

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Van Buren

County of Onondaga

For the Fiscal Year Ended 12/31/2016

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 Van Buren

*** 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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2015 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 Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code/Description	2015	EggsCode	2016
Assets			
Cash	637,358	A200	567,662
Cash In Time Deposits	195,203	A201	799,232
Petty Cash	750	A210	750
TOTAL Cash	833,311		1,367,644
Accounts Receivable	11,643	A380	10,923
TOTAL Other Receivables (net)	11,643		10,923
Due From Other Funds	228,699	A391	618
TOTAL Due From Other Funds	228,699		618
Due From Other Governments	107,311	A440	146,488
TOTAL Due From Other Governments	107,311		146,488
Prepaid Expenses	63,743	A480	50,279
TOTAL Prepaid Expenses	63,743		50,279
Cash In Time Deposits Special Reserves	29,851	A231	39,853
TOTAL Restricted Assets	29,851		39,853
TOTAL Assets and Deferred Outflows of Resources	1,274,558		1,615,806

TOWN OF Van Buren
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(A) GENERAL

Balance Sheet

Code Description	2015	Fdp Code	2016
Accounts Payable	17,250	A600	227,896
TOTAL Accounts Payable	17,250		227,896
Accrued Liabilities	7,020	A601	9,939
TOTAL Accrued Liabilities	7,020		9,939
Overpayments & Clearing Account	102	A690	2,083
TOTAL Other Liabilities	102		2,083
Due To Other Governments	90	A631	90
TOTAL Due To Other Governments	90		90
TOTAL Liabilities	24,462		240,008
Fund Balance			
Not in Spendable Form	63,743	A806	50,279
TOTAL Nonspendable Fund Balance	63,743		50,279
Capital Reserve	29,851	A878	39,853
Other Restricted Fund Balance	3,011	A899	36,907
TOTAL Restricted Fund Balance	32,862		76,760
Assigned Appropriated Fund Balance	160,000	A914	246,500
TOTAL Assigned Fund Balance	160,000		246,500
Unassigned Fund Balance	993,491	A917	1,002,258
TOTAL Unassigned Fund Balance	993,491		1,002,258
TOTAL Fund Balance	1,250,096		1,375,797
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,274,558		1,615,806

TOWN OF Van Buren
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(A) GENERAL

Results of Operation

Code/Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	1,070,432	A1001	1,104,533
TOTAL Real Property Taxes	1,070,432		1,104,533
Other Payments In Lieu of Taxes	57,735	A1081	58,313
Interest & Penalties On Real Prop Taxes	15,053	A1090	15,599
TOTAL Real Property Tax Items	72,787		73,913
Tax Collector Fees	1,050	A1232	142
Clerk Fees	3,854	A1255	3,841
Other General Departmental Income		A1289	3,072
Park And Recreational Charges	20,174	A2001	20,642
Recreational Concessions	27,820	A2012	35,489
Special Recreational Facility Charges	44,941	A2025	45,603
Other Culture & Recreation Income	49,128	A2089	61,793
Refuse & Garbage Charges	3,500	A2130	2,600
TOTAL Departmental Income	150,466		173,182
General Services, Inter Government	132,577	A2210	106,770
TOTAL Intergovernmental Charges	132,577		106,770
Interest And Earnings	2,134	A2401	1,943
Rental of Real Property	1,000	A2410	2,023
TOTAL Use of Money And Property	3,134		3,966
Dog Licenses	16,006	A2544	16,252
Licenses, Other	600	A2545	700
TOTAL Licenses And Permits	16,606		16,952
Fines And Forfeited Bail	86,091	A2610	73,208
TOTAL Fines And Forfeitures	86,091		73,208
Sales of Equipment	3,900	A2665	
Insurance Recoveries	13,645	A2680	5,454
TOTAL Sale of Property And Compensation For Loss	17,545		5,454
Refunds of Prior Year's Expenditures	5,100	A2701	4,277
Unclassified (specify)	895	A2770	5,050
TOTAL Miscellaneous Local Sources	5,995		9,327
Interfund Revenues	6,020	A2801	
TOTAL Interfund Revenues	6,020		0
St Aid, Revenue Sharing	99,831	A3001	99,831
St Aid, Mortgage Tax	123,735	A3005	237,005
St Aid, Youth Programs	1,494	A3820	1,494
St Aid-Other Cul & Rec St Aid	1,000	A3889	
TOTAL State Aid	226,060		338,330
TOTAL Revenues	1,787,712		1,905,635
Interfund Transfers	42,710	A5031	46,600
TOTAL Interfund Transfers	42,710		46,600
TOTAL Other Sources	42,710		46,600
TOTAL Detail Revenues And Other Sources	1,830,422		1,952,235

TOWN OF Van Buren
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(A) GENERAL

