

ADOPTED BUDGET

June 1, 2012 - May 31, 2013

VILLAGE OF CHATHAM

**COUNTY OF COLUMBIA
STATE OF NEW YORK**

VILLAGE of CHATHAM

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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 1st and ends on May 31st. 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 8th, 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 14, below, for a listing of administrative units and related account codes.

Step 2 Administrators Submit Estimates: On or before March 1st, 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 20th, 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 31st, the Village Clerk is to present the “tentative budget” to the Board of Trustees at a regular or special meeting. [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 15th, 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 20th, 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 20th), 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 1st, 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 1st, 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 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 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)]

ACCOUNT CODES

All municipalities in New York State are required to use a standard system for classifying and coding accounting transactions. The coding system used in New York State is an alphanumeric system - a letter or combination of letters followed by a series of digits.

1. Funds: The alpha portion of each code identifies the fund. In this budget document there is the:

General Fund: A
Water Fund: F
Sewer Fund: G

2. Expenditure Codes have 5 digits and are arranged by functional unit and purpose of the expenditure.

The **first four digits** identify the function. For example: A8100 is for the Zoning Board of Appeals and A5110 is for Street Maintenance. In this budget document, these functions are organized into “**Administrative Units**” - see page 14.

The **fifth digit** - which is preceded by a period (.) - identifies the purpose:

Personal Services – codes ending in .1 - includes payroll and salaries for all employees covered by that item.

Equipment and Capital Outlay – codes ending in .2 – designates all direct purchases of equipment for use of the government.

Contractual – codes ending in .4 – this covers items such as postage, telephone, utilities, consumable office supplies, travel, etc.

Debt Principal – codes ending in .6 – reflects principal payments of local government debt.

Debt Interest – codes ending in .7 – reflects debt interest payments of a local government.

Employee Benefits – codes ending in .8 – includes items such as health insurance, retirement, unemployment insurance, etc.

The coding of expenditures are then expanded to include more detail. For example, contractual expenditures (.4) listed on the preceding page could be further refined:

XXXX.41	Supplies and Material
XXXX.42	Utilities
XXXX.43	Insurance
XXXX.44	Rent or Lease
XXXX.46	Operations and Maintenance
XXXX.47	Miscellaneous

REVENUES

A - FUND

TAX LEVY AND TAX RATE

The adopted budget for 2012-2013 has a **TWO PERCENT DECREASE** 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 (actual)	\$116,384,234	\$694,379	\$5.9663
2012-2013 (tentative)	\$116,698,849	\$682,331	\$5.8469

1. Tax Levy: The largest 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 budgeted **expenditures** for operations and debt service for fiscal year 2012-2013 (excluding sewer and water) are **\$1,165,873** - which is **2.6% less** (\$31,087) than the \$1,198,146 in expenditures budgeted for the previous fiscal year.

The anticipated **revenues** from all “non-property sources” for fiscal year 2012-2013 (excluding sewer and water) are **\$483,542** - which is **4% less** (\$20,225) than the \$503,767 in revenues anticipated for the previous fiscal year.

Therefore, the amount of additional revenue that must be obtained through property taxes for fiscal year 2012-2013 is **\$682,331** - which equates to a **1.74% reduction in the tax levy**.

2. Tax Rate: This is the **important number** to most taxpayers. The tax rate is the amount one pays for every one thousand dollars in assessed value of the property.

The tax rate for the Village of Chatham is determined by dividing the **total assessed property value** of all taxable properties in the Village by the **tax levy**. The total assessed property value for fiscal year 2012-2013 grew to **\$116,698,849**. This growth in the overall property values is good because it works to lower the tax rate.

To meet the tax levy of \$682,331, the tax rate for taxable properties in the Village must be **\$5.8469** per thousand in assessed value. This equates to a **2% reduction in the tax rate**.

Using the \$125,000 home from the example, the property tax for this fiscal year will be \$730.86 (\$5.8469 X 125).

REVENUES - 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 the revenue sources described below.

The administration and operation of water and sewer are funded by user fees and grants. Revenues from the “A Fund” - including property taxes - **cannot** be transferred to the water and sewer funds.

1. Real Property Taxes – codes from 1000 to 1099 – this includes revenue from property tax assessments, payments in lieu of taxes, and other property tax items. It is the main source of locally raised revenue for most local governments.

Property Tax: As noted in the previous section, the anticipated revenues for fiscal year 2012-2013 from all non-property sources (excluding sewer and water) are **\$483,542**. Consequently, the amount that must be obtained through property taxes is **\$680,491**.

2. Revenue from Non-Property Taxes – codes from 1100 to 1199 – this includes **sales taxes**, utility taxes (*the Village of Chatham does not have a utility tax*), and any other locally imposed tax. Sales taxes are the second largest source of revenue for most counties, cities, towns, and villages.

Sales Tax (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**. Almost four years after the “great recession” began, revenue from sales tax remains below that collected in 2008.

3. Departmental Income and Intergovernmental Charges – codes from 1200 to 2999 – this includes fees paid for local services, fines, and charges paid by other governments for services provided.

Revenue from Garbage Stickers (A2130): The Village has a user fee for the curbside pick up of garbage. The anticipated revenues for fiscal year 2012-2013 from **user fees** is **\$55,505**. The rest of the expenditure (**\$35,632**) is paid from the **property tax levy**. The budgeted expenditure for this fiscal year is **\$91,136** (see A8160 in the Public Works section), which is significantly more than previous years - partially due to increased fuel costs to the hauler.

Revenue from Fire Protection Services (A2262): Most of the revenue for operating the Village's Fire Department comes from the neighboring Towns. For example, of the \$72,650 in operating expenses in fiscal year 2011/2012, **\$63,662** was paid by the Town of Chatham, Town of Ghent, and the Town of Kinderhook. Consequently, the cost to the Village of Chatham for operating expenses was \$8,988. By adding the \$22,393 in Debt Service paid by the Village in fiscal year 2011/2012, the total cost to the Village of Chatham for Fire Protection was \$31,381.

Revenue from Fines (A2610): The Village expects to receive **\$55,000** from fines and forfeited bail from the Village Court.

4. State Funding – codes from 3000 to 3999 – this includes all aid provided to local governments from the State.

Mortgage Tax (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 2012-2013 is **\$17,852** – *this amount is one-half of that received in 2009-2010.*

State Aid (A3001 & A3820): The Village expects to receive **\$14,500** in State Aid and **\$32,000** from the State's road maintenance program (6% of total revenue in the "A Fund")

REVENUES – GENERAL FUND

Fund	Account	Revenue	2010/2011 Adopted	2010/2011 Actual	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1081	Other Payments in Lieu of Taxes	\$7,000.00	\$6,527.61	\$9,500.00	<i>\$8,778.68</i>	\$9,000.00	\$9,000.00
A	1090	Interest & Penalties Real Prop Tax	\$7,000.00	\$10,571.89	\$7,000.00	<i>\$6,350.63</i>	\$7,000.00	\$7,000.00
A	1120	Non-Prop Tax Distributed by County (sales tax)	\$160,000.00	\$153,254.93	\$165,000.00	<i>\$124,664.03</i>	\$165,000.00	\$166,500.00
A	1130	Utilities Gross Receipts Tax (not enacted)	\$30,000.00	\$0.00				
A	1170	Franchises (cable television franchise fees)	\$4,000.00	\$3,729.36	\$3,600.00	<i>\$3,781.18</i>	\$3,600.00	\$3,700.00
A	1520	Police Fees	\$225.00	\$78.25	\$100.00	<i>\$39.25</i>	\$40.00	\$40.00
A	1603	Vital Statistic Fees	\$100.00	\$0.00	\$100.00	<i>\$0.00</i>	\$0.00	
A	2110	Zoning Fees	\$1,000.00	\$550.00	\$750.00	<i>\$450.00</i>	\$500.00	\$500.00
A	2130	Refuse & Garbage Charges	\$45,000.00	\$37,969.50	\$68,000.00	<i>\$41,628.50</i>	\$55,504.67	\$55,504.67
A	2260	Police Services (county fair; town court officer)	\$5,000.00	\$5,231.74	\$5,000.00	<i>\$3,721.60</i>	\$5,000.00	\$5,000.00
A	2262	Fire Protection Services	\$63,000.00	\$72,416.00	\$64,650.00	<i>\$63,662.03</i>	\$64,935.27	\$64,935.27
A	2401	Interest and Earnings	\$1,200.00	\$892.84	\$1,000.00	<i>\$1,117.57</i>	\$1,000.00	\$1,000.00
A	2401	Unemployment Reserve Interest	\$8.00	\$16.41	\$6.00	<i>\$13.48</i>	\$10.00	\$10.00
A	2410	Rental of Property (Cell Tower; Tracy)	\$28,500.00	\$49,896.85	\$30,000.00	<i>\$25,100.00</i>	\$30,000.00	\$27,800.00
A	2501	Business & Occupational Licenses	\$25.00	\$0.00	\$25.00	<i>\$0.00</i>	\$0.00	
A	2545	Licenses, Other	\$100.00	\$0.00	\$100.00	<i>\$0.00</i>	\$0.00	
A	2590	Permits, Other	\$3,000.00	\$3,997.00	\$3,500.00	<i>\$1,260.00</i>	\$3,300.00	\$3,300.00
A	2610	Fines & Forfeited Bail	\$60,000.00	\$56,899.00	\$60,000.00	<i>\$41,720.00</i>	\$55,000.00	\$55,000.00
A	2626	Forfeiture of Crime Proceeds	\$0.00	\$142.86	\$0.00	<i>\$785.72</i>	\$0.00	\$0.00
A	2660	Sales of Real Property	\$3,000.00	\$0.00				
A	2665	Sales of Equipment	\$5,000.00	\$7,650.00	\$5,000.00	<i>\$2,550.00</i>	\$5,000.00	\$5,000.00
A	2680	Insurance Recoveries	\$500.00	\$8,119.79	\$1,000.00	<i>\$350.47</i>	\$500.00	\$500.00
A	2690	Other Compensation for Loss	\$0.00	\$357.15				
A	2705	Gifts and Donations	\$1,600.00	\$2,000.00	\$2,000.00	<i>\$2,000.00</i>	\$2,000.00	\$2,000.00
A	2770	Miscellaneous Revenues	\$6,000.00	\$2,616.14	\$5,000.00	<i>\$2,674.89</i>	\$2,500.00	\$2,500.00
A	2770	Expense Reimbursement (Town Court/Tracy)	\$7,200.00	\$7,200.00	\$3,600.00	<i>\$0.00</i>	\$5,000.00	\$3,600.00
A	3001	State Revenue Sharing (per capita)	\$15,727.00	\$14,777.00	\$14,777.00	<i>\$14,481.00</i>	\$14,500.00	\$14,500.00
A	3005	Mortgage Tax	\$36,000.00	\$23,310.45	\$16,000.00	<i>\$8,926.17</i>	\$17,852.34	\$19,852.34
A	3040	Real Property Tax Administration	\$1,300.00	\$1,278.00	\$1,300.00	<i>\$0.00</i>	\$1,300.00	\$1,300.00
A	3089	Other General Government Aid	\$5,583.00	\$0.00				
A	3501	CHIPS Capital Projects	\$30,782.00	\$0.00	\$31,009.00	<i>\$48,790.62</i>	\$32,000.00	\$32,000.00

