

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Coeymans
County of Albany
For the Fiscal Year Ended 12/31/2017

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

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

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

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

TOWN OF Coeymans

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (PN) PERMANENT
- (SS) SEWER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	54,009	A200	173,570
Cash In Time Deposits	14,679	A201	14,679
Petty Cash	400	A210	400
TOTAL Cash	69,088		188,649
Accounts Receivable	23,024	A380	26,281
TOTAL Other Receivables (net)	23,024		26,281
Due From State And Federal Government	1,250	A410	2,554
TOTAL State And Federal Aid Receivables	1,250		2,554
Due From Other Funds	30,634	A391	15,493
TOTAL Due From Other Funds	30,634		15,493
Due From Other Governments	149,606	A440	153,374
TOTAL Due From Other Governments	149,606		153,374
Prepaid Expenses		A480	44,823
TOTAL Prepaid Expenses	0		44,823
Cash Special Reserves	36,515	A230	44,260
TOTAL Restricted Assets	36,515		44,260
TOTAL Assets and Deferred Outflows of Resources	310,117		475,433

TOWN OF Coeymans
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	19,986	A600	132,708
TOTAL Accounts Payable	19,986		132,708
Accrued Liabilities	55,526	A601	23,189
TOTAL Accrued Liabilities	55,526		23,189
Due To Other Funds	928	A630	160,157
TOTAL Due To Other Funds	928		160,157
Due To Other Governments	245,763	A631	12,165
Due To Employees' Retirement System	148,025	A637	
TOTAL Due To Other Governments	393,787		12,165
TOTAL Liabilities	470,228		328,220
Deferred Inflows of Resources			
Deferred Inflow of Resources	49,138	A691	33,459
TOTAL Deferred Inflows of Resources	49,138		33,459
TOTAL Deferred Inflows of Resources	49,138		33,459
Fund Balance			
Not in Spendable Form		A806	44,823
TOTAL Nonspendable Fund Balance	0		44,823
Unemployment Insurance Reserve	704	A815	705
Capital Reserve	34,814	A878	34,814
Other Restricted Fund Balance	998	A899	8,742
TOTAL Restricted Fund Balance	36,515		44,260
Unassigned Fund Balance	-245,763	A917	24,672
TOTAL Unassigned Fund Balance	-245,763		24,672
TOTAL Fund Balance	-209,248		113,755
TOTAL Liabilities, Deferred Inflows And Fund Balance	310,117		475,433

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	1,539,472	A1001	1,587,062
TOTAL Real Property Taxes	1,539,472		1,587,062
Other Payments In Lieu of Taxes	317,268	A1081	323,420
Interest & Penalties On Real Prop Taxes	9,012	A1090	8,919
TOTAL Real Property Tax Items	326,280		332,339
Non Prop Tax Dist By County		A1120	410,378
TOTAL Non Property Tax Items	0		410,378
Clerk Fees	9,156	A1255	3,740
Other General Departmental Income	1,166	A1289	1,035
Other Public Safety Departmental Income	24,457	A1589	55,037
Other Health Departmental Income	28,398	A1689	24,094
Community Development Income	350,000	A2170	350,000
Sale of Cemetery Lots	1,800	A2190	3,000
Charges For Cemetery Services	3,325	A2192	5,435
TOTAL Departmental Income	418,302		442,341
Interest And Earnings	2,862	A2401	2,859
Rental, Other (specify)	18,774	A2440	21,104
Commissions	100	A2450	
TOTAL Use of Money And Property	21,736		23,963
Games of Chance	20	A2530	20
Bingo Licenses	465	A2540	484
Dog Licenses	2,787	A2544	2,926
TOTAL Licenses And Permits	3,272		3,430
Fines And Forfeited Bail	129,175	A2610	129,496
Forfeiture of Crime Proceeds Restricted	5,225	A2626	7,950
TOTAL Fines And Forfeitures	134,399		137,446
Sales of Equipment	520	A2665	745
Insurance Recoveries	4,137	A2680	345
Other Compensation For Loss		A2690	86
TOTAL Sale of Property And Compensation For Loss	4,657		1,176
Refunds of Prior Year's Expenditures	19,435	A2701	1,864
Gifts And Donations	585	A2705	620
TOTAL Miscellaneous Local Sources	20,020		2,484
St Aid, Revenue Sharing	27,793	A3001	27,793
St Aid, Mortgage Tax	102,572	A3005	114,703
St Aid - Other (specify)	1,250	A3089	2,500
Additional Description NYSERDA			
St Aid, Youth Programs	1,000	A3820	500
TOTAL State Aid	132,615		145,496
TOTAL Revenues	2,600,755		3,086,115
Interfund Transfers	326,803	A5031	
TOTAL Interfund Transfers	326,803		0
TOTAL Other Sources	326,803		0
TOTAL Detail Revenues And Other Sources	2,927,558		3,086,115

