

VILLAGE OF BROCKPORT
VILLAGE BOARD - MEETING AGENDA
Tuesday, April 23, 2013 7:00pm
Location: Village Hall conference room

- **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)

- **CERTIFICATES & PROCLAMATIONS:**
 - Art Appleby to accept Proclamation – Annual CROP Walk 5/5

- **GUESTS:**
 - Robert Currier- Navy Club – request to utilize half of municipal parking lot on Clinton St for 6/1 event
 - Colleen Farley-Genesee Valley Penny Saver–request to bring "Readers Choice" horse 4/29-5/6 & 8/5-8/12
 - Christina Simmons & Amy Curran - CGI Communications, Inc. – proposal - community video program
 - Rebecca Rhodes - SUNY - Gold Leadership Project – recycling project

- **CONSENSUS ITEMS:**
 - Approval of minutes – 4/9
 - Approval of bills to be paid

- **CLERK REPORT:**
 - Clerk – Leslie Ann Morelli
 - 2013 Events Schedule
 - ACA – Affordable Care Act (health care reform) – compliance update
 - NYSDOT workshop 3/28 - special use permits (i.e. speed contests, special events, parades...)
 - NYCOM Village Officials Workshops 4/19

- **DEPARTMENT REPORTS:** (Treasurer & Department Heads are in attendance the 4th Tuesday of each month)
 - Treasurer – Daniel P. Hendricks
 - External audit for fiscal year ending 5/31/12
 - Financial reports for period ending 3/31/13
 - Budget Transfers & Budget Amendments
 - Budget – resolutions to adopt budget and collect taxes
 - PILOT re-negotiation – Park Place Apartments

 - Building / Zoning / Code Enforcement – Codes Officer Scott C. Zarnstorff
 - 2013 Residential Rental Registration Statements

 - Police – Police Chief Daniel P. Varrenti
 - Status – 2013 Residential Rental Registration Statements

 - Public Works – Superintendent Harry G. Donahue
 - Authorization to advertise for DPW summer help (4 seasonal laborers)

-
- **PERSONNEL ITEMS:**
 - Accept resignation – Caitlin Moore – Historic Preservation Board

- **OLD BUSINESS:**
 - Newsletter – approve final draft & authorize Trustee Blair to proceed with printing/distribution plan

- **NEW BUSINESS:**
 - Reappointment of Farmers Market Managers for 2013 season

- **VILLAGE BOARD REPORTS:**
 - Mayor Maria Connie Castañeda
 -
 - Trustee William G. Andrews
 -
 - Trustee Margaret B. Blackman
 -
 - Trustee Kent R. Blair
 -
 - Trustee Carol L. Hannan
 -

- **EXECUTIVE SESSION** (if needed)

- **ADJOURNMENT**

Upcoming:

- 7pm Tuesday, 5/7 – Village Board work session
- 7pm Tuesday, 5/14 – Village Board meeting
- 7pm Tuesday, 5/28 – Village Board meeting (w/ Attorney, Treasurer, Department Heads)

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.

Village of Brockport
Fiscal Year 6/1/13 – 5/31/14
Budget Preparation Calendar
Adopted by Village Board 11/27/12

Thursday, 1/10/13	Treasurer to notify Department Heads (via memo w/ templates & discussion at Department Heads meeting) of the necessity for expense estimates
Tuesday, 1/22/13	Treasurer to provide "knowns" per contracts & rates: employees payroll & benefits / retirees benefits
Thursday, 1/24/13	Department Heads to submit expense estimates to Treasurer
Tuesday, 2/5/13	Village Board workshop w/ Treasurer & Department Heads - discuss department budget estimates
Tuesday, 2/26/13	Village Board meeting – update public on progress
Tuesday, 3/5/13	Village Board workshop w/ Treasurer – discuss & make revisions to budget estimates
Wednesday, 3/20/13	Treasurer to file tentative budget with Clerk
Tuesday, 3/26/13	Village Board meeting – update public on progress – Treasurer to present tentative budget to Village Board & Department Heads
Wednesday, 3/27/13 for 4/1/13 edition	Clerk to publish notice of public hearing on tentative budget
Tuesday, 4/2/13	Village Board workshop w/ Treasurer– discuss & make revisions to tentative budget
Tuesday, 4/9/13	Treasurer to present budget to public - public hearing on preliminary budget (Middle School L.G.I.)
Tuesday, 4/23/13	Village Board meeting – adopt budget (must be done by May 1 st)

**VILLAGE OF BROCKPORT
PROCLAMATION**

WHEREAS, on Sunday afternoon, May 5th many area residents will "Walk with the World" in the 31st Annual CROP WALK in Brockport; and

WHEREAS, this is done to help provide seeds, tools, water resources, vocational and literacy training and other self-help skills needed overseas through Church World Service; and

WHEREAS; women, men and children throughout the world must walk long distances every day to get water, food and shelter in order to survive; and

WHEREAS; twenty-five percent of CROP WALK funds raised will assist hungry people right in our own area through the Brockport Food Shelf; and

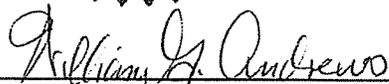
WHEREAS; there have been 30 walks between 1983 and 2012, which have raised the total of over \$233,000 of which \$57,700 (25%) has stayed in Brockport; and

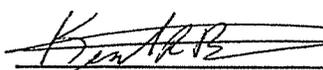
WHEREAS; there continues to be a growing number of people who need assistance at our local food pantry and a need for education regarding poverty and hunger in the world;

NOW, THEREFORE, I, Maria Connie Castañeda, Mayor of the Village of Brockport along with Trustees Andrews, Blackman, Blair, and Hannan do hereby proclaim May 5th, 2013 to be CROP WALK Day in the Village of Brockport and encourage all our citizens to "Walk With the World" by walking, sponsoring a walker or making a gift to "CROP."

IN WITNESS WHEREOF, we hereby set our hand, and cause the Corporate Seal of the Village of Brockport to be affixed this 23rd day of April, in the year 2013.

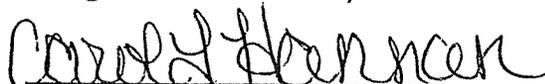



William G. Andrews, Trustee


Kent R. Blair, Trustee


Maria Connie Castañeda, Mayor


Margaret B. Blackman, Trustee


Carol L. Hannan, Trustee



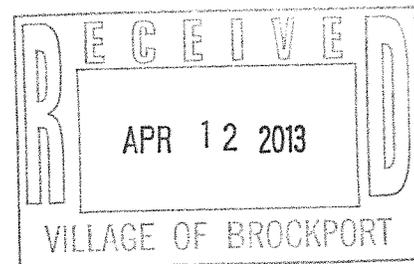
Navy Club of Lake Ontario, Ship 1812, Inc.

Leslie,

My name is Robert Currier and I am the Commanding Officer at the Navy Club of Lake Ontario, located at 21 Clinton Street. The reason for this email is to ask to be put on the docket for the next village board meeting. This would be to ask the board permission to close half of the parking lot, (shared with police) so that we may hold another event as we've done in the past two years. The past events were a motorcycle run and a pig roast, between the past events we were able to raise a donation of \$1000 and present it to a Veterans Hospital (PTSD ward) in Batavia NY. The events were also held with no altercations with the law.

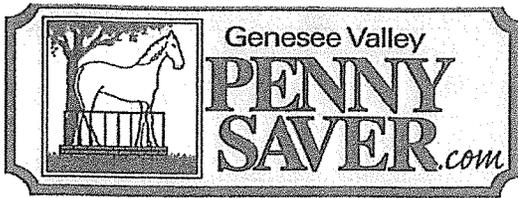
I am asking the board permission for the 1st of June as we would like to hold another Pig Roast. Thank you in advance for the support the village has given the Navy Club. Any question I may be contacted at 585-967-4935 (cell) or 637-6110 (navy club) after 4pm.

Robert Currier
Commanding Officer



21 Clinton Street, P.O. Box 185, Brockport, New York 14420

GO NAVY !!



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 Brockport Office • 585-637-5100 • Fax 585-637-0111
 15 Main Street • Brockport, NY 14420
 Canandaigua Office • 585-393-1111 • Fax 585-393-1823
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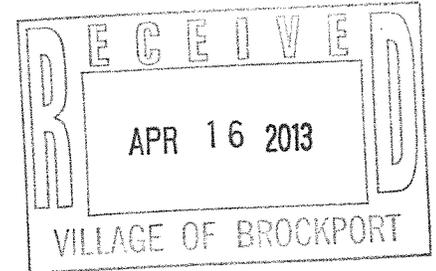
Tri-County Edition

Adams Basin	Brockport
Clarendon	Clarkson
Fancher	Hamlin
Holley	Hulberton
Kendall	Morton
Murray	Spencerport
Sweden	Walker

Webster-Ontario Edition

Ontario	Webster
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DATE: April 16, 2013
 TO: Brockport Village Board
 FROM: Colleen Farley
 Genesee Valley Penny Saver



Last year, we received board approval to bring "Reader's Choice", our equine mascot to Brockport. The horse was allowed to use one parking spot in front of our building at 15 Main St.

We are asking again this year for permission to have the horse visit the village, on the following dates. Our truck and driver are in Brockport each Monday.

April 29 – May 6 for the Low Bridge/High Water event

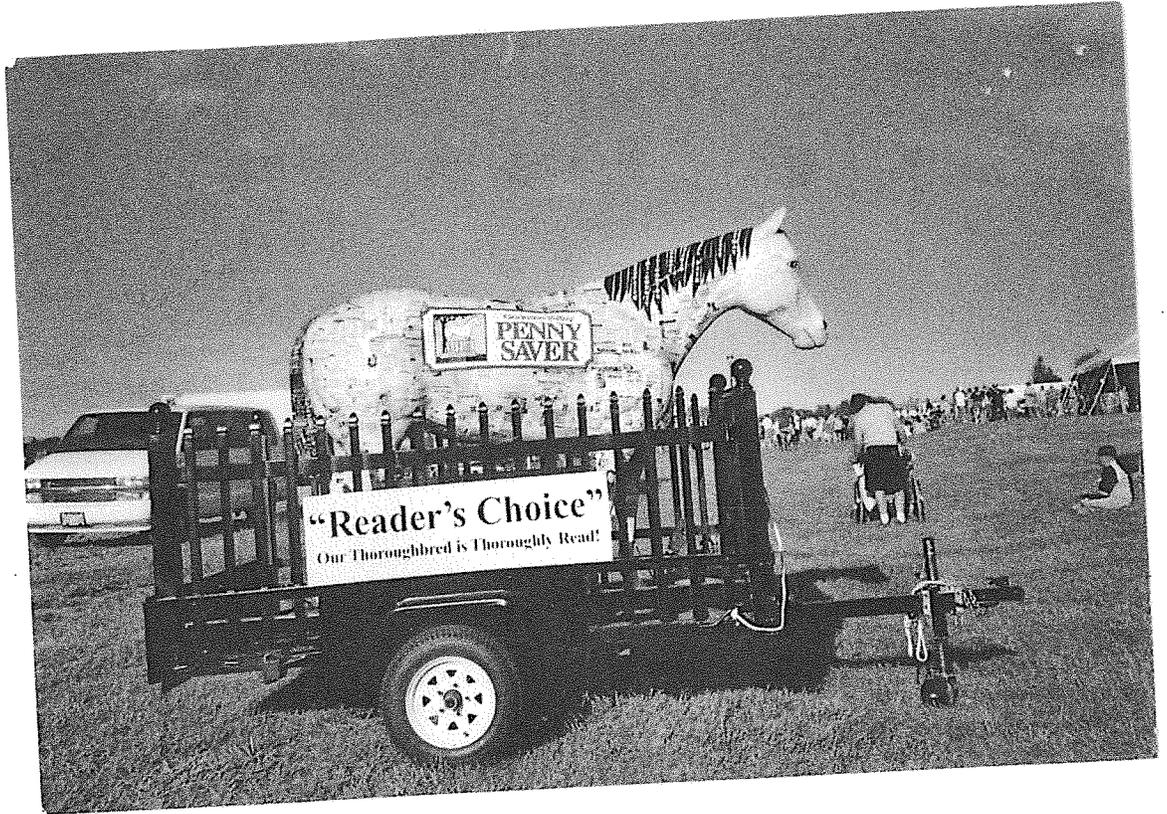
August 5 – 12 for the Arts Festival

Thank you for your consideration.

Colleen Farley
 Genesee Valley Penny Saver
 Office: 585.637.5100
 Cell: 585-967-5866
 Email: colleenfarley@gvpennysaver.com

A Genesee Valley Publication

Toll Free 866-812-8111 or www.gvpennysaver.com





Summary of Community Video Showcase Program

CGI Communications, Inc. has entered into a partnership with the US Conference of Mayors and the National League of Cities to provide communities a marketing tool that they can utilize to showcase and promote their community assets and attributes. As a result of this partnership, the Village of Brockport, NY has been presented with the opportunity to receive a fully produced, NO COST Community Showcase program to be featured on the village's official website.

Our Community Showcase program is a valuable tool for the Village of Brockport, NY to enhance its website by adding streaming video content. The video content will allow the village to effectively engage and communicate with your on line audience in a powerful, new and innovative way. We will come to your location to film the necessary footage to fully produce a Welcome Chapter PLUS three additional community highlight videos on topics such as Quality of Life Relocation, Business and Industry, Education, etc. The program will be customized to showcase the best of what Brockport, NY has to offer to residents, visitors, and businesses. Also, with the click of a button you will be able to send your entire video interface to anyone in the world with an email address or Smartphone! Whether it be a recruiter, site locator, future resident, or visitor you will now have a powerful tool to answer all questions and inquiries about your community! In addition, the Village of Brockport, NY will be able to track video viewership on their website through our SmartTrack[®] technology. Our innovative tracking technology will show you not only which video has been viewed and when, but also what community it was viewed from, allowing the Village to further tailor their website to meet the individual needs of the end user.

To view an example of our Video Tour Book, please click here:

<http://www.amsterdamny.gov/>

<http://www.simpsonville.com/>

In addition to the videos we will produce for and about your community, we will provide the local business community with the opportunity to utilize our various digital media tools and services as well. Businesses will be able to expand their outreach by having their own video produced as well. It is solely CGI's responsibility to educate the local businesses on opportunity for participation. In addition, local non profit organizations will be able to expand their visibility through the program by having a free link and logo around the Community Organizations Chapter provided, certainly something they will be excited about! The best part about our program is that the village bears no liability whatsoever regardless of sponsorship participation. This Video Tour will truly enhance your Village's website as the primary destination for information about Brockport, NY.

Whether you are actively promoting tourism, recruiting businesses for economic development, or simply looking for ways to provide the public with additional information about your community, this is a progressive opportunity to assist you with achieving your marketing objectives. With no financial investment from Village funds, we've eliminated the need for lengthy budget meetings and approval processes, therefore allowing us to begin production immediately!

Thank you for taking the time to review our proposed program for the Village of Brockport, NY. We look forward to working with you!

Please don't hesitate to contact us if you have any questions regarding our program!

Best Regards,

Nicole Rongo
Vice President of Marketing
800.398.3029 x 203
nicoler@cgicommunications.com

2015 Community Video Tour Agreement

CGI Communications, Inc.
130 East Main Street, 8th Floor
Rochester, NY 14604
(800) 398-3029 phone
(866) 429-8611 fax

Name: Connie Castaneda
Title: Mayor
Address: 49 State Street
Town, State, Zip: Brockport, NY, 14420
Phone: 585.637.5300
Email: Mccastaneda@brockportny.org
Website: www.brockportny.org

This agreement is between CGI Communications, Inc. and the Village of Brockport and shall remain in effect from the date it is signed by both parties until the third anniversary of the date that the completed and approved Community Video Program is made available for viewing via a link on the www.brockportny.org website homepage for viewer access. Any termination or modification of this Agreement shall not take effect until the expiration of the current term.

CGI Communications, Inc shall provide a Community Video Program as follows:

- One welcome video from your Mayor or other civic leader
- Up to 3 additional videos to showcase various aspects of your community (providing a total of Four 1 minute community highlight videos)
- One Community Organization chapter to promote charities, nonprofits and community development organizations
- Script writing and video content consultation
- A videographer will come to your location to film videos
- All aspects of video production and editing, from raw footage to final video including professional voiceovers and background music
- Final draft of Community Video Showcase content subject to your approval (up to 3 sets of revisions allowed). Any request for approval any revision, including final draft, shall be deemed approved if no response is received by us within thirty (30) days of request
- Patented OneClick™ Technology and encoding of all videos into multiple streaming digital formats to play on all computer systems, browsers, and Internet connection speeds; recognized player formats include WindowsMedia[®] and QuickTime[®]
- Store and stream all videos on CGI's dedicated server
- Business sponsors allowed on the perimeter of video panels
- Businesses will be allowed to purchase various digital media products and services from CGI Communications and its company affiliates
- Duration of sponsor participation will be one year and CGI Communications is solely responsible for annual sponsorship fulfillment including all related aspects of marketing, production, printing, and distribution
- Viewer access of the Community Video Program from your website shall be facilitated by CGI Communications providing HTML source code for graphic link to be prominently displayed on the www.brockportny.org website homepage as follows: "Coming Soon" graphic link designed to coordinate with existing website color theme to be provided within 10 business days of execution of this agreement; "Video Tour" graphic link to be provided to replace the "Coming Soon" link upon completion and approval of videos
- CGI Communications will own copyrights of the master Community Video Program
- The Village of Brockport will assume no cost or liability for this project

Program Add On:

- Fast Track Tracking Feature included

The Village of Brockport shall:

- Provide A letter of introduction for the program on your organization's letterhead
- Assist with the content and script for the Community Video Program
- Grant CGI Communications the right to use organization's name in connection with the preparation, production, and marketing of the program
- Display the "Coming Soon" graphic link prominently on the www.brockportny.org website homepage within 10 business days of receipt of HTML source code
- Agrees to display the "Video Tour" link to be no less than 150 by 400 pixels prominently on the www.brockportny.org website homepage for the term of this agreement
- In the event contract signatory changes, the Village of Brockport agreement shall remain valid until the agreed upon expiration date
- Grant full and exclusive streaming video rights for CGI and its subsidiaries, affiliates, successors and assigns to stream all video content on Community Video Program and all related CGI Programs, including but not limited to its "Community Video Network"
- Represent and warrant that any and all photographs, videos, and other content it submits to us for use in any video or other production does not infringe on any third party's copyrighted material, trademark or other intellectual privacy or publicity rights and shall defend and indemnify us from any such claim or action

This Agreement constitutes the entire agreement of the parties and supersedes any and all prior communications, understandings and agreements, whether oral or written. No modification or claimed waiver of any provision shall be valid except by written amendment signed by the parties herein

We, the undersigned, understand the above information and have full authority to sign this agreement

<u>The Village of Brockport</u>	<u>CGI Communications, Inc.</u>
<u>Signature:</u>	<u>Signature: </u>
<u>Name (printed):</u>	<u>Name (printed): Nicole Rongo</u>
<u>Title:</u>	<u>Title: Vice President of Marketing</u>
<u>Date:</u>	<u>Date:</u>

Dear Brockport Business Owner:

The Village of Brockport is excited to announce the launch of a new program that we feel will have a significant impact on the promotion of our wonderful community. We have entered into a three year agreement with CGI Communications to produce a series of streaming online videos highlighting all our community has to offer its residents, visitors, and businesses.

CGI is a leader in online marketing solutions, working with thousands of communities and businesses nationwide. With an easily viewable interface on the official village website (www.brockportny.org) their video program will encourage viewers to learn more about area attractions, economic development opportunities, quality of life, and so much more.

In addition to the videos being on the village's official web site, they will also be featured on Relocate.org, the largest relocation network in the nation. The Village of Brockport is dedicated to highlighting the advantages of living and working in our community, and we feel that this program can do just that!

A representative of CGI Communications will be contacting you with an opportunity to take advantage of their innovative digital media tools and services. We encourage you to consider supporting this program, which we feel is truly a win-win for all involved.

Best Regards,

Signatory
Title



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*

April 17, 2013

Mr. Norman Frisch

Brockport, NY 14420

Dear Norm:

Thank you for assisting me again this year with the Village of Brockport's Annual Events Schedule by formatting the information I gathered into a nice poster. I will be sure my thanks are relayed on the record at the April 23rd Village Board meeting.

The 2013 Events Schedule will be posted to the Village website, distributed to the Village Board, Departments, Brockport Merchants Association leadership, forwarded to the New York State Canal Corporation and local media for any free publicity they wish to provide, and made available at the Village Hall, Welcome Center, Seymour Library, Sweden Town Hall, Sweden Senior Center, Sweden-Clarkson Community Center and SUNY Welcome Center.

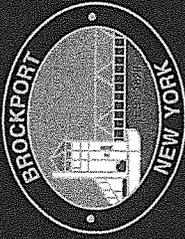
It is community members like you who help make Brockport such a special place. Thanks again for your help!

