

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 12/31/2014

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (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 2013 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 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	318,319	A200	813,922
Departmental Cash		A215	
TOTAL Cash	318,319		813,922
Accounts Receivable	85,111	A380	42,861
TOTAL Other Receivables (net)	85,111		42,861
Due From Other Funds		A391	262,978
Additional Description sm wire to Bruen 11 14 13			
TOTAL Due From Other Funds	0		262,978
Due From Other Governments		A440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	352,454	A480	295,968
TOTAL Prepaid Expenses	352,454		295,968
Cash Special Reserves	106,084	A230	193,055
TOTAL Restricted Assets	106,084		193,055
TOTAL Assets and Deferred Outflows of Resources	861,967		1,608,785

TOWN OF East Greenbush
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For the Fiscal Year Ending 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	111,655	A600	169,624
TOTAL Accounts Payable	111,655		169,624
Due To Other Funds	1,043,935	A630	
TOTAL Due To Other Funds	1,043,935		0
TOTAL Liabilities	1,155,590		169,624
Fund Balance			
Not in Spendable Form	352,454	A806	295,968
TOTAL Nonspendable Fund Balance	352,454		295,968
Other Restricted Fund Balance	106,084	A899	193,055
TOTAL Restricted Fund Balance	106,084		193,055
Unassigned Fund Balance	-752,160	A917	950,138
TOTAL Unassigned Fund Balance	-752,160		950,138
TOTAL Fund Balance	-293,623		1,439,161
TOTAL Liabilities, Deferred Inflows And Fund Balance	861,967		1,608,785

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	4,053,301	A1001	4,162,672
TOTAL Real Property Taxes	4,053,301		4,162,672
Other Payments In Lieu of Taxes	314,682	A1081	347,965
Interest & Penalties On Real Prop Taxes	21,744	A1090	22,240
TOTAL Real Property Tax Items	336,426		370,205
Non Prop Tax Dist By County	1,949,448	A1120	2,070,114
Franchises	202,465	A1170	204,701
TOTAL Non Property Tax Items	2,151,913		2,274,815
Clerk Fees	10,297	A1255	10,914
Police Fees	1,479	A1520	16,287
Safety Inspection Fees	180,479	A1560	182,519
Other Public Safety Departmental Income	37,280	A1589	40,765
Park And Recreational Charges	61,832	A2001	70,553
Special Recreational Facility Charges	14,436	A2025	5,030
Zoning Fees	7,908	A2110	4,866
Planning Board Fees	14,162	A2115	38,914
Refuse & Garbage Charges	196,600	A2130	193,689
TOTAL Departmental Income	524,473		563,538
Sewer Serv Other Govts	7,393	A2374	325,494
Debt Service, Other Govts	292,606	A2392	292,631
TOTAL Intergovernmental Charges	299,999		618,125
Interest And Earnings	26,094	A2401	21,534
TOTAL Use of Money And Property	26,094		21,534
Business & Occupational License	1,915	A2501	1,365
Bingo Licenses	1,851	A2540	2,890
Dog Licenses	8,581	A2544	9,119
TOTAL Licenses And Permits	12,347		13,374
Fines And Forfeited Bail	266,442	A2610	294,120
Forfeiture of Crime Proceeds	49,411	A2625	75,209
TOTAL Fines And Forfeitures	315,852		369,329
Sales of Scrap & Excess Materials	11,796	A2650	59,060
Insurance Recoveries	12,161	A2680	63,475
TOTAL Sale of Property And Compensation For Loss	23,956		122,535
Refunds of Prior Year's Expenditures		A2701	48,300
Gifts And Donations	1,000	A2705	
Employees Contributions	25,082	A2709	15,795
Unclassified (specify)	21,918	A2770	77,116
TOTAL Miscellaneous Local Sources	48,000		141,212
St Aid, Revenue Sharing	74,268	A3001	73,383
St Aid, Reorganization & Efficiency Grants		A3004	437
St Aid, Mortgage Tax	565,664	A3005	546,613
St Aid - Other (specify)		A3089	13,933
St Aid, Other Public Safety	8,851	A3389	

TOWN OF East Greenbush
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
St Aid, Youth Programs	8,767	A3820	4,824
TOTAL State Aid	657,550		639,190
TOTAL Revenues	8,449,910		9,296,527
TOTAL Detail Revenues And Other Sources	8,449,910		9,296,527

