

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 12/31/2015

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (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 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	813,922	A200	2,347,948
Departmental Cash		A215	
TOTAL Cash	813,922		2,347,948
Accounts Receivable	42,861	A380	321,643
TOTAL Other Receivables (net)	42,861		321,643
Due From Other Funds	262,978	A391	262,978
TOTAL Due From Other Funds	262,978		262,978
Prepaid Expenses	295,968	A480	218,252
TOTAL Prepaid Expenses	295,968		218,252
Cash Special Reserves	193,055	A230	182,667
TOTAL Restricted Assets	193,055		182,667
TOTAL Assets and Deferred Outflows of Resources	1,608,785		3,333,488

TOWN OF East Greenbush
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	169,624	A600	153,076
TOTAL Accounts Payable	169,624		153,076
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	169,624		153,076
Fund Balance			
Not in Spendable Form	295,968	A806	218,252
TOTAL Nonspendable Fund Balance	295,968		218,252
Other Restricted Fund Balance	193,055	A899	182,667
TOTAL Restricted Fund Balance	193,055		182,667
Unassigned Fund Balance	950,138	A917	2,779,493
TOTAL Unassigned Fund Balance	950,138		2,779,493
TOTAL Fund Balance	1,439,161		3,180,412
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,608,785		3,333,488

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	4,162,672	A1001	4,286,033
TOTAL Real Property Taxes	4,162,672		4,286,033
Other Payments In Lieu of Taxes	347,965	A1081	384,995
Interest & Penalties On Real Prop Taxes	22,240	A1090	19,183
TOTAL Real Property Tax Items	370,205		404,178
Non Prop Tax Dist By County	2,070,114	A1120	2,086,755
Franchises	204,701	A1170	203,065
TOTAL Non Property Tax Items	2,274,815		2,289,820
Clerk Fees	10,914	A1255	10,846
Police Fees	16,287	A1520	2,207
Safety Inspection Fees	182,519	A1560	203,949
Other Public Safety Departmental Income	40,765	A1589	36,083
Park And Recreational Charges	70,553	A2001	73,038
Special Recreational Facility Charges	5,030	A2025	12,736
Zoning Fees	4,866	A2110	4,745
Planning Board Fees	38,914	A2115	30,210
Refuse & Garbage Charges	193,689	A2130	192,744
TOTAL Departmental Income	563,538		566,557
Sewer Serv Other Govts	325,494	A2374	351,851
Debt Service, Other Govts	292,631	A2392	287,300
TOTAL Intergovernmental Charges	618,125		639,151
Interest And Earnings	21,534	A2401	21,247
TOTAL Use of Money And Property	21,534		21,247
Business & Occupational License	1,365	A2501	1,610
Bingo Licenses	2,890	A2540	2,522
Dog Licenses	9,119	A2544	8,947
TOTAL Licenses And Permits	13,374		13,079
Fines And Forfeited Bail	294,120	A2610	356,865
Forfeiture of Crime Proceeds	75,209	A2625	-11,928
TOTAL Fines And Forfeitures	369,329		344,937
Sales of Scrap & Excess Materials	59,060	A2650	15,765
Insurance Recoveries	63,475	A2680	44,196
TOTAL Sale of Property And Compensation For Loss	122,535		59,961
Refunds of Prior Year's Expenditures	48,300	A2701	
Gifts And Donations		A2705	
Employees Contributions	15,795	A2709	19,939
Unclassified (specify)	77,116	A2770	72,412
TOTAL Miscellaneous Local Sources	141,212		92,351
St Aid, Revenue Sharing	73,383	A3001	73,383
St Aid, Reorganization & Efficiency Grants	437	A3004	6,826
St Aid, Mortgage Tax	546,613	A3005	382,201
St Aid - Other (specify)	13,933	A3089	506

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
St Aid, Youth Programs	4,824	A3820	4,824
TOTAL State Aid	639,190		467,740
TOTAL Revenues	9,296,527		9,185,054
TOTAL Detail Revenues And Other Sources	9,296,527		9,185,054

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	40,154	A10101	33,426
Legislative Board, Contr Expend	469	A10104	140
TOTAL Legislative Board	40,622		33,566
Municipal Court, Pers Serv	187,226	A11101	201,476
Municipal Court, Contr Expend	43,417	A11104	6,738
TOTAL Municipal Court	230,643		208,213
Supervisor,pers Serv	103,121	A12201	94,427
Supervisor,contr Expend	2,092	A12204	1,450
TOTAL Supervisor	105,213		95,877
Dir of Finance, Pers Serv	37,284	A13101	37,772
Dir of Finance, Contr Expend	323	A13104	527
TOTAL Dir of Finance	37,607		38,299
Comptroller,pers Serv	31,549	A13151	32,409
Comptroller, Contr Expend	14,082	A13154	3,628
TOTAL Comptroller	45,631		36,037
Auditor, Contr Expend		A13204	
TOTAL Auditor	0		0
Tax Collection,pers Serv	58,207	A13301	64,178
Tax Collection,contr Expend	3,101	A13304	4,190
TOTAL Tax Collection	61,309		68,368
Purchasing, Pers Serv	16,475	A13451	15,959
Purchasing, Equip & Cap Outlay	1,759	A13452	104
TOTAL Purchasing	18,234		16,063
Assessment, Pers Serv	81,792	A13551	96,108
Assessment, Contr Expend	34,212	A13554	27,630
TOTAL Assessment	116,004		123,738
Clerk,pers Serv	87,922	A14101	82,916
Clerk,contr Expend	3,801	A14104	4,815
TOTAL Clerk	91,723		87,731
Law, Pers Serv	2,205	A14201	
Law, Contr Expend	170,871	A14204	148,698
TOTAL Law	173,075		148,698
Personnel, Pers Serv		A14301	
Personnel, Contr Expend	6,926	A14304	9,445
Personnel, Empl Bnfts	90,716	A14308	
TOTAL Personnel	97,642		9,445
Elections, Pers Serv		A14501	150
Elections, Contr Expend	600	A14504	600
TOTAL Elections	600		750
Public Works Admin, Pers Serv	22,054	A14901	18,462
Public Works Admin, Contr Expend	2,753	A14904	3,944
TOTAL Public Works Admin	24,808		22,406
Buildings, Pers Serv	55,104	A16201	55,822
Buildings, Contr Expend	109,115	A16204	98,013
TOTAL Buildings	164,218		153,835

