

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Brookfield
County of Madison
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

TOWN OF Brookfield

*** 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
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (TA) AGENCY
- (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.

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	81,963	A200	21,833
Cash In Time Deposits	17,685	A201	115,125
TOTAL Cash	99,648		136,958
TOTAL Assets and Deferred Outflows of Resources	99,648		136,958

TOWN OF Brookfield
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Other Liabilities	1,837	A688	1,425
TOTAL Other Liabilities	1,837		1,425
TOTAL Liabilities	1,837		1,425
Fund Balance			
Assigned Unappropriated Fund Balance		A915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	97,810	A917	135,595
TOTAL Unassigned Fund Balance	97,810		135,595
TOTAL Fund Balance	97,810		135,595
TOTAL Liabilities, Deferred Inflows And Fund Balance	99,648		137,019

TOWN OF Brookfield
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	197,028	A1001	202,822
TOTAL Real Property Taxes	197,028		202,822
Interest & Penalties On Real Prop Taxes	11,363	A1090	11,648
TOTAL Real Property Tax Items	11,363		11,648
Non Prop Tax Dist By County	42,367	A1120	47,642
Franchises	3,228	A1170	
TOTAL Non Property Tax Items	45,595		47,642
Clerk Fees	1,047	A1255	748
Vital Statistics Fees	220	A1603	690
Planning Board Fees	450	A2115	400
Refuse & Garbage Charges	56	A2130	51
TOTAL Departmental Income	1,773		1,888
Interest And Earnings	2,411	A2401	1,618
Rental of Equipment, Other Govts		A2416	500
TOTAL Use of Money And Property	2,411		2,118
Dog Licenses	5,227	A2544	2,239
Building And Alteration Permits	4,022	A2555	3,710
Permits, Other	100	A2590	400
TOTAL Licenses And Permits	9,349		6,349
Fines And Forfeited Bail	8,654	A2610	11,890
TOTAL Fines And Forfeitures	8,654		11,890
Unclassified (specify)	1,453	A2770	10,654
TOTAL Miscellaneous Local Sources	1,453		10,654
St Aid, Revenue Sharing	17,744	A3001	17,744
St Aid, Mortgage Tax	17,860	A3005	27,755
St Aid, Real Property Tax Administration		A3040	2,137
TOTAL State Aid	35,604		47,635
TOTAL Revenues	313,230		342,646
TOTAL Detail Revenues And Other Sources	313,230		342,646

TOWN OF Brookfield
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	8,400	A10101	8,400
Legislative Board, Contr Expend	695	A10104	545
TOTAL Legislative Board	9,095		8,945
Municipal Court, Pers Serv	17,198	A11101	18,213
Municipal Court, Equip & Cap Outlay		A11102	121
Municipal Court, Contr Expend	3,187	A11104	3,382
TOTAL Municipal Court	20,384		21,716
Supervisor,pers Serv	5,640	A12201	5,640
Supervisor,contr Expend	896	A12204	600
TOTAL Supervisor	6,536		6,240
Dir of Finance, Pers Serv		A13101	14,000
Dir of Finance, Contr Expend	13,908	A13104	774
TOTAL Dir of Finance	13,908		14,774
Auditor, Contr Expend	2,960	A13204	360
TOTAL Auditor	2,960		360
Tax Collection,pers Serv	2,532	A13301	
Tax Collection,contr Expend	1,507	A13304	1,657
TOTAL Tax Collection	4,039		1,657
Budget, Pers Serv		A13401	1,000
TOTAL Budget	0		1,000
Assessment, Pers Serv	14,317	A13551	14,317
Assessment, Contr Expend	626	A13554	758
TOTAL Assessment	14,943		15,075
Clerk,pers Serv	16,588	A14101	17,054
Clerk,contr Expend	2,808	A14104	2,851
TOTAL Clerk	19,396		19,905
Law, Contr Expend	2,215	A14204	660
TOTAL Law	2,215		660
Buildings, Pers Serv	2,101	A16201	2,130
Buildings, Contr Expend	13,928	A16204	11,887
TOTAL Buildings	16,029		14,017
Central Comm System, Contr Expend	1,000	A16504	1,956
TOTAL Central Comm System	1,000		1,956
Unallocated Insurance, Contr Expend	21,551	A19104	23,841
TOTAL Unallocated Insurance	21,551		23,841
Municipal Assn Dues, Contr Expend	800	A19204	800
TOTAL Municipal Assn Dues	800		800
TOTAL General Government Support	132,857		130,947
Traffic Control, Equip & Cap Outlay	545	A33102	
TOTAL Traffic Control	545		0
Control of Animals, Pers Serv	2,278	A35101	2,292
Control of Animals, Equip & Cap Outlay	373	A35102	75
Control of Animals, Contr Expend	2,566	A35104	1,007
TOTAL Control of Animals	5,217		3,373
TOTAL Public Safety	5,762		3,373