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	38,390	A10101	40,154
Legislative Board, Contr Expend	215	A10104	469
TOTAL Legislative Board	38,605		40,622
Municipal Court, Pers Serv	209,195	A11101	187,226
Municipal Court, Contr Expend	5,754	A11104	43,417
TOTAL Municipal Court	214,949		230,643
Supervisor,pers Serv	90,231	A12201	103,121
Supervisor,contr Expend	416	A12204	2,092
TOTAL Supervisor	90,647		105,213
Dir of Finance, Pers Serv	30,864	A13101	37,284
Dir of Finance, Contr Expend	424	A13104	323
TOTAL Dir of Finance	31,288		37,607
Comptroller,pers Serv	35,660	A13151	31,549
Comptroller, Contr Expend	1,260	A13154	14,082
TOTAL Comptroller	36,920		45,631
Auditor, Contr Expend	26,117	A13204	
TOTAL Auditor	26,117		0
Tax Collection,pers Serv	50,655	A13301	58,207
Tax Collection,contr Expend	2,331	A13304	3,101
TOTAL Tax Collection	52,987		61,309
Purchasing, Pers Serv	14,985	A13451	16,475
Purchasing, Equip & Cap Outlay	220	A13452	1,759
TOTAL Purchasing	15,206		18,234
Assessment, Pers Serv	91,938	A13551	81,792
Assessment, Contr Expend	59,024	A13554	34,212
TOTAL Assessment	150,962		116,004
Clerk,pers Serv	82,987	A14101	87,922
Clerk,contr Expend	3,790	A14104	3,801
TOTAL Clerk	86,778		91,723
Law, Pers Serv	76,930	A14201	2,205
Law, Contr Expend	114,730	A14204	170,871
TOTAL Law	191,660		173,075
Personnel, Contr Expend	9,368	A14304	6,926
Personnel, Empl Bnfts	98,617	A14308	90,716
TOTAL Personnel	107,985		97,642
Elections, Pers Serv	150	A14501	
Elections, Contr Expend	300	A14504	600
TOTAL Elections	450		600
Public Works Admin, Pers Serv	18,481	A14901	22,054
Public Works Admin, Contr Expend	291	A14904	2,753
TOTAL Public Works Admin	18,771		24,808
Buildings, Pers Serv	56,064	A16201	55,104
Buildings, Contr Expend	78,806	A16204	109,115
TOTAL Buildings	134,870		164,218

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Central Print & Mail, contr Expend	16,590	A16704	22,178
TOTAL Central Print & Mail	16,590		22,178
Central Data Process, Pers Serv	35,709	A16801	33,114
Central Data Process, Contr Expend	17,824	A16804	32,267
TOTAL Central Data Process	53,533		65,381
Unallocated Insurance, Contr Expend	40,834	A19104	41,940
TOTAL Unallocated Insurance	40,834		41,940
Municipal Assn Dues, Contr Expend	1,307	A19204	3,991
TOTAL Municipal Assn Dues	1,307		3,991
Judgements And Claims, Contr Expend	15	A19304	35,000
TOTAL Judgements And Claims	15		35,000
Taxes & Assess On Munic Prop, Contr Expend	3,725	A19504	1,186
TOTAL Taxes & Assess On Munic Prop	3,725		1,186
TOTAL General Government Support	1,314,199		1,377,006
Public Safety Comm Sys, Pers Serv	589,698	A30201	605,160
Public Safety Comm Sys, Contr Expend	13,248	A30204	6,825
TOTAL Public Safety Comm Sys	602,945		611,986
Police, Pers Serv	2,137,536	A31201	1,941,394
Police, Equip & Cap Outlay	13,011	A31202	4,450
Police, Contr Expend	148,427	A31204	123,024
TOTAL Police	2,298,974		2,068,868
Fire, Pers Serv	4,698	A34101	5,229
TOTAL Fire	4,698		5,229
Control of Animals, Pers Serv	12,088	A35101	16,934
Control of Animals, Contr Expend	913	A35104	1,326
TOTAL Control of Animals	13,001		18,260
Safety Inspection, Pers Serv	152,793	A36201	114,782
Safety Inspection, Contr Expend	7,841	A36204	7,076
TOTAL Safety Inspection	160,634		121,857
School Attendance officer-Contr Expend	1,082	A36604	1,493
TOTAL School Attendance officer-Contr Expend	1,082		1,493
Misc Public Safety, Pers Serv	6,633	A39891	
TOTAL Misc Public Safety	6,633		0
TOTAL Public Safety	3,087,967		2,827,693
Registrar of Vital Statistics, Pers Serv	6,756	A40201	6,855
TOTAL Registrar of Vital Statistics	6,756		6,855
TOTAL Health	6,756		6,855
Garage, Contr Expend	11,401	A51324	10,609
TOTAL Garage	11,401		10,609
Street Lighting, Contr Expend	176,621	A51824	184,341
TOTAL Street Lighting	176,621		184,341
TOTAL Transportation	188,022		194,950
Veterans Service, Contr Expend	3,000	A65104	3,000
TOTAL Veterans Service	3,000		3,000

TOWN OF East Greenbush
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For the Fiscal Year Ending 2014

