



# Town of Chenango Work Session Agenda

## Wednesday – August 10, 2022 @ 5:00 PM

**5:00pm: PLEDGE OF ALLEGIANCE**

**5:00pm: ROLL CALL**

**5:05pm: OPEN FORUM**

Guests shall speak in an orderly fashion and are limited to remarks of five (5) minutes or less. The speaker shall deliver their comments or concerns regarding the Town of Chenango in a civil tone and without the use of profanity, personal attacks or other disruptive behavior which may result in the offender's removal from the meeting. The speaker shall not be interrupted except in a matter of urgency.

**5:15pm: PUBLIC HEARINGS**

**5:15pm: PANEL PRESENTATION**

- Chenango Ambulance Company

### DEPARTMENT HEAD REPORTS

2 <sup>nd</sup> Work Session	
<b>5:30pm: Public Works – Greg Burden</b>	
 PUBLIC WORKS REPORTS FOR July 20	
<b>5:40pm: Engineering – Alex Urda</b>	
<b>5:50pm: Assessor – John Endress</b>	
 2022-08-04.docx	

**6:00pm: ACTIONS TO TAKE**

- None

**6:05pm: OLD BUSINESS**

- None

**6:15pm: NEW BUSINESS**

- 2023 Budget Discussion
  - Payroll - Prelim Projections



2022 TENTATIVE  
BUDGET ASSUMPTION



2023 Payroll Budget  
Narrative.docx



2022 Current Staff  
Salaries.xlsx



Dept. Head  
Comps.docx

◦ **Chenango Ambulance**



Chenango  
Ambulance Request t



2021 Tax Return  
Documents (CHENAN



CAS Annual Budget  
2022.docx



CAS 2020 Profit and  
Loss.docx



Proposed Town  
Contract 2023 Draft.a



Remount Ambulance  
Quote VCI RV497.doc



CAS 2022 Fundraising  
Initiatives.docx



CAS 2022  
Grants.docx



CAS 2021 Profit and  
Loss.docx



CAS Annual Budget  
2022.docx



Ambulance  
Equipment Quote Stry



Town of Chenango  
Funding Letter (003).d



CAS Mortgage  
Statement.docx



New Ambulance 5  
Year Loan Project Bud



TOC  
HISTORICAL.docx

◦ **ARPA Funds Allocation**



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**7:15pm: UNFINISHED BUSINESS**

- Town Board Projects



Town Board  
Projects.xlsx

**7:30pm: OPEN FORUM**

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**MEETING and PUBLIC HEARING REMINDERS**

- August 17, 2022 work Session/Board Meeting cancelled
- August 24, 2022 – Work Session, 5:00pm
- August 25, 2022 - Zoning Board of Appeals, 7:00pm
- September 7, 2022 - Work Session, 5:00pm; Town Board, 7:00pm
- September 12, 2022 – Planning Board, 7:00pm

## PUBLIC WORKS REPORTS FOR JULY 2022

- Repaired 4 curb boxes
- Water well drawdowns were done for the month of JULY
- There were 8 after hour call outs in JULY
- Mulch was spread in front of Town Hall
- Mowing & Trimming continues on Town properties
- Urda Engineering completed the Compost report and submitted it to DEC
- Meters were read and billing has gone out
- Music in the Parks continues every Thursday with good turnouts
- Donated benches were installed inside and outside Supper Cooper park, parks crews assisted in the hole excavation and install of gravel path.
- Hwy dept dug out entrance to Supper Cooper park and replaced it with black top
- Budgets for Water, Sewer and Parks were started

Assessor's Progress report as of August 4, 2022  
Prepared for the work session of August 10, 2022

In last month's report, I mentioned a problem with the RPSv4 software application. After five months of harassing Broome County I.T. and the NYS RPSv4 support team, the problem has been resolved.

As reported last month, the income eligibility requirements were changed for the Senior or Aged Exemption. The income year is the same as the STAR program, or two years back. Therefore, we can accept renewals after the Final Tax Roll is posted. Letters and forms have been mailed out to one hundred ninety households. We can accept renewal forms now.

I have begun using New York State sales data, targeting the commercial property along Upper Front St. Although the state's data is free, commercially available data would make the work of comparisons faster and with greater accuracy. Therefore, I request the board to authorize a one-time \$1,500 ACH transaction for a subscription, for one year, to the Crexi database. The reason for the ACH is because the vendor uses an ACH or credit card to accept payment, nothing else.

Finally, as of this writing, there are no additional lawsuits to add to our current list.

John Endress, Assessor

**TOWN BOARD PACKET  
PREPARATION FOR BUDGET  
DISCUSSION  
ON AUGUST 10, 2022**

**To:** Town Board

**From:** Supervisor

**Re:** August 10, 2022 Budget Discussion

**Date:** August 4, 2022

The discussion on 8.10.22 is meant to identify the need for any additional information before the next budget discussion, to rule in or out any concepts the Board does not want to consider for 2023, thus giving Julie some direction as to the Board's priorities. The following information identifies expenses/incomes in areas of the budget that may require lengthy discussions and/or more research. The packet includes:

- Chenango Ambulance – The organization has submitted attachments, including budget and other financial documents, references, and a sample contract which is currently under review by Keegan, as well as several other documents and news reports. The President of Chenango Ambulance, Frances Morris, and Chief Jeff Allen have been scheduled as a 15-minute presentation including Q&A at 5:15pm. I have also included Town records depicting the history of Chenango Ambulance. On 12.31.04, the ambulance squad split from the Chenango Fire Co and as of 1.1.05 they were financially supported by the Town budget for the amount of \$56,200. They received the same amount every year (8) through 2012. The Board made the decision to phase out the financial support between 2013-2015 and by the year 2016, Chenango Ambulance was no longer receiving assistance from the Town. NOTE: Chenango Ambulance has additionally forwarded for your review 1) 2021 Tax return 2) By-Laws per the discussion on 8.3.22.
- Payroll – Current salaries of non-bargaining unit staff, length of service, comparable local job descriptions including salaries, along with budget recommendations from each Department Head are attached as well as a narrative from the Bookkeeper.
- ARPA - The second installment of the ARPA funds have been received and is currently in the General Fund. The combined total of all payments is **\$1,077,432.65**. The 2<sup>nd</sup> Quarter ARPA federal return is due soon and we will submit "no decisions" as in the 1<sup>st</sup> Quarter report. We have project lists from both Highway and Public Works to consider for disbursement, as well as the flexibility to add revenue to other expenditures in the budget. Please review the publication from the NYS Comptroller's office (page 3) outlining the need for a current liability to be identified BEFORE funding is eligible to be applied. This prevents Towns from hanging on to the funds for years by forcing an offset. They want the money back in the economy. It still reads spend it anyway we see fit.

Bottom line – We shall commit ARPA funds to the specified projects with budget transfers as an option for projects that come in over the allocation from the General Fund balance. If the funds applied to the prioritized projects have a positive balance to carry forward, we would transfer to another ARPA funded line or to the General Fund, satisfying the requirements. All funds must be allocated to a specific line by 12.31.2024 and all funds must be disbursed by 12.31.2026.

**EXAMPLE ONLY!**

Kelly Road	\$75K	Fuller Road	\$127K
Quinn Estates	\$125K	Smith Hill/Front St	\$300K
PW Generators	\$160K	Frederick/Wisconsin	\$150K
PW Water mains	\$40K	Street Paving	\$75K
		East Hill Rd	\$25K
Total \$1,077,000			

The following table demonstrates the Sales Tax revenues both budgeted and received over the period of 2019-2022. The fluidity of this revenue source has been much in our favor. We have conservatively budgeted and consistently made gains resulting in a good deal of the Fund Balance growth. Since the onset of internet sales tax, the effects of COVID and other factors, sales tax has become significant revenue in the past and is definitely on track for the same in 2022, especially with future Cannabis sales.

Year	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Total	Gen Budget	Hwy Share
2019	\$675,924	\$795,842	\$739,582	\$736,198	\$2,947,546	\$1,800,000	\$620,000
2020	\$745,575	\$605,139	\$790,118	\$779,168	\$2,920,000	\$1,800,000	\$620,000
2021	\$734,900	\$895,375	\$882,753	\$852,919	\$3,365,947	\$1,800,000	\$650,000
2022	\$915,674	\$815,472			\$1,731,146	\$1,800,000	\$700,000



JULY 2022  
FINANCIALS\_.pdf

Fund balance (as of 8.1.22)



# **PROPOSED SALARY INCREASES FOR TOWN EMPLOYEES**

1. Narrative from Town Bookkeeper
2. Department Head Requests
2. Current Salaries for 2022 and Proposed Salaries for 2023
3. Salary Comparisons
  - Town Clerk and Deputy Clerk
  - Public Works Office Staff
  - Ordinance Office Staff
  - Safety Administrator Stipend

## **2023 Budget - Approach to Payroll**

In prior years, the manner in which the budgeted payroll was determined was relatively simple. In the twelve years I have been involved with the budget, with few exceptions, a single percentage increase was applied to the staff's current salaries. In most years this percentage increase was set at 2% to mirror the tax cap established by New York State. For the 2020 Budget, the Board approved a 4% increase for the staff. As the approach to payroll in years past was relatively straightforward, I chose not to involve the Department Heads in the high-level payroll component of the budget.

For the 2023 Payroll Budget I took the following into consideration:

1. A challenging economy with a high rate of inflation that has driven up the basic cost of living.
2. A competitive job market in which many businesses are offering higher starting salaries, cost of living adjustments, sign on bonuses, virtual work from home options, etc.
3. A NYS Retirement System that has cut benefits for those in Tiers 5 & 6 as compared to prior tiers. On the positive side, NYSLRS reduced the years to vest from 10 to 5 for Tiers 5 & 6.
4. Earlier this year, the Town Board approved 25% salary increases for all three Court staff positions. The remainder of the staff is aware of this mid-year adjustment.

Given the current job environment, I felt that it was in the best interest of the Town as a whole to take a different approach to the 2023 Budget and involve the Department Heads in the Payroll Budget process. Below are the assumptions which pertain to the attached spreadsheet.

1. Increase Court Clerk salaries and the part-time clerk hourly rate by 4% each, as requested by Mike Fedish and Wendy Scott. Mike and Wendy also requested 4% increases for the judge salaries as they have not received an increase in several years.
2. Increase the salaries for Kathy Rudy, Stephanie Shuba and Kari Strabo to equal the same salary earned by the new Court Clerk position (Trina), including a 4% increase for 2023.
3. In recognizing the responsibilities associated with Amy MacLeod's and Meri-K Ritter's positions, increase their salaries by \$6,000 to keep theirs in line with Kathy, Stephanie and Kari.
4. In recognizing the responsibilities, years of service and knowledge base of Diane Aurelio, Joy Kasmarcik and Lizanne Tiesi-Korinek, increase their salaries by \$10,000 each.
5. Increase the salaries for John Endress and Julie Wyatt to \$45,000 as the job market for the skill set required by these positions is quite narrow.
6. Per Gavin, apply a salary increase of 5% for Rick Fritz to recognize his certifications and experience.
7. Salary increases of \$5,000 each for the three department heads, Greg Burden, Derin Kraack and Gavin Stiles.
8. Roll the stipends into the salaries for Drainage (Derin) and Registrar (Lizanne) and, assuming the raise requested, eliminate the Safety stipend for Joy.
9. Salary increases of 4% for each of the part-time staff – Tracy Croffutt, Barbara Eccleston, Brian Evans, Phil Kneidinger and Joel Troutman.

## **2022 TENTATIVE BUDGET ASSUMPTIONS AND NOTES**

### **ALL FUNDS:**

- The tax cap for 2022 is set at 2.00% and relates to the entire tax levy, which includes all special districts.
- The proposed 2022 tax levy included in the Tentative Budget is \$2,145,710. This is up from the 2021 tax levy of \$2,105,499, although still within the tax cap.
- Health insurance assumptions are attached. Per Finger Lakes, the 2021 premiums are projected to increase by 10.04% for small group insurance plans, however, the actual 2022 premiums are not yet available. Health Insurance, Dental Insurance and Medicare were all budgeted with a 10% increase. The budgeted rates for Teamsters Health are the actual 2022 rates.
- The 2022 Payroll Budget spreadsheet is attached for your reference.