Results of Operation

Code/Description	2015	Edp Code	2016
Expenditures			
Legislative Board, Pers Serv	48,229	A10101	48,540
Legislative Board, Contr Expend	100	A10104	
TOTAL Legislative Board	48,329		48,540
Municipal Court, Pers Serv	123,604	A11101	134,525
Municipal Court, Contr Expend	6,845	A11104	6,588
TOTAL Municipal Court	130,449		141,113
Supervisor, pers Serv	46,070	A12201	46,633
Supervisor, contr Expend	1,721	A12204	2,176
TOTAL Supervisor	47,791		48,809
Comptroller, pers Serv	86,151	A13151	68,311
Comptroller, Equip & Cap Outlay	449	A13152	
Comptroller, Contr Expend	6,681	A13154	5,936
TOTAL Comptroller	93,281		74,247
Assessment, Pers Serv	108,691	A13551	110,110
Assessment, Equip & Cap Outlay		A13552	669
Assessment, Contr Expend	6,367	A13554	5,270
TOTAL Assessment	115,058		116,050
Clerk, pers Serv	99,871	A14101	104,226
Clerk, contr Expend	25,493	A14104	24,471
TOTAL Clerk	125,364		128,698
Law, Contr Expend	42,257	A14204	43,280
TOTAL Law	42,257		43,280
Engineer, Pers Serv	88,674	A14401	90,891
Engineer, Contr Expend	7,355	A14404	2,076
TOTAL Engineer	96,029		92,967
Buildings, Pers Serv	145,738	A16201	143,764
Buildings, Equip & Cap Outlay	8,482	A16202	8,161
Buildings, Contr Expend	41,644	A16204	53,864
TOTAL Buildings	195,863		205,789
Central Print & Mail, contr Expend	1,565	A16704	1,432
TOTAL Central Print & Mail	1,565		1,432
Central Data Process & Cap Outlay	4,371	A16802	3,229
Central Data Process, Contr Expend	15,344	A16804	16,166
TOTAL Central Data Process	19,715		19,395
Unallocated Insurance, Contr Expend	44,213	A19104	29,592
TOTAL Unallocated Insurance	44,213		29,592
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
TOTAL Municipal Assn Dues	1,200		1,200
Taxes & Assess On Munic Prop, Contr Expend	10,283	A19504	6,133
TOTAL Taxes & Assess On Munic Prop	10,283		6,133
TOTAL General Government Support	971,396		957,245
Control of Animals, Contr Expend	32,781	A35104	32,780
TOTAL Control of Animals	32,781		32,780
TOTAL Public Safety	32,781		32,780
Street Admin, Pers Serv	67,789	A50101	70,870

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(A) GENERAL

Results of Operation

Code Description	2015	FdbCode	2016
Expenditures			
Street Admin, Equip & Cap Outlay	33,969	A50102	
Street Admin, Contr Expend	1,430	A50104	1,352
TOTAL Street Admin	103,188		72,222
Garage, Equip & Cap Outlay	428	A51322	592
Garage, Contr Expend	22,677	A51324	26,466
TOTAL Garage	23,105		27,058
TOTAL Transportation	126,293		99,280
Programs For Aging, Contr Expend	66,950	A67724	66,950
TOTAL Programs For Aging	66,950		66,950
TOTAL Economic Assistance And Opportunity	66,950		66,950
Recreation Admini, Pers Serv	97,632	A70201	98,783
Recreation Admini, Contr Expend	8,169	A70204	7,172
TOTAL Recreation Admini	105,801		105,955
Parks, Pers Serv	14,593	A71101	22,642
Parks, Equip & Cap Outlay	4,784	A71102	
Parks, Contr Expend	49,554	A71104	51,869
TOTAL Parks	68,931		74,511
Playgr & Rec Centers, Pers Serv	3,770	A71401	3,969
Playgr & Rec Centers, Contr Expend	4,023	A71404	4,642
TOTAL Playgr & Rec Centers	7,792		8,612
Special Rec Facility, Pers Serv	40,867	A71801	43,518
Special Rec Facility, Equip & Cap Outlay	11,667	A71802	
Special Rec Facility, Contr Expend	11,572	A71804	11,962
TOTAL Special Rec Facility	64,105		55,479
Youth Prog, Pers Serv	42,336	A73101	32,090
Youth Prog, Contr Expend	1,550	A73104	1,550
TOTAL Youth Prog	43,886		33,640
Historian, Pers Serv	1,700	A75101	1,750
Historian, Contr Expend	1,332	A75104	377
TOTAL Historian	3,032		2,127
Celebrations, Contr Expend	1,621	A75504	1,543
TOTAL Celebrations	1,621		1,543
Other Culture And Rec, Contr Expend	200	A79894	6,367
TOTAL Other Culture And Rec	200		6,367
TOTAL Culture And Recreation	295,369		288,234
Refuse & Garbage, Contr Expend	7,579	A81604	19,360
TOTAL Refuse & Garbage	7,579		19,360
TOTAL Home And Community Services	7,579		19,360
State Retirement System	151,828	A90108	137,125
Social Security, Employer Cont	76,480	A90308	76,031
Worker's Compensation, Empl Bnfts	27,400	A90408	31,219
Disability Insurance, Empl Bnfts	360	A90558	359
Hospital & Medical (dental) Ins, Empl Bnft	86,296	A90608	117,949
TOTAL Employee Benefits	342,364		362,683

TOWN OF Van Buren
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(A) GENERAL

Results of Operation

Code Description	2015	Exp Code	2016
Expenditures			
Debt Principal, Serial Bonds		A97106	
Debt Principal, Bond Anticipation Notes	13,600	A97306	
TOTAL Debt Principal	13,600		0
Debt Interest, Serial Bonds		A97107	
Debt Interest, Bond Anticipation Notes	360	A97307	
TOTAL Debt Interest	360		0
TOTAL Expenditures	1,856,692		1,826,533
Transfers, Other Funds	7,599	A99019	
TOTAL Operating Transfers	7,599		0
TOTAL Other Uses	7,599		0
TOTAL Detail Expenditures And Other Uses	1,864,291		1,826,533

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	Edp Code	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,283,964	A8021	1,250,096
Restated Fund Balance - Beg of Year	1,283,964	A8022	1,250,096
ADD - REVENUES AND OTHER SOURCES	1,830,422		1,952,235
DEDUCT - EXPENDITURES AND OTHER USES	1,864,291		1,826,533
Fund Balance - End of Year	1,250,096	A8029	1,375,797

TOWN OF Van Buren
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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	1,111,536	A1049N	1,159,309
Est Rev - Real Property Tax Items	72,935	A1099N	87,013
Est Rev - Departmental Income	134,981	A1299N	143,679
Est Rev - Intergovernmental Charges	103,410	A2399N	67,525
Est Rev - Use of Money And Property	1,500	A2499N	1,200
Est Rev - Licenses And Permits	15,479	A2599N	16,655
Est Rev - Fines And Forfeitures	73,500	A2649N	63,500
Est Rev - Miscellaneous Local Sources	250	A2799N	500
Est Rev - Interfund Revenues	46,600	A2801N	46,450
Est Rev - State Aid	261,761	A3099N	273,826
TOTAL Estimated Revenues	1,821,952		1,859,657
Appropriated Fund Balance	160,000	A599N	246,500
TOTAL Estimated Other Sources	160,000		246,500
TOTAL Estimated Revenues And Other Sources	1,981,952		2,106,157