(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Programs For Aging, Pers Serv	1,033	A67721	2,842
Programs For Aging, Contr Expend	3,324	A67724	728
TOTAL Programs For Aging	4,357		3,570
TOTAL Economic Assistance And Opportunity	7,357		6,570
Parks, Pers Serv	143,658	A71101	134,192
Parks, Contr Expend	22,362	A71104	25,538
TOTAL Parks	166,020		159,730
Playgr & Rec Centers, Pers Serv	58,997	A71401	40,932
Playgr & Rec Centers, Contr Expend	17,818	A71404	12,715
TOTAL Playgr & Rec Centers	76,815		53,647
Band Concerts, Contr Expend	1,250	A72704	1,150
TOTAL Band Concerts	1,250		1,150
Youth Prog, Pers Serv	40,234	A73101	43,203
Youth Prog, Contr Expend	31,898	A73104	32,676
TOTAL Youth Prog	72,132		75,879
Historian, Pers Serv	3,015	A75101	4,996
Historian, Contr Expend	40	A75104	69
TOTAL Historian	3,055		5,065
TOTAL Culture And Recreation	319,271		295,471
Zoning, Pers Serv	9,045	A80101	8,440
Zoning, Contr Expend	3,743	A80104	9,859
TOTAL Zoning	12,788		18,300
Planning, Pers Serv	121,416	A80201	58,509
Planning, Contr Expend	34,527	A80204	155,237
TOTAL Planning	155,943		213,747
Refuse & Garbage, Pers Serv	136,982	A81601	112,493
Refuse & Garbage, Contr Expend	141,940	A81604	152,617
TOTAL Refuse & Garbage	278,922		265,110
TOTAL Home And Community Services	447,653		497,156
State Retirement System	375,503	A90108	396,630
Police & Firemen Retirement, Empl Bnfts	553,739	A90158	525,620
Social Security, Employer Cont	319,558	A90308	288,134
Worker's Compensation, Empl Bnfts	121,169	A90408	102,564
Unemployment Insurance, Empl Bnfts	2,243	A90508	55,631
Hospital & Medical (dental) Ins, Empl Bnft	979,798	A90608	949,797
TOTAL Employee Benefits	2,352,009		2,318,376
Debt Principal, Serial Bonds	205,000	A97106	215,000
Debt Principal, Bond Anticipation Notes	20,000	A97306	20,000
Debt Principal, Capital Notes	17,355	A97406	17,477
TOTAL Debt Principal	242,355		252,477
Debt Interest, Serial Bonds	87,606	A97107	77,631
Debt Interest, Bond Anticipation Notes	2,625	A97307	1,974

TOWN OF East Greenbush
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Debt Interest, Capital Notes	1,171	A97407	1,049
TOTAL Debt Interest	91,402		80,654
TOTAL Expenditures	8,056,992		7,857,208
TOTAL Detail Expenditures And Other Uses	8,056,992		7,857,208

TOWN OF East Greenbush
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For the Fiscal Year Ending 2014

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,069,541	A8021	-293,622
Prior Period Adj -Increase In Fund Balance	383,000	A8012	293,463
Restated Fund Balance - Beg of Year	-686,541	A8022	-159
ADD - REVENUES AND OTHER SOURCES	8,449,910		9,296,527
DEDUCT - EXPENDITURES AND OTHER USES	8,056,992		7,857,208
Fund Balance - End of Year	-293,622	A8029	1,439,161

TOWN OF East Greenbush
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	4,162,670	A1049N	4,286,033
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	733,483	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	34,700	A2699N	32,700
Est Rev - Miscellaneous Local Sources	25,500	A2799N	93,146
Est Rev - State Aid	525,383	A3099N	400,383
TOTAL Estimated Revenues	8,042,372		8,074,511
TOTAL Estimated Revenues And Other Sources	8,042,372		8,074,511

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	1,356,261	A1999N	1,265,971
App - Public Safety	2,972,269	A3999N	3,203,296
App - Health	6,908	A4999N	6,908
App - Transportation	182,000	A5999N	190,000
App - Economic Assistance And Opportunity	10,000	A6999N	7,500
App - Culture And Recreation	324,768	A7999N	333,061
App - Home And Community Services	439,258	A8999N	348,370
App - Employee Benefits	2,535,367	A9199N	2,520,482
App - Debt Service	40,541	A9899N	21,607
TOTAL Appropriations	7,867,372		7,897,195
Other Budgetary Purposes	175,000	A962N	177,316
TOTAL Other Uses	175,000		177,316
TOTAL Appropriations And Other Uses	8,042,372		8,074,511

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash		DA200	270,965
TOTAL Cash	0		270,965
Accounts Receivable		DA380	
TOTAL Other Receivables (net)	0		0
Cash Special Reserves	5,003	DA230	5,005
TOTAL Restricted Assets	5,003		5,005
TOTAL Assets and Deferred Outflows of Resources	5,003		275,970

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	51,475	DA600	51,050
TOTAL Accounts Payable	51,475		51,050
Due To Other Funds	344,243	DA630	344,243
TOTAL Due To Other Funds	344,243		344,243
TOTAL Liabilities	395,718		395,293
Fund Balance			
Capital Reserve	5,003	DA878	5,005
TOTAL Restricted Fund Balance	5,003		5,005
Unassigned Fund Balance	-395,718	DA917	-124,328
TOTAL Unassigned Fund Balance	-395,718		-124,328
TOTAL Fund Balance	-390,715		-119,323
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,003		275,970

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	2,421,391	DA1001	2,388,983
TOTAL Real Property Taxes	2,421,391		2,388,983
Other Payments In Lieu of Taxes	188,739	DA1081	186,262
TOTAL Real Property Tax Items	188,739		186,262
Transportation Services, Other Govts	12,075	DA2300	
TOTAL Intergovernmental Charges	12,075		0
Interest And Earnings	19,501	DA2401	14,678
TOTAL Use of Money And Property	19,501		14,678
Employees Contributions	5,096	DA2709	6,417
Unclassified (specify)	39,805	DA2770	8,685
TOTAL Miscellaneous Local Sources	44,901		15,102
Interfund Revenues	77,316	DA2801	98,703
TOTAL Interfund Revenues	77,316		98,703
St Aid, Other Aid (specify)	-1,821	DA3089	
TOTAL State Aid	-1,821		0
TOTAL Revenues	2,762,101		2,703,727
TOTAL Detail Revenues And Other Sources	2,762,101		2,703,727

