

MINUTES OF A REGULAR MEETING OF
THE BUDGET COMMITTEE OF THE VILLAGE OF MAMARONECK
MARCH 21, 2011 AT 8:00PM AT THE VILLAGE COURTROOM

PRESENT

Chair	Leon Potok	Trustee	John Hofstetter
Secretary	Dan Margoshes		
Members	Rose Silvestro		
	Manny Enes		
	Glenn Tippet		
	Jeffrey Rubin		

DISCUSSION

1. The Committee discussed the special meeting of the Board of Trustees on March 9. The special meeting was devoted to a presentation and review of the Budget Committee's final report, dated October 21, 2010, and the consensus views of the Budget Committee and the Village Administration regarding implementation of the Budget Committee's recommendations, as reflected in the meeting notes from a February 14, 2011 meeting with the Village Administration. The consensus views were also supported by the Trustees. Both documents are attached as exhibits to these minutes.
2. The committee discussed the upcoming FY2011-2012 budget process and areas of interest to review at departmental budget meetings. Many points reflected the recently adopted set of recommendations from the budget committee including establishment and review of performance measures, both financial and non-financial, for each department. In particular, by department:
 - a. Harbor and Recreation departments: Is there a business plan for the harbor? Are revenues being maximized, or are services provided at cost for the benefit of residents? Which recreation programs are profitable? How many residents are served?
 - b. Building department: What performance measures might be established beyond just number of permits issued? How do we assess quality of permit review? Have we surveyed builders and contractors?
 - c. Public works: How do we measure non-financial performance, for example, cleanliness of facilities; emergency responses; timeliness of repairs?
 - d. Police and Fire: while both departments track and maintain a variety of performance measures, the committee discussed further detailed analysis that might be considered, for example examining activity and staffing patterns.
 - e. Administration: The committee discussed the point that legal expenses drive the greatest financial variances, but that various performance measures might be considered. For example, reviewing the quality of tickets issued through court statistics.
3. Other issues affecting the budget were also discussed:
 - a. Use of reserves
 - b. Additional borrowing planned vs. repayment of principle balances
 - c. Retired employee medical expenses
 - d. Amortization of future retiree medical obligations
 - e. Tax certioraris
 - f. Water fund: expected VoM obligations

ADJOURNMENT

With no further matters before the committee, on motion duly made and seconded, the meeting was adjourned at 8:55 PM.

Village Administration and Budget Committee Meeting Notes

February 14, 2011

To the extent that the October 21, 2010 recommendations of the Budget Committee require the commitment of staff time and/or expense that the Village Administration believes is not available within current staffing and financial resources, the Village Manager will so report to the Board of Trustees and will provide an estimate of additional resources required for completion of such items.

1. Worker Compensation Insurance. The Village Administration will continue to analyze the Village's worker compensation expenses to maximize savings and minimize the expense of the Village's Worker Compensation Insurance program, including discussions with other communities such as Larchmont and the City of New Rochelle, among others.
 - a. Next Steps: The Village Administration will prepare an analysis of costs and rates by department and compare them to the costs incurred by other communities and identify any new or best management practices that can be implemented in the Village to reduce costs.
2. Assessment of the Village's Information Technology infrastructure. The Village Administration agrees with this recommendation.
 - a. Next Steps: The Village Administration will present a plan to the Board for conducting an assessment using volunteers and/or ICMA consultants, or another qualified source of such a study.
3. Performance Measurement - the Village Administration agrees with the recommendation to continue the ongoing effort to establish and pursue greater performance measurement standards, and goals and objectives.
 - a. Next Steps: The Village Administration will prepare reports for the Board of Trustees showing actual and projected roll-out of performance measures by department that are to be used for improving performance in terms of quantity and/or quality of services and/or reducing costs; the frequency of such report will be worked out by the Village Administration with the Board of Trustees.
4. Capital Budget - the Village Administration agrees with the recommendation to continue developing a short and long term capital budget for all departments, in coordination and cooperation with Department Heads and the Board of Trustees, and to expand upon and make more comprehensive projections for this plan.
 - a. Next Steps: Capital Plan to be incorporated into annual budget process for FY2012.
5. Budget vs. Actual Variance Analysis - The Village Administration agrees with the recommendation to prepare and discuss at least semi-annually the budget and actual expenses of the Village of Mamaroneck.
 - a. Next Steps: The Village Administration will provide a schedule to the Trustees for submission of its report for the fiscal year 2010 and for the first six months of fiscal 2011.
6. Cash vs. Accrual Accounting – The Village Administration agrees with the recommendation to enhance financial transparency.
 - a. Next Steps: Subject to a request from the Board of Trustees, the Administration will

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prepare two supplemental schedules, corresponding to the Budget Committee's Exhibits B and C, for fiscal year 2010 and for the FY2011 budget. Such supplemental schedules will also be prepared and released in conjunction with future annual budgets and audited financial reports.

7. Balanced Budget under Government Accounting Standards Board (GASB) Statement No. 45. The Village Administration agrees with the recommendation to enhance financial transparency. The introduction of non-cash expense for post-employment benefits into the annual budget process would exceed the minimum financial presentations for municipalities in New York State. The legally required budget presentation is prepared under a modified accrual basis of accounting and therefore ignores accruals of long-term non-cash expenses, whereas post-employment benefit accruals are recognized under the full accrual basis of accounting and are reported in the audited financial statements.

- a. Next Steps: Subject to approval from the Board of Trustees, the proposed budget submitted by the Village Manager to the Board of Trustees will show the level of incremental property tax revenues necessary to cover non-cash benefit expense accruals, and will include a recommendation as to whether the Village should generate such additional revenues, and if such recommendation is in the affirmative, how to use the additional revenues, be it by adding to the unrestricted cash balance or by reducing long term bond obligations.

8. Labor Cost Transparency – The Village Administration agrees with the recommendation to enhance financial transparency.

- a. Next Steps: Subject to approval from the Board of Trustees, the Village Administration agrees with the recommendation to establish greater cost transparency across the board, including labor costs. The Administration will continue this effort in coordination with the Mayor and Board of Trustees, the Department Heads and the members of the Budget Committee, and will include additional schedules, such as Exhibits D, E and F in the Budget Committee's report, as supplements to the annual budget document.

9. More Financial Information on Website - the Village Administration agrees with the recommendation to establish greater financial transparency.

- a. Next Steps: If any of the requested reports or contracts are not currently posted on the website, they will be posted in the near future. The Village Administration will prepare a list of posted reports and contracts and the resources necessary for preparing summaries for each such item. The Village Administration will work with the Board of Trustees to identify and prioritize the reports/contracts for which summaries will be prepared and the timing for completion of such summaries.

10. Labor Cost Transparency - the Village Administration agrees with the recommendation to establish greater cost transparency across the board, including labor costs, subject to its concerns about legal restrictions on release of union contract information.

- a. Next Steps: The Village Administration has consulted with labor counsel and with peers in other communities. The Village Administration has reported to the Board of Trustees labor counsel's view that information and analysis on a tentative labor agreement may

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not be publicly released prior to its adoption by the Board of Trustees, which is the legal body charged with the authority and responsibility to consider and authorize such agreements. However, the Village Administration will continue to explore what information may be released prior to commencement of a public meeting to approve tentative labor agreements and will report its findings to the Board of Trustees.

- b. Whether in conjunction with a public vote, or immediately following a public vote, the Village Administration will post on the website copies of tentative/approved agreements, summaries of their terms, their projected annual book and cash expense under the terms of such agreements as compared to the status quo, the rationale for approval of any negotiated cost increases, and the necessity of such changes in the context of the ability of the Village to attract and retain a qualified and motivated workforce.
- c. As part of the annual budget process for FY2012, the Village Administration will discuss with the Budget Committee the extent to which additional information that is already collected and available could be included in the final budget document.

Village of Mamaroneck Budget Committee
Observations and Recommendations for Consideration by the Board of Trustees

Following up on our July 26 report and our meeting with the Village Manager on September 28, the Budget Committee hereby submits a final version of its recommendations for enhancing transparency to the Village's Operating and Capital budgets and the overall budget process, improving operations, and reducing costs.

1- Workers' Compensation

- a. **Observations:** The Adopted Budget allocates \$585,000 for workers' compensation expense, or an average of \$4,200 per full-time employee. Village Manager Rich Slingerland expects that actual FY2011 workers' compensation expense will fall in the ballpark of \$500,000. We have previously noted that certain municipalities spend significantly less than the VOM on workers' compensation. New Rochelle, for example, budgets \$1,000 per full-time employee for 2010 and has spent between \$1,000 and \$1,500 per full-time employee in the last three years; Larchmont spends \$2,000 or so per full-time employee.
- b. **Recommendations:** Village management should conduct an analysis to confirm that VOM spends substantially more than Larchmont and New Rochelle. If that proves to be the case, then Village management should consult with New Rochelle officials (and municipal officials from other communities with low workers' compensation expenses) to determine whether there are practices that can be applied in the Village that would significantly impact costs. Since the City of New Rochelle has full-time staff monitoring workers compensation utilization, the Village should consider contracting with New Rochelle to service the Village's workers compensation activities.

