AMENDED as of 8/10/2016

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of East Greenbush

County of Rensselaer

For the Fiscal Year Ended 12/31/2015

****

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

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

TOWN OF East Greenbush

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

(A) GENERAL
(DA) HIGHWAY-TOWN-WIDE
(H) CAPITAL PROJECTS
(K) GENERAL FIXED ASSETS
(SF) FIRE PROTECTION
(SM) MISCELLANEOUS
(SS) SEWER
(SW) WATER
(TA) AGENCY
(TE) PRIVATE PURPOSE TRUST
(W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

(A) GENERAL

Balance Sheet

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

(A) GENERAL

Balance Sheet

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

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

(A) GENERAL

Results of Operation

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

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
St Aid, Youth Programs	4,824	A3820	4,824
TOTAL State Aid	**639,190**		**467,740**
TOTAL Revenues	**9,296,527**		**9,196,982**
TOTAL Revenues	**9,296,527**		**9,196,982**

(A) GENERAL

Results of Operation

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

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Central Print & Mail,contr Expend	22,178	A16704	22,558
TOTAL Central Print & Mail	**22,178**		**22,558**
Central Data Process, Pers Serv	33,114	A16801	35,500
Central Data Process, Contr Expend	32,267	A16804	31,780
TOTAL Central Data Process	**65,381**		**67,280**
Unallocated Insurance, Contr Expend	41,940	A19104	83,139
TOTAL Unallocated Insurance	**41,940**		**83,139**
Municipal Assn Dues, Contr Expend	3,991	A19204	1,292
TOTAL Municipal Assn Dues	**3,991**		**1,292**
Judgements And Claims, Contr Expend	35,000	A19304	
TOTAL Judgements And Claims	**35,000**		**0**
Taxes & Assess On Munic Prop, Contr Expend	1,186	A19504	450
TOTAL Taxes & Assess On Munic Prop	**1,186**		**450**
TOTAL General Government Support	**1,377,006**		**1,217,745**
Public Safety Comm Sys, Pers Serv	605,160	A30201	607,967
Public Safety Comm Sys, Contr Expend	6,825	A30204	176
TOTAL Public Safety Comm Sys	**611,986**		**608,143**
Police, Pers Serv	1,941,394	A31201	1,932,337
Police, Equip & Cap Outlay	4,450	A31202	5,344
Police, Contr Expend	123,024	A31204	139,370
TOTAL Police	**2,068,868**		**2,077,051**
Fire, Pers Serv	5,229	A34101	5,094
TOTAL Fire	**5,229**		**5,094**
Control of Animals, Pers Serv	16,934	A35101	12,408
Control of Animals, Contr Expend	1,326	A35104	2,527
TOTAL Control of Animals	**18,260**		**14,935**
Examining Boards, Pers Serv		A36101	5,250
TOTAL Examining Boards	**0**		**5,250**
Safety Inspection, Pers Serv	114,782	A36201	110,436
Safety Inspection, Contr Expend	7,076	A36204	7,717
TOTAL Safety Inspection	**121,857**		**118,153**
School Attendance officer-Contr Expend	1,493	A36604	1,496
TOTAL School Attendance officer-Contr Expend	**1,493**		**1,496**
TOTAL Public Safety	**2,827,693**		**2,830,122**
Registrar of Vital Statistics, Pers Serv	6,855	A40201	6,910
TOTAL Registrar of Vital Statistics	**6,855**		**6,910**
TOTAL Health	**6,855**		**6,910**
Garage, Contr Expend	10,609	A51324	18,297
TOTAL Garage	**10,609**		**18,297**
Street Lighting, Contr Expend	184,341	A51824	168,524
TOTAL Street Lighting	**184,341**		**168,524**
TOTAL Transportation	**194,950**		**186,820**
Veterans Service, Contr Expend	3,000	A65104	3,000
TOTAL Veterans Service	**3,000**		**3,000**
Programs For Aging, Pers Serv	2,842	A67721	991

