

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
CITY of Troy  
County of Rensselaer  
For the Fiscal Year Ended 12/31/2015

\*\*\*\*\*

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

CITY OF Troy

\*\*\* 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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 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.

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	347,014	A200	2,191,293
Cash In Time Deposits	1,288,141	A201	355,051
Petty Cash	6,000	A210	6,899
Cash With Fiscal Agent	9,843,574	A223	9,788,637
<b>TOTAL Cash</b>	<b>11,484,729</b>		<b>12,341,880</b>
Taxes Receivable, Current	1,847,210	A250	2,157,056
Taxes Receivable, Overdue	1,943,105	A260	1,502,560
City School Taxes Receivable	927,672	A290	1,120,807
Taxes Receivable, Pending	481,460	A300	661,917
Tax Sale Certificates		A320	
Property Acquired For Taxes	3,881,769	A330	2,842,533
Allowance For Uncollectible Taxes	-445,000	A342	-425,000
<b>TOTAL Taxes Receivable (net)</b>	<b>8,636,216</b>		<b>7,859,873</b>
Accounts Receivable	2,469,578	A380	2,568,774
<b>TOTAL Other Receivables (net)</b>	<b>2,469,578</b>		<b>2,568,774</b>
Due From Other Funds	1,171,632	A391	837,774
<b>TOTAL Due From Other Funds</b>	<b>1,171,632</b>		<b>837,774</b>
Due From Other Governments	4,667,503	A440	4,532,448
<b>TOTAL Due From Other Governments</b>	<b>4,667,503</b>		<b>4,532,448</b>
Prepaid Expenses	30,490	A480	1,341,884
<b>TOTAL Prepaid Expenses</b>	<b>30,490</b>		<b>1,341,884</b>
Cash In Time Deposits Special Reserves	793,321	A231	
<b>TOTAL Restricted Assets</b>	<b>793,321</b>		<b>0</b>
Miscellaneous Current Assets		A489	720
<b>TOTAL Other</b>	<b>0</b>		<b>720</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>29,253,469</b>		<b>29,483,353</b>

CITY OF Troy  
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	1,299,801	A600	2,218,570
<b>TOTAL Accounts Payable</b>	<b>1,299,801</b>		<b>2,218,570</b>
Accrued Liabilities	447,162	A601	301,423
<b>TOTAL Accrued Liabilities</b>	<b>447,162</b>		<b>301,423</b>
Judgments And Claims Payable	129,389	A686	141,658
Other Liabilities	167,375	A688	1,177
Overpayments & Clearing Account	130,112	A690	128,174
<b>TOTAL Other Liabilities</b>	<b>426,876</b>		<b>271,009</b>
Due To Other Funds	757,858	A630	530,027
<b>TOTAL Due To Other Funds</b>	<b>757,858</b>		<b>530,027</b>
Due To Other Governments	89,861	A631	260,492
Due To City School Districts	2,871,845	A661	3,018,020
Due To County For Tax Levy	5,373,150	A663	4,796,832
<b>TOTAL Due To Other Governments</b>	<b>8,334,856</b>		<b>8,075,344</b>
<b>TOTAL Liabilities</b>	<b>11,266,553</b>		<b>11,396,373</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources	740,029	A691	704,322
Deferred Taxes	5,349,134	A694	4,790,394
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,089,163</b>		<b>5,494,716</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,089,163</b>		<b>5,494,716</b>
Fund Balance			
Not in Spendable Form	30,490	A806	1,341,884
<b>TOTAL Nonspendable Fund Balance</b>	<b>30,490</b>		<b>1,341,884</b>
Workers' Compensation Reserve	23,955	A814	35,011
Unemployment Insurance Reserve	155,419	A815	166,475
Res Snow & Ice Removal Road Repair		A835	44,223
Insurance Reserve	379,434	A863	401,545
Capital Reserve	898,714	A878	1,252,496
Reserve For Debt	9,179,373	A884	9,369,861
<b>TOTAL Restricted Fund Balance</b>	<b>10,636,895</b>		<b>11,269,611</b>
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	153,625	A915	72,593
<b>TOTAL Assigned Fund Balance</b>	<b>153,625</b>		<b>72,593</b>
Unassigned Fund Balance	1,076,743	A917	-91,824
<b>TOTAL Unassigned Fund Balance</b>	<b>1,076,743</b>		<b>-91,824</b>
<b>TOTAL Fund Balance</b>	<b>11,897,753</b>		<b>12,592,264</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>29,253,469</b>		<b>29,483,353</b>

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	18,870,014	A1001	19,940,129
<b>TOTAL Real Property Taxes</b>	<b>18,870,014</b>		<b>19,940,129</b>
Other Payments In Lieu of Taxes	1,135,616	A1081	1,291,470
Interest & Penalties On Real Prop Taxes	695,873	A1090	824,831
<b>TOTAL Real Property Tax Items</b>	<b>20,701,503</b>		<b>2,116,301</b>
Non Prop Tax Dist By County	15,583,166	A1120	15,558,580
Utilities Gross Receipts Tax	561,876	A1130	500,229
Franchises	535,192	A1170	519,199
<b>TOTAL Non Property Tax Items</b>	<b>16,680,234</b>		<b>16,578,008</b>
Treasurer Fees	199,447	A1230	200,656
Comptroller Fees	4,855	A1240	11,842
Assessors Fees	49,258	A1250	36,264
Clerk Fees	9,262	A1255	9,169
Personnel Fees	9,266	A1260	6,183
Attorney Fees	23,125	A1265	36,955
Other General Departmental Income	35,150	A1289	35,905
Police Fees	6,863	A1520	7,698
Safety Inspection Fees	29,093	A1560	27,593
Charges For Demolition of Unsafe Buildings	109,274	A1570	9,487
Other Public Safety Departmental Income	346,344	A1589	322,998
Vital Statistics Fees	69,844	A1603	70,758
Ambulance Charges	1,489,371	A1640	1,900,952
Other Health Departmental Income	8,001	A1689	17,121
Public Works Charges		A1710	
Parking Lots And Garages-No Tax	424,562	A1721	454,183
Parking Meter Fees Non-Taxable	1,835,315	A1741	127,341
Other Transportation Departmental Income	92,767	A1789	75,875
Recreational Concessions	27,297	A2012	31,334
Special Recreational Facility Charges	1,166,058	A2025	1,165,166
Other Culture & Recreation Income	89,529	A2089	88,808
Refuse & Garbage Charges	522,341	A2130	592,567
Other Home & Community Services Income	10,000	A2189	
<b>TOTAL Departmental Income</b>	<b>4,858,522</b>		<b>5,228,855</b>
General Services, Inter Government	80,000	A2210	150,000
Civil Service Charges	71,561	A2220	61,408
Data Processing, Other Govts	39,984	A2228	40,784
Public Safety Services For Other Govts	25,357	A2260	27,048
Transportation Services, Other Govts	37,130	A2300	37,130
Snow Removal Services, Other Govts		A2302	10,000
<b>TOTAL Intergovernmental Charges</b>	<b>254,032</b>		<b>326,370</b>
Interest And Earnings	23,158	A2401	20,554
Rental of Real Property	33,732	A2410	24,116
Commissions	2,208	A2450	1,725
<b>TOTAL Use of Money And Property</b>	<b>59,098</b>		<b>46,395</b>
Business & Occupational License	40,140	A2501	37,605
Games of Chance	150	A2530	80