TOWN OF Van Buren
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(A) GENERAL

Budget Summary

Code/Description	2016	Edp Code	2017
Appropriations			
App - General Government Support	1,020,581	A1999N	1,107,874
App - Public Safety	34,066	A3999N	34,066
App - Transportation	106,429	A5999N	118,626
App - Economic Assistance And Opportunity	66,950	A6999N	66,950
App - Culture And Recreation	316,355	A7999N	329,239
App - Home And Community Services	7,775	A8999N	9,075
App - Employee Benefits	368,796	A9199N	397,127
App - Debt Service	51,000	A9899N	43,200
TOTAL Appropriations	1,971,952		2,106,157
App - Interfund Transfer	10,000	A9999N	
TOTAL Other Uses	10,000		0
TOTAL Appropriations And Other Uses	1,981,952		2,106,157

TOWN OF Van Buren
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	Edp Code	2016
Assets			
Cash In Time Deposits	645,508	B201	779,971
TOTAL Cash	645,508		779,971
Prepaid Expenses	5,547	B480	3,819
TOTAL Prepaid Expenses	5,547		3,819
Cash In Time Deposits Special Reserves	28,409	B231	33,424
TOTAL Restricted Assets	28,409		33,424
TOTAL Assets and Deferred Outflows of Resources	679,464		817,213

TOWN OF Van Buren
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code, Description	2015	Edg Code	2016
Accounts Payable	1,950	B600	2,944
TOTAL Accounts Payable	1,950		2,944
Accrued Liabilities	1,241	B601	1,414
TOTAL Accrued Liabilities	1,241		1,414
TOTAL Liabilities	3,191		4,358
Fund Balance			
Not in Spendable Form	5,547	B806	3,819
TOTAL Nonspendable Fund Balance	5,547		3,819
Capital Reserve	28,409	B878	33,424
TOTAL Restricted Fund Balance	28,409		33,424
Assigned Appropriated Fund Balance	8,333	B914	5,466
Assigned Unappropriated Fund Balance	633,984	B915	770,147
TOTAL Assigned Fund Balance	642,317		775,613
TOTAL Fund Balance	676,273		812,856
TOTAL Liabilities, Deferred Inflows And Fund Balance	679,464		817,213

TOWN OF Van Buren
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	Edp Code	2016
Revenues			
Real Property Taxes	73,575	B1001	58,221
TOTAL Real Property Taxes	73,575		58,221
Other Payments In Lieu of Taxes	36,965	B1081	38,235
TOTAL Real Property Tax Items	36,965		38,235
Franchises	137,080	B1170	140,803
TOTAL Non Property Tax Items	137,080		140,803
Safety Inspection Fees	49,583	B1560	88,090
Zoning Fees	2,050	B2110	1,200
Planning Board Fees	1,783	B2115	22,301
TOTAL Departmental Income	53,416		111,591
Interest And Earnings	419	B2401	483
TOTAL Use of Money And Property	419		483
Refunds of Prior Year's Expenditures	269	B2701	
Unclassified (specify)	50	B2770	
TOTAL Miscellaneous Local Sources	319		0
TOTAL Revenues	301,774		349,332
TOTAL Detail Revenues And Other Sources	301,774		349,332

TOWN OF Van Buren
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	Edp Code	2016
Expenditures			
Unallocated Insurance, Contr Expend		B19104	1,306
TOTAL Unallocated Insurance	0		1,306
TOTAL General Government Support	0		1,306
Police, Contr Expend	9,999	B31204	
TOTAL Police	9,999		0
Traffic Control, Contr Expen	185	B33104	4,903
TOTAL Traffic Control	185		4,903
Safety Inspection, Pers Serv	75,346	B36201	75,197
Safety Inspection, Equip & Cap Outlay		B36202	2,545
Safety Inspection, Contr Expend	7,863	B36204	11,440
TOTAL Safety Inspection	83,208		89,182
TOTAL Public Safety	93,392		94,086
Street Lighting, Contr Expend	11,904	B51824	11,199
TOTAL Street Lighting	11,904		11,199
TOTAL Transportation	11,904		11,199
Other Culture And Rec, Contr Expend	14,798	B79894	15,025
TOTAL Other Culture And Rec	14,798		15,025
TOTAL Culture And Recreation	14,798		15,025
Zoning, Pers Serv	9,682	B80101	8,883
Zoning, Contr Expend	6,327	B80104	5,793
TOTAL Zoning	16,009		14,676
Planning, Pers Serv	15,648	B80201	13,370
Planning, Contr Expend	5,988	B80204	5,582
TOTAL Planning	21,636		18,952
Sanitary Sewers, Contr Expend	3,600	B81204	3,600
TOTAL Sanitary Sewers	3,600		3,600
TOTAL Home And Community Services	41,245		37,228
State Retirement, Empl Bnfts	15,062	B90108	16,818
Social Security , Empl Bnfts	7,517	B90308	7,279
Worker's Compensation, Empl Bnfts	1,498	B90408	1,451
Disability Insurance, Empl Bnfts	40	B90558	50
Hospital & Medical (dental) Ins, Empl Bnft	5,865	B90608	6,378
TOTAL Employee Benefits	29,983		31,976
TOTAL Expenditures	191,322		190,820
Transfers, Other Funds	13,660	B99019	21,933
TOTAL Operating Transfers	13,660		21,933
TOTAL Other Uses	13,660		21,933
TOTAL Detail Expenditures And Other Uses	204,982		212,753

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	579,484	B8021	676,276
Restated Fund Balance - Beg of Year	579,484	B8022	676,276
ADD - REVENUES AND OTHER SOURCES	301,774		349,332
DEDUCT - EXPENDITURES AND OTHER USES	204,982		212,753
Fund Balance - End of Year	676,276	B8029	812,859