2- Technology Plan

- a. **Observations:** Anecdotal evidence suggests that the Village is far from state-of-art in implementation of technology across its operations and that technology upgrades could allow for improvements in productivity and quality of services provided to residents, and for more effective management of Village human and physical resources.
- b. **Recommendations:** The Village should assess the state of technology used in Village operations and the potential costs and benefits of upgrading the state of technology. As a first step, we recommend the Village either (1) retain the International City/County Management Association (ICMA) or comparable organization to conduct a study, or (2) that Village professionals head up a team of volunteers with appropriate experience in the utilization of technology in the private and/or public sector, to
 - i. assess the opportunities to reduce costs and/or improve the delivery of services through improved technology,
 - ii. evaluate whether the costs of implementing such improvements are likely to be fiscally prudent, and
 - iii. recommend a plan for how the Village should proceed in developing a three- to five-year plan for such improvements.

3- Performance Measurement

- a. **Observations:** The FY2011 budget document included for the first time organization charts, descriptions of services, and a sprinkling of performance measures for various departments, which represents a significant improvement over previous budget documents that contained little more than accounting ledger detail on revenues and spending. However, there is significant additional performance measurement data that can be generated to reflect the

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quantity and quality of services provided by the Village, and respective departments can incorporate such measures into their operations. According to the Village Manager, there is ongoing work with the department heads in the area of performance measurement.

- b. Recommendations: Village management needs to work with each department to identify metrics appropriate for measuring the quantity and quality of services provided, to maintain data on such metrics, and incorporate such metrics into management plans for improving operations. Village management should establish milestones for implementing performance measurement systems throughout Village operations, and report regularly to the Board of Trustees on its progress in achieving such milestones. We recommend that the Village Manager prepare a timeline for implementation of performance measurement across all departments over the next eighteen months, that the Board of Trustees is updated regularly on the progress achieved in implementing this program, and that the respective metrics for each activity are posted on the website as they are implemented.

4- Capital Budget

- a. Observations: The annual budget document includes a perfunctory schedule of projected capital spending projects, largely composed of capital improvements financed with grants and equipment replacements, but no analysis such projects. There is anecdotal evidence that Village-owned buildings have not been properly maintained and need significant upgrading. Capital projects are reviewed and approved on a piece-meal basis throughout the year. The FY2010 Adopted Budget did not include any capital spending projections at all.

The FY2011 Proposed Budget includes an expenditure of \$7 million in FY2011 for upgrading and replacing the Sportime tennis facility on Harbor Island. We note that neither the Budget Committee nor any other Village committee has been asked to evaluate the financial implications of the proposed expenditure and its proposed financing. Moreover, no information has been posted on the Village website as to the proposed financial, legal and operational arrangements with Sportime, nor has any analysis and due diligence conducted by the Village in support of such arrangements been disclosed to the Budget Committee or to the public. It is our understanding the proposed arrangement is for the Village to borrow more than \$7 million to fund the construction costs of the project and that principal and interest will be repaid by an affiliate of Sportime. There has been no analysis provided as to the financial condition of such affiliate, no diligence on its financial projections, no analysis of the incremental costs to the Village if the Sportime affiliate defaults on its obligations, and no analysis of the benefits derived by Village residents from the current facility or the proposed facility.

- b. Recommendations:
 - i. The Village should conduct periodic assessments of the state of its fixed assets and projected maintenance and upgrading requirements.
 - ii. Village management should prepare more detailed one-year and five-year capital budgets for annual review and approval by the Trustees than currently prepared as part

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of the annual budget process, perhaps staggered by six-months from the operating budget review.

- iii. Significant capital expenditures and/or financing commitments, such as Sportime, should be reviewed in significant detail by the Trustees, with input from the Budget Committee and other volunteer committees, as appropriate, in advance of public hearings conducted by the Trustees to approve such commitments.

5- Budget Basics #1 – Budget vs. Actual Variance Analysis

- a. **Observations:** The annual budget is reviewed and adopted by the Board of Trustees by May 1, as required by New York State law, but there is no follow-up analysis comparing budget projections and actual results. The audit report provides breakdowns of budget vs. actual revenues and expenses, but without any analysis to explain the variances. Such analyses are conducted on a regular basis by entities in the private sector, typically on a monthly basis.

Exhibit A (page 6) summarizes actual and budget results for FY2009 and shows that the budgeted decrease in the General Fund Balance (before transfers to other funds) of \$297,000 turned into an actual increase of \$1,246,000. After excluding net debt repayment and legal judgments that were not included in the operating budget, the difference between actual and budget amounted to more than \$1.7 million.

- b. **Recommendations** Village management should prepare at least on a semi-annual basis a comparison and analysis of budget vs. actual results, review such results with the Board of Trustees and the Budget Committee, and post such analyses on the Village website.

6- Budget Basics #2 – Cash vs. Accrual Accounting

- a. **Observations:** The annual operating budget reviewed and adopted by the Board of Trustees provides an incomplete and at times flawed picture of the Village's finances as it combines income statement and cash flow statement items and excludes non-cash accrued expenses, as follows:
 - i. Borrowing is shown as revenue and debt repayment is treated as an expense;
 - ii. Non-cash, accrued expenses are not reported, which is especially significant in the case of retiree medical expense in excess of the pay-as-you-go cash expense;
 - iii. The operating budget, which is the annual budget reviewed and approved by the Board of Trustees, includes transfers to and from other funds, and excludes the capital account and depreciation expenses that are booked on an accrual basis in that account.
- b. **Recommendations:** The annual operating budget presentation should include an explanation for the major differences between the budgetary basis of accounting and the generally accepted accounting principles (GAAP) basis of accounting, as recommended by the Government Finance Officers Association, and should also be supplemented (either in the budget document or in a supplement) with schedules that either are required or complement information provided under GAAP standards for year-end financial reporting. Such schedules would include the following:
 - i. Consolidating statement of revenues, expenditures and changes in fund balances for

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government funds, e.g. excluding Housing Authority and Public Library, as shown in Exhibit B (page 7), and

- ii. Reconciliation of consolidated statement of changes in fund balances of governmental funds on cash basis (shown in Exhibit B) with consolidated statement of activities on modified accrual basis, as shown in Exhibit C (see page 8).

These additional schedules would more accurately reflect the projected financial situation of the Village, and would be more transparent to Village residents who are much more likely to comprehend a standard income statement in the private sector as compared to financial schedules prepared for government and not-for-profit entities. As Exhibits B and C show, on a consolidated basis for FY2009 the primary government funds reported a decrease in fund balances of \$6.3 million, largely due to \$7.8 million in capital spending above amounts expensed to the General Fund. However, the primary government funds incurred a deficit of \$1.2 million on an accrual basis for measuring revenues and expenses, which is a much more reliable and accurate measure of the financial performance of the Village than the operating budget format that mixes income statement with cash flow statement concepts.

- 7- Budget Basics #3 – Balanced Budget under Government Accounting Standards Board Statement No. 45
 - a. Observations: According to the GASB, Statement No. 45 was issued “to provide more complete, reliable, and decision-useful financial reporting regarding the costs and financial obligations that governments incur when they provide post employment benefits other than pensions (OPEB) as part of their compensation for services rendered by their employees.” The new accounting standard requires the Village of Mamaroneck to report the financial impact of medical and other benefits provided to retirees beginning with FY2009. The first actuarial report under GASB #45 shows that as of June 1, 2008, the Village of Mamaroneck was obligated for \$56 million in medical benefits for current and future retirees, including \$13 million in liabilities that will be expensed over the remaining work life of current employees. Of the \$43 million liability already accrued as of June 1, 2008, the obligation for the 117 current retirees added up to \$30 million and the obligation for the 150 active employees equaled another \$13 million. This \$43 million accrued liability compares to the VOM’s total debt obligations of \$34 million as of May 31, 2009 (excluding \$13 million debt incurred by the Library).
 - b. Recommendations: Annual budgets must take into account the annual expense of post-employment benefits, as to do otherwise is to saddle future taxpayers for the cost of services provided to today’s taxpayers. In our view, Village taxpayers should pay for current services on a current basis and the Village Board of Trustees should pass a resolution directing the Village Manager to prepare future operating budgets that fully account for non-cash accruals of employee benefits. The resolution thereby would allow the Trustees to review, and if they so wish, to adopt a “balanced” budget.
- 8- Budget Basics #4 – Labor Cost Transparency
 - a. Observations: The annual budget document provides certain information on labor costs but not in a format that allows residents to easily understand where two-thirds of the budget is spent. Exhibits D, E, and F were prepared on the basis of information included in the annual

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budget document and provide detailed breakdowns of employment and labor costs by department, job classification, and bargaining unit for FY2011 in a format that is more enlightening than currently available.

- b. Recommendations: The annual budget document posted on the website and available to residents should provide more detailed breakdowns of employment and labor costs, on an actual basis for the last two years and on a projected budget basis, along the lines shown in the aforementioned exhibits.

9- Budget Basics Transparency #1 – More Financial Information on Website

- a. Observations: The Village website provides limited financial information on current and historical finances. The cost of posting information on the website is extraordinarily low.
- b. Recommendations: At a minimum, the Village website should provide
 - i. Audited financial statements for the last three years,
 - ii. Adopted Budget for the same years as for the audited financial statements and for any subsequent years,
 - iii. Retiree Medical Actuarial Valuation Reports prepared in compliance with GASB Statement Number 45.
 - iv. Significant contracts (e.g. Sportime), and summary descriptions of such contracts.