TOWN OF Coeymans
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	48,000	A10101	48,000
Legislative Board, Contr Expend	1,247	A10104	1,364
TOTAL Legislative Board	49,247		49,364
Municipal Court, Pers Serv	101,430	A11101	99,539
Municipal Court, Contr Expend	1,869	A11104	2,785
TOTAL Municipal Court	103,299		102,324
Supervisor,pers Serv	72,350	A12201	71,656
Supervisor,contr Expend	710	A12204	144
TOTAL Supervisor	73,060		71,800
Dir of Finance, Pers Serv	71,497	A13101	70,479
Dir of Finance, Equip & Cap Outlay		A13102	1,000
Dir of Finance, Contr Expend	1,370	A13104	942
TOTAL Dir of Finance	72,867		72,421
Comptroller, Contr Expend	6,482	A13154	5,704
TOTAL Comptroller	6,482		5,704
Tax Collection,contr Expend	2,977	A13304	4,528
TOTAL Tax Collection	2,977		4,528
Assessment, Pers Serv	48,055	A13551	48,911
Assessment, Equip & Cap Outlay		A13552	210
Assessment, Contr Expend	13,903	A13554	16,033
TOTAL Assessment	61,958		65,154
Clerk,pers Serv	109,824	A14101	100,885
Clerk,contr Expend	452	A14104	2,819
TOTAL Clerk	110,276		103,703
Law, Contr Expend	47,785	A14204	52,354
TOTAL Law	47,785		52,354
Personnel, Pers Serv	12,521	A14301	12,880
Personnel, Contr Expend	2,629	A14304	8,176
TOTAL Personnel	15,150		21,056
Elections, Contr Expend	10,807	A14504	11,448
TOTAL Elections	10,807		11,448
Records Mgmt, Contr Expend	2,732	A14604	1,872
TOTAL Records Mgmt	2,732		1,872
Buildings, Contr Expend	35,530	A16204	30,718
TOTAL Buildings	35,530		30,718
Central Garage, Contr Expend	22,834	A16404	20,932
TOTAL Central Garage	22,834		20,932
Central Comm System, Equip & Cap Outlay		A16502	3,670
Central Comm System, Contr Expend	33,294	A16504	38,256
TOTAL Central Comm System	33,294		41,926
Central Storeroom, Contr Expend	5,321	A16604	4,761
TOTAL Central Storeroom	5,321		4,761
Central Print & Mail,contr Expend	4,203	A16704	2,807
TOTAL Central Print & Mail	4,203		2,807

TOWN OF Coeymans
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Unallocated Insurance, Contr Expend	83,134	A19104	80,717
TOTAL Unallocated Insurance	83,134		80,717
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
TOTAL Municipal Assn Dues	1,200		1,200
TOTAL General Government Support	742,156		744,790
Public Safety Admin, Contr Expend	322	A30104	160
TOTAL Public Safety Admin	322		160
Public Safety Comm Sys, Pers Serv	162,000	A30201	
Public Safety Comm Sys, Contr Expend		A30204	161,892
TOTAL Public Safety Comm Sys	162,000		161,892
Police, Pers Serv	667,497	A31201	624,630
Police, Equip & Cap Outlay	29,139	A31202	7,980
Police, Contr Expend	34,333	A31204	53,345
TOTAL Police	730,969		685,955
Other Traffic, Equip & Cap Outlay	30,426	A31892	
Other Traffic, Contr Expend	18,271	A31894	305
TOTAL Other Traffic	48,697		305
Control of Animals, Pers Serv	5,200	A35101	4,995
Control of Animals, Contr Expend	1,356	A35104	1,549
TOTAL Control of Animals	6,556		6,544
Civil Defense, Pers Serv	1,500	A36401	1,500
Civil Defense, Contr Expend	5,000	A36404	
TOTAL Civil Defense	6,500		1,500
TOTAL Public Safety	955,045		856,357
Ambulance, Contr Expend	147,852	A45404	147,852
TOTAL Ambulance	147,852		147,852
Other Health, Contr Expend	215,241	A49894	217,804
TOTAL Other Health	215,241		217,804
TOTAL Health	363,093		365,656
Street Admin, Pers Serv	60,947	A50101	54,834
Street Admin, Contr Expend	75	A50104	225
TOTAL Street Admin	61,022		55,059
Garage, Contr Expend	23,829	A51324	25,241
TOTAL Garage	23,829		25,241
TOTAL Transportation	84,851		80,300
Publicity, Contr Expend	844	A64104	1,391
TOTAL Publicity	844		1,391
Veterans Service, Contr Expend	1,500	A65104	1,000
TOTAL Veterans Service	1,500		1,000
TOTAL Economic Assistance And Opportunity	2,344		2,391
Parks, Contr Expend	6,270	A71104	20,733
TOTAL Parks	6,270		20,733
Band Concerts, Contr Expend	1,600	A72704	2,884
TOTAL Band Concerts	1,600		2,884

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Youth Prog, Pers Serv	7,306	A73101	6,476
Youth Prog, Contr Expend	184	A73104	89
TOTAL Youth Prog	7,489		6,565
Historian, Pers Serv	600	A75101	650
TOTAL Historian	600		650
Adult Recreation, Contr Expend	7,000	A76204	7,000
TOTAL Adult Recreation	7,000		7,000
Other Culture And Rec, Contr Expend	1,600	A79894	2,500
TOTAL Other Culture And Rec	1,600		2,500
TOTAL Culture And Recreation	24,559		40,332
Environmental Control, Pers Serv	2,248	A80901	2,580
Environmental Control, Contr Expend	6,565	A80904	8,525
TOTAL Environmental Control	8,813		11,105
Refuse & Garbage, Contr Expend	676	A81604	
TOTAL Refuse & Garbage	676		0
Comm Beautification, Pers Serv	137,268	A85101	118,905
Comm Beautification, Equip & Cap Outlay		A85102	4,883
Comm Beautification, Contr Expend	14,646	A85104	18,337
TOTAL Comm Beautification	151,914		142,125
Cemetery, Pers Serv	451	A88101	890
Cemetery, Contr Expend	4,837	A88104	300
TOTAL Cemetery	5,288		1,190
TOTAL Home And Community Services	166,690		154,420
State Retirement System	95,538	A90108	83,151
Police & Firemen Retirement, Empl Bnfts	101,452	A90158	101,459
Social Security, Employer Cont	101,018	A90308	93,798
Worker's Compensation, Empl Bnfts	17,789	A90408	30,388
Life Insurance, Empl Bnfts	1,879	A90458	2,261
Unemployment Insurance, Empl Bnfts	11,657	A90508	2,989
Disability Insurance, Empl Bnfts	3,637	A90558	2,799
Hospital & Medical (dental) Ins, Empl Bnft	166,924	A90608	198,513
Other Employee Benefits (spec)	204	A90898	100
TOTAL Employee Benefits	500,098		515,459
TOTAL Expenditures	2,838,836		2,759,705
TOTAL Detail Expenditures And Other Uses	2,838,836		2,759,705

