not in Spendable Form	282,310	A806	239,520
TOTAL Nonspendable Fund Balance	282,310		239,520
Other Restricted Fund Balance	211,625	A899	102,647
TOTAL Restricted Fund Balance	211,625		102,647
Assigned Unappropriated Fund Balance		A915	1,211,583
TOTAL Assigned Fund Balance	0		1,211,583
Unassigned Fund Balance	3,886,459	A917	4,600,840
TOTAL Unassigned Fund Balance	3,886,459		4,600,840
TOTAL Fund Balance	4,380,394		6,154,590
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,754,699		6,282,507

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	4,268,113	A1001	4,712,193
TOTAL Real Property Taxes	4,268,113		4,712,193
Other Payments In Lieu of Taxes	347,995	A1081	359,020
Interest & Penalties On Real Prop Taxes	20,488	A1090	19,708
TOTAL Real Property Tax Items	368,483		378,728
Non Prop Tax Dist By County	2,104,469	A1120	2,167,935
Franchises	204,614	A1170	164,385
TOTAL Non Property Tax Items	2,309,082		2,332,320
Clerk Fees	12,613	A1255	5,600
Police Fees	3,946	A1520	3,385
Safety Inspection Fees	257,172	A1560	281,522
Other Public Safety Departmental Income	38,840	A1589	46,562
Park And Recreational Charges	85,582	A2001	80,010
Special Recreational Facility Charges	12,941	A2025	13,150
Zoning Fees	6,081	A2110	6,019
Planning Board Fees	61,906	A2115	31,698
Refuse & Garbage Charges	181,937	A2130	133,389
TOTAL Departmental Income	661,019		601,335
Sewer Serv Other Govts	428,375	A2374	372,232
Debt Service, Other Govts	286,613	A2392	265,575
TOTAL Intergovernmental Charges	714,988		637,807
Interest And Earnings	33,993	A2401	56,365
TOTAL Use of Money And Property	33,993		56,365
Business & Occupational License	1,523	A2501	263
Bingo Licenses	2,926	A2540	1,016
Dog Licenses	9,389	A2544	4,649
TOTAL Licenses And Permits	13,838		5,927
Fines And Forfeited Bail	265,358	A2610	320,307
Forfeiture of Crime Proceeds Restricted		A2626	-108,978
TOTAL Fines And Forfeitures	265,358		211,329
Sales of Scrap & Excess Materials	22,733	A2650	10,641
Insurance Recoveries	75,913	A2680	20,793
TOTAL Sale of Property And Compensation For Loss	98,647		31,434
Gifts And Donations	4,950	A2705	12,672
Employees Contributions	38,933	A2709	29,637
Unclassified (specify)	65,561	A2770	183,901
TOTAL Miscellaneous Local Sources	109,444		226,211
St Aid, Revenue Sharing	73,383	A3001	73,383
St Aid, Reorganization & Efficiency Grants	17,600	A3004	2,570
St Aid, Mortgage Tax	556,806	A3005	439,196
St Aid - Other (specify)	288	A3089	600
Additional Description Star adm			

TOWN OF East Greenbush
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
St Aid, Youth Programs	4,824	A3820	4,367
TOTAL State Aid	652,901		520,116
TOTAL Revenues	9,495,865		9,713,765
TOTAL Detail Revenues And Other Sources	9,495,865		9,713,765

TOWN OF East Greenbush
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	40,189	A10101	40,000
Legislative Board, Contr Expend	1,328	A10104	71
TOTAL Legislative Board	41,517		40,071
Municipal Court, Pers Serv	182,558	A11101	189,959
Municipal Court, Contr Expend	9,245	A11104	9,829
TOTAL Municipal Court	191,803		199,788
Supervisor,pers Serv	93,232	A12201	94,239
Supervisor,contr Expend	8,279	A12204	579
TOTAL Supervisor	101,511		94,818
Dir of Finance, Pers Serv	44,260	A13101	53,501
Dir of Finance, Contr Expend	1,828	A13104	804
TOTAL Dir of Finance	46,087		54,305
Comptroller,pers Serv	34,625	A13151	48,753
Comptroller, Contr Expend	4,610	A13154	4,642
TOTAL Comptroller	39,235		53,395
Auditor, Contr Expend	28,186	A13204	12,093
TOTAL Auditor	28,186		12,093
Tax Collection,pers Serv	57,567	A13301	64,027
Tax Collection,contr Expend	7,397	A13304	4,641
TOTAL Tax Collection	64,964		68,668
Purchasing, Pers Serv	16,337	A13451	2,540
Purchasing, Equip & Cap Outlay	661	A13452	764
TOTAL Purchasing	16,998		3,304
Assessment, Pers Serv	101,419	A13551	103,691
Assessment, Contr Expend	18,864	A13554	35,724
TOTAL Assessment	120,283		139,415
Clerk,pers Serv	81,595	A14101	70,176
Clerk,contr Expend	6,827	A14104	2,948
TOTAL Clerk	88,421		73,124
Law, Contr Expend	189,468	A14204	175,044
TOTAL Law	189,468		175,044
Personnel, Contr Expend	13,764	A14304	20,925
TOTAL Personnel	13,764		20,925
Elections, Pers Serv		A14501	
Elections, Contr Expend	900	A14504	900
TOTAL Elections	900		900
Public Works Admin, Pers Serv	11,736	A14901	13,818
Public Works Admin, Contr Expend	1,842	A14904	1,330
TOTAL Public Works Admin	13,578		15,149
Buildings, Pers Serv	58,820	A16201	64,283
Buildings, Contr Expend	83,676	A16204	137,503
TOTAL Buildings	142,496		201,786
Central Print & Mail,contr Expend	38,588	A16704	28,232
TOTAL Central Print & Mail	38,588		28,232
Central Data Process, Pers Serv	36,728	A16801	37,043