### **GENERAL FUND – APPROPRIATIONS / REVENUES / APPROPRIATED FUND BALANCE:**

- A 2% raise was assumed for all non-elected staff.
- A 0% raise was assumed for elected officials, with the exception of Lizanne Tiesi-Korinek and Derin Kraack, where a 2% raise was assumed.
- Teamsters' salaries were calculated per contract with an estimate of overtime, as detailed on the Payroll Budget worksheet.
- A1110.200 Justice Court Equipment – reduced from \$4,000 to \$1,500 to reflect reduced equipment needs for 2022.
- A1220.110 Admin Assistant Personal Services – decreased by 25% from \$44,371 to \$33,456 due to Tami's retirement and the retitling of the position.
- A1220.200 Supervisor Equipment – increased from \$1,000 to \$2,000 to allow for the upgrade of two computers in 2022.
- A1355.100 Assessor Personal Services – a reduction of \$13,621 from 2021 to 2022 due the conclusion of Tom's training and oversight of John.
- A1355.120 Assessment Review Board – increased from \$1,200 to \$1,600 as John is requesting to add a fourth member to the BAR in the event that one member needs to recuse themselves from the discussion of a particular property.
- A1355.400 Assessor Contractual – John is requesting an increase of \$15,000 to this line to allow him to order approximately three commercial appraisals for the purpose of defending assessment grievances. According to John, the commercial real estate market has become increasingly volatile and he anticipates the need for appraisals to confirm market values.
- A1410.130 Shared Clerk Personal Services – increased from \$5,660 to \$11,546 to account for a full year of Stephanie's services. This line accounts for 40% of the salary.
- A1620.100 Buildings & Grounds Personal Services – increased by 18% to account for the Board approved increase to Tracy's salary in 2021, plus a 2% raise.
- A1670.400 Central Print and Mail – increased by \$5,000 over the 2021 budget due to the rise in postage rates and the increased amount of mail sent by the Court due to COVID.

- A1680.402 Website Development/Maintenance Contractual – increased from \$2,500 to \$3,500 due to the anticipated need for additional website management training to assist those employees who are now responsible for posting on the website. Freshy Sites’ rate is \$125 per hour.
- A1910.400 Unallocated Insurance – increased from \$95,000 to \$100,000 based upon the 2021 year to date actual of \$96,300.
- A3310.100 Traffic Control Personal Services – increased from \$4,590 to \$7,023 to account for the Crossing Guard working 3 hours per day versus the prior year’s budget of 2 hours per day, as well as a 2% raise. The Crossing Guard is now asked to put out and pick up traffic cones along River Road for the safety of the children.
- A4020.400 Registrar/Vital Statistics Contractual – increased from \$1,000 to \$1,500 to allow the Clerk’s Office to have a full book of records preserved each year as costs have increased.
- A7110.200 Parks Equipment – the budget of \$54,000 includes the purchase of a Ford F450 with a box with an approximate cost of \$50,000. This truck will replace a 2001 Dodge Ram one ton dump truck.
- A8810.200 Cemeteries Equipment – increased from \$2,000 to \$6,000 for the replacement of a zero-turn mower.
- A8810.400 Cemeteries Contractual – increased from \$10,000 to \$14,500 to cover the increase in the cost of fuel and supplies such as top soil and seed, and also for tree removal.
- A1001 Real Property Taxes – the 2022 tax revenue was budgeted to remain flat.
- A1120 Sales Tax from County – General’s share of Sales Tax was left flat at \$1,800,000.
- A2665 Sale of Equipment – \$5,000, which represents the sale of Public Works’ 2001 Dodge Ram.
- A2750/A3001 – Per NYS, State Aid (A3001) is now recorded under AIM Related Payments (A2750). Returned budget to historical level of \$89,033.
- For 2022, the projected Appropriated Fund Balance is \$539,509. This is in line with the 2021 Budget Appropriated Fund Balance of \$569,629.

**HIGHWAY FUND – APPROPRIATIONS / REVENUES / APPROPRIATED FUND BALANCE:**

- Highway salaries were calculated conservatively with a 3% increase pending negotiation of the Highway union contract. A conservative approach was also taken to estimate overtime.
- DA5110.100 General Repairs Personal Services – budgeted for an increase of 8.09%; see above.
- DA5130.100 Machinery Personal Services – an increase of 17% represents a jump in the Mechanic’s job rate, combined with an increase in the amount of estimated overtime.
- DA5130.200 Machinery Equipment - \$40,000 is budgeted for the purchase of a used garbage packer to replace the current one.
- DA5142.100 Snow Removal Personal Services – an increase of 8.01% is due to one of the crew going from MEO Light to MEO Heavy, in addition to the conservative rate assumptions mentioned above.
- DA5142.400 Snow Removal Contractual – increased by \$10,000 to reflect the continual increase in the cost of salt and sand.
- Regarding budgeted equipment purchases for 2022 - the Highway department plans to replace a 10 wheeler at a cost of \$220,000. As the delivery will take place in 2022, only an interest payment was included in the budget. This SIB is expected to be amortized over 10 years. Highway is also planning to purchase an F350 Dump Truck (\$80,000) and Trailer (\$20,000) in 2022. Once again, only an interest

payment was assumed. This SIB is expected to be amortized over 5 years. Both equipment purchases will be bonded, therefore, they will be run through the Capital Projects fund.

- DA1001 Real Property Tax – the tax revenue was budgeted to increase by 2%.
- DA2665 Sale of Equipment – budgeted for \$30,000 and includes the 2 trucks to be replaced in 2022.
- The projected Appropriated Fund Balance is \$1,193, which represents a relatively flat budget. For the 2022 Budget, Highway is benefitting from the retirement of debt, the replacement of which will be felt in the 2023 budget year.
- What are the Board's thoughts on creating a Reserve Fund for Highway?

#### **WATER OPERATING – APPROPRIATIONS / REVENUES / APPROPRIATED FUND BALANCE:**

- A 2% raise was assumed for staff.
- Teamsters' salaries were calculated per contract with an estimate of overtime.
- F8310.110 Water Clerk Personal Services - declined by 42% as the 2021 budget line included a full year of Suzy's salary and Marilyn's part-time salary. The new Shared Clerk position is now broken out into a separate line.
- F8310.120 Shared Clerk Personal Services – increased from \$8,490 to \$17,320 to account for a full year of Stephanie's services. This line accounts for 60% of the salary.
- F8310.400 Administration-Contractual – increased by \$1,500 to account for the rise in postage rates and the addition of cell phones to this line.
- F8320.200 Source of Supply Equipment – the budget of \$55,000 includes a \$5,000 portion of a new Ford F250 pickup truck with plow. The \$15,000 increase in this line also reflects the increase in the cost of well pumps, maintenance parts and master meters.
- F8340.200 Transmission Equipment – declined by \$10,000, however, this line includes the remaining \$35,000 for the new pickup truck with plow (a total cost of \$40,000). This truck will be replacing a 2008 Ford F250 with plow.
- F2140 Metered Sales – was reduced from \$646,000 in the 2021 Budget to \$628,000 in the 2022 Budget based upon year to date actuals. Water usage in general has been down substantially, so a conservative number was estimated.
- F2665 Sale of Equipment (\$5,000) – represents the sale of the 2008 Ford F250 pickup to be replaced.
- Given a budgeted appropriated fund balance of \$61,938, we would like to discuss the potential of transferring \$20,000-\$30,000 to the Capital Improvements Reserve Fund to help pay for a Water Study. Additionally, Greg would like to explore the direction of the Water and Sewer rates going forward.

#### **SEWER OPERATING – APPROPRIATIONS / REVENUES / APPROPRIATED FUND BALANCE:**

- Teamsters' salaries were calculated per contract with an estimate of overtime.
- G8110.400 Administration Contractual – increased by \$1,000 to account for the rise in postage rates.
- G8110.401 WWTP Operator Contractual – this line was reduced by \$30,000 as the Town now has a restructured contract.
- G8120.200 Sewage Collecting System Equipment – increased by \$10,000 based upon prior year actuals and the increased cost of pumps.

- G8130.200 Sewer Treatment & Disposal Equipment – (\$50,000) includes \$35,000 for the purchase of a new Ford F250 pickup truck, which will replace the current 2015 Ford F250 pickup truck.
- G8130.400 Sewage Treatment & Disposal Contractual – increased by \$13,000 based upon prior year actuals and the increasing cost of chemicals, parts, tools and supplies.
- G9720.600 SIB Principal – increased by over \$7,500 as the Ford F550 pickup truck with box and crane that was purchased in 2021 was added to the debt service schedule.
- G2120 Sewer Rents were projected to remain flat at \$630,000 based upon 2021 year to date numbers.
- G2665 Sale of Equipment (\$4,000) – represents the sale of the 2015 Ford F250 pickup.
- Given a budgeted appropriated fund balance of \$85,442, we recommend not transferring any funds to the Capital Reserve Fund at the end of 2021. Additionally, Greg would like to explore the direction of the Water and Sewer rates going forward.

**SEWER 12 OPERATING – APPROPRIATIONS / REVENUES:**

- Sewer 12 customers are charged a flat rate of \$82.50 per quarter which equates to an annual revenue of \$47,190. The expenses have also been estimated to be \$47,190.
- The timing of Sewer 12's addition to the Consolidated Sewer District needs to be discussed.
- It was anticipated that Sewer 12 would be responsible not only for debt service related to the Sewer 12 portion of the WWTP project, but also a portion of the Consolidated Sewer District piece. At this time, Sewer 12 will benefit from the WWTP Project but these properties are not included in the Consolidated Sewer District, therefore, those in Sewer 12 will not be charged for their portion of the Consolidated Sewer WWTP debt.

**FIRE DISTRICTS / STREET LIGHTS – APPROPRIATIONS / REVENUES / APPROPRIATED FUND BALANCE:**

- SF1 – Chenango Bridge Fire submitted a 2022 Budget that was flat from 2021 at \$319,055. Chenango Forks Fire has requested an increase of \$1,112 (4.87%), which was included in the 2022 Budget.
- SF2 – Chenango Fire did not submit a budget by 8/31/21, therefore, a flat budget was assumed.
- SF2-9901.900 - \$3,275 was added to Fire Protection District #2 to account for the amount to be borrowed from General Fund in November 2021 to cover tax deficits. When Broome County's final tax deficit numbers are received this number may increase. Fire Protection District 2 has a fund balance of \$25, which is insufficient to cover the current estimated tax deficit.
- Budgeted expenses for the Special Lights District were reduced from \$85,000 to \$70,000 based upon year to date actuals and PW's plan to assume the maintenance for street lights. Greg continues to work with NYSEG to convert lights to LED and find the best plan for each account. Taxes to be collected were reduced from \$80,000 to \$50,000. An appropriated fund balance of \$15,100 was assumed.

**SEWER DEBT FUND – APPROPRIATIONS**

- SS9730.701 NYS EFC WWTP BAN Interest – this is a new line. Barton & Loguidice provided a conservative estimate for the 2022 drawdown on the NYS EFC BAN of \$10,000,000. A 6 month interest payment was assumed at a rate of 1.02%. The tax revenues related to the \$51,000 interest payment are split between the Consolidated Sewer District (\$45,982) and Sewer 12 (\$5,018).

