

**CITY OF BEACON
2012 REVENUE EXPLANATIONS**

GENERAL FUND REVENUE

A1325-100100	<u>FINANCE-Prior Year Tax Revenue</u>
A1325-102811	<u>FINANCE-Misc Bldg Violations</u>
A1325-103010	<u>FINANCE-2010 Water/Sewer Relevy</u>
A1325-103011	<u>FINANCE-2011 Water/Sewer Relevy</u>
A1325-108000	<u>FINANCE-Federal Payments in Lieu of Tax</u> – received from Beacon Housing Authority, South Davies Terrace and Tompkins Terrace.
A1325-108010	<u>FINANCE-Other Payments in Lieu of Tax</u>
A1325-109000	<u>FINANCE-Tax Interest</u>
A1325-111000	<u>FINANCE-County Sales Tax</u> City of Beacon receives 3.067% of the sales tax collected in Dutchess County
A1325-113000	<u>FINANCE-Utility Tax</u> Primarily received from Central Hudson as quarterly payments, also many small payments (mostly under \$100.00) received from phone companies.
A1325-117000	<u>FINANCE-Franchise Tax</u> 4 quarterly payments received from Cablevision/CSC Holdings
A1325-126000	<u>FINANCE – Health Insurance Reimbursement</u> This is for retiree or survivor payments of health insurance premiums
A1325-126001	<u>FINANCE – Dental Insurance Reimbursement</u> This is for retiree or survivor payments of dental insurance premiums
A1325-208903	<u>FINANCE – From T&A – Fireworks Donations</u> Donations made to the City for Firework display
A1325-208904	<u>FINANCE – Phelps – USC – Boardup/Demo</u> Expenditures made for board up and demolition of Settlement Camp cabins from the Phelps donation

CITY OF BEACON
2012 REVENUE EXPLANATIONS

A1325-280102	<u>FINANCE – Interfund Revenue – Sewer</u> Received from Water Fund to compensate the General Fund for water related operational expenses
A1325-300100	<u>FINANCE – State Aid Funding (Combined)</u> Aid incentives to municipalities
A1325-300500	<u>FINANCE – State Aid Mortgage Tax</u> City share of mortgage tax from Dutchess County
A1325-333100	<u>FINANCE – State Aid O&M Court Facility</u> Funds received from the State for hosting Court in City Hall
A1355-304000	<u>ASSESSOR – Star Assessor Aid</u> Payment received for processing STAR program within City of Beacon
A1355-304001	<u>ASSESSOR – State Aid Enhance STAR</u> Payment received for processing Enhanced STAR program
A1410-125500	<u>ACCOUNTS – Clerk Fees – primarily birth and death certificate fees</u>
A1410-125506	<u>ACCOUNTS – NSF Check Fees</u> Fees received by payer for bounced checks
A1620-241000	<u>PUBLIC BUILDINGS-Rental of Real Prop-W.Center</u>
A1620-277006	<u>W.CENTER UTILITY REIMBURSEMENT</u>
A1620-302101	<u>PUBLIC BUILDINGS – State Aid Court Building Expense</u> Reimbursement by State for phone service to Court
A3120-152000	<u>POLICE – Police Fees</u> Fees charged by City for generation of requested documents under FOIL
A3120-174000	<u>POLICE – Parking Tickets</u> Income from department’s parking enforcement efforts
A3120-200114	<u>POLICE – Event Fee-Police OT</u> Reimbursement from organizations for police coverage

**CITY OF BEACON
2012 REVENUE EXPLANATIONS**

A3130-211002	<u>DETECTIVES – Fee for Photo</u> Anticipated income from subjects seeking city vendor permit (\$10 for photo)
A3410-331507	<u>FIRE-ST Aid Fire EMT Training</u>
A3510-254200	<u>ANIMAL CONTROL – Dog Licenses</u> Fees received from licensing dogs
A3510-254400	<u>ANIMAL CONTROL – Dog Lic. Fund Appropriation</u> Share of dog license fee received once per year from Dutchess County
A3510-261100	<u>ANIMAL CONTROL – Dog Fines</u> Fees received from dog enforcement activities
A3620-226000	<u>BUILDING DEPARTMENT – Record Searches</u> Fees received from record searches
A3620-238000	<u>BUILDING DEPARTMENT – Fire Inspection Fee</u> Fees received from fire inspections
A3620-238900	<u>BUILDING DEPARTMENT – Section 8 Inspection Fee</u> Fees received from Section 8 building inspections
A3620-250102	<u>BUILDING DEPARTMENT – Plumbing Licenses</u> Fees received from issuance of plumbing licenses
A3620-250103	<u>BUILDING DEPARTMENT – Electric Licenses</u> Fees received from issuance of electric licenses
A3620-255500	<u>BUILDING DEPARTMENT – Building Permits</u> Fees received from issuance of building permits
A3620-255501	<u>BUILDING DEPARTMENT – CO Application Fees</u> Fees received from applicants for certificates of occupancy
A3620-256500	<u>BUILDING DEPARTMENT – Plumbers Permits</u> Fees received from issuance of plumbing permits
A3620-257000	<u>BUILDING DEPARTMENT – Rental Permits</u> Fees received from absentee landlord registrations

