

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 12/31/2017

\*\*\*\*\*

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 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 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
- (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 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 Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash	567,662	A200	777,155
Cash In Time Deposits	714,216	A201	410,700
Petty Cash	750	A210	750
<b>TOTAL Cash</b>	<b>1,282,628</b>		<b>1,188,605</b>
Accounts Receivable	10,923	A380	21,130
<b>TOTAL Other Receivables (net)</b>	<b>10,923</b>		<b>21,130</b>
Due From Other Funds	85,635	A391	6,513
<b>TOTAL Due From Other Funds</b>	<b>85,635</b>		<b>6,513</b>
Due From Other Governments	146,488	A440	116,599
<b>TOTAL Due From Other Governments</b>	<b>146,488</b>		<b>116,599</b>
Prepaid Expenses	50,279	A480	84,653
<b>TOTAL Prepaid Expenses</b>	<b>50,279</b>		<b>84,653</b>
Cash In Time Deposits Special Reserves	39,853	A231	49,871
<b>TOTAL Restricted Assets</b>	<b>39,853</b>		<b>49,871</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,615,806</b>		<b>1,467,371</b>

TOWN OF Van Buren  
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(A) GENERAL

Balance Sheet

Code Description	2016	ExpCode	2017
Accounts Payable	227,896	A600	12,570
<b>TOTAL Accounts Payable</b>	<b>227,896</b>		<b>12,570</b>
Accrued Liabilities	9,939	A601	10,819
<b>TOTAL Accrued Liabilities</b>	<b>9,939</b>		<b>10,819</b>
Overpayments & Clearing Account	2,083	A690	701
<b>TOTAL Other Liabilities</b>	<b>2,083</b>		<b>701</b>
Due To Other Funds		A630	27,239
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>27,239</b>
Due To Other Governments	90	A631	90
<b>TOTAL Due To Other Governments</b>	<b>90</b>		<b>90</b>
<b>TOTAL Liabilities</b>	<b>240,008</b>		<b>51,418</b>
<b>Fund Balance</b>			
Not in Spendable Form	50,279	A806	84,653
<b>TOTAL Nonspendable Fund Balance</b>	<b>50,279</b>		<b>84,653</b>
Capital Reserve	39,853	A878	49,871
Other Restricted Fund Balance	36,907	A899	3,141
<b>TOTAL Restricted Fund Balance</b>	<b>76,760</b>		<b>53,011</b>
Assigned Appropriated Fund Balance	246,500	A914	297,276
<b>TOTAL Assigned Fund Balance</b>	<b>246,500</b>		<b>297,276</b>
Unassigned Fund Balance	1,002,258	A917	981,012
<b>TOTAL Unassigned Fund Balance</b>	<b>1,002,258</b>		<b>981,012</b>
<b>TOTAL Fund Balance</b>	<b>1,375,797</b>		<b>1,415,952</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,615,806</b>		<b>1,467,371</b>

TOWN OF Van Buren  
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(A) GENERAL

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	1,104,533	A1001	1,152,714
<b>TOTAL Real Property Taxes</b>	<b>1,104,533</b>		<b>1,152,714</b>
Other Payments In Lieu of Taxes	58,313	A1081	72,798
Interest & Penalties On Real Prop Taxes	15,599	A1090	13,879
<b>TOTAL Real Property Tax Items</b>	<b>73,913</b>		<b>86,677</b>
Tax Collector Fees	142	A1232	112
Clerk Fees	3,841	A1255	3,484
Other General Departmental Income	3,072	A1289	4,032
Park And Recreational Charges	20,642	A2001	23,156
Recreational Concessions	35,489	A2012	33,884
Special Recreational Facility Charges	45,603	A2025	34,307
Other Culture & Recreation Income	61,793	A2089	67,378
Refuse & Garbage Charges	2,600	A2130	2,200
<b>TOTAL Departmental Income</b>	<b>173,182</b>		<b>168,553</b>
General Services, Inter Government	106,770	A2210	78,546
<b>TOTAL Intergovernmental Charges</b>	<b>106,770</b>		<b>78,546</b>
Interest And Earnings	1,943	A2401	2,190
Rental of Real Property	2,023	A2410	18,300
<b>TOTAL Use of Money And Property</b>	<b>3,966</b>		<b>20,490</b>
Dog Licenses	16,252	A2544	14,408
Licenses, Other	700	A2545	600
<b>TOTAL Licenses And Permits</b>	<b>16,952</b>		<b>15,008</b>
Fines And Forfeited Bail	73,208	A2610	95,015
<b>TOTAL Fines And Forfeitures</b>	<b>73,208</b>		<b>95,015</b>
Sales of Equipment		A2665	
Insurance Recoveries	5,454	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,454</b>		<b>0</b>
Refunds of Prior Year's Expenditures	4,277	A2701	1,809
Unclassified (specify)	5,050	A2770	2,801
<b>TOTAL Miscellaneous Local Sources</b>	<b>9,327</b>		<b>4,610</b>
Interfund Revenues	46,600	A2801	49,632
<b>TOTAL Interfund Revenues</b>	<b>46,600</b>		<b>49,632</b>
St Aid, Revenue Sharing	99,831	A3001	99,831
St Aid, Mortgage Tax	237,005	A3005	163,245
St Aid, Youth Programs	1,494	A3820	1,494
<b>TOTAL State Aid</b>	<b>338,330</b>		<b>264,570</b>
<b>TOTAL Revenues</b>	<b>1,952,235</b>		<b>1,935,814</b>
Interfund Transfers		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,952,235</b>		<b>1,935,814</b>

TOWN OF Van Buren  
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Expenditures</b>			
Legislative Board, Pers Serv	48,540	A10101	48,555
Legislative Board, Contr Expend		A10104	16
<b>TOTAL Legislative Board</b>	<b>48,540</b>		<b>48,571</b>
Municipal Court, Pers Serv	134,525	A11101	122,820
Municipal Court, Contr Expend	6,588	A11104	5,712
<b>TOTAL Municipal Court</b>	<b>141,113</b>		<b>128,532</b>
Supervisor, pers Serv	46,633	A12201	47,298
Supervisor, contr Expend	2,176	A12204	2,259
<b>TOTAL Supervisor</b>	<b>48,809</b>		<b>49,557</b>
Comptroller, pers Serv	68,311	A13151	16,920
Comptroller, Equip & Cap Outlay		A13152	
Comptroller, Contr Expend	5,936	A13154	6,788
<b>TOTAL Comptroller</b>	<b>74,247</b>		<b>23,708</b>
Assessment, Pers Serv	110,110	A13551	113,361
Assessment, Equip & Cap Outlay	669	A13552	
Assessment, Contr Expend	5,270	A13554	5,020
<b>TOTAL Assessment</b>	<b>116,050</b>		<b>118,381</b>
Clerk, pers Serv	104,226	A14101	106,589
Clerk, contr Expend	24,471	A14104	23,831
<b>TOTAL Clerk</b>	<b>128,698</b>		<b>130,420</b>
Law, Contr Expend	43,280	A14204	41,961
<b>TOTAL Law</b>	<b>43,280</b>		<b>41,961</b>
Engineer, Pers Serv	90,891	A14401	93,163
Engineer, Contr Expend	2,076	A14404	3,812
<b>TOTAL Engineer</b>	<b>92,967</b>		<b>96,975</b>
Buildings, Pers Serv	143,764	A16201	148,903
Buildings, Equip & Cap Outlay	8,161	A16202	96,385
Buildings, Contr Expend	53,864	A16204	62,917
<b>TOTAL Buildings</b>	<b>205,789</b>		<b>308,205</b>
Central Print & Mail, contr Expend	1,432	A16704	2,128
<b>TOTAL Central Print &amp; Mail</b>	<b>1,432</b>		<b>2,128</b>
Central Data Process & Cap Outlay	3,229	A16802	11,811
Central Data Process, Contr Expend	16,166	A16804	14,170
<b>TOTAL Central Data Process</b>	<b>19,395</b>		<b>25,981</b>
Unallocated Insurance, Contr Expend	29,592	A19104	31,512
<b>TOTAL Unallocated Insurance</b>	<b>29,592</b>		<b>31,512</b>
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
<b>TOTAL Municipal Assn Dues</b>	<b>1,200</b>		<b>1,200</b>
Taxes & Assess On Munic Prop, Contr Expend	6,133	A19504	644
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>6,133</b>		<b>644</b>
<b>TOTAL General Government Support</b>	<b>957,245</b>		<b>1,007,774</b>
Control of Animals, Contr Expend	32,780	A35104	32,780
<b>TOTAL Control of Animals</b>	<b>32,780</b>		<b>32,780</b>
<b>TOTAL Public Safety</b>	<b>32,780</b>		<b>32,780</b>
Street Admin, Pers Serv	70,870	A50101	74,589