**2022 CURRENT STAFF SALARIES / PROPOSED 2023 SALARIES**

7/28/22

NAME	HRS/ WEEK	BUDGET	DOH	YRS OF SERV	CURRENT SALARY	STIPEND	HRLY RATE	TOTAL COMP	PROP 2023	PROP INC %	PROP	STD 2%
	SALARY								INC \$		INC	
Diane Aurelio	35	Gen	9/11/00	21	\$35,447		\$19.48	\$35,447	\$45,447	28.21%	\$10,000	\$709
Greg Burden	40	G/W/S	1/6/03	19	\$70,748		\$34.01	\$70,748	\$75,748	7.07%	\$5,000	\$1,415
Tracy Croffutt	PT	Gen	1/1/01	21	\$15,300		n/a	\$15,300	\$15,912	4.00%	\$612	\$306
Barbara Eccleston	PT	Gen	4/3/17	5	\$2,252		n/a	\$2,252	\$2,342	4.00%	\$90	\$45
John Endress	24	Gen	3/3/20	2	\$38,189		\$30.60	\$38,189	\$45,000	17.83%	\$6,811	\$764
Brian Evans	540 hrs	Gen	4/2/18	4	\$13.20/hr		\$13.20	\$7,128	\$7,413	4.00%	\$285	\$143
Mike Fedish	PT/EO	Gen	1/1/15	7	\$26,000		n/a	\$26,000	\$27,040	4.00%	\$1,040	\$520
Rick Fritz	19	Gen	6/10/22	0	\$25,000		\$25.31	\$25,000	\$26,250	5.00%	\$1,250	\$500
Joy Kasmarcik	40	Gen	6/24/96	26	\$41,212	\$700	\$20.15	\$41,912	\$51,912	23.86%	\$10,000	\$838
Phil Kneidinger	280 hrs	Gen	7/20/96	25	\$13.53/hr		\$13.53	\$3,788	\$3,940	4.00%	\$152	\$76
Derin Kraack	40	Gen	4/8/02	20	\$63,360	\$8,000	\$34.31	\$71,360	\$76,360	7.01%	\$5,000	\$1,427
Amy MacLeod	35	Gen	11/8/21	0	\$32,640		\$17.93	\$32,640	\$38,640	18.38%	\$6,000	\$653
Kendra Maslin	35	Gen	6/25/18	4	\$44,973		\$24.71	\$44,973	\$46,772	4.00%	\$1,799	\$899
Meri-K Ritter	35	70 W/30 S	9/1/20	1	\$33,293		\$18.29	\$33,293	\$39,293	18.02%	\$6,000	\$666
Kathy Rudy	35	Gen	2/27/17	5	\$30,107		\$16.54	\$30,107	\$36,924	22.64%	\$6,817	\$602
Wendy Scott	PT/EO	Gen	1/1/17	5	\$26,000		n/a	\$26,000	\$27,040	4.00%	\$1,040	\$520
Stephanie Shuba	35	60 W/40 G	6/28/21	1	\$28,866		\$15.86	\$28,866	\$36,924	27.92%	\$8,058	\$577
Trina Sorochinsky	35	Gen	7/11/22	0	\$35,504		\$19.51	\$35,504	\$36,924	4.00%	\$1,420	\$710
Gavin Stiles	35	Gen	10/1/19	2	\$50,000		\$27.47	\$50,000	\$55,000	10.00%	\$5,000	\$1,000
Kari Strabo	35	Gen	2/22/21	1	\$28,866		\$15.86	\$28,866	\$36,924	27.92%	\$8,058	\$577
Liz Tiesi-Korinek	35	Gen	1/6/98	24	\$43,504	\$1,500	\$24.73	\$45,004	\$55,004	22.22%	\$10,000	\$900
Joel Troutman	PT	Gen	5/10/21	1	\$16,176		n/a	\$16,176	\$16,823	4.00%	\$647	\$324
Julie Wyatt	35	Gen	1/18/11	11	\$40,981		\$22.52	\$40,981	\$45,000	9.81%	\$4,019	\$820
New PT Court Clerk	21	Gen	n/a	0	\$19.51/hr		\$19.51	\$21,305	\$22,157	4.00%	\$852	\$426
								\$770,839	\$870,789		\$99,950	\$15,417

# Payroll Budget Back-up - Town Clerk

<b>Broome County Town Clerks and Deputy Clerks Salary Comparisons</b>						
<u>Town</u>	<u>Hours Open</u>	<u>Clerk's Salary</u>	<u>Deputy's Salary</u>	<u>2nd Deputy</u>	<u>Years of Employment</u>	<u>Full or Part Time</u>
Town of Union	8 am - 4 pm	\$ 50,750.00			5.5 years	F
Town of Union	8 am - 4 pm		\$ 38,000.00		32 years	F
Town of Union	8 am - 4 pm			\$ 32,000.00	1 year	F
Town of Dickinson	9 am - 4 pm	\$ 49,486.00				F
Town of Dickinson	9 am - 4 pm		\$ 18,720.00		8 months	P (20 hrs. per wk)
City of Binghamton	9 am - 5 pm	\$ 63,000.00			6.5 years	F
City of Binghamton			\$ 53,000.00		1.5 years	F
Town of Chenango	8 am - 4 pm	\$ 45,004.00			24 years	F
Town of Chenango	8 am - 4 pm		\$ 30,107.00		5.5 years	F
Town of Vestal	8 am - 4:30 pm	\$ 72,914.00			1.5 years	F
Town of Vestal	8 am - 4:30 pm		\$ 44,151.00			F
Village of Endicott	7:30 am - 4 pm	\$ 96,961.00				F
Village of Endicott	7:30 am - 4 pm		\$ 56,882.00			F
Village of Johnson City	9 am - 4 pm	\$ 76,331.00				F
Village of Johnson City	9 am - 4 pm		\$ 41,166.00			F

**Local Clerk Salaries (Sorted by Salary)**

<b>Population (2019)</b>	<b>Clerk / Municipality</b>	<b>Salary</b>
190,488	Broome County Clerk	\$85,654
190,488	Broome County Legislative Clerk	\$78,527
14,448	Johnson City Village Clerk	\$77,674
28,199	Vestal Town Clerk	\$72,914
190,488	Executive Deputy Broome County Clerk	\$68,988
190,488	Broome County Legislative Analyst	\$64,398
190,488	Broome County Legislative Deputy Clerk	\$57,380
12,771	Endicott Village Clerk	\$56,882
1,625	Deposit Village Clerk	\$53,861
45,140	Binghamton City Clerk	\$53,504
5,054	Dickinson Town Clerk	\$49,486
999	Windsor Village Clerk	\$45,364

# Payroll Budget Back-Up - Public Works

Public works office staff salaries comparison

	Account Clerk	Senior Clerk
Town of Owego	\$15.75/\$32,760	\$13.75/\$28,600
Town of Vestal senior acct clrk	\$28.87/\$60,049	NA

I have called 5 Towns not many offer the positions we have or are not willing to talk about pay scale

Zip Recruiter	\$17.76/\$35,704	Accounting clerk salary in Binghamton NY
Salary.Com	\$17.28/\$35,948	Account clerk Binghamton NY

Senior Clerk is a limited position, no one I called had that position. More so an account clerk associate 1 or 2 in the Town of Owego.

# Payroll Budget Back-Up - Ordinance

July 27, 2022

To the Town Board,

While it is relatively easy to obtain comparable salaries from neighboring municipalities, it is very difficult to ascertain what the individual job descriptions include with respect to duties. While reviewing the following information, please consider the wide range of duties accomplished by and required of the assistants in ordinance office.

<sup>1</sup>  
the

Respectfully,

Gavin Stiles Ordinance Dept.

**Town of Maine**

Joyce Grover 607-862-3334 ext 108		
Planning/Zoning Secretary:	Part time 20 hours	Annually \$14,000.00
Ordinance Secretary	0	
Assessors Aide	0	
Assessor does everything		

**Village of Johnson City**

Brittney Ryan 607-798-7861	Melinda payroll.	
Planning/ Zoning Secretary	1 does all three	full time
Ordinance Secretary		\$30,712.00
Assessors Aide	0	

**Town of Vestal**

Debra Wallace 607-748-1514 ext 381		
Planning/ Zoning Secretary	Office Mgr. full time	different tiers base Ordinance
Secretary	asst ordinance	\$19.62 hourly to \$26.49
Assessors Aide	0	

**Town of Union**

Leonard Perfetti 607-796-2916		
Planning/ Zoning Secretary	1 Marina senior planner	\$55,000.00
Ordinance Secretary	ordinance secretary	?
Assessors Aide	couple aides	range \$20,000.00 to \$30,000.00

**Town of Fenton**

Melodie Bowersox 607-648-4800		
Planning/ Zoning Secretary	Clerk does tb/pb/zba minutes	\$40,346.00
Ordinance Secretary	part time 15 hours	\$15.00 hourly
Assessors Aide		

RECEIVED

JUL 26 2022

TOWN OF CHENANGO  
ORDINANCE

Town of Maine: Planning and Zoning Secretary \$14,800  
Waverly: Part time code secretary \$14.70/hr, 10-15 hrs/weekly  
Elmira: Assessor Aide \$41,616  
Johnson City: Senior Clerk \$29,750  
Vestal: Senior Clerk \$18.00/hr, Secretary \$19.62/hr

## Strabo, Kari

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**From:** Joyce Grover <grover@townofmaine.org>  
**Sent:** Monday, July 18, 2022 10:12 AM  
**To:** Strabo, Kari  
**Subject:** Re: [EXTERNAL] Salary Information

Good morning,  
So you are looking for salaries of assistant/secretarial positions.  
Building and Code, Fire Inspector and Assessor no secretaries.  
Planning and Zoning secretary \$14,800.  
Have a nice day!  
Joyce Grover  
Maine Town Clerk

---

**From:** "Strabo, Kari" <ordinance2@townofchenango.com>  
**To:** grover@townofmaine.org  
**Cc:** "Aurelio, Diane M." <Diane.Aurelio@townofchenango.com>, "Stiles, Gavin R." <Gavin.Stiles@townofchenango.com>  
**Sent:** Friday, July 15, 2022 9:58:56 AM  
**Subject:** [EXTERNAL] Salary Information

Good Morning Ms. Grover

We in the Ordinance Department at the Town of Chenango are trying to compile salary information from other municipalities for administrative assistant/secretarial positions within the following departments:

- Buildings and Code
- Planning and Zoning
- Fire Inspection
- Assessor

If you could forward the information regarding salaries for these positions for your town, we would appreciate it.

Thank you!

Kari Strabo  
Administrative Assistant  
Ordinance/Assessor Office  
Town of Chenango  
(607)648-4809 option 5  
[ordinance2@townofchenango.com](mailto:ordinance2@townofchenango.com)

## EXHIBIT "B" ANNUAL SALARIES/HOURLY RATES

35 Hour Work Week

HIRING RATES

<u>LEVEL</u>	<u>TITLE</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
1	Clerk	\$ 25,840	\$27,300	\$29,120
	Typist	\$ 14.00	\$15.00	\$16.00
2	Dep. Dog Control Officer	\$ 27,700	\$29,520	\$31,340
		\$ 15.22	\$16.22	\$17.22
3	Acct. Clerk/Typist	\$ 29,939	\$31,759	\$33,579
	Soc. Serv. Examiner/Sec 8 housing Coord.	\$ 16.45	\$17.45	\$18.45
	Assessor's Aide			
	Acct. Clerk			
4	Dog Cont. Officer	\$ 32,159	\$33,979	\$35,799
	Municipal Fire Code Inspector	\$ 17.67	\$18.67	\$19.67
	Housing Rehabilitation Inspector			
	Code Enforcement Officer			
5	Comp. Services Asst.*	\$ 34,398	\$36,218	\$38,038
	Real Property Appraiser*	\$ 18.90	\$19.90	\$20.90
	Bldg & Code Inspector			
	Sr. Soc Serv Examiner/Sec 8 Housing Coord*			
6	Assistant Engineer*	\$ 36,618	\$38,438	\$40,258
	Sr Bldg & Code Inspector*	\$ 20.12	\$21.12	\$22.12
7	C.D. Coordinator*	\$ 38,857	\$40,677	\$42,497
		\$ 21.35	\$22.35	\$23.35
8	Comp. Oper. Super.*	\$ 41,077	\$42,897	\$44,717
		\$ 22.57	\$23.57	\$24.57

\* The above hiring rates may be increased for new hires upon notice to CSEA and with justification by the Department Head and with Town Board approval.