A	3820	Youth Programs	\$748.00	\$0.00	\$750.00	\$0.00	\$0.00	
A	4389	Other Public Safety Aid (Federal STEP grant)	\$5,400.00	\$4,258.86	\$5,000.00	\$2,758.57	\$3,000.00	\$3,000.00
		Total	\$533,998.00	\$473,741.63	\$503,767.00	\$405,604.39	\$483,542.28	\$483,542.28

Change from 2011/2012 Adopted

-\$20,224.72

Percent change from 2011/2012 Adopted

-4.01%

EXPENDITURES

A - FUND

ADMINISTRATIVE UNITS

Legislative and Executive		Public Safety	
Board of Trustees	A1010	Police Department	A3120
Mayor	A1210	Fire Department	A3410
Legal (contractual)	A1420	Planning & Zoning	
NYCOM Dues	A1920	Building Inspector	A3620
Judgements & Claims	A1930	Zoning Board of Appeals	A8010
Refund Real Property	A1960	Planning Board	A8020
Contingent Account	A1990	Judicial	
Audit and Finance		Municipal Court	A1110
Village Treasurer	A1325	Other Services	
Village Clerk	A1410	Elections	A1450
Auditor (contractual)	A1320	Youth Recreation (contractual)	A7310
Assessor	A1355	Village Celebrations (contractual)	A7550
Central and Shared Services		Village Beautification (contractual)	A8510
Tracy Memorial Building	A1620	Retiree Medical Insurance	
Central Communication System (telephones)	A1650	Medical & Dental	A9060
Unallocated Insurance	A1910	Sewer	
Public Works		Sewer Administration	G8110
Plans and Projects (Superintendent)	A1490	Sanitary Sewers	G8120
Plans and Projects (Engineer - contractual)	A1440	Sewage Treatment	G8130
Street Maintenance	A5110	Water	
Snow Removal	A5142	Sewer Administration	F8310
Street Lighting (contractual)	A5182	Source Supply	F8320
Refuse & Garbage (contractual)	A8160	Purification	F8330
		Distribution	F8340

VILLAGE POSITIONS

Audit & Finance	Village Clerk	full-time
Audit & Finance	Village Treasurer	half-time
Audit & Finance	Assessor	part-time
Central & Shared Services	Custodian	part-time
Public Works - Streets; Water Dept.	Superintendent	half-time
Public Works - Streets	Laborer	full-time
Police Department	Chief	half-time
Police Department	Assistant Chief	half-time
Police Department	Police Officer	full-time
Police Department	Police Officer	full-time
Police Department	Police Officer	several part-time
Police Department	Crossing Guard	2 part-time
Police Department	Clerk-Typist	half-time
Planning-Zoning-Inspection	Clerk-Typist	part-time
Planning-Zoning-Inspection	Building Inspector	part-time
Judicial	Justice	part-time
Judicial	Assistant Justice	as needed
Judicial	Justice Clerk	part-time
Judicial	Clerk-Typist	part-time
Sewer Department	Wastewater Treatment Plant Operator	full-time
Water Department	Water Treatment Plant Operator	full-time

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.

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 EXPENDITURES

Fund	Account	Position	Personal Services - Individual	2011/2012 Count	2012/2013 Count	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1010.110	001	Trustee	1	1	\$2,025.00	\$2,025.00	\$2,025.00		\$2,025.00	\$2,025.00
A	1010.120	002	Trustee	1	1	\$2,025.00	\$2,025.00	\$2,025.00		\$2,025.00	\$2,025.00
A	1010.130	003	Trustee	1	1	\$2,025.00	\$2,025.00	\$2,025.00		\$2,025.00	\$2,025.00
A	1010.140	004	Trustee	1	1	\$2,025.00	\$2,025.00	\$2,025.00		\$2,025.00	\$2,025.00
A	1210.110	001	Mayor	1	1	\$2,700.00	\$2,700.00	\$2,700.00		\$2,700.00	\$2,700.00
			Total	5	5	\$10,800.00	\$10,800.00	\$10,800.00	\$8,100.00	\$10,800.00	\$10,800.00
Fund	Account		Equipment & Capital Outlay	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted		
A	1010	2	Board of Trustees - Office Equipment	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00		
			Total	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00		
Fund	Account		Contractual Expenses	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted		
A	1010	411 (400)	Board of Trustees - Supplies & Material Misc.	\$50.00	\$12.70	\$50.00	\$180.00	\$50.00	\$50.00		
A	1010	414 (401)	Board of Trustees - Education & Training					\$1,200.00	\$1,200.00		
A	1210	411 (400)	Mayor - Supplies & Material Misc. (mail, copying)	\$350.00	\$379.83	\$350.00	\$412.78	\$450.00	\$450.00		
A	1210	414 (401)	Mayor - Education & Training					\$300.00	\$300.00		
A	1420	440	Legal - Contractual	\$15,000.00	\$11,582.72	\$15,000.00	\$9,656.40	\$14,400.00	\$14,400.00		
A	1920	400	Municipal Association Dues	\$1,200.00	\$1,112.00	\$1,200.00	\$1,112.00	\$1,200.00	\$1,200.00		
A	1930	400	Judgments and Claims	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$500.00	\$500.00		
A	1960	400	Refund Real Property	\$1,000.00	\$0.00	\$1,000.00	\$272.52	\$500.00	\$500.00		
A	1990	400	Contingent Account	\$50,000.00	\$0.00	\$4,527.89	\$0.00	\$46,420.52	\$46,420.52		
			Total	\$68,600.00	\$13,087.25	\$23,127.89	\$11,633.70	\$65,020.52	\$65,020.52		
			Total Expenditure of Above .1's .2's & .4's			\$79,450.00	\$23,887.25	\$33,977.89	\$19,733.70	\$75,870.52	\$75,870.52
			Change from 2011/2012 Adopted							\$41,892.63	

Fund	Account		Employee Benefits	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9010	8000	State Retirement (18.4% salaries)			\$1,684.80		\$1,987.20	\$1,987.20
A	9030	8000	Social Security			\$669.60		\$669.60	\$669.60
A	9035	8000	Medicare			\$156.60		\$156.60	\$156.60
A	9060	8000	Medical - Dental - Vision			\$4,995.64			
A	9089	8000	Health Reimbursement Account			\$1,380.00			
			Total			\$8,886.64		\$2,813.40	\$2,813.40
			Change from 2011/2012 Adopted					-\$6,073.24	
			Percent change from 2011/2012 Adopted					-68.34%	

AUDIT AND FINANCE

Village Treasurer	A1325
Village Clerk	A1410
Auditor (contractual)	A1320
Assessor	A1355

❖ **MISSION**

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

The proposed budget for the Audit and Finance administrative unit for employee compensation, employee benefits, contractual services, and operations is **\$70,448** - which is approximately 6% of total Village expenditures.

VILLAGE CLERK and VILLAGE TREASURER: In accordance with §3-301 (1)(c) & (2)(d) of Village Law, every village is to have a treasurer and a clerk.

Current Staffing: There is one part-time **Village Treasurer** (1040 hours) and one full-time **Village Clerk** (2080 hours, including paid leave). The salary of the **Village Treasurer** is within three administrative units: 60% Audit & Finance; 20% Water; and, 20% Sewer. The salary of the **Village Clerk** is also within three administrative units: 60% Audit & Finance; 20% Water; and, 20% Sewer. The personnel costs for these two positions are listed in detail on pages 23 and 24, 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.

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 \$2250 (\$1750 in salary and approximately \$500 in pension and employment taxes).