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Central Data Process, Contr Expend	80,354	A16804	96,673
TOTAL Central Data Process	117,081		133,716
Unallocated Insurance, Contr Expend	88,149	A19104	85,105
TOTAL Unallocated Insurance	88,149		85,105
Municipal Assn Dues, Contr Expend	4,338	A19204	13,213
TOTAL Municipal Assn Dues	4,338		13,213
TOTAL General Government Support	1,347,367		1,413,051
Public Safety Comm Sys, Pers Serv	586,240	A30201	605,337
Public Safety Comm Sys, Contr Expend	27,280	A30204	14,871
TOTAL Public Safety Comm Sys	613,521		620,208
Police, Pers Serv	1,961,157	A31201	2,005,230
Police, Equip & Cap Outlay	14,700	A31202	39,086
Police, Contr Expend	-4,338	A31204	152,571
TOTAL Police	1,971,519		2,196,887
Fire, Pers Serv	4,032	A34101	5,202
TOTAL Fire	4,032		5,202
Control of Animals, Pers Serv	12,407	A35101	13,025
Control of Animals, Contr Expend	740	A35104	2,921
TOTAL Control of Animals	13,147		15,946
Examining Boards, Pers Serv	5,150	A36101	5,200
TOTAL Examining Boards	5,150		5,200
Safety Inspection, Pers Serv	122,616	A36201	141,152
Safety Inspection, Contr Expend	8,478	A36204	13,223
TOTAL Safety Inspection	131,094		154,376
School Attendance officer-Contr Expend	1,500	A36604	1,499
TOTAL School Attendance officer-Contr Expend	1,500		1,499
TOTAL Public Safety	2,739,964		2,999,317
Registrar of Vital Statistics, Pers Serv	6,926	A40201	6,898
TOTAL Registrar of Vital Statistics	6,926		6,898
TOTAL Health	6,926		6,898
Garage, Contr Expend	1,513	A51324	
TOTAL Garage	1,513		0
Street Lighting, Contr Expend	177,714	A51824	150,758
TOTAL Street Lighting	177,714		150,758
TOTAL Transportation	179,228		150,758
Veterans Service, Contr Expend	3,025	A65104	3,037
TOTAL Veterans Service	3,025		3,037
Programs For Aging, Pers Serv		A67721	
Programs For Aging, Contr Expend	1,924	A67724	1,100
TOTAL Programs For Aging	1,924		1,100
TOTAL Economic Assistance And Opportunity	4,948		4,137
Parks, Pers Serv	150,746	A71101	164,051
Parks, Contr Expend	51,497	A71104	38,017
TOTAL Parks	202,243		202,068

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Playgr & Rec Centers, Pers Serv	52,933	A71401	60,394
Playgr & Rec Centers, Contr Expend	19,783	A71404	22,336
TOTAL Playgr & Rec Centers	72,715		82,731
Youth Prog, Pers Serv	48,618	A73101	64,397
Youth Prog, Contr Expend	35,703	A73104	39,122
TOTAL Youth Prog	84,321		103,518
Historian, Pers Serv	4,981	A75101	5,000
Historian, Contr Expend	31	A75104	98
TOTAL Historian	5,012		5,098
TOTAL Culture And Recreation	364,291		393,415
Zoning, Pers Serv	10,655	A80101	9,240
Zoning, Contr Expend	4,713	A80104	3,473
TOTAL Zoning	15,369		12,713
Planning, Pers Serv	64,248	A80201	92,920
Planning, Contr Expend	22,164	A80204	-10,391
TOTAL Planning	86,412		82,529
Refuse & Garbage, Pers Serv	124,233	A81601	107,080
Refuse & Garbage, Contr Expend	93,713	A81604	107,690
TOTAL Refuse & Garbage	217,946		214,770
TOTAL Home And Community Services	319,727		310,012
State Retirement System	288,298	A90108	282,025
Police & Firemen Retirement, Empl Bnfts	412,437	A90158	439,858
Social Security, Employer Cont	289,362	A90308	280,034
Worker's Compensation, Empl Bnfts	164,577	A90408	137,721
Unemployment Insurance, Empl Bnfts	28,105	A90508	6,450
Hospital & Medical (dental) Ins, Empl Bnft	1,156,881	A90608	1,128,571
Other Employee Benefits (spec)	68,189	A90898	129,272
TOTAL Employee Benefits	2,407,850		2,403,931
Debt Principal, Serial Bonds	230,000	A97106	240,000
Debt Principal, Bond Anticipation Notes	20,000	A97306	20,000
Install Pur Debt, Principal	27,005	A97856	40,501
TOTAL Debt Principal	277,005		300,501
Debt Interest, Serial Bonds	56,613	A97107	25,575
Debt Interest, Bond Anticipation Notes	1,323	A97307	977
Install Pur Debt, Interest	3,592	A97857	3,801
TOTAL Debt Interest	61,527		30,353
TOTAL Expenditures	7,708,833		8,012,373

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Other Uses			
Transfers, Other Funds		A99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	7,708,833		8,012,373

TOWN OF East Greenbush
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,180,412	A8021	4,380,394
Prior Period Adj -Increase In Fund Balance		A8012	72,805
Prior Period Adj -Decrease In Fund Balance	587,050	A8015	
Restated Fund Balance - Beg of Year	2,593,362	A8022	4,453,199
ADD - REVENUES AND OTHER SOURCES	9,495,865		9,713,765
DEDUCT - EXPENDITURES AND OTHER USES	7,708,833		8,012,373
Fund Balance - End of Year	4,380,394	A8029	6,154,608