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Registrar of Vital Statistics, Pers Serv	1,566	A40201	1,100
TOTAL Registrar of Vital Statistics	1,566		1,100
TOTAL Health	1,566		1,100
Street Admin, Pers Serv	44,270	A50101	45,973
Street Admin, Contr Expend	1,008	A50104	1,139
TOTAL Street Admin	45,279		47,112
Garage, Equip & Cap Outlay	4,663	A51322	1,472
Garage, Contr Expend	56,174	A51324	48,300
TOTAL Garage	60,837		49,772
TOTAL Transportation	106,115		96,884
Veterans Service, Contr Expend	300	A65104	300
TOTAL Veterans Service	300		300
Programs For Aging, Contr Expend	1,650	A67724	1,750
TOTAL Programs For Aging	1,650		1,750
TOTAL Economic Assistance And Opportunity	1,950		2,050
Parks, Contr Expend	4,261	A71104	3,333
TOTAL Parks	4,261		3,333
Special Rec Facility, Contr Expend	250	A71804	250
TOTAL Special Rec Facility	250		250
Youth Prog, Equip & Cap Outlay	734	A73102	459
Youth Prog, Contr Expend	3,600	A73104	2,930
TOTAL Youth Prog	4,334		3,389
Historian, Pers Serv	100	A75101	325
Historian, Contr Expend	184	A75104	250
TOTAL Historian	284		575
Historical Property, Contr Expend	250	A75204	
TOTAL Historical Property	250		0
Celebrations, Contr Expend	1,072	A75504	930
TOTAL Celebrations	1,072		930
TOTAL Culture And Recreation	10,451		8,477
Planning, Contr Expend	2,594	A80204	582
TOTAL Planning	2,594		582
Environmental Control, Pers Serv	9,579	A80901	9,579
TOTAL Environmental Control	9,579		9,579
Comm Beautification, Contr Expend	300	A85104	1,300
TOTAL Comm Beautification	300		1,300
Cemetery, Contr Expend	450	A88104	450
TOTAL Cemetery	450		450
TOTAL Home And Community Services	12,923		11,911
State Retirement System	8,000	A90108	8,000
Social Security, Employer Cont	9,068	A90308	9,170
Worker's Compensation, Empl Bnfts	12,585	A90408	13,844
Unemployment Insurance, Empl Bnfts	1,621	A90508	1,548
Disability Insurance, Empl Bnfts		A90558	207

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	14,753	A90608	17,351
TOTAL Employee Benefits	46,028		50,120
TOTAL Expenditures	317,653		304,862
TOTAL Detail Expenditures And Other Uses	317,653		304,862

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	102,233	A8021	97,810
Restated Fund Balance - Beg of Year	102,233	A8022	97,810
ADD - REVENUES AND OTHER SOURCES	313,230		342,646
DEDUCT - EXPENDITURES AND OTHER USES	317,653		304,862
Fund Balance - End of Year	97,810	A8029	135,607

