

Emergency Related

- Tasks and communications pertaining to my work specifically have drawn down to near close regarding emergency related work activities.

Bookkeeper Search

- Interview
- Hiring
- Onboard and training

Active Grant Updates

- **Cemetery Road Bridge over Trumansburg Creek (NYSDOT 95% funded with FHWA money, Barton & Loguidice Engineers)**
 - Internal activities:
 - Bid opening and related activities.
 - Communications with NYSDOT and B&L regarding bid acceptance process.
 - Continued submission for reimbursement through NYSDOT.

Cemetery Bridge Project Timeline

When	What	Status
September 2018	Project Awarded Bridge NY Funding	Complete
October 2018	Project Added to STIP/TIP	Complete
January 2019	State-Local Agreement Executed	Complete
January 2019	Design Consultant Contract Executed	Complete
January 2020	Design sent to NYSDOT for review	Complete
March 2, 2020	Public Meeting	Meeting held 3/2
January 2021	ROW Acquisition Completed	NYS will conduct, this is in process
11/10/2020	ADP Complete	Complete
12/28/2020	PS&E Submitted	Complete
January 2021	PS&E Approved by County & State	Complete
April 2020	Construction Phase Authorized	Complete
April 2020	Advertisement	Complete
5/14/2021	Bid opening	Complete
Spring 2021	Letting	Pending DOT final approval
Summer 2021	Pre-Construction Meeting	
Summer 2021	Begin Construction	
Fall 2021	Construction complete	

- **WD #3 WIIA Grant (EFC funded, MRB Engineers)**

Other Work

Miscellaneous

- Standing weekly meetings: Clerk’s office, Supervisor
- Set up of Charge Point station: banking and online interface

Financially Related

- Communications pertaining to NYSOSC audit, entrance meeting, staff communications, supplying records
- Financial modeling for upcoming position transition

HR/Payroll Related

- Payroll and human resource related work activities
- NYSLRS reporting problem solving

Bookkeeper Work and Supervision

- Transition communications
- Training and continued work temporary help
- Daily bookkeeper tasks (deposits, pre-pay vouchering and check writing)
- On-going review of expenditures, vouchering process
- Development of reconciliation process, internal and with Clerks Office

Water District 3

- Upcoming: it would be amazing to prioritize development of a WD3 capital plan prior to budget season.
 - Timing of this unknown

BRIDGE NY Submission

Durling Road, Curry Road Structure Replacement & Maplewood Hairpin Turn

- Curry Road and Maplewood culvert program applications submitted
- BRIDGE-NY application process communications
- Submission for pre-review for all structures
- Letters of support drafting and requests
- Durling Road bridge application to be submitted 6/9
- Details at: <https://www.dot.ny.gov/BRIDGENY>

Upcoming

- Preparations for the 2022 budget creation season including development for the 6/15 budget retreat agenda
- On-boarding and training new Bookkeeper
- BRIDGE-NY application submission
- Pre-Construction and Construction process for Cemetery Road Bridge

Meetings & Trainings

- Late June: the same training will be held. Upcoming budget seminar, highly suggest it.
- AOT Town Finance School (5/19 & 5/20)
 - See slides and PDF from AOT
 - Budget Navigation
 - Dan A. OSC
 - Katie H. AOT
 - Repeat of this session in June
 - OSC is starting to focus on budgeting
 - Using fund balance as a plug to balance the budget is “an absolutely terrible practice” per Dan A. at OSC
 - Sales tax is considered a one-shot revenue because it’s dependent on the economy
 - COVID Relief will be a one shot revenue that might need to be encumbered
 - Real property taxes should pay for your payroll
 - See OSC “The Budget Formula (Taxes)”
- **ADD**

- +Estimated Appropriations (must have vs. others)
 - Must have = what it takes to keep the lights on and employees safe
 - This should all be funded by property taxes or other guaranteed revenue
 - “Others” = you don’t absolutely have to have, but makes it “nicer”
- +Budgetary Provisions for Other Uses (funding reserves)
 - [962=tells OSC that we are collecting taxes but not spending it this year (i.e. reserve additions)]
- +Estimated Appropriations
 - Tied to reserves...coded with “R”...don’t need to levy taxes because it’s already in reserves
- +Unappropriated Revenues – 990 (Dan asks that you try to avoid using this)
- +Interfund Services Provided
 - Highway Fund provides services to other funds, etc.
- +Contingency (if allowed by law) – 1990.4
 - “Contingency is your cushion”

- **SUBTRACT**
- -Departmental Income (licenses, fines, certain sales)
- -Grants/Aid
- -Sales Tax
- -Other Revenues
- -User Charges
- -Appropriated Reserves
 - Coded with “R”
- -Obligations Authorized
- -Interfund Revenues
- -Appropriated Fund Balance
- **EQUALS**
- Tax Levy
- “Serving as the budget officer is a ton of work” ...so if Supervisor is the B.O. it’s listed as two different salaries
- Who you choose to get involved in the budget process is up to you: budget committees
 - Tax payers/citizens have public committees
 - Budget Officer should not develop budget in a vacuum
- Budget is a moving target throughout the year
- Budget Schedule
 - Estimates due from Dept Heads to BO latest by 9/20
- OSC is now offering Department Head Estimate Form...should we use it?
- Worked perform on highways chargeable to highway fund
- Worked performed in parks, cemeteries, special districts AND AT THE HIGHWAY GARAGE are to be charged to the general fund
- CONTINGENCY ACCOUNTS
 - Use of contingency should be done via budget modification prior to expenditure
 - Limits
 - A contingency = A and DA 10%
 - A can transfer to DA
 - B = B & DB = 10%
 - B can transfer to DB
 - Special districts = 10%
- Currently no requirement to rescind tax cap override

- Changes to tentative budget is done by resolution
- Elected official salaries have to be posted
- Section 284 agreement
 - Nothing in law that says when this has to be agreed upon, but must be filed prior to a penny being spent on a road
 - Prior Superintendent should not sign if the new Super is coming in
 - Clerk and County Highway
 - Redoing 284: consulting with Super
 - 5110 and 5112 are 284
 - If revenues don't come in as estimated, OSC is not aware of a law that REQUIRES that Town Board figures out other source of revenue. Town Board should modify budget if needed to ensure over spending doesn't occur.
- Budget report and cash flow analysis are not required by law, but are absolutely necessary
- Grants CFA session with C.T. Males Associations
 - Good review of CFA deadlines: strategy, timeline, process

Budget Navigation: A Roadmap for Creating Effective Town Budgets

Local Official Training Unit

Division of Local Government and School Accountability



NYS COMPTROLLER

THOMAS P. DiNAPOLI

Learning Objectives

- Budgeting Overview
- Development and Planning
- Adoption
- Monitoring
- More training resources



What is a Budget?

- A logical financial plan for the operation of government.
 - Plan = A methodical process
 - What is not a plan?
 - Inflation rate/tax cap increases
 - Percent increase over last year
 - Other arbitrary method
 - The plan sets forth proposed expenditures (appropriations) and the proposed means of financing these expenditures (estimated revenues and appropriated fund balance).



Definitions

Appropriate - The Board setting a maximum limit to spend or use as a spending source.

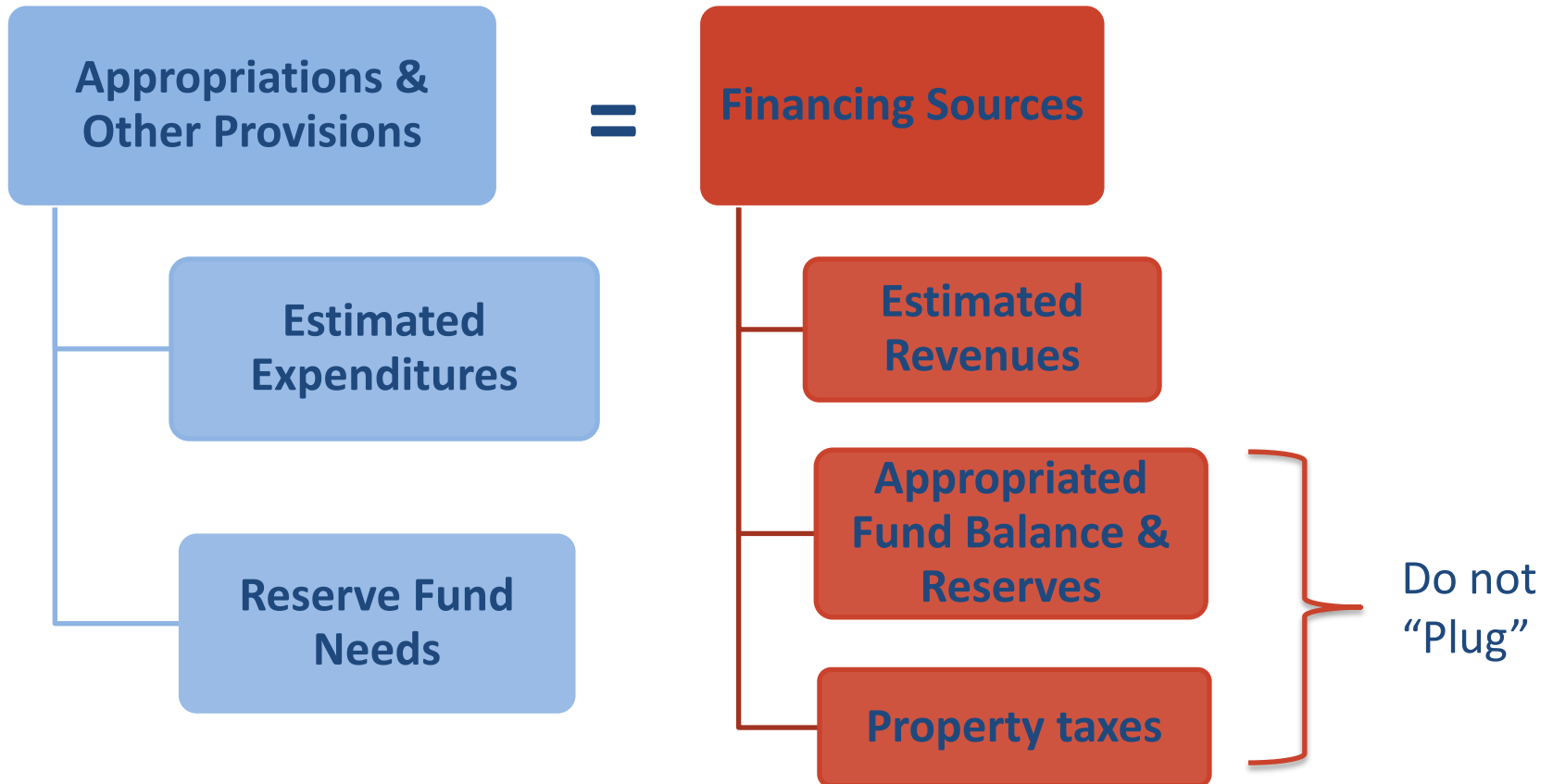
- Appropriated Fund Balance
- Appropriated Reserves
- Appropriations

Budgeted Appropriations - Maximum amount the Board is authorizing managers to spend for programs.

Budgeted Revenues - Amount of revenue expected to be received that will fund the budgeted appropriations.



Balanced Budget



MUST BE "STRUCTURALLY BALANCED"



Structurally Balanced Budget

- Balanced budget means estimated revenues equals estimated appropriations.
- Structurally balanced budget matches certain revenues with certain appropriations.
 - Reserves
 - One shot revenues (sale of equipment or scrap)
 - Insurance claims
 - Grants/aid
 - Departmental revenues
 - Etc.



The Budget Formula (Taxes)

- + Estimated Appropriations (must haves vs. others)
- + Budgetary Provisions for Other Uses (funding reserves) – 962
- + Estimated Appropriations (tied to reserves)
- + Unappropriated Revenues – 990
- + Interfund Services Provided
- + Contingency (if allowed by law)- 1990.4
 - Departmental Income (licenses, fines, certain sales)
 - Grants/Aid (best estimate)
 - Sales Tax (estimated based on trend and other known information)
 - Other Revenues (franchise fees, one-shots, PILOTs , etc.)
 - User Charges (Other?)
 - Appropriated Reserves (tied to above)
 - Obligations Authorized (RAN, TAN, budget note)
 - Interfund Revenues
 - Appropriated Fund Balance (*perform calculation)
- = Amount to be raised by taxes**

The Budget Formula (User Fees)

- + Estimated Appropriations (must haves vs. others)
- + Budgetary Provisions for Other Uses (funding reserves) – 962
- + Estimated Appropriations (tied to reserves)
- + Unappropriated Revenues – 990
- + Interfund Services Provided
- + Contingency (if allowed by law)- 1990.4
 - Other Departmental Income (certain sales)
 - Grants/Aid (best estimate)
 - Other Revenues (franchise fees, one-shots, PILOTs, etc.)
 - Appropriated Reserves (tied to above)
 - Obligations Authorized (RAN, TAN, budget note)
 - Interfund Revenues
 - Appropriated Fund Balance (*perform calculation)
- = User fee revenue needed for operations**

* Using this amount, you need to determine the per-unit fee to charge.

