

6/4/2019

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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 12/31/2018

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 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (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 2017 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

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

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,368,545	A200	8,010,861
Cash In Time Deposits	1,204,568	A201	
TOTAL Cash	4,573,114		8,010,861
Accounts Receivable	44,062	A380	3,086,097
TOTAL Other Receivables (net)	44,062		3,086,097
Due From Other Funds	1,323,165	A391	51,673
TOTAL Due From Other Funds	1,323,165		51,673
Prepaid Expenses	239,520	A480	240,400
TOTAL Prepaid Expenses	239,520		240,400
Cash Special Reserves	102,647	A230	110,336
TOTAL Restricted Assets	102,647		110,336
TOTAL Assets and Deferred Outflows of Resources	6,282,507		11,499,367

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	127,917	A600	318,484
TOTAL Accounts Payable	127,917		318,484
TOTAL Liabilities	127,917		318,484
Fund Balance			
Not in Spendable Form	239,520	A806	240,400
TOTAL Nonspendable Fund Balance	239,520		240,400
Other Restricted Fund Balance	102,647	A899	110,336
TOTAL Restricted Fund Balance	102,647		110,336
Assigned Appropriated Fund Balance	80,000	A914	157,239
Assigned Unappropriated Fund Balance	1,131,583	A915	2,524,544
TOTAL Assigned Fund Balance	1,211,583		2,681,783
Unassigned Fund Balance	4,600,840	A917	8,148,365
TOTAL Unassigned Fund Balance	4,600,840		8,148,365
TOTAL Fund Balance	6,154,590		11,180,883
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,282,507		11,499,367

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	4,712,193	A1001	4,639,387
TOTAL Real Property Taxes	4,712,193		4,639,387
Other Payments In Lieu of Taxes	359,020	A1081	364,957
Interest & Penalties On Real Prop Taxes	19,708	A1090	18,646
TOTAL Real Property Tax Items	378,728		383,604
Non Prop Tax Dist By County	2,167,935	A1120	2,306,691
Franchises	164,385	A1170	228,332
Other Non-Prop Tax		A1189	
TOTAL Non Property Tax Items	2,332,320		2,535,023
Clerk Fees	5,600	A1255	11,614
Police Fees	3,385	A1520	2,607
Safety Inspection Fees	281,522	A1560	327,098
Other Public Safety Departmental Income	46,562	A1589	42,564
Park And Recreational Charges	80,010	A2001	96,692
Special Recreational Facility Charges	13,150	A2025	13,335
Zoning Fees	6,019	A2110	5,647
Planning Board Fees	31,698	A2115	105,608
Refuse & Garbage Charges	133,389	A2130	184,469
TOTAL Departmental Income	601,335		789,634
Sewer Serv Other Govts	372,232	A2374	4,660,290
Debt Service, Other Govts	265,575	A2392	283,500
TOTAL Intergovernmental Charges	637,807		4,943,790
Interest And Earnings	56,365	A2401	190,924
TOTAL Use of Money And Property	56,365		190,924
Business & Occupational License	263	A2501	1,208
Bingo Licenses	1,016	A2540	1,734
Dog Licenses	4,649	A2544	8,683
TOTAL Licenses And Permits	5,927		11,625
Fines And Forfeited Bail	320,307	A2610	257,197
Forfeiture of Crime Proceeds Restricted		A2626	7,688
TOTAL Fines And Forfeitures	320,307		264,886
Sales of Scrap & Excess Materials	10,641	A2650	12,618
Insurance Recoveries	20,793	A2680	63,450
TOTAL Sale of Property And Compensation For Loss	31,434		76,068
Gifts And Donations	12,672	A2705	159
Employees Contributions	29,637	A2709	21,603
Unclassified (specify)	183,901	A2770	343,967
TOTAL Miscellaneous Local Sources	226,211		365,729
St Aid, Revenue Sharing	73,383	A3001	73,383
St Aid, Reorganization & Efficiency Grants	2,570	A3004	12,236
St Aid, Mortgage Tax	439,196	A3005	412,141
St Aid - Other (specify)	600	A3089	

TOWN OF East Greenbush
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For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
St Aid, Youth Programs	4,367	A3820	4,367
TOTAL State Aid	520,116		502,127
TOTAL Revenues	9,822,742		14,702,797
TOTAL Detail Revenues And Other Sources	9,822,742		14,702,797

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Legislative Board, Pers Serv	40,000	A10101	40,000
Legislative Board, Contr Expend	71	A10104	132
TOTAL Legislative Board	40,071		40,132
Municipal Court, Pers Serv	189,959	A11101	211,335
Municipal Court, Contr Expend	9,829	A11104	6,007
TOTAL Municipal Court	199,788		217,342
Supervisor,pers Serv	94,239	A12201	94,347
Supervisor,contr Expend	579	A12204	2,286
TOTAL Supervisor	94,818		96,633
Dir of Finance, Pers Serv	53,501	A13101	48,391
Dir of Finance, Contr Expend	804	A13104	423
TOTAL Dir of Finance	54,305		48,814
Comptroller,pers Serv	48,753	A13151	55,329
Comptroller, Contr Expend	4,642	A13154	2,487
TOTAL Comptroller	53,395		57,816
Auditor, Contr Expend	12,093	A13204	16,937
TOTAL Auditor	12,093		16,937
Tax Collection,pers Serv	64,027	A13301	61,773
Tax Collection,contr Expend	4,641	A13304	4,449
TOTAL Tax Collection	68,668		66,222
Purchasing, Pers Serv	2,540	A13451	229
Purchasing, Equip & Cap Outlay	764	A13452	324
TOTAL Purchasing	3,304		553
Assessment, Pers Serv	103,691	A13551	117,224
Assessment, Contr Expend	35,724	A13554	67,698
TOTAL Assessment	139,415		184,923
Clerk,pers Serv	70,176	A14101	78,526
Clerk,contr Expend	2,948	A14104	5,816
TOTAL Clerk	73,124		84,342
Law, Contr Expend	175,044	A14204	148,633
TOTAL Law	175,044		148,633
Personnel, Contr Expend	20,925	A14304	25,313
TOTAL Personnel	20,925		25,313
Elections, Contr Expend	900	A14504	1,350
TOTAL Elections	900		1,350
Public Works Admin, Pers Serv	13,818	A14901	64,201
Public Works Admin, Contr Expend	1,330	A14904	1,853
TOTAL Public Works Admin	15,149		66,054
Buildings, Pers Serv	64,283	A16201	66,763
Buildings, Contr Expend	137,503	A16204	247,440
TOTAL Buildings	201,786		314,203
Central Print & Mail,contr Expend	28,232	A16704	36,456
TOTAL Central Print & Mail	28,232		36,456
Central Data Process, Pers Serv	37,043	A16801	36,652

