

VILLAGE OF BROCKPORT
VILLAGE BOARD - MEETING AGENDA
Tuesday, May 22, 2012 7:00pm
Location: Brockport Village Hall

- **CALL TO ORDER / PLEDGE:** please silence cell phones & electronic devices & refrain from texting
- **MOMENT OF SILENCE:** to honor those that serve our Country, enforce our laws, & respond to emergencies
- **MISSION STATEMENT:** "To provide a high quality of life for all residents, exercising fiscal responsibility and preserving Brockport's unique heritage and historic character."
- **PUBLIC COMMENT:** 5 minute limit per person / state name & address for record & speak directly to entire Board / share if this is a prepared statement & submit hard copy to Clerk after reading (& electronically next day)
- **GUESTS:**
 - Just Energy – Peddling & Soliciting application (renewal) – 1 year
 - Scoop's Ice Cream – Peddling & Soliciting application (renewal) – 6 months
 - Alicia Fink – Western Monroe Historical Society – parade application (South St) – children's parade 7/4
 - George Dahl & Patricia Baker – BISCO – annual street closure request (Main St) – Arts Festival 8/11-8/12
 - Matt Barone – SUNY Campus Life – annual parade request – homecoming parade 9/15
- **CONSENSUS ITEMS:**
 - Approval of minutes – 5/8
 - Approval of bills to be paid
- **CLERK REPORT:**
 - Clerk – Leslie Ann Morelli
 - Peddling & Soliciting FYI (exempt) - Citizens Campaign for the Environment – 5/25/12–2/9/13
 - Village Elections notice - 6/19 Noon-9pm – 2 Trustee seats & proposition
 - Tax Collection notice
- **DEPARTMENT REPORTS:** (Treasurer & Department Heads are in attendance the 4th Tuesday of each month)
 - Treasurer – Daniel P. Hendricks
 - Financial statements & letter re internal control matters identified in audit FYE 5/31/11 & response
 - Financial reports for period ending 4/30/12
 - Building / Zoning / Code Enforcement – Codes Officer Scott C. Zarnstorff
 - 1st quarter report
 - Police – Police Chief Daniel P. Varrenti
 - Report on Brock the Port
 - Public Works – Superintendent Harry G. Donahue
 - (see below under new business)
 - Fire / Ambulance – Chief Michael J. Henry
 - Monthly report
- **PERSONNEL ITEMS:**
 - Accept resignation of Crossing Guard Bonnie McArthur – effective end of school year
 - Accept resignation / withdrawal of application of Daniel Donovan re Ethics Board
 - Appoint Deputy Clerk-Treasurer
 - Authorize Clerk to proceed in Police Chief Varrenti 211 waiver application renewal process
- **NEW BUSINESS:**
 - Authorize Mayor to execute annual EAP agreement w/ Employee Health Systems
 - Authorize resolution to have National Grid install streetlight at Monika Andrews Children's (Utica St) Park
 - Authorize purchase of 1 pickup truck with snow plow off state bid - DPW
 - Declare surplus & Auctions International 2000 Dodge 250 4x4 pickup
 - Authorize advertising bid process for purchase of 1 medium duty dump truck w/ snowplow & wing - DPW
 - Declare surplus & Auctions International 2000 Dodge 3500 medium duty dump truck w/ plow
 - Authorize purchase of 1 pickup truck off state bid - Water Department
 - Declare surplus & Auctions International 1998 Dodge extended cab
 - Authorize advertising bid process for purchase of 1 backhoe – Water Department
 - Declare surplus and authorize advertising bid process for sale of old backhoe
 - Fire District: special legislation resolution, transfer of assets, fire protection through end of year, use of Village's fuel facility, use of Village's local government radio frequency
- **VILLAGE BOARD REPORTS:**
 - Mayor Maria Connie Castañeda
 - Monroe County Sales Tax Distribution – 1st Quarter 2012
 - SUNY BUS368.01 Project Management Class – "Steps 4K Cure" thanks
 - Emily L. Knapp Museum & Library of Local History –new hours Wed 2-4pm & 7-9pm & Sat 12-4pm
 - Village Board training opportunities
 - Trustee Margaret B. Blackman
 - Trustee Kent R. Blair
 - Trustee Carol L. Hannan
 - Trustee Scott W. Hunsinger
- **EXECUTIVE SESSION**
- **ADJOURNMENT**

Vacancies: Historic Preservation Board – to complete a 3-year term to 6/30/12
Zoning Board of Appeals – to complete a 5-year term to 6/30/13
Parks Committee – 4-year term to 6/30/15
Ethics Board – to complete a term to 6/30/12
Ethics Board – 4-year term to 6/30/16 – Village employee
DPW Seasonal Laborers (4) – applications due to Village Clerk by 5/24
Assistant Building Inspector (pt) – Village Board to form search committee after 6/19 referendum

Upcoming: Friday, 5/25 & Monday, 5/28 – Village Hall closed for holiday
7pm Tuesday, 6/5 – Village Board work session
7pm Tuesday, 6/12 & 6/26 – Village Board meetings
Noon-7pm, Tuesday, 6/19 – Village Elections & Proposition

GUIDELINES FOR PUBLIC COMMENT:

The public shall be allowed to speak only during the public comment period of the meeting or at such time as recognized by the presiding officer.

- Speakers must be visible.
- Speakers must give their name, address and organization, if any.
- Speakers must be recognized by the presiding officer.
- Speakers must limit their remarks to (5) five minutes on a given topic or extended if recognized by the presiding officer.
- Board members may, with the permission of the Mayor, interrupt a speaker during their remarks, but only for the purpose of clarification or information.
- All remarks shall be addressed to the Board as a body and not to any member thereof.
- Speakers shall observe the commonly accepted rules of courtesy, decorum, dignity and good taste.
- Interested parties or their representatives may address the Board by written communications in the event of creating a hardship to attend the meeting personally.

~~Due by 4/17 for #124/12 VB consideration~~

VILLAGE OF BROCKPORT HAWKING-PEDDLING APPLICATION

Date of Application: 5/15/12 ^{one} _{app'd}

Fee submitted: _____

Date scheduled on Village Board agenda: 5/22/12

Note: Applicant must attend Village Board meeting.

BUSINESS or ORGANIZATION: JUST ENERGY

PERSON(S) IN CHARGE: RONAN JOHN-BAPTISTE

ADDRESS: 3901 GENESEE ST SUITE 100

TELEPHONE: 716 218 4089 FAX: 716-1032-01098

E-MAIL: rjohnbaptiste40@gmail.com

LICENSE TO COVER DATES FROM: 1yr. to 1yr.

TIME OF DAY FROM: 9 A.M. to 8pm

• Products to be sold or for which orders are to be solicited: NIL

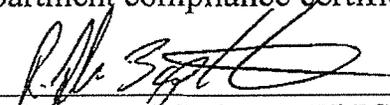
• Items / publications to be distributed: NIL

• Nature of other solicitation: ALTERNATE ENERGY

Vehicle to be used (if any): Year 98 Make GMC Model SABAWNA
State of Registry NY Plate # FTR 5850

Mobile food units:

Must attach State and County Health Department compliance certificate(s).


SIGNATURE OF APPLICANT



We are the largest competitive North American green energy retailer

About Just Energy Group Inc.

- Publicly traded company (TSX:JE & NYSE:JE)
Annual revenues of \$3 billion
1.8 million customers across North America

Our Green Energy Products

- Just Energy offers a variety of green energy options to residential and commercial customers:
Natural gas and electricity supply
Variable or Fixed price plans
Household carbon offset and renewable energy credit programs

Energy Efficiency

- High efficiency water heaters, furnaces and air conditioners for homes and businesses meant to reduce energy consumption

Green Energy Investments

- Close to \$50 million invested in direct and indirect renewable energy generation, carbon capture, and other green energy projects in the U.S. and Canada
To date, our customers have offset 380,000 metric tons of carbon dioxide and injected 1.6 million MWh of renewable energy into electricity grids

New York

Economic Growth in the Community

- Just Energy is expanding its energy home services division into New York offering additional value for consumers by bundling existing commodity products with energy efficient products and service
Just Energy wishes to work with government to:
contribute to energy conservation goals
job creation
Further investment in the state

Investment in Energy Conservation

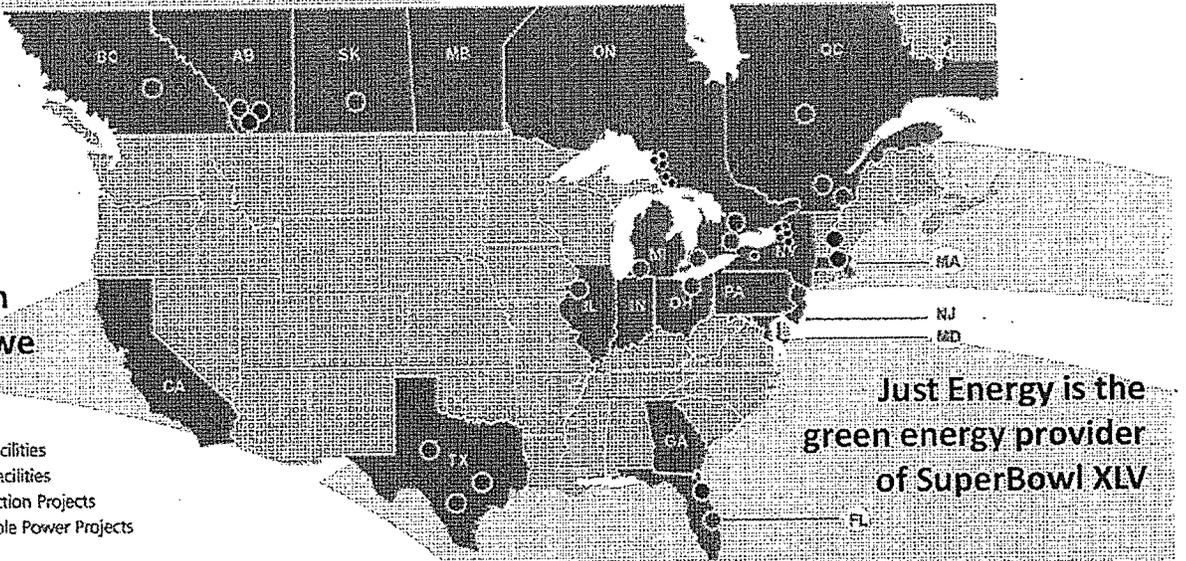
- Natural gas and electric supply; green energy products
250,000 residential and commercial customers
200 local jobs and growing:
6 Regional Offices: Buffalo, Syracuse, Brooklyn, Kew Gardens, Yonkers and Wall Street
Hudson Energy head office (Suffern)
\$15 Million invested locally in green projects:
Carbon Offsets:
Clinton County Landfill Methane Gas Capture
Development Authority of the North Country (DANC) Landfill Gas Destruction
1) Renewable Energy Credits:
Oswegatchie Development
Salmon River Project
Iberdrola Wind
Steel Winds

Corporate Social Responsibility

- Committed to being a responsible, respected and contributing member of the community
Seeking to partner with municipal offices on projects that benefit new and existing programs

The green projects we support:

- Wind Power Facilities
Hydro Power Facilities
Emission Reduction Projects
Other Renewable Power Projects



Just Energy is the green energy provider of SuperBowl XLV

justenergy.com

We welcome your questions. See reverse for details on how to reach us.

JUST ENERGY QUALITY CONTROL INFORMATION FOR MUNICIPAL OFFICIALS

We are guided by the highest standards of conduct beginning at the time of sale and at every touch point to ensure positive customer experiences and ongoing satisfaction.

Educating the Community on Energy Supply Options

Our sales approach facilitates customer understanding and high quality sales.

- **Sales agents:**
 - ✓ professional, standardized training
 - ✓ badged and visibly branded
 - ✓ background checks
- **Contracts:**
 - ✓ plain language
 - ✓ disclosures reviewed at time of sale
 - ✓ disclosures repeated during subsequent verification of sale
- **Sales:**
 - ✓ prior to enrollment, all customers are provided with an educational brochure
 - ✓ 100% phone-verified by an independent 3rd party before a customer is enrolled
 - ✓ extended cancellation period of up to 30 days after receipt of first bill

**Municipal &
Customer Service**

Karla Paez
TF: 1-866-359-6067 ext. 78421
Fax: 1-866-299-3749
E-mail: NY_customerfeedback@justenergy.com

Sustaining Customer Satisfaction

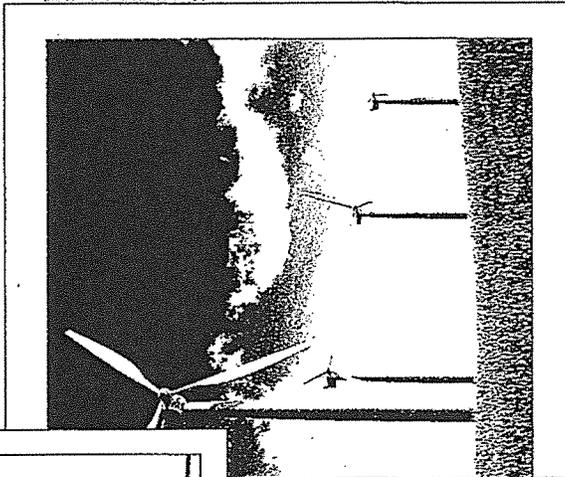
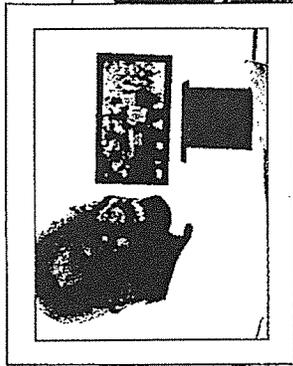
We employ the highest standards of accountability, responsiveness and quality control.

- Just Energy is certified under the oversight of the New York Public Service Commission.
- Just Energy maintains a separate and focused Quality Assurance staff to ensure compliance; state of the art tools are used to manage customer satisfaction and our performance.
- All consumer concerns received regarding the sale of our products are fully investigated until a resolution with the consumer is reached.
- All customer inquiries and concerns regarding sales representatives are investigated and corrective action is immediately addressed with the representative involved.

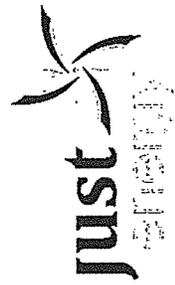
**New York
Office**

New York

Natural Gas
and Power

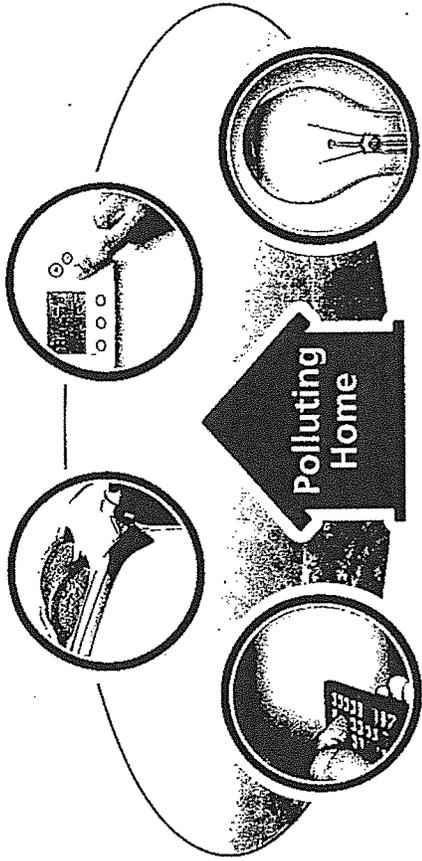


RateFlex™ Program



justenergy.com

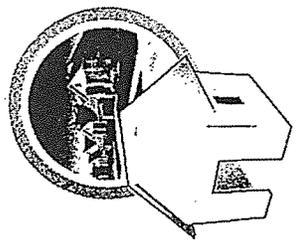
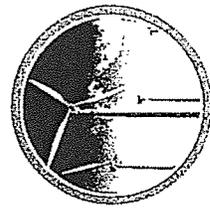
How JustGreen Power Works



Whether it is the use of energy to cook, watch TV, cool or light our homes, we all contribute to pollution through the burning of fossil fuels.



We purchase Renewable Energy Credits on your behalf.

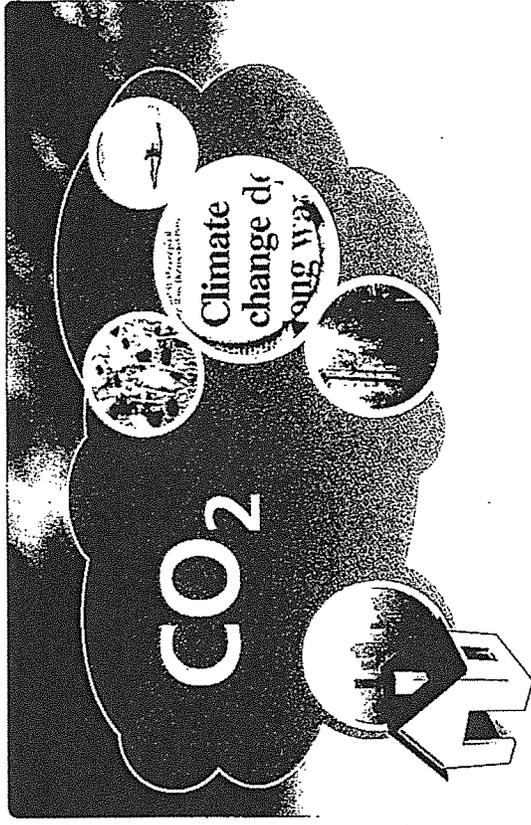


Renewable Energy Credits:

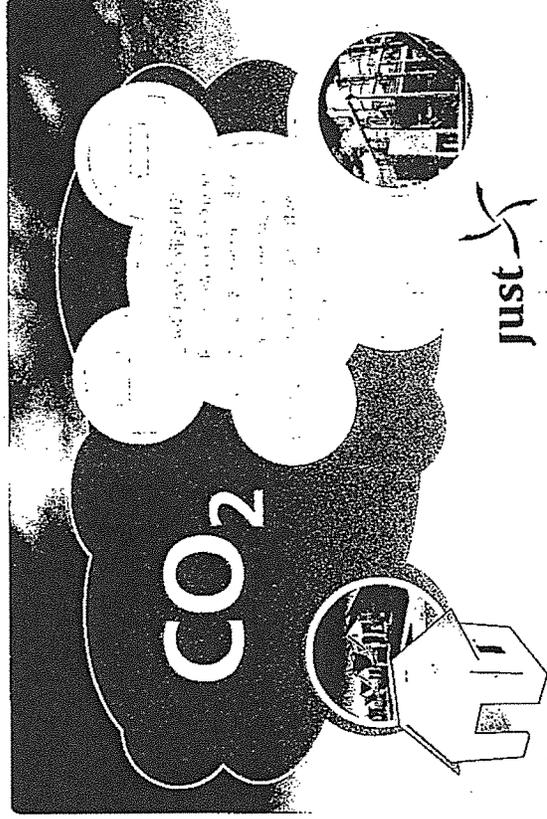
These credits support the generation of power from renewable sources such as wind, hydro and other low pollution sources.

Increased demand for green energy will result in more renewable green electricity in the grid. JustGreen ensures that the equivalent of up to 100% of your power consumption is generated by renewable power sources.

How JustGreen Natural Gas Works

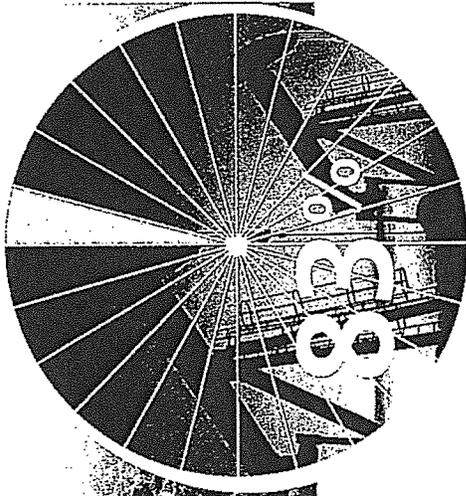


Heating your home with natural gas releases an average of 5 tons of CO2 into the atmosphere annually. This gas has been linked to poor air quality and other environmental problems.



By subscribing to JustGreen, Just Energy purchases Carbon Offsets on your behalf to ensure up to 100% of the carbon emissions caused by your home are offset.

Fact:



28%

PETROLEUM

In addition to being a huge source of pollution, we rely heavily on foreign sources for our oil – almost 2/3 of burned oil in the U.S. is imported. Any reduction in our use of petroleum will therefore also reduce our dependency on foreign oil.³

Did you know...

Last year, 19 of the 33 counties in New York state with air quality monitors received failing grades. As a result, over 12 million New Yorkers (more than 62% of the state's residents) live in counties where unhealthy air threatens their lives and health.⁴



Long-term exposure to air pollution causes:

- Decreased lung function, lung disease and other pulmonary ailments
- Serious cardiovascular complications
- Compromised immune systems, increasing risks of developing illnesses including cancer

3. http://apps1.eere.energy.gov/states/energy_summary.cfm?state=NY
 4. <http://www.lungusa.org/associations/states/new-york/pressroom/news-releases/2010-2011/soia.html> <http://www.stateoftheair.org/2010>
 health-risks/

Just Energy is a leading competitive North American retailer of natural gas, electricity and green energy.

is a leading publicly traded (TSX:JE and NYSE:JE) energy supplier with 1.8 million customers across North America.

\$50 million

The amount invested on behalf of our customers. This investment has allowed us to:

- Generate enough renewable energy to power 280,500 homes for a year.⁵
- Take the equivalent of 128,300 mid-sized cars off the road for a year.⁶

Our local green investments

We've invested over \$15 million on green projects in New York, including:



- Clinton County Landfill Methane Destruction - Emission Reduction
- Development Authority of North County (DANC) Landfill Gas Destruction - Emission Reduction



- Oswegatchie Development - Hydro
- Franklin Fall Dam - Hydro
- Salmon River Project - Hydro



- Iberdrola Renewables - Wind
- Niagara Wind Power - Wind
- Shell U.S. - Wind

5. Based on an average usage of 10 mWh/year per home. 6. Based on emissions of 11,450 lbs/year per vehicle. Source: <http://www.epa.gov/oms/consumer/f000113.htm>

The RateFlex™ Advantage



Flexibility and Choice

RateFlex gives you the flexibility to take advantage of low supply prices when business and market conditions permit, and choice to lock in if prices begin to increase.

Special 3 Month Intro Price

Act now to start benefitting from up to 5% off your current utility supply rate!

RateFlex Promise

The amount we'll pay you if by the end of the term, you didn't save on energy supply costs by choosing Just Energy over your utility.

Green Energy Solution

Choose JustGreen Power and Natural Gas and make a difference NOW to reduce your environmental impact.

Customer Service Hours:

Monday to Friday 9:00 am to 6:00 pm



1-866-587-8674



cseast@justenergy.com

RateFlex Adds Even More Value:

UP TO

5% OFF

Instant Discount!

Get up to 5% off your current utility supply rate for the first three bills!

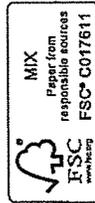
The RateFlex Promise

We are so confident you will benefit by choosing Just Energy's RateFlex program that if by the end of the term, the amount you would have paid the utility for supply was lower than the amount you paid us, we'll pay you up to **\$250²**



Same Utility Bill, Same Utility Service Green Energy Option

1. Intro Price is calculated by Just Energy and may be based on our reasonable estimates of what the utility price is. The Intro Price may vary between utilities and service areas in New York. 2. This offer is based on the base commodity price comparison over your agreement, and does not include the additional costs for utility charges, taxes or JustGreen charges. Customers may be eligible for a rebate of \$125 per commodity. If you fix your supply rate you may not be eligible for the rebate. See Terms and Conditions in your agreement for more details.



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VILLAGE OF
BROCKPORT

PAID
MAY 17 2012
D \$250 ck
PER 7400

PAID

VILLAGE OF BROCKPORT HAWKING-PEDDLING APPLICATION

Date of Application: 5-17-12

Fee submitted: 250.00

Date scheduled on Village Board agenda: 5/22/12 7PM

Note: Applicant must attend Village Board meeting.

BUSINESS or ORGANIZATION: Scoops Ice Cream

PERSON(s) IN CHARGE: Robert M Singleton

ADDRESS: 885 West Ave Rock NY 14611

TELEPHONE: 585-288-7590 FAX: 585-288-1471

E-MAIL: scoopsicecreamyr@gmail.com

LICENSE TO COVER DATES FROM: 5-17-12 to 10-31-12

TIME OF DAY FROM: 11:00 AM to 9:30 PM

• Products to be sold or for which orders are to be solicited: _____

Pre Packaged Frozen Novelties

• Items / publications to be distributed: _____

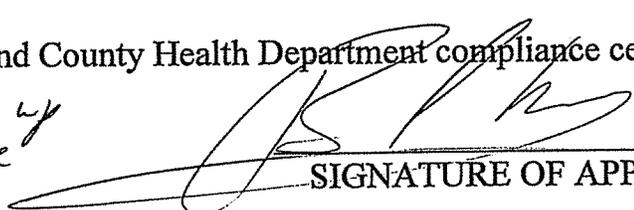
• Nature of other solicitation: _____

Vehicle to be used (if any): Year 2000 Make Nissan Model Frontier
State of Registry NY Plate # 36727 MC

Mobile food units:

Must attach State and County Health Department compliance certificate(s).

1993 Nissan Pick up
Red, white & Blue


SIGNATURE OF APPLICANT



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*

May 2, 2012

Western Monroe Historical Society
Attn: Alicia Fink
151 Main Street
Brockport, NY 14420

Dear Alicia:

As you know, at a meeting of the Board of Trustees held April 24th, the Board reviewed your application for a parade permit for a children's parade in conjunction with the 4th of July event.

Please let this letter confirm that you are scheduled to meet briefly at the beginning of the Mayor's meeting with Department Heads at 3:30pm on Thursday, May 10th to discuss logistics. If any and all concerns are addressed at that time, we will schedule you at the beginning of the Village Board meeting at 7:00pm on Tuesday, May 22nd for consideration of parade permit approval.

Thank you.

Sincerely,

Leslie Ann Morelli
Village Clerk
Village of Brockport

Xc: Mayor Castañeda / CEO Zarnstorff / DPW Superintendent Donahue / Police Chief Varrenti

Note: At 5/10 BH mtg, a "Plan B" was proposed by A. Fink - use of South St. only. All were fine w/ this.

Mayor Maria Connie Castañeda
Trustees Margaret B. Blackman, Kent R. Blair, Carol L. Hannan, Scott W. Hunsinger

Western Monroe Historical Society
151 Main St.
Brockport, NY 14420

To: Village Board
From: Western Monroe Historical Society

The Western Monroe Historical Society is making plans for our annual celebration of the Fourth of July. This year, we are planning to make it a special celebration since we have the money won by the community to "Bring Back the Fourth".