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(A) GENERAL

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Expenditures</b>			
Street Admin, Contr Expend	1,352	A50104	2,218
<b>TOTAL Street Admin</b>	<b>72,222</b>		<b>76,808</b>
Garage, Equip & Cap Outlay	592	A51322	6,503
Garage, Contr Expend	26,466	A51324	16,584
<b>TOTAL Garage</b>	<b>27,058</b>		<b>23,087</b>
<b>TOTAL Transportation</b>	<b>99,280</b>		<b>99,895</b>
Programs For Aging, Contr Expend	66,950	A67724	66,950
<b>TOTAL Programs For Aging</b>	<b>66,950</b>		<b>66,950</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>66,950</b>		<b>66,950</b>
Recreation Admini, Pers Serv	98,783	A70201	101,498
Recreation Admini, Contr Expend	7,172	A70204	7,006
<b>TOTAL Recreation Admini</b>	<b>105,955</b>		<b>108,504</b>
Parks, Pers Serv	22,642	A71101	23,393
Parks, Equip & Cap Outlay		A71102	18,755
Parks, Contr Expend	51,869	A71104	48,876
<b>TOTAL Parks</b>	<b>74,511</b>		<b>91,024</b>
Playgr & Rec Centers, Pers Serv	3,969	A71401	4,438
Playgr & Rec Centers, Contr Expend	4,642	A71404	2,409
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>8,612</b>		<b>6,847</b>
Special Rec Facility, Pers Serv	43,518	A71801	44,135
Special Rec Facility, Equip & Cap Outlay		A71802	685
Special Rec Facility, Contr Expend	11,962	A71804	14,486
<b>TOTAL Special Rec Facility</b>	<b>55,479</b>		<b>59,307</b>
Youth Prog, Pers Serv	32,090	A73101	34,772
Youth Prog, Contr Expend	1,550	A73104	1,537
<b>TOTAL Youth Prog</b>	<b>33,640</b>		<b>36,309</b>
Historian, Pers Serv	1,750	A75101	1,600
Historian, Contr Expend	377	A75104	305
<b>TOTAL Historian</b>	<b>2,127</b>		<b>1,905</b>
Celebrations, Contr Expend	1,543	A75504	1,250
<b>TOTAL Celebrations</b>	<b>1,543</b>		<b>1,250</b>
Other Culture And Rec, Contr Expend	6,367	A79894	660
<b>TOTAL Other Culture And Rec</b>	<b>6,367</b>		<b>660</b>
<b>TOTAL Culture And Recreation</b>	<b>288,234</b>		<b>305,807</b>
Refuse & Garbage, Contr Expend	19,360	A81604	12,807
<b>TOTAL Refuse &amp; Garbage</b>	<b>19,360</b>		<b>12,807</b>
<b>TOTAL Home And Community Services</b>	<b>19,360</b>		<b>12,807</b>
State Retirement System	137,125	A90108	118,355
Social Security, Employer Cont	76,031	A90308	73,763
Worker's Compensation, Empl Bnfts	31,219	A90408	38,261
Disability Insurance, Empl Bnfts	359	A90558	373
Hospital & Medical (dental) Ins, Empl Bnft	117,949	A90608	95,814
<b>TOTAL Employee Benefits</b>	<b>362,683</b>		<b>326,566</b>
Debt Principal, Serial Bonds		A97106	

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(A) GENERAL

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Expenditures</b>			
Debt Principal, Bond Anticipation Notes		A97306	
<b>TOTAL Debt Principal</b>	0		0
Debt Interest, Bond Anticipation Notes		A97307	43,080
<b>TOTAL Debt Interest</b>	0		43,080
<b>TOTAL Expenditures</b>	1,826,533		1,895,659
<b>TOTAL Detail Expenditures And Other Uses</b>	1,826,533		1,895,659

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,250,096	A8021	1,375,797
Restated Fund Balance - Beg of Year	1,250,096	A8022	1,375,797
ADD - REVENUES AND OTHER SOURCES	1,952,235		1,935,814
DEDUCT - EXPENDITURES AND OTHER USES	1,826,533		1,895,659
Fund Balance - End of Year	1,375,797	A8029	1,415,952

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(A) GENERAL

Budget Summary

Code/Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,159,309	A1049N	1,208,988
Est Rev - Real Property Tax Items	87,013	A1099N	97,430
Est Rev - Departmental Income	143,679	A1299N	190,541
Est Rev - Intergovernmental Charges	67,525	A2399N	71,529
Est Rev - Use of Money And Property	1,200	A2499N	13,432
Est Rev - Licenses And Permits	16,655	A2599N	16,950
Est Rev - Fines And Forfeitures	63,500	A2649N	70,500
Est Rev - Miscellaneous Local Sources	500	A2799N	2,000
Est Rev - Interfund Revenues	46,450	A2801N	
Est Rev - State Aid	273,826	A3099N	278,326
<b>TOTAL Estimated Revenues</b>	<b>1,859,657</b>		<b>1,949,696</b>
Appropriated Fund Balance	246,500	A599N	297,276
<b>TOTAL Estimated Other Sources</b>	<b>246,500</b>		<b>297,276</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,106,157</b>		<b>2,246,972</b>

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(A) GENERAL

Budget Summary

Code/Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	1,107,874	A1999N	1,159,504
App - Public Safety	34,066	A3999N	33,969
App - Transportation	118,626	A5999N	120,856
App - Economic Assistance And Opportunity	66,950	A6999N	66,950
App - Culture And Recreation	329,239	A7999N	328,186
App - Home And Community Services	9,075	A8999N	8,975
App - Employee Benefits	397,127	A9199N	374,932
App - Debt Service	43,200	A9899N	153,600
<b>TOTAL Appropriations</b>	<b>2,106,157</b>		<b>2,246,972</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,106,157</b>		<b>2,246,972</b>

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

Balance Sheet

Code/Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits	779,971	B201	929,581
<b>TOTAL Cash</b>	<b>779,971</b>		<b>929,581</b>
Prepaid Expenses	3,819	B480	3,915
<b>TOTAL Prepaid Expenses</b>	<b>3,819</b>		<b>3,915</b>
Cash In Time Deposits Special Reserves	33,424	B231	38,445
<b>TOTAL Restricted Assets</b>	<b>33,424</b>		<b>38,445</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>817,213</b>		<b>971,941</b>

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

Balance Sheet

Code/Description	2016	EdpCode	2017
Accounts Payable	2,944	B600	4,882
<b>TOTAL Accounts Payable</b>	<b>2,944</b>		<b>4,882</b>
Accrued Liabilities	1,414	B601	1,605
<b>TOTAL Accrued Liabilities</b>	<b>1,414</b>		<b>1,605</b>
Due To Other Funds		B630	14,243
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>14,243</b>
<b>TOTAL Liabilities</b>	<b>4,358</b>		<b>20,730</b>
<b>Fund Balance</b>			
Not in Spendable Form	3,819	B806	3,915
<b>TOTAL Nonspendable Fund Balance</b>	<b>3,819</b>		<b>3,915</b>
Capital Reserve	33,424	B878	38,445
<b>TOTAL Restricted Fund Balance</b>	<b>33,424</b>		<b>38,445</b>
Assigned Appropriated Fund Balance	5,466	B914	32,425
Assigned Unappropriated Fund Balance	770,147	B915	876,426
<b>TOTAL Assigned Fund Balance</b>	<b>775,613</b>		<b>908,851</b>
<b>TOTAL Fund Balance</b>	<b>812,856</b>		<b>951,211</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>817,213</b>		<b>971,941</b>

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

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	58,221	B1001	
<b>TOTAL Real Property Taxes</b>	<b>58,221</b>		<b>0</b>
Other Payments In Lieu of Taxes	38,235	B1081	39,540
<b>TOTAL Real Property Tax Items</b>	<b>38,235</b>		<b>39,540</b>
Franchises	140,803	B1170	141,492
<b>TOTAL Non-Property Tax Items</b>	<b>140,803</b>		<b>141,492</b>
Safety Inspection Fees	88,090	B1560	164,589
Zoning Fees	1,200	B2110	1,400
Planning Board Fees	22,301	B2115	1,500
<b>TOTAL Departmental Income</b>	<b>111,591</b>		<b>167,489</b>
Interest And Earnings	483	B2401	519
<b>TOTAL Use of Money And Property</b>	<b>483</b>		<b>519</b>
Refunds of Prior Year's Expenditures		B2701	1,299
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,299</b>
<b>TOTAL Revenues</b>	<b>349,332</b>		<b>350,339</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>349,332</b>		<b>350,339</b>