❖ INITIATIVES FOR 2012/2013

1. The Mayor 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 continue to evaluate the advantages of assigning the assessor function to the Town of Chatham and Town of Ghent.

AUDIT AND FINANCE

	Annual	÷ Hours Paid	÷ Hours Worked
VILLAGE TREASURER		1040 hours	1040 hours
Wages	\$23,389.60	\$22.49	\$22.49
Longevity	\$0.00	\$0.00	\$0.00
Medical	\$0.00	\$0.00	\$0.00
Health Reimbursement Account	\$0.00	\$0.00	\$0.00
Dental	\$0.00	\$0.00	\$0.00
Vision	\$0.00	\$0.00	\$0.00
Clothing Allowance	\$0.00	\$0.00	\$0.00
State Pension	\$4,303.69	\$4.14	\$4.14
FICA & Workers' Compensation	\$2,338.96	\$2.25	\$2.25
Total Compensation	\$30,032.25	\$28.88	\$28.88

AUDIT AND FINANCE

	Annual	÷ Hours Paid	÷ Hours Worked
VILLAGE CLERK		2080 hours	1752 hours
Wages	\$37,440.00	\$18.00	\$21.37
Longevity	\$0.00	\$0.00	\$0.00
Medical (buy-out)	\$2,000.00	\$0.96	\$1.14
Health Reimbursement Account	\$0.00	\$0.00	\$0.00
Dental	\$0.00	\$0.00	\$0.00
Vision	\$250.00	\$0.12	\$0.14
Clothing Allowance	\$0.00	\$0.00	\$0.00
State Pension	\$6,888.96	\$3.31	\$3.93
FICA & Workers' Compensation	\$3,744.00	\$1.80	\$2.14
Total Compensation	\$50,322.96	\$24.19	\$28.72

AUDIT AND FINANCE EXPENDITURES

Fund	Account	Position	Personal Services - Individual	2011/2012 Count	2012/2013 Count	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1325.110	001	Village Treasurer (\$22.49/hr)	FT 0.7	PT 0.6	\$54,000.00		\$32,745.44		\$14,033.76	\$14,033.76
A	1410.110	001	Village Clerk (\$18.00/hr)	FT 0.6	FT 0.6			\$17,459.52		\$22,464.00	\$22,464.00
A	1355.110	001	Assessor	1 PT	1 PT	\$1,750.00	\$1,749.96	\$1,750.00	\$1,312.47	\$1,750.00	\$1,750.00
			Total			\$55,750.00	\$1,749.96	\$51,954.96	\$44,959.21	\$38,247.76	\$38,247.76

Fund	Account		Personal Services - Non-Individual	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1325	19900	Clerk/Treasurer - Overtime			\$45.04			
A	1325	10000	Clerk/Treasurer - Vacation Leave Payout			\$2,000.00			
A	1325	19950	Clerk/Treasurer - Longevity Pay			\$1,750.00			
A	1410	19950	Village Clerk - Longevity Pay			\$0.00		\$208.33	\$208.33
A	1410	19970	Temporary Help (80 hrs billing water & 40 hrs tax billing & 112 hrs vacation)			\$0.00		\$3,248.00	\$3,248.00
			Total			\$3,795.04		\$3,456.33	\$3,456.33

Fund	Account		Equipment & Capital Outlay	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1325	2	Audit & Finance - Office Equipment (computer)	\$2,000.00	\$1,762.50	\$200.00	\$6,635.00	\$1,500.00	\$1,500.00
			Total	\$2,000.00	\$1,762.50	\$200.00	\$6,635.00	\$1,500.00	\$1,500.00

Fund	Account		Contractual Expenses	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1320	440.000	Auditor - contractual	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$6,000.00	\$6,000.00
A	1325	411 (400)	Clerk & Treasurer - Supplies & Material Misc. (mail, copying, software)	\$2,000.00	\$6,146.10	\$5,500.00	\$1,139.39	\$3,000.00	\$3,000.00
A	1325	412 (480)	Clerk & Treasurer - Office Supplies	\$1,250.00	\$1,224.16	\$1,200.00	\$2,184.01	\$1,200.00	\$1,200.00
A	1325	414 (401)	Clerk & Treasurer - Education & Training					\$800.00	\$800.00
A	1325	470 (490)	Clerk & Treasurer - Advertising	\$200.00	\$876.20	\$225.00	\$238.20	\$400.00	\$400.00
A	1355	411 (400)	Assessor - Supplies & Material Misc.(mail, copying, BAS license)	\$900.00	\$850.00	\$900.00	\$850.00	\$850.00	\$850.00
A	1355	412 (480)	Assessor - Office Supplies	\$100.00	\$0.00	\$100.00	\$26.14	\$50.00	\$50.00
A	1355	470 (490)	Assessor - Advertising	\$100.00	\$72.69	\$100.00	\$33.18	\$100.00	\$100.00
			Total	\$7,550.00	\$12,169.15	\$11,025.00	\$7,470.92	\$12,400.00	\$12,400.00
			Total Expenditure of Above .1's .2's & .4's	\$65,300.00	\$15,681.61	\$66,975.00	\$59,065.13	\$55,604.09	\$55,604.09
			Change from 2011/2012 Adopted					-\$11,370.91	
			Percent change from 2011/2012 Adopted					-16.98%	
Fund	Account		Employee Benefits	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9010	8000	State Retirement (18.4% wage)			\$8,385.00		\$7,037.59	\$7,037.59
A	9030	8000	Social Security			\$3,332.50		\$2,371.36	\$2,371.36
A	9035	8000	Medicare			\$779.38		\$554.59	\$554.59
A	9040	8000	Workers' Compensation			\$2,516.11		\$2,516.11	\$2,516.11
A	9055	8000	NYS Disability Insurance			\$113.78		\$113.78	\$113.78
A	9060	8000	Medical - Dental - Vision (Village Clerk only)			\$9,840.52		\$250.00	\$250.00
A	9089	8000	Health Reimbursement Account			\$2,750.00		\$0.00	\$0.00
A	1325	19951	Medical Insurance Buy-Out (Village Clerk only)			\$2,000.00		\$2,000.00	\$2,000.00
			Total			\$29,717.29		\$14,843.43	\$14,843.43
			Change from 2011/2012 Adopted					-\$14,873.85	
			Percent change from 2011/2012 Adopted					-50.05%	

CENTRAL & SHARED SERVICES

Operation of Plant (Tracy Memorial & Commons)	A1620
Central Communication System (excluding Sewer Dept., Water Dept. & Fire Dept.)	A1650
Unallocated Insurance (excluding Sewer Dept., Water Dept. & Fire Dept.)	A1920

❖ MISSION

Central and Shared Services includes expenditures for general governmental support related services that may be shared by or benefit several departments and/or funds, including maintenance of the Tracy Memorial Building.

The proposed budget for Central and Shared Services for employee compensation, employee benefits, and operations is **\$56,740** - which is approximately 4.9% of total Village expenditures. Most of these expenses are for telephones and general insurance.

Current Staffing: There is one part-time **Custodian** who cleans and maintains the Tracy Memorial Building. The personnel costs for this position are budgeted at **\$9689** (\$9000 in wages @ \$12.36 per hour and \$688.50 in employment taxes).

❖ INITIATIVES FOR 2012/2013

1. The Mayor will seek quotes for reducing the annual cost of telephones (\$10,980) and also the energy costs association with the Tracy Memorial Building (electricity: \$4,700; and, heating oil: \$7,000).

CENTRAL & SHARED SERVICES EXPENDITURES

Fund	Account	Position	Personal Services - Individual	2011/2012 Count	2012/2013 Count	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1620.110	001	Laborer (Custodian \$12.36/hr)	1 PT	1 PT	\$9,000.00	\$9,151.10	\$9,000.00	\$6,337.50	\$9,000.00	\$9,000.00
			Total			\$9,000.00	\$9,151.10	\$9,000.00	\$6,337.50	\$9,000.00	\$9,000.00
Fund	Account		Personal Services - Non-Individual			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1620	19970	Temporary Help							\$0.00	\$0.00
			Total							\$0.00	\$0.00
Fund	Account		Equipment & Capital Outlay			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1620	2	Tracy Memorial Building - Equipment							\$0.00	\$0.00
			Total							\$0.00	\$0.00
Fund	Account		Contractual Expenses			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1620	411 (400)	Central & Shared Services - Supplies & Material Misc. (Tracy)			\$2,000.00	\$1,632.71	\$1,300.00	\$1,465.02	\$1,300.00	\$1,300.00
A	1620	421 (410)	Central & Shared Services - Utilities - Electric (Tracy)			\$4,500.00	\$4,409.28	\$4,700.00	\$2,944.64	\$4,700.00	\$4,700.00
A	1620	463 (460)	Central Services - Operation & Maintenance - Building Repairs (Tracy)			\$1,000.00	\$742.56	\$1,000.00	\$108.00	\$1,000.00	\$1,000.00
A	1650	422 (420)	Central & Shared Services - Utilities - Telephone (not Sewer, Water, Fire Dept.)							\$10,980.00	\$10,980.00
A	1110	422 (420)	Judicial - Utilities - Telephone			\$1,700.00	\$1,611.06	\$1,650.00	\$1,437.13	\$0.00	
A	1210	422 (420)	Mayor - Utilities - Telephone			\$350.00	\$336.53	\$330.00	\$269.27	\$0.00	
A	1325	422 (420)	Clerk & Treasurer - Utilities - Telephone			\$2,500.00	\$2,235.68	\$2,300.00	\$1,902.29	\$0.00	
A	1490	422 (420)	Public Works Administration - Utilities - Telephone			\$900.00	\$1,003.69	\$1,000.00	\$1,074.16	\$0.00	
A	5110	422 (420)	Street Maintenance - Utilities - Telephone			\$1,300.00	\$1,181.58	\$1,300.00	\$1,074.16	\$0.00	
A	3120	422 (420)	Police - Utilities - Telephone			\$5,500.00	\$4,244.29	\$4,400.00	\$3,296.53	\$0.00	
A	1620	423 (430)	Central & Shared Services - Utilities - Heating Oil (Tracy)			\$6,000.00	\$9,346.80	\$7,000.00	\$5,326.48	\$7,000.00	\$7,000.00
A	1910	430 (470)	Central & Shared Services - Insurance (not Sewer, Water, Fire Dept.)							\$22,071.00	\$22,071.00
A	1620	430 (470)	Buildings - Insurance			\$1,300.00	\$1,307.54	\$1,310.00	\$934.77	\$0.00	
A	1010	430 (470)	Board of Trustees - Insurance			\$350.00	\$380.35	\$381.00	\$380.35	\$0.00	

