

**ADOPTED BUDGET  
2011/2012**

**VILLAGE OF CHATHAM**

**COUNTY OF COLUMBIA  
STATE OF NEW YORK**

**VILLAGE of CHATHAM**  
**ADOPTED BUDGET 2011/2012**

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## INTRODUCTION

A municipal budget has two basic purposes:

- 1) To establish, prioritize, and finance municipal services and programs; and,
- 2) To set the amount of money to be raised by property tax (what is referred to as the “tax levy”).

This budget document presents information about the revenues and appropriations for the administration and operation of the Village of Chatham. Its organization and content is designed to provide information on the Village budget in a way that is easy to find and also understandable.

## THE BUDGET PROCESS

The fiscal year for the Village of Chatham begins on June 1<sup>st</sup> and ends on May 31<sup>st</sup>. The process for developing and adopting the annual budget is prescribed in Article 5 of Village Law:

**Step 1 Mayor Requests Estimates:** On or before February 8<sup>th</sup>, the Mayor, as the Village’s Budget Officer, is to send written notification to the administrators of each of the Village’s administrative units directing them to submit an estimate of revenues and expenditures for the coming fiscal year. [Reference: Village Law §5-502(1)]

*Note: See page 8, below, for a listing of administrative units and related account codes.*

*Note: The Mayor may designate another elected official or employee of the Village to function as the Budget Officer.*

**Step 2 Administrators Submit Estimates:** On or before March 1<sup>st</sup>, the administrators of the administrative units are to submit their estimated budgets to the Mayor. They are to include the sources of all revenue and describe the “character and object” of each expenditure. [Reference: Village Law §5-502(2)]

**Step 3 Mayor Prepares Tentative Budget:** Upon receipt of the estimates from each administrator, the Mayor (or designated Budget Officer) is to prepare a “tentative budget”. [Reference: Village Law §5-504]

**Step 4 Mayor Files Tentative Budget with Village Clerk:** On or before March 20<sup>th</sup>, the Mayor is to file the “tentative budget” in the Office of the Village Clerk along with the “estimates, schedules, and statements” that were previously submitted by the administrators of the administrative units. [Reference: Village Law §5-504]

**Step 5 Village Clerk Presents Budget to Board of Trustees:** On or before March 31<sup>st</sup>, the Village Clerk is to present the “tentative budget” to the Board of Trustees at a regular or special meeting. This was done on March 10, 2011. [Reference: Village Law §5-508(1)]

**Step 6 Board of Trustees Reviews and Amends Tentative Budget:** At the regular or special meeting cited in Step 5, above, the Board of Trustees is to review the “tentative budget” and may make changes. [Reference: Village Law §5-508(1)]

**Step 7 Board of Trustees Holds Public Hearings:** On or before April 15<sup>th</sup>, the Board of Trustees is to hold an initial public hearing on the “tentative budget as changed, altered, or revised”. From that initial public hearing on through April 20<sup>th</sup>, the Board of Trustees may choose to adjourn the hearing from day to day as it continues to accept input from the public while it also begins to consider changes to the “tentative budget”. [Reference: Village Law §5-508(3)]

After completion of the public hearing (which is to be no later than April 20<sup>th</sup>), the Board of Trustees may further change the “tentative budget” during Budget Workshops, which are open to the public but not open to public comment. [Reference: Village Law §5-508(4)]

**Step 8 Board of Trustees Adopts Final Budget:** On or before May 1<sup>st</sup>, the Board of Trustees is to adopt a final budget. [Reference: Village Law §5-508(4)]

In the event the Board of Trustees does not adopt a final budget, the “tentative budget”, with such changes, alterations, and revisions as may have been made by resolution of the Board of Trustees, will by default become the “adopted budget”. [Reference: Village Law §5-508(4)]

## **AMENDING THE ADOPTED BUDGET**

After the fiscal year begins on June 1<sup>st</sup>, the Board of Trustees may amend the “adopted budget” by resolution at regular and special meetings, but it cannot alter the “tax levy” that was set when the budget was adopted.

A budget amendment, either increasing or decreasing revenues or expenditures, requires approval by resolution of the Board of Trustees.

## FORM AND CONTENT OF BUDGET

The “adopted budget” has all of the columns presented in the “tentative budget” with an added column showing the amount that was adopted by the Board of Trustees. [Reference: Village Law §5-508 (4)]

**1. Appropriations:** Estimated appropriations are classified by funds, administrative units, character and object of expenditure and arranged in parallel columns with the following comparative information. [Reference: Village Law §5-506 (1)(a)]

- ✓ Expenditures for the last completed fiscal year;
- ✓ Appropriations for the current fiscal year reflecting supplemental appropriations to a date not more than forty-five days prior to the filing of the tentative budget with the Village Clerk; and,
- ✓ The Mayor’s (or designated Budget Officer’s) recommended appropriations for the ensuing fiscal year.

**2. Revenues:** Estimated revenues are classified by funds, itemized as to sources, and arranged in parallel columns with the following comparative information. [Reference: Village Law §5-506 (1)(b)]

- ✓ Revenues for the last completed fiscal year;
- ✓ Estimated revenues for the current fiscal year reflecting modifications to a date not more than forty-five days prior to the filing of the tentative budget with the Village Clerk; and,
- ✓ The Mayor’s (or designated Budget Officer’s) estimate of revenues for the ensuing fiscal year.

**3. Fund Balances:** Estimated fund balances expected at the close of the current fiscal year are classified by funds with the following information. [Reference: Village Law §5-506 (1)(c)]

- ✓ The amount of the fund balance estimated for encumbrances;
- ✓ The amount to be appropriated for the budget for the ensuing fiscal year;
- ✓ The amount reserved for stated purposes pursuant to law; and,
- ✓ The remaining unappropriated, unreserved fund balance.

**4. Special Reserve Funds:** Special reserve funds are arranged in parallel columns with the following information. [Reference: Village Law §5-506 (1)(d)]

- ✓ The purpose the fund was established;
- ✓ The amount of money in the fund as of a date not more than forty-five days prior to the filing of the tentative budget; and,
- ✓ The amount, if any, recommended to be spent to meet appropriations for the ensuing fiscal year.

**5. Property Tax Levy:** Computations of the amount to be paid by property tax – which is equal to the difference between the estimated appropriations (#1 above) and the total estimates from revenues (#2 above), fund balances (#3 above), and special reserve funds (#4 above) - are arranged in parallel columns to show such recommendations and estimates. [Reference: Village Law §5-506 (1)(e)]

**6. Wages and Salaries:** Wages and salaries are arranged in parallel columns by administrative units for each office or position of employment with the title, number of persons in the title, the recommended rate of compensation for the title, and the total recommended appropriation for the title. [Reference: Village Law §5-506 (1)(f)]

## TAX LEVY AND TAX RATE

The adopted budget for 2011-2012 has **NO INCREASE** in the tax rate.

Fiscal Year	Total Assessed Property	Tax Levy	Rate per Thousand
2010-2011 (actual)	\$115,491,631	\$689,842	\$5.9731
2011-2012 (proposed)	\$116,384,234	\$820,139	\$7.0386
2011-2012 (adopted)	\$116,384,234	<b>\$694,379</b>	\$5.9662

**1. Tax Levy:** The most significant source of revenue is the local property tax. The tax levy is determined by subtracting the revenues from all non-property sources (excluding sewer and water) from all expenditures (excluding sewer and water).

The anticipated **revenues** for fiscal year 2011-2012 from all non-property sources (excluding sewer and water) are **\$503,767** and the total budgeted **expenditures** (excluding sewer and water) are **\$1,198,146**. Therefore, the amount that must be obtained through property taxes is **\$694,379**.

When compared to the budget for fiscal year 2010-2011, anticipated revenues (excluding sewer and water) are **up \$8,352** from \$495,415 and budgeted expenditures (excluding sewer and water) are **down \$65,594** from \$1,263,740.

However, comparisons between the tax levy in the 2011-2012 budget and the tax levy in the 2010-2011 budget are uneven because the levy in the 2010-2011 budget would have been \$70,000 more (\$759,842 and not \$689,842) if the Board of Trustees had not done the following:

- 1) Took \$40,000 from the “unappropriated, unreserved fund balance” – rather than cutting expenditures; and,
- 2) Included \$30,000 in new revenues from a new “utility tax” - which was never implemented.

Consequently, for the 2011-2012 budget to make up this **\$70,000 gap** – along with the continued decline in mortgage tax receipts – the Board of Trustees has increased revenues by adjusting the fees for curb-side garbage pick-up and also decreased expenditures in several administrative units – primarily the police department.



**2. Tax Rate:** The tax rate is the amount one pays per thousand dollars in assessed value. For example, if the tax rate is \$5.00 per thousand and one's home is assessed at \$125,000 dollars then the property tax for that year is \$625 ( $5 \times 125$ ).

The tax rate is determined by dividing the **total assessed property value** of all taxable properties in the Village of Chatham into the **tax levy**. The total assessed property value for fiscal year 2011-2012 is **\$116,384,234**.

Therefore, to meet the **tax levy** of \$694,379, the **tax rate** is **\$5.9662** per thousand in assessed value. Using the \$125,000 home from the example, the property tax for this fiscal year would be \$745.78 ( $5.9662 \times 125$ ).

## REVENUES

**1. The General Fund:** The following spreadsheet lists the revenues for the “A Fund” – commonly referred to as the “general fund”. This fund is separate from the “water fund”, “sewer fund”, and the “reserve fund”.

The administration and operation of the Village – excluding water and sewer - are financed through these revenue sources along with revenue collected from the property tax. [Note: the administration and operation of water and sewer are funded by user fees and grants; revenues from the “A Fund” and from property taxes cannot be transferred to the water and sewer funds.]

As noted in the previous section, the anticipated revenues for fiscal year 2011-2012 from all non-property sources (excluding sewer and water) are **\$503,767**. The amount that must be obtained through property taxes is **\$694,379**.

**2. Revenue from County & State:** Over one-half of the revenues in the “A Fund” come directly from Columbia County and the State of New York.

A1120: Almost **one-third** of the total revenue in the “A Fund” is the Village’s share of sales taxes collected in Columbia County: **\$165,000**. As in most of the State, revenue from sales tax remains below that collected prior to the recession in 2008.

A3005: Revenue from the Village’s share of mortgage taxes collected by Columbia County is also far below pre-recession levels. The anticipated revenue from the mortgage tax for fiscal year 2011-2012 is **\$16,000** (3% of total revenue in the “A Fund”) – this amount is one-half of that received in 2009-2010.

A3001 & A3820: The Village is to receive **\$14,777** in State Aid (3% of total revenue in the “A Fund”) and **\$31,000** from the State’s road maintenance program (6% of total revenue in the “A Fund”)

**3. Revenue from Garbage Stickers:** The Village has a user fee for the curbside pick up of garbage. The adopted budget calls for the fees to be adjusted so that they are comparable to the fees for waste bags set by the Columbia County Solid Waste Department. The anticipated revenue for fiscal year 2011-2012 is **\$68,000** (A2130) which will pay for most of the **\$81,000** in contractual expenditures (see A8160 in the Public Works section) – the remaining \$13,000 is paid from the tax levy.

**4. Revenue from Fines:** The Village expects to receive **\$60,000** from fines and forfeited bail from the Village Court (12% of total revenue in the “A Fund”) – which offsets the \$23,000 in expenditures for Justice Court and some of the expenditures in the police department.

**5. Revenue from Fire Protection Services:** The Village is to receive \$64,650 for Fire Protection Services (A2262) – which directly offsets the expenditures.