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Programs For Aging, Contr Expend	728	A67724	1,351
TOTAL Programs For Aging	**3,570**		**2,342**
TOTAL Economic Assistance And Opportunity	**6,570**		**5,342**
Parks, Pers Serv	134,192	A71101	141,545
Parks, Contr Expend	25,538	A71104	32,482
TOTAL Parks	**159,730**		**174,027**
Playgr & Rec Centers, Pers Serv	40,932	A71401	36,122
Playgr & Rec Centers, Contr Expend	12,715	A71404	14,597
TOTAL Playgr & Rec Centers	**53,647**		**50,718**
Band Concerts, Contr Expend	1,150	A72704	
TOTAL Band Concerts	**1,150**		**0**
Youth Prog, Pers Serv	43,203	A73101	48,057
Youth Prog, Contr Expend	32,676	A73104	34,450
TOTAL Youth Prog	**75,879**		**82,506**
Historian, Pers Serv	4,996	A75101	5,250
Historian, Contr Expend	69	A75104	260
TOTAL Historian	**5,065**		**5,510**
TOTAL Culture And Recreation	**295,471**		**312,762**
Zoning, Pers Serv	8,440	A80101	7,840
Zoning, Contr Expend	9,859	A80104	12,328
TOTAL Zoning	**18,300**		**20,168**
Planning, Pers Serv	58,509	A80201	47,869
Planning, Contr Expend	155,237	A80204	49,492
TOTAL Planning	**213,747**		**97,361**
Refuse & Garbage, Pers Serv	112,493	A81601	96,251
Refuse & Garbage, Contr Expend	152,617	A81604	141,285
TOTAL Refuse & Garbage	**265,110**		**237,535**
TOTAL Home And Community Services	**497,156**		**355,065**
State Retirement System	396,630	A90108	334,046
Police & Firemen Retirement, Empl Bnfts	525,620	A90158	375,557
Social Security, Employer Cont	288,134	A90308	277,168
Worker's Compensation, Empl Bnfts	102,564	A90408	124,959
Unemployment Insurance, Empl Bnfts	55,631	A90508	26,809
Hospital & Medical (dental) Ins, Empl Bnft	949,797	A90608	951,101
Other Employee Benefits (spec) Additional Description 0		A90898	116,190
TOTAL Employee Benefits	**2,318,376**		**2,205,830**
Debt Principal, Serial Bonds	215,000	A97106	220,000
Debt Principal, Bond Anticipation Notes	20,000	A97306	20,000
Debt Principal, Capital Notes	17,477	A97406	
Install Pur Debt, Principal		A97856	26,240
Other Debt, Principal		A97896	
TOTAL Debt Principal	**252,477**		**266,240**
Debt Interest, Serial Bonds	77,631	A97107	67,300

(A) GENERAL

Results of Operation

Code	Description	2014	EdpCode	2015
	Expenditures			
	Debt Interest, Bond Anticipation Notes	1,974	A97307	1,596
	Debt Interest, Capital Notes	1,049	A97407	
	Other Debt, Interest		A97897	
	TOTAL Debt Interest	**80,654**		**68,896**
	TOTAL Expenditures	**7,857,208**		**7,455,731**
	TOTAL Expenditures	**7,857,208**		**7,455,731**

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**-293,622**	**A8021**	**1,439,161**
Prior Period Adj -Increase In Fund Balance	293,463	A8012	
Restated Fund Balance - Beg of Year	**-159**	**A8022**	**1,439,161**
ADD - REVENUES AND OTHER SOURCES	9,296,527		9,196,982
DEDUCT - EXPENDITURES AND OTHER USES	7,857,208		7,455,731
Fund Balance - End of Year	**1,439,161**	**A8029**	**3,180,412**

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	4,286,033	A1049N	4,268,113
Est Rev - Real Property Tax Items	310,536	A1099N	310,536
Est Rev - Non Property Tax Items	1,900,000	A1199N	1,900,000
Est Rev - Departmental Income	701,613	A1299N	701,613
Est Rev - Use of Money And Property	25,000	A2499N	25,000
Est Rev - Licenses And Permits	15,100	A2599N	15,100
Est Rev - Fines And Forfeitures	310,000	A2649N	310,000
Est Rev - Sale of Prop And Comp For Loss	32,700	A2699N	32,700
Est Rev - Miscellaneous Local Sources	93,146	A2799N	93,146
Est Rev - State Aid	400,383	A3099N	400,383
TOTAL Estimated Revenues	**8,074,511**		**8,056,591**
TOTAL Estimated Revenues	**8,074,511**		**8,056,591**

(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	1,265,971	A1999N	1,552,576
App - Public Safety	3,203,296	A3999N	3,222,656
App - Health	6,908	A4999N	6,908
App - Transportation	190,000	A5999N	190,000
App - Economic Assistance And Opportunity	7,500	A6999N	7,500
App - Culture And Recreation	333,061	A7999N	333,509
App - Home And Community Services	348,370	A8999N	348,370
App - Employee Benefits	2,520,482	A9199N	2,343,170
App - Debt Service	21,607	A9899N	51,902
TOTAL Appropriations	**7,897,195**		**8,056,591**
Other Budgetary Purposes	177,316	A962N	0
TOTAL Other Uses	**177,316**		**0**
TOTAL Appropriations	**8,074,511**		**8,056,591**