A	1110	430 (470)	Judicial - Insurance	\$625.00	\$677.91	\$680.00	\$677.91	\$0.00	
A	1210	430 (470)	Mayor - Insurance	\$350.00	\$397.35	\$400.00	\$380.35	\$0.00	
A	1325	430 (470)	Clerk & Treasurer - Insurance	\$2,000.00	\$1,987.69	\$2,000.00	\$1,614.91	\$0.00	
A	3120	430 (470)	Police - Insurance	\$11,000.00	\$11,103.39	\$11,000.00	\$9,834.62	\$0.00	
A	3620	430 (470)	Safety Inspection (Building Inspector) - Insurance	\$325.00	\$284.68	\$300.00	\$284.68	\$0.00	
A	5110	430 (470)	Street Maintenance - Insurance	\$6,000.00	\$5,606.93	\$6,000.00	\$5,234.16	\$0.00	
Total				\$47,700.00	\$48,490.02	\$47,051.00	\$38,239.43	\$47,051.00	\$47,051.00
Total Expenditure of Above .1's .2's & .4's				\$56,700.00	\$57,641.12	\$56,051.00	\$44,576.93	\$56,051.00	\$56,051.00
Change from 2011/2012 Adopted								\$0	
Percent change from 2011/2012 Adopted								0.00%	

Fund	Account		Employee Benefits	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9010	8000	State Retirement (18.4% wage)			\$0.00		\$0.00	\$0.00
A	9030	8000	Social Security			\$558.00		\$558.00	\$558.00
A	9035	8000	Medicare			\$130.50		\$130.50	\$130.50
A	9040	8000	Workers' Compensation			\$0.00		\$0.00	\$0.00
A	9055	8000	NYS Disability Insurance			\$0.00		\$0.00	\$0.00
Total						\$688.50		\$688.50	\$688.50
Change from 2011/2012 Adopted								\$0	
Percent change from 2011/2012 Adopted								0.00%	

PUBLIC WORKS - STREETS-SNOW-GARBAGE

Plans and Projects (Engineer - contractual)	A1440
Plans and Projects & Contract Administration (Superintendent)	A1490
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, and yard waste removal. This category also includes financing for street lighting and garbage/recycling, which are provided through contractual agreements.

The proposed budget for the Public Works administrative unit (Streets-Snow-Garbage) for employee compensation, employee benefits, contractual services, and operations is **\$319,011** - which is approximately **27.4%** of total Village expenditures. Not included in this number is the Debt Service on the School Street project of approximately \$72,000.

PLANS & PROJECTS - SUPERINTENDENT - The Water and Street Superintendent is a new part-time position (1040 hours). The salary for this position is within two administrative units: 70% Public Works and 30% Water. The personnel costs for this position are listed in detail on page 33, below.

The Water and Street Superintendent has the following core responsibilities:

1. Prioritize Street Maintenance work projects throughout the fiscal year - including oversight of contractors and supervision of Village employees.
2. Collaborate with the Street and Snow Removal Commissioner and other members of the Board of Trustees in establishing a five year capital improvement plan for Street Maintenance.
3. Collaborate with the Commissioner of the Water Department and other members of the Board of Trustees in establishing a five year capital improvement plan for the Water Department.
4. Process purchase orders for Public Works Department (Street Maintenance & Snow Removal) and Water Department.

5. Verify all invoices from contractors on Public Works Department (Street Maintenance & Snow Removal) and Water Department projects.
6. Verify hours worked by Village employees in the Public Works Department (Street Maintenance & Snow Removal), Water Department, and Sewer Department.
7. Administer the collective bargaining agreement as it pertains to employees in the Public Works Department (Street Maintenance & Snow Removal), Water Department, and Sewer Department.

PLANS & PROJECTS - 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.

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.

Current Staffing: Beginning with this fiscal year, this aspect of Public Works is under the direction of a **Superintendent** who reports to the **Street and Snow Removal Commissioner** (a member of the Board of Trustees). In recent years, the supervision of Street Maintenance was under a “Working Foreman” who was a member of the collective bargaining unit.

There is also one full-time **Laborer**. The personnel costs for this position are listed in detail on page 34, below.

PUBLIC WORKS - STREETS-SNOW-GARBAGE

SNOW REMOVAL: The Village utilizes the Laborer 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.

Beginning with this fiscal year, this aspect of Public Works is under the direction of a **Superintendent** who reports to the **Street and Snow Removal Commissioner** (a member of the Board of Trustees).

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 budgeted expenditure for this fiscal year is **\$91,136** (see A8160 in the Public Works section), which is significantly more than previous years - partially due to increased fuel costs to the hauler.

The Village has a user fee for the curbside pick up of garbage. The anticipated revenues for fiscal year 2012-2013 from **user fees** is **\$55,505**. The rest of the expenditure (**\$35,632**) is paid from the **property tax levy**.

❖ INITIATIVES FOR 2012/2013

1. The Mayor will collaborate with the Water and Street Superintendent and the Public Works Advisory Committee in assessing the condition of streets, sidewalks, bike paths, and snow removal, with a particular focus on shared services with other municipalities.

PUBLIC WORKS - STREETS & SNOW

	Annual	÷ Hours Paid	÷ Hours Worked
WATER AND STREET SUPERINTENDENT		1040 hours	1040 hours
Salary	\$31,000.00	\$29.81	\$29.81
Longevity	\$0.00	\$0.00	\$0.00
Medical	\$0.00	\$0.00	\$0.00
Health Reimbursement Account	\$0.00	\$0.00	\$0.00
Dental	\$0.00	\$0.00	\$0.00
Vision	\$0.00	\$0.00	\$0.00
Clothing Allowance	\$0.00	\$0.00	\$0.00
State Pension	\$5,704.00	\$5.48	\$5.48
FICA & Workers' Compensation	\$3,100.00	\$2.98	\$2.98
Total Compensation	\$39,804.00	\$38.27	\$38.27

PUBLIC WORKS - STREETS & SNOW

	Annual	÷ Hours Paid	÷ Hours Worked
LABORER		2080 hours	1760 hours
Wages	\$27,724.00	\$13.33	\$15.75
Longevity	\$0.00	\$0.00	\$0.00
Medical (2-person)	\$8,626.20	\$4.15	\$4.90
Health Reimbursement Account	\$2,750.00	\$1.32	\$1.56
Dental (2-person)	\$960.24	\$0.46	\$0.55
Vision	\$250.00	\$0.12	\$0.14
Clothing Allowance	\$400.00	\$0.19	\$0.23
State Pension	\$5,101.22	\$2.45	\$2.90
FICA & Workers' Compensation	\$2,772.40	\$1.33	\$1.58
Total Compensation	\$48,584.06	\$23.36	\$27.60

PUBLIC WORKS DEPARTMENT EXPENDITURES

Fund	Account	Position	Personal Services - Individual	2011/2012 Count	2012/2013 Count	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1490.110	001	Water & Street Superintendent (\$31,000) (was Working Foreman \$20.46)	0.415	0.70	\$70,000.00	\$63,424.82	\$17,672.36	\$45,328.00	\$21,700.00	\$21,700.00
A	5110.120	001	Laborer (\$13.33)	0.915	0.915			\$25,367.46		\$25,369.66	\$25,369.66
A	5142.110	001	Working Foreman (\$20.46)	0.085	0	\$11,000.00	\$19,766.44	\$3,618.04	\$2,802.70		
A	5142.120	001	Laborer (\$13.33)	0.085	0.085			\$2,357.21		\$2,356.74	\$2,356.74
A	5142.130	001	Water Treatment Plant Operator (\$17.53)	0.085	0.085			\$3,099.91		\$3,099.30	\$3,099.30
A	5142.140	001	Wastewater Treatment Plant Operator (\$18.54) (was Asst. \$16.54)	0.085	0.085			\$2,924.85		\$3,277.87	\$3,277.87
			Total			\$81,000.00	\$83,191.26	\$55,039.82	\$48,130.70	\$55,803.58	\$55,803.58
Fund	Account		Personal Services - Non-Individual			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	5110	19900	Street Maintenance - Overtime					\$8,000.00		\$2,080.00	\$2,080.00
A	5110	19950	Street Maintenance - Longevity Pay					\$3,000.00		\$0.00	\$0.00
A	5110	19970	Street Maintenance - Temporary Help					\$5,960.18		\$0.00	\$0.00
	5142	19900	Snow Removal - Overtime					\$0.00		\$2,500.00	\$2,500.00
A	5142	19970	Snow Removal - Temporary Help					\$0.00		\$3,266.08	\$3,266.08
			Total					\$16,960.18	\$0.00	\$7,846.08	\$7,846.08
Fund	Account		Equipment & Capital Outlay			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	5110	2	Street Maintenance - Equipment (mig welder) (see 5110.462 & 5110.463)			\$5,000.00	\$4,911.16	\$5,000.00	\$4,174.82	\$1,000.00	\$1,000.00
A	5142	2	Snow Removal - Equipment (see 5142.462)			\$2,000.00	\$2,229.27	\$2,500.00	\$1,744.73	\$1,000.00	\$1,000.00
			Total			\$7,000.00	\$7,140.43	\$7,500.00	\$5,919.55	\$2,000.00	\$2,000.00