## REVENUES – “A” FUND

Fund	Account		Revenue	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1081		Other Payments in Lieu of Taxes	\$6,600.00	\$6,691.51	\$7,000.00	\$9,027.61	\$9,500.00	\$9,500.00
A	1090		Interest & Penalties Real Prop Tax	\$5,000.00	\$8,890.69	\$7,000.00	\$7,642.52	\$7,000.00	\$7,000.00
A	1120		Non-Prop Tax Distributed by County (sales tax)	\$167,345.00	\$154,213.45	\$160,000.00	\$117,830.75	\$165,000.00	\$165,000.00
A	1170		Franchises	\$5,800.00	\$3,846.70	\$4,000.00	\$1,796.16	\$3,600.00	\$3,600.00
A	1520		Police Fees	\$225.00	\$1,504.63	\$225.00	\$39.00	\$100.00	\$100.00
A	1603		Vital Statistic Fees	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
A	2110		Zoning Fees	\$1,000.00	\$775.00	\$1,000.00	\$350.00	\$750.00	\$750.00
A	2130		Refuse & Garbage Charges	\$39,000.00	\$37,887.75	\$45,000.00	\$29,108.00	\$40,000.00	\$68,000.00
A	2260		Police Services	\$5,000.00	\$3,931.51	\$5,000.00	\$4,220.11	\$5,000.00	\$5,000.00
A	2262		Fire Protection Services	\$58,000.00	\$60,126.00	\$63,000.00	\$72,416.00	\$64,650.00	\$64,650.00
A	2401		Interest and Earnings	\$4,200.00	\$1,124.00	\$1,200.00	\$732.43	\$1,000.00	\$1,000.00
A	2401	1000	Unemployment Reserve Interest	\$25.00	\$6.71	\$8.00	\$4.41	\$6.00	\$6.00
A	2410		Rental of Property, Individual	\$1,500.00	\$1,200.00	\$28,500.00	\$25,796.85	\$30,000.00	\$30,000.00
A	2501		Business & Occupational Licenses	\$25.00	\$0.00	\$25.00	\$0.00	\$25.00	\$25.00
A	2545		Licenses, Other	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
A	2590		Permits, Other	\$3,500.00	\$3,089.00	\$3,000.00	\$3,296.00	\$3,500.00	\$3,500.00
A	2610		Fines & Forfeited Bail	\$60,000.00	\$54,159.33	\$60,000.00	\$43,666.00	\$60,000.00	\$60,000.00
A	2665		Sales of Equipment	\$5,000.00	\$0.00	\$5,000.00	\$7,650.00	\$5,000.00	\$5,000.00
A	2680		Insurance Recoveries	\$1,000.00	\$3,098.10	\$500.00	\$765.00	\$1,000.00	\$1,000.00
A	2705		Gifts and Donations	\$1,200.00	\$1,600.00	\$1,600.00	\$2,000.00	\$2,000.00	\$2,000.00
A	2770		Miscellaneous Revenues	\$56,000.00	\$4,237.21	\$6,000.00	\$2,375.24	\$5,000.00	\$5,000.00
A	2770	1000	Expense Reimbursement (Tracy Memorial)	\$3,600.00	\$0.00	\$7,200.00	\$7,200.00	\$3,600.00	\$3,600.00
A	3001		State Revenue Sharing (per capita)	\$15,727.00	\$15,727.00	\$15,727.00	\$14,777.00	\$14,777.00	\$14,777.00
A	3005		Mortgage Tax	\$36,000.00	\$32,229.70	\$36,000.00	\$9,997.81	\$20,000.00	\$16,000.00
A	3040		Real Property Tax Administration	\$940.00	\$1,252.00	\$1,300.00	\$1,278.00	\$1,300.00	\$1,300.00
A	3501	0200	CHIPS Capital Projects	\$36,000.00	\$45,708.83	\$30,782.00	\$0.00	\$31,009.00	\$31,009.00
A	3820		Youth Programs	\$1,015.00	\$855.00	\$748.00	\$0.00	\$750.00	\$750.00
A	4389		Other Public Safety Aid	\$5,000.00	\$7,003.42	\$5,400.00	\$2,812.96	\$5,000.00	\$5,000.00
<b>Total</b>				<b>\$518,902.00</b>	<b>\$449,157.54</b>	<b>\$495,415.00</b>	<b>\$364,781.85</b>	<b>\$479,767.00</b>	<b>\$503,767.00</b>

## REVENUES – SEWER FUND

Fund	Account	Sewer Revenues	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
G	2120	Sewer Rents	\$230,000.00	\$201,274.15	\$190,000.00	\$122,024.78	\$240,000.00	\$240,000.00
G	2122	Sewer Charges	\$15,000.00	\$19,843.10	\$20,000.00	\$16,650.00	\$20,000.00	\$20,000.00
G	2128	Interest and Penalties on Sewer Accounts	\$2,500.00	\$2,005.89	\$2,000.00	\$1,695.70	\$2,000.00	\$2,000.00
		<b>Total</b>	<b>\$247,500.00</b>	<b>\$223,123.14</b>	<b>\$212,000.00</b>	<b>\$140,370.48</b>	<b>\$262,000.00</b>	<b>\$262,000.00</b>

## REVENUES – WATER FUND

Fund	Account	Water Revenues	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
F	2140	Metered Water Sales	\$220,000.00	\$196,706.86	\$200,655.00	\$103,230.14	\$210,000.00	\$210,000.00
F	2144	Water Service Charges	\$8,000.00	\$9,754.10	\$8,000.00	\$7,706.31	\$9,000.00	\$9,000.00
F	2148	Interest and Penalties on Water Rents	\$8,000.00	\$10,203.69	\$8,000.00	\$6,104.59	\$8,000.00	\$8,000.00
F	2401	Interest and Earnings	\$8,500.00	\$788.67	\$1,000.00	\$415.89	\$600.00	\$600.00
		<b>Total</b>	<b>\$244,500.00</b>	<b>\$217,453.32</b>	<b>\$217,655.00</b>	<b>\$117,456.93</b>	<b>\$227,600.00</b>	<b>\$227,600.00</b>

## ADMINISTRATIVE UNITS & ACCOUNT CODES

<b>Legislative and Executive</b>		<b>Audit and Finance</b>	
Board of Trustees	A1010	Village Clerk/Treasurer	A1325
Mayor	A1210	Auditor (contractual)	A1320
Legal (contractual)	A1420	Assessor	A1355
NYCOM Dues	A1920		
Judgements & Claims	A1930		
Refund Real Property	A1960		
Contingent Account	A1990		
<b>Planning &amp; Zoning</b>		<b>Public Works</b>	
Zoning	A8010	Plans and Projects (engineer)	A1440
Planning	A8020	Public Works Administration	A1490
Building Inspector	A3620	Building Services (Tracy Bldg)	A1620
		Street Maintenance	A5110
		Snow Removal	A5142
		Street Lighting (contractual)	A5182
		Refuse & Garbage (contractual)	A8160
<b>Sewer</b>		<b>Water</b>	
Sewer Administration	G8110	Sewer Administration	F8310
Sanitary Sewers	G8120	Source Supply	F8320
Sewage Treatment	G8130	Purification	F8330
		Distribution	F8340
<b>Public Safety</b>		<b>Justice Court</b>	
Police Department	A3120	Village Justices	A1110
Fire Department	A3410		
<b>Other Services</b>		<b>Retiree Medical Insurance</b>	
Elections	A1450	Medical & Dental Insurance	A9060
Youth Recreation (contractual)	A7310		
Village Celebrations (contractual)	A7550		
Village Beautification (contractual)	A8510		

## LEGISLATIVE AND EXECUTIVE

Board of Trustees	A1010
Mayor	A1210
Legal (contractual)	A1420
NYCOM Dues	A1920
Judgements & Claims	A1930
Refund Real Property	A1960
Contingent Account	A1990

❖ **MISSION**

The Board of Trustees is the legislative body and the Mayor serves as the Chief Executive Officer and Budget Officer.

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**BOARD OF TRUSTEES:** In accordance with §4-412 of Village Law, the Board of Trustees has the management of Village property and finances.

Further, the Board of Trustees may “take all measures and do all acts, by local law”, provided they are not inconsistent with the provisions of the New York State constitution or general law, “which shall be deemed expedient or desirable for the good government of the Village, its management and business, the protection of its property, the safety, health, comfort, and general welfare of its inhabitants, the protection of their property, the preservation of peace and good order, the suppression of vice, the benefit of trade, and the preservation and protection of public works”.

The Board of Trustees may create or abolish by resolution offices, boards, agencies and commissions and delegate to these units its powers, duties and functions as it shall deem necessary.

## LEGISLATIVE AND EXECUTIVE

**MAYOR:** In accordance with §5-502(1), the Mayor is the Budget Officer.

Further, in accordance with §4-400 of Village Law, it is the responsibility of the Mayor:

1. To preside at the meetings of the Board of Trustees and vote upon all matters and questions coming before the Board;
2. To provide for the enforcement of all laws, local laws, rules, and regulations and to cause all violations to be prosecuted;
3. To appoint all non-elected officers and employees *subject to the approval of the Board of Trustees*;
4. To appoint the Clerk of the Court of the Village *upon the advice and consent of the Village Justice*;
5. To institute all civil actions in the name of the Village *at the direction of the Board of Trustees*;
6. To exercise supervision over the conduct of the police and other subordinate officers of the Village;
7. To intervene in any and all actions, *at the direction of the Board of Trustees*, to protect the rights of the Village and its inhabitants;
8. To serve as an ex-officio member of each separate board of commissioners;
9. To appoint one of the Trustees as Deputy Mayor at the annual meeting, who, during the absence or inability of the Mayor, is vested with all the powers and may perform all the duties of the Mayor;
10. To execute all contracts in the name of the Village;
11. To sign orders to pay claims with the Village Clerk/Treasurer *when authorized by the Board of Trustees*;
12. To sign checks in the absence or inability of the Village Treasurer; and,
13. To issue all licenses as the "licensing officer", unless delegated to another Village officer.



## LEGISLATIVE AND EXECUTIVE

Fund	Account	Position	Personal Services – Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1010.110	001	Trustee	1	1	\$2,025.00	\$2,025.00	\$2,025.00	\$1,687.50	\$2,025.00	\$2,025.00
A	1010.120	002	Trustee	1	1	\$2,025.00	\$2,025.00	\$2,025.00	\$1,687.50	\$2,025.00	\$2,025.00
A	1010.130	003	Trustee	1	1	\$2,025.00	\$2,025.00	\$2,025.00	\$1,687.50	\$2,025.00	\$2,025.00
A	1010.140	004	Trustee	1	1	\$2,025.00	\$2,025.00	\$2,025.00	\$1,687.50	\$2,025.00	\$2,025.00
A	1210.110	001	Mayor	1	1	\$2,700.00	\$2,700.00	\$2,700.00	\$2,250.00	\$2,700.00	\$2,700.00
<b>Total</b>						<b>\$10,800.00</b>	<b>\$10,800.00</b>	<b>\$10,800.00</b>	<b>\$9,000.00</b>	<b>\$10,800.00</b>	<b>\$10,800.00</b>

Fund	Account		Equipment & Capital Outlay	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1010	2	Board of Trustees - Office Equipment	\$100.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00
<b>Total</b>				<b>\$100.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$50.00</b>

## LEGISLATIVE AND EXECUTIVE

Fund	Account		Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1010	47	Board of Trustees – Miscellaneous	\$100.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00
A	1010	42	Board of Trustees – Telephone					\$0.00	\$0.00
A	1010	43	Board of Trustees – Insurance	\$400.00	\$305.61	\$350.00	\$380.35	\$381.00	\$381.00
A	1010	41	Board of Trustees - Office Supplies					\$0.00	\$0.00
A	1010	49	Board of Trustees – Advertising					\$0.00	\$0.00
A	1210	47	Mayor - Misc. (mail, copying, etc)	\$200.00	\$393.36	\$350.00	\$346.39	\$350.00	\$350.00
A	1210	42	Mayor – Telephone	\$600.00	\$334.63	\$350.00	\$291.94	\$330.00	\$330.00
A	1210	43	Mayor – Insurance	\$390.00	\$305.61	\$350.00	\$397.35	\$400.00	\$400.00
	1210	41	Mayor - Office Supplies					\$0.00	\$0.00
A	1210	49	Mayor – Advertising					\$0.00	\$0.00
A	1420	44	Legal – Contractual	\$15,000.00	\$21,302.97	\$15,000.00	\$10,860.72	\$15,000.00	\$15,000.00
A	1920	40	Municipal Association Dues	\$1,100.00	\$1,112.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00
A	1930	40	Judgments and Claims	\$1,000.00	\$388.07	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
A	1960	40	Refund Real Property	\$1,000.00	\$2,274.31	\$1,000.00	\$2,954.71	\$1,000.00	\$1,000.00
A	1990	40	Contingent Account	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$4,527.89
<b>Total</b>				<b>\$69,790.00</b>	<b>\$26,416.56</b>	<b>\$69,650.00</b>	<b>\$15,231.46</b>	<b>\$69,711.00</b>	<b>\$24,238.89</b>