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Admin, Pers Serv	4,111	DA50101	
TOTAL Street Admin	**4,111**		**0**
Maint of Streets, Pers Serv	321,108	DA51101	297,470
Maint of Streets, Contr Expend	124,526	DA51104	313,654
TOTAL Maint of Streets	**445,634**		**611,123**
Improvements, Pers Serv	192,856	DA51121	179,737
Perm Improve Highway, Contr Expend	144,806	DA51124	210,657
TOTAL Perm Improve Highway	**337,661**		**390,394**
Machinery, Pers Serv	115,509	DA51301	110,272
Machinery, Contr Expend	265,344	DA51304	214,849
TOTAL Machinery	**380,853**		**325,122**
Garage, Contr Expend	34,085	DA51324	37,861
TOTAL Garage	**34,085**		**37,861**
Brush And Weeds, Pers Serv		DA51401	
Brush And Weeds, Contr Expend	19,901	DA51404	25,873
TOTAL Brush And Weeds	**19,901**		**25,873**
Snow Removal, Pers Serv	202,973	DA51421	185,473
Snow Removal, Contr Expend	130,745	DA51424	58,939
TOTAL Snow Removal	**333,719**		**244,412**
TOTAL Transportation	**1,555,964**		**1,634,785**
State Retirement, Empl Bnfts	170,872	DA90108	129,518
Social Security , Empl Bnfts	58,955	DA90308	56,934
Worker's Compensation, Empl Bnfts	110,224	DA90408	108,243
Hospital & Medical (dental) Ins, Empl Bnft	271,812	DA90608	260,433
TOTAL Employee Benefits	**611,864**		**555,128**
Debt Principal, Serial Bonds	48,129	DA97106	48,129
Debt Principal, Bond Anticipation Notes	161,397	DA97306	146,223
Debt Principal, Capital Notes	39,530	DA97406	
Debt Principal, Install PurcH. Debt		DA97856	63,712
Other Debt, Principal		DA97896	
TOTAL Debt Principal	**249,056**		**258,063**
Debt Interest, Serial Bonds	5,784	DA97107	3,889
Debt Interest, Bond Anticipation Notes	5,842	DA97307	3,431
Debt Interest, Capital Notes	3,827	DA97407	
Other Debt, Interest		DA97897	1,957
TOTAL Debt Interest	**15,452**		**9,277**
TOTAL Expenditures	**2,432,335**		**2,457,253**
TOTAL Expenditures	**2,432,335**		**2,457,253**

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**-390,715**	**DA8021**	**-119,323**
Restated Fund Balance - Beg of Year	**-390,715**	**DA8022**	**-119,323**
ADD - REVENUES AND OTHER SOURCES	2,703,727		3,003,870
DEDUCT - EXPENDITURES AND OTHER USES	2,432,335		2,457,253
Fund Balance - End of Year	**-119,323**	**DA8029**	**427,294**

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	4,348	H200	4,348
TOTAL Cash	**4,348**		**4,348**
TOTAL Assets	**4,348**		**4,348**

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	76,828	H600	87,124
TOTAL Accounts Payable	**76,828**		**87,124**
Bond Anticipation Notes Payable	6,594,389	H626	12,365,639
TOTAL Notes Payable	**6,594,389**		**12,365,639**
Due To Other Funds	683,794	H630	683,794
TOTAL Due To Other Funds	**683,794**		**683,794**
TOTAL Liabilities	**7,355,011**		**13,136,557**
Fund Balance			
Unassigned Fund Balance	-7,350,663	H917	-13,132,209
TOTAL Unassigned Fund Balance	**-7,350,663**		**-13,132,209**
TOTAL Fund Balance	**-7,350,663**		**-13,132,209**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**4,348**		**4,348**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
St Aid, Suburban Hwy Improv Pro	350,000	H3502	44,723
TOTAL State Aid	**350,000**		**44,723**
TOTAL Revenues	**350,000**		**44,723**
Bans Redeemed From Appropriations	371,018	H5731	405,844
Installment Purchase Debt		H5785	181,398
TOTAL Proceeds of Obligations	**371,018**		**587,242**
TOTAL Other Sources	**371,018**		**587,242**
TOTAL Revenues	**721,018**		**631,965**