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Central Print & Mail,contr Expend	22,178	A16704	22,558
TOTAL Central Print & Mail	22,178		22,558
Central Data Process, Pers Serv	33,114	A16801	35,500
Central Data Process, Contr Expend	32,267	A16804	31,780
TOTAL Central Data Process	65,381		67,280
Unallocated Insurance, Contr Expend	41,940	A19104	83,139
TOTAL Unallocated Insurance	41,940		83,139
Municipal Assn Dues, Contr Expend	3,991	A19204	1,292
TOTAL Municipal Assn Dues	3,991		1,292
Judgements And Claims, Contr Expend	35,000	A19304	
TOTAL Judgements And Claims	35,000		0
Taxes & Assess On Munic Prop, Contr Expend	1,186	A19504	450
TOTAL Taxes & Assess On Munic Prop	1,186		450
TOTAL General Government Support	1,377,006		1,217,745
Public Safety Comm Sys, Pers Serv	605,160	A30201	607,967
Public Safety Comm Sys, Contr Expend	6,825	A30204	176
TOTAL Public Safety Comm Sys	611,986		608,143
Police, Pers Serv	1,941,394	A31201	1,932,337
Police, Equip & Cap Outlay	4,450	A31202	5,344
Police, Contr Expend	123,024	A31204	127,442
TOTAL Police	2,068,868		2,065,123
Fire, Pers Serv	5,229	A34101	5,094
TOTAL Fire	5,229		5,094
Control of Animals, Pers Serv	16,934	A35101	12,408
Control of Animals, Contr Expend	1,326	A35104	2,527
TOTAL Control of Animals	18,260		14,935
Examining Boards, Pers Serv		A36101	5,250
TOTAL Examining Boards	0		5,250
Safety Inspection, Pers Serv	114,782	A36201	110,436
Safety Inspection, Contr Expend	7,076	A36204	7,717
TOTAL Safety Inspection	121,857		118,153
School Attendance officer-Contr Expend	1,493	A36604	1,496
TOTAL School Attendance officer-Contr Expend	1,493		1,496
TOTAL Public Safety	2,827,693		2,818,193
Registrar of Vital Statistics, Pers Serv	6,855	A40201	6,910
TOTAL Registrar of Vital Statistics	6,855		6,910
TOTAL Health	6,855		6,910
Garage, Contr Expend	10,609	A51324	18,297
TOTAL Garage	10,609		18,297
Street Lighting, Contr Expend	184,341	A51824	168,524
TOTAL Street Lighting	184,341		168,524
TOTAL Transportation	194,950		186,820
Veterans Service, Contr Expend	3,000	A65104	3,000
TOTAL Veterans Service	3,000		3,000

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Programs For Aging, Pers Serv	2,842	A67721	991
Programs For Aging, Contr Expend	728	A67724	1,351
TOTAL Programs For Aging	3,570		2,342
TOTAL Economic Assistance And Opportunity	6,570		5,342
Parks, Pers Serv	134,192	A71101	141,545
Parks, Contr Expend	25,538	A71104	32,482
TOTAL Parks	159,730		174,027
Playgr & Rec Centers, Pers Serv	40,932	A71401	36,122
Playgr & Rec Centers, Contr Expend	12,715	A71404	14,597
TOTAL Playgr & Rec Centers	53,647		50,718
Band Concerts, Contr Expend	1,150	A72704	
TOTAL Band Concerts	1,150		0
Youth Prog, Pers Serv	43,203	A73101	48,057
Youth Prog, Contr Expend	32,676	A73104	34,450
TOTAL Youth Prog	75,879		82,506
Historian, Pers Serv	4,996	A75101	5,250
Historian, Contr Expend	69	A75104	260
TOTAL Historian	5,065		5,510
TOTAL Culture And Recreation	295,471		312,762
Zoning, Pers Serv	8,440	A80101	7,840
Zoning, Contr Expend	9,859	A80104	12,328
TOTAL Zoning	18,300		20,168
Planning, Pers Serv	58,509	A80201	47,869
Planning, Contr Expend	155,237	A80204	49,492
TOTAL Planning	213,747		97,361
Refuse & Garbage, Pers Serv	112,493	A81601	96,251
Refuse & Garbage, Contr Expend	152,617	A81604	141,285
TOTAL Refuse & Garbage	265,110		237,535
TOTAL Home And Community Services	497,156		355,065
State Retirement System	396,630	A90108	334,046
Police & Firemen Retirement, Empl Bnfts	525,620	A90158	375,557
Social Security, Employer Cont	288,134	A90308	277,168
Worker's Compensation, Empl Bnfts	102,564	A90408	124,959
Unemployment Insurance, Empl Bnfts	55,631	A90508	26,809
Hospital & Medical (dental) Ins, Empl Bnft	949,797	A90608	951,101
Other Employee Benefits (spec)		A90898	116,190
Additional Description 0			
TOTAL Employee Benefits	2,318,376		2,205,830
Debt Principal, Serial Bonds	215,000	A97106	220,000
Debt Principal, Bond Anticipation Notes	20,000	A97306	20,000
Debt Principal, Capital Notes	17,477	A97406	
Other Debt, Principal		A97896	26,240
TOTAL Debt Principal	252,477		266,240