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Bingo Licenses	9,090	A2540	7,167
Dog Licenses	12,137	A2544	12,331
Building And Alteration Permits	634,408	A2555	591,094
Street Opening Permits	62,604	A2560	78,106
Plumbing Permits	4,686	A2565	4,384
Permits, Other	400	A2590	500
<b>TOTAL Licenses And Permits</b>	<b>763,615</b>		<b>731,267</b>
Fines And Forfeited Bail	993,886	A2610	1,176,920
Forfeitures of Deposits	104,812	A2620	17,954
<b>TOTAL Fines And Forfeitures</b>	<b>1,018,098</b>		<b>1,194,874</b>
Sales of Scrap & Excess Materials	10,430	A2650	4,405
Sales, Other	7,850	A2655	11,630
Insurance Recoveries	14,378	A2680	19,032
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>32,658</b>		<b>35,067</b>
Refunds of Prior Year's Expenditures	657	A2701	4,038
Gifts And Donations	421,025	A2705	471,631
Employees Contributions	807,003	A2709	843,304
Premium On Obligations		A2710	24,822
Unclassified (specify)	56,762	A2770	40,324
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,285,447</b>		<b>1,384,119</b>
Interfund Revenues	1,716,042	A2801	1,575,773
<b>TOTAL Interfund Revenues</b>	<b>1,716,042</b>		<b>1,575,773</b>
St Aid, Revenue Sharing	12,279,463	A3001	12,279,463
St Aid, Mortgage Tax	424,265	A3005	505,767
State Aid Court Facilities	74,497	A3021	77,327
St Aid, Real Property Tax Administration		A3040	
ST. Aid, Records Mgmt.	7,795	A3060	
St Aid - Other (specify)		A3089	
St Aid, Civil Defense	24,227	A3305	
State Aid, Homeland Security		A3306	
St Aid, Other Public Safety	18,203	A3389	24,884
St Aid, Consolidated Highway Aid	725,000	A3501	701,537
St Aid Emergency Disaster Assistance		A3960	2,412
<b>TOTAL State Aid</b>	<b>13,529,223</b>		<b>13,591,390</b>
Fed Aid, Civil Defense	60,299	A4305	57,964
Fed Aid, Crime Control	215,460	A4320	122,747
Fed Aid Other Public Safety	547,587	A4389	524,520
Fed Aid, Emergency Disaster Assistance	105,967	A4960	316,629
<b>TOTAL Federal Aid</b>	<b>929,313</b>		<b>1,021,860</b>
<b>TOTAL Revenues</b>	<b>61,827,785</b>		<b>63,770,408</b>
Interfund Transfers	2,653,610	A5031	2,211,808
<b>TOTAL Interfund Transfers</b>	<b>2,653,610</b>		<b>2,211,808</b>
<b>TOTAL Other Sources</b>	<b>2,653,610</b>		<b>2,211,808</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>64,481,395</b>		<b>65,982,216</b>

CITY OF Troy  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	166,468	A10101	181,695
Legislative Board, Contr Expend	18,742	A10104	12,116
Legislative Board, Empl Bnfts	75,496	A10108	95,379
<b>TOTAL Legislative Board</b>	<b>260,706</b>		<b>289,190</b>
Mayor, Pers Serv	312,677	A12101	294,777
Mayor, Contr Expend	4,442	A12104	2,040
Mayor, Empl Bnfts	119,931	A12108	150,298
<b>TOTAL Mayor</b>	<b>437,050</b>		<b>447,115</b>
Comptroller,pers Serv	625,183	A13151	603,996
Comptroller, Contr Expend	52,110	A13154	71,247
Comptroller, Empl Bnfts	262,954	A13158	280,967
<b>TOTAL Comptroller</b>	<b>940,247</b>		<b>956,210</b>
Auditor, Pers Serv	60,179	A13201	11,880
Auditor, Contr Expend		A13204	
Auditor, Empl Bnfts	35,868	A13208	31,716
<b>TOTAL Auditor</b>	<b>96,047</b>		<b>43,596</b>
Treasurer, Pers Serv	219,727	A13251	159,046
Treasurer, Equip & Cap Outlay		A13252	6,185
Treasurer, Contr Expend	59,841	A13254	66,556
Treasurer, Empl Bnfts	89,814	A13258	104,224
<b>TOTAL Treasurer</b>	<b>369,382</b>		<b>336,011</b>
Purchasing, Pers Serv	70,293	A13451	72,539
Purchasing, Contr Expend	33,710	A13454	20,012
Purchasing, Empl Bnfts	33,635	A13458	36,917
<b>TOTAL Purchasing</b>	<b>137,638</b>		<b>129,468</b>
Assessment, Pers Serv	194,971	A13551	189,176
Assessment, Contr Expend	89,577	A13554	50,839
Assessment, Empl Bnfts	105,263	A13558	105,580
<b>TOTAL Assessment</b>	<b>389,811</b>		<b>345,595</b>
Clerk,pers Serv	140,865	A14101	128,651
Clerk,equip & Cap Outlay	6,028	A14102	
Clerk,contr Expend	67,439	A14104	71,625
Clerk,empl Bnfts	52,334	A14108	53,582
<b>TOTAL Clerk</b>	<b>266,666</b>		<b>253,858</b>
Law, Pers Serv	295,115	A14201	287,474
Law, Contr Expend	273,349	A14204	376,498
Law, Empl Bnfts	162,916	A14208	166,773
<b>TOTAL Law</b>	<b>731,380</b>		<b>830,745</b>
Personnel, Pers Serv	190,139	A14301	153,327
Personnel, Contr Expend	28,210	A14304	28,434
Personnel, Empl Bnfts	87,221	A14308	84,662
<b>TOTAL Personnel</b>	<b>305,570</b>		<b>266,423</b>
Engineer, Pers Serv	270,233	A14401	266,254
Engineer, Contr Expend	9,790	A14404	5,755
Engineer, Empl Bnfts	127,469	A14408	103,236
<b>TOTAL Engineer</b>	<b>407,492</b>		<b>375,245</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Public Works Admin, Pers Serv	189,543	A14901	196,854
Public Works Admin, Equip & Cap Outlay		A14902	
Public Works Admin, Contr Expend	51,178	A14904	52,674
Public Works Admin, Empl Bnfts	77,427	A14908	79,659
<b>TOTAL Public Works Admin</b>	<b>318,148</b>		<b>329,187</b>
Buildings, Pers Serv	468,057	A16201	405,057
Buildings, Contr Expend	1,037,212	A16204	1,054,098
Buildings, Empl Bnfts	261,188	A16208	256,353
<b>TOTAL Buildings</b>	<b>1,766,457</b>		<b>1,715,508</b>
Central Garage, Pers Serv	320,912	A16401	324,271
Central Garage, Equip & Cap Outlay		A16402	11,000
Central Garage, Contr Expend	903,176	A16404	639,549
Central Garage, Empl Bnfts	204,816	A16408	191,202
<b>TOTAL Central Garage</b>	<b>1,428,904</b>		<b>1,166,022</b>
Central Data Process, Pers Serv	326,056	A16801	330,306
Central Data Process & Cap Outlay		A16802	
Central Data Process, Contr Expend	128,170	A16804	150,315
Central Data Process, Empl Bnfts	113,655	A16808	139,800
<b>TOTAL Central Data Process</b>	<b>577,881</b>		<b>620,421</b>
Self Insurance Admin, Contr Expend	150,199	A17104	155,375
<b>TOTAL Self Insurance Admin</b>	<b>150,199</b>		<b>155,375</b>
Unallocated Insurance, Contr Expend	342,407	A19104	293,061
<b>TOTAL Unallocated Insurance</b>	<b>342,407</b>		<b>293,061</b>
Municipal Assn Dues, Contr Expend	14,840	A19204	14,840
<b>TOTAL Municipal Assn Dues</b>	<b>14,840</b>		<b>14,840</b>
Judgements And Claims, Contr Expend	63,069	A19304	290,618
<b>TOTAL Judgements And Claims</b>	<b>63,069</b>		<b>290,618</b>
Taxes & Assess On Munic Prop, Contr Expend	5,844	A19504	18,565
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>5,844</b>		<b>18,565</b>
Other Gen Govt Support, Contr Expend	35,316	A19894	38,655
<b>TOTAL Other Gen Govt Support</b>	<b>35,316</b>		<b>38,655</b>
<b>TOTAL General Government Support</b>	<b>9,035,054</b>		<b>8,915,708</b>
Police, Pers Serv	10,648,502	A31201	10,806,865
Police, Equip & Cap Outlay	2,720	A31202	47,124
Police, Contr Expend	961,538	A31204	1,017,820
Police, Empl Bnfts	5,806,233	A31208	5,843,915
<b>TOTAL Police</b>	<b>17,418,993</b>		<b>17,715,724</b>
Traffic Control, Pers Serv	186,334	A33101	192,200
Traffic Control, Equip & Cap Outlay		A33102	3,850
Traffic Control, Contr Expen	115,543	A33104	98,503
Traffic Control, Empl Bnfts	94,205	A33108	90,872
<b>TOTAL Traffic Control</b>	<b>396,082</b>		<b>385,425</b>
Fire, Pers Serv	9,267,894	A34101	9,055,321
Fire, Equip & Cap Outlay	21,546	A34102	52,622
Fire, Contr Expend	790,090	A34104	866,491