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9010	8000	State Retirement (15.6% salaries)					\$0.00	\$1,684.80
A	9030	8000	Social Security					\$0.00	\$669.60
A	9035	8000	Medicare					\$0.00	\$156.60
A	9040	8000	Workers' Compensation					\$0.00	\$0.00
A	9055	8000	NYS Disability Insurance					\$0.00	\$0.00
A	9060	8000	Medical - Dental – Vision					\$0.00	\$4,995.64
A	9089	8000	Health Reimbursement Account					\$0.00	\$1,380.00
<b>Total</b>								<b>\$0.00</b>	<b>\$8,886.64</b>

## AUDIT AND FINANCE

Village Clerk/Treasurer	A1325
Auditor (contractual)	A1320
Assessor	A1355

❖ **MISSION**

The Audit and Finance administrative unit includes three separate functions: the Office of the Village Clerk/Treasurer, the financing of the annual audit, and the assessment of real property.

\*\*\*\*\*

**CLERK/TREASURER:** In accordance with §3-301 (1)(c) & (2)(d) of Village Law, every village is to have a treasurer and a clerk, which may be consolidated into one position.

**Current Staffing:** There is one full-time **Clerk/Treasurer** and one full-time **Village Clerk**. The Civil Service classification for both positions is “exempt”. The salary of the **Clerk/Treasurer** is within three administrative units: 70% Audit & Finance; 15% Water; 15% Sewer. The salary of the **Village Clerk** is also within three administrative units: 60% Audit & Finance; 20% Water; 20% Sewer. The personnel costs for these two positions are listed in detail on **page 20**, below.

**Duties and Responsibilities of the Village Treasurer** as defined in §4-408 of Village Law are:

1. Serve as the Chief Fiscal Officer of the Village;
2. Have custody of and deposit all moneys belonging to the Village, and keep accounts of all receipts and expenditures in conformance with a uniform system of accounts formulated and prescribed by the state comptroller;
3. Sign checks when authorized by resolution or local law of the Board of Trustees; and,
4. File, within sixty days after the end of each fiscal year, a statement showing in detail all revenues and expenditures during the previous fiscal year and the outstanding indebtedness of the Village.

## **AUDIT AND FINANCE**

**Duties and Responsibilities of the Village Clerk** as defined in §4-402 of Village Law are:

1. Have custody of the corporate seal, books, records, and papers of the village and all the official reports and communications of the Board of Trustees;
2. Act as clerk of the Board of Trustees and of each board of village officers;
3. Keep a record of all Village resolutions and local laws;
4. Collect taxes and assessments of the Village; and,
5. Keep an indexed record of all written notices of defective, unsafe, dangerous, or obstructed condition in or upon, or of an accumulation of ice or snow upon, any Village street, bridge, culvert, sidewalk or crosswalk.

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**AUDITOR:** In accordance with §4-408 of Village Law, the Board of Trustees is to audit, or cause to be audited by an officer or employee of the Village or by a certified public accountant or a public accountant engaged for that purpose, the above mentioned annual statement of revenues and expenditures and outstanding indebtedness.

**Current Staffing:** The Village contracts for this professional service.

## AUDIT AND FINANCE

**ASSESSOR:** An assessor determines the value of residential, commercial, and other taxable properties within the Village. The total assessed value of all properties in the Village is then divided into the total tax levy. This equals the tax rate per \$1000 in assessed value on a given property – such as one’s house.

The Town of Chatham and the Town of Ghent also assess the value of residential, commercial, and other taxable properties, within the Village so as to set the property tax for their respective Towns.

The property tax for the school district is based on the Town of Chatham and the Town of Ghent assessments – not on the Village assessments.

In accordance with §3-301 (2)(d) of Village Law, the Board of Trustees may act as the board of assessors or may appoint such board from their members.

**Current Staffing:** There is one **part-time Assessor**. The Civil Service classification is “unclassified”; the appointment of the current Assessor is “contingent/provisional”. The personnel costs for this position are budgeted at **\$2157** (\$1750 in salary and \$407 in pension and employment taxes).

\*\*\*\*\*

### ❖ STRATEGIC INITIATIVES FOR 2011/2012

1. The Mayor has appointed an Audit and Finance Advisory Committee with the task of improving the annual budget process and assisting other advisory committees in assessing the costs associated with proposed changes to existing services and programs and the initiation of new ones.
2. The Village will issue a Request for Proposals for a professional services agreement for the auditor.
3. The Village will evaluate the advantages of assigning the assessor function to the Town of Chatham and Town of Ghent.

## AUDIT AND FINANCE

Fund	Account	Position	Personal Services – Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1325.110	001	Clerk/Treasurer (\$22.49/hr)	0.7	0.7	\$52,000.00	\$53,069.79	\$54,000.00	\$42,763.73	\$54,000.00	\$32,745.44
A	1325.120	001	Village Clerk (\$13.99/hr)	0.6	0.6					\$0.00	\$17,459.52
A	1355.110	001	Assessor	1	1	\$1,750.00	\$1,749.96	\$1,750.00	\$1,458.30	\$1,750.00	\$1,750.00
<b>Total</b>						<b>\$53,750.00</b>	<b>\$54,819.75</b>	<b>\$55,750.00</b>	<b>\$44,222.03</b>	<b>\$55,750.00</b>	<b>\$51,954.96</b>

Fund	Account		Personal Services - Non-Individual	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1325	19900	Overtime					\$0.00	\$45.04
A	1325	10000	Vacation Leave Payout					\$0.00	\$2,000.00
A	1325	19950	Longevity Pay					\$0.00	\$1,750.00
A	1325	19970	Temporary Help					\$0.00	\$0.00
<b>Total</b>								<b>\$0.00</b>	<b>\$3,795.04</b>

Fund	Account		Equipment & Capital Outlay	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1325	2	Clerk/Treasurer - Office Equipment	\$2,500.00	\$399.00	\$2,000.00	\$1,762.50	\$200.00	\$200.00
<b>Total</b>				<b>\$2,500.00</b>	<b>\$399.00</b>	<b>\$2,000.00</b>	<b>\$1,762.50</b>	<b>\$200.00</b>	<b>\$200.00</b>

## AUDIT AND FINANCE

Fund	Account		Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1320	44	Auditor	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
A	1325	47	Clerk/Treasurer - Misc. (mail, copying, supplies, software, etc)	\$2,500.00	\$544.84	\$2,000.00	\$5,500.06	\$5,500.00	\$5,500.00
A	1325	42	Clerk/Treasurer – Telephone	\$2,700.00	\$2,208.02	\$2,500.00	\$1,877.78	\$2,300.00	\$2,300.00
A	1325	43	Clerk/Treasurer – Insurance	\$2,000.00	\$1,912.94	\$2,000.00	\$1,987.69	\$2,000.00	\$2,000.00
A	1325	41	Clerk/Treasurer - Office Supplies	\$1,200.00	\$1,390.84	\$1,250.00	\$994.12	\$1,200.00	\$1,200.00
A	1325	49	Clerk/Treasurer – Advertising	\$300.00	\$211.46	\$200.00	\$724.17	\$225.00	\$225.00
A	1355	47	Assessor - Misc. (mail, copying, BAS license, etc)	\$900.00	\$850.00	\$900.00	\$850.00	\$900.00	\$900.00
A	1355	41	Assessor - Office Supplies	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
A	1355	49	Assessor – Advertising	\$100.00	\$38.26	\$100.00	\$58.95	\$100.00	\$100.00
<b>Total</b>				<b>\$12,800.00</b>	<b>\$10,156.36</b>	<b>\$12,050.00</b>	<b>\$11,992.77</b>	<b>\$15,325.00</b>	<b>\$15,325.00</b>

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9010	8000	State Retirement (15.6% wage, overtime, & longevity)					\$0.00	\$8,385.00
A	9030	8000	Social Security					\$0.00	\$3,332.50
A	9035	8000	Medicare					\$0.00	\$779.38
A	9040	8000	Workers' Compensation					\$0.00	\$2,516.11
A	9055	8000	NYS Disability Insurance					\$0.00	\$113.78
A	9060	8000	Medical - Dental – Vision					\$0.00	\$9,840.52
A	9089	8000	Health Reimbursement Account					\$0.00	\$2,750.00
A	1325	19951	Medical Insurance Buy-Out					\$0.00	\$2,000.00
<b>Total</b>								<b>\$0.00</b>	<b>\$29,717.29</b>

## AUDIT AND FINANCE

	Annual	÷ Hours Paid	÷ Hours Worked
<b>Clerk/Treasurer</b>		<b>2080 hours</b>	<b>1704 hours</b>
Wages	\$46,769	<b>\$22.49</b>	\$27.45
Longevity	\$2,500	\$1.20	\$1.47
Medical (2 persons)	\$8,630	\$4.15	\$5.06
Health Reimbursement	\$2,750	\$1.32	\$1.61
Dental	\$960	\$0.46	\$0.56
Vision	\$250	\$0.12	\$0.15
Clothing Allowance	\$0	\$0.00	\$0.00
Pension	\$7,296	\$3.51	\$4.28
FICA & WC	\$4,981	\$2.39	\$2.92
<b>Total Compensation</b>	<b>\$74,136</b>	\$35.64	<b>\$43.51</b>

	Annual	÷ Hours Paid	÷ Hours Worked
<b>Village Clerk</b>		2080 hours	1752 hours
Wages	\$29,099	<b>\$13.99</b>	\$16.61
Longevity	\$0	\$0.00	\$0.00
Medical Buy-Out	\$2,000	\$0.96	\$1.14
Health Reimbursement	\$0	\$0.00	\$0.00
Dental	\$0	\$0.00	\$0.00
Vision	\$250	\$0.12	\$0.14
Clothing Allowance	\$0	\$0.00	\$0.00
Pension	\$4,539	\$2.18	\$2.59
FICA & WC	\$3,099	\$1.49	\$1.77
<b>Total Compensation</b>	<b>\$38,987</b>	\$18.74	<b>\$22.25</b>



## PLANNING AND ZONING

Zoning	A8010
Planning	A8020
Building Inspector	A3620

### ❖ MISSION

The Planning and Zoning administrative unit includes three separate functions: the Planning Board, the Board of Zoning Appeals, and the Building Inspector.

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**PLANNING BOARD:** In accordance with §7-718 of Village Law, the Board of Trustees may create a Planning Board consisting of five or seven members. Members and the chairperson of the Planning Board are appointed by the Mayor *subject to the approval of the Board of Trustees*. If a vacancy should occur, other than by expiration of term, the Mayor is to appoint the new member for the unexpired term.

All meetings of the Planning Board are at the call of the chairperson and at such other times as the Planning Board may determine.

The Planning Board is empowered to make investigations, maps, reports, and recommendations relating to the planning and development of the Village “as it seems desirable”, not exceeding the appropriation made in the Village Budget.

The Board of Trustees may provide for the compensation of Planning Board members; however, the Village of Chatham does not. The Planning Board may employ experts and a secretary and provide for such other expenses as may be necessary and proper, not exceeding the appropriation made in the Village Budget.