Overlay (Taxes)

Total taxes needed for operations:	\$1,000,000
Re-levy for other government:	<u>\$1,000,000</u>
Total taxes needed:	\$2,000,000

Estimated collection rate:	90%
Additional levy for uncollected	<u>\$ 200,000</u>

Actual taxes to levy	<u>\$2,200,000</u>
----------------------	--------------------



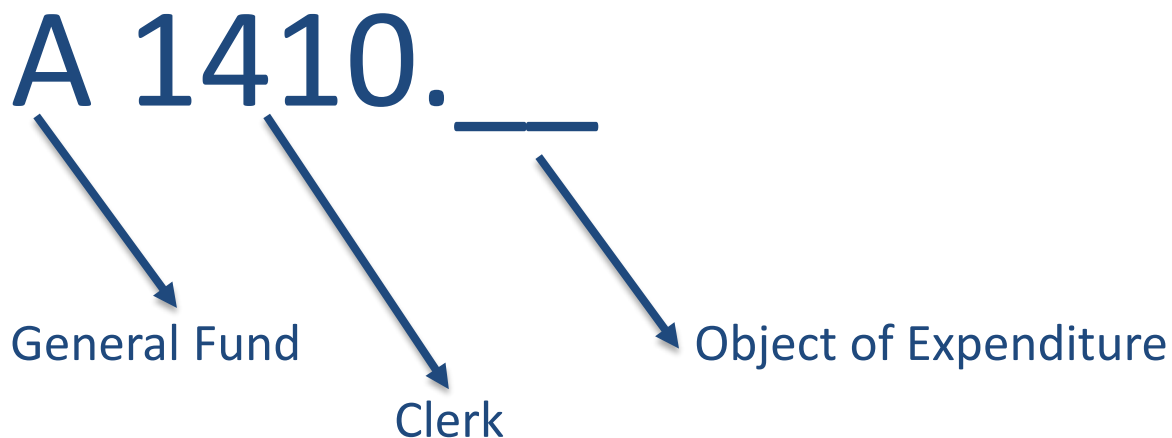
Overlay (User Fee)

Total user fees needed for operations:	\$5,000,000
Estimated collection rate :	90%
Additional levy for uncollected	<u>\$ 500,000</u>
Actual user fees needed to be billed:	<u>\$5,500,000</u>
Average annual units :	10,000,000 CU.FT.
Cost per unit:	<u>\$0.55/CU.FT.</u>



Legal Level of Control

Municipal budgets must be adopted at the object of expenditure level.



Objects of Expenditure

- .1 Personal Services
- .2 Equipment and Capital Outlay
- .4 Contractual Expenditures
- .6 Debt Principal
- .7 Debt Interest
- .8 Employee Benefits
- .9 Interfund Transfers
- .0 Total



Optional Coding

A 1410.4 Clerk- Contractual Expense

.401 Clerk Travel

.405 Clerk Repairs

.410 Clerk Telephone

.415 Clerk Light and Heat

.420 Clerk Insurance

.450 Clerk Materials and Supplies

****Shown in Budget as A1410.4****



Department and Location

A 7180 .1 - 01 - 03
A 7180 .1 - 02 - 03

General Fund

Special Rec. Facility (Golf Course)

Object of Expenditure – Personal Services

Location of Golf Courses

Pro Shop



Who Must Adopt a Budget?

All local governments and school districts must adopt a budget for all major operating funds consistent with the basis of accounting for that fund.

*See next slide for chart of funds and basis of accounting.



FUND	Alpha Code	County	City	Town	Village	Fire	School	Other
Governmental Funds: (Modified Accrual Basis of Accounting)								
General	A	X	X	X	X	X	X	X
Special Revenue Funds: (Modified Accrual Basis of Accounting)								
Town Outside Village	B			X				
Special Grant	CD	X	X	X	X			
Miscellaneous	C	X	X	X	X		X	
County Road	D	X						
Highway Town-Wide	DA			X				
Highway- Part Town	DB			X				
Road Machinery	DM	X						
Water	FX	X	X	X	X			
Sewer	G	X	X	X	X			
Public Library	L	X	X	X	X		X	
Special Districts	S			X				
Permanent	PN	X	X	X	X		X	
Capital Projects	H	X	X	X	X	X	X	X
Debt Service	V	X	X	X	X	X	X	X
School Food Service	C						X	
Special Aid	F						X	
Proprietary Funds: (Full Accrual Basis of Accounting)								
Enterprise	E_	X	X	X	X			
Internal Service	M	X	X	X	X			
Self Service	MS	X	X	X	X			
Feduciary Funds: (Full Accrual Basis of Accounting)								
Agency	TA	X	X	X	X	X	X	X
Pension Trust	TP	X	X	X	X			X
Private purpose Trust	TE	X	X	X	X	X	X	X
Reserve Funds: (Cash Basis) *only for Fire Districts who are allowed to be on cash basis								
Reserves	R					X		

Contents of the Budget

Content	Town	Village	Fire
Schedule of Appropriations	YES	YES	YES
Schedule of Estimated Revenues	YES	YES	YES
Schedule of Estimated Fund Balances (broken down as to encumbrances, appropriated, and reserved, and the remaining unappropriated/unreserved amount shall not exceed a “reasonable amount”)	YES	YES	Yes
Calculation of Property Tax Levy	YES	YES	Yes
Schedule of Wages and Salaries	Elected officials*	All elected and appointed**	Elected officials*



Budget Calendars

Municipal Entity	Governing Laws
Counties	County Law - §353, §354, §357, §359, §360 Real Property Tax Law - §900
Chartered Counties	Refer to County Charter
Towns	Town Law - §104, §106, §108, §109
Villages	Village Law - §5-502[1], §5-502[2], §5-504, §5-508[1], §5-508[3], §5-508[4]
Chartered Villages	Refer to Village Charter
School Districts	WWW.P12.NYSED.GOV/MGTSERV/BUDGETING/
Fire Districts	Town Law - §181[2][a], §181[2][c], §175-c[2], §181[3][a], §181[3][b], §105, §181[3][c]
Cities	Refer to City Charter
Libraries	Charter or By-Laws
Fire Company	By-Laws and 501c3 filing



Who Is Responsible for the Budget?

- Budget Officer
 - Gather information
 - Prepare the tentative budget
- Governing Board Members
 - Understand what is included in the budget
 - Adopt and monitor the budget
 - Hold people accountable when the budget is violated
- Department Heads
 - Adhere to budget limits
 - Follow the Board's rules



Entity	Who May Serve as Budget Officer
Town	The Supervisor or eligible person appointed by the Supervisor to serve at his/her pleasure; cannot be a member of the Town Board.
Village	The Mayor or, in a village which has adopted the Village Manager plan, the Village Manager. Either may designate another village officer or employee to be Budget Officer, to serve at his/her pleasure.
Fire District	No State statutory designation; the Board of Fire Commissioners is charged with the duty of preparing the proposed budget.



Development and Planning



Sources of Information

- Previous year's actual operations (Open Book NY)
- Tax Cap filing form for the upcoming budget year
- Current year's amended budget status report with projections
- Multiyear plans
- Fund balance policy
- Cash flow analysis
- Wage/salary schedules
 - Including fringe benefits
- Debt service and other contractual payments
- Insurance
- Legislation
- Local changes
 - Interest rates
 - Volume or rate increases



Step 1

Budget Officer sends budget estimate forms to department heads to complete and return.



The Budget Formula (Taxes)

- + Estimated Appropriations (must haves vs. others)
- + Budgetary Provisions for Other Uses (funding reserves) – 962
- + Estimated Appropriations (tied to reserves)
- + Unappropriated Revenues – 990
- + Interfund Services Provided
- + Contingency (if allowed by law)- 1990.4
 - Departmental Income (licenses, fines, certain sales)
 - Grants/Aid (best estimate)
 - Sales Tax (estimated based on trend and other known information)
 - Other Revenues (franchise fees, one-shots, PILOTs , etc.)
 - User Charges (Other?)
 - Appropriated Reserves (tied to above)
 - Obligations Authorized (RAN, TAN, budget note)
 - Interfund Revenues
 - Appropriated Fund Balance (*perform calculation)
- = Amount to be raised by taxes**

Estimating Appropriations

- Evaluate service costs
- Refer to multiyear plans
- Determine fixed vs. variable costs
- Identify use of reserves
- Identify use of fund balance in line with policy
- Use trend analysis
- Others



Evaluate Service Costs

- Identify services that represent the greatest net cost to the taxpayer.
 - Determine the TOTAL cost of each service offered.
 - Direct costs (salaries, equipment, contractual expenditures)
 - Indirect costs (employee benefits, insurance, debt, etc.)
 - Identify all attributable revenues associated with each service.
 - Total Cost – Attrib Revenues = Net Cost to Taxpayer
- Focus on ways to reduce the net cost.



Appropriations Trend Analysis

<https://www.openbooknewyork.com/>

Local Government Data Search - Multi-year Compare

Local Government

Class
Town

Name of Local Government
Junius

Fiscal Years - Select two to five years.

<input type="checkbox"/>	2020	<input checked="" type="checkbox"/>	2019	<input checked="" type="checkbox"/>	2018	<input checked="" type="checkbox"/>	2017	<input checked="" type="checkbox"/>	2016	<input type="checkbox"/>	2015	<input type="checkbox"/>	2014		
<input type="checkbox"/>	2013	<input type="checkbox"/>	2012	<input type="checkbox"/>	2011	<input type="checkbox"/>	2010	<input type="checkbox"/>	2009	<input type="checkbox"/>	2008	<input type="checkbox"/>	2007	<input type="checkbox"/>	2006

Submit Cancel



Appropriations Trend Analysis

STATEMENT OF EXPENDITURES AND OTHER USES

A10101	Legislative Board, Pers Serv	\$5,076.00	\$5,076.00	\$9,480.00	\$9,764.00
A11101	Municipal Court, Pers Serv	\$59,773.00	\$60,528.00	\$52,034.00	\$71,391.00
A11102	Municipal Court, Equip & Cap Outlay	-	-	\$2,760.00	-
A11104	Municipal Court, Contr Expend	\$7,850.00	\$9,351.00	\$7,872.00	\$11,222.00
A12201	Supervisor,pers Serv	\$14,692.00	\$18,288.00	\$15,437.00	\$15,423.00
A12202	Supervisor,equip & Cap Outlay	-	-	-	\$940.00
A12204	Supervisor,contr Expend	\$12,075.00	\$10,837.00	\$4,455.00	\$8,288.00
A13301	Tax Collection,pers Serv	\$3,240.00	\$3,345.00	\$3,412.00	\$3,514.00
A13304	Tax Collection,contr Expend	\$862.00	\$708.00	\$373.00	\$518.00
A13551	Assessment, Pers Serv	\$15,528.00	\$15,528.00	\$15,576.00	\$15,528.00
A13554	Assessment, Contr Expend	\$54.00	\$2,067.00	\$419.00	\$43,940.00
A14101	Clerk,pers Serv	\$10,353.00	\$10,649.00	\$10,869.00	\$11,190.00
A14104	Clerk,contr Expend	\$1,004.00	\$3,810.00	\$3,643.00	\$1,897.00
A14201	Law, Pers Serv	-	\$791.00	-	-
A14204	Law, Contr Expend	\$7,930.00	\$8,699.00	\$5,700.00	\$3,150.00
A14504	Elections, Contr Expend	\$2,800.00	\$2,800.00	-	\$2,800.00
A14704	Board Of Ethics, Contr Expend	\$182.00	\$212.00	-	-
A16201	Operation Of Plant Pers Serv	-	-	\$214.00	\$567.00
A16202	Operation Of Plant Equip & Cap Outlay	-	-	\$400.00	-
A16204	Operation Of Plant Contr Expend	\$50,597.00	\$12,051.00	\$9,402.00	\$11,804.00
A16704	Central Print & Mail Contr Expend	\$1,318.00	\$757.00	\$559.00	\$782.00
A19104	Unallocated Insurance, Contr Expend	\$7,441.00	\$18,637.00	\$11,215.00	\$11,359.00
A19504	Taxes & Assess On Munic Prop, Contr Expend	\$239.00	\$239.00	-	-
	General Government Support:	\$201,014.00	\$184,373.00	\$153,820.00	\$224,077.00
A33104	Traffic Control, Contr Expen	\$4,553.00	-	\$3,855.00	-
A35101	Control Of Animals, Pers Serv	\$5,424.00	\$5,595.00	\$5,707.00	\$5,878.00
A35104	Control Of Animals, Contr Expend	\$38.00	-	-	-
	Public Safety:	\$10,015.00	\$5,595.00	\$9,562.00	\$5,878.00

Prepare Appropriation Estimates

- Department heads should prepare the appropriation estimates on a form prescribed by the Budget Officer.
- The following slide is for example purposes only and may not be the exact form prescribed by your budget officer.