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	202,822	A1049N	219,857
Est Rev - Real Property Tax Items	3,000	A1099N	3,000
Est Rev - Non Property Tax Items	47,642	A1199N	48,878
Est Rev - Departmental Income	1,450	A1299N	1,000
Est Rev - Use of Money And Property	1,000	A2499N	950
Est Rev - Licenses And Permits	3,500	A2599N	3,500
Est Rev - Fines And Forfeitures	10,000	A2649N	12,000
Est Rev - Miscellaneous Local Sources	1,000	A2799N	1,000
Est Rev - State Aid	29,700	A3099N	27,700
TOTAL Estimated Revenues	300,114		317,885
TOTAL Estimated Revenues And Other Sources	300,114		317,885

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	131,360	A1999N	147,671
App - Public Safety	6,000	A3999N	6,000
App - Health	1,100	A4999N	500
App - Transportation	71,020	A5999N	76,455
App - Economic Assistance And Opportunity	2,550	A6999N	2,300
App - Culture And Recreation	9,325	A7999N	9,950
App - Home And Community Services	12,009	A8999N	13,009
App - Employee Benefits	50,750	A9199N	47,000
Unappropriated Revenues	16,000	A990N	15,000
TOTAL Appropriations	300,114		317,885
TOTAL Appropriations And Other Uses	300,114		317,885

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	9,685	CM201	9,785
TOTAL Cash	9,685		9,785
TOTAL Assets and Deferred Outflows of Resources	9,685		9,785

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	9,685	CM915	9,785
TOTAL Assigned Fund Balance	9,685		9,785
TOTAL Fund Balance	9,685		9,785
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,685		9,785

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Gifts And Donations	1,765	CM2705	100
TOTAL Miscellaneous Local Sources	1,765		100
TOTAL Revenues	1,765		100
TOTAL Detail Revenues And Other Sources	1,765		100

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Results of Operation

Code Description	2014	EdpCode	2015
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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,920	CM8021	9,685
Restated Fund Balance - Beg of Year	7,920	CM8022	9,685
ADD - REVENUES AND OTHER SOURCES	1,765		100
Fund Balance - End of Year	9,685	CM8029	9,785

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	1,276	DA200	11,323
Cash In Time Deposits	275,551	DA201	170,365
TOTAL Cash	276,827		181,688
Cash In Time Deposits Special Reserves	100,000	DA231	100,000
TOTAL Restricted Assets	100,000		100,000
TOTAL Assets and Deferred Outflows of Resources	376,827		281,688

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds		DA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
Fund Balance			
Capital Reserve	100,000	DA878	100,000
TOTAL Restricted Fund Balance	100,000		100,000
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance	276,827	DA915	181,688
TOTAL Assigned Fund Balance	276,827		181,688
TOTAL Fund Balance	376,827		281,688
TOTAL Liabilities, Deferred Inflows And Fund Balance	376,827		281,688

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	551,714	DA1001	556,466
TOTAL Real Property Taxes	551,714		556,466
Sales Tax (from County)	143,502	DA1120	142,927
TOTAL Non Property Tax Items	143,502		142,927
Snow Removal Services-Other Govts	152,906	DA2302	120,148
Misc Revenue From Other Govt	30	DA2389	
TOTAL Intergovernmental Charges	152,936		120,148
Sales of Equipment	106,575	DA2665	2,485
Insurance Recoveries		DA2680	7,401
TOTAL Sale of Property And Compensation For Loss	106,575		9,886
St Aid, Consolidated Highway Aid	226,453	DA3501	241,769
St Aid Emergency Disaster Assistance		DA3960	102,144
TOTAL State Aid	226,453		343,913
TOTAL Revenues	1,181,179		1,173,340
Interfund Transfers		DA5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,181,179		1,173,340