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

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	1,306	B19104	1,343
<b>TOTAL Unallocated Insurance</b>	<b>1,306</b>		<b>1,343</b>
<b>TOTAL General Government Support</b>	<b>1,306</b>		<b>1,343</b>
Police, Contr Expend		B31204	1,929
<b>TOTAL Police</b>	<b>0</b>		<b>1,929</b>
Traffic Control, Contr Expen	4,903	B33104	3,408
<b>TOTAL Traffic Control</b>	<b>4,903</b>		<b>3,408</b>
Safety Inspection, Pers Serv	75,197	B36201	77,945
Safety Inspection, Equip & Cap Outlay	2,545	B36202	
Safety Inspection, Contr Expend	11,440	B36204	10,067
<b>TOTAL Safety Inspection</b>	<b>89,182</b>		<b>88,012</b>
<b>TOTAL Public Safety</b>	<b>94,086</b>		<b>93,349</b>
Street Lighting, Contr Expend	11,199	B51824	10,607
<b>TOTAL Street Lighting</b>	<b>11,199</b>		<b>10,607</b>
<b>TOTAL Transportation</b>	<b>11,199</b>		<b>10,607</b>
Other Culture And Rec, Contr Expend	15,025	B79894	23,400
<b>TOTAL Other Culture And Rec</b>	<b>15,025</b>		<b>23,400</b>
<b>TOTAL Culture And Recreation</b>	<b>15,025</b>		<b>23,400</b>
Zoning, Pers Serv	8,883	B80101	
Zoning, Contr Expend	5,793	B80104	
<b>TOTAL Zoning</b>	<b>14,676</b>		<b>0</b>
Planning, Pers Serv	13,370	B80201	22,253
Planning, Contr Expend	19,182	B80204	20,659
<b>TOTAL Planning</b>	<b>32,552</b>		<b>42,912</b>
Sanitary Sewers, Contr Expend	3,600	B81204	3,600
<b>TOTAL Sanitary Sewers</b>	<b>3,600</b>		<b>3,600</b>
<b>TOTAL Home And Community Services</b>	<b>50,828</b>		<b>46,512</b>
State Retirement, Empl Bnfts	16,818	B90108	12,421
Social Security , Empl Bnfts	7,279	B90308	7,472
Worker's Compensation, Empl Bnfts	1,451	B90408	1,509
Disability Insurance, Empl Bnfts	50	B90558	27
Hospital & Medical (dental) Ins, Empl Bnft	6,378	B90608	7,012
<b>TOTAL Employee Benefits</b>	<b>31,976</b>		<b>28,440</b>
<b>TOTAL Expenditures</b>	<b>204,420</b>		<b>203,651</b>
Transfers, Other Funds	8,333	B99019	8,333
<b>TOTAL Operating Transfers</b>	<b>8,333</b>		<b>8,333</b>
<b>TOTAL Other Uses</b>	<b>8,333</b>		<b>8,333</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>212,753</b>		<b>211,984</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

Code/Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	676,276	B8021	812,856
Restated Fund Balance - Beg of Year	676,276	B8022	812,856
ADD - REVENUES AND OTHER SOURCES	349,332		350,339
DEDUCT - EXPENDITURES AND OTHER USES	212,753		211,984
Fund Balance - End of Year	812,856	B8029	951,211

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code/Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes		B1049N	
Est Rev - Non Property Tax Items	180,060	B1199N	181,839
Est Rev - Departmental Income	47,500	B1299N	68,200
Est Rev - Use of Money And Property	325	B2499N	485
<b>TOTAL Estimated Revenues</b>	<b>227,885</b>		<b>250,524</b>
Appropriated Fund Balance	5,466	B599N	32,425
<b>TOTAL Estimated Other Sources</b>	<b>5,466</b>		<b>32,425</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>233,351</b>		<b>282,949</b>

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code/Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - General Government Support	1,484	B1999N	1,625
App - Public Safety	112,937	B3999N	116,509
App - Transportation	13,000	B5999N	13,500
App - Culture And Recreation	20,042	B7999N	20,143
App - Home And Community Services	48,267	B8999N	47,387
App - Employee Benefits	29,288	B9199N	40,285
<b>TOTAL Appropriations</b>	<b>225,018</b>		<b>239,449</b>
App - Interfund Transfer	8,333	B9999N	43,500
<b>TOTAL Other Uses</b>	<b>8,333</b>		<b>43,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>233,351</b>		<b>282,949</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code/Description	2016	EqpCode	2017
<b>Assets</b>			
Cash In Time Deposits		CD201	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Due From Other Funds		CD391	8,333
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>8,333</b>
Due From Other Governments	63,000	CD440	90,693
<b>TOTAL Due From Other Governments</b>	<b>63,000</b>		<b>90,693</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>63,000</b>		<b>99,026</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	Eqp Code	2017
Accounts Payable	3,450	CD600	6,283
<b>TOTAL Accounts Payable</b>	<b>3,450</b>		<b>6,283</b>
Due To Other Funds	85,017	CD630	123,743
<b>TOTAL Due To Other Funds</b>	<b>85,017</b>		<b>123,743</b>
<b>TOTAL Liabilities</b>	<b>88,467</b>		<b>130,026</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		CD915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-25,467	CD917	-30,999
<b>TOTAL Unassigned Fund Balance</b>	<b>-25,467</b>		<b>-30,999</b>
<b>TOTAL Fund Balance</b>	<b>-25,467</b>		<b>-30,999</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>63,000</b>		<b>99,026</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EqpCode	2017
<b>Revenues</b>			
Fed Aid, Community Development Act	63,000	CD4910	111,793
<b>TOTAL Federal Aid</b>	<b>63,000</b>		<b>111,793</b>
<b>TOTAL Revenues</b>	<b>63,000</b>		<b>111,793</b>
Interfund Transfers	8,333	CD5031	8,333
<b>TOTAL Interfund Transfers</b>	<b>8,333</b>		<b>8,333</b>
<b>TOTAL Other Sources</b>	<b>8,333</b>		<b>8,333</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>71,333</b>		<b>120,126</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdbCode	2017
<b>Expenditures</b>			
Public Works Fac Site, Equip & Cap	114,180	CD86622	125,659
<b>TOTAL Public Works Fac Site</b>	<b>114,180</b>		<b>125,659</b>
<b>TOTAL Home And Community Services</b>	<b>114,180</b>		<b>125,659</b>
<b>TOTAL Expenditures</b>	<b>114,180</b>		<b>125,659</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>114,180</b>		<b>125,659</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2016	Edp Code	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	17,380	CD8021	-25,467
Restated Fund Balance - Beg of Year	17,380	CD8022	-25,467
ADD - REVENUES AND OTHER SOURCES	71,333		120,126
DEDUCT - EXPENDITURES AND OTHER USES	114,180		125,659
Fund Balance - End of Year	-25,467	CD8029	-31,000

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	Edb Code	2017
<b>Assets</b>			
Cash In Time Deposits	2,058,693	DB201	1,978,887
<b>TOTAL Cash</b>	<b>2,058,693</b>		<b>1,978,887</b>
Accounts Receivable	39	DB380	0
<b>TOTAL Other Receivables (net)</b>	<b>39</b>		<b>0</b>
Due From State And Federal Government		DB410	
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>0</b>
Due From Other Funds		DB391	150,982
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>150,982</b>
Prepaid Expenses	32,461	DB480	36,274
<b>TOTAL Prepaid Expenses</b>	<b>32,461</b>		<b>36,274</b>
Cash In Time Deposits Special Reserves	76,206	DB231	176,343
<b>TOTAL Restricted Assets</b>	<b>76,206</b>		<b>176,343</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,167,399</b>		<b>2,342,486</b>