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	58,221	B1049N	
Est Rev - Non Property Tax Items	171,651	B1199N	180,060
Est Rev - Departmental Income	34,300	B1299N	47,500
Est Rev - Use of Money And Property	350	B2499N	325
TOTAL Estimated Revenues	264,522		227,885
Appropriated Fund Balance	8,333	B599N	5,466
TOTAL Estimated Other Sources	8,333		5,466
TOTAL Estimated Revenues And Other Sources	272,855		233,351

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code/Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	1,767	B1999N	1,484
App - Public Safety	102,019	B3999N	112,937
App - Transportation	13,000	B5999N	13,000
App - Culture And Recreation	19,065	B7999N	20,042
App - Home And Community Services	62,245	B8999N	48,267
App - Employee Benefits	47,826	B9199N	29,288
TOTAL Appropriations	245,922		225,018
App - Interfund Transfer	26,933	B9999N	8,333
TOTAL Other Uses	26,933		8,333
TOTAL Appropriations And Other Uses	272,855		233,351

TOWN OF Van Buren
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	Edp Code	2016
Assets			
Cash In Time Deposits	17,380	CD201	-85,017
TOTAL Cash	17,380		-85,017
Due From Other Governments		CD440	63,000
TOTAL Due From Other Governments	0		63,000
TOTAL Assets and Deferred Outflows of Resources	17,380		-22,017

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	Edb Code	2016
Accounts Payable		CD600	3,450
TOTAL Accounts Payable	0		3,450
TOTAL Liabilities	0		3,450
Fund Balance			
Assigned Unappropriated Fund Balance	17,380	CD915	
TOTAL Assigned Fund Balance	17,380		0
Unassigned Fund Balance		CD917	-25,467
TOTAL Unassigned Fund Balance	0		-25,467
TOTAL Fund Balance	17,380		-25,467
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,380		-22,017

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	Exp Code	2016
Revenues			
Fed Aid, Community Development Act		CD4910	63,000
TOTAL Federal Aid	0		63,000
TOTAL Revenues	0		63,000
Interfund Transfers		CD5031	8,333
TOTAL Interfund Transfers	0		8,333
TOTAL Other Sources	0		8,333
TOTAL Detail Revenues And Other Sources	0		71,333

TOWN OF Van Buren
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(CD) SPECIAL GRANT

Results of Operation

Code/Description	2015	EdpCode	2016
Expenditures			
Public Works Fac Site, Equip & Cap	11,750	CD86622	114,180
TOTAL Public Works Fac Site	11,750		114,180
TOTAL Home And Community Services	11,750		114,180
TOTAL Expenditures	11,750		114,180
TOTAL Detail Expenditures And Other Uses	11,750		114,180

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code-Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	29,130	CD8021	17,380
Restated Fund Balance - Beg of Year	29,130	CD8022	17,380
ADD - REVENUES AND OTHER SOURCES			71,333
DEDUCT - EXPENDITURES AND OTHER USES	11,750		114,180
Fund Balance - End of Year	17,380	CD8029	-25,467

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	1,831,652	DB201	2,058,693
TOTAL Cash	1,831,652		2,058,693
Accounts Receivable	152	DB380	39
TOTAL Other Receivables (net)	152		39
Prepaid Expenses	48,116	DB480	32,461
TOTAL Prepaid Expenses	48,116		32,461
Cash In Time Deposits Special Reserves	183,367	DB231	76,206
TOTAL Restricted Assets	183,367		76,206
TOTAL Assets and Deferred Outflows of Resources	2,063,287		2,167,399

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	Exp Code	2016
Accounts Payable	66,896	DB600	11,544
TOTAL Accounts Payable	66,896		11,544
Accrued Liabilities	11,994	DB601	16,210
TOTAL Accrued Liabilities	11,994		16,210
Due To Other Funds		DB630	618
TOTAL Due To Other Funds	0		618
TOTAL Liabilities	78,890		28,372
Fund Balance			
Not in Spendable Form	48,116	DB806	32,561
TOTAL Nonspendable Fund Balance	48,116		32,561
Capital Reserve	183,367	DB878	76,206
TOTAL Restricted Fund Balance	183,367		76,206
Assigned Appropriated Fund Balance		DB914	100,000
Assigned Unappropriated Fund Balance	1,752,914	DB915	1,930,260
TOTAL Assigned Fund Balance	1,752,914		2,030,260
TOTAL Fund Balance	1,984,398		2,139,027
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,063,287		2,167,399

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	Edp Code	2016
Revenues			
Real Property Taxes	1,459,550	DB1001	1,432,357
TOTAL Real Property Taxes	1,459,550		1,432,357
Snow Removal Services-Other Govts	345,167	DB2302	262,720
TOTAL Intergovernmental Charges	345,167		262,720
Interest And Earnings	1,528	DB2401	1,980
TOTAL Use of Money And Property	1,528		1,980
Sales of Scrap & Excess Materials	8,129	DB2650	1,257
Insurance Recoveries	4,933	DB2680	9,155
Other Compensation For Loss	8,571	DB2690	8,571
TOTAL Sale of Property And Compensation For Loss	21,634		18,983
Refunds of Prior Year's Expenditures	8,770	DB2701	309
TOTAL Miscellaneous Local Sources	8,770		309
St Aid, Consolidated Highway Aid		DB3501	213,240
TOTAL State Aid	0		213,240
TOTAL Revenues	1,836,648		1,929,589
TOTAL Detail Revenues And Other Sources	1,836,648		1,929,589