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Maint of Streets, Pers Serv	97,563	DA51101	110,780
Maint of Streets, Contr Expend	77,010	DA51104	94,442
TOTAL Maint of Streets	174,573		205,222
Perm Improve Highway, Equip & Cap Outlay	226,453	DA51122	241,769
TOTAL Perm Improve Highway	226,453		241,769
Maint of Bridges, Pers Serv	6,115	DA51201	
Maint of Bridges, Contr Expend	2,000	DA51204	400
TOTAL Maint of Bridges	8,115		400
Machinery, Pers Serv	5,461	DA51301	
Machinery, Equip & Cap Outlay	6,352	DA51302	170,967
Machinery, Contr Expend	53,313	DA51304	68,889
TOTAL Machinery	65,125		239,856
Brush And Weeds, Pers Serv	8,078	DA51401	2,400
Brush And Weeds, Contr Expend	8,629	DA51404	1,617
TOTAL Brush And Weeds	16,706		4,017
Snow Removal, Pers Serv	108,565	DA51421	107,133
Snow Removal, Equip & Cap Outlay	798	DA51422	
Snow Removal, Contr Expend	81,643	DA51424	81,899
TOTAL Snow Removal	191,006		189,032
Services Other Govts, Pers Serv	25,415	DA51481	44,000
Services Other Govts, Contr Expend	63,240	DA51484	59,665
TOTAL Services Other Govts	88,654		103,665
TOTAL Transportation	770,633		983,961
State Retirement, Empl Bnfts	38,138	DA90108	48,852
Social Security , Empl Bnfts	19,210	DA90308	20,332
Worker's Compensation, Empl Bnfts	33,035	DA90408	25,875
Unemployment Insurance, Empl Bnfts	1,475	DA90508	1,413
Disability Insurance, Empl Bnfts	664	DA90558	246
Hospital & Medical (dental) Ins, Empl Bnft	35,685	DA90608	35,756
TOTAL Employee Benefits	128,207		132,474
Debt Principal, Installment Bonds		DA97206	
Debt Principal, Install Purch. Debt	109,923	DA97856	144,344
TOTAL Debt Principal	109,923		144,344
Debt Interest, Install. Purch Debt	15,171	DA97857	7,700
TOTAL Debt Interest	15,171		7,700
TOTAL Expenditures	1,023,934		1,268,479
TOTAL Detail Expenditures And Other Uses	1,023,934		1,268,479

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	219,581	DA8021	376,827
Restated Fund Balance - Beg of Year	219,581	DA8022	376,827
ADD - REVENUES AND OTHER SOURCES	1,181,179		1,173,340
DEDUCT - EXPENDITURES AND OTHER USES	1,023,934		1,268,479
Fund Balance - End of Year	376,827	DA8029	281,688

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	556,466	DA1049N	538,864
Est Rev - Non Property Tax Items	142,926	DA1199N	146,636
EsT. ReV. - Intergovernmental Charges	120,000	DA2399N	120,000
Est Rev - Use of Money And Property	500	DA2499N	
Est Rev - Sale of Prop And Comp For Loss	500	DA2699N	1,000
Est Rev - State Aid	180,000	DA3099N	200,000
TOTAL Estimated Revenues	1,000,392		1,006,500
TOTAL Estimated Revenues And Other Sources	1,000,392		1,006,500

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	731,102	DA5999N	748,000
App - Employee Benefits	147,290	DA9199N	140,500
App - Debt Service	122,000	DA9899N	118,000
TOTAL Appropriations	1,000,392		1,006,500
TOTAL Appropriations And Other Uses	1,000,392		1,006,500

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		H200	
Cash In Time Deposits	16,064	H201	16,064
TOTAL Cash	16,064		16,064
TOTAL Assets and Deferred Outflows of Resources	16,064		16,064

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		H600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	16,064	H915	16,064
TOTAL Assigned Fund Balance	16,064		16,064
TOTAL Fund Balance	16,064		16,064
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,064		16,064

