

VILLAGE OF BROCKPORT

"To provide a high quality of life for all residents, exercising fiscal responsibility and preserving Brockport's unique heritage and historic character."

VILLAGE BOARD – WORK SESSION AGENDA

Monday, January 23, 2017 7:00pm

Location: Village Hall conference room

This is a work session, not a regular meeting. No public comment.

Intended for Board discussion, not action. Therefore, meeting minutes are not required.

If any action is taken, Mayor takes notes & provides to Clerk.

- **CALL TO ORDER:**

- **ACTION ITEMS** (time sensitive):

- Approval of minutes: 12/19/16
- Approval of bills
- Authorize budget amendments & transfers
- Accept & authorize Mayor to sign Chatfield Engineers Idlewood Drive water main replacement engineering services proposal
- Resolution - corporate authority certificate and trading authorization for brokerage accounts
- Authorize Mayor to attend NYCOM Winter Legislative Meeting in Albany 2/12-2/14/17
- Clerical – the 2 temporary part time clerks have been reclassified as "Substitute On-Call"– authorize including in 6/1/17-5/31/18 budget on an as needed basis

- **ITEMS FOR DISCUSSION / REVIEW:**

- Brockport Volunteer Ambulance Corps, Inc. tax exemption support letter sent 1/11/17
- SUNY Impact Aid support letter sent 1/19/17
- 3/27/17 Village Board work session – Treasurer & Department Heads to mark their calendar
 - Guests: 7pm Assessor & 8pm Emergency Operations Planning
- 6/1/17-5/31/18 Budget preparation – with Treasurer & Department Heads
 - Financial reports for period ending 12/31/16
 - Shafer Trust – status for period ending 12/31/16
 - Farmers Market – statement of revenues & expenditures 12/31/16
 - Welcome Center – statement of revenues & expenditures 12/31/16
 - Wages & Benefits
 - Departmental budget requests

- **EXECUTIVE SESSION:** (if needed)

- **ADJOURNMENT**

Upcoming:

- ❖ Village Board meeting: 7pm Monday, 2/6
- ❖ Village Hall closed for holiday: Monday, 2/20
- ❖ Village Board work session: 7pm Monday, 2/27 (with Treasurer re budget)

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- ❖ Village Board meeting: 7pm Monday, 3/6
 - ❖ Village Board meeting: 7pm Monday, 3/20 (with Attorney & Treasurer & Department Heads)
 - ❖ Village Board work session: 7pm Monday, 3/27 (with Treasurer & Department Heads)
Guests: 7pm Assessor & 8pm Emergency Operations Planning

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- ❖ Village Board meeting: 7pm Monday, 4/3 (with budget hearing)
 - ❖ Village Hall closed for holiday: Friday, 4/14
 - ❖ Village Board meeting: 7pm Monday, 4/17 (with Attorney & Treasurer & Department Heads)
 - ❖ Village Board work session: 7pm Monday, 4/24
-

Village of Brockport
Budget Preparation Calendar
Fiscal Year June 1, 2017 – May 31, 2018
Adopted by Village Board 7/18/16

Monday, November 7, 2016 <i>done 10/12/16</i>	Treasurer to notify Department Heads & Village Justices (via memo with templates) of the necessity for expense estimates
Monday, December 12, 2016	Department Heads & Village Justices to submit expense estimates to Treasurer
Monday, January 23, 2017 - 7pm	Village Board work session - with Treasurer & Department Heads to discuss department budget requests
Monday, February 27, 2017 – 7pm	Village Board work session - with Treasurer to discuss & make revisions to budget requests (if necessary)
Monday, March 6, 2017 – 7pm	Village Board meeting - Treasurer will provide updated information regarding budget development
Wednesday, March 16, 2017	Treasurer to file tentative budget with Clerk (must by March 20 th)
Monday, March 20, 2017 – 7pm	Village Board meeting - Treasurer will provide updated information regarding budget development
Wednesday, March 22, 2017 for March 26, 2017 edition	Clerk to publish notice of receipt of tentative budget from Treasurer & of upcoming public hearing on proposed budget
Monday, March 27, 2017 – 7pm	Village Board work session – with Treasurer to discuss & make revisions to tentative budget (if necessary)
Monday, April 3, 2017 – 7pm	Treasurer to present proposed budget - public hearing
Monday, April 17, 2017 – 7pm	Village Board meeting – adopt budget (must by May 1 st)



CHATFIELD ENGINEERS, P.C. • 2800 Dewey Avenue • Rochester, New York 14616
(585) 227-6040 • Fax (585) 227-4233

December 29, 2016

CE Proposal #16-523

Mayor Margaret Blackman and
Village Board Members
Village of Brockport
49 State Street
Brockport, New York 14420

RE: Village of Brockport
Idlewood Drive Water Main Replacement
Engineering Services Proposal

Dear Margaret and Village Board Members:

We are pleased to provide a proposal for Engineering Services for the Village of Brockport Idlewood Drive Water Main Replacement.

The project is located along Idlewood Drive between Clark Street and West Avenue. The project involves the replacement of approximately 700 linear feet of existing water main.

The Engineering Services to be provided by Chatfield Engineers includes the following:

1. Preliminary Phase

- a. Attend meetings with the Village, as necessary
- b. Review design parameters.

2. Surveying

- a. We will utilize aerial photographs and existing Village mapping, and provide supplemental field surveying as necessary for preparation of Plans for completion of the project.
- b. Perform field edit of mapping.

3. Design Phase

- a. Preparation of Plans in accordance with the Project Scope.
- b. Preparation of Material Specifications and Bidding of materials.
- c. Coordination and Meetings with the Village and any other involved parties as required.

- d. Preparation of Final Construction Cost Estimate.
- e. Quality Control/Quality Assurance.
- f. Coordination and Administration throughout project, as required.

4. Permits and Approvals

- a. Coordinate and complete the SEQR process.
- b. Submission to the Monroe County Health Department for Approval.

5. Construction Phase

- a. Witness water main pressure testing.
- b. Coordination during construction, as necessary
- c. Certification of Completed Works for Health Department.

6. Record Drawings

- a. Review and coordination of As-built information to be recorded by the Village of Brockport.
- b. Prepare Record Drawings of the completed work.

Items not included in this proposal are as follows:

- 1. Permit fees, license fees, and laboratory testing fees.
- 2. Printing of Documents (plans and material specifications) for approval process and bidding process.
- 3. Preparation of Temporary and/or Permanent Easements (to be completed by the Village Attorney). Chatfield Engineers, P.C. will prepare maps and descriptions of the easements, for the Village Attorney's use.



The Summary of Proposed Engineering Fees for the entire project is provided as follows:

1.	Preliminary Phase Services	= \$	251
2.	Surveying	= \$	1,958
3.	Design Phase Services	= \$	4,192
4.	Permits and Approval Phase	= \$	753
5.	Construction Phase	= \$	586
6.	Record Drawings	= \$	<u>1,050</u>
	Lump Sum Amount (Items 1 through 6)	= \$	8,790

We have attached to this letter, a breakdown of our estimated man-hours for each task along with the associated Engineering Fees, for your use.

Items 1 through 6 listed above will each be billed on a lump sum basis, at the percentage of completion each month.

Upon your review, should you have any questions or concerns, please contact me at your convenience. Upon your approval please return one (1) signed copy of this proposal.

Sincerely,



Scott D. Mattison

Enc.

cc (by email only):

Harry Donahue, Superintendent of Public Works

Acceptance of Proposal By: _____ **Date:** _____



**Village of Brockport Idlewood Drive Water Main Replacement Project Estimated
Manhours
December 29, 2016**

Task	Hours	Hourly Rate	Total Amount
1. Preliminary Phase			
Project Manager	1	\$103.00	\$103.00
Project Engineer	2	\$74.00	\$148.00
		Sub-Total Amount =	\$251.00
2. Surveying			
Project Manager	0	\$103.00	\$0.00
Project Engineer	10	\$74.00	\$740.00
Technician	21	\$58.00	\$1,218.00
		Sub-Total Amount =	\$1,958.00
3. Design Phase			
Project Manager	4	\$103.00	\$412.00
Project Engineer	26	\$74.00	\$1,924.00
Technician	32	\$58.00	\$1,856.00
		Sub-Total Amount =	\$4,192.00
4. Permits and Approvals			
Project Manager	3	\$103.00	\$309.00
Project Engineer	6	\$74.00	\$444.00
		Sub-Total Amount =	\$753.00
5. Construction Phase			
Project Manager	2	\$103.00	\$206.00
Project Engineer	2	\$74.00	\$148.00
Technician	4	\$58.00	\$232.00
		Sub-Total Amount =	\$586.00
6. Record Drawings			
Project Manager	0	\$103.00	\$0.00
Project Engineer	4	\$74.00	\$296.00
Technician	13	\$58.00	\$754.00
		Sub-Total Amount =	\$1,050.00
		Total Amount =	\$8,790.00

**Village of Brockport Idlewood Drive Water Main Replacement Project Estimated
Manhours
December 29, 2016**

Task	Project Manager	Project Engineer	Technician
1. Preliminary Phase			
Meetings with Village, Etc.	1	1	0
Review Design Parameters	0	1	0
Sub-Total =	1	2	0
2. Surveying			
Basemapping	0	5	16
Field Edit Mapping	0	5	5
Sub-Total =	0	10	21
3. Design Phase			
Preparation of Detailed Plans (5)	0	6	30
Preparation of Material Specifications	0	3	0
Material Bid Administration & Coordination	2	8	0
Meetings with Village	0	2	0
Preparation of Final Cost Estimate	0	1	0
Quality Control	1	2	2
Coordination & Administration	1	4	0
Sub-Total =	4	26	32
4. Permits and Approvals			
SEQR Environmental Review	1	2	0
Monroe Co. Health Department Approvals	2	4	0
Sub-Total =	3	6	0
5. Construction Phase Engineering			
Water Main Testing & Coordination	0	2	4
Health Department Certification	2	0	0
Sub-Total =	2	2	4
6. Record Drawings			
Review/Coord. of Village As-Built Records	0	2	1
Preparation of As-Built Record Drawings	0	2	12
Sub-Total =	0	4	13

To: Mayor Blackman

From: Daniel P. Hendricks *DPH*

Date: January 9, 2017

Re: Corporate Authority Certificate and Trading Authorization for Brokerage Accounts

With the recent increase in Federal Interest rates, the Village can purchase government securities, most likely US Treasury Bills through J. P. Morgan/Chase.

Attached is a resolution requested by J. P. Morgan authorizing the Village to purchase securities.

The interest rates are currently:

3 months - .50%

6 months - .62%

9 months - .72%

12 months - .83%

Please let me know if you have any questions or need any additional information.

**Corporate
Authority Certificate and Trading Authorization
For Brokerage Accounts**
(For use by Corporations Only)

• Complete all sections, sign and return.

Account Number(s)
000000817262397

Account Title:
Village of Brockport

Advisor (If applicable):

I, Daniel P. Hendricks, being the Treasurer of the Village of Brockport a corporation duly organized and validly existing under the laws of the State of New York, and having its chief executive office or its only place of business at 49 State St. (the "Corporation"), in the name and on behalf of the Corporation, hereby:

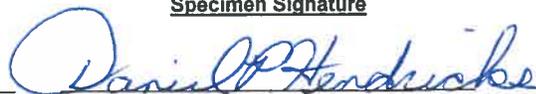
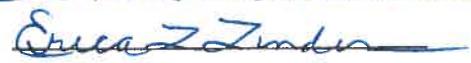
- (a) represent, and warrant that I am a duly authorized representative of the Corporation and am authorized to execute this Certificate on behalf of the Corporation;
- (b) certify that below is a true, complete and correct copy of the resolutions¹ (the "Resolutions") duly adopted by the Board of Directors of the Corporation as of Village of Brockport, which resolutions have not been amended, modified, revoked or rescinded since their adoption to and including the date hereof;

RESOLVED, that the Village of Brockport (the "Corporation") is hereby authorized and directed to establish and maintain one or more accounts, including margin accounts (if the Corporation is authorized to open a margin account, the Corporation has checked the box at the end of the Certificate), (each, an "Account"), and to engage in any of the transactions hereinafter described, in each case, with or through J.P. Morgan Securities LLC, J.P. Morgan Securities plc and/or any of their now or hereafter existing affiliated entities (collectively, "JP Morgan"), through an Account or otherwise, with JP Morgan acting as principal or agent in such transactions;

RESOLVED, that the Corporation is hereby authorized and empowered to purchase (including on a forward or when-issued basis or on margin) hold, finance, pledge, exercise, convert, tender, redeem, exchange, transfer, assign, sell (including on a short, when-issued or forward basis), enter into, write, issue, terminate, amend and otherwise deal and trade, singly or in combination, in the following: any and all forms of securities, evidences of interest, participation, or indebtedness, instruments of any issuer (whether publicly registered or exempt from registration) transactions and investments, including, but not limited to common or preferred stock, scrip, warrants and rights; bills, notes, bonds or debentures of any coupon, (including "zero coupon" or maturity; certificates of deposit, bank notes or deposit notes; commercial paper, money market instruments; listed and/or over-the-counter options, commodities, commodity futures, options on futures (including single stock futures contracts and other securities futures products), transactions in foreign currencies; limited partnership interests and other interests in hedge funds, buyout funds, real estate investment trusts, venture capital funds, private equity funds and private equity investment vehicles; whole mortgage loans, any and all interests and participations in mortgage loans, mortgage-backed and asset backed securities; any kind of derivative investment, including interest rate, currency, credit, equity or other swap transactions; repurchase and reverse* repurchase transactions, buy/forward sale transactions, dollar rolls, secured lending transactions and any instrument or interest generally regarded as an investment or hedge, secured or unsecured, or any transaction, that is similar to any of those described above (including an option with respect to any of them) (each of the foregoing, an "Activity");

RESOLVED, that each of the directors, officers, employees and agents of the Corporation listed below ("each, an Authorized Person") is hereby individually authorized for and on behalf of the Corporation by oral, written, electronic or other means to: (1) give to and receive from JP Morgan oral, written or electronic instructions, confirmations, notices or demands with respect to any Account, Activity or transaction; (2) bind the Corporation to enter into and perform any transaction or agreement, amendment or modification thereof, relating to any Account, Activity or transaction involving the Corporation; (3) lend or borrow money or securities and secure the repayment thereof with the property of the Corporation; (4) pay in cash or by check or by credit or debit card or draft drawn upon the funds of the Corporation any sums required to be paid in connection with any Account, Activity or transaction; (5) order the transfer of record of any securities, funds or other property to any name and to accept delivery of any securities, funds or other property; (6) direct the sale or exercise of any rights with respect to any securities or other property; (7) agree to any terms or conditions or execute or otherwise assent to any document or agreement affecting any Account, Activity or transaction; (8) endorse any securities or other property in order to pass title thereto (or any interest therein); (9) direct JP Morgan to surrender any securities or other property for the purpose of effecting any exchange or conversion thereof; (10) appoint any other person or persons to do any and all things which such director, officer, employee or agent of the Corporation is hereby empowered to do; and (11) generally, take all such action as such director, officer, employee or agent of the Corporation may deem necessary or desirable to implement or facilitate the trading activities described herein;

AUTHORIZED PERSONS

<u>Name of Director, Officer or Employee of Corporation or Agent</u>	<u>Title / Position</u>	<u>Specimen Signature</u>
<u>Daniel P. Hendricks</u>	<u>Treasurer</u>	
<u>Erica L. Linden</u>	<u>Deputy Clerk - Treasurer</u>	
_____	_____	_____
_____	_____	_____

¹ Please ensure that the resolutions set forth in the certificate are identical to the resolutions adopted by the Corporation. Unless representation (d) below provides to the contrary.

RESOLVED, that each of the Authorized Persons listed above is hereby individually authorized, for and on behalf of the Corporation, to execute or otherwise assent to or enter into on behalf of the Corporation all agreements, confirmations, releases, assignments, powers of attorney or other documents in connection with any Account, Activity or transaction, including without limitation, to execute and deliver instructions to JP Morgan to receive or deliver funds or securities, whether free or versus payment, or trade or non-trade related (including to any Authorized Persons);

RESOLVED, that notwithstanding the foregoing resolutions, any person with actual or apparent authority is authorized and empowered by the Corporation to undertake any Activity;

RESOLVED, that all actions previously taken by any director, officer, employee, Authorized Person or agent of the Corporation in connection with or related to the matters set forth in or reasonably contemplated or implied by the foregoing resolutions be, and each of them hereby is, adopted, ratified, confirmed and approved in all respects as the acts and deeds of the Corporation;

RESOLVED, that, JP Morgan may rely on the certifications, representations, warranties, and agreements contained in this Certificate until the close of business on the second business day after JP Morgan receives written notice of the modification or revocation thereof at its offices at Client Services NY1-C086, Four MetroTech Center, Brooklyn, New York 11245-0001 marked to the attention of: (i) Global Clearing Services-New Accounts (if the Corporation's account is maintained by the Global Clearing Services Department and the Corporation engages in equities/prime brokerage), (ii) Fixed Income Clearing Services Managing Director (if the Corporation's account is maintained by the Global Clearing Services Department and the Corporation engages in fixed income trading) and (iii) Documentation Department (if the Corporation's account is maintained by the Private Client Services Department or any other JP Morgan department) or any other address that has been provided by JP Morgan specifically for such purpose and in each case with a copy to the Corporation's account executive or relationship manager(s) at JP Morgan, provided, that JP Morgan may rely on such certifications, representations, warranties, covenants and agreements with respect to any transaction entered into prior to the effectiveness of such modification or revocation;

RESOLVED, that, JP Morgan, their successors and assigns and their respective affiliates, directors, officers, agents and employees (the "Released Parties") are hereby released and forever discharged from, and against, any and all liabilities, responsibilities, obligations, claims, costs, damages, expenses (including attorneys' fees and expenses), penalties judgments or awards incurred or suffered by the Released Parties in connection with their reliance on this Certificate; the Corporation acknowledges that the release and discharge set forth herein are in addition to, and in no way limit or restrict, any rights which any of the Released Parties may have under any other agreement(s) between the Corporation and any of the Released Parties or under any federal or state statutes, laws, rules or regulations; and agree that this release and discharge shall survive the revocation of this Certificate with respect to transactions entered into prior to the effectiveness of such revocation;

(c) represent and warrant that the Corporation [check the correct statement or cross out the incorrect statement]

has more than one officer, director or employee

(i) has only one officer, director and employee and that person is the sole beneficial owner of the Corporation, and
(ii) the Corporation has provided evidence of such sole ownership to JP Morgan (attached hereto);

(d) represent and warrant that the Resolutions [check the correct statement or cross out the incorrect statement]

authorize the Corporation to engage in margin transactions credited or debited to an account at JP Morgan

do not authorize the Corporation to engage in margin transactions credited or debited to an account at JP Morgan; and

(e) represent and warrant that the Resolutions [check the correct statement or cross out the incorrect statement]

authorize each Authorized Person to order the trade and non-trade related free delivery of funds and securities to themselves and third parties.

do not authorize each Authorized Person to order the trade and non-trade related free delivery of funds and securities to themselves and third parties.

IN WITNESS WHEREOF the Corporation, through the undersigned, has executed this Certificate and affixed the seal of the Corporation as of the ____ day of _____, _____.

BY: Daniel P. Hendricks
Signature
Daniel P. Hendricks Treasurer
(Typed or Printed Name) (Title)

[CORPORATE SEAL]

Mark here if a corporate seal has not been adopted by the Corporation and is not required in the applicable jurisdiction.

* This Certificate must be executed by a person or entity duly authorized by the Corporation to do so. The person executing this Certificate shall not be one of the persons authorized to act for the Corporation pursuant to the Resolutions referred to in clause (b) above unless (i) the Corporation has provided evidence that the Corporation has only one officer, director or employee or (ii) the cross certification appearing below is completed.

Cross Certification**

I, Leslie A. Morelli, the undersigned v. Hoge Clerk of the Corporation hereby affirm and ratify each of the certifications, representations, warranties, covenants, and agreements contained in this Certificate.

IN WITNESS WHEREOF the Corporation, through the undersigned, has executed this Certificate as of the ____ day of _____, _____.

By: _____

**The Cross-Certification should be completed by a person authorized to act for the Corporation pursuant to the Resolutions set forth in this Certificate.

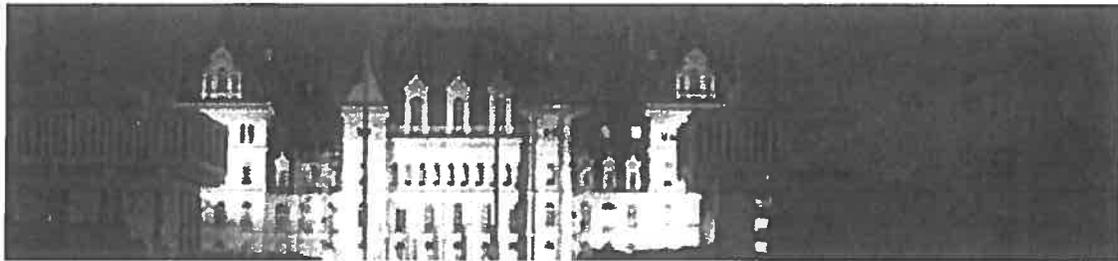
^ Unless representation (e) below provides to the contrary.