Fund	Account		Contractual Expenses	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1440	440	Engineer - Contractual	\$5,000.00	\$3,640.00	\$5,000.00	\$5,375.00	\$5,000.00	\$5,000.00
A	5110	410 (400)	Street Maintenance - Supplies & Material - Contractual (CHIPS)					\$32,000.00	\$32,000.00
A	5110	411 (400)	Street Maintenance - Supplies & Material - Misc. (hardware, clothing)	\$45,000.00	\$19,381.59	\$47,335.00	\$57,890.74	\$20,000.00	\$20,000.00
A	5110	412 (480)	Street Maintenance - Office Supplies	\$150.00	\$118.87	\$150.00	\$440.00	\$150.00	\$150.00
A	1490	421 (410)	Public Works Administration - Utilities - Electric	\$2,650.00	\$2,227.65	\$1,900.00	\$1,493.09		
A	5110	421 (410)	Street Maintenance - Utilities - Electric	\$300.00	\$362.85	\$300.00	\$139.36	\$2,200.00	\$2,200.00
A	5110	423 (430)	Street Maintenance - Utilities - Heating Oil	\$4,500.00	\$6,585.25	\$4,000.00	\$1,733.21	\$3,000.00	\$3,000.00
A	5110	461 (440)	Street Maintenance - Operation & Maintenance - Motor Fuel	\$5,000.00	\$7,099.64	\$5,000.00	\$4,675.76	\$6,000.00	\$6,000.00
A	5110	462 (450)	Street Maintenance - Operation & Maintenance - Vehicle Maintenance	\$5,000.00	\$7,010.39	\$5,000.00	\$10,031.97	\$9,000.00	\$9,000.00
A	5110	463 (460)	Street Maintenance - Operation & Maintenance - Building Repairs	\$500.00	\$1,025.38	\$0.00	\$82.82	\$1,000.00	\$1,000.00
A	5142	411 (400)	Snow Removal - Misc. Supplies & Materials (salt, sand)	\$9,000.00	\$15,502.65	\$10,000.00	\$7,854.22	\$10,000.00	\$10,000.00
A	5142	461 (440)	Snow Removal - Operation & Maintenance - Motor Fuel	\$1,200.00	\$2,450.12	\$1,200.00	\$385.40	\$1,440.00	\$1,440.00
A	5142	462 (450)	Snow Removal - Operation & Maintenance - Vehicle Maintenance	\$1,000.00	\$447.40	\$1,000.00	\$142.06	\$1,000.00	\$1,000.00
A	5182	400	Street Lighting - Contractual	\$40,000.00	\$45,714.89	\$40,000.00	\$39,592.04	\$40,000.00	\$40,000.00
A	8160	400	Refuse & Garbage - Contractual	\$80,000.00	\$83,371.13	\$81,000.00	\$68,352.20	\$91,136.27	\$91,136.27
			Total	\$199,300.0	\$194,937.8	\$201,885.0	\$198,187.8	\$221,926.2	\$221,926.2
			Total Expenditure of Above .1's .2's & .4's	\$287,300.0	\$285,269.5	\$281,385.0	\$252,238.1	\$287,575.9	\$287,575.9
			Change from 2011/2012 Adopted					\$6,190.92	
			Percent change from 2011/2012 Adopted					2.20%	

PUBLIC SAFETY - POLICE

Police	A3120
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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 Police Chief 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.

The proposed budget for the Police Department for employee compensation, employee benefits, and operations is **\$365,125** - which is approximately **31.4%** of total Village expenditures. Not included in this number is the Debt Service on the police car of approximately \$8,000.

Current Staffing:

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

There is one part-time **Deputy Police Chief**. 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 pages 39 and 40, below.

There are several part-time **Police Officers** budgeted to work a total of **3952 hours** per fiscal year - this is a 10% reduction from the 5500 hours in 2011-2012. This reduction is from the elimination of the overlapping “D-shift” from Sunday through Thursday. In addition, **\$20,000** is 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.

Beginning this fiscal year, the one **Clerk-Typist** position is reduced to part-time status. The personnel costs for this position are budgeted at **\$16,505** (\$12,854.40 in wages @ \$12.36 per hour and \$3,651 in pension and employment taxes).

Beginning this fiscal year, there are two part-time **Crossing Guards**. The personnel costs for these two positions are budgeted at **\$9,900** (\$9,000 in wages @ \$10.00 per hour and \$900 in employment taxes).

PUBLIC SAFETY - POLICE

	Annual	÷ Hours Paid	÷ Hours Worked
POLICE OFFICER #1		2080 hours	1744 hours
Wages	\$34,223.00	\$16.45	\$19.62
Longevity	\$500.00	\$0.24	\$0.29
Medical (single)	\$4,340.76	\$2.09	\$2.49
Health Reimbursement Account	\$1,380.00	\$0.66	\$0.79
Dental (single)	\$430.56	\$0.21	\$0.25
Vision	\$250.00	\$0.12	\$0.14
Clothing Allowance	\$900.00	\$0.43	\$0.52
State Pension	\$8,281.97	\$3.98	\$4.75
FICA & Workers' Compensation	\$3,422.30	\$1.65	\$1.96
Total Compensation	\$53,728.59	\$25.83	\$30.81

PUBLIC SAFETY - POLICE

	Annual	÷ Hours Paid	÷ Hours Worked
POLICE OFFICER #2		2080 hours	1760 hours
Wages	\$34,223.00	\$16.45	\$19.44
Longevity	\$0.00	\$0.00	\$0.00
Medical (single)	\$4,340.76	\$2.09	\$2.47
Health Reimbursement Account	\$1,380.00	\$0.66	\$0.78
Dental (single)	\$430.56	\$0.21	\$0.24
Vision	\$250.00	\$0.12	\$0.14
Clothing Allowance	\$900.00	\$0.43	\$0.51
State Pension	\$8,281.97	\$3.98	\$4.71
FICA & Workers' Compensation	\$3,422.30	\$1.65	\$1.94
Total Compensation	\$53,228.59	\$25.59	\$30.24

POLICE DEPARTMENT EXPENDITURES

Fund	Account	Position	Personal Services - Individual	2011/2012 Count	2012/2013 Count	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	3120.110	001	Police Chief (PT \$24.00)	1 PT	1 PT	\$278,183.0	\$282,261.0	\$24,960.00	\$213,920.9	\$24,960.00	\$24,960.00
A	3120.120	001	Deputy Police Chief (PT \$20.90)	1 PT	1 PT			\$30,000.00		\$30,000.00	\$30,000.00
A	3120.130	001	Police Officer (FT \$16.45/hr)	1 FT	1 FT			\$34,223.00		\$34,223.00	\$34,223.00
A	3120.130	002	Police Officer (FT \$16.45/hr)	1 FT	1 FT			\$34,223.00		\$34,223.00	\$34,223.00
A	3120.140	0	Police Officers (PT \$13.99@3952 hours)	5500 hours	3952 hours			\$76,945.00		\$55,300.00	\$55,300.00
A	3120.140	0	Contingency (special events)			\$30,000.00	\$30,000.00	\$20,000.00		\$20,000.00	\$20,000.00
A	3120.140	0	Town Court Officer (PT \$13.99)			\$3,630.00	\$3,630.00	\$3,100.00		\$3,100.00	\$3,100.00
A	3120.100	0	Raises from Compulsory Arbitration (2.5%)					\$0.00		\$2,288.65	\$2,288.65
A	3120.150	001	Clerk-Typist (PT \$12.36)	1 FT	1 PT			\$23,545.60		\$11,772.80	\$12,854.40
A	3120.160	001	Crossing Guards (\$10.00 X 2PT X 450 hours)	1 PT	2 PT	\$3,713.00	\$3,351.66	\$3,488.00	\$2,442.08	\$9,000.00	\$9,000.00
			Total			\$315,526.0	\$319,242.7	\$250,484.6	\$216,363.0	\$224,867.4	\$225,949.0
Fund	Account		Personal Services - Non-Individual			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	3120	19900	Overtime					\$9,833.40		\$9,500.00	\$9,500.00
A	3120	19950	Longevity Pay (Police Officer: \$500 with 6-10 years)					\$2,500.00		\$500.00	\$500.00
A	3120	19970	Temporary Help					\$0.00		\$0.00	\$0.00
			Total					\$12,333.40		\$10,000.00	\$10,000.00
Fund	Account		Equipment & Capital Outlay			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	3120	2	Police - Equipment			\$4,000.00	\$3,074.06	\$6,000.00	\$617.73	\$6,000.00	\$6,000.00
			Total			\$4,000.00	\$3,074.06	\$6,000.00	\$617.73	\$6,000.00	\$6,000.00