Department Estimates

FORM A
Estimates of Expenditures

Clerk
(Administrative Unit)

Unit Code: A1410.0
By: C. Lerk
Date: _____

	Actual <u>20X1</u>	Budget as Modified <u>20X2</u>	Department Request <u>20X3</u>
.1 PERSONAL SERVICES* (List of all employees giving Title, Number of persons, and Rate of Compensation)			
Clerk (1 Person, Salaried)	\$4,500	\$5,000	\$5,000
<u>Deputy Clerk (1 Person, \$XX/hr)</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<u>Deputy Clerk (1 Person, \$XX/hr)</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Personal Services	<u>\$6,500</u>	<u>\$7,000</u>	<u>\$7,000</u>
.2 EQUIPMENT (Show Individual Items or Major Groups of Items)			
Computer	\$ 361	\$ -0-	\$ -0-
<u>Table</u>	<u>-0-</u>	<u>100</u>	<u>-0-</u>
<u>Projector</u>	<u>-0-</u>	<u>250</u>	<u>-0-</u>
Total Equipment	<u>\$ 361</u>	<u>\$ 350</u>	<u>\$ -0-</u>
.4 CONTRACTUAL EXPENDITURES (List by major items or types)			
Printing	\$ 127	\$ 119	\$ 130
<u>Telephone</u>	<u>96</u>	<u>90</u>	<u>90</u>
<u>Advertising</u>	<u>112</u>	<u>126</u>	<u>150</u>
<u>Bond</u>	<u>25</u>	<u>25</u>	<u>25</u>
<u>Postage</u>	<u>40</u>	<u>40</u>	<u>55</u>
Total Contractual Expenditures	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 450</u>
TOTAL FOR ADMINISTARTIVE UNIT	<u>\$7,261</u>	<u>\$7,750</u>	<u>\$7,450</u>

COMPLETE AND RETURN TO BUDGET OFFICER BY: _____,
20__.

The Budget Formula (Taxes)

- + Estimated Appropriations (must haves vs. others)
- + Budgetary Provisions for Other Uses (funding reserves) – 962
- + Estimated Appropriations (tied to reserves)
- + Unappropriated Revenues – 990
- + Interfund Services Provided
- + Contingency (if allowed by law)- 1990.4
 - Departmental Income (licenses, fines, certain sales)
 - Grants/Aid (best estimate)
 - Sales Tax (estimated based on trend and other known information)
 - Other Revenues (franchise fees, one-shots, PILOTs , etc.)
 - User Charges (Other?)
 - Appropriated Reserves (tied to above)
 - Obligations Authorized (RAN, TAN, budget note)
 - Interfund Revenues
 - Appropriated Fund Balance (*perform calculation)
- = Amount to be raised by taxes**

Estimating Revenues

- Estimate program revenues.
- Evaluate fee structures.
- Determine grants/aid applied for.
- Evaluate interfund activity.
- Refer to multiyear financial plan.
- Account for use of reserves.
- Use trend analysis.



Estimate Program Revenues

- Department heads should estimate revenues generated by the programs they offer.
 - Tied to estimating service costs.
 - Start with locally generated revenues from the sale of goods and services.
 - Licenses, permits, construction work, fines, etc .



Evaluate Fee Structures

- Department heads should determine if the fees charged are sufficient to cover the costs.
 - Based on cost of services and the expected revenues generated from those services.
 - Revenues should cover the costs when possible, to prevent the need for real property taxes or interfund transfers to subsidize.



Schedule out Grants/Aid

- When programs are tied to grants and aid that you must apply for, schedule for the expected awards amounts based on trend analysis or other known factors.
 - CHIPS
 - Public safety programs
 - Youth programs
 - Revitalization grants
 - Etc.



Use of Reserve Funds

- Reserves should be budgeted as a financing source for matching estimated appropriations.
- Match reserves revenue with reserves appropriations by annotating with “(R)”.



Evaluate Interfund Activity

- Review interfund activity from previous years.
- If there is significant activity, determine if it is:
 - Interfund services provided,
 - Interfund transfers, or
 - Interfund loans.
- For transfers and loans, try to minimize interfund activity by restructuring service fees.



Review Multiyear Financial Plans

Adopted multiyear financial plans should identify expected revenue sources for multiple years.

If planning on changes in revenues, or changes in revenue sources, do not forget to account for whether they are still expected.



Other Revenues to Consider

- Any other revenues that have not been addressed should be identified.
- The appropriate official should determine the method for reasonably estimating these revenues .
 - Consider including the method for estimating in the form.



Revenue Trend Analysis

STATEMENT OF REVENUES AND OTHER SOURCES

<https://www.openbooknewyork.com/>

A1001	Real Property Taxes	\$68,654.00	\$83,654.00	\$88,463.00	\$71,718.00
	Real Property Taxes:	\$68,654.00	\$83,654.00	\$88,463.00	\$71,718.00
A1081	Other Payments In Lieu Of Taxes	\$42,309.00	\$17,479.00	\$4,347.00	\$4,948.00
A1090	Interest & Penalties On Real Prop Taxes	\$1,433.00	\$5,800.00	\$1,689.00	\$5,251.00
	Real Property Tax Items:	\$43,742.00	\$23,279.00	\$6,036.00	\$10,199.00
A1170	Franchises	\$3,047.00	\$2,719.00	\$1,746.00	\$1,725.00
	Non Property Tax Items:	\$3,047.00	\$2,719.00	\$1,746.00	\$1,725.00
A1255	Clerk Fees	\$100.00	\$221.00	\$319.00	\$123.00
A2115	Planning Board Fees	\$40.00	\$45.00	\$2,020.00	\$10.00
	Departmental Income:	\$140.00	\$266.00	\$2,339.00	\$133.00
A2401	Interest And Earnings	\$748.00	\$228.00	\$619.00	\$2,577.00
A2410	Rental Of Real Property	-	\$300.00	\$1,350.00	\$450.00
	Use of Money And Property:	\$748.00	\$528.00	\$1,969.00	\$3,027.00
A2530	Games Of Chance	-	\$20.00	\$20.00	\$20.00
A2544	Dog Licenses	\$1,936.00	\$1,649.00	\$1,620.00	\$1,734.00
	Licenses And Permits:	\$1,936.00	\$1,669.00	\$1,640.00	\$1,754.00
A2610	Fines And Forfeited Bail	\$141,696.00	\$93,567.00	\$79,846.00	\$111,926.00
A2611	Fines & Pen-Dog Cases	\$300.00	-	-	-
	Fines And Forfeitures:	\$141,996.00	\$93,567.00	\$79,846.00	\$111,926.00
A2650	Sales Of Scrap & Excess Materials	-	\$106.00	\$296.00	-
	Sale of Property And Compensation For Loss:	-	\$106.00	\$296.00	-
A2701	Refunds Of Prior Year's Expenditures	\$99.00	-	\$73.00	\$221.00
A2770	Unclassified (specify)	\$896.00	\$750.00	\$291.00	\$912.00
	Miscellaneous Local Sources:	\$995.00	\$750.00	\$364.00	\$1,133.00
A3001	St Aid, Revenue Sharing	\$12,343.00	\$25,505.00	\$12,343.00	-
A3005	St Aid, Mortgage Tax	\$3,464.00	\$15,003.00	\$21,722.00	\$14,505.00
	State Aid:	\$15,807.00	\$40,508.00	\$34,065.00	\$14,505.00
	Revenues:	\$277,065.00	\$247,046.00	\$216,764.00	\$216,120.00

Prepare Revenue Estimates

- Department heads should prepare the revenue estimates on a form prescribed by the Budget Officer.
- The following slide is for example purposes only and may not be the exact form prescribed by your budget officer.



Department Estimates

FORM B
Estimates of Revenues

Clerk
(Administrative Unit)

Unit Code: A1410.0
By: C. Lerk
Date: _____

		Actual <u>20X1</u>	Budget as Modified <u>20X2</u>	Department Request <u>20X3</u>
<u>A1255</u>	<u>Clerk Fees</u>	\$2,160	\$2,200	\$2,200
<u>A2545</u>	<u>Licenses, Other</u>	1,040	1,100	1,100
_____	_____			
_____	_____			
_____	_____			
_____	_____			
_____	_____			
TOTAL FOR ADMINISRATIVE UNIT		<u>\$3,200</u>	<u>\$3,300</u>	<u>\$3,300</u>

COMPLETE AND RETURN TO BUDGET OFFICER BY: _____,
20__.

Step 2

Creating the Tentative Budget



Analyze Budgeted Appropriations

The Budget Officer should:

- Hold discussions with department heads
- Review trend analysis - look for extremes
- Identify any potential cuts (must haves vs like to haves)
- Identify links between appropriations and revenues
- Question anything not understood



Town Highway Funds

- Only work performed on the town highway system is chargeable to the Highway Fund.
 - Items 1,2,3, and 4 of Highway Law §141
- Work performed in parks, cemeteries, special districts and at highway garage are chargeable to the General Fund or Special District charges.



Towns with Villages

- As a general rule, expenditures are to be charged on a town-wide basis (in the A or DA fund) unless a statute mandates or allows for a part-town charge. This includes:
 - Planning
 - Zoning
 - Code Officer
 - Police (subject to Town Law §150)



Towns with Villages

- Repairs and improvements to highways (5110 & 5112) must be a part-town charge (DB).
 - Exception: If all villages within the town do not maintain their own streets as a village expense
- Highway Law §277 allows a Town Board to exempt village properties for snow removal and misc. (5140-5148) and/or machinery (5130).
- Work performed on bridges is required to be charged to the Town-Wide Highway Fund (DA).



Contingencies

- Maximize contingencies to the extent allowed by law and in accordance with your formal fund balance policy and multiyear financial plan.
- Account for contingencies only where allowed by law.
- Contingencies can be reduced later if the tax rate is too high.



Contingencies

- Towns

- General Fund–Town-wide (A) - Maximum of 10 percent of total appropriations in A & DA excluding debt service, judgments and repair and improvement of highways (5110 & 5112).
- General Fund–Town Outside Village (B) - Maximum of 10 percent of total appropriations in B & DB excluding debt service, judgments and repair and improvement of highways (5110 & 5112).
- Special Districts - In general, maximum of 10 percent of total appropriations excluding debt service and judgments.



Analyze Budgeted Revenues

Budget Officer should:

- Ask for professional contracts, if there are any.
- Review trend analysis.
- Look for other supporting documentation, if available.
- Look for links to appropriations.
- Question unreasonable or missing amounts.



Budgeting for Interfund Transfers

- Towns
 - Must be within the same tax base
 - General Fund Town-Wide (A) to Highway Fund Town-Wide (DA)
 - General fund Part-Town (B) to Highway Fund Part-Town (DB)
 - Transfers out of the highway funds are not authorized except for capital purposes to the (H) fund
 - The fund receiving the transfer must budget an interfund transfer revenue (5031)



Non-Property Tax Revenues

- Avoid relying too much on external revenue sources outside the Board's control.
 - Contact State and county officials
- Rely more on local sources the board can control.
 - Are rates sufficient to finance operations?
 - Are there available grant opportunities?
- Avoid relying on “one shot” revenues.
 - Sales of equipment and property
 - Appropriated Fund Balance



Town with Village Revenues

- Revenues follow expenditures
 - Example: Sale of equipment – proceeds should go to the fund that originally purchased the equipment.
- Aid and Incentives for Municipalities (AIM)
 - Budgeted in town-wide(A) only



Town with Village Revenues (cont.)

- AIM-Related payments
 - Budgeted in town-wide or part-town at discretion of the Board
- CHIPS revenues
 - Generally budgeted in the Part-Town Highway Fund (DB)
 - Under certain conditions, a portion can be budgeted in the Town-Wide Highway Fund (DA)



Town with Village Revenues (cont.)

- Sales Tax Revenues (Tax Law §1262[c])
 - If a village within the town has elected to receive their sales tax distribution directly from the county, the town must apply sales tax revenues (1120) to the part-town funds (B or DB) until the tax levy in both the part-town funds are reduced to zero; the balance then can be applied to town-wide activities (A or DA).
- Mortgage Recording Tax (Tax Law §261)
 - Mortgage recording tax revenues (3005) allocated to towns by the county are to be applied toward general town-wide expenses.



Real Property Tax and Tax Cap Calculations

$$\begin{aligned} &+ \text{Budgeted Appropriations} \\ &\quad \underline{- \text{Budgeted Revenues}} \\ &= \text{Amount to be raised by taxes} \end{aligned}$$

** Compare to Tax Levy Limit calculated by the tax cap form and hold appropriate discussions.



Determine Budget Gaps

Once appropriation and revenue estimates are scheduled out, calculate differences.

- Revenues $>$ Appropriations = Budget Surplus
- Appropriations $>$ Revenues = Budget Deficit

All gaps need to be filled.



Filling Budget Surpluses

- Fund a legal reserve.
- Provide increased service.
- Fund contingencies if allowed by law.
- Pay down debt if able.
- Get ahead on capital needs (refer to MYCP).
- As a last resort, build fund balance only if it is in line with adopted fund balance policy.



Filling Budget Deficits

- Look for appropriations that should be funded by reserves and budget for Appropriated Reserves.
- Look for appropriations that should be tied to revenues where the revenue was left off.
- Consider appropriating unappropriated fund balance only after performing calculation.
- Use short term debt as a last resort.



Appropriated Fund Balance

- Appropriated Unrestricted/Assigned Fund Balance
 - Does it exist?
 - Calculation next slide
 - Is it convertible to cash?
 - When?