TOWN OF Coeymans
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-333,527	A8021	-209,248
Prior Period Adj -Increase In Fund Balance	40,404	A8012	
Prior Period Adj -Decrease In Fund Balance	4,847	A8015	3,408
Restated Fund Balance - Beg of Year	-297,969	A8022	-212,656
ADD - REVENUES AND OTHER SOURCES	2,927,558		3,086,115
DEDUCT - EXPENDITURES AND OTHER USES	2,838,836		2,759,705
Fund Balance - End of Year	-209,248	A8029	113,776

TOWN OF Coeymans
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	1,588,399	A1049N	1,614,117
Est Rev - Real Property Tax Items	329,178	A1099N	336,944
Est Rev - Departmental Income	440,470	A1299N	391,554
Est Rev - Use of Money And Property	23,278	A2499N	21,000
Est Rev - Licenses And Permits	3,736	A2599N	3,272
Est Rev - Fines And Forfeitures	145,000	A2649N	145,000
Est Rev - Miscellaneous Local Sources	2,500	A2799N	3,600
Est Rev - State Aid	143,003	A3099N	130,865
TOTAL Estimated Revenues	2,675,564		2,646,352
Estimated - Interfund Transfer	410,378	A5031N	363,946
TOTAL Estimated Other Sources	410,378		363,946
TOTAL Estimated Revenues And Other Sources	3,085,942		3,010,298

TOWN OF Coeymans
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	986,971	A1999N	957,231
App - Public Safety	847,664	A3999N	779,332
App - Health	365,656	A4999N	372,987
App - Transportation	90,233	A5999N	86,414
App - Economic Assistance And Opportunity	3,000	A6999N	3,000
App - Culture And Recreation	36,600	A7999N	37,600
App - Home And Community Services	203,245	A8999N	188,104
App - Employee Benefits	552,573	A9199N	585,630
TOTAL Appropriations	3,085,942		3,010,298
TOTAL Appropriations And Other Uses	3,085,942		3,010,298

TOWN OF Coeymans
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	442,964	B200	588,335
TOTAL Cash	442,964		588,335
Accounts Receivable	9,738	B380	638
TOTAL Other Receivables (net)	9,738		638
Due From Other Funds	293	B391	1,938
TOTAL Due From Other Funds	293		1,938
Due From Other Governments	452,495	B440	447,641
TOTAL Due From Other Governments	452,495		447,641
Prepaid Expenses		B480	3,168
TOTAL Prepaid Expenses	0		3,168
TOTAL Assets and Deferred Outflows of Resources	905,490		1,041,720

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	3,381	B600	3,500
TOTAL Accounts Payable	3,381		3,500
Accrued Liabilities	1,768	B601	1,402
TOTAL Accrued Liabilities	1,768		1,402
Due To Other Funds	110	B630	122
TOTAL Due To Other Funds	110		122
Due To Employees' Retirement System	9,833	B637	
TOTAL Due To Other Governments	9,833		0
TOTAL Liabilities	15,092		5,024
Deferred Inflows of Resources			
Deferred Inflow of Resources		B691	363
TOTAL Deferred Inflows of Resources	0		363
TOTAL Deferred Inflows of Resources	0		363
Fund Balance			
Not in Spendable Form		B806	3,168
TOTAL Nonspendable Fund Balance	0		3,168
Assigned Unappropriated Fund Balance	890,397	B915	1,033,165
TOTAL Assigned Fund Balance	890,397		1,033,165
TOTAL Fund Balance	890,397		1,036,333
TOTAL Liabilities, Deferred Inflows And Fund Balance	905,490		1,041,720

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sales Tax (from County)	1,720,533	B1120	306,899
Franchises	10,914	B1170	10,313
TOTAL Non Property Tax Items	1,731,447		317,212
Zoning Fees	100	B2110	
Planning Board Fees	650	B2115	350
TOTAL Departmental Income	750		350
Interest And Earnings	513	B2401	1,119
TOTAL Use of Money And Property	513		1,119
Building And Alteration Permits	24,911	B2555	6,553
Permits, Other	2,840	B2590	2,890
TOTAL Licenses And Permits	27,751		9,443
Sales, Other	308	B2655	400
TOTAL Sale of Property And Compensation For Loss	308		400
St Aid, Youth Programs	1,000	B3820	7,426
TOTAL State Aid	1,000		7,426
TOTAL Revenues	1,761,768		335,950
TOTAL Detail Revenues And Other Sources	1,761,768		335,950

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Law, Contr Expend	3,500	B14204	
TOTAL Law	3,500		0
Central Data Process, Pers Serv	5,609	B16801	13,323
Central Data Process, Contr Expend	704	B16804	914
TOTAL Central Data Process	6,313		14,237
Unallocated Insurance, Contr Expend	1,428	B19104	1,514
TOTAL Unallocated Insurance	1,428		1,514
TOTAL General Government Support	11,241		15,750
Safety Inspection, Pers Serv	82,215	B36201	80,775
Safety Inspection, Contr Expend	5,626	B36204	4,133
TOTAL Safety Inspection	87,841		84,908
TOTAL Public Safety	87,841		84,908
Registrar of Vital Stat Contr Expend		B40204	100
TOTAL Registrar of Vital Stat Contr Expend	0		100
TOTAL Health	0		100
Street Lighting, Contr Expend	33,990	B51824	37,396
TOTAL Street Lighting	33,990		37,396
TOTAL Transportation	33,990		37,396
Publicity, Contr Expend	312	B64104	113
TOTAL Publicity	312		113
TOTAL Economic Assistance And Opportunity	312		113
Zoning, Pers Serv	2,975	B80101	
Zoning, Contr Expend	445	B80104	155
TOTAL Zoning	3,420		155
Planning, Pers Serv	7,670	B80201	8,010
Planning, Contr Expend	737	B80204	249
TOTAL Planning	8,407		8,259
Water Trans & Distrib, Contr Expend	531	B83404	1,718
TOTAL Water Trans & Distrib	531		1,718
TOTAL Home And Community Services	12,358		10,132
State Retirement, Empl Bnfts	9,776	B90108	12,783
Social Security , Empl Bnfts	7,944	B90308	7,783
Worker's Compensation, Empl Bnfts	5,317	B90408	6,797
Life Insurance, Empl Bnfts	214	B90458	202
Disability Insurance, Empl Bnfts	290	B90558	275
Hospital & Medical (dental) Ins, Empl Bnft	18,745	B90608	13,774
TOTAL Employee Benefits	42,286		41,614
TOTAL Expenditures	188,028		190,014
Transfers, Other Funds	1,176,803	B99019	
TOTAL Operating Transfers	1,176,803		0
TOTAL Other Uses	1,176,803		0
TOTAL Detail Expenditures And Other Uses	1,364,831		190,014