TOWN OF East Greenbush
Annual Update Document
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Central Data Process, Contr Expend	96,673	A16804	81,996
TOTAL Central Data Process	133,716		118,648
Unallocated Insurance, Contr Expend	85,105	A19104	92,098
TOTAL Unallocated Insurance	85,105		92,098
Municipal Assn Dues, Contr Expend	13,213	A19204	5,895
TOTAL Municipal Assn Dues	13,213		5,895
TOTAL General Government Support	1,413,051		1,622,364
Public Safety Comm Sys, Pers Serv	605,337	A30201	637,963
Public Safety Comm Sys, Contr Expend	14,871	A30204	7,488
TOTAL Public Safety Comm Sys	620,208		645,451
Police, Pers Serv	2,005,230	A31201	2,118,134
Police, Equip & Cap Outlay	39,086	A31202	3,808
Police, Contr Expend	261,548	A31204	190,595
TOTAL Police	2,305,865		2,312,537
Fire, Pers Serv	5,202	A34101	5,200
TOTAL Fire	5,202		5,200
Control of Animals, Pers Serv	13,025	A35101	13,202
Control of Animals, Contr Expend	2,921	A35104	1,688
TOTAL Control of Animals	15,946		14,889
Examining Boards, Pers Serv	5,200	A36101	5,300
TOTAL Examining Boards	5,200		5,300
Safety Inspection, Pers Serv	141,152	A36201	104,680
Safety Inspection, Contr Expend	13,223	A36204	37,063
TOTAL Safety Inspection	154,376		141,743
School Attendance officer-Contr Expend	1,499	A36604	1,499
TOTAL School Attendance officer-Contr Expend	1,499		1,499
TOTAL Public Safety	3,108,295		3,126,619
Registrar of Vital Statistics, Pers Serv	6,898	A40201	6,905
TOTAL Registrar of Vital Statistics	6,898		6,905
TOTAL Health	6,898		6,905
Street Lighting, Contr Expend	150,758	A51824	185,927
TOTAL Street Lighting	150,758		185,927
TOTAL Transportation	150,758		185,927
Veterans Service, Contr Expend	3,037	A65104	3,046
TOTAL Veterans Service	3,037		3,046
Programs For Aging, Contr Expend	1,100	A67724	1,890
TOTAL Programs For Aging	1,100		1,890
TOTAL Economic Assistance And Opportunity	4,137		4,937
Parks, Pers Serv	164,051	A71101	169,760
Parks, Equip & Cap Outlay		A71102	638,378
Parks, Contr Expend	38,017	A71104	19,304
TOTAL Parks	202,068		827,442
Playgr & Rec Centers, Pers Serv	60,394	A71401	50,981

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Playgr & Rec Centers, Contr Expend	22,336	A71404	25,545
TOTAL Playgr & Rec Centers	82,731		76,527
Youth Prog, Pers Serv	64,397	A73101	78,155
Youth Prog, Contr Expend	39,122	A73104	44,955
TOTAL Youth Prog	103,518		123,110
Historian, Pers Serv	5,000	A75101	5,078
Historian, Contr Expend	98	A75104	132
TOTAL Historian	5,098		5,210
TOTAL Culture And Recreation	393,415		1,032,289
Zoning, Pers Serv	9,240	A80101	12,664
Zoning, Contr Expend	3,473	A80104	2,603
TOTAL Zoning	12,713		15,267
Planning, Pers Serv	92,920	A80201	114,907
Planning, Contr Expend	16,982	A80204	96,000
TOTAL Planning	109,902		210,907
Refuse & Garbage, Pers Serv	107,080	A81601	110,650
Refuse & Garbage, Contr Expend	80,317	A81604	115,357
TOTAL Refuse & Garbage	187,397		226,007
TOTAL Home And Community Services	310,012		452,180
State Retirement System	282,025	A90108	287,362
Police & Firemen Retirement, Empl Bnfts	439,858	A90158	422,998
Social Security, Employer Cont	280,034	A90308	316,648
Worker's Compensation, Empl Bnfts	137,721	A90408	170,369
Unemployment Insurance, Empl Bnfts	6,450	A90508	1,720
Hospital & Medical (dental) Ins, Empl Bnft	1,128,571	A90608	1,236,076
Other Employee Benefits (spec)	129,272	A90898	119,641
TOTAL Employee Benefits	2,403,931		2,554,814
Debt Principal, Serial Bonds	240,000	A97106	250,000
Debt Principal, Bond Anticipation Notes	20,000	A97306	20,000
Install Pur Debt, Principal	40,501	A97856	16,538
TOTAL Debt Principal	300,501		286,538
Debt Interest, Serial Bonds	25,575	A97107	33,500
Debt Interest, Bond Anticipation Notes	977	A97307	668
Install Pur Debt, Interest	3,801	A97857	1,523
TOTAL Debt Interest	30,353		35,692
TOTAL Expenditures	8,121,351		9,308,265
Transfers, Capital Projects Fund		A99509	353,530
TOTAL Operating Transfers	0		353,530
TOTAL Other Uses	0		353,530
TOTAL Detail Expenditures And Other Uses	8,121,351		9,661,795