10- Budget Basics Transparency #2 - Labor Cost Transparency

- a. Observations: 80% of the Village's labor costs are determined through collective bargaining agreements with the two unions (PBA and CSEA) representing 84% of full-time employees. The balance of labor costs are spent for management and exempt employees and for part-time and seasonal employees. Collective bargaining agreements are negotiated every three to five years. The contract with the PBA expires in 2012 and the contract with the CSEA expired on May 1, 2010 and is currently being re-negotiated. The current agreements are not posted on the Village website, nor is there any summary explanation of the terms of such agreements. Negotiations are conducted between the parties in private and upon the conclusion of negotiations, only information about the most basic economic improvements is reported to the public.
- b. Recommendations:
 - i. The Village should post summary descriptions of the terms of the respective collective bargaining agreements in terms of wages, benefits and working conditions, as shown in Exhibits G and H, as well as copies of the agreements.
 - ii. The Village should provide basic quantitative information about its work force in the annual budget document, such as extent of voluntary and involuntary turnover and number of new hires and retirements.
 - iii. Upon completion of negotiations and prior to approval by the Board of Trustees, the Village should provide summaries of the terms of the tentative agreements, the projected annual expense to the Village, and a rationale for the proposed package in relation to labor costs in the private sector and in the public sector for comparable work.

Exhibit A:**Comparison of FY2009 General Fund Operating Budget vs. Actual Results**

	Original Budget	Actual Results	Actual Better/ (Worse) vs. Original Budget
<u>Revenues</u>			
Real Property Taxes	\$ 20,921,631	\$ 20,903,092	\$ (18,539)
Other Tax Items	100,000	155,752	55,752
Non-Property Tax Items	2,870,000	2,758,132	(111,868)
Total Departmental Income	1,746,365	1,716,481	(29,884)
Intergovernmental Charges	90,210	124,485	34,275
Use of Money & Property	262,265	145,635	(116,630)
Licenses & Permits	282,900	412,275	129,375
Fines & Forfeitures	775,000	670,591	(104,409)
Sale of Property & Compensation for Loss	122,300	226,899	104,599
Miscellaneous	31,700	17,883	(13,817)
State Aid	909,730	827,586	(82,144)
Federal Aid	55,000	65,600	10,600
Proceeds from Bond Anticipation Notes	188,330	1,375,000	1,186,670
Total Revenue	28,355,431	29,399,411	1,043,980
<u>Expenditures</u>			
General Government Support, excl. Contingency and	4,922,808	4,683,609	239,199
Contingency	451,514		451,514
Judgments	-	1,446,000	(1,446,000)
Public Safety	8,039,829	8,034,806	5,023
Health	116,142	108,009	8,133
Transportation	1,585,841	1,638,527	(52,686)
Economic Opportunity and Development	277,975	164,332	113,643
Culture & Recreation	1,773,494	1,570,981	202,513
Home & Community Services	2,154,729	1,982,033	172,696
Employee Benefits	6,137,086	5,752,788	384,298
Debt Service			
Principal	2,299,877	2,244,877	55,000
Interest	893,941	527,371	366,570
Total Expenses	28,653,236	28,153,333	499,903
Increase/(Decrease) in General Fund Balance before	(297,805)	1,246,078	1,543,883
Less: Transfers to Other Funds	(234,670)	(233,170)	1,500
Increase/(Decrease) in General Fund Balance	\$ (532,475)	\$ 1,012,908	\$ 1,545,383
Adjustments for Judgments and Changes in Debt:			
Judgments	-	(1,446,000)	(1,446,000)
Debt Repayment	(2,299,877)	(2,244,877)	55,000
Borrowing	188,330	1,375,000	1,186,670
Total Adjustments	(2,111,547)	(2,315,877)	(204,330)
Net Increase in Fund Balance before Judgments, Net Debt Repayment and Transfers	\$ 1,813,742	\$ 3,561,955	\$ 1,748,213

Exhibit B (Pages 17-18 Audit):
**FY2009 Consolidating Schedule for Revenues, Expenditures and Changes in Fund Balances
for Primary Government Funds (cash basis)**

	General Fund	Water Fund	Capital Projects Fund (excluding Library capital spending)	Special Purpose Fund & Debt Service Fund	Consolidated Primary Government Funds
Revenues					
Real Property Taxes	\$ 20,903,092	\$ -	\$ -	\$ -	\$ 20,903,092
Other Tax Items	155,752	-	-	-	155,752
Non-Property Tax Items	2,758,132	-	-	-	2,758,132
Departmental Income	1,716,481	-	-	-	1,716,481
Intergovernmental Charges	124,485	-	-	-	124,485
Use of Money & Property	145,635	1,311	-	174,541	321,487
Licenses & Permits	412,275	-	-	-	412,275
Fines & Forfeitures	670,591	-	-	-	670,591
Sale of Property & Compensation for Loss	226,899	-	-	-	226,899
Miscellaneous	17,883	370,089	-	-	387,972
State Aid	827,586	-	-	-	827,586
Federal Aid	65,600	-	379,866	-	445,466
Proceeds from Bond Anticipation Notes	<u>1,375,000</u>	<u>-</u>	<u>-</u>	<u>124,675</u>	<u>1,499,675</u>
Total Revenue	\$ 29,399,411	\$ 371,400	\$ 379,866	\$ 299,216	\$ 30,449,893
Expenditures					
General Government Support	4,683,609	9,923	-	-	4,693,532
Public Safety	8,034,806	-	-	-	8,034,806
Health	108,009	-	-	6,769	114,778
Transportation	1,638,527	-	-	-	1,638,527
Economic Opportunity and Development	164,332	-	-	-	164,332
Culture & Recreation	1,570,981	-	-	165,039	1,736,020
Home & Community Services	1,982,033	105,004	-	3,449	2,090,486
Employee Benefits	5,752,788	-	-	16,500	5,769,288
Judgements & Claims	1,446,000	-	-	-	1,446,000
Debt Service	-	-	-	-	-
Principal	2,244,877	195,653	-	-	2,440,530
Interest	527,371	288,309	-	-	815,680
Depreciation	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>7,822,487</u>	<u>-</u>	<u>7,822,487</u>
Total Expenditures	\$ 28,153,333	\$ 598,889	\$ 7,822,487	\$ 191,757	\$ 36,766,466
Increase/(Decrease) before Transfers	<u>1,246,078</u>	<u>(227,489)</u>	<u>(7,442,621)</u>	<u>107,459</u>	<u>(6,316,573)</u>
Interfund Transfers	<u>(233,170)</u>	<u>36,295</u>	<u>195,375</u>	<u>1,500</u>	<u>-</u>
Increase/(Decrease) in Fund Balance	<u>\$ 1,012,908</u>	<u>\$ (191,194)</u>	<u>\$ (7,247,246)</u>	<u>\$ 108,959</u>	<u>\$ (6,316,573)</u>

Exhibit C:
FY2009 Reconciliation of Primary Government Fund Cash Flows to Modified Accrual Statement of Activities

	Consolidated Primary Government Funds	Reconciliation Adjustments (alternative version of p. 19 Audit)				Change in Net Assets - Primary Government Activities (p. 13 Audit)
		Depreciation & Capital Spending (a)	Elimination of New Borrowing and Debt Repayment (b)	Addition of Non-Cash Employee Benefits (c)	Other Adjustments for Accrual vs. Cash Accounting (d)	
Revenues						
Real Property Taxes	\$ 20,903,092	\$ -	\$ -	\$ -	\$ -	\$ 20,903,092
Other Tax Items	155,752	-	-	-	-	155,752
Non-Property Tax Items	2,758,132	-	-	-	-	2,758,132
Departmental Income	1,716,481	-	-	-	-	1,716,481
Intergovernmental Charges	124,485	-	-	-	-	124,485
Use of Money & Property	321,487	-	-	-	-	321,487
Licenses & Permits	412,275	-	-	-	-	412,275
Fines & Forfeitures	670,591	-	-	-	-	670,591
Sale of Property & Compensation for Loss	226,899	-	-	-	-	226,899
Miscellaneous	387,972	-	-	-	-	387,972
State Aid	827,586	-	-	-	-	827,586
Federal Aid	445,466	-	-	-	-	445,466
Proceeds from Bond Anticipation Notes	1,499,675	-	(1,430,000)	-	-	69,675
Total Revenue	\$ 30,449,893	\$ -	\$ (1,430,000)	\$ -	\$ -	\$ 29,019,893
Expenditures						
General Government Support	4,693,532	-	-	-	(137,448)	4,556,084
Public Safety	8,034,806	(84,252) (e)	-	-	-	7,950,554
Health	114,778	-	-	-	-	114,778
Transportation	1,638,527	(84,252) (e)	-	-	-	1,554,275
Economic Opportunity and Development	164,332	-	-	-	-	164,332
Culture & Recreation	1,736,020	(84,252) (e)	-	-	-	1,651,768
Home & Community Services	2,090,486	-	-	-	-	2,090,486
Employee Benefits	5,769,288	-	-	1,872,520	-	7,641,808
Judgements & Claims	1,446,000	-	-	-	-	1,446,000
Debt Service	-	-	-	-	-	-
Principal	2,440,530	-	(2,495,530)	-	-	(55,000)
Interest	815,680	-	-	-	88,642	904,322
Depreciation	-	2,208,750	-	-	-	2,208,750
Capital Outlay	7,822,487	(7,822,487)	-	-	-	-
Total Expenditures	\$ 36,766,466	\$ (5,866,494)	\$ (2,495,530)	\$ 1,872,520	\$ (48,806)	\$ 30,228,156
Increase/(Decrease) before Transfers	\$ (6,316,573)	\$ (5,866,494)	\$ (2,495,530)	\$ 1,872,520	\$ (48,806)	\$ (12,854,883)
Interfund Transfers	-	-	-	-	-	-
Increase/(Decrease) in Fund Balance	<u>\$ (6,316,573)</u>	<u>\$ 5,866,494</u>	<u>\$ 1,065,530</u>	<u>\$ (1,872,520)</u>	<u>\$ 48,806</u>	<u>\$ (1,208,263)</u>

- (a) Under generally accepted accounting principles, capital expenditures are not expensed in the income statement but are added to fixed assets in the balance sheet, and are then "depreciated" over their useful life.
- (b) Debt proceeds and principal payments are not included in an income statement.
- (c) Includes \$1.54 million non-cash portion of retiree medical coverage and \$332,520 accrual for payment for sick leave accruals upon retirement.
- (d) Includes elimination of payments for claims accrued in prior period and recognition of accrued but unpaid interest.
- (e) Reconciliation included in audited financial statements includes capital expenditures in excess of the Capital Outlay line item; the difference represents capital spending that has been expensed.