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Debt Interest, Serial Bonds	77,631	A97107	67,300
Debt Interest, Bond Anticipation Notes	1,974	A97307	1,596
Debt Interest, Capital Notes	1,049	A97407	
Other Debt, Interest		A97897	
TOTAL Debt Interest	80,654		68,896
TOTAL Expenditures	7,857,208		7,443,803
TOTAL Detail Expenditures And Other Uses	7,857,208		7,443,803

TOWN OF East Greenbush
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-293,622	A8021	1,439,161
Prior Period Adj -Increase In Fund Balance	293,463	A8012	
Restated Fund Balance - Beg of Year	-159	A8022	1,439,161
ADD - REVENUES AND OTHER SOURCES	9,296,527		9,185,054
DEDUCT - EXPENDITURES AND OTHER USES	7,857,208		7,443,803
Fund Balance - End of Year	1,439,161	A8029	3,180,412

TOWN OF East Greenbush
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	4,286,033	A1049N	4,268,113
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	701,613
Est Rev - Use of Money And Property	25,000	A2499N	25,000
Est Rev - Licenses And Permits	15,100	A2599N	15,100
Est Rev - Fines And Forfeitures	310,000	A2649N	310,000
Est Rev - Sale of Prop And Comp For Loss	32,700	A2699N	32,700
Est Rev - Miscellaneous Local Sources	93,146	A2799N	93,146
Est Rev - State Aid	400,383	A3099N	400,383
TOTAL Estimated Revenues	8,074,511		8,056,591
TOTAL Estimated Revenues And Other Sources	8,074,511		8,056,591

TOWN OF East Greenbush
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	1,265,971	A1999N	1,552,576
App - Public Safety	3,203,296	A3999N	3,222,656
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	333,061	A7999N	333,509
App - Home And Community Services	348,370	A8999N	348,370
App - Employee Benefits	2,520,482	A9199N	2,343,170
App - Debt Service	21,607	A9899N	51,902
TOTAL Appropriations	7,897,195		8,056,591
Other Budgetary Purposes	177,316	A962N	0
TOTAL Other Uses	177,316		0
TOTAL Appropriations And Other Uses	8,074,511		8,056,591

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

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	270,965	DA200	801,532
TOTAL Cash	270,965		801,532
Accounts Receivable		DA380	
TOTAL Other Receivables (net)	0		0
Cash Special Reserves	5,005	DA230	5,005
TOTAL Restricted Assets	5,005		5,005
TOTAL Assets and Deferred Outflows of Resources	275,970		806,537

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

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	51,050	DA600	35,000
TOTAL Accounts Payable	51,050		35,000
Due To Other Funds	344,243	DA630	344,243
TOTAL Due To Other Funds	344,243		344,243
TOTAL Liabilities	395,293		379,243
Fund Balance			
Capital Reserve	5,005	DA878	5,005
Other Restricted Fund Balance		DA899	
TOTAL Restricted Fund Balance	5,005		5,005
Assigned Unappropriated Fund Balance		DA915	422,289
TOTAL Assigned Fund Balance	0		422,289
Unassigned Fund Balance	-124,328	DA917	
TOTAL Unassigned Fund Balance	-124,328		0
TOTAL Fund Balance	-119,323		427,294
TOTAL Liabilities, Deferred Inflows And Fund Balance	275,970		806,537

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

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	2,388,983	DA1001	2,263,504
TOTAL Real Property Taxes	2,388,983		2,263,504
Other Payments In Lieu of Taxes	186,262	DA1081	186,262
TOTAL Real Property Tax Items	186,262		186,262
Transportation Services, Other Govts		DA2300	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	14,678	DA2401	14,490
TOTAL Use of Money And Property	14,678		14,490
Insurance Recoveries		DA2680	172,900
TOTAL Sale of Property And Compensation For Loss	0		172,900
Employees Contributions	6,417	DA2709	6,040
Unclassified (specify)	8,685	DA2770	34,099
TOTAL Miscellaneous Local Sources	15,102		40,139
Interfund Revenues	98,703	DA2801	32,646
TOTAL Interfund Revenues	98,703		32,646
St Aid, Consolidated Highway Aid		DA3501	293,928
TOTAL State Aid	0		293,928
TOTAL Revenues	2,703,727		3,003,870
TOTAL Detail Revenues And Other Sources	2,703,727		3,003,870