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	494,573	B8021	890,397
Prior Period Adj -Decrease In Fund Balance	1,112	B8015	
Restated Fund Balance - Beg of Year	493,460	B8022	890,397
ADD - REVENUES AND OTHER SOURCES	1,761,768		335,950
DEDUCT - EXPENDITURES AND OTHER USES	1,364,831		190,014
Fund Balance - End of Year	890,397	B8029	1,036,336

TOWN OF Coeymans
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items	1,645,106	B1199N	190,196
Est Rev - Intergovernmental Charges	900	B2399N	650
Est Rev - Use of Money And Property	200	B2499N	513
Est Rev - Licenses And Permits	22,840	B2599N	26,840
Est Rev - Sale of Prop And Comp For Loss	250	B2699N	308
Est Rev - Miscellaneous Local Sources	5,500	B2799N	5,500
TOTAL Estimated Revenues	1,674,796		224,007
TOTAL Estimated Revenues And Other Sources	1,674,796		224,007

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	18,070	B1999N	19,165
App - Public Safety	91,897	B3999N	94,660
App - Health	100	B4999N	100
App - Transportation	36,000	B5999N	36,000
App - Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Home And Community Services	31,560	B8999N	33,950
App - Employee Benefits	47,013	B9199N	39,132
TOTAL Appropriations	225,640		224,007
App - Interfund Transfer	1,449,156	B9999N	0
TOTAL Other Uses	1,449,156		0
TOTAL Appropriations And Other Uses	1,674,796		224,007

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	43,424	CD200	8,635
TOTAL Cash	43,424		8,635
Accounts Receivable		CD380	
TOTAL Other Receivables (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	43,424		8,635

TOWN OF Coeymans
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Deferred Inflows of Resources			
Deferred Inflow of Resources	42,624	CD691	
TOTAL Deferred Inflows of Resources	42,624		0
TOTAL Deferred Inflows of Resources	42,624		0
Fund Balance			
Assigned Unappropriated Fund Balance	800	CD915	8,635
TOTAL Assigned Fund Balance	800		8,635
TOTAL Fund Balance	800		8,635
TOTAL Liabilities, Deferred Inflows And Fund Balance	43,424		8,635

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	2	CD2401	2
TOTAL Use of Money And Property	2		2
Federal Aid Rental Assistance Program	487,786	CD4915	499,384
TOTAL Federal Aid	487,786		499,384
TOTAL Revenues	487,788		499,386
TOTAL Detail Revenues And Other Sources	487,788		499,386

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Rent Subsidy, Contr Expend	493,354	CD86104	491,551
TOTAL Rent Subsidy	493,354		491,551
TOTAL Home And Community Services	493,354		491,551
TOTAL Expenditures	493,354		491,551
TOTAL Detail Expenditures And Other Uses	493,354		491,551

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,366	CD8021	800
Restated Fund Balance - Beg of Year	6,366	CD8022	800
ADD - REVENUES AND OTHER SOURCES	487,788		499,386
DEDUCT - EXPENDITURES AND OTHER USES	493,354		491,551
Fund Balance - End of Year	800	CD8029	8,635

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	3,310	DA200	7,613
TOTAL Cash	3,310		7,613
TOTAL Assets and Deferred Outflows of Resources	3,310		7,613

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		DA600	1,166
TOTAL Accounts Payable	0		1,166
Due To Other Governments		DA631	
TOTAL Due To Other Governments	0		0
TOTAL Liabilities	0		1,166
Fund Balance			
Assigned Unappropriated Fund Balance	3,310	DA915	6,447
TOTAL Assigned Fund Balance	3,310		6,447
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	3,310		6,447
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,310		7,613

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sales Tax (from County)		DA1120	162,766
TOTAL Non Property Tax Items	0		162,766
Interest And Earnings	120	DA2401	33
TOTAL Use of Money And Property	120		33
TOTAL Revenues	120		162,799
TOTAL Detail Revenues And Other Sources	120		162,799

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Maint of Streets, Contr Expend		DA51104	29,917
TOTAL Maint of Streets	0		29,917
Machinery, Equip & Cap Outlay		DA51302	39,795
TOTAL Machinery	0		39,795
Snow Removal, Contr Expend		DA51424	29,923
TOTAL Snow Removal	0		29,923
TOTAL Transportation	0		99,635
Debt Principal, Installment Bonds		DA97206	51,613
Debt Principal, Bond Anticipation Notes		DA97306	
TOTAL Debt Principal	0		51,613
Debt Interest, Installment Bonds		DA97207	8,414
Debt Interest, Bond Anticipation Notes		DA97307	
TOTAL Debt Interest	0		8,414
TOTAL Expenditures	0		159,662
TOTAL Detail Expenditures And Other Uses	0		159,662