Leslie Morelli

From: NYCOM <info=nycom.org@mail226.suw16.rsgsv.net> on behalf of NYCOM <info@nycom.org>
Sent: Wednesday, January 04, 2017 10:42 AM
To: Leslie Morelli
Subject: NYCOM Winter Legislative Meeting - REGISTER NOW

NYCOM 2017 Winter Legislative Meeting - REGISTER TODAY!

[View this email in your browser](#)



NYCOM Winter Legislative Meeting February 12-14 – Hilton Albany

Dear Local Official:

With the legislative stakes greater than ever before, NYCOM needs you to join with your colleagues from around the state as we gather **in Albany for our Winter Legislative Meeting, February 12-14**. Please review the **tentative agenda below and register today**.

In 2017, we plan to focus on several issues of critical importance to cities and villages, including:

- Providing a long overdue increase in general purpose State aid
- Increasing the State's investment in municipal infrastructure
- Authorizing tools to tackle the abandoned property crisis
- Fixing shortcomings with the property tax cap
- Providing mandate relief

The primary goal of our legislative efforts in 2017 is an increase in State aid. For the past eight years (and beyond), city and village officials have been tightening their belts in every possible way, yet at the same time their State aid has DECLINED. Because of this, tax cap compliance has become difficult and

unsustainable. Property taxes fund local services and State mandates, and an increasing financial commitment from the State is essential to longlasting property tax relief. This is why NYCOM is calling for a restoration of the \$40 million in cuts to AIM since 2008-09, as well as a 2% increase in 2017-18 and each subsequent year. This would cost the State an additional \$55 million out of a \$148 billion State budget.

As NYCOM rolls out our new Member Engagement Initiative, we need each and every one of our members to join in this important fight. By taking part in our Winter Legislative Meeting (February 12-14), you can be informed and engaged in making State leaders respond to the needs of cities and villages. The conference concludes with **NYCOM Lobby Day on Tuesday, February 14**, which will include meetings with your State legislative delegation and other State leaders. I encourage you to call and schedule the February 14th meetings with your Senator and Assemblymember as soon as possible, since legislators' calendars fill up very quickly during February and Tuesdays are very busy with legislative committee meetings.

I look forward to seeing you in Albany, as we join together to fight for what our taxpayers deserve.

Sincerely,

Tom Roach

NYCOM President
Mayor, City of White Plains

SUNDAY, FEBRUARY 12

5:00 p.m. OPENING GENERAL SESSION

- Update on State Budget and Important Legislation
- Open Discussion of NYCOM Priorities

6:00 p.m. Grammy Night!! Dinner Reception: "Taste of NY" Food and Entertainment

MONDAY, FEBRUARY 13

8:00 a.m. Mayors Roundtable

9:00 a.m. MUNICIPAL PERSPECTIVES FROM STATE LEADERS (*invited*)

Governor Andrew Cuomo

State Comptroller Thomas DiNapoli

Senate Majority Leader John Flanagan

Assembly Speaker Carl Heastie

Independent Democratic Conference Leader Jeff Klein

12:00 p.m. Lunch

1:30 p.m. SOLUTION SESSIONS

- Tools to Eliminate Vacant and Abandoned Properties
- Centralized Arraignment: Be Part of the Fix
- Getting Grants: State Funding Opportunities for Cities and Villages
- Community Responses to the Opioid Epidemic

2:45 p.m. Break

3:00 p.m. - SOLUTION SESSIONS

- Federal Update: Preparing for a New President
- Are You Ready for Ride-Sharing in NY?
- Get Smart(er): Using Technology to Improve Safety, Efficiency and Quality-of-Life

5:00 p.m. State and Local Leaders Networking Reception

Evening - Dinner on your Own

TUESDAY, FEBRUARY 14

8:30 a.m. NYCOM Lobby Day Breakfast Briefing

All Day - NYCOM Lobby Day at the State Capitol and Legislative Office Building - Call your State legislators today to schedule meetings.

REGISTER HERE

Please note:

HOTEL RESERVATION DETAILS • HILTON ALBANY

Due to high hotel volume during this time - Hotel reservations MUST BE

MADE BY January 22nd – NO EXCEPTIONS



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VILLAGE OF BROCKPORT

49 State Street · Brockport, New York 14420
Telephone (585) 637-5300 · Fax (585) 637-1045
Website: www.brockportny.org

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

January 11, 2017

Hon. Robert Ortt
62nd Senatorial District
175 Walnut Street
Suite 6
Lockport, NY 14094

Via email: ortt@nysenate.gov

Hon. Steve Hawley
121 N. Main Street
Suite 100
Albion, NY 14411

Via email: hawleys@assembly.state.ny.us

Re: Tax exemption support for Brockport Volunteer Ambulance Corps, Inc.

Dear Senator Ortt & Assemblyman Hawley:

Please let this letter serve as support for extending Brockport Volunteer Ambulance Corps, Inc. tax exempt status back to the time of their closing on the Burroughs Terrace property in the Village of Brockport. They purchased the property after the taxable status date for 2016.

While taxing jurisdictions establish their budgets based on the final assessment roll, and the Village will lose a small amount of tax revenue, I believe that retroactively granting the exemption is offset by keeping Brockport Ambulance in the community as it provides a very valuable service to our residents. I support state legislation to accomplish this.

Please let me know if there is anything further I can do to support this effort. Thank you.

Sincerely,

Margaret B. Blackman
Mayor
Village of Brockport

Xc: David Rice, President - Brockport Volunteer Ambulance Corps, Inc.
Robert Carges, Supervisor - Town of Sweden
Tammy J. Baker, IAO, Assessor – Town of Sweden



VILLAGE OF BROCKPORT

49 State Street · Brockport, New York 14420
Telephone (585) 637-5300 · Fax (585) 637-1045
Website: www.brockportny.org

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

January 19, 2017

Village of Alfred - Mayor Justin Grigg – 7 West University Alfred, NY 14802
email: alfredvillagemayor@gmail.com

Village of Canton – Mayor Michael Dalton – 60 Main Street Canton, NY 13617
email: mdalton@cantonny.us

Village of Delhi – Mayor Richard Maxey – PO Box 328 Delhi, NY 13753
email: delhimayor@delhitel.net

Village of Farmingdale – Mayor Ralph Ekstrand – 361 Main St Farmingdale, NY 11735
email: rekstrand@farmingdalevillage.com

Village of Fredonia – Mayor Athanasia Landis – PO Box 31 Fredonia, NY 14063
email: athanasialandis@gmail.com

Village of Geneseo – Mayor Richard Hatheway – 119 Main Street Geneseo, NY 14454
email: rhatheway@geneseony.org

Village of Morrisville – Mayor Mark Shepard – PO Box 955 – Morrisville, NY 13408
email: mishepard43@yahoo.com

Village of New Paltz – Mayor Tim Rogers – 25 Plattekill Avenue New Paltz, NY 12561
email: mayor@villageofnewpaltz.org

Village of Potsdam – Mayor Reinhold Tischler – PO Box 5168 Potsdam, NY 13676
email: rtischler@vi.potsdam.ny.us

City of Binghamton – Mayor Richard David – 38 Hawley Street Binghamton, NY 13901
email: rcdavid@cityofbinghamton.com

City of Oswego – Mayor William Barlow, Jr. – 13 West Oneida Street Oswego, NY 13126
email: mayor@oswegony.org

City of Plattsburgh – Mayor Colin L. Read – 41 City Hall Place Plattsburgh, NY 12901
email: mayor@cityofplattsburgh-ny.gov

Dear Mayors:

I am writing to you in regard to the SUNY Impact Aid Assistance Act [S4643, A6416 in the last legislative session] and its importance to SUNY municipalities.

The Brockport Village Board has followed the status this legislation since these bills were introduced into the Senate and Assembly in the 2015-16 legislative session. We are also following the two pilot programs related to this legislation that have been established this year in Oneonta and Cortland. Passage of the SUNY Impact Aid bill in the 2017-18 State Budget would make an enormous difference to the Village of Brockport and, by extension, to the SUNY College we host within our village boundaries. I'm presuming passage would make a great difference to your municipality as well.

The Village of Brockport has faced two referendum votes to dissolve in the last 6 years, most recently this past May. Both were defeated by a reasonable margin. High taxes were the overriding driver of both referenda.

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

Although our tax levy has been under the tax cap each year, we have no reason to believe that our high tax rate (\$11.87/1,000) won't lead to another dissolution referendum four years from now. The possibility of dissolution impacts the college as well as the village. The College at Brockport benefits from the village's strong community policing and our effective code enforcement office that monitors off campus housing. Both departments comprise a significant portion of our public safety budget and both departments would be severely diminished or eliminated with dissolution. Passage of the SUNY Impact Aid Assistance Act would reimburse some of those public safety services and would lighten our tax burden.

Brockport's high tax rate is attributable to several factors—the loss of most manufacturing over the years and low assessments of the many college rentals in the village are two of them. But the primary contributor to our tax rate is the 65% of village property that belongs to the College at Brockport and is tax exempt. The owners of 35% of the property in Brockport carry the tax levy for the entire village.

To give an idea of the impact of the college's tax exempt status (which is highly unlikely to ever change), were the college property to be taxed, our tax rate would fall from \$11.87/1,000 to \$4.30/1,000 with the college paying \$1.7 million of our \$2.6 million property tax levy. You may have seen the October 30th article, "Taxed Off: SUNY Schools Stress Town Budgets" which ran in the *Rochester Democrat and Chronicle* and in several other NYS papers. There is a link to it from our village website home page, www.brockportny.org.

Many of the SUNY municipalities have high tax rates like ours (some even higher) for precisely the same reasons. The health of SUNY host communities and the well-being of SUNY institutions depend in no insignificant part on the services each host community offers to its SUNY partner. The sheer amount and value of tax exempt SUNY property severely hampers this effort and burdens municipal taxpayers. At a current proposed cost of under \$10 million, SUNY Impact Aid is not a big ticket budget item, but it's a very important one to the villages, towns, and cities with SUNY institutions.

Both our Senator, Robert Ortt, a co-sponsor of this legislation, and our Assemblyman, Steve Hawley, are advocating for passage of this legislation on our behalf. The College at Brockport stands with us in urging passage of the SUNY Impact Aid Assistance Act.

Senator Seward and Assembly woman Lifton will be re-introducing this legislation in the upcoming session. Please write and call your representatives and urge them to support this legislation. Better yet, come to the NYCOM legislative meeting in Albany and schedule a meeting with your senator and assembly representative to push for passage of this legislation. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "MB Blackman", with a long horizontal flourish extending to the right.

Margaret B. Blackman, Mayor
Village of Brockport

Village of Brockport

Statement of Actual & Estimated Revenues - General Fund

Statement of Actual & Estimated Revenue

Village of Brockport
 For Period Ending 12/31/2016
 Selecting on FUND from A to A

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
A0599.0000					
Appropriated Fund Balance	293,415.00			293,415.00	
A1001.0000					
Real Property Taxes	2,651,216.00		2,649,255.16	1,960.84	99.93
A1081.0000					
In-Lieu-Of Taxes	13,330.00		40,293.57	26,963.57-	302.28
A1090.0000					
Int & Penalties on Taxes	12,000.00	55.17	6,146.69	5,853.31	51.22
A1120.0000					
County Sales Tax	1,580,000.00		583,886.72	996,113.28	36.95
A1130.0000					
Utility Gross Receipts Tax	75,000.00	14,210.19	45,584.43	29,415.57	60.78
A1170.0000					
Franchise Tax	75,000.00		54,087.27	20,912.73	72.12
A1230.0000					
Clerk/Treasurer Fees	1,250.00	80.00	1,120.00	130.00	89.60
A1520.0000					
Police Fees	500.00	30.00	300.00	200.00	60.00
A1560.0000					
Safety Inspections	20,000.00	1,856.00	23,482.25	3,482.25-	117.41
A1710.0000					
Public Works Services	3,000.00	349.43	10,128.43	7,128.43-	337.61
A1789.0000					
Docking Fees	3,500.00	224.00	4,406.00	906.00-	125.89
A2089.0000					
Farmers Market Fees	2,500.00		3,560.00	1,060.00-	142.40
A2110.0000					
Zoning Fees	1,500.00		495.00	1,005.00	33.00
A2115.0000					
Planning Fees	600.00	80.00	635.00	35.00-	105.83
A2389.2000					
Monroe Cty - Election Rmb	1,858.00		1,857.89	0.11	99.99
A2389.3000					
Monroe County - DWI	15,130.00		10,308.59	4,821.41	68.13
A2389.4010					
Livingston County - Gateway Mural Reven	9,100.00		9,042.54	57.46	99.37
A2389.8000					
Monroe Ctny-CD Block Grants	34,750.00		34,750.00		100.00
A2389.8001					
Monroe Cty -Road Work	38,000.00		3,845.38	34,154.62	10.12
A2389.9001					
SCS Contribution- Crossing Guards	5,000.00		5,000.00		100.00
A2401.0000					
Interest & Earnings	1,000.00	146.80	1,296.51	296.51-	129.65
A2545.0000					
Bus / Occupation License	40,000.00	525.00	46,294.92	6,294.92-	115.74
A2590.0000					
Permits	5,000.00		2,350.00	2,650.00	47.00
A2610.0000					
Fines & Forfeitures	100,000.00	19,583.00	99,029.50	970.50	99.03
A2650.0000					
Scrap Sales	1,000.00		956.00	44.00	95.60
A2655.0000					
Minor Sales	3,500.00			3,500.00	
A2655.0001					
Minor Sales - Museum (Adopt A Picture)	750.00	475.00	2,057.00	1,307.00-	274.27
A2680.0000					
Insurance Recoveries	6,500.00			6,500.00	
A2690.0000					
Other Comp - Reimbursement	2,500.00		3,899.00	1,399.00-	155.96
A2701.0000					

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Statement of Actual & Estimated Revenue

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Village of Brockport
For Period Ending 12/31/2016
Selecting on FUND from A to A

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
Refund of P/Y Exp A2705.0000	44,600.00		448.84	44,151.16	1.01
Gifts & Donations A2705.1000	1,995.00		14,245.60	12,250.60-	714.07
Gifts & Donations - Community Museum A2770.0000	6,375.00			6,375.00	
Other Unclassified A3001.0000	2,000.00			2,000.00	
State Aid - AIM A3005.0000	120,000.00		119,099.00	901.00	99.25
State Aid-Mortgage Tax A3089.7000	25,000.00	26,447.72	52,895.44	27,895.44-	211.58
State Aid - Other A3089.7001	29,682.00	23,806.00	29,682.00		100.00
State Aid, CHIPS	84,291.00			84,291.00	
Report Totals	5,310,842.00	87,868.31	3,860,438.73	1,450,403.27	72.69

Village of Brockport

Statement of Expenditures, Encumbrances & Appropriations - General Fund

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A1010.1000							
Trustees-Personal Services	13,777.00	1,148.00	8,036.00			5,741.00	58.33
A1010.4000							
Trustees-Contractual Expenses	36,000.00	9,000.00	27,000.00			9,000.00	75.00
A1010.4030							
Trustees-Conference Exp	2,000.00	136.92	349.09			1,650.91	17.45
A1010.4031							
Publications	1,750.00	1,108.00	1,108.00			642.00	63.31
A1010.4090							
Trustees-Miscellaneous	250.00					250.00	
A1110.1000							
Court - Personnel Services	72,254.00	9,816.39	51,235.27			21,018.73	70.91
A1110.2000							
Court - Equipment	1,000.00					1,000.00	
A1110.4000							
Court - Contractual Services	7,800.00	542.00	7,581.44		106.60	111.96	98.56
A1110.4060							
Court - Postage	1,250.00					1,250.00	
A1210.1000							
Mayor-Personal Services	9,867.00	822.25	5,755.75			4,111.25	58.33
A1210.4000							
Mayor-Contractual Expenses	100.00					100.00	
A1210.4010							
Mayor-Telephone	1,500.00	133.60	927.71			572.29	61.85
A1210.4050							
Mayor-Conference Exp	1,500.00		75.00			1,425.00	5.00
A1210.4090							
Mayor-Miscellaneous	50.00					50.00	
A1320.4000							
Auditor-Contractual Expenses	11,300.00		8,000.00			3,300.00	70.80
A1325.1000							
Clerk/Treas-Personal Services	146,434.00	14,124.85	73,821.17			72,612.83	50.41
A1325.4000							
Clerk/Treas-Total Contractual Expense	2,200.00	25.00	275.00			1,925.00	12.50
A1325.4010							
Clerk/Treas-Telephone	8,000.00	334.01	2,319.40			5,680.60	28.99
A1325.4020							
Clerk/Treas-Office Supplies	4,750.00	277.88	3,120.34			1,629.66	65.69
A1325.4030							
Clerk/Treas-Computer Supplies	11,000.00		10,105.84			894.16	91.87
A1325.4050							
Clerk/Treas-Membership Fees	700.00		90.00			610.00	12.86

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
1325.4060							
Clrk/Treas-Postage	7,000.00	500.00	4,496.08			2,503.92	64.23
1325.4070							
Clrk/Treas-Copier Expenses	5,000.00	348.57	2,673.79			2,326.21	53.48
1325.4080							
Clrk/Treas-Payroll Expense	4,750.00	706.20	2,836.78			1,913.22	59.72
1325.4090							
Clrk/Treas-Miscellaneous	10,677.00	4,578.65	10,591.90			85.10	99.20
1325.4100							
Clrk/Treas - Publications	13,500.00	8,658.00	2,954.36			10,545.64	21.88
1325.4110							
Clrk/Treas-Training	2,650.00	30.00	2,600.63			49.37	98.14
1325.4120							
Clrk/Treas-Tax Bill Processing	2,000.00		1,639.97			360.03	82.00
1420.4000							
Law-Total Contractual Expenses	50,000.00	15,875.00	15,984.24			34,015.76	31.97
1440.4000							
Engineer-Total Contractual Expense	5,000.00		1,535.00			3,465.00	30.70
1450.4010							
Elections-Inspector Salaries	1,150.00		1,100.00			50.00	95.65
1450.4020							
Elections-Legal Notice Publication	360.00	65.06	352.81			7.19	98.00
1450.4030							
Elections-Supplies	1,481.00		1,480.05			0.95	99.94
1490.1000							
Pub Wrks Admin-Total Personal Ser	133,550.00	11,958.65	54,931.53			78,618.47	41.13
1490.4020							
Pub Wrks Admin-Conference Exp	1,200.00		1,005.74			194.26	83.81
1490.4030							
Office Supplies/Postage	900.00	80.71	338.27			561.73	37.59
1490.4040							
Permits, Licenses, Fees	300.00		199.00			101.00	66.33
1490.4090							
Pub Wrks Admin-Miscellaneous	300.00		53.99			246.01	18.00
1620.4020							
Natural Gas-DPW	6,000.00	333.07	808.57			5,191.43	13.48
1620.4021							
Bldgs-Gas 1 Clinton Street	1,500.00	70.83	258.24			1,241.76	17.22
1620.4022							
Bldgs-Gas 49 State Street	2,000.00	155.67	483.90			1,516.10	24.20
1620.4030							
Electric-DPW	9,300.00	356.16	3,165.57			6,134.43	34.04

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A1620.4031							
Bldgs-Electric-1 Clinton Street	15,000.00	579.80	7,092.05			7,907.95	47.28
A1620.4032							
Bldgs-Electric-49 State Street	6,000.00	278.28	3,470.81			2,529.19	57.85
A1620.4034							
Elec- Main St Sign	300.00	21.55	148.93			151.07	49.64
A1620.4050							
Bldgs-Janitorial Supplies	1,750.00	120.00	1,074.95			675.05	61.43
A1620.4051							
Bldgs-Janitor Supplies- Clinton St	5,000.00	513.09	2,873.41			2,126.59	57.47
A1620.4052							
Bldgs-Janitor Supplies-State Street	5,000.00	150.00	1,378.79			3,621.21	27.58
A1620.4060							
Bldgs-Repair Items	25,500.00	10.15	21,898.20		1,567.61	2,034.19	92.02
A1620.4070							
Telephone - DPW	1,800.00	111.89	783.24			1,016.76	43.51
A1620.4090							
Bldgs-Miscellaneous	5,420.00	17.02	5,415.29			4.71	99.91
A1640.4000							
Central Garage- Contractual Expens	2,840.00		2,837.50			2.50	99.91
A1640.4010							
Fasteners	1,000.00		680.65			319.35	68.07
A1640.4020							
Auto -Electrical	650.00		50.95			599.05	7.84
A1640.4040							
Tools	1,000.00		663.56			336.44	66.36
A1640.4050							
Welding Supplies	500.00	87.99	314.52			185.48	62.90
A1640.4060							
Fuel Additives/Oil	2,875.00		919.96			1,955.04	32.00
A1640.4061							
Oil Expenditures (Not Fuel Oil)	500.00					500.00	
A1640.4070							
Shop Supplies	2,500.00	354.68	1,197.01			1,302.99	47.88
A1640.4080							
Hydraulic Supplies	500.00		426.87			73.13	85.37
A1640.4090							
Miscellaneous	4,925.00		983.72			3,941.28	19.97
A1670.4000							
Central Mailing	2,000.00		1,363.77			636.23	68.19
A1680.2000							
IT Hardware Software	2,500.00					2,500.00	