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Fire, Empl Bnfts	5,415,125	A34108	4,602,975
<b>TOTAL Fire</b>	<b>15,494,655</b>		<b>14,577,409</b>
Examining Boards, Pers Serv	3,875	A36101	3,417
Examining Boards, Empl Bnfts	296	A36108	261
<b>TOTAL Examining Boards</b>	<b>4,171</b>		<b>3,678</b>
Safety Inspection, Pers Serv	597,085	A36201	608,818
Safety Inspection, Contr Expend	4,075	A36204	6,634
Safety Inspection, Empl Bnfts	332,818	A36208	321,952
<b>TOTAL Safety Inspection</b>	<b>933,978</b>		<b>937,404</b>
<b>TOTAL Public Safety</b>	<b>34,247,879</b>		<b>33,619,640</b>
Registrar of Vital Statistics, Pers Serv	104,146	A40201	103,467
Registrar of Vital Stat Contr Expend	25,558	A40204	10,188
Registrar of Vital Stat, Empl Bnfts	45,696	A40208	46,234
<b>TOTAL Registrar of Vital Stat</b>	<b>175,400</b>		<b>159,889</b>
<b>TOTAL Health</b>	<b>175,400</b>		<b>159,889</b>
Maint of Streets, Pers Serv	1,492,679	A51101	1,485,068
Maint of Streets, Equip & Cap Outlay		A51102	
Maint of Streets, Contr Expend	2,043,587	A51104	2,056,830
Maint of Streets, Empl Bnfts	649,562	A51108	665,468
<b>TOTAL Maint of Streets</b>	<b>4,185,828</b>		<b>4,207,366</b>
<b>TOTAL Transportation</b>	<b>4,185,828</b>		<b>4,207,366</b>
Special Rec Facility, Pers Serv	1,211,425	A71801	1,184,969
Special Rec Facility, Equip & Cap Outlay		A71802	8,499
Special Rec Facility, Contr Expend	4,866	A71804	571,485
Special Rec Facility, Empl Bnfts	481,469	A71808	496,501
<b>TOTAL Special Rec Facility</b>	<b>2,367,760</b>		<b>2,261,454</b>
Youth Prog, Contr Expend	73,000	A73104	73,000
<b>TOTAL Youth Prog</b>	<b>73,000</b>		<b>73,000</b>
Historical Property, Contr Expend	5,000	A75204	500
<b>TOTAL Historical Property</b>	<b>5,000</b>		<b>500</b>
<b>TOTAL Culture And Recreation</b>	<b>2,445,760</b>		<b>2,334,954</b>
Planning, Pers Serv	678,761	A80201	629,473
Planning, Contr Expend	17,815	A80204	42,376
Planning, Empl Bnfts	314,918	A80208	341,629
<b>TOTAL Planning</b>	<b>1,011,494</b>		<b>1,013,478</b>
Environmental Control, Pers Serv	19,834	A80901	19,500
Environmental Control, Contr Expend	537	A80904	229
Environmental Control, Empl Bnfts	3,523	A80908	3,621
<b>TOTAL Environmental Control</b>	<b>23,894</b>		<b>23,350</b>
Refuse & Garbage, Pers Serv	1,125,473	A81601	1,107,057
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	1,294,876	A81604	1,290,328
Refuse & Garbage, Empl Bnfts	786,741	A81608	748,111
<b>TOTAL Refuse &amp; Garbage</b>	<b>3,207,090</b>		<b>3,145,496</b>
<b>TOTAL Home And Community Services</b>	<b>4,242,478</b>		<b>4,182,324</b>

CITY OF Troy  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Unemployment Insurance, Empl Bnfts	58,538	A90508	63,003
Hospital & Medical (dental) Ins, Empl Bnft	4,061,262	A90608	4,547,289
<b>TOTAL Employee Benefits</b>	<b>4,119,800</b>		<b>4,610,292</b>
Debt Principal, Installment Bonds	310,000	A97206	215,000
Debt Principal, Bond Anticipation Notes		A97306	136,000
Install Pur Debt, Principal	4,657	A97856	90,664
Other Debt, Principal	16,500	A97896	
Debt Principal, State Loans	3,110,296	A97906	3,368,735
<b>TOTAL Debt Principal</b>	<b>3,551,453</b>		<b>3,810,399</b>
Debt Interest, Installment Bonds	8,257	A97207	2,139
Debt Interest, Bond Anticipation Notes	17,400	A97307	35,422
Install Pur Debt, Interest	97,541	A97857	93,073
Debt Interest, State Loans	2,594,463	A97907	2,591,498
<b>TOTAL Debt Interest</b>	<b>2,717,661</b>		<b>2,722,132</b>
<b>TOTAL Expenditures</b>	<b>64,721,313</b>		<b>64,562,704</b>
Transfers, Capital Projects Fund	795,471	A99509	725,000
<b>TOTAL Operating Transfers</b>	<b>795,471</b>		<b>725,000</b>
<b>TOTAL Other Uses</b>	<b>795,471</b>		<b>725,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>65,516,784</b>		<b>65,287,704</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	12,933,150	A8021	11,897,752
Prior Period Adj -Decrease In Fund Balance	9	A8015	
Restated Fund Balance - Beg of Year	12,933,141	A8022	11,897,752
ADD - REVENUES AND OTHER SOURCES	64,481,395		65,982,216
DEDUCT - EXPENDITURES AND OTHER USES	65,516,784		65,287,704
Fund Balance - End of Year	11,897,752	A8029	12,592,264

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	19,611,849	A1049N	20,582,598
Est Rev - Real Property Tax Items	2,046,000	A1099N	1,991,000
Est Rev - Non Property Tax Items	16,500,000	A1199N	17,270,000
Est Rev - Departmental Income	5,652,405	A1299N	5,226,982
Est Rev - Intergovernmental Charges	328,830	A2399N	263,230
Est Rev - Use of Money And Property	52,500	A2499N	55,000
Est Rev - Licenses And Permits	703,000	A2599N	616,000
Est Rev - Fines And Forfeitures	1,281,500	A2649N	1,228,500
Est Rev - Sale of Prop And Comp For Loss	691,500	A2699N	1,190,000
Est Rev - Miscellaneous Local Sources	490,994	A2799N	1,293,500
Est Rev - Interfund Revenues	1,804,462	A2801N	1,771,418
Est Rev - State Aid	13,629,463	A3099N	13,802,075
Est Rev - Federal Aid	635,121	A4099N	503,104
<b>TOTAL Estimated Revenues</b>	<b>63,427,624</b>		<b>65,793,407</b>
Estimated - Interfund Transfer	2,697,000	A5031N	2,222,000
<b>TOTAL Estimated Other Sources</b>	<b>2,697,000</b>		<b>2,222,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>66,124,624</b>		<b>68,015,407</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	10,132,253	A1999N	9,560,955
App - Public Safety	33,653,041	A3999N	35,360,674
App - Health	166,841	A4999N	171,015
App - Transportation	3,956,896	A5999N	3,907,190
App - Culture And Recreation	2,159,455	A7999N	2,206,464
App - Home And Community Services	4,131,057	A8999N	4,110,825
App - Employee Benefits	4,863,003	A9199N	5,005,482
App - Debt Service	6,337,078	A9899N	6,742,802
<b>TOTAL Appropriations</b>	<b>65,399,624</b>		<b>67,065,407</b>
App - Interfund Transfer	725,000	A9999N	950,000
<b>TOTAL Other Uses</b>	<b>725,000</b>		<b>950,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>66,124,624</b>		<b>68,015,407</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	1,926,239	CD200	1,343,015
Cash In Time Deposits	489,858	CD201	846,392
<b>TOTAL Cash</b>	<b>2,416,097</b>		<b>2,189,407</b>
Accounts Receivable	123,016	CD380	120,127
Allowance For Receivables (Credit)		CD389	-24,773
Rehabilitation Loan Receivable	134,427	CD390	125,148
<b>TOTAL Other Receivables (net)</b>	<b>257,443</b>		<b>220,502</b>
Due From State And Federal Government	525,628	CD410	471,813
<b>TOTAL State And Federal Aid Receivables</b>	<b>525,628</b>		<b>471,813</b>
Due From Other Funds	265,842	CD391	138,038
<b>TOTAL Due From Other Funds</b>	<b>265,842</b>		<b>138,038</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,465,010</b>		<b>3,019,760</b>