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,380,394	A8021	6,154,590
Prior Period Adj -Increase In Fund Balance	72,805	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	14,709
Restated Fund Balance - Beg of Year	4,453,199	A8022	6,139,881
ADD - REVENUES AND OTHER SOURCES	9,822,742		14,702,797
DEDUCT - EXPENDITURES AND OTHER USES	8,121,351		9,661,795
Fund Balance - End of Year	6,154,590	A8029	11,180,883

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	4,639,387	A1049N	4,629,983
Est Rev - Real Property Tax Items	310,536	A1099N	325,000
Est Rev - Non Property Tax Items	2,100,000	A1199N	2,150,000
Est Rev - Departmental Income	790,973	A1299N	907,590
Est Rev - Intergovernmental Charges	283,500	A2399N	283,500
Est Rev - Use of Money And Property	35,000	A2499N	100,000
Est Rev - Licenses And Permits	14,200	A2599N	14,200
Est Rev - Fines And Forfeitures	260,000	A2649N	260,000
Est Rev - Sale of Prop And Comp For Loss	33,000	A2699N	35,500
Est Rev - Miscellaneous Local Sources	93,500	A2799N	103,500
Est Rev - State Aid	410,383	A3099N	410,383
TOTAL Estimated Revenues	8,970,479		9,219,656
Appropriated Fund Balance	80,000	A599N	157,239
TOTAL Estimated Other Sources	80,000		157,239
TOTAL Estimated Revenues And Other Sources	9,050,479		9,376,895

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	1,947,500	A1999N	1,770,403
App - Public Safety	3,065,963	A3999N	3,132,875
App - Health	7,004	A4999N	7,004
App - Transportation	200,000	A5999N	175,000
App - Economic Assistance And Opportunity	7,000	A6999N	7,000
App - Culture And Recreation	416,226	A7999N	463,070
App - Home And Community Services	447,419	A8999N	690,139
App - Employee Benefits	2,637,136	A9199N	2,810,826
App - Debt Service	322,231	A9899N	320,578
TOTAL Appropriations	9,050,479		9,376,895
TOTAL Appropriations And Other Uses	9,050,479		9,376,895

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	453,683	DA200	192,599
TOTAL Cash	453,683		192,599
Accounts Receivable		DA380	8,352
TOTAL Other Receivables (net)	0		8,352
Cash Special Reserves	5,005	DA230	5,005
TOTAL Restricted Assets	5,005		5,005
TOTAL Assets and Deferred Outflows of Resources	458,688		205,956

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	45,787	DA600	55,966
TOTAL Accounts Payable	45,787		55,966
TOTAL Liabilities	45,787		55,966
Fund Balance			
Capital Reserve	5,005	DA878	5,005
TOTAL Restricted Fund Balance	5,005		5,005
Assigned Unappropriated Fund Balance	407,897	DA915	144,985
TOTAL Assigned Fund Balance	407,897		144,985
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	412,902		149,990
TOTAL Liabilities, Deferred Inflows And Fund Balance	458,688		205,956

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	2,033,419	DA1001	2,159,444
TOTAL Real Property Taxes	2,033,419		2,159,444
Other Payments In Lieu of Taxes	186,262	DA1081	186,262
TOTAL Real Property Tax Items	186,262		186,262
Interest And Earnings	24,005	DA2401	7,290
TOTAL Use of Money And Property	24,005		7,290
Insurance Recoveries	52,475	DA2680	7,601
TOTAL Sale of Property And Compensation For Loss	52,475		7,601
Employees Contributions	10,012	DA2709	20,674
Unclassified (specify)	24,381	DA2770	43,199
TOTAL Miscellaneous Local Sources	34,393		63,874
Interfund Revenues	50,512	DA2801	62,108
TOTAL Interfund Revenues	50,512		62,108
St Aid, Consolidated Highway Aid	181,142	DA3501	189,734
St Aid Emergency Disaster Assistance		DA3960	6,664
TOTAL State Aid	181,142		196,398
TOTAL Revenues	2,562,208		2,682,977
TOTAL Detail Revenues And Other Sources	2,562,208		2,682,977

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Street Admin, Contr Expend	4,854	DA50104	6,579
TOTAL Street Admin	4,854		6,579
Maint of Streets, Pers Serv	283,432	DA51101	294,417
Maint of Streets, Contr Expend	257,221	DA51104	447,094
TOTAL Maint of Streets	540,653		741,511
Perm Improve Highway, Pers Serv	222,966	DA51121	240,062
Perm Improve Highway, Contr Expend	292,824	DA51124	186,000
TOTAL Perm Improve Highway	515,790		426,062
Machinery, Pers Serv	115,012	DA51301	134,718
Machinery, Contr Expend	316,771	DA51304	305,200
TOTAL Machinery	431,784		439,917
Garage, Contr Expend	37,688	DA51324	127,134
TOTAL Garage	37,688		127,134
Brush And Weeds, Contr Expend	19,786	DA51404	31,356
TOTAL Brush And Weeds	19,786		31,356
Snow Removal, Pers Serv	257,364	DA51421	255,099
Snow Removal, Contr Expend	108,914	DA51424	156,489
TOTAL Snow Removal	366,277		411,588
TOTAL Transportation	1,916,832		2,184,146
State Retirement, Empl Bnfts	119,164	DA90108	125,180
Social Security , Empl Bnfts	64,686	DA90308	67,705
Worker's Compensation, Empl Bnfts	155,868	DA90408	180,724
Hospital & Medical (dental) Ins, Empl Bnft	272,164	DA90608	303,696
TOTAL Employee Benefits	611,882		677,304
Debt Principal, Serial Bonds		DA97106	91,429
Debt Principal, Install Purch. Debt	20,702	DA97856	21,225
TOTAL Debt Principal	20,702		112,654
Debt Interest, Serial Bonds		DA97107	9,318
Debt Interest, Install. Purch Debt	1,611	DA97857	1,088
TOTAL Debt Interest	1,611		10,406
TOTAL Expenditures	2,551,026		2,984,510
TOTAL Detail Expenditures And Other Uses	2,551,026		2,984,510