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-20,131	DA8021	3,310
Prior Period Adj -Increase In Fund Balance	23,321	DA8012	
Restated Fund Balance - Beg of Year	3,190	DA8022	3,310
ADD - REVENUES AND OTHER SOURCES	120		162,799
DEDUCT - EXPENDITURES AND OTHER USES			159,662
Fund Balance - End of Year	3,310	DA8029	6,447

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items		DA1199N	164,028
TOTAL Estimated Revenues	0		164,028
Estimated - Interfund Transfer	162,766	DA5031N	
Appropriated Fund Balance	3,263	DA599N	
TOTAL Estimated Other Sources	166,029		0
TOTAL Estimated Revenues And Other Sources	166,029		164,028

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	106,000	DA5999N	104,000
App - Debt Service	60,029	DA9899N	60,028
TOTAL Appropriations	166,029		164,028
TOTAL Appropriations And Other Uses	166,029		164,028

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	60,383	DB200	24,172
TOTAL Cash	60,383		24,172
Accounts Receivable	26,488	DB380	
TOTAL Other Receivables (net)	26,488		0
Due From Other Funds	1,114	DB391	169,933
TOTAL Due From Other Funds	1,114		169,933
Prepaid Expenses		DB480	11,821
TOTAL Prepaid Expenses	0		11,821
TOTAL Assets and Deferred Outflows of Resources	87,985		205,926

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	20,200	DB600	19,128
TOTAL Accounts Payable	20,200		19,128
Accrued Liabilities	7,427	DB601	7,988
TOTAL Accrued Liabilities	7,427		7,988
Due To Other Funds	20,190	DB630	1,277
TOTAL Due To Other Funds	20,190		1,277
Due To Employees' Retirement System	36,872	DB637	
TOTAL Due To Other Governments	36,872		0
TOTAL Liabilities	84,688		28,392
Fund Balance			
Not in Spendable Form		DB806	11,821
TOTAL Nonspendable Fund Balance	0		11,821
Assigned Unappropriated Fund Balance	3,297	DB915	165,713
TOTAL Assigned Fund Balance	3,297		165,713
TOTAL Fund Balance	3,297		177,534
TOTAL Liabilities, Deferred Inflows And Fund Balance	87,985		205,926

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sales Tax (from County)		DB1120	896,012
TOTAL Non Property Tax Items	0		896,012
Interest And Earnings	120	DB2401	93
TOTAL Use of Money And Property	120		93
Sales of Equipment	26,410	DB2665	
Insurance Recoveries	2,371	DB2680	11,447
TOTAL Sale of Property And Compensation For Loss	28,781		11,447
Refunds of Prior Year's Expenditures		DB2701	1,785
TOTAL Miscellaneous Local Sources	0		1,785
St Aid, Consolidated Highway Aid	137,450	DB3501	158,768
TOTAL State Aid	137,450		158,768
TOTAL Revenues	166,351		1,068,105
Interfund Transfers	850,000	DB5031	
TOTAL Interfund Transfers	850,000		0
TOTAL Other Sources	850,000		0
TOTAL Detail Revenues And Other Sources	1,016,351		1,068,105

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Unallocated Insurance, Contr Expend	29,770	DB19104	27,448
TOTAL Unallocated Insurance	29,770		27,448
TOTAL General Government Support	29,770		27,448
Maint of Streets, Pers Serv	158,741	DB51101	149,029
Maint of Streets, Contr Expend	49,072	DB51104	43,610
TOTAL Maint of Streets	207,814		192,639
Perm Improve Highway, Contr Expend	183,614	DB51124	173,178
TOTAL Perm Improve Highway	183,614		173,178
Machinery, Contr Expend	33,040	DB51304	47,732
TOTAL Machinery	33,040		47,732
Snow Removal, Pers Serv	160,848	DB51421	174,358
Snow Removal, Contr Expend	49,097	DB51424	14,593
TOTAL Snow Removal	209,945		188,951
TOTAL Transportation	634,412		602,500
State Retirement, Empl Bnfts	53,020	DB90108	47,754
Social Security, Empl Bnfts	22,685	DB90308	22,577
Worker's Compensation, Empl Bnfts	73,352	DB90408	57,872
Life Insurance, Empl Bnfts	779	DB90458	905
Unemployment Insurance, Empl Bnfts	4,200	DB90508	
Disability Insurance, Empl Bnfts	668	DB90558	490
Hospital & Medical (dental) Ins, Empl Bnft	130,216	DB90608	133,127
Other Employee Benefits (spec)	1,116	DB90898	1,196
TOTAL Employee Benefits	286,036		263,921
Debt Principal, Installment Bonds	50,395	DB97206	
Debt Principal, Bond Anticipation Notes		DB97306	
TOTAL Debt Principal	50,395		0
Debt Interest, Installment Bonds	9,632	DB97207	
Debt Interest, Bond Anticipation Notes		DB97307	
TOTAL Debt Interest	9,632		0
TOTAL Expenditures	1,010,244		893,868
TOTAL Detail Expenditures And Other Uses	1,010,244		893,868

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,553	DB8021	3,297
Prior Period Adj -Decrease In Fund Balance	15,363	DB8015	
Restated Fund Balance - Beg of Year	-2,810	DB8022	3,297
ADD - REVENUES AND OTHER SOURCES	1,016,351		1,068,105
DEDUCT - EXPENDITURES AND OTHER USES	1,010,244		893,868
Fund Balance - End of Year	3,297	DB8029	177,538

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Non Property Tax Items	866,012	DB1199N	863,824
Est Rev - Sale of Prop And Comp For Loss	400	DB2699N	
Est Rev - State Aid	137,449	DB3099N	137,449
TOTAL Estimated Revenues	1,003,861		1,001,273
Estimated - Interfund Transfer		DB5031N	0
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	1,003,861		1,001,273