Fund	Account		Contractual Expenses	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	3120	411 (400)	Police - Supplies & Material Misc. (mail, pager, software, et	\$5,000.00	\$3,900.04	\$4,700.00	\$3,020.61	\$4,700.00	\$4,700.00
A	3120	412 (480)	Police - Office Supplies	\$3,000.00	\$1,908.82	\$3,000.00	\$2,530.08	\$3,100.00	\$3,100.00
A	3120	413 (401)	Police - Clothing Allowance (2FT \$1800; PT \$6600)	\$9,972.00	\$10,086.67	\$6,800.00	\$3,958.32	\$8,400.00	\$8,400.00
A	3120	414 (401)	Police - Education & Training					\$2,000.00	\$2,000.00
A	3120	461 (440)	Police - Operation & Maintenance - Motor Fuel	\$10,000.00	\$11,364.32	\$11,500.00	\$9,361.22	\$12,000.00	\$12,000.00
A	3120	462 (450)	Police - Operation & Maintenance - Vehicle Maintenance	\$8,000.00	\$9,059.24	\$6,000.00	\$3,717.48	\$6,000.00	\$6,000.00
			Total	\$35,972.00	\$36,319.09	\$32,000.00	\$22,587.71	\$36,200.00	\$36,200.00
			Total Expenditure of Above .1's .2's & .4's	\$355,498.00	\$358,635.80	\$300,818.00	\$239,568.40	\$277,067.40	\$278,149.00
			Change from 2011/2012 Adopted					-\$23,750.55	-\$22,668.95
			Percent change from 2011/2012 Adopted					-7.90%	-7.54%
Fund	Account		Employee Benefits	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9015	8000	Police Retirement (24.2% wage, longevity, overtime)			\$37,374.30		\$38,077.73	\$38,077.73
A	9010	8000	State Retirement (18.4% wage & longevity)			\$4,529.24		\$4,190.20	\$4,389.21
A	9030	8000	Social Security			\$16,294.72		\$14,561.78	\$14,628.84
A	9035	8000	Medicare			\$3,810.86		\$3,405.58	\$3,421.26
A	9040	8000	Workers' Compensation			\$12,088.97		\$12,088.97	\$12,088.97
A	9055	8000	NYS Disability Insurance			\$170.73		\$170.73	\$170.73
A	9060	8000	Medical - Dental - Vision			\$19,832.00		\$12,802.64	\$12,802.64
A	9089	8000	Health Reimbursement Account			\$5,510.00		\$2,760.00	\$2,760.00
			Total			\$99,610.82		\$88,057.63	\$88,339.38
			Change from 2011/2012 Adopted					-\$11,553.19	-\$11,271.43
			Percent change from 2011/2012 Adopted					-11.60%	-11.32%
Fund	Account		Bond Anticipation Note	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9732	60000	BAN (Police Car) Principal	\$6,757.00	\$6,757.00	\$7,617.00	\$0.00	\$7,617.00	\$7,617.00
A	9732	70000	BAN (Police Car) Interest	\$233.00	\$231.80	\$435.00	\$0.00	\$435.00	\$435.00
			Total	\$6,990.00	\$6,988.80	\$8,052.00	\$0.00	\$8,052.00	\$8,052.00

PUBLIC SAFETY - FIRE DEPARTMENT

Fire	A3410
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FIRE DEPARTMENT: In accordance with §10-1004 of Village Law, the the board of fire commissioners, with the approval of the Village Board of Trustees, may organize fire companies, whenever in its judgment the public interests require. The Village of Chatham has an all-volunteer department with its own officers and governance. The Village is responsible for the budget.

The proposed budget for the Fire Department operations is **\$87,350** - which is approximately **7.5%** of total Village expenditures. Not included in this number is the Debt Service on the Firehouse Repair of approximately \$16,720.

Most of the revenue for operating the Village’s Fire Department comes from the neighboring Towns.

For example, of the \$72,650 in operating expenses in fiscal year 2011/2012, \$63,662 was paid by the Town of Chatham, Town of Ghent, and the Town of Kinderhook. **Consequently, the cost to the Village of Chatham for operating expenses was \$8,988.**

By adding the \$22,393 in **Debt Service** paid by the Village in fiscal year 2011/2012, the total cost to the Village of Chatham for Fire Protection was **\$31,381.**

This “tentative budget” proposes a significant increase in funding from the Village of Chatham to purchase necessary equipment.

❖ INITIATIVES FOR 2012/2013

1. The Mayor will collaborate with the Fire Chief in assessing the equipment needs of the department, including long-term financing of a new fire truck.

FIRE DEPARTMENT EXPENDITURES

Fund	Account		Equipment & Capital Outlay	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	3410	2	Fire - Equipment (turn-out gear; perimeter lighting; masks)	\$6,000.00	\$10,171.88	\$10,000.00	\$1,868.41	\$24,000.00	\$24,000.00
			Total	\$6,000.00	\$10,171.88	\$10,000.00	\$1,868.41	\$24,000.00	\$24,000.00
Fund	Account		Contractual Expenses	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	3410	411 (400)	Fire - Supplies & Material Misc. (hardware, ID's, mail)	\$7,500.00	\$2,860.95	\$7,500.00	\$2,574.49	\$4,000.00	\$4,000.00
A	3410	412 (480)	Fire - Office Supplies	\$400.00	\$139.19	\$400.00	\$47.81	\$250.00	\$250.00
A	3410	414 (490)	Fire - Training & Education	\$1,650.00	\$390.00	\$1,650.00	\$600.00	\$1,000.00	\$1,000.00
A	3410	421 (410)	Fire - Utilities - Electric	\$6,000.00	\$5,839.53	\$6,800.00	\$4,405.14	\$6,800.00	\$6,800.00
A	3410	422 (420)	Fire - Utilities - Telephone	\$1,600.00	\$1,612.79	\$1,800.00	\$1,285.50	\$1,800.00	\$1,800.00
A	3410	423 (430)	Fire - Utilities - Heating Oil	\$5,000.00	\$10,832.56	\$7,000.00	\$6,168.04	\$7,000.00	\$7,000.00
A	3410	430 (470)	Fire - Insurance	\$10,000.00	\$9,851.91	\$10,000.00	\$9,479.14	\$10,000.00	\$10,000.00
A	3410	461 (440)	Fire - Operation & Maintenance - Motor Fuel	\$2,000.00	\$2,048.36	\$2,500.00	\$1,233.81	\$2,500.00	\$2,500.00
A	3410	462 (450)	Fire - Operation & Maintenance - Vehicle Maintenance	\$10,000.00	\$3,524.40	\$12,000.00	\$1,643.03	\$12,000.00	\$12,000.00
A	3410	452	Vehicle Maintenance - Repair	\$0.00	\$1,910.91	\$0.00	\$21.14		
A	3410	453	Non-Vehicle Maintenance - motorized	\$0.00	\$660.00		\$660.00		
A	3410	454	Non-Vehicle Maintenance - mechanical	\$0.00	\$3,124.83				
A	3410	463 (460)	Fire - Operation & Maintenance - Building Repairs	\$5,000.00	\$4,033.09	\$13,000.00	\$23,969.55	\$18,000.00	\$18,000.00
			Total	\$49,150.00	\$46,828.52	\$62,650.00	\$52,087.65	\$63,350.00	\$63,350.00
			Total Expenditure of Above .1's .2's & .4's	\$55,150.00	\$57,000.40	\$72,650.00	\$53,956.06	\$87,350.00	\$87,350.00
			Change from 2011/2012 Adopted					\$14,700	
			Percent change from 2011/2012 Adopted					20.23%	

Fund	Account		Bond Anticipation Note	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9732	60000	BAN (58-1 Repair) Principal	\$5,200.00	\$5,200.00	\$5,200.00	\$5,200.00		
A	9732	70000	BAN (58-1 Repair) Interest	\$674.00	\$671.53	\$400.00	\$398.25		
A	9734	60000	BAN (Firehouse Repair) Principal	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00
A	9734	70000	BAN (Firehouse Repair) Interest	\$2,021.00	\$2,014.59	\$1,120.00	\$1,194.75	\$1,120.00	\$1,120.00
			Total	\$23,495.00		\$22,320.00	\$22,393.00	\$16,720.00	\$16,720.00

PLANNING - ZONING - INSPECTION

Zoning	A8010
Planning	A8020
Building Inspector	A3620

❖ MISSION

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

The proposed budget for the Planning-Zoning-Inspection administrative unit for employee compensation, employee benefits, and operations is **\$13,308** - which is approximately **1.1%** of total Village expenditures.

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 **\$1980** (\$1800 in wages @ \$11.00 per hour and \$180 in employment taxes).

PLANNING - ZONING - INSPECTION

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 **\$825** (\$750 in wages @ \$11.00 per hour and \$75 in employment taxes).

PLANNING - ZONING - INSPECTION

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 **\$5616** (\$4500 in salary and \$1116 in pension and employment taxes).

Fund	Account		Employee Benefits	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9010	8000	State Retirement (18.4% Bldg Insp salary only)			\$702.00		\$828.00	\$828.00
A	9030	8000	Social Security			\$399.90		\$437.10	\$437.10
A	9035	8000	Medicare			\$93.53		\$102.23	\$102.23
A	9040	8000	Workers' Compensation			\$291.10		\$291.10	\$291.10
A	9055	8000	NYS Disability Insurance			\$0.00		\$0.00	\$0.00
			Total			\$1,486.53		\$1,658.43	\$1,658.43

JUDICIAL

Municipal Court	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.

