

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Burke
County of Franklin
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 Burke

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (SF) FIRE PROTECTION
- (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 Burke
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	26,470	A200	7,944
Cash In Time Deposits	20,465	A201	62,959
TOTAL Cash	46,935		70,903
TOTAL Assets and Deferred Outflows of Resources	46,935		70,903

TOWN OF Burke
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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Appropriated Fund Balance	10,000	A914	5,000
TOTAL Assigned Fund Balance	10,000		5,000
Unassigned Fund Balance	36,935	A917	65,903
TOTAL Unassigned Fund Balance	36,935		65,903
TOTAL Fund Balance	46,935		70,903
TOTAL Liabilities, Deferred Inflows And Fund Balance	46,935		70,903

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	182,166	A1001	182,740
TOTAL Real Property Taxes	182,166		182,740
Other Payments In Lieu of Taxes	588	A1081	
Interest & Penalties On Real Prop Taxes	2,425	A1090	
TOTAL Real Property Tax Items	3,013		0
Franchises	5,721	A1170	5,952
TOTAL Non Property Tax Items	5,721		5,952
Clerk Fees	316	A1255	574
TOTAL Departmental Income	316		574
Transportation Services, Other Govts	975	A2300	525
TOTAL Intergovernmental Charges	975		525
Interest And Earnings	24	A2401	29
TOTAL Use of Money And Property	24		29
Dog Licenses	1,503	A2544	1,245
TOTAL Licenses And Permits	1,503		1,245
Fines And Forfeited Bail	6,457	A2610	7,265
TOTAL Fines And Forfeitures	6,457		7,265
Sales, Other	230	A2655	250
Insurance Recoveries	83	A2680	69
TOTAL Sale of Property And Compensation For Loss	313		319
Unclassified (specify)	225	A2770	31
TOTAL Miscellaneous Local Sources	225		31
St Aid, Revenue Sharing	7,371	A3001	7,571
St Aid, Mortgage Tax	8,994	A3005	9,215
St Aid, Real Property Tax Administration	2,375	A3040	
St Aid - Other (specify)		A3089	15,000
Additional Description Justice Grant			
TOTAL State Aid	18,740		31,786
TOTAL Revenues	219,454		230,465
TOTAL Detail Revenues And Other Sources	219,454		230,465

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Legislative Board, Pers Serv	6,800	A10101	6,000
Additional Description justice grant			
TOTAL Legislative Board	6,800		6,000
Municipal Court, Pers Serv	9,768	A11101	10,184
Municipal Court, Equip & Cap Outlay	1,370	A11102	8,156
Municipal Court, Contr Expend	2,103	A11104	2,252
TOTAL Municipal Court	13,241		20,592
Supervisor,pers Serv	8,000	A12201	8,300
Supervisor,contr Expend	1,333	A12204	1,530
TOTAL Supervisor	9,333		9,830
Dir of Finance, Pers Serv	8,000	A13101	8,300
Dir of Finance, Contr Expend		A13104	525
TOTAL Dir of Finance	8,000		8,825
Tax Collection,pers Serv	3,000	A13301	3,000
Tax Collection,contr Expend	631	A13304	591
TOTAL Tax Collection	3,631		3,591
Budget, Pers Serv	500	A13401	500
TOTAL Budget	500		500
Assessment, Pers Serv	10,000	A13551	10,000
Assessment, Contr Expend	1,566	A13554	1,707
TOTAL Assessment	11,566		11,707
Clerk,pers Serv	6,000	A14101	6,600
Clerk,contr Expend	961	A14104	736
TOTAL Clerk	6,961		7,336
Law, Pers Serv	2,433	A14201	1,200
TOTAL Law	2,433		1,200
Personnel, Pers Serv	300	A14301	300
TOTAL Personnel	300		300
Records Mgmt, PerS. SerV.	250	A14601	250
TOTAL Records Mgmt	250		250
Buildings, Pers Serv	480	A16201	480
Buildings, Equip & Cap Outlay	3,900	A16202	
Buildings, Contr Expend	9,538	A16204	5,834
TOTAL Buildings	13,918		6,314
Unallocated Insurance, Contr Expend	17,337	A19104	17,418
TOTAL Unallocated Insurance	17,337		17,418
Municipal Assn Dues, Contr Expend	599	A19204	500
TOTAL Municipal Assn Dues	599		500
TOTAL General Government Support	94,870		94,363
Control of Animals, Contr Expend	1,000	A35104	1,000
TOTAL Control of Animals	1,000		1,000
TOTAL Public Safety	1,000		1,000
Public Health Other, Contr Expend	300	A40504	300
TOTAL Public Health Other	300		300
TOTAL Health	300		300