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	680,342	DB5999N	725,407
App - Employee Benefits	323,519	DB9199N	275,866
App - Debt Service	0	DB9899N	
TOTAL Appropriations	1,003,861		1,001,273
TOTAL Appropriations And Other Uses	1,003,861		1,001,273

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	54,922	H200	857,599
TOTAL Cash	54,922		857,599
Due From Other Funds		H391	6,250
TOTAL Due From Other Funds	0		6,250
Due From Other Governments		H440	209,236
TOTAL Due From Other Governments	0		209,236
TOTAL Assets and Deferred Outflows of Resources	54,922		1,073,086

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	102,175	H600	582,802
TOTAL Accounts Payable	102,175		582,802
Bond Anticipation Notes Payable	429,081	H626	1,567,171
TOTAL Notes Payable	429,081		1,567,171
Due To Other Funds	2,493	H630	146
TOTAL Due To Other Funds	2,493		146
Due To Other Governments	68,756	H631	
TOTAL Due To Other Governments	68,756		0
TOTAL Liabilities	602,505		2,150,119
Deferred Inflows of Resources			
Deferred Inflow of Resources		H691	209,236
TOTAL Deferred Inflows of Resources	0		209,236
TOTAL Deferred Inflows of Resources	0		209,236
Fund Balance			
Other Restricted Fund Balance		H899	826,233
TOTAL Restricted Fund Balance	0		826,233
Assigned Appropriated Fund Balance		H914	1,005,748
TOTAL Assigned Fund Balance	0		1,005,748
Unassigned Fund Balance	-547,584	H917	-3,118,251
TOTAL Unassigned Fund Balance	-547,584		-3,118,251
TOTAL Fund Balance	-547,584		-1,286,270
TOTAL Liabilities, Deferred Inflows And Fund Balance	54,922		1,073,086

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
St Aid, Sewer Cap Proj	103,750	H3990	812,477
St Aid-Water Cap Proj		H3991	
TOTAL State Aid	103,750		812,477
TOTAL Revenues	103,750		812,477
Statutory Installment Bonds	103,097	H5720	
Bans Redeemed From Appropriations	153,009	H5731	10,000
TOTAL Proceeds of Obligations	256,106		10,000
TOTAL Other Sources	256,106		10,000
TOTAL Detail Revenues And Other Sources	359,856		822,477

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Garage, Equip & Cap Outlay	208,767	H51322	
TOTAL Garage	208,767		0
TOTAL Transportation	208,767		0
Sewer, Equip & Cap Outlay	417,011	H81972	1,636,169
TOTAL Sewer	417,011		1,636,169
TOTAL Home And Community Services	417,011		1,636,169
TOTAL Expenditures	625,778		1,636,169
TOTAL Detail Expenditures And Other Uses	625,778		1,636,169

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-281,661	H8021	-547,584
Prior Period Adj -Increase In Fund Balance		H8012	75,006
Restated Fund Balance - Beg of Year	-281,661	H8022	-472,577
ADD - REVENUES AND OTHER SOURCES	359,856		822,477
DEDUCT - EXPENDITURES AND OTHER USES	625,778		1,636,169
Fund Balance - End of Year	-547,584	H8029	-1,286,270

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(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	986	PN200	1,013
TOTAL Cash	986		1,013
Cash Special Reserves	53,449	PN230	53,449
TOTAL Restricted Assets	53,449		53,449
TOTAL Assets and Deferred Outflows of Resources	54,435		54,462

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(PN) PERMANENT

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Must Remain Intact	53,449	PN807	53,449
TOTAL Nonspendable Fund Balance	53,449		53,449
Other Restricted Fund Balance		PN899	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance	986	PN915	1,013
TOTAL Assigned Fund Balance	986		1,013
TOTAL Fund Balance	54,435		54,462
TOTAL Liabilities, Deferred Inflows And Fund Balance	54,435		54,462

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(PN) PERMANENT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	27	PN2401	27
TOTAL Use of Money And Property	27		27
TOTAL Revenues	27		27
TOTAL Detail Revenues And Other Sources	27		27

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Results of Operation

Code Description	2016	EdpCode	2017
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(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	54,408	PN8021	54,435
Restated Fund Balance - Beg of Year	54,408	PN8022	54,435
ADD - REVENUES AND OTHER SOURCES	27		27
Fund Balance - End of Year	54,435	PN8029	54,462

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	496	SS200	15,772
TOTAL Cash	496		15,772
Sewer Rents Receivable	48,700	SS360	55,580
TOTAL Other Receivables (net)	48,700		55,580
Due From Other Funds	2,877	SS391	4,046
TOTAL Due From Other Funds	2,877		4,046
Due From Other Governments	23,259	SS440	31,783
TOTAL Due From Other Governments	23,259		31,783
Prepaid Expenses		SS480	5,943
TOTAL Prepaid Expenses	0		5,943
Cash Special Reserves	1,134	SS230	4,247
TOTAL Restricted Assets	1,134		4,247
TOTAL Assets and Deferred Outflows of Resources	76,466		117,372

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	25,516	SS600	16,227
TOTAL Accounts Payable	25,516		16,227
Accrued Liabilities	3,144	SS601	3,099
TOTAL Accrued Liabilities	3,144		3,099
Due To Other Funds	227	SS630	6,507
TOTAL Due To Other Funds	227		6,507
Due To Other Governments		SS631	
Due To Employees' Retirement System	17,333	SS637	
TOTAL Due To Other Governments	17,333		0
TOTAL Liabilities	46,221		25,833
Deferred Inflows of Resources			
Deferred Inflow of Resources	23,259	SS691	31,783
TOTAL Deferred Inflows of Resources	23,259		31,783
TOTAL Deferred Inflows of Resources	23,259		31,783
Fund Balance			
Not in Spendable Form		SS806	5,943
TOTAL Nonspendable Fund Balance	0		5,943
Reserve For Debt	3,627	SS884	4,247
TOTAL Restricted Fund Balance	3,627		4,247
Assigned Unappropriated Fund Balance	3,359	SS915	49,565
TOTAL Assigned Fund Balance	3,359		49,565
TOTAL Fund Balance	6,986		59,756
TOTAL Liabilities, Deferred Inflows And Fund Balance	76,466		117,372