TOWN OF East Greenbush
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	4,712,193	A1049N	4,639,387
Est Rev - Real Property Tax Items	310,536	A1099N	310,536
Est Rev - Non Property Tax Items	1,900,000	A1199N	2,100,000
Est Rev - Departmental Income	771,373	A1299N	790,973
Est Rev - Intergovernmental Charges		A2399N	283,500
Est Rev - Use of Money And Property	35,000	A2499N	35,000
Est Rev - Licenses And Permits	14,200	A2599N	14,200
Est Rev - Fines And Forfeitures	310,000	A2649N	260,000
Est Rev - Sale of Prop And Comp For Loss	33,000	A2699N	33,000
Est Rev - Miscellaneous Local Sources	94,751	A2799N	93,500
Est Rev - State Aid	410,383	A3099N	410,383
TOTAL Estimated Revenues	8,591,436		8,970,479
Appropriated Fund Balance		A599N	80,000
TOTAL Estimated Other Sources	0		80,000
TOTAL Estimated Revenues And Other Sources	8,591,436		9,050,479

TOWN OF East Greenbush
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	1,686,188	A1999N	1,947,500
App - Public Safety	3,308,977	A3999N	3,065,963
App - Health	6,908	A4999N	7,004
App - Transportation	190,000	A5999N	200,000
App - Economic Assistance And Opportunity	7,500	A6999N	7,000
App - Culture And Recreation	390,215	A7999N	416,226
App - Home And Community Services	418,764	A8999N	447,419
App - Employee Benefits	2,517,602	A9199N	2,637,136
App - Debt Service	65,282	A9899N	322,231
TOTAL Appropriations	8,591,436		9,050,479
TOTAL Appropriations And Other Uses	8,591,436		9,050,479

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

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	480,307	DA200	453,683
TOTAL Cash	480,307		453,683
Cash Special Reserves	5,005	DA230	5,005
TOTAL Restricted Assets	5,005		5,005
TOTAL Assets and Deferred Outflows of Resources	485,312		458,688

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

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	93,473	DA600	45,787
TOTAL Accounts Payable	93,473		45,787
Due To Other Funds		DA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	93,473		45,787
Fund Balance			
Capital Reserve	5,005	DA878	5,005
TOTAL Restricted Fund Balance	5,005		5,005
Assigned Unappropriated Fund Balance	386,834	DA915	407,897
TOTAL Assigned Fund Balance	386,834		407,897
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	391,839		412,902
TOTAL Liabilities, Deferred Inflows And Fund Balance	485,312		458,688

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

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	2,296,811	DA1001	2,033,419
TOTAL Real Property Taxes	2,296,811		2,033,419
Other Payments In Lieu of Taxes	186,262	DA1081	186,262
TOTAL Real Property Tax Items	186,262		186,262
Interest And Earnings	23,183	DA2401	24,005
TOTAL Use of Money And Property	23,183		24,005
Insurance Recoveries	7,095	DA2680	52,475
TOTAL Sale of Property And Compensation For Loss	7,095		52,475
Employees Contributions	1,504	DA2709	10,012
Unclassified (specify)	8,302	DA2770	24,381
TOTAL Miscellaneous Local Sources	9,806		34,393
Interfund Revenues	29,128	DA2801	50,512
TOTAL Interfund Revenues	29,128		50,512
St Aid, Consolidated Highway Aid	165,769	DA3501	181,142
TOTAL State Aid	165,769		181,142
TOTAL Revenues	2,718,054		2,562,208
TOTAL Detail Revenues And Other Sources	2,718,054		2,562,208

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

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Admin, Pers Serv	29,624	DA50101	
Street Admin, Contr Expend	218,062	DA50104	4,854
TOTAL Street Admin	247,686		4,854
Maint of Streets, Pers Serv	257,363	DA51101	283,432
Maint of Streets, Contr Expend	133,008	DA51104	257,221
TOTAL Maint of Streets	390,371		540,653
Perm Improve Highway, Pers Serv	234,985	DA51121	222,966
Perm Improve Highway, Contr Expend	338,420	DA51124	292,824
TOTAL Perm Improve Highway	573,405		515,790
Machinery, Pers Serv	66,580	DA51301	115,012
Machinery, Contr Expend	238,830	DA51304	316,771
TOTAL Machinery	305,409		431,784
Garage, Contr Expend	1,699	DA51324	37,688
TOTAL Garage	1,699		37,688
Brush And Weeds, Contr Expend	17,334	DA51404	19,786
TOTAL Brush And Weeds	17,334		19,786
Snow Removal, Pers Serv	228,020	DA51421	257,364
Snow Removal, Contr Expend	99,008	DA51424	108,914
TOTAL Snow Removal	327,028		366,277
TOTAL Transportation	1,862,932		1,916,832
State Retirement, Empl Bnfts	121,233	DA90108	119,164
Social Security , Empl Bnfts	60,341	DA90308	64,686
Worker's Compensation, Empl Bnfts	128,207	DA90408	155,868
Hospital & Medical (dental) Ins, Empl Bnft	317,378	DA90608	272,164
TOTAL Employee Benefits	627,158		611,882
Debt Principal, Serial Bonds	48,129	DA97106	
Debt Principal, Bond Anticipation Notes	113,069	DA97306	
Debt Principal, Install Purch. Debt	20,191	DA97856	20,702
TOTAL Debt Principal	181,389		20,702
Debt Interest, Serial Bonds	1,732	DA97107	
Debt Interest, Bond Anticipation Notes	1,579	DA97307	
Debt Interest, Install. Purch Debt	2,122	DA97857	1,611
TOTAL Debt Interest	5,433		1,611
TOTAL Expenditures	2,676,912		2,551,026
TOTAL Detail Expenditures And Other Uses	2,676,912		2,551,026