Each member of the Planning Board is to complete a specified amount of training to enable such members to more effectively carry out their duties. To be eligible for reappointment each member is to complete the required training.

**Current Staffing:** There is one **part-time clerk-typist** that also supports the Zoning Board of Appeals and the Building Inspector. The personnel costs for this position are budgeted at **\$1292** (\$1200 in wages @ \$10.00 per hour and \$92 in employment taxes).

## PLANNING AND ZONING

**ZONING BOARD OF APPEALS:** In accordance with §7-712 of Village Law, the Board of Trustees may create a Zoning Board of Appeals consisting of three or five members. Members and the chairperson of the Zoning Board of Appeals are appointed by the Mayor *subject to the approval of the Board of Trustees*. If a vacancy should occur, other than by expiration of term, the Mayor is to appoint the new member for the unexpired term.

All meetings of the Zoning Board of Appeals are at the call of the chairperson and at such other times as the Zoning Board of Appeals may determine.

The Board of Trustees may provide compensation to be paid to experts and a secretary and provide for such other expenses as may be necessary and proper, not exceeding the appropriation made in the Village Budget.

Each member of the Zoning Board of Appeals is to complete a specified amount of training to enable such members to more effectively carry out their duties. To be eligible for reappointment each member is to complete the required training.

**Current Staffing:** There is one **part-time clerk-typist** that also supports the Planning Board and the Building Inspector. The personnel costs for this position are budgeted at **\$807** (\$750 in wages @ \$10 per hour and \$57 in employment taxes).

## PLANNING AND ZONING

**BUILDING INSPECTOR:** The Building Inspector inspects repairs and construction of buildings for compliance with State and Village building codes. The Building Inspector may also issue warrants for enforcement of ordinance violations.

**Duties and Responsibilities** as defined in the Civil Service job description are:

1. Explain State and Village building codes to contractors and the public;
2. Interpret zoning ordinances and issue building permits and certificates of occupancy;
3. Inspect buildings that are under construction and existing buildings for safety for continued use; and,
4. Investigate complaints and assist in prosecuting violations of building codes.

**Current Staffing:** There is one part-time **Building Inspector**. The Civil Service classification is “non-competitive”; the appointment of the current employee is “permanent”. The personnel costs for this position are budgeted at **\$5546** (\$4500 in salary and \$1046 in pension and employment taxes).

There is one part-time **clerk-typist** that primarily supports the Planning Board and the Zoning Board of Appeals.

## PLANNING AND ZONING

Fund	Account	Position	Personal Services – Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	3620.110	001	Building Inspector	1	1	\$4,500.00	\$5,437.50	\$4,500.00	\$3,750.00	\$4,500.00	\$4,500.00
A	8010.110	001	Clerk-Typist (Zoning Board of Appeals)	1	1	\$400.00	\$917.50	\$750.00	\$400.00	\$750.00	\$750.00
A	8020.110	001	Clerk-Typist (Planning Board)	1	1	\$1,000.00	\$1,417.50	\$1,200.00	\$880.00	\$1,200.00	\$1,200.00
<b>Total</b>						<b>\$5,900.00</b>	<b>\$7,772.50</b>	<b>\$6,450.00</b>	<b>\$5,030.00</b>	<b>\$6,450.00</b>	<b>\$6,450.00</b>

Fund	Account		Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1110	47	Safety Inspection - Misc. (mail, copying, dues, training, etc)	\$800.00	\$722.84	\$800.00	\$676.93	\$800.00	\$800.00
A	1110	42	Safety Inspection – Telephone					\$0.00	\$0.00
A	1110	43	Safety Inspection – Insurance	\$350.00	\$209.94	\$325.00	\$284.68	\$300.00	\$300.00
A	1110	41	Safety Inspection - Office Supplies	\$100.00	\$121.95	\$100.00	\$33.05	\$50.00	\$50.00
A	1110	49	Safety Inspection – Advertising					\$0.00	\$0.00
A	8010	47	Zoning - Misc. (mail, copying, supplies, etc)	\$750.00	\$555.29	\$700.00	\$744.87	\$1,700.00	<b>\$1,700.00</b>
A	8010	42	Zoning – Telephone					\$0.00	\$0.00
A	8010	43	Zoning – Insurance					\$0.00	\$0.00
A	8010	41	Zoning - Office Supplies	\$110.00	\$106.19	\$110.00	\$33.04	\$50.00	\$50.00
A	8010	49	Zoning – Advertising	\$150.00	\$172.18	\$150.00	\$0.00	\$150.00	\$150.00
A	8020	47	Planning - Misc. (mail, copying, supplies, etc)	\$750.00	\$865.09	\$750.00	\$1,253.42	\$1,000.00	\$1,000.00
A	8020	42	Planning – Telephone					\$0.00	\$0.00
A	8020	43	Planning – Insurance					\$0.00	\$0.00
A	8020	41	Planning - Office Supplies	\$110.00	\$106.19	\$110.00	\$33.04	\$110.00	\$110.00
A	8020	49	Planning – Advertising	\$210.00	\$260.12	\$250.00	\$115.42	\$250.00	\$250.00
<b>Total</b>				<b>\$3,330.00</b>	<b>\$3,119.79</b>	<b>\$3,295.00</b>	<b>\$3,174.45</b>	<b>\$4,410.00</b>	<b>\$4,410.00</b>

## PLANNING AND ZONING

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9010	8000	State Retirement (15.6% Bldg Insp salary only)					\$0.00	\$702.00
A	9030	8000	Social Security					\$0.00	\$399.90
A	9035	8000	Medicare					\$0.00	\$93.53
A	9040	8000	Workers' Compensation					\$0.00	\$291.10
A	9055	8000	NYS Disability Insurance					\$0.00	\$0.00
			<b>Total</b>					<b>\$0.00</b>	<b>\$1,486.53</b>

## PUBLIC WORKS

Plans and Projects (Engineer)	A1440
Public Works Administration (electric bill and telephone bill)	A1490
Building Services (Tracy Memorial Building)	A1620
Street Maintenance	A5110
Snow Removal	A5142
Street Lighting (contractual)	A5182
Refuse & Garbage (contractual)	A8160

❖ **MISSION**

The Public Works administrative unit provides centralized and coordinated services pertaining to the maintenance of Village streets, snow removal, yard waste removal, and maintenance of municipal buildings. This category also includes financing for street lighting and garbage/recycling, which are provided through contractual agreements.

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**ENGINEER:** This account code pertains to professional services to assist in planning and design of public works projects (not including water and sewer, which are funded through those respective budgets).

**Current Staffing:** The Village contracts for this professional service.

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**BUILDING SERVICES:** This account code pertains to the cleaning, maintenance, and utilities for The Tracy Memorial Building, which serves as the Village Hall and Police Station.

**Current Staffing:** There is one part-time **custodian**. The Civil Service classification is “laborer”. The personnel costs for this position are budgeted at **\$11,093** (\$9000 in wages @ \$12.36 per hour and \$2093 in pension and employment taxes).

## PUBLIC WORKS

**STREET MAINTENANCE:** In accordance with §6-602 of Village Law, the streets and public grounds of a village constitute a separate highway district and are under the exclusive control and supervision of the Board of Trustees - or other officers of the Village when such control is delegated to them by the Board of Trustees.

The Public Works administrative unit is responsible for the maintenance of Village streets and right-of-ways – including mowing grass along Hudson Avenue. These services are financed primarily by the property tax levy, shared sales tax revenue from Columbia County, and CHIPS (Consolidated Local Streets and Highway Improvement Program) funding from the State of New York.

Columbia County is responsible for County Roads (**Route 61**) and the State of New York is responsible for State roads (**Route 66, 203, and 295**). Town of Ghent and Town of Chatham roads end at the respective Village/Town line.

The Village contracts with private businesses for most of the maintenance of Village streets: paving, installing curbs, and painting cross-walks. However, the Village also currently employs two full-time employees: a “working foreman” and a “laborer”.

**Current Staffing:** This aspect of Public Works is under the direction of the **Commissioner of Public Works**, who is a member of the Board of Trustees, and a “Working Foreman”, who is a member of the collective bargaining unit.

There is one full-time **Working Foreman**. The Civil Service job title for this position is currently “Motor Equipment Operator”, which is classified as “non-competitive”; the appointment of the current employee is “permanent”. The budget of the **Working Supervisor** is within three administrative units: 50% Public Works; 20% Water; 30% Sewer.

There is full-time **Laborer**. The Civil Service classification is “laborer”.

The personnel costs for these two positions are listed in detail on **page 34**, below.

## PUBLIC WORKS

**SNOW REMOVAL:** The Village utilizes the two employees from Street Maintenance and the two employees from Water and Sewer to operate equipment for snow removal. The Village also contracts with private operators on an as-needed basis to haul away snow banks and to assist in snow removal.

This aspect of Public Works is under the direction of the **Commissioner of Public Works**, who is a member of the Board of Trustees, and a “Working Foreman”, who is a member of the collective bargaining unit.

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**STREET LIGHTING:** The Village contracts with the local utility company (NYSEG) for the maintenance of common street lights.

\*\*\*\*\*

**REFUSE AND GARBAGE:** The Village contracts with a private company for curb-side pick up of garbage and recyclables.

The Village has a user fee for the curbside pick up of garbage - there is no additional fee for recyclables. The adopted budget calls for the fees to be adjusted so that they are comparable to the fees for waste bags set by the Columbia County Solid Waste Department. The anticipated revenue for fiscal year 2011-2012 is **\$68,000** (A2130) which will pay for most of the **\$81,000** for contractual expenditures (see A8160 in the Public Works section) – the remaining \$13,000 is paid from the tax levy.

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### ❖ STRATEGIC INITIATIVES FOR 2011/2012

1. The Mayor will appoint a Public Works Advisory Committee with the task of assessing the condition of streets, sidewalks, bike paths, and snow removal, with a particular focus on shared services with other municipalities.
2. The Village will explore energy efficiency programs that result in a net savings to utility costs.



## PUBLIC WORKS

Fund	Account	Position	Personal Services – Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1620.110	001	Laborer (Custodian \$12.36/hr)	1	1	\$8,000.00	\$10,530.00	\$9,000.00	\$7,088.60	\$9,000.00	\$9,000.00
A	5110.110	001	Working Foreman (\$20.46/hr)	0.415	0.415	\$70,000.00	\$59,539.32	\$70,000.00	\$50,142.44	\$60,000.00	\$17,672.36
A	5110.120	001	Laborer (\$13.33/hr)	0.915	0.915					\$0.00	\$25,367.46
A	5142.110	001	Working Foreman (\$20.46/hr)	0.085	0.085	\$11,000.00	\$11,158.38	\$11,000.00	\$19,515.66	\$12,000.00	\$3,618.04
A	5142.120	001	Laborer (\$13.33/hr)	0.085	0.085					\$0.00	\$2,357.21
A	5142.130	001	Sr. Motor Equip. Operator (\$17.53/hr)	0.085	0.085					\$0.00	\$3,099.91
A	5142.140	001	Asst. Water/WasteWater TPO (\$16.54/hr)	0.085	0.085					\$0.00	\$2,924.85
<b>Total</b>						<b>\$89,000.00</b>	<b>\$81,227.70</b>	<b>\$90,000.00</b>	<b>\$76,746.70</b>	<b>\$81,000.00</b>	<b>\$64,039.82</b>

Fund	Account		Personal Services - Non-Individual	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	5110	19900	Overtime					\$0.00	\$8,000.00
A	5110	19950	Longevity Pay					\$0.00	\$3,000.00
A	5110	19970	Temporary Help					\$0.00	\$5,960.18
<b>Total</b>								<b>\$0.00</b>	<b>\$16,960.18</b>

