

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Colden  
County of Erie  
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 Colden

\*\*\* 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
- (CD) SPECIAL GRANT
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SL) LIGHTING
- (SR) REFUSE AND GARBAGE
- (SW) WATER
- (TA) AGENCY
- (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 Colden  
Annual Update Document  
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	14,975	A200	20,915
Cash In Time Deposits	898,342	A201	843,947
Petty Cash	300	A210	300
<b>TOTAL Cash</b>	<b>913,617</b>		<b>865,162</b>
Accounts Receivable		A380	
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>0</b>
Due From Other Governments	106,921	A440	
<b>TOTAL Due From Other Governments</b>	<b>106,921</b>		<b>0</b>
Prepaid Expenses	34,745	A480	30,796
Additional Description NYS Retirement			
<b>TOTAL Prepaid Expenses</b>	<b>34,745</b>		<b>30,796</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,055,283</b>		<b>895,958</b>

TOWN OF Colden  
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For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	16,601	A600	11,254
<b>TOTAL Accounts Payable</b>	<b>16,601</b>		<b>11,254</b>
Due To Other Funds	110,000	A630	80,623
<b>TOTAL Due To Other Funds</b>	<b>110,000</b>		<b>80,623</b>
<b>TOTAL Liabilities</b>	<b>126,601</b>		<b>91,878</b>
<b>Fund Balance</b>			
Not in Spendable Form	34,745	A806	30,796
<b>TOTAL Nonspendable Fund Balance</b>	<b>34,745</b>		<b>30,796</b>
Reserve For Tax Stabilization	101,650	A880	101,650
<b>TOTAL Restricted Fund Balance</b>	<b>101,650</b>		<b>101,650</b>
Assigned Appropriated Fund Balance	455,379	A914	552,218
Assigned Unappropriated Fund Balance		A915	
<b>TOTAL Assigned Fund Balance</b>	<b>455,379</b>		<b>552,218</b>
Unassigned Fund Balance	336,908	A917	119,417
<b>TOTAL Unassigned Fund Balance</b>	<b>336,908</b>		<b>119,417</b>
<b>TOTAL Fund Balance</b>	<b>928,682</b>		<b>804,081</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,055,283</b>		<b>895,958</b>

TOWN OF Colden  
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Interest & Penalties On Real Prop Taxes	920	A1090	
<b>TOTAL Real Property Tax Items</b>	<b>920</b>		<b>0</b>
Non Prop Tax Dist By County	505,349	A1120	419,591
Franchises	29,790	A1170	30,804
<b>TOTAL Non Property Tax Items</b>	<b>535,139</b>		<b>450,395</b>
Clerk Fees	1,800	A1255	1,249
Other General Departmental Income	1	A1289	27
Vital Statistics Fees	810	A1603	840
Park And Recreational Charges	10,920	A2001	9,145
Recreational Concessions	403	A2012	446
<b>TOTAL Departmental Income</b>	<b>13,935</b>		<b>11,706</b>
Election Service Charges		A2215	300
Misc Revenue, Other Govts		A2389	
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>300</b>
Interest And Earnings	3,263	A2401	5,202
<b>TOTAL Use of Money And Property</b>	<b>3,263</b>		<b>5,202</b>
Games of Chance	20	A2530	10
Dog Licenses	2,617	A2544	3,270
Building And Alteration Permits	4,025	A2555	5,395
Permits, Other	150	A2590	225
<b>TOTAL Licenses And Permits</b>	<b>6,812</b>		<b>8,900</b>
Fines And Forfeited Bail	16,039	A2610	19,558
Fines & Pen-Dog Cases	180	A2611	300
<b>TOTAL Fines And Forfeitures</b>	<b>16,219</b>		<b>19,858</b>
Sales of Refuse For Recycling	5,729	A2651	6,242
Sales of Equipment	71	A2665	
Insurance Recoveries	4,915	A2680	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>10,715</b>		<b>6,242</b>
Refunds of Prior Year's Expenditures		A2701	17,294
Unclassified (specify)		A2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>17,294</b>
St Aid, Revenue Sharing	19,300	A3001	19,300
St Aid, Mortgage Tax	76,312	A3005	65,438
St Aid, Other Public Safety	172	A3389	609
St Aid, Youth Programs	1,169	A3820	300
<b>TOTAL State Aid</b>	<b>96,953</b>		<b>85,647</b>
<b>TOTAL Revenues</b>	<b>683,956</b>		<b>605,543</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>683,956</b>		<b>605,543</b>