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

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Street Admin, Pers Serv	11,214	DA50101	4,111
TOTAL Street Admin	11,214		4,111
Maint of Streets, Pers Serv	290,175	DA51101	321,108
Maint of Streets, Contr Expend	163,741	DA51104	124,526
TOTAL Maint of Streets	453,916		445,634
Improvements, Pers Serv	299,353	DA51121	192,856
Perm Improve Highway, Contr Expend	154,179	DA51124	144,806
TOTAL Perm Improve Highway	453,532		337,661
Machinery, Pers Serv	109,089	DA51301	115,509
Machinery, Contr Expend	276,342	DA51304	265,344
TOTAL Machinery	385,431		380,853
Garage, Contr Expend	28,625	DA51324	34,085
TOTAL Garage	28,625		34,085
Brush And Weeds, Pers Serv	8,424	DA51401	
Brush And Weeds, Contr Expend	4,772	DA51404	19,901
TOTAL Brush And Weeds	13,196		19,901
Snow Removal, Pers Serv	258,542	DA51421	202,973
Snow Removal, Contr Expend	61,219	DA51424	130,745
TOTAL Snow Removal	319,761		333,719
TOTAL Transportation	1,665,675		1,555,964
State Retirement, Empl Bnfts	223,146	DA90108	170,872
Social Security , Empl Bnfts	72,759	DA90308	58,955
Worker's Compensation, Empl Bnfts	122,387	DA90408	110,224
Hospital & Medical (dental) Ins, Empl Bnft	242,562	DA90608	271,812
TOTAL Employee Benefits	660,854		611,864
Debt Principal, Serial Bonds	48,129	DA97106	48,129
Debt Principal, Bond Anticipation Notes	367,924	DA97306	161,397
Debt Principal, Capital Notes	36,041	DA97406	39,530
TOTAL Debt Principal	452,094		249,056
Debt Interest, Serial Bonds	7,780	DA97107	5,784
Debt Interest, Bond Anticipation Notes	11,902	DA97307	5,842
Debt Interest, Capital Notes	7,315	DA97407	3,827
TOTAL Debt Interest	26,997		15,452
TOTAL Expenditures	2,805,619		2,432,335
TOTAL Detail Expenditures And Other Uses	2,805,619		2,432,335

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

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-347,197	DA8021	-390,715
Restated Fund Balance - Beg of Year	-347,197	DA8022	-390,715
ADD - REVENUES AND OTHER SOURCES	2,762,101		2,703,727
DEDUCT - EXPENDITURES AND OTHER USES	2,805,619		2,432,335
Fund Balance - End of Year	-390,715	DA8029	-119,323

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	2,388,983	DA1049N	2,263,505
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	19,154	DA2499N	19,142
Est Rev - Miscellaneous Local Sources	45,025	DA2799N	30,004
Est Rev - Interfund Revenues	330,271	DA2801N	130,271
Est Rev - State Aid	131,212	DA3099N	131,212
TOTAL Estimated Revenues	3,105,907		2,765,396
TOTAL Estimated Revenues And Other Sources	3,105,907		2,765,396

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	1,977,354	DA5999N	1,623,508
App - Employee Benefits	753,238	DA9199N	729,395
App - Debt Service	375,314	DA9899N	412,493
TOTAL Appropriations	3,105,906		2,765,396
TOTAL Appropriations And Other Uses	3,105,906		2,765,396

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	4,349	H200	4,348
Cash With Fiscal Agent		H223	
TOTAL Cash	4,349		4,348
TOTAL Assets and Deferred Outflows of Resources	4,349		4,348

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	121,666	H600	76,828
TOTAL Accounts Payable	121,666		76,828
Bond Anticipation Notes Payable	1,492,918	H626	6,594,389
TOTAL Notes Payable	1,492,918		6,594,389
Due To Other Funds	660,124	H630	683,794
TOTAL Due To Other Funds	660,124		683,794
TOTAL Liabilities	2,274,708		7,355,011
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-2,270,359	H917	-7,350,663
TOTAL Unassigned Fund Balance	-2,270,359		-7,350,663
TOTAL Fund Balance	-2,270,359		-7,350,663
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,349		4,348

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Licenses, Other	737,438	H2545	
TOTAL Licenses And Permits	737,438		0
St Aid-Capital Projects	21,470	H3097	
St Aid, Suburban Hwy Improv Pro	1,743,370	H3502	350,000
TOTAL State Aid	1,764,840		350,000
TOTAL Revenues	2,502,277		350,000
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	555,188	H5731	371,018
TOTAL Proceeds of Obligations	555,188		371,018
TOTAL Other Sources	555,188		371,018
TOTAL Detail Revenues And Other Sources	3,057,465		721,018

TOWN OF East Greenbush
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Buildings, Equip & Cap Outlay	426	H16202	
TOTAL Buildings	426		0
TOTAL General Government Support	426		0
Maint of Streets, Equip & Cap Outlay	26,837	H51102	
TOTAL Maint of Streets	26,837		0
Perm Improve Highway, Equip & Cap Outlay	2,252,387	H51122	392,990
TOTAL Perm Improve Highway	2,252,387		392,990
TOTAL Transportation	2,279,224		392,990
Sewer Administration, Equip & Cap Outlay	677,742	H81102	
TOTAL Sewer Administration	677,742		0
Sewage Treat Disp, Equip & Cap Outlay	282,281	H81302	5,408,332
TOTAL Sewage Treat Disp	282,281		5,408,332
TOTAL Home And Community Services	960,022		5,408,332
TOTAL Expenditures	3,239,673		5,801,322
TOTAL Detail Expenditures And Other Uses	3,239,673		5,801,322

