



VILLAGE OF BROCKPORT

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Website: www.brockportny.org

The Victorian Village on the Erie Canal
Preserve America Community
Listed on the State and National Registers of Historic Places
Certified Local Government
Tree City USA Community
Erie Canalway Heritage Award of Excellence
Climate Smart Community

VILLAGE OF BROCKPORT
ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
FOR FISCAL YEAR ENDED 05/31/16

PLEASE TAKE NOTICE that on 8/22/16 the Village Treasurer filed the annual financial report update document (AUD) for the Village of Brockport for the fiscal year ended 05/31/16, with the Office of the New York State Comptroller, the Village's external auditors, the Village Board and Village Clerk. Said report has been posted to the Village website at www.brockportny.org and may be examined at Village Hall during regular business hours.

Leslie Ann Morelli
Brockport Village Clerk

For publication in the 8/28/16 edition of Suburban News.

For posting on Village website and Village Hall bulletin board.

Mayor Margaret B. Blackman
Trustee/Deputy Mayor William G. Andrews
Trustees Annette M. Crane, Katherine J. Kristansen, John D. LaPierre

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
VILLAGE of Brockport
County of Monroe
For the Fiscal Year Ended 05/31/2016

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

VILLAGE OF Brockport

*** 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
- (CM) MISCELLANEOUS SPECIAL REV
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (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.

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	8,176	A200	12,785
Cash In Time Deposits	1,933,431	A201	2,057,950
Petty Cash	390	A210	390
TOTAL Cash	1,941,997		2,071,125
Tax Sale Certificates	8,614	A320	8,614
TOTAL Taxes Receivable (net)	8,614		8,614
Accounts Receivable	23,545	A380	32,341
TOTAL Other Receivables (net)	23,545		32,341
Due From Other Funds	19	A391	
TOTAL Due From Other Funds	19		0
Due From Other Governments Additional Description Sales Tax	271,054	A440	265,544
TOTAL Due From Other Governments	271,054		265,544
Prepaid Expenses Additional Description Workers Comp.	55,247	A480	57,336
TOTAL Prepaid Expenses	55,247		57,336
Cash In Time Deposits Special Reserves	757,768	A231	868,468
TOTAL Restricted Assets	757,768		868,468
TOTAL Assets and Deferred Outflows of Resources	3,058,244		3,303,429

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Balance Sheet

Code Description	2015	Edp Code	2016
Accounts Payable	36,873	A600	1,715
TOTAL Accounts Payable	36,873		1,715
Accrued Liabilities	103,714	A601	87,212
Additional Description Accrued Payroll			
TOTAL Accrued Liabilities	103,714		87,212
Due To Other Funds	5,069	A630	
TOTAL Due To Other Funds	5,069		0
Due To Employees' Retirement System	65,865	A637	64,618
TOTAL Due To Other Governments	65,865		64,618
TOTAL Liabilities	211,521		163,545
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	13,263
Additional Description Court Jan 2016 Receipts			
TOTAL Deferred Inflows of Resources	0		13,263
TOTAL Deferred Inflows of Resources	0		13,263
Fund Balance			
Not in Spendable Form	55,247	A806	
TOTAL Nonspendable Fund Balance	55,247		0
Workers' Compensation Reserve	256,801	A814	256,861
Reserve for Emp Benefits & Acc Liabilities	356,007	A867	353,413
Capital Reserve	144,960	A878	258,194
TOTAL Restricted Fund Balance	757,768		868,468
Assigned Appropriated Fund Balance	275,000	A914	275,000
Assigned Unappropriated Fund Balance	55,872	A915	19,640
Additional Description Encumbrances			
TOTAL Assigned Fund Balance	330,872		294,640
Unassigned Fund Balance	1,702,837	A917	1,973,513
TOTAL Unassigned Fund Balance	1,702,837		1,973,513
TOTAL Fund Balance	2,848,724		3,136,621
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,058,244		3,303,429