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	Exp Code	2016
Expenditures			
Unallocated Insurance, Contr Expend		DB19104	15,841
TOTAL Unallocated Insurance	0		15,841
TOTAL General Government Support	0		15,841
Street Admin, Contr Expend	23,941	DB50104	20,183
TOTAL Street Admin	23,941		20,183
Maint of Streets, Pers Serv	222,325	DB51101	210,050
Maint of Streets, Equip & Cap Outlay	4,059	DB51102	
Maint of Streets, Contr Expend	106,533	DB51104	101,286
TOTAL Maint of Streets	332,917		311,336
Perm Improve Highway, Equip & Cap Outlay	278,018	DB51122	331,915
TOTAL Perm Improve Highway	278,018		331,915
Maint of Bridges, Contr Expend	77,880	DB51204	3,720
TOTAL Maint of Bridges	77,880		3,720
Machinery, Pers Serv	21,431	DB51301	49,493
Machinery, Equip & Cap Outlay	48,785	DB51302	207,424
Machinery, Contr Expend	103,177	DB51304	110,252
TOTAL Machinery	173,393		367,169
Brush And Weeds, Contr Expend	2,890	DB51404	2,321
TOTAL Brush And Weeds	2,890		2,321
Snow Removal, Pers Serv	237,553	DB51421	245,436
Snow Removal, Contr Expend	196,576	DB51424	179,801
TOTAL Snow Removal	434,129		425,236
TOTAL Transportation	1,323,169		1,461,881
State Retirement, Empl Bnfts	91,306	DB90108	72,154
Social Security, Empl Bnfts	35,319	DB90308	36,547
Worker's Compensation, Empl Bnfts	31,122	DB90408	32,516
Unemployment Insurance, Empl Bnfts		DB90508	1,221
Disability Insurance, Empl Bnfts	48	DB90558	50
Hospital & Medical (dental) Ins, Empl Bnft	103,029	DB90608	134,650
TOTAL Employee Benefits	260,824		277,138
TOTAL Expenditures	1,583,993		1,754,860
Transfers, Other Funds	20,387	DB99019	20,100
TOTAL Operating Transfers	20,387		20,100
TOTAL Other Uses	20,387		20,100
TOTAL Detail Expenditures And Other Uses	1,604,379		1,774,960

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2015	ExpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,752,129	DB8021	1,984,398
Restated Fund Balance - Beg of Year	1,752,129	DB8022	1,984,398
ADD - REVENUES AND OTHER SOURCES	1,836,648		1,929,589
DEDUCT - EXPENDITURES AND OTHER USES	1,604,379		1,774,960
Fund Balance - End of Year	1,984,398	DB8029	2,139,031

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code/Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	1,432,148	DB1049N	1,364,078
Est Rev - Real Property Tax Items		DB1099N	19,200
Est. Rev. - Intergovernmental Charges	280,522	DB2399N	265,522
Est Rev - Use of Money And Property	1,100	DB2499N	1,175
Est Rev - Sale of Prop And Comp For Loss	5,750	DB2699N	8,426
Est Rev - State Aid	89,886	DB3099N	89,842
TOTAL Estimated Revenues	1,809,406		1,748,243
Appropriated Fund Balance		DB599N	100,000
TOTAL Estimated Other Sources	0		100,000
TOTAL Estimated Revenues And Other Sources	1,809,406		1,848,243

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	1,368,301	DB5999N	1,446,812
App - Employee Benefits	321,005	DB9199N	368,931
TOTAL Appropriations	1,689,306		1,815,743
Other Budgetary Purposes	100,000	DB962N	
Interfund Transfers	20,100	DB9999N	32,500
TOTAL Other Uses	120,100		32,500
TOTAL Appropriations And Other Uses	1,809,406		1,848,243

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EqpCode	2016
Assets			
Cash In Time Deposits		H201	1,546,469
TOTAL Cash	0		1,546,469
TOTAL Assets and Deferred Outflows of Resources	0		1,546,469

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(H) CAPITAL PROJECTS

Balance Sheet

Code/Description	2015	Edo Code	2016
Accounts Payable	308,726	H600	23,664
TOTAL Accounts Payable	308,726		23,664
Bond Anticipation Notes Payable	315,000	H626	2,462,400
TOTAL Notes Payable	315,000		2,462,400
Due To Other Funds	228,699	H630	
TOTAL Due To Other Funds	228,699		0
TOTAL Liabilities	852,425		2,486,064
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-852,425	H917	-939,595
TOTAL Unassigned Fund Balance	-852,425		-939,595
TOTAL Fund Balance	-852,425		-939,595
TOTAL Liabilities, Deferred Inflows And Fund Balance	-0		1,546,469

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	136	H2401	880
TOTAL Use of Money And Property	136		880
Premium & Accrued Interest On Obligations		H2710	11,129
TOTAL Miscellaneous Local Sources	0		11,129
ST. Aid Multi-Modal TransP. Program		H3505	100,000
St Aid, Culture & Rec-Capital Proj		H3897	154,335
TOTAL State Aid	0		254,335
TOTAL Revenues	136		266,344
Interfund Transfers	11,186	H5031	
TOTAL Interfund Transfers	11,186		0
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	12,600
TOTAL Proceeds of Obligations	0		12,600
TOTAL Other Sources	11,186		12,600
TOTAL Detail Revenues And Other Sources	11,322		278,944

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(H) CAPITAL PROJECTS

Results of Operation

Code/Description	2015	EdpCode	2016
Expenditures			
Buildings, Equip & Cap Outlay	174,896	H16202	2,777
TOTAL Buildings	174,896		2,777
TOTAL General Government Support	174,896		2,777
Garage, Equip & Cap Outlay	458,396	H51322	166,824
TOTAL Garage	458,396		166,824
Sidewalks, Equip & Cap Outlay	53,587	H54102	1,320
TOTAL Sidewalks	53,587		1,320
TOTAL Transportation	511,983		168,144
Parks, Equip & Cap Outlay		H71102	75,098
TOTAL Parks	0		75,098
Youth Prog, Equip & Cap Outlay		H73102	81,986
TOTAL Youth Prog	0		81,986
TOTAL Culture And Recreation	0		157,084
Joint Sewer Project, Equip & Cap Outlay	178,536	H81502	38,108
TOTAL Joint Sewer Project	178,536		38,108
Drainage, Equip & Cap Outlay	261,699	H85402	
TOTAL Drainage	261,699		0
TOTAL Home And Community Services	440,236		38,108
TOTAL Expenditures	1,127,115		366,114
TOTAL Detail Expenditures And Other Uses	1,127,115		366,114

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EapCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	263,368	H8021	-852,425
Restated Fund Balance - Beg of Year	263,368	H8022	-852,425
ADD - REVENUES AND OTHER SOURCES	11,322		278,944
DEDUCT - EXPENDITURES AND OTHER USES	1,127,115		366,114
Fund Balance - End of Year	-852,425	H8029	-939,594