TOWN OF East Greenbush
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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,088,151	H8021	-2,270,359
Restated Fund Balance - Beg of Year	-2,088,151	H8022	-2,270,359
ADD - REVENUES AND OTHER SOURCES	3,057,465		721,018
DEDUCT - EXPENDITURES AND OTHER USES	3,239,673		5,801,322
Fund Balance - End of Year	-2,270,359	H8029	-7,350,661

TOWN OF East Greenbush
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For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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TOWN OF East Greenbush
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For the Fiscal Year Ending 2014

Balance Sheet

Code Description	2013	EdpCode	2014
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TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	102,540	SF1001	104,550
TOTAL Real Property Taxes	102,540		104,550
TOTAL Revenues	102,540		104,550
TOTAL Detail Revenues And Other Sources	102,540		104,550

TOWN OF East Greenbush
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For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fire Protection, Contr Expend	102,540	SF34104	104,550
TOTAL Fire Protection	102,540		104,550
TOTAL Public Safety	102,540		104,550
TOTAL Expenditures	102,540		104,550
TOTAL Detail Expenditures And Other Uses	102,540		104,550

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	102,540		104,550
DEDUCT - EXPENDITURES AND OTHER USES	102,540		104,550
Fund Balance - End of Year		SF8029	

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	69,411	SM200	9,591
Cash In Time Deposits		SM201	
TOTAL Cash	69,411		9,591
Accounts Receivable	32,992	SM380	
TOTAL Other Receivables (net)	32,992		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	226,629		133,817

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		SM600	
TOTAL Accounts Payable	0		0
Due To Other Funds		SM630	262,978
TOTAL Due To Other Funds	0		262,978
TOTAL Liabilities	0		262,978
Fund Balance			
Assigned Unappropriated Fund Balance	226,629	SM915	
TOTAL Assigned Fund Balance	226,629		0
Unassigned Fund Balance		SM917	-129,162
TOTAL Unassigned Fund Balance	0		-129,162
TOTAL Fund Balance	226,629		-129,162
TOTAL Liabilities, Deferred Inflows And Fund Balance	226,629		133,817

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	671,913	SM1001	640,163
TOTAL Real Property Taxes	671,913		640,163
Ambulance Charges	404,283	SM1640	300,384
TOTAL Departmental Income	404,283		300,384
TOTAL Revenues	1,076,196		940,546
TOTAL Detail Revenues And Other Sources	1,076,196		940,546

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Ambulance, Contr Expend	838,142	SM45404	1,012,370
TOTAL Ambulance	838,142		1,012,370
TOTAL Health	838,142		1,012,370
Worker's Compensation, Empl Bnfts	20,394	SM90408	20,988
Union Welfare Benefits		SM90708	
TOTAL Employee Benefits	20,394		20,988
TOTAL Expenditures	858,535		1,033,359
TOTAL Detail Expenditures And Other Uses	858,535		1,033,359

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,968	SM8021	226,629
Prior Period Adj -Decrease In Fund Balance		SM8015	262,978
Restated Fund Balance - Beg of Year	8,968	SM8022	-36,349
ADD - REVENUES AND OTHER SOURCES	1,076,196		940,546
DEDUCT - EXPENDITURES AND OTHER USES	858,535		1,033,359
Fund Balance - End of Year	226,629	SM8029	-129,162

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	129,656	SS200	964,347
Cash In Time Deposits	1,500,000	SS201	2,200,000
TOTAL Cash	1,629,656		3,164,347
Sewer Rents Receivable		SS360	
Accounts Receivable	75,799	SS380	67,729
TOTAL Other Receivables (net)	75,799		67,729
Due From Other Funds	1,247,520	SS391	227,256
TOTAL Due From Other Funds	1,247,520		227,256
TOTAL Assets and Deferred Outflows of Resources	2,952,975		3,459,332

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	62,627	SS600	51,639
TOTAL Accounts Payable	62,627		51,639
TOTAL Liabilities	62,627		51,639
Fund Balance			
Assigned Unappropriated Fund Balance	2,890,348	SS915	3,407,693
TOTAL Assigned Fund Balance	2,890,348		3,407,693
Unassigned Fund Balance		SS917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	2,890,348		3,407,693
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,952,975		3,459,332

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	1,195,838	SS1001	1,221,912
TOTAL Real Property Taxes	1,195,838		1,221,912
Sewer Rents	939,433	SS2120	965,225
Sewer Charges	25,000	SS2122	34,777
TOTAL Departmental Income	964,433		1,000,002
Sewer Serv Other Govts	52,365	SS2374	391,172
TOTAL Intergovernmental Charges	52,365		391,172
Interest And Earnings	3,815	SS2401	2,884
TOTAL Use of Money And Property	3,815		2,884
Permits, Other	3,050	SS2590	3,400
TOTAL Licenses And Permits	3,050		3,400
Unclassified (specify)	411,003	SS2770	215,904
TOTAL Miscellaneous Local Sources	411,003		215,904
TOTAL Revenues	2,630,505		2,835,274
TOTAL Detail Revenues And Other Sources	2,630,505		2,835,274

TOWN OF East Greenbush
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For the Fiscal Year Ending 2014