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

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Admin, Pers Serv	4,111	DA50101	
TOTAL Street Admin	4,111		0
Maint of Streets, Pers Serv	321,108	DA51101	297,470
Maint of Streets, Contr Expend	124,526	DA51104	313,654
TOTAL Maint of Streets	445,634		611,123
Improvements, Pers Serv	192,856	DA51121	179,737
Perm Improve Highway, Contr Expend	144,806	DA51124	210,657
TOTAL Perm Improve Highway	337,661		390,394
Machinery, Pers Serv	115,509	DA51301	110,272
Machinery, Contr Expend	265,344	DA51304	214,849
TOTAL Machinery	380,853		325,122
Garage, Contr Expend	34,085	DA51324	37,861
TOTAL Garage	34,085		37,861
Brush And Weeds, Pers Serv		DA51401	
Brush And Weeds, Contr Expend	19,901	DA51404	25,873
TOTAL Brush And Weeds	19,901		25,873
Snow Removal, Pers Serv	202,973	DA51421	185,473
Snow Removal, Contr Expend	130,745	DA51424	58,939
TOTAL Snow Removal	333,719		244,412
TOTAL Transportation	1,555,964		1,634,785
State Retirement, Empl Bnfts	170,872	DA90108	129,518
Social Security , Empl Bnfts	58,955	DA90308	56,934
Worker's Compensation, Empl Bnfts	110,224	DA90408	108,243
Hospital & Medical (dental) Ins, Empl Bnft	271,812	DA90608	260,433
TOTAL Employee Benefits	611,864		555,128
Debt Principal, Serial Bonds	48,129	DA97106	48,129
Debt Principal, Bond Anticipation Notes	161,397	DA97306	146,223
Debt Principal, Capital Notes	39,530	DA97406	
Other Debt, Principal		DA97896	63,712
TOTAL Debt Principal	249,056		258,063
Debt Interest, Serial Bonds	5,784	DA97107	3,889
Debt Interest, Bond Anticipation Notes	5,842	DA97307	3,431
Debt Interest, Capital Notes	3,827	DA97407	
Other Debt, Interest		DA97897	1,957
TOTAL Debt Interest	15,452		9,277
TOTAL Expenditures	2,432,335		2,457,253
TOTAL Detail Expenditures And Other Uses	2,432,335		2,457,253

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

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-390,715	DA8021	-119,323
Restated Fund Balance - Beg of Year	-390,715	DA8022	-119,323
ADD - REVENUES AND OTHER SOURCES	2,703,727		3,003,870
DEDUCT - EXPENDITURES AND OTHER USES	2,432,335		2,457,253
Fund Balance - End of Year	-119,323	DA8029	427,304

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

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	2,263,505	DA1049N	2,296,811
Est Rev - Real Property Tax Items	186,262	DA1099N	186,262
Est. Rev. - Intergovernmental Charges	5,000	DA2399N	5,000
Est Rev - Use of Money And Property	19,142	DA2499N	19,142
Est Rev - Miscellaneous Local Sources	30,004	DA2799N	30,004
Est Rev - Interfund Revenues	130,271	DA2801N	130,271
Est Rev - State Aid	131,212	DA3099N	131,212
TOTAL Estimated Revenues	2,765,396		2,798,702
TOTAL Estimated Revenues And Other Sources	2,765,396		2,798,702

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	1,623,508	DA5999N	1,680,416
App - Employee Benefits	729,395	DA9199N	731,172
App - Debt Service	412,493	DA9899N	387,114
TOTAL Appropriations	2,765,396		2,798,702
TOTAL Appropriations And Other Uses	2,765,396		2,798,702

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	4,348	H200	4,348
TOTAL Cash	4,348		4,348
TOTAL Assets and Deferred Outflows of Resources	4,348		4,348

TOWN OF East Greenbush
Annual Update Document
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	76,828	H600	369,404
TOTAL Accounts Payable	76,828		369,404
Bond Anticipation Notes Payable	6,594,389	H626	11,989,389
TOTAL Notes Payable	6,594,389		11,989,389
Due To Other Funds	683,794	H630	683,794
TOTAL Due To Other Funds	683,794		683,794
TOTAL Liabilities	7,355,011		13,042,587
Fund Balance			
Unassigned Fund Balance	-7,350,663	H917	-13,038,239
TOTAL Unassigned Fund Balance	-7,350,663		-13,038,239
TOTAL Fund Balance	-7,350,663		-13,038,239
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,348		4,348

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
St Aid, Suburban Hwy Improv Pro	350,000	H3502	44,723
TOTAL State Aid	350,000		44,723
TOTAL Revenues	350,000		44,723
Bans Redeemed From Appropriations	371,018	H5731	405,844
TOTAL Proceeds of Obligations	371,018		405,844
TOTAL Other Sources	371,018		405,844
TOTAL Detail Revenues And Other Sources	721,018		450,567

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	392,990	H51122	23,632
TOTAL Perm Improve Highway	392,990		23,632
TOTAL Transportation	392,990		23,632
Sewage Treat Disp, Equip & Cap Outlay	5,408,332	H81302	6,114,511
TOTAL Sewage Treat Disp	5,408,332		6,114,511
TOTAL Home And Community Services	5,408,332		6,114,511
TOTAL Expenditures	5,801,322		6,138,143
TOTAL Detail Expenditures And Other Uses	5,801,322		6,138,143

TOWN OF East Greenbush
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,270,359	H8021	-7,350,663
Restated Fund Balance - Beg of Year	-2,270,359	H8022	-7,350,663
ADD - REVENUES AND OTHER SOURCES	721,018		450,567
DEDUCT - EXPENDITURES AND OTHER USES	5,801,322		6,138,143
Fund Balance - End of Year	-7,350,663	H8029	-13,038,238

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Improvements Other Than Buildings		K103	21,288,366
Machinery And Equipment		K104	2,003,772
TOTAL Fixed Assets (net)	0		23,292,138
TOTAL Assets and Deferred Outflows of Resources	0		23,292,138

TOWN OF East Greenbush
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	23,292,138
TOTAL Investments in Non-Current Government Assets	0		23,292,138
TOTAL Fund Balance	0		23,292,138
TOTAL	0		23,292,138

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF East Greenbush
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Balance Sheet