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CITY OF Troy  
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	384,297	CD600	298,371
<b>TOTAL Accounts Payable</b>	<b>384,297</b>		<b>298,371</b>
Bond Anticipation Notes Payable	1,000,000	CD626	1,000,000
<b>TOTAL Notes Payable</b>	<b>1,000,000</b>		<b>1,000,000</b>
Due To Other Funds	740,492	CD630	309,433
<b>TOTAL Due To Other Funds</b>	<b>740,492</b>		<b>309,433</b>
Due To Other Governments	60,007	CD631	
<b>TOTAL Due To Other Governments</b>	<b>60,007</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,184,796</b>		<b>1,607,804</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	551,964	CD691	510,370
<b>TOTAL Deferred Inflows of Resources</b>	<b>551,964</b>		<b>510,370</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>551,964</b>		<b>510,370</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	728,250	CD915	901,586
<b>TOTAL Assigned Fund Balance</b>	<b>728,250</b>		<b>901,586</b>
Unassigned Fund Balance		CD917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>728,250</b>		<b>901,586</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,465,010</b>		<b>3,019,760</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Community Development Income	315,995	CD2170	677,299
<b>TOTAL Departmental Income</b>	<b>315,995</b>		<b>677,299</b>
Misc Revenue, Other Govts		CD2389	
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>0</b>
Interest And Earnings	668	CD2401	711
<b>TOTAL Use of Money And Property</b>	<b>668</b>		<b>711</b>
Forfeitures of Deposits	431,020	CD2620	117,076
<b>TOTAL Fines And Forfeitures</b>	<b>431,020</b>		<b>117,076</b>
Gifts And Donations	221,020	CD2705	387,350
Unclassified (specify)		CD2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>221,020</b>		<b>387,350</b>
Other Aid (specify)	147,500	CD3089	50,134
St Aid, Public Safety Other	9,000	CD3389	219,136
<b>TOTAL State Aid</b>	<b>156,500</b>		<b>269,270</b>
Federal Aid - Other		CD4089	
Fed Aid, Community Development Act	2,596,821	CD4910	1,101,865
Fed Aid, Other Home And Comm Services	112,928	CD4989	
<b>TOTAL Federal Aid</b>	<b>2,709,749</b>		<b>1,101,865</b>
<b>TOTAL Revenues</b>	<b>3,834,952</b>		<b>2,553,571</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,834,952</b>		<b>2,553,571</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Assessment		CD13552	
<b>TOTAL Assessment</b>	<b>0</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>0</b>
Code Enforcements, Contr Expend	200,000	CD86644	187,500
<b>TOTAL Code Enforcements</b>	<b>200,000</b>		<b>187,500</b>
Rehab Loans & Grant, Equip & Cap Outlay	2,128,113	CD86682	877,458
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>2,128,113</b>		<b>877,458</b>
Administration, Contr Expend	429,624	CD86864	301,824
<b>TOTAL Administration</b>	<b>429,624</b>		<b>301,824</b>
Grants To Municipalities	1,387,530	CD86924	1,013,453
<b>TOTAL Grants To Municipalities</b>	<b>1,387,530</b>		<b>1,013,453</b>
<b>TOTAL Home And Community Services</b>	<b>4,145,267</b>		<b>2,380,235</b>
<b>TOTAL Expenditures</b>	<b>4,145,267</b>		<b>2,380,235</b>
Transfers, Other Funds		CD99019	
<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>4,145,267</b>		<b>2,380,235</b>

CITY OF Troy  
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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,038,565	CD8021	728,250
Restated Fund Balance - Beg of Year	1,038,565	CD8022	728,250
ADD - REVENUES AND OTHER SOURCES	3,834,952		2,553,571
DEDUCT - EXPENDITURES AND OTHER USES	4,145,267		2,380,235
Fund Balance - End of Year	<b>728,250</b>	CD8029	<b>901,586</b>

CITY OF Troy  
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(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	477,387	FX200	2,889,547
Cash In Time Deposits	1,476,281	FX201	137,364
<b>TOTAL Cash</b>	<b>1,953,668</b>		<b>3,026,911</b>
Water Rents Receivable	1,362,667	FX350	1,048,292
Accounts Receivable	56,531	FX380	37,198
Allowance For Receivables (Credit)	-544,511	FX389	-88
<b>TOTAL Other Receivables (net)</b>	<b>874,687</b>		<b>1,085,402</b>
Due From Other Funds	584,225	FX391	607,231
<b>TOTAL Due From Other Funds</b>	<b>584,225</b>		<b>607,231</b>
Due From Other Governments	2,337,190	FX440	463,023
<b>TOTAL Due From Other Governments</b>	<b>2,337,190</b>		<b>463,023</b>
Prepaid Expenses	117,960	FX480	108,584
<b>TOTAL Prepaid Expenses</b>	<b>117,960</b>		<b>108,584</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,867,730</b>		<b>5,291,151</b>

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(FX) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	267,409	FX600	398,714
<b>TOTAL Accounts Payable</b>	<b>267,409</b>		<b>398,714</b>
Accrued Liabilities	45,979	FX601	50,300
<b>TOTAL Accrued Liabilities</b>	<b>45,979</b>		<b>50,300</b>
Overpayments & Clearing Account	47,625	FX690	73,924
<b>TOTAL Other Liabilities</b>	<b>47,625</b>		<b>73,924</b>
Due To Other Funds	2,349,844	FX630	18,779
<b>TOTAL Due To Other Funds</b>	<b>2,349,844</b>		<b>18,779</b>
Bond Interest And Matured Bonds Payable	41,365	FX629	41,365
<b>TOTAL Bond And Long Term Liabilities</b>	<b>41,365</b>		<b>41,365</b>
<b>TOTAL Liabilities</b>	<b>2,752,222</b>		<b>583,082</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	80,111	FX691	18,510
<b>TOTAL Deferred Inflows of Resources</b>	<b>80,111</b>		<b>18,510</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>80,111</b>		<b>18,510</b>
<b>Fund Balance</b>			
Not in Spendable Form	117,960	FX806	108,584
<b>TOTAL Nonspendable Fund Balance</b>	<b>117,960</b>		<b>108,584</b>
Assigned Unappropriated Fund Balance	2,917,437	FX915	4,580,975
<b>TOTAL Assigned Fund Balance</b>	<b>2,917,437</b>		<b>4,580,975</b>
<b>TOTAL Fund Balance</b>	<b>3,035,397</b>		<b>4,689,559</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,867,730</b>		<b>5,291,151</b>

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(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Metered Water Sales	11,747,614	FX2140	12,294,695
Unmetered Water Sales	77,400	FX2142	1,000
Water Service Charges	97,479	FX2144	75,294
Interest & Penalties On Water Rents	175,665	FX2148	173,326
Sale of Electric Power	88,237	FX2150	
<b>TOTAL Departmental Income</b>	<b>12,109,395</b>		<b>12,544,315</b>
Service For Other Govts	33,048	FX2378	33,709
<b>TOTAL Intergovernmental Charges</b>	<b>33,048</b>		<b>33,709</b>
Interest And Earnings	60,443	FX2401	70,132
Rental of Real Property, Individuals	151,998	FX2410	175,452
<b>TOTAL Use of Money And Property</b>	<b>212,441</b>		<b>245,584</b>
Permits, Other	12,265	FX2590	15,030
<b>TOTAL Licenses And Permits</b>	<b>12,265</b>		<b>15,030</b>
Sales of Scrap & Excess Materials	1,456	FX2650	2,117
Sales, Other	35,928	FX2655	41,050
Sales of Equipment	51,798	FX2665	4,600
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>89,182</b>		<b>47,767</b>
Employees Contributions	80,651	FX2709	79,374
Unclassified (specify)	13,099	FX2770	23,078
<b>TOTAL Miscellaneous Local Sources</b>	<b>93,750</b>		<b>102,452</b>
Interfund Revenues	327,000	FX2801	327,000
<b>TOTAL Interfund Revenues</b>	<b>327,000</b>		<b>327,000</b>
State Aid Emergency Disaster	12,092	FX3960	26,393
<b>TOTAL State Aid</b>	<b>12,092</b>		<b>26,393</b>
Fed Aid, Emergency Disaster Assistance	36,275	FX4960	79,177
<b>TOTAL Federal Aid</b>	<b>36,275</b>		<b>79,177</b>
<b>TOTAL Revenues</b>	<b>12,925,449</b>		<b>13,421,427</b>
Interfund Transfers	3,011	FX5031	
<b>TOTAL Interfund Transfers</b>	<b>3,011</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>3,011</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>12,928,460</b>		<b>13,421,427</b>