Last year, in an effort to involve more children, we offered a parade on the grounds of the Morgan Manning House. We asked children to decorate their bikes, trikes, strollers, etc. and join us in a parade. Two musicians played as the children rode around the perimeter of the House. This parade turned out to be an amazing success with the participation of over fifty youngsters. The community support was tremendous. We expect that the participation this year will be even bigger, especially since it will be well advertised. We also have been able to get a Fife and Drum group to accompany the parade, as well as a fire truck, and hopefully some other form of entertainment.

We are asking to have Clinton St. (where we will assemble) and Main Street closed to traffic. The plan is to assemble on Clinton St. and, (at 10:00 am) walk down Main Street to the Morgan Manning House. We would also like to have South St. closed to traffic from the corner of Main St. to just past the back driveway to the Morgan Manning House (this will accommodate the overflow of children, bikes, etc.) at the end of the parade. We expect to be done with the parade by around 11:00 am. But we would like to have the portion of South Street closed until around noon as the Morgan Manning House grounds cannot handle all the bikes, trikes, etc. at the end of the parade.

Thank you for your consideration.

Alicia C. Fink
President of the WMHS

VILLAGE OF BROCKPORT
PARADE / PROCESSION APPLICATION

Date of Application: 4/19/2012

Date scheduled on Village Board agenda: 4/24/12

Note: Applicant must attend Village Board meeting.

GROUP / ORGANIZATION: Western Monroe Historical Society

PERSON(S) IN CHARGE: Alicia C. Link - Don Donahue

ADDRESS: 151 Main Street, Brockport

TELEPHONE: 637-3645 FAX: _____

E-MAIL: morganmanninghouse@frontiernet.net

PARADE / PROCESSION DATE: July 4, 2012

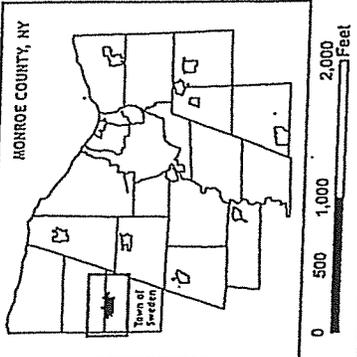
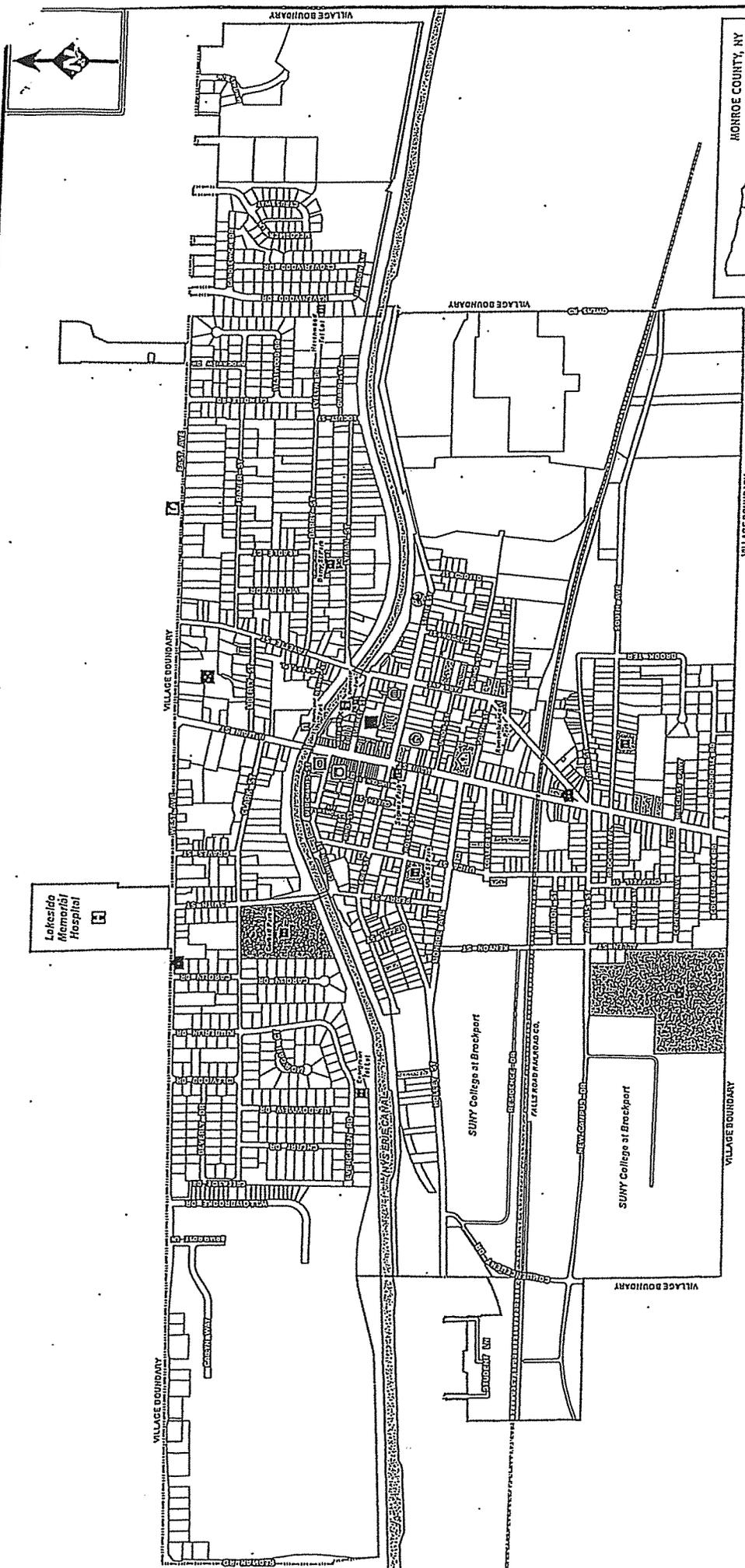
START TIME: 10:00 AM END TIME: 11:00 AM

PURPOSE: We will have a children's parade in celebration of the 4th of July

ROUTE: (attach a map also) from Clinton Street to The Morgan Manning House

APPLICANT HAS RECEIVED A COPY OF VILLAGE CODE CHAPTER 33 AND AGREES TO ABIDE BY THE REGULATIONS.

Alicia C. Link
SIGNATURE OF APPLICANT



VILLAGE OF BROCKPORT ROAD MAP

MONROE COUNTY, NY
ADOPTED BY BROCKPORT VILLAGE BOARD 10/1/07



- KEY TO FEATURES**
- Railroad
 - Tax Parcels
 - NYS Erie Canal
 - Historic Landmarks
 - Parks & Playgrounds
 - Village Boundary
 - Village Sites
 - Village Hall
 - Town Hall
 - Oliver Middle School
 - Senior Center
 - Morgan Hammung House
 - Welcome Center
 - Seymour Library
 - Post Office
 - Lakeside Memorial Hospital
 - Police Department
 - Fire Department
 - Fire Station
 - Public Works



BISCO

Brockport Integrated Service and Community Organization
P.O. Box 197, Brockport, NY 14420

EXECUTIVE COMMITTEE

***George Dahl,**
President
Rotary

***Pat Baker,**
Pres. Elect
Community-at-large

Dave Moore,
Vice Pres.
Village

Cindy Syrocki,
Secretary
Community-at large

***Greg Lund,**
Treasurer
Lions

Bob Reusch
Rep. at Large
Kiwanis

BOARD MEMBERS

Art Appleby,
Community at Large

Elaine Bader
Chamber of
Commerce

Chet Fery
Sweden Community
Foundation

Norm Knight
Rotary

***Andy Pacitto**
Community-at-Large

***Sue Parrino**
Lakeside Foundation

***FEST COOR. COM.**

DT: May 6, 2012

TO: Members, Brockport Village Board

FR: BISCO, Pat Baker, Festival Chair

RE: Request for closure of Main Street

Pat Baker

We, the creators and sponsors of the Brockport Arts Festival, are asking for board consideration and action on our request to have Main Street closed to traffic from Clark Street north of the canal to the Adam's Street /Park/Fair intersection from 7 pm August 10 to 8 pm August 12th. In addition all streets entering Main from Clinton to College would be closed one block east (or west) of their respective intersections with Main to all but local traffic.

The Brockport Police Department, which has been extremely supportive and cooperative from the onset of our discussions last year, has agreed that it is important that the festival's return to Main Street be as efficient and painless as possible for all of our visitors. The goal is to present the best festival possible, hopefully the best ever, while enhancing the Village's image for friendliness, efficiency and beauty.

Thus, we are requesting that this topic be addressed at the May 29th village board meeting when Chief Daniel Varrenti is normally in attendance. George Dahl, BISCO president and Pat Baker, president-elect and Festival Chair also will attend the meeting to address any questions.

We would like to thank all of you including the mayor and all of the trustees we have had contact with for their support. We truly feel as though we are enjoying substantial governmental and general village support as we move forward with this complex project. The Police, Fire Department, Ambulance Corp, the Morgan Manning House, Walk, Bike Brockport, The Food Shelf, the Merchants' Association and individual merchants – all are working to enhance the festival experience for our participants and our attendees. Everyone seems to be pulling together to insure the festival's success. It is BACK to MAIN STREET and Brockport FIRST!

BrockportArtsFestival.com

585.395.9606

brockportartsfest@frontier.com

VILLAGE OF BROCKPORT
PARADE / PROCESSION APPLICATION

Date of Application: 5/3/12

Date scheduled on Village Board agenda: 5/22/12

ORGANIZATION: The College at Brockport - Homecoming

PERSON / PERSONS IN CHARGE: Matt Barone - Student
Union & Activities

ADDRESS: 350 New Campus Drive Brockport NY 14420

TELEPHONE: 585 395 5646 FAX: 585 395 2567

E-MAIL: mbarone@brockport.edu

PARADE DATE: Saturday, Sept. 15th 2012

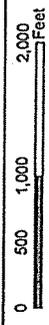
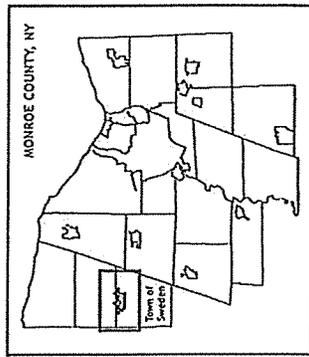
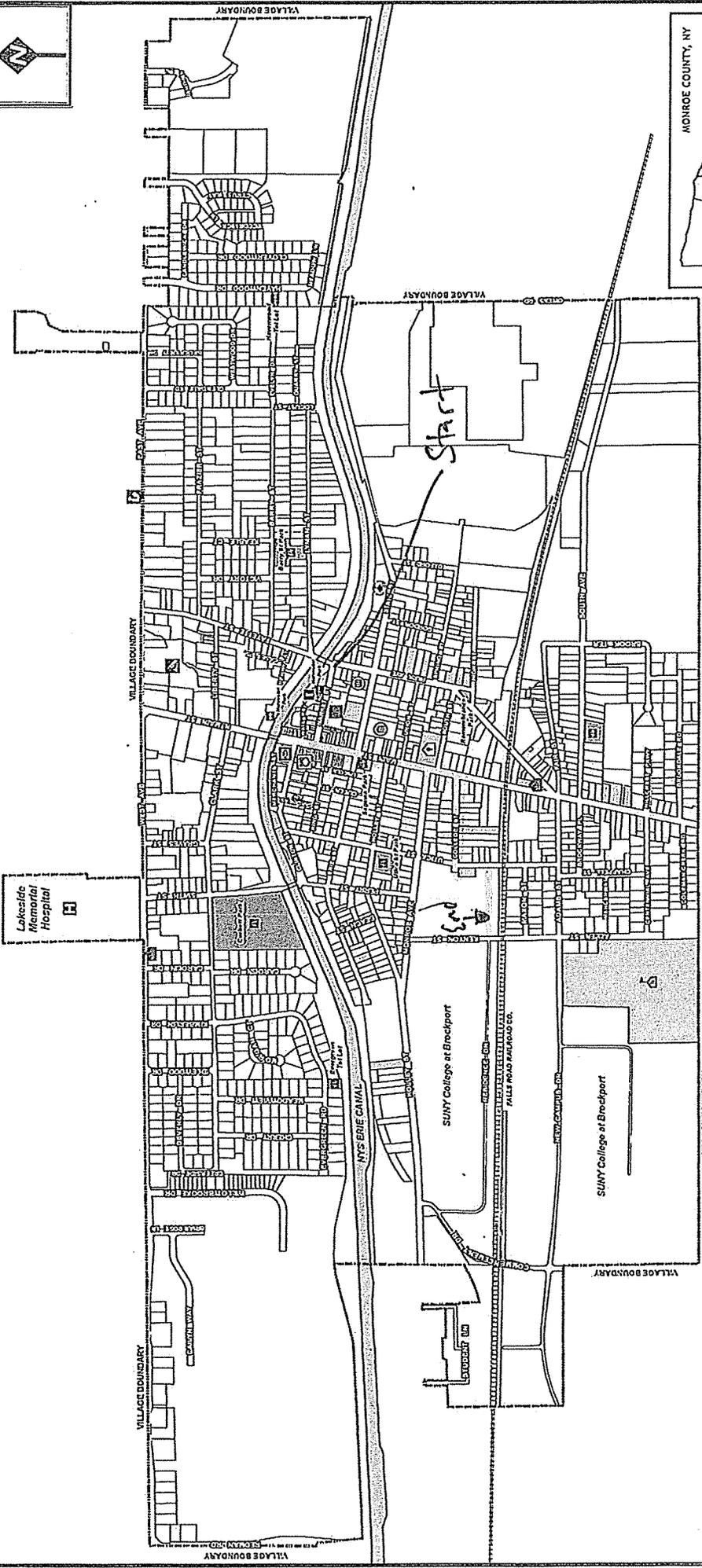
PARADE HOURS: 11am - 1pm

PURPOSE: To celebrate Homecoming 2012

ROUTE: (attach a map also) Lineup: Market Street facing West.
Left onto Main Street
Right onto College Street
Left onto Utica
Right onto Residence Drive / Parking Lot N-1

APPLICANT HAS RECEIVED A COPY OF VILLAGE CODE CHAPTER 33 AND AGREES TO ABIDE BY THE REGULATIONS.

Matt B
SIGNATURE OF APPLICANT



VILLAGE OF BROCKPORT ROAD MAP

MONROE COUNTY, NY

ADOPTED BY BROCKPORT VILLAGE BOARD 10/1/07



KEY TO FEATURES

- Railroad
- Tax Parcels
- NYS Erie Canal
- Historic Landmarks
- Parks & Playgrounds
- Village Boundary
- Village Sites
- Village Hall
- Town Hall
- Oliver Middle School
- Senior Center
- Morgan Manning House
- Welcome Center
- Seymour Library
- Post Office
- Lakeside Memorial Hospital
- Police Department
- Fire Department
- Fire Station
- Public Works

225A Main Street • Farmingdale, NY 11735
516-390-7150

19 Court Street, Lower Level • White Plains, NY 10601
914-997-0946

744 Broadway • Albany, NY 12207
518-772-1862

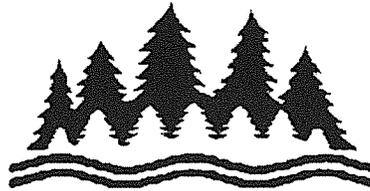
735 Delaware Road, Box 140 • Buffalo, NY 14223
716-831-3206

466 Westcott Street, 2nd Floor • Syracuse, NY 13210
315-472-1339

129 Church Street, Suite 221 • New Haven, CT 06510
203-785-9080

CITIZENS CAMPAIGN

FOR THE ENVIRONMENT



www.citizenscampaign.org

May 14, 2012

Ms. Leslie Ann Morelli
Village Clerk
Village of Brockport
19 State Street
Brockport, NY 14420

Dear Ms. Morelli,

I am writing regarding Citizens Campaign for the Environment (CCE) and its annual canvass in the Village of Brockport. CCE was founded in 1985 as a not-for-profit organization by private citizens. These citizens were concerned with the protection of the region's land and water resources. To advance these goals, CCE engages in research, lobbying and public education on key environmental issues. We represent a membership base of over eighty thousand individuals statewide.

It is imperative to the success of our organization that we engage in annual canvassing operations, home to home throughout New York. The canvass disseminates fact sheets, conducts a membership drive, petitions and does fundraising. We have found the time between 4-9 p.m. Monday through Friday to be the only productive hours in terms of finding adults at home. During 8-9 p.m. we do "callbacks" which means we contact individuals who invited us back at that time, collect hand-written letters left out for us to pick-up, and contact people who were not at home between 4-8 p.m. Each of our canvassers will be carrying photo I.D. cards. We request to canvass no longer than between the dates of May 25th and February 9th, 2012. Due to our status, we have consistently been exempt from any fees, time restrictions, or excessive licenses throughout municipalities in New York. If you have any questions, please do not hesitate to call me at (315) 472-1339.

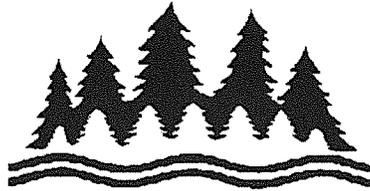
Please respond via facsimile to our Syracuse office and sign the attached acknowledgement form for our canvassers and your residents. Thank you in advance for your assistance.

Best Regards,

Lisa Piering
Central NY Staff Director

Enc: Acknowledgment form is for our records and confirms correspondence between offices.

**CITIZENS
CAMPAIGN**
FOR THE ENVIRONMENT



www.citizenscampaign.org

- ☐ 225A Main Street • Farmingdale, NY 11735
516-390-7150
- ☐ 19 Court Street, Lower Level • White Plains, NY 10601
914-997-0946
- ☐ 744 Broadway • Albany, NY 12207
518-772-1862
- ☐ 735 Delaware Road, Box 140 • Buffalo, NY 14223
716-831-3206
- ☐ 466 Westcott Street, 2nd Floor • Syracuse, NY 13210
315-472-1339
- ☐ 129 Church Street, Suite 221 • New Haven, CT 06510
203-785-9080

To whom it may concern,

I understand that Citizens Campaign for the Environment will be conducting a home-to-home canvass in the **Village of Brockport** between 4-9 p.m. Monday through Friday and 11 a.m.-4 p.m. on selected Saturdays. The canvass will consist of petitioning, a letter-writing campaign, and fundraising.

5/25/12 - 2/9/13

Citizens Campaign for the Environment is a 501 (c) 4 not -for- profit organization under the IRS tax code.

This letter of acknowledgment is not an endorsement of the views of Citizens Campaign for the Environment, simply an acknowledgment of their canvass activities.

Leslie Ann Maczka, Village Clerk

Signature of Acknowledgment

5/15/12

Date

LESLIE ANN MACZKA

Printed Name

[Signature]

Lisa Piering
Staff Director

May 14, 2012

LEGAL NOTICE
TO THE ELECTORS OF THE VILLAGE OF BROCKPORT, NEW YORK
ELECTION

NOTICE IS HEREBY GIVEN THAT AN ELECTION IN AND FOR THE VILLAGE OF BROCKPORT, COUNTY OF MONROE, STATE OF NEW YORK WILL BE HELD ON **TUESDAY, JUNE 19, 2012** AT BROCKPORT VILLAGE HALL, 49 STATE STREET, BROCKPORT, NEW YORK. **THE POLLS WILL BE OPENED AT 12:00 NOON AND CLOSED AT 9:00PM.**

- The following officers are to be chosen: Two (2) Trustees each for a 4-year term to 6/30/16

LIST OF NOMINATIONS

The following is a list of nominations filed in the office of Monroe County Board of Elections of the candidates for the office to be filled at the Election in and for the Village of Brockport on Tuesday, June 19, 2012:

TRUSTEE – each for a 4-year term to 6/30/16 (vote for two)

<u>Party</u>	<u>Name</u>	<u>Address</u>
• Revitalize Brockport	Margay Blackman	73 Park Avenue
• Revitalize Brockport	Bill Andrews	46 College Street

PROPOSITION

SHALL THE LOCAL LAW BE APPROVED ENTITLED A LOCAL LAW MODIFYING CHAPTER 59 OF THE CODE OF THE VILLAGE OF BROCKPORT TITLED "CODE ENFORCEMENT", THE PURPOSE AND EFFECT THEREOF BEING THAT THE CODE ENFORCEMENT OFFICER AND CODE ENFORCEMENT INSPECTOR WOULD BE REMOVED FROM THE SUPERVISION OF THE MAYOR AND INSTEAD DIRECTLY REPORT TO AND BE SUPERVISED BY THE CHIEF OF POLICE?

YES NO

QUALIFICATIONS OF VOTERS

- A Citizen of the United States.
- Eighteen (18) years of age or older.
- Resident of the Village of Brockport thirty (30) days preceding this General Election.

REGISTRATION OF VOTERS

- Your name must appear on the Monroe County Register for the Village of Brockport to be eligible to vote.
- In accordance with Section 15-118 (2) of the New York State Election Law, the voter must be registered with the Monroe County Board of Elections at least ten (10) days prior to the date of the Village General Election. The registration deadline for the above election date is: Friday, June 8, 2012. There will not be a voter registration day in the Village.
- Application for absentee ballots may be obtained at the Monroe County Board of Elections 39 West Main Street Rochester, NY 14614 or by calling (585) 753-1550 or downloading from www.monroecounty.gov. Application for absentee ballot must be filed with Monroe County Board of Elections no later than Tuesday, June 12, 2012.

Leslie Ann Morelli
Village Clerk
Village of Brockport

For publication in Suburban News
For posting on Village website www.brockportny.org & at Village buildings

**VILLAGE OF BROCKPORT
TAXPAYERS
NOTICE OF COLLECTION**

The Tax Roll and Warrant for the collection of Village Taxes for fiscal year June 1, 2012 - May 31, 2013 have been filed in the Village Clerk's Office.

TAX BILLS WILL BE MAILED ON MAY 31, 2012.

In an effort to improve efficiency, please use the return addressed envelopes included with the bills.

Check or money order for the exact amount should be
made payable to the Village of Brockport
and mailed with payment stub to:

Village of Brockport
Dept. # 117015
P.O. Box 5270
Binghamton, NY 13902-5270

OR

Payment may be made in person to Village Hall at 49 State Street Brockport, NY 14420 Monday through Friday 8:30am – 4:30pm except holidays.

PAYMENT OPTIONS

- 1) Payment is due in full by July 1, 2012 without penalty
(July 2nd is allowed since July 1st falls on a Sunday this year)

Late penalties:

July 2nd - 31st = 5% (July 3rd since July 1st falls on a Sunday this year)

August 1st - 31st = 6%

September 1st - 30th = 7%

October 1st - 31st = 8%

November 1st - Village taxes remaining unpaid will be turned over to Monroe County to re-levy onto the January 2013 County/Town tax bill with additional penalties.

OR

- 2) Payment may be made in 2 equal installments:
MUST make 1st installment by July 1, 2012 without penalty
(July 2nd is allowed since July 1st falls on a Sunday this year)
Then make 2nd installment due by August 1, 2012 without penalty

Late penalties:

August 2nd - 31st = 6%

September 1st - 30th = 7%

October 1st - 31st = 8%

November 1st - taxes remaining unpaid will be turned over to Monroe County to re-levy onto the January 2013 County/Town tax bill with additional penalties.

IF YOUR TAXES ARE NOT ESCROWED IN YOUR MORTGAGE, AND YOU DO NOT RECEIVE A VILLAGE TAX BILL WITHIN THE FIRST WEEK OF JUNE, PLEASE CALL VILLAGE HALL AT 637-5300 X12.

Leslie Ann Morelli, Village Clerk
Village of Brockport

For publication in the 5/28 & 6/4 editions of Suburban News and posting on Village website and at Village Hall.

VILLAGE OF BROCKPORT
ANNUAL EXTERNAL AUDIT REPORT
FOR FISCAL YEAR ENDED 05/31/11

PLEASE TAKE NOTICE that the basic financial statements and letter communicating internal control related matters identified in an audit has been prepared by Raymond F. Wager, CPA, P.C. Certified Public Accountants for the Village of Brockport for the fiscal year ended 05/31/11. Said report has been filed with the Office of the New York State Comptroller and filed with me by the Village Treasurer. Said report will be posted to the Village website at www.brockportny.org and may be examined at Village Hall during regular business hours.

Leslie Ann Morelli
Village Clerk
Village of Brockport

For publication in the 5/20/12 edition of Suburban News.

For posting on Village website and Village Hall bulletin board.

VILLAGE OF BROCKPORT

MONROE COUNTY, NEW YORK

*COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT*

For Year Ended May 31, 2011

Raymond F. Wager, CPA, P.C.
Certified Public Accountants

Shareholders:

Raymond F. Wager, CPA
Thomas J. Lauffer, CPA
Thomas C. Zuber, CPA

Members of
American Institute of
Certified Public Accountants
and
New York State Society of
Certified Public Accountants

February 27, 2012

To the Village Board
Village of Brockport
Monroe County, New York

In planning and performing our audit of the financial statements of the Village of Brockport, Monroe County, New York as of and for the year ended May 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Village of Brockport, Monroe County, New York's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We have classified the following deficiencies in internal control as either material weaknesses or deficiencies in internal control:

Material Weaknesses:

1. Lack of Internal Accounting Controls – Segregation of Duties –

a. Treasurer Responsibilities

The Treasurer was responsible for bank reconciliation preparation, voucher preparation, maintenance of the general ledger, payroll data entry, preparation of all journal entries, and was the signer on all Village checks.

2. Bank Account Reconciliations –

During our review of the bank reconciliation process we noted some items on the monthly bank reconciliations lacked proper supporting documentation. In addition, monthly bank reconciliations were not reviewed by someone independent of the reconciliation process.

(Material Weaknesses) (Continued)

3. Financial Statement Preparation –

The Village did not have adequate internal controls over the preparation and application of accounting principles to prepare the financial statements in accordance with generally accepted accounting principles. As a result, we have prepared those financial statements and related disclosures for management's review and approval.

4. Year End Adjustments –

As a result of year-end audit procedures, multiple adjusting journal entries were required in the General Fund, Water Fund, Capital Fund, General Long-Term Debt Account Group and General Fixed Assets Account Group to properly reflect year end account balances.

Prior Year Deficiencies Pending Corrective Action:

1. Payroll –

- a. Employees are not interviewed upon leaving employment at the Village.
- b. The taxable benefit for the personal use of Village owned vehicles by employees was not being reported as taxable income.
- c. Through our interview process we noted various individuals have not completed Form I-9 supported by two forms of identification on file.

2. Computer Weaknesses –

- a. There was no individual designated as system administrator.
- b. An additional password to process a check run is not required on the Village's computer system. In a small entity such as a Village, an additional password for a check run adds security to an internal control environment lacking the proper checks and balances.
- c. A procedure has been implemented to verify that each check run begins with the check number subsequent to the last check in the previous check run. However, we did note not all manual checks prepared throughout the year were recorded properly on the financial system.
- d. The computer system allows for backdating of accounting entries.

3. Journal Entries –

Journal entries were not routinely reviewed by someone other than the preparer.

(Prior Year Deficiencies Pending Corrective Action) (Continued)

4. Disbursements –

Our examination of disbursements revealed the following:

- a. Through our interview process, we noted the Village pays the entire utility bill for a building that they do not own and only partially use.
- b. Through our interview process and examination of claims, we noted an improvement regarding the use of requisitions prior to the purchase of goods and services, however, we did note a few instances in which they were not used.
- c. When goods were received they were not checked by an individual to verify the entire shipment was received.