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

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	391,839	DA8021	412,902
Prior Period Adj -Increase In Fund Balance	9,881	DA8012	38,621
Restated Fund Balance - Beg of Year	401,720	DA8022	451,523
ADD - REVENUES AND OTHER SOURCES	2,562,208		2,682,977
DEDUCT - EXPENDITURES AND OTHER USES	2,551,026		2,984,510
Fund Balance - End of Year	412,902	DA8029	149,993

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

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	2,159,444	DA1049N	2,253,330
Est Rev - Real Property Tax Items	186,262	DA1099N	186,262
Est Rev - Use of Money And Property	20,000	DA2499N	20,000
Est Rev - Miscellaneous Local Sources	38,725	DA2799N	38,725
Est Rev - Interfund Revenues	95,000	DA2801N	95,000
Est Rev - State Aid	186,000	DA3099N	186,000
TOTAL Estimated Revenues	2,685,431		2,779,317
TOTAL Estimated Revenues And Other Sources	2,685,431		2,779,317

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Transportation	1,854,663	DA5999N	1,943,719
App - Employee Benefits	707,682	DA9199N	713,847
App - Debt Service	123,086	DA9899N	121,751
TOTAL Appropriations	2,685,431		2,779,317
TOTAL Appropriations And Other Uses	2,685,431		2,779,317

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	265,553	H200	653,268
Cash With Fiscal Agent	957,999	H223	829,157
TOTAL Cash	1,223,552		1,482,425
Accounts Receivable	519,398	H380	23,775
TOTAL Other Receivables (net)	519,398		23,775
TOTAL Assets and Deferred Outflows of Resources	1,742,950		1,506,200

TOWN OF East Greenbush
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For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	8,679	H600	21,321
TOTAL Accounts Payable	8,679		21,321
Bond Anticipation Notes Payable	96,805	H626	51,555
TOTAL Notes Payable	96,805		51,555
Due To Other Funds	1,238,442	H630	23,775
TOTAL Due To Other Funds	1,238,442		23,775
TOTAL Liabilities	1,343,927		96,651
Fund Balance			
Assigned Unappropriated Fund Balance	399,023	H915	1,409,549
TOTAL Assigned Fund Balance	399,023		1,409,549
Unassigned Fund Balance		H917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	399,023		1,409,549
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,742,950		1,506,200

TOWN OF East Greenbush
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
St Aid, Suburban Hwy Improv Pro	651,854	H3502	143,243
TOTAL State Aid	651,854		143,243
TOTAL Revenues	651,854		143,243
Interfund Transfers		H5031	353,530
TOTAL Interfund Transfers	0		353,530
Serial Bonds	3,665,650	H5710	6,636,000
Statutory Installment Bonds	800,000	H5720	
Bans Redeemed From Appropriations	45,250	H5731	45,250
Installment Purchase Debt	24,952	H5785	
TOTAL Proceeds of Obligations	4,535,852		6,681,250
TOTAL Other Sources	4,535,852		7,034,780
TOTAL Detail Revenues And Other Sources	5,187,706		7,178,023

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Police, Equip & Cap Outlay	24,952	H31202	
TOTAL Police	24,952		0
TOTAL Public Safety	24,952		0
Perm Improve Highway, Equip & Cap Outlay	1,218,022	H51122	196,079
TOTAL Perm Improve Highway	1,218,022		196,079
Machinery, Equip & Cap Outlay	539,646	H51302	240,268
TOTAL Machinery	539,646		240,268
TOTAL Transportation	1,757,667		436,347
Sewage Treat Disp, Equip & Cap Outlay	1,384,148	H81302	91,287
TOTAL Sewage Treat Disp	1,384,148		91,287
Water Trans & Distrib, Equip & Cap Outlay	3,665,650	H83402	708,488
TOTAL Water Trans & Distrib	3,665,650		708,488
Sanitation, Equip & Cap Outlay		H87972	5,320,000
TOTAL Sanitation	0		5,320,000
TOTAL Home And Community Services	5,049,798		6,119,774
TOTAL Expenditures	6,832,418		6,556,122
TOTAL Detail Expenditures And Other Uses	6,832,418		6,556,122

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,043,735	H8021	399,023
Prior Period Adj -Increase In Fund Balance		H8012	388,625
Restated Fund Balance - Beg of Year	2,043,735	H8022	787,648
ADD - REVENUES AND OTHER SOURCES	5,187,706		7,178,023
DEDUCT - EXPENDITURES AND OTHER USES	6,832,418		6,556,122
Fund Balance - End of Year	399,023	H8029	1,409,549

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Improvements Other Than Buildings	27,527,494	K103	33,555,982
Machinery And Equipment	6,231,823	K104	6,472,091
Other Capital Assets	14,546,522	K107	14,732,522
Net Pension Asset - Proportionate Share	1,530,517	K108	1,855,880
TOTAL Fixed Assets (net)	49,836,356		56,616,474
TOTAL Assets and Deferred Outflows of Resources	49,836,356		56,616,474

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	49,836,356	K159	56,616,474
TOTAL Investments in Non-Current Government Assets	49,836,356		56,616,474
TOTAL Fund Balance	49,836,356		56,616,474
TOTAL	49,836,356		56,616,474

TOWN OF East Greenbush
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Balance Sheet

Code Description	2017	EdpCode	2018
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TOWN OF East Greenbush
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Balance Sheet