TOWN OF Colder  
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For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Legislative Board, Pers Serv	20,204	A10101	20,812
Legislative Board, Contr Expend	206	A10104	117
<b>TOTAL Legislative Board</b>	<b>20,410</b>		<b>20,929</b>
Municipal Court, Pers Serv	29,817	A11101	28,705
Municipal Court, Contr Expend	8,953	A11104	8,041
<b>TOTAL Municipal Court</b>	<b>38,770</b>		<b>36,746</b>
Supervisor,pers Serv	54,740	A12201	55,559
Supervisor,equip & Cap Outlay		A12202	1,021
Supervisor,contr Expend	2,388	A12204	1,145
<b>TOTAL Supervisor</b>	<b>57,128</b>		<b>57,725</b>
Auditor, Contr Expend	5,405	A13204	5,015
<b>TOTAL Auditor</b>	<b>5,405</b>		<b>5,015</b>
Budget, Pers Serv	2,230	A13401	2,230
Budget, Contr Expend	1,700	A13404	1,700
<b>TOTAL Budget</b>	<b>3,930</b>		<b>3,930</b>
Assessment, Pers Serv	17,976	A13551	18,000
Assessment, Contr Expend	1,910	A13554	3,081
<b>TOTAL Assessment</b>	<b>19,886</b>		<b>21,081</b>
Clerk,pers Serv	64,563	A14101	66,500
Clerk,contr Expend	4,128	A14104	6,435
<b>TOTAL Clerk</b>	<b>68,691</b>		<b>72,935</b>
Law, Pers Serv	8,305	A14201	
Law, Contr Expend		A14204	9,000
<b>TOTAL Law</b>	<b>8,305</b>		<b>9,000</b>
Engineer, Contr Expend	500	A14404	
<b>TOTAL Engineer</b>	<b>500</b>		<b>0</b>
Records Mgmt, Contr Expend	690	A14604	1,318
<b>TOTAL Records Mgmt</b>	<b>690</b>		<b>1,318</b>
Buildings, Pers Serv	6,539	A16201	5,322
Buildings, Equip & Cap Outlay	7,076	A16202	17,293
Buildings, Contr Expend	7,308	A16204	29,833
<b>TOTAL Buildings</b>	<b>20,923</b>		<b>52,448</b>
Central Comm System, Contr Expend	972	A16504	671
<b>TOTAL Central Comm System</b>	<b>972</b>		<b>671</b>
Central Storeroom, Contr Expend	536	A16604	195
<b>TOTAL Central Storeroom</b>	<b>536</b>		<b>195</b>
Central Print & Mail,contr Expend	8,864	A16704	7,743
<b>TOTAL Central Print &amp; Mail</b>	<b>8,864</b>		<b>7,743</b>
Unallocated Insurance, Contr Expend	24,789	A19104	24,350
<b>TOTAL Unallocated Insurance</b>	<b>24,789</b>		<b>24,350</b>
Municipal Assn Dues, Contr Expend	2,741	A19204	2,548
<b>TOTAL Municipal Assn Dues</b>	<b>2,741</b>		<b>2,548</b>
<b>TOTAL General Government Support</b>	<b>282,540</b>		<b>316,633</b>
Police, Pers Serv	1,241	A31201	1,058