5. General Accountability –

- a. The Village did not have a disaster recovery plan in place regarding financial data.
- b. We noted there is still a lack of cross-training among finance department staff.

6. Village Policies –

The Village Board does not review the investment policy on an annual basis.

Current Year Deficiency in Internal Control:

1. Payroll Reconciliation –

As part of our verification of amounts charged to salary expenditure codes, we compare the total salary expenses to the total amount reported on the Federal Form 941 quarterly reports. These amounts could not be completely reconciled at year end.

Other Item:

The following item is not considered to be a deficiency in internal control, however, we would like to communicate it to you as follows:

1. Auditing Standards –

Auditing standards require that management document in writing their understanding of the internal accounting controls that are in place in the finance department.

The finance department has started to develop job descriptions and operating procedures. However, due to the high rate of turnover in recent years, we suggest management begin the process to document the procedures performed for the various finance department functions (payroll, cash receipts, cash disbursements, bank reconciliations, and monthly closing).

Prior Year Recommendations:

We are pleased to report the following prior year recommendations have been implemented to our satisfaction:

1. Water billings are reviewed by an individual independent of the billing process.
2. The individual responsible for billing health insurance premiums is independent of the collection and accounting function. In addition, these bills were reviewed by the Treasurer prior to mailing.
3. The Village is currently GASB 45 compliant.
4. The Village did not record any expenditures in the contingency expenditure code during the year under examination.
5. A procedure has been implemented to verify when a retiree passes away for the purposes of discontinuing health benefit coverage.
6. The Mayor is currently approving the time sheets of Village department heads.
7. The Village Manager is the only individual who can enter a new vendor on the system.
8. The expense code A-522.9999 was not utilized during the 2010-11 fiscal year.
9. We noted a significant improvement regarding obtaining approval signatures on claim vouchers and purchase orders.
10. The Long-Term Debt Account Group was recorded in the Village's accounting records during the 2010-11 fiscal year.
11. The Village did adopt a "Use of Village Equipment" and "Cell Phone" policy during the 2010-11 fiscal year.
12. Subsequent to year end, ambulance services are no longer being provided by the Village.
13. A purchase order system was implemented.
14. Payroll expense allocation between funds has improved.

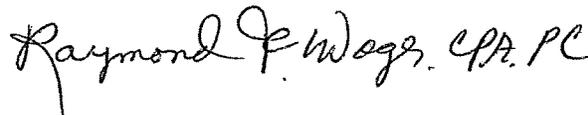
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This communication is intended solely for the information and use of management, the Village Board, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We wish to express our appreciation to all Village office staff for the courtesies extended to us during the course of our examination.



February 27, 2012

VILLAGE OF BROCKPORT
MONROE COUNTY, NEW YORK
BASIC FINANCIAL STATEMENTS
For Year Ended May 31, 2011

TABLE OF CONTENTS

	Pages
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis	3 - 10
Basic Financial Statements:	
Financial Statements -	
Statement of Net Assets	11
Statement of Activities	12
Fund Financial Statements:	
Balance Sheet - Governmental Funds	13
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General and Major Special Revenue Fund Types	16 - 17
Statement of Fiduciary Net Assets	18
Statement of Changes in Fiduciary Net Assets	19
Notes to the Basic Financial Statements	20 - 37
Supplemental Section:	
Combining Balance Sheet - Nonmajor Governmental Funds	38
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	39

Raymond F. Wager, CPA, P.C.
Certified Public Accountants

Shareholders:

Raymond F. Wager, CPA
Thomas J. Lauffer, CPA
Thomas C. Zuber, CPA

Members of
American Institute of
Certified Public Accountants
and
New York State Society of
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

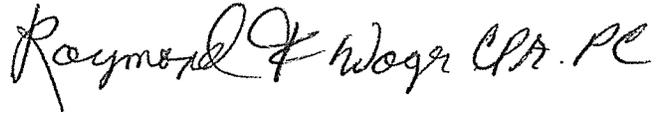
To the Village Board
The Village of Brockport
Monroe County, New York

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Brockport, Monroe County, New York (the Village) as of and for the year ended May 31, 2011, which collectively comprise the Village's basic financial statements as listed in the accompanying table of contents. We also have audited the financial statements of the Village's non-major governmental fund for the year ended May 31, 2011. These basic financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Village as of May 31, 2011, and the respective changes in financial position, thereof and the budgetary comparison for the general fund and water fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each non-major governmental fund of the Village, as of May 31, 2011, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 3 through 10 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion there on.

A handwritten signature in black ink that reads "Raymond F. Wager CPA, PC". The signature is written in a cursive style with a large, stylized initial 'R'.

February 27, 2012

Village of Brockport, Monroe County, New York

Management's Discussion and Analysis (MD&A)

May 31, 2011

Introduction

Our discussion and analysis of the Village of Brockport, Monroe County, New York's financial performance provides an overview of the Village's financial activities for the year ended May 31, 2011. It should be read in conjunction with the basic financial statements to enhance understanding of the Village's financial performance, which immediately follows this section.

Financial Highlights

Key financial highlights for year 2011 are as follows:

- ◆ At the end of the current year, the fund balance of the General Fund was \$1,753,962 an increase of \$920,023 compared to the prior year.
- ◆ The Village's governmental fund financial statements report a combined ending fund balance of \$2,359,864. Approximately \$1,375,287 of this total amount is available for spending at the Village's discretion (unreserved and unappropriated fund balance).
- ◆ On the government-wide financial statements, the assets of the Village exceeded liabilities by \$5,090,666 an increase of \$907,904 over the prior year. Of this amount, the unrestricted portion is \$949,847. The balance of net assets is either restricted for specific purposes or the net book value of capital assets.
- ◆ General revenues which include Property Taxes, Non-Property Taxes, Mortgage Tax, Compensation for Loss, Investment Earnings, Licenses and Permits, Fines and Forfeitures and Miscellaneous accounted for \$4,358,023 or 64% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions accounted for \$2,407,485 or 36% of total revenues.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. This report also contains individual fund statements and schedules in addition to the basic financial statements.

1. Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

- ◆ The *statement of net assets* presents information on all of the Village's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

- ◆ The *statement of activities* presents information showing how the government's net assets changed during the most recent year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.
- ◆ The *governmental* activities of the Village include highway maintenance, snow removal, general administrative support, community service, and interest on long-term debt.

The government-wide financial statements can be found on the pages immediately following this section as the first two pages of the basic financial statements.

2. Fund Financial Statements

- ◆ A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the Village can be divided into two categories: Governmental Funds and Fiduciary Funds.
- ◆ *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the Village's near-term financing requirements.
- ◆ Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.
- ◆ The Village maintains three major individual governmental funds; General Fund, Route 19 Main Street Capital Project, and Water Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for each fund. The Village has elected to report the Sewer Fund and Other Capital Projects as non-major funds.
- ◆ The Village adopts an annual budget for the general fund and the water fund. A budgetary comparison statement has been provided for the general fund and the water fund within the basic financial statements to demonstrate compliance with the budget.
- ◆ The *Fiduciary Funds* are used to account for assets held by the Village in an agency capacity which accounts for assets held by the Village on behalf of others. Fiduciary Funds are not reflected in the government-wide financial statements because the resources of these funds are *not* available to support the Village's programs.

The financial statements for the Village of Brockport, Monroe County, New York can be found in the basic financial statement section of this report.

Major Features of the Village-Wide and Fund Financial Statements			
Features	Fund Financial Statements		
	Village-Wide Statements	Governmental Funds	Fiduciary Funds
Scope	Entire Village	The activities of the Village that are not proprietary or fiduciary, such as General Administration, Highway.	Instances in which the Village administers resources on behalf of someone else
Required Financial Statements	Statement of Net Assets Statement of Activities	Balance Sheet, Statement of Revenues, Expenditures, and Changes in Fund Balance	Statement of Fiduciary Net Assets, and Statement of Changes in Fiduciary Net Assets
Accounting Basis and Measurement Focus	Accrual accounting and economic resource focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resources focus
Type of Asset/Liability Information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities both short-term and long-term; funds do not currently contain capital assets, although they can
Type of Inflow/Outflow Information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

3. *Notes to the Financial Statements*

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the basic financial statement section of this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of the Village's financial position. In the case of the Village of Brockport, Monroe County, New York, net assets at the close of the current year were \$5,090,666.

Net Assets

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>	<u>Variance</u>
Current Assets	\$ 2,509,017	\$ 1,778,833	\$ 730,184
Capital Assets, Net	5,109,604	5,352,649	(243,045)
Total Assets	\$ 7,618,621	\$ 7,131,482	\$ 487,139
<u>LIABILITIES</u>			
Current Liabilities	\$ 259,058	\$ 2,830,302	\$ (2,571,244)
Noncurrent Liabilities	2,268,897	118,418	2,150,479
Total Liabilities	\$ 2,527,955	\$ 2,948,720	\$ (420,765)
<u>NET ASSETS</u>			
Invested in Capital Assets, Net of Related Debt	\$ 2,959,604	\$ 3,180,269	\$ (220,665)
Restricted Capital Reserves	783,360	571,556	211,804
Restricted Capital Projects	12,230	12,230	-
Restricted Special Districts	385,625	145,629	239,996
Unrestricted	949,847	273,078	676,769
Total Net Assets	\$ 5,090,666	\$ 4,182,762	\$ 907,904

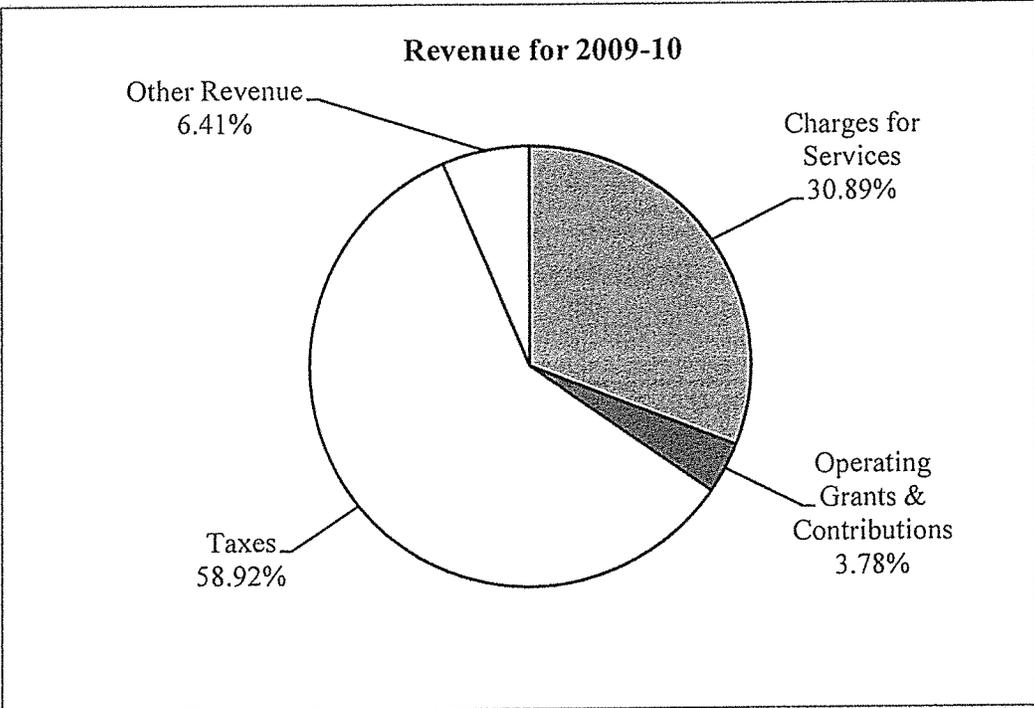
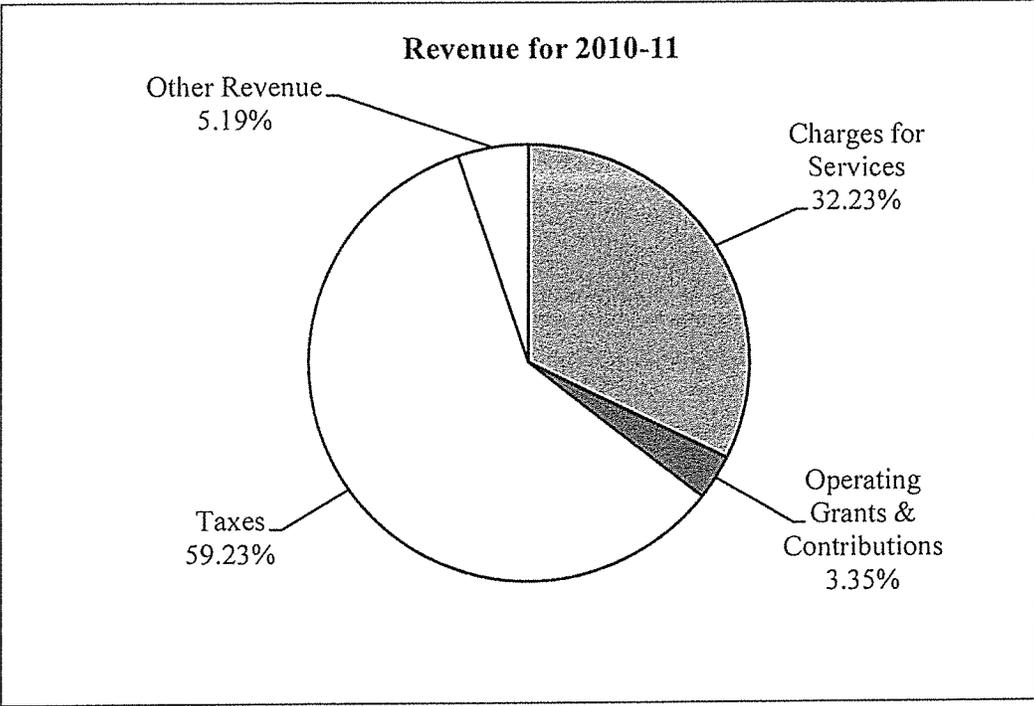
By far, the largest component of the Village's net assets (58%) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to the residents and consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

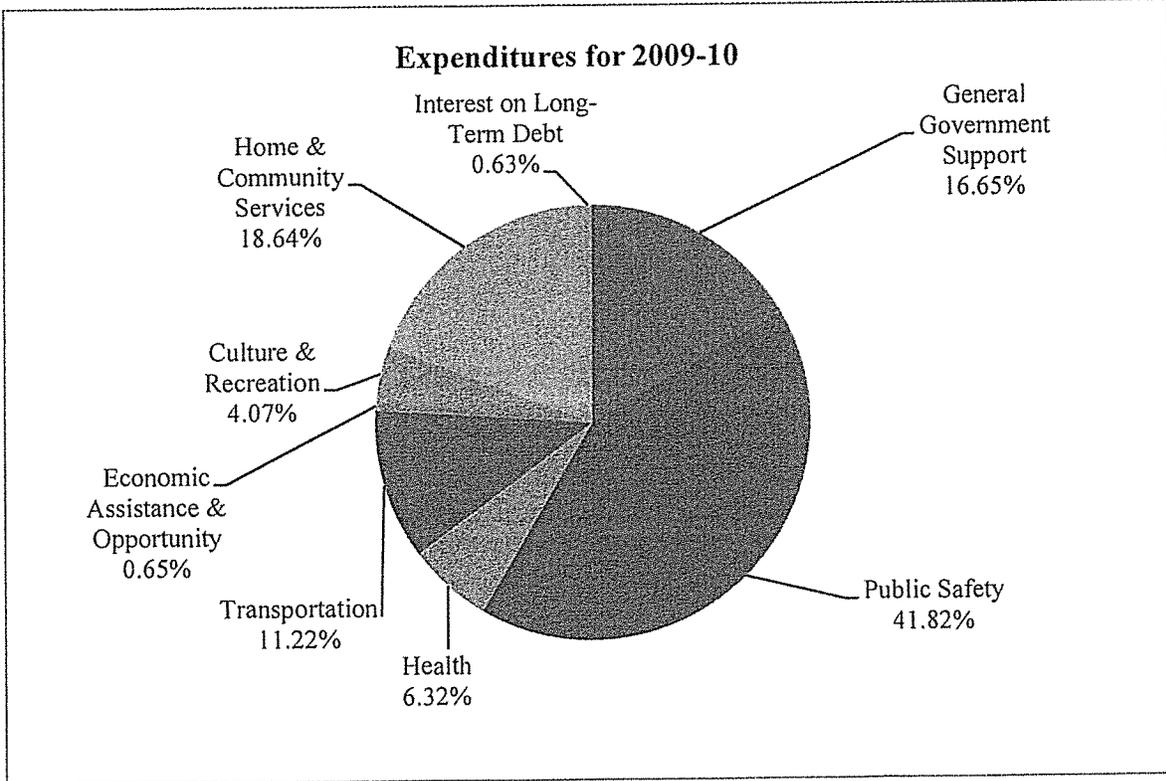
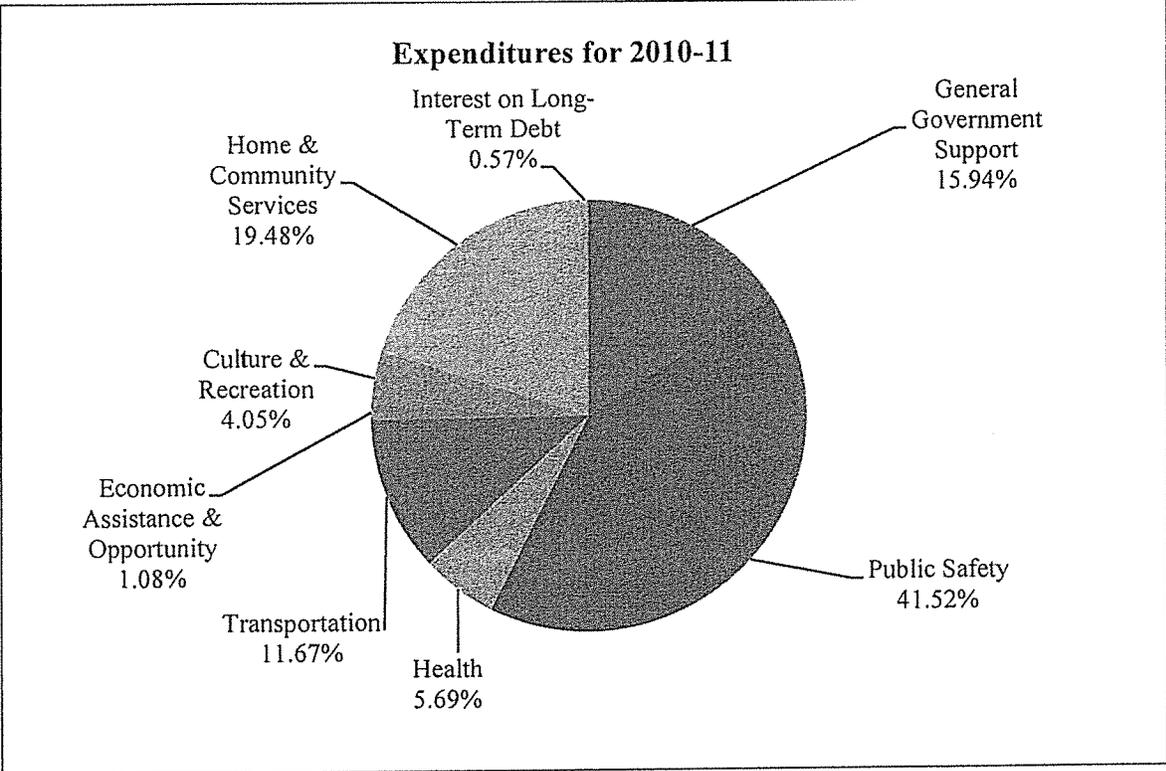
There are restricted net asset balances in Capital Reserves, Capital Projects, and Special Districts, which constitutes 23% of total net assets. The remaining balance is unrestricted net assets totalling \$949,847 or 19%.

Changes in Net Assets

<u>Revenues:</u>	<u>2011</u>	<u>2010</u>	<u>Variance</u>
Charges for Services	\$ 2,180,842	\$ 1,911,783	\$ 269,059
Operating Grants & Contributions	226,643	234,217	(7,574)
Taxes	4,007,000	3,646,480	360,520
Other Revenues	351,023	395,966	(44,943)
Total Revenues	\$ 6,765,508	\$ 6,188,446	\$ 577,062
<u>Expenditures:</u>			
General Government Support	\$ 933,589	\$ 1,007,890	\$ (74,301)
Public Safety	2,432,067	2,531,305	(99,238)
Health	333,470	382,585	(49,115)
Transportation	683,388	678,870	4,518
Economic Assistance & Opportunity	63,437	39,630	23,807
Culture & Recreation	237,209	246,571	(9,362)
Home & Community Services	1,141,316	1,128,413	12,903
Interest on Long-Term Debt	33,128	37,400	(4,272)
Total Expenditures	\$ 5,857,604	\$ 6,052,664	\$ (195,060)
Change in Net Assets	\$ 907,904	\$ 135,782	\$ 772,122

Governmental activities increased the Village's net assets by \$907,904. As previously indicated and shown on the following graphs, the Village relies upon taxes and charges for services as their primary revenue sources. Expenditures are evenly distributed dependent on the Village's services.





Financial Analysis of the Village Funds

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

*G*overnmental Funds

The focus of the Village's *governmental funds* is to provide information on near term inflows, outflows and balances of *spendable* resources. Such information is useful in assessing the Village's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the year and amounts to be applied against next years fund balance.

As of the end of the current year, the Village's combined governmental fund balances are \$2,341,290. Of this amount \$1,356,713 is primarily for providing cash and for future spending needs, \$112,173 is reserved for workers compensation, \$89,044 is reserved for encumbrances, and \$783,360 is reserved for capital expenditures.

The General Fund is the chief operating fund of the Village. At the end of the current year, the total fund balance of the General Fund was \$1,735,388, of which \$951,171 was unreserved and undesignated.

Budgetary Highlights

The key budget variances for the General Fund and Water Fund are listed below.

<u>Revenue Items</u>	<u>Budget Variance Original Vs Amended</u>	<u>Explanation for Budget Variance</u>
General Fund- Intergovernmental Charges	\$105,805	Amendments for various Monroe County block grants
<u>Expense Items</u>	<u>Budget Variance Original Vs Amended</u>	<u>Explanation for Budget Variance</u>
General Fund-General Government Support	\$90,982	Amendments for various grant expenditures

<u>Revenue Items</u>	<u>Budget Variance Amended Vs Actual</u>	<u>Explanation for Budget Variance</u>
General Fund – Non-Property Taxes	\$111,013	Sales tax revenues higher than projected
General Fund – Departmental Income	(\$81,896)	Less ambulance revenues
General Fund - Miscellaneous	\$168,228	Workers' compensation refunds
Water Fund – Departmental Income	\$134,272	Conservative budget estimate

<u>Expense Items</u>	<u>Budget Variance Amended Vs Actual</u>	<u>Explanation for Budget Variance</u>
General Fund – General Governmental Support	\$77,113	Expended less than budgeted
General Fund – Public Safety	\$99,658	Fire protection costs were lower
General Fund – Transportation	\$127,401	Road maintenance costs lower than projected
General Fund – Employee Benefits	\$203,454	Conservative budget estimates
Water Fund – Employee Benefits	\$75,615	Conservative budget estimates

Capital Assets

At May 31, 2011 the Village of Brockport, Monroe County, New York had \$5,109,604, net of accumulated depreciation invested in a broad range of capital assets, including land, buildings and improvements, machinery and equipment, and infrastructure. The capital assets, net of accumulated depreciation, are below:

<u>Class</u>	<u>2011</u>	<u>2010</u>
Land	\$ 178,950	\$ 178,950
Land Improvements	163,184	181,094
Infrastructure	2,580,300	362,023
Buildings and Improvements	1,350,946	1,435,760
Machinery and Equipment	836,224	1,007,442
Work in Progress	-	2,187,380
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 5,109,604</u>	<u>\$ 5,352,649</u>

More detailed information about the Village's capital assets is presented in the notes to the financial statements.