Code Description	2014	EdpCode	2015
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TOWN OF East Greenbush
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	104,550	SF1001	106,623
TOTAL Real Property Taxes	104,550		106,623
TOTAL Revenues	104,550		106,623
TOTAL Detail Revenues And Other Sources	104,550		106,623

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	104,550	SF34104	106,623
TOTAL Fire Protection	104,550		106,623
TOTAL Public Safety	104,550		106,623
TOTAL Expenditures	104,550		106,623
TOTAL Detail Expenditures And Other Uses	104,550		106,623

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	104,550		106,623
DEDUCT - EXPENDITURES AND OTHER USES	104,550		106,623
Fund Balance - End of Year		SF8029	

TOWN OF East Greenbush
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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	9,591	SM200	69,114
TOTAL Cash	9,591		69,114
Accounts Receivable		SM380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	124,226	SM391	124,226
TOTAL Due From Other Funds	124,226		124,226
TOTAL Assets and Deferred Outflows of Resources	133,817		193,340

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		SM600	
TOTAL Accounts Payable	0		0
Due To Other Funds	262,978	SM630	262,978
TOTAL Due To Other Funds	262,978		262,978
TOTAL Liabilities	262,978		262,978
Fund Balance			
Assigned Unappropriated Fund Balance		SM915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-129,162	SM917	-69,638
TOTAL Unassigned Fund Balance	-129,162		-69,638
TOTAL Fund Balance	-129,162		-69,638
TOTAL Liabilities, Deferred Inflows And Fund Balance	133,817		193,340

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	640,163	SM1001	640,163
TOTAL Real Property Taxes	640,163		640,163
Ambulance Charges	300,384	SM1640	419,325
TOTAL Departmental Income	300,384		419,325
TOTAL Revenues	940,546		1,059,488
TOTAL Detail Revenues And Other Sources	940,546		1,059,488

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Ambulance, Contr Expend	1,012,370	SM45404	992,265
TOTAL Ambulance	1,012,370		992,265
TOTAL Health	1,012,370		992,265
Worker's Compensation, Empl Bnfts	20,988	SM90408	7,700
Union Welfare Benefits		SM90708	
TOTAL Employee Benefits	20,988		7,700
TOTAL Expenditures	1,033,359		999,965
TOTAL Detail Expenditures And Other Uses	1,033,359		999,965

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	226,629	SM8021	-129,162
Prior Period Adj -Decrease In Fund Balance	262,978	SM8015	
Restated Fund Balance - Beg of Year	-36,349	SM8022	-129,162
ADD - REVENUES AND OTHER SOURCES	940,546		1,059,488
DEDUCT - EXPENDITURES AND OTHER USES	1,033,359		999,965
Fund Balance - End of Year	-129,162	SM8029	-69,638

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	964,347	SS200	1,335,622
Cash In Time Deposits	2,200,000	SS201	2,200,000
TOTAL Cash	3,164,347		3,535,622
Accounts Receivable	67,729	SS380	62,564
TOTAL Other Receivables (net)	67,729		62,564
Due From Other Funds	227,256	SS391	227,256
TOTAL Due From Other Funds	227,256		227,256
TOTAL Assets and Deferred Outflows of Resources	3,459,332		3,825,442

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	51,639	SS600	427,654
TOTAL Accounts Payable	51,639		427,654
TOTAL Liabilities	51,639		427,654
Fund Balance			
Assigned Unappropriated Fund Balance	3,407,693	SS915	3,397,788
TOTAL Assigned Fund Balance	3,407,693		3,397,788
TOTAL Fund Balance	3,407,693		3,397,788
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,459,332		3,825,442

TOWN OF East Greenbush
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For the Fiscal Year Ending 2015

(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,221,912	SS1001	1,221,912
TOTAL Real Property Taxes	1,221,912		1,221,912
Sewer Rents	965,225	SS2120	988,764
Sewer Charges	34,777	SS2122	40,635
TOTAL Departmental Income	1,000,002		1,029,399
Sewer Serv Other Govts	391,172	SS2374	338,580
TOTAL Intergovernmental Charges	391,172		338,580
Interest And Earnings	2,884	SS2401	2,847
TOTAL Use of Money And Property	2,884		2,847
Permits, Other	3,400	SS2590	2,650
TOTAL Licenses And Permits	3,400		2,650
Insurance Recoveries		SS2680	721,833
TOTAL Sale of Property And Compensation For Loss	0		721,833
Employees Contributions		SS2709	118
Unclassified (specify)	215,904	SS2770	212,487
TOTAL Miscellaneous Local Sources	215,904		212,604
TOTAL Revenues	2,835,274		3,529,825
TOTAL Detail Revenues And Other Sources	2,835,274		3,529,825

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(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Sewer Administration, Pers Serv	94,956	SS81101	88,170
Sewer Administration, Contr Expend	85,468	SS81104	53,440
TOTAL Sewer Administration	180,424		141,611
Sanitary Sewers, Pers Serv	142,828	SS81201	154,214
Sanitary Sewers, Contr Expend	114,695	SS81204	77,572
TOTAL Sanitary Sewers	257,524		231,786
Sewage Treat Disp, Pers Serv	224,718	SS81301	227,556
Sewage Treat Disp, Contr Expend	528,694	SS81304	1,780,298
TOTAL Sewage Treat Disp	753,412		2,007,854
Other Sanitation, Contr Expend	401,290	SS81894	401,862
TOTAL Other Sanitation	401,290		401,862
TOTAL Home And Community Services	1,592,650		2,783,113
State Retirement, Empl Bnfts	76,994	SS90108	58,360
Social Security , Empl Bnfts	35,964	SS90308	34,694
Worker's Compensation, Empl Bnfts	21,805	SS90408	21,413
Hospital & Medical (dental) Ins, Empl Bnft	141,995	SS90608	137,309
TOTAL Employee Benefits	276,758		251,777
Debt Principal, Serial Bonds	231,000	SS97106	242,000
Debt Principal, Bond Anticipation Notes	175,250	SS97306	225,250
TOTAL Debt Principal	406,250		467,250
Debt Interest, Serial Bonds	33,262	SS97107	31,229
Debt Interest, Bond Anticipation Notes	9,009	SS97307	6,361
TOTAL Debt Interest	42,271		37,590
TOTAL Expenditures	2,317,929		3,539,730
TOTAL Detail Expenditures And Other Uses	2,317,929		3,539,730