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

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	427,294	DA8021	391,839
Prior Period Adj -Increase In Fund Balance		DA8012	9,881
Prior Period Adj -Decrease In Fund Balance	76,597	DA8015	
Restated Fund Balance - Beg of Year	350,697	DA8022	401,720
ADD - REVENUES AND OTHER SOURCES	2,718,054		2,562,208
DEDUCT - EXPENDITURES AND OTHER USES	2,676,912		2,551,026
Fund Balance - End of Year	391,839	DA8029	412,906

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

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	2,033,419	DA1049N	2,159,444
Est Rev - Real Property Tax Items	186,262	DA1099N	186,262
Est Rev - Intergovernmental Charges	0	DA2399N	
Est Rev - Use of Money And Property	15,000	DA2499N	20,000
Est Rev - Miscellaneous Local Sources	37,065	DA2799N	38,725
Est Rev - Interfund Revenues	130,000	DA2801N	95,000
Est Rev - State Aid	161,073	DA3099N	186,000
TOTAL Estimated Revenues	2,562,819		2,685,431
TOTAL Estimated Revenues And Other Sources	2,562,819		2,685,431

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	1,796,596	DA5999N	1,854,663
App - Employee Benefits	743,910	DA9199N	707,682
App - Debt Service	22,313	DA9899N	123,086
TOTAL Appropriations	2,562,819		2,685,431
TOTAL Appropriations And Other Uses	2,562,819		2,685,431

TOWN OF East Greenbush
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	4,348	H200	265,553
Cash With Fiscal Agent	2,371,472	H223	957,999
TOTAL Cash	2,375,821		1,223,552
Accounts Receivable		H380	519,398
TOTAL Other Receivables (net)	0		519,398
Deposits With Other Governments		H395	
TOTAL Due From Other Governments	0		0
TOTAL Assets and Deferred Outflows of Resources	2,375,821		1,742,950

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	120,753	H600	8,679
TOTAL Accounts Payable	120,753		8,679
Bond Anticipation Notes Payable	142,055	H626	96,805
TOTAL Notes Payable	142,055		96,805
Due To Other Funds	69,277	H630	1,238,442
TOTAL Due To Other Funds	69,277		1,238,442
TOTAL Liabilities	332,086		1,343,927
Fund Balance			
Other Restricted Fund Balance		H899	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance	2,043,735	H915	399,023
TOTAL Assigned Fund Balance	2,043,735		399,023
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	2,043,735		399,023
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,375,821		1,742,950

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
St Aid, Suburban Hwy Improv Pro	18,906	H3502	651,854
TOTAL State Aid	18,906		651,854
TOTAL Revenues	18,906		651,854
Serial Bonds	15,053,098	H5710	3,665,650
Statutory Installment Bonds		H5720	800,000
Bans Redeemed From Appropriations	550,319	H5731	45,250
Installment Purchase Debt		H5785	24,952
TOTAL Proceeds of Obligations	15,603,417		4,535,852
TOTAL Other Sources	15,603,417		4,535,852
TOTAL Detail Revenues And Other Sources	15,622,323		5,187,706

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Police, Equip & Cap Outlay		H31202	24,952
TOTAL Police	0		24,952
TOTAL Public Safety	0		24,952
Perm Improve Highway, Equip & Cap Outlay	88,183	H51122	1,218,022
TOTAL Perm Improve Highway	88,183		1,218,022
Machinery, Equip & Cap Outlay		H51302	539,646
TOTAL Machinery	0		539,646
TOTAL Transportation	88,183		1,757,667
Sewage Treat Disp, Equip & Cap Outlay	458,984	H81302	1,384,148
TOTAL Sewage Treat Disp	458,984		1,384,148
Water Trans & Distrib, Equip & Cap Outlay		H83402	3,665,650
TOTAL Water Trans & Distrib	0		3,665,650
TOTAL Home And Community Services	458,984		5,049,798
TOTAL Expenditures	547,167		6,832,418
TOTAL Detail Expenditures And Other Uses	547,167		6,832,418

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-13,132,209	H8021	2,043,735
Prior Period Adj -Increase In Fund Balance	100,788	H8012	
Prior Period Adj -Decrease In Fund Balance		H8015	
Restated Fund Balance - Beg of Year	-13,031,421	H8022	2,043,735
ADD - REVENUES AND OTHER SOURCES	15,622,323		5,187,706
DEDUCT - EXPENDITURES AND OTHER USES	547,167		6,832,418
Fund Balance - End of Year	2,043,735	H8029	399,023

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Improvements Other Than Buildings	22,477,696	K103	27,527,494
Machinery And Equipment	5,962,000	K104	6,231,823
Other Capital Assets	13,328,500	K107	14,546,522
Net Pension Asset - Proportionate Share		K108	1,530,517
TOTAL Fixed Assets (net)	41,768,196		49,836,356
TOTAL Assets and Deferred Outflows of Resources	41,768,196		49,836,356

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	41,768,196	K159	49,836,356
TOTAL Investments in Non-Current Government Assets	41,768,196		49,836,356
TOTAL Fund Balance	41,768,196		49,836,356
TOTAL	41,768,196		49,836,356

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Balance Sheet

Code Description	2016	EdpCode	2017
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Balance Sheet

Code Description	2016	EdpCode	2017
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	108,800	SF1001	
TOTAL Real Property Taxes	108,800		0
TOTAL Revenues	108,800		0
TOTAL Detail Revenues And Other Sources	108,800		0

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Fire Protection, Contr Expend	108,800	SF34104	
TOTAL Fire Protection	108,800		0
TOTAL Public Safety	108,800		0
TOTAL Expenditures	108,800		0
TOTAL Detail Expenditures And Other Uses	108,800		0

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	108,800		
DEDUCT - EXPENDITURES AND OTHER USES	108,800		
Fund Balance - End of Year		SF8029	