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	Edp Code	2016
Assets			
Land	1,055,592	K101	1,055,592
Buildings	3,345,375	K102	3,683,202
Improvements Other Than Buildings	109,325	K103	190,113
Machinery And Equipment	1,409,721	K104	1,709,009
Infrastructure	4,239,796	K106	4,685,000
Accum Deprec, Buildings	-3,205,233	K112	-3,222,659
Accum Depr, Imp Other Than Bld	-10,248	K113	-13,665
Accum Depr, Machinery & Equip	-682,802	K114	-860,912
Accum Deprec, Infrastructure	-556,892	K116	-740,305
TOTAL Fixed Assets (net)	5,704,634		6,485,374
TOTAL Assets and Deferred Outflows of Resources	5,704,634		6,485,374

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	Edp Code	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	5,704,634	K159	6,485,374
TOTAL Investments in Non-Current Government Assets	5,704,634		6,485,374
TOTAL Fund Balance	5,704,634		6,485,374
TOTAL	5,704,634		6,485,374

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(SD) DRAINAGE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	280,170	SD201	186,506
TOTAL Cash	280,170		186,506
TOTAL Assets and Deferred Outflows of Resources	280,170		186,506

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(SD) DRAINAGE

Balance Sheet

Code Description	2015	Edb Code	2016
Fund Balance			
Assigned Appropriated Fund Balance	17,000	SD914	17,000
Assigned Unappropriated Fund Balance	263,170	SD915	169,506
TOTAL Assigned Fund Balance	280,170		186,506
TOTAL Fund Balance	280,170		186,506
TOTAL Liabilities, Deferred Inflows And Fund Balance	280,170		186,506

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(SD) DRAINAGE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	89,259	SD1001	73,166
TOTAL Real Property Taxes	89,259		73,166
Interest And Earnings	208	SD2401	136
TOTAL Use of Money And Property	208		136
TOTAL Revenues	89,467		73,303
TOTAL Detail Revenues And Other Sources	89,467		73,303

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(SD) DRAINAGE

Results of Operation

Code Description	2015	Exp Code	2016
Expenditures			
Drainage, Contr Expend	70,391	SD85404	133,403
TOTAL Drainage	70,391		133,403
TOTAL Home And Community Services	70,391		133,403
Debt Principal, Serial Bonds		SD97106	
Debt Principal, Bond Anticipation Notes	25,541	SD97306	25,541
TOTAL Debt Principal	25,541		25,541
Debt Interest, Serial Bonds		SD97107	
Debt Interest, Bond Anticipation Notes	1,609	SD97307	1,073
TOTAL Debt Interest	1,609		1,073
TOTAL Expenditures	97,541		160,016
Transfers, Other Funds	5,050	SD99019	6,950
TOTAL Operating Transfers	5,050		6,950
TOTAL Other Uses	5,050		6,950
TOTAL Detail Expenditures And Other Uses	102,591		166,966

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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	293,293	SD8021	280,168
Restated Fund Balance - Beg of Year	293,293	SD8022	280,168
ADD - REVENUES AND OTHER SOURCES	89,467		73,303
DEDUCT - EXPENDITURES AND OTHER USES	102,591		166,966
Fund Balance - End of Year	280,168	SD8029	186,504

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Balance Sheet

Code/Description	2015	EdpCode	2016
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Balance Sheet

Code	Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	EdpCode	2016
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Results of Operation

Code Description	2015	Edp Code	2016
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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1	SF8021	1
Prior Period Adj -Decrease In Fund Balance		SF8015	1
Restated Fund Balance - Beg of Year	1	SF8022	
Fund Balance - End of Year	1	SF8029	

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(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	79,065	SL201	101,381
TOTAL Cash	79,065		101,381
TOTAL Assets and Deferred Outflows of Resources	79,065		101,381

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(SL) LIGHTING

Balance Sheet

Code Description	2015	Ed6 Code	2016
Accounts Payable	13,247	SL600	13,781
TOTAL Accounts Payable	13,247		13,781
TOTAL Liabilities	13,247		13,781
Fund Balance			
Assigned Unappropriated Fund Balance	65,818	SL915	87,601
TOTAL Assigned Fund Balance	65,818		87,601
TOTAL Fund Balance	65,818		87,601
TOTAL Liabilities, Deferred Inflows And Fund Balance	79,065		101,381

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(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	170,263	SL1001	175,413
TOTAL Real Property Taxes	170,263		175,413
Interest And Earnings	56	SL2401	64
TOTAL Use of Money And Property	56		64
TOTAL Revenues	170,319		175,477
TOTAL Detail Revenues And Other Sources	170,319		175,477

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(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Street Lighting, Contr Expend	156,048	SL51824	153,694
TOTAL Street Lighting	156,048		153,694
TOTAL Transportation	156,048		153,694
TOTAL Expenditures	156,048		153,694
TOTAL Detail Expenditures And Other Uses	156,048		153,694

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code/Description	2015	EdoCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	51,545	SL8021	65,816
Prior Period Adj -Increase In Fund Balance		SL8012	2
Restated Fund Balance - Beg of Year	51,545	SL8022	65,818
ADD - REVENUES AND OTHER SOURCES	170,319		175,477
DEDUCT - EXPENDITURES AND OTHER USES	156,048		153,694
Fund Balance - End of Year	65,816	SL8029	87,599

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(SS) SEWER

Balance Sheet

Code/Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	261,323	SS201	251,712
TOTAL Cash	261,323		251,712
Accounts Receivable	11,825	SS380	
TOTAL Other Receivables (net)	11,825		0
TOTAL Assets and Deferred Outflows of Resources	273,147		251,712