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(FX) WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Central Garage, Pers Serv	135,159	FX16401	111,254
Central Garage, Equip & Cap Outlay	17	FX16402	2,700
Central Garage, Contr Expend	346,111	FX16404	247,518
Central Garage, Empl Bnfts	77,692	FX16408	56,481
<b>TOTAL Central Garage</b>	<b>558,979</b>		<b>417,953</b>
<b>TOTAL General Government Support</b>	<b>558,979</b>		<b>417,953</b>
Water Administration, Pers Serv	271,566	FX83101	279,429
Water Administration, Equip & Cap Outlay		FX83102	
Water Administration, Contr Expend	2,662,868	FX83104	2,691,873
Water Administration, Empl Bnfts	126,830	FX83108	118,461
<b>TOTAL Water Administration</b>	<b>3,021,264</b>		<b>3,089,763</b>
Source Supply Pwr & Pump, Contr Expend	207,366	FX83204	164,056
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>207,366</b>		<b>164,056</b>
Water Purification, Pers Serv	1,521,109	FX83301	1,518,470
Water Purification, Equip & Cap Outlay	4,316	FX83302	31,821
Water Purification, Contr Expend	1,223,002	FX83304	1,069,471
Water Purification, Empl Bnfts	823,863	FX83308	782,125
<b>TOTAL Water Purification</b>	<b>3,572,290</b>		<b>3,401,887</b>
Water Trans & Distrib, Pers Serv	1,081,511	FX83401	1,108,510
Water Trans & Distrib, Equip & Cap Outlay	6,290	FX83402	5,941
Water Trans & Distrib, Contr Expend	425,220	FX83404	427,164
Water Trans & Distrib, Empl Bnfts	681,238	FX83408	623,518
<b>TOTAL Water Trans &amp; Distrib</b>	<b>2,194,259</b>		<b>2,165,133</b>
<b>TOTAL Home And Community Services</b>	<b>8,995,179</b>		<b>8,820,839</b>
Debt Principal, Serial Bonds	309,923	FX97106	315,807
Debt Principal, Installment Purchase Debt	48,163	FX97856	35,738
	231,511		
<b>TOTAL Debt Principal</b>	<b>358,086</b>		<b>351,545</b>
Debt Interest, Serial Bonds	179,187	FX97107	169,866
Debt Interest, Installment Purchase Debt	36,836	FX97857	35,062
<b>TOTAL Debt Interest</b>	<b>216,023</b>		<b>204,928</b>
<b>TOTAL Expenditures</b>	<b>10,128,267</b>		<b>9,795,265</b>
Transfers, Other Funds	2,472,000	FX99019	1,972,000
Transfers, Capital Projects Fund	1,640,000	FX99509	
<b>TOTAL Operating Transfers</b>	<b>4,112,000</b>		<b>1,972,000</b>
<b>TOTAL Other Uses</b>	<b>4,112,000</b>		<b>1,972,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>14,240,267</b>		<b>11,767,265</b>

CITY OF Troy  
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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	4,347,204	FX8021	3,035,397
Restated Fund Balance - Beg of Year	4,347,204	FX8022	3,035,397
ADD - REVENUES AND OTHER SOURCES	12,928,460		13,421,427
DEDUCT - EXPENDITURES AND OTHER USES	14,240,267		11,767,265
Fund Balance - End of Year	3,035,397	FX8029	4,689,559

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(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	11,990,562	FX1299N	12,122,000
Est Rev-Intergovernmental Charges	35,000	FX2399N	35,000
Est Rev - Use of Money And Property	210,000	FX2499N	210,000
Licenses And Permits	12,000	FX2599N	12,000
Est Rev - Sale of Prop And Comp For Loss	51,000	FX2699N	51,000
Est Rev-Miscellaneous Local Sources	70,705	FX2799N	73,043
Est Rev - Interfund Revenues	327,000	FX2801N	327,000
<b>TOTAL Estimated Revenues</b>	<b>12,696,267</b>		<b>12,830,043</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>12,696,267</b>		<b>12,830,043</b>

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(FX) WATER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	577,535	FX1999N	537,193
App-Home And Community Services	11,542,374	FX8999N	11,731,744
App - Debt Service	576,358	FX9899N	561,106
<b>TOTAL Appropriations</b>	<b>12,696,267</b>		<b>12,830,043</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>12,696,267</b>		<b>12,830,043</b>

CITY OF Troy  
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(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	261,997	G200	1,305,458
Cash In Time Deposits	255,132	G201	210,216
<b>TOTAL Cash</b>	<b>517,129</b>		<b>1,515,674</b>
Sewer Rents Receivable	881,832	G360	1,000,432
Accounts Receivable	1,755	G380	1,201
<b>TOTAL Other Receivables (net)</b>	<b>883,587</b>		<b>1,001,633</b>
Due From Other Funds		G391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	493,201	G440	
<b>TOTAL Due From Other Governments</b>	<b>493,201</b>		<b>0</b>
Prepaid Expenses		G480	16,860
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>16,860</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,893,917</b>		<b>2,534,167</b>

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(G) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	309,272	G600	230,108
<b>TOTAL Accounts Payable</b>	<b>309,272</b>		<b>230,108</b>
Accrued Liabilities	16,534	G601	15,065
<b>TOTAL Accrued Liabilities</b>	<b>16,534</b>		<b>15,065</b>
Due To Other Funds	705,846	G630	1,520,837
<b>TOTAL Due To Other Funds</b>	<b>705,846</b>		<b>1,520,837</b>
<b>TOTAL Liabilities</b>	<b>1,031,652</b>		<b>1,766,010</b>
<b>Fund Balance</b>			
Not in Spendable Form		G806	16,860
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>16,860</b>
Assigned Unappropriated Fund Balance	862,265	G915	751,297
<b>TOTAL Assigned Fund Balance</b>	<b>862,265</b>		<b>751,297</b>
<b>TOTAL Fund Balance</b>	<b>862,265</b>		<b>768,157</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,893,917</b>		<b>2,534,167</b>

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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Sewer Rents	3,070,727	G2120	3,750,985
Sewer Charges	8,048	G2122	4,840
Interest & Penalties On Sewer Accts	113,285	G2128	130,582
<b>TOTAL Departmental Income</b>	<b>3,192,060</b>		<b>3,886,407</b>
Interest And Earnings	152	G2401	253
<b>TOTAL Use of Money And Property</b>	<b>152</b>		<b>253</b>
Employees Contributions	23,140	G2709	25,066
Unclassified (specify)	-3	G2770	61
<b>TOTAL Miscellaneous Local Sources</b>	<b>23,137</b>		<b>25,127</b>
State Aid Emergency Disaster	88,037	G3960	
<b>TOTAL State Aid</b>	<b>88,037</b>		<b>0</b>
Fed Aid, Emergency Disaster Assistance	264,111	G4960	
<b>TOTAL Federal Aid</b>	<b>264,111</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>3,567,496</b>		<b>3,911,787</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,567,496</b>		<b>3,911,787</b>

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(G) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Sanitary Sewers, Pers Serv	873,477	G81201	880,449
Sanitary Sewers, Equip & Cap Outlay	23,843	G81202	21,490
Sanitary Sewers, Contr Expend	1,333,744	G81204	1,604,317
Sanitary Sewers, Empl Brfts	526,056	G81208	525,191
<b>TOTAL Sanitary Sewers</b>	<b>2,757,120</b>		<b>3,031,447</b>
<b>TOTAL Home And Community Services</b>	<b>2,757,120</b>		<b>3,031,447</b>
Debt Principal, Serial Bonds	45,220	G97106	46,410
<b>TOTAL Debt Principal</b>	<b>45,220</b>		<b>46,410</b>
Debt Interest, Serial Bonds	29,128	G97107	28,037
<b>TOTAL Debt Interest</b>	<b>29,128</b>		<b>28,037</b>
<b>TOTAL Expenditures</b>	<b>2,831,468</b>		<b>3,105,894</b>
Transfers, Capital Projects Fund		G99509	900,000
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>900,000</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>900,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,831,468</b>		<b>4,005,894</b>

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	126,236	G8021	862,264
Restated Fund Balance - Beg of Year	126,236	G8022	862,264
ADD - REVENUES AND OTHER SOURCES	3,567,496		3,911,787
DEDUCT - EXPENDITURES AND OTHER USES	2,831,468		4,005,894
Fund Balance - End of Year	862,264	G8029	768,157