Exhibit D: Breakdown of Compensation Costs by Department - FY2011 Budget

Cost Categories	Police	On Street Parking & Meters	Fire	Sanitation	Street Maint.	Parks	Central Garage	Sewer	Street Cleaning	Public Works Admin.	Traffic Control	Safety Inspection Buildings
Salary & Longevity	\$ 5,563,577	\$ 249,269	\$43,500	\$1,027,980	\$ 734,164	\$ 639,150	\$ 274,354	\$ 73,781	\$ 131,624	\$ 319,407	\$ 83,107	\$ 450,860
Overtime	416,000	3,400	-	50,530	94,500	9,000	1,800	11,000	5,000	7,000	1,500	4,000
Sick Leave Incentive Program	85,000	-	-	-	-	-	-	-	-	-	-	-
Holiday Pay	234,000	-	-	-	-	-	-	-	-	-	-	-
Total Pay	6,298,577	252,669	43,500	1,078,510	828,664	648,150	276,154	84,781	136,624	326,407	84,607	454,860
Social Security & Medicare	462,492	19,329	3,328	82,506	63,393	49,583	21,126	6,486	10,452	24,970	6,472	34,797
Pension - Police Retirement	876,416	-	-	-	-	-	-	-	-	-	-	-
Pension - Local Police Pension	18,000	-	-	-	-	-	-	-	-	-	-	-
NYS Pension	13,635	28,321	-	136,359	104,454	81,947	34,915	10,719	17,274	28,607	8,045	51,820
MTA Mobility Tax	21,415	859	148	3,667	2,817	2,204	939	288	465	1,110	288	1,547
Workers' Comp.	228,913	16,957	-	67,826	50,870	50,870	16,957	4,239	8,478	12,717	4,239	25,435
Group Life Insurance	5,400	400	-	1,600	1,200	1,200	400	100	200	300	100	600
Unemployment Insurance	13,304	986	-	3,942	2,957	2,957	986	246	493	739	246	1,478
Disability Insurance	2,348	174	-	696	522	522	174	43	87	130	43	261
Hospital & Medical - Actives	600,545	44,485	-	177,939	133,454	133,454	44,485	11,121	22,242	33,364	11,121	66,727
Retiree Medical (cash)	752,993	29,656	-	118,624	88,968	88,968	29,656	7,414	14,828	22,242	7,414	44,484
Retiree Medical (non-cash)	927,688	36,536	-	146,145	109,608	109,608	36,536	9,134	18,268	27,402	9,134	54,804
Dental	3,488	6,977	-	27,907	20,930	20,930	6,977	1,744	3,488	5,233	1,744	10,465
Optical	586	1,172	-	4,688	3,516	3,516	1,172	293	586	879	293	1,758
Welfare Fund	75,636	-	-	-	-	-	-	-	-	-	-	-
Clothing Allowance	8,100	2,400	-	10,800	7,425	7,425	-	-	1,350	-	-	-
Dry Cleaning Allowance	22,560	-	-	-	-	-	-	-	-	-	-	-
Work Shoe Allowance	9,600	-	-	-	-	-	-	-	-	-	-	-
Sick Leave Accrual (non-cash)	21,669	7,636	-	35,584	25,327	22,124	9,497	2,554	4,556	7,664	2,164	14,049
Sick Leave Incentive Program	919	1,837	-	7,349	5,512	5,512	1,837	459	919	1,378	459	2,756
Total Benefits	\$ 4,065,708	\$ 197,725	\$ 3,476	\$ 825,631	\$ 620,953	\$ 580,821	\$ 205,655	\$ 54,842	\$ 103,686	\$ 166,735	\$ 51,763	\$ 310,980
Total Compensation	\$10,364,285	\$ 450,394	\$46,976	\$1,904,141	\$1,449,617	\$1,228,971	\$ 481,809	\$139,623	\$ 240,310	\$ 493,142	\$136,370	\$ 765,840
Headcount - FT	54	4	-	16	12	12	4	1	2	3	1	6
Headcount - PT	32	2	11	-	-	-	-	-	-	9	1	3

Exhibit D: Breakdown of Compensation Costs by Department - FY2011 Budget

Cost Categories	Operation of Buildings	Electrical	Recreation	Marina & Docks	Village Manager	Clerk- Treasurer	Assessor	Village Attorney	Village Justice	Mayor & Trustees	Misc. Seasonal & Part-Time	Total
Salary & Longevity	\$ 133,057	\$ 73,581	\$ 192,667	\$ 142,544	\$ 388,516	\$ 498,468	\$ 89,745	\$ 56,732	\$ 330,347	\$ 29,000	\$ 326,570	\$ 11,852,000
Overtime	500	-	500	-	-	1,000	5,000	500	-	-	-	611,230
Sick Leave Incentive Program	-	-	-	-	-	-	-	-	-	-	-	85,000
Holiday Pay	-	-	-	-	-	-	-	-	-	-	-	234,000
Total Pay	133,557	73,581	193,167	142,544	388,516	499,468	94,745	57,232	330,347	29,000	326,570	12,782,230
Social Security & Medicare	10,217	5,629	14,777	10,905	26,113	37,621	7,248	4,378	25,272	2,219	24,983	954,295
Pension - Police Retirement	-	-	-	-	-	-	-	-	-	-	-	876,416
Pension - Local Police Pension	-	-	-	-	-	-	-	-	-	-	-	18,000
NYS Pension	16,886	9,303	22,925	9,506	46,189	60,959	4,334	7,236	31,371	-	-	724,804
MTA Mobility Tax	454	250	657	485	1,321	1,698	322	195	1,123	99	1,110	43,460
Workers' Comp.	8,478	4,239	12,717	4,239	16,957	27,554	2,120	4,239	16,957	-	-	585,000
Group Life Insurance	200	100	300	100	400	650	50	100	400	-	-	13,800
Unemployment Insurance	493	246	739	246	986	1,601	123	246	986	-	-	34,000
Disability Insurance	87	43	130	43	174	283	22	43	174	-	-	6,000
Hospital & Medical - Actives	22,242	11,121	33,364	11,121	44,485	72,288	5,561	11,121	44,485	-	-	1,534,727
Retiree Medical (cash)	14,828	7,414	22,242	7,414	29,656	48,191	3,707	7,414	29,656	-	-	1,375,768
Retiree Medical (non-cash)	18,268	9,134	27,402	9,134	36,536	59,371	4,567	9,134	36,536	-	-	1,694,947
Dental	3,488	1,744	5,233	1,744	6,977	11,337	872	1,744	6,977	-	-	150,000
Optical	586	293	879	293	1,172	1,905	147	293	1,172	-	-	25,200
Welfare Fund	-	-	-	-	-	-	-	-	-	-	-	75,636
Clothing Allowance	-	-	-	-	-	-	-	-	-	-	-	37,500
Dry Cleaning Allowance	-	-	-	-	-	-	-	-	-	-	-	22,560
Work Shoe Allowance	-	-	-	-	-	-	-	-	-	-	-	9,600
Sick Leave Accrual (non-cash)	4,606	2,547	6,259	2,603	12,646	16,655	1,147	1,964	8,589	-	-	209,839
Sick Leave Incentive Program	919	459	1,378	459	1,837	2,985	230	459	1,837	-	-	39,500
Total Benefits	\$ 101,752	\$ 52,524	\$ 149,003	\$ 58,293	\$ 225,448	\$ 343,099	\$ 30,449	\$ 48,567	\$ 205,533	\$ 2,317	\$ 26,093	\$ 8,431,052
Total Compensation	\$ 235,309	\$ 126,105	\$ 342,170	\$ 200,837	\$ 613,964	\$ 842,567	\$ 125,194	\$ 105,799	\$ 535,880	\$ 31,317	\$ 352,663	\$ 21,213,282
Headcount - FT	2	1	3	1	4	6.5	0.5	1	4	-		138
Headcount - PT	-	-		2	1	1	3	-	4	5		74