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code/Description	2016	EdpCode	2017
Accounts Payable	11,544	DB600	76,612
<b>TOTAL Accounts Payable</b>	<b>11,544</b>		<b>76,612</b>
Accrued Liabilities	16,210	DB601	32,592
<b>TOTAL Accrued Liabilities</b>	<b>16,210</b>		<b>32,592</b>
Due To Other Funds	618	DB630	
<b>TOTAL Due To Other Funds</b>	<b>618</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>28,372</b>		<b>109,204</b>
<b>Fund Balance</b>			
Not in Spendable Form	32,561	DB806	36,277
<b>TOTAL Nonspendable Fund Balance</b>	<b>32,561</b>		<b>36,277</b>
Capital Reserve	76,206	DB878	176,343
<b>TOTAL Restricted Fund Balance</b>	<b>76,206</b>		<b>176,343</b>
Assigned Appropriated Fund Balance	100,000	DB914	100,000
Assigned Unappropriated Fund Balance	1,930,260	DB915	1,920,662
<b>TOTAL Assigned Fund Balance</b>	<b>2,030,260</b>		<b>2,020,662</b>
<b>TOTAL Fund Balance</b>	<b>2,139,027</b>		<b>2,233,282</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,167,399</b>		<b>2,342,486</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	1,432,357	DB1001	1,364,274
<b>TOTAL Real Property Taxes</b>	<b>1,432,357</b>		<b>1,364,274</b>
Other Payments In Lieu of Taxes		DB1081	19,518
<b>TOTAL Real Property Tax Items</b>	<b>0</b>		<b>19,518</b>
Snow Removal Services-Other Govts	262,720	DB2302	267,971
<b>TOTAL Intergovernmental Charges</b>	<b>262,720</b>		<b>267,971</b>
Interest And Earnings	1,980	DB2401	1,843
<b>TOTAL Use of Money And Property</b>	<b>1,980</b>		<b>1,843</b>
Sales of Scrap & Excess Materials	1,257	DB2650	5,074
Insurance Recoveries	9,155	DB2680	
Other Compensation For Loss	8,571	DB2690	6,429
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>18,983</b>		<b>11,502</b>
Refunds of Prior Year's Expenditures	309	DB2701	4,191
<b>TOTAL Miscellaneous Local Sources</b>	<b>309</b>		<b>4,191</b>
St Aid, Consolidated Highway Aid	213,240	DB3501	
<b>TOTAL State Aid</b>	<b>213,240</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,929,589</b>		<b>1,669,299</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,929,589</b>		<b>1,669,299</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code/Description	2016	ExpCode	2017
<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	15,841	DB19104	15,667
<b>TOTAL Unallocated Insurance</b>	<b>15,841</b>		<b>15,667</b>
<b>TOTAL General Government Support</b>	<b>15,841</b>		<b>15,667</b>
Street Admin, Contr Expend	20,183	DB50104	7,032
<b>TOTAL Street Admin</b>	<b>20,183</b>		<b>7,032</b>
Maint of Streets, Pers Serv	210,050	DB51101	249,705
Maint of Streets, Contr Expend	121,386	DB51104	94,897
<b>TOTAL Maint of Streets</b>	<b>331,436</b>		<b>344,602</b>
Perm Improve Highway, Equip & Cap Outlay	331,915	DB51122	339,203
<b>TOTAL Perm Improve Highway</b>	<b>331,915</b>		<b>339,203</b>
Maint of Bridges, Contr Expend	3,720	DB51204	
<b>TOTAL Maint of Bridges</b>	<b>3,720</b>		<b>0</b>
Machinery, Pers Serv	49,493	DB51301	40,815
Machinery, Equip & Cap Outlay	207,424	DB51302	
Machinery, Contr Expend	110,252	DB51304	121,274
<b>TOTAL Machinery</b>	<b>367,169</b>		<b>162,090</b>
Brush And Weeds, Contr Expend	2,321	DB51404	2,321
<b>TOTAL Brush And Weeds</b>	<b>2,321</b>		<b>2,321</b>
Snow Removal, Pers Serv	245,436	DB51421	257,819
Snow Removal, Contr Expend	179,801	DB51424	149,478
<b>TOTAL Snow Removal</b>	<b>425,236</b>		<b>407,297</b>
<b>TOTAL Transportation</b>	<b>1,481,981</b>		<b>1,262,544</b>
State Retirement, Empl Bnfts	72,154	DB90108	75,473
Social Security, Empl Bnfts	36,547	DB90308	38,142
Worker's Compensation, Empl Bnfts	32,516	DB90408	32,567
Unemployment Insurance, Empl Bnfts	1,221	DB90508	194
Disability Insurance, Empl Bnfts	50	DB90558	37
Hospital & Medical (dental) Ins, Empl Bnft	134,650	DB90608	150,420
<b>TOTAL Employee Benefits</b>	<b>277,138</b>		<b>296,833</b>
<b>TOTAL Expenditures</b>	<b>1,774,960</b>		<b>1,575,044</b>
Transfers, Other Funds		DB99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,774,960</b>		<b>1,575,044</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,984,398	DB8021	2,139,027
Restated Fund Balance - Beg of Year	1,984,398	DB8022	2,139,027
ADD - REVENUES AND OTHER SOURCES	1,929,589		1,669,299
DEDUCT - EXPENDITURES AND OTHER USES	1,774,960		1,575,044
Fund Balance - End of Year	2,139,027	DB8029	2,233,284

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	Obj Code	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,364,078	DB1049N	1,343,522
Est Rev - Real Property Tax Items	19,200	DB1099N	25,938
Est Rev - Intergovernmental Charges	265,522	DB2399N	290,522
Est Rev - Use of Money And Property	1,175	DB2499N	1,800
Est Rev - Sale of Prop And Comp For Loss	8,426	DB2699N	8,426
Est Rev - State Aid	89,842	DB3099N	89,842
<b>TOTAL Estimated Revenues</b>	<b>1,748,243</b>		<b>1,760,050</b>
Appropriated Fund Balance	100,000	DB599N	100,000
<b>TOTAL Estimated Other Sources</b>	<b>100,000</b>		<b>100,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,848,243</b>		<b>1,860,050</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code/Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Transportation	1,446,812	DB5999N	1,479,708
App - Employee Benefits	368,931	DB9199N	380,342
<b>TOTAL Appropriations</b>	<b>1,815,743</b>		<b>1,860,050</b>
App - Interfund Transfer	32,500	DB9999N	
<b>TOTAL Other Uses</b>	<b>32,500</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,848,243</b>		<b>1,860,050</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits	1,546,469	H201	579,374
<b>TOTAL Cash</b>	<b>1,546,469</b>		<b>579,374</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,546,469</b>		<b>579,374</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code/Description	2016	EdpCode	2017
Accounts Payable	23,664	H600	231,591
<b>TOTAL Accounts Payable</b>	<b>23,664</b>		<b>231,591</b>
Bond Anticipation Notes Payable	2,462,400	H626	2,449,800
<b>TOTAL Notes Payable</b>	<b>2,462,400</b>		<b>2,449,800</b>
Due To Other Funds		H630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,486,064</b>		<b>2,681,391</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-939,595	H917	-2,102,017
<b>TOTAL Unassigned Fund Balance</b>	<b>-939,595</b>		<b>-2,102,017</b>
<b>TOTAL Fund Balance</b>	<b>-939,595</b>		<b>-2,102,017</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,546,469</b>		<b>579,374</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	Edb Code	2017
<b>Revenues</b>			
Interest And Earnings	880	H2401	614
<b>TOTAL Use of Money And Property</b>	<b>880</b>		<b>614</b>
Premium & Accrued Interest On Obligations	11,129	H2710	12,766
<b>TOTAL Miscellaneous Local Sources</b>	<b>11,129</b>		<b>12,766</b>
ST. Aid Multi-Modal TransP. Program	100,000	H3505	
St Aid, Culture & Rec-Capital Proj	154,335	H3897	
<b>TOTAL State Aid</b>	<b>254,335</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>266,344</b>		<b>13,380</b>
Bans Redeemed From Appropriations	12,600	H5731	12,600
<b>TOTAL Proceeds of Obligations</b>	<b>12,600</b>		<b>12,600</b>
<b>TOTAL Other Sources</b>	<b>12,600</b>		<b>12,600</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>278,944</b>		<b>25,980</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code	Description	2016	EdpCode	2017
<b>Expenditures</b>				
	Buildings, Equip & Cap Outlay	2,777	H16202	
	<b>TOTAL Buildings</b>	<b>2,777</b>		<b>0</b>
	<b>TOTAL General Government Support</b>	<b>2,777</b>		<b>0</b>
	Garage, Equip & Cap Outlay	166,824	H51322	1,076,671
	<b>TOTAL Garage</b>	<b>166,824</b>		<b>1,076,671</b>
	Sidewalks, Equip & Cap Outlay	1,320	H54102	
	<b>TOTAL Sidewalks</b>	<b>1,320</b>		<b>0</b>
	<b>TOTAL Transportation</b>	<b>168,144</b>		<b>1,076,671</b>
	Parks, Equip & Cap Outlay	75,098	H71102	
	<b>TOTAL Parks</b>	<b>75,098</b>		<b>0</b>
	Youth Prog, Equip & Cap Outlay	81,986	H73102	
	<b>TOTAL Youth Prog</b>	<b>81,986</b>		<b>0</b>
	Other Culture And Recreation		H79972	26,104
	<b>TOTAL Other Culture And Recreation</b>	<b>0</b>		<b>26,104</b>
	<b>TOTAL Culture And Recreation</b>	<b>157,084</b>		<b>26,104</b>
	Joint Sewer Project, Equip & Cap Outlay	38,108	H81502	85,626
	<b>TOTAL Joint Sewer Project</b>	<b>38,108</b>		<b>85,626</b>
	<b>TOTAL Home And Community Services</b>	<b>38,108</b>		<b>85,626</b>
	<b>TOTAL Expenditures</b>	<b>366,114</b>		<b>1,188,401</b>
	<b>TOTAL Detail Expenditures And Other Uses</b>	<b>366,114</b>		<b>1,188,401</b>

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code/Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	-852,425	H8021	-939,595
Restated Fund Balance - Beg of Year	-852,425	H8022	-939,595
ADD - REVENUES AND OTHER SOURCES	278,944		25,980
DEDUCT - EXPENDITURES AND OTHER USES	366,114		1,188,401
Fund Balance - End of Year	-939,595	H8029	-2,102,017