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Street Admin, Pers Serv	42,500	A50101	42,517
TOTAL Street Admin	42,500		42,517
Garage, Contr Expend	10,954	A51324	9,591
TOTAL Garage	10,954		9,591
TOTAL Transportation	53,454		52,108
Veterans Service, Contr Expend	257	A65104	257
TOTAL Veterans Service	257		257
TOTAL Economic Assistance And Opportunity	257		257
Parks, Contr Expend	911	A71104	816
TOTAL Parks	911		816
Adult Recreation, Contr Expend	5,500	A76204	5,500
TOTAL Adult Recreation	5,500		5,500
TOTAL Culture And Recreation	6,411		6,316
Cemetery, Contr Expend	7,500	A88104	7,500
TOTAL Cemetery	7,500		7,500
TOTAL Home And Community Services	7,500		7,500
Social Security, Employer Cont	6,488	A90308	6,546
Worker's Compensation, Empl Bnfts	3,248	A90408	4,221
Unemployment Insurance, Empl Bnfts	528	A90508	469
Hospital & Medical (dental) Ins, Empl Bnft	6,841	A90608	7,183
Other Employee Benefits (spec)	626	A90898	706
Additional Description uniforms			
TOTAL Employee Benefits	17,731		19,125
Debt Principal, Serial Bonds	20,000	A97106	20,000
TOTAL Debt Principal	20,000		20,000
Debt Interest, Serial Bonds	6,282	A97107	5,584
TOTAL Debt Interest	6,282		5,584
TOTAL Expenditures	207,805		206,553
TOTAL Detail Expenditures And Other Uses	207,805		206,553

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	35,287	A8021	46,936
Restated Fund Balance - Beg of Year	35,287	A8022	46,936
ADD - REVENUES AND OTHER SOURCES	219,454		230,465
DEDUCT - EXPENDITURES AND OTHER USES	207,805		206,553
Fund Balance - End of Year	46,936	A8029	70,848

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	182,740	A1049N	194,275
Est Rev - Real Property Tax Items	7,850	A1099N	7,850
Est Rev - Non Property Tax Items	300	A1199N	350
Est Rev - Use of Money And Property	50	A2499N	50
Est Rev - Licenses And Permits	8,500	A2599N	8,600
Est Rev - Miscellaneous Local Sources	650	A2799N	450
Est Rev - State Aid	21,746	A3099N	18,746
TOTAL Estimated Revenues	221,836		230,321
Appropriated Fund Balance	10,000	A599N	5,000
TOTAL Estimated Other Sources	10,000		5,000
TOTAL Estimated Revenues And Other Sources	231,836		235,321

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	108,350	A1999N	107,900
App - Public Safety	1,500	A3999N	1,500
App - Health	300	A4999N	300
App - Transportation	56,500	A5999N	56,500
App - Economic Assistance And Opportunity	275	A6999N	275
App - Culture And Recreation	7,900	A7999N	8,400
App - Home And Community Services	8,000	A8999N	8,000
App - Employee Benefits	22,011	A9199N	25,446
App - Debt Service	27,000	A9899N	27,000
TOTAL Appropriations	231,836		235,321
TOTAL Appropriations And Other Uses	231,836		235,321

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	135	B200	239
Cash In Time Deposits	6,702	B201	6,802
TOTAL Cash	6,837		7,041
TOTAL Assets and Deferred Outflows of Resources	6,837		7,041

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Appropriated Fund Balance	1,000	B914	1,000
Assigned Unappropriated Fund Balance	5,837	B915	6,041
TOTAL Assigned Fund Balance	6,837		7,041
TOTAL Fund Balance	6,837		7,041
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,837		7,041

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	9,498	B1001	9,698
TOTAL Real Property Taxes	9,498		9,698
Zoning Fees	1,501	B2110	1,920
TOTAL Departmental Income	1,501		1,920
Youth Recreation Services, Other Govts	175	B2350	175
TOTAL Intergovernmental Charges	175		175
Interest And Earnings	2	B2401	2
TOTAL Use of Money And Property	2		2
TOTAL Revenues	11,176		11,795
TOTAL Detail Revenues And Other Sources	11,176		11,795