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Police Department						
<u>Cost Categories</u>	<u>Chief</u>	<u>Lieutenants</u>	<u>Sergeants</u>	<u>Detectives</u>	<u>Officers</u>	<u>Permanent Secretarial</u>
Total Compensation	<u>\$ 242,490</u>	<u>\$ 587,576</u>	<u>\$ 1,428,745</u>	<u>\$ 1,189,632</u>	<u>\$ 6,280,588</u>	<u>\$ 203,417</u>
Headcount - FT	1	3	7	6	35	2
Headcount - PT						
Salary & Longevity	\$ 154,970	\$ 121,056	\$ 108,906	\$ 103,859	\$ 90,511	\$ 53,922
Overtime	-	-	9,950	9,489	8,269	-
Sick Incentive	-	-	1,771	1,771	1,771	-
Holiday Pay	-	-	5,597	5,337	4,651	-
Total Pay	154,970	121,056	126,223	120,456	105,203	53,922
Social Security & Medicare	8,869	8,310	8,452	8,368	8,048	4,125
Pension - Police Retirement	23,391	18,272	19,052	18,181	15,879	-
Pension - Local Police Pension	480	375	391	373	326	-
NYS Pension	-	-	-	-	-	6,817
MTA Mobility Tax	527	412	429	410	358	183
Workers' Comp.	4,239	4,239	4,239	4,239	4,239	4,239
Group Life Insurance	100	100	100	100	100	100
Unemployment Insurance	246	246	246	246	246	246
Disability Insurance	43	43	43	43	43	43
Hospital & Medical - Actives	11,121	11,121	11,121	11,121	11,121	11,121
Retiree Medical (cash)	14,195	14,195	14,195	14,195	14,195	7,414
Retiree Medical (non-cash)	17,489	17,489	17,489	17,489	17,489	9,134
Dental	-	-	-	-	-	1,744
Optical	-	-	-	-	-	293
Welfare Fund	1,455	1,455	1,455	1,455	1,455	-
Clothing Allowance	-	-	-	925	73	-
Dry Cleaning Allowance	-	-	470	470	470	-
Work Shoe Allowance	-	-	200	200	200	-
Sick Leave Accrual (non-cash)	5,364	4,190	-	-	-	1,867
Sick Leave Inc. Program	-	-	-	-	-	459
Total Benefits	\$ 87,520	\$ 80,448	\$ 77,883	\$ 77,816	\$ 74,243	\$ 47,787
Total Compensation per Employee	<u>\$ 242,490</u>	<u>\$ 195,859</u>	<u>\$ 204,106</u>	<u>\$ 198,272</u>	<u>\$ 179,445</u>	<u>\$ 101,709</u>
Average Hours Worked			1,798	1,798	1,798	1,385
W-2 Pay per Hour Worked			\$ 70.21	\$ 67.01	\$ 58.52	\$ 38.95
Total Compensation Cost per Hour Worked			113.54	110.29	99.82	73.46

Exhibit E: Compensation Costs by

<u>Cost Categories</u>	Police Department				
	<u>Part-Time Clerical</u>	<u>School Guards</u>	<u>Watch Persons</u>	<u>Prison Matrons</u>	<u>Harbor Patrol</u>
Total Compensation	<u>\$35,140</u>	<u>\$242,647</u>	<u>\$19,245</u>	<u>\$4,536</u>	<u>\$113,334</u>
Headcount - FT					
Headcount - PT	1	19	1	3	8
Salary & Longevity					
Overtime					
Sick Incentive					
Holiday Pay					
Total Pay					
Social Security & Medicare					
Pension - Police Retirement					
Pension - Local Police Pension					
NYS Pension					
MTA Mobility Tax					
Workers' Comp.					
Group Life Insurance					
Unemployment Insurance					
Disability Insurance					
Hospital & Medical - Actives					
Retiree Medical (cash)					
Retiree Medical (non-cash)					
Dental					
Optical					
Welfare Fund					
Clothing Allowance					
Dry Cleaning Allowance					
Work Shoe Allowance					
Sick Leave Accrual (non-cash)					
Sick Leave Inc. Program					
Total Benefits					
Total Compensation per Employee					
Average Hours Worked					
W-2 Pay per Hour Worked					
Total Compensation Cost per Hour Worked					

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Department:	On-Street Parking and Meter Repair		Sanitation		
	<u>Parking Enforcement Officers</u>	<u>Part-Time Meter Repair</u>	<u>Lead Mechanic</u>	<u>Sanitation Workers</u>	<u>Laborer</u>
Cost Categories					
Total Compensation	<u>\$ 419,439</u>	<u>\$ 30,955</u>	<u>\$ 127,028</u>	<u>\$1,669,881</u>	<u>\$ 107,233</u>
Headcount - FT	4	-	1	14	1
Headcount - PT	-	2	-	-	-
Salary & Longevity	\$ 55,151		\$ 73,781	\$ 64,228	\$ 55,013
Overtime	<u>850</u>		<u>-</u>	<u>3,402</u>	<u>2,897</u>
Total Pay	56,001		73,781	67,630	57,910
Social Security & Medicare	4,284		5,644	5,174	4,430
NYS Pension	7,080		9,328	8,551	7,322
MTA Mobility Tax	190		251	230	197
Workers' Comp.	4,239		4,239	4,239	4,239
Group Life Insurance	100		100	100	100
Unemployment Insurance	246		246	246	246
Disability Insurance	43		43	43	43
Hospital & Medical - Actives	11,121		11,121	11,121	11,121
Retiree Medical (cash)	7,414		7,414	7,414	7,414
Retiree Medical (non-cash)	9,134		9,134	9,134	9,134
Dental	1,744		1,744	1,744	1,744
Optical	293		293	293	293
Clothing Allowance	600		675	675	675
Sick Leave Accrual (non-cash)	1,909		2,554	2,223	1,904
Sick Leave Inc. Program	<u>459</u>		<u>459</u>	<u>459</u>	<u>459</u>
Total Benefits	\$ 48,859		\$ 53,247	\$ 51,647	\$ 49,323
Total Compensation per Employee	<u>\$ 104,860</u>		<u>\$ 127,028</u>	<u>\$ 119,277</u>	<u>\$ 107,233</u>
Total Hours Worked	1,725		1,805	1,805	1,805
W-2 Pay per Hour Worked	\$ 32.46		\$ 40.88	\$ 37.47	\$ 32.09
Total Compensation Cost per Hour Worked	60.78		70.38	66.09	59.41

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Department:	Street Maintenance				Parks		
	Assistant General Foreman	Heavy Machine Eq. Operator	Machine Equipment Operator	Laborer	Parks Foreman	Machine Equipment Operator	Laborer
Cost Categories							
Total Compensation	\$ 136,765	\$ 391,358	\$ 488,412	\$ 430,382	\$ 127,594	\$ 117,994	\$ 983,383
Headcount - FT	1	3	4	4	1	1	10
Headcount - PT	-	-	-	-	-	-	-
Salary & Longevity	\$ 72,840	\$ 68,197	\$ 61,992	\$ 51,567	\$ 73,781	\$ 65,612	\$ 49,976
Overtime	9,599	8,583	8,045	6,743	1,028	914	706
Total Pay	82,439	76,780	70,037	58,310	74,809	66,526	50,681
Social Security & Medicare	6,307	5,874	5,358	4,461	5,723	5,089	3,877
NYS Pension	10,423	9,707	8,855	7,372	9,458	8,411	6,408
MTA Mobility Tax	280	261	238	198	254	226	172
Workers' Comp.	4,239	4,239	4,239	4,239	4,239	4,239	4,239
Group Life Insurance	100	100	100	100	100	100	100
Unemployment Insurance	246	246	246	246	246	246	246
Disability Insurance	43	43	43	43	43	43	43
Hospital & Medical - Actives	11,121	11,121	11,121	11,121	11,121	11,121	11,121
Retiree Medical (cash)	7,414	7,414	7,414	7,414	7,414	7,414	7,414
Retiree Medical (non-cash)	9,134	9,134	9,134	9,134	9,134	9,134	9,134
Dental	1,744	1,744	1,744	1,744	1,744	1,744	1,744
Optical	293	293	293	293	293	293	293
Clothing Allowance	-	675	675	675	-	675	675
Sick Leave Accrual (non-cash)	2,521	2,361	2,146	1,785	2,554	2,271	1,730
Sick Leave Inc. Program	459	459	459	459	459	459	459
Total Benefits	\$ 54,326	\$ 53,673	\$ 52,066	\$ 49,286	\$ 52,784	\$ 51,467	\$ 47,657
Total Compensation per Employee	\$ 136,765	\$ 130,453	\$ 122,103	\$ 107,595	\$ 127,594	\$ 117,994	\$ 98,338
Total Hours Worked		1,884	1,884	1,884		1,723	1,723
W-2 Pay per Hour Worked		\$ 40.75	\$ 37.18	\$ 30.95		\$ 38.60	\$ 29.41
Total Compensation Cost per Hour Worked		69.24	64.81	57.11		68.47	57.06