Sincerely,



Leslie Ann Morelli
Village Clerk
Village of Brockport

Xc: Village Board



Village of Brockport 2013 EVENTS

CONTINUING EVENTS

Erie Canal (NYSCC)

Open daily May 1-November 15; hours vary

Welcome Center at Harvester Park (VoB)

Open daily May 1 - October 15; hours vary; Water Street

Farmers Market (VoB)

Sundays; June 16 - October 27; 8am-1pm; Market Street

Emily L. Knapp Museum & Library of Local History (VoB)

Wednesdays; April-September; 2-4pm & 7-9pm

Wednesdays; October-March; 2-4pm; or by appointment

Summer Serenades (GBDC)

Thursdays; July; 7pm; Canalfont Welcome Center

Thursdays; August; 6:30pm; Canalfont Welcome Center

Cool Kids in the Park (GenCool & BISCO)

Fridays; June 14 - July 26; 7pm Sagawa Park www.generationcool.biz

FXI: SUNY College at Brockport events: www.brockport.edu/news/

EVENTS BY DATE

Date Event; Day; Time; Location; (Sponsor)

MARCH

9 From Grape to Glass Wine Walk; Sat. evening; meet at Welcome Center; (BMA)

APRIL

11 The History of Slavery in America; Thu.; 7:30pm;

Morgan Manning House; (WMHS)

21 Canal Clean Sweep; Sun.; 10am;

meet at Welcome Center; (VoB/P&T/NYSCC)

26 Arbor Day Ceremony & Planting; Fri.; 10am;

meet at Corbett Park on Clark St.; (VTB)

26 Tree Planting Honoring Former Mayor Jim Stull; Fri.; 12:30pm;

meet at Remembrance Park on Park Ave.; (VTB)

21 500 Miles Across NY Bike Tour (Serve dinner/music to bicyclists);

Sun.; Brockport Exempts; (WBBAG)

25 Summer Serenades; Brockport High School's Blue Notes Jazz Ensemble; Thu.; 7pm;

Canalfont Welcome Center (GBDC)

AUGUST

1 Summer Serenades; Greg Turner and Friends; Thu.; 6:30pm;

Canalfont Welcome Center (GBDC)

8 Summer Serenades; Mark Ketchum and Smooth Groove; Thu.; 6:30pm;

Canalfont Welcome Center (GBDC)

10 19th Annual Brockport Arts Festival; Sat.; 10am-6pm;

downtown commercial district; (BISCO)

11 19th Annual Brockport Arts Festival; Sun.; 10am-5pm;

downtown commercial district; (BISCO) www.BrockportArtsFestival.com

11 16th Annual Duck Derby; Sun.; 4pm; Canal; (BISCO)

10 Kids Walk Relay Race; Sat.; 10:00am; Market St.; (WBBAG)

15 Summer Serenades; Bruce Jackson and 8 Days a Week; Thu.; 6:30pm;

Canalfont Welcome Center (GBDC)

22 SUNY Move-In/Opening Weekend; (SUNY)

22 Summer Serenades; The Bob Snyder Trio; Thu.; 6:30pm;

Canalfont Welcome Center (GBDC)

29 Summer Serenades; Tom Mahoney's Grand Canyon Rescue Episode; Thu.; 6:30pm;

Canalfont Welcome Center (GBDC)

SEPTEMBER

7 Peddlers Market; Sat.; 10am-3pm; Morgan Manning House; (WMHS)

7 Cruise-In; Sat.; 3pm; Veis Club, West Ave.; (Lions Club)

11 11th Annual 9/11 Ceremonies with Honor Guard 12-hour Vigil; Tue.;

Firefighters Memorial Monument; Ceremonies: 8am, Noon, 7:30pm (BFD)

23-29 SUNY Homecoming Week (SUNY)

28 SUNY Homecoming Parade; Sat.; TBA; Route TBA; (SUNY)

OCTOBER

2 National Walk to School Day; Wed.; a.m.; volunteers meet at locations; (WBBAG)

25 Downtown Halloween Sidewalk Parade for children; Fri. evening;

downtown commercial district; (BMA)

MAY

- 1-5 **Low Bridge, High Water**; celebration of the opening of the Erie Canal
Poster contest – BCSD 4th Graders
- 1 **“A History of the Erie Canal”** Slide talk by Tom Grasso; President, The Canal Society of NY; Wed.; 7pm; Morgan Manning House; (VoB...)
- 2 **“From Clinton’s Ditch to the Barge Canal”** Slide talk by Bill Andrews, Village Trustee & Historian Emeritus; Thu.; 7:30pm; Seymour Library; (VoB...)
- 3 **First Friday: Autographing *Bluebird of Brockport*** by author Ms. Donna Winters, music by Mr. Greg Turner; Fri.; 4-6pm; SUNY Alumni House; (SUNY)
- 3 **Stone Soup Art Auction** (Fundraiser for the Stacey Kirby Canal Mural); Fri.; 6:30-9pm; Brockport High School; (WBBAG)
- 4 **Village to Village Sculling Regatta**; Sat.; 10:30-11:30am; Spencerport to Brockport on the Canal; (VoB...)
- 4 **Golden Eagle String Band**; Sat.; 11:30am-1pm
 Canalfront Welcome Center; (VoB...)
- 4 **Official Canal Opening Ceremony, Regatta and Poster Competition Awards**; Sat.; Noon; Canalfront Welcome Center; (VoB...)
- 4 **“Barge Charge” 5K Race**; Sat; Noon 2pm; Canal path; (VoB...)
- 4 **“A Taste of Brockport”** Tickets \$20; Sat.; 4:30-8pm; downtown locations; (VoB...)
- 5 **Pizza Wars**; who has best pizza in Brockport? Sun.; Noon; Canalfront Welcome Center; (VoB...)
- 5 **CROP Walk**; Sun; 1pm; meet at Newman Oratory; (BFS)
- 5 **Reading from *Bluebird of Brockport*** by author Ms. Donna Winters; Sun; 2:30pm; Lift Bridge Book Shop; (VoB...)
- 5 **“Erie Canal Rhapsody”** Brockport Symphony Orchestra; Sun.; 4pm; Seymour College Ballroom, SUNY Brockport; (VoB...)
- 18 **SUNY Commencement**; Sat.; (SUNY)
- 25 **Memorial Day Ceremony**; Sat; 9am High Street Cemetery, then MMH Monument; 10:30 BAVC; Noon Chicken BBQ @ BAVC

JUNE

- 22 **BCSD High School Graduation**; Sat.
- 28 **Cruise-In**; Fri.; 5pm; Vets Club, West Ave.; (Lions Club)

JULY

- 4 **July 4th Celebration**; Wed; 11am-3pm; Morgan Manning House; (WMHS)
- 8 **Bike the Erie Canal Tour** (Greet ~ 500 bicyclists); Mon; 9am-1pm; near Main St. Bridge (WBBAG)
- 11 **Merchants Sidewalk Sale**; Thu.; 9am-6pm; downtown commercial district; (M)
- 11 **Summer Serenades**; High Maintenance with Julie Dunlop; Thu.; 7pm; Canalfront Welcome Center (GBDC)
- 12 **Merchants Sidewalk Sale**; Fri.; 9am-6pm; downtown commercial district; (M)
- 13 **Merchants Sidewalk Sale**; Sat; 9am-6pm; downtown commercial district; (M)
- 18 **Summer Serenades**; Bill Hullfish and the Golden Eagle String Band; Thu.; 7pm; Canalfront Welcome Center (GBDC)

DECEMBER

- 6 **Merchants’ Open House**; Fri.; downtown commercial district; (BMA)
- 6 **Candlelight Christmas Craft Sale**; Fri.; 10am-9pm; Morgan Manning House (WMHS)
- 7 **Merchants’ Open House**; Sat.; downtown commercial district; (BMA)
- 7 **Candlelight Christmas Craft Sale**; Sat.; 10am-5pm; Morgan Manning House (WMHS)
- 8 **Merchants’ Open House**; Sun.; downtown commercial district; (BMA)
- 8 **Pictures with Santa**; Sun.; TBA-afternoon; Morgan Manning House; (WMHS)
- 8 **Holiday Lights Spectacular** parade & tree lighting (followed by fireworks); Sun.; 5pm; Main St. / Sagawa Park; (VoB & Stetson Club)

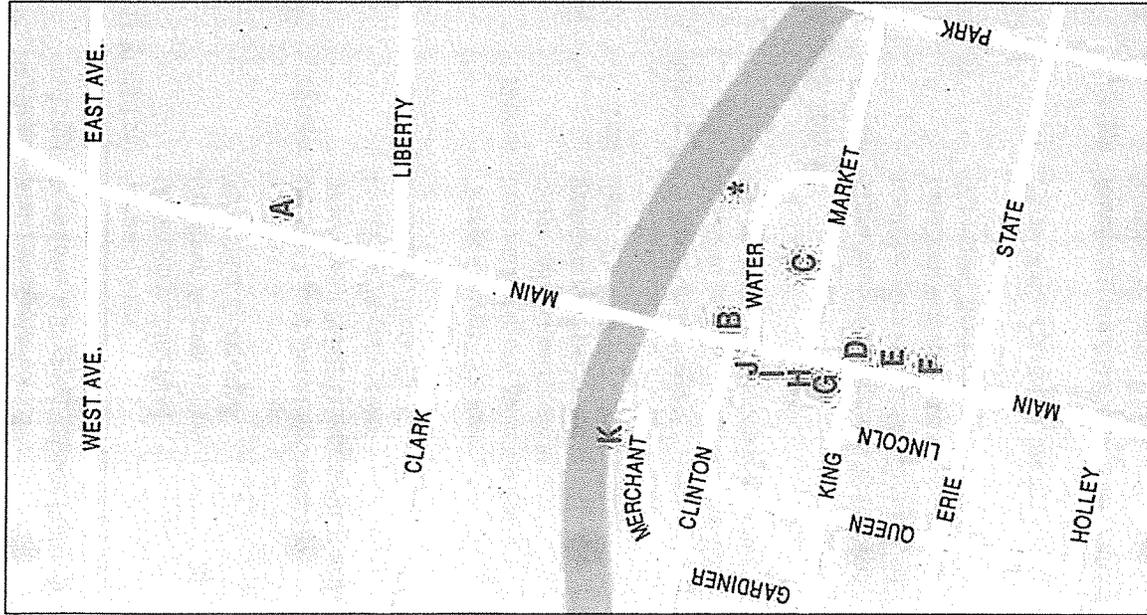
Abbreviations:

- BAVC: Brockport Area Vets Club; 210 West Avenue
 BEOC: Brockport Ecumenical Outreach Committee
 BISCO: Brockport Integrated Service and Community Organization
 BMA: Brockport Merchants Association
 BFD: Brockport Fire Department
 BFS: Brockport Food Shelf
 GBDC: Greater Brockport Development Corporation
 GenC: Generation Cool
 K: Kiwanis
 L: Lions
 M: Merchants
 MMH: Morgan Manning House; 151 Main Street
 MRM: Medina Railroad Museum
 NYSCC: New York State Canal Corporation
 P&TNY: Parks and Trails New York
 R: Rotary
 SC: Stetson Club
 SL: Seymour Library
 SUNY: State University of New York, College at Brockport
 VoB: Village of Brockport
 VTB: Village Tree Board
 WIBI: Walk! Bike! Brockport! Action Group
 WMHS: Western Monroe Historical Society

Listings are those provided to the Village as of 3/1/13

For the most current event listings, please consult the Village of Brockport Events webpage: <http://www.brockportny.org/html/events/index.html>
 For changes or additions to appear on the Village webpage: Phone: 637-5300 x12 or Email: imorelli@brockportny.org

Food Tasting Locations



Food Tasting Hosts

* 4:30 - 6:30 Start at the Welcome Center. If prepaid, pick up map and admittance bracelet; if not, purchase ticket for \$20.

- A. **58 Main**; 58 North Main St.
- B. **Redbird Cafe**; 25 Main St.
- C. **A Different Path**; 27 Market St.; catered by Ashley's
- D. **Lift Bridge Book Shop**; 45 Main St.; catered by Carrie Maziarz
- E. **Jimmy Z's Texas Hots**; 53 Main St.
- F. **Burrito Fresco**; 77 Main St.
- G. **Java Junction**; 56 Main St.
- H. **Fountain of Youth Organics**; 46 Main St.
- I. **Colleen's Cafe**; 42 Main St.
- J. **Barber's Grill**; 22 Main St.
- K. **Boardwalk**; 48 Merchants St.

Tickets available at the above locations now, and also at the Welcome Center the evening of the event

Low Bridge, High Water Sponsors

- Brockport Lions Club
- Brockport Merchants Association
- Brockport Rotary
- Erie Canalway National Heritage Corridor
- Greater Brockport Chamber of Commerce
- Lift Bridge Book Shop
- ProBrockport
- Stetson Club
- Village of Brockport
- Walk!Bike!Brockport!
- Western Monroe Historical Society

For more general information:

<http://www.brockportny.org/>

or:

Call: 585-637-5300

email: lmorelli@brockportny.org

or, mblackman@brockportny.org

Brockport Destinations

Low Bridge, High Water

May 1-5, 2013

A celebration of the seasonal opening of the Erie Canal
Brockport, New York

Canal History Slide Talks
Canal Mural Presentation
Sculling Regatta
Stone Soup Auction

"Barge Charge" 5K Race

Progressive Food Tasting

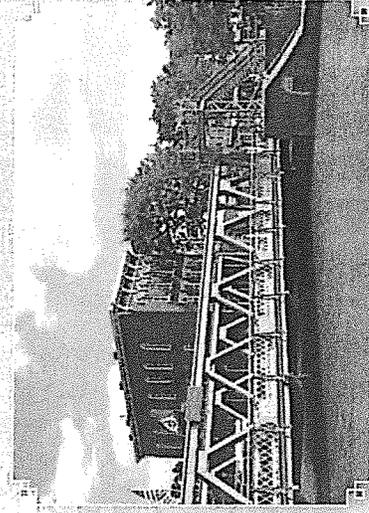
Band and Orchestra Music

Bluebird of Brockport Talk & Signing

DeWitt Clinton Tugboat Dockside Tours

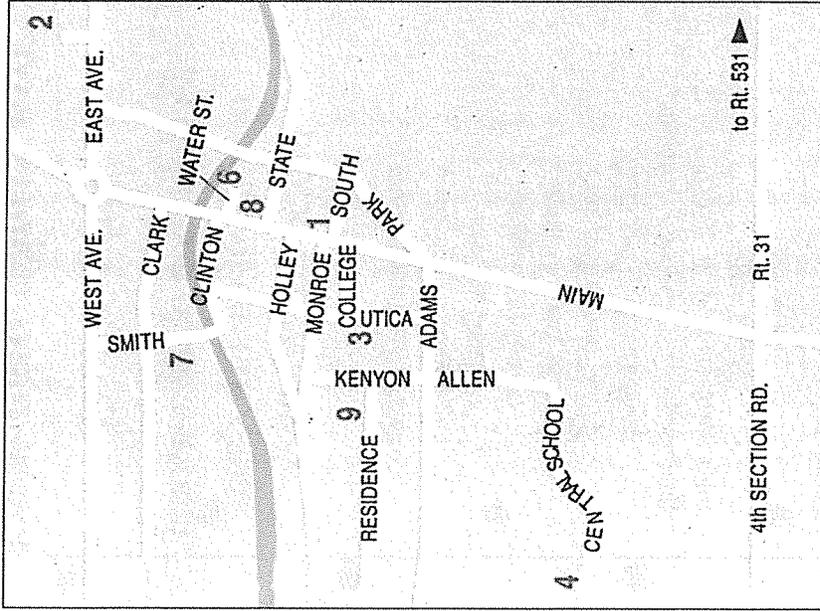
GROP Walk

and more.

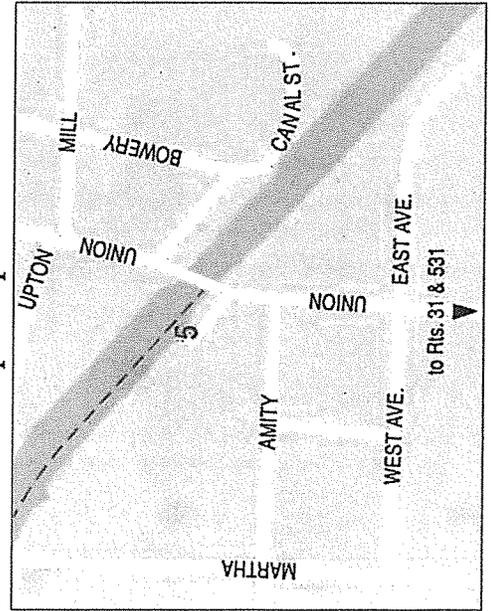


Low Bridge, High Water

Brockport



Spencerport



May 1 - May 5

Celebration themed **Poster Contest** for Brockport Central School 4th graders. Entries to be displayed in downtown merchant windows; 1st, 2nd, 3rd place prizes given plus honorable mentions. Winning posters will be displayed at A Different Path Gallery.

Wednesday, May 1

7 pm **Slide talk: "A History of the Erie Canal"**
by Mr. Tom Grasso, president,
The Canal Society of New York
Morgan Manning House
151 Main Street, Brockport 1

Thursday, May 2

7:30 pm **Slide talk: "From Clinton's Ditch to the Barge Canal"**
by Dr. William Andrews,
Village Trustee and Village Historian Emeritus
Seymour Library
161 East Avenue, Brockport 2

8 pm **Presentation: Canal Mural Design**

by Ms. Stacey Kirby
Seymour Library
161 East Avenue, Brockport 2

Friday, May 3

4-6 pm **First Friday: Autographing Bluebird of Brockport**
by author Ms. Donna Winters
with music by Mr. Greg Turner
Alumni House
142 Utica Street, Brockport 3

6:30 pm **Stone Soup Auction; Fundraiser**

for the Stacey Kirby Canal Mural
Viewing
7 pm Art and Antiques Auction
Brockport High School
700 Central School Drive, Brockport 4

Saturday, May 4

Village to Village Sculling Regatta
Boats leave Spencerport 5
Boats arrive at Brockport Welcome Center 6

11:30 am-1 pm "Canal Songs"

Golden Eagle String Band
Canalfront Welcome Center
Water Street, Brockport 6

12 noon

Official Canal Opening Ceremony, Regatta and Poster Competition Awards
Canalfront Welcome Center
Water Street, Brockport 6

"Barge Charge" 5K Race;

Registration required; Applications at village hall or email request to thetetonclub@yahoo.com
Race. 7

4:30-8 pm

"A Taste of Brockport"
Downtown locations with music. Tickets \$20.
Can be purchased at participating locations

Sunday, May 5

12 noon

Pizza Wars: A select panel will judge who has the best pizza in the Greater Brockport Area.
Canalfront Welcome Center
Water Street, Brockport 6

1 pm

CROP Walk, a portion on the canal path

2:30 pm

Reading from Bluebird of Brockport
by author Ms. Donna Winters
Lift Bridge Book Shop
45 Main Street, Brockport 8

4:00 pm

"Erie Canal Rhapsody"
Brockport Symphony Orchestra
Donations welcome
Seymour College Ballroom
SUNY College at Brockport 9

Leslie Ann Morelli

From: Leslie Ann Morelli [lmorelli@brockportny.org]
Sent: Monday, April 15, 2013 1:15 PM
To: Mayor Maria Connie Castaneda ; Trustee Bill Andrews ; Trustee Carol Hannan ; Trustee Kent Blair; Trustee Margay Blackman
Cc: Treasurer Daniel P. Hendricks
Subject: Update - Affordable Care Act compliance
Attachments: Village of Brockport Hovering Near 50.pptx

VB

Xc: Treasurer

On 4/12 Dan H & I met with reps from Titan, our insurance broker of record re employee benefits. Attached was the presentation they gave us.

As previously mentioned, there is a lot to the Affordable Care Act and compliance by 1/1/14. At the appropriate time, Mayor will need to reach out to the Union Presidents so we can bring them up to speed.

Learned that it is preferable to be calculated as a small group. We hover close to that without the Library. However, with the Library, we are considered an ALE – applicable large employer. Lots more involved.

Should the Seymour Library pursue the formation of a Library District, as has previously been proposed, the Village would no longer count their employees in our numbers (as currently the Village processes their payroll, benefits, Civil Service, Retirement).

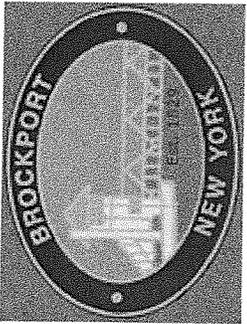
The Employee Handbook and Union Contracts will have to be updated to reflect changes due to the ACA as to specific health insurance plan, HRA deductible amounts, and the number of hours that constitute a full time employee for ACA / health insurance purposes, keeping part time capped at certain # of hours per week & per year, etc.

Letters have to go to employees around late summer for anticipated 10/1/13 open enrollment to comply by 1/1/14.

Will keep you apprised as the process progresses.

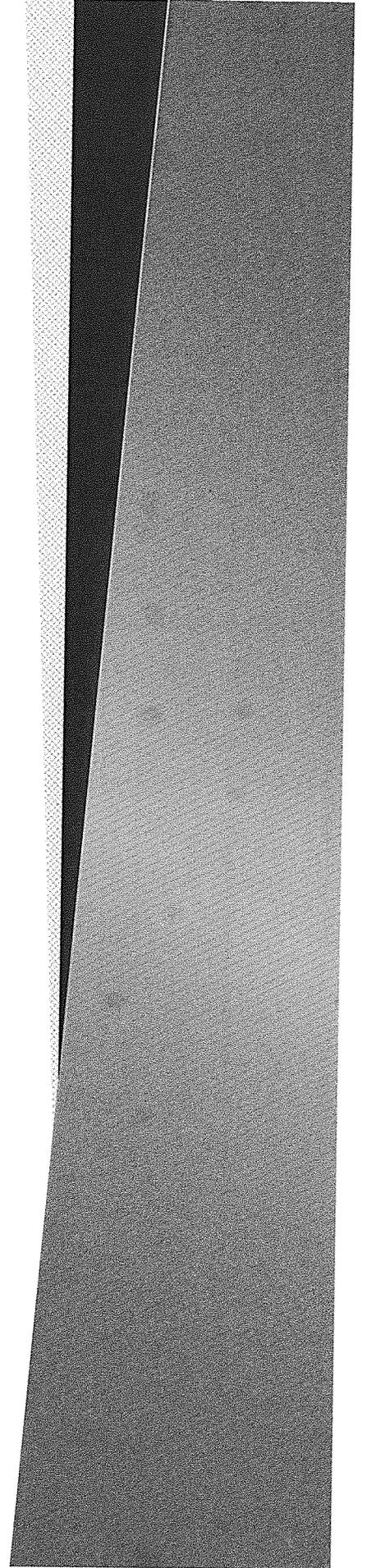
Leslie Ann Morelli
Village Clerk
Village of Brockport
49 State Street
Brockport, NY 14420
(585) 637-5300 X12
(585) 637-1045 fax
lmorelli@brockportny.org e-mail
www.brockportny.org website

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HEALTH CARE REFORM: GUIDANCE FOR 2014

April 12, 2013



Mandates Already in Effect

▶ 2010 – 2013
in Review



2010 – 2013 REVIEW

Mandates Effective in 2010:

- Change in tax treatment for over-age dependent coverage
- Accounting impact of change in Medicare retiree drug subsidy tax treatment
- Early retiree medical re-insurance
- Medicare prescription drug “donut hole” beneficiary rebate
- Break time/private room for nursing moms



2010 – 2013 REVIEW

Mandates Effective in 2011:

- Dependent coverage to 26
- No lifetime dollar limits
- Restricted annual dollar limits, phased amounts until 2014
- No pre-existing condition limitations for enrollees up to age 19 and no rescissions
- No health FSA/HRA/HSA reimbursement for non-prescribed drugs
- Increased penalties for non-qualified HSA distributions
- Additional standards for new or “non-grandfathered” health plans including preventive care in network with no cost sharing, appeal and external review, provider choice, and non-discrimination rules for insured plans
- Income-based Medicare Part D premiums
- Pharmaceutical importers and manufacturer’s fees start
- Medicare Advantage benefit and payment reforms to begin
- Insurer’s subject to Medical Loss Ratio rules



2010 – 2013 REVIEW

Mandates Effective in 2012:

- Employers to distribute uniform summary of benefits and coverage (SBC) to participants (deadlines vary with group of recipients)
- 60 day advance notice of mid-year material modification to SBC content
- Form W-2 reporting for health coverage (track in 2012 for W-2 form provided in early 2013)
- Coverage for additional women's preventive care services begins (plan years on or after August 1, 2012)
- MLR rebates from carriers



2010 – 2013 REVIEW

Mandates Effective in 2013:

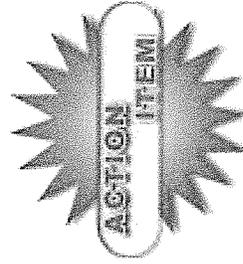
- \$2,500 health FSA contribution cap (indexed)
- Comparative effectiveness group health plan fees begin
- Medical device manufacturers' fees start
- Higher Medicare payroll tax on wages exceeding \$200,000 per individual or \$250,000 per couples
- Change in Medicare retiree drug subsidy tax treatment takes effect
- Exchanges initial open enrollment period to begin by end of year



EFFECTIVE TBD, EXPECTED FALL 2013

Employer Notification Regarding Exchanges

- ▶ Employers must provide existing employees and new employees on their hire date with information about the existence of state insurance Exchanges, including information on employee eligibility for an Exchange if the actuarial value of the health plan is less than 60% and the employee's contribution towards the cost of employee-only coverage exceeds 9.5% of his/her household income, and the loss of employer contribution toward the value of coverage if the employee purchases coverage through the Exchange.