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	Edp Code	2016
Revenues			
Real Property Taxes	2,600,390	A1001	2,644,082
TOTAL Real Property Taxes	2,600,390		2,644,082
Other Payments In Lieu of Taxes	12,704	A1081	13,348
Interest & Penalties On Real Prop Taxes	12,194	A1090	13,924
TOTAL Real Property Tax Items	24,898		27,272
Non Prop Tax Dist By County	1,608,007	A1120	1,642,524
Utilities Gross Receipts Tax	77,249	A1130	66,051
Franchises	70,534	A1170	70,824
TOTAL Non Property Tax Items	1,755,790		1,779,399
Treasurer Fees	1,677	A1230	2,369
Police Fees	330	A1520	585
Safety Inspection Fees	30,209	A1560	59,947
Ambulance Charges	32	A1640	
Public Works Charges	11,950	A1710	2,656
Other Transportation Departmental Income	3,650	A1789	4,297
Other Culture & Recreation Income	2,746	A2089	3,450
Zoning Fees	2,600	A2110	770
Planning Board Fees	1,395	A2115	823
TOTAL Departmental Income	64,589		74,897
Misc Revenue, Other Govts	24,409	A2389	61,095
TOTAL Intergovernmental Charges	24,409		61,095
Interest And Earnings	964	A2401	1,307
TOTAL Use of Money And Property	964		1,307
Licenses, Other	51,163	A2545	54,859
Permits, Other	5,365	A2590	2,679
TOTAL Licenses And Permits	56,528		57,538
Fines And Forfeited Bail	58,982	A2610	121,405
TOTAL Fines And Forfeitures	58,982		121,405
Sales of Scrap & Excess Materials	826	A2650	4,456
Sales of Equipment	9,425	A2665	
Insurance Recoveries	1,461	A2680	5,847
Other Compensation For Loss	400	A2690	6,862
TOTAL Sale of Property And Compensation For Loss	12,111		17,165
Refunds of Prior Year's Expenditures	109,123	A2701	103,732
Gifts And Donations	5,923	A2705	245
Unclassified (specify)	10,795	A2770	49,689
TOTAL Miscellaneous Local Sources	125,841		153,666
St Aid, Revenue Sharing	119,065	A3001	119,076
St Aid, Mortgage Tax	23,837	A3005	29,537
ST. Aid, Records MgmT.	23,889	A3060	
St Aid - Other (specify)	20,595	A3089	139,424
St Aid, Other Public Safety	24,148	A3389	29,460
St Aid, Consolidated Highway Aid	71,127	A3501	124,537
TOTAL State Aid	282,662		442,033

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Fed Aid, Crime Control	30,224	A4320	
TOTAL Federal Aid	30,224		0
TOTAL Revenues	5,027,389		5,379,858
TOTAL Detail Revenues And Other Sources	5,027,389		5,379,858

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	Edp Code	2016
Expenditures			
Legislative Board, Pers Serv	13,776	A10101	13,776
Legislative Board, Contr Expend	37,183	A10104	37,405
TOTAL Legislative Board	50,959		51,181
Municipal Court, Pers Serv	37,726	A11101	68,930
Municipal Court, Equip & Cap Outlay	77,422	A11102	3,103
Municipal Court, Contr Expend	363	A11104	12,476
TOTAL Municipal Court	115,511		84,509
Mayor, Pers Serv	9,867	A12101	9,867
Mayor, Contr Expend	3,088	A12104	2,653
TOTAL Mayor	12,955		12,520
Auditor, Contr Expend	3,400	A13204	5,320
TOTAL Auditor	3,400		5,320
Treasurer, Pers Serv	130,703	A13251	136,936
Treasurer, Contr Expend	51,554	A13254	45,680
TOTAL Treasurer	182,257		182,616
Law, Contr Expend	40,622	A14204	35,095
TOTAL Law	40,622		35,095
Engineer, Contr Expend	3,531	A14404	4,351
TOTAL Engineer	3,531		4,351
Elections, Contr Expend	880	A14504	1,334
TOTAL Elections	880		1,334
Public Works Admin, Pers Serv	113,809	A14901	111,192
Public Works Admin, Contr Expend	1,426	A14904	1,357
TOTAL Public Works Admin	115,235		112,549
Buildings, Pers Serv	20,664	A16201	21,180
Buildings, Contr Expend	71,596	A16204	84,855
TOTAL Buildings	92,260		106,035
Central Garage, Pers Serv	51,175	A16401	52,455
Central Garage, Contr Expend	10,630	A16404	12,044
TOTAL Central Garage	61,805		64,499
Central Comm System, Pers Serv	136,833	A16501	
TOTAL Central Comm System	136,833		0
Central Print & Mail, contr Expend	1,357	A16704	1,499
TOTAL Central Print & Mail	1,357		1,499
Central Data Process & Cap Outlay	5,409	A16802	2,500
Central Data Process, Contr Expend	18,252	A16804	12,136
TOTAL Central Data Process	23,661		14,636
Unallocated Insurance, Contr Expend	45,522	A19104	46,501
TOTAL Unallocated Insurance	45,522		46,501
Municipal Assn Dues, Contr Expend	4,640	A19204	1,781
TOTAL Municipal Assn Dues	4,640		1,781
Taxes & Assess On Munic Prop, Contr Expend	1,193	A19504	1,174
TOTAL Taxes & Assess On Munic Prop	1,193		1,174
TOTAL General Government Support	892,620		725,601
Police, Pers Serv	1,253,860	A31201	1,278,336