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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	4,281,553	G1299N	4,304,252
Est Rev-Intergovernmental Charges	100	G2399N	100
Est Rev - Use of Money And Property	1,000	G2499N	1,000
Est Rev-Miscellaneous Local Sources	27,221	G2799N	26,955
<b>TOTAL Estimated Revenues</b>	<b>4,309,874</b>		<b>4,332,307</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,309,874</b>		<b>4,332,307</b>

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(G) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	48,652	G1999N	102,000
App - Home And Community Services	4,200,517	G8999N	2,653,259
App - Debt Service	60,705	G9899N	74,548
<b>TOTAL Appropriations</b>	<b>4,309,874</b>		<b>2,829,807</b>
App - Interfund Transfer		G9999N	1,502,500
<b>TOTAL Other Uses</b>	<b>0</b>		<b>1,502,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,309,874</b>		<b>4,332,307</b>

OS

OS

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	399,492	H200	10,551,867
Cash In Time Deposits	1,202,333	H201	210,524
Cash With Fiscal Agent	2,500	H223	2,500
<b>TOTAL Cash</b>	<b>1,604,325</b>		<b>10,764,891</b>
Due From Other Funds	3,076,503	H391	451,406
<b>TOTAL Due From Other Funds</b>	<b>3,076,503</b>		<b>451,406</b>
Due From Other Governments	3,995,095	H440	3,092,200
<b>TOTAL Due From Other Governments</b>	<b>3,995,095</b>		<b>3,092,200</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,675,923</b>		<b>14,308,497</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	1,355,533	H600	1,480,521
<b>TOTAL Accounts Payable</b>	<b>1,355,533</b>		<b>1,480,521</b>
Retained Percentages-Contracts Payable		H605	
<b>TOTAL Retained Percentages</b>	<b>0</b>		<b>0</b>
Bond Anticipation Notes Payable	4,083,000	H626	10,924,000
<b>TOTAL Notes Payable</b>	<b>4,083,000</b>		<b>10,924,000</b>
Due To Other Funds	9,964	H630	77,702
<b>TOTAL Due To Other Funds</b>	<b>9,964</b>		<b>77,702</b>
Due To Other Governments	136,250	H631	136,250
<b>TOTAL Due To Other Governments</b>	<b>136,250</b>		<b>136,250</b>
<b>TOTAL Liabilities</b>	<b>5,584,747</b>		<b>12,618,473</b>
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,925,560	H691	1,872,789
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,925,560</b>		<b>1,872,789</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>3,925,560</b>		<b>1,872,789</b>
Fund Balance			
Assigned Unappropriated Fund Balance	5,040,375	H915	2,713,436
<b>TOTAL Assigned Fund Balance</b>	<b>5,040,375</b>		<b>2,713,436</b>
Unassigned Fund Balance	-5,874,759	H917	-2,896,201
<b>TOTAL Unassigned Fund Balance</b>	<b>-5,874,759</b>		<b>-2,896,201</b>
<b>TOTAL Fund Balance</b>	<b>-834,384</b>		<b>-182,765</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>8,675,923</b>		<b>14,308,497</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	1,202	H2401	1,738
<b>TOTAL Use of Money And Property</b>	<b>1,202</b>		<b>1,738</b>
Refunds of Prior Year's Expenditures		H2701	
Unclassified (specify)	1,037	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,037</b>		<b>0</b>
St Aid-Capital Projects		H3097	
St Aid, Consolidated Highway Aid	359,481	H3501	
St Aid, Trans Cap Grants (spec)	40,523	H3597	1,354,017
St Aid, Culture & Rec-Capital Proj	15,872	H3897	275,699
State Aid Emergency Disaster		H3960	280,756
<b>TOTAL State Aid</b>	<b>415,876</b>		<b>1,910,472</b>
Fed Aid, Transp Cap Proj	204,215	H4597	2,848,764
Fed Aid, Emergency Disaster Assistance		H4960	1,780,714
<b>TOTAL Federal Aid</b>	<b>204,215</b>		<b>4,629,478</b>
<b>TOTAL Revenues</b>	<b>622,330</b>		<b>6,541,688</b>
Interfund Transfers	2,435,471	H5031	725,000
<b>TOTAL Interfund Transfers</b>	<b>2,435,471</b>		<b>725,000</b>
Bans Redeemed From Appropriations		H5731	136,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>136,000</b>
<b>TOTAL Other Sources</b>	<b>2,435,471</b>		<b>861,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,057,801</b>		<b>7,402,688</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Assessment, Equip & Cap Outlay		H13552	
<b>TOTAL Assessment</b>	<b>0</b>		<b>0</b>
Buildings, Equip & Cap Outlay		H16202	369,721
<b>TOTAL Buildings</b>	<b>0</b>		<b>369,721</b>
Central Garage, Equip & Cap Outlay	844,080	H16402	690,020
<b>TOTAL Central Garage</b>	<b>844,080</b>		<b>690,020</b>
<b>TOTAL General Government Support</b>	<b>844,080</b>		<b>1,059,741</b>
Fire, Equip & Cap Outlay	131,301	H34102	336,501
<b>TOTAL Fire</b>	<b>131,301</b>		<b>336,501</b>
<b>TOTAL Public Safety</b>	<b>131,301</b>		<b>336,501</b>
Maint of Bridges, Equip & Cap Outlay	1,637,726	H51202	1,913,617
<b>TOTAL Maint of Bridges</b>	<b>1,637,726</b>		<b>1,913,617</b>
Highway, Capital Projects	1,402,163	H51972	1,167,703
<b>TOTAL Highway</b>	<b>1,402,163</b>		<b>1,167,703</b>
<b>TOTAL Transportation</b>	<b>3,039,889</b>		<b>3,081,320</b>
Economic Dev, Equip & Cap Outlay		H64972	
<b>TOTAL Economic Dev</b>	<b>0</b>		<b>0</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>0</b>		<b>0</b>
Parks, Equip & Cap Outlay	285,025	H71102	889,280
<b>TOTAL Parks</b>	<b>285,025</b>		<b>889,280</b>
Special Rec Facility, Equip & Cap Outlay	450,769	H71802	43,990
<b>TOTAL Special Rec Facility</b>	<b>450,769</b>		<b>43,990</b>
<b>TOTAL Culture And Recreation</b>	<b>735,794</b>		<b>933,270</b>
Water Administration, Equip & Cap Outlay	27,966	H83102	18,257
<b>TOTAL Water Administration</b>	<b>27,966</b>		<b>18,257</b>
Water Purification, Equip & Cap Outlay	444,450	H83302	32,505
<b>TOTAL Water Purification</b>	<b>444,450</b>		<b>32,505</b>
Water Trans & Distrib, Equip & Cap Outlay	196,779	H83402	225,144
<b>TOTAL Water Trans &amp; Distrib</b>	<b>196,779</b>		<b>225,144</b>
Water Capital Projects, Equip & Cap Outlay	116,986	H83972	0
<b>TOTAL Water Capital Projects</b>	<b>116,986</b>		<b>0</b>
Flood & Erosion Control, Equip & Cap Outla		H87452	996,593
<b>TOTAL Flood &amp; Erosion Control</b>	<b>0</b>		<b>996,593</b>
<b>TOTAL Home And Community Services</b>	<b>786,181</b>		<b>1,272,499</b>
<b>TOTAL Expenditures</b>	<b>5,537,245</b>		<b>6,683,331</b>
Transfers, Other Funds	4,188	H99019	67,738
<b>TOTAL Operating Transfers</b>	<b>4,188</b>		<b>67,738</b>
<b>TOTAL Other Uses</b>	<b>4,188</b>		<b>67,738</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>5,541,433</b>		<b>6,751,069</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	1,649,248	H8021	-834,384
Restated Fund Balance - Beg of Year	1,649,248	H8022	-834,384
ADD - REVENUES AND OTHER SOURCES	3,057,801		7,402,688
DEDUCT - EXPENDITURES AND OTHER USES	5,541,433		6,751,069
Fund Balance - End of Year	-834,384	H8029	-182,765