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
1680.4000							
IT Hardware Software	14,000.00	1,844.00	11,427.37			2,572.63	81.62
1910.4000							
Unallocated Insurance	47,000.00		45,347.45			1,652.55	96.48
1920.4000							
Municipal-Membership Dues	5,200.00	65.00	3,905.00			1,295.00	75.10
1950.4000							
Taxes on Village Property	1,300.00					1,300.00	
1990.4000							
Contingency-Allocation Only	65,420.00					65,420.00	
3120.1000							
Police-Total Personal Services	1,096,965.00	202,898.62	726,322.58			370,642.42	66.21
3120.1040							
Police-Crossing Guards	13,465.00		1,187.88			12,277.12	8.82
3120.1055							
Police-Secretaries P/T	60,046.00	6,696.00	34,124.00			25,922.00	56.83
3120.1060							
Overtime	100,000.00	11,281.77	61,485.60			38,514.40	61.49
3120.2010							
Police-Vehicles	29,408.00				29,408.00		100.00
3120.2020							
Police-Firearms	3,200.00	450.00	450.00		2,696.44	53.56	98.33
3120.2040							
Police-Office Furniture/Equip	2,000.00		1,180.55		265.99	553.46	72.33
3120.2051							
Police-Computer Software	8,000.00					8,000.00	
3120.4000							
Police-Total Contractual	3,280.00					3,280.00	
3120.4001							
Police - Insurance Law Enforcement	17,350.00		17,350.00				100.00
3120.4010							
Police-Telephone	10,200.00	560.51	5,263.19			4,936.81	51.60
3120.4020							
Police-Office Supplies/Postage	3,500.00	334.08	828.11			2,671.89	23.66
3120.4030							
Police-Fleet Maintenance	3,300.00	733.86	2,779.19		294.85	225.96	93.15
3120.4031							
Police-Fleet Repairs	1,500.00	458.59	1,460.96			39.04	97.40
3120.4032							
Police-Fleet Supplies & Equip	9,042.00	29.96	50.48			8,991.52	0.56
3120.4040							
Police-Fuel	15,000.00		6,675.29			8,324.71	44.50

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A3120.4060							
Police-Maintenance Contracts	6,270.00	88.14	1,580.71		4,687.50	1.79	99.97
A3120.4065							
Office Equip Lease/Rental	7,400.00	340.81	2,739.29			4,660.71	37.02
A3120.4080							
Police-Quarter Master Unit	8,450.00	810.00	8,344.12		96.00	9.88	99.88
A3120.4090							
Police-Miscellaneous	2,000.00	68.63	1,929.73			70.27	96.49
A3120.4100							
Affiliations	250.00					250.00	
A3120.4105							
Training, School, Conferences	1,000.00		250.00			750.00	25.00
A3120.4110							
Police-Publications	600.00		119.95		98.00	382.05	36.33
A3120.4120							
Police-Supplies/Life Safety Supplies	18,350.00	47.96	10,248.80		8,023.01	78.19	99.57
A3120.4130							
Police-Computer Supplies	1,000.00		239.35			760.65	23.94
A3120.4140							
Police-Medical/Psychological	850.00					850.00	
A3120.4150							
Police-Special Enforcement	4,300.00		1,846.00			2,454.00	42.93
A3120.4155							
Police- STOP DWI	15,130.00	92.97	6,551.12			8,578.88	43.30
A3120.4160							
Police-Bike Patrol	500.00		135.00			365.00	27.00
A3120.4165							
Police - Traffic Safety Grant	4,400.00		1,929.03			2,470.97	43.84
A3120.4170							
Police-Explorer Post	700.00					700.00	
A3120.4175							
Police - Monroe County "Crackdown"	7,445.00		1,534.57			5,910.43	20.61
A3120.4180							
Police-Community Service	300.00					300.00	
A3120.4220							
Police-Special Events	250.00					250.00	
A3120.4230							
Police-NYS Accreditation	50.00					50.00	
A3120.4240							
Police-Less Lethal Training Equip	1,100.00					1,100.00	
A3310.4010							
Traffic Control-Signal	600.00	11.83	300.70			299.30	50.12

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
,3310.4020							
Traffic Control-Paint	1,500.00		223.01			1,276.99	14.87
,3310.4030							
Traffic Control-Signs	2,500.00		623.61			1,876.39	24.94
,3310.4040							
Traffic Contro-Channels & Posts	1,300.00		923.52			376.48	71.04
,3310.4090							
Traffic Control-Miscellaneous	400.00		124.12			275.88	31.03
,3620.1000							
Safety Insp-Total Personal Services	124,747.00	11,954.48	65,160.42			59,586.58	52.23
,3620.2000							
Safety Insp-Equipment	3,000.00		2,499.95			500.05	83.33
,3620.4010							
Cellular/Telephone	1,500.00		797.74			702.26	53.18
,3620.4020							
Training	3,500.00	363.72	959.34			2,540.66	27.41
,3620.4030							
Safety Insp-Computer Supplies	500.00		184.23			315.77	36.85
,3620.4040							
Fuel	1,800.00		297.95			1,502.05	16.55
,3620.4050							
Association Dues	350.00		48.00			302.00	13.71
,3620.4080							
Safety Insp-Uniforms	1,800.00					1,800.00	
,3620.4090							
Miscellaneous	2,000.00	19.42	616.25			1,383.75	30.81
,3620.4200							
Postage	2,000.00					2,000.00	
,3620.4210							
Vehicle Maintenance	450.00					450.00	
,5110.1000							
Str Maint-Total Personal Services	534,902.00	73,370.01	382,420.09			152,481.91	71.49
,5110.2000							
Str Maint-Total Equipment	4,000.00					4,000.00	
,5110.2080							
Str Maint-Other Equip-Over \$10,000	209,325.00	3,860.00	88,586.46		120,733.88	4.66	100.00
,5110.4000							
Str Maint-Total Contractual Expense	100.00					100.00	
,5110.4010							
Str Maint-Telephone	1,500.00	100.20	1,298.48			201.52	86.57
,5110.4042							
Str Maint-Regular Fuel	44,000.00	6,141.40	17,441.04			26,558.96	39.64

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A5110.4050							
Str Maint-Tools	900.00		787.37			112.63	87.49
A5110.4060							
Str Maint-Stone	3,000.00		17.51			2,982.49	0.58
A5110.4070							
Str Maint-Asphalt	98,600.00	1,953.85	98,563.39			36.61	99.96
A5110.4080							
Str Maint-Uniforms	4,080.00	2,280.63	3,298.00		779.04	2.96	99.93
A5110.4085							
Str Maint-Shoes/Boots	1,800.00	731.20	1,286.40		428.00	85.60	95.24
A5110.4090							
Str Maint-Miscellaneous	3,870.00	138.20	2,020.47			1,849.53	52.21
A5110.4100							
Str Maint-Equipment Parts	5,800.00	587.54	5,204.86			595.14	89.74
A5110.4110							
Str Maint-Truck Parts	14,000.00	803.06	12,050.74			1,949.26	86.08
A5110.4130							
Str Maint-Physicals/Drug Testing	800.00		290.00			510.00	36.25
A5110.4140							
Str Maint-Buildings	1,200.00					1,200.00	
A5110.4150							
Str Maint-Concrete	2,200.00		459.66			1,740.34	20.89
A5110.4160							
Str Maint-Fill Material	100.00					100.00	
A5110.4165							
Str Maint-Top Soil	1,000.00		612.00			388.00	61.20
A5110.4170							
Str Maint-Shop Supplies	500.00		79.51			420.49	15.90
A5110.4180							
Str Maint-Training/Travel	200.00					200.00	
A5110.4190							
Str Maint-Grass Seed	500.00					500.00	
A5110.4200							
Str Maint-Publications	150.00					150.00	
A5110.4210							
Str Maint-Manholes & Covers	1,000.00					1,000.00	
A5110.4220							
Str Maint-Office Supplies	100.00		72.93			27.07	72.93
A5110.4230							
Str Maint-Equip Rental	100.00					100.00	
A5112.2000							
CHIPS Work	122,291.00	3,891.09	125,951.64			3,660.64-	102.99

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
5142.2000							
Snow Plowing-Equipment-Plows	7,000.00					7,000.00	
5142.4010							
Snow Plowing-Salt	32,000.00					32,000.00	
5142.4015							
Snow Plowing-Deicer	6,000.00					6,000.00	
5142.4030							
Snow Plowing-Plow Parts	5,000.00	176.15	176.15		362.40	4,461.45	10.77
5142.4090							
Snow Plowing-Contractual Expenses	200.00					200.00	
5182.4010							
Street Lighting-Electricity	92,000.00	1,564.26	48,442.70			43,557.30	52.66
5182.4030							
Street Lighting-Repairs	1,280.00	912.00	1,005.83		270.00	4.17	99.67
5182.4040							
Street Lighting-Parts	1,220.00	176.16	320.16			899.84	26.24
5182.4090							
Street Lighting-Contractual Expenses	100.00					100.00	
5410.4010							
Sidewalks-Concrete	8,600.00		2,869.40			5,730.60	33.37
5410.4020							
Sidewalks-Stone	2,000.00	1,976.00	1,976.00			24.00	98.80
5410.4090							
Sidewalks-Contractual Expenses-Mis	500.00		419.24			80.76	83.85
5650.4020							
Paint	200.00		74.42			125.58	37.21
5650.4030							
Signs	200.00					200.00	
5650.4040							
Posts	200.00					200.00	
6410.4000							
Welcome Center - Contractual/Sup	6,500.00	476.58	6,173.98			326.02	94.98
6520.4000							
Farmer's Mkt Manager	4,500.00		4,278.81			221.19	95.08
7140.2000							
Parks/Playgrounds-Total Equipment	8,500.00	2,400.00	2,400.00		4,855.60	1,244.40	85.36
7140.2020							
Parks/Playgrounds-Park Equipment	2,995.00	1,674.08	2,748.56			246.44	91.77
7140.4000							
Parks & Playgrounds-Totals Contrac	1,500.00				505.00	995.00	33.67
7140.4010							
Parks/Playgrounds-Equipment Repai	500.00		252.13			247.87	50.43

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A7140.4020							
Parks/Playgrounds-Maintenance Sup	6,300.00		5,968.69			331.31	94.74
A7140.4030							
Parks/Playgrounds-Gardening	400.00		90.00			310.00	22.50
A7140.4090							
Parks/Playgrounds-Miscellaneous	725.00		721.19			3.81	99.47
A7415.4000							
Seymour Library	192,036.00		192,035.43			0.57	100.00
A7450.4000							
Museum-Contractual Expenses	9,525.00		9,046.30	468.43		10.27	99.89
A7450.4010							
Museum - Adopt A Picture Expenses	750.00		750.00				100.00
A7510.4000							
Total Contractual Expenses	1,200.00	600.00	600.00			600.00	50.00
A7510.4030							
CLG Historic Home Imp Grant	3,250.00		3,250.00				100.00
A7510.4090							
Historian-Miscellaneous	1,695.00			1,164.00		531.00	68.67
A7550.4020							
Celebrations-Banners	250.00		23.18			226.82	9.27
A7550.4030							
Celebrations-Christmas Decorations	350.00	334.38	334.38			15.62	95.54
A7550.4035							
Low Bridge High Water Festival	1,250.00		1,220.00			30.00	97.60
A7550.4040							
Celebrations-Special Events	1,150.00		1,035.42			114.58	90.04
A7550.4050							
Celebrations-Electric	600.00	44.58	314.57			285.43	52.43
A7550.4090							
Celebrations-Miscellaneous	2,400.00	12.00	2,162.34	221.50		16.16	99.33
A8010.4010							
Zoning- Member Stipends	625.00	65.00	210.00			415.00	33.60
A8010.4020							
Zoning-Conference Expense	155.00		128.08			26.92	82.63
A8010.4300							
Zoning-Publications	170.00		51.41			118.59	30.24
A8020.1000							
Planning Board-Personal Services	6,443.00	571.38	2,623.68			3,819.32	40.72
A8020.4020							
Planning Board-Conference Expense	500.00	103.52	333.42			166.58	66.68
A8020.4030							
Planning Board-Board Expenses	200.00	250.00	272.96			72.96-	136.48

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from A to A

ACCOUNT	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
.8140.4010			201.33			5,798.67	3.36
Storm Sewer-Supply Parts	6,000.00						
.8140.4020						1,200.00	
Storm Sewer-Maintenance Supplies	1,200.00						
.8140.4090			3,671.00			329.00	91.78
Storm Sewers-Miscellaneous	4,000.00						
.8160.4010		344.02	2,408.14			1,541.86	60.97
Refuse Collection-Monthly Trash Ren	3,950.00						
.8160.4030		3,728.00	4,008.00				100.00
Refuse Collection-Brush Pick-up	4,008.00						
.8160.4040			25.00-			75.00	50.00-
Refuse Collection-Special Pick-up (50.00						
.8160.4050			67.50			132.50	33.75
Refuse Collection-Coolant Removal	200.00						
.8170.4010						592.00	
Str Cleaning-Sweeper Repairs	592.00						
.8170.4020			1,791.09			2,208.91	44.78
Str Cleaning-Sweeper parts	4,000.00						
.8170.4090						250.00	
Str Cleaning-Miscellaneous	250.00						
.8189.4002		7,518.50	7,818.50		8,000.00	281.50	98.25
Sanitation-Landfill-Testing	16,100.00						
.8560.4010			740.11			459.89	61.68
Equipment Repairs	1,200.00						
.8560.4020						1,500.00	
Shade Trees-New Tree Purchases	1,500.00						
.8560.4030			12.00			488.00	2.40
Shade Trees-Supplies	500.00						
.8560.4090			396.41		483.56	2,120.03	29.33
Shade Trees-Miscellaneous	3,000.00						
.9010.8000			127,353.00			53,776.00	70.31
NYS Retirement	181,129.00						
.9015.8000			218,581.00			36,845.00	85.58
Police Retirement System Payments	255,426.00						
.9030.8000		23,628.13	108,918.62			67,641.38	61.69
Social Security	176,560.00						
.9040.8000		102,030.60	102,080.60			22,919.40	81.66
Workers Compensation	125,000.00						
.9045.8000		732.68	5,557.69			2,642.31	67.78
Life Insurance	8,200.00						
.9050.8000						10,000.00	
Unemployment Expense	10,000.00						

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport
For Period Ending 12/31/2016
Selecting on FUND from A to A

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A9055.8000							
Disability Insurance	6,000.00	611.03	4,412.57			1,587.43	73.54
A9060.8000							
Medical Insurance	461,130.00	36,115.03	324,558.35			136,571.65	70.38
A9061.8000							
HRA	140,000.00	18,543.26	54,968.66			85,031.34	39.26
A9070.8000							
Dental Insurance	65,160.00	5,059.28	47,824.84			17,335.16	73.40
A9950.8240							
Cap Resrv Transfer-DPW Equip Rep	10,000.00					10,000.00	
A9950.8510							
Cap Resrv Transfer-Smith St Bridge	10,000.00					10,000.00	
Totals for Fund:	5,379,270.00	608,768.07	3,441,002.16	0.00	185,515.41	1,752,752.43	67.42
A (Fund - A)							
Report totals	5,379,270.00	608,768.07	3,441,002.16	0.00	185,515.41	1,752,752.43	67.42

Village of Brockport

Statement of Actual & Estimated Revenues - Water Fund

Statement of Actual & Estimated Revenue

Village of Brockport
 For Period Ending 12/31/2016
 Selecting on FUND from F to F

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
F2140.0000					
Metered Water Sales	601,869.00	52,300.77	383,322.93	218,546.07	63.69
F2141.0000					
Meter Water Sales O/G	505,000.00	41,311.59	315,339.79	189,660.21	62.44
F2144.0000					
Water Service Charges	8,000.00		1,078.02	6,921.98	13.48
F2148.0000					
Interest & Penalties	8,000.00	1,065.58	6,266.10	1,733.90	78.33
F2389.8000					
Monroe Cty CDBG Water Fund	40,000.00		40,000.00		100.00
F2401.0000					
Interest & Earnings	1,000.00	33.79	203.18	796.82	20.32
F2401.1000					
Int Earned-Spec Reserves	250.00			250.00	
Report Totals	1,164,119.00	94,711.73	746,210.02	417,908.98	64.10

Village of Brockport

Statement of Expenditures, Encumbrances & Appropriations - Water Fund

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from F to F

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
F1440.4000							
Engineer-Contractual Exp	7,500.00		50.00			7,450.00	0.67
F1620.4060							
Bldg. Repairs - Water Dept.	1,000.00		510.41			489.59	51.04
F1680.2000							
It Hardware Software	1,000.00				217.35	782.65	21.74
F1680.4000							
IT Hardware Software	2,500.00					2,500.00	
F1910.4000							
General Insurance	29,500.00		28,791.23			708.77	97.60
F1990.4000							
Water-Contingency	19,550.00					19,550.00	
F8310.1000							
Water-Supervision	93,566.00	7,400.66	35,943.80			57,622.20	38.42
F8310.4000							
Water Admin Total CE	1,400.00					1,400.00	
F8310.4010							
Payroll Charges	250.00					250.00	
F8310.4040							
Office Expense	1,800.00		88.33			1,711.67	4.91
F8310.4090							
Miscellaneous	900.00					900.00	
F8310.4200							
Postage	2,400.00					2,400.00	
F8320.4000							
Water Purchases	460,000.00	47,070.08	346,184.16			113,815.84	75.26
F8340.1000							
Water-Labor	104,536.00	14,088.15	79,161.98			25,374.02	75.73
F8340.2020							
Vehicles	88,130.00		45,569.82		120,733.87	78,173.69-	188.70
F8340.2040							
Meters	10,000.00	44.50	9,304.50			695.50	93.05
F8340.2050							
Wtr Transm - Equipment Other	12,500.00		7,395.00			5,105.00	59.16
F8340.4000							
Wtr Transm-Ttl Cont Exp	39,225.00	894.64	2,677.16			36,547.84	6.83
F8340.400W							
Water Main Replacement West Ave.	101,000.00	191.06-	100,798.23			201.77	99.80
F8340.4010							
Water Main Supplies	8,000.00		974.48			7,025.52	12.18
F8340.4020							
Vehicle Parts & Supplies	7,427.00	500.90	1,133.64			6,293.36	15.26

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from F to F

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
8340.4030							
Meter Supplies	700.00		669.62			30.38	95.66
8340.4040							
Curb Box Supplies	2,100.00		126.00			1,974.00	6.00
8340.4041							
Fuel	5,000.00		1,190.58			3,809.42	23.81
8340.4050							
Stone	2,000.00		291.02			1,708.98	14.55
8340.4060							
Asphalt	2,500.00					2,500.00	
8340.4070							
Dirt	3,100.00		144.00			2,956.00	4.65
8340.4080							
Water Transm-Uniforms	1,250.00	515.00	1,075.02		70.00	104.98	91.60
8340.4090							
Miscellaneous	6,750.00	26.60	1,270.46			5,479.54	18.82
8340.4100							
Water Transm-Telephone	2,500.00	111.89	1,135.51			1,364.49	45.42
8340.4110							
Water Transm-Electricity	5,000.00	277.27	2,377.91			2,622.09	47.56
8340.4120							
Transm - Sample Testing	26,000.00	720.00	14,220.00			11,780.00	54.69
8340.4130							
Wtr Transm-Drug/Alcohol Testing	250.00		20.07			229.93	8.03
8340.4140							
Wtr Trans-Equip Repair	850.00					850.00	
8340.4150							
Wtr Trans-Training	250.00		99.00			151.00	39.60
8340.4160							
Wtr Trans-Concrete	200.00					200.00	
8340.4170							
Wtr Trans-Gas	200.00		66.35			133.65	33.18
8340.4171							
Heating Oil	2,800.00	98.07	164.62			2,635.38	5.88
8340.4180							
Water Transm-Publications	3,000.00		304.00			2,696.00	10.13
9010.8000							
NYS Retirement	27,797.00		23,597.00			4,200.00	84.89
9030.8000							
Social Security	15,155.00	1,632.24	8,743.60			6,411.40	57.69
9040.8000							
Workers Compensation	20,500.00	20,500.00	20,500.00				100.00