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Police, Equip & Cap Outlay	9,144	A31202	47,600
Police, Contr Expend	112,002	A31204	175,312
TOTAL Police	1,375,006		1,501,248
Traffic Control, Contr Expen	1,386	A33104	4,837
TOTAL Traffic Control	1,388		4,837
On-Street Parking, Contr Expend		A33204	
TOTAL On-Street Parking	0		0
Fire, Contr Expend		A34104	
TOTAL Fire	0		0
Safety Inspection, Pers Serv	98,466	A36201	113,345
Safety Inspection, Equip & Cap Outlay	160	A36202	2,795
Safety Inspection, Contr Expend	12,093	A36204	13,299
TOTAL Safety Inspection	110,720		129,439
TOTAL Public Safety	1,487,112		1,635,523
Ambulance, Contr Expend		A45404	
TOTAL Ambulance	0		0
TOTAL Health	0		0
Maint of Streets, Pers Serv	331,899	A51101	334,249
Maint of Streets, Equip & Cap Outlay	60,693	A51102	165,075
Maint of Streets, Contr Expend	136,673	A51104	120,610
TOTAL Maint of Streets	529,266		619,934
Perm Improve Highway, Equip & Cap Outlay	176,450	A51122	129,691
TOTAL Perm Improve Highway	176,450		129,691
Snow Removal, Pers Serv	74,255	A51421	76,110
Snow Removal, Contr Expend	43,360	A51424	32,190
TOTAL Snow Removal	117,615		108,300
Street Lighting, Contr Expend	108,229	A51824	106,727
TOTAL Street Lighting	108,229		106,727
Sidewalks, Pers Serv	3,500	A54101	3,575
Sidewalks, Contr Expend	7,609	A54104	2,639
TOTAL Sidewalks	11,109		6,214
Off-Street Parking, Contr Expend	27	A56504	
TOTAL Off-Street Parking	27		0
TOTAL Transportation	942,696		970,866
Publicity, Contr Expend	10,005	A64104	12,201
TOTAL Publicity	10,005		12,201
Other Eco & Dev, Contr Expend		A69894	
TOTAL Other Eco & Dev	0		0
TOTAL Economic Assistance And Opportunity	10,005		12,201
Playgr & Rec Centers, Pers Serv	3,725	A71401	3,825
Playgr & Rec Centers, Equip & Cap Outlay	29,362	A71402	13,285
Playgr & Rec Centers, Contr Expend	3,185	A71404	3,908
TOTAL Playgr & Rec Centers	36,272		21,019
Joint Public Library, Contr Expend	189,052	A74154	195,501
TOTAL Joint Public Library	189,052		195,501