Code Description	2017	EqpCode	2018
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	111,000	SF1001	113,220
TOTAL Real Property Taxes	111,000		113,220
TOTAL Revenues	111,000		113,220
TOTAL Detail Revenues And Other Sources	111,000		113,220

TOWN OF East Greenbush
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fire Protection, Contr Expend	111,000	SF34104	113,220
TOTAL Fire Protection	111,000		113,220
TOTAL Public Safety	111,000		113,220
TOTAL Expenditures	111,000		113,220
TOTAL Detail Expenditures And Other Uses	111,000		113,220

TOWN OF East Greenbush
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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
ADD - REVENUES AND OTHER SOURCES	111,000		113,220
DEDUCT - EXPENDITURES AND OTHER USES	111,000		113,220
Fund Balance - End of Year		SF8029	

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For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	168,644	SM200	241,647
TOTAL Cash	168,644		241,647
Accounts Receivable	47,242	SM380	
TOTAL Other Receivables (net)	47,242		0
TOTAL Assets and Deferred Outflows of Resources	215,886		241,647

TOWN OF East Greenbush
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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	215,886	SM915	241,647
TOTAL Assigned Fund Balance	215,886		241,647
TOTAL Fund Balance	215,886		241,647
TOTAL Liabilities, Deferred Inflows And Fund Balance	215,886		241,647

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For the Fiscal Year Ending 2018

(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	640,163	SM1001	640,163
TOTAL Real Property Taxes	640,163		640,163
Other General Departmental Income		SM1289	9,710
Ambulance Charges	517,941	SM1640	477,624
TOTAL Departmental Income	517,941		487,334
TOTAL Revenues	1,158,104		1,127,497
TOTAL Detail Revenues And Other Sources	1,158,104		1,127,497

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Ambulance, Equip & Cap Outlay		SM45402	9,710
Ambulance, Contr Expend	962,337	SM45404	1,074,125
TOTAL Ambulance	962,337		1,083,835
TOTAL Health	962,337		1,083,835
Worker's Compensation, Empl Bnfts	43,041	SM90408	17,901
TOTAL Employee Benefits	43,041		17,901
TOTAL Expenditures	1,005,378		1,101,736
TOTAL Detail Expenditures And Other Uses	1,005,378		1,101,736

TOWN OF East Greenbush
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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2017	EqpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	63,161	SM8021	215,886
Restated Fund Balance - Beg of Year	63,161	SM8022	
ADD - REVENUES AND OTHER SOURCES	1,158,104		1,127,497
DEDUCT - EXPENDITURES AND OTHER USES	1,005,378		1,101,736
Fund Balance - End of Year	215,886	SM8029	241,645

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(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,743,865	SS200	3,594,099
TOTAL Cash	3,743,865		3,594,099
Accounts Receivable	100,746	SS380	103,200
TOTAL Other Receivables (net)	100,746		103,200
TOTAL Assets and Deferred Outflows of Resources	3,844,611		3,697,299

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For the Fiscal Year Ending 2018

(SS) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	128,647	SS600	80,125
TOTAL Accounts Payable	128,647		80,125
TOTAL Liabilities	128,647		80,125
Fund Balance			
Assigned Appropriated Fund Balance	188,213	SS914	448,273
Assigned Unappropriated Fund Balance	3,527,752	SS915	3,168,902
TOTAL Assigned Fund Balance	3,715,965		3,617,175
TOTAL Fund Balance	3,715,965		3,617,175
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,844,611		3,697,299

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(SS) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	1,145,383	SS1001	1,134,266
TOTAL Real Property Taxes	1,145,383		1,134,266
Sewer Rents	1,500,089	SS2120	1,580,685
Sewer Charges	118,530	SS2122	46,442
TOTAL Departmental Income	1,618,619		1,627,127
Sewer Serv Other Govts	4,000	SS2374	
TOTAL Intergovernmental Charges	4,000		0
Interest And Earnings	13,511	SS2401	63,785
TOTAL Use of Money And Property	13,511		63,785
Permits, Other	2,300	SS2590	2,250
TOTAL Licenses And Permits	2,300		2,250
Insurance Recoveries	2,101	SS2680	
TOTAL Sale of Property And Compensation For Loss	2,101		0
Employees Contributions	712	SS2709	
Unclassified (specify)	333,583	SS2770	369,470
TOTAL Miscellaneous Local Sources	334,295		369,470
TOTAL Revenues	3,120,209		3,196,898
TOTAL Detail Revenues And Other Sources	3,120,209		3,196,898

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(SS) SEWER

Results of Operation

Code Description	2017	EdbCode	2018
Expenditures			
Administration-Personal Services		SS17101	1,132
TOTAL Administration-Personal Services	0		1,132
TOTAL General Government Support	0		1,132
Sewer Administration, Pers Serv	87,958	SS81101	90,760
Sewer Administration, Contr Expend	78,518	SS81104	47,686
TOTAL Sewer Administration	166,475		138,446
Sanitary Sewers, Pers Serv	155,328	SS81201	147,815
Sanitary Sewers, Contr Expend	134,468	SS81204	214,285
TOTAL Sanitary Sewers	289,797		362,100
Sewage Treat Disp, Pers Serv	295,216	SS81301	330,828
Sewage Treat Disp, Contr Expend	785,752	SS81304	918,951
TOTAL Sewage Treat Disp	1,080,967		1,249,778
Other Sanitation, Contr Expend	402,868	SS81894	209,373
TOTAL Other Sanitation	402,868		209,373
TOTAL Home And Community Services	1,940,108		1,959,697
State Retirement, Empl Bnfts	81,860	SS90108	85,993
Social Security , Empl Bnfts	51,185	SS90308	42,078
Worker's Compensation, Empl Bnfts	30,663	SS90408	35,751
Hospital & Medical (dental) Ins, Empl Bnft	137,901	SS90608	144,284
TOTAL Employee Benefits	301,609		308,106
Debt Principal, Serial Bonds	718,000	SS97106	715,098
Debt Principal, Bond Anticipation Notes	25,250	SS97306	25,250
TOTAL Debt Principal	743,250		740,348
Debt Interest, Serial Bonds	173,084	SS97107	253,089
Debt Interest, Bond Anticipation Notes	992	SS97307	644
TOTAL Debt Interest	174,076		253,733
TOTAL Expenditures	3,159,043		3,263,016
TOTAL Detail Expenditures And Other Uses	3,159,043		3,263,016