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sewer Rents	230,279	SS2120	227,234
Interest & Penalties On Sewer Accts	2,075	SS2128	7,424
TOTAL Departmental Income	232,354		234,658
Sewer Serv Other Govts	321,000	SS2374	413,642
TOTAL Intergovernmental Charges	321,000		413,642
Interest And Earnings	882	SS2401	722
TOTAL Use of Money And Property	882		722
Permits, Other	200	SS2590	100
TOTAL Licenses And Permits	200		100
Insurance Recoveries	7,020	SS2680	
TOTAL Sale of Property And Compensation For Loss	7,020		0
TOTAL Revenues	561,456		649,121
TOTAL Detail Revenues And Other Sources	561,456		649,121

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Unallocated Insurance, Contr Expend	7,075	SS19104	7,324
TOTAL Unallocated Insurance	7,075		7,324
TOTAL General Government Support	7,075		7,324
Sanitary Sewers, Pers Serv	3,055	SS81201	1,644
Sanitary Sewers, Contr Expend	2,815	SS81204	2,073
TOTAL Sanitary Sewers	5,870		3,717
Sewage Treat Disp, Pers Serv	141,455	SS81301	147,056
Sewage Treat Disp, Equip & Cap Outlay		SS81302	62,148
Sewage Treat Disp, Contr Expend	200,404	SS81304	214,410
TOTAL Sewage Treat Disp	341,860		423,614
TOTAL Home And Community Services	347,729		427,331
State Retirement, Empl Bnfts	23,377	SS90108	23,608
Social Security , Empl Bnfts	10,295	SS90308	10,523
Worker's Compensation, Empl Bnfts	9,743	SS90408	11,842
Life Insurance, Empl Bnfts	275	SS90458	322
Disability Insurance, Empl Bnfts	334	SS90558	220
Hospital & Medical (dental) Ins, Empl Bnft	43,318	SS90608	47,157
Other Employee Benefits (spec)		SS90898	100
TOTAL Employee Benefits	87,342		93,772
Debt Principal, Serial Bonds	16,468	SS97106	
Debt Principal, Installment Bonds	3,941	SS97206	29,425
Debt Principal, Bond Anticipation Notes	153,009	SS97306	10,000
TOTAL Debt Principal	173,418		39,425
Debt Interest, Serial Bonds	16,991	SS97107	
Debt Interest, Installment Bonds	3,384	SS97207	22,250
Debt Interest, Bond Anticipation Notes	13,999	SS97307	
TOTAL Debt Interest	34,374		22,250
TOTAL Expenditures	649,939		590,102
TOTAL Detail Expenditures And Other Uses	649,939		590,102

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,462	SS8021	6,986
Prior Period Adj -Increase In Fund Balance	60,503	SS8012	
Prior Period Adj -Decrease In Fund Balance	2,496	SS8015	6,250
Restated Fund Balance - Beg of Year	95,469	SS8022	736
ADD - REVENUES AND OTHER SOURCES	561,456		649,121
DEDUCT - EXPENDITURES AND OTHER USES	649,939		590,102
Fund Balance - End of Year	6,986	SS8029	59,756

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Departmental Income	229,260	SS1299N	227,021
Est Rev - Intergovernmental Charges	390,382	SS2399N	421,665
TOTAL Estimated Revenues	619,642		648,686
TOTAL Estimated Revenues And Other Sources	619,642		648,686

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support		SS1999N	7,920
App - Home And Community Services	421,688	SS8999N	456,420
App - Employee Benefits	92,357	SS9199N	102,667
App - Debt Service	105,597	SS9899N	81,679
TOTAL Appropriations	619,642		648,686
TOTAL Appropriations And Other Uses	619,642		648,686

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Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	42,981	TA200	144,546
TOTAL Cash	42,981		144,546
Due From Other Funds	941	TA391	2,140
TOTAL Due From Other Funds	941		2,140
TOTAL Assets and Deferred Outflows of Resources	43,922		146,686

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	11,911	TA630	31,593
TOTAL Due To Other Funds	11,911		31,593
Consolidated Payroll		TA10	486
State Retirement		TA18	4,260
Disability Insurance		TA19	769
Group Insurance	7,871	TA20	8,634
Other Funds (specify)	24,140	TA85	100,945
Additional Description Town Officials			
TOTAL Agency Liabilities	32,011		115,093
TOTAL Liabilities	43,922		146,686
TOTAL Liabilities, Deferred Inflows And Fund Balance	43,922		146,686

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	2,465,105	W129	1,600,469
TOTAL Provision To Be Made In Future Budgets	2,465,105		1,600,469
TOTAL Assets and Deferred Outflows of Resources	2,465,105		1,600,469

TOWN OF Coeymans
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	1,474,317	W638	703,549
Compensated Absences	78,238	W687	65,409
TOTAL Other Liabilities	1,552,555		768,958
Due To Other Governments		W631	
TOTAL Due To Other Governments	0		0
Bonds Payable	912,550	W628	831,512
TOTAL Bond And Long Term Liabilities	912,550		831,512
TOTAL Liabilities	2,465,105		1,600,469
TOTAL Liabilities	2,465,105		1,600,469