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,890,348	SS8021	3,407,693
Restated Fund Balance - Beg of Year	2,890,348	SS8022	
ADD - REVENUES AND OTHER SOURCES	2,835,274		3,529,825
DEDUCT - EXPENDITURES AND OTHER USES	2,317,929		3,539,730
Fund Balance - End of Year	3,407,693	SS8029	3,397,790

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	1,221,912	SS1049N	1,252,954
Est Rev - Departmental Income	1,291,983	SS1299N	1,291,983
TOTAL Estimated Revenues	2,513,895		2,544,937
Appropriated Fund Balance		SS599N	194,000
TOTAL Estimated Other Sources	0		194,000
TOTAL Estimated Revenues And Other Sources	2,513,895		2,738,937

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	1,730,234	SS8999N	1,723,066
App-Employee Benefits	266,747	SS9199N	287,485
App - Debt Service	516,914	SS9899N	728,386
TOTAL Appropriations	2,513,895		2,738,937
TOTAL Appropriations And Other Uses	2,513,895		2,738,937

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	331,976	SW200	488,290
TOTAL Cash	331,976		488,290
Water Rents Receivable	136,532	SW350	126,730
TOTAL Other Receivables (net)	136,532		126,730
Due From Other Funds	717,216	SW391	717,216
TOTAL Due From Other Funds	717,216		717,216
TOTAL Assets and Deferred Outflows of Resources	1,185,724		1,332,235

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	336,070	SW600	336,070
TOTAL Accounts Payable	336,070		336,070
TOTAL Liabilities	336,070		336,070
Fund Balance			
Assigned Appropriated Fund Balance	47,831	SW914	47,831
Assigned Unappropriated Fund Balance	801,823	SW915	948,334
TOTAL Assigned Fund Balance	849,654		996,165
TOTAL Fund Balance	849,654		996,165
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,185,724		1,332,235

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	441,823	SW1001	441,823
TOTAL Real Property Taxes	441,823		441,823
Metered Water Sales	1,600,948	SW2140	2,113,804
Unmetered Water Sales	665,743	SW2142	264,743
Other Home & Community Services Income	20,349	SW2189	77,617
TOTAL Departmental Income	2,287,040		2,456,164
Debt Service-Other Govts		SW2392	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	3,960	SW2401	3,909
TOTAL Use of Money And Property	3,960		3,909
Permits, Other	26,195	SW2590	15,090
TOTAL Licenses And Permits	26,195		15,090
Employees Contributions	6,325	SW2709	5,314
Unclassified (specify)	178,746	SW2770	
TOTAL Miscellaneous Local Sources	185,072		5,314
St Aid, Other Aid (specify)	73,151	SW3089	
TOTAL State Aid	73,151		0
TOTAL Revenues	3,017,240		2,922,300
Interfund Transfers		SW5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	3,017,240		2,922,300

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Water Administration, Pers Serv	101,557	SW83101	101,470
Water Administration, Contr Expend	98,216	SW83104	93,528
TOTAL Water Administration	199,772		194,998
Source Supply Pwr & Pump, Contr Expend	1,433,290	SW83204	1,496,420
TOTAL Source Supply Pwr & Pump	1,433,290		1,496,420
Water Trans & Distrib, Pers Serv	374,265	SW83401	387,638
Water Trans & Distrib, Contr Expend	176,639	SW83404	248,461
TOTAL Water Trans & Distrib	550,905		636,099
Other Water, Contr Expend	490,021	SW83894	195,141
TOTAL Other Water	490,021		195,141
TOTAL Home And Community Services	2,673,988		2,522,659
State Retirement, Empl Bnfts	70,240	SW90108	53,241
Social Security , Empl Bnfts	33,287	SW90308	36,451
Worker's Compensation, Empl Bnfts	31,722	SW90408	29,179
Hospital & Medical (dental) Ins, Empl Bnft	110,549	SW90608	101,030
TOTAL Employee Benefits	245,798		219,900
Debt Principal, Serial Bonds	13,820	SW97106	13,820
Debt Principal, Bond Anticipation Notes	14,371	SW97306	14,371
TOTAL Debt Principal	28,191		28,191
Debt Interest, Serial Bonds	5,303	SW97107	4,635
Debt Interest, Bond Anticipation Notes	591	SW97307	403
TOTAL Debt Interest	5,894		5,038
TOTAL Expenditures	2,953,870		2,775,789
TOTAL Detail Expenditures And Other Uses	2,953,870		2,775,789

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	786,283	SW8021	849,654
Restated Fund Balance - Beg of Year	786,283	SW8022	
ADD - REVENUES AND OTHER SOURCES	3,017,241		2,922,300
DEDUCT - EXPENDITURES AND OTHER USES	2,953,870		2,775,789
Fund Balance - End of Year	849,654	SW8029	996,166