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	17,173	SM200	168,644
TOTAL Cash	17,173		168,644
Accounts Receivable	45,988	SM380	47,242
TOTAL Other Receivables (net)	45,988		47,242
Due From Other Funds		SM391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	63,161		215,886

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds		SM630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	63,161	SM915	215,886
TOTAL Assigned Fund Balance	63,161		215,886
Unassigned Fund Balance		SM917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	63,161		215,886
TOTAL Liabilities, Deferred Inflows And Fund Balance	63,161		215,886

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	640,163	SM1001	640,163
TOTAL Real Property Taxes	640,163		640,163
Ambulance Charges	517,575	SM1640	517,941
TOTAL Departmental Income	517,575		517,941
TOTAL Revenues	1,157,738		1,158,104
TOTAL Detail Revenues And Other Sources	1,157,738		1,158,104

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Ambulance, Contr Expend	996,514	SM45404	962,337
TOTAL Ambulance	996,514		962,337
TOTAL Health	996,514		962,337
Worker's Compensation, Empl Bnfts	28,424	SM90408	43,041
TOTAL Employee Benefits	28,424		43,041
TOTAL Expenditures	1,024,939		1,005,378
TOTAL Detail Expenditures And Other Uses	1,024,939		1,005,378

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-69,638	SM8021	63,161
Restated Fund Balance - Beg of Year	-69,638	SM8022	63,161
ADD - REVENUES AND OTHER SOURCES	1,157,738		1,158,104
DEDUCT - EXPENDITURES AND OTHER USES	1,024,939		1,005,378
Fund Balance - End of Year	63,161	SM8029	215,886

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,640,111	SS200	3,743,865
Cash In Time Deposits	2,200,000	SS201	
TOTAL Cash	3,840,111		3,743,865
Accounts Receivable	70,108	SS380	100,746
TOTAL Other Receivables (net)	70,108		100,746
Due From Other Funds		SS391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	3,910,219		3,844,611

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	109,369	SS600	128,647
TOTAL Accounts Payable	109,369		128,647
TOTAL Liabilities	109,369		128,647
Fund Balance			
Assigned Appropriated Fund Balance	229,880	SS914	
Assigned Unappropriated Fund Balance	3,570,970	SS915	3,715,965
TOTAL Assigned Fund Balance	3,800,850		3,715,965
TOTAL Fund Balance	3,800,850		3,715,965
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,910,219		3,844,611

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	1,252,954	SS1001	1,145,383
TOTAL Real Property Taxes	1,252,954		1,145,383
Sewer Rents	1,258,436	SS2120	1,500,089
Sewer Charges	45,936	SS2122	118,530
TOTAL Departmental Income	1,304,372		1,618,619
Sewer Serv Other Govts	20,762	SS2374	4,000
TOTAL Intergovernmental Charges	20,762		4,000
Interest And Earnings	4,555	SS2401	13,511
TOTAL Use of Money And Property	4,555		13,511
Permits, Other	1,900	SS2590	2,300
TOTAL Licenses And Permits	1,900		2,300
Insurance Recoveries	92,294	SS2680	2,101
TOTAL Sale of Property And Compensation For Loss	92,294		2,101
Employees Contributions		SS2709	712
Unclassified (specify)	253,259	SS2770	333,583
TOTAL Miscellaneous Local Sources	253,259		334,295
TOTAL Revenues	2,930,096		3,120,209
TOTAL Detail Revenues And Other Sources	2,930,096		3,120,209

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Sewer Administration, Pers Serv	90,061	SS81101	87,958
Sewer Administration, Contr Expend	41,756	SS81104	78,518
TOTAL Sewer Administration	131,818		166,475
Sanitary Sewers, Pers Serv	137,862	SS81201	155,328
Sanitary Sewers, Contr Expend	103,905	SS81204	134,468
TOTAL Sanitary Sewers	241,767		289,797
Sewage Treat Disp, Pers Serv	239,871	SS81301	295,216
Sewage Treat Disp, Contr Expend	823,589	SS81304	785,752
TOTAL Sewage Treat Disp	1,063,460		1,080,967
Other Sanitation, Contr Expend	400,948	SS81894	402,868
TOTAL Other Sanitation	400,948		402,868
TOTAL Home And Community Services	1,837,992		1,940,108
State Retirement, Empl Bnfts	83,283	SS90108	81,860
Social Security , Empl Bnfts	34,685	SS90308	51,185
Worker's Compensation, Empl Bnfts	24,551	SS90408	30,663
Hospital & Medical (dental) Ins, Empl Bnft	155,208	SS90608	137,901
TOTAL Employee Benefits	297,726		301,609
Debt Principal, Serial Bonds	254,000	SS97106	718,000
Debt Principal, Bond Anticipation Notes	417,250	SS97306	25,250
TOTAL Debt Principal	671,250		743,250
Debt Interest, Serial Bonds	31,475	SS97107	173,084
Debt Interest, Bond Anticipation Notes	26,752	SS97307	992
TOTAL Debt Interest	58,227		174,076
TOTAL Expenditures	2,865,195		3,159,043
TOTAL Detail Expenditures And Other Uses	2,865,195		3,159,043

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,397,788	SS8021	3,800,850
Prior Period Adj -Increase In Fund Balance	338,161	SS8012	
Prior Period Adj -Decrease In Fund Balance		SS8015	46,051
Restated Fund Balance - Beg of Year	3,735,949	SS8022	3,754,799
ADD - REVENUES AND OTHER SOURCES	2,930,096		3,120,209
DEDUCT - EXPENDITURES AND OTHER USES	2,865,195		3,159,043
Fund Balance - End of Year	3,800,850	SS8029	3,715,968