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,800,850	SS8021	3,715,965
Prior Period Adj -Increase In Fund Balance		SS8012	
Prior Period Adj -Decrease In Fund Balance	46,051	SS8015	32,673
Restated Fund Balance - Beg of Year	3,754,799	SS8022	3,683,292
ADD - REVENUES AND OTHER SOURCES	3,120,209		3,196,898
DEDUCT - EXPENDITURES AND OTHER USES	3,159,043		3,263,016
Fund Balance - End of Year	3,715,965	SS8029	3,617,179

TOWN OF East Greenbush
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(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	1,134,266	SS1049N	1,045,272
Est Rev - Departmental Income	1,863,245	SS1299N	1,937,945
TOTAL Estimated Revenues	2,997,511		2,983,217
Appropriated Fund Balance	188,213	SS599N	448,273
TOTAL Estimated Other Sources	188,213		448,273
TOTAL Estimated Revenues And Other Sources	3,185,724		3,431,490

TOWN OF East Greenbush
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(SS) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - Home And Community Services	1,920,902	SS8999N	1,799,056
App - Employee Benefits	305,873	SS9199N	355,384
App - Debt Service	958,949	SS9899N	1,277,050
TOTAL Appropriations	3,185,724		3,431,490
TOTAL Appropriations And Other Uses	3,185,724		3,431,490

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	1,856,711	SW200	2,332,171
TOTAL Cash	1,856,711		2,332,171
Water Rents Receivable	125,853	SW350	127,650
TOTAL Other Receivables (net)	125,853		127,650
TOTAL Assets and Deferred Outflows of Resources	1,982,565		2,459,820

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	24,140	SW600	301,706
TOTAL Accounts Payable	24,140		301,706
TOTAL Liabilities	24,140		301,706
Fund Balance			
Assigned Unappropriated Fund Balance	1,958,425	SW915	2,158,115
TOTAL Assigned Fund Balance	1,958,425		2,158,115
TOTAL Fund Balance	1,958,425		2,158,115
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,982,565		2,459,820

TOWN OF East Greenbush
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(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	449,653	SW1001	490,820
TOTAL Real Property Taxes	449,653		490,820
Metered Water Sales	2,174,927	SW2140	2,300,657
Unmetered Water Sales	269,741	SW2142	243,988
Other Home & Community Services Income	1,605	SW2189	
TOTAL Departmental Income	2,446,273		2,544,645
Interest And Earnings	8,688	SW2401	32,804
TOTAL Use of Money And Property	8,688		32,804
Permits, Other	15,275	SW2590	8,200
TOTAL Licenses And Permits	15,275		8,200
Insurance Recoveries	106,223	SW2680	
TOTAL Sale of Property And Compensation For Loss	106,223		0
Employees Contributions	3,637	SW2709	4,182
Unclassified (specify)		SW2770	945
TOTAL Miscellaneous Local Sources	3,637		5,127
TOTAL Revenues	3,029,750		3,081,596
TOTAL Detail Revenues And Other Sources	3,029,750		3,081,596

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(SW) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Water Administration, Pers Serv	86,674	SW83101	87,721
Water Administration, Contr Expend	100,387	SW83104	356
TOTAL Water Administration	187,061		88,077
Source Supply Pwr & Pump, Contr Expend	1,128,826	SW83204	1,791,265
TOTAL Source Supply Pwr & Pump	1,128,826		1,791,265
Water Trans & Distrib, Pers Serv	406,700	SW83401	400,578
Water Trans & Distrib, Contr Expend	130,183	SW83404	-115,367
TOTAL Water Trans & Distrib	536,883		285,212
Other Water, Contr Expend	143,030	SW83894	3,000
TOTAL Other Water	143,030		3,000
TOTAL Home And Community Services	1,995,799		2,167,554
State Retirement, Empl Bnfts	37,303	SW90108	39,187
Social Security , Empl Bnfts	36,427	SW90308	35,803
Worker's Compensation, Empl Bnfts	39,339	SW90408	48,717
Hospital & Medical (dental) Ins, Empl Bnft	114,020	SW90608	123,960
TOTAL Employee Benefits	227,090		247,667
Debt Principal, Serial Bonds	13,820	SW97106	146,677
TOTAL Debt Principal	13,820		146,677
Debt Interest, Serial Bonds	3,306	SW97107	88,660
TOTAL Debt Interest	3,306		88,660
TOTAL Expenditures	2,240,015		2,650,558
TOTAL Detail Expenditures And Other Uses	2,240,015		2,650,558

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdoCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,166,903	SW8021	1,958,425
Prior Period Adj -Increase In Fund Balance	1,788	SW8012	
Prior Period Adj -Decrease In Fund Balance		SW8015	231,349
Restated Fund Balance - Beg of Year	1,168,691	SW8022	1,727,076
ADD - REVENUES AND OTHER SOURCES	3,029,750		3,081,596
DEDUCT - EXPENDITURES AND OTHER USES	2,240,015		2,650,558
Fund Balance - End of Year	1,958,425	SW8029	2,158,114

TOWN OF East Greenbush
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(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	490,820	SW1049N	475,058
Est Rev - Departmental Income	2,235,980	SW1299N	2,583,343
Est Rev - Use of Money And Property	6,500	SW2499N	6,500
Est Rev - Interfund Revenues	30,314	SW2801N	28,564
TOTAL Estimated Revenues	2,763,614		3,093,465
TOTAL Estimated Revenues And Other Sources	2,763,614		3,093,465