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Results of Operation

Code Description	2015	Edp Code	2016
Expenditures			
Historian, Contr Expend	10,174	A75104	10,844
TOTAL Historian	10,174		10,844
Historical Property, Contr Expend	28,676	A75204	146,813
TOTAL Historical Property	28,676		146,813
Celebrations, Contr Expend	3,980	A75504	25,827
TOTAL Celebrations	3,980		25,827
TOTAL Culture And Recreation	268,154		400,005
Zoning, Contr Expend	1,206	A80104	366
TOTAL Zoning	1,206		366
Planning, Pers Serv	4,367	A80201	4,458
Planning, Contr Expend	719	A80204	527
TOTAL Planning	5,086		4,985
Sanitary Sewers, Pers Serv	15,710	A81201	
Sanitary Sewers, Contr Expend	702	A81204	
TOTAL Sanitary Sewers	18,412		0
Storm Sewers, Pers Serv	17,850	A81401	18,300
Storm Sewers, Contr Expend	56,946	A81404	38,413
TOTAL Storm Sewers	74,796		56,713
Refuse & Garbage, Pers Serv	10,050	A81601	10,300
Refuse & Garbage, Contr Expend	5,040	A81604	8,171
TOTAL Refuse & Garbage	15,090		18,471
Street Cleaning, Pers Serv	16,755	A81701	17,175
Street Cleaning, Contr Expend	2,128	A81704	2,186
TOTAL Street Cleaning	18,883		19,361
Other Sanitation, Contr Expend	13,222	A81894	12,071
TOTAL Other Sanitation	13,222		12,071
Shade Tree, Pers Serv	17,035	A85601	17,450
Shade Tree, Contr Expend	11,928	A85604	8,121
TOTAL Shade Tree	28,963		25,571
TOTAL Home And Community Services	173,657		137,638
State Retirement System	160,932	A90108	135,064
Police & Firemen Retirement, Empl Bnfts	204,505	A90158	261,200
Social Security, Employer Cont	172,159	A90308	173,451
Worker's Compensation, Empl Bnfts	120,072	A90408	89,818
Life Insurance, Empl Bnfts	5,924	A90458	7,173
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts	5,420	A90558	5,933
Hospital & Medical (dental) Ins, Empl Bnft	412,786	A90608	534,602
TOTAL Employee Benefits	1,081,797		1,207,242
TOTAL Expenditures	4,858,041		5,088,978
TOTAL Detail Expenditures And Other Uses	4,858,041		5,088,978

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2015	Edp Code	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,671,413	A8021	2,846,724
Prior Period Adj -Increase In Fund Balance	3,963	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	985
Restated Fund Balance - Beg of Year	2,675,376	A8022	2,845,739
ADD - REVENUES AND OTHER SOURCES	5,027,389		5,379,858
DEDUCT - EXPENDITURES AND OTHER USES	4,856,041		5,088,976
Fund Balance - End of Year	2,846,724	A8029	3,136,621

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	Exp Code	2017
Estimated Revenues			
Est Rev - Real Property Taxes	2,644,077	A1049N	2,651,216
Est Rev - Real Property Tax Items	25,130	A1099N	25,330
Est Rev - Non Property Tax Items	1,700,000	A1199N	1,730,000
Est Rev - Departmental Income	27,350	A1299N	32,850
Est Rev - Intergovernmental Charges	25,864	A2399N	20,130
Est Rev - Use of Money And Property	4,000	A2499N	1,000
Est Rev - Licenses And Permits	45,000	A2599N	45,000
Est Rev - Fines And Forfeitures	100,000	A2649N	100,000
Est Rev - Sale of Prop And Comp For Loss	13,500	A2699N	13,500
Est Rev - Miscellaneous Local Sources	21,000	A2799N	46,600
Est Rev - State Aid	261,466	A3099N	233,691
TOTAL Estimated Revenues	4,887,387		4,898,317
Appropriated Fund Balance	275,000	A599N	275,000
TOTAL Estimated Other Sources	275,000		275,000
TOTAL Estimated Revenues And Other Sources	5,142,387		5,174,317

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	793,750	A1999N	826,092
App - Public Safety	1,612,830	A3999N	1,598,548
App - Health	0	A4999N	0
App - Transportation	1,012,378	A5999N	1,042,393
App - Economic Assistance And Opportunity	7,000	A6999N	9,000
App - Culture And Recreation	215,828	A7999N	216,136
App - Home And Community Services	40,806	A8999N	43,543
App - Employee Benefits	1,449,795	A9199N	1,428,605
App - Debt Service	0	A9899N	0
TOTAL Appropriations	5,132,387		5,164,317
Other Budgetary Purposes	10,000	A962N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations And Other Uses	5,142,387		5,174,317

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	65,513	CM201	69,484
TOTAL Cash	65,513		69,484
TOTAL Assets and Deferred Outflows of Resources	65,513		69,484

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	65,513	CM915	69,484
Additional Description Trust & Agency			
TOTAL Assigned Fund Balance	65,513		69,484
TOTAL Fund Balance	65,513		69,484
TOTAL Liabilities, Deferred Inflows And Fund Balance	65,513		69,484