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	392,990	H51122	23,632
TOTAL Perm Improve Highway	**392,990**		**23,632**
Machinery, Equip & Cap Outlay		H51302	181,398
TOTAL Machinery	**0**		**181,398**
TOTAL Transportation	**392,990**		**205,030**
Sewage Treat Disp, Equip & Cap Outlay	5,408,332	H81302	6,208,481
TOTAL Sewage Treat Disp	**5,408,332**		**6,208,481**
TOTAL Home And Community Services	**5,408,332**		**6,208,481**
TOTAL Expenditures	**5,801,322**		**6,413,511**
TOTAL Expenditures	**5,801,322**		**6,413,511**

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**-2,270,359**	**H8021**	**-7,350,663**
Restated Fund Balance - Beg of Year	**-2,270,359**	**H8022**	**-7,350,663**
ADD - REVENUES AND OTHER SOURCES	721,018		631,965
DEDUCT - EXPENDITURES AND OTHER USES	5,801,322		6,413,511
Fund Balance - End of Year	**-7,350,663**	**H8029**	**-13,132,209**

(K) GENERAL FIXED ASSETS

Balance Sheet

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

(K) GENERAL FIXED ASSETS

Balance Sheet

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

Balance Sheet

Code	Description	2014	EdpCode	2015

Balance Sheet

Code	Description	2014	EdpCode	2015

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	104,550	SF1001	106,623
TOTAL Real Property Taxes	**104,550**		**106,623**
TOTAL Revenues	**104,550**		**106,623**
TOTAL Revenues	**104,550**		**106,623**

(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	104,550	SF34104	106,623
TOTAL Fire Protection	**104,550**		**106,623**
TOTAL Public Safety	**104,550**		**106,623**
TOTAL Expenditures	**104,550**		**106,623**
TOTAL Expenditures	**104,550**		**106,623**

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

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

(SM) MISCELLANEOUS

Balance Sheet

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

(SM) MISCELLANEOUS

Balance Sheet

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

(SM) MISCELLANEOUS

Results of Operation

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

(SM) MISCELLANEOUS

Results of Operation

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

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

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

(SS) SEWER

Balance Sheet

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

(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	51,639	SS600	427,654
TOTAL Accounts Payable	**51,639**		**427,654**
TOTAL Liabilities	**51,639**		**427,654**
Fund Balance			
Assigned Appropriated Fund Balance		SS914	194,000
Assigned Unappropriated Fund Balance	3,407,693	SS915	3,203,788
TOTAL Assigned Fund Balance	**3,407,693**		**3,397,788**
TOTAL Fund Balance	**3,407,693**		**3,397,788**
TOTAL Liabilities, Deferred Inflows And Fund Balance	**3,459,332**		**3,825,442**

(SS) SEWER

Results of Operation

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

(SS) SEWER

Results of Operation

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

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**2,890,348**	**SS8021**	**3,407,693**
Restated Fund Balance - Beg of Year	**2,890,348**	**SS8022**	**3,407,693**
ADD - REVENUES AND OTHER SOURCES	2,835,274		3,529,825
DEDUCT - EXPENDITURES AND OTHER USES	2,317,929		3,539,730
Fund Balance - End of Year	**3,407,693**	**SS8029**	**3,397,788**

(SS) SEWER

Budget Summary

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

(SS) SEWER

Budget Summary

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

(SW) WATER

Balance Sheet

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

(SW) WATER

Balance Sheet

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

(SW) WATER

Results of Operation

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

(SW) WATER

Results of Operation

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**786,283**	**SW8021**	**849,654**
Restated Fund Balance - Beg of Year	**786,283**	**SW8022**	**849,654**
ADD - REVENUES AND OTHER SOURCES	3,017,241		2,922,300
DEDUCT - EXPENDITURES AND OTHER USES	2,953,870		2,775,789
Fund Balance - End of Year	**849,654**	**SW8029**	**996,165**

(SW) WATER

Budget Summary

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

(SW) WATER

Budget Summary

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

(TA) AGENCY

Balance Sheet

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

(TA) AGENCY

Balance Sheet

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	10,064	TE200	14,239
TOTAL Cash	**10,064**		**14,239**
TOTAL Assets	**10,064**		**14,239**