(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Sewer Administration, Pers Serv	91,619	SS81101	94,956
Sewer Administration, Contr Expend	51,248	SS81104	85,468
TOTAL Sewer Administration	142,867		180,424
Sanitary Sewers, Pers Serv	143,231	SS81201	142,828
Sanitary Sewers, Contr Expend	170,531	SS81204	114,695
TOTAL Sanitary Sewers	313,763		257,524
Sewage Treat Disp, Pers Serv	225,138	SS81301	224,718
Sewage Treat Disp, Contr Expend	705,743	SS81304	528,694
TOTAL Sewage Treat Disp	930,881		753,412
Other Sanitation, Contr Expend	428,242	SS81894	401,290
TOTAL Other Sanitation	428,242		401,290
TOTAL Home And Community Services	1,815,752		1,592,650
State Retirement, Empl Bnfts	95,167	SS90108	76,994
Social Security , Empl Bnfts	34,395	SS90308	35,964
Worker's Compensation, Empl Bnfts	23,233	SS90408	21,805
Hospital & Medical (dental) Ins, Empl Bnft	138,721	SS90608	141,995
TOTAL Employee Benefits	291,517		276,758
Debt Principal, Serial Bonds	220,000	SS97106	231,000
Debt Principal, Bond Anticipation Notes	158,695	SS97306	175,250
TOTAL Debt Principal	378,695		406,250
Debt Interest, Serial Bonds	45,332	SS97107	33,262
Debt Interest, Bond Anticipation Notes	12,157	SS97307	9,009
TOTAL Debt Interest	57,489		42,271
TOTAL Expenditures	2,543,453		2,317,929
TOTAL Detail Expenditures And Other Uses	2,543,453		2,317,929

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,803,297	SS8021	2,890,348
Restated Fund Balance - Beg of Year	2,803,297	SS8022	2,890,348
ADD - REVENUES AND OTHER SOURCES	2,630,505		2,835,274
DEDUCT - EXPENDITURES AND OTHER USES	2,543,453		2,317,929
Fund Balance - End of Year	2,890,348	SS8029	3,407,694

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	1,221,913	SS1049N	1,221,912
Est Rev - Departmental Income	1,293,077	SS1299N	1,291,983
TOTAL Estimated Revenues	2,514,990		2,513,895
TOTAL Estimated Revenues And Other Sources	2,514,990		2,513,895

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	1,744,132	SS8999N	1,730,234
App-Employee Benefits	322,167	SS9199N	266,747
App - Debt Service	448,691	SS9899N	516,914
TOTAL Appropriations	2,514,990		2,513,895
TOTAL Appropriations And Other Uses	2,514,990		2,513,895

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	500,000	SW200	331,976
TOTAL Cash	500,000		331,976
Water Rents Receivable	65,015	SW350	136,532
TOTAL Other Receivables (net)	65,015		136,532
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	1,282,231		1,185,724

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	495,948	SW600	336,070
TOTAL Accounts Payable	495,948		336,070
TOTAL Liabilities	495,948		336,070
Fund Balance			
Assigned Appropriated Fund Balance		SW914	47,831
Assigned Unappropriated Fund Balance	786,283	SW915	801,823
TOTAL Assigned Fund Balance	786,283		849,654
TOTAL Fund Balance	786,283		849,654
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,282,231		1,185,724

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	379,105	SW1001	441,823
Special Assessments	7,268	SW1030	
TOTAL Real Property Taxes	386,373		441,823
Metered Water Sales	1,882,209	SW2140	1,600,948
Unmetered Water Sales	227,165	SW2142	665,743
Other Home & Community Services Income		SW2189	20,349
TOTAL Departmental Income	2,109,374		2,287,040
Interest And Earnings	5,257	SW2401	3,960
TOTAL Use of Money And Property	5,257		3,960
Permits, Other	12,415	SW2590	26,195
TOTAL Licenses And Permits	12,415		26,195
Employees Contributions	7,799	SW2709	6,325
Unclassified (specify)	168,734	SW2770	178,746
Additional Description City of Rens reimb shared exp			
TOTAL Miscellaneous Local Sources	176,533		185,072
St Aid, Other Aid (specify)		SW3089	73,151
TOTAL State Aid	0		73,151
TOTAL Revenues	2,689,952		3,017,241
Interfund Transfers		SW5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	2,689,952		3,017,241

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Water Administration, Pers Serv	95,422	SW83101	101,557
Water Administration, Contr Expend	195,164	SW83104	98,216
TOTAL Water Administration	290,586		199,772
Source Supply Pwr & Pump, Contr Expend	1,286,668	SW83204	1,433,290
TOTAL Source Supply Pwr & Pump	1,286,668		1,433,290
Water Trans & Distrib, Pers Serv	365,375	SW83401	374,265
Water Trans & Distrib, Contr Expend	80,376	SW83404	176,639
TOTAL Water Trans & Distrib	445,751		550,905
Other Water, Contr Expend	483,704	SW83894	490,021
TOTAL Other Water	483,704		490,021
TOTAL Home And Community Services	2,506,708		2,673,988
State Retirement, Empl Bnfts	100,329	SW90108	70,240
Social Security , Empl Bnfts	34,577	SW90308	33,287
Worker's Compensation, Empl Bnfts	32,991	SW90408	31,722
Hospital & Medical (dental) Ins, Empl Bnft	99,064	SW90608	110,549
TOTAL Employee Benefits	266,961		245,798
Debt Principal, Serial Bonds	13,820	SW97106	13,820
Debt Principal, Bond Anticipation Notes	8,569	SW97306	14,371
TOTAL Debt Principal	22,389		28,191
Debt Interest, Serial Bonds	5,970	SW97107	5,303
Debt Interest, Bond Anticipation Notes	712	SW97307	591
TOTAL Debt Interest	6,682		5,894
TOTAL Expenditures	2,802,739		2,953,870
TOTAL Detail Expenditures And Other Uses	2,802,739		2,953,870