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	2,406	CM2401	3,119
TOTAL Use of Money And Property	2,406		3,119
Gifts And Donations	11,452	CM2705	852
TOTAL Miscellaneous Local Sources	11,452		852
TOTAL Revenues	13,858		3,971
TOTAL Detail Revenues And Other Sources	13,858		3,971

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Other Home And Community Service-Contr Exp		CM89894	
TOTAL Other Home And Community Service-Contr Exp	0		0
TOTAL Home And Community Services	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	51,655	CM8021	65,513
Restated Fund Balance - Beg of Year	51,655	CM8022	65,513
ADD - REVENUES AND OTHER SOURCES	13,858		3,971
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Balance - End of Year	65,513	CM8029	69,482

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash In Time Deposits	651,452	FX201	645,684
Petty Cash	50	FX210	50
TOTAL Cash	651,502		645,734
Water Rents Receivable	114,980	FX350	49,025
TOTAL Other Receivables (net)	114,980		49,025
Cash In Time Deposits Special Reserves	200,497	FX231	233,918
TOTAL Restricted Assets	200,497		233,918
TOTAL Assets and Deferred Outflows of Resources	966,979		928,677

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Balance Sheet

Code Description	2015	Edp Code	2016
Accounts Payable	12,241	FX600	
TOTAL Accounts Payable	12,241		0
Accrued Liabilities	7,197	FX601	7,970
TOTAL Accrued Liabilities	7,197		7,970
Due To Employees' Retirement System	4,592	FX637	4,167
TOTAL Due To Other Governments	4,592		4,167
TOTAL Liabilities	24,030		12,137
Fund Balance			
Capital Reserve	200,497	FX878	233,918
Other Restricted Fund Balance		FX899	12,284
Additional Description Encumbrances			
TOTAL Restricted Fund Balance	200,497		246,202
Assigned Unappropriated Fund Balance	742,453	FX915	670,338
TOTAL Assigned Fund Balance	742,453		670,338
TOTAL Fund Balance	942,949		916,540
TOTAL Liabilities, Deferred Inflows And Fund Balance	966,979		928,677

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Metered Water Sales	1,027,617	FX2140	1,058,341
Water Service Charges	6,473	FX2144	3,819
Interest & Penalties On Water Rents	11,195	FX2148	10,946
TOTAL Departmental Income	1,045,285		1,073,107
Interest And Earnings	654	FX2401	243
TOTAL Use of Money And Property	654		243
Sales of Scrap & Excess Materials	35,500	FX2650	
TOTAL Sale of Property And Compensation For Loss	35,500		0
TOTAL Revenues	1,081,440		1,073,350
TOTAL Detail Revenues And Other Sources	1,081,440		1,073,350

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Results of Operation

Code Description	2015	EdpCode	2016
Expenditures			
Central Garage, Equip & Cap Outlay	7,100	FX16402	87,758
TOTAL Central Garage	7,100		87,758
Central Data Process & Cap Outlay		FX16802	
Central Data Process, Contr Expend	2,500	FX16804	3,410
TOTAL Central Data Process	2,500		3,410
Unallocated Insurance, Contr Expend	22,500	FX19104	22,500
TOTAL Unallocated Insurance	22,500		22,500
TOTAL General Government Support	32,100		113,668
Water Administration, Pers Serv	91,732	FX83101	102,233
Water Administration, Contr Expend	3,731	FX83104	2,369
TOTAL Water Administration	95,463		104,601
Source Supply Pwr & Pump, Contr Expend	609,670	FX83204	565,607
TOTAL Source Supply Pwr & Pump	609,670		565,607
Water Trans & Distrib, Pers Serv	74,477	FX83401	94,438
Water Trans & Distrib, Equip & Cap Outlay	53,429	FX83402	50,786
TOTAL Water Trans & Distrib	127,906		145,224
TOTAL Home And Community Services	833,039		816,432
State Retirement, Empl Bnfts	17,000	FX90108	33,055
Social Security, Empl Bnfts	13,071	FX90308	15,881
Workers Compensation, Empl Bnfts	14,500	FX90408	19,271
Life Insurance, Empl Bnfts	1,200	FX90458	660
Disability Insurance, Empl Bnfts	1,200	FX90558	1,200
Hospital & Medical (dental) Ins, Empl Bnft	55,300	FX90608	40,096
TOTAL Employee Benefits	102,271		110,163
Debt Principal, Serial Bonds	30,768	FX97106	30,768
TOTAL Debt Principal	30,768		30,768
Debt Interest, Serial Bonds	32,107	FX97107	29,727
TOTAL Debt Interest	32,107		29,727
TOTAL Expenditures	1,030,284		1,099,759
TOTAL Detail Expenditures And Other Uses	1,030,284		1,099,759