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from F to F

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
F9045.8000							
Life Insurance	660.00					660.00	
F9055.8000							
Disability Insurance	504.00					504.00	
F9060.8000							
Hospital Insurance	26,120.00					26,120.00	
F9061.8000							
HRA	12,100.00		12,100.00				100.00
F9070.8000							
Dental Insurance	4,500.00					4,500.00	
F9710.6000							
Serial Bond - Principle payments	32,691.00					32,691.00	
F9710.7000							
Serial Bond - Interest payments	28,458.00		22,767.88			5,690.12	80.01
Totals for Fund:	1,225,119.00	93,688.94	769,445.38	0.00	121,021.22	334,652.40	72.68
F (Fund - F)							
Report totals	1,225,119.00	93,688.94	769,445.38	0.00	121,021.22	334,652.40	72.68

Village of Brockport

Statement of Actual & Estimated Revenues - Sewer Fund

Statement of Actual & Estimated Revenue

Village of Brockport
For Period Ending 12/31/2016

Selecting on FUND from G to G

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
G2122.0000					
Sanitary Sewer- Sewer Charges	147,466.00	12,026.11	87,160.40	60,305.60	59.11
G2128.0000					
Sanitary Sewer- Interest and Penalties	100.00			100.00	
G2401.0000					
Interest and Earning- Sewer Fund		3.85	19.53	19.53-	
Report Totals	147,566.00	12,029.96	87,179.93	60,386.07	59.08

Village of Brockport

Statement of Expenditures, Encumbrances & Appropriations - Sewer Fund

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 12/31/2016

Selecting on FUND from G to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
G8120.2000							
Sanitary Sewers- Equipment	15,000.00		5,295.00		939.00	8,766.00	41.56
G8120.4000							
Contractual	30,121.00	606.42	10,715.40			19,405.60	35.57
G8120.4010							
Sanitary Sewers- Truck Parts	4,500.00					4,500.00	
G8120.4020							
Sanitary Sewers- Supply Parts	100.00					100.00	
G9710.6000							
Bond Principal	52,309.00					52,309.00	
G9710.7000							
Bond Interest	45,536.00		14,229.03			31,306.97	31.25
Totals for Fund:	147,566.00	606.42	30,239.43	0.00	939.00	116,387.57	21.13
G (Fund - G)							
Report totals	147,566.00	606.42	30,239.43	0.00	939.00	116,387.57	21.13

Village of Brockport

Budget Amendments & Budget Transfers

Village of Brockport

Budget Amendment Form

Account Number	Description	Amount
Expenditures:		
A3120.4120	Police - Life/Safety Supplies	10,000.00 (1)
A5110.2080	Street Maintenance Equipment - General Fund	120,734.00 (2)
F8340.2020	Vehicles - Water Fund	120,734.00 (2)
Revenues:		
A3089.7000	State Aid - Other	10,000.00 (1)

Purpose: (1) Increase General Fund Expense and Revenue Budget to Reflect Expenditures for State Grant from Division of Criminal Justice Services.

(2) New Street Sweeper, Revenues will be Updated once old Street Sweeper is Sold via Auction, net balance from available Fund Balance.

Requested By: Daniel P. Hendricks
(Treasurer)

Date Approved by Board of Trustees

Authorized: _____
(Mayor)

Vivian Shafer Charitable Trust						
December 31, 2016 Balance						593,688.60
Distributions:						
	03/15/2016	06/15/2016	09/15/2016	12/15/2016		Total
Western Monroe Historical Society	806.17	1,082.43	811.92	808.62		3,509.14
Village of Brockport	537.57	541.40	541.40	541.40		2,161.77
Longview Foundation	1343.36	1,352.93	1,352.93	1,352.93		5,402.15
Brockport United Methodist Church	1074.77	451.35	1,082.43	1,082.43		3,690.98
	3,761.87	3,428.11	3,788.68	3,785.38		14,764.04
No ability to withdraw principal.						
Village of Brockport - Shafer Trust Bank Account						
	December 31, 2015	Income 2016	Interest 2016	Withdrawals		December 31, 2016
Library Balance	12.03	1,080.89	8.35	0.00		1,101.27
Museum Balance	46,754.59	1,080.88	8.35	0.00		47,843.82
	46,766.62	51,793.30	16.70	0.00		48,945.09

Statement of Revenues and Expenditures

December 31, 2016

Village of Brockport

Farmers Market

DESCRIPTION	2016-17		2015-16		2014-15		2013-14		2012-13		2011-12	
	BUDGET	ACTUAL										
A6520.4000	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,076.16
Farmer's Mkt Manager												
A6520.4000	500.00	199.00	500.00	420.90	500.00	-	500.00	79.00	500.00	500.00	500.00	226.16
Farmer's Market- Publications												
A6520.4020		2,278.81										
Farmer's Market- Banners												
A6520.4030												
Farmer's Market- Equipment and Supplies												
A6520.4090												
Farmer's Market- Miscellaneous												85.00
Total Expenditures	2,500.00	4,477.81	2,500.00	2,420.90	2,500.00	2,000.00	2,500.00	2,079.00	2,500.00	2,589.61	2,500.00	2,387.32
Total Revenues	2,500.00	3,650.00	2,500.00	3,450.00	2,500.00	2,746.27	2,520.00	2,520.00	2,500.00	2,950.00	2,500.00	1,430.00
Net Gain (Loss)		(827.81)		1,029.10		746.27	441.00			360.39		(957.32)

To: Mayor Blackman

From: Daniel P. Hendricks 

Date: January 20, 2017

Re: 2017-18 Budget Development

The following materials are provided for review at the January 23, 2017 Village Board Budget Work session:

Budget Summary, includes a summary of salaries, benefit costs, and all other costs.

Line Item Budget includes details for the General Fund Budget.

The projected total costs of salary and benefits, is based on current staff levels. Salaries have been budgeted based on contracts in place with the Stetson Club and CSEA units, other salaries have been budgeted at a similar % increase. Employee benefits are budgeted based on anticipated rates for the various areas; health insurance premiums include a 10% rate increase effective September 1, 2017, dental insurance premiums include a 5% rate increase effective January 1, 2018. All other expenditures, supplies, equipment, contractual expenditures, etc. are budgeted based on input from Department Heads, staff input, anticipated rate adjustments, etc...

Over the next several months we will continue to develop projections related to the various line item budgets and in addition, we will be developing the revenue projections, tax rates and the Water and Sewer Department Budgets.

Based on the projected budget, I am confident that we will be able to have a tax rate that complies with the Governor's Tax Cap for next year.

Please let me know if you have any questions.

Village of Brockport
Village Board Work Session
2017 -18 Budget
January 20, 2017

2017 - 18 Budget Forecast

Village of Brockport			
2017-18 Budget			
Budget Summary			
	Acct. Code	2016-17 Budget	2017-18 Budget
Salaries			
Trustees - Personnel Services	A1010.1000	13,777.00	14,120.00
Court - Personnel Services	A1110.1000	72,254.00	94,864.00
Mayor - Personnel Services	A1210.1000	9,867.00	10,113.00
Admin. - Personnel Services	A1325.1000	146,434.00	150,193.00
DPW - Personnel Services	A1490.1000	133,550.00	136,978.00
Police Dept. - Personnel Services	A3120.1XXX	1,270,476.00	1,368,322.00
Code Enforcement - Personnel Services	A3620.1000	124,747.00	127,866.00
Street Maint. - Personnel Services	A5110.1000	534,902.00	597,297.00
Planning Board - Personnel Services	A8020.1000	6,443.00	6,604.00
Total Salaries		2,312,450.00	2,506,357.00
Benefits			
Retirement	A9010.8000	181,129.00	155,000.00
Police Retirement	A9015.8000	255,426.00	245,778.00
Social Security	A9030.8000	176,560.00	191,736.00
Workers Comp	A9040.8000	125,000.00	125,000.00
Life Insurance	A9045.8000	8,200.00	8,750.00
Unemployment	A9050.8000	10,000.00	5,000.00
Disability	A9055.8000	6,000.00	6,800.00
Medical	A9060.8000	461,131.00	444,630.00
HRA	A9061.8000	140,000.00	150,700.00
Dental	A9070.8000	65,160.00	65,636.00
Total Benefits		1,428,606.00	1,399,030.00
Supplies/Equipment/Contractual		1,433,261.00	1,405,762.00
Total General Fund Budget		5,174,317.00	5,311,149.00
Budget Increase			136,832.00
			2.64%

2017 - 18 Line Item Budget

Village of Brockport		2017-18 Budget		2016-17 Budget		2017-18 Budget		2017-18 Budget Information	
Line Item Budget	Actual 2014-15 Expenditures	Actual 2015-16 Expenditures	2016-17 Budget	2017-18 Budget	\$ Change	% Change			
General Fund	Acct. Code								
Central Administration									
Board of Trustees									
Trustees - Personnel Services	A1010.1000	13,777	13,777	14,120	343	2.50%	Staffing - 4 Trustees Part Time		
Trustees - Contractual	A1010.4000	34,176	34,173	36,000	0	0.00%	Grant Writer Services		
Trustees - Conference Expense	A1010.4030	762	0	2,000	0	0.00%	Travel and Conference Expense		
Trustees - Publications	A1010.4031	1,688	3,177	1,750	100	5.71%	Legal Notices, Village Newsletter		
Trustees - Miscellaneous	A1010.4090	554	55	250	0	0.00%	Leadership Award (Funds from Monica Andrews Trust)		
Total		50,957	51,182	53,777	443	0.82%			
Municipal Court									
Court - Personnel Services	A1110.1000	37,726	68,930	72,254	22,610	31.29%	Staffing - 2 Village Justices Part Time, 2 Court Clerks Full Time, 2 Court Attendants Part Time		
Court - Equipment	A1110.2000	2,582	133	1,000	500	50.00%	File Cabinets		
Court - Contractual/Supplies	A1110.4000	31,062	11,028	6,500	3,500	53.85%	Office Supplies, Copier, Court Security, Software		
Court - Postage	A1110.4030	363	1,448	1,250	0	0.00%	Support		
Court - Building Renovations	A1110.4010	43,778	2,970	0	0	0.00%			
Total		115,511	84,509	81,004	26,610	32.85%			
Mayor									
Mayor - Personnel Services	A1210.1000	9,867	9,867	10,113	246	2.50%	Staffing - 1 Mayor Part Time		
Mayor - Contractual/Supplies	A1210.4000	0	0	75	-25	-25.00%			
Telephone - Mayor	A1210.4010	1,583	1,586	1,500	0	0.00%			
Conference Expense - Mayor	A1210.4050	1,046	1,067	1,500	0	0.00%			
Mayor - Miscellaneous	A1210.4051	460	0	50	0	0.00%			
Total		12,956	12,520	13,017	221	1.70%			
Auditor									
Auditor	A1320.4000	3,400	5,320	11,300	200	1.77%			
Total		3,400	5,320	11,300	200	1.77%			
Clerk-Treasurer									
Personnel Services - Admin.	A1325.1000	130,303	136,936	146,434	3,759	2.57%	Staffing - 1 Village Clerk Full Time, 1 and 1/2 Deputy Clerks Full Time, 1 Treasurer Part Time		
Clerk/Treasurer - Contractual	A1325.4000	1,978	5,620	2,200	-200	-9.09%	US Employee Benefits		
Clerk/Treasurer - Telephone	A1325.4010	4,588	4,370	8,000	-2,000	-25.00%	Share of Office Telephone Expense		
Clerk/Treasurer - Office Supplies	A1325.4020	3,759	4,395	4,750	0	0.00%			
Clerk/Treasurer - Comp. Supplies, I T	A1325.4030	9,702	9,115	11,000	0	0.00%			
Clerk/Treasurer - Membership Fees	A1325.4050	410	165	700	-400	-57.14%	VillageClerksAssn, Tax CollectorsAssn,ILMC,		
Clerk/Treasurer - Postage	A1325.4060	5,488	3,822	7,000	-1,000	-14.29%			
Clerk/Treasurer - Copier Expenses	A1325.4070	4,012	2,434	5,000	0	0.00%			
Payroll Expenses - Contractual	A1325.4080	4,835	6,234	4,750	750	15.79%	Payroll Processing		
Clerk/Treasurer - Miscellaneous	A1325.4090	6,958	8,064	6,000	1,000	20.00%	BPDonegan, General Code		
Clerk/Treasurer - Publications	A1325.4100	4,975	2,742	4,500	0	0.00%	Legal Notices		
Clerk Treasurer - Training	A1325.4110	2,859	2,573	2,500	250	10.00%			
Tax Bill Processing	A1325.4120	1,103	1,465	2,000	0	0.00%			
Total		180,970	187,936	203,834	2,159	1.06%			
Law									
Law - Legal Services	A1420.4000	40,622	35,095	50,000	-5,000	-10.00%			
Total		40,622	35,095	50,000	-5,000	-10.00%			

Village of Brockport									
2017-18 Budget									
Line Item Budget									
General Fund	Acct. Code	Actual 2014-15 Expenditures	Actual 2015-16 Expenditures	2016-17 Budget	2017-18 Budget	\$ Change	% Change	2017-18 Budget Information	
Engineering	A1440.4000	3,531	4,351	5,000	5,000	0	0.00%	Larsen Engineers	
DPW - Engineering Services		3,531	4,351	5,000	5,000	0	0.00%		
Total									
Elections	A1450.4010	110	880	1,150	1,150	0	0.00%	Election Inspectors	
Elections - Legal Notice Publishing	A1450.4020	485	454	300	300	0	0.00%	Legal Notices	
Elections - Supplies	A1450.4030	285	0	400	400	0	0.00%	Printing of Ballots	
Total		880	1,334	1,850	1,850	0	0.00%		
DPW - Administration									
DPW - Personnel Services	A1490.1000	124,574	131,192	133,550	136,978	3,428	2.57%	Staffing - 1/2 Supt. DPW Full Time, 1 Dir. Of Operations Full Time, 1 Clerical Part Time	
DPW - Conference	A1490.4020	245	300	1,200	1,200	0	0.00%	NYCOM Conference	
DPW - Office Supplies/Postage	A1490.4030	812	691	900	900	0	0.00%		
DPW - Permits, Fees, License	A1490.4040	189	194	300	300	0	0.00%	APWA Dues	
DPW - Miscellaneous	A1490.4090	180	172	300	300	0	0.00%		
Total		126,000	132,549	136,250	139,678	3,428	2.52%		
Buildings									
Natural Gas-DPW	A1620.4020	6,095	5,284	6,000	6,000	0	0.00%		
Gas-1 Clinton St	A1620.4021	1,399	1,338	1,500	1,500	0	0.00%		
Gas-49 State St	A1620.4022	1,692	1,573	2,000	2,000	0	0.00%		
Electric-DPW	A1620.4030	9,303	10,270	9,300	6,300	-3,000	-32.26%		
Electric-1 Clinton	A1620.4031	15,233	11,695	15,000	10,000	-5,000	-33.33%		
Electric-49 State	A1620.4032	6,588	6,249	6,000	6,000	0	0.00%		
Electric - Main St. Sign	A1620.4034	288	281	300	300	0	0.00%		
Janitorial Supplies	A1620.4050	933	2,044	750	750	0	0.00%		
Janitor Supplies-Police	A1620.4051	4,958	4,537	5,000	4,150	-850	-17.00%		
Janitor Supplies-Admin	A1620.4052	5,061	2,590	5,000	4,500	-500	-10.00%		
Bldg. Repairs	A1620.4060	14,714	32,722	25,500	30,000	4,500	17.65%		
Bldgs. - Telephone-DPW	A1620.4070	1,310	1,231	1,800	1,800	0	0.00%		
Bldg. Repairs Miscellaneous	A1620.4090	4,023	5,042	3,710	3,925	215	5.80%		
Total		71,597	84,855	81,860	77,225	-4,635	-5.66%		
Garage									
Garage- Contractual	A1640.4000	0	1,024	1,750	2,900	1,150	65.71%		
Garage- Fasteners	A1640.4010	340	128	1,000	1,000	0	0.00%		
Garage- Auto/Electrical	A1640.4020	383	334	650	500	-150	-23.08%		
Garage- Tools	A1640.4040	1,649	1,460	1,000	1,000	0	0.00%		
Garage- Welding Supplies	A1640.4050	404	614	500	500	0	0.00%		
Garage- Fuel Additives/Oil	A1640.4060	1,506	1,836	2,875	2,875	0	0.00%		
Garage- Oil/Grease	A1640.4061	774	500	500	500	0	0.00%		
Garage- Shop Supplies	A1640.4070	2,072	1,541	2,500	2,500	0	0.00%		
Garage- Hydraulic Supplies	A1640.4080	0	179	500	500	0	0.00%		
Garage- Miscellaneous	A1640.4090	3,502	4,428	4,925	3,925	-1,000	-20.30%	Welding Services, Other Supplies	
Total		10,630	12,044	16,200	16,200	0	0.00%		
Central Mailing									
Central Mailing	A1670.4000	1,443	1,499	2,000	2,000	0	0.00%	Postage	
Total		1,443	1,499	2,000	2,000	0	0.00%		

Village of Brockport 2017-18 Budget									
Line Item Budget									
General Fund	Acct. Code	Actual 2014-15 Expenditures	Actual 2015-16 Expenditures	2016-17 Budget	2017-18 Budget	\$ Change	% Change	2017-18 Budget Information	
Information Technology									
IT Hardware/Software	A1680.2000	5,409	2,500	2,500	2,500	0	0.00%		
IT Contractual	A1680.4000	21,052	12,136	14,000	15,500	1,500	10.71%	PinPoint Services	
Total		26,461	14,636	16,500	18,000	1,500	9.09%		
Unallocated Insurance									
Unallocated Insurance	A1910.4000	45,521	46,501	47,000	47,000	0	0.00%	Property/Casualty/Liability Insurance	
Total		45,521	46,501	47,000	47,000	0	0.00%		
Municipal Assoc. Dues									
Municipal Assoc Dues	A1920.4000	4,640	1,781	5,200	5,200	0	0.00%	NYCOM, Mon. Cty. Assn. of Villages, Canal Society of	
Total		4,640	1,781	5,200	5,200	0	0.00%		
Taxes/Vlge Property									
Taxes/Vlge Property	A1950.4000	1,193	1,174	1,300	1,300	0	0.00%	Mon. County Pure Waters	
Total		1,193	1,174	1,300	1,300	0	0.00%		
Contingency									
Contingency	A1990.4000	0	0	100,000	100,000	0	0.00%		
Total		0	0	100,000	100,000	0	0.00%		
Total Central Administration		696,312	677,286	826,092	851,018	24,926	3.02%		