Long-Term Debt

At May 31, 2011, the Village had \$2,377,469 in other long-term debt outstanding, as follows:

	<u>2011</u>	<u>2010</u>
Serial Bonds	\$ 2,150,000	\$ -
Compensated Absences	154,289	157,890
OPEB Costs	73,180	-
Total	<u>\$ 2,377,469</u>	<u>\$ 157,890</u>

Requests for Information

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

The Village of Brockport
49 State Street
Brockport, New York 14420

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Statement of Net Assets

May 31, 2011

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,312,599
Accounts receivable, net	828,333
Due from other governments, net	367,895
Deferred expenditures	190
Capital assets, net of accumulated depreciation:	
Land	178,950
Land improvements	163,184
Buildings	1,350,946
Equipment	836,224
Infrastructure	2,580,300
TOTAL ASSETS	<u>\$ 7,618,621</u>
 LIABILITIES	
Accounts payable and other current liabilities	\$ 57,476
Accrued liabilities	93,010
Due in one year	108,572
Noncurrent liabilities:	
Due in more than one year	2,268,897
TOTAL LIABILITIES	<u>\$ 2,527,955</u>
 NET ASSETS	
Invested in capital assets, net of related debt	\$ 2,959,604
Restricted for:	
Capital reserves	783,360
Capital projects	12,230
Special districts	385,625
Unrestricted	949,847
TOTAL NET ASSETS	<u>\$ 5,090,666</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Statement of Activities

For the Year Ended May 31, 2011

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Assets</u>
				<u>Primary Government</u>
				<u>Governmental Activities</u>
Primary Government:				
Governmental Activities:				
General government support	\$ 933,589	\$ 1,287	\$ 226,643	\$ (705,659)
Public safety	2,432,067	654,813	-	(1,777,254)
Health	333,470	373,706	-	40,236
Transportation	683,388	3,387	-	(680,001)
Economic assistance and opportunity	63,437	-	-	(63,437)
Culture and recreation	237,209	4,394	-	(232,815)
Home and community services	1,141,316	1,143,255	-	1,939
Interest on long-term debt	33,128	-	-	(33,128)
Total Governmental Activities	\$ 5,857,604	\$ 2,180,842	\$ 226,643	\$ (3,450,119)
Total Primary Government	\$ 5,857,604	\$ 2,180,842	\$ 226,643	\$ (3,450,119)
General Revenues:				
Taxes:				
Property taxes				\$ 2,397,997
Non-property taxes				1,576,013
Mortgage tax				32,990
Compensation for loss				28,102
Investment earnings				9,002
Licenses and permits				5,696
Fines and forfeitures				57,604
Miscellaneous				250,619
Total General Revenues				\$ 4,358,023
Change in Net Assets				\$ 907,904
Net Assets - Beginning (restated)				4,182,762
Net Assets - Ending				\$ 5,090,666

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Balance Sheet Governmental Funds

May 31, 2011

	Major			Nonmajor Governmental Fund	Total Governmental Funds
	General Fund	Route 19 Main Street Capital Project	Water Fund		
Assets					
Cash and cash equivalents	\$ 702,234	\$ 349	\$ 608,906	\$ 2	\$ 1,311,491
Receivables, net	25,560	-	151,678	-	177,238
Advance to Trust and Agency Fund	651,095	-	-	-	651,095
Due from other funds	112,111	9,113	-	12,230	133,454
Due from other governments, net	367,895	-	-	-	367,895
Deferred expenses	-	-	190	-	190
Total Assets	\$ 1,858,895	\$ 9,462	\$ 760,774	\$ 12,232	\$ 2,641,363
Liabilities and Fund Balance					
Liabilities:					
Accounts payable and other current liabilities	\$ 20,094	\$ -	\$ 36,274	\$ -	\$ 56,368
Accrued wages and benefits	24,206	-	2,249	-	26,455
Due to other funds	-	-	133,454	-	133,454
Due to retirement system	60,633	-	4,589	-	65,222
Total Liabilities	\$ 104,933	\$ -	\$ 176,566	\$ -	\$ 281,499
Fund Balances:					
Reserved for:					
Workers' compensation reserve	\$ 112,173	\$ -	\$ -	\$ -	\$ 112,173
Encumbrances	87,269	-	1,775	-	89,044
Capital reserve	584,775	-	198,585	-	783,360
Unreserved:					
Unappropriated	969,745	9,462	383,848	12,232	1,375,287
Total Fund Balances	\$ 1,753,962	\$ 9,462	\$ 584,208	\$ 12,232	\$ 2,359,864
Total Liabilities and Fund Balances	\$ 1,858,895	\$ 9,462	\$ 760,774	\$ 12,232	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	5,109,604
Long-term liabilities, including serial bonds payable, are not due in the current period and therefore are not reported in the funds.	
Serial Bonds	(2,150,000)
OPEB	(73,180)
Compensated Absences	(154,289)
Accrued Interest	(1,333)
Net Assets of Governmental Activities	\$ 5,090,666

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For Year Ended May 31, 2011

	Major				Total Governmental Funds
	General Fund	Route 19 Main Street Capital Project	Water Fund	Nonmajor Governmental Fund	
Revenues:					
Real property and tax items	\$ 2,397,997	\$ -	\$ -	\$ -	\$ 2,397,997
Non-property taxes	1,576,013	-	-	-	1,576,013
Departmental income	401,809	-	1,079,072	-	1,480,881
Intergovernmental charges	699,961	-	-	-	699,961
Use of money and property	5,706	1,399	1,897	-	9,002
Licenses and permits	5,696	-	-	-	5,696
Fines and forfeitures	57,604	-	-	-	57,604
Sale of property and compensation for loss	25,708	-	2,394	-	28,102
Miscellaneous	207,030	43,589	-	-	250,619
State and county aid	182,009	-	-	-	182,009
Federal aid	77,624	-	-	-	77,624
Total Revenues	\$ 5,637,157	\$ 44,988	\$ 1,083,363	\$ -	\$ 6,765,508
Expenditures:					
Current:					
General government support	\$ 707,355	\$ 8,731	\$ 21,488	\$ -	\$ 737,574
Public safety	1,714,618	-	-	-	1,714,618
Health	241,060	-	-	-	241,060
Transportation	529,228	-	-	-	529,228
Economic assistance and opportunity	63,437	-	-	-	63,437
Culture and recreation	206,607	-	-	-	206,607
Home and community services	140,345	179,415	641,397	-	961,157
Employee benefits	988,339	-	69,832	-	1,058,171
Debt Service:					
Debt service - principal	106,750	-	68,250	-	175,000
Debt service - interest and other charges	19,395	-	12,400	-	31,795
Total Expenditures	\$ 4,717,134	\$ 188,146	\$ 813,367	\$ -	\$ 5,718,647
Excess (deficiency) of revenue over expenditures	\$ 920,023	\$ (143,158)	\$ 269,996	\$ -	\$ 1,046,861
Other Financing Sources and Uses:					
Proceeds from obligations	\$ -	\$ 2,150,000	\$ -	\$ -	\$ 2,150,000
BAN's redeemed from appropriations	-	175,000	-	-	175,000
Total Other Financing Sources and Uses	\$ -	\$ 2,325,000	\$ -	\$ -	\$ 2,325,000
Net change in fund balances	\$ 920,023	\$ 2,181,842	\$ 269,996	\$ -	\$ 3,371,861
Fund Balance - Beginning (restated)	833,939	(2,172,380)	314,212	12,232	(1,011,997)
Fund Balance - Ending	\$ 1,753,962	\$ 9,462	\$ 584,208	\$ 12,232	\$ 2,359,864

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended May 31, 2011

Net Change in Fund Balances - Total Governmental Funds		\$ 3,371,861
Amounts reported for governmental activities in the statement of activities are different because:		
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.</p>		
Capital outlay	\$ 188,145	
Addition of assets	22,680	
Depreciation	<u>(453,870)</u>	(243,045)
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal and lease payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p>		
Debt issuance	\$ (2,150,000)	
BAN paydown	<u>(175,000)</u>	(2,325,000)
<p>Compensated absences represents the value of the earned and unused portion of the liability for vacation and compensatory time. They are reported in the statement of activities but do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This is the net change of compensated absences.</p>		
		3,601
<p>In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.</p>		
		(1,333)
<p>Bond anticipation note redemption is not included in the statement of activities, but is recognized as an other financing source in the governmental funds.</p>		
		175,000
<p>The net OPEB liability does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.</p>		
		<u>(73,180)</u>
Change in Net Assets of Governmental Activities		<u>\$ 907,904</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General and Major Special Revenue Fund Types
For the Year Ended May 31, 2011

	GENERAL FUND				
	Original Budget		Actual	Encumbrances	Variance
	(Incl. Carryover Encumbrances)	Budget (Amended)			
Revenues:					
Real property and tax items	\$ 2,322,337	\$ 2,382,361	\$ 2,397,997	\$ -	\$ 15,636
Non-property taxes	1,465,000	1,465,000	1,576,013	-	111,013
Departmental income	480,800	483,705	401,809	-	(81,896)
Intergovernmental charges	571,125	676,930	699,961	-	23,031
Use of money and property	4,100	4,100	5,706	-	1,606
Licenses and permits	5,500	5,500	5,696	-	196
Fines and forfeitures	45,000	45,000	57,604	-	12,604
Sale of property and compensation for loss	12,500	28,546	25,708	-	(2,838)
Miscellaneous	8,000	38,802	207,030	-	168,228
State and county aid	215,000	223,320	182,009	-	(41,311)
Federal aid	-	13,944	77,624	-	63,680
Total Revenues	\$ 5,129,362	\$ 5,367,208	\$ 5,637,157	\$ -	\$ 269,949
Expenditures:					
Current:					
General government support	\$ 694,682	\$ 785,664	\$ 707,355	\$ 1,196	\$ 77,113
Public safety	1,831,966	1,867,628	1,714,618	53,352	99,658
Health	306,060	308,110	241,060	25,412	41,638
Transportation	660,235	659,241	529,228	2,612	127,401
Economic assistance and opportunity	4,500	63,697	63,437	260	-
Culture and recreation	204,927	207,617	206,607	1,010	-
Home and community services	126,891	169,915	140,345	3,427	26,143
Employee benefits	1,174,551	1,191,793	988,339	-	203,454
Debt Service:					
Debt service - principal	48,000	106,750	106,750	-	-
Debt service - interest and other charges	77,550	19,395	19,395	-	-
Total Expenditures	\$ 5,129,362	\$ 5,379,810	\$ 4,717,134	\$ 87,269	\$ 575,407
Excess (deficiency) of revenue over expenditures	\$ -	\$ (12,602)	\$ 920,023	\$ (87,269)	\$ 845,356
Fund Balance - Beginning	833,939	833,939	833,939	-	-
Fund Balance - Ending	\$ 833,939	\$ 821,337	\$ 1,753,962	\$ (87,269)	\$ 845,356

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General and Major Special Revenue Fund Types
For the Year Ended May 31, 2011

WATER FUND

	Original Budget		Actual	Variance	
	(Incl. Carryover Encumbrances)	Budget (Amended)		Encumbrances	
Revenues:					
Departmental income	\$ 944,800	\$ 944,800	\$ 1,079,072	\$ -	\$ 134,272
Use of money and property	900	900	1,897	-	997
Sale of property and compensation for loss	-	-	2,394	-	2,394
Total Revenues	<u>\$ 945,700</u>	<u>\$ 945,700</u>	<u>\$ 1,083,363</u>	<u>\$ -</u>	<u>\$ 137,663</u>
Expenditures:					
Current:					
General government support	\$ 25,587	\$ 25,587	\$ 21,488	\$ 845	\$ 3,254
Home and community services	690,966	690,966	641,397	930	48,639
Employee benefits	145,447	145,447	69,832	-	75,615
Debt Service:					
Debt service - principal	-	68,250	68,250	-	-
Debt service - interest and other charges	83,700	15,450	12,400	-	3,050
Total Expenditures	<u>\$ 945,700</u>	<u>\$ 945,700</u>	<u>\$ 813,367</u>	<u>\$ 1,775</u>	<u>\$ 130,558</u>
Excess (deficiency) of revenue over expenditures	\$ -	\$ -	\$ 269,996	\$ (1,775)	\$ 268,221
Fund Balance - Beginning	<u>314,212</u>	<u>314,212</u>	<u>314,212</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 314,212</u>	<u>\$ 314,212</u>	<u>\$ 584,208</u>	<u>\$ (1,775)</u>	<u>\$ 268,221</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Statement of Fiduciary Net Assets

Fiduciary Funds

May 31, 2011

	<u>Expendable Trust</u>	<u>Agency Fund</u>
ASSETS		
Cash and cash equivalents	\$ 130,932	\$ 704,853
TOTAL ASSETS	<u>\$ 130,932</u>	<u>\$ 704,853</u>
 LIABILITIES		
Advance from General Fund	\$ -	\$ 651,095
Other liabilities	-	53,758
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 704,853</u>
 NET ASSETS		
Unreserved	\$ 130,932	
TOTAL NET ASSETS	<u>\$ 130,932</u>	

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended May 31, 2011

	<u>Expendable Trust</u>
Additions	
Contributions	\$ 7,678
Investment earnings	<u>651</u>
Total Additions	<u>\$ 8,329</u>
Change in net assets	\$ 8,329
Net Assets - Beginning	<u>122,603</u>
Net Assets - Ending	<u><u>\$ 130,932</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Notes To Basic Financial Statements

May 31, 2011

I. Summary of Significant Accounting Policies:

The financial statements of the Village of Brockport, Monroe County, New York have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Financial Reporting Entity

The Village of Brockport, Monroe County, New York is governed by Village Law and other general laws of the State of New York. The Board of Trustees is the legislative body responsible for the overall operations, the Mayor serves as chief executive officer, and the Village Treasurer serves as chief fiscal officer.

The following basic services are provided: Police & law Enforcement, Fire Protection, Ambulance, Street Maintenance, Sewer and Water Facilities and Community Development.

All governmental activities and functions performed for the Village of Brockport, Monroe County, New York are its direct responsibility. No other governmental organizations have been included or excluded from the reporting entity.

The financial reporting entity consists of the following, as set forth in GASB Statement 14 as amended by GASB Statement 39:

1. The primary government which is the Village of Brockport, Monroe County, New York;
2. Organizations for which the primary government is financially accountable, and;
3. Other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The decision to include a potential component unit in the Village's reporting entity is based on several criteria, including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, there are no component units within the Village of Brockport, Monroe County, New York.

1. Excluded From the Reporting Entity

Although the following organizations, functions or activities are related to the Village they are not included in the Village reporting entity because of the reasons noted:

- a. *The Seymour Library* – The Village participates with the Towns of Clarkson and Sweden in the joint operations of the Library. The net cost of operating this joint activity is distributed among the participating municipalities on the basis of population, with the Village of Brockport contributing 41% of the government contributions.

B. Basic Financial Statements

1. Government-Wide Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). All of the Village's services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are presented on a consolidated basis and are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Village's net assets are reported in three parts – invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Village first uses restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions, i.e., public safety and transportation, etc. The functions are also supported by general government revenues (property, sales taxes, mortgage tax, state revenue sharing, and investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operation grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The Village's fiduciary funds are presented in the fiduciary fund financial statements by type (restricted purposes, and agency). Since by definition these assets are being held for the benefit of a third party and can not be used to address activities or obligations of the Government, these funds are not incorporated into the government-wide financial statements.

The Village does not allocate indirect costs. An administrative service fee is charged by the General Fund to the Village's special district funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of services provided (finance, personnel, purchasing, legal, technology, management, etc.).

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net assets resulting from the current year's activities.

2. Fund Financial Statements

The emphasis in fund financial statements is on the major fund categories. Non-major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental) for the determination of major funds.

- a. **Governmental Funds** - Governmental funds are those major and non-major funds through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position. The following are the Village's governmental fund types.

(I.) (Continued)

1. Major Governmental Funds

General Fund - the principal operating fund and includes all operations not required to be recorded in other funds.

Water Fund - to account for taxes, user fees or other revenues which are raised or received to provide water transmission.

Route 19 Main Street Capital Project - used to account for financial resources to be used for the acquisition, construction or renovation of capital facilities; or the acquisition of equipment.

2. Non-Major Governmental Funds

The other funds which do not meet the major fund criteria are aggregated and reported as non-major other governmental funds. The following are reported as non-major other governmental funds.

Other Capital Projects - used to account for financial resources to be used for the acquisition, construction or renovation of capital facilities, or the acquisition of equipment.

Sewer Fund - a special revenue fund used to account for user fees or other revenues which are raised to provide sewer services to Village residents.

b. Fiduciary Funds

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore, are not available to support Village programs. The reporting focus is on net assets and changes in net assets and are reported using accounting principles similar to proprietary funds.

Because by definition these assets are being held for the benefit of a third party (other local governments, private parties) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Agency Fund - is custodial in nature and does not present results of operations or have measurement focus. The Agency Fund is accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the government holds for others in an agency capacity.

Private Purpose Trust Funds - are used to report certain trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

C. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

(I.) (Continued)

1. **Accrual**

The government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other non-exchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

2. **Modified Accrual**

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measureable and available. "Available" means collectible within the current period or within 60 days after year end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

3. **Future Changes in Accounting Standards**

The GASB has issued Statement No. 54, *Accounting and Fund Balance Reporting and Governmental Fund Type Definitions*, which will be applicable to the Village effective May 31, 2012.

The GASB has issued Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, which will be effective for the year ending May 31, 2013.

The GASB has issued Statement No. 59, *Financial Instruments Omnibus*, which will be effective for the year ending May 31, 2012.

The GASB has issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, which will be effective for the year ending May 31, 2013.

The GASB has issued Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*, which will be effective for the year ending May 31, 2014.

The GASB has issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which will be effective for the year ending May 31, 2013.

The Village is currently studying these statements and plans on adoption as required.

(I.) (Continued)

D. Financial Statement Amounts

1. Cash and Cash Equivalents

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Village to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and obligations of New York State or its political subdivisions.

2. Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales tax and water fees.

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that such allowance would not be material.

3. Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

a. Government-Wide Statements

In the government-wide financial statements, capital assets are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$2,500 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

<u>Class</u>	<u>Life in Years</u>
Buildings	20-40 Years
Machinery and Equipment	3-20 Years
Improvements	10-40 Years
Infrastructure	25-50 Years

b. Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

(I.) (Continued)

4. **Due To/From Other Funds**

The amounts reported on the Governmental Funds Balance Sheet for due to and due from other funds represents amounts due between different fund types (general, water and non-major funds). Eliminations have been made for amounts due to and due from within the same fund type. A detailed description of the individual fund balances at year end is provided subsequently in these notes.

5. **Long-Term Debt**

The accounting treatment of long-term debt depends on whether the related assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term debt consists of bonds payable, installment purchase debt and compensated absences.

6. **Compensatory Absences**

Village employees are entitled to accrue 260 days of sick leave and 30 days of vacation. An individual who leaves the employment of the Village, either through termination or retirement is entitled to payment for accumulated vacation and unused compensatory time. No cash payments are made for non-police employees' unused sick leave, however, an employee who retires may receive up to 165 days as additional service credit. Police personnel are allowed to cash in any unused sick time at a rate of one for one for the first sixty days and two for one in excess. Full time police officers may accumulate at any one time 160 hours of compensatory time. Each full time employee receives 5 personal days each June 1st. Personal leave days are not cumulative, however, any unused personal leave days at the end of the fiscal year are added to an employee's vacation time.

7. **Revenues, Expenditures/Expenses**

a. **Revenues**

Village real property taxes are levied annually no later than May 31st and become a lien on June 1. Taxes are collected during the period June 1 to August 1. For the periods August 1 to October 31 taxes are collected with penalties and interest.

The County of Monroe currently imposes a *sales and use tax*. Based upon a complex formula, a portion of the total revenue collected is allocated annually to the Village in four quarterly installments.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and, 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

b. **Expenditures/Expenses**

In the government-wide financial statements, expenses are classified by function for governmental activities.

(I.) (Continued)

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – By Character:

Current (further classified by function)
Debt Service

In the fund financial statements, governmental funds report expenditures of financial resources. Government-wide financial statements report expenses relating to use of economic resources.

8. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Assets and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

a. Fund Financial Statements

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. **Interfund loan** – amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. **Interfund services** – sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. **Interfund reimbursements** – repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds
4. **Interfund transfers** – flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

b. Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. **Internal balances** – amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental columns of the Statement of Net Assets, except for the net residual amounts due between governmental funds.
2. **Internal activities** – amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities.

(I.) (Continued)

9. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

10. Equity Classifications

a. Government-Wide Statements

Equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets - consists of net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enable legislation.
3. Unrestricted net assets - all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".

b. Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

1. Appropriated - represents monies set aside to offset increases in the tax levy.
2. Unappropriated - represents amounts maintained by the Village for emergencies, cash flow purposes, and operational purposes.

II. Stewardship, Compliance and Accountability:

By its nature as a local government unit, the Village is subject to various federal, state and local laws and contractual regulations. An analysis of the Village's compliance with significant laws and regulations and demonstration of its stewardship over Village resources follows.

A. Budgetary Data

1. Budget Policies - The budget policies are as follows:

- a. No later than March 20, the budget officer submits a tentative budget to the Village Board for the fiscal year commencing the following June 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.

(II.) (Continued)

- b. After public hearings are conducted to obtain taxpayer comments, no later than May 1, the governing board adopts the budget.
- c. All modifications of the budget must be approved by the Village Board.

2. **Budget Basis of Accounting**

Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year.

III. **Detail Notes on All Funds and Account Groups:**

A. **Cash and Cash Equivalents**

Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. While the Village does not have a specific policy for custodial credit risk, New York State statutes govern the Village's investment policies, as discussed previously in these notes.

The Village's aggregate bank balances (disclosed in the financial statements), included balances not covered by depository insurance at year end, collateralized as follows:

Uncollateralized	\$ -
Collateralized with securities held by the pledging financial institution	<u>1,975,059</u>
Total	<u>\$ 1,975,059</u>

Restricted cash represents cash and cash equivalents where use is limited by legal requirements. These assets represent amounts required by statute to be reserved for various purposes. Restricted cash as of year end included \$349 within the governmental funds and \$130,932 in the fiduciary funds.

B. **Receivables**

Receivables at May 31, 2011 consisted of the following, which are stated at net realizable value. Village management has deemed the amounts to be fully collectible:

<u>Description</u>	<u>Amount</u>
General Fund - Sales Tax	\$ 349,321
General Fund - Tax Certificates	9,341
General Fund - Miscellaneous	16,219
General Fund - Due from Trust and Agency	651,095
General Fund - Due from Semour Library	18,574
Water Fund - Water Rents	151,678
Total Receivables	<u>\$ 1,196,228</u>

(III.) (Continued)

C. Interfund Receivables, Payables, Revenues and Expenditures

Interfund receivables and payables at May 31, 2011 were as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 112,111	\$ -
Water Fund	-	133,454
Capital Fund	21,343	-
Total government activities	<u>\$ 133,454</u>	<u>\$ 133,454</u>

D. Changes In Capital Assets

A summary of changes in capital assets follows:

<u>Type</u>	<u>Balance 06/01/10</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 5/31/11</u>
<u>Capital assets not being depreciated:</u>				
Land	\$ 178,950	\$ -	\$ -	\$ 178,950
Work in progress	2,187,380	188,145	(2,375,525)	-
<i>Total capital assets not being depreciated</i>	<u>\$ 2,366,330</u>	<u>\$ 188,145</u>	<u>\$ (2,375,525)</u>	<u>\$ 178,950</u>
<u>Other capital assets:</u>				
Buildings and improvements	\$ 2,530,942	\$ -	\$ -	\$ 2,530,942
Land improvements	288,449	-	-	288,449
Machinery and equipment	5,515,591	22,680	-	5,538,271
Infrastructure	848,590	2,375,525	-	3,224,115
<i>Total other capital assets at historical cost</i>	<u>\$ 9,183,572</u>	<u>\$ 2,398,205</u>	<u>\$ -</u>	<u>\$ 11,581,777</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	\$ 1,095,182	\$ 84,814	\$ -	\$ 1,179,996
Land improvements	107,355	17,910	-	125,265
Machinery and equipment	4,508,149	193,898	-	4,702,047
Infrastructure	486,567	157,248	-	643,815
<i>Total accumulated depreciation</i>	<u>\$ 6,197,253</u>	<u>\$ 453,870</u>	<u>\$ -</u>	<u>\$ 6,651,123</u>
<i>Other capital assets, net Governmental activities capital assets, net</i>	<u>\$ 2,986,319</u>	<u>\$ 1,944,335</u>	<u>\$ -</u>	<u>\$ 4,930,654</u>
	<u>\$ 5,352,649</u>	<u>\$ 2,132,480</u>	<u>\$ (2,375,525)</u>	<u>\$ 5,109,604</u>

(III.) (Continued)

Depreciation expense for the period was charged to functions/programs as follows:

<u>Governmental Activities</u>	<u>Amount</u>
General Government	\$ 3,524
Transportation	14,793
Health	46,497
Culture and Recreation	19,867
Public Safety	127,962
Home and Community Services	241,227
Total	<u><u>\$ 453,870</u></u>

E. Short-Term Debt

1. Bond Anticipation Notes

Liabilities for bond anticipation notes (BAN's) are generally accounted for in the capital project funds. The notes or renewal thereof may not extend more than two years beyond the original date of issue unless a portion is redeemed within two years and within each 12 month period thereafter.

State law requires that BANs issued for capital purposes be retired or converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made.

2. Interest Expense

The short-term interest expense as of May 31, 2011 is \$31,795.

3. Transactions in short-term debt for the year are summarized below:

	<u>Balance</u> <u>6/1/2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>5/31/2011</u>
BAN maturing 5/27/11 at 1.23%	<u>\$ 2,585,000</u>	<u>\$ -</u>	<u>\$ 2,585,000</u>	<u>\$ -</u>

F. Long-Term Debt

1. Serial/Statutory Installment Bonds - The Village, borrows money in order to acquire land or high cost equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities are full faith and credit debt of the Village. The provision to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

(III.) (Continued)

2. Interest on long-term debt for the year was composed of:

Interest paid	\$ -
Plus: interest accrued in the current year	1,333
Total interest expense	\$ 1,333

3. **Summary of Long-Term Debt** - The following is a summary of long-term liabilities outstanding at May 31, 2011:

	Balance 6/1/2010	Additions	Deletions	Balance 5/31/2011	Classified As	
					Current	Non-Current
Serial Bonds	\$ -	\$ 2,150,000	-	\$ 2,150,000	\$ 70,000	\$ 2,080,000
Compensated Absences	157,890	-	3,601	154,289	38,572	115,717
OPEB Costs	-	73,180	-	73,180	-	73,180
Total Long-Term Debt	\$ 157,890	\$ 2,223,180	\$ 3,601	\$ 2,377,469	\$ 108,572	\$ 2,268,897

Additions and deletions to compensated absences are shown net since it is impractical to determine these amounts separately.

4. **Debt Maturity Schedule** - The following is a statement of bonds with corresponding maturity schedules:

Serial Bonds	Purpose	Issue Date	Interest	Amount Outstanding 5/31/2011	Year of Final Maturity
Sewer System		2011	4.125%-4.250%	\$ 1,311,500	2031
Water System		2011	4.125%-4.250%	838,500	2031
Total Serial Bonds				\$ 2,150,000	

(III.) (Continued)

4. The following table summarizes the Village's future debt service requirements as of May 31, 2011.

<u>Year</u>	<u>Bonds</u>	<u>Interest</u>
2012	\$ 70,000	\$ 88,265
2013	70,000	86,369
2014	75,000	83,481
2015	75,000	80,387
2016	80,000	77,294
2017-21	475,000	332,844
2022-26	585,000	227,181
2027-31	720,000	94,488
Total	\$ 2,150,000	\$ 1,070,309

G. Fund Equity

1. Net Assets - Restricted

The following table shows the net assets restricted for other purposes as shown on the Statement of Net Assets:

Water Fund	\$ 385,623
Sewer Fund	<u>2</u>
Total Restricted Net Assets for Special Districts	\$ 385,625

2. Fund Equity – Reserved

Reserve funds have been established for the following purposes:

- a. Capital Reserve - The Village maintains multiple Capital Reserve Funds, recorded in the General Fund and Water Fund, which had a balance of \$584,775, and \$198,585, respectively at May 31, 2011.

<u>Type</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Equity Transfer</u>	<u>Ending Balance</u>
Fire Equipment-22	\$ 279,654	\$ 1,252	\$ -	\$ 160,000	\$ 440,906
Equipment Replacement-24	1,796	8	-	-	1,804
Ambulance-26	16,156	72	-	-	16,228
Communication Equipment-30	15,677	70	-	10,000	25,747
Fire Chief Vehicle Replacement-39	41,956	188	-	10,000	52,144
Parks and Playgrounds-41	26,887	120	-	-	27,007
Buildings-43	18,651	84	-	-	18,735
Computer Replacement-50	2,194	10	-	-	2,204
Capital - Water Fund	168,585	-	-	30,000	198,585
Total	\$ 571,556	\$ 1,804	\$ -	\$ 210,000	\$ 783,360

IV. Other Notes:

A. Employee Pension and Other Benefit Plans

1. Pension Plans

Plan Description

The Village of Brockport, Monroe County, New York participates in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS). These are cost sharing multiple employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York serves as sole trustee and administrative head of the System. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the System and for the custody and control of its funds. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement System, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

Funding Policy

The System is noncontributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976 and before January 1, 2010 with less than ten years membership, who contribute 3% of their salary. Those joining on or after January 1, 2010 are required to contribute 3.5% of their annual salary for their entire career. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

The Village of Brockport, Monroe County, New York is required to contribute at an actuarially determined rate. The required contributions for the current year and the two preceding years were:

	<u>ERS</u>	<u>PFRS</u>
2011	\$ 135,060	\$ 186,678
2010	\$ 142,775	\$ 189,681
2009	\$ 114,303	\$ 166,778

The Village contributions made to the System were equal to 100 percent of the contributions required for each year.

2. Other Postemployment Benefits – District-Wide

Plan Description

In addition to providing pension benefits described in Note IV, the Village provides post-employment medical and prescription drug benefits (OPEB) for retirees, spouses, and their covered dependents through the Village's Postemployment Health Care Benefits Program (Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its union contracts. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan.