Appropriating Additional Surplus

General Fund (A)	Unassigned FB
Beginning balance of current year -1/1/20XX	\$2,000,000
Plus: Revenues to date - for period- 9/30/20XX	6,500,000
Less: Expenditures to date - for period- 9/30/20XX	<u>6,000,000</u>
<u>Balance to date 9/30/XX</u>	<u>\$2,500,000</u>
Plus: Projected revenues to year end - 12/31/20XX	2,500,000
Less: Projected expenditures to year end -12/31/20XX	<u>4,000,000</u>
<u>Estimated balance end of year - 12/31/20XX</u>	<u>\$1,000,000</u>
<u>Breakdown</u>	
Unassigned Appropriated (to be used next year)	300,000
Reserve for Encumbrances (Estimated)	50,000
Unassigned Unappropriated	650,000

*Appropriated FB should be able to be converted into cash in the very near future, if not already in cash form.

** Should be discussed with the Board

Questions to Ask

- What caused fund balance to decrease?
- Did we plan for this decrease?
- Do we have a plan to prevent this decrease in the future?
- Why are we appropriating Fund Balance?
- What is our Fund Balance made up of?
- How many more years can we continue on the current trend until Fund Balance is depleted?



Compile the Tentative Budget

General Fund Estimated Appropriation



<u>Accounts</u>	<u>Code</u>	<u>Actual</u> <u>Last</u> <u>Year</u> <u>20X1</u>	<u>Budget</u> <u>This Year</u> <u>as</u> <u>Amended</u> <u>20X2</u>	<u>Budget</u> <u>Officer's</u> <u>Tentative</u> <u>Budget</u> <u>20X3</u>	<u>Preliminary</u> <u>Budget</u> <u>20X3</u>	<u>Adopted</u> <u>20X3</u>
GENERAL GOVERNMENT SUPPORT						
<u>LEGISLATIVE BOARD</u>						
Personal Services	A1010.1	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	A1010.2	-0-	-0-	200	200	200
Contractual Expend.	A1010.4	<u>491</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total		<u>\$ 5,491</u>	<u>\$ 5,500</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>
<u>MUNICIPAL EXECUTIVE</u>						
Personal Services	A1230.1	\$10,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,000
Equipment	A1230.2	426	400	500	500	500
Contractual Expend.	A1230.4	<u>694</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>
Total		<u>\$11,120</u>	<u>\$ 11,100</u>	<u>\$ 11,200</u>	<u>\$ 12,200</u>	<u>\$ 12,200</u>
<u>INDEPENDENT AUDITING AND ACCOUNTING</u>						
Contractual Expend.	A1320.4	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>
<u>TAX COLLECTION</u>						
Personal Services	A1330.1	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Equipment	A1330.2	-0-	250	300	300	300
Contractual Expend.	A1330.4	<u>261</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total		<u>\$ 4,261</u>	<u>\$ 5,050</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>

Compile the Tentative Budget

General Fund Estimated Revenues



<u>Accounts</u>	<u>Code</u>	<u>Actual Last Year 20X1</u>	<u>Budget This Year as Amended 20X2</u>	<u>Budget Officer's Tentative Budget 20X3</u>	<u>Preliminary Budget 20X3</u>	<u>Adopted 20X3</u>
LOCAL SOURCES						
<u>OTHER TAX ITEMS</u>						
Interest and Penalties on						
Real Property Taxes	A1090	\$ 4,268	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
Non-Property Tax						
Distribution by County*	A1120	9,265	10,000	10,000	10,000	10,000
<u>DEPARTMENTAL INCOME</u>						
Clerk Fees	A1255	\$ 2,160	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Safety Inspection Fees	A1560	126	125	125	125	125
Parking Lots and Garages	A1720	956	1,000	1,000	1,000	1,000
Park and Recreation						
Charges	A2001	426	500	500	500	500
Special Recreational						
Facilities Charges	A2025	654	700	700	700	700
Planning Board Fees	A2115	875	900	900	900	900
<u>USE OF MONEY AND PROPERTY</u>						
Interest and Earnings	A2401	\$ 4,262	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Rental of Real Property	A2410	500	500	500	500	500
<u>LICENSES AND PERMITS</u>						
Licenses, Other	A2545	\$ 1,732	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775

Step 3

Review and Adoption



Budget Workshops

- When should you start?
- Who should be invited?
- Are they public meetings?



Board Analysis of Budget

- Do the appropriation estimates make sense?
 - Are estimates in line with trends?
 - Do they support multiyear plans?
 - Are line items understood by the board?
- Do the revenue estimates make sense?
 - Are they realistic?
 - Is the terminology understood by all participants?
 - Are sources known?
- Is the use of fund balance appropriate?
- Is the long term effect known?



Calculating Taxes/User Fees

- Taxes and user fees should be calculated to fill budget gaps where other means are not possible.
- If the tax rate is unacceptable:
 - Find new revenue sources not already known.
 - Use additional liquid fund balance if it exists.
 - Use previous calculation
 - Reduce appropriations.



Reducing Appropriations

- Gain an understanding of the true cost of services.
- Identify those services that are the biggest drain on the budget (cost vs. benefit).
- Try not to make adjustments from one department or program if possible.



Justifying Tax/User Fee Increases

- Compare tentative budget to multiyear financial plans and fund balance policies.
- Decide if taxes and/or user fees must increase.
- Explain your reasoning.
 - If the Board understands the budget and the cost of services, explaining increases and/or cuts to taxpayers becomes easier.




Tax Cap

- Your tax cap form must be filed with OSC **prior to** budget adoption.
- If the proposed tax levy exceeds the calculated tax levy limit, the Board **must first** override the limit in accordance with legal requirements.
 - 60% board approval + file local law with the NYS Department of State.



Complete the Preliminary Budget


General Fund Estimated Appropriations



<u>Accounts</u>	<u>Code</u>	Actual Last Year <u>20X1</u>	Budget This Year as Amended <u>20X2</u>	Budget Officer's Tentative Budget <u>20X3</u>	Preliminary Budget <u>20X3</u>	Adopted <u>20X3</u>
GENERAL GOVERNMENT SUPPORT						
<u>LEGISLATIVE BOARD</u>						
Personal Services	A1010.1	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	A1010.2	-0-	-0-	200	200	200
Contractual Expend.	A1010.4	<u>491</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total		<u>\$ 5,491</u>	<u>\$ 5,500</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>
<u>MUNICIPAL EXECUTIVE</u>						
Personal Services	A1230.1	\$10,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,000
Equipment	A1230.2	426	400	500	500	500
Contractual Expend.	A1230.4	<u>694</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>
Total		<u>\$11,120</u>	<u>\$ 11,100</u>	<u>\$ 11,200</u>	<u>\$ 12,200</u>	<u>\$ 12,200</u>
<u>INDEPENDENT AUDITING AND ACCOUNTING</u>						
Contractual Expend.	A1320.4	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>
<u>TAX COLLECTION</u>						
Personal Services	A1330.1	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Equipment	A1330.2	-0-	250	300	300	300
Contractual Expend.	A1330.4	<u>261</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total		<u>\$ 4,261</u>	<u>\$ 5,050</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>

Complete the Preliminary Budget

General Fund Estimated Revenues

<u>Accounts</u>	<u>Code</u>	<u>Actual Last Year 20X1</u>	<u>Budget This Year as Amended 20X2</u>	<u>Budget Officer's Tentative Budget 20X3</u>	 <u>Preliminary Budget 20X3</u>	<u>Adopted 20X3</u>
LOCAL SOURCES						
<u>OTHER TAX ITEMS</u>						
Interest and Penalties on						
Real Property Taxes	A1090	\$ 4,268	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
Non-Property Tax						
Distribution by County*	A1120	9,265	10,000	10,000	10,000	10,000
<u>DEPARTMENTAL INCOME</u>						
Clerk Fees	A1255	\$ 2,160	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Safety Inspection Fees	A1560	126	125	125	125	125
Parking Lots and Garages	A1720	956	1,000	1,000	1,000	1,000
Park and Recreation						
Charges	A2001	426	500	500	500	500
Special Recreational						
Facilities Charges	A2025	654	700	700	700	700
Planning Board Fees	A2115	875	900	900	900	900
<u>USE OF MONEY AND PROPERTY</u>						
Interest and Earnings	A2401	\$ 4,262	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Rental of Real Property	A2410	500	500	500	500	500
<u>LICENSES AND PERMITS</u>						
Licenses, Other	A2545	\$ 1,732	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775

Sample Schedule of Appropriations

<u>Account</u>	<u>Code</u>	<u>Actual</u> <u>2019</u>	<u>Amended</u> <u>2020</u>	<u>Tentative</u> <u>2021</u>	<u>Preliminary</u> <u>2021</u>	<u>Adopted</u> <u>2021</u>
<u>Legislative Board</u>						
Pers. Serv.	A1010.1	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000
Equipment	A1010.2	\$0	\$0	\$200	\$200	\$200
Contractual	A1010.4	<u>\$491</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>
		\$5,491	\$5,500	\$6,700	\$6,700	\$6,700
<u>Clerk</u>						
Pers. Serv.	A1410.1	\$10,000	\$10,000	\$10,500	\$10,400	\$10,400
Equipment	A1410.2	\$1,231	\$600	\$0	\$0	\$0
Contractual	A1410.4	<u>\$3,980</u>	<u>\$4,000</u>	<u>\$4,200</u>	<u>\$4,200</u>	<u>\$4,200</u>
		\$15,211	\$14,600	\$14,700	\$14,600	\$14,600



Sample Budget Summary Page (Village/Town)

Fund	Appropriations and Other Uses	Less: Estimated Non-Property Tax Revenues	Less: Appropriated Fund Balance	Less: Appropriated Reserves	Amount Necessary to be Raised in Taxes
General Fund	\$1,760,000	\$870,500	\$60,000	\$75,000	\$754,500
Water Fund	\$975,300	\$875,300	\$0	\$100,000	\$0
Sewer Fund	\$678,900	\$678,900	\$0	\$0	\$0

Town Budget Summary Page must include highway funds and special district funds (if any).



Public Hearing

- Notice must be published at least five days prior to the date of the public hearing.
 - Towns – Notice must include the proposed salaries of the Town Board, elected Town Clerk and elected Highway Superintendent.
- Copies of the budget must be available at Clerk's office.
- After public hearing, the Board may still continue to work on the tentative/preliminary budget.
 - Document by resolution all agreed-upon changes.



Adopted Budget

Towns:

- Clerk must enter the adopted budget into the minutes of Board proceedings.
- Clerk must certify two copies and give one to the Supervisor who sends it to the county.
 - Include a copy all fire district budgets (Town Law § 105).
 - These cannot be altered by the town board.



Additional Filing

- Section 284 Agreement
 - Town Law Section 284 (next slide)



Town Law Section 284

- Agreement between the elected Highway Superintendent, Majority of Town Board, and Town Supervisor.
- Signed after January 1st by incoming Town Supervisor.
- Filed with Town Clerk & County Highway Supervisor.
- No expenditures allowed without it.



Town Law Section 284 (cont.)

- Includes:
- Revenues-
 - CHIPS Estimated to be received.
 - Taxes or other revenues to offset CHIPS.
- Appropriations-
 - 5110, Maintenance of Streets
 - 5112, Permanent Improvement of Highway



Fire District Budgets

- Town may not make changes to the fire district budget.
 - The town budget officer is required to attach the adopted FD budget to the annual town budget.
 - The fire district budget will also be sent to the county for the levy of taxes for fire district purposes.
 - Taxes collected must be turned over to the Fire District as they are received, not after the Town is made whole.



Monitoring the Budget

The Board needs to ensure that controls are in place by using:

- A purchase order system or alternative method
- An encumbrance system
- Budgetary reports
- Budget modifications when necessary



Budgetary Reports

Budgetary reports should be:

- Completed for all major operating funds
- Prepared monthly
- Distributed to all department heads
- Reviewed with department heads



Sample General Fund Budget vs. Actual (Budget Status) Report

A	B	C	D	E	F	G
Revenues	Actual Last Year 12 Months	Adopted Budget	Budget As Modified	Actual to Date 6 Months	Current Variances D -E	Comments
Property Taxes	\$750,000	\$900,000	\$900,000	\$900,000	\$0	
Sales Tax	\$250,000	\$300,000	\$325,000	\$150,000	\$175,000	
Total	\$1,000,000	\$1,200,000	\$1,225,000	\$1,050,000	\$175,000	
Expenditures						
General Gov.	\$400,000	\$500,000	\$475,000	\$200,000	\$275,000	Staff have not yet been hired
Public Safety	\$600,000	\$700,000	\$750,000	\$500,000	\$250,000	Overtime is higher than estimated
Total	\$1,000,000	\$1,200,000	\$1,225,000	\$700,000	\$525,000	

More Resources

<https://www.osc.state.ny.us/local-government/academy>



TRAINING INFORMATION		
Accounting Schools	Seminars	Webinars
PUBLICATIONS		
REQUEST TRAINING		
ASK A TECHNICAL QUESTION		
FIRE DISTRICT TRAINING		
RESOURCES FOR LOCAL OFFICIALS		
ABOUT THE ACADEMY		

Questions?