Village of Brockport 2017-18 Budget		2017-18 Budget		2016-17 Budget		2017-18 Budget		2017-18 Budget Information	
Line Item Budget	Acct. Code	Actual 2014-15 Expenditures	Actual 2015-16 Expenditures	2016-17 Budget	2017-18 Budget	\$ Change	% Change		
General Fund									
Public Safety									
Police Department									
Personnel Services	A3120.1XXX	1,294,522	1,278,335	1,270,476	1,368,322	97,846	7.70%	Staffing - 1 Chief of Police, 1 Police Lieutenant, 2 Police Sergeants, 11 Police Officers, 2 Crossing Guards Part Time, 1 Secretary Full Time, 1 Secretary Part Time	
Police - Vehicles	A3120.2010	49,071	47,600	26,500	30,000	3,500	13.21%	Replace 1 Vehicle	
Police-Firearms	A3120.2020	7,754	8,675	2,700	2,250	-450	-16.67%		
Police - Furniture/Equipment	A3120.2040	204	8,702	2,000	800	-1,200	-60.00%		
Police - Information Technology	A3120.2051	1,187	10,716	8,000	6,300	-1,700	-21.25%		
Police - Cont. Tuition Reimbursement	A3120.4000	3,885	766	4,000	4,000	0	0.00%	Tuition Reimbursement	
Police - Law Enforcement Insurance	A3120.4001	17,189	17,200	17,350	17,350	0	0.00%	Insurance for Police Department	
Police - Telephone	A3120.4010	10,698	9,756	10,200	9,500	-700	-6.86%		
Police - Office Supplies/Postage	A3120.4020	4,858	3,497	3,500	3,150	-350	-10.00%		
Police - Fleet Maintenance	A3120.4030	2,205	3,228	3,300	3,300	0	0.00%		
Police - Fleet Repairs	A3120.4031	3,484	3,358	1,500	1,500	0	0.00%		
Police - Fleet Supplies	A3120.4032	13,652	6,527	12,200	7,150	-5,050	-41.39%		
Police - Fuel	A3120.4040	21,046	12,683	15,000	17,000	2,000	13.33%		
Police - Maintenance Contracts	A3120.4060	2,640	4,535	6,000	3,550	-2,450	-40.83%	IT	
Police - Office Equip Lease/Rent	A3120.4065	4,618	5,463	7,400	7,350	-50	-0.68%	Copier Lease,	
Police - Quarter Master Unit	A3120.4080	8,497	10,890	8,000	6,000	-2,000	-25.00%	Uniforms	
Police - Miscellaneous	A3120.4090	620	168	2,000	4,000	2,000	100.00%		
Police - Affiliations	A3120.4100	150	150	250	250	0	0.00%	Assn. Of Police Chiefs	
Police - Training/Conferences	A3120.4105	1,454	1,004	1,000	1,000	0	0.00%		
Police - Publications	A3120.4110	466	860	600	600	0	0.00%		
Police - Health & Safety (Supplies)	A3120.4120	3,013	4,123	12,300	5,000	-7,300	-59.35%		
Police - Computer Supplies	A3120.4130	425	1,049	1,000	1,100	100	10.00%		
Police - Medical/Psychological	A3120.4140	0	0	850	0	-850	-100.00%		
Police - Equip./Supplies (Spec. Enfor.)	A3120.4150	413	2,020	4,300	2,550	-1,750	-40.70%		
Police - STOP DWI	A3120.4155	10,166	12,673	15,130	12,300	-2,830	-18.70%	Grant Funded	
Police - Bike Patrol	A3120.4160	160	2,599	500	400	-100	-20.00%		
Police - Traffic Safety Grant	A3120.4165	10,144	3,858	4,400	4,320	-80	-1.82%		
Police - Explorer Post	A3120.4170	1,190	0	1,000	650	-350	-35.00%		
Police - Traffic Countdown Grant	A3120.4175	7,800	7,796	7,445	1,900	-5,545	-74.48%		
Police - Impact Tools Grant	A3120.4176	28,300	31,192	0	0	0	0.00%		
Police - Community Service	A3120.4180	1,000	0	300	300	0	0.00%		
Police - Special Events	A3120.4220	0	0	250	250	0	0.00%		
Police - NYS Accreditation	A3120.4230	33	0	50	50	0	0.00%		
Police - Lethal Training Equip	A3120.4240	1,027	1,826	1,100	1,300	200	18.18%		
Total		1,511,841	1,501,249	1,450,601	1,523,492	72,891	5.02%		

Village of Brockport 2017-18 Budget		2017-18 Budget Information							
Line Item Budget									
General Fund	Acct. Code	Actual 2014-15 Expenditures	Actual 2015-16 Expenditures	2016-17 Budget	2017-18 Budget	\$ Change	% Change		
Traffic Control									
Traffic Control - Signals	A3310.4010	552	646	600	600	0	0.00%		
Traffic Control - Paint	A3310.4020	0	238	1,500	1,500	0	0.00%		
Traffic Control - Signs	A3310.4030	525	2,163	2,500	2,500	0	0.00%		
Traffic Control - Channels & Posts	A3310.4040	310	723	1,300	1,300	0	0.00%		
Traffic Control - Miscellaneous	A3310.4090	0	1,066	400	400	0	0.00%		
Total		1,387	4,837	6,300	6,300	0	0.00%		
Safety Inspection									
Code Enforcement - Personnel Services	A3620.1000	98,466	113,345	124,747	127,866	3,119	2.50%	Staffing - 1 Full Time, 2 Part Time Code Enforcement Positions, 1 Full Time Secretary	
Code Enforcement - Equipment	A3620.2000	160	2,795	3,000	35,800	32,800	1093.33%	Hybrid Car - Replace 2009 Chevy 89,000 miles	
Code Enforcement - Contractual	A3620.4000	1,244	1,689	1,300	1,300	0	0.00%	Time Warner Charges, Public Safety Communications	
Code Enforcement - Telephone/Cell	A3620.4010	1,219	1,591	1,500	1,600	100	6.67%		
Code Enforcement - Training	A3620.4020	1,570	2,791	2,200	2,200	0	0.00%		
Code Enforcement - Computer Supplies	A3620.4030	3,362	1,894	1,800	2,000	200	11.11%		
Code Enforcement - Fuel	A3620.4040	535	423	500	500	0	0.00%		
Code Enforcement - Association Dues	A3620.4050	220	301	350	350	0	0.00%	Finger Lakes Bldg. Officials Assn., Monroe Cty. Fire Marshalls & Inspectors	
Code Enforcement - Uniforms	A3620.4080	175	1,106	1,800	210	-1,590	-88.33%	Shirts/Jackets	
Code Enforcement - Miscellaneous	A3620.4090	1,343	1,529	2,000	1,500	-500	-25.00%	Daily Record	
Code Enforcement - Postage	A3620.4200	2,426	1,975	2,000	2,000	0	0.00%		
Code Enforcement - Vehicle Maint.	A3620.4210	387	0	450	150	-300	-66.67%		
Total		111,107	129,439	141,647	175,476	33,829	23.88%		
Total Public Safety		1,624,335	1,635,524	1,598,548	1,705,268	106,720	6.68%		

Village of Brockport 2017-18 Budget									
Line Item Budget	Acct. Code	Actual 2014-15 Expenditures	Actual 2015-16 Expenditures	2016-17 Budget	2017-18 Budget	\$ Change	% Change	2017-18 Budget Information	
General Fund									
Sidewalks									
Sidewalks - Concrete	A5410.4010	3,417	1,762	10,000	10,000	0	0.00%		
Sidewalks - Stone	A5410.4020	0	271	600	600	0	0.00%		
Sidewalks- Miscellaneous	A5410.4090	0	606	500	500	0	0.00%		
Total		3,417	2,639	11,100	11,100	0	0.00%		
Street Parking									
Village Signage - Paint	A5650.4020	0	0	200	200	0	0.00%		
Village Signage - Signs	A5650.4030	0	0	200	200	0	0.00%		
Village Signage - Posts	A5650.4040	0	0	200	200	0	0.00%		
Total		0	0	600	600	0	0.00%		
Total Department of Public Works		1,016,017	1,101,551	1,042,393	1,082,014	39,621	3.80%		
Economic Assistance									
Economic Assistance									
Welcome Center - Contractual	A6410.4000	935	9,725	6,500	6,500	0	0.00%	Revenue from Fees	Offsets Part of Cost
Welcome Center - Equipment	A6410.4200	9,070	55	0	0	0	0.00%	Revenue from Fees	Offsets Part of Cost
Farmers' Market - Contractual	A6520.4000	2,000	2,421	2,500	2,500	0	0.00%	Revenue from Fees	Offsets Part of Cost
Total		12,005	12,201	9,000	9,000	0	0.00%		
Total Economic Assistance		12,005	12,201	9,000	9,000	0	0.00%		

Village of Brockport 2017-18 Budget Line Item Budget		2017-18 Budget Information					
General Fund	Acct. Code	Actual 2014-15 Expenditures	Actual 2015-16 Expenditures	2016-17 Budget	2017-18 Budget	\$ Change	% Change
Refuse							
Refuse Collection - Monthly Trash	A8160.4010	3,785	4,128	3,950	3,950	0	0.00%
Refuse - Collection - Brush Pick-Up	A8160.4030	1,256	4,008	3,600	3,600	0	0.00%
Refuse Collection - Special Pick-Up	A8160.4040	0	35	50	50	0	0.00%
Refuse Collection - Coolant Removal	A8160.4050	0	0	200	200	0	0.00%
Total		5,041	8,171	7,800	7,800	0	0.00%
Street Cleaning							
Street Cleaning - Sweeper Repairs	A8170.4010	0	0	1,000	500	-500	-50.00%
Street Cleaning - Sweeper Parts	A8170.4020	2,071	2,036	4,000	2,000	-2,000	-50.00%
Street Cleaning - Miscellaneous	A8170.4090	57	150	250	250	0	0.00%
Total		2,128	2,186	5,250	2,750	-2,500	-47.62%
Sanitation Landfill							
Sanitation Landfill - Monitoring/Testing	A8189.4002	13,222	7,891	5,000	5,000	0	0.00%
Total		13,222	12,071	5,000	5,000	0	0.00%
Shade Trees							
Shade Trees - Saw Repairs	A8560.4010	837	427	1,200	1,200	0	0.00%
Shade Trees - New Tree Purchases	A8560.4020	6,064	5,320	1,500	1,500	0	0.00%
Shade Trees - Supplies	A8560.4030	574	156	500	500	0	0.00%
Shade Trees - Miscellaneous	A8560.4090	4,452	2,218	3,000	3,000	0	0.00%
Total		11,927	8,121	6,200	6,200	0	0.00%
Total Home & Community Service		96,229	74,312	43,543	41,204	-2,339	-5.37%
Employee Benefits							
Retirement	A9010.8000	160,932	135,064	181,129	155,000	-26,129	-14.43%
Police Retirement	A9015.8000	204,505	261,200	255,426	245,778	-9,648	-3.78%
Social Security	A9030.8000	172,159	173,451	176,560	191,736	15,176	8.60%
Workers Comp	A9040.8000	120,072	89,818	125,000	125,000	0	0.00%
Life Insurance	A9045.8000	5,924	7,173	8,200	8,750	550	6.71%
Unemployment	A9050.8000	0	0	10,000	5,000	-5,000	-50.00%
Disability	A9055.8000	5,420	5,933	6,000	6,800	800	13.33%
Wellness	A9055.8100	3,924	0	0	0	0	0.00%
Medical	A9060.8000	347,977	370,816	461,130	444,630	-16,500	-3.58%
HRA	A9061.8000	96,596	101,409	140,000	150,700	10,700	7.64%
Dental	A9070.8000	44,189	62,377	65,160	65,636	476	0.73%
Total		1,161,698	1,207,242	1,428,605	1,399,030	-29,575	-2.07%
Transfer to Reserves							
Transfer to Reserves - Smith St. Bridge	A9800.0000	10,000	10,000	10,000	10,000	0	0.00%
Total		10,000	10,000	10,000	10,000	0	0.00%
Total Benefits/Transfers		1,171,698	1,217,242	1,438,605	1,409,030	-29,575	-2.06%
Total Expenditures		4,850,420	4,957,682	5,174,317	5,311,149	136,832	2.64%

VB- FTE - to assist when looking at non-union wage increases. Leslie

Results of survey of Monroe County Association of Village Clerks re NON-Union positions - November 2016

From information provided by the 10 Village Clerks & compiled by Brockport Village Clerk Leslie Morelli

VILLAGE	Population	Mavor	Deputy Mavor	Each Trustee	Manager/Administrator	Clerk	Treasurer	Deputy Clerk	Deputy Treasurer	DPW Sgt.	DPW Foreman	Building Inspector	Police Chief
Brockport	8,366 + SUNY	\$9,867/yr PT	\$3,444/yr PT	\$3,444/yr PT	\$56,160/yr FT	\$42,90/hr PT	\$45,510/yr FT	\$16.10/hr FT	\$84,446/yr FT	\$73,498/yr FT	\$59,594/yr FT	\$120,690/yr FT**	
Churchville	1,961	\$11,524/yr PT	\$6,585/yr PT	\$5,731/yr PT	\$61,596/yr FT	\$18.33/hr FT	\$19.47/hr FT	\$18.33/hr FT	\$80,259/yr FT	\$78,800/yr FT	\$59,533/yr FT	\$111,196.74/yr	
East Rochester	6,587	\$12,000/yr PT	\$9,400/yr PT	\$6,500/yr PT	\$48,000/yr FT	\$54,570/yr FT	\$46,216/yr FT	\$47,109/yr FT	\$56,678/yr FT	\$60,100/yr FT	\$60,814/yr FT	\$104,040/yr FT	
Fairport	5,353	\$14,910/yr PT	\$9,318/yr PT	\$5,000/yr PT	\$91,701/yr FT	\$54,570/yr FT	\$46,216/yr FT	\$47,109/yr FT	\$56,678/yr FT	\$60,100/yr FT	\$60,814/yr FT	\$104,040/yr FT	
Hilton	5,886	\$10,000/yr PT	\$5,000/yr PT	\$5,000/yr PT	Mgr is Clerk	\$47,000/yr FT	\$32,100/yr FT	\$32,100/yr FT	\$38,984/yr FT	vacant	\$79,045/yr FT	\$25,459/yr PT	
Honeoye Falls	2,674	\$9,060/yr PT	\$5,060/yr PT	\$5,060/yr PT	\$63,669/yr FT	\$17/hr FT	\$11,000/yr PT	\$11,000/yr PT	\$54,434/yr FT	\$54,434/yr FT	\$61,000/yr FT	\$20/hr PT	
Pittsford	1,355	\$14,059/yr PT	\$5,975/yr PT	\$5,975/yr PT	\$71,552/yr FT	\$28,600/yr PT	\$49,947/yr FT	\$49,947/yr FT	\$86,986/yr FT	\$73,013/yr FT	\$66,872/yr FT	\$45,577/yr FT	
Scottsville	2,001	\$11,745/yr PT	\$4,563/yr PT	\$3,943/yr PT	\$56,446/yr FT	\$48,710/yr FT	\$43,260/yr FT	\$43,260/yr FT	\$48,710/yr FT	\$48,710/yr FT	\$48,710/yr FT	\$48,710/yr FT	
Spencerport	3,601	\$10,517/yr PT	\$5,912/yr PT	\$5,912/yr PT									
Webster	5,399	\$9,804/yr PT	\$4,902/yr PT	\$4,902/yr PT									

VILLAGE	Office	# of hrs = FT	DPW or PD	Clerk degree	Designations	Paid lunch # of minutes	Unpaid lunch # of minutes	Village Hall office hours	Deputy Clerk-Treasurer & BI/CE/PB/ZBA Clerk are 35 hours/week
Brockport	40 / 35	40 DPW & PD	AS, BS, MS	CMC & CMFO	30	0	8:30-4:30		
Churchville	35	40 DPW	BA	CMC & CMFO	0	30	8:30-4:00		
East Rochester	37.5	40 DPW & PD	BS	CMFO & GFI	0	30	8:30-4:30		
Fairport	37.5	40 DPW & PD	BS	CMFO & GFI	0	30	8:00-4:00		
Hilton	40	40 DPW	AS	RMC & CMFO	0	60	8:00-4:30		
Honeoye Falls	32.5	40 DPW	BS	RMC & CMFO	0	30	8:30-4:00		
Pittsford	40 / 35	40 DPW	BA	RMC	0	60	7:30-4:00	Treasurer is 35 hours/week open to public 9:00-5:00	
Scottsville	40	40 DPW	BS	RMC	0	30	8:30-5:30		
Spencerport	40	40 DPW	AS	RMC	0	30	9:00-4:30		
Webster	40	40 DPW	BA		0	30	8:00-4:30	open until 7pm Thursdays	

COURT RELATED VILLAGE	Village Court?	# of Justices	FT or PT	Wage	# of Court Attendants	Wage	Open hours Court Clerk	Court in session
Brockport	yes	2	PT	\$15,000/yr PT	2	\$14-\$15/hr FT	9-3 Mon-Thur	1st-4th Fri
Churchville	no							
East Rochester	yes	2	PT	\$21,500/yr PT	2	\$16.25-\$17.99	8:30-4:30M-F	Monday
Fairport	yes	2	1 FT & 1 PT	\$25,260/\$1,112	1	\$24.19/hr PT	9-1 Tues-Fri	2nd&4th Th
Hilton	no							
Honeoye Falls	yes	1	PT	\$4,700/yr PT	0	\$15/hr PT	Fri pm	1st&3rd Wed
Pittsford	no							
Scottsville	no							
Spencerport	no							
Webster	no							

Notes:
 Those with blank Treasurer means they have a combined Clerk/Treasurer position.
 Some Deputy Clerks are Deputy Clerk/Deputy Treasurer. Some Clerks are Deputy Treasurer. Some Treasurers are Deputy Clerk.
 **Brockport Police Chief, although non-union, has a contract.

possible cost cutting suggestion - keep wages same but cut full time hours from 40 (5 days) to 32 (4 days) or 35 (5 days) over

Leslie

Misc FT	Misc PT	Crossing Guard	Each PB member	Each ZBA member	PB Chair	ZBA Chair	Historian	Other?	VILLAGE
\$14-\$22.10/hr FT	Clerical \$10-\$11.90/hr PT	\$11/hr PT	\$112.72/mtg	\$15/mtg	\$120.50/mtg	\$20/mtg	\$1,200/yr PT		Brockport
\$14.99/hr FT	\$12-\$12.73/hr PT	\$35/mtg	\$35/mtg	\$1,508/yr	\$408/yr	\$408/yr	\$1,404/yr PT	Librarian \$42,022/yr FT / Channel 12 Director \$12,735/yr PT	Churchville
\$20.08/hr FT		\$11.43/hr PT	0	0	0	0	\$12,763/yr PT		East Rochester
\$59,463/yr FT		\$52.91/day	0	0	0	0	0		Fairport
\$19.90/hr FT	14.20/hr PT		\$63/mtg	\$63/mtg	\$20/mtg	\$75/mtg	\$3,022/yr PT		Hilton
	\$14.48/hr PT		\$15/mtg	\$15/mtg	\$1,000/yrPB/ZB	\$20/mtg	\$1,500/yr PT	Records Clerk \$12.74/hr PT / Parking Monitor \$12.62/hr PT	Honeoye Falls
			\$400/yr PB/ZB	\$400/yr PB/ZB	\$700/yr	\$500/yr	\$500/yr PT		Pittsford
\$27.12/hr FT		\$200/yr	\$200/yr	\$200/yr	\$500/yr	\$500/yr	Volunteer PT		Scottsville
\$15.45/hr FT		\$79.86/qtr	\$79.86/qtr	\$79.86/qtr	\$102.61/qtrP/Z	\$500/yr	\$643/qtr	Band Director \$1,118/qtr PT / Band Clerk \$257/qtr PT	Spencerport
									Webster

over →

VB-FTE to assist when looking at non-union wage increase
 Leslie

SEYMOUR LIBRARY RAISES 1/1/17 – without names

Full-time: Title	2017 rate	2016 rate	% increase
Library Director I	\$32.00	\$31.73	.9%
Librarian I	\$19.00	\$18.18	4.5%
Librarian I	\$19.00	\$18.18	4.5%
Principal Library Clerk	\$21.55	\$20.91	3%

**Part-time/Substitutes:
Title**

Librarian Assistant	\$16.70	\$15.80	5.7%
Librarian I	\$15.60	\$14.85	5.1%
Librarian I	\$15.60	\$14.85	5.1%
Librarian I	\$15.60	\$14.85	5.1%
Senior Library Clerk	\$15.14	\$14.42	5%
Senior Library Clerk	\$14.56	\$13.69	6.4%
Library Clerk	\$12.07	\$11.18	8%
Library Clerk	\$12.00	\$10.92	9.9%
Library Clerk	\$11.37	\$10.34	10%
Library Clerk	\$11.28	\$10.25	10%
Library Clerk	\$11.28	\$10.25	10%
Library Clerk	\$11.28	\$10.25	10%

2017 Minimum Wage Increase:

Title			
Library Page	\$9.70	\$9.00	7.8%
Library Page	\$9.70	\$9.00	7.8%
Library Page	\$9.70	\$9.00	7.8%
Library Page	\$9.70	\$9.00	7.8%
Laborer	\$9.70	\$9.00	7.8%

PROPERTY TAXES
Within the Village of Brockport
Sample – January 2017

JANUARY **Town of Sweden / County of Monroe**
Brockport Fire District

JUNE **Village of Brockport**

SEPTEMBER **Brockport Central School District**

Tax Rates:

January 2017

Town	2.42
County	9.17
County Services	<u>1.36</u>
	12.95
Fire	<u>1.22</u>
	14.17

June 2016

Village	11.87
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September 2016

School	24.30
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= **\$50.34/1,000 of assessed value**

Example:

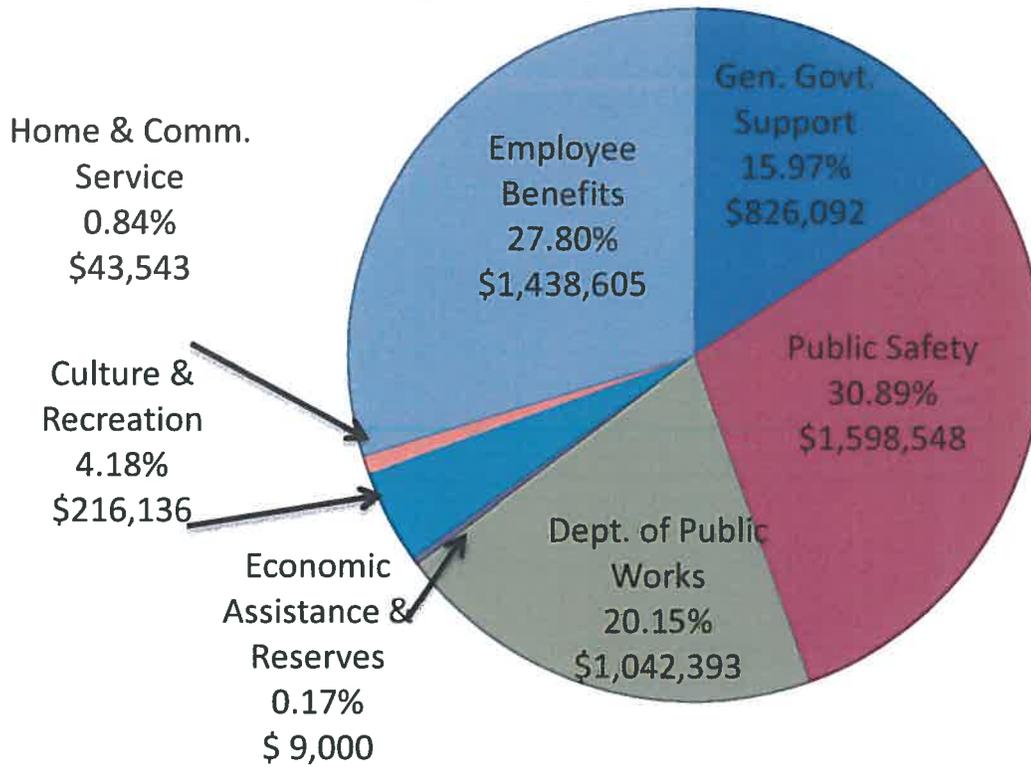
If your home's assessed value is \$100,000

Town/County:	12.95 x 100,000 =	\$1,295
Fire:	1.22 x 100,000 =	\$ 122
Village:	11.87 x 100,000 =	\$1,187
School:	24.30 x 100,000 =	\$2,430

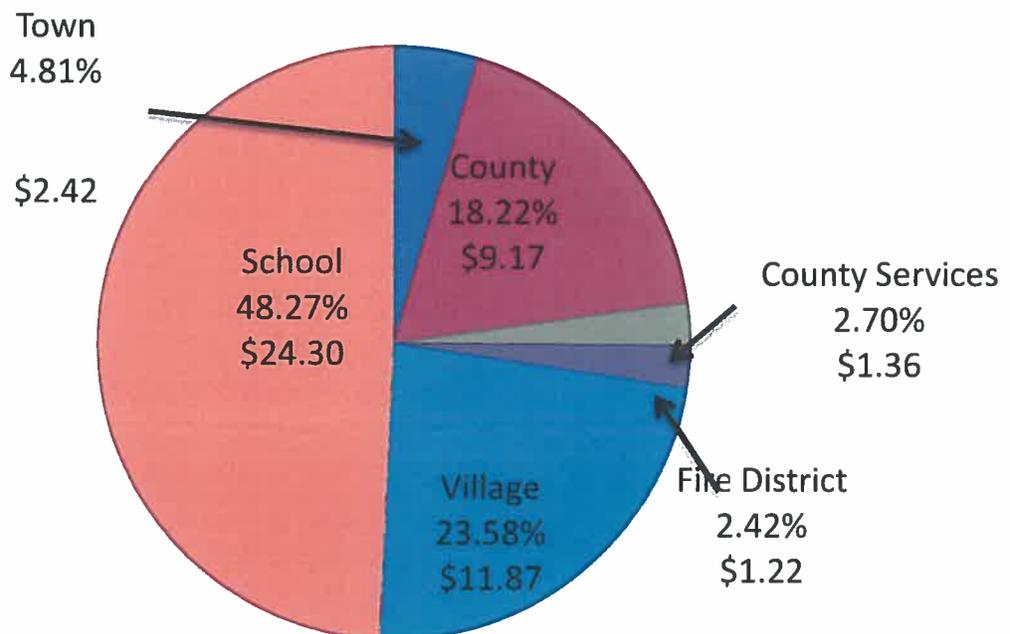
Total annual property taxes without exemptions would be: \$5,034

Contact Town Assessor at 637-8683 to apply for possible tax exemptions:
i.e. STAR, senior citizens, veterans, disability, clergy, single & 2-family home improvements, non-residential conversion to mixed-use, etc...

Breakdown of 2016-17 Village Budget By Department



Breakdown of 2016-17 Tax Rate Tax Rate Per \$1,000 of Assessed Valuation





Office of the NEW YORK STATE

COMPTROLLER

2016 Annual Report On Local Governments

**NYS Comptroller
THOMAS P. DiNAPOLI**

JANUARY 2017

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2016

Division of Local Government and School Accountability

Mission and Goals

The Division of Local Government and School Accountability's mission is to serve taxpayers' interests by improving the fiscal management of local governments and schools in New York State.

To achieve our mission we have developed the following goals:

- Enable and encourage local government and school officials to maintain or improve fiscal health by increasing efficiency and effectiveness, managing costs, improving service delivery, and accounting for and protecting assets.
- Promote government reform and foster good governance in communities statewide by providing local government and school officials with up-to-date information and expert technical assistance.

A Message From New York State Comptroller Thomas P. DiNapoli



As State Comptroller, it is one of my responsibilities to present the public with an annual view of local government finances. This has evolved into a year-round activity in this age of open digital sharing, as my office continues to put more helpful information online. Our website has a wealth of local government financial data, downloadable in many different formats, and updated on an ongoing basis.

To complement the hard numbers, this Annual Report seeks to highlight some of the year's important policy developments and trends for local governments. It is my hope that the analyses presented help guide readers to a better understanding of the challenges and successes of the State's local government sector. These are the places where everyday decisions often have the greatest immediate impact.

In 2016, my office continued its work to promote the efficient use of taxpayers' dollars in many ways ranging from completing over 500 audits to training over 10,000 local government officials and staff. Additionally, we have made efforts to shine the spotlight on specific types of local government, such as fire districts. We have focused greater attention on the economies of specific regions of the State, starting with the Mid-Hudson region, just north of New York City, and Central New York including both Syracuse and a number of rural upstate communities. Local governments across the State are struggling to counter cybersecurity threats. Spotting the serious risks, we expanded our efforts to inform local officials and staff, analyze the evolving problem and identify best practices.

Our Fiscal Stress Monitoring System, which helps alert local governments and citizens to serious fiscal stress conditions in their communities, has been in operation four successful years now. Work is currently underway to engage local officials, government associations and other stakeholders to determine if there are improvements that can make it even better. In fact, we have initiated a public comment period through January 31, 2017.

The Agency's Division of Local Government and School Accountability is committed to helping our local officials and citizens alike face the challenges and opportunities ahead. I hope you find this report useful, and encourage you to visit our website and to follow us on Facebook, Twitter and YouTube for updates on the work we are doing.

Sincerely,

Thomas P. DiNapoli
State Comptroller

Executive Summary

New York's local governments and school districts face an evolving set of challenges. Sales tax revenue growth outside of New York City has been slowing for the last few years. In addition, State revenue sharing aid for municipalities has remained flat and the State's tax cap and tax freeze initiatives have continued to put pressure on governments to contain growth in property tax levies. At the same time, health care and other costs continue to put upward pressure on budgets.

Despite these challenges, most local governments have been able to balance budgets, even while many have expressed concern that the quality of local services may be suffering. The Comptroller's Fiscal Stress Monitoring System, now entering its fourth year of tracking local government budget solvency, has reported that only a small number of local governments are showing notable signs of such stress, and even fewer appear to be suffering from chronic fiscal stress.

As local governments head into 2017, some economic indicators point to a slowdown. Statewide real gross domestic product growth was just 0.1 percent for the second quarter of 2016 compared to 5.6 percent for the first quarter of 2016.¹ State tax collections for the first half of State Fiscal Year (SFY) 2016-17 were nearly \$919 million below Enacted Budget projections.²

The new administration in Washington contributes to uncertainty for local governments. Hints are emerging about possible major policy shifts in areas ranging from infrastructure investments to healthcare programs; however, as yet, there is little detail available regarding the types of program and policy changes under consideration.

As local governments adapt to changing circumstances, the Office of the New York State Comptroller (OSC) continues to be a useful resource. Audits of local governments and school districts give officials information and recommendations to address specific areas of concern. In addition, OSC offers a wide array of in-person and online training and management guides for local officials. OSC's Division of Local Government and School Accountability (LGSA) also conducts research on topics that affect local governments and their residents and businesses, ranging from the effects of foreclosures and land banks on local housing markets to descriptions of regional economies. Finally, OSC continues to lead the way in posting local government data on its website.

The State of Local Governments

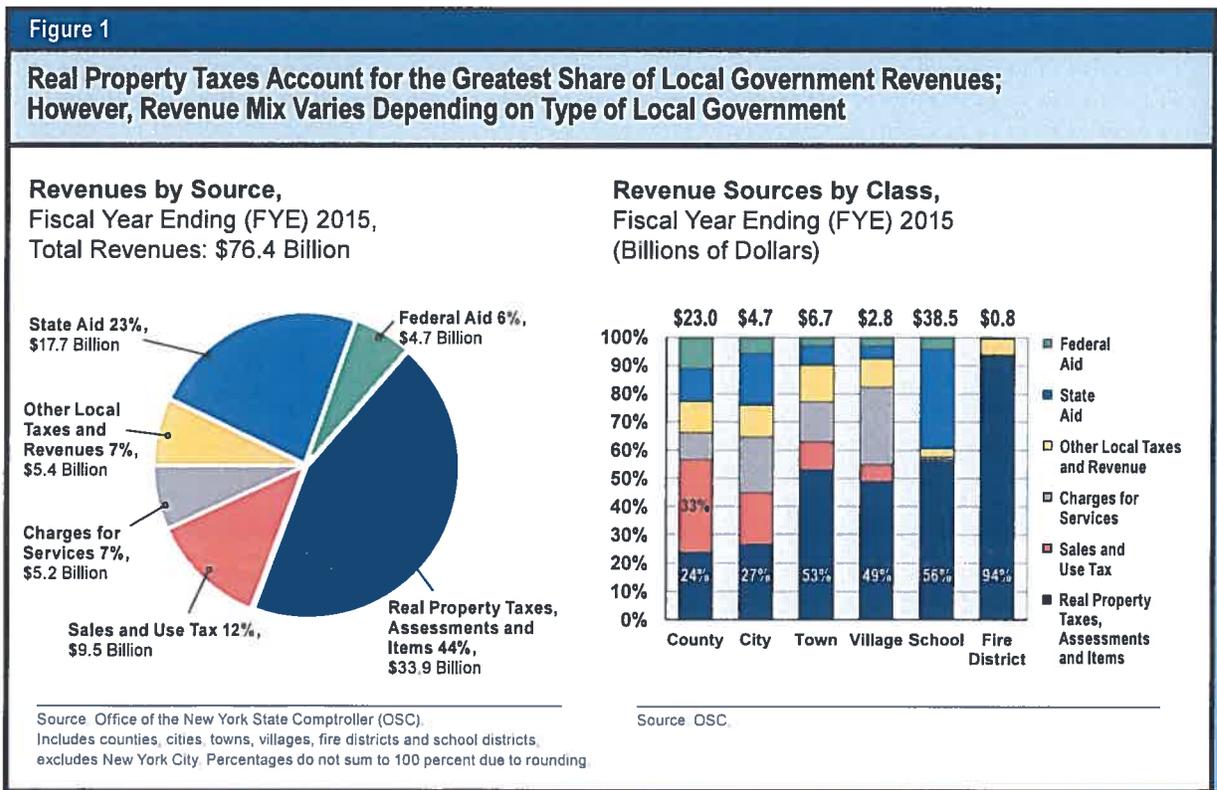
New York's local governments continue to face significant constraints in revenue growth, making it difficult for them to maintain services while keeping pace with rising fixed costs, such as health care.

Local Government Revenues

For local fiscal years ending (FYE) in 2015, New York's local governments reported \$76.4 billion in revenues.³ By far, the largest revenue source overall is real property taxes, assessments and related items, which accounted for 44 percent of the total.⁴ State aid accounted for 23 percent of revenues, and sales and use taxes amounted to 12 percent. (See Figure 1.)

The mix of revenue sources varies substantially by local government type.

- For counties, sales and use taxes make up the largest share of revenues (33 percent), while real property taxes account for the next largest share.
- Towns and villages rely on real property taxes for roughly half of their revenues.
- School districts, in aggregate, get well over half of their revenues (56 percent) from real property taxes, and rely on State aid for over one-third of their revenues.
- Fire districts rely nearly exclusively on real property taxes.



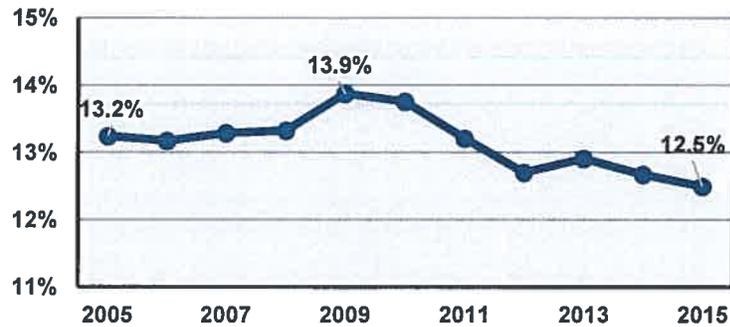
Viewed in relation to personal income, local government revenues are in decline. Revenues represented 12.5 percent of personal income in 2015. This is down slightly from nearly 14 percent in 2009 and 2010. (See Figure 2.)

Revenue growth has been slowing in recent years. In aggregate, revenue for local governments grew by 7.1 percent over the prior year for FYE 2007, and school district revenue grew by 6.5 percent in school year (SY) 2006-07. The recession of 2008-2009 depressed a number of major local revenue sources at varying times from late 2008 to 2011. However, even in recent years, revenue growth for local governments and schools has stayed low, not exceeding 3.1 percent in any given year. (See Figure 3.)

Figure 2

Local Government Revenues as a Percentage of Personal Income Have Been Trending Downward

Local Government Revenues as a Percentage of Personal Income, 2005 to 2015

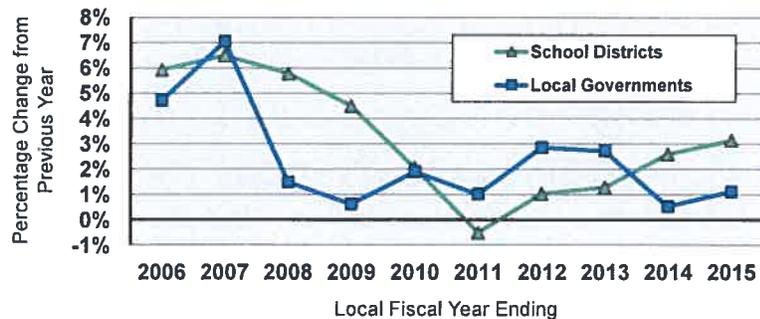


Source: OSC and the U.S. Bureau of Economic Analysis with OSC calculations. Includes counties, cities, towns, villages, fire districts and school districts. Excludes New York City.

Figure 3

Revenue Growth Is Still Slower than Pre-Recession Rates

Year-Over-Year Change in Total Revenues

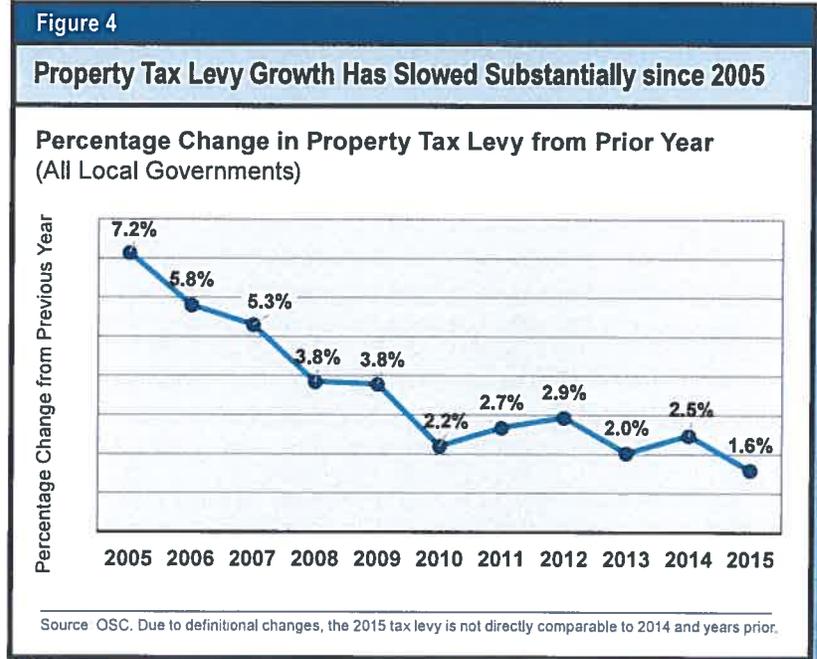


Source: OSC. Local governments include counties, cities, towns and villages. 2015 data includes estimates for some local governments.

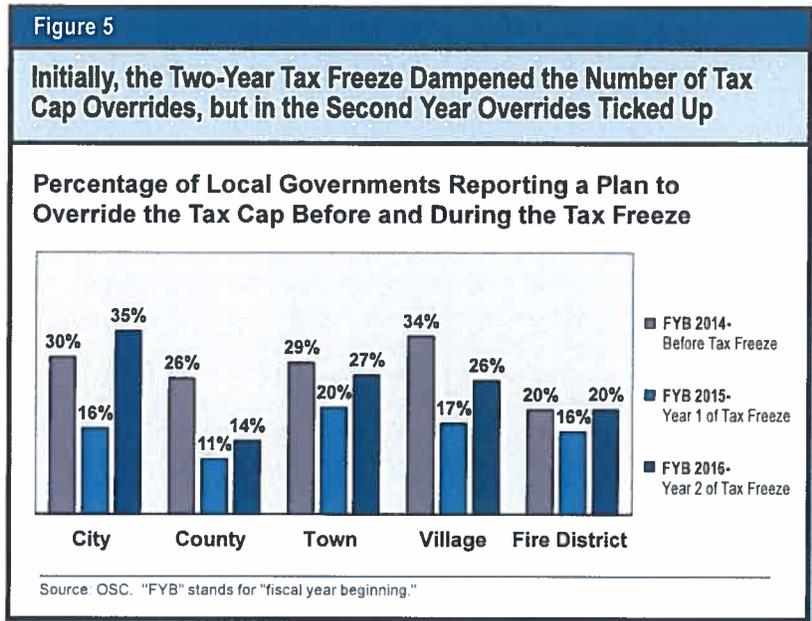
Property Tax Growth Affected by Tax Cap and Freeze

One factor affecting revenue growth in recent years has been the property tax levy limit (commonly called the “tax cap”), which was enacted in 2011 and took effect for local fiscal years beginning in 2012.⁵ The tax cap is intended to help address the impact of real property tax increases on property owners. The law generally limits the levy growth to the lesser of 2 percent or the rate of inflation, with some exceptions.⁶

- Annual increases in property tax levy have been below 3 percent since 2010, lower than pre-recession growth levels. (See Figure 4.)⁷
- In recent years, the tax cap’s allowable levy growth factor (inflation adjustment) has been substantially less than 2 percent.
- The tax freeze affected fiscal years beginning (FYB) 2015 and 2016 for local governments and FYB 2014 and 2015 for school districts. This program increased the stakes for localities to stay under the cap because it provided property tax freeze credits to taxpayers living in jurisdictions that stayed within the tax cap.