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

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

Results of Operation

Code	Description	2014	EdpCode	2015

Results of Operation

Code	Description	2014	EdpCode	2015

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Net Pension Liability -Proportionate Share		W638	656,735
Installment Purchase Debt		W685	132,845
Compensated Absences	1,601,503	W687	1,601,503
TOTAL Other Liabilities	**1,601,503**		**2,391,083**
Capital Notes Payable	41,394	W627	
Bonds Payable	3,322,998	W628	2,799,049
TOTAL Bond And Long Term Liabilities	**3,364,392**		**2,799,049**
Deferred Inflows of Resources - Pensions		W697	45,128
TOTAL Deferred Inflows of Resources	**0**		**45,128**
TOTAL Liabilities	**4,965,896**		**5,235,260**
TOTAL Liabilities	**4,965,896**		**5,235,260**

County of: Rensselaer

Municipal Code: 380324900000

First Year	Debt Code		Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2014	BAN	E	Waste Water Treatment EFC			01/02/2014	09/26/2016	0.00%		$5,472,890	$5,472,890	$0	$0	$0		$5,472,890
2013	BAN	E	Waste Water Treatment-EFC			09/26/2013	09/26/2016	0.00%	Y	$282,281	$282,281	$50,000	$0	$0		$232,281
2015	BAN	E	Waste Water Treatment - EFC			01/02/2015	09/26/2016	0.00%		$6,175,095	$0			$0		$6,175,095
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$6,175,095	$5,755,171	$50,000	$0	$0	$0	$11,880,265
2006	BOND	E	WATER DISTRICT IMPROVEMENTS			08/11/2006	08/10/2016	4.75%		$207,300	$96,740	$13,820	$0	$0		$82,920
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$0	$96,740	$13,820	$0	$0	$0	$82,920
2015	IPC	E	Unmarked Polic Cars (3)			09/10/2012	09/10/2014	6.00%			$0	$33		$33		$0
2015	IPC	E	HIGHWAY GRADEALL			10/11/2005	10/11/2015	4.71%			$0	$22,566		$22,566		$0
2015	IPC	E	SNOWPLOW			10/11/2005	10/11/2015	4.75%			$0	$18,795		$18,795		$0
2015	IPC	E	Police Vehicle			06/01/2015	06/01/2017	0.00%		$75,205	$0	$26,240		$0		$48,965
2015	IPC	E	Plow Truck			10/13/2015	10/13/2019	2.53%		$106,193	$0	$22,313		$0		$83,880
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$181,398	$0	$89,947	$0	$41,394	$0	$132,845
2011	BAN	N	Snowplow			12/16/2011	12/14/2012	1.40%		$175,000	$70,000	$35,000	$0	$0		$35,000
2007	BAN	N	Highway - Equipment			10/06/2006	10/06/2007	1.38%			$75,638	$37,819	$0	$0		$37,819
2007	BAN	N	Fuel System - Highway			10/31/2006	10/31/2007	3.82%			$47,525	$47,525	$0	$0		$0
2007	BAN	N	Road - Resurfacing			11/17/2006	11/17/2007	1.40%			$78,500	$40,250	$0	$2,000		$40,250
2007	BAN	N	Sewer repair and maintenance			10/28/2005	10/27/2006	1.40%			$335,000	$150,000	$0	$0		$185,000
2007	BAN	N	Park Land			12/29/2003	12/29/2004	1.45%			$110,000	$20,000	$0	$0		$90,000
2007	BAN	N	Sewer			12/01/1991	12/01/2001	1.40%			$122,555	$25,250	$0	$0		$97,305
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$0	$839,218	$355,844	$0	$2,000	$0	$485,374
2015	BOND	N	EFC Sewer 2012 Bond			06/21/2012	03/16/2020	4.98%			$0	$242,000		$1,655,000		$1,413,000
2007	BOND	N	Highway Drainage			10/06/2006	08/16/2016	3.91%			$81,000	$40,500	$0	$0		$40,500
2007	BOND	N	Various Equipment - Highway			08/11/2006	08/10/2016	4.75%			$15,258	$7,629	$0	$0		$7,629
2007	BOND	N	Building Construction Library			04/11/2002	04/11/2020	4.50%			$1,475,000	$220,000	$0	$0		$1,255,000