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	441,822	SW1049N	393,217
Est Rev - Departmental Income	2,063,905	SW1299N	2,063,905
Est Rev - Use of Money And Property	7,462	SW2499N	7,462
Est Rev-Miscellaneous Local Sources		SW2799N	
Est Rev - Interfund Revenues	271,896	SW2801N	46,542
TOTAL Estimated Revenues	2,785,085		2,511,126
Appropriated Fund Balance	47,831	SW599N	47,831
TOTAL Estimated Other Sources	47,831		47,831
TOTAL Estimated Revenues And Other Sources	2,832,916		2,558,957

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	2,561,788	SW1999N	2,265,394
App-Employee Benefits	237,767	SW9199N	261,235
App - Debt Service	33,361	SW9899N	32,328
TOTAL Appropriations	2,832,916		2,558,957
TOTAL Appropriations And Other Uses	2,832,916		2,558,957

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	492,034	TA200	826,824
Cash In Time Deposits	70,236	TA201	77,095
TOTAL Cash	562,270		903,918
TOTAL Assets and Deferred Outflows of Resources	562,270		903,918

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	40,660	TA630	40,660
TOTAL Due To Other Funds	40,660		40,660
Guaranty & Bid Deposits	385,312	TA30	445,506
Other Funds (specify)	136,298	TA85	417,752
TOTAL Agency Liabilities	521,610		863,258
TOTAL Liabilities	562,270		903,918
TOTAL Liabilities, Deferred Inflows And Fund Balance	562,270		903,918

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	10,064	TE200	14,239
TOTAL Cash	10,064		14,239
TOTAL Assets and Deferred Outflows of Resources	10,064		14,239

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Other Liabilities	10,064	TE688	14,239
TOTAL Other Liabilities	10,064		14,239
TOTAL Liabilities	10,064		14,239
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,064		14,239

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	4,965,896	W129	5,235,260
TOTAL Provision To Be Made In Future Budgets	4,965,896		5,235,260
TOTAL Assets and Deferred Outflows of Resources	4,965,896		5,235,260

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Net Pension Liability -Proportionate Share		W638	656,735
Compensated Absences	1,601,503	W687	1,601,503
TOTAL Other Liabilities	1,601,503		2,258,238
Capital Notes Payable	41,394	W627	132,845
Bonds Payable	3,322,998	W628	2,799,049
TOTAL Bond And Long Term Liabilities	3,364,392		2,931,894
Deferred Inflows of Resources - Pensions		W697	45,128
TOTAL Deferred Inflows of Resources	0		45,128
TOTAL Liabilities	4,965,896		5,235,260
TOTAL Liabilities	4,965,896		5,235,260

Office of the State Comptroller

TOWN OF East Greenbush
Statement of Indebtedness
For the Fiscal Year Ending 2015

4/18/2016

County of: Rensselaer

Municipal Code: 380324900000

Fisc Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Reg. of Year	Paid Dur. Year	Redeemed Bond Princ.	Prior Yr. Adjst.	Accrued 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	\$50,000	\$0	\$6,081,125		\$11,504,015
2013	BAN E	Waste Water Treatment-EFC			09/26/2013	09/26/2016	0.00%	Y	\$282,281	\$282,281	\$0	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2006	BOND E	WATER DISTRICT IMPROVEMENTS			08/11/2006	08/10/2016	4.75%		\$207,300	\$96,740	\$13,820	\$0	\$0		\$82,920
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2011	BAN N	Snowplow			12/16/2011	12/14/2012	2.125%		\$175,000	\$70,000	\$35,000	\$0	\$0		\$35,000
2007	BAN N	Highway-Equipment			10/06/2006	10/06/2007	3.78%		\$75,638	\$75,638	\$37,819	\$0	\$0		\$37,819
2007	BAN N	Fuel System - Highway			10/31/2006	10/31/2007	3.82%		\$47,525	\$47,525	\$47,525	\$0	\$0		\$0
2007	BAN N	Road - Resurfacing			11/17/2006	11/17/2007	3.72%		\$78,500	\$78,500	\$40,250	\$0	\$2,000		\$40,250
2007	BAN N	Sewer repair and improvement			10/28/2005	10/27/2006	3.31%		\$335,000	\$335,000	\$150,000	\$0	\$0		\$185,000
2007	BAN N	Park land			12/29/2003	12/29/2004	1.50%		\$110,000	\$110,000	\$20,000	\$0	\$0		\$90,000
2007	BAN N	Sewer			12/01/1991	12/01/2001	1.50%		\$122,555	\$122,555	\$25,250	\$0	\$0		\$97,305
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2007	BOND N	Highway Drainage			10/04/2006	08/16/2016	3.91%		\$81,000	\$81,000	\$40,500	\$0	\$0		\$40,500
2007	BOND N	Various Equipment - Highway			08/11/2006	08/10/2016	4.75%		\$15,258	\$15,258	\$7,629	\$0	\$0		\$7,629
2007	BOND N	Building Construction Library			04/11/2002	04/11/2020	4.50%		\$1,475,000	\$1,475,000	\$220,000	\$0	\$0		\$1,255,000
2007	BOND N	EFC Sewer			09/01/1990	03/16/2020	6.55%		\$1,655,000	\$1,655,000	\$242,000	\$0	\$0		\$1,413,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2012	CN N	Unmarked Police Cars (3)			09/10/2012	09/10/2014	6.00%		\$52,491	\$52,491	\$0	\$0	(\$33)		\$0
2015	CN N	Police Vehicle			06/01/2015	06/01/2017	0.00%		\$0	\$0	\$0	\$0	\$0		\$0
2015	CN N	Flow Truck			10/13/2015	10/13/2019	2.53%		\$0	\$0	\$0	\$0	\$0		\$0
2005	CN N	HIGHWAY GRADEALL			10/11/2005	10/11/2015	4.71%		\$184,395	\$22,546	\$0	\$0	(\$22,566)		\$0
2005	CN N	SNOWFLOW			10/11/2005	10/11/2015	4.75%		\$156,384	\$18,795	\$0	\$0	(\$18,795)		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2015	OTHR N	Police Vehicle		N	06/01/2015	06/01/2017	6.00%		\$75,205	\$0	\$26,240	\$0	\$0		\$48,965
2015	OTHR N	Flow Truck			10/13/2015	10/13/2019	2.53%		\$106,193	\$0	\$22,313	\$0	\$0		\$83,880
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															
												\$0	\$6,041,731	\$0	\$14,921,283