Action Item: Pending further guidance; Exchanges have not yet been established. NYS exchange information will be located at <http://healthbenefitexchange.ny.gov>



EFFECTIVE JANUARY 1, 2014

- January 1, 2014 State Exchanges
- 90 day limit on waiting periods
- HIPAA wellness limit increases to 30%
- Limit on employee deductible \$2,000 single/\$4,000 family (small employer 100 or less) and out-of-pocket expenses \$6,250 single/ \$12,500 family
- Additional reporting and disclosures
- Health Insurance industry fees begin
- Pay-or-Play:
 - Employer Shared Responsibility
 - Health insurance exchanges open
 - Individual coverage mandate
 - Medicaid expansion
- Required coverage for clinical trial for life threatening illnesses
- No annual dollar limits on essential health benefits for any plan
- Changes to Grandfathered Plans:
 - Dependent coverage to age 26 for any covered employee's child
 - No annual dollar limits
 - No pre-existing condition limits
 - No waiting period over 90 days



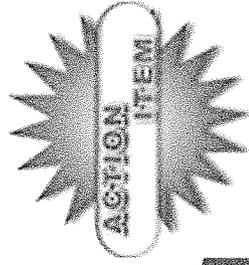
NEW YORK SHOP EXCHANGE - JANUARY 1, 2014

- ▶ SHOP = “Small Business Health Options Program” (50 or less employees)
- ▶ Every state must establish a health insurance Exchange for use by the uninsured and small employers with 100 or fewer employees (although states may set the cap at 50 employees, as NYS has).
 - Initial Open Enrollment Period October 1, 2013 thru March 31, 2014
 - Annual Open Enrollment period October 15 thru December 7 for effective date of January 1st.
- Coverage will be available based on a scale corresponding to precious metals:
 - Platinum (90% Actuarial Value)
 - Gold (80% Actuarial Value)
 - Silver (70% Actuarial Value)
 - Bronze (60% Actuarial Value)
 - Catastrophic-Only Coverage available to those under 30



STATE EXCHANGE - JANUARY 1, 2014

- ▶ Qualified Employers may buy coverage through the SHOP Exchange
- ▶ Though the SHOP Exchange, employers can offer coverage to employees through one of the following options:
 - One metal level and all products with level
 - One specific health insurer and a specific product offered by insurer
 - One specific health insurer and offering multiple products from the insurer
 - All metal levels and all health insurer products
- ▶ The SHOP will also permit the ability to offer an “employee choice” model through defined contribution mechanisms.
- ▶ Small Employer Tax Credits lost if insurance is purchased through the Exchange

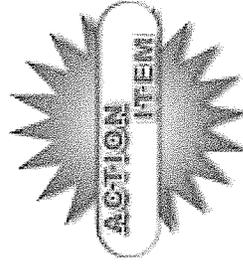


Action Item: NYS exchange information will be located at <http://healthbenefitexchange.ny.gov>. USEBSG will assist in plan review.



90 DAY ENROLLMENT REQUIREMENT

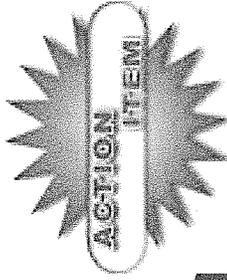
- ▶ **90 days** means **90 days** within the first day they are eligible
 - If employees can elect within 90 days but fail to elect within 90 days, it is not a violation
 - If employee is clearly eligible, must be enrolled on or before 90th day
- ▶ If employee is not clearly eligible, employer may use a reasonable period to determine eligibility if:
 - A. Period is not designed to avoid the 90 day period
 - B. Individual becomes eligible within 90 days of being assessed eligible, or, if earlier, within 13 months of start date (plus the days to the first day of the next calendar month if the employee's start date is the middle of the month)



Action Item: Employees are eligible on Date of Hire, which is compliant.

HIPAA WELLNESS LIMITS CHANGE

- ▶ Law increases wellness incentives from 20% to 30% of total premium (employer and employee shares)
 - 30-50% of the total premium can be shifted to participants:
 - who don't participate in screening,
 - who fail biometric screening and who either don't engage in the wellness program or
 - fail to improve their health via the program
 - New guidance enables 50% differential for tobacco cessation *Tobacco usage surcharge applied inclusively (e.g. 30 + 20)*
 - Premium differential from a Wellness Program does not excuse the employer from the affordability test
- ▶ Can be imposed on family members
- ▶ Wellness regulations / HIPAA nondiscrimination continue to apply

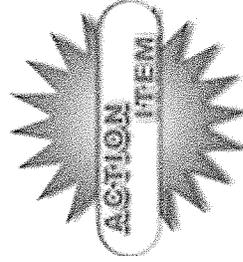


Action Item: Review current plan, discuss Wellness Plan option.



LIMIT ON OUT-OF-POCKET EXPENSES

- Group health plans must limit out-of-pocket costs to \$6,250 for single coverage and \$12,500 for family coverage.
- Groups health plans must limit deductible levels to \$2,000 for single coverage and \$4,000 for family coverage. Applicable only to Small Group Plans (Under 100).

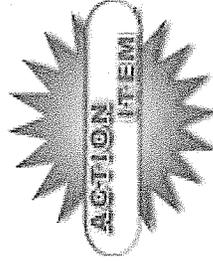


Action Item: Current HDHP has a \$2,600/\$5,200 deductible, which is not compliant.



EMPLOYER CERTIFICATION/REPORTING REQUIREMENTS

- ▶ Small Employers (50 or less)
 - ▶ Employers with fully insured plans will be completed by the carrier.
 - ▶ Employers with self insured plans will have to complete the IRS Filing.
- ▶ Applicable Large Employers (50 or More)
 - ▶ Effective for plan years beginning after December 31, 2013, every applicable large employer must file a return with the IRS a report describing terms and conditions of the health care coverage provided to the employer's full-time employees for the year.
 - ▶ No later than January 31 following the calendar year of a plan, employers must certify that all full-time employees were offered health care coverage.
 - ▶ The certification should specify the length of the waiting period under the plan, the time period during which coverage was available, the premium charged, as well as the employer's share of the cost.
 - ▶ The Secretary will use this certification to enforce the individual mandate.

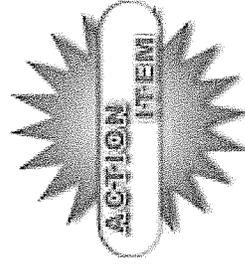


Action Item: USEBSG will provide guidance on requirements for IRS and employee notifications. Further regulatory guidance still to be issued with details.



HEALTH INSURANCE INDUSTRY FEES

- ▶ Patient-Centered Outcomes Research Institute (PCORI) fee, formerly the comparative effectiveness research fee, on plan sponsors and issuers of individual and group policies.
 - \$2 PMPY beginning in 2014, indexed to Health Care Expenditures through 2019
 - These fees apply to self insured plans such as HRAs
- ▶ Reinsurance fee for state-based exchanges assessed on insurers.
 - Amount based on a national per capita contribution rate to be determined by HHS for a benefit year, ending in 2016
 - 2014 charge will be \$5.25 PMPY
- ▶ Health Insurer Tax
 - Current estimate is 1.5% of annual rate

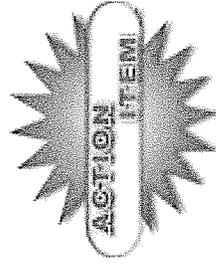


Action Item: None; fees will be passed on to employer groups in the form of premium increases. Self-insured groups will file an IRS form.



What Is An "Applicable Large Employer"

- ▶ Applicable Large Employer (ALE) are groups subject to Pay or Play Mandate
- ▶ An employer is an ALE for a calendar year if it employed average of at least 50 Full-time equivalent (FTE's) during preceding calendar year
 - Full-time equivalent employees (e.g., part-time employees) are counted only for purposes of determining ALE status
 - Full-time equivalent employees are **NOT** counted for penalty purposes under Pay or Play
- ▶ To determine ALE status, count the employer's full-time employees (using a 30 hour per week standard) plus the result of dividing the hours of service of employees who are not full-time employees by 120 for each month



Action Item: Perform calculation using fulltime and part-time employees to determine number of FTE's. USEBSG is available to assist with this calculation.



Example of ALE Calculation

- ▶ **Scenario:** During each calendar month of 2013, an employer has 20 full-time employees who average 35 hours per week, and 40 part-time employees who average 90 hours per month.
 - Each of the 20 employees who average 35 hours per week count as one full-time employee.
 - To determine full-time equivalent employees, take total hours of the part-time employees (up to 120 hours of service per employee) and divide by 120.
 - In the example, the employer has 30 full-time equivalent employees each month (40 90 120 = 30).

- ▶ **Result:** Employer has 50 FTEs during each month in 2013 and is an ALE for 2014.

Notes on ALE Calculations

- ▶ All counting done on a “Controlled Group” basis
 - EIN is irrelevant
 - Controlled group relationships exist if the business has one of the following relationships:
 - Parent-subsidary
 - Brother-sister
 - Combination of the above

- ▶ An employer may determine whether it is an ALE for 2014 by determining whether it employed an average of at least 50 FTE’s on business days during any consecutive six-month period in 2013

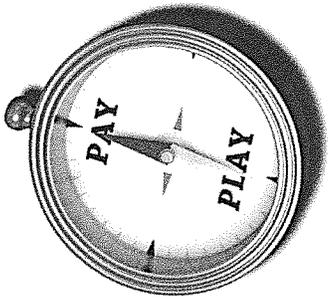
- ▶ Employers may subtract seasonal employees from FTE count if count included seasonal employees employed no more than 120 days during the preceding calendar year



Small Group Employer Impact

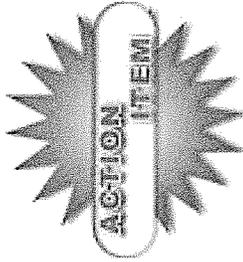
- ▶ Small groups are defined as groups under 50 Full-Time Equivalent employees.
- ▶ Small groups are exempt from the employer shared responsibility mandate and are not required to offer health benefits.
- ▶ Small groups have several options:
 - Continue offering reform compliant coverage.
 - Coverage can be offered either through Exchanges of off-Exchange in the traditional market.
 - Stop offering health coverage and allow employees to purchase benefits on the Individual Exchange.





EMPLOYER SHARED RESPONSIBILITY – THE RULE

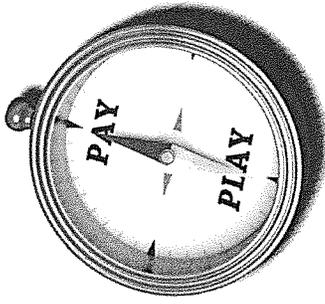
- ▶ Employers with 50 FTE's or more will be required to offer “minimum essential coverage” to all full-time employees (working 30+ hours) plus dependents through a group health plan.
 - Dependent is defined as children under the age of 26
 - Guidance gives relief to employers – 5% margin of error, regardless if error was inadvertent or not.
- ▶ Minimum essential coverage is considered coverage that both provides minimum value and is affordable :
 - Plan has an actuarial value of at least 60%
 - The employee's cost share does not exceed 9.5% of W2 box 1 income
 - **At least single coverage for the lowest cost plan must meet these guidelines**



Action Item: Testing will be required to determine employee eligibility. Payroll should be reviewed to ensure FT employees' contributions do not exceed 9.5% of income.



EMPLOYER SHARED RESPONSIBILITY – PENALTIES



PENALTY 1 – VILLAGE OF BROCKPORT DOES NOT OFFER COVERAGE

$$= \$2,000/\text{yr} \times$$

(Total Number of FT Employees minus the first 30)

PENALTY 2 – VILLAGE OF BROCKPORT OFFERS COVERAGE THAT IS UNAFFORDABLE

$$= \text{lesser of:}$$

$$\$3,000/\text{yr} \times$$

Total Number of FT Employees receiving premium credit on exchange

-or-

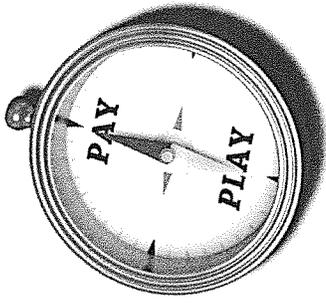
$$\$2,000/\text{yr} \times$$

(Total Number of FT Employees minus the first 30)

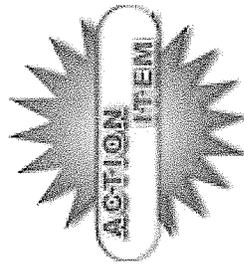
Penalty is ONLY triggered when a FT employee receives a premium tax credit to purchase insurance off the individual exchange. Employees are only eligible to receive a credit if they are not offered “affordable coverage” from their employer.



PAY OR PLAY – IMPACT ON BROCKPORT



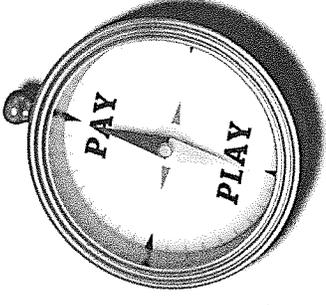
Using a Pay-or-Play calculator, USEBSG can help quantify the economic impact of paying one of the mandate's two possible tax penalties instead of offering coverage that meets the quality and affordability standards. This calculator uses information from your current plans and employee population, and a set of assumptions about the future to estimate the mandate's impact in 2014.



Action Items:

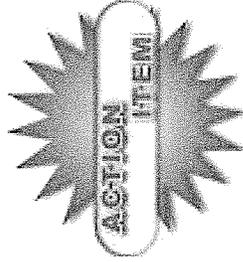
- *Schedule Pay-or-Play meeting*
- *USEBSG to forward Pay-or-Play Data Gathering Form, to be completed by The Village and returned prior to meeting*
- *Develop 2014 strategy based on results of Calculator*





DETERMINING FULL-TIME EMPLOYEES

- ▶ Full-Time is defined as:
 - Averages at least 30 hours per week or 130 hours per month.
 - Vacation, holidays, paid leaves of absence must be included.
 - Different tests apply for on-going employees and new employees:
 - Count on-going employee's hours during the standard measurement period and determine employee's status as FT or PT. That determination governs the employee's status during the stability period.
 - If a new employee is reasonably expected to work at least 30 hours per week when hired, they are considered full-time. If it is unclear, an employer may use an initial measurement period to evaluate hours and determine FT status.

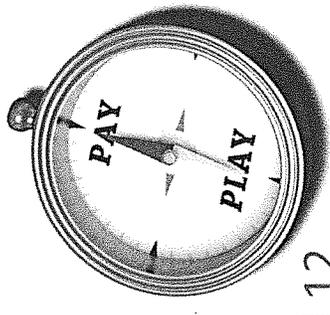


Action Item: Consult payroll records to determining FT employees. Legal counsel may be necessary.



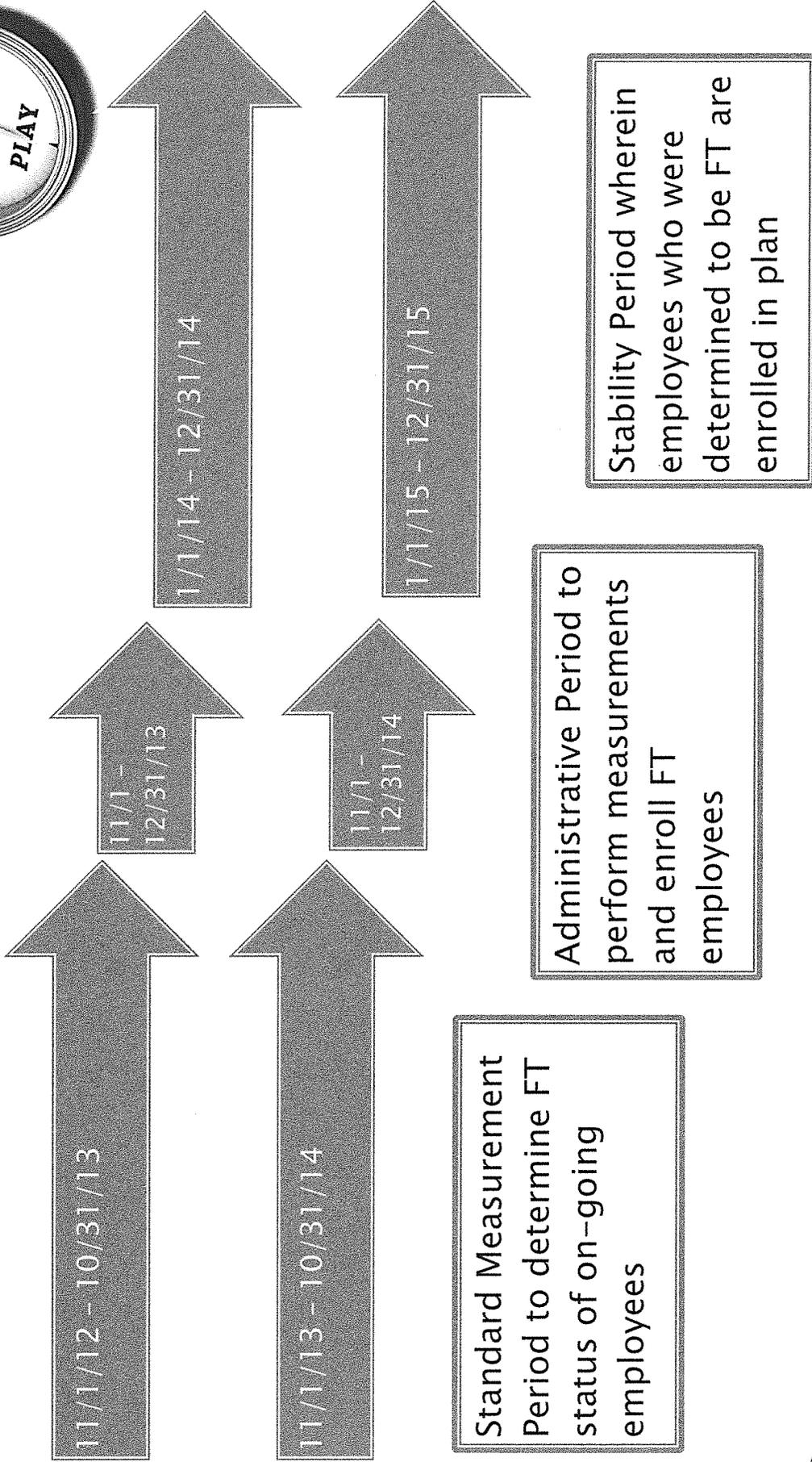
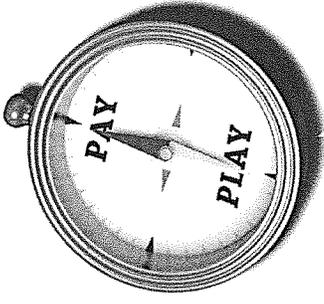
DETERMINING FULL-TIME EMPLOYEES:

DEFINITIONS

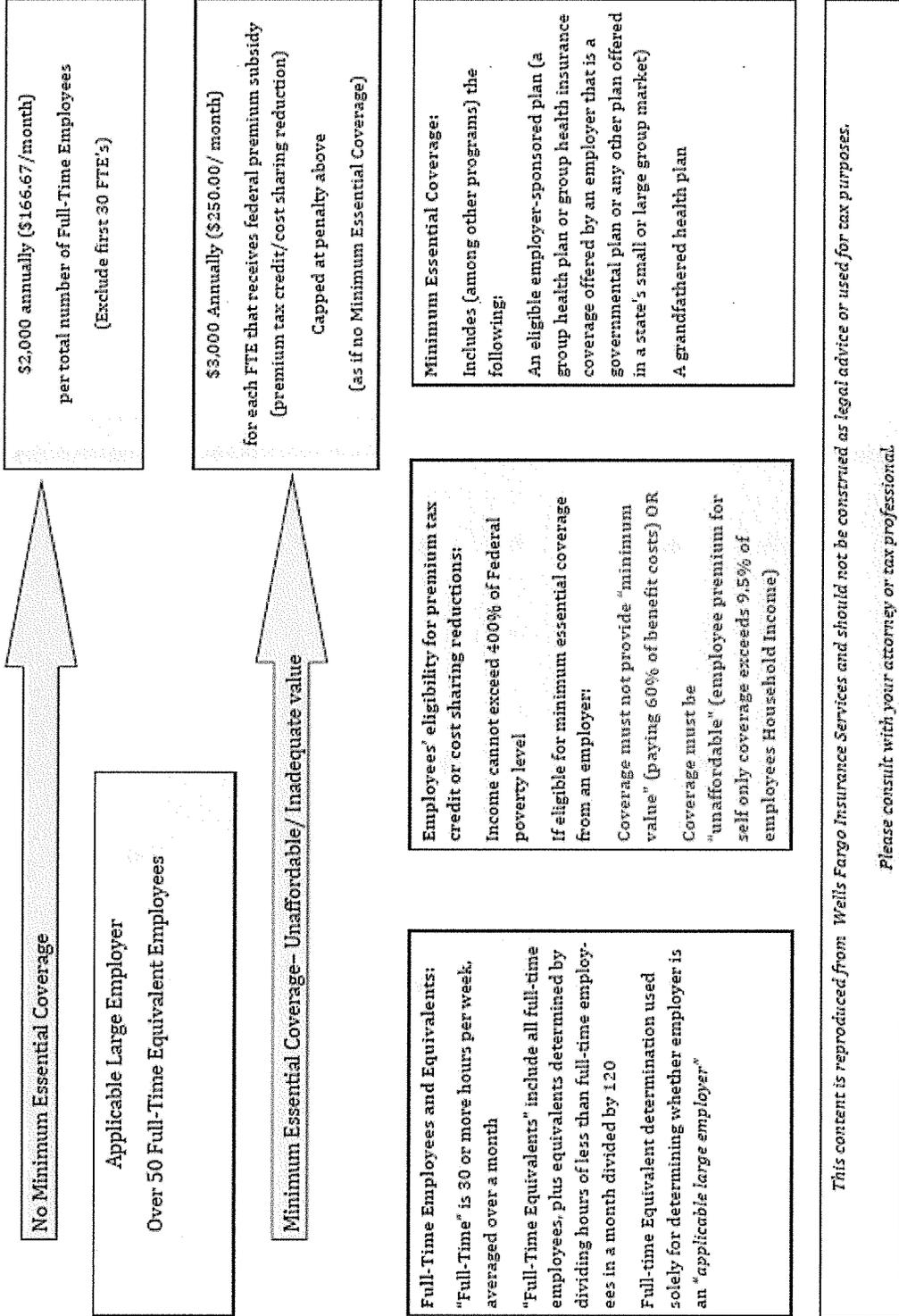
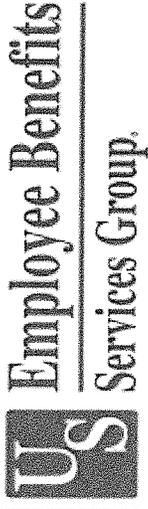


- ▶ **Standard Measurement Period** – a period of between three and 12 months, as designated by the employer for determining full-time status of ongoing employees.
- ▶ **Initial Measurement Period** – a period of between three and 12 months, as designated by the employer for determining full-time status of new variable hour or seasonal employees.
- ▶ **Administrative Period** – optional period of time after standard measurement period and before stability period which cannot exceed 90 days. Gives employers time for determining FT status and enrollment of eligible FT employees. Initial Measurement Period + Administrative Period cannot be more than 13 months plus fraction of a month.
- ▶ **Stability Period** – period designated by employer that lasts between six and 12 months that begins after, and is no shorter than, the standard measurement period where the employee’s status is “locked in.”