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Safety Inspection, Pers Serv	5,500	B36201	5,500
Safety Inspection, Contr Expend	1,808	B36204	1,727
TOTAL Safety Inspection	7,308		7,227
TOTAL Public Safety	7,308		7,227
Public Health, Contr Expend	100	B40104	100
TOTAL Public Health	100		100
Registrar of Vital Statistics, Pers Serv	250	B40201	250
TOTAL Registrar of Vital Statistics	250		250
TOTAL Health	350		350
Joint Youth Prog, Contr Expend	4,000	B73204	4,000
TOTAL Joint Youth Prog	4,000		4,000
TOTAL Culture And Recreation	4,000		4,000
Social Security , Empl Bnfts	19	B90308	19
TOTAL Employee Benefits	19		19
TOTAL Expenditures	11,677		11,596
TOTAL Detail Expenditures And Other Uses	11,677		11,596

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,338	B8021	6,837
Restated Fund Balance - Beg of Year	7,338	B8022	6,837
ADD - REVENUES AND OTHER SOURCES	11,176		11,795
DEDUCT - EXPENDITURES AND OTHER USES	11,677		11,596
Fund Balance - End of Year	6,837	B8020	7,035

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	9,698	B1049N	9,198
Est. ReV. - Intergovernmental Charges	175	B2399N	175
Est Rev - Use of Money And Property	2	B2499N	2
Est Rev - Licenses And Permits	1,500	B2599N	2,000
TOTAL Estimated Revenues	11,375		11,375
Appropriated Fund Balance	1,000	B599N	1,000
TOTAL Estimated Other Sources	1,000		1,000
TOTAL Estimated Revenues And Other Sources	12,375		12,375

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Public Safety	7,500	B3999N	7,500
App - Health	350	B4999N	350
App - Culture And Recreation	4,000	B7999N	4,000
App - Home And Community Services	500	B8999N	500
App - Employee Benefits	25	B9199N	25
TOTAL Appropriations	12,375		12,375
TOTAL Appropriations And Other Uses	12,375		12,375

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	8,369	DA200	16,185
Cash In Time Deposits	189,365	DA201	229,135
TOTAL Cash	197,733		245,320
Due From Other Funds		DA391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	197,733		245,320

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable		DA600	
TOTAL Accounts Payable	0		0
Accrued Liabilities		DA601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds		DA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Appropriated Fund Balance	40,000	DA914	35,000
Assigned Unappropriated Fund Balance	157,733	DA915	210,320
TOTAL Assigned Fund Balance	197,733		245,320
Unassigned Fund Balance		DA917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	197,733		245,320
TOTAL Liabilities, Deferred Inflows And Fund Balance	197,733		245,320

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	131,187	DA1001	137,042
TOTAL Real Property Taxes	131,187		137,042
Snow Removal Services-Other Govts	114,380	DA2302	151,394
TOTAL Intergovernmental Charges	114,380		151,394
Interest And Earnings	53	DA2401	63
TOTAL Use of Money And Property	53		63
Sales, Other	2,220	DA2655	1,094
Insurance Recoveries	3,243	DA2680	
TOTAL Sale of Property And Compensation For Loss	5,463		1,094
TOTAL Revenues	251,083		289,593
Interfund Transfers		DA5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	251,083		289,593

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Credit Card Fees		DA13754	
	0		0
TOTAL Credit Card Fees	0		0
TOTAL General Government Support	0		0
Machinery, Pers Serv	37,204	DA51301	25,191
Machinery, Equip & Cap Outlay	4,333	DA51302	2,966
Machinery, Contr Expend	47,157	DA51304	46,144
TOTAL Machinery	88,694		74,301
Snow Removal, Pers Serv	50,270	DA51421	57,917
Snow Removal, Contr Expend	71,515	DA51424	53,061
TOTAL Snow Removal	121,785		110,978
Services Other Govts, Pers Serv	25,134	DA51481	28,958
TOTAL Services Other Govts	25,134		28,958
TOTAL Transportation	235,613		214,237
Social Security , Empl Bnfts	8,791	DA90308	8,484
Worker's Compensation, Empl Bnfts	787	DA90408	2,176
Unemployment Insurance, Empl Bnfts	1,619	DA90508	1,420
Disability Insurance, Empl Bnfts	86	DA90558	54
Hospital & Medical (dental) Ins, Empl Bnft	9,801	DA90608	14,362
Other Employee Benefits (spec)	6,865	DA90898	1,200
Additional Description uniforms			
TOTAL Employee Benefits	27,949		27,696
Interfund Loans		DA97957	
TOTAL Debt Interest	0		0
TOTAL Expenditures	263,562		241,933
Transfers, Other Funds		DA99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	263,562		241,933