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code/Description	2016	EdpCode	2017
<b>Assets</b>			
Land	1,055,592	K101	1,055,592
Buildings	3,683,202	K102	3,701,048
Improvements Other Than Buildings	190,113	K103	190,113
Machinery And Equipment	1,709,009	K104	1,767,324
Infrastructure	4,685,000	K106	5,149,860
Accum Deprec, Buildings	-3,222,659	K112	-3,247,329
Accum Depr, Imp Other Than Bld	-13,665	K113	-18,428
Accum Depr, Machinery & Equip	-860,912	K114	-1,053,211
Accum Deprec, Infrastructure	-740,305	K116	-944,480
<b>TOTAL Fixed Assets (net)</b>	<b>6,485,374</b>		<b>6,600,488</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,485,374</b>		<b>6,600,488</b>

TOWN OF Van Buren  
Annual Update Document  
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdbCode	2017
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	6,485,374	K159	6,600,488
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>6,485,374</b>		<b>6,600,488</b>
<b>TOTAL Fund Balance</b>	<b>6,485,374</b>		<b>6,600,488</b>
<b>TOTAL</b>	<b>6,485,374</b>		<b>6,600,488</b>

TOWN OF Van Buren  
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(SD) DRAINAGE

Balance Sheet

Code/Description	2016	EdpCode	2017
<b>Assets</b>			
Cash In Time Deposits	186,506	SD201	245,613
<b>TOTAL Cash</b>	<b>186,506</b>		<b>245,613</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>186,506</b>		<b>245,613</b>

TOWN OF Van Buren  
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(SD) DRAINAGE

Balance Sheet

Code Description	2016	EdpCode	2017
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	17,000	SD914	17,000
Assigned Unappropriated Fund Balance	169,506	SD915	228,613
<b>TOTAL Assigned Fund Balance</b>	<b>186,506</b>		<b>245,613</b>
<b>TOTAL Fund Balance</b>	<b>186,506</b>		<b>245,613</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>186,506</b>		<b>245,613</b>

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(SD) DRAINAGE

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	73,166	SD1001	98,166
<b>TOTAL Real Property Taxes</b>	<b>73,166</b>		<b>98,166</b>
Interest And Earnings	136	SD2401	146
<b>TOTAL Use of Money And Property</b>	<b>136</b>		<b>146</b>
<b>TOTAL Revenues</b>	<b>73,303</b>		<b>98,312</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>73,303</b>		<b>98,312</b>

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(SD) DRAINAGE

Results of Operation

Code/Description	2016	EdbCode	2017
<b>Expenditures</b>			
Drainage, Contr Expend	140,353	SD85404	13,127
<b>TOTAL Drainage</b>	<b>140,353</b>		<b>13,127</b>
<b>TOTAL Home And Community Services</b>	<b>140,353</b>		<b>13,127</b>
Debt Principal, Serial Bonds		SD97106	
Debt Principal, Bond Anticipation Notes	25,541	SD97306	25,541
<b>TOTAL Debt Principal</b>	<b>25,541</b>		<b>25,541</b>
Debt Interest, Bond Anticipation Notes	1,073	SD97307	536
<b>TOTAL Debt Interest</b>	<b>1,073</b>		<b>536</b>
<b>TOTAL Expenditures</b>	<b>166,966</b>		<b>39,205</b>
Transfers, Other Funds		SD99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>166,966</b>		<b>39,205</b>

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(SD) DRAINAGE

**Analysis of Changes in Fund Balance**

Code Description	2016	Edp Code	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>280,168</b>	<b>SD8021</b>	<b>186,504</b>
Prior Period Adj -Increase In Fund Balance		SD8012	1
<b>Restated Fund Balance - Beg of Year</b>	<b>280,168</b>	<b>SD8022</b>	<b>186,506</b>
ADD - REVENUES AND OTHER SOURCES	73,303		98,312
DEDUCT - EXPENDITURES AND OTHER USES	166,966		39,205
<b>Fund Balance - End of Year</b>	<b>186,504</b>	<b>SD8029</b>	<b>245,611</b>

TOWN OF Van Buren  
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For the Fiscal Year Ending 2017

Balance Sheet

Code	Description	2016	Edp Code	2017
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TOWN OF Van Buren  
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For the Fiscal Year Ending 2017

Balance Sheet

Code/Description	2016	EdpCode	2017
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For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	Eqp Code	2017
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For the Fiscal Year Ending 2017

Results of Operation

Code/Description	2016	EdpCode	2017
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TOWN OF Van Buren  
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 For the Fiscal Year Ending 2017

(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code/Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1	SF8021	
Prior Period Adj -Decrease In Fund Balance	1	SF8015	
<b>Restated Fund Balance - Beg of Year</b>		<b>SF8022</b>	
Fund Balance - End of Year		<b>SF8029</b>	

TOWN OF Van Buren  
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(SL) LIGHTING

Balance Sheet

Code/Description	2016	EppCode	2017
<b>Assets</b>			
Cash In Time Deposits	101,381	SL201	131,029
<b>TOTAL Cash</b>	<b>101,381</b>		<b>131,029</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>101,381</b>		<b>131,029</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	13,781	SL600	13,503
<b>TOTAL Accounts Payable</b>	<b>13,781</b>		<b>13,503</b>
<b>TOTAL Liabilities</b>	<b>13,781</b>		<b>13,503</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SL914	5,000
Assigned Unappropriated Fund Balance	87,601	SL915	112,526
<b>TOTAL Assigned Fund Balance</b>	<b>87,601</b>		<b>117,526</b>
<b>TOTAL Fund Balance</b>	<b>87,601</b>		<b>117,526</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>101,381</b>		<b>131,029</b>

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For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	175,413	SL1001	174,299
<b>TOTAL Real Property Taxes</b>	<b>175,413</b>		<b>174,299</b>
Interest And Earnings	64	SL2401	72
<b>TOTAL Use of Money And Property</b>	<b>64</b>		<b>72</b>
<b>TOTAL Revenues</b>	<b>175,477</b>		<b>174,371</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>175,477</b>		<b>174,371</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(SL) LIGHTING

Results of Operation

Code Description	2016	Edp Code	2017
<b>Expenditures</b>			
Street Lighting, Contr Expend	153,694	SL51824	144,445
<b>TOTAL Street Lighting</b>	<b>153,694</b>		<b>144,445</b>
<b>TOTAL Transportation</b>	<b>153,694</b>		<b>144,445</b>
<b>TOTAL Expenditures</b>	<b>153,694</b>		<b>144,445</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>153,694</b>		<b>144,445</b>

TOWN OF Van Buren  
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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2016	EcpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>65,816</b>	<b>SL8021</b>	<b>87,599</b>
Prior Period Adj -Increase In Fund Balance	2	SL8012	2
<b>Restated Fund Balance - Beg of Year</b>	<b>65,818</b>	<b>SL8022</b>	<b>87,601</b>
<b>ADD - REVENUES AND OTHER SOURCES</b>	<b>175,477</b>		<b>174,371</b>
<b>DEDUCT - EXPENDITURES AND OTHER USES</b>	<b>153,694</b>		<b>144,445</b>
<b>Fund Balance - End of Year</b>	<b>87,599</b>	<b>SL8029</b>	<b>117,525</b>

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(SS) SEWER

Balance Sheet

Code	Description	2016	EdoCode	2017
<b>Assets</b>				
	Cash In Time Deposits	251,712	SS201	249,909
	<b>TOTAL Cash</b>	<b>251,712</b>		<b>249,909</b>
	Accounts Receivable		SS380	
	<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
	<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>251,712</b>		<b>249,909</b>

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(SS) SEWER

Balance Sheet

Code Description	2016	EdbCode	2017
Accounts Payable			
<b>TOTAL Accounts Payable</b>	2,157	SS600	
<b>TOTAL Liabilities</b>	2,157		0
<b>Fund Balance</b>			0
Assigned Appropriated Fund Balance			
Assigned Unappropriated Fund Balance	10,500	SS914	21,763
<b>TOTAL Assigned Fund Balance</b>	239,055	SS915	228,146
<b>TOTAL Fund Balance</b>	249,555		249,909
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	249,555		249,909
	251,712		249,909

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(SS) SEWER

Results of Operation

Code/Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	177,382	SS1001	188,151
<b>TOTAL Real Property Taxes</b>	<b>177,382</b>		<b>188,151</b>
Sewer Rents	70	SS2120	231
<b>TOTAL Departmental Income</b>	<b>70</b>		<b>231</b>
Interest And Earnings	169	SS2401	158
<b>TOTAL Use of Money And Property</b>	<b>169</b>		<b>158</b>
<b>TOTAL Revenues</b>	<b>177,622</b>		<b>188,540</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>177,622</b>		<b>188,540</b>

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For the Fiscal Year Ending 2017