Division of Local Government and School Accountability
localtraining@osc.ny.gov



NYS COMPTROLLER
THOMAS P. DiNAPOLI

Budget Navigation: A Roadmap for Creating Effective Town Budgets

Local Official Training Unit

Division of Local Government and School Accountability



NYS COMPTROLLER
THOMAS P. DiNAPOLI

1

1

Learning Objectives

- Budgeting Overview
- Development and Planning
- Adoption
- Monitoring
- More training resources



NYS COMPTROLLER
THOMAS P. DiNAPOLI

2

2

What is a Budget?

- A logical financial plan for the operation of government.
 - Plan = A methodical process
 - What is not a plan?
 - Inflation rate/tax cap increases
 - Percent increase over last year
 - Other arbitrary method
 - The plan sets forth proposed expenditures (appropriations) and the proposed means of financing these expenditures (estimated revenues and appropriated fund balance).



NYS COMPTROLLER
THOMAS P. DiNAPOLI

3

3

Definitions

Appropriate - The Board setting a maximum limit to spend or use as a spending source.

- Appropriated Fund Balance
- Appropriated Reserves
- Appropriations

Budgeted Appropriations - Maximum amount the Board is authorizing managers to spend for programs.

Budgeted Revenues - Amount of revenue expected to be received that will fund the budgeted appropriations.

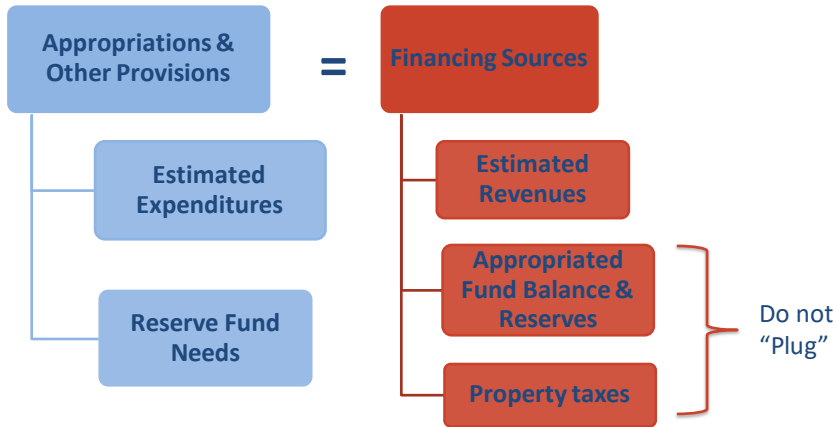


NYS COMPTROLLER
THOMAS P. DiNAPOLI

4

4

Balanced Budget



MUST BE "STRUCTURALLY BALANCED"

5

Structurally Balanced Budget

- Balanced budget means estimated revenues equals estimated appropriations.
- Structurally balanced budget matches certain revenues with certain appropriations.
 - Reserves
 - One shot revenues (sale of equipment or scrap)
 - Insurance claims
 - Grants/aid
 - Departmental revenues
 - Etc.

6

The Budget Formula (Taxes)

- + Estimated Appropriations (must haves vs. others)
 - + Budgetary Provisions for Other Uses (funding reserves)– 962
 - + Estimated Appropriations (tied to reserves)
 - + Unappropriated Revenues– 990
 - + Interfund Services Provided
 - + Contingency (if allowed by law)- 1990.4
 - Departmental Income (licenses, fines, certain sales)
 - Grants/Aid (best estimate)
 - Sales Tax (estimated based on trend and other known information)
 - Other Revenues (franchise fees, one-shots, PILOTS , etc.)
 - User Charges (Other?)
 - Appropriated Reserves (tied to above)
 - Obligations Authorized (RAN, TAN, budget note)
 - Interfund Revenues
 - Appropriated Fund Balance (*perform calculation)
- = Amount to be raised by taxes**

7

7

The Budget Formula (User Fees)

- + Estimated Appropriations (must haves vs. others)
 - + Budgetary Provisions for Other Uses (funding reserves)– 962
 - + Estimated Appropriations (tied to reserves)
 - + Unappropriated Revenues– 990
 - + Interfund Services Provided
 - + Contingency (if allowed by law)- 1990.4
 - Other Departmental Income (certain sales)
 - Grants/Aid (best estimate)
 - Other Revenues (franchise fees, one-shots, PILOTS, etc.)
 - Appropriated Reserves (tied to above)
 - Obligations Authorized (RAN, TAN, budget note)
 - Interfund Revenues
 - Appropriated Fund Balance (*perform calculation)
- = User fee revenue needed for operations**

* Using this amount, you need to determine the per-unit fee to charge.

8

8

Overlay (Taxes)

Total taxes needed for operations:	\$1,000,000
Re-levy for other government:	<u>\$1,000,000</u>
Total taxes needed:	\$2,000,000
Estimated collection rate:	90%
Additional levy for uncollected	<u>\$ 200,000</u>
Actual taxes to levy	<u>\$2,200,000</u>



NYS COMPTROLLER
THOMAS P. DiNAPOLI

9

9

Overlay (User Fee)

Total user fees needed for operations:	\$5,000,000
Estimated collection rate :	90%
Additional levy for uncollected	<u>\$ 500,000</u>
Actual user fees needed to be billed:	<u>\$5,500,000</u>
Average annual units :	10,000,000 CU.FT.
Cost per unit:	<u>\$0.55/CU.FT.</u>



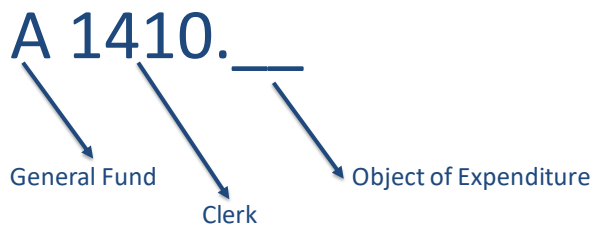
NYS COMPTROLLER
THOMAS P. DiNAPOLI

10

10

Legal Level of Control

Municipal budgets must be adopted at the object of expenditure level.



Objects of Expenditure

- .1 Personal Services
- .2 Equipment and Capital Outlay
- .4 Contractual Expenditures
- .6 Debt Principal
- .7 Debt Interest
- .8 Employee Benefits
- .9 Interfund Transfers
- .0 Total

Optional Coding

A 1410.4 Clerk- Contractual Expense

- .401 Clerk Travel
- .405 Clerk Repairs
- .410 Clerk Telephone
- .415 Clerk Light and Heat
- .420 Clerk Insurance
- .450 Clerk Materials and Supplies

****Shown in Budget as A1410.4****



NYS COMPTROLLER
THOMAS P. DiNAPOLI

13

13

Department and Location

A 7180 .1 - 01 - 03
A 7180 .1 - 02 - 03

General Fund

Special Rec. Facility (Golf Course)

Object of Expenditure – Personal Services

Location of Golf Courses

Pro Shop



NYS COMPTROLLER
THOMAS P. DiNAPOLI

14

14

Who Must Adopt a Budget?

All local governments and school districts must adopt a budget for all major operating funds consistent with the basis of accounting for that fund.

*See next slide for chart of funds and basis of accounting.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

15

15

FUND	Alpha Code	County	City	Town	Village	Fire	School	Other
Governmental Funds: (Modified Accrual Basis of Accounting)								
General	A	X	X	X	X	X	X	X
Special Revenue Funds: (Modified Accrual Basis of Accounting)								
Town Outside Village	B			X				
Special Grant	CD	X	X	X	X			
Miscellaneous	C	X	X	X	X		X	
County Road	D	X						
Highway Town-Wide	DA			X				
Highway- Part Town	DB			X				
Road Machinery	DM	X						
Water	FX	X	X	X	X			
Sewer	G	X	X	X	X			
Public Library	L	X	X	X	X		X	
Special Districts	S			X				
Permanent	PN	X	X	X	X		X	
Capital Projects	H	X	X	X	X	X	X	X
Debt Service	V	X	X	X	X	X	X	X
School Food Service	C						X	
Special Aid	F						X	
Proprietary Funds: (Full Accrual Basis of Accounting)								
Enterprise	E_	X	X	X	X			
Internal Service	M	X	X	X	X			
Self Service	MS	X	X	X	X			
Feduciary Funds: (Full Accrual Basis of Accounting)								
Agency	TA	X	X	X	X	X	X	X
Pension Trust	TP	X	X	X	X			X
Private purpose Trust	TE	X	X	X	X	X	X	X
Reserve Funds: (Cash Basis) *only for Fire Districts who are allowed to be on cash basis								
Reserves	R					X		

16

Contents of the Budget

Content	Town	Village	Fire
Schedule of Appropriations	YES	YES	YES
Schedule of Estimated Revenues	YES	YES	YES
Schedule of Estimated Fund Balances (broken down as to encumbrances, appropriated, and reserved, and the remaining unappropriated/unreserved amount shall not exceed a "reasonable amount")	YES	YES	Yes
Calculation of Property Tax Levy	YES	YES	Yes
Schedule of Wages and Salaries	Elected officials*	All elected and appointed**	Elected officials*

17

Budget Calendars

Municipal Entity	Governing Laws
Counties	County Law - §353, §354, §357, §359, §360 Real Property Tax Law - §900
Chartered Counties	Refer to County Charter
Towns	Town Law - §104, §106, §108, §109
Villages	Village Law - §5-502[1], §5-502[2], §5-504, §5-508[1], §5-508[3], §5-508[4]
Chartered Villages	Refer to Village Charter
School Districts	WWW.P12.NYSED.GOV/MGTSERV/BUDGETING/
Fire Districts	Town Law - §181[2][a], §181[2][c], §175-c[2], §181[3][a], §181[3][b], §105, §181[3][c]
Cities	Refer to City Charter
Libraries	Charter or By-Laws
Fire Company	By-Laws and 501c3 filing

18

Who Is Responsible for the Budget?

- Budget Officer
 - Gather information
 - Prepare the tentative budget
- Governing Board Members
 - Understand what is included in the budget
 - Adopt and monitor the budget
 - Hold people accountable when the budget is violated
- Department Heads
 - Adhere to budget limits
 - Follow the Board's rules



Entity	Who May Serve as Budget Officer
Town	The Supervisor or eligible person appointed by the Supervisor to serve at his/her pleasure; cannot be a member of the Town Board.
Village	The Mayor or, in a village which has adopted the Village Manager plan, the Village Manager. Either may designate another village officer or employee to be Budget Officer, to serve at his/her pleasure.
Fire District	No State statutory designation; the Board of Fire Commissioners is charged with the duty of preparing the proposed budget.



Development and Planning



NYS COMPTROLLER
THOMAS P. DiNAPOLI

21

21

Sources of Information

- Previous year's actual operations (Open Book NY)
- Tax Cap filing form for the upcoming budget year
- Current year's amended budget status report with projections
- Multiyear plans
- Fund balance policy
- Cash flow analysis
- Wage/salary schedules
 - Including fringe benefits
- Debt service and other contractual payments
- Insurance
- Legislation
- Local changes
 - Interest rates
 - Volume or rate increases



NYS COMPTROLLER
THOMAS P. DiNAPOLI

22

22

Step 1

Budget Officer sends budget estimate forms to department heads to complete and return.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

23

23

The Budget Formula (Taxes)

- + Estimated Appropriations (must haves vs. others)
- + Budgetary Provisions for Other Uses (funding reserves)– 962
- + Estimated Appropriations (tied to reserves)
- + Unappropriated Revenues– 990
- + Interfund Services Provided
- + Contingency (if allowed by law)- 1990.4
 - Departmental Income (licenses, fines, certain sales)
 - Grants/Aid (best estimate)
 - Sales Tax (estimated based on trend and other known information)
 - Other Revenues (franchise fees, one-shots, PILOTs , etc.)
 - User Charges (Other?)
 - Appropriated Reserves (tied to above)
 - Obligations Authorized (RAN, TAN, budget note)
 - Interfund Revenues
 - Appropriated Fund Balance (*perform calculation)
- = Amount to be raised by taxes**

24

24

Estimating Appropriations

- Evaluate service costs
- Refer to multiyear plans
- Determine fixed vs. variable costs
- Identify use of reserves
- Identify use of fund balance in line with policy
- Use trend analysis
- Others



NYS COMPTROLLER
THOMAS P. DiNAPOLI

25

25

Evaluate Service Costs

- Identify services that represent the greatest net cost to the taxpayer.
 - Determine the TOTAL cost of each service offered.
 - Direct costs (salaries, equipment, contractual expenditures)
 - Indirect costs (employee benefits, insurance, debt, etc.)
 - Identify all attributable revenues associated with each service.
 - Total Cost – Attrib Revenues = Net Cost to Taxpayer
- Focus on ways to reduce the net cost.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