(IV.) (Continued)

Funding Policy

The Village currently pays for health care benefits on a pay-as-you-go basis. Once New York State Law allows for the establishment of a trust to fund and invest assets necessary to pay for the accumulated liability, the Village will study the establishment of such a trust. These financial statements assume that pay-as-you-go funding will continue.

Annual OPEB Cost and Net OPEB Obligation

The Village's annual other postemployment (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), and amount actuarially determined in accordance with the parameters of GASB Statement #45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Village's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the Village's net OPEB obligation by governmental activities:

Annual required contribution	\$ 322,665
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	<u>\$ 322,665</u>
Contributions made	<u>249,485</u>
Increase in net OPEB obligation	<u>\$ 73,180</u>
Net OPEB obligation - beginning of year	<u>-</u>
Net OPEB obligation - end of year	<u><u>\$ 73,180</u></u>

The Village's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year end 2011 was as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
5/31/2011	\$ 322,665	77.32%	\$ 73,180

Funded Status and Funding Progress.

As of May 31, 2011, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$6,773,867, and the actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability of \$6,773,867. The covered payroll (annual payroll of active employees covered by the plan) was \$2,202,012, and the ratio of the UAAL to the covered payroll was 307.62%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of the occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress is presented as required supplemental information following the notes to the financial statements.

(IV.) (Continued)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and includes the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Actuarial Valuation Date May 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age Normal Method	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Active Members Covered Payroll	(6) UAAL As a Percentage of Covered Payroll (4) / (5)
2011	\$ -	\$ 6,773,867	0.00%	\$ 6,773,867	\$ 2,202,012	307.62%

In the May 31, 2011 actuarial valuation, the entry age normal method was used. The discount rate used was 4.5%. Because the plan is unfunded, reference to the general assets was considered in the selections of the 4.5% rate. The valuation assumes a 9.0% medical cost trend for 2011, reduced by decrements to a rate of 5% after seven years. The remaining amortization period at May 31, 2011 was twenty-nine years.

3. Deferred Compensation Plan

The Village maintains a deferred compensation plan in accordance with Section 457 of the Internal Revenue Code for which Village employees have the option to participate.

4. Compensated Absences

As of May 31, 2011 the liability for accrued vacation/compensatory time was \$154,289. On the Statement of Net Assets, this total liability is reflected as due in one year \$38,572 and due in more than one year \$115,717.

5. Health Reimbursement Account

Effective September 1, 2010, the Village implemented a Health Reimbursement Account Plan (HRA). The Village contributes to the Plan for eligible employees based upon employment criteria as outlined in the Plan document. The eligible expenses allowed for reimbursement under the Plan are medical expenses as defined by IRS Code Section 213(d) and eligible over the counter medical expenses.

The Plan year is accounted for starting September 1 through August 31. Any participant's funds remaining in the account at the end of a Plan year will be forfeited back to the Village. The Plan is accounted for in the Village's General Fund.

(IV.) (Continued)

B. Risk Management

General Information

The Village is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

C. Commitments and Contingencies

1. Litigation

Two human rights cases have been filed against the Village for discrimination and wrongful termination. These cases have been referred to the insurance carrier and the Village's contribution toward settlement is not expected to exceed \$10,000.

D. Federal and State Funded Programs

The Village participates in a number of Federal and New York State grant and assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Village expects such amounts, if any, to be immaterial.

E. Rental Commitments and Leased Assets

The Village leases a copier under an operating lease. Total expenditures on this lease for the fiscal year ended May 31, 2011 totaled \$3,169. The maximum future non-cancelable operating lease payments are as follows:

<u>Year Ended</u> <u>May 31,</u>	<u>Lease Description</u>	<u>Amount</u>
2012	Copier	\$ 792

F. Subsequent Events

1. The Village historically has provided ambulance services to the Town of Clarkson and the Town of Sweden. Effective January 1, 2012, the Towns elected to no longer utilize Village ambulance services. A memorandum of agreement was executed effective February 1, 2012 with Brockport Volunteer Ambulance Corp., Inc. BVAC to provide ambulance service to residents in the Village of Brockport. Certain assets acquired by the Village to provide ambulance services were transferred to BVAC during 2011-12.

2a. The Village historically has provided fire protection services to the Town of Clarkson and the Town of Sweden. On November 29, 2011 the Towns and the Village passed a referendum to form a Joint Fire District. It is anticipated that certain Village assets will be transferred to the District once it is formally established.

(IV.) (Continued)

2b. Subsequent to year end, the Village entered into an agreement with the Towns of Clarkson and Sweden to transfer \$35,000 annually for five years into the Fire Department Truck Replacement Capital Reserve Fund to be held for the exclusive use of the Fire Department towards the purchase of capital improvements, including but not limited to the purchase of fire trucks and other related equipment.

3. Subsequent to year ent the Village began to collect sewer fees.

V. Restatement of Net Assets and Fund Balance:

The Village made the following restatements as of May 31, 2010:

	<u>Net Assets</u>	<u>General Fund Fund Balance</u>
Net assets/fund balance previously reported at May 31, 2010	\$ 4,203,143	\$ 854,320
Prior period adjustment for interfund receivables and payables not reported in prior year	<u>(20,381)</u>	<u>(20,381)</u>
Restated net assets/fund balance at May 31, 2010	<u>\$ 4,182,762</u>	<u>\$ 833,939</u>

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Combining Balance Sheet

Nonmajor Governmental Funds

May 31, 2011

	Other Capital Projects	Sewer Fund	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	\$ -	\$ 2	\$ 2
Due from other funds	12,230	-	12,230
Total Assets	<u>\$ 12,230</u>	<u>\$ 2</u>	<u>\$ 12,232</u>
 Fund Balances:			
Unreserved:			
Unappropriated	\$ 12,230	\$ 2	\$ 12,232
Total Fund Balances	<u>\$ 12,230</u>	<u>\$ 2</u>	<u>\$ 12,232</u>
Total Liabilities and Fund Balances	<u>\$ 12,230</u>	<u>\$ 2</u>	<u>\$ 12,232</u>

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For Year Ended May 31, 2011

	Other Capital Projects	Sewer Fund	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
Fund Balance - Beginning	\$ 12,230	\$ 2	\$ 12,232
Fund Balance - Ending	<u>\$ 12,230</u>	<u>\$ 2</u>	<u>\$ 12,232</u>

To: Mayor Castaneda

From: Daniel P. Hendricks 

Date: May 18, 2012

Re: Audit Report

The following are actions that we will take in response to the recommendations from our auditors:

1. Treasurer Responsibilities:

Currently payroll entries are made by the Treasurer (Dan Hendricks) and Deputy Clerk, (Deborah Herzog) with the filling of the Deputy Clerk/Treasurer position, duties will be segregated further to improve internal controls. Specifically, the Deputy Clerk/Treasurer could enter payroll changes that would then be reviewed and approved by the Treasurer and/or the Deputy Clerk.

Checks can be signed by the Treasurer (Dan Hendricks) and the Mayor (Connie Castaneda).

2. Bank Account Reconciliations:

Bank account reconciliations will be presented to the Village Board on a quarterly basis. You will notice that the April 2012 bank reconciliations are included in the information for our next Village Board meeting.

3. Financial Report Preparation:

The Treasurer will prepare the Annual Update Document for reporting to the Office of the State Comptroller in accordance with all reporting requirements. A copy of all documents will be filed with the Village Board.

4. Year End Adjustments:

I do not anticipate any issues with meeting this requirement.

Prior Year Deficiencies Pending Corrective Actions:

1. Payroll:

- A. Procedures will be developed regarding interviewing employees that leave employment. This will include a checklist of items to be returned to the Village. Specifically keys or any Village property used in conjunction with individual's job functions.
- B. Employees will receive information with their 2012; W-2's regarding any taxable income related to vehicle use.
- C. I-9's are on file for all employees.

2. Computer Weaknesses:

- A. And B, will be reviewed with our computer vendor, Synnova Solutions, recommendations to address these issues will be forthcoming the near future.

- C. All checks are being recorded on the system.
 - D. This will be discussed with Harris Computer Systems the provider of our financial system. A recommendation to address this issue, if possible, will be provided.
3. Journal Entries:
- Our current financial system requires numerous journal entries to maintain our account balances, to date for fiscal 2011-12 we have made 793 journal entries. With the filling of the Deputy Clerk/Treasurer position, we will incorporate this recommendation with the duties of that position.
4. Disbursements:
- A, B, and C, we will continue to improve our processes.
5. General Accountability:
- A. We will work with, Harris Computer Systems the provider of our financial system to address.
 - B. With the hiring of the Clerk/Treasurer's position we will continue to address this issue.
6. Village Policies:
- The investment policy will be reviewed with the Village Board in the near future.

Current Year Deficiencies in Internal Controls:

- 1. Payroll Reconciliation is taking place, no problems are anticipated.
- 1. Auditing Standards. We will continue to work to improve this area.

Please let me know if you have any questions.

To: Mayor Castaneda

From: Daniel P. Hendricks

Date: May 15, 2012

Re: Reports

Enclosed are the following reports:

General Fund - Statement of Actual & Estimated Revenues through April 30, 2012

General Fund - Statement of Expenditures, Encumbrances & Appropriations through April 30, 2012

Water Fund - Statement of Actual & Estimated Revenues through April 30, 2012

Water Fund - Statement of Expenditures, Encumbrances & Appropriations through April 30, 2012

Balance Sheets all funds through April 30, 2012.

April 30, 2012 Bank Reconciliations all funds

Please let me know if you have any questions.

General Fund - Statement of Actual & Estimated Revenues through April 30, 2012

Statement of Actual & Estimated Revenue

Village of Brockport
 For Period Ending 04/30/2012
 Selecting on FUND from A to A

ACCOUNT	DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
A1001.0000	Real Property Taxes	2,418,727.00	2,418,727.00			100.00
A1081.0000	In-Lieu-Of Taxes	130,000.00	117,779.82	159,196.56	29,196.56	122.46
A1090.0000	Int & Penalties on Taxes	8,000.00	5,712.84	12,955.92	4,955.92	161.95
A1120.0000	County Sales Tax	1,328,000.00	874,150.95	874,150.95	453,849.05	65.82
A1130.0000	Utility Cross Receipts Tax	50,000.00	11,793.81	81,411.60	31,411.60	162.82
A1170.0000	Franchise Tax	77,000.00	82,037.54	82,037.54	5,037.54	106.54
A1230.0000	Clerk/Treasurer Fees	1,000.00	200.00	1,841.50	841.50	184.15
A1520.0000	Police Fees	1,000.00	95.00	957.02	42.98	95.70
A1560.0000	Safety Inspections	15,000.00	1,970.00	18,433.00	3,433.00	122.89
A1640.0000	Ambulance Charges	1,322.44	87,726.74	87,726.74	87,726.74	
A1710.0000	Public Works Services	1,000.00	6,524.29	6,524.29	5,524.29	652.43
A1789.0000	Docking Fees	4,200.00	4,797.00	4,797.00	597.00	114.21
A2089.0000	Farmers Market Fees	2,500.00	1,430.00	1,430.00	1,070.00	57.20
A2110.0000	Zoning Fees	300.00	825.00	825.00	525.00	275.00
A2115.0000	Planning Fees	1,000.00	465.00	465.00	535.00	46.50
A2122.0000	Sewer Charges	155,643.00	10,137.37	99,936.12	55,706.88	64.21
A2262.0000	Fire Protection	566,072.00	526,346.21	526,346.21	39,725.79	92.98
A2389.3000	Monroe County - DWI		12,361.17	12,361.17	12,361.17	
A2389.8000	Monroe Ciny-CD Block Grants		50,000.00	50,000.00	50,000.00	
A2389.9000	Reimbursement-Annual Library Service	5,000.00			5,000.00	
A2389.9001	SCS Contribution- Crossing Guards		5,000.00	5,000.00	5,000.00	
A2401.0000	Interest & Earnings	4,100.00	939.00	939.00	3,161.00	22.90
A2401.1000	Int Earned-Spec Reserves		185.21	628.36	628.36	
A2401.3000	Interest & Earnings- Asset Forfeiture		0.02	0.85	0.85	
A2450.0000	Commissions		9.25	9.25	9.25	
A2545.0000	Bus / Occupation License	100.00	1,700.00	12,100.00	12,000.00	12100.00
A2590.0000	Permits	3,000.00	400.00	5,700.00	2,700.00	190.00
A2610.0000	Fines & Forfeitures	45,000.00	61,376.83	61,376.83	16,376.83	136.39
A2650.0000	Scrap Sales	1,000.00	1,061.39	1,061.39	61.39	106.14
A2655.0000	Minor Sales		3.00	3.00	3.00	
A2665.0000	Sale of Equipment	3,500.00	64,044.69	64,044.69	60,544.69	1829.85

Statement of Actual & Estimated Revenue

Village of Brockport

For Period Ending 04/30/2012
 Selecting on FUND from A to A

ACCOUNT	DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
A2680.0000	Insurance Recoveries	6,000.00		29,167.65	23,167.65-	486.13
A2690.0000	Other Comp-Landfill Reimbursement			10,836.97	10,836.97-	
A2701.0000	Refund of P/Y Exp	7,500.00		44,317.63	36,817.63-	590.90
A2705.0000	Gifts & Donations			4,710.00	4,710.00-	
A2770.0000	Other Unclassified	1,000.00	28,653.63	53,906.62	52,906.62-	5390.66
A3001.0000	State Aid - AIM	110,000.00		110,171.00	171.00-	100.16
A3005.0000	State Aid-Mortgage Tax	35,000.00		27,080.21	7,919.79	77.37
A3089.4000	State Aid-Other			362.50	362.50-	
A3089.7001	State Aid, CHIPS	67,000.00		124,842.02	57,842.02-	186.33
A3089.9000	State Aid-STEP			3,103.21	3,103.21-	
A4089.0000	Medicaid Part B			6,372.17	6,372.17-	
A4089.0001	National Park Service Grant			1,100.00	1,100.00-	
Report Totals		5,047,642.00	261,987.68	5,006,955.97	40,686.03	99.19

General Fund - Statement of Expenditures, Encumbrances & Appropriations through April 30, 2012

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012
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	13,772.00	1,148.00	12,628.92			1,143.08	91.70
A1010.4000							
Trustees-Contractual Expenses			38.00			38.00-	
A1010.4030							
Trustees-Conference Exp			150.00			150.00-	
A1210.1000							
Mayor-Personal Services	9,862.00	822.25	9,044.75			817.25	91.71
A1210.4000							
Mayor-Contractual Expenses	100.00					100.00	
A1210.4010							
Mayor-Telephone	1,220.00	80.10	782.56			437.44	64.14
A1210.4050							
Mayor-Conference Exp			75.00			75.00-	
A1320.4000							
Auditor-Contractual Expenses	12,100.00		6,000.00		6,100.00		100.00
A1325.1000							
Clrk/Treas-Personal Services	101,711.00	19,652.80	109,021.20			7,310.20-	107.19
A1325.4000							
Clrk/Treas-Total Contractual Expense†		25.00	1,806.55		1,393.45	3,200.00-	
A1325.4010							
Clrk/Treas-Telephone	7,200.00	537.45	4,123.75		232.00	2,844.25	60.50
A1325.4020							
Clrk/Treas-Office Supplies	4,000.00	252.61	3,768.27		1,267.09	1,035.36-	125.88
A1325.4030							
Clrk/Treas-Computer Supplies	9,000.00	52.97	952.97		10,627.23	2,580.20-	128.67
A1325.4050							
Clrk/Treas-Membership Fees	600.00		315.00			285.00	52.50
A1325.4060							
Clrk/Treas-Postage	3,600.00		1,329.58		100.00	2,170.42	39.71
A1325.4070							
Clrk/Treas-Copier Expenses	3,700.00	299.00	3,682.92			17.08	99.54
A1325.4080							
Clrk/Treas-Payroll Expense	4,700.00	366.05	3,467.87		1,705.74	473.61-	110.08
A1325.4090							
Clrk/Treas-Miscellaneous	2,400.00		1,257.00			1,143.00	52.38
A1325.4100							
Clrk/Treas - Publications	2,000.00	133.95	1,355.89		685.91	41.80-	102.09
A1325.4110							
Clrk/Treas-Training	1,000.00	20.63	152.97		172.03	675.00	32.50
A1325.4120							
Clrk/Treas-Tax Bill Processing	1,100.00		1,397.48			297.48-	127.04
A1420.4000							

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
Law-Total Contractual Expenses	60,000.00	7,660.00	52,923.03			7,076.97	88.21
A1420.4040 Law-Other Attorney Fees			1,224.49-			1,224.49	
A1440.4000 Engineer-Total Contractual Expense	5,000.00		1,944.00			3,056.00	38.88
A1450.4010 Elections-Inspector Salaries			560.00			560.00-	
A1450.4020 Elections-Legal Notice Publication			24.57		25.43	50.00-	
A1450.4030 Elections-Supplies			1,521.00			1,521.00-	
A1490.1000 Pub Wrks Admin-Total Personal Ser	111,097.00	7,829.60	95,745.92			15,351.08	86.18
A1490.4020 Pub Wrks Admin-Conference Exp	300.00		160.04			139.96	53.35
A1490.4030 Office Supplies/Postage	700.00	57.75	531.24		1,651.53	1,482.77-	311.82
A1490.4040 Permits, Licenses, Fees	300.00		160.00			140.00	53.33
A1490.4090 Pub Wrks Admin-Miscellaneous	500.00					500.00	
A1620.4000 Bldgs-Total Contractual Expenses	65.00					65.00	
A1620.4011 Buildings- Phone 11 Water St			249.39			249.39-	
A1620.4020 Natural Gas-DPW	6,000.00	96.84	4,465.90			1,534.10	74.43
A1620.4021 Bldgs-Gas 1 Clinton Street	1,300.00	48.49	1,079.11			220.89	83.01
A1620.4022 Bldgs-Gas 49 State Street	1,800.00	77.13	1,522.31			277.69	84.57
A1620.4030 Electric-DPW	5,800.00	531.94	5,407.03			392.97	93.22
A1620.4031 Bldgs-Electric-1 Clinton Street	10,000.00	643.94	8,776.41			1,223.59	87.76
A1620.4032 Bldgs-Electric-49 State Street	3,500.00	423.13	4,059.36			559.36-	115.98
A1620.4050 Bldgs-Janitorial Supplies	750.00		577.87		173.00	0.87-	100.12
A1620.4051 Bldgs-Janitor Supplies- Clinton St	1,200.00		96.66		468.72	634.62	47.12
A1620.4052 Bldgs-Janitor Supplies-State Street	500.00	336.10	499.54		336.86	336.40-	167.28

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
A1620.4060							
Bldgs-Repair Items	19,560.00	116.64	16,018.05		4,112.07	570.12-	102.91
A1620.4070							
Telephone - DPW	1,200.00	537.00	1,588.97			388.97-	132.41
A1620.4090							
Bldgs-Miscellaneous	3,000.00		1,042.05		360.00	1,597.95	46.74
A1640.4000							
Central Garage- Contractual Expens	300.00					300.00	
A1640.4010							
Fasteners			626.93		2,445.99	3,072.92-	
A1640.4020							
Auto -Electrical	5,000.00	189.50	953.46		2,827.80	1,218.74	75.63
A1640.4040							
Tools	1,300.00		861.93		772.55	334.48-	125.73
A1640.4050							
Welding Supplies	800.00		434.38		365.62		100.00
A1640.4060							
Fuel Additives/Oil	2,500.00		2,414.45		2,585.55	2,500.00-	200.00
A1640.4070							
Shop Supplies	3,400.00	160.78	1,813.90		2,031.52	445.42-	113.10
A1640.4080							
Hydraulic Supplies	1,000.00				1,000.00		100.00
A1640.4090							
Miscellaneous	2,400.00	494.93	1,050.56		1,143.87	205.57	91.43
A1650.4010							
Communications-Telephone			504.16			504.16-	
A1670.4000							
Central Mailing		500.00	3,613.63		648.36	4,261.99-	
A1680.2000							
IT Hardware Software	5,000.00					5,000.00	
A1680.4000							
IT Hardware Software	5,000.00		3,576.97			1,423.03	71.54
A1910.4000							
Unallocated Insurance	30,470.00					30,470.00	
A1910.4010							
General Insurance			53,977.35			53,977.35-	
A1920.4000							
Municipal-Membership Dues	4,950.00	3,840.00	4,815.00			135.00	97.27
A1950.4000							
Taxes on Village Property			1,160.51			1,160.51-	
A1990.4000							
Contingency-Allocation Only	150,000.00		770.63			149,229.37	0.51
A3120.1000							

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
Police-Total Personal Services	1,094,790.00	77,799.96	1,037,897.27			56,892.73	94.80
A3120.1090						27.99-	
Police-Personal Time			27.99				
A3120.2020						224.45	84.73
Police-Firearms	1,470.00		1,245.55				
A3120.2040						95.02	61.99
Police-Office Furniture/Equip	250.00		154.98				
A3120.2051						381.59	84.10
Police-Computer Software	2,400.00	1,477.34	1,939.11		79.30		
A3120.4010						1,232.00	76.08
Police-Telephone	5,150.00	500.00	3,918.00				
A3120.4020						516.44	79.34
Police-Office Supplies/Postage	2,500.00		1,852.44		131.12		
A3120.4030						5,435.83-	287.44
Police-Fleet Maintenance	2,900.00	52.44	3,846.16		4,489.67		
A3120.4031						5,489.63-	233.89
Police-Fleet Repairs	4,100.00	324.91	6,082.30		3,507.33		
A3120.4032						2,352.22-	173.51
Police-Fleet Supplies & Equip	3,200.00		1,646.96		3,905.26		
A3120.4040						3,047.26-	116.04
Police-Fuel	19,000.00		22,047.26				
A3120.4060						600.00	73.68
Police-Maintenance Contracts	2,280.00	290.25	750.25		929.75		
A3120.4065						4,116.75-	241.96
Office Equip Lease/Rental	2,900.00	648.34	7,016.75				
A3120.4080						663.74-	114.75
Police-Quarter Master Unit	4,500.00		3,577.92		1,585.82		
A3120.4090						130.82-	126.16
Police-Miscellaneous	500.00		630.82				
A3120.4100						30.00	80.00
Affiliations	150.00		120.00				
A3120.4105						945.43	32.47
Training, School, Conferences	1,400.00	350.00	454.57				
A3120.4110						89.29	82.99
Police-Publications	525.00		435.71				
A3120.4120						1,548.36	38.07
Police-Supplies/Life Safety Supplies	2,500.00		894.90		56.74		
A3120.4130						1,012.25	22.13
Police-Computer Supplies	1,300.00		287.75				
A3120.4140						900.00	
Police-Medical/Psychological	900.00						
A3120.4150						600.00	
Police-Special Enforcement	600.00						

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
A3120.4155			223.45			223.45-	
Police- STOP DWI							
A3120.4160							
Police-Bike Patrol	300.00		89.90		1,439.95	1,229.85-	509.95
A3120.4170							
Police-Explorer Post	200.00					200.00	
A3120.4180							
Police-Community Service	250.00					250.00	
A3120.4190							
Police-SPARTAC	100.00					100.00	
A3120.4210							
Police-Technicians	100.00		373.24			273.24-	373.24
A3120.4220							
Police-Special Events	100.00					100.00	
A3120.4230							
Police-NYS Accreditation	100.00					100.00	
A3120.4240							
Police-Less Lethal Training Equip	1,250.00		674.62			575.38	53.97
A3310.4010							
Traffic Control-Signal	600.00	0.71	461.68			138.32	76.95
A3310.4020							
Traffic Control-Paint	1,500.00		175.31		1,274.69	50.00	96.67
A3310.4030							
Traffic Control-Signs	2,500.00		1,349.39		48.64	1,101.97	55.92
A3310.4040							
Traffic Contro-Channels & Posts	1,300.00		1,459.93		150.00	309.93-	123.84
A3310.4090							
Traffic Control-Miscellaneous	400.00		82.50		412.50	95.00-	123.75
A3410.2000							
Fire Dept-Equipment	36,713.49		36,713.49				100.00
A3410.4010							
Telephone	11,500.00	1,607.63	13,053.56		3,247.40	4,800.96-	141.75
A3410.4020							
Gas (Utility)	50,000.00	420.81	14,514.56			35,485.44	29.03
A3410.4030							
Electric	25,000.00	1,512.98	18,046.17		5,296.07	1,657.76	93.37
A3410.4040							
Fuel	15,000.00		11,521.13			3,478.87	76.81
A3410.4050							
Equip Maint & Repair	60,000.00	1,081.94	19,560.71		27,323.42	13,115.87	78.14
A3410.4051							
Firefighter Equip Maint/Repair	36,000.00	188.68	42,069.27		681.43	6,750.70-	118.75
A3410.4060							

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
General Insurance	27,000.00		15,707.21			11,292.79	58.17
A3410.4062							
Workers Compensation	112,000.00		95,472.82			16,527.18	85.24
A3410.4070							
Public Education	4,000.00		3,672.53			327.47	91.81
A3410.4080							
Fire Police	3,500.00		2,679.99		1,129.20	309.19-	108.83
A3410.4090							
Training	15,000.00	286.00	3,176.00		5,261.00	6,563.00	56.25
A3410.4091							
Dues	1,000.00	35.00	220.00			780.00	22.00
A3410.4092							
Explorers	350.00					350.00	
A3410.4110							
Building Maintenance	18,000.00	42.58	3,122.99		9,598.73	5,278.28	70.68
A3410.4120							
Capen/Clarkson Rent	8,000.00					8,000.00	
A3410.4140							
Installation of Officers Event	3,250.00				3,251.60	1.60-	100.05
A3410.4150							
Dispatch Services	43,000.00	81.00	4,847.00		2,000.00	36,153.00	15.92
A3410.4160							
Ground Ladder Test	1,200.00		807.32		192.68	200.00	83.33
A3410.4170							
Aerial Ladder Test	1,300.00		1,050.00			250.00	80.77
A3410.4171							
Hose Testing	2,500.00		3,334.54			834.54-	133.38
A3410.4200							
Miscellaneous	5,000.00	506.49	3,872.26		1,633.72	505.98-	110.12
A3410.4210							
Physicals	11,500.00	2,255.00	7,205.00		4,295.00		100.00
A3410.4230							
Air Bottles	9,000.00		9,383.15		430.00	813.15-	109.04
A3410.4250							
Office/Computer/Postage	10,000.00	223.72	11,842.54		2,974.85	4,817.39-	148.17
A3410.4260							
Fire Dept - New Equipment	47,663.94		45,190.38		68,254.93	65,781.37-	238.01
A3410.4270							
Radio Communic Upgrades	5,000.00		537.50		255.00	4,207.50	15.85
A3410.4280							
New Papers	3,500.00		3,488.80			11.20	99.68
A3410.4290							
Alpha Papers	18,000.00	4,601.04	16,113.04		5,569.72	3,682.76-	120.46