(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Expenditures</b>			
Sewer Administration, Contr Expend	88,877	SS81104	79,940
<b>TOTAL Sewer Administration</b>	<b>88,877</b>		<b>79,940</b>
<b>TOTAL Home And Community Services</b>	<b>88,877</b>		<b>79,940</b>
Debt Principal, Serial Bonds	74,075	SS97106	74,075
Debt Principal, Bond Anticipation Notes	12,600	SS97306	12,600
<b>TOTAL Debt Principal</b>	<b>86,675</b>		<b>86,675</b>
Debt Interest, Serial Bonds	21,703	SS97107	17,791
Debt Interest, Bond Anticipation Notes	3,938	SS97307	3,780
<b>TOTAL Debt Interest</b>	<b>25,640</b>		<b>21,571</b>
<b>TOTAL Expenditures</b>	<b>201,192</b>		<b>188,186</b>
Transfers, Other Funds		SS99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>201,192</b>		<b>188,186</b>

TOWN OF Van Buren  
Annual Update Document  
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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code/Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	273,125	SS8021	249,555
Prior Period Adj -Increase In Fund Balance		SS8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>273,125</b>	<b>SS8022</b>	<b>249,555</b>
ADD - REVENUES AND OTHER SOURCES	177,622		188,540
DEDUCT - EXPENDITURES AND OTHER USES	201,192		188,186
<b>Fund Balance - End of Year</b>	<b>249,555</b>	<b>SS8029</b>	<b>249,907</b>

TOWN OF Van Buren  
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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	191,191	SS1049N	161,002
Est Rev - Use of Money And Property	106	SS2499N	86
<b>TOTAL Estimated Revenues</b>	<b>191,297</b>		<b>161,088</b>
Appropriated Fund Balance	10,500	SS599N	21,763
<b>TOTAL Estimated Other Sources</b>	<b>10,500</b>		<b>21,763</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>201,797</b>		<b>182,851</b>

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	81,756	SS8999N	90,381
App - Debt Service	113,541	SS9899N	92,470
<b>TOTAL Appropriations</b>	<b>195,297</b>		<b>182,851</b>
App - Interfund Transfer	6,500	SS9999N	
<b>TOTAL Other Uses</b>	<b>6,500</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>201,797</b>		<b>182,851</b>

TOWN OF Van Buren  
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For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	EcpCode	2017
<b>Assets</b>			
Cash In Time Deposits	68,258	SW201	72,578
<b>TOTAL Cash</b>	<b>68,258</b>		<b>72,578</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>68,258</b>		<b>72,578</b>

TOWN OF Van Buren  
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For the Fiscal Year Ending 2017

(SW) WATER

Balance Sheet

Code Description	2016	ExpCode	2017
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SW914	3,500
Assigned Unappropriated Fund Balance	68,258	SW915	69,078
<b>TOTAL Assigned Fund Balance</b>	<b>68,258</b>		<b>72,578</b>
<b>TOTAL Fund Balance</b>	<b>68,258</b>		<b>72,578</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>68,258</b>		<b>72,578</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
<b>Revenues</b>			
Real Property Taxes	97,631	SW1001	96,416
<b>TOTAL Real Property Taxes</b>	<b>97,631</b>		<b>96,416</b>
Misc Revenue, Other Govts	10,943	SW2389	10,932
<b>TOTAL Intergovernmental Charges</b>	<b>10,943</b>		<b>10,932</b>
Interest And Earnings		SW2401	155
Rental, Other (specify)	58,520	SW2440	55,815
<b>TOTAL Use of Money And Property</b>	<b>58,520</b>		<b>55,969</b>
<b>TOTAL Revenues</b>	<b>167,094</b>		<b>163,317</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>167,094</b>		<b>163,317</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Results of Operation

Code Description	2016	EqpCode	2017
<b>Expenditures</b>			
Water Administration, Contr Expend	99,234	SW83104	103,183
<b>TOTAL Water Administration</b>	<b>99,234</b>		<b>103,183</b>
<b>TOTAL Home And Community Services</b>	<b>99,234</b>		<b>103,183</b>
Debt Principal, Serial Bonds	50,925	SW97106	50,925
<b>TOTAL Debt Principal</b>	<b>50,925</b>		<b>50,925</b>
Debt Interest, Serial Bonds	7,595	SW97107	4,890
<b>TOTAL Debt Interest</b>	<b>7,595</b>		<b>4,890</b>
<b>TOTAL Expenditures</b>	<b>157,754</b>		<b>158,997</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>157,754</b>		<b>158,997</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	58,917	SW8021	68,258
Restated Fund Balance - Beg of Year	58,917	SW8022	68,258
ADD - REVENUES AND OTHER SOURCES	167,094		163,317
DEDUCT - EXPENDITURES AND OTHER USES	157,754		158,997
Fund Balance - End of Year	68,258	SW8029	72,578

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code/Description	2017	Edo Code	2018
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	96,394	SW1049N	89,894
Est Rev - Intergovernmental Charges	10,931	SW2399N	11,142
Est Rev - Use of Money And Property	55,822	SW2499N	20,195
<b>TOTAL Estimated Revenues</b>	<b>163,147</b>		<b>121,231</b>
Appropriated Fund Balance		SW599N	3,500
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>3,500</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>163,147</b>		<b>124,731</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code/Description	2017	EdpCode	2018
<b>Appropriations</b>			
App - Home And Community Services	107,332	SW8999N	104,347
App - Debt Service	55,815	SW9899N	20,384
<b>TOTAL Appropriations</b>	<b>163,147</b>		<b>124,731</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>163,147</b>		<b>124,731</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdbCode	2017
<b>Assets</b>			
Cash In Time Deposits	124,043	TA201	139,527
<b>TOTAL Cash</b>	<b>124,043</b>		<b>139,527</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>124,043</b>		<b>139,527</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EmpCode	2017
Due To Other Funds		TA630	603
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>603</b>
Disability Insurance	400	TA19	248
Group Insurance	884	TA20	345
Guaranty & Bid Deposits	118,538	TA30	134,041
Bail Deposits	3,024	TA35	3,093
Other Funds (specify)	1,197	TA85	1,197
<b>TOTAL Agency Liabilities</b>	<b>124,043</b>		<b>138,924</b>
<b>TOTAL Liabilities</b>	<b>124,043</b>		<b>139,527</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>124,043</b>		<b>139,527</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

Balance Sheet

Code	Description	2016	EdpCode	2017
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TOWN OF Van Buren  
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For the Fiscal Year Ending 2017

Balance Sheet

Code/Description		2016	EdpCode	2017
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TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

Results of Operation

Code Description	2016	Eqp Code	2017
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TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

Results of Operation

Code/Description		2016	Edp Code	2017
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TOWN OF Van Buren  
 Annual Update Document  
 For the Fiscal Year Ending 2017

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code	Description	2016	EdpCode	2017
<b>Analysis of Changes in Fund Balance</b>				
	Fund Balance - Beginning of Year		V8021	
	Restated Fund Balance - Beg of Year		V8022	
	Fund Balance - End of Year		V8029	

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 For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code/Description	2016	EdpCode	2017
<b>Assets</b>			
Total Non-Current Govt Liabilities	563,031	W129	360,711
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>563,031</b>		<b>360,711</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>563,031</b>		<b>360,711</b>

TOWN OF Van Buren  
Annual Update Document  
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	Exp Code	2017
Bond Anticipation Notes Payable	25,541	W626	
<b>TOTAL Notes Payable</b>	<b>25,541</b>		<b>0</b>
Compensated Absences	107,490	W687	55,711
<b>TOTAL Other Liabilities</b>	<b>107,490</b>		<b>55,711</b>
Bonds Payable	430,000	W628	305,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>430,000</b>		<b>305,000</b>
<b>TOTAL Liabilities</b>	<b>563,031</b>		<b>360,711</b>
<b>TOTAL Liabilities</b>	<b>563,031</b>		<b>360,711</b>

TOWN OF Van Buren  
Statement of Indebtedness  
For the Fiscal Year Ending 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. Adjust.	Accreted Interest	O/S End of Year
2000	BOND E	Water		12/15/1998	12/15/2017	4.80%			\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$0
2000	BOND E	Water		12/01/2000	12/01/2019	5.90%	Y		\$227,500	\$38,875	\$20,000	\$0	\$0	\$0	\$18,875
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	\$25,540	\$25,541	\$0	\$1	\$0	\$0
2015	BAN N	Marion Meadows Pumping Station		09/15/2015	09/15/2036	1.25%			\$315,000	\$302,400	\$12,600	\$0	\$0	\$0	\$289,800
2016	BAN N	Highway Garage		01/21/2016	01/22/2017	2.00%			\$2,160,000	\$2,160,000	\$0	\$0	\$0	\$0	\$2,160,000
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	\$30,000	\$10,000	\$0	\$0	\$0	\$20,000
2004	BOND N	Sewer District		12/15/2003	12/15/2023	4.75%			\$235,000	\$30,000	\$30,000	\$0	\$0	\$0	\$205,000
2000	BOND N	Sewer		01/15/1999	07/15/2017	5.20%			\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0
2000	BOND N	Sewer		12/01/2000	12/01/2019	5.90%	Y		\$272,500	\$76,125	\$15,000	\$0	\$0	\$0	\$61,125
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										\$2,917,940	\$163,141	\$0	\$1	\$0	\$2,754,800