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Police, Contr Expend	821	A31204	898
<b>TOTAL Police</b>	<b>2,062</b>		<b>1,956</b>
Traffic Control, Contr Expen	891	A33104	311
<b>TOTAL Traffic Control</b>	<b>891</b>		<b>311</b>
Control of Animals, Pers Serv	6,119	A35101	6,302
Control of Animals, Equip & Cap Outlay		A35102	543
Control of Animals, Contr Expend	947	A35104	1,532
<b>TOTAL Control of Animals</b>	<b>7,066</b>		<b>8,377</b>
Safety Inspection, Pers Serv	11,890	A36201	13,220
Safety Inspection, Contr Expend	334	A36204	1,946
<b>TOTAL Safety Inspection</b>	<b>12,224</b>		<b>15,166</b>
<b>TOTAL Public Safety</b>	<b>22,243</b>		<b>25,811</b>
Registrar of Vital Statistics, Pers Serv	506	A40201	521
<b>TOTAL Registrar of Vital Statistics</b>	<b>506</b>		<b>521</b>
<b>TOTAL Health</b>	<b>506</b>		<b>521</b>
Street Admin, Pers Serv	60,916	A50101	62,744
Street Admin, Contr Expend	31,191	A50104	10,056
<b>TOTAL Street Admin</b>	<b>92,107</b>		<b>72,800</b>
Street Lighting, Contr Expend	4,871	A51824	3,669
<b>TOTAL Street Lighting</b>	<b>4,871</b>		<b>3,669</b>
<b>TOTAL Transportation</b>	<b>96,978</b>		<b>76,469</b>
Publicity, Contr Expend	156	A64104	1,050
<b>TOTAL Publicity</b>	<b>156</b>		<b>1,050</b>
Programs For Aging, Contr Expend	2,717	A67724	2,350
<b>TOTAL Programs For Aging</b>	<b>2,717</b>		<b>2,350</b>
Disaster Assistance, Contr Expend		A67854	450
<b>TOTAL Disaster Assistance</b>	<b>0</b>		<b>450</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>2,873</b>		<b>3,850</b>
Parks, Pers Serv	15,382	A71101	11,830
Parks, Equip & Cap Outlay	9,735	A71102	4,538
Parks, Contr Expend	13,044	A71104	5,366
<b>TOTAL Parks</b>	<b>38,161</b>		<b>21,734</b>
Youth Prog, Pers Serv	31,254	A73101	28,726
Youth Prog, Equip & Cap Outlay	69	A73102	40
Youth Prog, Contr Expend	12,683	A73104	10,360
<b>TOTAL Youth Prog</b>	<b>44,006</b>		<b>39,126</b>
Library, Contr Expend	1,000	A74104	1,000
<b>TOTAL Library</b>	<b>1,000</b>		<b>1,000</b>
Historical Property, Pers Serv	335	A75201	345
<b>TOTAL Historical Property</b>	<b>335</b>		<b>345</b>
Celebrations, Contr Expend	3,174	A75504	3,776
<b>TOTAL Celebrations</b>	<b>3,174</b>		<b>3,776</b>
Adult Recreation, Contr Expend	3,895	A76204	6,078
<b>TOTAL Adult Recreation</b>	<b>3,895</b>		<b>6,078</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Other Culture And Rec, Contr Expend	1,629	A79894	747
<b>TOTAL Other Culture And Rec</b>	<b>1,629</b>		<b>747</b>
<b>TOTAL Culture And Recreation</b>	<b>92,200</b>		<b>72,805</b>
Zoning, Pers Serv	34	A80101	60
<b>TOTAL Zoning</b>	<b>34</b>		<b>60</b>
Planning, Pers Serv	141	A80201	325
Planning, Contr Expend		A80204	178
<b>TOTAL Planning</b>	<b>141</b>		<b>503</b>
Environmental Control, Pers Serv	97	A80901	64
Environmental Control, Contr Expend	14,204	A80904	15,125
<b>TOTAL Environmental Control</b>	<b>14,301</b>		<b>15,189</b>
Cemetery, Contr Expend	550	A88104	550
<b>TOTAL Cemetery</b>	<b>550</b>		<b>550</b>
<b>TOTAL Home And Community Services</b>	<b>15,026</b>		<b>16,302</b>
State Retirement System	29,752	A90108	34,745
Social Security, Employer Cont	24,882	A90308	24,676
Worker's Compensation, Empl Bnfts	4,821	A90408	5,500
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts	114	A90558	114
Hospital & Medical (dental) Ins, Empl Bnft	52,666	A90608	52,719
<b>TOTAL Employee Benefits</b>	<b>112,235</b>		<b>117,754</b>
<b>TOTAL Expenditures</b>	<b>624,601</b>		<b>630,144</b>
Transfers, Other Funds	120,000	A99019	100,000
<b>TOTAL Operating Transfers</b>	<b>120,000</b>		<b>100,000</b>
<b>TOTAL Other Uses</b>	<b>120,000</b>		<b>100,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>744,601</b>		<b>730,144</b>