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport
For Period Ending 04/30/2012
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
A3410.4300						1,500.00	
Fire Dept-Class A Foam	1,500.00						
A3410.4310						5,000.00	
New Hose	5,000.00						
A3410.4320						4,994.00	84.87
Turn-Out Gear	33,000.00		20,365.82		7,640.18		
A3620.1000						806.16	98.81
Safety Insp-Total Personal Services	67,544.00	5,606.67	66,737.84				
A3620.4000						300.00	
Safety Insp-Total Contractual Expens	300.00						
A3620.4010						193.86	83.85
Cellular/Telephone	1,200.00	250.00	1,006.14				
A3620.4020						278.00	7.33
Training	300.00		22.00				
A3620.4030						100.00	
Safety Insp-Computer Supplies	100.00						
A3620.4040						142.20	90.52
Fuel	1,500.00		1,357.80				
A3620.4050						20.00	90.00
Association Dues	200.00		180.00				
A3620.4090						1,637.49-	263.75
Miscellaneous	1,000.00		595.35		2,042.14		
A3620.4200						71.87-	110.27
Postage	700.00		771.87				
A3620.4210						500.00	
Vehicle Maintenance	500.00						
A3620.4220						200.00	
Process Services	200.00						
A4540.4000						205.50-	
Ambulance-Total Contractual Expen			205.50				
A4540.4010						5,868.10-	
Telephone			5,868.10				
A4540.4020						26.75-	
Supplies-ALS		20.96	26.75				
A4540.4030						5,166.94-	
Supplies -BLS		393.22	5,166.94				
A4540.4040						2,114.08-	
Fuel			2,114.08				
A4540.4050						3,037.14-	
Vehicle Maintenance					681.36		
A4540.4061			2,355.78				
Insurance-General		393.47	2,355.78				
A4540.4062						7,140.60-	
Insurance-General			7,140.60				

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

Selecting on FUND from A to A

ACCOUNT	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Workers Compensation		4,368.37			4,368.37-	
A4540.4070						
Equipment (Non-Capitalized)		4,180.00			4,180.00-	
A4540.4090						
Miscellaneous	55.93	55.93			55.93-	
A4540.4110						
Training/Conferences				280.40	280.40-	
A4540.4120						
Physical Examinations		125.00			125.00-	
A4540.4160						
ALS Equipment		10,565.20			10,565.20-	
A4540.4170						
ALS Meds/Controlled Substances		75.79		424.21	500.00-	
A4540.4190						
Volunteer Relations		1,120.75			1,120.75-	
A4540.4310						
Oxygen		1,397.32			1,397.32-	
A4540.4400						
3rd Party Billing Expenses		7,320.75			7,320.75-	
A4540.4410						
Ambulance-ALS Intercepts		5,105.73			5,105.73-	
A5110.1000						
Str Maint-Total Personal Services	435,387.00	438,170.18			2,783.18-	100.64
A5110.4000						
Str Maint-Total Contractual Expense	68,417.00				68,417.00	
A5110.4010						
Str Maint-Telephone		419.60			419.60-	
A5110.4041						
Str Maint-Diesel Fuel	17,000.00	15,909.25		10,847.57	9,756.82-	157.39
A5110.4042						
Str Maint-Regular Fuel	9,000.00	23,003.95		45,104.34	59,108.29-	756.76
A5110.4050						
Str Maint-Tools	500.00	996.61		1,222.24	1,718.85-	443.77
A5110.4060						
Str Maint-Stone	3,000.00			6,000.00	3,000.00-	200.00
A5110.4070						
Str Maint-Asphalt	65,000.00	31,031.69		53,755.71	19,787.40-	130.44
A5110.4080						
Str Maint-Uniforms	3,600.00	2,961.93		1,764.43	1,126.36-	131.29
A5110.4085						
Str Maint-Shoes/Boots	2,000.00	950.97		1,121.30	72.27-	103.61
A5110.4090						
Str Maint-Miscellaneous	3,000.00	483.63		740.00	1,776.37	40.79

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
A5110.4100							
Str Maint-Equipment Parts	4,800.00		4,750.23		3,934.33	3,884.56-	180.93
A5110.4110							
Str Maint-Truck Parts	17,000.00	70.00	6,582.13		5,705.96	4,711.91	72.28
A5110.4130							
Str Maint-Physicals/Drug Testing	800.00		565.00		235.00		100.00
A5110.4140							
Str Maint-Buildings	120.00		1,700.00			1,580.00-	1,416.67
A5110.4150							
Str Maint-Concrete	2,200.00		1,281.60		2,918.40	2,000.00-	190.91
A5110.4160							
Str Maint-Fill Material	100.00				500.00	400.00-	500.00
A5110.4165							
Str Maint-Top Soil	500.00	288.00	488.00		556.00	544.00-	208.80
A5110.4170							
Str Maint-Shop Supplies	500.00		242.77		143.60	113.63	77.27
A5110.4180							
Str Maint-Training/Travel	200.00					200.00	
A5110.4190							
Str Maint-Grass Seed	800.00				1,200.00	400.00-	150.00
A5110.4200							
Str Maint-Publications	150.00				100.00	50.00	66.67
A5110.4210							
Str Maint-Manholes & Covers	1,000.00					1,000.00	
A5110.4220							
Str Maint-Office Supplies	100.00		235.62			135.62-	235.62
A5110.4230							
Str Maint-Equip Rental	100.00					100.00	
A5112.2000							
CHIPS Work			128,925.85		47,480.68	176,406.53-	
A5142.4010							
Snow Plowing-Salt	32,000.00		22,372.71		9,627.29		100.00
A5142.4015							
Snow Plowing-Deicer	5,000.00		5,327.60			327.60-	106.55
A5142.4030							
Snow Plowing-Plow Parts	3,000.00	41.07	267.10		194.52	2,538.38	15.39
A5142.4090							
Snow Plowing-Contractual Expenses	200.00				86.25	113.75	43.13
A5182.4010							
Street Lighting-Electricity	82,000.00	123.98	76,711.05			5,288.95	93.55
A5182.4030							
Street Lighting-Repairs	1,500.00		73.76		921.54	504.70	66.35
A5182.4040							

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
Street Lighting-Parts	1,500.00		648.90		351.10	500.00	66.67
A5182.4090							
Street Lighting-Contractual Expenses	100.00				100.00		100.00
A5410.4010							
Sidewalks-Concrete	2,000.00		1,699.96		500.00	199.96-	110.00
A5410.4020							
Sidewalks-Stone	200.00		347.10		1,152.90	1,300.00-	750.00
A5410.4090							
Sidewalks-Contractual Expenses-Mis	500.00		138.00		150.00	212.00	57.60
A5650.4020							
Paint	200.00					200.00	
A5650.4030							
Signs	200.00		461.23		44.61	305.84-	252.92
A5650.4040							
Posts	200.00				50.00	150.00	25.00
A6410.4200							
Welcome Center	4,500.00	201.70	4,323.68		1,441.07	1,264.75-	128.11
A6520.4000							
Farmer's Mkt Manager	2,000.00		2,076.16			76.16-	103.81
A6520.4010							
Farmer's Market- Publications	500.00		301.16		127.32	71.52	85.70
A6520.4030							
Farmer's Market- Equipment and Sut					88.50	88.50-	
A6520.4090							
Farmer's Market- Miscellaneous			85.00		25.00	110.00-	
A7140.2020							
Parks/Playgrounds-Park Equipment	1,493.11		1,493.11		296.89	296.89-	119.88
A7140.4010							
Parks/Playgrounds-Equipment Repai	1,000.00	358.68	452.71		518.17	29.12	97.09
A7140.4020							
Parks/Playgrounds-Maintenance Sup	1,500.00		400.47		384.88	714.65	52.36
A7140.4030							
Parks/Playgrounds-Gardening	200.00		205.99		284.02	290.01-	245.01
A7140.4090							
Parks/Playgrounds-Miscellaneous	400.00		91.77		853.23	545.00-	236.25
A7415.4000							
Seymour Library	180,825.00		180,825.00				100.00
A7510.4090							
Historian-Miscellaneous	100.00		125.00			25.00-	125.00
A7520.4010							
Publication Notices	100.00		39.40		60.60		100.00
A7550.4050							
Celebrations-Electric		35.32	641.08			641.08-	

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport
For Period Ending 04/30/2012
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
A7550.4090							
Celebrations-Miscellaneous			47.91		152.09	200.00-	
A8010.4010							
Zoning- Member Stipends		60.00	255.00			255.00-	
A8010.4020							
Zoning-Conference Expense	300.00		50.00			250.00	16.67
A8010.4090							
Zoning-Miscellaneous	350.00					350.00	
A8010.4300							
Zoning-Publications	100.00	30.03	102.83		2.83-		102.83
A8020.1000							
Planning Board-Personal Services	5,000.00		4,029.52			970.48	80.59
A8020.4020							
Planning Board-Conference Expense	300.00		300.00				100.00
A8020.4060							
Planning Brd-Consulting Fees	300.00		99.50			200.50	33.17
A8020.4090							
Planning Board-Miscellaneous	100.00				100.00		100.00
A8120.4000							
Sanitary Sewers-Total Contractual E			250.00		375.00	625.00-	
A8120.400P							
Sanitary Sewer Project - Perry Street			9,563.45		14,647.60	24,211.05-	
A8120.4010							
Sanitary Sewer-Truck Parts	800.00		2,311.27		1,728.54	3,239.81-	504.98
A8120.4020							
Sanitary Sewer-Supply Parts	6,000.00		1,747.88		1,620.89	2,631.23	56.15
A8120.4040							
Gas-Remington Woods	300.00					300.00	
A8120.4080							
Utilities-Pump Station	400.00	77.44	663.87			263.87-	165.97
A8120.4090							
Sanitary Sewer-Miscellaneous	1,000.00		3,863.16		4,927.36	7,790.52-	879.05
A8140.4010							
Storm Sewer-Supply Parts	6,000.00		1,038.60		2,124.76	2,836.64	52.72
A8140.4020							
Storm Sewer-Maintenance Supplies	1,000.00	159.60	268.17		1,984.57	1,252.74-	225.27
A8140.4090							
Storm Sewers-Miscellaneous	2,500.00		6,648.39		2,019.91	6,168.30-	346.73
A8160.4010							
Refuse Collection-Monthly Trash Ren	3,700.00	307.64	3,384.04		615.96	300.00-	108.11
A8160.4030							
Refuse Collection-Brush Pick-up	500.00	30.94	635.74			135.74-	127.15
A8160.4040							

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
Refuse Collection-Special Pick-up (500.00		100.00-			600.00	20.00-
A8160.4050							
Refuse Collection-Coolant Removal	200.00					200.00	
A8170.4010							
Str Cleaning-Sweeper Repairs	1,000.00					1,000.00	
A8170.4020							
Str Cleaning-Sweeper parts	4,000.00	643.66	1,406.70		1,912.08	681.22	82.97
A8170.4090							
Str Cleaning-Miscellaneous	250.00				100.00	150.00	40.00
A8189.4000							
Sanitation-Landfill Monitoring			5,950.90			5,950.90-	
A8189.4001							
Sanitation-Landfill-Engineer			1,704.33			1,704.33-	
A8189.4002							
Sanitation-Landfill-Testing	5,500.00		5,358.00			142.00	97.42
A8560.4010							
Equipment Repairs	1,200.00		1,067.28		559.46	426.74-	135.56
A8560.4020							
Shade Trees-New Tree Purchases	500.00				2,080.00	1,580.00-	416.00
A8560.4030							
Shade Trees-Supplies	500.00					500.00	
A8560.4090							
Shade Trees-Miscellaneous	500.00		145.36		69.64	285.00	43.00
A9010.8000							
NYS Retirement	225,597.00		175,262.00			50,335.00	77.69
A9015.8000							
Police Retirement System Payments	231,515.00		187,559.00			43,956.00	81.01
A9030.8000							
Social Security	181,947.00	12,130.14	135,297.27			46,649.73	74.36
A9040.8000							
Workers Compensation	111,043.00		86,133.56			24,909.44	77.57
A9045.8000							
Life Insurance	7,231.00	411.75	6,990.64			240.36	96.68
A9050.8000							
Unemployment Expense	30,000.00		8,339.01			21,660.99	27.80
A9055.8000							
Disability Insurance	5,200.00	386.51	5,068.64			131.36	97.47
A9055.8100							
Wellness Insurance	1,300.00	245.87	3,088.70		41.30	1,830.00-	240.77
A9060.8000							
Medical Insurance	387,611.00	17,977.66	263,639.06			123,971.94	68.02
A9061.8000							
HRA	134,000.00	15,236.01	92,954.38			41,045.62	69.37

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
A9070.8000							
Dental Insurance	45,447.00	4,840.07	59,513.22			14,066.22-	130.95
A9710.6000							
Serial Bond Principal	36,925.00					36,925.00	
A9710.7000							
Serial Bond Interest	76,078.00		26,853.83			49,224.17	35.30
A9999.9000							
Prior Year Expenses	91,485.61		56,923.97	125,692.00	125,692.00		100.00
Totals for Fund: A (Fund - A)	5,046,465.15	239,154.04	4,187,022.71	125,692.00	575,044.74	375,528.06	92.56
Report totals	5,046,465.15	239,154.04	4,187,022.71	125,692.00	575,044.74	375,528.06	92.56

Water Fund - Statement of Actual & Estimated Revenues through April 30, 2012

Statement of Actual & Estimated Revenue

Village of Brockport
For Period Ending 04/30/2012
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	555,000.00	46,689.54	579,488.53	24,488.53-	104.41
F2141.0000	Meter Water Sales O/G	350,000.00	39,621.81	458,737.08	108,737.08-	131.07
F2144.0000	Water Service Charges	1,500.00	386.88	9,583.58	8,083.58-	638.91
F2148.0000	Interest & Penalties	10,000.00	1,084.65	13,036.69	3,036.69-	130.37
F2401.0000	Interest & Earnings	1,200.00	60.48	1,537.09	337.09-	128.09
F2401.1000	Int Earned-Spec Reserves	250.00	51.99	329.44	79.44-	131.78
Report Totals						
		917,950.00	87,895.35	1,062,712.41	144,762.41-	115.77

Water Fund - Statement of Expenditures, Encumbrances & Appropriations through April 30, 2012

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

Selecting on FUND from F to F

ACCOUNT	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	5,000.00		1,195.50			3,804.50	23.91
F1680.2000	It Hardware Software	1,000.00		235.63		1,084.97	320.60-	132.06
F1680.4000	IT Hardware Software	2,500.00		2,504.92		1,000.00	1,004.92-	140.20
F1910.4000	General Insurance	20,760.00		12,202.84			8,557.16	58.78
F1990.4000	Water-Contingency	29,888.00					29,888.00	
F8310.1000	Water-Supervision	84,459.00	6,224.77	76,673.72			7,785.28	90.78
F8310.4000	Water Admin Total CE	5,500.00					5,500.00	
F8310.4040	Office Expense		57.75	879.41		938.35	1,817.76-	
F8310.4090	Miscellaneous			702.89			702.89-	
F8310.4200	Postage			1,566.90			1,566.90-	
F8320.4000	Water Purchases	412,000.00	39,791.74	418,644.02			6,644.02-	101.61
F8340.1000	Water-Labor	92,310.00	10,366.29	86,729.79			5,580.21	93.95
F8340.2000	Wtr Transm-Ttl Equip	55,000.00					55,000.00	
F8340.2030	Valves					2,000.00	2,000.00-	
F8340.2040	Meters	470,310.00	6,902.60	231,036.49		3,008.34	236,265.17	49.76
F8340.4000	Wtr Transm-Ttl Cont Exp	45,000.00		1,115.87		1,000.00	42,884.13	4.70
F8340.400C	Monroe County CDBG College Stre			31,502.98		5,335.28	36,838.26-	
F8340.4010	Water Main Supplies			3,629.46		266.90	3,896.36-	
F8340.4020	Vehicle Parts & Supplies			648.63		7,290.89	7,939.52-	
F8340.4030	Meter Supplies			412.51		1,961.26	2,373.77-	
F8340.4040	Curb Box Supplies			2,058.20		500.00	2,558.20-	

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
Fuel			4,265.96			4,265.96-	
F8340.4050 Stone			1,437.77		5,562.23	7,000.00-	
F8340.4060 Asphalt			4,098.49		2,901.51	7,000.00-	
F8340.4070 Dirt					756.00	756.00-	
F8340.4080 Water Transm-Uniforms			1,113.21		2,230.29	3,343.50-	
F8340.4090 Miscellaneous		857.22	5,658.22		3,605.34	9,263.56-	
F8340.4100 Water Transm-Telephone			979.03			979.03-	
F8340.4110 Water Transm-Electricity		415.19	3,996.74			3,996.74-	
F8340.4120 Transm - Sample Testing		4,080.00	17,013.85			17,013.85-	
F8340.4130 Wtr Transm-Drug/Alcohol Testing					200.00	200.00-	
F8340.4140 Wtr Trans-Equip Repair			270.62		2,267.44	2,538.06-	
F8340.4150 Wtr Trans-Training			254.45			254.45-	
F8340.4160 Wtr Trans-Concrete					200.00	200.00-	
F8340.4180 Water Transm-Publications			878.55			878.55-	
F9010.8000 NYS Retirement	11,000.00		9,230.00			1,770.00	83.91
F9030.8000 Social Security	14,211.00	1,255.87	12,354.56			1,856.44	86.94
F9040.8000 Workers Compensation	13,000.00		9,131.25			3,868.75	70.24
F9045.8000 Life Insurance	1,000.00					1,000.00	
F9055.8000 Disability Insurance	1,100.00					1,100.00	
F9060.8000 Hospital Insurance	26,000.00		2,248.87-			28,248.87	8.65-
F9061.8000 HRA	15,600.00					15,600.00	
F9070.8000 Dental Insurance	12,000.00					12,000.00	

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 04/30/2012

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
F9710.6000							
Serial Bond - Principle payments	23,076.00					23,076.00	
F9710.7000							
Serial Bond - Interest payments	47,546.00		16,782.56			30,763.44	35.30
F9999.9000							
Prior Year Expenses	1,774.73		841.00	2,708.46	2,708.46		100.00
Totals for Fund:	1,390,034.73	69,951.43	957,787.15	2,708.46	44,817.26	389,205.05	72.00
F (Fund - F)							
Report totals	1,390,034.73	69,951.43	957,787.15	2,708.46	44,817.26	389,205.05	72.00

April 30, 2012 Bank Reconciliations all funds

SAVINGS ACCOUNT RECONCILIATION - General Fund Savings 0211						
MONTH OF		APRIL	2012		Outstanding	Withdrawals
					Withdrawal	Amount
Book Balance	3/31/12	1,463,974.73	Bank Balance			1,340,468.55
Deposits			O/S Checks			1,180.23
From Asset Forfeiture Savings			o/s deposit			
From Investment Savings	6304					
From Payroll Acct						
From Property Tax Acct.						
From Water						
Cash Receipts		129,582.70				
Misc						1,341,648.78
Interest						
Withdrawals		129,582.70				
to AP Clearing	2397	70,617.76				
to Investment Savings	6304					
to HIRA	1827	20,000.00				
to Payroll Checking	6948	161,290.89				0.00
to Capital						
NSF Checks						
		251,908.65				
Book Balance	4/30/12	1,341,648.78				1,341,648.78
A0201.1000		=====				=====

CHECKING ACCOUNT RECONCILIATION - HRA Checking Account 1827

MONTH OF	APRIL	2012	Outstanding Checks	
			Check #	Amount
Book Balance	3/31/12	4,193.10	Bank Balance	9,262.09
Transfers			O/S Checks	
From General Fund Acct. 0211		20,000.00		<u>9,262.09</u>
Benefit Resource		216.00		
			Add Back	
		<u>24,409.10</u>	Returned Checks	
Less Withdrawals				
Benefit Resource		15,147.01		
				0.00
Bank Adjustments				
Book Balance	4/30/12	<u>9,262.09</u>		<u>9,262.09</u>
		=====		=====

CHECKING ACCOUNT RECONCILIATION - ACCOUNTS PAYABLE CLEARING ACCOUNT--2397									
MONTH OF	MARCH	2012							
	3/31/2012	126,972.11							
Book Balance			Bank Balance	163,373.49					
Deposits			Less O/S Checks	36,401.38					
void checks			Plus: OutDep						
General Fund Savings	0211	70,617.76							
General Fund Inv. Savings									
General Property Taxes									
Water Fund	4568	52,104.50							
T & A									
Water									
Grant Payment from NY State									
Total Deposits		122,722.26							
Less Withdrawals									
check # 3336-3375		17,936.59							
check #3376-3425		104,785.67							
check #									
Wire Transfers									
Total Withdrawals		122,722.26							
dph	4/31/12	126,972.11		126,972.11					

Outstanding Checks

Check #	Amount	Check #	Amount
743	166.50	3420	24,916.27
3345	35.00	3421	1,111.34
3369	52.97		
3376	20.00		
3379	15.00		
3381	55.93		
3385	460.00		
3386	140.60		
3387	1,127.04		
3389	1,317.35		
3390	15.00		
3391	1,446.65		
3392	57.70		
3393	443.33		
3395	15.00		
3399	21.00		
3400	288.00		
3402	52.00		
3403	100.00		
3404	414.18		
3407	-		
3408	3,773.53		
3413	356.99		

CHECKING ACCOUNT RECONCILIATION - PAYROLL ACCOUNT						6948	Outstanding Checks
MONTH OF			APRIL	2012		Check #	Amount
Book Balance	3/31/12		6,695.66	Bank Balance	17,177.23	24156	976.08
Deposits				O/S Checks	5,513.30	24398	261.19
General Fund Savings	0211		161,290.89			24399	240.00
General Fund Prop. Tax	4568		10,525.16			24401	1,335.65
Water Fund			1.68			24405	653.03
Interest						24406	90.89
Shafer Trust						24409	1,281.84
reversal of tax impound						24415	261.19
void cks						24416	220.00
			171,817.73			24419	193.43
Withdrawals							
Net Direct Deposits			72,329.64				
Partial Direct Deposits							
Tax Liability			51,139.65				
Retirement Contribs							
Manual Cks							
Net Checks			43,380.17				
							5,513.30
Bank Adjustments			166,849.46				
Book Balance	4/30/12		11,663.93		11,663.93		
			=====		=====		

SAVINGS ACCOUNT RECONCILIATION - Water Fund Savings-4568					
MONTH OF	APRIL	2012		Outstanding Withdrawls	
				Withdrawl	Amount
Book Balance	3/31/12 332,976.46	Bank Balance	365,424.85		-
Deposits:					
Cash Receipts	95,017.57		365,424.85		
Interest	60.48				
Withdrawls					
to GF savings	#0211				
to DTC					
to Gen. Fund Savings					
to AP Clearing Acct	#2397	52,104.50			
to Payroll Account	#6948	10,525.16			
to Inv Svgs	#6304				0.00
to Capital Fund	#3039				
Returned NSF Checks					
Book Balance	4/30/12 365,424.85		365,424.85		
F0201.0000			=====		

Balance Sheets all funds through April 30, 2012.

Balance Sheet

Village of Brockport
As of 04/30/2012
Selecting on FUND equals A

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT
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Fund A (GENERAL FUND)

PREVIOUS YEAR	DEBIT	CREDIT	CREDIT
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CURRENT YEAR	DEBIT	CREDIT	CREDIT
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TOTAL	DEBIT	CREDIT	CREDIT
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A0200.0000	Cash-General Fund Checking	0.04	
A0200.3000	Cash - HRA Account		
A0200.4000	Cash - Tax Collection (Lock Box)		
A0201.1000	Cash in T/D-Village		
A0201.1001	Cash in T/D-Walkable Community		
A0201.3000	Cash in T/D-3rd Party Billing		
A0201.4000	Cash in T/D - Asset Forfeiture		
A0210.0000	Petty Cash		
A0231.2200	Cash in T/D-Fire Equipment		
A0231.2400	Cash in T/D-DPW Equip		
A0231.2600	Cash in T/D-Ambulance		
A0231.3000	Cash in T/D-Comm Equip		
A0231.3900	Cash in T/D-Fire Chief Vehicle		
A0231.4100	Cash in T/D-Playgrounds		
A0231.4300	Cash in T/D-Building Capital		
A0231.5000	Cash in T/D-Computer Equip		
A0231.5100	Cash in T/D Workers Compensation Reserve		
A0250.0000	Taxes Receivable		
A0320.0000	Tax Sales Certificates		
A0350.0000	Sewer Receivable		
A0380.0000	Accounts Receivable		
A0389.0000	Prepaid Expense		
A0391.0000	Due from Other Funds		
A0391.000F	Due from Water Fund		
A0391.000T	Due from Trust Fund		
A0440.0000	Due from Other Govt		
Totals for Current Assets		12,600.00	12,600.00
Total Assets		2,634,133.25	2,646,733.25
Liabilities		209.49	24,205.68
A0600.0000	Accounts Payable		
A0601.0000	Accrued Liabilities (Labor)		
Totals		1,566,478.93	1,566,405.91
		73.02	14,461.35

Village of Brockport

As of 04/30/2012
Selecting on FUND equals A

Balance Sheet

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	DEBIT	CREDIT	PREVIOUS YEAR
A0630.0000	Due To Accounts Payable		6,487.65			
A0630.000T	Due to Trust Fund	6,065.85				13,909.39
A0631.0000	Due to Other Govts		250.00		250.00	
A0637.0000	Due to NYSERS	60,632.57		85,088.25	6,737.65	49,311.00
	Totals for Current Liabilities	6,275.34		78,812.91		77,681.74
	Total Liabilities					70,944.09
	Fund Balances					
A0521.0000	Encumbrances	449,352.74			338,794.95	
A0889.0000	Unappropriated Fund Balance-Special Reserves					
A0889.2200	Spec Resv 22 - Fire Equip	47,318.66				47,731.45
A0889.2400	Spec Resv 24 - DPW Equip	528,685.05				279,653.81
A0889.2600	Spec Resv 26 - Ambulances	1,807.96				1,796.05
A0889.3000	Spec Resv 30 - Comm Equip	16,264.24				16,156.51
A0889.3900	Spec Resv 39 - Fire Chief Vehicle	35,606.09				41,955.94
A0889.5100	Special Res - Workers Compensation	112,173.00				
A0911.0000	Unappropriated Fund Balance	963,542.68				451,348.77
A9999.7000	Res For Encumbrance: Current Year	449,352.74				338,794.95
A9999.8000	Res For Encumbrance: Prior Year	29,989.40				
	Totals for Fund Balances	449,352.74				1,193,114.91
	Total Fund Balances			1,735,387.08	338,794.95	854,319.96
	Excess of Revenue over Expenditure	819,933.26				641,141.86
	Total Liabilities and Fund Balance	2,634,133.25				1,566,405.91

Balance Sheet

Village of Brockport
As of 04/30/2012
Selecting on FUND equals F

ACCOUNT NUMBER	DESCRIPTION	Fund F (WATER FUND)	
		DEBIT	CREDIT
		CURRENT YEAR	PREVIOUS YEAR

F0201.0000	Cash in Time Deposits	365,424.85	483,086.10
F0210.0000	Petty Cash	50.00	50.00
F231.3500	Cash in T/D-General Capital	199,782.66	169,257.52
F0350.0000	Water Rents Receive	38,213.39	55,335.93
F0380.0000	Accounts Receivable	124,579.00	
F0480.0000	Prepaid Expense	189.56	189.56
Totals for Current Assets		728,239.46	652,583.18
Total Assets		728,239.46	597,247.25