Vestad

**APPENDIX B  
SALARY SCHEDULES  
2022**

Grade	Title	Minimum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1		minimum wage						
2	Account Clerk Cleaner Clerk	14.40	15.24	16.08	16.92	17.76	18.60	19.44
3	Deputy Town Clerk Rec Aide/Aquatics Supervisor Sec'y to Bd of Fire Comm Secretary to Highway Supt Senior Clerk	18.00	19.05	20.10	21.15	22.20	23.25	24.30
4	1st Deputy Town Clerk Clerk to Justice Office Manager Secretary Senior Account Clerk (AP/AR & PD)	19.62	20.76	21.90	23.05	24.19	25.34	26.49
5	Senior Account Clerk (Water)	21.38	22.63	23.87	25.13	26.37	27.62	28.87
6	Assistant Recreation Planner Building & Code Inspector Deputy Assessor Engineering Technician Network Specialist	23.31	24.67	26.03	27.39	28.75	30.11	31.47

Full Time Employees with wage rate above Step 6 will receive a January 1, 2022 increase of 2.5%

Recreation Supervisor Seasonal PT is ungraded with no steps. Incumbent will receive a January 1, 2022 increase of 3.5%

Clerk to Justice employee hired in September 2021 will not receive an increase on January 1, 2022. She will begin receiving steps and annual increases January 1, 2023.

Senior Account Clerk in Business Office and Police Department are grade 4;  
Senior Account Clerk in Water Department is grade 5

**APPENDIX B**  
**SALARY SCHEDULES**  
**2023 - 3%**

Grade	Title	Minimum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1		minimum wage						
2	Account Clerk Cleaner Clerk	14.83	15.70	16.56	17.43	18.29	19.16	20.02
3	Deputy Town Clerk Rec Aide/Aquatics Supervisor Sec'y to Bd of Fire Comm Secretary to Highway Supt Senior Clerk	18.54	19.62	20.70	21.78	22.87	23.95	25.03
4	1st Deputy Town Clerk Clerk to Justice Office Manager Secretary Senior Account Clerk (AP/AR & PD)	20.21	21.38	22.56	23.74	24.92	26.10	27.28
5	Senior Account Clerk (Water)	22.02	23.31	24.59	25.88	27.16	28.45	29.74
6	Assistant Recreation Planner Building & Code Inspector Deputy Assessor Engineering Technician Network Specialist	24.01	25.41	26.81	28.21	29.61	31.01	32.41

**Full Time Employees with wage rate above Step 6 will receive a January 1, 2023 increase of 3%**

**Recreation Supervisor Seasonal PT is ungraded with no steps. Incumbent will receive a January 1, 2023 increase of 3%**

**Senior Account Clerk in Business Office and Police Department are grade 4;  
Senior Account Clerk in Water Department is grade 5**

**APPENDIX B**  
**SALARY SCHEDULES**  
**2024 - 3%**

Grade	Title	Minimum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1		minimum wage						
2	Account Clerk Cleaner Clerk	15.27	16.17	17.06	17.95	18.84	19.73	20.62
3	Deputy Town Clerk Rec Aide/Aquatics Supervisor Sec'y to Bd of Fire Comm Secretary to Highway Supt Senior Clerk	19.10	20.21	21.32	22.43	23.56	24.67	25.78
4	1st Deputy Town Clerk Clerk to Justice Office Manager Secretary Senior Account Clerk (AP/AR & PD)	20.82	22.02	23.24	24.45	25.67	26.88	28.10
5	Senior Account Clerk (Water)	22.68	24.01	25.33	26.66	27.97	29.30	30.63
6	Assistant Recreation Planner Building & Code Inspector Deputy Assessor Engineering Technician Network Specialist	24.73	26.17	27.61	29.06	30.50	31.94	33.38

**Full Time Employees with wage rate above Step 6 will receive a January 1, 2024 increase of 3%**

**Recreation Supervisor Seasonal PT is ungraded with no steps. Incumbent will receive a January 1, 2024 increase of 3%**

**Senior Account Clerk in Business Office and Police Department are grade 4;  
 Senior Account Clerk in Water Department is grade 5**

**APPENDIX B**  
**SALARY SCHEDULES**  
**2025 - 3%**

Grade	Title	Minimum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1		minimum wage						
2	Account Clerk Cleaner Clerk	15.73	16.66	17.57	18.49	19.41	20.32	21.24
3	Deputy Town Clerk Rec Aide/Aquatics Supervisor Sec'y to Bd of Fire Comm Secretary to Highway Supt Senior Clerk	19.67	20.82	21.96	23.10	24.27	25.41	26.55
4	1st Deputy Town Clerk Clerk to Justice Office Manager Secretary Senior Account Clerk (AP/AR & PD)	21.44	22.68	23.94	25.18	26.44	27.69	28.94
5	Senior Account Clerk (Water)	23.36	24.73	26.09	27.46	28.81	30.18	31.55
6	Assistant Recreation Planner Building & Code Inspector Deputy Assessor Engineering Technician Network Specialist	25.47	26.96	28.44	29.93	31.42	32.90	34.38

**Full Time Employees with wage rate above Step 6 will receive a January 1, 2025 increase of 3%**

**Recreation Supervisor Seasonal PT is ungraded with no steps. Incumbent will receive a January 1, 2025 increase of 3%**

**Senior Account Clerk in Business Office and Police Department are grade 4;  
Senior Account Clerk in Water Department is grade 5**

**APPENDIX B  
SALARY SCHEDULES**

**2026 – 3%**

Grade	Title	Minimum	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1		minimum wage						
2	Account Clerk Cleaner Clerk	16.20	17.16	18.10	19.04	19.99	20.93	21.88
3	Deputy Town Clerk Rec.Aide/Aquatics Supervisor Sec'y to Bd of Fire Comm Secretary to Highway Supt Senior Clerk	20.26	21.44	22.62	23.79	25.00	26.17	27.35
4	1st Deputy Town Clerk Clerk to Justice Office Manager Secretary Senior Account Clerk (AP/AR & PD)	22.08	23.36	24.66	25.94	27.23	28.52	29.81
5	Senior Account Clerk (Water)	24.06	25.47	26.87	28.28	29.67	31.09	32.50
6	Assistant Recreation Planner Building & Code Inspector Deputy Assessor Engineering Technician Network Specialist	26.23	27.77	29.29	30.83	32.36	33.89	35.41

**Full Time Employees with wage rate above Step 6 will receive a January 1, 2026 increase of 3%**

**Recreation Supervisor Seasonal PT is ungraded with no steps. Incumbent will receive a January 1, 2026 increase of 3%**

**Senior Account Clerk in Business Office and Police Department are grade 4;  
Senior Account Clerk in Water Department is grade 5**

## Strabo, Kari

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**From:** Wood, Michele <MWood@villageofwaverly.com>  
**Sent:** Friday, July 15, 2022 3:54 PM  
**To:** Strabo, Kari  
**Subject:** RE: Salary Information

Here you go.

Michele Wood  
Clerk Treasurer  
Village of Waverly  
607-565-8106

---

**From:** Strabo, Kari <ordinance2@townofchenango.com>  
**Sent:** Friday, July 15, 2022 10:28 AM  
**To:** Wood, Michele <MWood@villageofwaverly.com>  
**Cc:** Aurelio, Diane M. <Diane.Aurelio@townofchenango.com>; Stiles, Gavin R. <Gavin.Stiles@townofchenango.com>  
**Subject:** Salary Information

Good Morning Ms. Wood

We in the Ordinance Department at the Town of Chenango are trying to compile salary information from other municipalities for administrative assistant/secretarial positions within the following departments:

- Buildings and Code (part time Code Officer/Fire Inspector \$25,069, part time code secretary \$14.70/hr (10-15 hours per week))
- Planning and Zoning n/a
- Fire Inspection (Code Officer)
- Assessor n/a

If you could forward the information regarding salaries for these positions for your town, we would appreciate it.

Thank you!

Kari Strabo  
Administrative Assistant  
Ordinance/Assessor Office  
Town of Chenango  
(607)648-4809 option 5  
[ordinance2@townofchenango.com](mailto:ordinance2@townofchenango.com)

**Resolution #28-22**

**Fix Pay for Election Officials**

**By Mr. Bush**

**Seconded by Allison**

Resolved, that election officials be paid at the rates set forth by the Chemung County Board of Elections.

Aye-Bush, Lucarelli, Allison, Sullivan

No- None

**Resolution #29-22**

**Fix Pay for Town Officers and Employees**

**By Mr. Bush**

**Seconded by Allison**

Resolved, that the Town Board does hereby fix the salaries or hourly rate of the following town officers and employees for the year 2022 at the amounts respectively stated and that such salaries shall be payable at the times respectively specified as follows:

David Sullivan	Supervisor	\$34,107.43
David Sullivan	Budget Officer	10,000.00
Kimberlee Middaugh	Town Justice	22,676.96
James DeFilippo	Town Justice	22,676.96
Scott Bush	Councilmember	9,385.32
Ronald Allison	Deputy Supervisor	1,000.00
Albert Lucarelli	Councilmember	9,385.32
Thomas Milliken	Councilmember	9,385.32
Ronald Allison	Councilmember	9,385.32
Scott D. Moore	Town Attorney	39,053.76
Scott Deming	Town Historian	300.00
Tammy Stein	Town Clerk	58,680.60
Stacey Walburn	Deputy Town Clerk	37,740.00
JoAnn Sherwood	P/T Deputy Town Clerk	25.00/hr
Matthew Davis	Deputy Highway Supt.	71,000.00
Rebecca M. Carpenter	Assessor Aide	41,616.00
Robert Richards	Traffic Chief	75,091.56
John Macbeth	Traffic Sergeant	53,932.00
David Cook	Traffic Officer	46,606.00
Anthony Faulisi	Traffic Officer	46,606.00
Tom Holden	Traffic Officer	48,937.00
Thomas Barr	P/T Traffic Officer	22.80/hr
Stephen Cook	P/T Traffic Officer	22.80hr
Richard Weed	P/T Traffic Officer	22.80hr
Leo T. Dacey	P/T Traffic Officer	22.80/hr
Joseph Marrone	P/T Traffic Officer	22.80/hr
Matthew Saunders	P/T Traffic Officer	22.80/hr
James Samuelson	P/T Traffic Officer	22.80/hr
Elizabeth Lucarelli	P/T Clerk to Town Justice	25.00/hr
Gabriella Cloke	Night Court Clerk	75.00/night
Gabriella Cloke	Clerk to Town Justice	31,100.00
Damon Chalk	P/T Care Taker	15.30/hr
Eric Crandall	Code Enforcement	41,616.00

JC

EXHIBIT B						
ADMINISTRATIVE SUPPORT UNIT						
JUNE 1, 2022 TO MAY 31, 2026						
STARTING SALARIES						
			ACCOUNT CLERK/ CLERK- TYPIST	SENIOR TYPIST	CLERK TO JUSTICE	SENIOR ACCOUNT CLERK
2022	\$29,250.00	\$29,750.00	\$29,850.00	\$29,950.00	\$30,050.00	\$30,550.00
<b>**No Increase to Base Salaries in years 2023, 2024, 2025</b>						

# Payroll Budget Back-Up - Safety Stipend

## Safety Administrator Duties

There are a minimum of five required trainings that need to be presented in every calendar year as required by OSHA and PESH. The Town is subject to random PESH inspections that review the annual training records to ensure that the Town is compliant. The required annual trainings are for fire extinguishers, Right to Know/Hazard Communication, Workplace Violence, Hearing Conservation and Sexual Harassment/Discrimination.

The Safety Administrator position includes the following duties:

- Research online for appropriate videos for each category and include printouts to emphasize the trainings. The videos used are normally located through You-Tube because we do not have a subscription for paid services.
- After appropriate training materials have been located, possible dates are explored and the community room is reserved and the training details are sent out via email or by posted memo to all departments.
- In person presentation of the training materials occurs with a Q & A follow up session. This is also a critical component of the sexual harassment training as the law states it must be interactive.
- Act as administrator for the NYMIR online training school for online opportunities, this requires routinely checking the database, sending out training invitations, aiding in setting up the online accounts (for those eligible) and reviewing the training records to make sure everyone is compliant.
- In person or Zoom presentations of required materials to the various boards.
- The Sexual Harassment policy per NYS requirements requires named personnel to be a point of contact for complaints to be reported to as well as a way to lead an investigation. The safety admin is one of those contacts.
- Right to Know/Hazard Communication requires maintaining a chemical list and keeping all records per OSHS requirements.
- The Hearing Conservation training requires setting up the annual hearing exams and presenting appropriate hearing conservation methods. It also requires giving out the confidential reports to tested individuals and to schedule any follow up exams that need. It also requires scheduling exams offsite for any individual that was unable to attend the on-site testing.