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Department:	Central Garage			Sewer	Street Cleaning
Cost Categories	Lead Maintenance Mechanic	Sr. Auto Mechanic	Auto Mechanic	Foreman	Machine Equipment Operator
Total Compensation	<u>\$ 126,937</u>	<u>\$ 122,465</u>	<u>\$ 232,407</u>	<u>\$ 139,623</u>	<u>\$ 240,310</u>
Headcount - FT	1	1	2	1	2
Headcount - PT	-	-	-	-	-
Salary & Longevity	\$ 73,781	\$ 70,200	\$ 65,187	\$ 73,781	\$ 65,812
Overtime	<u>484</u>	<u>461</u>	<u>428</u>	<u>11,000</u>	<u>2,500</u>
Total Pay	74,265	70,661	65,614	84,781	68,312
Social Security & Medicare	5,681	5,406	5,019	6,486	5,226
NYS Pension	9,390	8,934	8,296	10,719	8,637
MTA Mobility Tax	253	240	223	288	232
Workers' Comp.	4,239	4,239	4,239	4,239	4,239
Group Life Insurance	100	100	100	100	100
Unemployment Insurance	246	246	246	246	246
Disability Insurance	43	43	43	43	43
Hospital & Medical - Actives	11,121	11,121	11,121	11,121	11,121
Retiree Medical (cash)	7,414	7,414	7,414	7,414	7,414
Retiree Medical (non-cash)	9,134	9,134	9,134	9,134	9,134
Dental	1,744	1,744	1,744	1,744	1,744
Optical	293	293	293	293	293
Clothing Allowance					675
Sick Leave Accrual (non-cash)	2,554	2,430	2,256	2,554	2,278
Sick Leave Inc. Program	<u>459</u>	<u>459</u>	<u>459</u>	<u>459</u>	<u>459</u>
Total Benefits	\$ 52,672	\$ 51,804	\$ 50,590	\$ 54,842	\$ 51,843
Total Compensation per Employee	<u>\$ 126,937</u>	<u>\$ 122,465</u>	<u>\$ 116,204</u>	<u>\$ 139,623</u>	<u>\$ 120,155</u>
Total Hours Worked	1,713	1,713	1,713	1,911	1,757
W-2 Pay per Hour Worked	\$ 43.35	\$ 41.25	\$ 38.30	\$ 44.37	\$ 38.89
Total Compensation Cost per Hour Worked	74.10	71.49	67.83	73.07	68.40

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Department:	Public Works Administration					Safety Inspection - Buildings				
Cost Categories	General Foreman	Office Assistant	Senior Stenographer	Part-Time	Building Inspector	Assistant Building Inspector	Fire Inspector	Code Enforcement Officer	Office Assistant	Part-Time
Total Compensation	<u>\$ 152,141</u>	<u>\$ 109,941</u>	<u>\$ 122,911</u>	<u>\$ 108,150</u>	<u>\$ 164,302</u>	<u>\$ 127,505</u>	<u>\$ 112,471</u>	<u>\$ 108,712</u>	<u>\$ 204,256</u>	<u>\$ 48,596</u>
Headcount - FT	1	1	1	-	1	1	1	1	2	-
Headcount - PT	-	-	-	9	-	-	-	-	-	3
Salary & Longevity	\$ 92,589	\$ 59,292	\$ 69,526		\$ 103,371	\$ 74,000	\$ 62,000	\$ 59,000	\$ 53,745	
Overtime	<u>2,029</u>	<u>1,299</u>	<u>1,524</u>		<u>1,019</u>	<u>729</u>	<u>611</u>	<u>581</u>	<u>530</u>	
Total Pay	94,618	60,591	71,050		104,390	74,729	62,611	59,581	54,274	
Social Security & Medicare	7,238	4,635	5,435		7,986	5,717	4,790	4,558	4,152	
NYS Pension	11,963	7,661	8,983		13,198	9,448	7,916	7,533	6,862	
MTA Mobility Tax	322	206	242		355	254	213	203	185	
Workers' Comp.	4,239	4,239	4,239		4,239	4,239	4,239	4,239	4,239	
Group Life Insurance	100	100	100		100	100	100	100	100	
Unemployment Insurance	246	246	246		246	246	246	246	246	
Disability Insurance	43	43	43		43	43	43	43	43	
Hospital & Medical - Actives	11,121	11,121	11,121		11,121	11,121	11,121	11,121	11,121	
Retiree Medical (cash)	7,414	7,414	7,414		7,414	7,414	7,414	7,414	7,414	
Retiree Medical (non-cash)	9,134	9,134	9,134		9,134	9,134	9,134	9,134	9,134	
Dental	1,744	1,744	1,744		1,744	1,744	1,744	1,744	1,744	
Optical	293	293	293		293	293	293	293	293	
Sick Leave Accrual (non-cash)	3,205	2,052	2,407		3,578	2,562	2,146	2,042	1,860	
Sick Leave Inc. Program	<u>459</u>	<u>459</u>	<u>459</u>		<u>459</u>	<u>459</u>	<u>459</u>	<u>459</u>	<u>459</u>	
Total Benefits	<u>\$ 57,523</u>	<u>\$ 49,349</u>	<u>\$ 51,861</u>		<u>\$ 59,912</u>	<u>\$ 52,775</u>	<u>\$ 49,860</u>	<u>\$ 49,131</u>	<u>\$ 47,854</u>	
Total Compensation per Employee	<u>\$ 152,141</u>	<u>\$ 109,941</u>	<u>\$ 122,911</u>		<u>\$ 164,302</u>	<u>\$ 127,505</u>	<u>\$ 112,471</u>	<u>\$ 108,712</u>	<u>\$ 102,128</u>	
Total Hours Worked		1,339	1,339						1,325	
W-2 Pay per Hour Worked		\$ 45.26	\$ 53.07						\$ 40.96	
Total Compensation Cost per Hour Worked		82.13	91.81						77.07	

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Department:	<u>Operation of Buildings</u>		<u>Electrical</u>	<u>Recreation</u>		
<u>Cost Categories</u>	<u>Painter</u>	<u>Carpenter</u>	<u>Electrician</u>	<u>Supt. Of Recreation</u>	<u>Office Assistant</u>	<u>Sr. Rec. Leader</u>
Total Compensation	<u>\$ 112,397</u>	<u>\$ 122,913</u>	<u>\$ 126,105</u>	<u>\$ 135,292</u>	<u>\$ 102,209</u>	<u>\$ 91,878</u>
Headcount - FT	1	1	1	1	1	1
Headcount - PT	-	-	-	-	-	-
Salary & Longevity	\$ 62,307	\$ 70,750	\$ 73,581	\$ 80,498	\$ 54,325	\$ 46,000
Overtime	234	266	-	500	-	-
Total Pay	62,541	71,016	73,581	80,998	54,325	46,000
Social Security & Medicare	4,784	5,433	5,629	6,196	4,156	3,519
NYS Pension	7,907	8,979	9,303	10,241	6,868	5,816
MTA Mobility Tax	213	241	250	275	185	156
Workers' Comp.	4,239	4,239	4,239	4,239	4,239	4,239
Group Life Insurance	100	100	100	100	100	100
Unemployment Insurance	246	246	246	246	246	246
Disability Insurance	43	43	43	43	43	43
Hospital & Medical - Actives	11,121	11,121	11,121	11,121	11,121	11,121
Retiree Medical (cash)	7,414	7,414	7,414	7,414	7,414	7,414
Retiree Medical (non-cash)	9,134	9,134	9,134	9,134	9,134	9,134
Dental	1,744	1,744	1,744	1,744	1,744	1,744
Optical	293	293	293	293	293	293
Sick Leave Accrual (non-cash)	2,157	2,449	2,547	2,786	1,880	1,592
Sick Leave Inc. Program	459	459	459	459	459	459
Total Benefits	\$ 49,856	\$ 51,897	\$ 52,524	\$ 54,294	\$ 47,884	\$ 45,878
Total Compensation per Employee	<u>\$ 112,397</u>	<u>\$ 122,913</u>	<u>\$ 126,105</u>	<u>\$ 135,292</u>	<u>\$ 102,209</u>	<u>\$ 91,878</u>
Total Hours Worked	1,709	1,709	1,704		1,704	1,704
W-2 Pay per Hour Worked	\$ 36.59	\$ 41.55	\$ 43.18		\$ 31.88	\$ 27.00
Total Compensation Cost per Hour Worked	65.76	71.91	74.01		59.98	53.92

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Department:	Marina & Docks			Village Manager				
Cost Categories	Harbor Master	Part-Time Clerk	Seasonal Asst. Harbor Master	Village Manager	Asst. Village Manager	Office Assistant	Secretary	Part Time
Total Compensation	<u>\$ 128,102</u>	<u>\$ 21,166</u>	<u>\$ 51,570</u>	<u>\$ 235,943</u>	<u>\$ 134,071</u>	<u>\$ 105,891</u>	<u>\$ 113,019</u>	<u>\$ 25,041</u>
Headcount - FT	1	-	-	1	1	1	1	-
Headcount - PT	-	1	1	-	-	-	-	1
Salary & Longevity	\$ 75,190			\$ 165,000	\$ 80,000	\$ 57,292	\$ 63,036	
Overtime	-			-	-	-	-	
Total Pay	75,190			165,000	80,000	57,292	63,036	
Social Security & Medicare	5,752			9,014	6,120	4,383	4,822	
NYS Pension	9,506			20,861	10,115	7,244	7,970	
MTA Mobility Tax	256			561	272	195	214	
Workers' Comp.	4,239			4,239	4,239	4,239	4,239	
Group Life Insurance	100			100	100	100	100	
Unemployment Insurance	246			246	246	246	246	
Disability Insurance	43			43	43	43	43	
Hospital & Medical - Actives	11,121			11,121	11,121	11,121	11,121	
Retiree Medical (cash)	7,414			7,414	7,414	7,414	7,414	
Retiree Medical (non-cash)	9,134			9,134	9,134	9,134	9,134	
Dental	1,744			1,744	1,744	1,744	1,744	
Optical	293			293	293	293	293	
Sick Leave Accrual (non-cash)	2,603			5,712	2,769	1,983	2,182	
Sick Leave Inc. Program	459			459	459	459	459	
Total Benefits	\$ 52,912			\$ 70,943	\$ 54,071	\$ 48,599	\$ 49,983	
Total Compensation per Employee	<u>\$ 128,102</u>			<u>\$ 235,943</u>	<u>\$ 134,071</u>	<u>\$ 105,891</u>	<u>\$ 113,019</u>	
Total Hours Worked	1,704					1,314	1,314	
W-2 Pay per Hour Worked	\$ 44.13					\$ 43.60	\$ 47.97	
Total Compensation Cost per Hour Worked	75.18					80.59	86.01	