EXAMPLE: MEASURING FOR FT STATUS

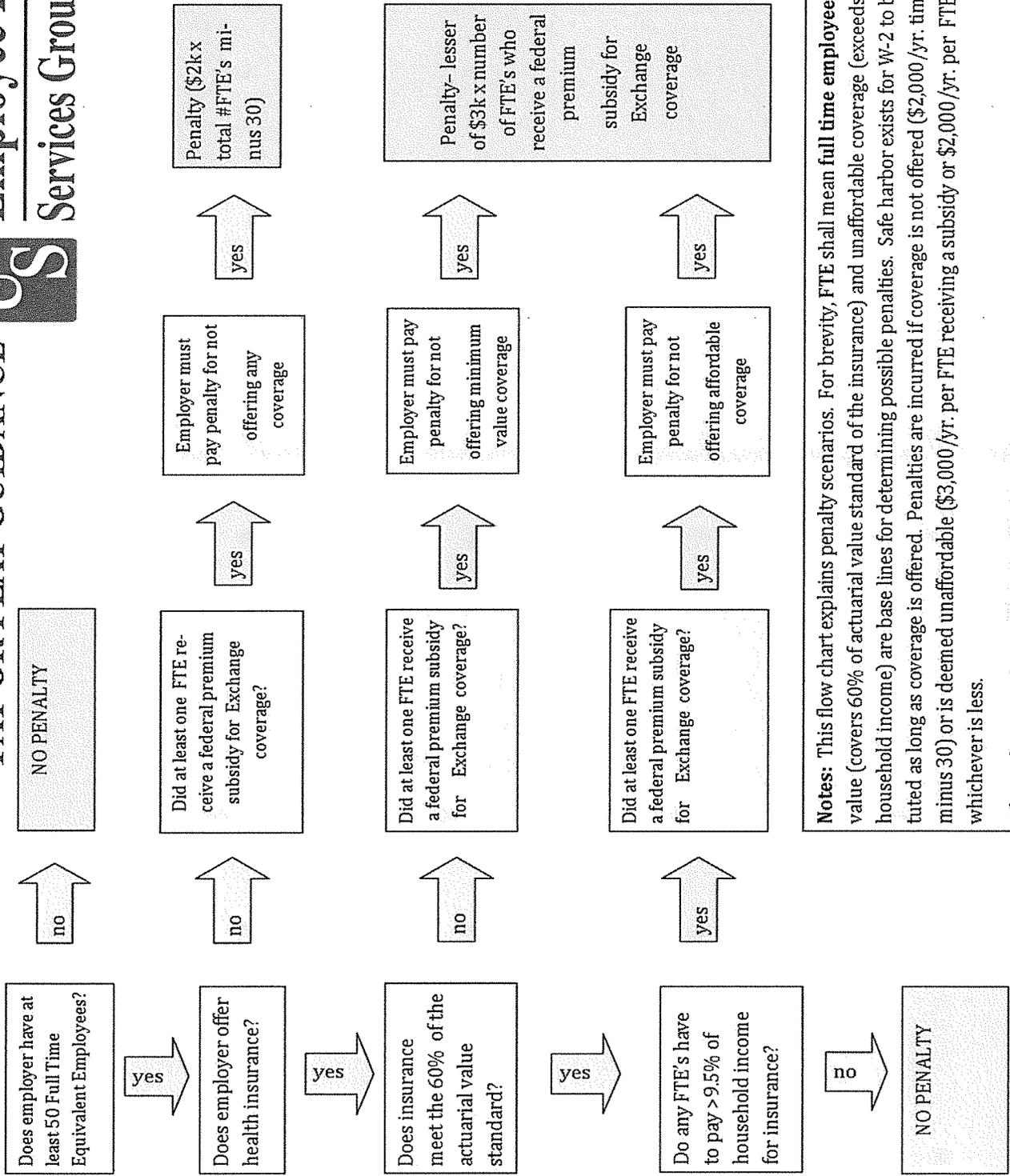


PREPARING FOR THE PAY OR PLAY MANDATE



ROCHESTER CANANDAIGUA SYRACUSE LONG ISLAND
www.getitall.com

PAY OR PLAY GUIDANCE



Notes: This flow chart explains penalty scenarios. For brevity, FTE shall mean full time employee. Minimum value (covers 60% of actuarial value standard of the insurance) and unaffordable coverage (exceeds 9.5% of household income) are base lines for determining possible penalties. Safe harbor exists for W-2 to be substituted as long as coverage is offered. Penalties are incurred if coverage is not offered (\$2,000/yr. times # FTE's minus 30) or is deemed unaffordable (\$3,000/yr. per FTE receiving a subsidy or \$2,000/yr. per FTE minus 30) whichever is less.

Please discuss with your Titan Benefits Consultant, attorney or tax accountant. This diagram is meant as a visual and is not to be construed as legal or tax advice.

INDIVIDUAL MANDATE

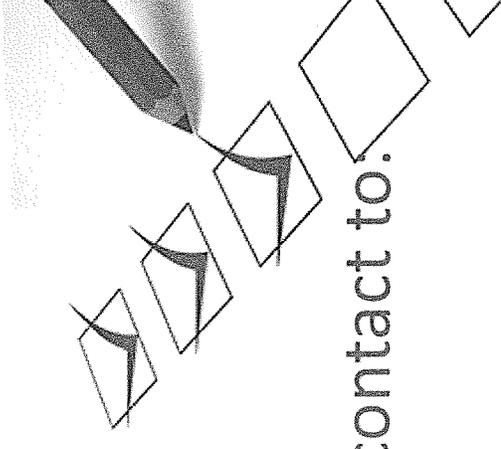
Health Care Reform requires individuals to obtain “minimum essential coverage” (i.e. Medicare, Medicaid, CHIP, individual insurance and eligible employer sponsored plans) for themselves and their dependents or pay a monthly penalty tax for each month without coverage. The monthly penalty is 1/12 of the greater of the dollar penalty or the gross income penalty amounts. In 2017 the dollar penalties will be indexed for inflation. Waivers are allowed for specified individuals and circumstances.

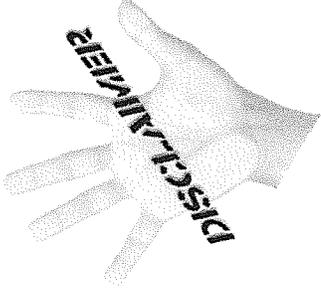
Penalty will be the greater of:	Annual Dollar Amount Single / Family:	Percent of Income:
2014	\$95 / \$285	1%
2015	\$325 / \$975	2%
2016	\$695 / \$2,085	2.5%
2017	Indexed for inflation	

NEXT STEPS

Your USEBSG Benefits Consultant will be in contact to:

- Inform you of pending legislation on:
 - Exchanges
 - Reporting Requirement Templates
- Review plan designs for OOP Max and Deductible limit compliance
- Help determine ALE status
- Schedule Pay-or-Play meeting if necessary
- Be your partner and guide through Healthcare Reform!





The information contained in the presentation is for informational purposes only and should not be used to replace medical, legal or tax advice.

Data references available.

Thank You!

VILLAGE OF BROCKPORT
ANNUAL EXTERNAL AUDIT REPORT
FOR FISCAL YEAR ENDED 05/31/12

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 05/31/12. 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

Dated: 4/12/13

For publication in the 4/21/13 edition of Suburban News.

For posting on Village website and Village Hall bulletin board.

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

April 10, 2013

Mr. Dan Henricks, Village Treasurer
Village of Brockport
49 State Street
Brockport, New York 14420

Dear Mr. Henricks:

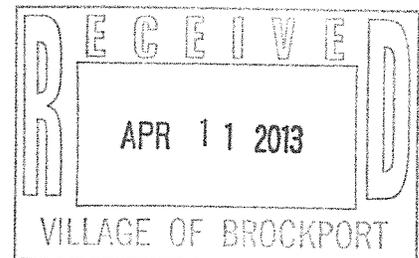
We have enclosed ten copies of our Basic Financial Statements, Letter of Communication, and the Letter Communicating Internal Control Related Matters Identified in an Audit (Management Letter) for the Village of Brockport for the year ended May 31, 201~~1~~².

We will email the Basic Financial Statements and Management Letter in a pdf format to you.

Sincerely,
Raymond F. Wager, CPA, P.C.



Raymond F. Wager



*VILLAGE OF BROCKPORT
MONROE COUNTY, NEW YORK*

*COMMUNICATING INTERNAL CONTROL
RELATED MATTERS IDENTIFIED IN AN AUDIT*

For Year Ended May 31, 2012

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

Shareholders:

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January 31, 2013

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Village of Brockport, Monroe County, New York as of and for the year ended May 31, 2012, 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

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.

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 material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal controls that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Prior Year Deficiencies Pending Corrective Action:

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

The Treasurer was responsible for monthly bank reconciliation preparation, maintenance of the general ledger, payroll data entry, and preparation of all journal entries.

(Prior Year Deficiencies Pending Corrective Action) (Continued)

2. 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. We noted a few individuals have not completed Form I-9 supported by two forms of identification.

3. Computer Weaknesses –

- a. 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.
- b. The computer system allows for backdating of accounting entries.

4. Journal Entries –

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

5. 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.

6. General Accountability –

- a. The Village did not have a documented disaster recovery plan in place regarding financial data. In addition, their plan has not been tested.
- b. We noted there is still a lack of cross-training among finance department staff. However, the Village is in the process of developing these procedures.

7. Village Policies –

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

Other Items:

The following items are not considered to be deficiencies in internal control, however, we would like to communicate them to you as follows:

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).

General Accountability –

The Village updated the procurement policy for the new bidding thresholds in accordance with General Municipal Law; however, the procedures to be followed for purchases between the old and new bidding thresholds were not addressed.

Prior Year Recommendations:

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

1. There was proper supporting documentation for items on the monthly bank reconciliations. In addition, monthly bank reconciliations were reviewed by someone independent of the reconciliation process.
2. Multiple adjusting journal entries were not 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.
3. All manual checks prepared throughout the year appeared to be properly recorded on the financial system.
4. When goods are received they are checked by an individual to verify the entire shipment was received.
5. We were able to reconcile the total salary expenses to the total amount reported on the Federal Form 941 quarterly reports.

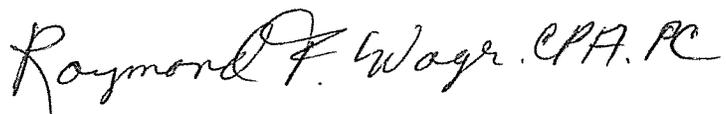
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This communication is intended solely for the information and use of management, the Village Board, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

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



January 31, 2013

VILLAGE OF BROCKPORT
MONROE COUNTY, NEW YORK
BASIC FINANCIAL STATEMENTS
For Year Ended May 31, 2012

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

Shareholders:

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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, business-type 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, 2012, 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, 2012. 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, business-type activities, each major fund, and the aggregate remaining fund information of the Village as of May 31, 2012, and the respective changes in financial position, thereof and the budgetary comparison for the general 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, 2012, 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 12 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.

Raymond F. Wager, CPA, P.C.

January 31, 2013

Village of Brockport, Monroe County, New York

Management's Discussion and Analysis (MD&A)

May 31, 2012

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, 2012. 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 2012 are as follows:

- ◆ At the end of the current year, the fund balance of the General Fund was \$2,549,487 an increase of \$795,525 compared to the prior year.
- ◆ The Village's governmental fund financial statements report a combined ending fund balance of \$2,571,179. Approximately \$1,400,569 of this total amount is available for spending at the Village's discretion (unassigned fund balance).
- ◆ On the government-wide financial statements, the assets of the Village exceeded liabilities by \$5,193,203 an increase of \$102,537 over the prior year. Of this amount, the unrestricted portion is \$2,286,510. 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 \$4,576,336 or 67% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions accounted for \$2,267,397 or 33% 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 one major individual governmental fund; General 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 Capital Projects Fund as a non-major fund.
- ◆ The Village adopts an annual budget for the general fund. A budgetary comparison statement has been provided for the general fund within the basic financial statements to demonstrate compliance with the budget.
- ◆ The *Proprietary Fund* - The Village maintains two proprietary funds. The Water Fund and the Sewer Fund are reported as Business Type Activities. The Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

- ◆ 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			
		Fund Financial Statements	
Features	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 \$5,193,203.

Net Assets

<u>ASSETS</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total 2012</u>	<u>Total 2011</u>	<u>Variance</u>
Current Assets	\$ 3,097,981	\$ 827,568	\$ 3,925,549	\$ 2,509,017	\$ 1,416,532
Capital Assets, Net	<u>3,057,217</u>	<u>1,176,821</u>	<u>4,234,038</u>	<u>5,109,604</u>	<u>(875,566)</u>
Total Assets	<u>\$ 6,155,198</u>	<u>\$ 2,004,389</u>	<u>\$ 8,159,587</u>	<u>\$ 7,618,621</u>	<u>\$ 540,966</u>
 <u>LIABILITIES</u>					
Current Liabilities	\$ 321,684	\$ 206,343	\$ 528,027	\$ 259,058	\$ 268,969
Noncurrent Liabilities	<u>1,638,389</u>	<u>799,968</u>	<u>2,438,357</u>	<u>2,268,897</u>	<u>169,460</u>
Total Liabilities	<u>\$ 1,960,073</u>	<u>\$ 1,006,311</u>	<u>\$ 2,966,384</u>	<u>\$ 2,527,955</u>	<u>\$ 438,429</u>
 <u>NET ASSETS</u>					
Invested in Capital Assets, Net of Related Debt	\$ 1,777,185	\$ 376,853	\$ 2,154,038	\$ 2,959,604	\$ (805,566)
<u>Restricted -</u>					
Capital Reserves	628,228	-	628,228	783,360	(155,132)
Capital Projects	12,230	-	12,230	12,230	-
Workers Comp Reserve	112,197	-	112,197	385,625	(273,428)
Unrestricted	<u>1,665,285</u>	<u>621,225</u>	<u>2,286,510</u>	<u>949,847</u>	<u>1,336,663</u>
Total Net Assets	<u>\$ 4,195,125</u>	<u>\$ 998,078</u>	<u>\$ 5,193,203</u>	<u>\$ 5,090,666</u>	<u>\$ 102,537</u>

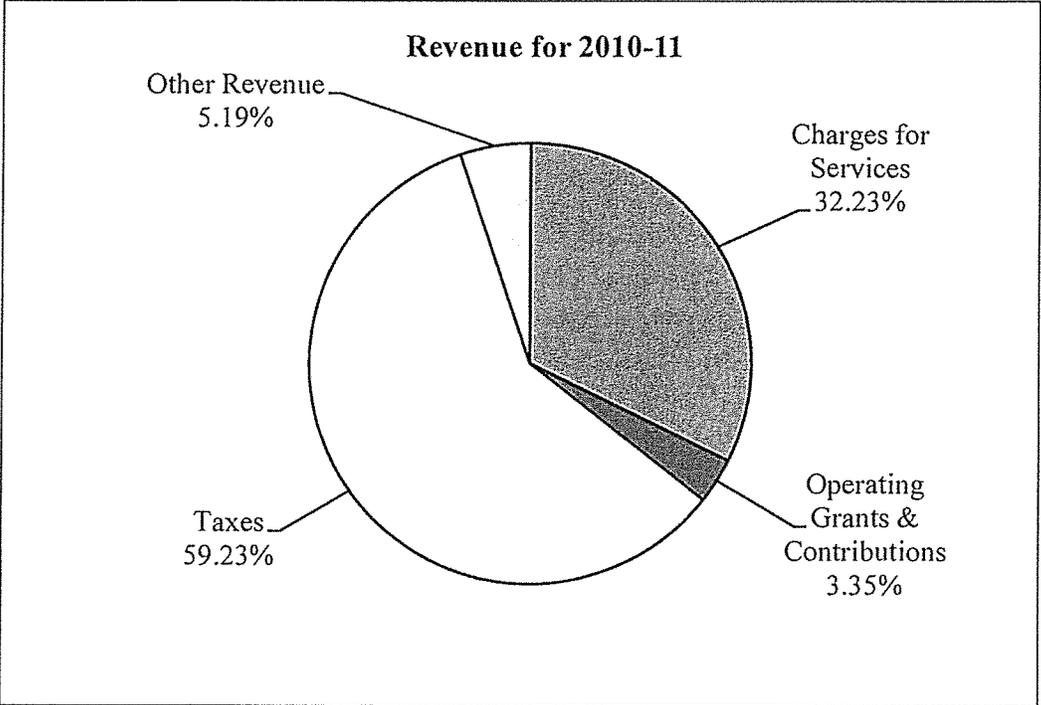
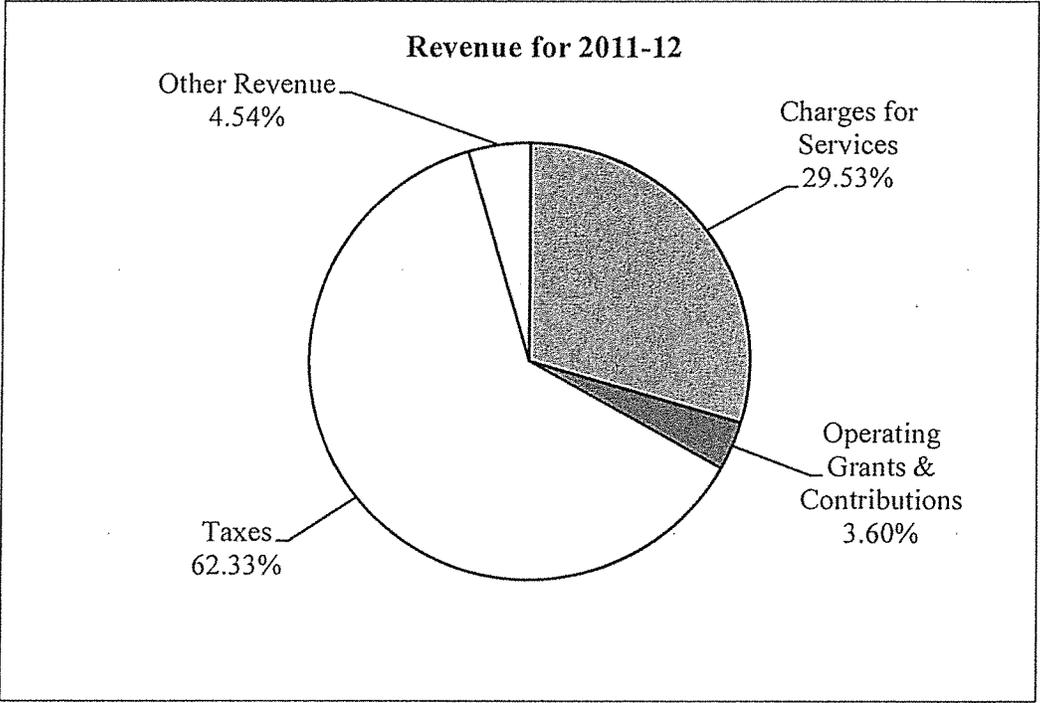
One of the largest component of the Village's net assets (41%) reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to the residents and consequently, these assets are not available 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.