- Attend Safety Committee meetings and review possible other trainings that need to be performed and facilitate them – ie: flagging, Lockout/Tagout, etc.
- Research, write and present new and required trainings as instructed by PESH and/or state or town laws/requirements.
- Maintain safety training records
- Perform onboarding review of all adopted town policies with new hires.
- Contacts vendor and coordinates training for AED/CPR training and recertifications.



# CHENANGO AMBULANCE SERVICE

## 1) Chenango Ambulance Documents

- Request Letter to Town Board
- Funding Letter
- Proposed 2023 Contract



# Chenango Ambulance Services, Inc.

July 26, 2022

Town Board  
Town of Chenango  
1529 State Route 12  
Binghamton, NY 13901

Dear Members of the Town Board,

From all the volunteers at Chenango Ambulance Services, Inc., thank you very much for taking the time to provide us with this opportunity to share about our organization and funding needs. The Town of Chenango has a critical need for EMS resources, and we are looking for your help in developing solutions to best protect our community. We look forward to presenting to the Town Board on August 10th as well as developing a strong professional relationship for years to come.

Chenango Ambulance is a volunteer run and lead, community based 501(c)(3) nonprofit that provides emergency medical treatment and transport to ill and traumatically injured people in need. Chenango Ambulance has 91 volunteer members, 40 of whom are high school and college students. Our organization provides valuable training opportunities for students at all levels of education who are interested in learning about EMS, developing medical and patient care skills, and gaining professional experience. Many of our students go on to pursue successful careers in EMS and other healthcare fields. We are a teaching agency, one of the only EMS agencies in the area that accepts volunteers who do not have prior experience, so we provide a unique opportunity to learn about the emergency medical field, receive CPR training, and gain skills. We provide pathways for students to become certified EMTs, and we also run a Paramedic stipend program to help students afford the cost of the 2-year Paramedic training program. We invest in our young professionals and train the next generation of the EMS and healthcare workforce. We additionally provide CPR training to individuals and organizations throughout Broome County, facilitating community education and emergency preparedness.

Our main purpose, of course, is helping people in crisis. Medical emergencies are the most common type of emergency in the Town of Chenango. On an average day, 4-5 people in the Town call 911 requesting an ambulance for a serious medical problem requiring immediate assistance. This year to date, we have been dispatched to 812 medical emergency calls (as of 7/22/2022), including CPRs, heart attacks, strokes, and traumatic accidents. Our members have logged 5,412.5 on-duty shift hours this year caring for people in need, 650 of these being Town residents, and our crews have driven 16,240 miles in service to the Town. This makes us by far the busiest emergency service entity protecting the Town. In comparison, our trusted colleagues at Chenango Bridge Fire Department have been dispatched to 312 calls (as of 7/22/2022), while Chenango Fire Department has been dispatched 270 calls, and Chenango Forks Fire Department has been dispatched to 123 calls. We respect and support our Fire Departments, but because of the way New York State legislation is written, EMS is not classified as an essential service despite filling a vital public safety role.

Chenango Ambulance does not receive any regular public funding from municipalities, State, County, or Federal governments. Our income comes from medical billing (insurance, Medicare, Medicaid), which is not enough to cover operational costs as many insurances, particularly Medicaid, reimburse well below the cost of service. We make up the difference with volunteer-run fundraisers, competitive grants, and private donations (please see attached documents detailing our successful grants and fundraising initiatives). Our entirely volunteer leadership and membership work very hard to find creative ways to raise money. We even have a

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83 Chenango Bridge Rd. Binghamton, NY 13901

Chief's Office (607) 444-1675 ☎ Business Office (607) 444-1685

On-Duty Crew: (607) 204-0251 ☎ Fax: (607) 204-0415

cans and bottles collection site at our station which our volunteers spend hours sorting to help fund our medical supplies and daily operations, raising \$8,836.43 to date.

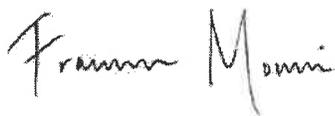
Unfortunately, EMS resources are becoming increasingly scarce in Broome County. We have been proud to have volunteers answering 100% of our calls since our organization was founded in 1976. However, in recent years, EMS volunteerism is declining. Contributing factors include increasing requirements for EMT training and recertification, making the process more onerous for volunteers. Furthermore, the COVID-19 pandemic created extra risk for volunteers and their families, scaring a lot of providers away and discouraging new volunteers from joining. This has required us to hire more staff to fill the gaps to continue protecting the Town. Other local EMS agencies are struggling to staff ambulances as well, which is leading to reduced mutual aid and longer wait times for patients. If an ambulance is not available from Chenango Ambulance, the closest available ambulance is sent, which is often Superior Ambulance or Broome Ambulance, both responding from downtown Binghamton, creating a delay in patient care of approximately 11-12 minutes, or Union Ambulance, 16-17 minutes further away. When someone is experiencing a medical emergency, every second counts, and it makes a difference to Town of Chenango residents to have an ambulance stationed in the Town. If someone is having a heart attack, they do not have an extra 11-12 minutes, or longer, to wait for an ambulance; they need care immediately.

Sadly, the situation has been getting worse. Due to ambulance shortages, there have been increasing instances of "level zero" conditions, in which every ambulance within Broome County is engaged on a call. When this happens, all further 911 calls must wait until an ambulance becomes available, which may be upwards of an hour or more. This situation has been occurring with increasing frequency, this year regularly happening several times per week. In April, there was a situation in which three 911 calls within the Town of Chenango were waiting at once with no ambulances in service. Because of increasing County-wide shortages, many agencies have stopped providing mutual aid during these times to conserve resources for their own residents, meaning that if Chenango Ambulance cannot respond, the patient may be waiting even longer for help, because there is no ambulance from the City of Binghamton to come. Additionally, even if a mutual aid ambulance is sent, there is no guarantee it will arrive because each agency prioritizes 911 calls within its own district, so sometimes the ambulance will be diverted while on its way to Chenango. When someone is experiencing a medical emergency such as a cardiac arrest, stroke, heart attack, or traumatic accident, they need rapid medical interventions to have the best possible outcome and cannot afford to wait.

We are working diligently to address these issues but we need help from our Town. We have been attempting to hire more staff to fill these gaps, but we cannot afford to do this on top of our existing operational expenses, notably maintaining our aging and failure-prone vehicles. Our current three ambulances are an average of 15 years old (the lifespan of ambulances typically does not exceed 10 years), and require multiple costly repairs each year. We cannot afford to make large equipment purchases without outside assistance, and we are requesting help from the Town of Chenango to purchase a new, fully equipped ambulance. It is a high priority for us to obtain a new, reliable vehicle which will help our organization provide faster response times, as well as safer and more efficient transport to the hospital, enabling people to get the care they need faster. We have reached out to multiple donors and submitted several grants, but we need municipal support as well to continue protecting our community. We are looking for solutions, and we are excited to open up communication between our organization and the Town to discuss ways to work together to protect our citizens. We have prepared a budget detailing the expenses of purchasing a new ambulance, for which we would like to request Town assistance, and we are looking forward to discussing this matter with you further.

It is extremely important to our organization's hardworking volunteers that we maintain our ability to provide the lifesaving, dependable emergency care our community deserves. We are grateful for your time and consideration. We are additionally grateful to Supervisor Klenovic for meeting with us on multiple occasions this year to discuss our situation and problem solve with us. We are looking forward to working with you to figure out how to meet essential emergency service and public safety needs in the Town of Chenango. Please do not hesitate to reach out if I can provide clarification or more information about anything.

Respectfully,



Frances Morris  
President  
Chenango Ambulance Services, Inc.



# State of New York County of Broome Government Offices

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Broome County Office of Emergency Services  
Jason T. Garnar, Executive - Patrick E. Dewing, Director

July 26, 2022

Town Council  
Town of Chenango  
1529 State Route 12  
Binghamton, NY 13901

Members of Council:

This communication is written in support of the effort of Chenango Ambulance Services, Inc. to secure financial support from the Town for its continued operation.

As this County's Emergency Medical Services Coordinator for over 34 years, I have witnessed over almost all that time a steady decline in the availability of ambulance service for our residents. While the reasons for this decline are various, they can be firmly linked to our society's chronic neglect and underfunding of Emergency Medical Services over many years.

Whereas EMS availability was once buoyed by the abundant participation of enthusiastic and dedicated volunteers, volunteerism, as you know, has declined across all sectors, with public safety (EMS and firefighting) particularly hard-hit. To staff ambulances around-the-clock with well-trained and qualified EMS providers, it is now necessary to recruit and hire such personnel at competitive wages and benefits, which itself is becoming increasingly difficult due to declining numbers of people entering the EMS profession. This, in turn, is because the compensation offered is generally not commensurate with the education required for, and the responsibilities of the profession, and does not compete with that of other opportunities available to the high-quality individuals required.

The result has been that ambulance services across the state and nation have been unable to adequately staff and respond, with many failing and closing their doors as a result. This has led us to the point at which we now find ourselves, in which demand for ambulance response exceeds available supply on an increasingly frequent basis.

While the Chenango Town Council certainly cannot solve this problem on its own, there are concrete measures that it can take to help. You are very, very fortunate that your town still has its own local ambulance service, with enlightened and determined leadership. There is no guarantee, however, that the town will remain in this privileged situation. For your local ambulance organization to survive and continue to serve your residents, it must emergently increase its revenue to meet its rapidly escalating costs (chief among these, as noted above, those associated with staffing). Third party (health insurance) reimbursement for services provided simply does not come anywhere near meeting the financial demand, due in large part to the long-term inadequacy of these payments (most especially those from the Medicaid program), and the increasing number of uninsured persons who lack the ability to pay for those services out-of-pocket. Municipal subsidy is perhaps the only remaining avenue for ambulance service survival.

Should your local ambulance service ultimately not survive, your town will be in a most unenviable situation. There are no other ambulance services "waiting in the wings" to take over service to the Town of Chenango, and your residents will receive only the "leftovers", if any, of the remaining already-overtaxed ambulance services in the county. Long response delays, even to life-threatening emergencies, are a certainty during times of peak EMS system demand.

My message to municipal leaders with respect to this crisis has been consistent and unequivocal: local ambulance services are in critical condition and are failing, and once they are gone, they are not coming back. While it is true that no level of government in New York State has a legal mandate to assure the adequacy of EMS for its citizens (I think that most would be shocked to learn this), it is certainly well within the mission of local governments to protect the health and safety of their residents by doing so.

Therefore, I urge the Town of Chenango Council to approve the well-considered and reasonable request from Chenango Ambulance Services, Inc., for funding to cover the cost of purchasing a new and fully equipped ambulance vehicle. Not only is this vehicle itself greatly needed, but the offset of the organization's funds that would otherwise go to pay for it will assist in meeting its other critical expenses, such as those for staffing.

Thank you, in advance, for your kind attention and consideration in this matter. Please feel free to contact me at 607-778-2184, or via email at [Raymond.Serowik@BroomecountyNY.gov](mailto:Raymond.Serowik@BroomecountyNY.gov) with any questions you may.

Respectfully,

A handwritten signature in black ink that reads "Raymond M. Serowik". The signature is written in a cursive, flowing style.