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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>989,326</b>	<b>A8021</b>	<b>928,682</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>989,326</b>	<b>A8022</b>	<b>928,682</b>
ADD - REVENUES AND OTHER SOURCES	683,956		605,543
DEDUCT - EXPENDITURES AND OTHER USES	744,601		730,144
<b>Fund Balance - End of Year</b>	<b>928,682</b>	<b>A8029</b>	<b>804,081</b>

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Non Property Tax Items	450,000	A1199N	500,000
Est Rev - Departmental Income	13,050	A1299N	11,800
Est Rev - Use of Money And Property	1,200	A2499N	500
Est Rev - Licenses And Permits	6,020	A2599N	6,220
Est Rev - Fines And Forfeitures	22,050	A2649N	30,000
Est Rev - Miscellaneous Local Sources	26,000	A2799N	29,000
Est Rev - State Aid	75,300	A3099N	75,409
<b>TOTAL Estimated Revenues</b>	<b>593,620</b>		<b>652,929</b>
Appropriated Fund Balance	455,379	A599N	552,218
<b>TOTAL Estimated Other Sources</b>	<b>455,379</b>		<b>552,218</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,048,999</b>		<b>1,205,147</b>

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	585,206	A1999N	708,887
App - Public Safety	31,907	A3999N	34,068
App - Health	521	A4999N	537
App - Transportation	86,743	A5999N	88,626
App - Economic Assistance And Opportunity	6,000	A6999N	7,500
App - Culture And Recreation	103,814	A7999N	104,317
App - Home And Community Services	10,422	A8999N	22,961
App - Employee Benefits	124,386	A9199N	127,751
<b>TOTAL Appropriations</b>	<b>948,999</b>		<b>1,094,647</b>
App - Interfund Transfer	100,000	A9999N	110,500
<b>TOTAL Other Uses</b>	<b>100,000</b>		<b>110,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,048,999</b>		<b>1,205,147</b>

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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	EdpCode	2016
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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		CD8021	
<b>Restated Fund Balance - Beg of Year</b>		CD8022	
<b>Fund Balance - End of Year</b>		CD8029	