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(SW) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	2,445,896	SW1999N	2,487,695
App - Employee Benefits	276,079	SW9199N	274,808
App - Debt Service	41,639	SW9899N	330,962
TOTAL Appropriations	2,763,614		3,093,465
TOTAL Appropriations And Other Uses	2,763,614		3,093,465

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	3,027,369	TA200	1,172,930
Cash In Time Deposits	51,350	TA201	
TOTAL Cash	3,078,719		1,172,930
TOTAL Assets and Deferred Outflows of Resources	3,078,719		1,172,930

TOWN OF East Greenbush
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(TA) AGENCY

Balance Sheet

Code Description	2017	EppCode	2018
Due To Other Funds	84,722	TA630	27,898
TOTAL Due To Other Funds	84,722		27,898
Guaranty & Bid Deposits	418,447	TA30	640,039
Other Funds (specify)	2,575,550	TA85	504,993
TOTAL Agency Liabilities	2,993,996		1,145,032
TOTAL Liabilities	3,078,719		1,172,930
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,078,719		1,172,930

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	13,823	TE200	15,123
TOTAL Cash	13,823		15,123
TOTAL Assets and Deferred Outflows of Resources	13,823		15,123

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2017	EdpCode	2018
Other Liabilities	13,823	TE688	15,123
TOTAL Other Liabilities	13,823		15,123
TOTAL Liabilities	13,823		15,123
TOTAL Liabilities, Deferred Inflows And Fund Balance	13,823		15,123

TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

Results of Operation

Code Description	2017	EdpCode	2018
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TOWN OF East Greenbush
Annual Update Document
For the Fiscal Year Ending 2018

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
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
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	29,648,522	W129	58,193,109
TOTAL Provision To Be Made In Future Budgets	29,648,522		58,193,109
TOTAL Assets and Deferred Outflows of Resources	29,648,522		58,193,109

TOWN OF East Greenbush
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	2,214,127	W638	890,763
Total OPEB Liability	5,088,242	W683	29,465,008
Installment Purchase Debt	63,624	W685	25,761
Compensated Absences	1,482,501	W687	1,578,753
Other Long Term Debt		W689	
TOTAL Other Liabilities	8,848,494		31,960,285
Bonds Payable	20,800,028	W628	26,232,824
TOTAL Bond And Long Term Liabilities	20,800,028		26,232,824
Deferred Inflows of Resources - Pensions		W697	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Liabilities	29,648,522		58,193,109
TOTAL Liabilities	29,648,522		58,193,109

TOWN OF East Greenbush
Statement of Financial Condition
For the Fiscal Year Ending 2018

6/4/2019

County of: Rensselaer

Municipal Code: 380324900000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2017	BOND E	EFC Acquisition Water RCWSA			10/25/2017	02/01/2047	3.47%		\$3,665,650	\$3,665,650	\$110,000	\$0	\$0		\$3,555,650
2018	BOND E	Water Consolidation			03/30/2018	03/30/2038	3.46%		\$1,316,000	\$0	\$0	\$0	\$0		\$1,316,000
2006	BOND E	WATER DISTRICT IMPROVEMENTS			08/11/2006	08/10/2016	4.75%		\$207,300	\$55,280	\$13,820	\$0	\$0		\$41,460
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2016	IPC E	Dispatch Recorder			03/31/2015	03/31/2019	8.96%		\$7,668	\$7,668	\$3,669	\$0	\$0		\$3,998
2017	IPC E	Police Vehicle (2016 prepaid)			09/11/2017	09/11/2018	6.50%		\$24,952	\$12,869	\$12,869	\$0	\$0		\$0
2015	IPC E	Flow Truck			10/13/2015	10/13/2019	2.53%		\$106,193	\$42,988	\$21,225	\$0	\$0		\$21,762
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2007	BAN N	Park Land			12/29/2003	12/29/2004	1.45%		\$50,000	\$50,000	\$20,000	\$0	\$0		\$30,000
2007	BAN N	Sewer			12/01/1991	12/01/2001	1.40%		\$46,805	\$46,805	\$25,250	\$0	\$0		\$21,555
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2017	BOND N	DPW Equipment			04/28/2017	04/27/2024	1.46%		\$800,000	\$800,000	\$114,286	\$0	\$0		\$685,714
2018	BOND N	Acquisition Sewer RCWSA		Y	08/08/2018	08/01/2046	3.50%		\$5,320,000	\$0			\$0		\$5,320,000
2016	BOND N	EFC Waste Water Treatment			09/22/2016	08/01/2046	2.98%		\$15,053,098	\$14,603,098	\$433,098	\$0	\$0		\$14,170,000
2015	BOND N	EFC Sewer 2012 Bond			06/21/2012	03/16/2020	4.98%		\$891,000	\$891,000	\$282,000	\$0	\$0		\$609,000
2007	BOND N	Building Construction Library			04/11/2002	04/11/2020	4.50%		\$785,000	\$785,000	\$250,000	\$0	\$0		\$535,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
												\$1,286,217	\$0	\$0	\$26,310,140

TOWN OF East Greenbush
Maturity Schedule
For the Fiscal Year Ending 2018

For Bonds Issued During The Fiscal Year Ended 2018

	EDPCODE	
Indebtedness No.		2018000001
Purpose of Issue		Acquisition Sewer RCWSA
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	5,320,000
Date of Issue	2P3DT	8/8/2018
Interest Rate	2P3PC	3.50000
Final Maturity Date	2P3DM	8/1/2046
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
2P319		120,000
2P320		120,000
2P321		125,000
2P322		130,000
2P323		135,000
2P324		140,000
2P325		145,000
2P326		145,000
2P327		150,000
2P328		155,000
2P329		160,000
2P330		165,000
2P331		175,000
2P332		180,000
2P333		185,000
2P334		190,000
2P335		195,000
2P336		205,000
2P337		210,000
2P338		220,000
2P339		225,000
2P340		235,000
2P341		245,000
2P342		255,000
2P343		265,000
2P344		270,000
2P345		280,000
2P346		295,000