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
2007	BOND	N	EFC Sewer			09/01/1990	03/16/2020	4.98%			$1,655,000	$0	$0	($1,655,000)		$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$0	$3,226,258	$510,129	$0	$0	$0	$2,716,129
2012	CN	N	Unmarked Police Cars (3)			09/10/2012	09/10/2014	6.00%		$52,491	$33	$0	$0	($33)		$0
2005	CN	N	HIGHWAY GRADEALL			10/11/2005	10/11/2015	4.71%		$184,395	$22,566	$0	$0	($22,566)		$0
2005	CN	N	SNOWPLOW			10/11/2005	10/11/2015	4.75%		$156,386	$18,795	$0	$0	($18,795)		$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										$0	$41,394	$0	$0	($41,394)	$0	$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										$6,356,493	$9,958,781	$1,019,740	$0	$2,000	$0	$15,297,534

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	
Time Deposits	9Z2021	$8,454,754.70
Total		$8,454,754.70
COLLATERAL:		
- FDIC Insurance	9Z2014	$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	$8,954,754.70
Total		$9,454,754.70
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 2015

Include All Checking, Savings and C.D. Accounts

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

Total Adjusted Bank Balance			$8,352,683
Petty Cash			$.00
Adjustments			$.00
Total Cash	9ZCASH	*	$8,352,683
Total Cash Balance All Funds	9ZCASHB	*	$8,352,683

* Must be equal

TOWN OF East Greenbush
Local Government Questionnaire
For the Fiscal Year Ending 2015

	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?	Yes
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 2015

	Total Full Time Employees:	91
	Total Part Time Employees:	78

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

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

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

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

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	$1,933,286.00
3. Interest on Net OPEB Obligation	$0.00
4. Adjustment to Annual Required Contribution	$0.00
5. Annual OPEB Expense	$1,933,286.00
6. Less: Actual Contribution Made	$398,248.00
7. Increase in Net OPEB Obligation	$1,535,038.00
8. Net OPEB Obligation - beginning of year	
9. Net OPEB Obligation - end of year	
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	20.60%

Funded Status and Funding Process

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

Other OPEB Information

18. Date of most recent actuarial valuation	
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, John J. Conway , hereby certify that I am the Chief Fiscal Officer of the Town of East Greenbush , and that the information provided in the annual financial report of the Town of East Greenbush , for the fiscal year ended 12/31/2015 , is TRUE and correct to the best of my knowledge and belief.

By entering the personal indentification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of East Greenbush , and adopted by me as my signature for use in conjunction with the filing of the Town of East Greenbush 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of East Greenbush's annual financial report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

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

(518) 477-4761
Telephone Number

04/19/2016
Date of Certification

John J. Conway
Name

Supervisor
Title

225 Columbia Turnpike
Official Address

(518) 477-4775
Official Telephone Number

(A) GENERAL

Account Code Comment

Account Code A97896 Backed out $26,240 (IPC principal payment per SOI) and moved it to A9785.6

Account Code A97856 See A9789.6

Account Code A2625 Backed out expense of assigned fund balance of $11,928.16 and moved it to A3120.4.

Account Code A31204 See A2625

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA9785 See DA9789.6

Account Code DA9789 Backed out $63,712 (IPC principal payment per SOI) and moved it to DA9785.6.

(SS) SEWER

Account Code Comment

Account Code SS915 Backed out $194,000 (appropriated fund balance) and moved it to SS914 per code SS599N.

Account Code SS914 See SS915

Section Comment

SS2770 - checked 7/15/2016.

(SW) WATER

Section Comment

Checked code SW2770 to confirm that the Town is no longer receiving payment from the City as a reimbursement to the Town for debt service payments made to the RCWSA.

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H626 See H600. In addition, increased by $93,970. See EFC D-Log, page 4.

Account Code H600 Reduced by $282,281 (EFC 2013 disbursements) and moved it to H626.

Account Code H5785 Per discussion with George Phillips, accounted for newly issued IPCs, which were reported in error as capital notes per the SOI.

Account Code H51302 See H5785

Account Code H917 See H626

Account Code H81302 Increased by $93,970 per EFC disbursements.

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W627 Backed out $132,845 (IPC Liability per SOI) and moved it to W685.

Account Code W685 See W627

TOWN OF EAST GREENBUSH, NEW YORK
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

The Town has elected not to implement GASB 34 due to the costs associated with the development and maintenance of the information required to present government-wide financial statements. The accompanying financial statements present the financial position of the general fund, special revenue funds and capital projects fund of the Town of East Greenbush, New York as of December 31, 2009, and the changes in financial position thereof and the respective budgetary comparison for the general fund and special revenue funds for the year then ended.

(a) Financial Reporting Entity

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

(b) Basis of Presentation – Fund Accounting

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

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.

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.