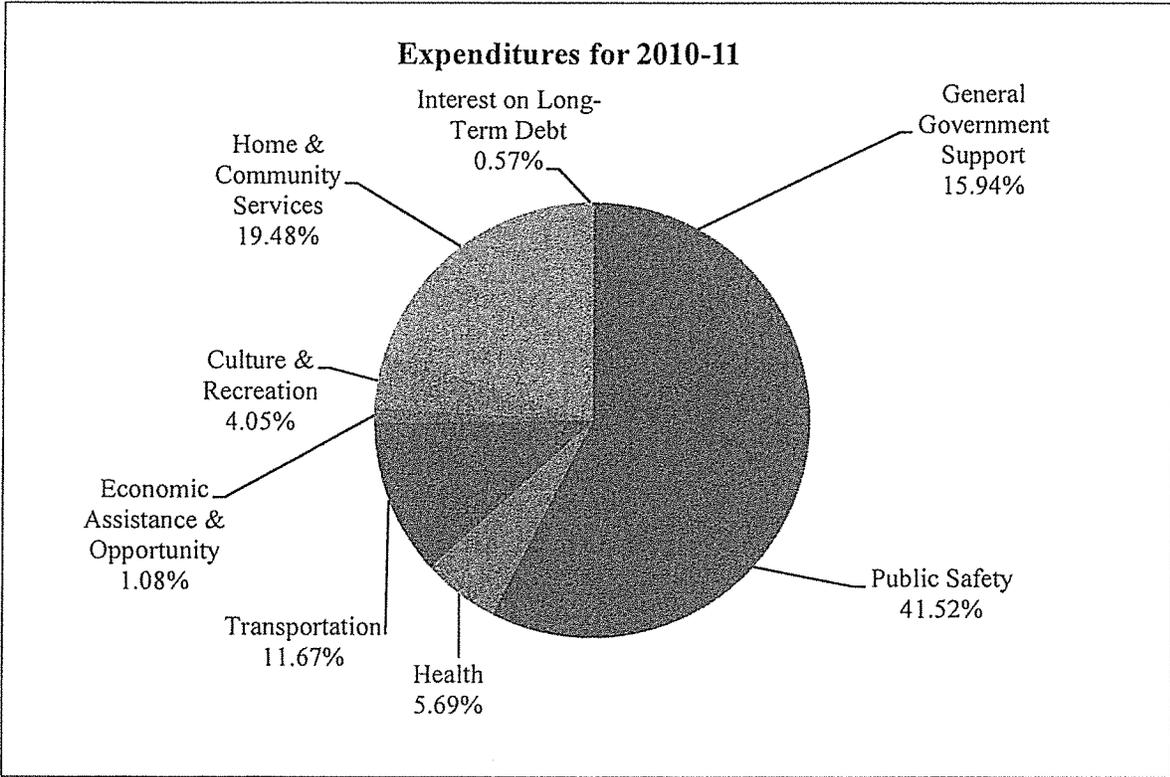
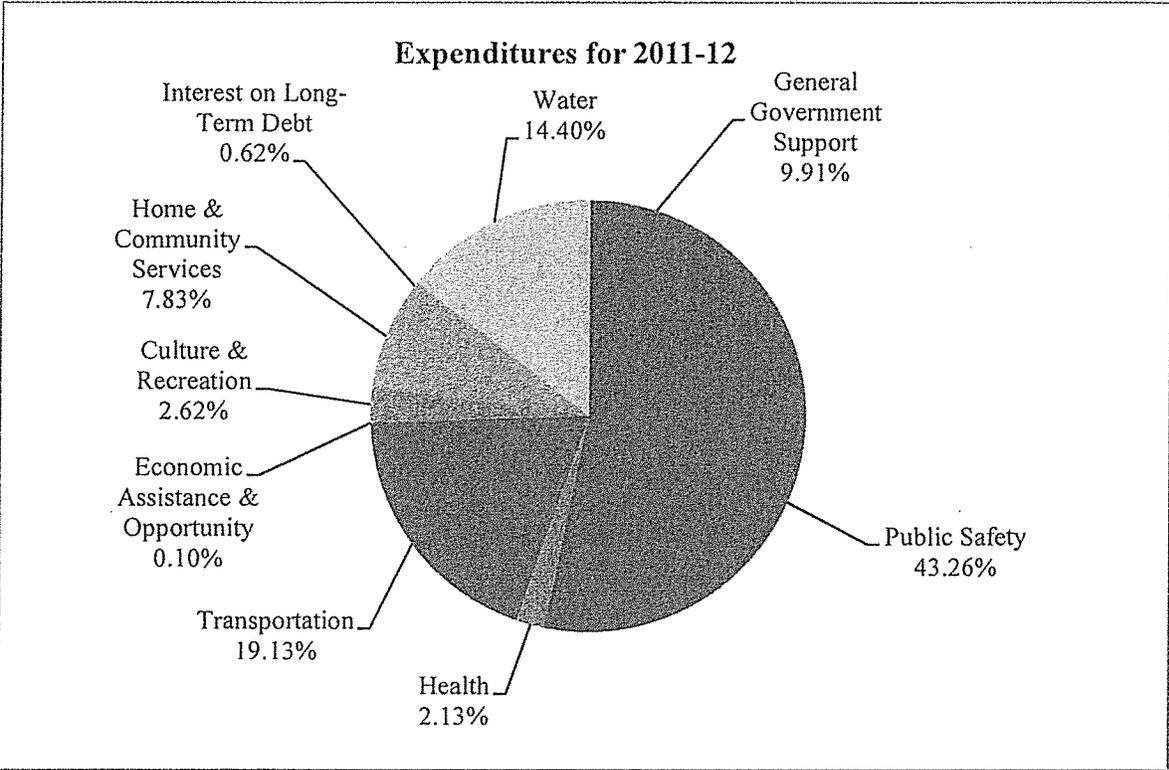
There are restricted net asset balances in Capital Reserves, Capital Projects, and Worker Compensation Reserve, which constitutes 15% of total net assets. The remaining balance is unrestricted net assets totalling \$2,286,510 or 44%.

Changes in Net Assets

	Governmental	Business-Type	Total	Total	
	Activities	Activities	2012	2011	Variance
Revenues:					
Charges for Services	\$ 809,652	\$ 1,211,302	\$ 2,020,954	\$ 2,180,842	\$ (159,888)
Operating Grants & Contributions	246,443	-	246,443	226,643	19,800
Taxes	4,265,428	-	4,265,428	4,007,000	258,428
Other Revenues	308,932	1,976	310,908	351,023	(40,115)
Total Revenues	\$ 5,630,455	\$ 1,213,278	\$ 6,843,733	\$ 6,765,508	\$ 78,225
Expenditures:					
General Government Support	\$ 668,119	\$ -	\$ 668,119	\$ 933,589	\$ (265,470)
Public Safety	2,915,780	-	2,915,780	2,432,067	483,713
Health	143,565	-	143,565	333,470	(189,905)
Transportation	1,289,831	-	1,289,831	683,388	606,443
Economic Assistance & Opportunity	6,917	-	6,917	63,437	(56,520)
Culture & Recreation	176,663	-	176,663	237,209	(60,546)
Home & Community Services	527,585	-	527,585	1,141,316	(613,731)
Interest on Long-Term Debt	41,748	-	41,748	33,128	8,620
Water	-	970,988	970,988	-	970,988
Total Expenditures	\$ 5,770,208	\$ 970,988	\$ 6,741,196	\$ 5,857,604	\$ 883,592
Change in Net Assets	\$ (139,753)	\$ 242,290	\$ 102,537	\$ 907,904	\$ (805,367)
Net Assets - Beginning of Year	4,334,878	755,788	5,090,666	4,182,762	907,904
Net Assets - End of Year	\$ 4,195,125	\$ 998,078	\$ 5,193,203	\$ 5,090,666	\$ 102,537

The Village's net assets increased by \$102,537. 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.

Governmental 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 \$2,571,179. Of this amount \$1,400,569 is primarily for providing cash and for future spending needs, \$762,117 is restricted, and \$408,493 is assigned.

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 \$2,549,487, of which \$951,171 was unassigned.

Budgetary Highlights

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

<u>Expense Items</u>	<u>Budget Variance Original Vs Amended</u>	<u>Explanation for Budget Variance</u>
Public Safety	\$150,155	Purchase of Fire Equipment and Police Car
Transportation	\$265,763	Purchase of Dump Truck and Equipment for Department
Employee Benefits	(\$285,787)	Retirement and health insurance below budget estimates
Operating Transfers-Out	(\$158,000)	To balance accounts

<u>Revenue Items</u>	<u>Budget Variance Amended Vs Actual</u>	<u>Explanation for Budget Variance</u>
Non-Property Taxes	\$213,997	Sales Taxes revenues received, higher than budgeted
Sale of Property and Compensation for Loss	\$94,614	Unanticipated sale of equipment
Miscellaneous	175,790	Refund from Worker's Comp. Insurance, and Insurance Recoveries not anticipated
<u>Expense Items</u>	<u>Budget Variance Amended Vs Actual</u>	<u>Explanation for Budget Variance</u>
Employee Benefits	\$67,381	To balance accounts

Capital Assets

At May 31, 2012 the Village of Brockport, Monroe County, New York had \$4,234,038, 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>2012</u>
<u>Governmental Activities</u>	
Land	\$ 178,950
Land Improvements	149,561
Buildings	1,102,028
Equipment	231,611
Infrastructure	<u>1,395,067</u>
Total Capital Assets, Net of Accumulated Depreciation	<u><u>\$ 3,057,217</u></u>
<u>Business-Type Activities</u>	
Buildings	\$ 2,035
Infrastructure	<u>1,174,786</u>
Total Capital Assets, Net of Accumulated Depreciation	<u><u>\$ 1,176,821</u></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, 2012, the Village had \$2,438,357 in long-term debt outstanding, as follows:

	<u>2012</u>
<u>Governmental Activities</u>	
Serial Bonds	\$ 1,280,032
Compensated Absences	211,997
OPEB	146,360
<u>Business-Type Activities</u>	
Serial Bonds	<u>799,968</u>
Total	<u><u>\$ 2,438,357</u></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, 2012

ASSETS	Governmental Activities	Business-Type Activities	Total
Cash and cash equivalents	\$ 2,541,241	\$ 619,714	\$ 3,160,955
Accounts receivable, net	270,286	207,664	477,950
Due from other governments, net	286,454	-	286,454
Deferred expenditures	-	190	190
Capital assets, net of accumulated depreciation:			
Land	178,950	-	178,950
Land improvements	149,561	-	149,561
Buildings	1,102,028	2,035	1,104,063
Equipment	231,611	-	231,611
Infrastructure	1,395,067	1,174,786	2,569,853
TOTAL ASSETS	\$ 6,155,198	\$ 2,004,389	\$ 8,159,587
LIABILITIES			
Accounts payable and other current liabilities	\$ 188,472	\$ 200,546	\$ 389,018
Accrued liabilities	73,922	5,797	79,719
Due to ERS	59,290	-	59,290
Noncurrent liabilities:			
Due in one year	250,558	26,922	277,480
Due in more than one year	1,387,831	773,046	2,160,877
TOTAL LIABILITIES	\$ 1,960,073	\$ 1,006,311	\$ 2,966,384
NET ASSETS			
Invested in capital assets, net of related debt	\$ 1,777,185	376,853	\$ 2,154,038
Restricted for:			
Capital reserves	628,228	-	628,228
Capital projects	12,230	-	12,230
Workers' compensation reserve	112,197	-	112,197
Unrestricted	1,665,285	621,225	2,286,510
TOTAL NET ASSETS	\$ 4,195,125	\$ 998,078	\$ 5,193,203

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, 2012

Functions/Programs	Program Revenues		Net (Expense) Revenue and Change in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government	
				Governmental Activities	Business-Type Activities
Primary Government:					
Governmental Activities:					
General government support	\$ 668,119	\$ 1,924	\$ 118,498	\$ (547,697)	\$ (547,697)
Public safety	2,915,780	520,437	-	(2,395,343)	(2,395,343)
Health	143,565	89,162	-	(54,403)	(54,403)
Transportation	1,289,831	11,461	127,945	(1,150,425)	(1,150,425)
Economic assistance and opportunity	6,917	-	-	(6,917)	(6,917)
Culture and recreation	176,663	1,430	-	(175,233)	(175,233)
Home and community services	527,585	185,238	-	(342,347)	(342,347)
Interest on long-term debt	41,748	-	-	(41,748)	(41,748)
Total Governmental Activities	\$ 5,770,208	\$ 809,652	\$ 246,443	\$ (4,714,113)	\$ (4,714,113)
Business-Type Activities:					
Water fund	\$ 970,988	\$ 1,211,302	\$ -	\$ 240,314	\$ 240,314
Total Business-Type Activities	\$ 970,988	\$ 1,211,302	\$ -	\$ 240,314	\$ 240,314
Total Primary Government	\$ 6,741,196	\$ 2,020,954	\$ 246,443	\$ (4,714,113)	\$ (4,473,799)
General Revenues:					
Taxes:					
Property taxes				\$ 2,569,351	\$ 2,569,351
Non-property taxes				1,668,997	1,668,997
Mortgage tax				27,080	27,080
Compensation for loss				50,114	50,114
Investment earnings				1,772	1,772
Licenses and permits				20,575	20,575
Fines and forfeitures				52,681	52,681
Miscellaneous				183,790	183,790
Total General Revenues				\$ 4,574,360	\$ 4,576,336
Change in Net Assets				\$ (139,753)	\$ 102,537
Net Assets - Beginning (restated)				4,334,878	5,090,666
Net Assets - Ending				\$ 4,195,125	\$ 5,193,203

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, 2012

	Major General Fund	Non-major Capital Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 2,519,549	\$ 21,692	\$ 2,541,241
Receivables, net	270,286	-	270,286
Due from other governments, net	286,454	-	286,454
Total Assets	\$ 3,076,289	\$ 21,692	\$ 3,097,981
Liabilities and Fund Balance			
Liabilities:			
Accounts payable and other current liabilities	\$ 188,472	\$ -	\$ 188,472
Accrued liabilities	279,040	-	279,040
Due to retirement system	59,290	-	59,290
Total Liabilities	\$ 526,802	\$ -	\$ 526,802
Fund Balances:			
Restricted	\$ 740,425	\$ 21,692	\$ 762,117
Assigned	408,493	-	408,493
Unassigned	1,400,569	-	1,400,569
Total Fund Balances	\$ 2,549,487	\$ 21,692	\$ 2,571,179
Total Liabilities and Fund Balances	\$ 3,076,289	\$ 21,692	

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 governmental funds.	3,057,217
Long-term liabilities, including serial bonds payable, are not due in the current period and therefore are not reported in the governmental funds.	(1,280,032)
Interest is accrued on outstanding bonds in the statement of net assets but not in the governmental funds.	(2,362)
The following long-term obligations are not due and payable in the current period, therefore are not reported in the governmental funds:	
OPEB Liability	(146,360)
Compensated absences are not reported in the funds under fund accounting but are expensed as the liability is incurred in the statement of net assets.	(4,517)
Net Assets of Governmental Activities	\$ 4,195,125

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 the Year Ended May 31, 2012

	<u>Major</u> <u>General</u> <u>Fund</u>	<u>Non-major</u> <u>Capital</u> <u>Fund</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
Revenues:			
Real property and tax items	\$ 2,569,351	\$ -	\$ 2,569,351
Non-property taxes	1,668,997	-	1,668,997
Departmental income	242,089	-	242,089
Intergovernmental charges	567,563	-	567,563
Use of money and property	1,772	-	1,772
Licenses and permits	20,575	-	20,575
Fines and forfeitures	52,681	-	52,681
Sale of property and compensation for loss	105,114	-	105,114
Miscellaneous	183,790	-	183,790
State and county aid	266,051	-	266,051
Federal aid	7,472	-	7,472
Total Revenues	<u>\$ 5,685,455</u>	<u>\$ -</u>	<u>\$ 5,685,455</u>
Expenditures:			
Current:			
General government support	\$ 556,108	\$ -	\$ 556,108
Public safety	1,954,066	-	1,954,066
Health	48,037	-	48,037
Transportation	997,341	-	997,341
Economic assistance and opportunity	6,917	-	6,917
Culture and recreation	183,898	-	183,898
Home and community services	52,044	-	52,044
Employee benefits	1,007,722	-	1,007,722
Debt Service:			
Debt service - principal	43,078	-	43,078
Debt service - interest and other charges	40,719	-	40,719
Total Expenditures	<u>\$ 4,889,930</u>	<u>\$ -</u>	<u>\$ 4,889,930</u>
Excess (deficiency) of revenue over expenditures	\$ 795,525	\$ -	\$ 795,525
Fund Balance - Beginning	<u>1,753,962</u>	<u>21,692</u>	<u>1,775,654</u>
Fund Balance - Ending	<u>\$ 2,549,487</u>	<u>\$ 21,692</u>	<u>\$ 2,571,179</u>

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

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, 2012

Net Change in Fund Balances - Total Governmental Funds **\$ 795,525**

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

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.

Addition of Assets	\$	9,575	
Depreciation		(206,366)	
Gain/(Loss) on Sale of Assets		<u>(857,128)</u>	
			(1,053,919)

Bond and installment purchase debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the statement of net assets. The following details these items as they effect the governmental activities:

Debt Repayment			43,078
----------------	--	--	--------

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. (73,180)

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. 149,772

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (1,029)

Change in Net Assets of Governmental Activities **\$ (139,753)**

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, 2012

	GENERAL FUND				
	Original Budget (Incl. Carryover Encumbrances)	Budget (Amended)	Actual	Encumbrances	Variance
Revenues:					
Real property and tax items	\$ 2,556,727	\$ 2,556,727	\$ 2,569,351	\$ -	\$ 12,624
Non-property taxes	1,455,000	1,455,000	1,668,997	-	213,997
Departmental income	181,643	181,643	242,089	-	60,446
Intergovernmental charges	571,072	571,072	567,563	-	(3,509)
Use of money and property	4,100	4,100	1,772	-	(2,328)
Licenses and permits	3,100	3,100	20,575	-	17,475
Fines and forfeitures	45,000	45,000	52,681	-	7,681
Sale of property and compensation for loss	10,500	10,500	105,114	-	94,614
Miscellaneous	8,000	8,000	183,790	-	175,790
State and county aid	212,000	212,000	266,051	-	54,051
Federal aid	-	-	7,472	-	7,472
Total Revenues	<u>\$ 5,047,142</u>	<u>\$ 5,047,142</u>	<u>\$ 5,685,455</u>	<u>\$ -</u>	<u>\$ 638,313</u>
Expenditures:					
Current:					
General government support	\$ 612,487	\$ 688,987	\$ 556,108	\$ 117,158	\$ 15,721
Public safety	1,860,011	2,010,166	1,954,066	44,823	11,277
Health	25,412	54,570	48,037	-	6,533
Transportation	766,486	1,032,249	997,341	31,238	3,670
Economic assistance and opportunity	7,260	7,275	6,917	-	358
Culture and recreation	185,135	185,178	183,898	-	1,280
Home and community services	45,727	56,365	52,044	-	4,321
Employee benefits	1,360,890	1,075,103	1,007,722	-	67,381
Debt Service:					
Debt service - principal	36,925	46,925	43,078	-	3,847
Debt service - interest and other charges	76,078	41,078	40,719	-	359
Total Expenditures	<u>\$ 4,976,411</u>	<u>\$ 5,197,896</u>	<u>\$ 4,889,930</u>	<u>\$ 193,219</u>	<u>\$ 114,747</u>
Excess (deficiency) of revenue over expenditures	<u>\$ 70,731</u>	<u>\$ (150,754)</u>	<u>\$ 795,525</u>	<u>\$ (193,219)</u>	<u>\$ 753,060</u>
Other Financing Sources and Uses:					
Operating transfers - out	<u>\$ (158,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Other Financing Sources and Uses	<u>\$ (158,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances	<u>\$ (87,269)</u>	<u>\$ (150,754)</u>	<u>\$ 795,525</u>	<u>\$ (193,219)</u>	<u>\$ 753,060</u>
Fund Balance - Beginning	<u>1,753,962</u>	<u>1,753,962</u>	<u>1,753,962</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,666,693</u>	<u>\$ 1,603,208</u>	<u>\$ 2,549,487</u>	<u>\$ (193,219)</u>	<u>\$ 753,060</u>

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

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Statement of Net Assets

Proprietary Funds

May 31, 2012

	Business-Type Activities		Total
	Water Fund	Sewer Fund	Business-Type Activities
ASSETS			
Cash and cash equivalents	\$ 619,712	\$ 2	\$ 619,714
Accounts receivable, net	207,664	-	207,664
Deferred expenditures	190	-	190
Capital assets, net of accumulated depreciation:			
Buildings	2,035	-	2,035
Infrastructure	1,174,786	-	1,174,786
TOTAL ASSETS	<u>\$ 2,004,387</u>	<u>\$ 2</u>	<u>\$ 2,004,389</u>
LIABILITIES			
Accounts payable and other current liabilities	\$ 200,546	\$ -	\$ 200,546
Accrued liabilities	5,797	-	5,797
Noncurrent liabilities:			
Due in one year	26,922	-	26,922
Due in more than one year	773,046	-	773,046
TOTAL LIABILITIES	<u>\$ 1,006,311</u>	<u>\$ -</u>	<u>\$ 1,006,311</u>
NET ASSETS			
Invested in capital assets, net of related debt	\$ 376,853	\$ -	\$ 376,853
Restricted for:			
Unrestricted	621,223	2	621,225
TOTAL NET ASSETS	<u>\$ 998,076</u>	<u>\$ 2</u>	<u>\$ 998,078</u>

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

VILLAGE OF BROCKPORT, WAYNE COUNTY, NEW YORK
Statement of Revenues, Expenditures and Changes in Net Assets
Proprietary Funds
For the Year Ended May 31, 2012

	<u>Business-Type Activities</u>		<u>Total Business-Type Activities</u>
	<u>Water Fund</u>	<u>Sewer Fund</u>	
<u>OPERATING REVENUE:</u>			
Charges for services	\$ 1,211,302	\$ -	\$ 1,211,302
TOTAL OPERATING REVENUE	\$ 1,211,302	\$ -	\$ 1,211,302
<u>OPERATING EXPENSE:</u>			
General government support	\$ 14,944	\$ -	\$ 14,944
Home and community services	774,842	-	774,842
Employee benefits	70,753	-	70,753
Depreciation	61,427	-	61,427
TOTAL OPERATING EXPENSE	\$ 921,966	\$ -	\$ 921,966
OPERATING INCOME OR (LOSS)	\$ 289,336	\$ -	\$ 289,336
<u>NONOPERATING REVENUE (EXPENSE):</u>			
Interest	\$ 1,976	\$ -	\$ 1,976
Debt service interest	(49,022)	-	(49,022)
TOTAL NONOPERATING REVENUE (EXPENSE)	\$ (47,046)	\$ -	\$ (47,046)
CHANGE IN NET ASSETS	\$ 242,290	\$ -	\$ 242,290
TOTAL NET ASSETS, BEGINNING (restated)	755,786	2	755,788
TOTAL NET ASSETS, ENDING	\$ 998,076	\$ 2	\$ 998,078

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

VILLAGE OF BROCKPORT, MONROE COUNTY, NEW YORK

Statement of Cash Flows

Proprietary Funds

For the Year Ended May 31, 2012

	Business-Type Activities		Total Business-Type Activities
	Water Fund	Sewer Fund	
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>			
Cash received for services provided	\$ 1,155,316	\$ -	\$ 1,155,316
Cash payments to suppliers for goods and services	(581,627)	-	(581,627)
Cash payments to employees	(249,135)	-	(249,135)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 324,554	\$ -	\$ 324,554
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</u>			
Purchase of fixed assets	\$ (239,780)	\$ -	\$ (239,780)
Interest expense	(49,022)	-	(49,022)
Principal payments on bonds	(26,922)	-	(26,922)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	\$ (315,724)	\$ -	\$ (315,724)
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>			
Interest income	\$ 1,976	\$ -	\$ 1,976
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	\$ 1,976	\$ -	\$ 1,976
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 10,806	\$ -	\$ 10,806
CASH AND CASH EQUIVALENTS - BEGINNING	608,906	2	608,908
CASH AND CASH EQUIVALENTS - ENDING	\$ 619,712	\$ 2	\$ 619,714
OPERATING INCOME (LOSS)	\$ 289,336	\$ -	\$ 289,336
<u>ADJUSTMENT TO RECONCILE INCOME TO NET CASH BY OPERATING ACTIVITIES -</u>			
Depreciation	\$ 61,427	\$ -	\$ 61,427
(Increase) decrease in accounts receivable	(55,986)	-	(55,986)
Increase (decrease) in accounts payable	29,777	-	29,777
TOTAL ADJUSTMENTS	\$ 35,218	\$ -	\$ 35,218
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 324,554	\$ -	\$ 324,554

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, 2012

	<u>Private Purpose Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents	\$ 113,444	\$ 29,350
TOTAL ASSETS	<u>\$ 113,444</u>	<u>\$ 29,350</u>
LIABILITIES		
Accounts payable	\$ -	\$ 29,350
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 29,350</u>
NET ASSETS		
Unreserved	\$ 113,444	
TOTAL NET ASSETS	<u>\$ 113,444</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, 2012

	<u>Private Purpose Funds</u>
Additions	
Contributions	\$ 5,759
Investment earnings	<u>321</u>
Total Additions	<u>\$ 6,080</u>
Deductions	
Payments	<u>\$ 23,568</u>
Total Deductions	<u>\$ 23,568</u>
Change in net assets	\$ (17,488)
Net Assets - Beginning	<u>130,932</u>
Net Assets - Ending	<u><u>\$ 113,444</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, 2012

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, 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.