TOWN OF East Greenbush
Maturity Schedule
For the Fiscal Year Ending 2018

For Bonds Issued During The Fiscal Year Ended 2018

	EDPCODE	
Indebtedness No.		2018000002
Purpose of Issue		Water Consolidation
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,316,000
Date of Issue	2P3DT	3/30/2018
Interest Rate	2P3PC	3.46000
Final Maturity Date	2P3DM	3/30/2038
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P319	53,750
	2P320	54,250
	2P321	55,000
	2P322	55,750
	2P323	56,250
	2P324	57,250
	2P325	58,500
	2P326	59,000
	2P327	60,500
	2P328	62,000
	2P329	64,000
	2P330	65,500
	2P331	67,750
	2P332	69,750
	2P333	72,250
	2P334	74,500
	2P335	77,500
	2P336	80,750
	2P337	84,000
	2P338	87,750

TOWN OF East Greenbush
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$16,328,038.71
Time Deposits	9Z2021	
Total		\$16,328,038.71
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$17,897,634.74
Total		\$18,397,634.74
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF East Greenbush
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-6431	\$36,664	\$0	\$0	\$36,664
*****-0563	\$102,430	\$0	\$0	\$102,430
*****-9324	\$717	\$0	\$0	\$717
*****-8523	\$8,018	\$0	\$0	\$8,018
*****-0844	\$6,354,999	\$0	\$0	\$6,354,999
*****-0046	\$524,441	\$0	\$0	\$524,441
*****-0053	\$670,167	\$24,283	\$18,940	\$675,510
*****-0418	\$1,193,588	\$0	\$1,157,685	\$35,903
*****-0285	\$824,863	\$18,940	\$0	\$843,804
*****-0269	\$39,673	\$0	\$0	\$39,673
*-0301	\$1,236,535	\$0	\$0	\$1,236,535
*****-0293	\$395,358	\$0	\$0	\$395,358
*****-0277	\$9,174	\$0	\$0	\$9,174
*****-0061	\$25,737	\$0	\$0	\$25,737
*****-0400	\$626,290	\$18,940	\$18,940	\$626,290
*****-0079	\$291,902	\$0	\$24,283	\$267,618
*****-0087	\$26	\$0	\$0	\$26
*****-0020	\$75,634	\$0	\$423	\$75,211
*****-0103	\$25	\$0	\$0	\$25
*****-0111	\$46,057	\$0	\$0	\$46,057
*****-0129	\$610,039	\$0	\$0	\$610,039
*****-0137	\$30,000	\$0	\$0	\$30,000
*****-0145	\$110,336	\$0	\$0	\$110,336
*****-0160	\$5,041	\$0	\$0	\$5,041
*****-0004	\$4,226,225	\$0	\$0	\$4,226,225
*****-1439	\$17,278	\$0	\$0	\$17,278
*-5993	\$24,930	\$0	\$0	\$24,930

TOWN OF East Greenbush
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-EFC	\$829,157	\$0	\$0	\$829,157
	Total Adjusted Bank Balance			\$17,157,196
	Petty Cash			\$0.00
	Adjustments			\$0.00
	Total Cash		9ZCASH *	\$17,157,196
	Total Cash Balance All Funds		9ZCASHB *	\$17,157,196
	* Must be equal			

TOWN OF East Greenbush
Local Government Questionnaire
For the Fiscal Year Ending 2018

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

TOWN OF East Greenbush
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		88			
Total Part Time Employees:		93			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$537,722.50	60	20	
90158	Police and Fire Retirement	\$422,997.50	24		
90258	Local Pension Fund				
90308	Social Security	\$462,234.25	88	93	
90408	Worker's Compensation Insurance	\$415,433.03	88	93	
90458	Life Insurance				
90508	Unemployment Insurance	\$1,720.36	88	93	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$1,808,014.61	88	51	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters		18	4	
91890	Other Employee Benefits	\$119,640.82			
Total		\$3,767,763.07			
Computed Total From Financial Section (comparative purposes only)		\$3,805,791.07			

TOWN OF East Greenbush
Energy Costs and Consumption
For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$80,935	39,087	gallons	
Diesel Fuel	\$39,025	17,062	gallons	
Fuel Oil			gallons	
Natural Gas	\$25,376	42,523	cubic feet	Therms
Electricity	\$365,446	2,493,679	kilowatt-hours	
Coal			tons	
Propane	\$1,335	905	gallons	

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 12/31/2018
, 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 12/31/2018
and filed by means of electronic data transmission.

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

(518) 477-6461
Telephone Number

03/29/2019
Date of Certification

John J. Conway
Name

Supervisor
Title

225 Columbia Tpk, Rensselaer, NY 1
Official Address

(518) 477-4775
Official Telephone Number

TOWN OF East Greenbush
Financial Comments
For the Fiscal Year Ending 2018

(A) GENERAL

Adjustment Reason

Account Code A8012 UHY audit 2017 end point

Account Code A8015 Prior Period UHY Audit

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 AP AR adjustment post AUD submission and for UHY audit prep

(SS) SEWER

Adjustment Reason

Account Code SS8015 UHY Audit start point

(SW) WATER

Adjustment Reason

Account Code SW8015 UHY Audit start point

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 UHY AUdit adjust/Audit prep

Thank you, 380324900000 from the TOWN of EAST GREENBUSH, for your Submission to the Local Government and School Accountability Data Exchange System on 06/06/2019 11:30:09 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 1-866-321-8503 option 4.

All submissions are subject to verification by OSC.

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