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$750.00
Demand Deposits	9Z2011	\$777,154.66
Time Deposits	9Z2021	\$5,001,857.39
Total		\$5,779,762.05
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$262,212.14
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$5,829,296.52
Total		\$6,091,508.66
 <b>INVESTMENTS:</b>		
- 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 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-4488	\$883,185	\$0	\$107,167	\$776,018
****-2433	\$1,137	\$0	\$0	\$1,137
****-8325	\$4,578,945	\$0	\$0	\$4,578,945
****-0001	\$78,760	\$0	\$0	\$78,760
****-6832	\$331,940	\$0	\$0	\$331,940
****-3817	\$12,212	\$0	\$0	\$12,212
Total Adjusted Bank Balance				\$5,779,012
Petty Cash				\$750.00
Adjustments				\$0.00
Total Cash				\$5,779,762
Total Cash Balance All Funds				\$5,779,762
* Must be equal				



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

<b>Total Full Time Employees:</b>		20			
<b>Total Part Time Employees:</b>		34			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$206,248.00	32	2	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$119,376.00	20	34	
90408	Worker's Compensation Insurance	\$72,336.52	20	34	
90458	Life Insurance				
90508	Unemployment Insurance	\$194.00	20		
90558	Disability Insurance	\$437.83	20		
90608	Hospital and Medical (Dental) Insurance	\$253,246.17	19	1	15
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$651,838.52</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$651,839.20</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$9,823		gallons	
Diesel Fuel	\$32,440		gallons	
Fuel Oil	\$3,857		gallons	
Natural Gas			cubic feet	
Electricity	\$28,929		kilowatt-hours	
Coal			tons	
Propane			gallons	

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Town of Van Buren, New York have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below:

**A. Financial Reporting Entity**

It's Charter, Town law, and other general laws of the State of New York and various local laws govern the Town of Van Buren. The Town Board is the legislative body, responsible for overall operations. The Supervisor serves as Treasurer and the Comptroller serves as chief accounting and auditing officer.

The following basic services are provided: public safety, culture and recreation, economic assistance, community services, general government support, highway administration and maintenance, sewer, water, sanitation, fire protection, and lighting services.

All governmental activities and functions performed for the Town of Van Buren are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The financial reporting consists of (a) the primary government which is the Town of Van Buren, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in GASB Statement 14.

The decision to include a potential component unit in the Town's reporting entity is based upon several criteria set forth in GASB 14 including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, there are no component units included in the Town's reporting entity.

**B. Fund Accounting**

The Town uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The Town records its transactions in the fund types and account groups described below.

**1. Fund Categories**

**a. Governmental Funds -** Governmental funds are those through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position. The following are the Town's governmental fund types:

**General Fund -** The principal operating fund which includes all operations not required to be recorded in other funds.

**Special Revenue Funds -** Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following Special Revenue Funds are utilized: Community Development Grants, Lighting, Water, Fire Protection, Sewer, Drainage, and Highway.

**Debt Service Fund -** Fund used to account for current payments of principal and interest on general obligation long-term debt, and for financial resources accumulated in a reserve for payment of future principal and interest on long-term indebtedness.

**Capital Projects Fund -** Fund used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Trust and Agency Funds -** Funds used to account for money (and/or property) received and held in the capacity of trustee, custodian, or agent. These include expendable trusts, non-expendable trusts, and agency funds.

**2. Account Groups**

Account groups are used to establish accounting control and accountability for general long-term debt. The account groups are not "funds." They are concerned with measurement of financial position and not results of operations.

**The General Fixed Assets Account Group -** Account group used to account for land, buildings,

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

improvements other than buildings, and equipment utilized for general government purposes.

The General Long-Term Debt Account Group - Account group used to account for all long-term debt and retirement expense liability.

**C. Basis of Accounting/Measurement Focus**

Basis of Accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus. Measurement focus is the determination of what is measured, i.e., expenditures or expenses.

Modified Accrual Basis - All Governmental Funds and Expendable Trusts are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Material revenues that are accrued include real property taxes, sales tax, state and federal aid, and certain user charges.

Expenditures are recorded when incurred except that:

- a. Expenditures for prepaid expenses and inventory-type items are recognized at the time of purchase except for NYS Retirement and Workmen's Compensation Insurance which are deferred and expensed in the period the benefit is recognized.
- b. Principal and interest on indebtedness are not recognized as expenditure until due.
- c. Compensated absences for compensatory time are recognized as expenditure when incurred.

**D. Property Taxes**

County real property taxes are levied annually no later than December 15 and become a lien on January 1. Taxes are collected during the period January 1 to March 31. Taxes for county purposes are levied together with taxes for town and special district purposes as a single bill. The towns and special districts receive the full amount of their levies annually out of the first amounts collected on the combined bills. The county assumes enforcement responsibility for all taxes levied in the towns.

**E. Budgetary Data**

1. Budget Policies - The budget policies are as follows:

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

a. No later than September 30, the budget officer submits a tentative budget to the Town Clerk, who submits it to the Town Board no later than October 5, for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.

b. After public hearings are conducted to obtain taxpayer comments, no later than November 20, the governing board adopts the budget.

c. The governing board must approve all modifications of the budget.

2. Encumbrances - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the Governmental Type Funds. Encumbrances are reported as reservations of fund balances since they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

3. Budget Basis of Accounting - Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year.

**F. Compensatory Absences**

Town employees are granted vacation, sick leave, and compensatory time in varying amounts. A maximum of five vacation days can be carried over into the next year. Sick leave may accumulate. Upon retirement, employees can receive payment for unused sick days at \$10.00 per hour or use them in accordance with Section 41-J of New York State Retirement to gain additional service credit. The liability to the Town for unused sick time is \$55,711

**G. Post-Retirement Benefits**

In addition to providing pension benefits, the Town provides health insurance coverage and survivor benefits for retired employees and their survivors. Non-union employees become eligible for these benefits if they reach normal retirement age and have ten (10) years of continual service with the Town. Union employees are eligible for continuing health insurance benefits in accordance with their contracts. Health care benefits and survivor's benefits are provided through insurance companies whose premiums are based on the benefits paid during the year. The Town recognizes the cost of providing benefits by recording its share of insurance premiums as expenditure in the year paid. Survivors pay for these premiums, if coverage is elected.

During the year, approximately \$253,246 was paid on behalf of fourteen (15) retirees and all other

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

active employees and was recorded as expenditure in the general and highway funds. The cost of providing benefits for the retirees was approximately \$101,459.

The Town has elected not to conform to the reporting requirements of GASB 45, which would be effective for fiscal year 2009 and thereafter. Therefore, there is no determination of the present values of future payments of health insurance for retirees.

**H. Departures from Generally Accepted Accounting Principles (GAAP)**

General Fixed Assets Group of Accounts -The Town does not maintain a group of accounts for general fixed assets based on historical costs as required by generally accepted accounting principles. Fixed assets consisting of certain infrastructure type improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage and lighting systems have not been capitalized prior to fiscal year 2005. Such assets normally are immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

Deferred Expenses - Deferred expenses reflect unpaid amounts for pump station operational and maintenance charges due the County of Onondaga. These charges are billed by Onondaga County in the year subsequent to the year incurred and are payable in the following year. The Town records these costs for budgetary purposes in the year payable rather than in the year incurred. If the sewer costs were accrued in accordance with generally accepted accounting principles, the fund balance of the Special Revenue Funds (Special Districts) would be reduced by approximately \$61,800:

GASB34- The Town has elected not to prepare financial statements in accordance with GASB 34. Instead, the Annual Update Document (AUD) submitted to New York State serves as the Financial Statements of the Town.

GASB 45- The Town has elected not to conform to the reporting requirements of GASB 45, which would be effective for fiscal year 2009 and thereafter. Therefore, there is no determination of the present values of future payments of health insurance for retirees

**I Property, Plant and Equipment-General**

Fixed assets purchased for general governmental purposes are recorded as expenditures in the governmental funds.

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

**J. Insurance**

The Town's liability for most risk including, but not limited to, property damage and personal injury liability are covered under various insurance policies. Judgment's and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**II. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**1. Cash and Investments**

Deposits at year-end were substantially covered by federal depository insurance of \$500,000 collateral held by the Town custodial bank in the Town's name, amounting to \$5,829,297.

