

## BUDGET FOOTNOTES FINANCE DEPARTMENT

- 1     **Salaries: (\$677,300)** Beginning in FY08/09, salaries and related benefits for the Personnel Analyst position were reassigned to the Village Manager's Office budget where this position has traditionally reported.

Salaries for FY09/10 declined due to the elimination of the part-time Administrative Secretary, Mail Clerk, and a 10% reduction in part-time position work schedules in the Cashier's Office.

- 2     **Recruiting and Testing: (\$0)** This line item which accounts for costs incurred for recruiting staff position openings was moved to the Village Manager's Office budget to better reflect the department which has primary oversight over these expenditures.

- 3     **State Unemployment Claims: (\$25,000)** This item will decrease somewhat from the 2009/10 fiscal year, following a number of position eliminations which occurred in March, 2009.

- 4     **Audit Fees: (\$31,700)** The Village is required by State statute to have an annual audit performed by independent Certified Public Accountants. The amount budgeted for FY10/11 represents audit fees for the review of fiscal year May 1, 2009 through April 30, 2010 which is scheduled for the summer of 2010.

- 5     **Banking Services: (\$14,000)** Prior to FY08/09, the Village paid for its banking services through a compensating balance arrangement. Following a request for proposal process in the fall of 2008, the new banking services agreement provides for compensation through monthly charges versus the requirement to maintain a compensating balance.

- 6     **Postage: (\$36,000)** This account pays for all general outgoing Village postage metered at the Civic Center. Also included are postage costs for the mailing of approximately 12,000 vehicle registration applications (for approximately 16,000 vehicles) and annual business registration materials. Postage costs for the monthly water / sewer / refuse bills are budgeted in the Water & Sanitary Sewer and Residential Solid Waste Funds.

The increase in this line item since FY08/09 reflects the transfer of general metered postage from the General Services division which was closed in FY09/10.

- 7     **Maintenance - Equipment: (\$81,000)** Most of this line item includes annual maintenance and support costs for our financial accounting system (\$57,000). Additional costs budgeted include software maintenance for our document

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imaging system (\$8,500), and contracts on various departmental printers and copiers as well as licensing fees for computer network virus protection software, and network nightly back-up and monitoring software and postage meter maintenance (\$15,500).

- 8 **Professional Services / Other: (\$6,000)** Budgeted costs include use of network consulting services on an as-needed project basis (\$4,000) and other miscellaneous professional services (\$2,000).

This item has been reduced by \$2,000 in FY10/11. Actuarial services needed to comply with GASB Statement 45, Accounting for Other Post-Employment Benefits (OPEB) are required every two years, with the next study due in FY11/12.

- 9 **Telecommunications: (\$33,000)** This line item pays for the main Village phone service (\$15,000). Additional items include leases and maintenance contracts on Civic Center and Reno Center telephone infrastructure (\$10,000), and internet service (\$8,000). These items were previously budgeted in the General Services division.

- 10 **Operating Supplies: (\$14,000)** This line item provides for many of the department's annual supplies and forms including decals and tags associated with vehicle, business and dog registration, real estate transfer tax decals, multi-part carbonless forms and applications, payroll and accounts payable check stock, year-end tax forms, and document publication supplies.

- 11 **Computer Equipment / Projects: (\$57,000)** Funds are allocated for the replacement of PCs and printers across all Village departments (except Recreation) which have reached the end of their useful lives (\$31,000) and needed server replacements (\$26,000).