Raymond M. Serowik, NRP, CIC, CCEMTP  
Emergency Medical Services Coordinator

## **AGREEMENT**

THIS AGREEMENT, made this \_\_\_\_\_ day of \_\_\_\_\_, 2022, by and between the TOWN OF CHENANGO, Broome County, a municipal corporation with offices at 1529 NYS Route 12, Binghamton, New York, 13901, hereinafter referred to as “Chenango”; and CHENANGO AMBULANCE SERVICES, INC., hereinafter referred to as “Ambulance Company”, a not-for-profit corporation, with a principal office at 83 Chenango Bridge Rd, Binghamton, New York, 13901;

### **WITNESSETH:**

WHEREAS, the Ambulance Company is authorized by virtue of the applicable provisions of the General Municipal Law of the State of New York and other statutes to provide general ambulance service for the purpose of transporting sick and injured persons to a hospital, clinic, or other place of treatment for illness or injury, and

WHEREAS, the Ambulance Company has within its organization, sufficient trained and experienced personnel certified by the commissioner of health of Broome County and the Regional Health Counsel, and the Regional Emergency Medical Services representative of the Department of Health of the State of New York to perform general ambulance services, and

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

1. Chenango hereby agrees to contract with the Ambulance Company to perform, operate, and furnish general ambulance service and emergency treatment to persons residing or found within the Town of Chenango.
2. The Ambulance Company agrees at its costs, to purchase such equipment and supplies, from contract proceeds paid by Chenango, as shall be reasonably necessary to provide the services rendered by this contract throughout the term of this contract,
3. The Ambulance Company further agrees to provide the following additional specific services:
  - A. To provide, train and continually educate, in accordance with the standards and qualifications hereinafter set forth, sufficient Emergency personnel to service the residents of Chenango Twenty-four (24) hours daily during the term of this contract with general ambulance service. General ambulance service and emergency care shall mean to respond to direct calls or those referred by any police agency or emergency service, to administer emergency care and transfer such sick and injured residents and or persons found within the Town of Chenango to an appropriate hospital.
  - B. Such personnel for the purpose of this agreement shall consist of at least two trained and qualified emergency persons, one of which shall be a New York State

Certified Emergency Medical Technician (E. M. T.), or higher trained person, to respond to any and all emergency calls.

That during the time of this contract the ambulance company agrees that it shall provide at least one E. M. T. to be on duty for five (5) days per week. When an E.M.T. is not on duty, the ambulance company agrees to provide service using off duty E. M. T. volunteers and staff.

4. The standards for trained and qualified Emergency Squad persons shall mean those applicable to persons certified with advanced first aid training, paramedical training, and those capable of administering first aid and pre-hospital emergency procedures, further the term trained and continually educated shall mean periodic recertification, first aid, hospital emergency room procedures as required by the New York State Department of Health to continually keep abreast of new techniques and developments.

Qualifications for paramedics and emergency medical technicians shall be set forth by the New York State Department of Health.

Ambulance drivers shall be trained and qualified and duly licensed pursuant to the Rules and Regulations of the New York State Department of Health.

5. It is further agreed that members of the Ambulance Company on duty will be fully prepared at all times to respond immediately to any emergency call received and all of it volunteers, paid members, and drivers shall present themselves in new clean uniforms, and they themselves shall be clean and free of any known infectious or any other communicable diseases while on duty.

The Ambulance Company agrees to maintain liability insurance sufficient to insure itself against claims resulting in personal injuries or property damage in the amount of \$1,000,000. The Ambulance Company further agrees to maintain motor vehicle insurance for injuries arising out of the operation of emergency vehicles for at least \$1,000,000.

The Ambulance Company shall name Chenango as an additional insured under any and all insurance policies required by this agreement.

Where required by statute the Town of Chenango shall be responsible for providing volunteer ambulance workers compensation benefits.

The Ambulance Company shall provide all liability, malpractice and/or heirs and omissions insurance covering all members of the Ambulance Company.

The Ambulance Company shall be solely responsible for all operating expenses including but not limited to housing space, utility costs, maintenance repairs, and supplies

for equipment and vehicles, replacement of medical supplies and equipment and all insurances required under this agreement.

6. In consideration for the services rendered by the Ambulance Company, Chenango agrees to pay that company for the term of this agreement an annual sum of \$64,179.96 to be used towards the purchase of an ambulance and all necessary equipment and associated expenses. Documentation of such purchases will be provided by the Ambulance Company to Chenango.

7. The Ambulance Company shall file yearly with the office of the Town Clerk an up to date membership of all volunteers, paid personnel, drivers and members of its Board of Directors.

8. The Ambulance Company also agrees to file annually a report of all revenue and charges received from Town of Chenango residents for services rendered.

9. The term of this agreement shall be January 1, 2023 to December 31, 2028.

10. The Ambulance Company acknowledges that by virtue of this contract, it is an independent contractor to Chenango and the Ambulance Company's members are not deemed employees of Chenango.

11. This agreement shall terminate prior to the expiration of its terms upon the happening of the following events:

A. Loss or suspension of the Ambulance Company's ability to deliver emergency medical services due to loss of certification of need, loss of operating permits, licenses or cessation of its corporate existence.

B. Failure of the Ambulance Company to comply with any of the terms and conditions of this agreement after five (5) days notice of failure to comply by Chenango.

C. This agreement shall not be assigned by the Ambulance Company without prior written consent from Chenango.

D. Failure of the Ambulance Company to abide by or carry out any other terms of this agreement.

12. This contract shall become effective after adoption of an enabling resolution by the Town Board of the Town of Chenango, the execution of the contract pursuant to that authorizing resolution by the Supervisor of the Town of Chenango and proof from the Ambulance Company of all certifications required by the statutes, rules, and regulations by the State of New York.

13. This agreement constitutes the complete understanding of the parties hereto and supersedes all prior agreements and understandings negotiations and arrangements between

the parties and shall not be altered or changed without the written agreement of both parties to this contract.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.

Town of Chenango

By: \_\_\_\_\_  
Jo Anne W. Klenovic  
Supervisor

Chenango Ambulance Services, Inc.

By: \_\_\_\_\_  
Frances Morris  
President





# AMERICAN RESCUE PLAN ACT (ARPA)

## 1. Disbursement Amounts

## 2. NYS Comptroller Guidelines

## 3. Potential ARPA Funds Uses

- Highway Department
  - Drainage
- Public Works Department
  - Fixed Assets
- Special Projects

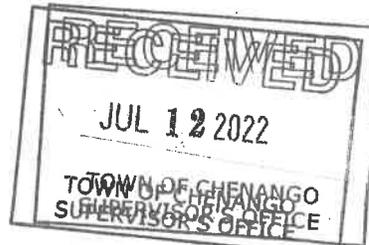
## 4. ARPA Discussions

- General Fund Reimbursement \$263,000
- Grant Submission for Trash Rack Grant (Value TBD up to \$248,000)



KATHY HOCHUL  
Governor

**Division of  
the Budget**



ROBERT F. MUJICA JR.  
Director of the Budget

July 8, 2022

Jo Anne W Klenovic  
Supervisor  
Town of Chenango  
1529 New York State Rt 12  
Binghamton, NY 13901

This letter is to inform you that the Town of Chenango will soon receive the remaining 50% of its American Rescue Plan Act Local Fiscal Recovery Funds. Your municipality's total allocation, half of which was paid in the Summer 2021 and half of which is to be paid this Summer 2022, is:

- **Total American Rescue Plan Act Local Fiscal Recovery Funds Allocation: \$1,077,432.65**

For your municipality, Summer 2021 payments were as follows:

- **First 50% (Summer 2021): \$538,716.33**
  - **Payment #1: \$536,525.82**
  - **Payment #2: \$2,190.51**

In Summer 2022, the final payment, representing the second 50%, is due to each municipality. For your municipality, this payment will total as follows:

- **Second 50% (Summer 2022): \$538,716.32**

As with the prior payments from Summer 2021, funds will be disbursed by the Office of the New York State Comptroller (OSC) electronically, using your municipality's existing banking information from the New York State Vendor File. Prior to the Summer 2021 payments, your municipality should have received instructions from OSC about how to confirm and provide any necessary updates/corrections of that information. If your municipality did not receive the initial payment electronically from the State, you should have received instructions from OSC for adding banking information to allow your

municipality, to receive these payments electronically. If you need further assistance, please contact [epayment@osc.ny.gov](mailto:epayment@osc.ny.gov).

In addition, please be advised of the following:

- **Retain NEU Recipient Number.** You must retain your NEU Recipient Number as an identifying number for the lifecycle of this program, including for reporting purposes. As a reminder, your NEU Recipient Number is: **NY0303**
- **Review Federal Reporting Requirements.** The Federal Government has established usage and reporting requirements for these funds. NEUs should visit the United States Department of Treasury website: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds/recipient-compliance-and-reporting-responsibilities>

Thank you for your attention and responsiveness with regards to your municipality's Local Fiscal Recovery Funds as part of the American Rescue Plan Act.

Division of the Budget email: [localarpa@budget.ny.gov](mailto:localarpa@budget.ny.gov)

Division of the Budget website: <https://www.budget.ny.gov/localarpa/index.html>

# Accounting for ARPA Funds

## OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller  
Elliott Auerbach, Deputy Comptroller



Updated October 2021<sup>1</sup> (Originally Issued June 2021)

**To:** Chief Executive Officers and Chief Fiscal Officers  
**From:** Division of Local Government and School Accountability  
**Subject:** Federal Aid Received by NYS Local Governments and School Districts under the Coronavirus Response and Relief Supplemental Appropriations Act and the American Rescue Plan Act

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Please provide copies of this document to others who would benefit from this information.

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### Background

The federal government has passed several laws in the past year to address the economic and health consequences of the coronavirus pandemic (pandemic). Two of these laws, which are the focus of this accounting bulletin, allocated aid to local governments and school districts in New York State (NYS). The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, signed into law on December 27, 2020, provided additional funding to school districts under the same programs established last year in the Coronavirus Aid, Relief and Economic Security (CARES) Act. The American Rescue Plan (ARP) Act was signed into law on March 11, 2021 and continues many of the programs enacted by the CARES Act by adding new phases, new allocations and new guidance to address issues related to the ongoing pandemic. The ARP Act also creates new programs to address continuing pandemic-related crises and fund recovery efforts. It provides significant funding to local governments and school districts in NYS.

This guidance document expands upon the importance of proper fiscal oversight, as discussed in our July 2020 *Coronavirus Aid, Relief and Economic Security (CARES) Act Information* bulletin. It also identifies the main source of revenues<sup>2</sup> available under the CRRSA Act and ARP Act to local governments and school districts in NYS. Lastly, it addresses how local government and school district officials should account for CRRSA Act and ARP Act revenues and pandemic-related expenditures.

### Proper Fiscal Oversight

Governing boards are responsible for effective fiscal oversight of local government and school district financial operations. Governing boards should receive and review timely financial information to make informed decisions. These decisions should not only focus on the needs of the moment but should also consider how decisions made today will impact the local government or school district in the future. Specifically, governing boards need to understand how non-

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<sup>1</sup> Per a subsequent discussion with the Governmental Accounting Standards Board (GASB), we have made updates to the sample journal entries in this accounting bulletin.

<sup>2</sup> The revenues discussed in this document are some examples of the funds available as of the date of this publication. The ever-changing financial environment may result in additional types of funds becoming available.

recurring revenue streams (also referred to as "one-time revenues"), such as CRRSA Act and ARP Act monies, can impact future local government and school district operations.

Non-recurring revenues are monies that are not repeatedly received by local governments or school districts. They are essentially "one-time revenues" and should be used to finance non-recurring expenditures, where and when possible. Non-recurring revenue streams should not be factored into ensuing years budgets; only recurring revenue streams should be budgeted for recurring expenditures. This allows for a structurally balanced budget.

CRRSA Act and ARP Act monies are an example of a non-recurring revenue stream. These monies should be used to first fund non-recurring expenditures that meet the requirements set forth in the U.S. Department of Education (DOE) and U.S. Department of Treasury's (Treasury) resources, which can be found in the *Additional Information* section at the end of this document. While these monies are not prohibited from being used for recurring expenditures, local government and school district officials need to be mindful that if used in this manner, a gap will be created in the ensuing year's budget, as this one-time revenue source will no longer be available. As a result, local governments and school districts will need to fill this gap by spending reserves (if available), using unrestricted fund balance, reducing services, increasing taxes, etc. Thus, using non-recurring revenues to fund recurring expenditures is not recommended.