Fund	Account		Equipment & Capital Outlay	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	5110	2	Street Maintenance – Equipment	\$7,500.00	\$10,404.84	\$5,000.00	\$4,754.46	\$20,000.00	<b>\$5,000.00</b>
A	5142	2	Snow Removal – Equipment	\$2,000.00	\$455.71	\$2,000.00	\$1,699.27	\$2,500.00	\$2,500.00
<b>Total</b>				<b>\$9,500.00</b>	<b>\$10,860.55</b>	<b>\$7,000.00</b>	<b>\$6,453.73</b>	<b>\$22,500.00</b>	<b>\$7,500.00</b>

## PUBLIC WORKS

Fund	Account		Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1440	44	Engineer	\$8,000.00	\$0.00	\$5,000.00	\$3,640.00	\$5,000.00	\$5,000.00
A	1490	47	Department of Public Works – Miscellaneous					\$0.00	\$0.00
A	1490	42	Department of Public Works – Electric	\$2,650.00	\$2,183.38	\$2,650.00	\$1,822.76	\$1,900.00	\$1,900.00
A	1490	42	Department of Public Works – Telephone	\$800.00	\$870.01	\$900.00	\$857.37	\$1,000.00	\$1,000.00
A	1490	43	Department of Public Works – Insurance					\$0.00	\$0.00
A	1490	41	Department of Public Works - Office Supplies					\$0.00	\$0.00
A	1490	49	Department of Public Works – Advertising					\$0.00	\$0.00
A	1620	47	Buildings - Misc. (hardware, lightbulbs, T.P.)	\$3,000.00	\$1,199.19	\$2,000.00	\$1,208.62	\$1,300.00	\$1,300.00
A	1620	42	Buildings – Electric	\$5,500.00	\$3,463.72	\$4,500.00	\$3,801.74	\$4,700.00	\$4,700.00
A	1620	42	Buildings – Telephone					\$0.00	\$0.00
A	1620	40	Buildings - Fuel Oil	\$5,500.00	\$6,177.69	\$6,000.00	\$7,230.75	\$7,000.00	\$7,000.00
A	1620	46	Buildings - Building Repairs (Tracy)	\$1,000.00	\$1,314.08	\$1,000.00	\$742.55	\$1,000.00	\$1,000.00
A	1620	43	Buildings – Insurance	\$1,310.00	\$1,232.80	\$1,300.00	\$1,307.54	\$1,310.00	\$1,310.00
A	1620	41	Buildings - Office Supplies					\$0.00	\$0.00
A	1620	49	Buildings – Advertising					\$0.00	\$0.00
A	5110	47	Street Maintenance - Misc. (CHIPS, hardware, clothing)	\$50,000.00	\$41,560.68	\$45,000.00	\$17,754.63	\$67,335.00	<b>\$47,335.00</b>
A	5110	42	Street Maintenance – Electric	\$350.00	\$241.26	\$300.00	\$171.60	\$300.00	\$300.00
A	5110	42	Street Maintenance – Telephone	\$1,200.00	\$1,347.04	\$1,300.00	\$966.72	\$1,300.00	\$1,300.00
A	5110	40	Street Maintenance - Fuel Oil	\$4,000.00	\$4,101.75	\$4,500.00	\$5,740.57	\$4,000.00	\$4,000.00
A	5110	40	Street Maintenance - Motor Fuel	\$6,500.00	\$5,272.16	\$5,000.00	\$5,190.17	\$5,000.00	\$5,000.00
A	5110	40	Street Maintenance - Vehicle Maintenance	\$4,000.00	\$4,623.81	\$5,000.00	\$7,010.39	\$5,000.00	\$5,000.00
A	5110	46	Street Maintenance - Building Repairs	\$500.00	\$351.09	\$500.00	\$935.13	\$5,000.00	<b>\$0.00</b>
A	5110	43	Street Maintenance – Insurance	\$7,000.00	\$5,532.18	\$6,000.00	\$5,606.93	\$6,000.00	\$6,000.00
A	5110	41	Street Maintenance - Office Supplies	\$150.00	\$113.15	\$150.00	\$118.87	\$150.00	\$150.00
A	5110	49	Street Maintenance – Advertising					\$0.00	\$0.00

## PUBLIC WORKS

Fund	Account		Contractual Expenses (continued from previous page)	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	5142	47	Snow Removal - Misc. (salt, sand, outsource, hardware)	\$8,000.00	\$11,580.18	\$9,000.00	\$15,169.68	\$10,000.00	\$10,000.00
A	5142	42	Snow Removal – Electric					\$0.00	\$0.00
A	5142	42	Snow Removal – Telephone					\$0.00	\$0.00
A	5142	40	Snow Removal - Fuel Oil					\$0.00	\$0.00
A	5142	40	Snow Removal - Motor Fuel	\$1,200.00	\$1,194.42	\$1,200.00	\$2,450.12	\$1,200.00	\$1,200.00
A	5142	40	Snow Removal - Vehicle Maintenance	\$1,000.00	\$1,374.75	\$1,000.00	\$447.40	\$1,000.00	\$1,000.00
A	5142	46	Snow Removal - Building Repairs					\$0.00	\$0.00
A	5142	43	Snow Removal – Insurance					\$0.00	\$0.00
A	5142	41	Snow Removal - Office Supplies					\$0.00	\$0.00
A	5142	49	Snow Removal – Advertising					\$0.00	\$0.00
A	5182	40	Street Lighting – Contractual	\$47,000.00	\$38,411.04	\$40,000.00	\$38,441.97	\$40,000.00	\$40,000.00
A	8160	40	Refuse & Garbage – Contractual	\$70,000.00	\$76,851.41	\$80,000.00	\$69,553.50	\$81,000.00	\$81,000.00
<b>Total</b>				<b>\$228,660.00</b>	<b>\$208,995.79</b>	<b>\$222,300.00</b>	<b>\$190,169.01</b>	<b>\$250,495.00</b>	<b>\$225,495.00</b>

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9010	8000	State Retirement (15.6% wage, overtime, & longevity)					\$0.00	\$11,706.21
A	9030	8000	Social Security					\$0.00	\$4,652.47
A	9035	8000	Medicare					\$0.00	\$1,088.08
A	9040	8000	Workers' Compensation					\$0.00	\$3,655.69
A	9055	8000	NYS Disability Insurance					\$0.00	\$113.78
A	9060	8000	Medical - Dental – Vision					\$0.00	\$23,109.00
A	9089	8000	Health Reimbursement Account					\$0.00	\$5,500.00
<b>Total</b>								<b>\$0.00</b>	<b>\$49,825.23</b>

## PUBLIC WORKS

Fund	Account		Bond Anticipation Note	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9732	60000	BAN (School Street Drainage) Principal	\$68,000.00	\$68,110.00	\$68,110.00	\$68,110.00	\$68,110.00	\$68,110.00
A	9732	70000	BAN (School Street Drainage) Interest	\$12,226.00	\$12,191.78	\$6,866.00	\$6,865.49	\$4,026.00	\$4,026.00
A	9732	60000	BAN (Street Sweeper) Principal	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
A	9732	70000	BAN (Street Sweeper) Interest	\$1,089.00	\$1,085.62	\$586.00	\$583.97	\$268.00	\$268.00
<b>Total</b>				<b>\$90,915.00</b>	<b>\$90,987.40</b>	<b>\$85,162.00</b>	<b>\$85,159.46</b>	<b>\$82,004.00</b>	<b>\$82,004.00</b>

## PUBLIC WORKS

	Annual	÷ Hours Paid	÷ Hours Worked
<b>Working Foreman</b>		<b>2080 hours</b>	<b>1704 hours</b>
Wages	\$42,584	<b>\$20.47</b>	\$24.99
Longevity	\$3,000	\$1.44	\$1.76
Medical (family)	\$11,435	\$5.50	\$6.71
Health Reimbursement	\$2,750	\$1.32	\$1.61
Dental	\$1,584	\$0.76	\$0.93
Vision	\$250	\$0.12	\$0.15
Clothing Allowance	\$400	\$0.19	\$0.23
Pension	\$6,643	\$3.19	\$3.90
FICA & WC	\$4,535	\$2.18	\$2.66
<b>Total Compensation</b>	<b>\$73,181</b>	\$35.18	<b>\$42.95</b>

	Annual	÷ Hours Paid	÷ Hours Worked
<b>Laborer</b>		<b>2080 hours</b>	<b>1760 hours</b>
Wages	\$27,724	<b>\$13.33</b>	\$15.75
Longevity	\$0	\$0.00	\$0.00
Medical (2 persons)	\$8,630	\$4.15	\$4.90
Health Reimbursement	\$2,750	\$1.32	\$1.56
Dental	\$960	\$0.46	\$0.55
Vision	\$250	\$0.12	\$0.14
Clothing Allowance	\$400	\$0.19	\$0.23
Pension	\$4,325	\$2.08	\$2.46
FICA & WC	\$2,953	\$1.42	\$1.68
<b>Total Compensation</b>	<b>\$47,992</b>	\$23.07	<b>\$27.27</b>

## SEWER & WATER FUNDS

Sewer Administration	G8110
Sanitary Sewers	G8120
Sewage Treatment	G8130

Water Administration	F8310
Source Supply	F8320
Purification	F8330
Distribution	F8340

### ❖ MISSION

The combined Water and Sewer administrative units are responsible for the operation and maintenance of the Village water system, sanitary sewer system, and storm sewer system, which is financed through user fees and not the property tax levy.

Here too, the Village contracts with private businesses for most of the maintenance of water and wastewater systems. However, the Village also currently employs two full-time employees who monitor the water system, wastewater treatment facility, and take meter readings.

**Current Staffing:** The combined Water and Sewer administrative units are under the direction of the **Commissioner of Water and Sewer**, who is a member of the Board of Trustees, and the “Working Foreman” from Public Works, who is a member of the collective bargaining unit.

As noted on page 27, above, the budget of the **Working Supervisor** is within three administrative units: 50% Public Works; 20% Water; 30% Sewer.

There is one full-time **Assistant Water/Wastewater Treatment Plant Operator** budgeted to the Sewer Budget. The Civil Service classification is “non-competitive”; the appointment of the current employee is “permanent”.

There is one full-time **Senior Motor Equipment Operator** budgeted to the Water Budget. The Civil Service classification is “non-competitive”; the appointment of the current employee is “permanent”.

The personnel costs for these two positions are listed in detail on **page 42**, below.

## **SEWER & WATER FUNDS**

### **❖ STRATEGIC INITIATIVES FOR 2011/2012**

1. The Mayor will appoint a Public Works Advisory Committee with the task of assessing the condition of the Village water system, sanitary sewer system, and storm sewer system, with a particular focus on shared services with other municipalities.
2. The Village will explore energy efficiency programs that result in a net savings to utility costs.