26

26

Appropriations Trend Analysis

<https://www.openbooknewyork.com/>

NYS COMPTROLLER
THOMAS P. DiNAPOLI

27

27

Appropriations Trend Analysis

STATEMENT OF EXPENDITURES AND OTHER USES

A10101	Legislative Board, Pers Serv	\$5,076.00	\$5,076.00	\$9,480.00	\$9,764.00
A11101	Municipal Court, Pers Serv	\$59,773.00	\$60,528.00	\$52,034.00	\$71,391.00
A11102	Municipal Court, Equip & Cap Outlay	-	-	\$2,760.00	-
A11104	Municipal Court, Contr Expend	\$7,850.00	\$9,351.00	\$7,872.00	\$11,222.00
A12201	Supervisor,pers Serv	\$14,692.00	\$18,288.00	\$15,437.00	\$15,423.00
A12202	Supervisor,equip & Cap Outlay	-	-	-	\$940.00
A12204	Supervisor,contr Expend	\$12,075.00	\$10,837.00	\$4,455.00	\$8,288.00
A13301	Tax Collection,pers Serv	\$3,240.00	\$3,345.00	\$3,412.00	\$3,514.00
A13304	Tax Collection,contr Expend	\$862.00	\$708.00	\$373.00	\$518.00
A13551	Assessment, Pers Serv	\$15,528.00	\$15,528.00	\$15,576.00	\$15,528.00
A13554	Assessment, Contr Expend	\$54.00	\$2,067.00	\$419.00	\$43,940.00
A14101	Clerk,pers Serv	\$10,353.00	\$10,649.00	\$10,869.00	\$11,190.00
A14104	Clerk,contr Expend	\$1,004.00	\$3,810.00	\$3,643.00	\$1,897.00
A14201	Law, Pers Serv	-	\$791.00	-	-
A14204	Law, Contr Expend	\$7,930.00	\$8,699.00	\$5,700.00	\$3,150.00
A14504	Elections, Contr Expend	\$2,800.00	\$2,800.00	-	\$2,800.00
A14704	Board Of Ethics, Contr Expend	\$182.00	\$212.00	-	-
A16201	Operation Of Plant Pers Serv	-	-	\$214.00	\$567.00
A16202	Operation Of Plant Equip & Cap Outlay	-	-	\$400.00	-
A16204	Operation Of Plant Contr Expend	\$50,597.00	\$12,051.00	\$9,402.00	\$11,804.00
A16704	Central Print & Mail Contr Expend	\$1,318.00	\$757.00	\$559.00	\$782.00
A19104	Unallocated Insurance, Contr Expend	\$7,441.00	\$18,637.00	\$11,215.00	\$11,359.00
A19504	Taxes & Assess On Munic Prop, Contr Expend	\$239.00	\$239.00	-	-
	General Government Support:	\$201,014.00	\$184,373.00	\$153,820.00	\$224,077.00
A33104	Traffic Control, Contr Expen	\$4,553.00	-	\$3,855.00	-
A35101	Control Of Animals, Pers Serv	\$5,424.00	\$5,595.00	\$5,707.00	\$5,878.00
A35104	Control Of Animals, Contr Expend	\$38.00	-	-	-
	Public Safety:	\$10,015.00	\$5,595.00	\$9,562.00	\$5,878.00

28

28

Prepare Appropriation Estimates

- Department heads should prepare the appropriation estimates on a form prescribed by the Budget Officer.
- The following slide is for example purposes only and may not be the exact form prescribed by your budget officer.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

29

29

Department Estimates

FORM A
Estimates of Expenditures

Clerk
(Administrative Unit)

Unit Code: A1410.0
By: C. Lerk
Date: _____

	Actual <u>20X1</u>	Budget as Modified <u>20X2</u>	Department Request <u>20X3</u>
1. PERSONAL SERVICES* (List of all employees giving Title, Number of persons, and Rate of Compensation)			
Clerk (1 Person, Salaried)	\$4,500	\$5,000	\$5,000
Deputy Clerk (1 Person, \$XX/hr)	1,000	1,000	1,000
Deputy Clerk (1 Person, \$XX/hr)	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Personal Services	<u>\$6,500</u>	<u>\$7,000</u>	<u>\$7,000</u>
2. EQUIPMENT (Show Individual Items or Major Groups of Items)			
Computer	\$ 361	\$ -0-	\$ -0-
Table	-0-	100	-0-
Projector	-0-	250	-0-
Total Equipment	<u>\$ 361</u>	<u>\$ 350</u>	<u>\$ -0-</u>
4. CONTRACTUAL EXPENDITURES (List by major items or types)			
Printing	\$ 127	\$ 119	\$ 130
Telephone	96	90	90
Advertising	112	126	150
Bond	25	25	25
Postage	40	40	55
Total Contractual Expenditures	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 450</u>
TOTAL FOR ADMINISTRATIVE UNIT	<u>\$7,261</u>	<u>\$7,750</u>	<u>\$7,450</u>

COMPLETE AND RETURN TO BUDGET OFFICER BY: _____,
20__.

30

30

The Budget Formula (Taxes)

- + Estimated Appropriations (must haves vs. others)
 - + Budgetary Provisions for Other Uses (funding reserves) – 962
 - + Estimated Appropriations (tied to reserves)
 - + Unappropriated Revenues – 990
 - + Interfund Services Provided
 - + Contingency (if allowed by law)- 1990.4
 - Departmental Income (licenses, fines, certain sales)
 - Grants/Aid (best estimate)
 - Sales Tax (estimated based on trend and other known information)
 - Other Revenues (franchise fees, one-shots, PILOTS , etc.)
 - User Charges (Other?)
 - Appropriated Reserves (tied to above)
 - Obligations Authorized (RAN, TAN, budget note)
 - Interfund Revenues
 - Appropriated Fund Balance (*perform calculation)
- = Amount to be raised by taxes**

31

31

Estimating Revenues

- Estimate program revenues.
- Evaluate fee structures.
- Determine grants/aid applied for.
- Evaluate interfund activity.
- Refer to multiyear financial plan.
- Account for use of reserves.
- Use trend analysis.

32

32

Estimate Program Revenues

- Department heads should estimate revenues generated by the programs they offer.
 - Tied to estimating service costs.
 - Start with locally generated revenues from the sale of goods and services.
 - Licenses, permits, construction work, fines, etc .



NYS COMPTROLLER
THOMAS P. DiNAPOLI

33

33

Evaluate Fee Structures

- Department heads should determine if the fees charged are sufficient to cover the costs.
 - Based on cost of services and the expected revenues generated from those services.
 - Revenues should cover the costs when possible, to prevent the need for real property taxes or interfund transfers to subsidize.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

34

34

Schedule out Grants/Aid

- When programs are tied to grants and aid that you must apply for, schedule for the expected awards amounts based on trend analysis or other known factors.
 - CHIPS
 - Public safety programs
 - Youth programs
 - Revitalization grants
 - Etc.



Use of Reserve Funds

- Reserves should be budgeted as a financing source for matching estimated appropriations.
- Match reserves revenue with reserves appropriations by annotating with "(R)".



Evaluate Interfund Activity

- Review interfund activity from previous years.
- If there is significant activity, determine if it is:
 - Interfund services provided,
 - Interfund transfers, or
 - Interfund loans.
- For transfers and loans, try to minimize interfund activity by restructuring service fees.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

37

37

Review Multiyear Financial Plans

Adopted multiyear financial plans should identify expected revenue sources for multiple years.

If planning on changes in revenues, or changes in revenue sources, do not forget to account for whether they are still expected.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

38

38

Other Revenues to Consider

- Any other revenues that have not been addressed should be identified.
- The appropriate official should determine the method for reasonably estimating these revenues .
 - Consider including the method for estimating in the form.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

39

39

Revenue Trend Analysis

STATEMENT OF REVENUES AND OTHER SOURCES

<https://www.openbooknewyork.com/>

A1001	Real Property Taxes	\$68,654.00	\$83,654.00	\$88,463.00	\$71,718.00
	Real Property Taxes:	\$68,654.00	\$83,654.00	\$88,463.00	\$71,718.00
A1081	Other Payments In Lieu Of Taxes	\$42,309.00	\$17,479.00	\$4,347.00	\$4,948.00
A1090	Interest & Penalties On Real Prop Taxes	\$1,433.00	\$5,800.00	\$1,689.00	\$5,251.00
	Real Property Tax Items:	\$43,742.00	\$23,279.00	\$6,036.00	\$10,199.00
A1170	Franchises	\$3,047.00	\$2,719.00	\$1,746.00	\$1,725.00
	Non Property Tax Items:	\$3,047.00	\$2,719.00	\$1,746.00	\$1,725.00
A1255	Clerk Fees	\$100.00	\$221.00	\$319.00	\$123.00
A2115	Planning Board Fees	\$40.00	\$45.00	\$2,020.00	\$10.00
	Departmental Income:	\$140.00	\$266.00	\$2,339.00	\$133.00
A2401	Interest And Earnings	\$748.00	\$228.00	\$619.00	\$2,577.00
A2410	Rental Of Real Property	-	\$300.00	\$1,350.00	\$450.00
	Use of Money And Property:	\$748.00	\$528.00	\$1,969.00	\$3,027.00
A2530	Games Of Chance	-	\$20.00	\$20.00	\$20.00
A2544	Dog Licenses	\$1,936.00	\$1,649.00	\$1,620.00	\$1,734.00
	Licenses And Permits:	\$1,936.00	\$1,669.00	\$1,640.00	\$1,754.00
A2610	Fines And Forfeited Bail	\$141,696.00	\$93,567.00	\$79,846.00	\$111,926.00
A2611	Fines & Pen-Dog Cases	\$300.00	-	-	-
	Fines And Forfeitures:	\$141,996.00	\$93,567.00	\$79,846.00	\$111,926.00
A2650	Sales Of Scrap & Excess Materials	-	\$106.00	\$296.00	-
	Sale of Property And Compensation For Loss:	-	\$106.00	\$296.00	-
A2701	Refunds Of Prior Year's Expenditures	\$99.00	-	\$73.00	\$221.00
A2770	Unclassified (specify)	\$696.00	\$750.00	\$291.00	\$912.00
	Miscellaneous Local Sources:	\$995.00	\$750.00	\$364.00	\$1,133.00
A3001	St Aid, Revenue Sharing	\$12,343.00	\$25,505.00	\$12,343.00	-
A3005	St Aid, Mortgage Tax	\$3,464.00	\$15,003.00	\$21,722.00	\$14,505.00
	State Aid:	\$15,807.00	\$40,508.00	\$34,065.00	\$14,505.00
	Revenues:	\$277,065.00	\$247,046.00	\$216,764.00	\$216,120.00

40

40

Prepare Revenue Estimates

- Department heads should prepare the revenue estimates on a form prescribed by the Budget Officer.
- The following slide is for example purposes only and may not be the exact form prescribed by your budget officer.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

41

41

Department Estimates

FORM B
Estimates of Revenues

Clerk
(Administrative Unit)

Unit Code: A1410.0
By: C. Lerk
Date: _____

		Actual	Budget as Modified	Department Request
<u>A1255</u>	<u>Clerk Fees</u>	<u>20X1</u>	<u>20X2</u>	<u>20X3</u>
<u>A2545</u>	<u>Licenses, Other</u>	\$2,160	\$2,200	\$2,200
_____	_____	1,040	1,100	1,100
_____	_____			
_____	_____			
_____	_____			
TOTAL FOR ADMINISTRATIVE UNIT		<u>\$3,200</u>	<u>\$3,300</u>	<u>\$3,300</u>

COMPLETE AND RETURN TO BUDGET OFFICER BY: _____,
20__.

42

42

Step 2

Creating the Tentative Budget



NYS COMPTROLLER
THOMAS P. DiNAPOLI

43

43

Analyze Budgeted Appropriations

The Budget Officer should:

- Hold discussions with department heads
- Review trend analysis - look for extremes
- Identify any potential cuts (must haves vs like to haves)
- Identify links between appropriations and revenues
- Question anything not understood



NYS COMPTROLLER
THOMAS P. DiNAPOLI

44

44

Town Highway Funds

- Only work performed on the town highway system is chargeable to the Highway Fund.
 - Items 1,2,3, and 4 of Highway Law §141
- Work performed in parks, cemeteries, special districts and at highway garage are chargeable to the General Fund or Special District charges.



Towns with Villages

- As a general rule, expenditures are to be charged on a town-wide basis (in the A or DA fund) unless a statute mandates or allows for a part-town charge. This includes:
 - Planning
 - Zoning
 - Code Officer
 - Police (subject to Town Law §150)



Towns with Villages

- Repairs and improvements to highways (5110 & 5112) must be a part-town charge (DB).
 - Exception: If all villages within the town do not maintain their own streets as a village expense
- Highway Law §277 allows a Town Board to exempt village properties for snow removal and misc. (5140-5148) and/or machinery (5130).
- Work performed on bridges is required to be charged to the Town-Wide Highway Fund (DA).



NYS COMPTROLLER
THOMAS P. DiNAPOLI

47

47

Contingencies

- Maximize contingencies to the extent allowed by law and in accordance with your formal fund balance policy and multiyear financial plan.
- Account for contingencies only where allowed by law.
- Contingencies can be reduced later if the tax rate is too high.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

48

48

Contingencies

- Towns
 - General Fund–Town-wide (A) - Maximum of 10 percent of total appropriations in A & DA excluding debt service, judgments and repair and improvement of highways (5110 & 5112).
 - General Fund–Town Outside Village (B) - Maximum of 10 percent of total appropriations in B & DB excluding debt service, judgments and repair and improvement of highways (5110 & 5112).
 - Special Districts - In general, maximum of 10 percent of total appropriations excluding debt service and judgments.

