

Village of Brockport

Corrective Action Plan

Office of the State Comptroller

Report dated April 15, 2010

Adopted by Village Board June 7, 2010

“Good management practices require that Village officials take prompt action concerning our recommendations prior to adopting a budget for the ensuing year. We believe that prompt action by Village officials will help improve the Village’s financial condition.”

We cannot correct all situations within one year but we have made significant strides to address the issues raised by the Office of the State Comptroller.

Financial Condition

The Board has taken steps in preparation of the 2010-2011 budget to ensure that there are sufficient revenues to cover the appropriations. We have established a practice of approving budget amendments/transfers that will assist us in keeping track of our budget; we receive cash flow projections timely along with various financial reports from our interim treasurer. We did not need to borrow funds to cover a shortage of cash at fiscal year end. Although we have not closed our books for the fiscal year it does appear that we will improve our fund balance position in both the General Fund and Water Fund.

Retirement Contributions

Retirement Appropriations have been properly funded – we needed to add approximately \$131,000 to the two lines. This situation has been corrected by moving the savings from the disability retirement of a police officer and a portion of the “payback” of loan as well as recognizing the portion paid by the Library. We will look for our retirement bills and will adjust our budget as necessary.

General Fund Police Overtime

We recognize the area of concern is actually the payment of compensatory time. We will be monitoring and adjusting our budget to address the concern raised by the Office of the State Comptroller.

Collective Bargaining Agreements

We have successfully negotiated a 2% decrease in the base pay of the members of the Stetson Club (Police Officers). We are still negotiating with the CSEA bargaining unit. We have capped our non-union member salaries at the current level and reduced time for some of our part-time employees.

Contingency Appropriation

Our budget currently contains a contingency expense line of approximately \$112,000. This was realized by raising our original tax levy, properly accounting for our PILOT agreements and adding those additional funds to the contingency expense line of appropriations.

Estimated General Fund Revenues

We have established a budget with reasonable revenues and will monitor them on a monthly basis to ensure receipt. We will adjust our budget as needed in a timely fashion.

Estimated Water Fund Revenues

We have established a budget that reflects our Water Fund Revenues to the best of our ability. We recognize the situation with the SUNY Brockport moving toward providing their water from the county. We are trying to adjust the expenditures by properly accounting for personnel in the proper proportion and proper fund. We will monitor on a regular basis.

It is the intention of this Board to initiate various practices and procedures that will help to better monitor both the revenues and appropriations of this budget.

We appreciate the comments and direction provided by the Office of the State Comptroller.