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2016

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	915,823	FX8021	942,949
Prior Period Adj -Increase In Fund Balance		FX8012	
Prior Period Adj -Decrease In Fund Balance	24,030	FX8015	
Restated Fund Balance - Beg of Year	891,794	FX8022	942,949
ADD - REVENUES AND OTHER SOURCES	1,081,440		1,073,350
DEDUCT - EXPENDITURES AND OTHER USES	1,030,284		1,099,759
Fund Balance - End of Year	942,949	FX8029	916,544

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Departmental Income	1,105,000	FX1299N	1,106,869
Est Rev - Use of Money And Property	8,800	FX2499N	9,250
Est Rev-Miscellaneous Local Sources	8,000	FX2799N	8,000
TOTAL Estimated Revenues	1,121,800		1,124,119
TOTAL Estimated Revenues And Other Sources	1,121,800		1,124,119

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(FX) WATER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	61,250	FX1999N	61,250
App-Home And Community Services	889,989	FX8999N	894,384
App - Employee Benefits	110,065	FX9199N	107,336
App - Debt Service	60,496	FX9899N	61,149
TOTAL Appropriations	1,121,800		1,124,119
TOTAL Appropriations And Other Uses	1,121,800		1,124,119

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Balance Sheet

Code Description	2015	Est. Code	2016
Assets			
Cash	35,817	G200	52,854
TOTAL Cash	35,817		52,854
Sewer Rents Receivable	10,060	G360	6,696
TOTAL Other Receivables (net)	10,060		6,696
Due From Other Funds	5,069	G391	
TOTAL Due From Other Funds	5,069		0
TOTAL Assets and Deferred Outflows of Resources	50,946		59,550

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Balance Sheet

Code Description	2015	Edp Code	2016
Due To Other Funds		G630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	50,946	G915	59,550
TOTAL Assigned Fund Balance	50,946		59,550
TOTAL Fund Balance	50,946		59,550
TOTAL Liabilities, Deferred Inflows And Fund Balance	50,946		59,550

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Results of Operation

Code Description	2015	Edn Code	2016
Revenues			
Sewer Charges	143,448	G2122	138,419
TOTAL Departmental Income	143,448		138,419
Interest And Earnings	13	G2401	11
TOTAL Use of Money And Property	13		11
TOTAL Revenues	143,462		138,431
TOTAL Detail Revenues And Other Sources	143,462		138,431

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Results of Operation

Code Description	2015	Edp Code	2016
Expenditures			
Sewer Administration, Equip & Cap Outlay	508	G81102	11,552
TOTAL Sewer Administration	508		11,552
Sanitary Sewers, Equip & Cap Outlay	38,536	G81202	21,477
TOTAL Sanitary Sewers	38,536		21,477
TOTAL Home And Community Services	39,044		33,029
Debt Principal, Serial Bonds	44,232	G97106	49,232
TOTAL Debt Principal	44,232		49,232
Debt Interest, Serial Bonds	48,280	G97107	47,567
TOTAL Debt Interest	48,280		47,567
TOTAL Expenditures	131,557		129,827
TOTAL Detail Expenditures And Other Uses	131,557		129,827

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	39,041	G8021	50,946
Restated Fund Balance - Beg of Year	39,041	G8022	50,946
ADD - REVENUES AND OTHER SOURCES	143,462		138,431
DEDUCT - EXPENDITURES AND OTHER USES	131,557		129,827
Fund Balance - End of Year	50,946	G8029	59,551

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2016

(G) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Estimated Revenues			
Est Rev - Departmental Income	146,419	G1299N	147,466
Est Rev - Use of Money And Property	100	G2499N	100
TOTAL Estimated Revenues	146,519		147,566
TOTAL Estimated Revenues And Other Sources	146,519		147,566