(I.) (Continued)

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, except for the sewer and water funds which are classified as enterprise funds.

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.

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.

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

b. Proprietary Funds

Are used to account for ongoing organizations or activities which are similar to those often found in the private sector. The measurement focus is upon determination of the flow of economic resources. The following proprietary fund is utilized.

1. Enterprise Funds – are used to account for those operations that provide a service and are financed primarily by a user charge for that service. The Village’s Enterprise Fund includes the Water and Sewer Funds.

c. 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. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

(I.) (Continued)

1. Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Equity is classified as net assets.

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Proprietary fund types are accounted for using the accrual basis of accounting. Under this method, revenues, including unbilled amounts, are recognized when earned; expenses are recorded when the liabilities are incurred, regardless of the timing of related cash inflows and outflows. Capital assets, the related outstanding debt and other long-term liabilities related to activities of the proprietary fund type, are recorded within this fund type.

Operating revenues and expenses generally result from the proprietary funds’ principal operations, providing services and producing and delivering goods. Non-operating revenues and expenses are reported as capital and related financing activities, or investing activities which normally would not be reported as components of operating income.

2. Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter (within the year) to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

3. Changes in Accounting Standards

GASB has issued Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. The Village has implemented this statement for the year ended May 31, 2012.

(I.) (Continued)

4. **Future Changes in Accounting Standards**

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 GASB has issued Statement No. 63, *Financial Reporting of deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which will be effective for the year ending May 31, 2013.

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

D. **Financial Statement Amounts**

1. **Cash and Investments**

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

New York State Law governs the Village's investment policies. Resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Permissible investments include obligations of the United States Treasury, United States Agencies, repurchase agreements and obligations of New York State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and Districts.

2. **Statement of Cash Flows**

For the purposes of the statement of cash flows of the proprietary fund types, cash and cash equivalents include all unrestricted cash of those funds. The statement of cash flows is reported using the indirect method of reporting.

3. **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, fire protection and sewer 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.

4. 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.

5. Deferred Revenue

The Village reports deferred revenue in its basic financial statements. Deferred revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. Deferred revenue also arises when resources are received by the Village before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the Village has legal claim to resources, the liability for deferred revenue is removed and revenue is recognized.

6. Accrued Liabilities and Long-Term Obligations

Payables, accrued liabilities and long-term obligations are reported in the village-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full from current financial resources. Claims and judgments, other post-employment benefits payable and compensated absences that will be paid from governmental funds are reported as a liability in the funds financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

(I.) (Continued)

Long-term obligations represent the Village's future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Assets.

a. 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.

b. Other Benefits

Village employees participate in the New York State Employees' Retirement System.

In addition to providing pension benefits, the Village provides post-employment health coverage to retired employees in accordance with the provision of various employment contracts in effect at the time of retirement. The Village recognizes the cost of providing health insurance by recording its share of insurance premiums as an expenditure.

7. Encumbrances

For financial reporting purposes encumbrances have been reclassified to assigned fund balance on the governmental funds for general fund and assigned or restricted fund balance in the capital fund. Encumbrance accounting, under which purchase orders, contracts or other commitments for the expenditure of monies are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the general, village-wide capital improvement project and non-major funds.

8. 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 the 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 enabling legislation.

(I.) (Continued)

F. 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 inter-fund activity and balances in the fund financial statements have been eliminated or reclassified.

1. Fund Financial Statements

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

- a. **Inter-fund loan** – amounts provided with a requirement for repayment are reported as inter-fund receivables and payables.
- b. **Inter-fund services** – sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
- c. **Inter-fund 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
- d. **Inter-fund transfers** – flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

2. Government-Wide Financial Statements

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

- a. **Internal balances** – amounts reported in the fund financial statements as inter-fund 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.
- b. **Internal activities** – amounts reported as inter-fund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities.

G. 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.

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.

(II.) (Continued)

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.
- 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.

3. Revenue Restrictions

The Village has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are those revenues raised for the special district special revenue funds.

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	\$ 1,630,587
Collateralized with securities held by the pledging financial institution	<u>1,449,876</u>
Total	<u><u>\$ 3,080,463</u></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 \$762,117 within the governmental funds and \$113,444 in the fiduciary funds.

(III.) (Continued)

B. Receivables

Receivables at May 31, 2012 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>
Governmental Activities:	
General Fund - Sales Tax	\$ 250,152
General Fund - Tax Certificates	9,341
General Fund - Fire Protection	68,201
General Fund - Miscellaneous	46,040
General Fund - Due From T & A	183,006
Business-Type Activities:	
Water Fund - Water Rents/Penalties	207,664
Total Receivables	<u>\$ 764,404</u>

C. Changes In Capital Assets

1. Governmental Activities

A summary of governmental activities changes in capital assets follows:

<u>Type</u>	<u>Balance 06/01/11</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 5/31/12</u>
<u>Capital assets not being Depreciated:</u>				
Land	\$ 178,950	\$ -	\$ -	\$ 178,950
<i>Total capital assets not being depreciated</i>	<u>\$ 178,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,950</u>
<u>Other capital assets:</u>				
Buildings and improvements	\$ 2,522,792	\$ 9,575	\$ (685,635)	\$ 1,846,732
Land improvements	288,449	-	-	288,449
Machinery and equipment	5,141,264	-	(3,064,624)	2,076,640
Infrastructure	2,082,706	-	(358,386)	1,724,320
<i>Total other capital assets at historical cost</i>	<u>\$ 10,035,211</u>	<u>\$ 9,575</u>	<u>\$ (4,108,645)</u>	<u>\$ 5,936,141</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	\$ 1,174,289	\$ 50,363	\$ (479,948)	\$ 744,704
Land improvements	125,265	13,623	-	138,888
Machinery and equipment	4,308,529	57,202	(2,520,702)	1,845,029
Infrastructure	494,944	85,178	(250,869)	329,253
<i>Total accumulated depreciation</i>	<u>\$ 6,103,027</u>	<u>\$ 206,366</u>	<u>\$ (3,251,519)</u>	<u>\$ 3,057,874</u>
<i>Other capital assets, net</i>	<u>\$ 3,932,184</u>	<u>\$ (196,791)</u>	<u>\$ (857,126)</u>	<u>\$ 2,878,267</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 4,111,134</u>	<u>\$ (196,791)</u>	<u>\$ (857,126)</u>	<u>\$ 3,057,217</u>

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

<u>Governmental Activities</u>	<u>Amount</u>
General Government	\$ 3,736
Transportation	14,793
Culture and Recreation	14,957
Public Safety	41,153
Home and Community Services	131,727
Total	<u>\$ 206,366</u>

(III.) (Continued)

2. Business-Type Activities

A summary of business-type activity changes in capital assets follows:

<u>Type</u>	<u>Balance</u> <u>06/01/11</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>5/31/12</u>
<u>Other capital assets:</u>				
Buildings and improvements	\$ 8,150	\$ -	\$ -	\$ 8,150
Infrastructure	1,157,995	239,780	-	1,397,775
<i>Total other capital assets at historical cost</i>	<u>\$ 1,166,145</u>	<u>\$ 239,780</u>	<u>\$ -</u>	<u>\$ 1,405,925</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	\$ 5,707	\$ 408	\$ -	\$ 6,115
Infrastructure	161,970	61,019	-	222,989
<i>Total accumulated depreciation</i>	<u>\$ 167,677</u>	<u>\$ 61,427</u>	<u>\$ -</u>	<u>\$ 229,104</u>
<i>Other capital assets, net</i>	<u>\$ 998,468</u>	<u>\$ 178,353</u>	<u>\$ -</u>	<u>\$ 1,176,821</u>
<i>Business-Type Activities capital assets, net</i>	<u>\$ 998,468</u>	<u>\$ 178,353</u>	<u>\$ -</u>	<u>\$ 1,176,821</u>

Depreciation expense totaling \$61,427 was charged to home and community services.

D. 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.

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

Governmental Activities:

Interest paid	\$ 40,719
Less: interest accrued in the prior year	(1,333)
<u>Plus: interest accrued in the current year</u>	<u>2,362</u>
Total interest expense - Governmental Activities	\$ 41,748

Business-Type Activities:

Interest paid	\$ 47,546
<u>Plus: interest accrued in the current year</u>	<u>1,476</u>
Total interest expense - Business-Type Activities	\$ 49,022

(III.) (Continued)

3. Summary of Long-Term Debt - The following is a summary of long-term liabilities outstanding at May 31, 2012:

	Balance <u>6/1/2011</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>5/31/2012</u>	Classified As	
					<u>Current</u>	<u>Non-Current</u>
Governmental Activities:						
Serial Bonds	\$ 1,323,110	\$ -	\$ 43,078	\$ 1,280,032	\$ 43,078	\$ 1,236,954
Compensated Absences	154,289	57,708	-	211,997	207,480	4,517
OPEB Costs	73,180	73,180	-	146,360	-	146,360
Business-Type Activities:						
Serial Bonds	826,890	-	26,922	799,968	26,922	773,046
Total Long-Term Debt	\$ 2,377,469	\$ 130,888	\$ 70,000	\$ 2,438,357	\$ 277,480	\$ 2,160,877

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:

<u>Serial Bonds -</u>	<u>Purpose</u>	<u>Issue Date</u>	<u>Interest</u>	<u>Amount Outstanding 5/31/2012</u>	<u>Year of Final Maturity</u>
Governmental Activities:					
Capital Improvements		2011	4.125%-4.250%	\$ 1,280,032	2031
Business Type Activities:					
Water System		2011	4.125%-4.250%	799,968	2031
Total Serial Bonds				\$ 2,080,000	

(III.) (Continued)

5. The following table summarizes the Village's future debt service requirements as of May 31, 2012.

Year	Governmental Activities		Business-Type Activities	
	Bonds	Interest	Bonds	Interest
2013	\$ 43,078	\$ 53,151	\$ 26,922	\$ 33,217
2014	46,155	51,374	28,845	32,107
2015	46,155	49,470	28,845	30,917
2016	49,232	47,567	30,768	29,727
2017	52,309	45,536	32,691	28,458
2018-22	307,700	192,774	192,300	122,476
2023-27	372,317	123,726	232,683	77,324
2028-31	363,086	39,520	226,914	24,699
Total	<u>\$ 1,280,032</u>	<u>\$ 603,118</u>	<u>\$ 799,968</u>	<u>\$ 378,925</u>

G. Fund Balances

1. Restricted

Currently, New York State laws still use the terminology reserves. The Village currently utilizes the following reserves which are classified as restricted funds:

Workers' Compensation Reserve – The Village Board established a workers' compensation reserve in accordance with General Municipal Law, Section 6(j).

Capital Reserve - The Village maintains multiple Capital Reserve Funds, recorded in the General Fund and Water Fund as follows:

Type	Beginning Balance	Revenue	Expenses	Equity Transfer	Ending Balance
<u>General Fund -</u>					
Fire Equipment-22	\$ 440,906	\$ 1,141	\$ (73,250)	\$ 160,000	\$ 528,797
Equipment Replacement-24	1,804	4	-	-	1,808
Ambulance-26	16,228	39	-	-	16,267
Communication Equipment-30	25,747	-	(25,747)	-	-
Fire Chief Vehicle Replacement-39	52,144	165	(26,695)	10,000	35,614
Parks and Playgrounds-41	27,007	-	-	-	27,007
Buildings-43	18,735	-	-	-	18,735
Computer Replacement-50	2,204	-	(2,204)	-	-
Total	<u>\$ 584,775</u>	<u>\$ 1,349</u>	<u>\$ (127,896)</u>	<u>\$ 170,000</u>	<u>\$ 628,228</u>

2. Assigned

The Village has the following assigned funds:

- General Fund –
1. Appropriated for Taxes
 2. Encumbrances

(III.) (Continued)

3. Unassigned

Unassigned funds include the residual classification for the Village's general fund and all spendable amounts not contained in other classifications.

The following table summarizes the Village's fund balance according to the descriptions above:

<u>FUND BALANCE:</u>	<u>General Fund</u>	<u>Capital Projects</u>	<u>Total</u>
<u>Restricted -</u>			
Capital reserve	\$ 628,228	\$ -	\$ 628,228
Workers' Compensation	112,197	-	112,197
Capital improvements	-	21,692	21,692
Total Restricted	\$ 740,425	\$ 21,692	\$ 762,117
<u>Assigned -</u>			
Appropriated for taxes	\$ 215,274	\$ -	\$ 215,274
General government support	117,158	-	117,158
Public safety	44,823	-	44,823
Transportation	31,238	-	31,238
Total Assigned	\$ 408,493	\$ -	\$ 408,493
Unassigned	\$ 1,400,569	\$ -	\$ 1,400,569
TOTAL FUND BALANCE	\$ 2,549,487	\$ 21,692	\$ 2,571,179

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances is available, the Village considers restricted funds to have been spent first. When an expenditure is incurred for which assigned or unassigned fund balances are available, the Village considers amounts to have been spent first out of assigned funds and then unassigned funds, as needed, unless the Village has provided otherwise in its commitment actions.

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.

(IV.) (Continued)

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>
2012	\$ 123,413	\$ 223,037
2011	\$ 135,060	\$ 186,678
2010	\$ 142,775	\$ 189,681

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

2. **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.

3. **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.

4. **Other Postemployment Benefits – Village-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	\$	73,180
Net OPEB obligation - beginning of year		<u>73,180</u>
Net OPEB obligation - end of year	\$	<u><u>146,360</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 2012 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>
5/31/2012	\$ 322,665	77.32%	\$ 73,180
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 \$2,351,661, and the ratio of the UAAL to the covered payroll was 288.05%.

(IV.) (Continued)

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.

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%
2012	\$ -	\$ 6,773,867	0.00%	\$ 6,773,867	\$ 2,351,661	288.05%

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 selection of the 4.5% rate. The valuation assumes a 9.0% medical cost trend, reduced by decrements to a rate of 5% after seven years. The remaining amortization period at May 31, 2012 was twenty-eight years.

B. Risk Management

1. 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

The Village is not aware of pending or threatened litigation as of the date of these financial statements.

(IV.) (Continued)

2. 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, 2012 totaled \$11,844. The maximum future non-cancelable operating lease payments are as follows:

<u>Year Ended</u>	<u>Lease Description</u>	<u>Amount</u>
<u>May 31,</u>		
2013	Copier	\$ 11,848
2014	Copier	\$ 5,894

3. 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.

D. Ambulance Services

During the 2012 fiscal year the Village discontinued all ambulance services. On August 4, 2011 the Village Board approved via Board resolution to sell the designated ambulance vehicles and equipment for the purchase price of \$55,000 to the Brockport Volunteer Ambulance Corps, Inc.

V. Subsequent Events:

On August 9, 2011 the Village of Brockport, Town of Sweden, and the Town of Clarkson passed a resolution during a joint public hearing establishing the Brockport Fire District. As of July 1, 2012 fire protection is no longer a service the Village provides internally.

VI. Restatement of Net Assets and Fund Balance:

The Village determined that reporting of the water and sewer operations should be business-type activities. Therefore, the following restatements were made as of May 31, 2012.

	<u>Governmentwide Statements</u>		<u>Proprietary Fund Statements</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Water</u>	<u>Sewer</u>
Net assets/fund balance as previously reported at May 31, 2012	\$ 5,090,666	\$ -	\$ -	\$ -
Adjustments -				
Investment in capital assets, net of related debt	(171,578)	171,578	171,578	-
Capital reserves	(198,585)	198,585	198,585	-
Unrestricted	(385,625)	385,625	385,623	2
Net assets/fund balance as restated at May 31, 2012	<u>\$ 4,334,878</u>	<u>\$ 755,788</u>	<u>\$ 755,786</u>	<u>\$ 2</u>

To: Mayor Castaneda
From: Daniel P. Hendricks 
Date: April 16, 2013
Re: May 23, 2013 Village Board Meeting

Enclosed are the following reports:

Statement of Actual & Estimated Revenues through March 31, 2013 – All Funds

Statement of Expenditures, Encumbrances & Appropriations through March 31, 2013 – All Funds

Form – Budget Amendments

Form – Budget Transfers

Please let me know if you have any questions.

Village of Brockport

Statement of Actual & Estimated Revenues - All Funds

Period Ending - March 31, 2013

Date: 04/16/2013
Time: 2:15:29PM

Statement of Actual & Estimated Revenue

User: DAN
Page: 1

Village of Brockport
For Period Ending 03/31/2013
Selecting on FUND from A to G

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
A0599.0000					
Appropriated Fund Balance	215,274.00			215,274.00	
A1001.0000					
Real Property Taxes	2,457,326.00		2,455,977.08	1,348.92	99.95
A1081.0000					
In-Lieu-Of Taxes	130,000.00	153,247.64	173,698.04	43,698.04-	133.61
A1090.0000					
Int & Penalties on Taxes	8,000.00		6,464.77	1,535.23	80.81
A1120.0000					
County Sales Tax	1,328,000.00		1,179,895.84	148,104.16	88.85
A1130.0000					
Utility Gross Receipts Tax	55,000.00	19,799.24	69,637.70	14,637.70-	126.61
A1170.0000					
Franchise Tax	81,000.00	78,836.50	79,640.09	1,359.91	98.32
A1230.0000					
Clerk/Treasurer Fees	1,000.00	110.00	1,445.25	445.25-	144.53
A1520.0000					
Police Fees	1,000.00	70.00	665.00	335.00	66.50
A1560.0000					
Safety Inspections	15,000.00	2,685.00	17,255.00	2,255.00-	115.03
A1640.0000					
Ambulance Charges		650.00	5,569.34	5,569.34-	
A1710.0000					
Public Works Services	1,000.00	472.52	628.66	371.34	62.87
A1789.0000					
Docking Fees	4,200.00		4,440.30	240.30-	105.72
A2089.0000					
Farmers Market Fees	2,500.00		2,950.00	450.00-	118.00
A2110.0000					
Zoning Fees	300.00		200.00	100.00	66.67
A2115.0000					
Planning Fees	1,000.00		495.00	505.00	49.50
A2262.0000					
Fire Protection	33,590.00		33,589.60	0.40	100.00
A2389.3000					
Monroe County - DWI			14,771.16	14,771.16-	
A2389.8000					
Monroe Ctny-CD Block Grants			41,750.00	41,750.00-	
A2389.9001					
SCS Contribution- Crossing Guards	5,000.00		5,000.00		100.00
A2401.0000					
Interest & Earnings	3,000.00	332.47	3,980.85	980.85-	132.70
A2401.1000					
Int Earned-Spec Reserves		28.39	958.61	958.61-	
A2401.3000					
Interest & Earnings- Asset Forfeiture		0.13	4.32	4.32-	
A2450.0000					
Comissions			1.00	1.00-	
A2545.0000					
Bus / Occupation License	17,500.00	4,050.00	14,000.00	3,500.00	80.00
A2590.0000					
Permits	5,000.00		4,525.00	475.00	90.50
A2610.0000					
Fines & Forfeitures	50,000.00	6,832.50	51,694.50	1,694.50-	103.39
A2650.0000					
Scrap Sales	1,000.00		995.11	4.89	99.51
A2655.0000					
Minor Sales	3,500.00			3,500.00	
A2665.0000					
Sale of Equipment		2,850.00	16,550.00	16,550.00-	
A2680.0000					
Insurance Recoveries	6,000.00	9,262.50	47,225.47	41,225.47-	787.09

Statement of Actual & Estimated Revenue

Village of Brockport
 For Period Ending 03/31/2013

Selecting on FUND from A to G

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
A2690.0000					
Other Comp-Landfill Reimbursement	2,500.00			2,500.00	
A2701.0000					
Refund of P/Y Exp	7,500.00		28,851.98	21,351.98-	384.69
A2705.0000					
Gifts & Donations			15,400.10	15,400.10-	
A2770.0000					
Other Unclassified	500.00		68,100.00	67,600.00-	13620.00
A3001.0000					
State Aid - AIM	110,000.00		110,171.00	171.00-	100.16
A3005.0000					
State Aid-Mortgage Tax	35,000.00			35,000.00	
A3089.7001					
State Aid, CHIPS	67,000.00		67,080.01	80.01-	100.12
A3089.7003					
State Aid - Historic Preservation Grant			8,742.00	8,742.00-	
A3089.9000					
State Aid-STEP			2,087.72	2,087.72-	
A4089.0000					
Medicaid Part B			376.31	376.31-	
Total for Fund:	4,647,690.00	279,226.89	4,534,816.81	112,873.19	97.57
A (Fund - A)					
F2140.0000					
Metered Water Sales	560,000.00	42,381.23	533,981.55	26,018.45	95.35
F2141.0000					
Meter Water Sales O/G	340,830.00	35,756.07	416,508.02	75,678.02-	122.20
F2144.0000					
Water Service Charges	1,500.00	20.00	2,433.53	933.53-	162.24
F2148.0000					
Interest & Penalties	10,000.00	880.44	11,688.73	1,688.73-	116.89
F2401.0000					
Interest & Earnings	1,000.00	69.86	933.33	66.67	93.33
F2401.1000					
Int Earned-Spec Reserves	250.00	33.96	282.90	32.90-	113.16
Total for Fund:	913,580.00	79,141.56	965,828.06	52,248.06-	105.72
F (Fund - F)					
G2122.0000					
Sanitary Sewer- Sewer Charges	138,000.00	9,603.85	127,370.51	10,629.49	92.30
G2401.0000					
Interest and Earning- Sewer Fund		0.90	28.08	28.08-	
Total for Fund:	138,000.00	9,604.75	127,398.59	10,601.41	92.32
G (Fund - G)					
Report Totals	5,699,270.00	367,973.20	5,628,043.46	71,226.54	98.75

Village of Brockport

Statement of Expenditures, Encumbrances & Appropriations - All Funds

Period Ending - March 31, 2013

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 03/31/2013

Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A1010.1000							
Trustees-Personal Services	13,777.00	1,148.00	11,480.00			2,297.00	83.33
A1010.4000							
Trustees-Contractual Expenses	18,505.00		18,421.20			83.80	99.55
A1010.4030							
Trustees-Conference Exp	370.00		370.00				100.00
A1010.4090							
Trustees-Miscellaneous	200.00		200.00				100.00
A1210.1000							
Mayor-Personal Services	9,867.00	822.25	8,222.50			1,644.50	83.33
A1210.4000							
Mayor-Contractual Expenses	45.00					45.00	
A1210.4010							
Mayor-Telephone	1,220.00		1,215.44			4.56	99.63
A1210.4050							
Mayor-Conference Exp	100.00		65.00			35.00	65.00
A1210.4090							
Mayor-Miscellaneous	55.00		55.00				100.00
A1320.4000							
Auditor-Contractual Expenses	12,100.00	1,396.19	1,396.19			10,703.81	11.54
A1325.1000							
Cirk/Treas-Personal Services	131,275.00	8,740.30	87,578.17			43,696.83	66.71
A1325.4000							
Cirk/Treas-Total Contractual Expense	12,300.00	25.00	250.00			12,050.00	2.03
A1325.4010							
Cirk/Treas-Telephone	7,200.00	78.16	7,155.92			44.08	99.39
A1325.4020							
Cirk/Treas-Office Supplies	5,055.00	344.42	3,865.12		252.93	936.95	81.46
A1325.4030							
Cirk/Treas-Computer Supplies	11,247.15		10,897.15		350.00		100.00
A1325.4050							
Cirk/Treas-Membership Fees	600.00	66.01	400.00			200.00	66.67
A1325.4060							
Cirk/Treas-Postage	3,600.00		1,291.65		263.83	2,044.52	43.21
A1325.4070							
Cirk/Treas-Copier Expenses	5,600.00	547.69	4,628.10			971.90	82.64
A1325.4080							
Cirk/Treas-Payroll Expense	5,000.00	252.87	2,468.16			2,531.84	49.36
A1325.4090							
Cirk/Treas-Miscellaneous	1,285.00		1,281.20			3.80	99.70
A1325.4100							
Cirk/Treas - Publications	2,000.00	73.71	653.79		1,319.99	26.22	98.69
A1325.4110							