F0601.0000	Liabilities		
F0601.0000	Accrued Liabilities		1,216.80
F0630.0000	Due to Accounts Payable Fund	17,553.96	46,197.44
F0630.000A	Due to General Fund	18,471.13	9,924.86
F0630.000T	Due to Trust and Agency	1,507.38	24,100.98
F0637.0000	Due to NYSEFS	4,588.76	6,155.00
Totals for Current Liabilities		1,507.38	87,595.08
Total Liabilities		1,507.38	87,595.08

F0521.0000	Fund Balances		
F0889.0000	Encumbrances	42,108.80	89,833.84
F0889.3500	Unappropriated Fund Balance-Special Reserves	169,385.79	168,584.88
F0911.0000	Spec Resv 35 - General Water	30,396.87	
F9999.7000	Unappropriated Fund Balance	383,490.74	157,720.25
F9999.8000	Res For Encumbrance: Current Year	42,108.80	89,833.84
F9999.8000	Res For Encumbrance: Prior Year	934.33	
Totals for Fund Balances		626,316.53	416,138.97
Total Fund Balances		584,207.73	326,305.13

Excess of Revenue over Expenditure		104,925.26	183,347.04
Total Liabilities and Fund Balance		728,239.46	597,247.25

Balance Sheet

Village of Brockport
As of 04/30/2012
Selecting on FUND equals H

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	DEBIT	CREDIT
		CURRENT YEAR		PREVIOUS YEAR	
		DEBIT	CREDIT	DEBIT	CREDIT

Assets					
H0200.0000	Cash-Capital Fund Checking	21,691.75		348.65	
H0201.0000	Cash in T/D- BAN Rt 19 Water-Sewer Project			263,349.79	
H0391.000X	Due from X fund			37,879.47	
Totals for Current Assets		21,691.75		301,577.91	
Total Assets		21,691.75		301,577.91	

Liabilities					
H0600.0000	Accounts Payable			37,880.00	
H0626.0000	BAN Payable - Rt 19 Water/Sewer Project			2,585,000.00	
Totals for Current Liabilities				37,880.00	
Total Liabilities				2,547,120.00-	

Fund Balances					
H0911.0000	Unappropriated Fund Balance	21,691.75		2,160,150.09	
Totals for Fund Balances		21,691.75		2,160,150.09	
Total Fund Balances		21,691.75		2,160,150.09	

Excess of Revenue over Expenditure				85,392.00-	
Total Liabilities and Fund Balance		21,691.75		301,577.91	

Village of Brockport
As of 04/30/2012
Selecting on FUND equals 1

Fund T (TRUST & AGENCY)

ACCOUNT NUMBER	DESCRIPTION	CURRENT YEAR	PREVIOUS YEAR
		DEBIT	DEBIT
		CREDIT	CREDIT

T200,000	Cash Payroll	11,663.93	929.10
T201,000	Cash T/D-Shafer Trust	136,866.18	128,836.66
T201,1000	Letter of Credit Cash-D Hibsch		52,942.85
T201,1001	Letter of Credit-Sunflower Sec 2A		3,246.16
T201,2000	Walk-Bike		5,075.52
T0391,0000	Due from other funds		9,335.22
T0391,000A	Due from General Fund	6,065.85	13,309.71
T0391,000F	Due from Water Fund	16,046.58	24,100.98
Totals for Current Assets		158,510.84	236,847.10
Total Assets			235,918.00

T0010,0000	Consolidated Payroll(net plus direct deposit)	8,938.63	1,050.05
T0018,0000	NYS Retirement withholding	389.00	
T0018,0001	Retirement Loans	457.07	
T0030,0000	Guarantees		55,965.71
T0630,0000	Due To Other Funds		9,721.50
T0630,000A	Due to General Fund	11,420.90	37,518.00
Totals for Current Liabilities		21,205.60	103,205.21
Total Liabilities			102,155.16-

Fund Balances			
T0521,0000	Encumbrances	1,106.25	
T0889,0000	Expendable Trust -Shafer	136,866.18	121,620.22
T0889,1000	Expendable Trust-Walk/Bike Group		4,905.76
T0911,0000	Unappropriated Fund Balance	132.53	2,903.23
T9999,7000	Res For Encumbrance: Current Year	1,106.25	
Totals for Fund Balances		138,104.96	129,429.21
Total Fund Balances			129,429.21-

Excess of Revenue over Expenditure		306.53	4,333.63
Total Liabilities and Fund Balance		158,510.84	235,918.00

Balance Sheet

Village of Brockport

As of 04/30/2012

Selecting on FUND equals X

Fund X (A/P Clearing Account)

ACCOUNT NUMBER	DESCRIPTION	DEBIT	CREDIT	DEBIT	CREDIT	PREVIOUS YEAR
Assets						
X0200.0000	Cash-Checking	126,975.11				14,989.19
X0391.0000	Due From Other Funds				181,424.96	
X0391.000A	Due From General Fund					73,111.19
X0391.000F	Due From Water Fund					52,550.42
X0391.000H	Due From Capital Fund					1,123.37
Totals for Current Assets		126,975.11		181,424.96		141,774.17
Total Assets		<u>126,975.11</u>		<u>181,424.96</u>		<u>39,650.79</u>
Liabilities						
X0630.0000	Due To Other Funds		126,975.11			1,771.32
X0630.000H	Due To capital fund					37,879.47
Totals for Current Liabilities			126,975.11			39,650.79
Total Liabilities			<u>126,975.11</u>			<u>39,650.79</u>
Total Liabilities and Fund Balance						
			<u>126,975.11</u>			<u>39,650.79</u>

Village of Brockport Codes Office Summary 2012

Inspections	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
CEO	91	123	134										348
2011 (CEO only)	64	84	102	103	165	160	87	234	98	136	117	84	1434
2010 (CEO & ACEO)	117	141	199	205	196	152	136	245	192	192	70	97	1942

Notice & Appearance Orders	Tickets
1 st Quarter	43
2 nd Quarter	5
3 rd Quarter	
4 th Quarter	
2012	

Type (from chart above)	N&O	AT
Trash/debris/litter	2	1
Totes/dumpsters	2	
Vehic (unlic, parking)	2	1
Prop Maint/Hse Nos	19	
Brush	1	
Grass/trees/shrubs/leaves/weeds	1	
Exterior use of furn.	0	
RRRS	1	1
Safety/Hazard	3	
Exp./No Permit	2	
Signs	2	1
Exp./No Rental C/O	7	
Revelry/Gathering	0	
Occupancy/Vacant	1	1

Inspection Types	123*
Code Compliance (see breakdown below)	123*
Code Compliance Reinspections	97
Building Permit Inspections	60
Building Permit Reinspections	1
Periodic Inspections (residential rentals)	33
Periodic Reinspections	14
Periodic Inspections (commercial)	7
Periodic Reinspections	5
Other Inspections	3
Assist Police Department	2
Assist Fire Department	3
Assist Others	0

*Code Compliance Type	(from chart above)
Trash/Debris/Litter	31
Totes/Dumpsters	15
Vehicles (unlic, parking)	14
Prop Maint/Hse Nos	23
Brush	1
Grass/trees/shrubs/leaves/weeds	0
Exterior use of Furniture	3
RRRS	1
Safety/Hazard	18
Expired/No Permit	3
Signs	2
Expired/No Rental C/O	3
Revelry/Gathering	0
Occupancy/Vacant	9

January

Applications

2012

Project address	Owner/Applicant	Appl type	# Num	App Fee	Value of Const	Issue Date	Close	Notes
15 Carolin Dr	M Hanshaw	Building Permit	2180	\$20.00	\$1,300.00	1/6/2011	1/17/2012	Wood Stove
82 Main Street	J Perri	Building Permit	2181	\$177.00	\$16,000.00			Remodel pizzira
22 Fayette St	S Marks	Demo	2182	\$30.00	\$2,000.00	1/11/2002	2/23/2012	Demo garage
83 South Ave	Mascot Builders	Building Permit	2183	\$185.00	\$100,000.00	1/17/2012	3/19/2012	1st First floor addition
56 Erie Street	GianCursio Rentals	C/C				1/12/2012	1/17/2012	Tri-annual Fire-Insp Office
15 Carolin Dr	M Hanshaw	C/C	2180	<i>Paid 1/5/12</i>		1/17/2012	1/17/2012	Wood Stove
51 Market Street	R Gates	Operational Per		\$100.00		1/6/2012	1/17/2012	Annual FSOP 100+
56 Liberty Street	M Voss	C/O-Rental		\$50.00		1/9/2012	1/17/2012	Single-family
135 Barry Street	J Bush	C/O-Rental		\$50.00		1/5/2012	1/17/2012	Single-family
94/96 Adams Street	Newman Oratory	C/O-Rental		\$100.00		1/5/2012	1/17/2012	Rooming Hse
101 Kenyon Street	Newman Oratory	Operational Per				1/5/2012	1/17/2012	Annual FSOP 100+
82 Main Street	Skyflight sign	Sign	2184	\$30.00	\$1,500.00			Perri's Pizzeria
36 Brockway Pl	D Donovan	C/O-Rental		\$100.00		1/27/2012	1/30/2012	2-family
41 Erie Street	GianCursio Rentals	C/O-Rental		\$150.00		1/25/2012	1/31/2012	3-Family
56 Erie Street	GianCursio Rentals	C/O-Rental		\$100.00		1/25/2012	1/31/2012	2-Family
75 Clark Street	GianCursio Rentals	C/O-Rental		\$100.00		1/25/2012	1/31/2012	2-Family
85 Main Street	Stephens Loft	Sign	2185	\$30.00	\$200.00	2/6/2012	2/22/2012	Projecting sign
^^ Various ^^		RRRS		\$4,600.00		1/1/2012	1/31/2012	January RRRS (89)

Building Permits	3	\$382.00	\$117,300.00
C/C	2		
C/O	0		
C/O-Rental	7	\$650.00	
Operational Per	2	\$100.00	
Demo	1	\$30.00	
Other	0		
Planning Board	0		
Plumbing Lic	0		
RRRS	89	\$4,600.00	
Sign	2	\$60.00	\$1,700.00
Violation / AT	0		
Zoning Board	0	\$0.00	
January Totals	106	\$5,822.00	\$119,000.00
Year to date	106	\$5,822.00	\$119,000.00
YTD 2011	14	\$1,315.00	\$73,900.00

February

Applications

2012

Project address	Owner/Applicant	Appl type	# Num	App Fee	Value of Const	Issue Date	Close	Notes
52 Monroe Ave	J Pullun	Violation / AT		\$500.00		2/2/2012	2/2/2012	Fire code violation
109 Main Street	K Johnson	Sign	2186	\$30.00	\$1,900.00	2/6/2012		Bldg mounted sign
11 Barry Street	Bkpt Rotary	Bldg permit	2187	No Charge	\$500.00	2/7/2012		Hanicapped ramp
104 East Ave	K McCarthy	Bldg permit	2188	\$117.00	\$2,000.00	2/7/2012		Add bath 2nd floor
52 State Street	R Miller	Zoning Board		\$200.00		2/7/2012		Area Var 2 Apts
50 Fayette Street	B Walker	C/C	2085	Paid 6/28/2010		2/7/2012	2/8/2012	Open porch
5 Market Street	T Barnus	Planning Board		\$45.00	\$600.00	2/8/2012	2/21/2012	Clothing store
4356 Redman Rd	A Diggs	Building Permits	2189	\$20.00	\$5,540.00	2/10/2012	2/20/2012	Wood stove
122 Monroe Ave	P Doherty	C/O-Rental		\$100.00		1/27/2012	2/14/2012	2-family
10 Water Street	C Zaragoza	Planning Board		\$50.00		2/14/2012		Parking lot
28 Utica Street	B Donovan	C/O-Rental		\$100.00		1/10/2012	2/14/2012	2-family
36-38 Holley St	B Donovan	C/O-Rental		\$150.00		8/12/2011	2/14/2012	3-family
41 Clinton Street	B Donovan	C/O-Rental		\$100.00		8/15/2011	2/14/2012	Rooming hse
35-37 King Street	J Bush	C/O-Rental		\$150.00		2/3/2012	2/15/2012	5-units of apts
23 Fair Street	Patriot Const	Building Permits	2190	\$165.00	\$43,600.00	2/17/2012		Re-build kitchen
4356 Redman Rd	P Diggs	C/C	2189	Paid 2/9/12		2/20/2012	2/21/2012	Wood Stove
48 Merchants Sr	Boardwalk Inn	Operational Per		\$100.00		2/21/2012	2/21/2012	FSOP 100 +
26 Spring Street	H Hamlin	C/O-Rental		\$50.00		2/22/2012	2/23/2012	Owner-occupant 3-family
68 Perry Street	T Cole	C/O-Rental		\$100.00		2/23/2012	2/23/2012	2-family
107 Clark Street	S Baker	C/O-Rental		\$100.00		2/9/2012	2/23/2012	2-family
65-69 Perry Street	V Sarrola	C/O-Rental		\$150.00		10/27/2011	2/27/2012	3-family
279 Main Street	V Sarrola	C/O-Rental		\$150.00		12/7/2011	2/27/2012	4-Apts
28 Monroe Ave	R Young	C/O-Rental		\$150.00		10/11/2011	2/27/2012	6-Apts
45 College Street	Countryside Cab	Building Permits	2192	\$177.00	\$70,000.00			Kitchen Int remodel
198 Utica Street	C Faulks	C/O-Rental		\$50.00		12/19/2011	2/23/2012	Conditional 1-Family
^^ Various ^^		RRRS		\$3,000.00				February RRRS (60)
		Building Permits	5	\$479.00	\$121,640.00			
		C/C	2	\$0.00				
		C/O	0	\$0.00				
		C/O-Rental	12	\$1,350.00				
		Operational Per	1	\$100.00				
		Demo	0					
		Other	0					
		Planning Board	2	\$95.00	\$600.00			
		Plumbing Lic	0	\$0.00				
		RRRS	60	\$3,000.00				
		Sign	1	\$30.00	\$1,900.00			
		Violation / AT	1	\$500.00				
		Zoning Board	1	\$200.00				
		February Totals	85	\$5,754.00	\$124,140.00			
		Year to date	191	\$11,576.00	\$243,140.00			
		YTD 2011	29	\$2,780.00	\$151,041.00			

March

Applications

2012

Project address	Owner/Applicant	Appl type	# Num	App Fee	Value of Const	Issue Date	Close	Notes
197 Main Street	Scottsdale Prop	C/O-Rental		\$150.00		3/1/2012	3/2/2012	4-Apt units
111-113 Holley St	D Frank	C/O-Rental		\$100.00		3/5/2012	3/6/2012	2-apt units
280 Main Street	J Hoffman	C/O-Rental		\$100.00		2/28/2012	3/6/2012	2-apt units
220 Clark Street	K Blair	Other	2193	\$48.00	\$2,000.00	3/12/2012		Plumbing permit
5 Market Street	T Barrus	Sign	2194	\$60.00	\$200.00	3/13/2012		Ext signs
19 Cherry Dr.	R.F. Construction	Building Permits	2195	\$35.00	\$4,000.00	3/15/2012	4/3/2012	Attached deck
19 Park Ave	J Zisovski	Zoning Board		\$300.00		3/13/2012		Use variance
109 Main Street	K Johnson	Other	2196	\$48.00	\$250.00	3/15/2012		Plumbing permit
112 Monroe Ave	R Davis	C/O-Rental		\$100.00		3/8/2012	3/16/2012	2-apt units
83 South Ave	Mascot Builders	C/O	2183	Paid 1/19/12		3/16/2012	3/19/2012	1-story addition
29-31 College St	29-31 C.F. College	C/O-Rental		\$150.00		3/13/2012	3/19/2012	4-Apt units
100 State Street	B Sayre	C/O-Rental		\$150.00		3/15/2012	3/20/2012	3-Apt units
32 Havenwood Dr	K Kofod	Building Permits	2197	\$35.00	\$6,875.00	3/21/2012		Deck replacement
175 Evergreen Rd	M Warren	Building Permits	2198	\$149.00	\$10,000.00	3/22/2012		3-season room
53 Main Street	Jimmy Z	Operational Per		\$100.00				Rest food / seating
128 Main Street	128 Main LLC	C/O-Rental		\$150.00		3/15/2012	3/23/2012	4-apt units
47 Monroe Ave	R Davis	C/O-Rental		\$130.00		3/15/2012	3/26/2012	Rooming Hse
196 Main Street	196 S Main LLC	C/O-Rental		\$150.00		3/19/2012	3/23/2012	7-Apts
151 Utica Street	151 Utica LLC	C/O-Rental		\$150.00		3/19/2012	3/23/2012	3-Apts
10 McCormick Ln	D Hibschi	Building Permits	2199	\$975.00	\$210,000.00	3/30/2012		New home
51 Market Street	R Gates	Sign	2200	\$70.00	\$3,000.00	3/3/2012	3/27/2012	Bldg mounted signs
1 Main Street	J Zisovski	C/O-Rental		\$110.00		3/26/2012	3/27/2012	2-apt units
34 Meadowview Dr	B Empey	Building Permits	2201	\$35.00	\$1,000.00	3/29/2012		Patio extension
86 Park Ave	Canal Ridge Prop	C/O-Rental		\$150.00		3/29/2012	3/29/2012	5-apt units
18-20 Chappell St	R Davis	C/O-Rental		\$100.00		3/15/2012	3/30/2012	2-apt units
165 Barry Street	O Levchuk	Building permit	2202	\$45.00	\$66,203.00	3/28/12		Fire damage repair
59 Brookdale Rd	B Wyand	Building permit	2203	\$35.00	\$5,000.00	3/30/2012		Deck
^^ Various ^^		RRRS		\$2,400.00				March RRRS (11)
		Building Permits	7	\$1,309.00	\$302,828.00			
		C/C	0					
		C/O	1	\$0				
		C/O-Rental	13	\$1,690.00				
		Operational Per	1	\$100.00				
		Demo	0					
		Other	2	\$96.00	\$2,500			
		Planning Board	0	\$0.00				
		Plumbing Lic	0	\$0.00				
		RRRS	11	\$2,400.00				
		Sign	2	\$130.00	\$3,200.00			
		Violation / AT	0					
		Zoning Board	1	\$300.00				
		March Totals	38	\$6,025.00	\$308,528.00			
		Year to date	229	\$17,601.00	\$551,668.00			
		YTD 2011	47	\$4,079.00	\$157,141.00			

Leslie Ann Morelli

From: Dan Donovan [danieldonovan@frontiernet.net]
Sent: Friday, May 18, 2012 9:28 AM
To: lmorelli@brockportny.org
Subject: Resination from ethics committee

Friday, May 18, 2012

To who it may concern:

I, Daniel Donovan, resign from the Ethics Committee .

Signed,

Daniel M. Donovan



Employee Health Systems

EMPLOYEE HEALTH SYSTEMS
1577 WEST RIDGE ROAD
ROCHESTER, NEW YORK 14615
(585) 865-7446

EMPLOYEE ASSISTANCE PROGRAM SERVICES AGREEMENT

Between Employee Health Referral Systems, Inc., 1577 West Ridge Road, Rochester, New York 14615, hereinafter referred to as EHS and Village of Brockport, 49 State Street, Brockport, New York 14420 hereinafter referred to as employer.

EHS agrees to provide Employee Assistance Program services for covered employees and eligible family members residing in the same house hold as stated herein.

Program services shall begin on June 1, 2012 and end on May 31, 2013 covering 64 employees. *Employer agrees to pay EHS the sum of \$896.00 for services provided under the terms of this agreement.

Services provided by EHS under terms of this agreement are stated in items one through sixteen herein;

1. PROGRAM CONSULTATION and support is provided throughout the contract period as required to implement and maintain an effective program.
2. SUPERVISOR TRAININGS are presented to all managers and supervisors. Program includes concepts, goals, objectives, job performance documentation, intervention techniques, administrative referral process, and effective utilization of the program. (Approximately 2 hours)
3. EMPLOYEE ORIENTATIONS are presented to all employees. Orientation covers program services, when and how to use, confidentiality, and the benefits of accepting professional assistance. (Approximately 20 minutes)

4. On-SITE SEMINARS covering current workplace issues are available to EAP accounts under contract at a minimal expense charge. A current listing of seminar topics and expense fees is available upon request. In second year and subsequent year agreements on-site seminars are provided as part of the EAP contract. Without additional fees.
5. DOT REQUIRED SUBSTANCE ABUSE EVALUATIONS are available through the EAP for employees in safety sensitive positions that have tested positive under DOT rules. There will be an additional fee of \$500.00 for each employee that has tested positive and referred to EAP for a substance abuse evaluation, recommended treatment plan, work reintegration interview and follow-up services.
6. ON-SITE TRAUMA RESPONSE SERVICES are provided to address the emotional impact of catastrophic workplace events and to assist employees in understanding and processing the emotional impact of the traumatic event.
7. PROGRAM PROMOTIONAL MATERIAL will be provided throughout the contract period to maintain a high level of program visibility. Three promotional campaigns are provided including brochures, posters, wallet cards, and other "Memory Joggers."
8. MANAGEMENT CONSULTATIONS are provided as required to assist management and supervisors in the development of a constructive intervention plan to address unacceptable job performance.
9. ADMINISTRATIVE REFERRAL SYSTEM is available to provide managers and supervisors with a constructive option in addressing unacceptable job performance.
10. PROGRAM MAINTENANCE is provided throughout the contract period. An account representative will visit your organization to review program performance and recommend any changes required to maintain an effective program.
11. UNLIMITED TELEPHONE COUNSELING AND REFERRAL services are available to employees and eligible family members who wish to formally enter the EAP program and/or receive supportive counseling or referral to other community services.
12. CASE MANAGEMENT systems provide comprehensive assistance for employees who utilize the program to ensure appropriate, cost effective care and follow up.

13. TWENTY FOUR (24) HOUR, 7 days a week, toll free access to Employee Assistance Program services is provided as follows:

STANDARD BUSINESS HOURS

Monday through Friday:

Comprehensive EAP Assistance – 9:00 AM to 6:00 PM

Critical Situations:

Anytime, 24 hours per day, 7 days per week.

NOTES: EHS contracts with employers locally (Rochester, NY), regionally, and National contracts use a toll free "800" number. After hours calls are screened for the appropriate level of service and handled by either a crisis team or on-call counselor.

14. CONFIDENTIALITY is provided to everyone who utilizes the program, except in cases of child abuse, a significant threat to safety and well being to self and others, and other applicable state and federal laws or unless an approved release has been signed by the employee involved authorizing specific information to be released.
15. AN ACTIVITIES REPORT is provided quarterly including program utilization, consultations, training programs, and promotional campaigns.
16. DIAGNOSTIC EVALUATION AND SHORT-TERM COUNSELING services are provided under the terms of this agreement. Services provided are defined as up to four (4) face-to-face counseling sessions with an EHS counselor for each unrelated family problem per contract year for the purpose of diagnosing the client's difficulty, provide brief counseling when appropriate, to prepare and recommend a treatment plan, and to refer the client for counseling when required. Employees or covered family members that require long-term treatment will be referred upon completion of an in-depth diagnostic evaluation (average two (2) sessions). The number of counseling sessions granted is determined by the EHS case manager and is based on clinical facts of each case.

Services NOT covered under terms of this agreement: psychiatric testing, psychological testing, student aptitude testing, attention deficit disorder evaluation, driving while intoxicated referrals, court ordered/legal referrals or any medical services. Family members that do not reside in the same household as the covered employee are not covered.

PAGE 4

EHS under the terms of this agreement is considered to be an independent contractor and not affiliated with, or an agent of, employer.

EHS will hold employer harmless for any and all acts performed by EHS, its employees, officers, or subcontractors under terms of this agreement.

EHS will provide and maintain professional liability insurance coverage in the amount of three million dollars throughout the term of this agreement.

Employer agrees to designate an internal coordinator to facilitate program activities with Employee Health Systems staff, including the scheduling of training programs, distribution of program materials, and monitoring of program performance.

No other services are expressed or implied under the terms and conditions of this agreement.

This agreement may be assigned by Employee health Systems without the prior, written consent of the other party.

This agreement may be terminated by either party upon sixty (60) days written notice delivered in person or by certified mail to the parties principal office as herein set forth.

Employee Health Systems hereby agrees to provide services as specified in this agreement for the sum of \$896.00.

Fees are computed as follows:
64 employees @ \$14.00 average per year.

In witness whereof the parties hereto have executed this agreement the day and year below written.



Joseph F. DiMaria
President,
EMPLOYEE HEALTH SYSTEMS

Maria Connie Castaneda
Mayor
VILLAGE OF BROCKPORT

May 15, 2012

Date

Date

*Note: 18 employees are Seymour Library employees
46 employees are other Village employees

Employee Health Systems

A9055-8100
FY 2012-2013
Bill back
Library

INVOICE

TO: Maria Connie Castaneda, Mayor
Village of Brockport
49 State Street
Brockport, New York 14420

DATE: May 14, 2012

PAYMENT IS DUE IN THE AMOUNT OF \$896.00

*Note: 18 employees are Seymour Library employees (@ \$14.00 per employee), 252
46 employees are other Village employees (@ \$14.00 per employee). 644

DESCRIPTION OF SERVICES: Comprehensive Employee Assistance Program
services for 64 Village of Brockport employees and their dependents, for the period
June 1, 2012 through May 31, 2013.

PLEASE MAKE CHECK PAYABLE TO: EMPLOYEE HEALTH SYSTEMS
1577 RIDGE ROAD WEST, SUITE 208
ROCHESTER, NEW YORK 14615

NOTE PLEASE RETURN ONE INVOICE WITH PAYMENT.

THANK YOU FOR YOUR PROMPT ATTENTION TO THIS MATTER. IF WE CAN BE OF FURTHER
SERVICE,

PLEASE DO NOT HESITATE TO CALL UPON US.



JOSEPH F. DIMARIA, PRESIDENT

1577 West Ridge Road • Rochester, NY 14615 • (585) 865-7446 • Fax: (585) 865-7531
2280 East Avenue • Rochester, NY 14610 • (585) 473-4913



Memo

To: Mayor & Trustees

From: Harry

Date: May 16, 2012

For the upcoming board meeting the following items will be on my agenda for consideration:

1. Authorization to install an additional street light in the Utica St. park. As you may recall back in March we had a request from neighbors in the immediate area to add lighting to help deter kids from loitering there after hours. Currently we only have one such light and it is not close enough to the playground equipment to make a difference. This additional light will light up the playground area very well. We have had acts of vandalism there in the past and I am quite confident that the cost of the light would be much cheaper than the equipment repairs we have had to do in the past. The only charge for this 250 watt light would be \$254.00 annually. I recommend you approve this additional lighting.
2. Authorization to purchase a pickup truck equipped with a snow plow to be funded from the current general fund. This vehicle is on State bid and available locally from VanBortel Ford for a delivered cost of \$26,206.99. I have had discussions with former Manager Giardino, current Treasurer Hendricks and my liaisons regarding this purchase. And I offer the following regarding this purchase:
 - We currently have a 2000 Dodge 250 4X4 pickup that has 96,000 miles on it. The cab of this truck is so rotted that when the driver rounds a curve the cab shifts, causing the gear shifter to slip into neutral. As soon as the current inspection expires it will be removed from the road for obvious reasons. I am requesting that we purchase a new truck from the State bid pricing. The snowplow on this truck has been rebuilt once already and is in need of it again. Once the new truck is approved and here we can declare the old one surplus and put it on Auctions International or however the board wishes to dispose of the truck.
3. The second vehicle request that I discussed as well with former manager Giardino, current Treasurer Hendricks, and my liaisons that needs replacing is, one of our

medium duty dump trucks. There is not currently any state bid on these vehicles. We have drafted bid specs for the bidding process and would have to advertise for this in the local paper. I would need board authorization to proceed with the advertisement. The truck cab and chassis with snowplow & wing as well as a salt box would cost somewhere in the ballpark of \$110,000. The new truck would have a plow and a wing making it faster and more economical to use in the winter months. Again this purchase would come from the current year general fund.