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Department:	Clerk-Treasurer							Assesor		
Cost Categories	Clerk-Treasurer	Deputy Treasurer	Deputy Clerk	Accountant	Senior Account Clerk	Intermediate Account Clerk/Typist	Part-Time	Sr. Acct. Clerk	Part-Time Clerk	Part-Time Assessor
Total Compensation	\$ 178,513	\$ 124,193	\$ 114,553	\$ 123,215	\$ 179,297	\$ 104,087	\$ 18,709	\$ 59,898	\$ 27,575	\$ 37,721
Headcount - FT	1	1	1	1	2	1	-	1	-	-
Headcount - PT	-	-	-	-	-	-	1	-	2	1
Salary & Longevity	\$ 116,287	\$ 72,040	\$ 64,272	\$ 71,252	\$ 67,868	\$ 55,490		\$ 66,268		
Overtime	-	-	-	-	428	358		2,292		
Total Pay	116,287	72,040	64,272	71,252	68,296	55,848		68,560		
Social Security & Medicare	8,308	5,511	4,917	5,451	5,225	4,272		5,245		
NYS Pension	14,702	9,108	8,126	9,009	8,635	7,061		8,668		
MTA Mobility Tax	395	245	219	242	232	190		233		
Workers' Comp.	4,239	4,239	4,239	4,239	4,239	4,239		4,239		
Group Life Insurance	100	100	100	100	100	100		100		
Unemployment Insurance	246	246	246	246	246	246		246		
Disability Insurance	43	43	43	43	43	43		43		
Hospital & Medical - Actives	11,121	11,121	11,121	11,121	11,121	11,121		11,121		
Retiree Medical (cash)	7,414	7,414	7,414	7,414	7,414	7,414		7,414		
Retiree Medical (non-cash)	9,134	9,134	9,134	9,134	9,134	9,134		9,134		
Dental	1,744	1,744	1,744	1,744	1,744	1,744		1,744		
Optical	293	293	293	293	293	293		293		
Sick Leave Accrual (non-cash)	4,025	2,494	2,225	2,466	2,349	1,921		2,294		
Sick Leave Inc. Program	459	459	459	459	459	459		459		
Total Benefits	\$ 62,226	\$ 52,153	\$ 50,281	\$ 51,963	\$ 51,236	\$ 48,239		\$ 51,235		
Total Compensation per Employee	\$ 178,513	\$ 124,193	\$ 114,553	\$ 123,215	\$ 119,531	\$ 104,087		\$ 119,795		
Total Hours Worked				1,314	1,321	1,321		1,353		
W-2 Pay per Hour Worked				\$ 54.23	\$ 51.70	\$ 42.27		\$ 50.67		
Total Compensation Cost per Hour Worked				93.77	90.48	78.78		88.54		

Exhibit E: Compensation Costs by Job Classification by Department - FY2011 Budget

Department:	Village Attorney	Village Justice				
Cost Categories	Sr. Office Assistant	Court Clerk	Intermediate Clerk	Sr. Office Assistant	Village Justice	Clerk
Total Compensation	<u>\$ 105,799</u>	<u>\$ 224,622</u>	<u>\$ 108,125</u>	<u>\$ 114,338</u>	<u>\$ 72,353</u>	<u>\$ 16,441</u>
Headcount - FT	1	2	1	1	-	-
Headcount - PT	-	-	-	-	2	2
Salary & Longevity	\$ 56,732	\$ 62,466	\$ 59,092	\$ 64,099		
Overtime	500	-	-	-		
Total Pay	<u>57,232</u>	<u>62,466</u>	<u>59,092</u>	<u>64,099</u>		
Social Security & Medicare	4,378	4,779	4,521	4,904		
NYS Pension	7,236	7,898	7,471	8,104		
MTA Mobility Tax	195	212	201	218		
Workers' Comp.	4,239	4,239	4,239	4,239		
Group Life Insurance	100	100	100	100		
Unemployment Insurance	246	246	246	246		
Disability Insurance	43	43	43	43		
Hospital & Medical - Actives	11,121	11,121	11,121	11,121		
Retiree Medical (cash)	7,414	7,414	7,414	7,414		
Retiree Medical (non-cash)	9,134	9,134	9,134	9,134		
Dental	1,744	1,744	1,744	1,744		
Optical	293	293	293	293		
Sick Leave Accrual (non-cash)	1,964	2,162	2,045	2,219		
Sick Leave Inc. Program	459	459	459	459		
Total Benefits	<u>\$ 48,567</u>	<u>\$ 49,846</u>	<u>\$ 49,033</u>	<u>\$ 50,239</u>		
Total Compensation per Employee	<u>\$ 105,799</u>	<u>\$ 112,311</u>	<u>\$ 108,125</u>	<u>\$ 114,338</u>		
Total Hours Worked	1,324	1,314	1,314	1,314		
W-2 Pay per Hour Worked	\$ 43.23	\$ 47.54	\$ 44.97	\$ 48.78		
Total Compensation Cost per Hour Work	79.91	85.47	82.29	87.02		

Exhibit F: Labor Costs by Bargaining Unit - FY2011 Budget

Cost Categories	Full Time Employees			Part-Time &	Total
	PBA	CSEA	Exempt	Seasonal	
Salary & Longevity	\$ 4,553,393	\$ 4,257,327	\$ 1,804,694	\$ 1,236,586	\$ 11,852,000
Overtime	416,000	172,751	16,098	6,382	611,230
Sick Leave Incentive Program	85,000	-	-	-	85,000
Holiday Pay	234,000	-	-	-	234,000
Total Pay	\$ 5,288,393	4,430,078	1,820,792	1,242,968	12,782,230
Social Security & Medicare	391,052	338,901	129,255	95,087	954,295
Pension - Police Retirement	798,210	-	78,206	-	876,416
Pension - Local Police Pension	16,394	-	1,606	-	18,000
NYS Pension	-	560,106	164,698	-	724,804
MTA Mobility Tax	17,981	15,062	6,191	4,226	43,460
Workers' Comp.	203,478	296,739	84,783	-	585,000
Group Life Insurance	4,800	7,000	2,000	-	13,800
Unemployment Insurance	11,826	17,246	4,928	-	34,000
Disability Insurance	2,087	3,043	870	-	6,000
Hospital & Medical - Actives	533,818	778,484	222,424	-	1,534,727
Retiree Medical (cash)	681,383	518,979	175,406	-	1,375,768
Retiree Medical (non-cash)	839,464	639,382	216,100	-	1,694,947
Dental	-	122,093	27,907	-	150,000
Optical	-	20,512	4,688	-	25,200
Welfare Fund	69,818	-	5,818	-	75,636
Clothing Allowance	8,100	29,400	-	-	37,500
Dry Cleaning Allowance	22,560	-	-	-	22,560
Work Shoe Allowance	9,600	-	-	-	9,600
Sick Leave Accrual (non-cash)	-	147,369	62,470	-	209,839
Sick Leave Incentive Program	-	32,151	7,349	-	39,500
Total Benefits	3,610,572	3,526,469	1,194,698	99,313	8,431,052
Total Compensation	8,898,965	7,956,547	3,015,489	1,342,281	21,213,282
Headcount - FT	48	70	20	-	138
Headcount - PT	-	-	-	74	74
Percent of Total Compensation	42%	38%	14%	6%	100%