Upon receipt of non-recurring revenue streams, such as CRRSA Act and ARP Act monies, the governing board will need to amend the current year's budget, assuming the funds have not already been budgeted. Overall appropriations will increase, and the governing board will need to ensure that CRRSA Act and ARP Act monies are used in accordance with expenditure guidelines as set forth by the DOE and Treasury. The governing board should also continue to monitor the amended budget to ensure that appropriations are not over-expended and that deficits do not occur. More information on monitoring budgets can be found in the Monitoring the Budget section of our *Local Government Management Guide* entitled *Understanding the Budget Process*.

Lastly, proper fiscal oversight is not complete without communication. Specifically, the governing board needs to communicate regularly not only with each other, but also with the Chief Executive Officer, the Chief Financial Officer (CFO) and management (such as department heads). This communication is key in helping ensure that those charged with making decisions and in management positions have all the necessary and relevant information they need to be able to fulfill their official responsibilities.

For more information on the governing board's oversight responsibilities, please see our *Local Government Management Guide* entitled *Fiscal Oversight Responsibilities of the Governing Board*.

### **Federal Aid Revenues**

Local governments and school districts may receive various revenues as a result of the CRRSA Act and ARP Act. Some of these revenues may come from the additional funding of pre-existing programs, while other revenues may come from new programs.

If funding is received from pre-existing programs, such as the pre-existing programs discussed in our July 2020 *Coronavirus Aid, Relief and Economic Security (CARES) Act Information* bulletin, the accounting for such revenues would not change. For a listing of all active revenue codes for local governments, please see our *Online Chart of Accounts Query*. For definitions of these revenue codes, please see the Revenue Account Codes section in our *Accounting and Reporting*

*If Aid is Received After Eligible Expenditures Have Already Been Incurred:*

- 1) To record the initial receivable and revenue once eligible expenditures have been incurred (when the grant agreement is approved<sup>7</sup>):

Account	Subsidiary Account	Debit	Credit
A410 Due from State and Federal Government		\$50,000	
A980 Revenues			\$50,000
A4089 Federal Aid, Other	\$50,000		

- 2) To record the actual receipt of CLFR monies (whether distributed directly from the federal government or the State) and liquidate the receivable originally recorded:

Account	Debit	Credit
A200 Cash	\$50,000	
A410 Due from State and Federal Government		\$50,000

*If Aid is Received Prior to Incurring Eligible Expenditures:*

- 1) To record the receipt of CLFR monies (whether distributed directly from the federal government or the State):

Account	Debit	Credit
A200 Cash	\$50,000	
A688 Other Liabilities (Specify)		\$50,000

- 2) To record contractual public safety administration and public health expenditures<sup>8</sup> incurred (what the CLFR monies will be used for), recognize the revenue (because all eligibility requirements have been met), and liquidate \$20,000 of the initial liability:<sup>9</sup>

Account	Subsidiary Account	Debit	Credit
A522 Expenditures		\$20,000	
A3010.4 Public Safety Admin, Contr Expend	\$8,000		
A4010.4 Public Health, Contr Expend	\$12,000		
A200 Cash			\$20,000

<sup>7</sup> To determine when the grant agreement is approved, contact the agency you requested the funding from (i.e., Treasury or DOB). The aid will only be distributed upon approval of the agreement.

<sup>8</sup> These expenditure account codes would change based on the eligible expenditures incurred by the local government.

<sup>9</sup> Aid still available at year-end should be reported in account code 688 Other Liabilities and should not be classified in one of the fund balance account codes.

Manual. For a listing of all active revenue codes for school districts, please see the School District Account Codes Appendix in our School District Accounting and Reporting Manual.

New federal funding available under the CRRSA Act and ARP Act includes:

Coronavirus Local Fiscal Recovery (CLFR) Fund<sup>3</sup> – This fund will provide aid to cities, counties, towns and villages in NYS. Counties and metropolitan cities<sup>4</sup> will receive their aid directly from the Treasury. Treasury published specific allocations for counties and metropolitan cities on their Coronavirus State and Local Fiscal Recovery Funds web page.

For those cities, towns and villages referred to as “non-entitlement units (NEU) of local government”<sup>5</sup> under the ARP Act, the NYS Division of the Budget (DOB) is responsible for allocating funds received by the State from the CLFR fund to NEU local governments. Links to DOB resources may be found in the Additional Information section of this bulletin and NEU local governments should contact DOB for information regarding their respective allocations.

Local governments should consult with the Treasury if they have questions regarding allowable uses, documentation and reporting requirements that are not answered by the resources published on the Treasury’s web page. Links to these resources, as well as Treasury contact information, can be found in the Additional Information section of this bulletin.

To account for these funds, we confirmed with the Government Accounting Standards Board (GASB) that because the aid from the CLFR has eligibility requirements, it cannot be recognized as a revenue until the expenditure the aid will be used to pay for has been incurred by the local government.<sup>6</sup> This mirrors the treatment of Coronavirus Relief Fund (CRF) aid under the CARES Act (see Question 1 of GASB Technical Bulletin 2020-1). GASB considers this type of aid a “voluntary nonexchange transaction” subject to eligibility requirements. What this means for local governments is that they will need to recognize a liability until all eligibility requirements are met (including eligible expenditures incurred). Once all eligibility requirements are met, local governments can then recognize the revenue. Local governments who do not have eligible expenditures incurred will need to record a liability using account code **A688 Other Liabilities** until expenditures have been incurred. Revenue account code **A4089 Federal Aid, Other** will then be used to recognize the aid (whether received directly from the federal government or the State) once the related expenditures have been incurred.

The following sample journal entries are intended to illustrate how local governments should account for and recognize aid received from the CLFR fund.

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<sup>3</sup> Section 9901 of the American Rescue Plan Act amends Title VI of the Social Security Act (42 U.S.C. 801 et seq.) by adding a new section 603 (codified at 42 U.S.C. §803).

<sup>4</sup> For the purposes of the ARP Act, the term metropolitan city has the same meaning given that term in section 102(a)(4) of the Housing and Community Development Act of 1974 (42 U.S.C. 5302(a)(4)) and includes cities that relinquish or defer their status as a metropolitan city for purposes of receiving allocations under section 106 of such Act (42 U.S.C. 5306) for fiscal year 2021.

<sup>5</sup> To view the list of NEU local governments, visit the Treasury’s Coronavirus State and Local Fiscal Recovery Funds for Non-entitlement Units of Local Government web page.

<sup>6</sup> See paragraphs 15, 19, and 20 of GASB Statement 33 as amended by paragraph 10 of GASB Statement 65.

Account	Subsidiary Account	Debit	Credit
A688 Other Liabilities (Specify)		\$20,000	
A980 Revenues			\$20,000
A4089 Federal Aid, Other	\$20,000		

This aid *may* also be used for activities that are accounted for in other funds (e.g. capital projects fund, hospital or nursing home funds, etc.). Local governments should initially recognize the revenue received and liability incurred in the general fund and then they may transfer monies for these activities to the appropriate fund (once expenditures are incurred) using, for example, account codes **A9901.9 – Transfers, Other Funds** or **A9950.9 – Transfers, Capital Projects Fund**, depending on what fund the money is being transferred to.

School District Federal Aid – Between the ARP Act and the CRRSA Act, school districts will receive additional funding for the Elementary and Secondary School Emergency Relief (ESSER) Fund (established under the CARES Act). Additionally, the CRRSA Act provides additional funding to the Governor’s Emergency Education Relief (GEER) Fund.

School districts should consult with the DOE and the New York State Education Department (SED) if they have questions regarding allowable uses and documentation requirements that are not answered by the resources published on DOE’s and SED’s web pages, which can be found in the Additional Information section at the end of this document.

As far as the accounting treatment, the 2021-22 enacted State budget includes language requiring federal education stimulus funds received from CRRSA Act and ARP Act be deemed special aid funds. Similar to the accounting for the CLFR funds for local governments, the monies school districts receive from ARP/CRRSA also have eligibility requirements (incurrence of allowable expenditures and SED’s approval of the application for funds). Consequently, school districts cannot recognize these monies as a revenue until the expenditures the aid will be used to pay for have been incurred by the school districts and SED has approved the school district’s application. What this means for school districts is that they will need to recognize a liability in the pre-existing special aid fund account code **F688 Other Liabilities (Specify)** when aid is received before all eligibility requirements have been met. Once all eligibility requirements are met, school districts can then recognize the revenue in the pre-existing account code **F4289 – Other Federal Aid**.

The following sample journal entries are intended to illustrate how school districts should account for and recognize ARP/CSSRA aid.

*If Aid is Received After Eligible Expenditures Have Already Been Incurred (in the Special Aid Fund)<sup>10</sup>*

- 1) To record the initial receivable and revenue for ARP/CRRSA monies (assuming SED's approval of the application for the funds has occurred):

Account	Subsidiary Account	Debit	Credit
F410 Due from State and Federal Government		\$15,000	
F980 Revenues			\$15,000
F4289 Other Federal Aid	\$15,000		

- 2) To record the actual receipt of ARP/CRRSA monies and liquidate the receivable originally recorded:

Account	Debit	Credit
F200 Cash	\$15,000	
F410 Due from State and Federal Government		\$15,000

*If Aid is Received Prior to Incurring Eligible Expenditures*

- 1) To record the actual receipt of ARP/CRRSA monies and liquidate the receivable originally recorded:

Account	Debit	Credit
F200 Cash	\$50,000	
F688 Other Liabilities (Specify)		\$50,000

- 2) To record contractual health services regular school and unclassified expenditures<sup>11</sup> incurred (what the ARP/CRRSA monies will be used for), recognize the revenue (since all eligibility requirements have been met), and liquidate \$20,000 of the initial liability:<sup>12</sup>

Account	Subsidiary Account	Debit	Credit
F522 Expenditures		\$20,000	
F2815.4 Health Services Regular School, Contr Expend	\$8,000		
F1988.4 Unclassified Expenditures (Specify)	\$12,000		
F200 Cash			\$20,000

<sup>10</sup> If expenditures are incurred in the fiscal year prior to application approval (e.g., fiscal year ending 6/30/21), a deficit in the special aid fund may occur, due to the timing of the application's approval (occurring in the subsequent fiscal year). Once the application is approved in the following fiscal year (e.g., fiscal year ending 6/30/22), the receivable should be recognized in the special aid fund and any deficit caused by the timing of the application's approval should be eliminated.

<sup>11</sup> These expenditure account codes would change based on the eligible expenditures incurred by the school district.

<sup>12</sup> Aid still available at year-end should be reported in account code 688 Other Liabilities and should not be classified in one of the fund balance account codes.

Account	Subsidiary Account	Debit	Credit
F688 Other Liabilities (Specify)		\$20,000	
F980 Revenues			\$20,000
F4289 Other Federal Aid	\$20,000		

This aid *may* also be used for expenditures incurred in a different fund and/or in a previous fiscal year. When this happens, school districts should initially recognize the revenue received in the special aid fund,<sup>13</sup> and then they may transfer monies (only the amount that is in their approved application) for the reimbursement of these expenditures to the applicable fund. School districts will need to use account code **F9901.9 – Transfers to Other Funds** when transferring these funds from the special aid fund and account code **5031 – Interfund Transfers**<sup>14</sup> in the receiving fund. It is also important to note, however, that if these monies are used to reimburse another fund, these monies should have the same fund balance classifications as the monies originally used to pay for the previous fiscal year's expenditures. For example, if \$1,000 of reserve monies was used to pay for a previous fiscal year's expenditure, then it would be expected that the monies used to reimburse this \$1,000 would be restricted to the same reserve.

Please note that any federal aid previously received under the CARES Act Education Stabilization Fund should be recorded using general fund revenue code **A4286 – Federal Aid, CARES Act Education Stabilization Fund**. The accounting treatment for CARES Act monies can be found in our July 2020 *Coronavirus Aid, Relief and Economic Security (CARES) Act Information* bulletin.

### **Aid-Related Expenditures**

When recording aid-related expenditures, local governments and school districts should continue to record expenditures using existing expenditure codes (with the exception of Broadband improvements as noted below). For a listing of all active expenditure codes for local governments, please see our [Online Chart of Accounts Query](#). For definitions on these expenditure codes, please see the Expenditure Account Codes sections in our *Accounting and Reporting Manual*. School districts should consult the School District Account Codes Appendix in our *School District Accounting and Reporting Manual*. Local governments and school districts should keep in mind that ARP Act and CRRSA Act monies have specific allowable uses and as a result, officials should consult with their respective attorneys, as applicable, to ensure monies are being spent in accordance with the intended purpose.