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	210,214	DA8021	197,736
Restated Fund Balance - Beg of Year	210,214	DA8022	197,736
ADD - REVENUES AND OTHER SOURCES	251,083		289,593
DEDUCT - EXPENDITURES AND OTHER USES	263,562		241,933
Fund Balance - End of Year	197,736	DA8023	245,396

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	137,042	DA1049N	144,766
Est Rev - Departmental Income	2,400	DA1299N	1,000
Est Rev - Use of Money And Property	100	DA2499N	100
Est Rev - Miscellaneous Local Sources	95,734	DA2799N	95,734
Est Rev - State Aid	48,438	DA3099N	48,438
TOTAL Estimated Revenues	283,714		290,038
Appropriated Fund Balance	40,000	DA599N	35,000
TOTAL Estimated Other Sources	40,000		35,000
TOTAL Estimated Revenues And Other Sources	323,714		325,038

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	281,282	DA5999N	284,982
App - Employee Benefits	42,432	DA9199N	40,056
TOTAL Appropriations	323,714		325,038
TOTAL Appropriations And Other Uses	323,714		325,038

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	28,880	DB201	36,105
TOTAL Cash	28,880		36,105
Due From Other Funds		DB391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	28,880		36,105

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2015	EdpCode	2016
Accrued Liabilities		DB601	
TOTAL Accrued Liabilities	0		0
Due To Other Funds		DB630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Appropriated Fund Balance	20,000	DB914	20,000
Assigned Unappropriated Fund Balance	8,880	DB915	16,105
TOTAL Assigned Fund Balance	28,880		36,105
Unassigned Fund Balance		DB917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	28,880		36,105
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,880		36,105

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	80,279	DB1001	83,004
TOTAL Real Property Taxes	80,279		83,004
Interfund Revenues		DB2801	
TOTAL Interfund Revenues	0		0
St Aid, Consolidated Highway Aid	184,850	DB3501	165,493
TOTAL State Aid	184,850		165,493
TOTAL Revenues	265,129		248,497
Interfund Transfers		DB5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	265,129		248,497

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Maint of Streets, Pers Serv	45,375	DB51101	45,008
Maint of Streets, Contr Expend	26,057	DB51104	24,769
TOTAL Maint of Streets	71,432		69,777
Perm Improve Highway, Equip & Cap Outlay	151,189	DB51122	159,610
TOTAL Perm Improve Highway	151,189		159,610
TOTAL Transportation	222,621		229,387
Social Security, Empl Bnfts	3,754	DB90308	3,443
Worker's Compensation, Empl Bnfts	394	DB90408	918
Unemployment Insurance, Empl Bnfts	332	DB90508	850
Disability Insurance, Empl Bnfts	43	DB90558	27
Hospital & Medical (dental) Ins, Empl Bnft	6,664	DB90608	6,246
Other Employee Benefits (spec)	400	DB90898	400
Additional Description uniforms			
TOTAL Employee Benefits	11,587		11,884
Interfund Loans		DB97957	
TOTAL Debt Interest	0		0
TOTAL Expenditures	234,209		241,271
TOTAL Detail Expenditures And Other Uses	234,209		241,271

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,041	DB8021	28,880
Prior Period Adj -Increase In Fund Balance		DB8012	
Prior Period Adj -Decrease In Fund Balance		DB8015	
Restated Fund Balance - Beg of Year	-2,041	DB8022	28,880
ADD - REVENUES AND OTHER SOURCES	265,129		248,497
DEDUCT - EXPENDITURES AND OTHER USES	234,209		241,271
Fund Balance - End of Year	28,880	DB8029	36,106