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 03/31/2013

Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Cirk/Treas-Training	2,500.00	217.83	435.50			2,064.50	17.42
A1325.4120							
Cirk/Treas-Tax Bill Processing	1,700.00		990.00			710.00	58.24
A1420.4000							
Law-Total Contractual Expenses	33,460.00		23,595.00			9,865.00	70.52
A1420.4016							
Village Attorney- Harris, Chesworth &	32,540.00	6,000.00	32,504.00			36.00	99.89
A1440.4020							
Engineer-Chatfield Engineers	12,000.00	362.25	7,913.40		988.00	3,098.60	74.18
A1450.4000							
Total Contractual Expenses	590.00		400.00			190.00	67.80
A1450.4020							
Elections-Legal Notice Publication	610.00		232.67			377.33	38.14
A1450.4030							
Elections-Supplies	700.00		698.25			1.75	99.75
A1490.1000							
Pub Wrks Admin-Total Personal Ser	110,532.00	6,917.88	75,133.33			35,398.67	67.97
A1490.4020							
Pub Wrks Admin-Conference Exp	300.00		190.00			110.00	63.33
A1490.4030							
Office Supplies/Postage	935.00	43.97	568.60		366.40		100.00
A1490.4040							
Permits, Licenses, Fees	190.00		179.00			11.00	94.21
A1490.4090							
Pub Wrks Admin-Miscellaneous	500.00		100.73			399.27	20.15
A1620.4020							
Natural Gas-DPW	6,000.00	543.82	3,164.01			2,835.99	52.73
A1620.4021							
Bldgs-Gas 1 Clinton Street	1,500.00	148.46	1,024.91			475.09	68.33
A1620.4022							
Bldgs-Gas 49 State Street	2,000.00	203.71	1,409.59			590.41	70.48
A1620.4030							
Electric-DPW	6,300.00	771.66	5,908.33			391.67	93.78
A1620.4031							
Bldgs-Electric-1 Clinton Street	9,735.00	901.14	8,943.03			791.97	91.86
A1620.4032							
Bldgs-Electric-49 State Street	5,050.00	525.38	5,046.86			3.14	99.94
A1620.4034							
Elec- Main St Sign	330.00	13.48	88.48		225.00	16.52	94.99
A1620.4050							
Bldgs-Janitorial Supplies	750.00	181.92	629.87			120.13	83.98
A1620.4051							
Bldgs-Janitor Supplies- Clinton St	500.00	197.64	429.54			70.46	85.91

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 03/31/2013

Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A1620.4052							
Bldgs-Janitor Supplies-State Street	7,800.00	583.00	4,898.54			2,901.46	62.80
A1620.4060							
Bldgs-Repair Items	11,791.15	2,208.75	10,009.76		609.24	1,172.15	90.06
A1620.4070							
Telephone - DPW	2,100.00		2,182.17			82.17-	103.91
A1620.4090							
Bldgs-Miscellaneous	2,775.00	50.00	1,564.65		558.79	651.56	76.52
A1640.1000							
Equipment Maintenance Payroll-Ga		6,291.51-					
A1640.4010							
Fasteners	1,015.00		251.30		762.32	1.38	99.86
A1640.4020							
Auto -Electrical	650.00		559.72		77.32	12.96	98.01
A1640.4040							
Tools	1,725.00	6.44	1,063.39		648.06	13.55	99.21
A1640.4050							
Welding Supplies	500.00		256.70		243.30		100.00
A1640.4060							
Fuel Additives/Oil	4,475.00		1,763.16		2,687.98	23.86	99.47
A1640.4061							
Oil Expenditures (Not Fuel Oil)	1,010.00				1,000.00	10.00	99.01
A1640.4070							
Shop Supplies	2,565.00	62.74	679.55		1,884.21	1.24	99.95
A1640.4080							
Hydraulic Supplies	1,500.00				1,000.00	500.00	66.67
A1640.4090							
Miscellaneous	4,575.00		4,328.07		246.56	0.37	99.99
A1670.4000							
Central Mailing	3,200.00	413.00-	2,054.75			1,145.25	64.21
A1680.2000							
IT Hardware Software	5,000.00		3,694.96			1,305.04	73.90
A1680.4000							
IT Hardware Software	5,000.00	2,166.25	2,493.38			2,506.62	49.87
A1910.4000							
Unallocated Insurance	53,447.00		44,726.82			8,720.18	83.68
A1910.4010							
General Insurance	530.00		530.00				100.00
A1920.4000							
Municipal-Membership Dues	4,950.00		4,640.00			310.00	93.74
A1950.4000							
Taxes on Village Property	1,210.00		1,207.70			2.30	99.81
A1990.4000							

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 03/31/2013

Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Contingency-Allocation Only	104,589.20		54.97			104,534.23	0.05
A3120.1000							
Police-Total Personal Services	1,106,949.00	96,480.10	1,015,642.34			91,306.66	91.75
A3120.2010							
Police-Vehicles	51,000.00	50,019.00	50,019.00			981.00	98.08
A3120.2020							
Police-Firearms	1,600.00	212.75	1,492.15			107.85	93.26
A3120.2040							
Police-Office Furniture/Equip	400.00		393.95			6.05	98.49
A3120.2051							
Police-Computer Software	3,255.00		2,791.85		459.99	3.16	99.90
A3120.4010							
Police-Telephone	5,200.00	409.05	4,662.26			537.74	89.66
A3120.4020							
Police-Office Supplies/Postage	4,775.00	775.38	4,597.69			177.31	96.29
A3120.4030							
Police-Fleet Maintenance	3,500.00	46.67	1,141.13		2,313.05	45.82	98.69
A3120.4031							
Police-Fleet Repairs	6,500.00	252.58	2,428.54		2,944.91	1,126.55	82.67
A3120.4032							
Police-Fleet Supplies & Equip	12,050.00	6,180.35	6,837.01		5,188.63	24.36	99.80
A3120.4040							
Police-Fuel	29,600.00	2,553.49	23,822.54			5,777.46	80.48
A3120.4060							
Police-Maintenance Contracts	4,280.00	88.75	1,283.11		2,041.25	955.64	77.67
A3120.4065							
Office Equip Lease/Rental	5,582.00	547.69	4,895.58			686.42	87.70
A3120.4080							
Police-Quarter Master Unit	7,665.00	41.90	6,721.70		919.60	23.70	99.69
A3120.4090							
Police-Miscellaneous	600.00		574.32			25.68	95.72
A3120.4100							
Affiliations	160.00		160.00				100.00
A3120.4105							
Training, School, Conferences	1,400.00		639.89		1.00	759.11	45.78
A3120.4110							
Police-Publications	525.00		392.10		95.50	37.40	92.88
A3120.4120							
Police-Supplies/Life Safety Supplies	3,800.00	23.98	1,212.35		1,065.75	1,521.90	59.95
A3120.4130							
Police-Computer Supplies	370.00	36.98	356.94			13.06	96.47
A3120.4140							
Police-Medical/Psychological	1,550.00		1,000.00		534.00	16.00	98.97

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 03/31/2013

Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A3120.4150							
Police-Special Enforcement	600.00					600.00	
A3120.4160							
Police-Bike Patrol	200.00					200.00	
A3120.4170							
Police-Explorer Post	180.00	100.75	100.75		78.10	1.15	99.36
A3120.4180							
Police-Community Service	250.00					250.00	
A3120.4210							
Police-Technicians	160.00		159.08			0.92	99.43
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	2,665.00		2,646.48			18.52	99.31
A3310.4010							
Traffic Control-Signal	600.00	53.22	443.94			156.06	73.99
A3310.4020							
Traffic Control-Paint	1,500.00				1,100.00	400.00	73.33
A3310.4030							
Traffic Control-Signs	2,500.00		1,262.32		1,237.68	203.46	88.70
A3310.4040							
Traffic Control-Channels & Posts	1,800.00				150.00	250.00	37.50
A3310.4090							
Traffic Control-Miscellaneous	400.00					24.32	100.00
A3410.4000							
Contractual Expenses	646,127.00		646,102.68			24.32	100.00
A3410.4030							
Electric	1,367.06		1,367.06				100.00
A3410.4050							
Equip Maint & Repair	3,569.53		3,569.53				100.00
A3410.4051							
Firefighter Equip Maint/Repair	2,171.15		2,171.15				100.00
A3410.4110							
Building Maintenance	79.50		79.50				100.00
A3410.4200							
Miscellaneous	90.27		89.12			1.15	98.73
A3410.4210							
Physicals	525.00		525.00				100.00
A3410.4250							
Office/Computer/Postage	2,338.07		2,338.07				100.00
A3410.4290							

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Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Alpha Papers	2,701.76		2,701.76				100.00
A3410.4310							
New Hose	4,040.00		4,040.00				100.00
A3410.4320							
Turn-Out Gear	2,254.98		2,254.98				100.00
A3620.1000							
Safety Insp-Total Personal Services	78,959.00	5,632.81	56,847.86			22,111.14	72.00
A3620.4000							
Safety Insp-Total Contractual Expens	300.00					300.00	
A3620.4010							
Cellular/Telephone	1,300.00	500.00	1,281.31			18.69	98.56
A3620.4020							
Training	300.00		222.00			78.00	74.00
A3620.4030							
Safety Insp-Computer Supplies	3,315.00	422.50	3,314.80			0.20	99.99
A3620.4040							
Fuel	1,800.00	133.01	1,507.37			292.63	83.74
A3620.4050							
Association Dues	200.00	20.00	200.00				100.00
A3620.4080							
Safety Insp-Uniforms	100.00					100.00	
A3620.4090							
Miscellaneous	905.00		507.18		397.82		100.00
A3620.4200							
Postage	800.00	179.92	565.73			234.27	70.72
A3620.4210							
Vehicle Maintenance	450.00					450.00	
A4540.4090							
Miscellaneous	42.65		25.30			17.35	59.32
A5110.1000							
Str Maint-Total Personal Services	507,690.00	49,729.67	481,498.27			26,191.73	94.84
A5110.4010							
Str Maint-Telephone	500.00	100.00	625.40			125.40-	125.08
A5110.4041							
Str Maint-Diesel Fuel	21,000.00	4,072.50	20,443.53			556.47	97.35
A5110.4042							
Str Maint-Regular Fuel	16,000.00	1,922.21	22,485.53		500.00	6,985.53-	143.66
A5110.4050							
Str Maint-Tools	900.00		663.00		237.00		100.00
A5110.4060							
Str Maint-Stone	2,000.00					2,000.00	
A5110.4070							
Str Maint-Asphalt	75,000.00	996.45	51,662.40		20,530.59	2,807.01	96.26

Statement of Expenditures, Encumbrances & Appropriations

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Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A5110.4080							
Str Maint-Uniforms	3,600.00	43.43	2,539.21		580.70	480.09	86.66
A5110.4085							
Str Maint-Shoes/Boots	1,500.00		700.00		100.00	700.00	53.33
A5110.4090							
Str Maint-Miscellaneous	3,000.00		909.76		522.57	1,567.67	47.74
A5110.4100							
Str Maint-Equipment Parts	4,900.00	981.97	2,658.17		2,229.55	12.28	99.75
A5110.4110							
Str Maint-Truck Parts	17,000.00	501.58	11,266.35		5,562.86	170.79	99.00
A5110.4130							
Str Maint-Physicals/Drug Testing	800.00		215.00		535.00	50.00	93.75
A5110.4140							
Str Maint-Buildings	1,200.00					1,200.00	
A5110.4150							
Str Maint-Concrete	2,200.00	136.50	212.56			1,987.44	9.66
A5110.4160							
Str Maint-Fill Material	100.00					100.00	
A5110.4165							
Str Maint-Top Soil	952.00		952.00				100.00
A5110.4170							
Str Maint-Shop Supplies	500.00	125.77	277.01		135.00	87.99	82.40
A5110.4180							
Str Maint-Training/Travel	200.00					200.00	
A5110.4190							
Str Maint-Grass Seed	500.00		332.84		150.00	17.16	96.57
A5110.4200							
Str Maint-Publications	150.00		46.11		200.00-	303.89	102.59-
A5110.4210							
Str Maint-Manholes & Covers	548.00					548.00	
A5110.4220							
Str Maint-Office Supplies	150.00	33.00	33.00		100.00	17.00	88.67
A5110.4230							
Str Maint-Equip Rental	100.00					100.00	
A5112.2000							
CHIPS Work	134,168.00		100,893.13		5,037.39	28,237.48	78.95
A5142.4010							
Snow Plowing-Salt	33,000.00	1,190.51	14,823.14		16,967.37	1,209.49	96.33
A5142.4015							
Snow Plowing-Deicer	6,453.00		5,406.00			1,047.00	83.77
A5142.4030							
Snow Plowing-Plow Parts	5,050.00	1,576.22	4,795.14		235.15	19.71	99.61
A5142.4090							

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Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Snow Plowing-Contractual Expenses	200.00					200.00	
A5182.4010							
Street Lighting-Electricity	82,440.00	7,791.73	69,195.59			13,244.41	83.93
A5182.4030							
Street Lighting-Repairs	1,560.00	981.55	1,545.24	14.41		0.35	99.98
A5182.4040							
Street Lighting-Parts	1,500.00	10.00	701.20	211.70		587.10	60.86
A5182.4090							
Street Lighting-Contractual Expenses	100.00					100.00	
A5410.4010							
Sidewalks-Concrete	9,300.00		3,510.94	256.56		5,532.50	40.51
A5410.4020							
Sidewalks-Stone	200.00					200.00	
A5410.4090							
Sidewalks-Contractual Expenses-Mis	500.00			300.00		200.00	60.00
A5650.4020							
Paint	175.00					175.00	
A5650.4030							
Signs	225.00		225.00				100.00
A5650.4040							
Posts	200.00					200.00	
A6410.4000							
Economic Development	750.00		713.92			36.08	95.19
A6410.4200							
Welcome Center	7,507.76	201.32	5,972.52	907.54		627.70	91.64
A6520.4000							
Farmer's Mkt Manager	2,730.00		2,589.61	137.00		3.39	99.88
A7140.2000							
Parks/Playgrounds-Total Equipment	600.00					600.00	
A7140.2020							
Parks/Playgrounds-Park Equipment	2,915.00	179.08	1,099.48	869.97-		2,685.49	7.87
A7140.4010							
Parks/Playgrounds-Equipment Repai	1,235.00		473.76	759.52		1.72	99.86
A7140.4020							
Parks/Playgrounds-Maintenance Sup	4,500.00		4,375.35	50.00		74.65	98.34
A7140.4030							
Parks/Playgrounds-Gardening	350.00		123.36	225.00		1.64	99.53
A7140.4090							
Parks/Playgrounds-Miscellaneous	425.00		351.07	68.24		5.69	98.66
A7415.4000							
Seymour Library	184,440.00		184,440.00				100.00
A7450.4000							
Museum-Contractual Expenses	1,650.00	127.64	327.64	214.15		1,108.21	32.84

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Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A7460.4000							
Historic Grant Loft Apts. - Contractua	743.80		743.80				100.00
A7510.4000							
Total Contractual Expenses	1,000.00	100.00	100.00			900.00	10.00
A7510.4090							
Historian-Miscellaneous	95.00		95.00				100.00
A7520.4010							
Publication Notices	200.00		112.54			87.46	56.27
A7550.4040							
Celebrations-Special Events	220.00-	300.00-	300.00-			80.00	136.36
A7550.4050							
Celebrations-Electric	670.00	41.94	663.18			6.82	98.98
A7550.4090							
Celebrations-Miscellaneous	300.00		268.54			31.46	89.51
A8010.4010							
Zoning- Member Stipends	830.00		130.00			700.00	15.66
A8010.4020							
Zoning-Conference Expense	120.00		120.00				100.00
A8010.4300							
Zoning-Publications	50.00		13.65			36.35	27.30
A8020.1000							
Planning Board-Personal Services	6,126.00	448.57	2,919.51			3,206.49	47.66
A8020.4000							
Planning Board-Total Contractual Ex	565.00		280.65			284.35	49.67
A8020.4020							
Planning Board-Conference Expense	60.00		60.00				100.00
A8020.4030							
Planning Board-Board Expenses	405.00		402.00			3.00	99.26
A8020.4090							
Planning Board-Miscellaneous	250.00		250.00				100.00
A8020.4300							
Planning Board-Publications			160.87-		160.87		
A8120.4000							
Sanitary Sewers-Total Contractual E	500.00		500.00				100.00
A8120.4010							
Sanitary Sewer-Truck Parts	2,410.00		2,510.00		100.00-		100.00
A8120.4020							
Sanitary Sewer-Supply Parts			99.12		99.12-		
A8120.4080							
Utilities-Pump Station	507.95	113.48	488.33			19.62	96.14
A8120.4090							
Sanitary Sewer-Miscellaneous			184.80-			184.80	
A8140.4010							

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Selecting on FUND from A to G

ACCOUNT ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Storm Sewer-Supply Parts	6,000.00		4,509.03		1,475.97	15.00	99.75
A8140.4020							
Strom Sewer-Maintenance Supplies	1,000.00				1,000.00		100.00
A8140.4090							
Storm Sewers-Miscellaneous	3,634.00		263.76		2,836.24	534.00	85.31
A8160.4010							
Refuse Collection-Monthly Trash Ren	3,700.00	327.64	2,868.76		813.88	17.36	99.53
A8160.4030							
Refuse Collection-Brush Pick-up	600.00		151.20		248.80	200.00	66.67
A8160.4040							
Refuse Collection-Special Pick-up (500.00		50.00-			550.00	10.00-
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		1,767.82		2,029.90	202.28	94.94
A8170.4090							
Str Cleaning-Miscellaneous	250.00					250.00	
A8189.4000							
Sanitation-Landfill Monitoring	3,630.00		3,628.80			1.20	99.97
A8189.4002							
Sanitation-Landfill-Testing	5,783.00	5,783.00	5,783.00				100.00
A8560.4010							
Equipment Repairs	2,565.00	166.57	1,263.33		699.38	602.29	76.52
A8560.4020							
Shade Trees-New Tree Purchases	900.00		898.00			2.00	99.78
A8560.4030							
Shade Trees-Supplies	275.00					275.00	
A8560.4090							
Shade Trees-Miscellaneous	500.00	68.54	83.54		81.46	335.00	33.00
A9010.8000							
NYS Retirement	244,167.00		72,902.39			171,264.61	29.86
A9015.8000							
Police Retirement System Payments	256,979.00		183,847.00			73,132.00	71.54
A9030.8000							
Social Security	185,215.00	12,446.62	122,146.34			63,068.66	65.95
A9040.8000							
Workers Compensation	131,512.00		131,512.00				100.00
A9045.8000							
Life Insurance	7,231.00	612.95	6,484.51			746.49	89.68
A9050.8000							
Unemployment Expense	10,000.00		7,300.06			2,699.94	73.00

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Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
A9055.8000							
Disability Insurance	5,356.00	448.00	4,494.08			861.92	83.91
A9055.8100							
Wellness Insurance	2,500.00		1,141.87			1,358.13	45.67
A9060.8000							
Medical Insurance	439,910.00	24,468.24	215,612.04			224,297.96	49.01
A9061.8000							
HRA	134,000.00	5,261.53	99,205.80			34,794.20	74.03
A9070.8000							
Dental Insurance	52,500.00	5,308.18	50,546.05			1,953.95	96.28
A9950.8000							
Transfer to Capital Reserve	10,000.00					10,000.00	
A9950.9340							
Project #34- Tower Clock	89.95		89.95				100.00
A9999.9000							
Prior Year Expenses	636,436.50		370,691.03	362,478.62	362,478.62		100.00
Totals for Fund:	6,013,792.43	319,603.68	4,579,159.94	362,478.62	460,731.08	1,070,634.56	82.20
A (Fund - A)							
F1440.4000							
Engineer-Contractual Exp	4,250.00	646.40	646.40			3,603.60	15.21
F1620.4060							
Bldg. Repairs - Water Dept.	750.00				743.75	6.25	99.17
F1680.2000							
It Hardware Software	1,000.00		893.75		106.25		100.00
F1680.4000							
IT Hardware Software	2,500.00		1,951.50		500.00	48.50	98.06
F1910.4000							
General Insurance	20,760.00		20,760.00				100.00
F1990.4000							
Water-Contingency	18,200.00					18,200.00	
F8310.1000							
Water-Supervision	84,459.00	3,044.80	34,278.61			50,180.39	40.59
F8310.4000							
Water Admin Total CE	1,400.00		375.00			1,025.00	26.79
F8310.4010							
Payroll Charges	250.00		231.80			18.20	92.72
F8310.4040							
Office Expense	2,200.00	18.34	659.17		1,228.08	312.75	85.78
F8310.4090							
Miscellaneous	900.00	104.88	256.08		543.92	100.00	88.89
F8310.4200							
Postage	2,000.00	164.11	1,844.71			155.29	92.24
F8320.4000							