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(SS) SEWER

Balance Sheet

Code Description	2015	Edp Code	2016
Accounts Payable	22	SS600	2,157
TOTAL Accounts Payable	22		2,157
TOTAL Liabilities	22		2,157
Fund Balance			
Assigned Appropriated Fund Balance	13,500	SS914	13,500
Assigned Unappropriated Fund Balance	259,626	SS915	236,055
TOTAL Assigned Fund Balance	273,126		249,555
TOTAL Fund Balance	273,126		249,555
TOTAL Liabilities, Deferred Inflows And Fund Balance	273,147		251,712

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(SS) SEWER

Results of Operation

Code Description	2015	EdoCode	2016
Revenues			
Real Property Taxes	194,914	SS1001	177,382
TOTAL Real Property Taxes	194,914		177,382
Sewer Rents	35	SS2120	70
TOTAL Departmental Income	35		70
Interest And Earnings	168	SS2401	169
TOTAL Use of Money And Property	168		169
TOTAL Revenues	195,117		177,622
TOTAL Detail Revenues And Other Sources	195,117		177,622

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(SS) SEWER

Results of Operation

Code Description	2015	Edp Code	2016
Expenditures			
Sewer Administration, Contr Expend	76,465	SS81104	82,927
TOTAL Sewer Administration	76,465		82,927
TOTAL Home And Community Services	76,465		82,927
Debt Principal, Serial Bonds	69,075	SS97106	74,075
Debt Principal, Bond Anticipation Notes	6,400	SS97306	12,600
TOTAL Debt Principal	75,475		86,675
Debt Interest, Serial Bonds	25,342	SS97107	21,703
Debt Interest, Bond Anticipation Notes	170	SS97307	3,938
TOTAL Debt Interest	25,511		25,640
TOTAL Expenditures	177,451		195,242
Transfers, Other Funds	7,200	SS99019	5,950
TOTAL Operating Transfers	7,200		5,950
TOTAL Other Uses	7,200		5,950
TOTAL Detail Expenditures And Other Uses	184,651		201,192

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	262,659	SS8021	273,125
Restated Fund Balance - Beg of Year	262,659	SS8022	
ADD - REVENUES AND OTHER SOURCES	195,117		177,622
DEDUCT - EXPENDITURES AND OTHER USES	184,651		201,192
Fund Balance - End of Year	273,125	SS8029	249,555

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(SS) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	177,450	SS1049N	191,191
Est Rev - Use of Money And Property	96	SS2499N	106
TOTAL Estimated Revenues	177,546		191,297
Appropriated Fund Balance	13,500	SS599N	10,500
TOTAL Estimated Other Sources	13,500		10,500
TOTAL Estimated Revenues And Other Sources	191,046		201,797

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(SS) SEWER

Budget Summary

Code/Description	2016	EdpCode	2017
Appropriations			
App - Home And Community Services	72,778	SS8999N	81,756
App - Debt Service	112,318	SS9899N	113,541
TOTAL Appropriations	185,096		195,297
App - Interfund Transfer	5,950	SS9999N	6,500
TOTAL Other Uses	5,950		6,500
TOTAL Appropriations And Other Uses	191,046		201,797

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(SW) WATER

Balance Sheet

Code Description	2015	Edp Code	2016
Assets			
Cash In Time Deposits	58,917	SW201	68,258
TOTAL Cash	58,917		68,258
TOTAL Assets and Deferred Outflows of Resources	58,917		68,258

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(SW) WATER

Balance Sheet

Code Description	2015	Edp Code	2016
Fund Balance			
Assigned Unappropriated Fund Balance	58,917	SW915	68,258
TOTAL Assigned Fund Balance	58,917		68,258
TOTAL Fund Balance	58,917		68,258
TOTAL Liabilities, Deferred Inflows And Fund Balance	58,917		68,258

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(SW) WATER

Results of Operation

Code Description	2015	EdoCode	2016
Revenues			
Real Property Taxes	99,209	SW1001	97,631
TOTAL Real Property Taxes	99,209		97,631
Misc Revenue, Other Govts	10,941	SW2389	10,943
TOTAL Intergovernmental Charges	10,941		10,943
Interest And Earnings	18	SW2401	
Rental, Other (specify)	55,976	SW2440	58,520
TOTAL Use of Money And Property	55,994		58,520
TOTAL Revenues	166,144		167,094
TOTAL Detail Revenues And Other Sources	166,144		167,094

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(SW) WATER

Results of Operation

Code Description	2015	Edp Code	2016
Expenditures			
Water Administration, Contr Expend	106,145	SW83104	99,234
TOTAL Water Administration	106,145		99,234
TOTAL Home And Community Services	106,145		99,234
Debt Principal, Serial Bonds	45,925	SW97106	50,925
TOTAL Debt Principal	45,925		50,925
Debt Interest, Serial Bonds	10,073	SW97107	7,595
TOTAL Debt Interest	10,073		7,595
TOTAL Expenditures	162,144		157,754
TOTAL Detail Expenditures And Other Uses	162,144		157,754

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2015	Edp Code	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	54,917	SW8021	58,917
Restated Fund Balance - Beg of Year	54,917	SW8022	58,917
ADD - REVENUES AND OTHER SOURCES	166,144		167,094
DEDUCT - EXPENDITURES AND OTHER USES	162,144		157,754
Fund Balance - End of Year	58,917	SW8029	68,258

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code/Description	2016	EqpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	97,589	SW1049N	96,394
Est Rev-Intergovernmental Charges	10,931	SW2399N	10,931
Est Rev - Use of Money And Property	58,510	SW2499N	55,822
TOTAL Estimated Revenues	167,030		163,147
TOTAL Estimated Revenues And Other Sources	167,030		163,147

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code, Description	2016	Edp Code	2017
Appropriations			
App - Home And Community Services	108,510	SW8999N	107,332
App - Debt Service	58,520	SW9899N	55,815
TOTAL Appropriations	167,030		163,147
TOTAL Appropriations And Other Uses	167,030		163,147

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	Edp Code	2016
Assets			
Cash In Time Deposits	107,897	TA201	124,043
TOTAL Cash	107,897		124,043
Miscellaneous Current Assets	6,955	TA489	
TOTAL Other	6,955		0
TOTAL Assets and Deferred Outflows of Resources	114,852		124,043