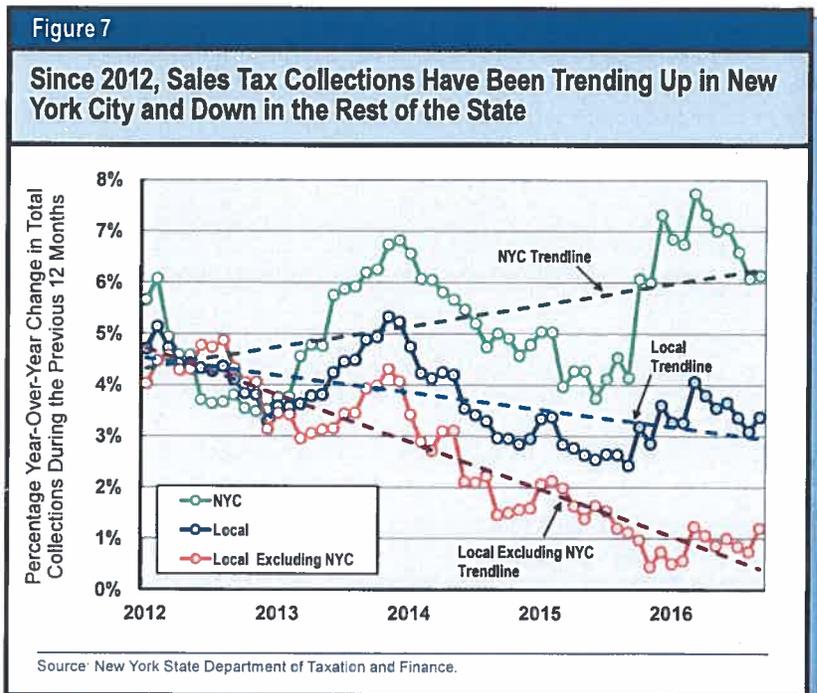
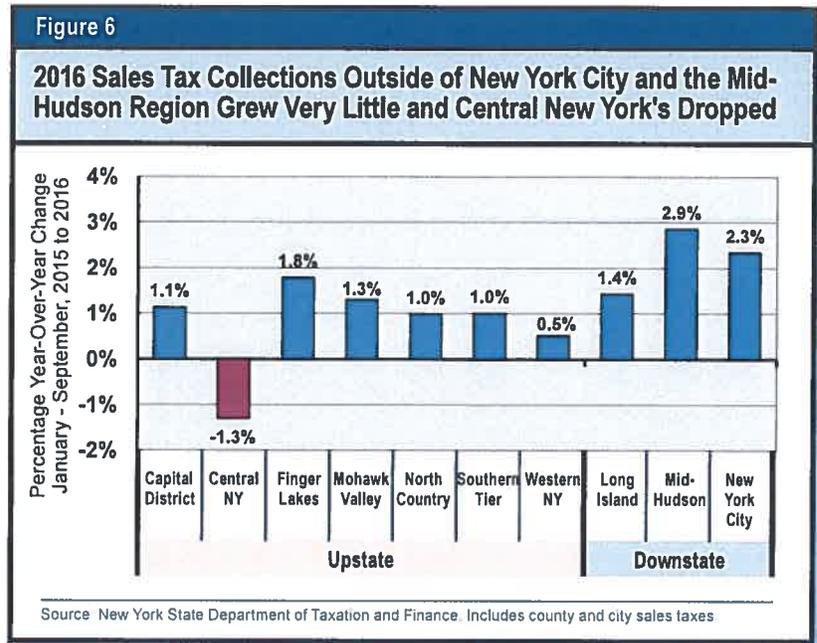
- The percentage of local governments indicating that they planned to override the cap decreased in the first year of the freeze, compared with levels in the pre-freeze year, but then increased in the second year. This suggests that many localities were unable to sustain the low growth rates that the tax cap required in subsequent years. (See Figure 5.)
- School districts will continue to face pressure to stay within the cap as a result of the recently enacted property tax relief credit program. This four-year program (starting with FYB 2016) generally provides tax credit checks to certain taxpayers residing in STAR-eligible properties, as long as the school districts stay within the property tax cap.



Sales Tax Collections Growth Slowing in Most of the State

Sales taxes are an important source of local revenues for counties and cities. Slowing growth in this revenue source is constraining budgets for many of these local governments. The notable exceptions to this downward trend are New York City and the Mid-Hudson region.

- Local sales tax collections increased by \$552 million, or 3.6 percent, from 2014 to 2015.
- The growth rate dropped to 1.8 percent, for the first nine months of 2016. Regional growth rates varied, as illustrated in Figure 6.
- A noticeable difference between growth in sales tax collections in New York City compared to all other local jurisdictions in the State has been evident since 2012. The growth in New York City's collections has increased from over 4 percent annually to about 6 percent annually. For the rest of local jurisdictions together, growth in collections has fallen from 4 percent annually to around 1 percent.



State Aid Changes

Municipalities See Modest Increases in State Funding

Direct State aid for municipalities has generally not kept pace with inflation. Unrestricted State funding for municipalities through Aid and Incentives for Municipalities (AIM) has remained flat at \$715 million since SFY 2011-12. New York City has not received AIM since its allocation was eliminated in SFY 2010-11.

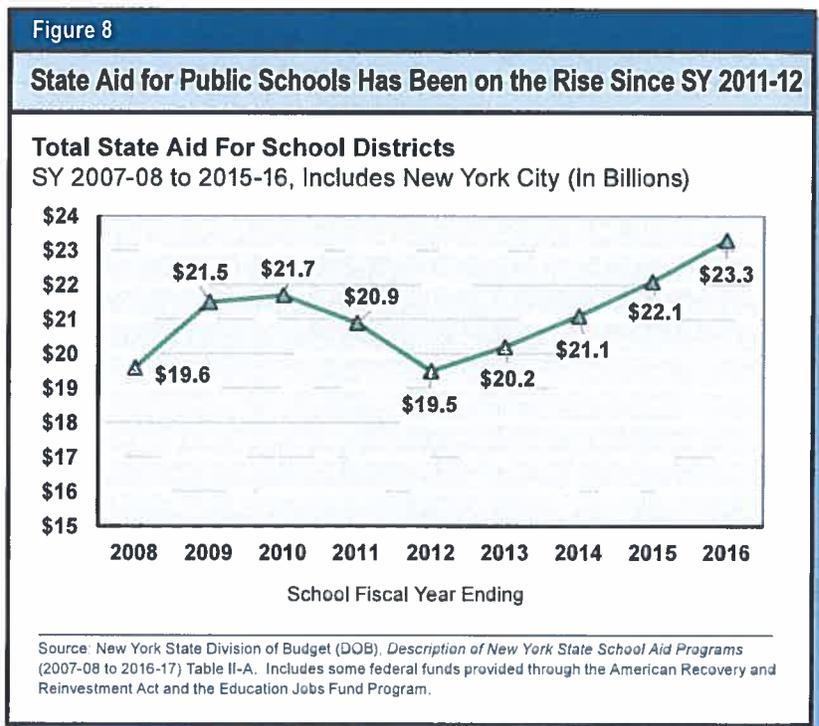
However, large monetary settlements with banks and other financial institutions have augmented State revenues, and the SFY 2016-17 budget included some increases in funding for programs that could help local governments.

- Localities are getting additional funding for local roads. Funding for the Consolidated Local Street and Highway Improvement Program (CHIPS) was flat at \$438 million in the 2016-17 State budget. However the PAVE-NY program is providing an additional \$100 million to municipalities for local roads and highways annually through SFY 2019-20.⁹
- Funding for municipalities for water infrastructure has increased as a result of the New York State Water Infrastructure Improvement Act of 2015. A total of \$400 million has been appropriated for this revolving loan program over two budget years.

School Districts: New Focus on Foundation Aid Expected

State aid to school districts for SY 2015-16 was \$23.3 billion and appropriations for 2016-17 total \$24.8 billion.⁹ Aid has increased steadily since SY 2011-12.¹⁰ The SFY 2016-17 budget reduced to zero the Gap Elimination Adjustment (GEA), although the statutory authorization remains in place. The GEA is a negative adjustment in each district's net State aid, first imposed in SFY 2010-11 to deal with the State's anticipated budget shortfall that year.¹¹

With the GEA gone, the focus in the SFY 2017-18 budget is expected to shift to the State's Foundation Aid formula.¹² Foundation Aid was established in SY 2007-08 to drive more aid to school districts based on a combination of student need and school district ability to fund education through local revenues. The SFY 2007-08 budget envisioned a full phase-in of this aid at \$18.1 billion by SY 2010-11; SY 2016-17 funding was \$16.5 billion.¹³ In addition, parts of the formula are based on data available as of 2007, and thus may no longer reflect current levels of student need and school districts' fiscal capacity. Accordingly, both the amount of State aid for schools and the way it is distributed are receiving significant attention from the Board of Regents and State legislators. The Regents have proposed increasing Foundation Aid by \$1.47 billion in SY 2017-18 and updating some of the formula components to better reflect current levels of student need and school district wealth.¹⁴



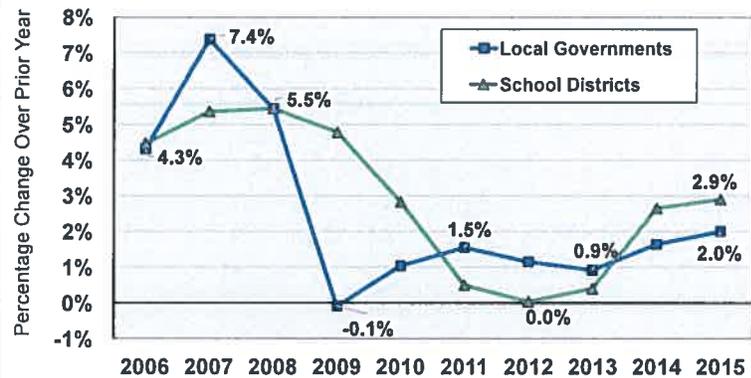
Expenditures

In local governments, expenditure growth over the prior year has remained somewhere between 1 and 2 percent since FYE 2010. Local government associations attribute this largely to the revenue constraints noted above. Again, school districts showed a slightly different pattern than other local governments, with expenditure growth slowing later and increasing more in the last couple of years, as State aid to schools has been increasing. (See Figure 9.)

Figure 9

Slower Growth in Revenues Translates to Slower Growth in Expenditures

Year-Over-Year Change in Expenditures, Local Governments vs. School Districts Fiscal Years Ending 2006-2015



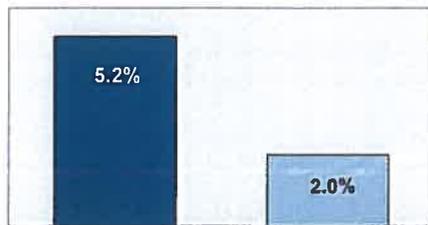
Source: OSC. Local governments include counties, cities, towns and villages. 2015 data includes estimates for some local governments.

Figure 10

Employee Benefit Growth Continues to Outpace Other Expenditures

Spending on Employee Benefits Has Been Growing Much Faster than Other Spending

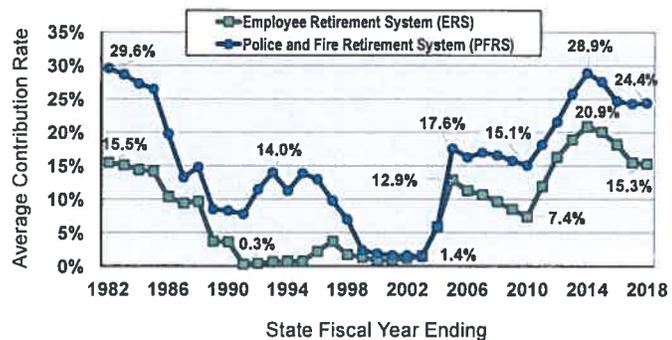
Compound Annual Growth in Employee Benefits Compared to Other Expenditures Fiscal Years Ending 2005 to 2015



Source: OSC. Includes all counties, cities, towns, villages, fire districts and school districts outside New York City.

Employer Pension Contribution Rates as a Percentage of Payroll Have Moderated Recently

Pension Fund Employer Contribution Rates, SFY 1982 to SFY 2018



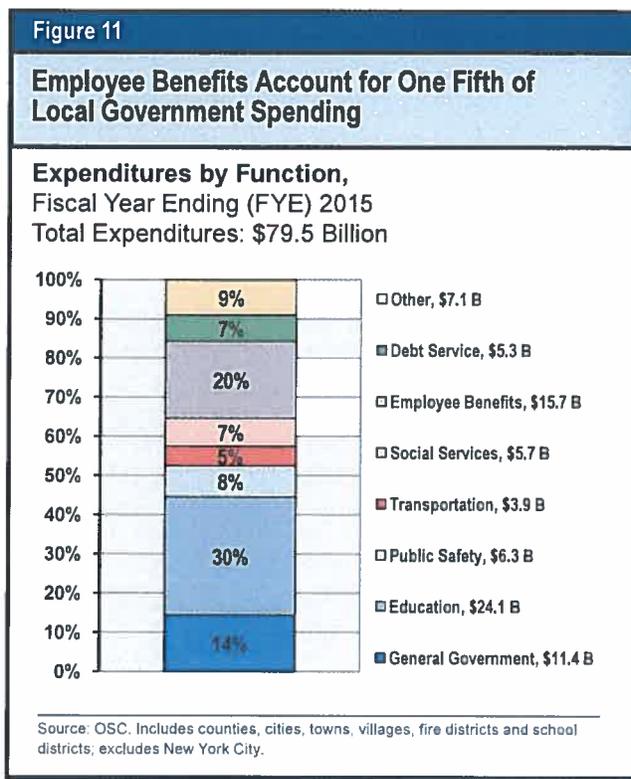
Source: OSC.

Employee Benefit Growth Continues to Outpace Other Expenditures

Over the past ten years, spending on benefits has grown at a rate of 5.2 percent annually, compared to 2.0 percent for other expenditures. (See Figure 10.) Employee benefits accounted for 20 percent of local government spending for the fiscal year ending in 2015. (For other components, see Figure 11.)

- Increasing health insurance rates are straining local government budgets. Between 2005 and 2015, school district expenditures for employee health insurance rose 63 percent, or about 5 percent per year.¹⁵ According to recent news stories, some local governments are having to adjust their budgets this year due to higher-than-expected health plan contribution rates.¹⁶ Some may try to override the tax cap in order to pay increased health insurance premiums.

- Pension contribution rates also had some effect on benefit growth over the decade, although they have dropped slightly since peaking in SFY 2013-14, and are stable for SFY 2017-18. Rates are determined based on actuarial assumptions. Volatility in financial markets often results in rate changes, but the New York State and Local Retirement System remains one of the strongest and best-funded public pension plans in the country, which is a long-term benefit to local governments and their employees.¹⁷

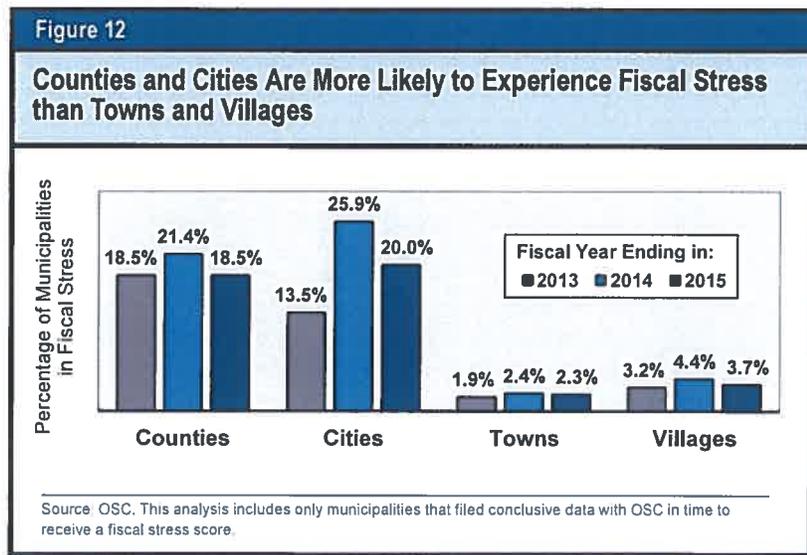


Fiscal Stress Affects Some Local Governments

OSC's Fiscal Stress Monitoring System (FSMS) is entering its fourth year of evaluating the budgetary solvency of New York's local governments and school districts.¹⁸ Several other states have looked to New York's FSMS as a model and resource in designing their own fiscal stress early warning systems. Results from the past three years of data collection show:

- Relatively few local governments show signs of fiscal stress in any given year. However, the risk of stress seems to vary significantly by type of local government. Only 2.3 percent of towns and 3.7 percent of villages showed signs of fiscal stress for the fiscal year ending in 2015. In contrast, counties and cities were more likely to experience some level of fiscal stress (18.5 percent of counties and 20.0 percent of cities). (See Figure 12.)
- For each of the last three school years, between 12 and 13 percent of school districts overall have been designated as in fiscal stress.
- Now that several years of scores are available, it is possible to identify local governments that are experiencing chronic fiscal stress. The FSMS indicates that 19 local governments and 32 school districts have been in some level of fiscal stress for the last three years.¹⁹

As OSC has gained experience with the indicators, potential opportunities to refine and improve the measurements and scoring system to make it an even more accurate predictor of fiscal stress are under consideration. OSC has solicited public comments on possible changes to FSMS, which will be followed by a thorough review process.



Signs of Progress in the Fight Against Blight

Many municipalities are still struggling with the effects of the collapse of the housing bubble nearly a decade ago. Along with declines in home values and other factors, New York's long foreclosure timelines have contributed to a rise in vacant properties in some economically distressed real property markets. In some cases, lengthy foreclosure processes can lead to neglected or abandoned properties, leaving municipalities with growing areas of blight.²⁰

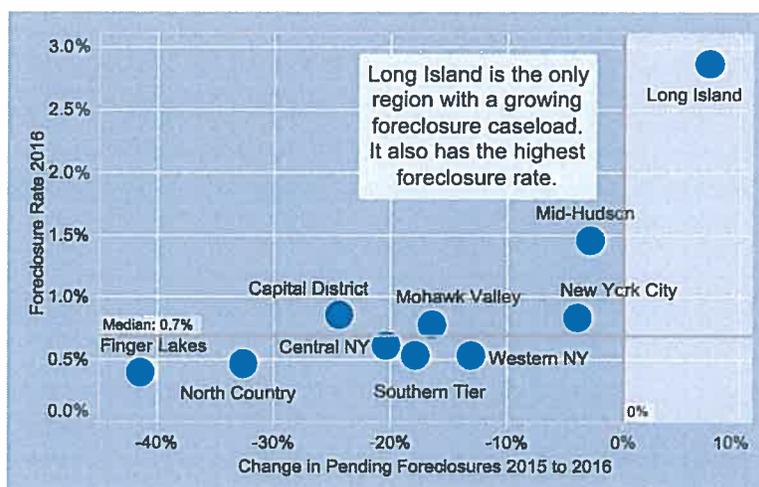
Over the past year, evidence suggests that the State's courts are making progress reducing their foreclosure backlogs. Court data indicates that the mortgage foreclosure caseload is falling in most areas of the State. Long Island is the only region where the caseload grew over the twelve months ending in early 2016.²¹ (See Figure 13.)

Figure 13

Mortgage Foreclosure Activity Declines in All Regions Except Long Island

Change in Pending Mortgage Foreclosure Caseload vs. Foreclosure Rate

Mortgage foreclosure activity shows signs of abating across most of the State. From 2014 to 2015, new mortgage foreclosure filings fell by 7.5 percent. The pending caseload is also falling in all regions except Long Island, which has the highest foreclosure rate, measured as a percentage of housing units.



Source: New York State Unified Court System and U.S. Census Bureau with OSC calculations. The foreclosure rate represents pending mortgage foreclosures as a percentage of housing units. Housing unit data is from the American Community Survey (five-year, 2013). Foreclosure data is based on snapshots from Term 1 of the court calendar.

New York Looks to Land Banks to Combat Blight

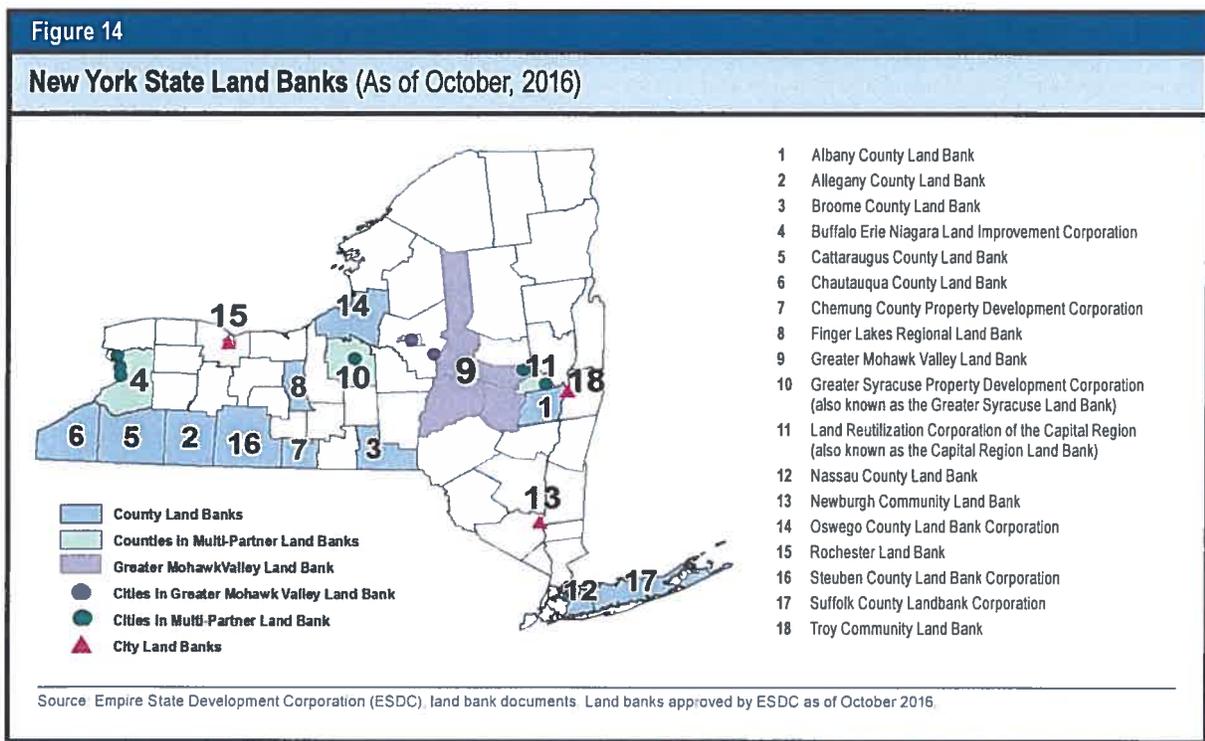
Land banks offer a way for municipalities to return unwanted properties to productive use. In New York, land banks are not-for-profit corporations first authorized by State legislation enacted in 2011. Land banks generally acquire distressed properties that have failed to attract a responsible buyer.