The proposed budget for the Judicial administrative unit for employee compensation, employee benefits, and operations is **\$21,600** - which is approximately **1.9%** of total Village expenditures.

Current Staffing:

There is one elected **Village Justice** with an annual salary of \$4,800, one appointed **Acting Justice** with an annual salary of \$900, one part-time **Justice Clerk** with an hourly rate of \$11.00, and one part-time **Clerk-Typist** also with an hourly rate of \$11.00. The personnel costs for this administrative unit are **\$15,930** in salaries and wages and **\$4,661** in pension and employment taxes.

JUDICIAL EXPENDITURES

Fund	Account	Position	Personal Services - Individual	2011/2012 Count	2012/2013 Count	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1110.110	001	Justice	1 PT	1 PT	\$13,500.00	\$13,239.96	\$4,800.00		\$4,800.00	\$4,800.00
A	1110.120	001	Acting Justice	1 PT	1 PT			\$900.00		\$900.00	\$900.00
A	1110.130	001	Justice Clerk (\$11.00)	1 PT	1 PT			\$4,600.00		\$4,600.00	\$5,060.00
A	1110.140	001	Clerk-Typist (\$11.00)	1 PT	1 PT			\$4,700.00		\$4,700.00	\$5,170.00
			Total			\$13,500.00	\$13,239.96	\$15,000.00	\$9,754.97	\$15,000.00	\$15,930.00
Fund	Account		Equipment & Capital Outlay			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1110	2	Judicial - Office Equipment			\$50.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00
			Total			\$50.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00
Fund	Account		Contractual Expenses			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	1110	411 (400)	Judicial - Supplies & Material Misc. (mail, copying)			\$4,000.00	\$1,712.55	\$2,000.00	\$2,056.18	\$2,000.00	\$2,000.00
A	1110	412 (480)	Judicial - Office Supplies			\$350.00	\$342.36	\$200.00	\$97.41	\$200.00	\$200.00
			Total			\$4,350.00	\$2,054.91	\$2,200.00	\$2,153.59	\$2,200.00	\$2,200.00
			Total Expenditure of Above .1's .2's & .4's			\$17,900.00	\$15,294.87	\$17,250.00	\$11,908.56	\$17,250.00	\$18,180.00
			Change from 2011/2012 Adopted							\$0	\$930
			Percent change from 2011/2012 Adopted							0.00%	5.39%
Fund	Account		Employee Benefits			2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9010	8000	State Retirement (18.4% wages & salaries)					\$2,199.60		\$2,594.40	\$2,765.52
A	9030	8000	Social Security					\$874.20		\$874.20	\$987.66
A	9035	8000	Medicare					\$204.45		\$204.45	\$230.99
A	9040	8000	Workers' Compensation					\$676.98		\$676.98	\$676.98
A	9055	8000	NYS Disability Insurance					\$0.00		\$0.00	\$0.00
			Total					\$3,955.23		\$4,350.03	\$4,661.15

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.

The proposed budget for these services is **\$13,450** - which is approximately 1.2% of total Village expenditures.

❖ 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.)

SUMMARY OF FRINGE BENEFITS

The Village pays the premiums for medical and dental insurance for full-time employees. Currently there are **five employees and their dependents** who receive medical and dental insurance and on employee who receives a \$2000 “buy-out”.

The projected annual cost for this fiscal year of **\$56,239** (\$27,639 from the General Fund and \$28,600 from the two Water and Sewer Funds).

The amounts to be paid by taxpayers in 2012 are as follows:

MEDICAL	Monthly Premium	Annual Premium	Reimbursement Account	Total	Hourly Equivalent
Individual Medical	\$361.73	\$4,340.76	\$1,380.00	\$5,720.76	\$2.75
2-person Medical	\$718.85	\$8,626.20	\$2,750.00	\$11,376.20	\$5.47
Family Medical	\$952.48	\$11,429.76	\$2,750.00	\$14,179.76	\$6.82

DENTAL	Monthly Premium	Annual Premium	Total	Hourly Equivalent
Individual Medical	\$35.88	\$430.56	\$466.44	\$0.22
2-person Medical	\$80.02	\$960.24	\$1,040.26	\$0.50
Family Medical	\$131.96	\$1,583.52	\$1,715.48	\$0.82

RETIREE MEDICAL INSURANCE EXPENDITURES

The projected cost of medical insurance premiums for retirees is **\$40,645.83** - which is approximately 3.5% of total Village expenditures. There are **five retirees and their dependents** who are currently receiving these payments.

The eligibility requirements for full-time employees in the Police Department (including the Police Chief) and full-time employees in Public Works (Streets & Snow Removal), the Sewer Department, and the Water Department are as negotiated in the collective bargaining agreement. The eligibility requirements for full-time employees not represented by a bargaining unit (e.g. the Village Clerk) are set by the Board of Trustees.

PREMIUM RATES	Monthly	Annually
Per person with Medicare Supplement Village pays 100%	\$277.30	\$3,327.60
Per person not eligible for Medicare Village pays 100%	\$361.72	\$4,340.64
Dental - 2 person plan Village pays 100%	\$80.02	\$960.24

Fund	Account		Employee Benefits	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
A	9060	8000.1	Retiree Medical (single) & Dental (2-person)			\$15,117.75		\$6,415.95	\$6,415.95
A	9060	8000.2	Retiree Medical (medicare+single) & Dental (2-person)			\$9,922.92		\$10,008.48	\$10,008.48
A	9060	8000.3	Retiree Medical (2-medicare)			\$6,535.20		\$6,655.20	\$6,655.20
A	9060	8000.4	Retiree Medical (2-medicare) & Dental (2-person)			\$7,495.44		\$7,615.44	\$7,615.44
A	9060	8000.5	Retiree Medical (medicare+dependent) & Dental (2-person)			\$0.00		\$9,950.76	\$9,950.76
			Total			\$39,071.31		\$40,645.83	\$40,645.83
								\$1,574.52	
								4.03%	

REVENUES

G - FUND

REVENUES - SEWER FUND

Fund	Account	Sewer Revenue	2010/2011 Adopted	2010/2011 Actual	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
G	2120	Sewer Rents	\$190,000.00	\$243,027.58	\$240,000.00	\$119,468.83	\$240,000.00	\$240,000.00
G	2122	Sewer Charges	\$20,000.00	\$17,900.00	\$20,000.00	\$16,650.00	\$20,000.00	\$20,000.00
G	2128	Interest and Penalties on Sewer Accounts	\$2,000.00	\$2,065.86	\$2,000.00	\$1,146.66	\$2,000.00	\$2,000.00
G	2401	Interest and Earnings	\$500.00	\$61.52	\$0.00	\$117.42	\$0.00	\$0.00
G	2770	Miscellaneous Revenues (EFC)	\$0.00	\$131.15	\$0.00	\$97,614.25	\$0.00	\$0.00
		Total	\$212,500.00	\$263,186.11	\$262,000.00	\$234,997.16	\$262,000.00	\$262,000.00

EXPENDITURES

G - FUND

SEWER DEPARTMENT

Sewer Administration	G8110
Sanitary Sewers	G8120
Sewage Treatment	G8130

❖ MISSION

The Sewer Department administrative unit is responsible for the operation and maintenance of the Village's sanitary sewer system and storm sewer system, which is financed through user fees and NOT the property tax levy.

Current Staffing: Beginning with this fiscal year, the Sewer Department is under the direction of a **Wastewater Treatment Plant Operator** who reports to the **Wastewater/Water Commissioner** (a member of the Board of Trustees). The personnel costs for this position are listed in detail on page 61, below.

The Wastewater Treatment Plant Operator has the following core responsibilities:

1. This position performs bargaining unit work at the Wastewater Treatment Plant, Sewers, and Storm Drains.
2. Prioritize Wastewater Treatment Plant, Sewer, and Storm Drains work projects throughout the fiscal year - including oversight of contractors and supervision of Village employees.
3. Collaborate with the Commissioner of the Sewer Department and other members of the Board of Trustees in establishing a five year capital improvement plan for the Sewer Department.
4. Process purchase orders for Sewer Department.
5. Verify all invoices from contractors on Sewer Department projects.