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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash		DA200	1,087
Cash In Time Deposits	144,579	DA201	155,349
<b>TOTAL Cash</b>	<b>144,579</b>		<b>156,437</b>
Due From Other Funds	110,000	DA391	80,623
<b>TOTAL Due From Other Funds</b>	<b>110,000</b>		<b>80,623</b>
Prepaid Expenses	40,270	DA480	36,152
<b>TOTAL Prepaid Expenses</b>	<b>40,270</b>		<b>36,152</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>294,849</b>		<b>273,212</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	3,913	DA600	24,726
<b>TOTAL Accounts Payable</b>	<b>3,913</b>		<b>24,726</b>
<b>TOTAL Liabilities</b>	<b>3,913</b>		<b>24,726</b>
<b>Fund Balance</b>			
Not in Spendable Form	40,270	DA806	36,152
<b>TOTAL Nonspendable Fund Balance</b>	<b>40,270</b>		<b>36,152</b>
Reserve For Tax Stabilization		DA880	
Reserve For Repairs	50,825	DA882	50,825
<b>TOTAL Restricted Fund Balance</b>	<b>50,825</b>		<b>50,825</b>
Assigned Appropriated Fund Balance	42,500	DA914	71,250
Assigned Unappropriated Fund Balance	157,341	DA915	90,259
<b>TOTAL Assigned Fund Balance</b>	<b>199,841</b>		<b>161,509</b>
<b>TOTAL Fund Balance</b>	<b>290,936</b>		<b>248,486</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>294,849</b>		<b>273,212</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	491,850	DA1001	500,345
<b>TOTAL Real Property Taxes</b>	<b>491,850</b>		<b>500,345</b>
Other General Departmental Income	4,327	DA1289	3,522
<b>TOTAL Departmental Income</b>	<b>4,327</b>		<b>3,522</b>
Snow Removal Services-Other Govts	32,080	DA2302	16,277
<b>TOTAL Intergovernmental Charges</b>	<b>32,080</b>		<b>16,277</b>
Interest And Earnings	797	DA2401	696
<b>TOTAL Use of Money And Property</b>	<b>797</b>		<b>696</b>
Sale of Refuse For Recycling		DA2651	294
Sales, Other	2,051	DA2655	962
Sales of Equipment	5,721	DA2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>7,772</b>		<b>1,256</b>
Interfund Revenues		DA2801	20
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>20</b>
St Aid, Consolidated Highway Aid	56,557	DA3501	49,276
<b>TOTAL State Aid</b>	<b>56,557</b>		<b>49,276</b>
<b>TOTAL Revenues</b>	<b>593,384</b>		<b>571,392</b>
Interfund Transfers	110,000	DA5031	100,000
<b>TOTAL Interfund Transfers</b>	<b>110,000</b>		<b>100,000</b>
<b>TOTAL Other Sources</b>	<b>110,000</b>		<b>100,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>703,384</b>		<b>671,392</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Maint of Streets, Pers Serv	178,230	DA51101	180,485
Maint of Streets, Contr Expend	167,858	DA51104	171,057
<b>TOTAL Maint of Streets</b>	<b>346,089</b>		<b>351,542</b>
Perm Improve Highway, Contr Expend	49,296	DA51124	49,281
<b>TOTAL Perm Improve Highway</b>	<b>49,296</b>		<b>49,281</b>
Machinery, Equip & Cap Outlay	44,369	DA51302	50,449
Machinery, Contr Expend	43,480	DA51304	62,115
<b>TOTAL Machinery</b>	<b>87,849</b>		<b>112,564</b>
Snow Removal, Contr Expend	50,956	DA51424	65,685
<b>TOTAL Snow Removal</b>	<b>50,956</b>		<b>65,685</b>
<b>TOTAL Transportation</b>	<b>534,190</b>		<b>579,071</b>
State Retirement, Empl Bnfts	38,616	DA90108	49,276
Social Security , Empl Bnfts	13,635	DA90308	13,783
Worker's Compensation, Empl Bnfts	25,820	DA90408	29,230
Unemployment Insurance, Empl Bnfts		DA90508	2,870
Hospital & Medical (dental) Ins, Empl Bnft	34,838	DA90608	39,612
<b>TOTAL Employee Benefits</b>	<b>112,910</b>		<b>134,771</b>
<b>TOTAL Expenditures</b>	<b>647,099</b>		<b>713,842</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>647,099</b>		<b>713,842</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>234,652</b>	<b>DA8021</b>	<b>290,936</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>234,652</b>	<b>DA8022</b>	<b>290,936</b>
ADD - REVENUES AND OTHER SOURCES	703,384		671,392
DEDUCT - EXPENDITURES AND OTHER USES	647,099		713,842
<b>Fund Balance - End of Year</b>	<b>290,936</b>	<b>DA8029</b>	<b>248,486</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	499,427	DA1049N	536,125
EsT. ReV. - Intergovernmental Charges	29,130	DA2399N	29,750
Est Rev - Use of Money And Property	1,000	DA2499N	800
Est Rev - Miscellaneous Local Sources	20,000	DA2799N	1,500
Est Rev - State Aid	49,281	DA3099N	60,528
<b>TOTAL Estimated Revenues</b>	<b>598,838</b>		<b>628,703</b>
Estimated - Interfund Transfer	100,000	DA5031N	100,000
Appropriated Fund Balance	42,500	DA599N	71,250
<b>TOTAL Estimated Other Sources</b>	<b>142,500</b>		<b>171,250</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>741,338</b>		<b>799,953</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Transportation	615,733	DA5999N	621,410
App - Employee Benefits	125,605	DA9199N	128,543
<b>TOTAL Appropriations</b>	<b>741,338</b>		<b>749,953</b>
Other Budgetary Purposes		DA962N	50,000
<b>TOTAL Other Uses</b>	<b>0</b>		<b>50,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>741,338</b>		<b>799,953</b>