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Land	1,313,405	K101	1,419,040
Buildings	45,533,629	K102	45,903,580
Machinery And Equipment	22,405,011	K104	23,829,592
Infrastructure	152,258,609	K106	152,258,609
<b>TOTAL Fixed Assets (net)</b>	<b>221,510,654</b>		<b>223,410,821</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>221,510,654</b>		<b>223,410,821</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	221,510,654	K159	223,410,821
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>221,510,654</b>		<b>223,410,821</b>
<b>TOTAL Fund Balance</b>	<b>221,510,654</b>		<b>223,410,821</b>
<b>TOTAL</b>	<b>221,510,654</b>		<b>223,410,821</b>

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	394,743	TA200	1,238,844
Cash In Time Deposits	665,360	TA201	253,209
<b>TOTAL Cash</b>	<b>1,060,103</b>		<b>1,492,053</b>
Securities And Mortgages	36,338	TA455	36,338
<b>TOTAL Investments</b>	<b>36,338</b>		<b>36,338</b>
Due From Other Funds	49,132	TA391	7,213
<b>TOTAL Due From Other Funds</b>	<b>49,132</b>		<b>7,213</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,145,573</b>		<b>1,535,604</b>

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	583,986	TA630	486,737
<b>TOTAL Due To Other Funds</b>	<b>583,986</b>		<b>486,737</b>
Consolidated Payroll		TA10	
State Retirement	44,181	TA18	61,443
Guaranty & Bid Deposits	180,203	TA30	342,365
Other Funds (specify)	337,203	TA85	645,059
<b>TOTAL Agency Liabilities</b>	<b>561,587</b>		<b>1,048,867</b>
<b>TOTAL Liabilities</b>	<b>1,145,573</b>		<b>1,535,604</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,145,573</b>		<b>1,535,604</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	522	V200	522
Cash With Fiscal Agent	3,211,256	V223	3,201,589
<b>TOTAL Cash</b>	<b>3,211,778</b>		<b>3,202,111</b>
Due From Other Funds	1,177	V391	902,376
<b>TOTAL Due From Other Funds</b>	<b>1,177</b>		<b>902,376</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,212,955</b>		<b>4,104,487</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		V600	
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>0</b>
Due To Other Funds	522	V630	522
<b>TOTAL Due To Other Funds</b>	<b>522</b>		<b>522</b>
<b>TOTAL Liabilities</b>	<b>522</b>		<b>522</b>
<b>Fund Balance</b>			
Reserve For Debt	3,211,256	V884	3,201,589
Other Restricted Fund Balance		V899	900,000
<b>TOTAL Restricted Fund Balance</b>	<b>3,211,256</b>		<b>4,101,589</b>
Assigned Unappropriated Fund Balance	1,177	V915	2,376
<b>TOTAL Assigned Fund Balance</b>	<b>1,177</b>		<b>2,376</b>
Unassigned Fund Balance		V917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>3,212,433</b>		<b>4,103,965</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,212,955</b>		<b>4,104,487</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	194,905	V2401	169,249
<b>TOTAL Use of Money And Property</b>	<b>194,905</b>		<b>169,249</b>
<b>TOTAL Revenues</b>	<b>194,905</b>		<b>169,249</b>
Interfund Transfers	1,177	V5031	901,198
<b>TOTAL Interfund Transfers</b>	<b>1,177</b>		<b>901,198</b>
<b>TOTAL Other Sources</b>	<b>1,177</b>		<b>901,198</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>196,082</b>		<b>1,070,447</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Govt Support, Contr Bnfts	5,647	V19894	5,647
<b>TOTAL Other Govt Support</b>	<b>5,647</b>		<b>5,647</b>
<b>TOTAL General Government Support</b>	<b>5,647</b>		<b>5,647</b>
<b>TOTAL Expenditures</b>	<b>5,647</b>		<b>5,647</b>
Transfers, Other Funds	181,610	V99019	173,268
<b>TOTAL Operating Transfers</b>	<b>181,610</b>		<b>173,268</b>
<b>TOTAL Other Uses</b>	<b>181,610</b>		<b>173,268</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>187,257</b>		<b>178,915</b>

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(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	3,203,608	V8021	3,212,433
Restated Fund Balance - Beg of Year	3,203,608	V8022	3,212,433
ADD - REVENUES AND OTHER SOURCES	196,082		1,070,447
DEDUCT - EXPENDITURES AND OTHER USES	187,257		178,915
Fund Balance - End of Year	3,212,433	V8029	4,103,965

2014

2015

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	103,849,314	W129	107,827,084
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>103,849,314</b>		<b>107,827,084</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>103,849,314</b>		<b>107,827,084</b>

103,849

103,849

CITY OF Troy  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
State Loans Payable	37,879,391	W619	33,720,350
<b>TOTAL Notes Payable</b>	<b>37,879,391</b>		<b>33,720,350</b>
Other Post Employment Benefits	42,361,417	W683	51,843,564
Landfill Closure & Post Closure Liability	390,000	W684	360,000
Installment Purchase Debt	2,944,794	W685	2,818,392
Judgments And Claims Payable	80,000	W686	64,000
Compensated Absences	5,399,773	W687	5,094,062
<b>TOTAL Other Liabilities</b>	<b>51,175,984</b>		<b>60,180,018</b>
Due To Other Governments		W631	
Due To Employees' Retirement System	8,973,989	W637	8,683,983
<b>TOTAL Due To Other Governments</b>	<b>8,973,989</b>		<b>8,683,983</b>
Bonds Payable	5,819,950	W628	5,242,733
<b>TOTAL Bond And Long Term Liabilities</b>	<b>5,819,950</b>		<b>5,242,733</b>
<b>TOTAL Liabilities</b>	<b>103,849,314</b>		<b>107,827,084</b>
<b>TOTAL Liabilities</b>	<b>103,849,314</b>		<b>107,827,084</b>

91,10

CITY OF Troy  
Statement of Indebtedness  
For the Fiscal Year Ending 2015

County of: Rensselaer

Municipal Code: 380257000000

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
2001	BOND E	Water - EFC D016810			12/05/2001	12/05/2022	3.25%		\$3,390,000	\$1,628,700	\$180,807	\$0	\$0		\$1,447,893
2004	BOND E	Sewer-EFC C4-54890200			09/23/2004	12/05/2022	2.38%		\$1,625,890	\$1,201,250	\$46,410	\$0	\$0		\$1,154,840
2007	BOND E	Water- EFC C4-54890400			07/26/2007	09/01/2036	4.435%		\$3,136,108	\$2,540,000	\$90,000	\$0	\$0		\$2,450,000
2000	BOND E	Water - EFC D015707			09/01/1999	12/01/2019	0.00%			\$235,000	\$45,000	\$0	\$0		\$190,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$5,604,950	\$362,217	\$0	\$0	\$0	\$5,242,733
2012	IPC E	fire truck			03/01/2012	03/01/2027	4.23%		\$738,648	\$664,512	\$39,428	\$0	\$0		\$625,084
2013	IPC E	Siemens Energy AUD Water Plant			09/27/2011	07/01/2027	4.288%			\$830,740	\$35,738	\$0	\$0		\$795,002
2013	IPC E	Siemens Energy AUD City Bldgs			09/27/2011	07/01/2029	4.547%			\$1,449,541	\$51,236	\$0	\$0		\$1,398,305
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$2,944,793	\$126,402	\$0	\$0	\$0	\$2,818,391
2002	SAL E	accreted interest			01/01/2002	12/01/2002	0.00%		\$1,703,674	\$322,045	\$0	\$0	(\$322,045)		\$0
2003	SAL E	Accreted Interest			01/01/2003	12/01/2022	0.00%		\$1,562,495	\$1,562,495	\$0	\$0	(\$468,261)		\$1,094,234
2005	SAL E	Accreted Interest			01/01/2005	12/01/2022	0.00%		\$1,159,332	\$1,159,332	\$0	\$0	\$0		\$1,159,332
2006	SAL E	Accreted Interest			01/01/2006	12/01/2022	0.00%		\$945,508	\$945,508	\$0	\$0	\$0		\$945,508
2008	SAL E	Accreted Interest			01/01/2008	12/01/2022	0.00%		\$614,183	\$614,183	\$0	\$0	\$0		\$614,183
2009	SAL E	Accreted Interest			01/01/2009	12/01/2022	0.00%		\$539,569	\$539,569	\$0	\$0	\$0		\$539,569
2010	SAL E	Accreted Interest			01/01/2010	12/01/2022	0.00%		\$277,658	\$277,658	\$0	\$0	\$0		\$277,658
2010	SAL E	General			11/18/2010	01/15/2022	0.00%		\$15,620,000	\$10,980,000	\$1,875,000	\$0	\$0		\$9,105,000
2001	SAL E	general			11/01/1996	12/01/2022	5.71%			\$864,600	\$0	\$0	\$0		\$864,600
2004	SAL E	Accreted Interest			01/01/2004	12/01/2022	0.00%		\$1,354,379	\$1,354,379	\$0	\$0	\$0		\$1,354,379
2001	SAL E	state loan			11/01/1996	12/01/2022	5.71%			\$16,933,434	\$1,193,735	\$0	\$0		\$15,739,699
2007	SAL E	Accreted Interest			01/01/2007	12/01/2022	0.00%		\$761,188	\$761,188	\$0	\$0	\$0		\$761,188
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$36,314,391	\$3,068,735	\$0	(\$790,306)	\$0	\$32,455,350
2013	BAN N	General-Tropical Storm Irene			02/13/2013	02/11/2016	0.79%		\$1,500,000	\$1,500,000	\$66,000	\$0	\$0		\$1,434,000
2015	BAN N	Court Facilities			02/11/2015	02/11/2016	0.45%		\$1,550,000	\$0	\$0	\$0	\$0		\$1,550,000
2013	BAN N	Golf Course Improvement			10/10/2013	08/05/2016	1.75%		\$1,500,000	\$1,500,000	\$70,000	\$0	\$0		\$1,430,000
2015	BAN N	Pawling Ave Traffic Signal Sys			08/06/2015	08/05/2016	1.75%		\$1,275,000	\$0	\$0	\$0	\$0		\$1,275,000
2014	BAN N	Var Equipment Purchase			08/07/2014	08/05/2016	0.67%		\$1,083,000	\$1,083,000	\$0	\$0	\$0		\$1,083,000