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	83,004	DB1049N	86,463
Est Rev - State Aid	132,133	DB3099N	132,133
TOTAL Estimated Revenues	215,137		218,596
Appropriated Fund Balance	20,000	DB599N	20,000
TOTAL Estimated Other Sources	20,000		20,000
TOTAL Estimated Revenues And Other Sources	235,137		238,596

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - Transportation	220,508	DB5999N	221,808
App - Employee Benefits	14,629	DB9199N	16,788
TOTAL Appropriations	235,137		238,596
TOTAL Appropriations And Other Uses	235,137		238,596

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

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

Balance Sheet

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

Results of Operation

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Buildings, Equip & Cap Outlay		H16202	
TOTAL Buildings	0		0
TOTAL General Government Support	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
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Analysis of Changes in Fund Balance

Fund Balance - Beginning of Year		H8021	
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Restated Fund Balance - Beg of Year		H8022	
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DEDUCT - EXPENDITURES AND OTHER USES

Fund Balance - End of Year		H8023	
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TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

Balance Sheet

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

Balance Sheet

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Real Property Taxes	51,170	SF1001	53,725
TOTAL Real Property Taxes	51,170		53,725
TOTAL Revenues	51,170		53,725
TOTAL Detail Revenues And Other Sources	51,170		53,725

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fire Protection, Contr Expend	51,170	SF34104	53,725
TOTAL Fire Protection	51,170		53,725
TOTAL Public Safety	51,170		53,725
TOTAL Expenditures	51,170		53,725
TOTAL Detail Expenditures And Other Uses	51,170		53,725

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	9	SF0021	9
Restated Fund Balance - Beg of Year	9	SF0022	9
ADD - REVENUES AND OTHER SOURCES	51,170		53,725
DEDUCT - EXPENDITURES AND OTHER USES	51,170		53,725
Fund Balance - End of Year	9	SF0029	9

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	224	SW200	5,945
Cash In Time Deposits	475	SW201	1,874
TOTAL Cash	699		7,819
TOTAL Assets and Deferred Outflows of Resources	699		7,819

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	699	SW915	7,819
TOTAL Assigned Fund Balance	699		7,819
TOTAL Fund Balance	699		7,819
TOTAL Liabilities, Deferred Inflows And Fund Balance	699		7,819

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Unmetered Water Sales	8,363	SW2142	11,528
Interest & Penalties On Water Rents	1	SW2148	1,799
TOTAL Departmental Income	8,363		13,327
Interest And Earnings		SW2401	0
TOTAL Use of Money And Property	0		0
TOTAL Revenues	8,363		13,327
TOTAL Detail Revenues And Other Sources	8,363		13,327

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Fiscal Agents Fees, Contr Expend	700	SW13804	700
TOTAL Fiscal Agents Fees	700		700
Taxes & Assess On Munic Prop, Contr Expend	425	SW19504	466
TOTAL Taxes & Assess On Munic Prop	425		466
TOTAL General Government Support	1,125		1,166
Water Administration, Pers Serv	500	SW83101	500
Water Administration, Contr Expend	7,525	SW83104	2,612
TOTAL Water Administration	8,025		3,112
Source Supply Pwr & Pump, Contr Expend	1,413	SW83204	867
TOTAL Source Supply Pwr & Pump	1,413		867
Water Purification, Contr Expend	445	SW83304	505
TOTAL Water Purification	445		505
Misc Home & Comm Serv, Contr Expend	500	SW89894	500
TOTAL Misc Home & Comm Serv	500		500
TOTAL Home And Community Services	10,383		4,984
Social Security , Empl Bnfts	54	SW90308	54
TOTAL Employee Benefits	54		54
TOTAL Expenditures	11,561		6,204
TOTAL Detail Expenditures And Other Uses	11,561		6,204

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,897	SW8021	699
Restated Fund Balance - Beg of Year	3,897	SW8022	699
ADD - REVENUES AND OTHER SOURCES	8,363		13,327
DEDUCT - EXPENDITURES AND OTHER USES	11,561		6,204
Fund Balance - End of Year	699	SW8029	7,823

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Real Property Taxes	8,900	SW1049N	12,750
TOTAL Estimated Revenues	8,900		12,750
TOTAL Estimated Revenues And Other Sources	8,900		12,750