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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	EdpCode	2016
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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		H8021	
<b>Restated Fund Balance - Beg of Year</b>		H8022	
<b>Fund Balance - End of Year</b>		H8029	

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Land		K101	28,500
Buildings		K102	1,022,743
Improvements Other Than Buildings		K103	72,399
Machinery And Equipment		K104	1,635,822
Infrastructure		K106	3,561,903
<b>TOTAL Fixed Assets (net)</b>	<b>0</b>		<b>6,321,367</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>6,321,367</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets		K159	6,321,367
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>0</b>		<b>6,321,367</b>
<b>TOTAL Fund Balance</b>	<b>0</b>		<b>6,321,367</b>
<b>TOTAL</b>	<b>0</b>		<b>6,321,367</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	200	SL200	100
Cash In Time Deposits	6,650	SL201	16,364
<b>TOTAL Cash</b>	<b>6,850</b>		<b>16,464</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,850</b>		<b>16,464</b>

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(SL) LIGHTING

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	2,385	SL600	2,220
<b>TOTAL Accounts Payable</b>	<b>2,385</b>		<b>2,220</b>
<b>TOTAL Liabilities</b>	<b>2,385</b>		<b>2,220</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	4,464	SL915	14,244
<b>TOTAL Assigned Fund Balance</b>	<b>4,464</b>		<b>14,244</b>
<b>TOTAL Fund Balance</b>	<b>4,464</b>		<b>14,244</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,850</b>		<b>16,464</b>



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(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	27,980	SL1001	28,001
<b>TOTAL Real Property Taxes</b>	<b>27,980</b>		<b>28,001</b>
Interest & Penalties On Real Prop Taxes	246	SL1090	317
<b>TOTAL Real Property Tax Items</b>	<b>246</b>		<b>317</b>
Interest And Earnings	17	SL2401	28
<b>TOTAL Use of Money And Property</b>	<b>17</b>		<b>28</b>
Refunds of Prior Year's Expenditures		SL2701	3,457
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>3,457</b>
<b>TOTAL Revenues</b>	<b>28,243</b>		<b>31,803</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>28,243</b>		<b>31,803</b>

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(SL) LIGHTING

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Street Lighting, Contr Expend	25,345	SL51824	22,023
<b>TOTAL Street Lighting</b>	<b>25,345</b>		<b>22,023</b>
<b>TOTAL Transportation</b>	<b>25,345</b>		<b>22,023</b>
<b>TOTAL Expenditures</b>	<b>25,345</b>		<b>22,023</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>25,345</b>		<b>22,023</b>

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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,566</b>	<b>SL8021</b>	<b>4,464</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,566</b>	<b>SL8022</b>	<b>4,464</b>
ADD - REVENUES AND OTHER SOURCES	28,243		31,803
DEDUCT - EXPENDITURES AND OTHER USES	25,345		22,023
<b>Fund Balance - End of Year</b>	<b>4,464</b>	<b>SL8029</b>	<b>14,242</b>