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	Edo Code	2016
Disability Insurance	208	TA19	400
Group Insurance	471	TA20	884
Guaranty & Bid Deposits	107,192	TA30	118,538
Bail Deposits	5,784	TA35	3,024
Other Funds (specify)	1,197	TA85	1,197
TOTAL Agency Liabilities	114,852		124,043
TOTAL Liabilities	114,852		124,043
TOTAL Liabilities, Deferred Inflows And Fund Balance	114,852		124,043

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code	Description	2015	EdpCode	2016
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TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

Code	Description	2015	EdpCode	2016
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TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code	Description	2015	Edp Code	2016
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TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	Edp Code	2016
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TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		V8021	
Restated Fund Balance - Beg of Year		V8022	
Fund Balance - End of Year		V8029	

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	Eqp Code	2016
Assets			
Total Non-Current Govt Liabilities	712,139	W129	563,031
TOTAL Provision To Be Made In Future Budgets	712,139		563,031
TOTAL Assets and Deferred Outflows of Resources	712,139		563,031

TOWN OF Van Buren
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	Eqp Code	2016
Bond Anticipation Notes Payable	51,081	W626	25,541
TOTAL Notes Payable	51,081		25,541
Compensated Absences	106,058	W687	107,490
TOTAL Other Liabilities	106,058		107,490
Bonds Payable	555,000	W628	430,000
TOTAL Bond And Long Term Liabilities	555,000		430,000
TOTAL Liabilities	712,139		563,031
TOTAL Liabilities	712,139		563,031

TOWN OF Van Buren
Statement of Indebtedness
For the Fiscal Year Ending 2016

3/16/2017

County of: Onondaga

Municipal Code: 310384900000

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. Adjst.	Accreted Interest	O/S End of Year
2016	BAN E	Highway Garage			01/21/2016	01/22/2017	2.00%		\$2,160,000	\$0			\$0		\$2,160,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2000	BOND E	Water			12/15/1998	12/15/2017	5.20%			\$70,000	\$35,000	\$0	\$0		\$35,000
2000	BOND E	Water			12/01/2000	12/01/2019	6.00%	Y	\$227,500	\$56,375	\$17,500	\$0	\$0		\$38,875
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2012	BAN N	Harbour Heights Drainage Repai			12/17/2012	12/17/2017	2.10%		\$127,706	\$51,081	\$25,541	\$0	\$0		\$25,540
2015	BAN N	Marion Meadows Pumping Station			09/15/2015	09/15/2036	1.25%		\$315,000	\$315,000	\$12,600	\$0	\$0		\$302,400
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2005	BOND N	Sewer Interstate Island			10/15/2005	10/15/2019	4.875%	Y	\$140,000	\$40,000	\$10,000	\$0	\$0		\$30,000
2004	BOND N	Sewer District			12/15/2003	12/15/2023	4.75%			\$265,000	\$30,000	\$0	\$0		\$235,000
2000	BOND N	Sewer			01/15/1999	07/15/2017	5.20%			\$30,000	\$15,000	\$0	\$0		\$15,000
2000	BOND N	Sewer			12/01/2000	12/01/2019	6.00%	Y	\$272,500	\$93,625	\$17,500	\$0	\$0		\$76,125
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
									\$2,160,000	\$921,081	\$163,141	\$0	\$0		\$2,917,940

TOWN OF Van Buren
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$567,662.21
Time Deposits	9Z2021	\$5,980,730.79
Total		<u>\$6,548,393.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$6,139,676.48
Total		<u>\$6,639,676.48</u>
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 Van Buren
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4488	\$612,175	\$0	\$45,228	\$566,946
****-2433	\$716	\$0	\$0	\$716
****-8325	\$5,558,997	\$0	\$0	\$5,558,997
****-1001	\$78,159	\$0	\$0	\$78,159
****-6091	\$331,501	\$0	\$0	\$331,501
****-3817	\$12,073	\$0	\$0	\$12,073
Total Adjusted Bank Balance				\$6,548,393
Petty Cash				\$750.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$6,549,143
Total Cash Balance All Funds			9ZCASHB *	\$6,549,143
* Must be equal				

TOWN OF Van Buren
Local Government Questionnaire
For the Fiscal Year Ending 2016

	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?	No
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	Yes
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	No
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	No
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes

TOWN OF Van Buren
Employee and Retiree Benefits
For the Fiscal Year Ending 2016

Total Full Time Employees:		22			
Total Part Time Employees:		26			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$226,097.00	22	15	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$119,856.88	21	26	
90408	Worker's Compensation Insurance	\$65,186.00	21	19	
90458	Life Insurance				
90508	Unemployment Insurance	\$1,221.30	21	26	
90558	Disability Insurance	\$459.25	21	19	
90608	Hospital and Medical (Dental) Insurance	\$258,976.98	18		9
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$671,797.41			
Computed Total From Financial Section (comparative purposes only)		\$671,797.41			

TOWN OF Van Buren
Energy Costs and Consumption
For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$7,871		gallons	
Diesel Fuel	\$17,837		gallons	
Fuel Oil	\$13,956		gallons	
Natural Gas	\$28,083		cubic feet	
Electricity	\$164,894		kilowatt-hours	
Coal			tons	
Propane			gallons	

TOWN OF Van Buren
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2016

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Claude Sykes, hereby certify that I am the Chief Fiscal Officer of the Town of Van Buren, and that the information provided in the annual financial report of the Town of Van Buren, for the fiscal year ended 12/31/2016, 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 Van Buren, and adopted by me as my signature for use in conjunction with the filing of the Town of Van Buren 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Van Buren's annual financial report for the fiscal year ended 12/31/2016 and filed by means of electronic data transmission.

Greg Maxwell
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 635-9373
Telephone Number

03/16/2017
Date of Certification

Claude Sykes
Name

Town Supervisor
Title

7575 Van Buren Road
Official Address

(315) 635-9373
Official Telephone Number

TOWN OF Van Buren
Financial Comments
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 adjjust for rounding

(SL) LIGHTING

Adjustment Reason

Account Code SL8012 adjust for rounding previous years