TOWN OF East Greenbush
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u> </u>
Demand Deposits	9Z2011	<u> </u>
Time Deposits	9Z2021	<u>\$8,454,754.70</u>
Total		<u>\$8,454,754.70</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$500,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$8,954,754.70</u>
Total		<u>\$9,454,754.70</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u> </u>

TOWN OF East Greenbush
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-6431	\$96,837	(\$64,489)	\$0	\$32,348
*****-0563	\$18	\$64,489	\$0	\$64,507
*****-2066	\$15,457	\$0	\$0	\$15,457
*****-6471	\$70,248	\$0	\$0	\$70,248
*****-9324	\$846	\$0	\$0	\$846
*****-0844	\$1,167,218	\$0	\$0	\$1,167,218
*****-0046	\$425,656	\$0	\$0	\$425,656
*****-0053	\$4,041,348	\$85,806	\$262,252	\$3,864,901
*****-0061	\$4,348	\$0	\$0	\$4,348
*****-0079	\$32,105	\$0	\$7,186	\$24,919
*****-0087	\$60,934	\$0	\$0	\$60,934
*****-0020	\$272,403	\$4,022	\$0	\$276,425
*****-0103	\$10	\$0	\$0	\$10
*****-0111	\$46,057	\$0	\$0	\$46,057
*****-0129	\$466,700	\$0	\$82,628	\$384,072
*****-0137	\$68,633	\$0	\$7,200	\$61,433
*****-0145	\$194,595	\$0	\$11,928	\$182,667
*****-0160	\$5,008	\$0	\$0	\$5,008
*****-0004	\$1,588,533	\$0	\$0	\$1,588,533
*****-1439	\$56,043	\$0	\$0	\$56,043
*****-6275	\$21,052	\$0	\$0	\$21,052
Total Adjusted Bank Balance				\$8,352,683
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$8,352,683
Total Cash Balance All Funds			9ZCASHB *	\$8,352,683
* Must be equal				

Response

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TOWN OF East Greenbush
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		91			
Total Part Time Employees:		78			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$657,977.00	65	26	
90158	Police and Fire Retirement	\$375,557.00	24		
90258	Local Pension Fund				
90308	Social Security	\$405,246.61	91	78	
90408	Worker's Compensation Insurance	\$283,794.55	91	78	
90458	Life Insurance				
90508	Unemployment Insurance	\$26,808.74	91	78	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,449,872.58	91		44
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$116,189.81	91		1
Total		\$3,315,446.29			
Computed Total From Financial Section (comparative purposes only)		\$3,240,334.60			

TOWN OF East Greenbush
Energy Costs and Consumption
For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$65,000	34,000	gallons	
Diesel Fuel	\$22,000	12,000	gallons	
Fuel Oil	\$8,000	4,300	gallons	
Natural Gas	\$1,000	19,000	cubic feet	
Electricity	\$400,000	2,500,000	kilowatt-hours	Therms
Coal			tons	
Propane	\$40	40	gallons	

TOWN OF East Greenbush
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$1,933,286.00
3. Interest on Net OPEB Obligation	\$0.00
4. Adjustment to Annual Required Contribution	\$0.00
5. Annual OPEB Expense	\$1,933,286.00
6. Less: Actual Contribution Made	\$398,248.00
7. Increase in Net OPEB Obligation	\$1,535,038.00
8. Net OPEB Obligation - beginning of year	
9. Net OPEB Obligation - end of year	
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)	20.60%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$17,808,626.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$17,808,626.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$0.00
17. UAAL as Percentage of Annual Covered Payroll	

Other OPEB Information

18. Date of most recent actuarial valuation	
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 12/31/2015, 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 12/31/2015 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

04/19/2016
Date of Certification

(518) 477-4775
Official Telephone Number

TOWN OF East Greenbush
Financial Comments
For the Fiscal Year Ending 2015

TOWN OF EAST GREENBUSH, NEW YORK

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

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. The accompanying financial statements present the financial position of the general fund, special revenue funds and capital projects fund of the Town of East Greenbush, New York as of December 31, 2009, and the changes in financial position thereof and the respective budgetary comparison for the general fund and special revenue funds for the year then ended.

(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, 2015

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, 2015

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Basis of Accounting (Continued)

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

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

(d) Property Taxes

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

(e) Budgets

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

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

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Budgets (Continued)

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

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

(f) Account Groups

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

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

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

Financial Edit Listing

Thank you, 380324900000 from the TOWN of EAST GREENBUSH, for your Submission to the Local Government and School Accountability Data Exchange System on 04/19/2016 11:23:38 AM.

Please note that *this page is not proof that you have submitted the correct file*, only that you have successfully attached a file to the EFSDex website. If you wish to confirm that you have transmitted the correct report you can contact OSC's Data Management Unit at (518) 474-4014

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