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(SW) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	8,345	SW1999N	12,075
App - Home And Community Services	500	SW8999N	600
App-Employee Benefits	55	SW9199N	75
TOTAL Appropriations	8,900		12,750
TOTAL Appropriations And Other Uses	8,900		12,750

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	1,017	TA200	989
TOTAL Cash	1,017		989
TOTAL Assets and Deferred Outflows of Resources	1,017		989

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Other Funds (specify)	1,017	TA85	989
TOTAL Agency Liabilities	1,017		989
TOTAL Liabilities	1,017		989
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,017		989

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Total Non-Current Govt Liabilities	160,000	W129	140,000
TOTAL Provision To Be Made In Future Budgets	160,000		140,000
TOTAL Assets and Deferred Outflows of Resources	160,000		140,000

TOWN OF Burke
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Bonds Payable	160,000	W628	140,000
TOTAL Bond And Long Term Liabilities	160,000		140,000
TOTAL Liabilities	160,000		140,000
TOTAL Liabilities	160,000		140,000

TOWN OF Burke
Statement of Indebtedness
For the Fiscal Year Ending 2016

2/18/2017

County of: Franklin

Municipal Code: 160310100000

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
2013	BOND N	Municipal Building			10/18/2013	10/18/2023	3.49%		\$200,000	\$160,000	\$20,000	\$0	\$0	\$0	\$140,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$160,000	\$20,000	\$0	\$0	\$0	\$140,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$160,000	\$20,000	\$0	\$0	\$0	\$140,000

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$31,303.09
Demand Deposits	9Z2011	\$336,874.81
Time Deposits	9Z2021	
Total		\$368,177.90
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$600,000.00
Total		\$850,000.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Burke
Bank Reconciliation
For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0746	\$11,416	\$0	\$3,472	\$7,944
****-4973	\$62,959	\$0	\$0	\$62,959
****-0738	\$9,842	\$20,069	\$13,726	\$16,185
****-4965	\$285,240	\$0	\$20,000	\$265,240
****-0753	\$239	\$0	\$0	\$239
****-4981	\$6,802	\$0	\$0	\$6,802
****-0761	\$7,406	\$0	\$1,461	\$5,945
****-4999	\$1,874	\$0	\$0	\$1,874
****-0779	\$2,478	\$243	\$1,731	\$989
Total Adjusted Bank Balance				\$368,178
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$368,178
Total Cash Balance All Funds			9ZCASHB *	\$368,177
* Must be equal				

TOWN OF Burke
Local Government Questionnaire
For the Fiscal Year Ending 2016

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

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

Total Full Time Employees:		5			
Total Part Time Employees:		10			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System				
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$18,551.00	5	10	
90408	Worker's Compensation Insurance	\$7,315.00	5	10	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,739.00	4	2	
90558	Disability Insurance	\$81.00	5	10	
90608	Hospital and Medical (Dental) Insurance	\$20,829.00	3		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$2,306.00	5		
Total		\$51,821.00			
Computed Total From Financial Section (comparative purposes only)		\$58,778.13			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$3,851	2,215	gallons	
Diesel Fuel	\$17,317	11,446	gallons	
Fuel Oil	\$1,286	785	gallons	
Natural Gas			cubic feet	
Electricity	\$6,201	19,305	kilowatt-hours	
Coal			tons	
Propane			gallons	

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

Annual OPEB Cost and Net OPEB Obligation

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

Funded Status and Funding Process

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

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, David Vincent, hereby certify that I am the Chief Fiscal Officer of
the Town of Burke, and that the information provided in the annual
financial report of the Town of Burke, for the fiscal year ended 12/31/2016
, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as
the Chief Fiscal Officer of the Town of Burke, and adopted by me as
my signature for use in conjunction with the filing of the Town of Burke's
annual financial report, I am evidencing my express intent to authenticate my certification of the
Town of Burke's annual financial report for the fiscal year ended 12/31/2016
and filed by means of electronic data transmission.

Name of Report Preparer if different
than Chief Fiscal Officer

David Vincent

Name

(518) 572-9714
Telephone Number

Supervisor

Title

PO Box 121, Burke, NY 12917

Official Address

02/18/2017
Date of Certification

(518) 483-6130

Official Telephone Number

TOWN OF Burke
Financial Comments
For the Fiscal Year Ending 2016

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 had to borrow from TW hwy for t/o hwy