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	899,071	SW8021	786,283
Restated Fund Balance - Beg of Year	899,071	SW8022	786,283
ADD - REVENUES AND OTHER SOURCES	2,689,952		3,017,241
DEDUCT - EXPENDITURES AND OTHER USES	2,802,739		2,953,870
Fund Balance - End of Year	786,283	SW8029	849,654

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	441,822	SW1049N	441,822
Est Rev - Departmental Income	2,293,769	SW1299N	2,063,905
Est Rev - Use of Money And Property	5,833	SW2499N	7,462
Est Rev-Miscellaneous Local Sources	251,281	SW2799N	
Est Rev - Interfund Revenues	195,000	SW2801N	271,896
TOTAL Estimated Revenues	3,187,705		2,785,085
Appropriated Fund Balance		SW599N	47,831
TOTAL Estimated Other Sources	0		47,831
TOTAL Estimated Revenues And Other Sources	3,187,705		2,832,916

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	2,872,071	SW1999N	2,561,788
App - Home And Community Services	0	SW8999N	
App-Employee Benefits	283,785	SW9199N	237,767
App - Debt Service	31,849	SW9899N	33,361
TOTAL Appropriations	3,187,705		2,832,916
TOTAL Appropriations And Other Uses	3,187,705		2,832,916

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	396,338	TA200	492,034
Cash In Time Deposits	82,017	TA201	70,236
TOTAL Cash	478,355		562,270
Due From Other Governments		TA440	
TOTAL Due From Other Governments	0		0
TOTAL Assets and Deferred Outflows of Resources	478,355		562,270

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	40,660	TA630	40,660
TOTAL Due To Other Funds	40,660		40,660
Guaranty & Bid Deposits	309,887	TA30	385,312
Other Funds (specify)	127,807	TA85	136,298
TOTAL Agency Liabilities	437,695		521,610
TOTAL Liabilities	478,355		562,270
TOTAL Liabilities, Deferred Inflows And Fund Balance	478,355		562,270

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code	Description	2013	EdpCode	2014
Assets				
	Cash	4,553	TE200	10,064
	TOTAL Cash	4,553		10,064
	TOTAL Assets and Deferred Outflows of Resources	4,553		10,064

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Other Liabilities	4,553	TE688	10,064
TOTAL Other Liabilities	4,553		10,064
TOTAL Liabilities	4,553		10,064
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,553		10,064

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Gifts And Donations		TE2705	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Misc Public Safety, Contract Expend		TE39894	
TOTAL Misc Public Safety	0		0
TOTAL Public Safety	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TE8021	
Restated Fund Balance - Beg of Year		TE8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year		TE8029	

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	6,226,425	W129	4,965,896
TOTAL Provision To Be Made In Future Budgets	6,226,425		4,965,896
TOTAL Assets and Deferred Outflows of Resources	6,226,425		4,965,896

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Bond Anticipation Notes Payable		W626	
TOTAL Notes Payable	0		0
Installment Purchase Debt		W685	
Compensated Absences	2,297,077	W687	1,601,503
TOTAL Other Liabilities	2,297,077		1,601,503
Capital Notes Payable	98,401	W627	41,394
Bonds Payable	3,830,947	W628	3,322,998
TOTAL Bond And Long Term Liabilities	3,929,348		3,364,392
TOTAL Liabilities	6,226,425		4,965,896
TOTAL Liabilities	6,226,425		4,965,896