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	1,145,383	SS1049N	1,134,266
Est Rev - Departmental Income	1,777,143	SS1299N	1,863,245
TOTAL Estimated Revenues	2,922,526		2,997,511
Appropriated Fund Balance	229,880	SS599N	188,213
TOTAL Estimated Other Sources	229,880		188,213
TOTAL Estimated Revenues And Other Sources	3,152,406		3,185,724

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	1,907,520	SS8999N	1,920,902
App - Employee Benefits	314,794	SS9199N	305,873
App - Debt Service	930,092	SS9899N	958,949
TOTAL Appropriations	3,152,406		3,185,724
TOTAL Appropriations And Other Uses	3,152,406		3,185,724

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,281,778	SW200	1,856,711
TOTAL Cash	1,281,778		1,856,711
Water Rents Receivable	124,563	SW350	125,853
TOTAL Other Receivables (net)	124,563		125,853
Due From Other Funds		SW391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	1,406,340		1,982,565

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	239,437	SW600	24,140
TOTAL Accounts Payable	239,437		24,140
TOTAL Liabilities	239,437		24,140
Fund Balance			
Assigned Appropriated Fund Balance	55,000	SW914	
Assigned Unappropriated Fund Balance	1,111,904	SW915	1,958,425
TOTAL Assigned Fund Balance	1,166,904		1,958,425
TOTAL Fund Balance	1,166,904		1,958,425
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,406,340		1,982,565

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(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	393,217	SW1001	449,653
TOTAL Real Property Taxes	393,217		449,653
Metered Water Sales	2,148,694	SW2140	2,174,927
Unmetered Water Sales	288,638	SW2142	269,741
Other Home & Community Services Income	2,907	SW2189	1,605
TOTAL Departmental Income	2,440,240		2,446,273
Interest And Earnings	6,255	SW2401	8,688
TOTAL Use of Money And Property	6,255		8,688
Permits, Other	8,555	SW2590	15,275
TOTAL Licenses And Permits	8,555		15,275
Insurance Recoveries		SW2680	106,223
TOTAL Sale of Property And Compensation For Loss	0		106,223
Employees Contributions	702	SW2709	3,637
TOTAL Miscellaneous Local Sources	702		3,637
TOTAL Revenues	2,848,968		3,029,750
TOTAL Detail Revenues And Other Sources	2,848,968		3,029,750

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(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Water Administration, Pers Serv	98,488	SW83101	86,674
Water Administration, Contr Expend	61,806	SW83104	100,387
TOTAL Water Administration	160,294		187,061
Source Supply Pwr & Pump, Contr Expend	1,620,402	SW83204	1,128,826
TOTAL Source Supply Pwr & Pump	1,620,402		1,128,826
Water Trans & Distrib, Pers Serv	347,871	SW83401	406,700
Water Trans & Distrib, Contr Expend	101,773	SW83404	130,183
TOTAL Water Trans & Distrib	449,644		536,883
Other Water, Contr Expend	215,571	SW83894	143,030
TOTAL Other Water	215,571		143,030
TOTAL Home And Community Services	2,445,911		1,995,799
State Retirement, Empl Bnfts	37,952	SW90108	37,303
Social Security , Empl Bnfts	33,229	SW90308	36,427
Worker's Compensation, Empl Bnfts	34,560	SW90408	39,339
Hospital & Medical (dental) Ins, Empl Bnft	115,998	SW90608	114,020
TOTAL Employee Benefits	221,739		227,090
Debt Principal, Serial Bonds	13,820	SW97106	13,820
Debt Principal, Bond Anticipation Notes		SW97306	
TOTAL Debt Principal	13,820		13,820
Debt Interest, Serial Bonds	4,005	SW97107	3,306
TOTAL Debt Interest	4,005		3,306
TOTAL Expenditures	2,685,475		2,240,015
TOTAL Detail Expenditures And Other Uses	2,685,475		2,240,015

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	996,165	SW8021	1,166,903
Prior Period Adj -Increase In Fund Balance	7,245	SW8012	1,788
Restated Fund Balance - Beg of Year	1,003,410	SW8022	1,168,691
ADD - REVENUES AND OTHER SOURCES	2,848,968		3,029,750
DEDUCT - EXPENDITURES AND OTHER USES	2,685,475		2,240,015
Fund Balance - End of Year	1,166,903	SW8029	1,958,428

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(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	449,653	SW1049N	490,820
Est Rev - Departmental Income	2,075,920	SW1299N	2,235,980
Est Rev - Use of Money And Property	6,500	SW2499N	6,500
Est Rev - Interfund Revenues	43,850	SW2801N	30,314
TOTAL Estimated Revenues	2,575,923		2,763,614
Appropriated Fund Balance	55,000	SW599N	
TOTAL Estimated Other Sources	55,000		0
TOTAL Estimated Revenues And Other Sources	2,630,923		2,763,614

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(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	2,332,602	SW1999N	2,445,896
App - Employee Benefits	281,218	SW9199N	276,079
App - Debt Service	17,103	SW9899N	41,639
TOTAL Appropriations	2,630,923		2,763,614
TOTAL Appropriations And Other Uses	2,630,923		2,763,614

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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	859,164	TA200	3,027,369
Cash In Time Deposits	60,890	TA201	51,350
TOTAL Cash	920,054		3,078,719
TOTAL Assets and Deferred Outflows of Resources	920,054		3,078,719

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(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	153,457	TA630	84,722
TOTAL Due To Other Funds	153,457		84,722
Guaranty & Bid Deposits	394,331	TA30	418,447
Other Funds (specify)	372,266	TA85	2,575,550
TOTAL Agency Liabilities	766,597		2,993,996
TOTAL Liabilities	920,054		3,078,719
TOTAL Liabilities, Deferred Inflows And Fund Balance	920,054		3,078,719