For local governments using the CLFR funds, one of the allowable uses, according to the ARP Act legislation, is expanding access to broadband internet. Due to this, and the increased interest in these types of projects in recent years, we have created a new general fund and capital projects fund expenditure account code **8780 – Broadband Improvements**.

For school districts, no new expenditure account codes will be activated in the special aid fund for ST-3 purposes. While these expenditures may internally be accounted for in greater detail in order to meet DOE and SED requirements, OSC is not requiring this level of detail for ST-3 reporting purposes. If an active expenditure account code is not available for a specific type of

<sup>13</sup> This would be accounted for similar to sample journal entry #1 under the "If Aid is Received After Eligible Expenditures Have Already Been Incurred (in the Special Aid Fund)" section.

<sup>14</sup> Account code **5031 – Interfund Transfers** will be used for the 2020-21 ST-3 if approved applications include expenditures in the school food service fund. Account code **C5031 – Transfer from General Fund** will be renamed to **C5031 – Interfund Transfers** for the 2021-22 ST-3.

expenditure, school districts should use account code **F1988.4 – Unclassified Expenditures** and specify the expenditure.

Additionally, if local governments and school districts wish to track expenditures relating to the aid in more detail, several options are available:

- Expand the object of the expenditure code by adding additional digits. For example, you could use code 3010.41 – Public Safety Administration, to account for contractual public safety administration expenditures which are “paid for” using ARP Act monies. For AUD reporting purposes, however, it should be noted that this amount would be rolled up into account 3010.4 – Public Safety Administration.
- Use a separate spreadsheet outside of the accounting system to track expenditures related to the aid in greater detail, while still updating and maintaining the accounting system.

### **Additional Information**

For more information relating to the pandemic, please visit our [Updates and Resources Related to COVID-19 Public Health Crisis](#) web page.

For information and resources to help local officials deal with revenue disruption and rising demands for services, please visit our [Financial Toolkit for Local Officials in 2020 and Beyond](#) web page.

CLFR Funds Resources:

- [Treasury CLFR Resources](#):
  - [Interim Final Rule](#) – Official implementation guidance
  - [Fact Sheet](#)
  - [FAQs](#)
  - [Quick Reference Guide](#)
  - [Information for Non-Entitlement Units of Local Government](#)
  - [Recipient Compliance and Reporting Responsibilities](#)
  - [Compliance and Reporting Guidance](#)
  - [General questions regarding this program may be sent to: SLFRP@treasury.gov](#)
- **DOB Resources**:
  - [NEU Recipient Numbers](#)
  - [ARP Act CLFR Funds to NEUs](#)
  - [General questions regarding NEU allocations may be sent to: localarpa@budget.ny.gov](#)
- **DOE Resources**:
  - [American Rescue Plan Guidance Webpage](#)
  - [Elementary and Secondary School Emergency Relief Fund Webpage](#)
  - [Governor's Emergency Education Relief Fund Webpage](#)
- [SED Coronavirus Guidance for P-12 Schools](#)

For guidance documents on various local government management topics, please see our Local Government Management Guides.

If you have questions pertaining to the information in this document, please contact the State Comptroller's regional office that serves your local government or school district.

## **Town of Chenango - Highway Department**

### **ARPA Funded Potential Projects (Ordered by Priority)**

1. Quinn Estates (Theresa Blvd) – replacement of 165 of 24” pipe
2. Wallace Rd - Storm Debris Catchment System, if HMGP grant application is not awarded.
3. Wallace Rd/Smith Hill Rd – complete drainage from top to under US Route 11.
4. Frederick Rd – replace drainage system from north of River Rd to the river.
5. Fuller Rd – procure easement and install a retaining wall.

Attn Town Board:

The Public Works Dept is asking the Town board to allow the use of ARPA funds to purchase standby generators for the remaining water pumping stations that do not have them, and reimbursement to the Water department for the purchase and installation of a standby generator for Pennview Water station. We would also like to purchase a second standby generator that is portable, and use it for the Sewer Pumping stations. **(See attached comparison of generator pricing)**. I consulted with Eric Burns from Deikow Electric to spec out the generator sizes. I would suggest the Town purchases generators from Generators Direct and hire an electrician to install or go out to bid for the whole project.

**Secondly:**

I would also like to utilize some of the ARPA funds to have 8-foot chain link fencing with vehicle access gates installed at our water tanks. In our annual Risk Assessment for the Water Dept fencing/deterrents for vandalism is recommended. I would strongly recommend that the Town allows the use of the funds to be utilized. I have attached an email conversation from a local vendor with an estimated cost. I am aware multiple quotes or going out to bid will be needed, this is just a ball park figure without having vendors to the site. Once I have confirmation that the Town is interested in moving fwd. with this I will have vendors visit the location **(See attached email)**. I would suggest that the Town goes out to bid for this project and possible include engineering on this project.

**Thirdly:**

I would like to use ARPA funds to replace the existing 12" sleeved in 24" casing under exit 6 off ramps. I have attached an estimated budget cost from the hired contractor who repaired main. I have had 2 breaks already in the north bound off ramp that was hired out due to location, nature of break and traffic control. **(See attachment)**

Thank you

Gregory Burden

Superintendent of Public Works

## GENERATORS PRICING COMPARISON

Cost to purchase from Generator Direct **OUTSIDE INSTALLER** (Quote by Deikow Elec)

LOCATION	KW	FUEL	AMPS	10 yr warranty	COST	INSTALL PRICE	
Applewood	30kw	Diesel	100	\$1,113.75	\$20,044.71	\$4,500.00	
Maplewood	20kw	Diesel	100	\$1,113.75	\$20,044.71	\$2,050.00	
Chenango Heights	30kw	N/Gas	100	\$1,113.75	\$20,044.71	\$4,500.00	
Poplar Hill Booster	25kw	N/Gas	100	\$1,113.75	\$16,044.71	\$3,150.00	
Run Acres	10kw	Propane	100	\$776.25	\$6,229.28	\$3,000.00	
Portable/Liftstations	50kw	Diesel			\$42,899.00	\$2,100.00	
					<b>COST</b>	<b>\$129,424.62</b>	<b>\$19,300.00</b>
					<b>TOTAL</b>	<b>\$148,724.62</b>	

Cost to purchase and install from Deikow Electric

LOCATION	KW	FUEL	AMPS	10 yr warranty	COST	INSTALL PRICE	
Applewood	30kw	Diesel	100		\$33,500.00	\$4,500.00	
Maplewood	20kw	Diesel	100		\$34,000.00	\$2,050.00	
Chenango Heights	30kw	Diesel	100		\$33,500.00	\$4,500.00	
Poplar Hill Booster	25kw	Diesel	100		\$32,000.00	\$3,150.00	
Run Acres	10kw	Propane	100		\$8,800.00	\$3,000.00	
Portable/Liftstations	50kw	Diesel			\$42,899.00	\$2,100.00	
					<b>COST</b>	<b>\$184,699.00</b>	<b>\$19,300.00</b>
					<b>TOTAL</b>	<b>\$203,999.00</b>	

## GENERATORS PRICING COMPARISON

Cost to purchase and install from Blanding Electric

LOCATION	KW	FUEL	AMPS	10 yr warranty	COST	INSTALL PRICE	
Applewood	30kw	Diesel	100	\$1,113.75	\$19,284.11	\$32,318.43	
Maplewood	20kw	Diesel	100	\$1,113.75	\$19,284.11	\$32,318.43	
Chenango Heights	30kw	NG	100	\$1,113.75	\$14,518.94	\$32,318.43	
Poplar Hill Booster	25kw	NG	100	\$1,113.75	\$13,250.67	\$32,318.43	
Run Acres	14kw	Propane	100	\$776.25	\$6,465.88	\$32,318.43	
Portable/Liftstations	45kw	Diesel			\$32,454.60	\$32,318.43	
					<b>COST</b>	<b>\$110,489.56</b>	<b>\$193,910.58</b>
					<b>TOTAL</b>	<b>\$304,400.14</b>	

**ALL INSTALL PRICING EXCLUDING GENERATOR PAD EXCEPT BLANDING**

**CHENANGO HEIGHTS AND POPLAR HILL NEED UPGRADED GAS LINES THROUGH NYSEG PRICE UNKNOWN AS OF 6/16/22**

**RUN ACRES WILL HAVE TO HAVE A PROPANE TANK INSTALLED JUST LIKE PENNVIEW DID**

# Bid Proposal

## Vacri Construction Corporation

One Brick Avenue  
 Binghamton, New York 13901  
 TEL: 607.723.4319      FAX: 607.723.9539

Proposal Submitted To: Town of Chenango Water Dept	Phone / Fax (607)648-4809	Date 06/30/22
Street 1529 State Route 12	Job Name Watermain Replacement	
City, State and Zip Code Binghamton, NY 13901	Job Location Route 12 at Exit 6 Offramp	
Attention: Greg Burden	Email: water@townofchenango.com	

**We Propose** to hereby furnish labor, and equipment - complete in accordance with specifications below, for the sum of:

Dollars **\$150,000.00**

Payment to be made as follows:

Net 30 Days

All Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from specifications below involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation insurance.

Authorized

Signature \_\_\_\_\_

Roberto DeVincentis

Note: This proposal may be withdrawn by us if not accepted within   30   Days.

**Vacri Construction providing budget pricing for the following:**

**Replace 12" Water Line on Front St at base of Exit 6 off Route 81**  
**Pricing includes: Excavation, Bedding Stone and Backfill with Select Fill**

Traffic Protection:	\$13,000.00
Mobilization/DeMobilization	\$8,000.00
12" Insertion Valves (2ea)	\$21,000.00
12" Water Line (Approx 140LF including Removal of Existing)	\$55,000.00
Pavement Restoration	\$23,000.00
Concrete Walk and Curb Restoration	\$11,500.00
Lawn Restoration	\$3,500.00
<b>Subtotal:</b>	<b>\$135,000.00</b>
<b>Buffer for Increased Material Pricing</b>	<b>\$15,000.00</b>
	<b>\$150,000.00</b>

### EXCLUDES:

Permits

Night Work

**Acceptance of Proposal** - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.  
 Payment will be made as outlined above.

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_

## RE: Town of Chenango



Kevin Normile <kevin@budgetfenceinc.com>

Mon 5/16, 6:53 PM

Burden, Greg ▾

📧 Reply all | ▾

Hi Greg,

So at the top of a lot of hills, it is very rocky or even solid rock at the surface so we'd have to look at the sites. Sometimes the digging can be almost impossible.

My best guess for all of these jobs with gates, 8 ft. high with no barbed wire would be in the \$81 to \$86 thousand dollar range at NY State Prevailing Wage rates.

That is for a total of 1080 feet of fence with double drive gates at each location. Any questions let me know.

Thanks,

Kevin Normile  
Field Estimator  
Budget Fence Inc.

From: Burden, Greg <Greg.Burden@townofchenango.com>

Sent: Friday, May 13, 2022 2:21 PM

To: Kevin Normile <kevin@budgetfenceinc.com>

Subject: Town of Chenango

Hey Kevin looking to get a quote's on fencing around our water tanks. I have listed what iu am looking for below plus general measurements. I know you will have to come get hard numbers but I am just estimating at this point. Ball park figures rt no.

All fencing to have a double gate for vehicle access.

1. Savitch Tank 60' l x 70' W x 8' H
2. Hillside Tank 40' l x 50' W x 8' H
3. Hospital Hill 60' l x 70' W x 8' H
4. CH Heights 30' l x 55' W x 8' H
5. Poplar Hill 35' l x 70' W x 8' H

Like I said above this is rough estimate and I know we will have to get exact numbers before install.

Thank you

Greg

**Gregory Burden**

*Superintendent of Public Works, Town of Chenango*

*1529 Ny Rt 12*

*Binghamton, NY 13901*

*607-648-4809 ext 7*