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(G) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
Appropriations			
App - General Government Support	49,721	G1999N	49,721
App - Debt Service	96,798	G9899N	97,845
TOTAL Appropriations	146,519		147,566
TOTAL Appropriations And Other Uses	146,519		147,566

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	21,696	H200	21,704
TOTAL Cash	21,696		21,704
TOTAL Assets and Deferred Outflows of Resources	21,696		21,704

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Assigned Unappropriated Fund Balance	21,696	H915	21,704
TOTAL Assigned Fund Balance	21,696		21,704
TOTAL Fund Balance	21,696		21,704
TOTAL Liabilities, Deferred Inflows And Fund Balance	21,696		21,704

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	Edp Code	2016
Revenues			
Interest And Earnings	4	H2401	8
TOTAL Use of Money And Property	4		8
TOTAL Revenues	4		8
TOTAL Detail Revenues And Other Sources	4		8

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2015	EipCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	21,692	H8021	21,696
Restated Fund Balance - Beg of Year	21,692	H8022	21,696
ADD - REVENUES AND OTHER SOURCES	4		8
Fund Balance - End of Year	21,696	H8029	21,704

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Land	178,950	K101	178,950
Buildings	1,890,510	K102	1,890,510
Machinery And Equipment	2,460,256	K104	2,676,614
Infrastructure	1,764,320	K106	1,764,320
TOTAL Fixed Assets (net)	6,294,036		6,510,395
TOTAL Assets and Deferred Outflows of Resources	6,294,036		6,510,395

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	6,294,036	K159	6,510,395
TOTAL Investments in Non-Current Government Assets	6,294,036		6,510,395
TOTAL Fund Balance	6,294,036		6,510,395
TOTAL	6,294,036		6,510,395

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(PN) PERMANENT

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Investments In Securities	635,395	PN450	588,438
TOTAL Investments	635,395		588,438
TOTAL Assets and Deferred Outflows of Resources	635,395		588,438

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(PN) PERMANENT

Balance Sheet

Code Description	2015	EdpCode	2016
Fund Balance			
Must Remain Intact	635,395	PN807	588,438
TOTAL Nonspendable Fund Balance	635,395		588,438
TOTAL Fund Balance	635,395		588,438
TOTAL Liabilities, Deferred Inflows And Fund Balance	635,395		588,438

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(PN) PERMANENT

Results of Operation

Code Description	2015	EdpCode	2016
Revenues			
Interest And Earnings	68,597	PN2401	-46,957
Additional Description Loss For Trust Acct			
TOTAL Use of Money And Property	68,597		-46,957
TOTAL Revenues	68,597		-46,957
TOTAL Detail Revenues And Other Sources	68,597		-46,957

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

Results of Operation

Code Description	2015	EdpCode	2016
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VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2015	EdpCode	2016
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	566,798	PN8021	635,395
Restated Fund Balance - Beg of Year	566,798	PN8022	635,395
ADD - REVENUES AND OTHER SOURCES	68,597		-46,957
Fund Balance - End of Year	635,395	PN8029	588,439

VILLAGE OF Brockport
 Annual Update Document
 For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Assets			
Cash	19	TA200	
TOTAL Cash	19		0
TOTAL Assets and Deferred Outflows of Resources	19		0

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	19	TA630	
TOTAL Due To Other Funds	19		0
TOTAL Liabilities	19		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	19		0

VILLAGE OF Brockport
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	2,249,075	W129	2,159,034
TOTAL Provision To Be Made In Future Budgets	2,249,075		2,159,034
TOTAL Assets and Deferred Outflows of Resources	2,249,075		2,159,034

VILLAGE OF Brockport
Annual Update Document
For the Fiscal Year Ending 2016

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdoCode	2016
Other Post Employment Benefits	49,144	W683	18,881
Compensated Absences	339,931	W687	360,153
TOTAL Other Liabilities	389,075		379,034
Bonds Payable	1,860,000	W628	1,780,000
TOTAL Bond And Long Term Liabilities	1,860,000		1,780,000
TOTAL Liabilities	2,249,075		2,159,034
TOTAL Liabilities	2,249,075		2,159,034