## SEWER FUND

Fund	Account	Position	Personal Services – Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
G	8110.110	001	Clerk/Treasurer (\$22.49/hr)	0.15	0.15	\$13,000.00	\$13,399.43	\$13,400.00	\$10,790.09	\$13,200.00	\$7,016.88
G	8110.120	001	Village Clerk (\$13.99/hr)	0.2	0.2					\$0.00	\$5,819.84
G	8120.110	001	Asst. Water/Waste Water TPO (\$16.54/hr)	0.15	0.15	\$9,500.00	\$12,224.01	\$13,000.00	\$4,956.45	\$8,000.00	\$5,160.48
G	8130.110	001	Working Foreman (\$20.46/hr)		0.3					\$0.00	\$12,775.20
G	8130.120	001	Asst. Water/Waste Water TPO (\$16.54/hr)	0.765	0.765	\$42,333.03	\$52,943.62	\$45,000.00	\$34,935.64	\$45,000.00	\$26,317.84
<b>Total</b>						<b>\$64,833.03</b>	<b>\$78,567.06</b>	<b>\$71,400.00</b>	<b>\$50,682.18</b>	<b>\$66,200.00</b>	<b>\$57,090.24</b>

Fund	Account		Personal Services - Non-Individual	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
G	8130	19900	Overtime					\$0.00	\$4,000.00
G	8130	19950	Longevity Pay (TPO; C/T@.15)					\$0.00	\$875.00
G	8130	19970	Temporary Help					\$0.00	\$4,234.76
<b>Total</b>								<b>\$0.00</b>	<b>\$9,109.76</b>



## SEWER FUND

Fund	Account		Equipment & Capital Outlay	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
G	8120	2	Sanitary Sewers – Equipment	\$7,500.00	\$0.00	\$5,000.00	\$0.00	\$15,000.00	\$15,000.00
G	8130	2	Sewer Treatment – Equipment	\$7,000.00	\$0.00	\$2,500.00	\$5,195.46	\$5,000.00	\$5,000.00
<b>Total</b>				<b>\$14,500.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$5,195.46</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>

Fund	Account		Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
G	1420	44	Legal – Contractual	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
G	1440	44	Engineer	\$5,000.00	\$15,928.00	\$10,000.00	\$17,480.18	\$15,000.00	\$15,000.00
G	1990	40	Contingent Account	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	<b>\$8,559.77</b>
G	8110	47	Administration – Miscellaneous	\$3,000.00	\$3,448.84	\$4,000.00	\$4,113.80	\$4,000.00	\$4,000.00
G	8110	43	Administration – Insurance	\$4,500.00	\$4,291.36	\$4,400.00	\$4,366.11	\$4,400.00	\$4,400.00
G	8110	41	Administration - Office Supplies	\$1,500.00	\$332.43	\$500.00	\$562.82	\$600.00	\$600.00
G	8120	47	Sanitary Sewers – Miscellaneous	\$10,000.00	\$29,764.41	\$10,000.00	\$6,225.88	\$10,000.00	\$10,000.00
G	8120	42	Sanitary Sewers – Electric	\$4,200.00	\$3,317.92	\$3,500.00	\$3,247.99	\$3,500.00	\$3,500.00
G	8120	42	Sanitary Sewers – Telephone	\$720.00	\$615.29	\$720.00	\$475.12	\$720.00	\$720.00
G	8120	40	Sanitary Sewers - Motor Fuel	\$1,000.00	\$1,214.25	\$1,000.00	\$982.59	\$1,000.00	\$1,000.00
G	8120	40	Sanitary Sewers - Vehicle Repair	\$500.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
G	8130	47	Sewer Treatment – Miscellaneous	\$56,003.73	\$56,003.73	\$30,000.00	\$20,611.73	\$20,625.00	\$20,625.00
G	8130	42	Sewer Treatment – Electric	\$32,000.00	\$16,949.08	\$25,000.00	\$19,253.64	\$25,000.00	\$25,000.00
G	8130	42	Sewer Treatment – Telephone	\$1,250.00	\$1,465.91	\$1,400.00	\$1,307.70	\$1,400.00	\$1,400.00
G	8130	46	Sewer Treatment - Building Repairs	\$5,000.00	\$377.90	\$500.00	\$0.00	\$500.00	\$500.00
<b>Total</b>				<b>\$135,673.73</b>	<b>\$133,709.12</b>	<b>\$102,120.00</b>	<b>\$78,627.56</b>	<b>\$97,845.00</b>	<b>\$96,404.77</b>

## SEWER FUND

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
G	9010	8000	State Retirement (15.6% wage, overtime, & longevity)	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$5,500.00	\$9,666.58
G	9030	8000	Social Security	\$3,800.00	\$4,883.98	\$4,400.00	\$3,142.28	\$4,400.00	\$3,841.84
G	9035	8000	Medicare	\$900.00	\$1,142.41	\$1,030.00	\$734.97	\$1,030.00	\$898.50
G	9040	8000	Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$2,987.74
G	9055	8000	NYS Disability Insurance (TPO only)	\$170.00	\$98.06	\$110.00	\$15.53	\$100.00	\$56.89
G	9060	8000	Medical - Dental - Vision (TPO only)	\$17,500.00	\$19,511.00	\$20,000.00	\$15,780.51	\$16,000.00	\$13,268.68
G	9089	8000	Health Reimbursement Account (TPO only)	\$300.00	\$260.00	\$300.00	\$0.00	\$4,000.00	\$2,750.00
<b>Total</b>				<b>\$26,170.00</b>	<b>\$28,395.45</b>	<b>\$29,340.00</b>	<b>\$19,673.29</b>	<b>\$32,030.00</b>	<b>\$33,470.23</b>

from .4's      **-\$1,440.23**

Fund	Account		Bond Anticipation Note	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
G	9731	60000	BAN (Sewer Upgrade) Principal	\$161,250.00	\$161,250.00	\$161,250.00	\$0.00	\$161,250.00	\$161,250.00
G	9731	70000	BAN (Sewer Upgrade) Interest	\$11,030.00	\$11,213.33	\$9,288.00	\$0.00	\$4,644.00	\$4,644.00
<b>Total</b>				<b>\$172,280.00</b>	<b>\$172,463.33</b>	<b>\$170,538.00</b>	<b>\$0.00</b>	<b>\$165,894.00</b>	<b>\$165,894.00</b>

## WATER FUND

Fund	Account	Position	Personal Services – Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
F	8310.110	001	Clerk/Treasurer (\$22.49/hr)	0.15	0.15	\$13,000.00	\$13,399.43	\$13,400.00	\$10,291.71	\$13,400.00	\$7,016.88
F	8310.120	001	Village Clerk (\$13.99/hr)	0.2	0.2						\$5,819.84
F	8320.110	001	Working Foreman (\$20.46/hr)	0.2	0.2						\$8,516.80
F	8320.120	001	Sr. Motor Equip. Operator (\$17.53/hr)	0.485	0.485	\$20,000.00	\$16,565.80	\$20,000.00	\$15,687.47	\$20,000.00	\$17,683.66
F	8340.110	001	Sr. Motor Equip. Operator (\$17.53/hr)	0.43	0.43	\$15,000.00	\$11,409.97	\$15,000.00	\$11,214.53	\$15,000.00	\$15,678.83
			<b>Total</b>			<b>\$48,000.00</b>	<b>\$41,375.20</b>	<b>\$48,400.00</b>	<b>\$37,193.71</b>	<b>\$48,400.00</b>	<b>\$54,716.01</b>

from .4's      -\$6,316.01

Fund	Account		Personal Services - Non-Individual	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
F	8320	19900	Overtime					\$0.00	\$4,000.00
F	8320	19950	Longevity Pay					\$0.00	\$500.00
F	8320	19970	Temporary Help					\$0.00	\$0.00
			<b>Total</b>					<b>\$0.00</b>	<b>\$4,500.00</b>

from .4's      -\$4,500.00

## WATER FUND

Fund	Account		Equipment	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
F	8310	2	Administration – Equipment	\$5,000.00	\$0.00	\$2,000.00	\$0.00	\$500.00	\$500.00
F	8320	2	Source Supply – Equipment	\$4,000.00	\$2,800.95	\$2,000.00	\$1,757.30	\$40,000.00	<b>\$40,000.00</b>
F	8330	2	Purification – Equipment	\$1,000.00	\$1,105.02	\$1,200.00	\$1,234.76	\$3,000.00	\$3,000.00
F	8340	2	Distribution – Equipment	\$6,500.00	\$6,434.01	\$2,500.00	\$45.01	\$20,000.00	<b>\$20,000.00</b>
<b>Total</b>				<b>\$16,500.00</b>	<b>\$10,339.98</b>	<b>\$7,700.00</b>	<b>\$3,037.07</b>	<b>\$63,500.00</b>	<b>\$63,500.00</b>

Fund	Account		Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
F	1420	44	Legal – Contractual	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	<b>\$5,000.00</b>
F	1440	44	Engineer	\$15,000.00	\$28,255.75	\$15,000.00	\$10,806.84	\$15,000.00	\$15,000.00
F	1990	40	Contingent Account	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	<b>\$7,746.32</b>
F	8310	47	Administration – Miscellaneous	\$3,000.00	\$2,502.84	\$3,000.00	\$390.37	\$1,500.00	\$1,500.00
F	8310	42	Administration – Telephone	\$0.00	\$0.00	\$0.00	\$52.51	\$100.00	\$100.00
F	8310	43	Administration – Insurance	\$7,800.00	\$7,671.79	\$7,800.00	\$7,746.54	\$7,800.00	\$7,800.00
F	8320	47	Source Supply – Miscellaneous	\$15,000.00	\$2,126.19	\$5,000.00	\$4,561.63	\$5,000.00	\$5,000.00
F	8320	42	Source Supply – Electric	\$30,000.00	\$20,235.63	\$25,000.00	\$21,923.12	\$25,000.00	\$25,000.00
F	8320	42	Source Supply – Telephone	\$1,000.00	\$669.88	\$1,000.00	\$553.96	\$1,000.00	\$1,000.00
F	8320	40	Source Supply - Fuel Oil	\$1,600.00	\$913.17	\$1,500.00	\$1,041.52	\$1,000.00	\$1,000.00
F	8320	40	Source Supply - Motor Fuel	\$2,700.00	\$2,391.06	\$2,500.00	\$1,575.96	\$2,500.00	\$2,500.00
F	8320	40	Source Supply - Vehicle Repair	\$2,000.00	\$3,325.15	\$2,000.00	\$812.41	\$2,000.00	\$2,000.00
F	8320	41	Source Supply - Office Supplies	\$600.00	\$277.95	\$500.00	\$283.25	\$500.00	\$500.00
F	8330	40	Purification – Contractual	\$10,500.00	\$9029.65	\$10,500.00	\$3255.36	\$8,000.00	\$8,000.00
F	8340	47	Distribution – Miscellaneous	\$670,000.00	\$593,988.62	\$100,000.00	\$60,765.15	\$97,500.00	\$97,500.00
F	8340	42	Distribution – Electric	\$0.00	\$1.41	\$0.00	\$174.81	\$150.00	\$150.00
F	8340	40	Distribution - Vehicle Maintenance	\$1,000.00	\$9,982.74	\$10,000.00	\$4,408.99	\$10,000.00	<b>\$10,000.00</b>
<b>Total</b>				<b>\$775,700.00</b>	<b>\$673,447.20</b>	<b>\$199,500.00</b>	<b>\$116,331.82</b>	<b>\$202,050.00</b>	<b>\$189,796.32</b>

## WATER FUND

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
F	9010	8000	State Retirement (15.6% wage, overtime, & longevity)	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$5,800.00	\$9,237.70
F	9030	8000	Social Security	\$3,000.00	\$2,552.08	\$3,000.00	\$2,336.70	\$3,000.00	\$3,671.39
F	9035	8000	Medicare	\$1,000.00	\$596.96	\$900.00	\$546.50	\$750.00	\$858.63
F	9040	8000	Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$2,672.54
F	9055	8000	NYS Disability Insurance (Sr. MEO only)	\$0.00	\$98.06	\$100.00	\$15.53	\$100.00	\$56.89
F	9060	8000	Medical - Dental - Vision (Sr. MEO only)	\$15,000.00	\$17,241.32	\$18,000.00	\$12,499.13	\$13,000.00	\$9,840.52
F	9089	8000	Health Reimbursement Account (Sr. MEO only)	\$800.00	\$0.00	\$800.00	\$16.81	\$4,000.00	\$2,750.00
<b>Total</b>				<b>\$23,300.00</b>	<b>\$22,988.42</b>	<b>\$26,300.00</b>	<b>\$15,414.67</b>	<b>\$27,650.00</b>	<b>\$29,087.67</b>

from .4's    **-\$1,437.67**

## SEWER & WATER FUNDS

<b>WATER</b>	<b>Annual</b>	<b>÷ Hours Paid</b>	<b>÷ Hours Worked</b>
<b>Senior Equip. Operator</b>		<b>2080 hours</b>	<b>1744 hours</b>
Wages	\$36,452	<b>\$17.53</b>	\$20.90
Longevity	\$500	\$0.24	\$0.29
Medical (2 persons)	\$8,630	\$4.15	\$4.95
Health Reimbursement	\$2,750	\$1.32	\$1.58
Dental	\$960	\$0.46	\$0.55
Vision	\$250	\$0.12	\$0.14
Clothing Allowance	\$400	\$0.19	\$0.23
Pension	\$5,687	\$2.73	\$3.26
FICA & WC	\$3,882	\$1.87	\$2.23
<b>Total Compensation</b>	<b>\$59,511</b>	\$28.61	<b>\$34.12</b>

<b>SEWER</b>	<b>Annual</b>	<b>÷ Hours Paid</b>	<b>÷ Hours Worked</b>
<b>Asst. Treatment Plant Oper.</b>		<b>2080 hours</b>	<b>1744 hours</b>
Wages	\$34,411	<b>\$16.54</b>	\$19.73
Longevity	\$500	\$0.24	\$0.29
Medical (family)	\$11,435	\$5.50	\$6.56
Health Reimbursement	\$2,750	\$1.32	\$1.58
Dental	\$1,584	\$0.76	\$0.91
Vision	\$250	\$0.12	\$0.14
Clothing Allowance	\$400	\$0.19	\$0.23
Pension	\$5,368	\$2.58	\$3.08
FICA & WC	\$3,665	\$1.76	\$2.10
<b>Total Compensation</b>	<b>\$60,363</b>	\$29.02	<b>\$34.61</b>

**PUBLIC SAFETY**

Police	A3120
Fire	A3410

**POLICE DEPARTMENT**

In accordance with § 8-800 of Village Law, the Board of Trustees of a village may, “establish a police department in such village and appoint a chief of police and such personnel as may be needed”.