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	296	SR200	100
Cash In Time Deposits	33,812	SR201	29,587
<b>TOTAL Cash</b>	<b>34,108</b>		<b>29,687</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>34,108</b>		<b>29,687</b>

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(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	34,108	SR915	29,687
<b>TOTAL Assigned Fund Balance</b>	<b>34,108</b>		<b>29,687</b>
<b>TOTAL Fund Balance</b>	<b>34,108</b>		<b>29,687</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>34,108</b>		<b>29,687</b>

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	203,397	SR1001	206,352
<b>TOTAL Real Property Taxes</b>	<b>203,397</b>		<b>206,352</b>
Refuse & Garbage Charges	1,067	SR2130	653
<b>TOTAL Departmental Income</b>	<b>1,067</b>		<b>653</b>
Interest And Earnings	180	SR2401	181
<b>TOTAL Use of Money And Property</b>	<b>180</b>		<b>181</b>
<b>TOTAL Revenues</b>	<b>204,644</b>		<b>207,186</b>
Interfund Transfers	10,000	SR5031	
<b>TOTAL Interfund Transfers</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>10,000</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>214,644</b>		<b>207,186</b>

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(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Refuse & Garbage, Contr Expend	206,199	SR81604	211,607
<b>TOTAL Refuse &amp; Garbage</b>	<b>206,199</b>		<b>211,607</b>
<b>TOTAL Home And Community Services</b>	<b>206,199</b>		<b>211,607</b>
<b>TOTAL Expenditures</b>	<b>206,199</b>		<b>211,607</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>206,199</b>		<b>211,607</b>

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(SR) REFUSE AND GARBAGE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>25,662</b>	<b>SR8021</b>	<b>34,108</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>25,662</b>	<b>SR8022</b>	<b>34,108</b>
ADD - REVENUES AND OTHER SOURCES	214,644		207,186
DEDUCT - EXPENDITURES AND OTHER USES	206,199		211,607
<b>Fund Balance - End of Year</b>	<b>34,108</b>	<b>SR8029</b>	<b>29,685</b>



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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	58	SW200	1,128
Cash In Time Deposits	39,515	SW201	32,085
<b>TOTAL Cash</b>	<b>39,572</b>		<b>33,213</b>
Accounts Receivable		SW380	575
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>575</b>
Due From Other Funds		SW391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>39,572</b>		<b>33,788</b>

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(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	3,160	SW600	1,632
<b>TOTAL Accounts Payable</b>	<b>3,160</b>		<b>1,632</b>
Due To Other Funds		SW630	75
Additional Description T@A Water Deposit			
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>75</b>
<b>TOTAL Liabilities</b>	<b>3,160</b>		<b>1,707</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	36,413	SW915	32,081
<b>TOTAL Assigned Fund Balance</b>	<b>36,413</b>		<b>32,081</b>
<b>TOTAL Fund Balance</b>	<b>36,413</b>		<b>32,081</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>39,572</b>		<b>33,788</b>

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Special Assessments	107,121	SW1030	106,992
<b>TOTAL Real Property Taxes</b>	<b>107,121</b>		<b>106,992</b>
Interest & Penalties On Spec Assessments	3,495	SW1091	3,736
<b>TOTAL Real Property Tax Items</b>	<b>3,495</b>		<b>3,736</b>
Metered Water Sales	64,845	SW2140	68,312
Unmetered Water Sales		SW2142	3,600
Interest & Penalties On Water Rents	960	SW2148	
<b>TOTAL Departmental Income</b>	<b>65,805</b>		<b>71,912</b>
Interest And Earnings	156	SW2401	138
<b>TOTAL Use of Money And Property</b>	<b>156</b>		<b>138</b>
<b>TOTAL Revenues</b>	<b>176,577</b>		<b>182,778</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>176,577</b>		<b>182,778</b>