- We would be replacing a 2000 Dodge 3500 medium duty dump with a plow. The current truck cab is rotted very badly and the dump box has rotted through the metal floor in several places. Once the new truck is approved and here we can declare the old one surplus and put it on Auctions International or however the board wishes to dispose of the truck.
4. I would request that the board authorize the purchase of a pickup truck, from the Water fund. We are in need of replacing one of our Water Dept. pickup trucks. The cost of this truck would be \$28,130.49 and would also include a snow plow. This truck would also be on State bid and available from VanBortel Ford. This purchase would come from the current year Water fund account 8340.2000 which has enough money in it. This was also part of the plan put together by former manager Giardino and discussed with Treasurer Hendricks and liaisons.
- The truck that needs replacing is a 1998 Dodge extended cab. This vehicle has approximately 76,000 miles on it and rotted very badly. Once the new truck is approved and here we can declare the old one surplus and put it on Auctions International or however the board wishes to dispose of the truck.
5. And lastly I would like authorization to replace our Water Department backhoe. We also discussed a backhoe purchase from the Water Department fund. We have a Caterpillar backhoe that we bought 6 years ago; with it we had a buy back guarantee from Caterpillar. The buyback had only a five year contract with it. It has since expired. In order to replace the backhoe now we must put it out to bid. In talking with our Caterpillar Representative the cost of a new backhoe is approximately \$87,000. We would have to put our old machine out to bid, but our sales rep has indicated that they would buy it back for around \$50,000. With that return the cost of the replacement would only be \$37,000. Both the new machine and the old machine would have to be put out to bid and I would need the board's permission for that. We would then get a 5 year agreement with the new backhoe. In that agreement we would be able to replace the backhoe every year for \$15.00 per hr. without having to go to bid.

As always, call me with any questions. Thank you, Harry Donahue

April 23, 2012

Mr. Harry Donohue
DPW Superintendent
Village of Brockport
49 State St.
Brockport, NY 14420

Dear Harry:

Re: Streetlight Installation-Utica Street Playground—Bill Account 17738-78109

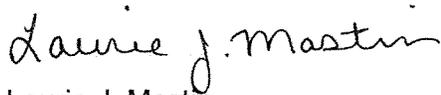
This letter is regarding your request for additional illumination at the above location.

National Grid proposes to install a 250 watt high pressure sodium floodlight on NG Pole #8 on the northwest corner of the park. It would be oriented towards the playground. Estimated annual costs including energy are \$254.

To initiate this installation, please fully-execute a streetlighting resolution and return to my attention. Should you have any questions, please call me at 344-5880.

Sincerely,

NATIONAL GRID



Laurie J. Mastin
Consumer Representative
Regional Account Services

STATE OF NEW YORK

10200

IN ASSEMBLY

May 10, 2012

Introduced by M. of A. REILICH -- read once and referred to the Committee on Local Governments

AN ACT to authorize the transfer of certain funds of the village of Brockport, allocated for fire protection and of unexpended cash and reserves of the Sweden Fire Protection District and the Clarkson Fire Protection District, to the Brockport Fire District, following the formation of the Brockport Fire District and the dissolution of the Sweden Fire Protection District and the Clarkson Fire Protection District

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

- 1 Section 1. Notwithstanding any other provision of law to the contrary,
 2 upon the dissolution of the Sweden Fire Protection District and the
 3 Clarkson Fire Protection District encompassing the town of Sweden and
 4 part of the town of Clarkson, Monroe County, New York, and subsequent to
 5 the formation of the Brockport Fire District by the town boards of the
 6 towns of Sweden and Clarkson and the board of trustees of the village of
 7 Brockport, the following shall occur, which are hereby declared to be in
 8 every respect in the public interest and undertaken solely for the
 9 provision of services and for the safety of the inhabitants of the
 10 Brockport fire district:
- 11 (a) The town of Sweden and the town of Clarkson, on behalf of the
 12 Sweden Fire Protection District and the Clarkson Fire Protection
 13 District, are hereby empowered to and shall transfer any and all of
 14 their unexpended cash and reserve fire protection district funds allo-
 15 cated for fire protection within such fire protection districts, to the
 16 Brockport Fire District, provided however that any and all such unex-
 17 pended cash and reserve fire protection district funds shall be used by
 18 the Brockport Fire District, or any successor thereto, for the purposes
 19 and provision of services and for the safety of the inhabitants of the
 20 Brockport Fire District, as provided by law; and
- 21 (b) The village of Brockport is hereby empowered to and shall transfer
 22 to the Brockport Fire District on or after July 1, 2012:

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets
 [-] is old law to be omitted.

LBD15424-02-2

A. 10200

2

1 (i) the unexpended portion of its 2012-2013 fiscal year budget desig-
2 nated for fire protection. The tax levy for fire protection raised by
3 the Village of Brockport for the period July 1, 2012 to December 31,
4 2012 being approximately \$60,467.36; and
5 (ii) the tax levy raised by the Village of Brockport for the period
6 June 1, 2012 to December 31, 2012 designated for contribution to the
7 fire protection reserve funds being approximately \$19,369.56; and
8 (iii) any and all other cash and reserve accounts designated for fire
9 protection, said reserve accounts shall include but not be limited to
10 any reserve accounts for purchase of fire apparatus, equipment, communi-
11 cations equipment and/or fire fighting and emergency vehicles, to the
12 Brockport Fire District.
13 All such transferred funds shall be used by the Brockport Fire
14 District, or any successor thereto, for the purposes and provision of
15 services and for the safety of the inhabitants of the Brockport Fire
16 District, as provided by law.
17 § 2. This act shall take effect immediately.

**NEW YORK STATE ASSEMBLY
MEMORANDUM IN SUPPORT OF LEGISLATION
submitted in accordance with Assembly Rule III, Sec 1(f)**

BILL NUMBER: A10200

SPONSOR: Reilich

TITLE OF BILL: An act to authorize the transfer of certain funds of the village of Brockport, allocated for fire protection and of unexpended cash and reserves of the Sweden Fire Protection District and the Clarkson Fire Protection District, to the Brockport Fire District, following the formation of the Brockport Fire District and the dissolution of the Sweden Fire Protection District and the Clarkson Fire Protection District

PURPOSE:

To authorize the transfer of certain funds from the Village of Brockport, the Sweden Fire Protection District, and the Clarkson Fire Protection District to the newly created Brockport Fire District.

SUMMARY OF PROVISIONS:

Section 1 of the bill authorizes the transfer of certain funds from the Village of Brockport, the Sweden Fire Protection District, and the Clarkson Fire Protection District to the newly created Brockport Fire District.

Section 2 of the bill is the effective date.

JUSTIFICATION:

The citizens of the Village of Brockport, and the Towns of Sweden and Clarkson approved the formation of the Brockport Fire District by a mandatory referendum in November 2011.

The newly formed Brockport Fire District consolidates the provision of fire services of the Clarkson Fire Protection District, the Sweden Fire Protection District and the Village of Brockport Fire Department into a single unified entity - the Brockport Fire District. The Brockport Fire District will serve the Village of Brockport, the Town of Sweden and a portion of the Town of Clarkson. The Sweden Fire Protection District and the Clarkson Fire Protection District will dissolve effective June 31, 2012.

The Village of Brockport, the Sweden Fire Protection District, and the Clarkson Fire Protection District have accumulated certain funds for fire protection services. The Board of Trustees of the Village of Brockport and the Town Boards of the Towns of Clarkson and Sweden are seeking this Legislation in order to fund the newly created Brockport Fire District for the period of July 1, 2012 until December 31, 2012. This bill will accomplish that public purpose by authorizing the transfer of certain funds, allocated for fire protection services, from the Village of Brockport, the Sweden Fire Protection District, and the Clarkson Fire Protection District to the newly create Brockport Fire District.

This consolidation of fire services will best serve the needs of the residents and businesses within the newly formed fire district by granting direct decision making to the citizens of the newly formed Brockport Fire District.

LEGISLATIVE HISTORY:

New bill.

FISCAL IMPLICATIONS:

None to the State.

EFFECTIVE DATE:

Immediately.

BILL TEXT:

STATE OF NEW YORK

7307

IN SENATE

May 2, 2012

Introduced by Sen. MAZIARZ -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government

AN ACT to authorize the transfer of certain funds of the village of Brockport, allocated for fire protection and of unexpended cash and reserves of the Sweden Fire Protection District and the Clarkson Fire Protection District, to the Brockport Fire District, following the formation of the Brockport Fire District and the dissolution of the Sweden Fire Protection District and the Clarkson Fire Protection District

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Notwithstanding any other provision of law to the contrary,
2 upon the dissolution of the Sweden Fire Protection District and the
3 Clarkson Fire Protection District encompassing the town of Sweden and
4 part of the town of Clarkson, Monroe County, New York, and subsequent to
5 the formation of the Brockport Fire District by the town boards of the
6 towns of Sweden and Clarkson and the board of trustees of the village of
7 Brockport, the following shall occur, which are hereby declared to be in
8 every respect in the public interest and undertaken solely for the
9 provision of services and for the safety of the inhabitants of the
10 Brockport fire district:

11 (a) The town of Sweden and the town of Clarkson, on behalf of the
12 Sweden Fire Protection District and the Clarkson Fire Protection
13 District, are hereby empowered to and shall transfer any and all of
14 their unexpended cash and reserve fire protection district funds allo-
15 cated for fire protection within such fire protection districts, to the
16 Brockport Fire District, provided however that any and all such unex-
17 pended cash and reserve fire protection district funds shall be used by
18 the Brockport Fire District, or any successor thereto, for the purposes
19 and provision of services and for the safety of the inhabitants of the
20 Brockport Fire District, as provided by law; and

21 (b) The village of Brockport is hereby empowered to and shall transfer
22 to the Brockport Fire District on or after July 1, 2012:

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD15424-02-2

S. 7307

2

1 (i) the unexpended portion of its 2012-2013 fiscal year budget desig-
2 nated for fire protection. The tax levy for fire protection raised by
3 the Village of Brockport for the period July 1, 2012 to December 31,
4 2012 being approximately \$60,467.36; and

5 (ii) the tax levy raised by the Village of Brockport for the period
6 June 1, 2012 to December 31, 2012 designated for contribution to the
7 fire protection reserve funds being approximately \$19,369.56; and

8 (iii) any and all other cash and reserve accounts designated for fire
9 protection, said reserve accounts shall include but not be limited to
10 any reserve accounts for purchase of fire apparatus, equipment, communi-
11 cations equipment and/or fire fighting and emergency vehicles, to the
12 Brockport Fire District.

13 All such transferred funds shall be used by the Brockport Fire
14 District, or any successor thereto, for the purposes and provision of
15 services and for the safety of the inhabitants of the Brockport Fire
16 District, as provided by law.

17 § 2. This act shall take effect immediately.

SPONSORS MEMO:**NEW YORK STATE SENATE
INTRODUCER'S MEMORANDUM IN SUPPORT
submitted in accordance with Senate Rule VI. Sec 1**

BILL NUMBER: S7307

SPONSOR: MAZIARZ

TITLE OF BILL:

An act to authorize the transfer of certain funds of the village of Brockport, allocated for fire protection and of unexpended cash and reserves of the Sweden Fire Protection District and the Clarkson Fire Protection District, to the Brockport Fire District, following the formation of the Brockport Fire District and the dissolution of the Sweden Fire Protection District and the Clarkson Fire Protection District

PURPOSE:

To authorize the transfer of certain funds from the Village of Brockport, the Sweden Fire Protection District, and the Clarkson Fire Protection District to the newly created Brockport Fire District.

SUMMARY OF PROVISIONS:

Section 1 of the bill authorizes the transfer of certain funds from the Village of Brockport, the Sweden Fire Protection District, and the Clarkson Fire Protection District to the newly created Brockport Fire District.

Section 2 of the bill is the effective date.

JUSTIFICATION:

The citizens of the Village of Brockport, and the Towns of Sweden and Clarkson approved the formation of the Brockport Fire District by a mandatory referendum in November 2011.

The newly formed Brockport Fire District consolidates the provision of fire services of the Clarkson Fire Protection District, the Sweden Fire Protection District and the Village of Brockport Fire Department into a single unified entity - the Brockport Fire District. The Brockport Fire District will serve the Village of Brockport, the Town of Sweden and a portion of the Town of Clarkson. The Sweden Fire Protection District and the Clarkson Fire Protection District will dissolve effective June 31, 2012.

The Village of Brockport, the Sweden Fire Protection District, and the Clarkson Fire Protection District have accumulated certain funds for fire protection services. The Board of Trustees of the Village of Brockport and the Town Boards of the Towns of Clarkson and Sweden are seeking this Legislation in order to fund the newly created Brockport Fire District for the period of July 1, 2012 until December 31, 2012. This bill will accomplish that public purpose by authorizing the transfer of

certain funds, allocated for fire protection services, from the Village of Brockport, the Sweden Fire Protection District, and the Clarkson Fire Protection District to the newly create Brockport Fire District.

This consolidation of fire services will best serve the needs of the residents and businesses within the newly formed fire district by granting direct decision making to the citizens of the newly formed Brockport Fire District.

LEGISLATIVE HISTORY:

New bill.

FISCAL IMPLICATIONS:

None to the State.

EFFECTIVE DATE:

Immediately.

IMPORTANT: READ INSTRUCTIONS ON REVERSE SIDE
HOME RULE REQUEST
(Request by a Local Government for Enactment of a Special Law)

To the Legislature:

Pursuant to Article IX of the Constitution, the _____ of _____ (county, city, town or village) requests the enactment of _____ Senate bill (No. _____), _____ Assembly _____ (name) _____ (strike out one),
entitled "

It is hereby declared that a necessity exists for the enactment of such legislation, and that the facts establishing such necessity are as follows: (Check appropriate box)

- The local government does not have the power to enact such legislation by local law.
- Other facts, as set forth in the following "Explanation" establish such necessity.

EXPLANATION

(If space below is not sufficient, use separate sheet and attach here)

Such request is made by: (Check appropriate box)

- The chief executive officer of such local government, concurred in by a majority of the total membership of the local legislative body. (See paragraph A below)
- The local legislative body of such local government, at least two-thirds of the total membership thereof having voted in favor of such request. (See paragraph B below)

READ BEFORE SIGNING

- A. If the request is made by the chief executive officer and concurred in by a majority of the total membership of the local legislative body, *both* the chief executive officer *and* the clerk of the local legislative body must sign below. In such case use the word "majority" below even though the vote may have been greater.
- B. If the request is made by the local legislative body, at least two-thirds of the total membership thereof having voted in favor of such request, *only* the clerk of the local legislative body must sign below. In such case use the words "two-thirds" below.

CHIEF EXECUTIVE OFFICER'S SIGNATURE

(Signed) _____
(chief executive officer)

(Print or type name below signature)

(Title of chief executive officer)

Date: _____, 20____

CLERK'S CERTIFICATION

I, _____ (print or type name) do hereby certify that I am Clerk of the _____ (local legislative body) of the _____ (county, city, town or village) and that on the _____ day of _____, 20____, such legislative body, at least a ^{two-thirds} majority of the total membership having voted in favor thereof, approved the foregoing request. (strike out one)

(Signed) _____
(clerk)

(Print or type name below signature)

[SEAL OF LOCAL GOVERNMENT]

Date: _____, 20____

INSTRUCTIONS

Copies required:

Two signed copies of this form, specifying the final bill number and title must be filed with *each* House of the Legislature.

Examples:

- (a) If the bill has been introduced in only *one* House of the Legislature, four copies of the request form must be filed, i.e., two with the Senate and two with the Assembly.
- (b) If the identical bill has been introduced in *both* Houses, eight copies of the request form must be filed, i.e., two with the Senate and two with the Assembly for the Senate bill and the same for the Assembly bill.

Date of request:

The signing of a home rule request or the adoption of a resolution by the local legislative body approving such request cannot precede the date on which the bill is actually introduced in the Legislature. In the case of prefiled bills, the actual date of introduction is the first day of the legislative session. The request may be signed or the resolution adopted the same day as the date of introduction.

Amended bills:

Each time the bill is amended a new request must be filed (with the appropriate number of copies) and the new request must correctly identify the bill number as last amended. The signing of the request, and the date of the supporting resolution, cannot precede the date of the amendment.

Transmittal:

The signed forms should be sent as follows:

To the Senate:

Home Rule Counsel
Senate Post Office
The Capitol
Albany, N. Y. 12224

To the Assembly:

Home Rule Counsel
Assembly Post Office
The Capitol
Albany, N. Y. 12224

Definition of terms:

Chief executive officer.

In the case of a county, the elective or appointive chief executive officer, if there be one, or otherwise the chairman of the board of supervisors; in the case of a city or village, the mayor (not manager); and in the case of a town, the supervisor. (Municipal Home Rule Law §40)

Local legislative body.

The board of supervisors, board of aldermen, common council, council, commission, town board, board of trustees or other elective governing board or body vested by state statute, charter or other law with jurisdiction to initiate and adopt local laws or ordinances. (Municipal Home Rule Law §2)

Local government.

A county, city, town or village (Const. Art. IX, §3; Municipal Home Rule Law §2)

Special law

A state statute which in terms and in effect applies to one or more, but not all, counties (other than those wholly included within a city) cities, towns or villages. (Const. Art. IX §3; Municipal Home Rule Law §2)

Total membership.

The total voting power of a legislative body. (Municipal Home Rule Law, §§20, 40)

Brockport Fire District

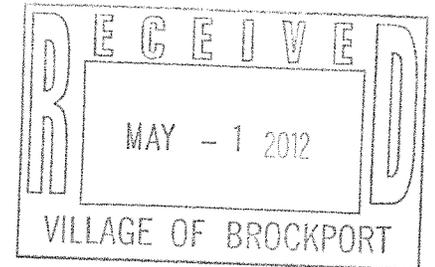
P.O. Box 131 Brockport, New York 14420-0131
Established: 2012

Chairman James Sauberan

Vice Chairman Charles Sanford Secretary/Commissioner Debra Finkle Commissioner Jarl Boyst Commissioner Laurence Vaughan
Treasurer Harold Mundy Attorney Raymond DiRaddo

April 30, 2012

Mayor Maria C. Castaneda and Board of Trustees
Village of Brockport Office Building
49 State Street, Brockport NY 14420



Dear Mayor and Village Board Members:

With the transition to the fire district fast approaching, the Board of Fire Commissioners has been looking at all aspects of our current operation and working on the securing of specific logistical and support functions, which will be important to a seamless transition. One of those important functions is FUEL, both gasoline and diesel.

Many possibilities have been discussed, but almost all had some drawback, both immediate, as well as long term. During this process, Commissioners Sanford and Vaughan met with Village DPW Superintendent Donahue on March 9, 2012 to inquire into the possibility of the Brockport Fire District using the village's fueling station for our fuel needs. Mr. Donahue demonstrated the computer-based fueling system that can track the fuel consumption for billing purposes and how the usage can be tracked for each individual vehicle. It was the superintendent's opinion, that the village's fuel depot could easily handle the fire district's needs. The village would bill the fire district, at an interval that is agreeable to both parties, and nothing would change as it relates to vehicle fuel cards and gate keys for access to the compound. The DPW facility is centrally located to all fire stations, is well lighted, and back-up power to the fuel pumps is available during storm situations. Another plus for the village would be the fire district usage, as it relates to the "rotation" of the stored fuel. Keeping fresh fuel on hand is key to vehicle maintenance and proper engine performance. With state bid pricing already in effect, the fire district would not have to seek RFP's for our fuel needs.

The Board of Commissioners of the Brockport Fire District is hopeful that an arrangement can be reached whereby we can receive approval to use the Village's fuel facility for our fleet needs. We would expect the village to invoice the district at a yet to be determined interval for the fuel usage. Please feel free to contact the Board of Fire Commissioners if you have any questions or a need for further information.

Sincerely,

A handwritten signature in cursive script that reads "James Sauberan".

James Sauberan, Chairman
Board of Fire Commissioners
Brockport Fire District

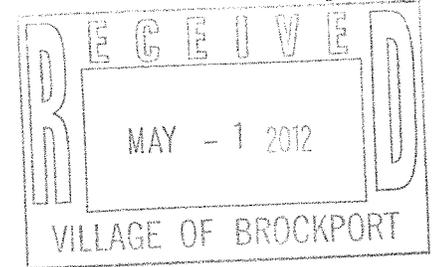
Brockport Fire District

P.O. Box 131 Brockport, New York 14420-0131
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Chairman James Sauberan

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Treasurer Harold Mundy Attorney Raymond DiRaddo

Mayor Maria C. Castaneda and Board of Trustees
Village of Brockport Office Building
49 State Street, Brockport NY 14420



re: Brockport Fire District use of village local government radio frequency

Dear Mayor and Village Board Members:

With the transition to the fire district on the horizon, the Board of Fire Commissioners continues to identify operational areas and items that have been taken for granted for many, many years. One such item is the fire department's use of the village licensed local government channel, 158.9400mhz. (Channel 58)

This channel has been an interoperable channel between village units (administrative office, police, DPW, code enforcement) and the fire units. Prior to the closing of the dispatch office, this channel had been used for an operational channel for fire units during extremely high incident levels, where normal fire channels were extremely busy.

Though this has changed with no local dispatcher, there is still the need to have direct and immediate radio communications with agencies we routinely work with. This is extremely important during storm events or other situations where ECD/911 is extremely busy and making notifies for the fire department can take a back seat to the dispatching of incidents. The ability to pick up the microphone and change a radio channel to speak directly with a police officer, a DPW supervisor or the codes officer is extremely efficient and timely. Storm remediation coordination activities is one of the biggest possibilities.

Since the Fire District is not a village department, we are not directly covered by the village FCC license for this frequency. The FCC has a policy that allows for the licensee to grant and permit non-licensed agencies, the use of their channel for specific or non-specific reasons.

Such permission needs to come in the form of an official letter, to the fire district, stating the licensee gives it's permission to said fire district, to use their licensed channel. Such letters need to be filed appropriately, in the event of an FCC audit.

These letters are similar in nature to others the fire department has received from neighboring agencies that have private channels, should there be a need to be interoperable with them for any number of reasons.

Your approval of our request will be very much appreciated. Thank you for your consideration and if a need arises for further information, please feel free to contact the Board of Fire Commissioners.

Sincerely,

A handwritten signature in cursive script that reads "James Sauberan".

James Sauberan, Chairman
Board of Fire Commissioners
Brockport Fire District

The Village of Brockport Board of Trustees grants permission for the Brockport Fire District's use of the Village licensed local government channel, 158.9400 MHz. This should allow vital communication capabilities during emergency situations in our community.



Department of Finance

Monroe County, New York

Maggie Brooks
County Executive

Scott Adair
Chief Financial Officer

May 15, 2012

The Honorable M. Connie Castaneda, Mayor
Village of Brockport
49 State Street
Brockport, NY 14420

Subject: Monroe County Sales Tax Distribution for First Quarter 2012

Dear Ms. Castaneda:

Your village's share of the First Quarter 2012 sales tax receipts is \$380,980.22. This compares to \$366,919.47 distributed for the same quarter in 2011.

A copy of this letter, along with a check representing your village's distribution, has been sent to your Village Treasurer.

Please note, if the New York State Taxation and Finance Department, through its auditing process, uncovers any discrepancies with this quarter's reported amount, the figures may be adjusted thereby affecting future quarterly reporting periods.

If you have any questions, feel free to contact me at (585) 753-1157.

Sincerely,

A handwritten signature in black ink, appearing to read "S.M. Adair".

Scott M. Adair
Chief Financial Officer

xc: Village Treasurer, Village of Brockport



SUNY BROCKPORT

Department of Business Administration and Economics

May 14, 2012

Dear Mayor Castaneda,

On behalf of my students who enrolled in BUS368.01 Project Management class at SUNY Brockport, I would sincerely like to thank you for supporting us and being an important part of this initiative. The students successfully carried out the "Steps 4K Cure" event on Saturday April 28.

The students were able to get a taste of some of the technical and socio-cultural dimensions of the project management process in a semester long course. Harold Drumgoole, one of the students who acted as a project coordinator, describes this as a true learning environment.

I personally see the service learning projects of this type as a tool to increase the College's visibility among community which helps create a mutual understanding between two parties.

Sincerely Yours,

Mustafa S. Canbolat, PhD
Assistant Professor of Management
Business Administration and Economics
State University of New York, The College at Brockport
Brockport NY 14420
E-mail: mcanbola@brockport.edu
Phone: (585) 395 5536

Effective 5/16/12 – 9/29/12

**EMILY L. KNAPP
MUSEUM &
LIBRARY
OF LOCAL
HISTORY**

49 State Street Brockport
(2nd & 3rd floors of Village Hall)

**WILL USUALLY
BE OPEN:**

Wednesdays

2pm-4pm & 7pm-9pm

&

Saturdays

Noon-4pm

Also available by appointment –
call Doug at 314-9299



Ethics Training Workshops

In January 2012, village and city officials across the State received a letter from the Attorney General's Office requesting information about your local code of ethics. As a result, NYCOM has received many inquiries related to municipal ethics. To assist members in complying with the requirements of New York's ethics laws, NYCOM is presenting a series of regional workshops on municipal ethics. Topics that will be covered in the ethics workshop include:

- Article 18 of the General Municipal Law
- Updating your Local Code of Ethics
- Establishing a Local Ethics Board
- Financial Disclosure Statements
- Use of Municipal Resources
- Nepotism
- Compatibility of Office
- Gifts

This workshop is currently scheduled to be held at the following locations:

→ Rochester Region – Monroe Community College
Wednesday, June 6, 2012 * 7:00 p.m. to 9:00 p.m.

Watertown Region – Adams Fire Hall
Wednesday, June 13, 2012 * 10:00 a.m. to 12:00 p.m.

Southern Tier – Stella Luna Restaurant Oneonta
Wednesday, June 27, 2012 * 10:00 a.m. to 12:00 p.m.

VA Ethics Bd
let. Leslie Know

The cost for NYCOM members is \$25.00 per person (\$50 for non-members)

Please look for more workshops coming to you in July.

*** This workshop has been submitted for approval of (2) Continuing Legal Education (CLE) credit. Approval from the state's CLE Accreditation Board is pending. For a copy of NYCOM's CLE Financial Hardship Policy, contact the NYCOM Office at 518.463.1185 ***

Click [here](#) for registration materials or visit our website at:

www.nycom.org