- Many demolish severely dilapidated properties and offer to sell the resulting vacant lots to adjoining homeowners who will maintain them.
- Most also work to redevelop some properties or sell them to owners who commit to redeveloping them.
- Some assemble parcels for strategic redevelopment or recreational use.

As of October, 2016, New York had 18 land banks, as shown in Figure 14, although current law authorizes the establishment of up to 20.²²

Funding is an ongoing challenge for land banks. Since they deal primarily with distressed properties, generating enough operating revenues from the sale of the properties they acquire to sustain their activities can be challenging. Consequently, land banks generally rely heavily on grants and subsidies.

See the following “Legislation Affecting Local Governments” section for information on recently enacted legislation intended to help municipalities address blight.



Legislation Affecting Local Governments

Recently Enacted Legislation

Zombie Property Law to Help Local Governments Combat Blight

(Chapter 73 of the Laws of 2016)

In 2016, as part of an omnibus bill, legislation was enacted to help local governments address issues arising from vacant, abandoned properties, often referred to as “zombie properties.”²³ The legislation requires certain financial institutions to secure and maintain vacant, abandoned properties with seriously delinquent mortgages and report information about those properties to a statewide vacant property registry. Other provisions allow the foreclosure process to be expedited under certain circumstances and help ensure that homeowners facing foreclosure understand their rights and responsibilities. The legislation pre-empts certain local laws.

Land Banks May Form Subsidiaries

(Chapter 338 of the Laws of 2016)

Legislation passed amending Section 1607 of the Not-for-Profit Corporation Law to allow land banks to form subsidiaries to hold title to real property. This is intended to protect land banks from liability on certain properties.

Land Banks Exempt from Certain Special Levies and Assessments

(Chapter 441 of the Laws of 2016)

This bill makes land banks exempt from certain ad valorem levies (i.e., levies proportionate to the value of the property) and special assessments. They were already exempt from real property taxes.

OSC Enacted Legislation

- **Increasing Transparency in School District Operations**
(Chapter 514 of the Laws of 2016)

Effective July 1, 2017, this will amend Education Law to require:

- (1) a schedule of reserve funds as part of the annual Real Property Tax Report Card, setting forth the name of each reserve fund, a description of its purpose, the balance as of the close of the third quarter of the current fiscal year and a brief statement explaining any plans for use of the fund for the ensuing fiscal year,
- (2) express authorization by board resolution for payments or transfers into reserve funds and
- (3) district website posting of external audit reports, any corrective action plan prepared in response to findings contained in the report or management letter, any final audit report issued by the State Comptroller, final budgets and any multi-year financial plans.

School Districts and Boards of Cooperative Educational Services (BOCES) Must Test Drinking Water for Lead Contamination

(Chapter 296 of the Laws of 2016)

As noted in the Memorandum in Support of this Legislation, high levels of lead in the blood can cause permanent brain damage and impair children's ability to learn. This new law amends the Public Health Law to require that school districts and BOCES conduct periodic testing of potable water in occupied buildings to monitor for lead contamination, and to make the results public. It also allows for a portion of the cost of testing and remediation of lead contamination to be reimbursed by the State.²⁴



OSC Legislative Proposals

Comptroller DiNapoli regularly advances legislative proposals to increase local government transparency and accountability. His current proposals affecting local governments include:

- **Granting OSC authority to audit local development corporations (LDCs)** and certain other organizations controlled by municipal corporations and certain other governmental entities (A.7056-A/S.5690-A)
- **Authorizing local governments to establish trusts for other post-employment benefits (OPEB)** (A.5525/S.5111-A)
- **Strengthening ethics law covering local governments** (A.7669-A)

More information about these proposals is available on the OSC website at:

www.osc.state.ny.us/legislation/index.htm

Services and Resources

Audits and Oversight

The Division helps to advance government reform and transparency through its audit and technical assistance function all around the State. The Division is able to provide local officials and residents with an independent analysis of their local governments' financial condition, ways to achieve cost savings and efficiencies and methods to improve controls over operations and assets.

551

The Division issued **551** audits of local governments, school districts and local public authorities in 2016.

159 financial condition audits found ineffective budgeting practices, excessive fund balance and inadequate policies, records and reports.

159

11

11 accountability audits identified more than **\$352,000** of misappropriated local government assets.

\$352,000

440 property tax cap calculation reviews were conducted to help local governments comply with the tax cap law.

440

Our Audit Work

95 audits identified school districts that had retained excess or improper reserves.

In **123** audits we found school districts and local governments had retained excess fund balance.

Poor budgeting practices were cited in **132** audits of school districts and local governments.

29 Information Technology (IT) Security Audits and **20** confidential IT letters revealed weaknesses including unauthorized access to confidential information, inappropriate use and exposure to ransomware threats.

76 audits recommended cost saving and revenue enhancement measures worth more than **\$48.8** million, cumulatively.

27 local governments and schools exceeded their tax cap limits without a proper override.

Financial Condition Audit Highlights:

One school district overfunded several reserves by a total of \$18.1 million over four years.

\$18.1 million

70%

Another school district ran a deficit for four years, depleting its fund balance by 70 percent.

A city drew down the fund balance in its water fund by \$6.1 million (67 percent) over three years by making repeated transfers from it into the general fund to subsidize the city's operations.

\$6.1 million

Statewide Audits and Regional Projects:

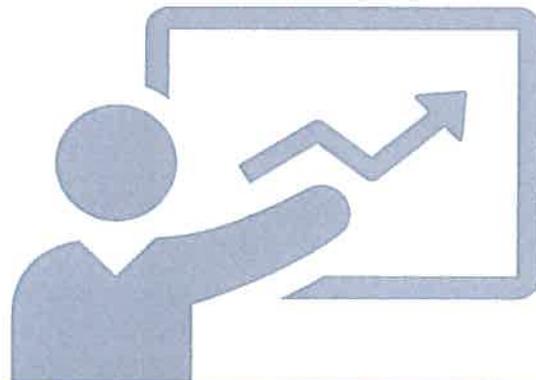
LGSA undertakes audits and projects involving several local governments in a region or statewide. Topics have included housing authority internal controls and implementation of ignition interlock devices.

Accountability Audit Highlights:

One fire district's board chair was able to write and cash more than \$240,000 in inappropriate checks intended for the district's contracted architect. The district also made nearly \$650,000 in insufficiently documented payments.

\$240,000

\$650,000



Local Official Training

The Division provides a comprehensive array of training opportunities including accounting schools, statewide and regional conferences, leadership institutes, workshops and webinars through the Academy for New York State's Local Officials. These programs allow Division staff to support strong relationships with local officials across the State and share critical knowledge that aids them in successfully fulfilling their responsibilities.

Research on Local Governments

The Division produces a wide range of research that informs OSC's legislative policy agenda, helps local officials understand factors affecting the fiscal condition of municipalities and assists the public in making sense of available local government data.

In 2016, LGSA published reports on a variety of topics, including:

- **State school aid policies and trends over the past few years**
- **Annual review of Industrial Development Agencies, including a description of recent Comptroller's reforms**
- **Land banks**
- **Foreclosure trends**
- **Sales tax collection updates**
- **Fiscal Stress Monitoring System results**
- **A guide to help local officials manage cyber-security risks.**

Division publications are available at:
www.osc.state.ny.us/localgov/researchpubs/index.htm

Training Highlights and Resources

143

In 2016, the Division conducted **143** training sessions for local officials and staff at statewide, regional and online events with total attendance of over **10,100**.

10,100

Regional Economic Profiles

In 2016, LGSA embarked on a long-term project to profile the State's economic regions. These profiles aim to paint a picture of the overall demographic and economic issues in each part of the State, as well as to look at current economic development activities. Reports have been released for the Mid-Hudson Valley and Central New York regions so far, with more planned for 2017 and 2018.



The Academy for New York State's Local Officials delivers a focused curriculum to help local officials carry out their duties. Local officials can search for training by both job role and topic.

www.osc.state.ny.us/localgov/academy/index.htm

Data Resources on Local Governments

OSC provides extensive data available for downloading so that local officials, researchers and others interested in local governments and public finance can conduct their own research and analyses.

Open Book New York

The Comptroller's online resource for data on local governments, State contracts, public authorities and State spending and payments.

www.openbooknewyork.com/index.htm

Fiscal Stress Monitoring System

Full results for all municipalities on all of the fiscal stress indicators, plus the ability to download all of the underlying data along with reports and interactive tools to explore and understand the results.

www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

Financial Data for Local Governments

Detailed financial data sets covering up to 18 years for local governments, school districts, fire districts, industrial development corporations and other local government entities.

www.osc.state.ny.us/localgov/datanstat/findata/index_choice.htm

Real Property Tax Rates and Levies

Local government real property tax levies, taxable full value and full value tax rates from 2013 on.

www.osc.state.ny.us/localgov/orptbook/index.htm

Local Entities List

OSC maintains a list of active local governments. The list is available for downloading in both .pdf and spreadsheet formats.

www.osc.state.ny.us/localgov/datanstat/entitytable.htm

Notes

- ¹ U.S. Bureau of Economic Analysis, "Gross Domestic Product by State: Second Quarter 2016," BEA 16-66, (Press Release). Available at: www.bea.gov/newsreleases/regional/gdp_state/2016/qgsp1216.htm.
- ² OSC, *Comptroller's Fiscal Update: State Fiscal Year 2016-17 Revenue Trends through the Mid-Year*, November 2016. Available at: www.osc.state.ny.us/reports/budget/2016/2016-17_midyear_report.pdf.
- ³ This includes counties, cities, towns, villages, fire districts and school districts.
- ⁴ Real property taxes, assessments and items includes special benefit assessments (such as for water provision) and real property tax items such as payments in lieu of taxes (PILOTs) and State reimbursements to school districts for STAR (School Tax Relief) exemptions.
- ⁵ This means that counties, towns and most cities were first affected in fiscal year ending 2012, since their fiscal year is the same as the calendar year, beginning January 1, 2012 and ending December 31, 2012. Most villages, some cities and all school districts have fiscal years that start after January 1, so they were first affected in their fiscal year ending 2013. More information on the tax cap is available at: www.osc.state.ny.us/localgov/realprop/index.htm.
- ⁶ The formula includes a number of other components that can also affect the levy limit—sometimes by a large amount.
- ⁷ Due to definitional changes, the 2015 tax levy is not directly comparable to 2014 and years prior. For more information, visit: www.osc.state.ny.us/localgov/orptbook/index.htm.
- ⁸ Details about CHIPS and PAVE-NY, including apportionment balances for each municipality, are available on the Department of Transportation's website at: www.dot.ny.gov/programs/chips/PAVE-NY.
- ⁹ New York State Division of the Budget (DOB), *Description of New York State School Aids (2016-17)*, Table II-A. Includes New York City.
- ¹⁰ DOB, *Description of New York State School Aids (2012-13 to 2016-17)*, Table II-A.
- ¹¹ OSC, *New York State School Aid: Two Perspectives*, March 2016, Appendix B. Available at: www.osc.state.ny.us/localgov/pubs/research/schoolaid2016.pdf. This report also contains information on the components of school aid and the impact of school aid on the State budget.
- ¹² New York State School Boards Association, "NYSSBA 2017-18 Budget Recommendations." Available at: nyssba.org/clientuploads/nyssba_pdf/gr/nyssba-2017-18-budget-recommendations.pdf;
New York State Association of School Business Officials, "Realizing the Vision of School Aid, Opportunity for All: State Aid Recommendations for SY 2017-18," November 2017. Available at: nysasbo.org/uploads/publications/1478716623_NYSASBO%20State%20Aid%20Proposal%202016-Final.pdf.
- ¹³ DOB, *New York State 2007-08 Enacted Budget Financial Plan*, p. 57. Available at: www.budget.ny.gov/pubs/archive/fy0708archive/fp0708/2007-08EnactedBudgetReport.pdf, and [SFY] 2016-17 Enacted Budget School Aid Runs, Available at: www.budget.ny.gov/budgetFP/2016-17enactedSchoolAidRuns.pdf.
- ¹⁴ New York State Education Department, *Regents 2017-18 Proposal on State Aid to School Districts*, December 8, 2016. Available at: www.regents.nysed.gov/common/regents/files/1216saa1public.pdf.
- ¹⁵ OSC analysis of OSC data.
- ¹⁶ James Nani, "Health Insurance Hikes Cause Headaches for Municipal Budgets," *Times Herald-Record*, November 28, 2016. Available at: www.recordonline.com/news/20161128/health-insurance-hikes-cause-headaches-for-municipal-budgets.

Notes

¹⁷ For more information on the Comptroller's Actuarial Assumptions, see, *Annual Report to the Comptroller on Actuarial Assumptions*, August 2016. Available at: www.osc.state.ny.us/reports/pension/2016actuarialassumptions.pdf.

¹⁸ For an overview of notable trends in the fiscal stress scores of New York counties, cities, towns and villages, see OSC, *Fiscal Stress Monitoring System Results for Municipalities: Three-Year Review*, September 2016. Available at: www.osc.state.ny.us/localgov/fiscalmonitoring/pdf/threeyearsfsms_0916.pdf. See also OSC's Fiscal Stress Monitoring System website: www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm.

¹⁹ See, www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm.

²⁰ OSC, *The Foreclosure Predicament Persists*, August 2015, available at: www.osc.state.ny.us/localgov/pubs/research/snapshot/foreclosure0815.pdf; and *Research Brief: Foreclosure Update from a Local Government Perspective*, April 2016, available at: www.osc.state.ny.us/localgov/pubs/research/foreclosure0416.pdf.

²¹ Data from the Unified Court System, with OSC calculations. News reports using a different data source suggest that foreclosure activity increased sharply toward the end of 2016. See, for example, Catherine Curan, "New Yorkers See Drastic Spike in Home Foreclosures," *New York Post*, November 13, 2016. Available at: <http://nypost.com/2016/11/13/new-yorkers-see-drastic-spike-in-home-foreclosures/>. This apparent contradiction may simply reflect differences in the nature of the data sources. The data cited in the news report consists of counts of properties with foreclosure-related court filings during a specified time period, while the data presented in Figure 13 is based on the entire mortgage foreclosure caseload pending in the court system (whether or not the cases have had recent filings). As mortgage foreclosure cases are resolved through the courts, filings could increase even as the pending caseload decreases.

²² OSC, *Research Brief: Land Banks Enter the Fight Against Blight*, October 2016. Available at: www.osc.state.ny.us/localgov/pubs/research/landbanks1016.pdf.

²³ The bill, A.10741 (Farrell)/S.8159 (Flanigan), which was enacted as Part Q of Chapter 73 of the Laws of 2016, became effective on December 20, 2016. For a detailed description of the key provisions, see the New York Conference of Mayors, *NYCOM Analysis of Newly Enacted Zombie Property and Foreclosure Prevention Law*, NYCOM Legislative Update, August 2, 2016. Available at: www.nycom.org/images/documents/LAC/Zombie_Law_Article_-_August_2_2016_1.pdf.

²⁴ See the New York State Education Department "State Aid for the Testing of Water for Potential Lead Contamination and the Installation of Effective Measures for Immediate Remediation, if Required," field memo from the Office of Facilities Planning and the Office of State Aid to school district and BOCES superintendents, October 11, 2016.

Summary of Finances for Major Classes of Local Government – Fiscal Year Ended in 2015

(Excluding New York City)							
(All dollar amounts in millions)							
	County	City	Town	Village	School	Fire District	Total
Population - Census Estimates	11,245,386	2,222,638	9,013,212	1,921,240			
Full Value of Real Property	\$1,120,653.1	\$114,659.1	\$1,008,817.9	\$236,093.6	\$1,136,753.4		
Debt Issued:							
Bonds	\$1,541.6	\$411.3	\$695.6	\$277.2	\$2,193.0	\$77.3	\$5,195.9
Other Debt	\$1,620.0	\$332.0	\$391.8	\$183.5	\$2,784.1	\$42.3	\$5,353.8
Outstanding Debt:							
Bonds (Gross)	\$11,062.9	\$2,576.6	\$3,929.7	\$1,822.3	\$14,655.9	\$325.3	\$34,372.7
Other Debt	\$1,894.7	\$710.8	\$918.5	\$435.1	\$2,958.6	\$68.1	\$6,986.8
Total Outstanding Debt	\$12,957.6	\$3,287.4	\$4,848.2	\$2,257.4	\$17,614.5	\$393.4	\$41,358.5
Revenues:							
Real Property Taxes and Assessments	\$5,145.8	\$1,097.3	\$3,451.3	\$1,336.7	\$18,699.4	\$726.3	\$30,456.8
Other Real Property Tax Items	\$338.2	\$149.9	\$81.2	\$34.4	\$2,826.7	\$5.5	\$3,435.9
Sales and Use Tax	\$7,543.1	\$957.1	\$662.9	\$165.1	\$275.6	\$0.0	\$9,603.9
Other Non-Property Taxes	\$76.1	\$77.9	\$191.1	\$26.7	\$0.0	\$0.0	\$371.9
Charges for Services	\$2,171.5	\$922.2	\$948.6	\$771.5	\$361.8	\$0.0	\$5,175.7
Charges to Other Governments	\$473.4	\$79.1	\$153.0	\$90.7	\$135.2	\$14.7	\$946.3
Use and Sale of Property	\$301.4	\$70.1	\$145.8	\$46.5	\$511.4	\$14.7	\$1,089.9
Other Local Revenues	\$1,679.1	\$299.9	\$368.3	\$116.7	\$530.2	\$13.8	\$3,007.9
Total Local Revenues	\$17,728.8	\$3,553.5	\$6,002.3	\$2,588.3	\$23,340.3	\$775.0	\$53,988.3
State Aid	\$2,669.5	\$659.5	\$465.6	\$128.5	\$13,604.7	\$0.7	\$17,728.5
Federal Aid	\$2,557.9	\$265.1	\$190.9	\$82.0	\$1,566.2	\$4.2	\$4,666.4
Total State and Federal Revenues	\$5,227.5	\$1,124.7	\$656.5	\$210.5	\$15,170.9	\$4.9	\$22,394.9
Total Revenues	\$22,956.3	\$4,678.1	\$6,658.8	\$2,798.8	\$38,511.2	\$779.9	\$76,383.2
Expenditures:							
Personal Services	\$5,073.2	\$1,708.2	\$2,006.1	\$876.2	\$17,999.1	\$148.6	\$27,811.4
Employee Benefits	\$3,432.6	\$1,221.2	\$1,186.6	\$539.6	\$9,112.5	\$163.1	\$15,655.5
Contractual	\$12,600.0	\$1,058.4	\$2,288.3	\$919.0	\$8,208.6	\$233.8	\$25,308.1
Total Current Operations	\$21,105.7	\$3,987.8	\$5,481.0	\$2,334.7	\$35,320.2	\$545.5	\$68,775.0
Equipment and Capital Outlay	\$1,483.3	\$571.2	\$946.6	\$400.5	\$1,811.2	\$221.6	\$5,434.5
Debt Service	\$1,523.3	\$419.4	\$610.3	\$236.4	\$2,479.9	\$56.0	\$5,325.3
Principal	\$1,031.7	\$311.4	\$484.2	\$179.8	\$1,837.5	\$43.0	\$3,887.8
Interest	\$491.6	\$108.0	\$126.1	\$56.6	\$642.4	\$12.9	\$1,437.5
Total Expenditures	\$24,112.3	\$4,978.5	\$7,037.9	\$2,971.6	\$39,611.3	\$823.1	\$79,534.8

Sources: OSC and United States Census Bureau.

Division of Local Government and School Accountability

Central Office

Directory

Andrew A. SanFilippo, Executive Deputy Comptroller

(Area code for the following is 518 unless otherwise specified)

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Gabriel F. Deyo, Deputy Comptroller	
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