VILLAGE OF Brockport
 Statement of Indebtedness
 For the Fiscal Year Ending 2016

County of: Monroe

Municipal Code: 260481900560

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.
2012	BOND E	Water Portion of \$2,150,000			05/15/2011	11/15/2030	4.15%			\$715,356	\$30,768	\$0
2011	BOND N	Sewer Portion of \$2,150,000			05/15/2011	11/15/2030	4.15%	Y	\$2,150,000	\$1,144,644	\$49,232	\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,860,000	\$80,000	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,860,000	\$80,000	\$0

08/19/2016

Prior Yr. Adjust.	Accreted Interest	O/S End of Year
\$0		\$684,588
\$0		\$1,095,412
\$0	\$0	\$1,780,000
\$0	\$0	\$1,780,000

VILLAGE OF Brockport
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2016

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$440.00</u>
Demand Deposits	9Z2011	<u>\$3,952,237.21</u>
Time Deposits	9Z2021	<u>\$0.00</u>
Total		<u>\$3,952,677.21</u>
 COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$250,000.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$3,618,428.72</u>
Total		<u>\$3,868,428.72</u>
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4502	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>\$0.00</u>
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u>\$0.00</u>
Market Value at Balance Sheet Date	9Z4512	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u>\$0.00</u>

VILLAGE OF Brockport
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
****-0211	\$576,440	\$0	\$0	\$576,440
****-1827	\$12,785	\$0	\$0	\$12,785
****-2397	\$3,759	\$54,685	\$58,445	\$0
****-2617	\$30,911	\$0	\$0	\$30,911
****-4451	\$1	\$0	\$0	\$1
****-4568	\$65,467	\$0	\$0	\$65,467
****-6304	\$3,266,632	\$0	\$0	\$3,266,632
****-6948	\$256	\$0	\$256	\$0
****-1402	\$10,611	\$0	\$0	\$10,611
Total Adjusted Bank Balance				<u>\$3,962,848</u>
Petty Cash				<u>\$440.00</u>
Adjustments				<u>\$.00</u>
Total Cash				<u>\$3,963,288</u>
Total Cash Balance All Funds				<u>\$3,963,288</u>
* Must be equal				

VILLAGE OF Brockport
Local Government Questionnaire
For the Fiscal Year Ending 2016

	<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>Yes</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>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

VILLAGE OF Brockport
Employee and Retiree Benefits
For the Fiscal Year Ending 2016

Total Full Time Employees:		33			
Total Part Time Employees:		16			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$168,119.54	17	4	
90158	Police and Fire Retirement	\$261,200.00	15		
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$189,331.29	33	16	
90408	Worker's Compensation Insurance	\$110,289.40	33	16	
90458	Life Insurance	\$7,833.39	33		
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$5,933.44	33		
90608	Hospital and Medical (Dental) Insurance	\$574,698.20	33		35
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$0.00			
91890	Other Employee Benefits	\$0.00			
Total		\$1,317,405.26			
Computed Total From Financial Section (comparative purposes only)		\$1,317,405.26			

VILLAGE OF Brockport
 Energy Costs and Consumption
 For the Fiscal Year Ending 2016

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$61,252	17,575	gallons	
Diesel Fuel	\$17,522	6,680	gallons	
Fuel Oil	\$3,215	1,047	gallons	
Natural Gas	\$26,578	31,445	cubic feet	
Electricity	\$152,145	67,895	kilowatt-hours	
Coal			tons	
Propane			gallons	

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

Annual OPEB Cost and Net OPEB Obligation

	Agent Multiple-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$322,554.00
3. Interest on Net OPEB Obligation	\$0.00
4. Adjustment to Annual Required Contribution	\$0.00
5. Annual OPEB Expense	\$322,554.00
6. Less: Actual Contribution Made	\$251,444.00
7. Increase in Net OPEB Obligation	\$71,110.00
8. Net OPEB Obligation - beginning of year	\$73,180.00
9. Net OPEB Obligation - end of year	\$144,290.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$18,881.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	77.95%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$6,773,867.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$6,773,867.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$2,100,000.00
17. UAAL as Percentage of Annual Covered Payroll	322.57%

Other OPEB Information

18. Date of most recent actuarial valuation	05/31/2011
19. Actuarial method used	Aggregate
20. Assumed rate of return on investments discount rate	1.45%
21. Amortization period of UAAL(in years)	30.00