Analyze Budgeted Revenues

Budget Officer should:

- Ask for professional contracts, if there are any.
- Review trend analysis.
- Look for other supporting documentation, if available.
- Look for links to appropriations.
- Question unreasonable or missing amounts.

Budgeting for Interfund Transfers

- Towns
 - Must be within the same tax base
 - General Fund Town-Wide (A) to Highway Fund Town-Wide (DA)
 - General fund Part-Town (B) to Highway Fund Part-Town (DB)
 - Transfers out of the highway funds are not authorized except for capital purposes to the (H) fund
 - The fund receiving the transfer must budget an interfund transfer revenue (5031)



NYS COMPTROLLER
THOMAS P. DiNAPOLI

51

51

Non-Property Tax Revenues

- Avoid relying too much on external revenue sources outside the Board's control.
 - Contact State and county officials
- Rely more on local sources the board can control.
 - Are rates sufficient to finance operations?
 - Are there available grant opportunities?
- Avoid relying on "one shot" revenues.
 - Sales of equipment and property
 - Appropriated Fund Balance



NYS COMPTROLLER
THOMAS P. DiNAPOLI

52

52

Town with Village Revenues

- Revenues follow expenditures
 - Example: Sale of equipment – proceeds should go to the fund that originally purchased the equipment.
- Aid and Incentives for Municipalities (AIM)
 - Budgeted in town-wide(A) only



Town with Village Revenues (cont.)

- AIM-Related payments
 - Budgeted in town-wide or part-town at discretion of the Board
- CHIPS revenues
 - Generally budgeted in the Part-Town Highway Fund (DB)
 - Under certain conditions, a portion can be budgeted in the Town-Wide Highway Fund (DA)



Town with Village Revenues (cont.)

- Sales Tax Revenues (Tax Law §1262[c])
 - If a village within the town has elected to receive their sales tax distribution directly from the county, the town must apply sales tax revenues (1120) to the part-town funds (B or DB) until the tax levy in both the part-town funds are reduced to zero; the balance then can be applied to town-wide activities (A or DA).
- Mortgage Recording Tax (Tax Law §261)
 - Mortgage recording tax revenues (3005) allocated to towns by the county are to be applied toward general town-wide expenses.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

55

55

Real Property Tax and Tax Cap Calculations

$$\begin{aligned} &+ \text{Budgeted Appropriations} \\ &\quad \underline{- \text{Budgeted Revenues}} \\ &= \text{Amount to be raised by taxes} \end{aligned}$$

** Compare to Tax Levy Limit calculated by the tax cap form and hold appropriate discussions.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

56

56

Determine Budget Gaps

Once appropriation and revenue estimates are scheduled out, calculate differences.

- Revenues > Appropriations = Budget Surplus
- Appropriations > Revenues = Budget Deficit

All gaps need to be filled.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

57

57

Filling Budget Surpluses

- Fund a legal reserve.
- Provide increased service.
- Fund contingencies if allowed by law.
- Pay down debt if able.
- Get ahead on capital needs (refer to MYCP).
- As a last resort, build fund balance only if it is in line with adopted fund balance policy.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

58

58

Filling Budget Deficits

- Look for appropriations that should be funded by reserves and budget for Appropriated Reserves.
- Look for appropriations that should be tied to revenues where the revenue was left off.
- Consider appropriating unappropriated fund balance only after performing calculation.
- Use short term debt as a last resort.



Appropriated Fund Balance

- Appropriated Unrestricted/Assigned Fund Balance
 - Does it exist?
 - Calculation next slide
 - Is it convertible to cash?
 - When?



Appropriating Additional Surplus

General Fund (A)	Unassigned FB
Beginning balance of current year -1/1/20XX	\$2,000,000
Plus: Revenues to date - for period- 9/30/20XX	6,500,000
Less: Expenditures to date - for period- 9/30/20XX	<u>6,000,000</u>
<u>Balance to date 9/30/XX</u>	<u>\$2,500,000</u>
Plus: Projected revenues to year end - 12/31/20XX	2,500,000
Less: Projected expenditures to year end -12/31/20XX	<u>4,000,000</u>
<u>Estimated balance end of year - 12/31/20XX</u>	<u>\$1,000,000</u>
<u>Breakdown</u>	
Unassigned Appropriated (to be used next year)	300,000
Reserve for Encumbrances (Estimated)	50,000
Unassigned Unappropriated	650,000

*Appropriated FB should be able to be converted into cash in the very near future, if not already in cash form.

** Should be discussed with the Board



NYS COMPTROLLER
THOMAS P. DiNAPOLI

61

61

Questions to Ask

- What caused fund balance to decrease?
- Did we plan for this decrease?
- Do we have a plan to prevent this decrease in the future?
- Why are we appropriating Fund Balance?
- What is our Fund Balance made up of?
- How many more years can we continue on the current trend until Fund Balance is depleted?



NYS COMPTROLLER
THOMAS P. DiNAPOLI

62

62

Compile the Tentative Budget

General Fund Estimated Appropriation



Accounts	Code	Actual	Budget	Budget	Preliminary	Adopted
		Last Year	This Year as Amended	Officer's Tentative Budget		
		20X1	20X2	20X3	20X3	20X3
GENERAL GOVERNMENT SUPPORT						
LEGISLATIVE BOARD						
Personal Services	A1010.1	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	A1010.2	-0-	-0-	200	200	200
Contractual Expend.	A1010.4	491	500	500	500	500
Total		\$ 5,491	\$ 5,500	\$ 6,700	\$ 6,700	\$ 6,700
MUNICIPAL EXECUTIVE						
Personal Services	A1230.1	\$10,000	\$10,000	\$10,000	\$11,000	\$11,000
Equipment	A1230.2	426	400	500	500	500
Contractual Expend.	A1230.4	694	700	700	700	700
Total		\$11,120	\$11,100	\$11,200	\$12,200	\$12,200
INDEPENDENT AUDITING AND ACCOUNTING						
Contractual Expend.	A1320.4	\$ 700	\$ 700	\$ 700	\$ 700	\$ 700
TAX COLLECTION						
Personal Services	A1330.1	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Equipment	A1330.2	-0-	250	300	300	300
Contractual Expend.	A1330.4	261	300	300	300	300
Total		\$ 4,261	\$ 5,050	\$ 5,100	\$ 5,100	\$ 5,100

63

63

Compile the Tentative Budget

General Fund Estimated Revenues



Accounts	Code	Actual	Budget	Budget	Preliminary	Adopted
		Last Year	This Year as Amended	Officer's Tentative Budget		
		20X1	20X2	20X3	20X3	20X3
LOCAL SOURCES						
OTHER TAX ITEMS						
Interest and Penalties on Real Property Taxes	A1090	\$ 4,268	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
Non-Property Tax Distribution by County*	A1120	9,265	10,000	10,000	10,000	10,000
DEPARTMENTAL INCOME						
Clerk Fees	A1255	\$ 2,160	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Safety Inspection Fees	A1560	126	125	125	125	125
Parking Lots and Garages	A1720	956	1,000	1,000	1,000	1,000
Park and Recreation Charges	A2001	426	500	500	500	500
Special Recreational Facilities Charges	A2025	654	700	700	700	700
Planning Board Fees	A2115	875	900	900	900	900
USE OF MONEY AND PROPERTY						
Interest and Earnings	A2401	\$ 4,262	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Rental of Real Property	A2410	500	500	500	500	500
LICENSES AND PERMITS						
Licenses, Other	A2545	\$ 1,732	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775

64

64

Step 3

Review and Adoption



NYS COMPTROLLER
THOMAS P. DiNAPOLI

65

65

Budget Workshops

- When should you start?
- Who should be invited?
- Are they public meetings?



NYS COMPTROLLER
THOMAS P. DiNAPOLI

66

66

Board Analysis of Budget

- Do the appropriation estimates make sense?
 - Are estimates in line with trends?
 - Do they support multiyear plans?
 - Are line items understood by the board?
- Do the revenue estimates make sense?
 - Are they realistic?
 - Is the terminology understood by all participants?
 - Are sources known?
- Is the use of fund balance appropriate?
- Is the long term effect known?



NYS COMPTROLLER
THOMAS P. DiNAPOLI

67

67

Calculating Taxes/User Fees

- Taxes and user fees should be calculated to fill budget gaps where other means are not possible.
- If the tax rate is unacceptable:
 - Find new revenue sources not already known.
 - Use additional liquid fund balance if it exists.
 - Use previous calculation
 - Reduce appropriations.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

68

68

Reducing Appropriations

- Gain an understanding of the true cost of services.
- Identify those services that are the biggest drain on the budget (cost vs. benefit).
- Try not to make adjustments from one department or program if possible.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

69

69

Justifying Tax/User Fee Increases

- Compare tentative budget to multiyear financial plans and fund balance policies.
- Decide if taxes and/or user fees must increase.
- Explain your reasoning.
 - If the Board understands the budget and the cost of services, explaining increases and/or cuts to taxpayers becomes easier.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

70

70

Tax Cap

- Your tax cap form must be filed with OSC **prior to** budget adoption.
- If the proposed tax levy exceeds the calculated tax levy limit, the Board **must first** override the limit in accordance with legal requirements.
 - 60% board approval + file local law with the NYS Department of State.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

71

71

Complete the Preliminary Budget

General Fund Estimated Appropriations


Accounts	Code	Actual Last Year 20X1	Budget This Year as Amended 20X2	Budget Officer's Tentative Budget 20X3	↓ Preliminary Budget 20X3	Adopted 20X3
GENERAL GOVERNMENT SUPPORT						
LEGISLATIVE BOARD						
Personal Services	A1010.1	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Equipment	A1010.2	-0-	-0-	200	200	200
Contractual Expend.	A1010.4	<u>491</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total		<u>\$ 5,491</u>	<u>\$ 5,500</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>
MUNICIPAL EXECUTIVE						
Personal Services	A1230.1	\$10,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,000
Equipment	A1230.2	426	400	500	500	500
Contractual Expend.	A1230.4	<u>694</u>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>
Total		<u>\$11,120</u>	<u>\$ 11,100</u>	<u>\$ 11,200</u>	<u>\$ 12,200</u>	<u>\$ 12,200</u>
INDEPENDENT AUDITING AND ACCOUNTING						
Contractual Expend.	A1320.4	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>	<u>\$ 700</u>
TAX COLLECTION						
Personal Services	A1330.1	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Equipment	A1330.2	-0-	250	300	300	300
Contractual Expend.	A1330.4	<u>261</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total		<u>\$ 4,261</u>	<u>\$ 5,050</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>	<u>\$ 5,100</u>

72

72

Complete the Preliminary Budget

General Fund Estimated Revenues

Accounts	Code	Actual Last Year 20X1	Budget This Year as Amended 20X2	Budget Officer's Tentative Budget 20X3	 Preliminary Budget 20X3	Adopted 20X3
LOCAL SOURCES						
OTHER TAX ITEMS						
Interest and Penalties on Real Property Taxes	A1090	\$ 4,268	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
Non-Property Tax Distribution by County*	A1120	9,265	10,000	10,000	10,000	10,000
DEPARTMENTAL INCOME						
Clerk Fees	A1255	\$ 2,160	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Safety Inspection Fees	A1560	126	125	125	125	125
Parking Lots and Garages	A1720	956	1,000	1,000	1,000	1,000
Park and Recreation Charges	A2001	426	500	500	500	500
Special Recreational Facilities Charges	A2025	654	700	700	700	700
Planning Board Fees	A2115	875	900	900	900	900
USE OF MONEY AND PROPERTY						
Interest and Earnings	A2401	\$ 4,262	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Rental of Real Property	A2410	500	500	500	500	500
LICENSES AND PERMITS						
Licenses, Other	A2545	\$ 1,732	\$ 1,775	\$ 1,775	\$ 1,775	\$ 1,775

73

73

Sample Schedule of Appropriations

Account	Code	Actual 2019	Amended 2020	Tentative 2021	Preliminary 2021	Adopted 2021
Legislative Board						
Pers. Serv.	A1010.1	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000
Equipment	A1010.2	\$0	\$0	\$200	\$200	\$200
Contractual	A1010.4	<u>\$491</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>
		\$5,491	\$5,500	\$6,700	\$6,700	\$6,700
Clerk						
Pers. Serv.	A1410.1	\$10,000	\$10,000	\$10,500	\$10,400	\$10,400
Equipment	A1410.2	\$1,231	\$600	\$0	\$0	\$0
Contractual	A1410.4	<u>\$3,980</u>	<u>\$4,000</u>	<u>\$4,200</u>	<u>\$4,200</u>	<u>\$4,200</u>
		\$15,211	\$14,600	\$14,700	\$14,600	\$14,600

74

74

Sample Budget Summary Page (Village/Town)

Fund	Appropriations and Other Uses	Less: Estimated Non-Property Tax Revenues	Less: Appropriated Fund Balance	Less: Appropriated Reserves	Amount Necessary to be Raised in Taxes
General Fund	\$1,760,000	\$870,500	\$60,000	\$75,000	\$754,500
Water Fund	\$975,300	\$875,300	\$0	\$100,000	\$0
Sewer Fund	\$678,900	\$678,900	\$0	\$0	\$0

Town Budget Summary Page must include highway funds and special district funds (if any).