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Other Sources			
Installment Purchase Debt	132,828	H5785	263,374
TOTAL Proceeds of Obligations	132,828		263,374
TOTAL Other Sources	132,828		263,374
TOTAL Detail Revenues And Other Sources	132,828		263,374

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Machinery, Equip & Cap Outlay	132,828	H51302	263,374
TOTAL Machinery	132,828		263,374
TOTAL Transportation	132,828		263,374
TOTAL Expenditures	132,828		263,374
TOTAL Detail Expenditures And Other Uses	132,828		263,374

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,064	H8021	16,064
Restated Fund Balance - Beg of Year	16,064	H8022	16,064
ADD - REVENUES AND OTHER SOURCES	132,828		263,374
DEDUCT - EXPENDITURES AND OTHER USES	132,828		263,374
Fund Balance - End of Year	16,064	H8029	16,064

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Machinery And Equipment	1,568,990	K104	1,251,137
TOTAL Fixed Assets (net)	1,568,990		1,251,137
TOTAL Assets and Deferred Outflows of Resources	1,568,990		1,251,137

TOWN OF Brookfield
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	1,568,995	K159	1,251,137
TOTAL Investments in Non-Current Government Assets	1,568,995		1,251,137
TOTAL Fund Balance	1,568,995		1,251,137
TOTAL	1,568,995		1,251,137

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		SF200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance		SF915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	6,944	SF1001	6,944
TOTAL Real Property Taxes	6,944		6,944
TOTAL Revenues	6,944		6,944
TOTAL Detail Revenues And Other Sources	6,944		6,944

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	6,944	SF34104	6,944
TOTAL Fire Protection	6,944		6,944
TOTAL Public Safety	6,944		6,944
TOTAL Expenditures	6,944		6,944
TOTAL Detail Expenditures And Other Uses	6,944		6,944

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	14,771	SF8021	
Prior Period Adj -Decrease In Fund Balance	14,771	SF8015	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	6,944		6,944
DEDUCT - EXPENDITURES AND OTHER USES	6,944		6,944
Fund Balance - End of Year		SF8029	

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	11,877	SL200	8,990
TOTAL Cash	11,877		8,990
TOTAL Assets and Deferred Outflows of Resources	11,877		8,990

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Fund Balance			
Assigned Unappropriated Fund Balance	11,877	SL915	8,990
TOTAL Assigned Fund Balance	11,877		8,990
TOTAL Fund Balance	11,877		8,990
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,877		8,990

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	13,800	SL1001	13,800
TOTAL Real Property Taxes	13,800		13,800
TOTAL Revenues	13,800		13,800
TOTAL Detail Revenues And Other Sources	13,800		13,800

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Lighting, Contr Expend	16,695	SL51824	16,686
TOTAL Street Lighting	16,695		16,686
TOTAL Transportation	16,695		16,686
TOTAL Expenditures	16,695		16,686
TOTAL Detail Expenditures And Other Uses	16,695		16,686

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SL8021	11,877
Prior Period Adj -Increase In Fund Balance	14,771	SL8012	
Restated Fund Balance - Beg of Year	14,771	SL8022	11,877
ADD - REVENUES AND OTHER SOURCES	13,800		13,800
DEDUCT - EXPENDITURES AND OTHER USES	16,695		16,686
Fund Balance - End of Year	11,877	SL8029	8,990

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash		TA200	62
TOTAL Cash	0		62
TOTAL Assets and Deferred Outflows of Resources	0		62

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Federal Income Tax		TA22	62
TOTAL Agency Liabilities	0		62
TOTAL Liabilities	0		62
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		62

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	144,344	W129	263,374
TOTAL Provision To Be Made In Future Budgets	144,344		263,374
TOTAL Assets and Deferred Outflows of Resources	144,344		263,374