In accordance with §4-400 of Village Law, it is the responsibility of the Mayor to exercise supervision over the conduct of the police and other subordinate officers of the Village.

**Current Staffing:**

There is one part-time **Chief of Police**. The Civil Service classification is “competitive”; the appointment of the current employee is “permanent”.

There is one part-time **Deputy Chief of Police**. The Civil Service classification is “competitive”; the appointment of the current employee is “permanent”.

There are two full-time **Police Officers**. The Civil Service classification is “competitive”; the appointment of each of the two current employees is “permanent”. The personnel costs for these two positions are listed in detail on **page 48**, below.

There are several part-time **Police Officers** who are budgeted to work a total of **5500 hours** per fiscal year; there is an additional **\$20,000** budgeted for “**special events**”. The Civil Service classification for part-time police officers is “non-competitive”; the appointment may be probationary or permanent depending on the employee’s length of employment.

There is one full-time employee who serves as the **clerk-typist**, writes **parking tickets**, and also serves as a **crossing guard**. The Civil Service classification is currently listed as “laborer”. The personnel costs for this position are listed in detail on **page 49**, below.

There is one part-time **crossing guard**.

## **PUBLIC SAFETY**

**FIRE DEPARTMENT:** The Village of Chatham has an all-volunteer department; however, the Village is responsible for the budget.

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### **❖ STRATEGIC INITIATIVES FOR 2011/2012**

1. The Mayor has appointed a Public Safety Advisory Committee with the task of assessing the overall needs of the Village pertaining to police, fire, and ambulance, with a particular focus on shared services with other municipalities.



## POLICE BUDGET

Fund	Account	Position	Personal Services - Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	3120.110	001	Chief of Police (PT \$24.00)	1	1	\$269,000.00	\$311,411.18	\$278,183.00	\$249,093.14	\$241,270.00	\$24,960.00
A	3120.120	001	Deputy Police Chief (PT \$20.90)	1	1						\$30,000.00
A	3120.130	001	Police Officer (FT \$16.45/hr)	1	1						\$34,223.00
A	3120.130	002	Police Officer (FT \$16.45/hr)	1	1						\$34,223.00
A	3120.140		Police Officers (PT \$13.99@5500 hrs)								\$76,945.00
A	3120.140		Contingency (special events)			\$28,436.00	\$0.00	\$30,000.00	\$0.00	\$20,000.00	\$20,000.00
A	3120.140		Town Court Officer (\$13.99)			\$3,100.00	\$0.00	\$3,630.00	\$0.00	\$3,100.00	\$3,100.00
A	3120.150	001	Clerk-Typist (FT \$11.32)	1	1						\$23,545.60
A	3120.160	001	Crossing Guards			\$4,750.00	\$3,832.27	\$3,713.00	\$2,406.99	\$3,488.00	\$3,488.00
			<b>Total</b>			<b>\$305,286.00</b>	<b>\$315,243.45</b>	<b>\$315,526.00</b>	<b>\$251,500.13</b>	<b>\$267,858.00</b>	<b>\$250,484.60</b>

Fund	Account		Personal Services - Non-Individual	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	3120	19900	Overtime					\$0.00	\$9,833.40
A	3120	19950	Longevity Pay					\$0.00	\$2,500.00
A	3120	19970	Temporary Help					\$0.00	\$0.00
			<b>Total</b>					<b>\$0.00</b>	<b>\$12,333.40</b>

## POLICE BUDGET

Fund	Account		Equipment & Capital Outlay	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	3120	2	Police – Equipment	\$10,000.00	\$5,629.85	\$4,000.00	\$984.64	\$10,000.00	\$6,000.00
			<b>Total</b>	<b>\$10,000.00</b>	<b>\$5,629.85</b>	<b>\$4,000.00</b>	<b>\$984.64</b>	<b>\$10,000.00</b>	<b>\$6,000.00</b>

Fund	Account		Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	3120	47	Police - Misc. (mail, pager, software, etc)	\$7,554.00	\$4,613.32	\$5,000.00	\$3,165.60	\$9,000.00	\$4,700.00
A	3120	40	Police - Clothing Allowance	\$9,053.00	\$11,560.70	\$9,972.00	\$6,553.67	\$8,300.00	\$6,800.00
A	3120	42	Police – Electric					\$0.00	\$0.00
A	3120	42	Police – Telephone	\$5,270.00	\$4,437.79	\$5,500.00	\$3,552.36	\$6,270.00	\$4,400.00
A	3120	40	Police - Motor Fuel	\$11,500.00	\$10,519.36	\$10,000.00	\$8,055.71	\$11,500.00	\$11,500.00
A	3120	40	Police - Vehicle Maintenance	\$8,000.00	\$8,935.32	\$8,000.00	\$7,031.84	\$8,000.00	\$6,000.00
A	3120	43	Police – Insurance	\$11,807.00	\$10,654.69	\$11,000.00	\$11,103.39	\$11,000.00	\$11,000.00
A	3120	41	Police - Office Supplies	\$3,148.00	\$2,354.17	\$3,000.00	\$1,546.23	\$3,150.00	\$3,000.00
			<b>Total</b>	<b>\$56,332.00</b>	<b>\$53,075.35</b>	<b>\$52,472.00</b>	<b>\$41,008.80</b>	<b>\$57,220.00</b>	<b>\$47,400.00</b>

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9015	8000	Police Retirement (20.9% wage, overtime, & longevity)					\$0.00	\$37,374.30
A	9010	8000	State Retirement (15.6% wage & longevity)					\$0.00	\$4,529.24
A	9030	8000	Social Security					\$0.00	\$16,294.72
A	9035	8000	Medicare					\$0.00	\$3,810.86
A	9040	8000	Workers' Compensation					\$0.00	\$12,088.97
A	9055	8000	NYS Disability Insurance					\$0.00	\$170.73
A	9060	8000	Medical - Dental – Vision					\$0.00	\$19,832.00
A	9089	8000	Health Reimbursement Account					\$0.00	\$5,510.00
			<b>Total</b>					<b>\$0.00</b>	<b>\$99,610.82</b>

## POLICE BUDGET

Fund	Account		Bond Anticipation Note	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9732	60000	BAN (Police Car) Principal	\$6,758.00	\$6,758.00	\$6,757.00	\$6,757.00	\$7,617.00	\$7,617.00
A	9732	70000	BAN (Police Car) Interest	\$483.00	\$481.15	\$233.00	\$231.80	\$435.00	\$435.00
			<b>Total</b>	<b>\$7,241.00</b>	<b>\$7,239.15</b>	<b>\$6,990.00</b>	<b>\$6,988.80</b>	<b>\$8,052.00</b>	<b>\$8,052.00</b>

## POLICE

	Annual	÷ Hours Paid	÷ Hours Worked
<b>Police Officer (FT)</b>		<b>2080 hours</b>	<b>1744 hours</b>
Wages	\$34,223	<b>\$16.45</b>	\$19.62
Longevity	\$500	\$0.24	\$0.29
Medical (1 person)	\$4,315	\$2.07	\$2.47
Health Reimbursement	\$1,380	\$0.66	\$0.79
Dental	\$431	\$0.21	\$0.25
Vision	\$250	\$0.12	\$0.14
Clothing Allowance	\$900	\$0.43	\$0.52
Pension	\$7,153	\$3.44	\$4.10
FICA & WC	\$3,645	\$1.75	\$2.09
<b>Total Compensation</b>	<b>\$52,796</b>	\$25.38	<b>\$30.27</b>

	Annual	÷ Hours Paid	÷ Hours Worked
<b>Police Officer (FT)</b>		<b>2080 hours</b>	<b>1760 hours</b>
Wages	\$34,223	<b>\$16.45</b>	\$19.44
Longevity	\$0	\$0.00	\$0.00
Medical (1 person)	\$4,315	\$2.07	\$2.45
Health Reimbursement	\$1,380	\$0.66	\$0.78
Dental	\$431	\$0.21	\$0.24
Vision	\$250	\$0.12	\$0.14
Clothing Allowance	\$900	\$0.43	\$0.51
Pension	\$7,153	\$3.44	\$4.06
FICA & WC	\$3,645	\$1.75	\$2.07
<b>Total Compensation</b>	<b>\$52,296</b>	\$25.14	<b>\$29.71</b>

## POLICE

	Annual	÷ Hours Paid	÷ Hours Worked
<b>Clerk-Typist (FT)</b>		<b>2080 hours</b>	<b>1728 hours</b>
Wages	\$23,545	<b>\$11.32</b>	\$13.63
Longevity	\$2,000	\$0.96	\$1.16
Medical (2 persons)	\$8,630	\$4.15	\$4.99
Health Reimbursement	\$2,750	\$1.32	\$1.59
Dental	\$960	\$0.46	\$0.56
Vision	\$250	\$0.12	\$0.14
Clothing Allowance	\$400	\$0.19	\$0.23
Pension	\$3,673	\$1.77	\$2.13
FICA & WC	\$2,508	\$1.21	\$1.45
<b>Total Compensation</b>	<b>\$44,716</b>	\$21.50	<b>\$25.88</b>

## JUSTICE

Village Justices	A1110
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### ❖ MISSION

In accordance with § 3-301 of Village Law, the Village may have a Village Justice and, if so, an acting justice who is to serve when requested by the Village Justice or in the absence or inability of the Village Justice to serve.

### Current Staffing:

There is one elected **Village Justice**, one appointed **Acting Justice**, one part-time **Justice Clerk**, and one part-time **clerk-typist**. The personnel costs for this administrative unit are **\$15,000** in salaries and wages and \$4000 in pension and employment taxes.