75

Public Hearing

- Notice must be published at least five days prior to the date of the public hearing.
 - Towns – Notice must include the proposed salaries of the Town Board, elected Town Clerk and elected Highway Superintendent.
- Copies of the budget must be available at Clerk’s office.
- After public hearing, the Board may still continue to work on the tentative/preliminary budget.
 - Document by resolution all agreed-upon changes

76

Adopted Budget

Towns:

- Clerk must enter the adopted budget into the minutes of Board proceedings.
- Clerk must certify two copies and give one to the Supervisor who sends it to the county.
 - Include a copy all fire district budgets (Town Law § 105).
 - These cannot be altered by the town board.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

77

77

Additional Filing

- Section 284 Agreement
 - Town Law Section 284 (next slide)



NYS COMPTROLLER
THOMAS P. DiNAPOLI

78

78

Town Law Section 284

- Agreement between the elected Highway Superintendent, Majority of Town Board, and Town Supervisor.
- Signed after January 1st by incoming Town Supervisor.
- Filed with Town Clerk & County Highway Supervisor.
- No expenditures allowed without it.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

79

79

Town Law Section 284 (cont.)

- Includes:
- Revenues-
 - CHIPS Estimated to be received.
 - Taxes or other revenues to offset CHIPS.
- Appropriations-
 - 5110, Maintenance of Streets
 - 5112, Permanent Improvement of Highway



NYS COMPTROLLER
THOMAS P. DiNAPOLI

80

80

Fire District Budgets

- Town may not make changes to the fire district budget.
 - The town budget officer is required to attach the adopted FD budget to the annual town budget.
 - The fire district budget will also be sent to the county for the levy of taxes for fire district purposes.
 - Taxes collected must be turned over to the Fire District as they are received, not after the Town is made whole.



Monitoring the Budget

The Board needs to ensure that controls are in place by using:

- A purchase order system or alternative method
- An encumbrance system
- Budgetary reports
- Budget modifications when necessary



Budgetary Reports

Budgetary reports should be:

- Completed for all major operating funds
- Prepared monthly
- Distributed to all department heads
- Reviewed with department heads



NYS COMPTROLLER
THOMAS P. DiNAPOLI

83

83

Sample General Fund Budget vs. Actual (Budget Status) Report

A	B	C	D	E	F	G
Revenues	Actual Last Year 12 Months	Adopted Budget	Budget As Modified	Actual to Date 6 Months	Current Variances D - E	Comments
Property Taxes	\$750,000	\$900,000	\$900,000	\$900,000	\$0	
Sales Tax	\$250,000	\$300,000	\$325,000	\$150,000	\$175,000	
Total	\$1,000,000	\$1,200,000	\$1,225,000	\$1,050,000	\$175,000	
Expenditures						
General Gov.	\$400,000	\$500,000	\$475,000	\$200,000	\$275,000	Staff have not yet been hired
Public Safety	\$600,000	\$700,000	\$750,000	\$500,000	\$250,000	Overtime is higher than estimated
Total	\$1,000,000	\$1,200,000	\$1,225,000	\$700,000	\$525,000	

84

84

More Resources

<https://www.osc.state.ny.us/local-government/academy>



TRAINING INFORMATION		
Accounting Schools	Seminars	Webinars
PUBLICATIONS		
REQUEST TRAINING		
ASK A TECHNICAL QUESTION		
FIRE DISTRICT TRAINING		
RESOURCES FOR LOCAL OFFICIALS		
ABOUT THE ACADEMY		

85

85

Questions?

Division of Local Government and School Accountability
localtraining@osc.ny.gov



NYS COMPTROLLER
THOMAS P. DiNAPOLI

86

86

Building & Code Updates

Mark Washburn, NYS CEO, Certification No 1020-0364
Reporting Period May 1 – May 31, 2021

Plan Reviews

- 2 New Home Meeting with architect/ homeowner
- 1 home build paused for Zoning issue, **Project has gotten zoning approval**
- 3 discussions about upcoming projects

Site Visits

- Ongoing monitoring of Erosion Plan, visited 4 times no issues
- Pre-site visits x3 New Home builds

CEO Activity

- 10 Foundation/Footer inspections/ 2 reinspection's needed issues fixed
- 4 Building envelope inspections/ 1 reinspection's needed
- 10 Framing inspections/ 1 reinspection's
- 4 Plumbing inspections/ 2 reinspection's Issue resolved
- Total inspection time of 120 hrs. for April.
- 1 Temp C of O's issued, 3 C of C's issued
- Continuing to work through back log
- Completed 4 credit hours FEMA training.
- Attended Software meeting
- Code research for 12 different issues approximately 12 hours
- 4 Meetings with John about open projects prior to his departure
- Field work with John regarding Zoning issues

Zoning Enforcement

SBL	Violation	Code	Action	Status
18.-1-3	Erosion control	Not following site plan on file	Reviewed plan	Fixed/monitoring
		2 visits were after heavy rain	4x Site visit No issues	Ongoing
	Burned out house Safety Violation	[NY] 108.1.1 Unsafe structure	Letter of violation sent	Awaiting response
	Camper as residence			

Town of Ulysses Clerk's Office
MONTHLY REPORT for MAY 2021

Submitted by Carissa Parlato

LICENSES/PERMITS issued:	#
Sporting licenses	4
Disabled parking permits	9
Dog licenses and renewals	84
Marriage licenses	6
Plumbing permits	0
Address assignments	1
Notarizations	5
FOIL requests-received	1
FOIL requests-completed	1

FINANCIAL REPORT:	
\$1545.	TOTAL Clerk fees & licenses collected
\$1201.36	stays in the town
\$343.64	goes to the state
\$3784.	Building & Zoning fees collected and deposited in supervisor acct.

CLERK'S OFFICE TASKS:

- Routine tasks:
 - retrieved, sorted, vouchered mail, answered inquiries on various topics, attended town board meetings and took minutes, kept website current, provide notary services, issued marriage & dog licenses and disabled parking permits, collect building & zoning fees, assign new addresses
 - participate in weekly Supervisor/Clerks office meetings
- Administer oaths of office for new Tree Advisory Committee members
- Emergency tasks during COVID-19:
 - Participate in periodic meetings with county health dept., community leaders, town staff
 - Send weekly e-newsletter messages to residents including COVID resources
- HR tasks- health & dental insurance changes
- Assist CSAC with energy usage research and creation of page on town website for Clean Energy Communities
- Assist with research & create program for We Went to War historical event
- Provide documents to NYS auditors as requested
- Opened bids for Cemetery Bridge project on May 14

SAFETY/EMERGENCY COMMITTEE:

No updates

TAX COLLECTION TASKS:

- Worked with Tompkins County on settlement of 2021 taxes

WATER DISTRICT TASKS:

- Tracked water usage/testing/consumption/billing for annual spreadsheet
- Collected and posted water payments
- Monthly reporting to the bookkeeper to reconcile accounting
- Scheduled internal water working group meeting for May 20

HABITAT NATURE PRESERVE COMMITTEE:

- Held spring cleanup work day on May 1

OTHER COMMITTEES/ASSOCIATIONS:

- Health consortium- Joint Committee on Plan Structure & Design May mtg cancelled.

Highway Report June 2021

Repair:

T5 Universal

T3, T5, T1, Old T1 Oil and Filter change

Bearings on Tiger Flail

Roads:

Mowing Roadsides

Shoulder various roads

Cold patch areas

Haul in Stone for Road work

Misc:

Met with NYS Comptroller

Quotes on road work

Gave tour of Highway Barn



TOWN OF ULYSSES
10 Elm Street, Trumansburg, NY 14886
ulysses.ny.us

Town Supervisor (607) 387-5767, Ext 232 supervisor@ulysses.ny.us
Town Clerk (607) 387-5767, Ext 221 clerk@ulysses.ny.us

Building & Code Enforcement Office
607-387-9778 ext. 231
Buildings & Code Enforcement Report for *May 2021*
SUBMITTED AT JUNE 2021 TOWN BOARD MEETING

Building Permits issued	7
Plan Reviews	5
Certificate of Occupancy issued	1
Permits Renewed	0
Complaints Received	2
Complaints Resolved	1
Inspections (Footers, Foundations, Plumbing, Insulation, roofing, Pools, Etc.)	29 Plus 5 Reinspection's
New Site Inspections	4
Building Review Consultations (pre-plan meetings, Future Building/Remodeling)	4
Fire Safety Inspections	Ongoing
Code Training Seminars	4 hours FEMA training
County Assessment, Town, DOS Reports	3
Open property in violation cases	8
Property violations resolved	1

Value of Permits issued: \$633,656.00

Building Permit fees collected for month: \$2,574

Respectfully Submitted,

Mark Washburn

Mark Washburn – Building & Fire Code Enforcement Officer

Recreation Department Report
May 20, 2021

Created by: Will Glennon, Recreation Director

Spring Programs:

Baseball/Softball Program Update

- **Revenues: \$5,095.00 (\$40.00 outstanding)**
- **Expenses: \$3,788.32**
 - **Staff: \$1200.00**
 - **Baseball Coordinator: \$1,000.00**
 - **Baseball Umpires: \$200.00**
 - **Shirts and Hats: \$2,075.20**
 - **Shirts: \$1,064.20**
 - **Hats: \$972.00**
 - **Equipment: \$552.12**
 - **Equipment bags: \$39.00**
 - **Baseballs: \$447.50**
 - **Line chalk: \$65.62**
- **Net Revenue: \$1,306.68**
- Tee Ball 1 - 39 participants (3 teams)
 - Designed for four teams, could only find coaches for three teams
 - Volunteers were very challenging to find and hold onto. Many volunteers initially committed to coaching and then backed out.
- Tee Ball 2 - 37 participants (3 teams)
 - Volunteers are very difficult to find, but all teams have coaches that took on the roles.
 - Recruited three SUNY Cortland baseball players to assist with the program. Two of which are also Physical Education students.
- Coach Pitch - 30 participants (2 teams)
 - Two very strong and committed coaches.
 - Games are scheduled towards the end of the month of May/Beginning of June.
- Kid Pitch - 23 participants (2 teams)
 - Strong committed coaches
 - 10 games scheduled for two teams.

Spring Track Program Update:

- **Revenues: \$1,320.00 (Plus \$90.00 outstanding)**
- **Expenses: \$798.65**
 - **Staff: \$400**
 - **Shirts: \$398.65**
- **Net Revenue: \$521.35**

- Program started on Wednesday 5/4
- 47 participants in grades k-6
- Program operated by Andrew Burton for the 5th year.
- All participants will receive a t-shirt, plus track volunteers recruited by Coach Burton

Spring Tennis

- **Revenues: \$560.00**
- **Expenses: \$337.50**
 - **Staff: \$337.50**
- **Net Revenue: \$222.50**
- The tennis program started on April 26th.
- Beginner - 13 registered participants
- Beginner/Intermediate - 3 registered participants
- Program ends on May 26th

Summer Programs/Camps:

- **Revenues: \$15,970.00 camp registration deposits**
- **Revenues Currently Outstanding: \$23,860.00**
- **Estimated pre/post camp revenue: \$3,600.00 (20 campers at \$30.00 per week)**
- **Total Estimated Revenue: \$40,100 - \$44,000 (based on full camp for six weeks)**
- **Expenses Estimated: \$39,050.00**
 - **Staff: \$28,750.00**
 - **Transportation: \$5,450.00**
 - **TCAT \$1,750.00**
 - **TCSD: \$3,700.00**
 - **Camp shirts: \$750.00**
 - **Camp Equipment:**
 - **AED: \$599.99 - 799.00**
 - **General supplies Budget: \$3,300.00**
- **Net Revenue: \$1,050.00 - \$5,050.00**
- All camps except for one are at capacity.
- Camp application to operate has been submitted.
 - Additional documents will be submitted once staff has been hired
- Camp Director hired pending background checks.
- Plans to utilize TCAT and the TBurg bus company. Using TCAT for transportation to Taughannock park would create a village to park transit that is currently unavailable. The cost is also significantly less than using two district school buses.
 - TCAT: Currently 35 passenger limit. Schedule is attached.
 - Pick up from camp 11:54 am and pick up from Taughannock 3:40 pm.
 - TCSD busses have a 22 passenger limit with sibling exceptions.
 - For the buses,
 - the campers in grades k-2 (ages 4-7) will take the school bus transportation

- Campers in grades 3-6 (ages 8-12) will take TCAT.
- Pre and Post camp care will be available for families from 8 - 9 am and 4 - 5 pm.
- Camp guidance for the summer of 2021 was released on May 19th. Summary guidelines are attached. Current registration totals as of Thursday 4/8/21

Camp staffing

- A camp director and six additional staff have been offered and accepted positions for this summer. An additional 4-5 counselors will be interviewed in the coming week(s).

Additional initiatives:

- Program complaint process for the recreation programs is now being drafted and considered for future complaints.