TOWN OF Brookfield
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Installment Purchase Debt	144,344	W685	263,374
TOTAL Other Liabilities	144,344		263,374
TOTAL Liabilities	144,344		263,374
TOTAL Liabilities	144,344		263,374

TOWN OF Brookfield
Statement of Indebtedness
For the Fiscal Year Ending 2015

2/22/2016

County of: Madison

Municipal Code: 250309500000

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	IPC E	Equipment Purchase			07/01/2015	07/01/2022	2.00%		\$75,078	\$0	\$0		\$0		\$75,078
2015	IPC E	Equipment Purchase			02/19/2015	03/30/2022	2.80%		\$188,296	\$0	\$0		\$0		\$188,296
2012	IPC E	Equipment Purchase			08/24/2010	09/24/2016	4.36%			\$65,531	\$65,531	\$0	\$0		\$0
2014	IPC E	Equipment Purchase			01/09/2014	01/09/2019	3.055%		\$78,813	\$78,813	\$78,813	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$263,374	\$144,344	\$144,344	\$0	\$0	\$0	\$263,374
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$263,374	\$144,344	\$144,344	\$0	\$0	\$0	\$263,374

TOWN OF Brookfield
Maturity Schedule
For the Fiscal Year Ending 2015

For Installment Purchase Contracts Issued During The Fiscal Year Ended 2015

	EDPCODE	
Indebtedness No.		2015000002
Purpose of Issue		Equipment Purchase
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	188,296
Date of Issue	2P3DT	2/19/2015
Interest Rate	2P3PC	2.80000
Final Maturity Date	2P3DM	3/30/2022
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P316	26,899
	2P317	26,899
	2P318	26,899
	2P319	26,899
	2P320	26,899
	2P321	26,899
	2P322	26,899

TOWN OF Brookfield
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$453,546.21
Demand Deposits	9Z2011	_____
Time Deposits	9Z2021	_____
Total		\$453,546.21
 COLLATERAL:		
- FDIC Insurance	9Z2014	_____
Collateralized with securities held in possession of municipality or its agent	9Z2014A	_____
Total		\$0.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

TOWN OF Brookfield
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
****-2002	\$41,321	\$7,742	\$15,845	\$33,218
****-2060	\$428,070	\$0	\$7,742	\$420,329
Total Adjusted Bank Balance				\$453,546
Petty Cash				\$.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$453,546
Total Cash Balance All Funds			9ZCASHB *	\$453,546

* Must be equal

TOWN OF Brookfield
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?	<u>No</u>
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?	<u>Yes</u>
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>

TOWN OF Brookfield
Employee and Retiree Benefits
For the Fiscal Year Ending 2015

Total Full Time Employees:		6			
Total Part Time Employees:		18			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$56,852.00	5	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$29,501.35	6	18	
90408	Worker's Compensation Insurance	\$39,719.00	6	18	
90458	Life Insurance				
90508	Unemployment Insurance	\$2,961.17	6	18	
90558	Disability Insurance	\$453.12	6	18	
90608	Hospital and Medical (Dental) Insurance	\$53,107.11	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$182,593.75			
Computed Total From Financial Section (comparative purposes only)		\$182,593.75			

TOWN OF Brookfield
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$38,589	6,098	gallons	
Diesel Fuel	\$77,179	21,638	gallons	
Fuel Oil	\$3,815	1,171	gallons	
Natural Gas			cubic feet	
Electricity	\$14,988	56,063	kilowatt-hours	
Coal			tons	
Propane	\$12,765	6,242	gallons	

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

CERTIFICATION OF CHIEF FISCAL OFFICER

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

Brynley Wilcox
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 271-8009
Telephone Number

02/22/2016
Date of Certification

John J. Salka
Name

Town Supervisor
Title

P.O. Box 115 Brookfield, NY 13314
Official Address

(315) 899-3364
Official Telephone Number

TOWN OF Brookfield
Financial Comments
For the Fiscal Year Ending 2015