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(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Water Administration, Pers Serv	5,903	SW83101	6,203
Water Administration, Equip & Cap Outlay		SW83102	
Water Administration, Contr Expend	3,947	SW83104	3,413
Water Administration, Empl Bnfts	3,684	SW83108	
Additional Description now classed as employee benefits 903/904			
<b>TOTAL Water Administration</b>	<b>13,534</b>		<b>9,616</b>
Source Supply Pwr & Pump, Contr Expend	39,702	SW83204	62,805
Additional Description Leak in system			
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>39,702</b>		<b>62,805</b>
Water Purification, Contr Expend		SW83304	
<b>TOTAL Water Purification</b>	<b>0</b>		<b>0</b>
Water Trans & Distrib, Pers Serv	11,923	SW83401	12,153
Water Trans & Distrib, Equip & Cap Outlay	4,564	SW83402	1,758
Water Trans & Distrib, Contr Expend	2,248	SW83404	4,343
<b>TOTAL Water Trans &amp; Distrib</b>	<b>18,735</b>		<b>18,254</b>
<b>TOTAL Home And Community Services</b>	<b>71,972</b>		<b>90,676</b>
Social Security , Empl Bnfts		SW90308	1,404
Worker's Compensation, Empl Bnfts		SW90408	873
<b>TOTAL Employee Benefits</b>	<b>0</b>		<b>2,278</b>
Debt Principal, Serial Bonds	94,156	SW97106	94,156
<b>TOTAL Debt Principal</b>	<b>94,156</b>		<b>94,156</b>
<b>TOTAL Expenditures</b>	<b>166,128</b>		<b>187,110</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>166,128</b>		<b>187,110</b>

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(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>25,963</b>	<b>SW8021</b>	<b>36,413</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>25,963</b>	<b>SW8022</b>	<b>36,413</b>
ADD - REVENUES AND OTHER SOURCES	176,577		182,778
DEDUCT - EXPENDITURES AND OTHER USES	166,128		187,110
<b>Fund Balance - End of Year</b>	<b>36,413</b>	<b>SW8029</b>	<b>32,081</b>

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	106,992	SW1049N	107,122
Est Rev - Departmental Income	80,300	SW1299N	86,428
Est Rev - Use of Money And Property	200	SW2499N	200
Est Rev-Miscellaneous Local Sources	400	SW2799N	900
<b>TOTAL Estimated Revenues</b>	<b>187,892</b>		<b>194,650</b>
Estimated - Interfund Transfer		SW5031N	5,500
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>5,500</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>187,892</b>		<b>200,150</b>

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(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - Home And Community Services	83,582	SW8999N	98,981
App-Employee Benefits	3,854	SW9199N	3,919
App - Debt Service	94,156	SW9899N	94,156
<b>TOTAL Appropriations</b>	<b>181,592</b>		<b>197,056</b>
Budgetary Provision For Other Uses	6,300	SW962N	3,094
<b>TOTAL Other Uses</b>	<b>6,300</b>		<b>3,094</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>187,892</b>		<b>200,150</b>

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	37,438	TA200	57,183
<b>TOTAL Cash</b>	<b>37,438</b>		<b>57,183</b>
Due From Other Funds		TA391	75
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>75</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>37,438</b>		<b>57,258</b>



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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Other Funds (specify)	37,438	TA85	57,258
Additional Description Veterans Funds & Water Deposits			
<b>TOTAL Agency Liabilities</b>	<b>37,438</b>		<b>57,258</b>
<b>TOTAL Liabilities</b>	<b>37,438</b>		<b>57,258</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>37,438</b>		<b>57,258</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Total Non-Current Govt Liabilities	1,977,255	W129	1,883,099
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>1,977,255</b>		<b>1,883,099</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,977,255</b>		<b>1,883,099</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Bonds Payable	1,977,255	W628	1,883,099
<b>TOTAL Bond And Long Term Liabilities</b>	<b>1,977,255</b>		<b>1,883,099</b>
<b>TOTAL Liabilities</b>	<b>1,977,255</b>		<b>1,883,099</b>
<b>TOTAL Liabilities</b>	<b>1,977,255</b>		<b>1,883,099</b>