## JUSTICE

Fund	Account	Position	Personal Services – Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1110.110	001	Justice	1	1	\$12,090.00	\$13,669.96	\$13,500.00	\$10,908.30	\$15,000.00	\$4,800.00
A	1110.120	001	Acting Justice	1	1					\$0.00	\$900.00
A	1110.130	001	Justice Clerk	1	1					\$0.00	\$4,600.00
A	1110.140	001	Clerk-Typist (\$10/hr)	1	1					\$0.00	\$4,700.00
<b>Total</b>						<b>\$12,090.00</b>	<b>\$13,669.96</b>	<b>\$13,500.00</b>	<b>\$10,908.30</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>

Fund	Account	Equipment & Capital Outlay	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted	
A	1110	2	Office Equipment	\$300.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00
<b>Total</b>				<b>\$300.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$50.00</b>

Fund	Account	Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted	
A	1110	47	Justice - Miscellaneous	\$4,000.00	\$5,099.36	\$4,000.00	\$1,458.29	\$2,000.00	\$2,000.00
A	1110	42	Justice - Telephone	\$1,750.00	\$1,676.86	\$1,700.00	\$1,334.48	\$1,650.00	\$1,650.00
A	1110	43	Justice - Insurance	\$700.00	\$603.16	\$625.00	\$677.91	\$680.00	\$680.00
A	1110	41	Justice - Office Supplies	\$150.00	\$348.93	\$350.00	\$34.97	\$200.00	\$200.00
A	1110	49	Justice - Advertising					\$0.00	\$0.00
<b>Total</b>				<b>\$6,600.00</b>	<b>\$7,728.31</b>	<b>\$6,675.00</b>	<b>\$3,505.65</b>	<b>\$4,530.00</b>	<b>\$4,530.00</b>

Fund	Account	Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9010	8000	State Retirement (15.6% wages & salaries)				\$0.00	\$2,199.60
A	9030	8000	Social Security				\$0.00	\$874.20
A	9035	8000	Medicare				\$0.00	\$204.45
A	9040	8000	Workers' Compensation				\$0.00	\$676.98
A	9055	8000	NYS Disability Insurance				\$0.00	\$0.00
<b>Total</b>							<b>\$0.00</b>	<b>\$3,955.23</b>

## OTHER SERVICES

Elections	A1450
Youth Recreation (contractual)	A7310
Village Celebrations (contractual)	A7550
Village Beautification (contractual)	A8510

This group contains those services and programs that are not within the mission and/or scope of a specific administrative unit. This group includes Elections, Youth Recreation, Village Celebrations, and Village Beautification.

### ❖ ELECTIONS:

The Village is responsible for financing and conducting the election of Village officers. Village elections are under the direction of the Village Clerk.

### ❖ YOUTH RECREATION

The Village contracts with the Morris Memorial to provide after-school, weekend, and summer programs for youth. The Mayor will appoint a Youth Services Advisory Committee with the task of assessing the needs of the young residents of the Village for after-school, weekend, and summer services and programs.

### ❖ VILLAGE CELEBRATIONS

### ❖ VILLAGE BEAUTIFICATION

The Mayor has appointed a Village Beautification Advisory Committee with the task of assessing the Village's urban landscape and community areas (e.g. the rotary, gazebo, roadsides, etc.)



## OTHER SERVICES

Fund	Account	Position	Personal Services - Individual	2010/2011 Count	2011/2012 Count	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1450.100	001	Elections - Personnel	1	1	\$630.00	\$600.00	\$600.00	\$675.00	\$600.00	\$600.00
			<b>Total</b>			<b>\$630.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$675.00</b>	<b>\$600.00</b>	<b>\$600.00</b>

Fund	Account		Contractual Expenses	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	1450	4	Elections – Contractual	\$75.00	\$65.00	\$65.00	\$98.08	\$100.00	\$100.00
A	7310	4	Recreation – Contractual	\$10,500.00	\$10,500.00	\$10,500.00	\$9,760.23	\$10,500.00	\$10,500.00
A	7550	4	Celebrations – Contractual	\$1,750.00	\$1,811.88	\$1,750.00	\$545.30	\$1,750.00	\$1,750.00
A	8510	4	Beautification – Contractual	\$1,000.00	\$64.77	\$500.00	\$765.00	\$500.00	\$500.00
			<b>Total</b>	<b>\$13,325.00</b>	<b>\$12,441.65</b>	<b>\$12,815.00</b>	<b>\$11,168.61</b>	<b>\$12,850.00</b>	<b>\$12,850.00</b>

## **RETIREE MEDICAL INSURANCE**

The Village pays the premiums for medical and dental insurance for former employees who have retired from full-time employment.

The eligibility requirements for full-time employees in the police department (including the Chief of Police) and full-time employees in public works (including sewer and water) are as negotiated in the collective bargaining agreement. The eligibility requirements for the Clerk/Treasurer are set by the Board of Trustees.

The amounts paid by taxpayers in 2011 are as follows:

Per person with Medicare supplement (Village pays 100%) - \$3267.60  
Per person not eligible for Medicare (Village pays 100%) - \$4315.08  
Family plan not eligible for Medicare (Village pays 95%) - \$10,862.40

## RETIREE MEDICAL

Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
9060	8000	Retiree Medical & Dental (family)					\$0.00	\$15,117.75
9060	8000	Retiree Medical & Dental (2-persons)					\$0.00	\$9,922.92
9060	8000	Retiree Medical (2-persons)					\$0.00	\$6,535.20
9060	8000	Retiree Medical & Dental (2-persons)					\$0.00	\$7,495.44
		<b>Total</b>					<b>\$0.00</b>	<b>\$39,071.31</b>

## GLOSSARY OF TERMS

**ACTUAL:** Indicates the budget amount actually expended (in the case of an appropriation) or received (in the case of a revenue) for the entire fiscal year, two years prior to the fiscal year for which the budget is presented. In the budget for fiscal year 2011/2012, the actual budget amount reflects appropriations and revenues for fiscal year 2009/2010.

**ADJUSTED:** Represents the amount from the fiscal year prior to the fiscal year for which the budget is presented (the latest figure for that budget appropriation or revenue line item), including any budget adjustments up to for the current fiscal year reflecting modifications to a date not more than forty-five days prior to the filing of the tentative budget with the Village Clerk.

**ADOPTED:** Represents the budget amount adopted by the Board of Trustees on or before May 1<sup>st</sup> before the beginning of the fiscal year (June 1<sup>st</sup>).

**APPROPRIATED UNDESIGNATED FUND BALANCE:** The amount of fund balance estimated to be available from previous fiscal years and appropriated for use in the ensuing fiscal year.

**APPROPRIATION:** A statutory authorization against which expenditures may be made during a specific fiscal year. Appropriations represent the maximum spending authority, rather than mandates to spend.

**BOND:** A security whereby an issuer agrees by written contract to pay a fixed principal sum on a specified (maturity) date and at a specified rate of interest.

**BOND ANTICIPATION NOTE (BAN):** A short-term obligation, the principal of which is paid from the proceeds of the bonds in anticipation of which such note is issued.

**BUDGET:** A plan of all proposed appropriations and expenditures necessary to carry out programs and estimates of revenues expected to be available to support those expenditures.

**DEBT SERVICE:** Required payments of principal and interest on bonds and notes issued.

**ENCUMBRANCE:** Provides a mechanism for reserving all or a portion of an appropriation for future expenditure.

**FISCAL YEAR:** June 1<sup>st</sup> through May 31<sup>st</sup>.

**FUND BALANCE:** Assets minus Liabilities; this is analogous to Retained Earnings in a business enterprise.

**GENERAL FUND:** The accounts of the Village are organized on the basis of funds or account groups, each of which is a separate accounting entity. The General Fund – or “A” account - is the principal operating fund, accounting for all financial resources not required to be recorded in other funds. Other types of funds consist of Water Fund (“F” account), Sewer Fund (“G” account), and Capital Projects Fund (“H” account).

**INTER-FUND TRANSFERS:** The transfer of expenses from one Village fund to another Village fund for services or supplies. Each fund is a separate fiscal and accounting unit with limitations on the kinds of disbursements to be made. To comply with these limitations, monies are moved from one fund to another to make them available for use in the proper fund, and are accounted for as "inter-fund transfers."

**PERSONAL SERVICES:** Expenses such as salaries, wages, overtime, and longevity payments.

**REQUESTED:** Describes the budget amount requested of each of the Village’s administrative units.

**TAX LEVY:** The total amount to be raised by the general real estate or property tax.

## SUMMARY OF FRINGE BENEFITS

### GENERAL FUND

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
A	9010	8000	State Retirement (15.6% wage, overtime, & longevity)	\$15,000.00	\$17,733.00	\$35,810.00	\$30,692.00	\$36,138.00	\$29,206.91
A	9015	8000	Police Retirement (20.9% wage, overtime, & longevity)	\$33,000.00	\$27,742.00	\$36,650.00	\$38,637.00	\$47,038.00	\$37,374.30
A	9030	8000	Social Security	\$32,000.00	\$29,982.60	\$30,000.00	\$24,412.02	\$28,410.00	\$26,223.39
A	9035	8000	Medicare	\$7,060.00	\$7,011.83	\$7,000.00	\$5,762.32	\$6,225.00	\$6,132.90
A	9040	8000	Workers' Compensation	\$22,000.00	\$24,509.52	\$22,000.00	\$0.00	\$24,000.00	\$19,228.85
A	9055	8000	NYS Disability Insurance	\$100.00	\$392.28	\$400.00	\$481.14	\$500.00	\$398.29
A	9060	8000	Medical - Dental – Vision	\$75,000.00	\$76,464.49	\$75,000.00	\$67,207.79	\$75,000.00	\$94,718.47
A	9089	8000	Health Reimbursement Account	\$1,500.00	\$500.00	\$1,000.00	\$425.96	\$19,770.00	\$19,270.00
			<b>Total</b>	<b>\$185,660.00</b>	<b>\$184,335.72</b>	<b>\$207,860.00</b>	<b>\$167,618.23</b>	<b>\$237,081.00</b>	<b>\$232,553.11</b>

**SEWER FUND**

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
G	9010	8000	State Retirement (15.6% wage, overtime, & longevity)	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$5,500.00	\$9,666.58
G	9030	8000	Social Security	\$3,800.00	\$4,883.98	\$4,400.00	\$3,142.28	\$4,400.00	\$3,841.84
G	9035	8000	Medicare	\$900.00	\$1,142.41	\$1,030.00	\$734.97	\$1,030.00	\$898.50
G	9040	8000	Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$2,987.74
G	9055	8000	NYS Disability Insurance (TPO only)	\$170.00	\$98.06	\$110.00	\$15.53	\$100.00	\$56.89
G	9060	8000	Medical - Dental - Vision (TPO only)	\$17,500.00	\$19,511.00	\$20,000.00	\$15,780.51	\$16,000.00	\$13,268.68
G	9089	8000	Health Reimbursement Account (TPO only)	\$300.00	\$260.00	\$300.00	\$0.00	\$4,000.00	\$2,750.00
			<b>Total</b>	<b>\$26,170.00</b>	<b>\$28,395.45</b>	<b>\$29,340.00</b>	<b>\$19,673.29</b>	<b>\$32,030.00</b>	<b>\$33,470.23</b>

**WATER FUND**

Fund	Account		Employee Benefits	2009/2010 Adopted	2009/2010 Expended	2010/2011 Adopted	2010/2011 Adjusted	2011/2012 Proposed	2011/2012 Adopted
F	9010	8000	State Retirement (15.6% wage, overtime, & longevity)	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$5,800.00	\$9,237.70
F	9030	8000	Social Security	\$3,000.00	\$2,552.08	\$3,000.00	\$2,336.70	\$3,000.00	\$3,671.39
F	9035	8000	Medicare	\$1,000.00	\$596.96	\$900.00	\$546.50	\$750.00	\$858.63
F	9040	8000	Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$2,672.54
F	9055	8000	NYS Disability Insurance (Sr. MEO only)	\$0.00	\$98.06	\$100.00	\$15.53	\$100.00	\$56.89
F	9060	8000	Medical - Dental - Vision (Sr. MEO only)	\$15,000.00	\$17,241.32	\$18,000.00	\$12,499.13	\$13,000.00	\$9,840.52
F	9089	8000	Health Reimbursement Account (Sr. MEO only)	\$800.00	\$0.00	\$800.00	\$16.81	\$4,000.00	\$2,750.00
			<b>Total</b>	<b>\$23,300.00</b>	<b>\$22,988.42</b>	<b>\$26,300.00</b>	<b>\$15,414.67</b>	<b>\$27,650.00</b>	<b>\$29,087.67</b>

**NOTES:**