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Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Water Purchases	413,000.00	40,704.30	332,122.32		67,877.68	13,000.00	96.85
F8340.1000							
Water-Labor	92,310.00	7,284.41	80,052.32			12,257.68	86.72
F8340.2020							
Vehicles	28,130.49		28,130.49				100.00
F8340.2040							
Meters	64,200.00		64,121.20			78.80	99.88
F8340.2050							
Wtr Transm - Equipment Other	5,122.00	1,836.60	1,919.21		3,122.00	80.79	98.42
F8340.4000							
Wtr Transm-Ttl Cont Exp	47,225.00		43,372.70		3,850.00	2.30	100.00
F8340.400B							
Barry St. Project	550.00		513.20			36.80	93.31
F8340.400C							
Monroe County CDBG College Site	10,380.39		10,370.19			10.20	99.90
F8340.4010							
Water Main Supplies	6,538.32	368.10	4,894.05		1,616.91	27.36	99.58
F8340.4020							
Vehicle Parts & Supplies	8,127.70	34.65	4,470.40		3,635.70	21.60	99.73
F8340.4030							
Meter Supplies	475.00		376.03		93.51	5.46	98.85
F8340.4040							
Curb Box Supplies	2,100.00		564.90		1,535.10		100.00
F8340.4041							
Fuel	4,900.00	223.53	4,897.45			2.55	99.95
F8340.4050							
Stone	1,600.00		1,532.19			67.81	95.76
F8340.4060							
Asphalt	4,100.00				4,100.00		100.00
F8340.4080							
Water Transm-Uniforms	1,250.00		881.92		155.39	212.69	82.98
F8340.4090							
Miscellaneous	11,850.00	860.02	9,909.24		1,897.00	43.76	99.63
F8340.4100							
Water Transm-Telephone	3,764.12	100.00	3,698.13			65.99	98.25
F8340.4110							
Water Transm-Electricity	5,000.00	573.53	4,978.42			21.58	99.57
F8340.4120							
Transm - Sample Testing	20,825.00	270.00	13,235.95		7,570.00	19.05	99.91
F8340.4130							
Wtr Transm-Drug/Alcohol Testing	250.00		60.00		190.00		100.00
F8340.4140							
Wtr Trans-Equip Repair	850.00				850.00		100.00

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F8340.4150							
Wtr Trans-Training	1,150.00	154.24	1,024.06		114.00	11.94	98.96
F8340.4160							
Wtr Trans-Concrete	200.00		29.15		170.85		100.00
F8340.4180							
Water Transm-Publications	350.00		339.00			11.00	96.86
F9010.8000							
NYS Retirement	11,000.00		11,000.00				100.00
F9030.8000							
Social Security	14,211.00	783.95	8,687.98			5,523.02	61.14
F9040.8000							
Workers Compensation	13,000.00		13,000.00				100.00
F9045.8000							
Life Insurance	1,000.00		1,000.00				100.00
F9055.8000							
Disability Insurance	1,100.00		1,000.00			100.00	90.91
F9060.8000							
Hospital Insurance	26,000.00		5,412.00			20,588.00	20.82
F9061.8000							
HRA	15,600.00		2,600.00			13,000.00	16.67
F9070.8000							
Dental Insurance	12,000.00		2,000.00			10,000.00	16.67
F9710.6000							
Serial Bond - Principle payments	26,922.00					26,922.00	
F9710.7000							
Serial Bond - Interest payments	33,218.00					33,218.00	
F9999.9000							
Prior Year Expenses	60,437.39		27,275.85	27,308.97	27,308.97		100.00
Totals for Fund:	1,087,405.41	57,171.86	745,365.37	27,308.97	127,209.11	208,978.36	80.78
F (Fund - F)							
G8120.2000							
Sanitary Sewers- Equipment	10,350.00					15.50	99.85
G8120.4000							
Contractual	26,821.00	440.71	11,398.22		2,484.54	12,938.24	51.76
G8120.4010							
Sanitary Sewers- Truck Parts	4,600.00				4,556.00	44.00	99.04
G9710.6000							
Bond Principal	43,078.00					43,078.00	
G9710.7000							
Bond Interest	53,151.00					53,151.00	
Totals for Fund:	138,000.00	440.71	11,398.22	0.00	17,375.04	109,226.74	20.85
G (Fund - G)							

Statement of Expenditures, Encumbrances & Appropriations

Village of Brockport

For Period Ending 03/31/2013

Selecting on FUND from A to G

ACCOUNT DESCRIPTION	APPROPRIATIONS	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	PRIOR YEAR OUTSTANDING ENCUMBRANCES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Report totals	7,239,197.84	377,216.25	5,335,923.53	389,787.59	605,315.23	1,388,839.66	80.82

Village of Brockport

Budget Amendments & Budget Transfers - All Funds

Period Ending - March 31, 2013

Village of Brockport

Budget Amendment Form

Account Number	Description	Amount
A5142.4015	Snow Plowing - Deicer	1,453.00
A5142.4030	Snow Plowing - Plow Parts	1,250.00
A7460.4000	Grant Expenditures - Loft Apartments	743.80

Purpose: (1) Increase General Fund Budget, reflect funds from School District for Deicer
 (2) Increase General Fund Budget, reflects expenses for Grant or Loft Apartments

Requested By: Daniel P. Hendricks
 (Treasurer)

Date Approved by Board of Trustees _____

Authorized: _____
 (Mayor)

Village of Brockport
Budget Transfer Form

Account Number		From:		Account Number		To:		Amount		Explanation of Transfer	
		Description				Description					
A1990.4000	Contingency			A1010.4000	Trustees - Contractual	400.00		400.00			Charges for grant Writer
A1990.4000	Contingency			A1325.4000	Clerk/Treas. Contractual	12,000.00		12,000.00			Purchase - General Code
A1990.4000	Contingency			A1325.4020	Clerk/Treas. Office Supplies	725.00		725.00			Office Supplies
A1990.4000	Contingency			A1325.4030	Clerk/Treas. Computer Supplies	330.00		330.00			Computer Supplies
A1990.4000	Contingency			A1325.4070	Clerk/Treas. Copier Expense	1,900.00		1,900.00			Copier Lease
A1990.4000	Contingency			A1325.4090	Clerk/Treas. Miscellaneous	85.00		85.00			Fees for shredding
A1990.4000	Contingency			A1620.4034	Elect. - Main St. Sign	15.00		15.00			Fees for sign
A1990.4000	Contingency			A1620.4060	Bldgs. - Repair Items	2,500.00		2,500.00			Building repairs
A1990.4000	Contingency			A1640.4080	Hydraulic Supplies	1,500.00		1,500.00			Hydraulic supplies
A1990.4000	Contingency			A3120.4020	Police - Office Supplies	1,000.00		1,000.00			Office Supplies
A1990.4000	Contingency			A3120.4032	Police - Miscellaneous	2,650.00		2,650.00			Fleet Supplies
A1990.4000	Contingency			A3120.4080	Police - Fleet Supplies	725.00		725.00			Police - Uniforms
A1990.4000	Contingency			A3120.4090	Police - Misc.	100.00		100.00			Police - Postage
A1990.4000	Contingency			A3120.4130	Police - Computer Supplies	50.00		50.00			Police - Computer Supplies
A1990.4000	Contingency			A3620.4030	Safety Inspec. - Comp. Supplies	1,315.00		1,315.00			Safety Inspec. - Comp. Supplies
A1990.4000	Contingency			A5110.4220	St. Maintenance - Office Supplies	50.00		50.00			St. Maintenance - Office Supplies
A1990.4000	Contingency			A8189.4002	Sanitation - Landfill Testing	1,413.00		1,413.00			Landfill Testing
A1990.4000	Contingency			A8560.4010	Equipment Repairs	540.00		540.00			Equipment Repairs
					Total			27,298.00			

- Purpose:**
- (1) Transfer to pay for costs associated with Grant Writer
 - (2) Transfer to pay for purchase of General Code
 - (3) Transfer to pay for office supplies
 - (4) Transfer to pay for computer supplies
 - (5) Transfer to pay for copier lease
 - (6) Transfer to pay for costs associated with shredding documents
 - (7) Transfer to pay for sign 224 Main St.
 - (8) Transfer to pay building repairs
 - (9) Transfer to pay for hydraulic supplies
 - (10) Transfer to pay for office supplies
 - (11) Transfer to pay for charges associated with vehicle replacements
 - (12) Transfer to pay for uniform costs
 - (13) Transfer to pay for postage
 - (14) Transfer to pay for computer supplies
 - (15) Transfer to pay for computer supplies
 - (16) Transfer to pay for office supplies
 - (17) Transfer to pay for landfill testing
 - (18) Transfer to pay for equipment repairs

Requested By: Daniel P. Hendricks
(Treasurer)

Date Approved by Board of Trustees

Authorized: _____
(Mayor)

DRAFT

VILLAGE OF BROCKPORT NOTICE TO VILLAGE TAXPAYERS

PLEASE TAKE NOTICE that the Brockport Village Board adopted the Final Budget for the Village of Brockport for the fiscal year June 1, 2013 – May 31, 2014:

RESOLVED, that the Brockport Village Board adopts the 06/01/13 – 05/31/14 General Fund budget in the amount of \$4,697,908, the Water Fund budget in the amount of \$1,089,986, and the Sewer Fund budget in the amount of \$142,300 and that there be levied and assessed against the real property of the Village of Brockport the following sums for village government and other charges for the fiscal year 2013-2014 with a tax rate of \$11.73 per thousand of assessed valuation levying the total taxes and other charges extended and levied against each parcel of real property, shown on the roll prepared and verified by the Town Assessor for the 2013-2014 fiscal year:

General Fund:

Total Taxes for Current Budget	\$2,414,833.00
For Releived Property Maintenance Charges	\$1,315.80

Water Fund:

For Releived Water Rents & Charges	0
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Sewer Fund:

For Releived Sewer Rents & Charges	0
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TOTAL REAL PROPERTY TAXES AND OTHER CHARGES ON ROLLS	=	\$2,416,148.80
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Tax rate dropped from \$12.09 to \$11.73/1,000 of assessed valuation.

Water rates remain unchanged.

Sewer rates remain unchanged.

Leslie Ann Morelli
Village Clerk
Village of Brockport

For publication in the 4/28/13 edition of Suburban News and posting on Village website and at Village Hall.

DRAFT

Execution of Tax Warrant

WARRANT FOR COLLECTION OF TAXES 2013-2014 FISCAL YEAR

→ Trustee _____ moved, Trustee _____ seconded that the following resolution be adopted:

TO: Leslie Ann Morelli, Village Clerk
Per Real Property Tax Law 1426

YOU ARE HEREBY COMMANDED to receive and collect from the persons named in the tax roll the sums stated opposite their respective names, being a total of \$2,416,148.80 for the following purposes:

General Fund:	
Total Taxes for Current Budget	\$2,414,833.00
Relevies (property maintenance)	\$1,315.80

TOTAL REAL PROPERTY TAXES AND OTHER CHARGES ON ROLLS	\$2,416,148.80

A vote was taken and recorded as follows:

William G. Andrews	Trustee	_____
Margaret B. Blackman	Trustee	_____
Kent R. Blair	Trustee	_____
Carol L. Hannan	Trustee	_____
M. Connie Castañeda	Mayor	_____

This resolution was thereby declared duly adopted.

Date: April 23, 2013

Maria C., Castañeda, Mayor

Leslie Ann Morelli, Village Clerk

To: Mayor Castaneda

From: Daniel P. Hendricks 

Date: April 16, 2013

Re: Pilot Agreement – Park Place Apartments

In regards to the Pilot Agreement for Park Place, Rob Leni and I have discussed the following.

The per unit cost currently \$450.00 will be increased to \$650.00 per unit, which essentially was the average rate of inflation for the past 15 year period (see attachment A).

The annual cost will increase annually by 2.00%, (see attachment B).

In addition, the current agreement ends with the 2013 payment, which will be due this September.

Please let me know if you have any questions.

Attachment A

12-14-2012		U.S. Department Of Labor				
		Bureau of Labor Statistics				
		Washington, D.C. 20212				
		Consumer Price Index				
		All Urban Consumers - (CPI-U)				
		U.S. city average				
		All items				
		1982-84=100				
	ANNUAL AVG.		450.00	Base	12,600.00	Current Taxes per PILOT Agreement
1997	2.30%		460.35		12,889.80	
1998	1.60%		467.72		13,096.04	
1999	2.20%		478.01		13,384.15	
2000	3.40%		494.26		13,839.21	
2001	2.80%		508.10		14,226.71	
2002	1.60%		516.23		14,454.34	
2003	2.30%		528.10		14,786.79	
2004	2.70%		542.36		15,186.03	
2005	3.40%		560.80		15,702.36	
2006	3.20%		578.75		16,204.84	
2007	2.80%		594.96		16,658.58	
2008	3.80%		617.57		17,291.61	
2009	-0.40%		615.10		17,222.44	
2010	1.60%		624.94		17,498.00	
2011	3.20%		644.94		18,057.94	
2012	1.77% (1)		656.36		18,377.57	
2013						
(1) Estimated - Dec. 2012 has not been posted						

Attachment B

Proposed Pilot Agreement			
Base - \$650.00 per unit			
Annual Increase of 2.00%			
15 Year Agreement			
	Taxes Paid Per Unit	# of Units	Total Tax
2013	450.00	28	12,600.00
2014	650.00	28	18,200.00
2015	663.00	28	18,564.00
2016	676.00	28	18,928.00
2017	690.00	28	19,320.00
2018	704.00	28	19,712.00
2019	718.00	28	20,104.00
2020	732.00	28	20,496.00
2021	747.00	28	20,916.00
2022	762.00	28	21,336.00
2023	777.00	28	21,756.00
2024	793.00	28	22,204.00
2025	809.00	28	22,652.00
2026	825.00	28	23,100.00
2027	842.00	28	23,576.00
2028	859.00	28	24,052.00

Roxk Place

REDEVELOPMENT COMPANY CONTRACT

Agreement, entered into as of the 17 day of November, 1997, by and between the Village of Brockport, a municipal corporation of the State of New York (hereinafter referred to as the "Village"), Town of Sweden, a municipal corporation of the State of New York (hereinafter referred to as the "Town"), and Brockport Village Limited Partnership, a New York limited partnership (hereinafter referred to as the "Partnership").

WHEREAS, the Partnership has acquired 1.3 acres of certain real property located in the Village of Brockport, State of New York, a description of which is annexed hereto as Exhibit A (hereinafter referred to as the "Real Property"); and

WHEREAS, the Partnership intends to construct twenty-eight (28) housing units on the Real Property (hereinafter referred to as the "Project"); and

WHEREAS, the Partnership as received a commitment from the New York State Division of Housing and Community Renewal (hereinafter referred to as "DHCR") and USDA, Rural Development (hereinafter referred to as "USDA") for permanent financing of the Property; and

WHEREAS, the Village and Town have determined that there is a need in the Village of Brockport for low-income housing for the elderly; and

WHEREAS, the State of New York has requested that the Partnership make arrangements to provide that local and municipal taxes not exceed Four Hundred Fifty Dollars (\$450.00) per unit per

annum; and

WHEREAS, it is in the best interest of the Village and Town to exempt the Real Property from local and municipal taxes, provided the Village and Town receive payments in lieu of taxes with respect to the Real Property in an amount not to exceed Four Hundred Fifty Dollars (\$450.00) per unit per annum; and

WHEREAS, the Treasurer of the Village (hereinafter referred to as "Supervising Agent"), and the applicable planning commission have duly approved the Project; and

WHEREAS, the Supervising Agency and the applicable planning commission have issued a certificate of approval for the Project; and

WHEREAS, the plans of the Project, a proposed form of this contract and the certificate of approval have been submitted by the Partnership to the Village Board for its approval, and such approval has been duly granted; and

WHEREAS, the Partnership is willing to provide low-income housing for the elderly and to enter into this Redevelopment Company Contract with the Village and Town provided the Partnership does not lose its ability to sell the Project in accordance with applicable DHCR/USDA regulations and/or dissolve the Partnership pursuant to New York Partnership law without providing that the remaining surplus be paid into the general funds of the Village and Town; and

WHEREAS, the Village and Town are willing to allow the Partnership to sell the Project in accordance with applicable DHCR/USDA regulations and/or dissolve the Partnership pursuant to

New York Partnership law without providing that the remaining surplus be paid into the general funds of the Village and Town; and

WHEREAS, the Partnership has duly formed a Redevelopment Company organized and existing under and pursuant to Article V of the New York State Private Housing Finance Law (hereinafter referred to as "Article V"); and

WHEREAS, the parties desire to enter into a contract as contemplated by Article V respecting the operation and supervision of the Project.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and agreements herein contained, the parties hereto, hereby agree as follows:

Article 1. Exemption from Local and Municipal Taxes.

Pursuant to Section 125 of Article V, the Village, Town and the Partnership hereby agree that the Real Property shall be exempt from local and municipal taxes. For purposes of this contract, "local and municipal taxes" shall include taxes levied by the Village, Town, County, and school district but shall not include assessments for local improvements.

Article 2. Payments in Lieu of Taxes Equal to \$12,600 Per Annum (450.00 per Unit).

The Village, Town and the Partnership hereby agree that the Partnership shall pay to the Village the annual amount of Twelve Thousand Six Hundred Dollars (\$12,600) per annum, in lieu of any real property taxes which may become due with respect to the Real Property for a period of fifteen (15) years. The first annual

payment shall be due twelve (12) months after the Certificate of Occupancy is issued by the Village of Brockport and subsequent payments be due on the anniversary date of the issuance of said Certificate of Occupancy for a period of fifteen (15) years. Final payment to be made in the year 2013 and will be applied to all real property taxes due within twelve (12) months of the payment. Upon receipt of the payment in lieu of taxes, the Village will distribute the funds among the Village, Town, County, School, and special districts in such proportionate shares as their tax rates are proportional to each other. If such payments are not received by the Village by the aforementioned due date, the Partnership shall owe late charges and accrued interest at the rate of one percent (1%) per month, until such payments are paid in full.

Article 3. Project Organized For a Public Purpose.

The Village, Town and the Partnership hereby agree that, for purposes of Article V, the providing of low rental housing units for the elderly constitutes a public purpose. The Village, Town and the Partnership hereby agree that, as long as such housing is so provided, the policies and purposes of Article V are hereby satisfied.

Article 4. Project Subject to the Rules and Regulations of DHCR, USDA and the State of New York.

The Village, Town and the Partnership hereby agree that the Project shall be operated in accordance with the applicable rules and regulations previously promulgated or hereinafter promulgated by DHCR and/or USDA. The Village, Town and the Partnership agree

that the rental rates to be charged to tenants for units in the Project shall be in accordance with the applicable rules and regulations of DHCR and USDA.

Article 5. Consistency with Article V.

The Village, Town and the Partnership agree that this Contract shall be subject to the provisions of Article V. The Village, Town and the Partnership agree that, without enumerating the applicable provisions of Article V, the Project shall be operated in accordance with the provisions of Article V.

Article 6. Powers of the Partnership.

Pursuant to Section 106 of Article V, the Partnership shall have and may exercise such of the powers conferred by law as shall be necessary in conducting the business of the Partnership.

Article 7. Duration of this Contract.

This Redevelopment Company Contract shall terminate on a date fifteen (15) years after the date the Certificate of Occupancy is issued by the Village of Brockport. Any provisions of the Private Housing Finance Law that are intended to survive this termination shall so survive.

Article 8. Sale of the Project.

Pursuant to Section 122 of Article V, the Village and Town hereby consents to the sale of the Project by the Partnership, provided such sale is in accordance with applicable DHCR regulations. Pursuant to Subdivision four of Section 123 of Article V, the Village and Town hereby consents to the voluntary dissolution or termination of the Partnership after such sale of the Project, and hereby consents that such dissolution or

termination need not be in accordance with Subdivisions one and two of Section 123 of Article V.

Article 9. Miscellaneous.

(a) Binding Effect. This Agreement states the entire understanding of the parties and shall be binding upon and inure to the benefit of the parties hereto, and their respective successors and assigns. Deviation from the terms of this Agreement shall be permitted only by mutual written consent of the parties.

(b) Applicable Law. This Agreement shall be construed in accordance with the laws of the State of New York.

(c) Usage and Headings. The paragraph headings herein are for convenience only and shall not affect the construction hereof.

(d) Venue. Any litigation relating hereto shall take place in the State of New York, Supreme Court, County of Erie.

IN WITNESS WHEREOF, the undersigned have duly executed this
Redevelopment Company Contract as of the day and year first
above written.

Village of Brockport

BY: Mary Ann Thorpe
Mary Ann Thorpe, Mayor

Town of Sweden

BY: John H. Henion
John Henion, Supervisor

Brockport Village Limited Partnership

BY: Bruce C. Baird
Bruce C. Baird, President
BELMONT DEVELOPMENT CORP., GENERAL PARTNER

2013 RESIDENTIAL RENTAL REGISTRATION STATEMENTS

January 29 - February 5, 2013

- Mailed letters to 215 property owners containing statements for 344 properties
- Response deadline is 30 days from receipt

March 7, 2013 (approximate deadline)

- 58% of property owners are in compliance (124 of 215)
- 48% of statements have been returned (165 of 344)

March 11, 2013

- Reminder Notice sent to 91 property owners (179 properties)
- Deadline to respond is March 18

March 25, 2013

- 87.5% of statements have now been returned (301 of 344)
- 122 statements were returned subsequent to sending the Reminder Notice
- Begin sending Notices of Violation for non-compliance

April 2, 2013

- 92% of property owners are now in compliance or have been in communication regarding compliance (197 of 215)
- 93% statements have been returned or are in the process of being returned (319 of 344)
- Notices of Violation continue

April 16, 2013

- 96% of property owners are in compliance or have been in communication regarding compliance (207 of 215)
- 97% of statements have been returned or are in the process of being returned (334 of 344)

To date, 12 residential property owners (totaling 58 properties) submitted registration forms without the fee.

DRAFT

**Village of Brockport DPW
Seasonal Employment Opportunity**

SUMMER EMPLOYMENT

**The Village of Brockport Department of Public Works
is accepting applications for four (4) Seasonal Laborers.**

Work week shall be Monday - Friday 7:00am to 3:30pm, 40 hrs/week.

Wage subject to experience. No benefits.

**Must have a valid NYS Drivers License. Minimum age requirement is 18.
Applicants are subject to pre-employment and random alcohol/drug testing.**

**Employment application can be obtained at Brockport Village Hall
or downloaded from the Village website: www.brockportny.org.**

Completed applications must be turned in to:

Leslie Ann Morelli, Village Clerk

Village of Brockport

49 State Street, Brockport, NY 14420

Monday thru Friday 8:30 am to 4:30 pm

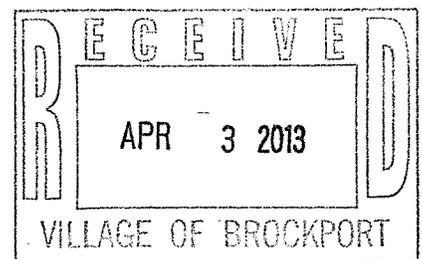
Application Deadline: Friday, May 10, 2013

Good morning everyone,

The purpose of this letter is to inform you of my wish to resign from the Historic Preservation Board of Brockport. With my current professional positions I can not give the board the time and dedication it deserves. I am grateful for all that I have learned and all the opportunities I have had through the board these past years. Every meeting I left in awe at the passion and knowledge the board posses. I am amazed at the great accomplishments that were and still are being achieved. I know you all will continue to do great things. Please understand that I know there are others in this community that would love the opportunity that I have had, and I believe they can better dedicate themselves to the board at this time. Thank you again for the support, the laughs, and the opportunity to make Brockport a stronger and more historically recognized community.

Best of luck,
Caitlin Moore

PS- I'm not sure if you have anyone in mind for the position of archaeologist, however the only name that comes to mind is Dr. Jennifer Ramsay. She is a great friend and excellent mentor for me at SUNY Brockport. She also lives in the village!



*for next regular
VB mtg - to
accept resignation
with regrets*