CITY OF Troy  
Statement of Indebtedness  
For the Fiscal Year Ending 2015

5/11/2016

County of: Rensselaer

Municipal Code: 380257000000

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
2015	BAN N	Sea Wall			05/06/2015	05/06/2016	1.125%		\$1,327,000	\$0			\$0		\$1,327,000
2014	BAN N	Building Demolition			08/07/2014	08/05/2016	0.67%		\$1,000,000	\$1,000,000	\$0	\$0	\$0		\$1,000,000
2015	BAN N	Spring Ave Bridge			05/06/2015	05/09/2016	0.74%		\$2,000,000	\$0			\$0		\$2,000,000
2015	BAN N	var equipment purchase			05/06/2015	05/06/2016	0.85%		\$825,000	\$0			\$0		\$825,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$6,977,000	\$5,083,000	\$136,000	\$0	\$0	\$0	\$11,924,000
2010	BOND N	General			05/25/2010	05/15/2015	1.50%		\$1,000,000	\$215,000	\$215,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$215,000	\$215,000	\$0	\$0	\$0	\$0
2000	SAL N	general			01/01/1999	01/15/2019	4.52%			\$1,565,000	\$300,000	\$0	\$0		\$1,265,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,565,000	\$300,000	\$0	\$0	\$0	\$1,265,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$6,977,000	\$51,727,134	\$4,208,354	\$0	(\$790,306)	\$0	\$53,705,474

CITY OF Troy  
 Schedule of Time Deposits and Investments  
 For the Fiscal Year Ending 2015

	<u>EDP Code</u>	<u>Amount</u>
<b>CASH:</b>		
On Hand	9Z2001	_____
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		<u>\$0.00</u>
<b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	_____
Collateralized with securities held in possession of municipality or its agent	9Z2014A	_____
Total		<u>\$0.00</u>
<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	_____

CITY OF Troy  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****_	\$0	\$0	\$0	\$0
*****-9054	\$176,955	\$720	\$0	\$177,675
*****-9062	\$21,193	\$0	\$0	\$21,193
*****-0379	\$100	\$0	\$100	\$0
*****-0007	\$5,709,995	\$106,667	\$0	\$5,816,662
*****-0015	\$219,019	\$0	\$0	\$219,019
*****-0023	\$1,323,220	\$27,645	\$75	\$1,350,790
*****-0031	\$85,061	\$0	\$0	\$85,061
*****-0049	\$34,191	\$0	\$0	\$34,191
*****-0056	\$5,272,661	\$0	\$0	\$5,272,661
*****-0064	\$117,556	\$0	\$0	\$117,556
*****-0072	\$47,578	\$0	\$0	\$47,578
*****-0080	\$24,623	\$0	\$0	\$24,623
*****-0098	\$4,777	\$0	\$0	\$4,777
*****-0106	\$347,525	\$0	\$0	\$347,525
*****-0114	\$210,047	\$0	\$0	\$210,047
*****-0122	\$2,368	\$0	\$0	\$2,368
*****-0130	\$52,406	\$0	\$0	\$52,406
*****-0148	\$298,255	\$0	\$0	\$298,255
*****-0155	\$522	\$0	\$0	\$522
*****-0197	\$349,234	\$106	\$0	\$349,340
*****-0205	\$440,402	\$0	\$0	\$440,402
*****-0221	\$17,561	\$0	\$0	\$17,561
*****-0239	\$52,949	\$0	\$0	\$52,949
*****-0262	\$42,941	\$13,188	\$67	\$56,062
*****-0346	\$13	\$0	\$0	\$13
*****-0411	\$118,856	\$0	\$0	\$118,856
*****-0445	\$236,135	\$0	\$0	\$236,135
*****-0460	\$551,393	\$0	\$0	\$551,393
*****-0486	\$1,193,927	\$0	\$0	\$1,193,927

CITY OF Troy  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0494	\$853,003	\$0	\$0	\$853,003
****-0502	\$1,231,180	\$0	\$0	\$1,231,180
****-0066	\$123,135	\$0	\$0	\$123,135
****-0108	\$102,462	\$0	\$0	\$102,462
****-0125	\$788,396	\$535	\$389,015	\$399,916
****-0505	\$357,267	\$0	\$0	\$357,267
****-0554	\$789,172	\$6,479	\$0	\$795,651
****-0411	\$431,819	\$0	\$296,796	\$135,023
****-1385	\$123,301	\$0	\$0	\$123,301
****-7884	\$89,097	\$0	\$0	\$89,097
****-2468	\$223,720	\$0	\$0	\$223,720
****-FA	\$12,992,726	\$0	\$0	\$12,992,726
	Total Adjusted Bank Balance			\$34,526,028
	Petty Cash			\$6,899.00
	Adjustments			\$.00
	Total Cash		9ZCASH *	\$34,532,927
	Total Cash Balance All Funds		9ZCASHB *	\$34,532,927

\* Must be equal

CITY OF Troy  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

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

CITY OF Troy  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2015

Total Full Time Employees:		492			
Total Part Time Employees:		65			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System		250	65	
90158	Police and Fire Retirement		242		
90258	Local Pension Fund				1
90308	Social Security				76
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance		472	6	468
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$0.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$21,757,955.00</b>			

CITY OF Troy  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CITY OF Troy  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2015

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$15,908,083.00
3. Interest on Net OPEB Obligation	\$1,694,457.00
4. Adjustment to Annual Required Contribution	(\$2,449,765.00)
5. Annual OPEB Expense	\$15,152,775.00
6. Less: Actual Contribution Made	\$5,670,628.00
7. Increase in Net OPEB Obligation	\$9,482,147.00
8. Net OPEB Obligation - beginning of year	\$42,361,417.00
9. Net OPEB Obligation - end of year	\$51,843,564.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$51,843,564.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	37.42%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$175,718,816.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$175,718,816.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
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	01/01/2015
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Joseph A. Mazzariello, hereby certify that I am the Chief Fiscal Officer of the City of Troy, New York, and that the information provided in the annual financial report of the City of Troy, New York, for the fiscal year ended 12/31/2015, 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 City of Troy, New York, and adopted by me as my signature for use in conjunction with the filing of the City of Troy, New York 's annual financial report, I am evidencing my express intent to authenticate my certification of the City of Troy, New York's annual financial report for the fiscal year ended 12/31/2015 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

(518) 279-7110  
Telephone Number

04/29/2016  
Date of Certification

Joseph A. Mazzariello  
Name

Deputy City Comptroller  
Title

433 River Street Suite 5001  
Official Address

(518) 279-7110  
Official Telephone Number

CITY OF Troy  
Financial Comments  
For the Fiscal Year Ending 2015