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	15,503	TE200	13,823
TOTAL Cash	15,503		13,823
TOTAL Assets and Deferred Outflows of Resources	15,503		13,823

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Other Liabilities	15,503	TE688	13,823
TOTAL Other Liabilities	15,503		13,823
TOTAL Liabilities	15,503		13,823
TOTAL Liabilities, Deferred Inflows And Fund Balance	15,503		13,823

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Results of Operation

Code	Description	2016	EdpCode	2017
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Results of Operation

Code Description	2016	EdpCode	2017
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(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	25,998,538	W129	25,063,982
TOTAL Provision To Be Made In Future Budgets	25,998,538		25,063,982
TOTAL Assets and Deferred Outflows of Resources	25,998,538		25,063,982

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	3,570,589	W638	2,214,127
Other Post Employment Benefits	3,297,149	W683	
Installment Purchase Debt	99,775	W685	63,624
Compensated Absences	1,569,430	W687	1,482,501
Other Long Term Debt		W689	
TOTAL Other Liabilities	8,536,943		3,760,252
Due To Employees' Retirement System		W637	503,702
Additional Description W697 would not take			
TOTAL Due To Other Governments	0		503,702
Bonds Payable	17,306,198	W628	20,800,028
TOTAL Bond And Long Term Liabilities	17,306,198		20,800,028
Deferred Inflows of Resources - Pensions	155,397	W697	
TOTAL Deferred Inflows of Resources	155,397		0
TOTAL Liabilities	25,998,538		25,063,982
TOTAL Liabilities	25,998,538		25,063,982

TOWN OF East Greenbush
Statement of Indebtedness
For the Fiscal Year Ending 2017

3/30/2018

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
2017	BOND E	EFC Acquisition Water RCWSA			10/25/2017	02/01/2047	3.47%		\$3,665,650	\$0			\$0		\$3,665,650
2006	BOND E	WATER DISTRICT IMPROVEMENTS			08/11/2006	08/10/2016	4.75%		\$207,300	\$69,100	\$13,820	\$0	\$0		\$55,280
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	IPC E	Dispatch Recorder			03/31/2015	03/31/2019	8.96%			\$11,035	\$3,368	\$0	\$0		\$7,668
2017	IPC E	Police Vehicle (2016 prepaid)			09/11/2017	09/11/2018	6.50%		\$24,952	\$0	\$12,083		\$0		\$12,869
2015	IPC E	Police Vehicle			06/01/2015	06/01/2017	0.00%		\$75,205	\$25,051	\$25,050	\$0	\$0		\$0
2015	IPC E	Plow Truck			10/13/2015	10/13/2019	2.53%		\$106,193	\$63,689	\$20,702	\$0	\$0		\$42,988
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2007	BAN N	Park Land			12/29/2003	12/29/2004	1.34%			\$70,000	\$20,000	\$0	\$0		\$50,000
2007	BAN N	Sewer			12/01/1991	12/01/2001	1.38%			\$72,055	\$25,250	\$0	\$0		\$46,805
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2017	BOND N	DPW Equipment			04/28/2017	04/27/2024	1.46%		\$800,000	\$0			\$0		\$800,000
2016	BOND N	EFC Waste Water Treatment			09/22/2016	08/01/2046	2.98%		\$15,053,098	\$15,053,098	\$450,000	\$0	\$0		\$14,603,098
2015	BOND N	EFC Sewer 2012 Bond			06/21/2012	03/16/2020	4.98%			\$1,159,000	\$268,000	\$0	\$0		\$891,000
2007	BOND N	Building Construction Library			04/11/2002	04/11/2020	4.50%			\$1,025,000	\$240,000	\$0	\$0		\$785,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year											\$1,078,273	\$0	\$0		\$20,960,357

TOWN OF East Greenbush
Maturity Schedule
For the Fiscal Year Ending 2017

For Bonds Issued During The Fiscal Year Ended 2017

	EDPCODE	
Indebtedness No.		2017000001
Purpose of Issue		DPW Equipment
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	800,000
Date of Issue	2P3DT	4/28/2017
Interest Rate	2P3PC	1.46000
Final Maturity Date	2P3DM	4/27/2024
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P318	114,286
	2P319	114,286
	2P320	114,286
	2P321	114,286
	2P322	114,286
	2P323	114,286
	2P324	114,286

TOWN OF East Greenbush
Maturity Schedule
For the Fiscal Year Ending 2017

For Bonds Issued During The Fiscal Year Ended 2017

	EDPCODE	
Indebtedness No.		2017000002
Purpose of Issue		EFC Acquisition Water RCWSA
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	3,665,650
Date of Issue	2P3DT	10/25/2017
Interest Rate	2P3PC	3.47000
Final Maturity Date	2P3DM	2/1/2047
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P318	110,000
	2P319	90,650
	2P320	90,000
	2P321	90,000
	2P322	90,000
	2P323	90,000
	2P324	95,000
	2P325	95,000
	2P326	95,000
	2P327	95,000
	2P328	100,000
	2P329	100,000
	2P330	105,000
	2P331	105,000
	2P332	110,000
	2P333	115,000
	2P334	115,000
	2P335	120,000
	2P336	125,000
	2P337	130,000
	2P338	135,000
	2P339	140,000
	2P340	145,000
	2P341	150,000
	2P342	155,000
	2P343	160,000
	2P344	170,000
	2P345	175,000
	2P346	180,000
	2P347	190,000

TOWN OF East Greenbush
Maturity Schedule
For the Fiscal Year Ending 2017

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2017

	EDPCODE	
Indebtedness No.		2017000003
Purpose of Issue		Police Vehicle (2016 prepaid)
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	24,952
Date of Issue	2P3DT	9/11/2017
Interest Rate	2P3PC	6.50000
Final Maturity Date	2P3DM	9/11/2018
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P318	12,869