SEWER DEPARTMENT

	Annual	÷ Hours Paid	÷ Hours Worked
WASTEWATER TREATMENT PLANT OPERATOR		2080 hours	1744 hours
Wages	\$38,563.20	\$18.54	\$22.11
Longevity	\$500.00	\$0.24	\$0.29
Medical (family)	\$11,429.76	\$5.50	\$6.55
Health Reimbursement Account	\$2,750.00	\$1.32	\$1.58
Dental (family)	\$1,583.52	\$0.76	\$0.91
Vision	\$250.00	\$0.12	\$0.14
Clothing Allowance	\$400.00	\$0.19	\$0.23
State Pension	\$7,095.63	\$3.41	\$4.07
FICA & Workers' Compensation	\$3,856.32	\$1.85	\$2.21
Total Compensation	\$66,428.43	\$31.94	\$38.09

Fund	Account		Contractual Expenses	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
G	1420	440	Legal - Contractual	\$1,000.00	\$2,986.00	\$1,000.00	\$8,197.37	\$3,000.00	\$3,000.00
G	1440	440	Engineer - Contractual	\$10,000.00	\$17,480.18	\$15,000.00	\$79,901.70	\$15,000.00	\$15,000.00
G	1990	400	Contingent Account	\$10,000.00	\$0.00	\$18,880.77	\$0.00	\$75,307.52	\$75,307.52
G	8110	411 (400)	Administration - Supplies & Material - Misc. (hardware, clothing)	\$4,000.00	\$4,550.59	\$4,000.00	\$1,999.29	\$0.00	\$0.00
	8120	411 (400)	Sanitary Sewers - Supplies & Material - Misc. (hardware, clothing)	\$10,000.00	\$9,256.35	\$10,000.00	\$9,303.32	\$10,000.00	\$10,000.00
	8130	411 (400)	Sewer Treatment - Supplies & Material - Misc. (hardware, clothing)	\$30,000.00	\$47,756.81	\$20,625.00	\$24,138.18	\$34,000.00	\$34,000.00
	8110	412 (480)	Administration - Office Supplies	\$500.00	\$886.04	\$600.00	\$663.56	\$500.00	\$500.00
	8120	421 (410)	Sanitary Sewers - Utilities - Electric	\$3,500.00	\$4,181.68	\$3,500.00	\$2,890.77	\$4,200.00	\$4,200.00
G	8130	421 (410)	Sewer Treatment - Utilities - Electric	\$25,000.00	\$22,699.03	\$25,000.00	\$14,831.99	\$24,000.00	\$24,000.00
G	8120	422 (420)	Sanitary Sewers - Utilities - Telephone	\$720.00	\$570.34	\$720.00	\$476.23	\$0.00	\$0.00
	8130	422 (420)	Sewer Treatment - Utilities - Telephone	\$1,400.00	\$1,580.14	\$1,400.00	\$1,287.55	\$2,200.00	\$2,200.00
G	8110	430 (470)	Administration - Insurance	\$4,400.00	\$4,366.11	\$4,400.00	\$3,993.34	\$4,000.00	\$4,000.00
G	8120	461 (440)	Sanitary Sewers - Operation & Maintenance - Motor Fuel	\$1,000.00	\$1,106.85	\$1,000.00	\$710.98	\$1,000.00	\$1,000.00
G	8120	462 (450)	Sanitary Sewers - Operation & Maintenance - Vehicle Maintenance	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
G	8130	463 (460)	Sewer Treatment - Operation & Maintenance - Building Repairs	\$500.00	\$0.00	\$500.00	\$0.00	\$250.00	\$250.00
			Total	\$102,120.0	\$117,420.1	\$106,725.7	\$148,394.2	\$173,457.5	\$173,457.5
			Total Expenditure of Above .1's .2's & .4's	\$181,020.0	\$188,289.7	\$222,925.7	\$204,633.2	\$229,408.7	\$229,408.7
			Change from 2011/2012 Adopted					\$6,483.00	
			Percent change from 2011/2012 Adopted					2.91%	

REVENUES

F - FUND

REVENUES - WATER FUND

Fund	Account	Water Revenue	2010/2011 Adopted	2010/2011 Actual	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
F	2140	Metered Water Sales	\$200,655.00	\$199,390.01	\$210,000.00	\$91,970.12	\$210,000.00	\$210,000.00
F	2144	Water Service Charges	\$8,000.00	\$10,516.33	\$9,000.00	\$13,540.91	\$9,000.00	\$9,000.00
F	2148	Interest and Penalties on Water Rents	\$8,000.00	\$13,091.07	\$8,000.00	\$8,544.92	\$8,000.00	\$8,000.00
F	2401	Interest and Earnings	\$1,000.00	\$758.27	\$600.00	\$635.95	\$600.00	\$600.00
F	2701	Miscellaneous Revenues	\$0.00	\$328.53	\$0.00	\$224.75	\$0.00	\$0.00
		Total	\$217,655.00	\$224,084.21	\$227,600.00	\$114,916.65	\$227,600.00	\$227,600.00

EXPENDITURES

F - FUND

WATER DEPARTMENT

Water Administration	F8310
Source Supply	F8320
Purification	F8330
Distribution	F8340

❖ MISSION

The Water Department administrative unit is responsible for the operation and maintenance of the Village's water system, which is financed through user fees and NOT the property tax levy.

The Village contracts with private businesses for most of the maintenance of water and wastewater systems. However, the Village also currently employs one full-time employee who monitors the water system and takes meter readings.

Current Staffing: Beginning with this fiscal year, the Water Department is under the direction of the **Water and Street Superintendent** within the Public Works Department, who reports to the **Wastewater/Water Commissioner** (a member of the Board of Trustees) on matters pertaining to the Wastewater Treatment.

There is one full-time **Water Treatment Plant Operator** budgeted to the Water Budget. The personnel costs for this position are listed in detail on page 69, below.

WATER DEPARTMENT

	Annual	÷ Hours Paid	÷ Hours Worked
WATER TREATMENT PLANT OPERATOR		2080 hours	1744 hours
Wages	\$36,452.00	\$17.53	\$20.90
Longevity	\$500.00	\$0.24	\$0.29
Medical (2-person)	\$8,626.20	\$4.15	\$4.95
Health Reimbursement Account	\$2,750.00	\$1.32	\$1.58
Dental (2-person)	\$960.24	\$0.46	\$0.55
Vision	\$250.00	\$0.12	\$0.14
Clothing Allowance	\$400.00	\$0.19	\$0.23
State Pension	\$6,707.17	\$3.22	\$3.85
FICA & Workers' Compensation	\$3,645.20	\$1.75	\$2.09
Total Compensation	\$60,290.81	\$28.99	\$34.57

WATER DEPARTMENT EXPENDITURES

Fund	Account	Position	Personal Services - Individual	2011/2012 Count	2012/2013 Count	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
F	8310.110	001	Village Treasurer (\$22.49/hr)	0.15	0.2	\$13,400.00	\$13,620.22	\$7,016.88	\$10,752.03	\$4,677.92	\$4,677.92
F	8310.120	001	Village Clerk (\$18.00/hr)	0.2	0.2			\$5,819.84		\$7,488.00	\$7,488.00
F	8320.110	001	Water & Street Superintendent (\$31,000) (was Working Foreman \$20.46)	0.2	0.3			\$8,516.80		\$9,300.00	\$9,300.00
F	8320.120	001	Water Treatment Plant Operator (\$17.53/hr)	0.485	0.485	\$20,000.00	\$21,600.95	\$17,683.66	\$18,073.47	\$17,684.26	\$17,684.26
F	8340.110	001	Water Treatment Plant Operator (\$17.53/hr)	0.43	0.43	\$15,000.00	\$13,933.19	\$15,678.83	\$11,894.22	\$15,678.83	\$15,678.83
			Total			\$48,400.00	\$49,154.36	\$54,716.01	\$40,719.72	\$54,829.02	\$54,829.02
Fund	Account		Personal Services - Non-Individual	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted		
F	8320	19900	Overtime			\$4,000.00		\$4,000.00	\$4,000.00		
F	8320	19950	Longevity Pay (WTPO only \$500 with 6-10 years)			\$500.00		\$500.00	\$500.00		
F	8320	19970	Temporary Help			\$0.00		\$0.00	\$0.00		
			Total			\$4,500.00		\$4,500.00	\$4,500.00		
Fund	Account		Equipment	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted		
F	8310	2	Administration - Equipment	\$2,000.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00		
F	8320	2	Source Supply - Equipment	\$2,000.00	\$2,419.30	\$40,000.00	\$80.16	\$2,000.00	\$2,000.00		
F	8330	2	Purification - Equipment	\$1,200.00	\$1,234.76	\$3,000.00	\$336.00	\$2,000.00	\$2,000.00		
F	8340	2	Distribution - Equipment	\$2,500.00	\$45.01	\$0.00	\$35.06	\$500.00	\$500.00		
			Total	\$7,700.00	\$3,699.07	\$43,500.00	\$451.22	\$4,500.00	\$4,500.00		

Fund	Account		Employee Benefits	2010/2011 Adopted	2010/2011 Expended	2011/2012 Adopted	2011/2012 Year to Date	2012/2013 Tentative	2012/2013 Adopted
F	9010	8000	State Retirement (18.4% wage, longevity, overtime)	\$2,500.00	\$55.54	\$5,800.00	\$10.31	\$10,916.54	\$10,916.54
F	9030	8000	Social Security	\$3,000.00	\$3,047.39	\$3,000.00	\$2,524.60	\$3,678.40	\$3,678.40
F	9035	8000	Medicare	\$900.00	\$712.70	\$750.00	\$590.32	\$860.27	\$860.27
F	9040	8000	Workers' Compensation	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$2,672.53	\$2,672.53
F	9055	8000	NYS Disability Insurance	\$100.00	\$15.53	\$100.00	\$100.00	\$56.83	\$56.83
F	9060	8000	Medical - Dental - Vision (WTPO only)	\$18,000.00	\$14,924.67	\$13,000.00	\$13,895.57	\$9,836.44	\$9,836.44
F	9089	8000	Health Reimbursement Account (WTPO only)	\$800.00	\$77.46	\$4,000.00	\$2,935.44	\$2,750.00	\$2,750.00
			Total	\$26,300.00	\$18,833.29	\$27,650.00	\$20,056.24	\$30,771.01	\$30,771.01
			Change from 2011/2012 Adopted					\$3,121.01	
			Percent change from 2011/2012 Adopted					11.29%	

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.

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 1st before the beginning of the fiscal year (June 1st).

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 1st through May 31st.

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.