TOWN OF Coeymans
Statement of Indebtedness
For the Fiscal Year Ending 2017

4/21/2018

County of: Albany

Municipal Code: 010318000000

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	BAN E	H41 EFC			06/30/2017	06/30/2021	0.00%		\$1,148,090	\$0			\$0		\$1,148,090
2016	BAN E	H41 EFC PROJECT			06/30/2016	06/30/2021	0.00%		\$429,081	\$429,081	\$10,000	\$0	\$0		\$419,081
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$1,148,090	\$429,081	\$10,000	\$0	\$0	\$0	\$1,567,171
2015	BOND N	Highway Vehicle			12/15/2015	12/15/2020	2.15%		\$211,000	\$170,576	\$41,293	\$0	\$0		\$129,283
2013	BOND N	wastewater system flow meters			11/10/2011	11/10/2031	3.95%			\$122,602	\$6,146	\$0	\$0		\$116,456
2015	BOND N	Sewer			01/09/2015	01/09/2035	3.85%		\$309,475	\$298,920	\$10,962	\$0	\$0		\$287,958
2013	BOND N	Sewer District System Upgrades			11/10/2011	11/10/2031	3.95%			\$81,735	\$4,097	\$0	\$0		\$77,638
2016	BOND N	H39 SEWER PROJECT			12/15/2016	12/15/2027	2.59%		\$103,097	\$103,097	\$8,221	\$0	\$0		\$94,876
2012	BOND N	Heavy Duty Truck for Hwy			07/30/2012	07/30/2028	3.50%		\$173,525	\$135,620	\$10,320	\$0	\$0		\$125,301
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$912,550	\$81,038	\$0	\$0	\$0	\$831,512
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$1,148,090	\$1,341,631	\$91,038	\$0	\$0	\$0	\$2,398,682

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$400.00
Demand Deposits	9Z2011	\$1,937,890.00
Time Deposits	9Z2021	
Total		\$1,938,290.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$456,528.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,506,233.00
Total		\$3,962,761.00
 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 Coeymans
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2434	\$44,672	\$591	\$44,779	\$484
****-8079	\$158,980	\$0	\$0	\$158,980
****-2492	\$48,821	\$0	\$0	\$48,821
****-2517	\$8,742	\$0	\$0	\$8,742
****-2541	\$705	\$0	\$0	\$705
****-2442	\$588,988	\$0	\$653	\$588,335
****-0918	\$8,089	\$35	\$512	\$7,613
****-2450	\$32,331	\$0	\$8,160	\$24,172
****-2484	\$35,274	\$0	\$15,254	\$20,019
****-5458	\$13,453	\$0	\$0	\$13,453
****-2525	\$41,010	\$0	\$0	\$41,010
****-2468	\$857,599	\$0	\$0	\$857,599
****-2509	\$43,705	\$0	\$104	\$43,601
****-5364	\$99	\$0	\$0	\$99
****-7605	\$18,723	\$0	\$0	\$18,723
****-3952	\$5,511	\$0	\$0	\$5,511
****-0899	\$1,885	\$0	\$0	\$1,885
****-0906	\$74,755	\$0	\$0	\$74,755
****-0922	\$46	\$0	\$0	\$46
****-0914	\$25	\$0	\$0	\$25
****-6309	\$8,635	\$0	\$0	\$8,635
****-YMIR	\$14,679	\$0	\$0	\$14,679

Total Adjusted Bank Balance			\$1,937,890
Petty Cash			\$400.00
Adjustments			\$0.00
Total Cash	9ZCASH	*	\$1,938,290
Total Cash Balance All Funds	9ZCASHB	*	\$1,938,290

* Must be equal

TOWN OF Coeymans
Local Government Questionnaire
For the Fiscal Year Ending 2017

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

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

Total Full Time Employees:		27			
Total Part Time Employees:		76			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$167,294.61	22	13	
90158	Police and Fire Retirement	\$101,458.76	3	17	
90258	Local Pension Fund				
90308	Social Security	\$134,681.43	27	76	
90408	Worker's Compensation Insurance	\$106,898.76	27	76	
90458	Life Insurance	\$3,690.29	26	6	18
90508	Unemployment Insurance	\$2,988.70			
90558	Disability Insurance	\$3,783.76	27	76	
90608	Hospital and Medical (Dental) Insurance	\$392,572.67	21	1	16
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$1,396.45			
Total		\$914,765.43			
Computed Total From Financial Section (comparative purposes only)		\$914,765.43			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$26,220	15,054	gallons	
Diesel Fuel	\$24,598	13,616	gallons	
Fuel Oil	\$10,475	6,156	gallons	
Natural Gas	\$5,056	6,769	cubic feet	therms
Electricity	\$59,782	509,820	kilowatt-hours	
Coal			tons	
Propane	\$2,057	675	gallons	

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

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
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)

Funded Status and Funding Process

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

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, PHILIP CRANDALL, hereby certify that I am the Chief Fiscal Officer of the TOWN of COEYMANS, and that the information provided in the annual financial report of the TOWN of COEYMANS, for the fiscal year ended 12/31/2017, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of COEYMANS, and adopted by me as my signature for use in conjunction with the filing of the TOWN of COEYMANS's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of COEYMANS's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

SARAH MORRISON
Name of Report Preparer if different than Chief Fiscal Officer

PHILIP CRANDALL
Name

(518) 756-6006
Telephone Number

SUPERVISOR
Title

18 RUSSELL AVE
Official Address

04/20/2018
Date of Certification

(518) 756-6006
Official Telephone Number

TOWN OF Coeymans
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8015 Overpayment of payroll in 2015 was recouped in 2016 for gross pay, but should have been net pay.

(SS) SEWER

Adjustment Reason

Account Code SS8015 In 2015 H41 paid \$6,250 in debt service that the SS fund should have paid instead

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Interest payment of \$6,250 on BAN from prior year was paid from (H), but determined it was intended to have been paid from (SS). Money received in 2016 that wasn't recognized (\$68,756.33) as revenue at that time pending resolution of determining if Town had earned it was determined in 2017. Changed from Due to Other Governments to 2016 revenue.