Cash - Deposits at year-end consisted of the following:

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

<u>Fund</u>	<u>Balance Sheet</u>	<u>Total</u>
General Fund-Petty Cash	\$ 750	\$ 750
		\$ -
Multi-Fund Check		
General	\$ 777,155	
Total Multi-Fund		\$ 777,155
Multi-Fund Savings		
General	\$ 1,017,897	
Highway	\$ 2,155,231	
Capital	\$ (28,976)	
Special Revenue	\$ 1,295,266	
Trust and Agency	\$ 139,527	
Total Multi-Fund Savings		\$ 4,578,945
Other Cash Accounts		
General	\$ 410,700	\$ 410,700
Special Revenue	\$ 12,212	\$ 12,212
Total		\$ 5,779,762

**2. Pension Plan**

Plan Description - The Town of Van Buren participates in the New York State and Local Employees' Retirement System. This is a cost sharing multiple public employer retirement system. The System provides retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, Gov. Alfred E. Smith State Office Building, Albany NY 12244.

Funding Policy - The System is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 who contribute 3% of their salary. As of October 1, 2000, employees who were in the systems for ten years are no longer required to contribute 3%. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

as proportions of payroll of members, which shall be used in computing the contributions, required to be made by employers to the pension accumulation fund.

The Town of Van Buren is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

	<u>Employees</u> <u>Retirement</u> <u>System</u>
2015 \$	254,798
2016 \$	214,387
2017 \$	206,752

The Town's contributions made to the Systems were equal to 100 percent of the contributions required for each year. There was no unpaid liability at the end of the fiscal year.

Chapter 49 of the Laws of 2003 amended the retirement and social Security Law and the Local finance Law. The amendments empowered the State Comptroller to implement a comprehensive structural reform program for the Retirement System. The reform program established a minimum contribution level for any local government equal to 4.5% of pensionable salaries for bills that were due December 15, 2003 and for all fiscal years thereafter, as a minimum annual contribution where the actual rate would otherwise be 4.5% or less due to investment performance of the fund. In addition, the reform program instituted a billing system to match the budget cycle of municipalities and school districts that will advise such employers over one year in advance concerning the actual pension contribution rates for the next annual billing cycle. Under the previous method, the requisite Retirement System contributions for a fiscal year could not be determined until after the local budget adoption process was complete. Under the new system, a contribution for a given fiscal year will be based on the valuation of the pension fund on the prior April 1 of the calendar year preceding the contribution due date instead of the following April 1 in the year of contribution so that the exact amount may now be included in the budget.

On July 20, 2004 Chapter 260 of the Laws of 2004("Chapter 260") was enacted amending the New York State General Municipal law, Local finance Law and retirement and Social Security law. Chapter 260 changes the annual payment date for Retirement System Contribution from December 15<sup>th</sup> to February 1<sup>st</sup>. Chapter 260 also sets the maximum Retirement System payment that municipalities and school districts must make at 7% of payroll in 2004-05, 9.5% of payroll in 2005-06, and 10.5% of payroll in 2006-07. Under Chapter 260, municipalities and school districts will be allowed to amortize any contributions above those levels over 10 years at a rate established by the State Comptroller or by the direct issuance of serial bonds, the interest on which would be taxable for federal income tax purposes. Certain costs of early retirement incentive programs authorized in and prior to 2002 are also

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

permitted to be amortized as part of this reform program. Should the Town choose to finance through the Office of the State Comptroller, the Comptroller has until September 1 of each year, 2004, 2005 and 2006 to determine whether the System's amortization rate will be a fixed rate of 8% or a fixed market rate based on comparable taxable fixed rate securities for the 2004-2005, 2005-2006, and 2006-2008 fiscal years respectively.

The Government Accounting Standards Board (GASB) has issued Technical Bulletin No. 2004-2 stating that municipalities who prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP) will be required to recognize expenditure for required contributions to the retirement system to the accounting period to which they relate to. For the amount due in February 2017, 9 months of the total was attributable to 2016.

The Town elected to pay the entire amount of the Retirement System amount due in December 2010 to take advantage of a reduced cost. The payment was charged to expense and not allocated between expense and prepaid. .

	<u>Amount Expenses</u>		<u>Prepaid Amount d</u>
12/31/2015	\$ 258,196	\$	63,180
12/31/2016	\$ 226,097	\$	51,470
12/31/2017	\$ 206,248	\$	51,972

**3. Short-Term Debt**

Liabilities for bond anticipation notes (BAN'S) are generally accounted for in the capital projects funds. Principal payments must be made annually. State law requires the BAN's issued for capital purposes are converted to long-term obligations within five years after the original issue date. However, BAN's issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

The Town has \$2,449,800 of short term BAN's outstanding in the Capital Fund as of December 31, 2017.

**4. Long-Term Debt**

At December 31, 2017 the total outstanding indebtedness of the Town aggregated \$455,540.

Serial Bonds (and Capital Notes) - The Town borrows money in order to acquire land or equipment or construct buildings and improvements, and to repay tax certiorari judgment's. This

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities which are full faith and credit debt of the local government are recorded in the General Long-Term Debt Account Group. The provision to be made in future budgets for capital indebtedness represents the amount exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

General Long-Term Debt - The changes in the Town's General Long-Term Debt Group of Accounts for the year ended December 31, 2017 is summarized as follows:

	<u>Balance</u> <u>12/31/2016</u>	<u>Additions</u>	<u>Payments on</u> <u>Principal</u>	<u>Balance</u> <u>12/31/2017</u>
Bond Anticipation				
Notes (BAN)	\$ 25,541	\$ -	\$ 25,541	\$ -
Bonds Payable	<u>\$ 430,000</u>	<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ 305,000</u>
 Total	 <u>\$ 455,541</u>	 <u>\$ -</u>	 <u>\$ 150,541</u>	 <u>\$ 305,000</u>

<u>Serial Bonds</u>	<u>Year issued</u>	<u>Maturity</u> <u>date</u>	<u>Interest Rate</u>	<u>Balance at</u> <u>12/31/2017</u>
Seneca Water	1998	12/15/2017	4.9%	\$ -
Seneca Sewer	1999	7/15/2017	5.2%	\$ -
Floral Park Sewer	2000	12/1/2019	6.0%	\$ 80,000
Village Green #4	2003	12/15/2023	5.0%	\$ 205,000
Interstate Island Se	2005	10/15/2019	5.0%	<u>\$ 20,000</u>
 Total				 <u>\$ 305,000</u>

The following table summarizes the Town's future long-term debt service requirements as of December 31, 2017:

**Town of Van Buren  
Notes To Financial Statements  
For Year Ended December 31, 2017**

<u>Year Ending</u>	<u>BONDS</u>		
<u>Date</u>	<u>Principal</u>	<u>Interest</u>	
2018	\$ 80,000	\$	16,050
2019	\$ 80,000	\$	10,450
2020	\$ 35,000	\$	7,250
2021	\$ 35,000	\$	5,500
2022	<u>\$ 35,000</u>	<u>\$</u>	<u>3,750</u>
5 Year Total	\$ 265,000	\$	43,000
2020-2022	<u>\$ 40,000</u>	<u>\$</u>	<u>2,000</u>
Total	<u>\$ 305,000</u>	<u>\$</u>	<u>45,000</u>

**6. Fund Equity**

Allocation of Fund Balance - Certain funds of the Governmental Fund Type apply to areas less than the entire Town. The fund equity at balance sheet date is allocated as follows:

	<u>Total</u>	<u>Non- spendable/R estricted</u>	<u>Appropriated in 2017 Budget</u>
<b>General Funds</b>			
Government Wide	\$ 1,415,952	\$ 137,664	\$ 297,276
Part Town	\$ 951,211	\$ 38,445	\$ 32,425
Capital Projects	\$(2,102,017)	\$(2,102,017)	
<b>Special Revenues</b>			
Special Districts	\$ 2,918,908	\$ 176,343	\$ 130,263
Special Grants	\$ (30,999)	\$ (30,999)	

**Town of Van Buren**  
**Notes To Financial Statements**  
**For Year Ended December 31, 2017**

D.W.I. Reserve - The Town has a D.W.I. reserve of \$3,141 for future equipment purchases for the Justice Court.

Capital Equipment- the Town has an equipment reserve of \$31,871 in the General Fund(Whole-Town), \$38,445 in the General fund (Part-Town) and \$176,343 in the Special Revenue Fund for future equipment acquisitions.

**8. Contingencies**

The Town has been named in various lawsuits. The Town has sufficient insurance coverage to pay any claims that could be awarded. In addition, the Town has several tax certiorari proceedings pending and, in the opinion of legal counsel, it is too early to determine the outcome.

The Town has received grants, which are subject to audit by agencies of the state and federal governments. Such audits may result in disallowances and a request for a return of funds to the federal and state governments.

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 12/31/2017, 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 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 12/31/2017 and filed by means of electronic data transmission.

<u>GREG MAXWELL</u> Name of Report Preparer if different than Chief Fiscal Officer	<u>*****</u> Personal Identification Number of Chief Fiscal Officer	<u>CLAUDE SYKES</u> Name
<u>(315) 635-9373</u> Telephone Number	<u>TOWN SUPERVISOR</u> Title	<u>7575 VAN BUREN ROAD</u> Official Address
	<u>(315) 635-3009</u> Office Telephone Number	<u></u> Date