Exhibit G: Summary of Village of Mamaroneck-CSEA Collective Bargaining Agreement

Duration	June 1, 2006 to May 31, 2010		
Excluded Personnel	"Management Employees" which include Heads of Departments, Assistant Building Inspector, Assistant Village Manager, Deputy Treasurer, Deputy Clerk, Assistant General Foreman, Code Enforcement Officer, Fire Inspector, Superintendent of Recreation and Secretaries to Village Manager, Chief of Police and Village Attorney.		
Work Schedule			
Office/Administration	7.5 hours per day with 1-hour lunch period.		
Parking Enforcement Officers	8 hours per day with 1/2-hour lunch period.		
Sanitation	8.5 hours per day with 1/2-hour lunch period.		
	Saturday routes paid minimum of 3.5 hours at 1.5x regular pay.		
	Sunday routes paid minimum of 2 hours at 2x regular pay.		
Highway & Parks	8.5 hours per day with 1/2-hour lunch period, plus 10 minute pre-lunch wash-up period.		
Overtime	1.5x pay for all hours worked over regularly scheduled workday or workweek. 2x pay for all work performed on Sundays and holidays. Clerical premium pay subject to Federal Fair Labor Standards Act. Parking enforcement officers working on Holidays will receive 3x pay.		
Longevity Pay Schedule			
10 - 14 Years Service	\$	1,600	
15 - 19 Years Service		1,800	
20+ Years		2,000	
Organic Waste Program Stipends	\$2,000 for each sanitation driver and \$4,000 for each heavy motor equipment operator.		
Sick Leave	Credited at rate of 1.25 days per month to maximum accumulation of 260 days. After 260 days may accumulate additional days for "Hospitalization/Major Illness" bank. Employees with more than 25 days of sick leave accumulated may contribute 2 days to Sick Leave Bank (matched by 1 day by Village) up to total bank of 400 days. Sick Leave Bank can be used by employees who have used up all sick days, vacation days and personal days. Village Manager may grant additional sick leave with full or partial pay up to a maximum of 30 work days.		
Sick Leave Incentive	Employees paid bonus for utilizing fewer than the indicated number of sick days in a given year.		
Less than:	\$		
1 Day		1,000	
2 Days		800	
3 Days		600	
4 Days		400	
5 Days		300	
Vacation			
<u>Years of Service</u>	<u>Vacation Days</u>		
1 - 4	10	Up to 1/2 of employees annual vacation accrual may be transferred to sick leave at year-end if it has not been used. Upon ending employment with the Village, employee entitled to payment for unused vacation days as of January 1 of the year in which employment ended.	
5 - 9	15		
10 - 19	20		
20 - 24	25		
25 +	27		
Holidays	13 full-day holidays and 2 1/2 day holidays.		
Personal Days	6 per year, with unused days forwarded to sick leave at the end of the year.		
Bereavement Leave	4 days for immediate family and in-laws, 1 day for aunt, uncle or grandparents-in-law.		

Exhibit G: Summary of Village of Mamaroneck-CSEA Collective Bargaining Agreement

Jury Duty	Up to 15 days per year.												
Medical Plan													
Employee Premium Share	25% for first ten years, thereafter as follows:												
Employees hired before April 1,	0%												
Employees hired after April 1 2003, but before March 15, 2007	\$103/\$217 annually for individual/family coverage in years 11 - 15, then 0%.												
Employees after March 15, 2007	8% in years 11 - 15, then 0%.												
Life, Dental & Optical Insurance	Provided by Village at no cost to employee. Life insurance policy is in the amount of \$25,000 per employee.												
Flexible Spending Account	Made available to employees.												
Payments in Lieu of Coverage	See Schedule 1.												
Retirement	Up to 165 days of accumulated unused sick leave can be applied as additional service Upon retirement, Village pays employee a sum equal to 1/2 the difference between 165 and 260 unused sick days.												
Retiree Medical Coverage	Upon retirement, the dollar value of unused sick leave divided by the actuarially determined months of life expectancy will be used to pay the employee's share of health insurance premiums. If the monthly amount so calculated is not greater than or equal to the retiree's share of the premium at the time of retirement, the employee shall have the option of continuing and maintaining health insurance by paying the difference. The retirees share of health insurance premiums is as follows:												
Payroll/Retirement Status:	<table><tr><th colspan="2">Retiree Share</th></tr><tr><th>Individual</th><th>Family</th></tr><tr><td>Retired prior to May 30, 1987</td><td>50% 65%</td></tr><tr><td>Retired between June 1, 1987 and September 10, 1990</td><td>50% 50%</td></tr><tr><td>On payroll September 10, 1990</td><td>0% 25%</td></tr><tr><td>Hired after September 10, 1990</td><td>25% 50%</td></tr></table>	Retiree Share		Individual	Family	Retired prior to May 30, 1987	50% 65%	Retired between June 1, 1987 and September 10, 1990	50% 50%	On payroll September 10, 1990	0% 25%	Hired after September 10, 1990	25% 50%
Retiree Share													
Individual	Family												
Retired prior to May 30, 1987	50% 65%												
Retired between June 1, 1987 and September 10, 1990	50% 50%												
On payroll September 10, 1990	0% 25%												
Hired after September 10, 1990	25% 50%												
Pension													
Eligibility	Five year vesting												
Pension Benefit													
30 years of service	Full benefit at age 55 @ 2% of Final Average Salary (average for 3 years) x years of												
>20 and < 30 years of service	Full benefit at age 62 @ 2% of Final Average Salary (average for 3 years) x years of												
<20 years of service	Full benefit at age 62 @ 1.67% of Final Average Salary (average for 3 years) x years of												
<30 years of service	Actuarially reduced benefit at age 55												
Disability Insurance	Village shall provide State Disability Insurance. Employees will pay \$0.60/week employee												
Clothing Allowance	DPW and Parks Department employees shall receive a \$675 annual credit at a retailer selected by the Village for the purpose of obtaining standard uniforms, including boots.												
Auto Mechanics' Tool Allowance	\$375 annually plus up to \$350 annually to replace broken tools.												
Tuition Reimbursement	Expense for job related college-level course to a maximum of \$175 per credit hour for Non-college courses to a maximum of 50% of the cost of the course.												

Schedule 1:
CSEA CBA - Payments in Lieu of Medical Coverage

Hire Date

After,		4/1/2003	3/15/2007
but Before	4/1/2003	3/15/2007	

Year of Service

0 - 10

11+

16+

Eligible for Single Coverage

\$	2,542	\$	2,542	\$	2,542
	3,389		3,337		3,118
	3,389		3,389		3,389

Eligible for Family Coverage

0 - 10

11+

16+

\$	5,391	\$	5,391	\$	5,391
	7,188		7,080		6,663
	7,188		7,188		7,188

Eligible for Family but Choosing Single

0 - 10

11+

16+

\$	2,849	\$	2,849	\$	2,849
	3,800		3,743		3,545
	3,800		3,800		3,800

Exhibit H: Summary of Village of Mamaroneck-PBA Collective Bargaining Agreement

Duration June 1, 2008 to May 31, 2012

Excluded Personnel Chief, Executive Lieutenant

Service Includes service with other departments in Westchester county.

Overtime 1.5x for all time in excess of normally scheduled tour of duty.

Days/Hours Three eight-hour shifts per day with ten days worked every fifteen days. Per diem rate calculated based on 248 days; hourly rate calculated based on 1984 hours.

Longevity Pay Schedule

5 - 9 Years Service	\$ 1,100
10 - 14 Years Service	1,275
15 - 19 Years Service	1,700 increasing to 1,725 in 2011
20 Years Service	2,025 increasing to 2,050 in 2011
20+ Years	2% for each year over 20.

Sick Leave No Limit

Sick Leave Incentive Cash bonus if employee uses less than stated number of sick days in a given year

Less than:	Bonus:	2010	2011
1 Day		\$ 2,300	\$ 2,400
2 Days		1,800	1,900
4 Days		1,100	1,200
5 Days		700	800

Sick Leave Disincentive: Deduction of Holiday and Vacation days for sick days greater than stated number in a given year.

Sick Days Taken:	Disincentive:
7 - 9	1/2 day removed for each day used
10 - 12	1 day removed for each day used
13 - 15	2 days removed for each day used
16 - 20	3 days removed for each day used
24 +	5 days removed for each day used

Vacation

<u>Years of Service</u>	<u>Vacation Days</u>
First Year	1 day per month, after probationary period
1	11
2	16
5	20
10	27

Holidays Employees paid for 13 holidays per year whether worked or not. Employees working New Year's Day, Easter Sunday, July 4th, Thanksgiving or Christmas shall be paid 1.5x.

Personal Days 5 days plus five day leave of absence for death in family.

Exhibit H: Summary of Village of Mamaroneck-PBA Collective Bargaining Agreement

Medical Plan

Employee Premium Share 0%, with the following exceptions
Employees hired after 1994, but before June 1, 2008 contribute 30% of the cost of coverage for the first five years.
Employees hired after June 1, 2008 contribute 25% of the cost of cover for the first five years and 20% of the cost of coverage for the next five years.

Payments in Lieu of Coverage	Years 1 - 5	After 5 Years
Eligible for Individual Coverage	\$ 1,840	\$ 2,629
Eligible for Family Coverage	3,884	5,548
Eligible for Family, but Opting for Individual Coverage	2,044	2,920

Welfare Fund

Village shall contribute amounts shown below for PBA use to provide for dental, \$1,725 per employee with eligible dependents, increasing to \$1,740 in 2011
\$1,375 per employee without eligible dependents, increasing to \$1,425 in 2011

Retiree Medical Coverage

Same coverage as for active employees

Pension

Eligibility Five year vesting

Pension Benefit

<20 years of service

Full benefit at age 62 with benefit equal to 2.5% of Final Average Salary ("FAS", which is higher of last twelve months or average for three years) x years of service, or reduced benefit at earlier age equal to 1.67% of FAS x years of service.

20 years of service

Full benefit at any age with benefit equal to 50% of FAS.

>20 years of service

Full benefit at age 55 equal to 2% of FAS x years of service, or 50% of FAS, whichever is higher (e.g. age 54 with 30 years of service, pension benefit equals 50% of FAS, whereas age 55 with same service, pension benefit equals 60% of FAS).

Clothing Allowance

\$900 per year for non-uniform personnel, increasing to \$925 in 2011

Uniform Cleaning Allowance

\$460 per year, increasing to \$470 in 2011.

Work Shoe Allowance

\$190 per year, increasing to \$200 in 2011.