TOWN OF East Greenbush
Statement of Indebtedness
For the Fiscal Year Ending 2014

5/1/2015

County of: Rensselaer

Municipal Code: 380324900000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2014	BAN E	Waste Water Treatment EFC			09/26/2013	09/26/2016	0.00%			\$0		\$0	\$5,755,171		\$5,755,171
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	\$110,560	\$13,820	\$0	\$0		\$96,740
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	\$105,000	\$35,000	\$0	\$0		\$70,000
2007	BAN N	Highway - Equipment			10/06/2006	10/06/2007	3.78%		\$113,457	\$113,457	\$37,418	\$0	(\$401)		\$75,638
2007	BAN N	Fuel System - Highway			10/31/2006	10/31/2007	3.82%		\$57,525	\$57,525	\$10,000	\$0	\$0		\$47,525
2007	BAN N	Road - Resurfacing			11/17/2006	11/17/2007	3.72%		\$120,750	\$120,750	\$42,250	\$0	\$0		\$78,500
2007	BAN N	Road - Repair			04/26/2004	04/26/2005	1.49%		\$51,100	\$51,100	\$51,100	\$0	\$0		\$0
2007	BAN N	Sewer repair and maintenance			10/28/2005	10/27/2006	3.31%		\$485,000	\$485,000	\$150,000	\$0	\$0		\$335,000
2007	BAN N	Park Land			12/29/2003	12/29/2004	1.50%		\$130,000	\$130,000	\$20,000	\$0	\$0		\$110,000
2007	BAN N	Sewer			12/01/1991	12/01/2001	1.50%		\$147,805	\$147,805	\$25,250	\$0	\$0		\$122,555
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2007	BOND N	Highway Drainage			10/06/2006	08/16/2016	3.91%		\$121,500	\$121,500	\$40,500	\$0	\$0		\$81,000
2007	BOND N	Various Equipment - Highway			08/11/2006	08/10/2016	4.75%		\$22,887	\$22,887	\$7,629	\$0	\$0		\$15,258
2007	BOND N	Building Construction Library			04/11/2002	04/11/2020	4.50%		\$1,690,000	\$1,690,000	\$215,000	\$0	\$0		\$1,475,000
2007	BOND N	EFC Sewer			09/01/1990	03/16/2020	6.55%		\$1,886,000	\$1,886,000	\$231,000	\$0	\$0		\$1,655,000
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	\$17,510	\$17,477	\$0	\$0		\$33
2005	CN N	HIGHWAY GRADEALL			10/11/2005	10/11/2015	4.71%		\$184,395	\$44,040	\$21,474	\$0	\$0		\$22,566
2005	CN N	SNOWFLOW			10/11/2005	10/11/2015	4.75%		\$156,386	\$36,850	\$18,055	\$0	\$0		\$18,795
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										\$5,422,266	\$935,974	\$0	\$5,754,770	\$0	\$9,958,781

TOWN OF East Greenbush
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u> </u>
Demand Deposits	9Z2011	<u> </u>
Time Deposits	9Z2021	<u>\$5,411,870.13</u>
Total		<u>\$5,411,870.13</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$500,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$6,441,283.98</u>
Total		<u>\$6,941,283.98</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 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-6431	\$32,637	\$0	\$0	\$32,637
*****-0563	\$45,222	\$0	\$0	\$45,222
*****-2066	\$15,456	\$0	\$0	\$15,456
*****-6471	\$402,844	\$0	\$0	\$402,844
*****-9324	\$589	\$0	\$0	\$589
*****-0844	\$1,167,100	\$0	\$0	\$1,167,100
*****-0046	\$425,656	\$0	\$0	\$425,656
*****-0053	\$2,151,195	\$0	\$945,764	\$1,205,432
*****-0061	\$4,348	\$0	\$0	\$4,348
*****-0079	\$33,195	\$0	\$10,112	\$23,082
*****-0087	\$60,934	\$0	\$0	\$60,934
*****-0020	\$22,952	\$0	\$0	\$22,952
*****-0103	\$10	\$0	\$0	\$10
*****-0111	\$46,057	\$0	\$0	\$46,057
*****-0129	\$490,870	\$0	\$0	\$490,870
*****-0137	\$51,133	\$0	\$0	\$51,133
*****-0145	\$209,711	\$0	\$0	\$209,711
*****-0160	\$5,005	\$0	\$0	\$5,005
*****-0004	\$1,086,269	\$0	\$0	\$1,086,269
*****-1439	\$40,849	\$0	\$0	\$40,849
*****-6275	\$29,387	\$0	\$0	\$29,387
Total Adjusted Bank Balance				\$5,365,544
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$5,365,544
Total Cash Balance All Funds			9ZCASHB *	\$5,365,544

* Must be equal

TOWN OF East Greenbush
Local Government Questionnaire
For the Fiscal Year Ending 2014

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

TOWN OF East Greenbush
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

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	\$714,735.50	65	26	
90158	Police and Fire Retirement	\$525,620.00	24		
90258	Local Pension Fund				
90308	Social Security	\$416,339.85	91	78	
90408	Worker's Compensation Insurance	\$287,304.26	91	78	
90458	Life Insurance				
90508	Unemployment Insurance	\$55,631.18	91	78	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,474,152.59	91		44
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$90,715.52	91		
Total		\$3,564,498.90			
Computed Total From Financial Section (comparative purposes only)		\$3,564,498.90			

TOWN OF East Greenbush
Energy Costs and Consumption
For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$100,000	34,000	gallons	
Diesel Fuel	\$40,000	12,000	gallons	
Fuel Oil	\$15,000	4,300	gallons	
Natural Gas	\$14,000	13,500	cubic feet	
Electricity	\$600,000	3,500,000	kilowatt-hours	
Coal			tons	

TOWN OF East Greenbush
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

TOWN OF East Greenbush
Financial Comments
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8012 11 14 2013 wire transfer to Bruen controlled bank account, under town tax id was not posted as an expense in the Town General Ledger \$262,978.25. Variance to A806/A899 2013 vs 2014 \$30,485.04.

(SM) MISCELLANEOUS

Adjustment Reason

Account Code SM8015 Wire transfer on 11/14/13 of \$262,978.25 to bank account controlled by W.F. Bruen Ambulance but using Town tax id on bank account was not posted to Town Ledger as expense. W.F. Bruen proceeded to consume the funds as a contracted vendor for the ambulance protection district. Discrepancy confirmed when auditors of W.F. Bruen requested confirmation of the payment being earned in 10/14/14 letter.

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 05/01/2015 12:51:25 PM.

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

All submissions are subject to verification by OSC.

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TOWN OF EAST GREENBUSH, NEW YORK

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

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, 2014

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, 2014

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.