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

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	<u>\$13,057,196.70</u>
Time Deposits	9Z2021	<u>\$1,204,568.30</u>
Total		<u>\$14,261,765.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$500,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$15,079,343.95</u>
Total		<u>\$15,579,343.95</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF East Greenbush
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-6431	\$5,362	\$449	\$0	\$5,811
*****-0563	\$2,008,055	\$121	\$0	\$2,008,176
*****-2066	\$15,457	\$0	\$0	\$15,457
*****-6471	\$13,925	\$0	\$0	\$13,925
*****-8523	\$20,730	\$0	\$0	\$20,730
*****-71-1	\$1,204,568	\$0	\$0	\$1,204,568
*****-59-1	\$0	\$0	\$0	\$0
*****-9324	\$717	\$0	\$0	\$717
*****-0844	\$180,201	\$0	\$0	\$180,201
*****-0046	\$482,176	\$0	\$0	\$482,176
*****-0053	\$3,167,044	\$114,884	\$218,737	\$3,063,191
*****-0285	\$438,146	\$0	\$0	\$438,146
*****-0269	\$20,465	\$0	\$0	\$20,465
*****-0301	\$471,895	\$0	\$0	\$471,895
*****-0293	\$275,394	\$0	\$0	\$275,394
*****-0277	\$5,683	\$0	\$0	\$5,683
*****-0061	\$265,553	\$0	\$0	\$265,553
*****-0079	\$260,224	\$0	\$0	\$260,224
*****-0087	\$72,816	\$0	\$0	\$72,816
*****-0020	\$28,746	\$0	\$0	\$28,746
*****-0103	\$106,279	\$0	\$0	\$106,279
*****-0111	\$46,057	\$0	\$0	\$46,057
*****-0129	\$389,219	\$0	\$5,906	\$383,313
*****-0137	\$35,133	\$0	\$0	\$35,133
*****-0145	\$211,625	\$0	\$108,978	\$102,647
*****-0160	\$5,017	\$0	\$0	\$5,017
*****-0004	\$4,698,095	\$0	\$0	\$4,698,095
*****-1439	\$26,461	\$0	\$200	\$26,261
*****-6275	\$24,889	\$200	\$0	\$25,089
*****-EFC	\$925,499	\$0	\$0	\$925,499

TOWN OF East Greenbush
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-EFCw	\$32,501	\$0	\$0	\$32,501
Total Adjusted Bank Balance				\$15,219,764
Petty Cash				\$.00
Adjustments				\$.00
Total Cash				\$15,219,764
Total Cash Balance All Funds				\$15,219,764
* Must be equal				

Response

- Yes

No

Yes

No

No

No

No

No

No

Yes

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

Total Full Time Employees:		86			
Total Part Time Employees:		89			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$464,398.00	61	23	
90158	Police and Fire Retirement	\$439,858.00	22		
90258	Local Pension Fund				
90308	Social Security	\$432,232.00	86	89	
90408	Worker's Compensation Insurance	\$394,519.00	86	89	
90458	Life Insurance				
90508	Unemployment Insurance	\$13,977.00	86	89	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,659,106.00	86		51
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$129,272.00	18		4
Total		\$3,533,362.00			
Computed Total From Financial Section (comparative purposes only)		\$3,587,553.35			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$98,109	37,099	gallons	
Diesel Fuel	\$29,498	16,260	gallons	
Fuel Oil	\$1,919	1,058	gallons	
Natural Gas	\$20,000	22,000	cubic feet	Therms
Electricity	\$382,000	2,600,000	kilowatt-hours	
Coal			tons	
Propane	\$40	40	gallons	

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

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$2,319,757.00
3. Interest on Net OPEB Obligation	\$131,886.00
4. Adjustment to Annual Required Contribution	(\$197,562.00)
5. Annual OPEB Expense	\$2,254,081.00
6. Less: Actual Contribution Made	\$462,988.00
7. Increase in Net OPEB Obligation	\$1,791,093.00
8. Net OPEB Obligation - beginning of year	\$3,297,149.00
9. Net OPEB Obligation - end of year	\$5,088,242.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	20.54%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$20,583,800.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$20,583,800.00
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	363.97%

Other OPEB Information

18. Date of most recent actuarial valuation	01/01/2015
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)	

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 12/31/2017, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of 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 12/31/2017 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) 477-6461
Telephone Number

Supervisor
Title

225 Columbia Turpike, Rensselaer N
Official Address

03/30/2018
Date of Certification

(518) 477-4775
Official Telephone Number

TOWN OF East Greenbush
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 2016 UHY Audit adjusted Fund Balnce to \$4,453,199

Account Code A8015 no adjustment

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 2016 UHY Audit Adjustment equity to \$401,720

(SS) SEWER

Adjustment Reason

Account Code SS8012 No Adjustment

Account Code SS8015 2016 UHY Audit Adjustment equity to \$3,754,799

(SW) WATER

Adjustment Reason

Account Code SW8012 2016 UHY Audit Adjust equity to \$1,168,691

Thank you, 380324900000 from the TOWN of EAST GREENBUSH, for your Submission to the Local Government and School Accountability Data Exchange System on 03/30/2018 07:45:53 PM.

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TOWN OF EAST GREENBUSH, NEW YORK
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

(a) Financial Reporting Entity

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

(b) Basis of Presentation – Fund Accounting

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

TOWN OF EAST GREENBUSH, NEW YORK
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

GOVERNMENTAL FUND TYPES

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

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

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

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

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

(c) Basis of Accounting

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

TOWN OF EAST GREENBUSH, NEW YORK
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Basis of Accounting (Continued)

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

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

(d) Property Taxes

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

(e) Budgets

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

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

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Budgets (Continued)

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

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

(f) Account Groups

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

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

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