**CITY OF BEACON
2012 REVENUE EXPLANATIONS**

Anticipated reimbursement from Youth Bureau for department's efforts in juvenile division

A7112-200190	<u>SETTLEMENT CAMP PROPERTY – USC Usage Fee</u> Revenue received from rental of USC facilities
A7112-378901	<u>SETTLEMENT CAMP PROPERTY-Culture & Rec Aid</u>
A7140-200100	<u>RECREATION – Recreation Fees</u> Revenue received from participants in recreation programs
A7140-200101	<u>RECREATION – Park Use Fees</u> Revenue received from use of City park facilities
A7140-200102	<u>RECREATION – All Trip Fees</u> Revenue received from participants in various recreation trips
A7140-200108	<u>RECREATION – Playground Registration Fee</u> Revenue received from participants in summer camp
A7140-200111	<u>RECREATION-Junior Bowling Fees</u> Revenue received from participants in bowling program
A7140-200113	<u>RECREATION – Sport Camp Fee</u> Revenue received from participants in sport camp program
A7140-200157	<u>RECREATION – Jazzercise Fees</u> Revenue received from participants in jazzercise program
A7140-200160	<u>RECREATION – Yard Sale Fees – New</u> Revenue received from City-wide yard sale participants
A7140-200175	<u>RECREATION - Beacon Hoops Fees</u> Revenue received from participants in basketball program
A7140-200183	<u>RECREATION-Pool Ticket Fees</u>
A7140-200184	<u>RECREATION – Swimming Lesson Fees</u> Revenue received from participants in swimming programs
A7140-200187	<u>RECREATION – Tennis Fees</u> Revenue received from participants in tennis programs

**CITY OF BEACON
2012 REVENUE EXPLANATIONS**

A8020-211500	<u>PLANNING-Application Fees</u>
A8160-213000	<u>SANITATION-Garbage/Recycling Charges</u>
A8160-213001	<u>SANITATION-Garbage Can Fee-City Share</u>
A8160-213002	<u>SANITATION-ADD A CAN FEE</u>
8189-213000	<u>RECYCLE – Garbage/Recycling Charges – Fees received from city residents that bring items down to the city dump</u>

WATER FUND REVENUE

F8310-214000	<u>WATER ADMINISTRATION– Water Residential and Commercial</u> Received from quarterly billings for water services to residents and businesses
F8310-214001	<u>WATER ADMINISTRATION – Water Correctional Facilities</u> Received from Downstate/Fishkill Correctional Facilities for water service
F8310-214002	<u>WATER ADMINISTRATION – Water Town of Fishkill</u> Received from Town of Fishkill for water service
F8310-214400	<u>WATER ADMINISTRATION – Water Service Charges</u> Received from water customers for meter upgrades, etc.
F8310-214800	<u>WATER ADMINISTRATION – Water Penalty</u> Penalties received for delinquent water payments
F8310-240100	<u>WATER ADMINISTRATION – Interest and Earnings</u> Interest earned on bank accounts
F8310-240101	<u>WATER ADMINISTRATION – EFC Interest/Subsidy</u> Based on the debt schedule, this is a subsidy from the bond purchaser that reduces our annual payments

**CITY OF BEACON
2012 REVENUE EXPLANATIONS**

G8130-212204

WATER POLLUTION CONTROL – Hauler Fees Billed
Monthly

Fees received from sewage haulers that bring sewage to the
City of Beacon for processing

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A1010-101000 COUNCIL - Regular Salaries
Salary for six Council Members

A1010-106000 COUNCIL - Clerical Salaries
Used for clerical staff doing minutes and/or additional duties for Council and other committees

A1010-410400 COUNCIL – Web Site Fees
Pays for host fees and similar costs for the City’s website. The web manager is currently providing services at no cost to the City

A1010-416000 COUNCIL – Materials and Supplies
Provides for routine office supplies and materials

A1010-446000 COUNCIL – Printing
Provides for the costs of the copier related to the department

A1010-452000 COUNCIL – Consultant
Formerly used to pay for preparation of minutes

A1010-452010 COUNCIL – Grant Writing Consultant
Provides for grant writing services to the City by a professional grant writer

A1010-453300 COUNCIL – Economic Development Zone
Annual dues to the County for the Poughkeepsie Dutchess Empire Zone

A1010-455000 COUNCIL – Videographer-Meetings
Pays for the videotaping of biweekly City Council meetings and the upload of these videos to the City’s website.

A1010-455001 COUNCIL-Videographer-Meetings on Channel 22
Pays for videographer to post meetings on Channel 22

A1010-467000 COUNCIL – Association Dues

A1010-820000 COUNCIL – Social Security
City’s required payment of 7.65% of all salary paid to employees

A1210-101000 MAYOR - Regular Salaries
Salary for Mayor

A1210-105000 MAYOR - Overtime
Used for clerical staff when working beyond the normal work day

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A1220-452003	<u>TECHNOLOGY – IT Consultant</u> Provides for the professional services of a technology consultant to manage and maintain the technology needs of the City’s administrative offices. Water and sewer department needs are covered under the water and sewer funds.
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A1230-101000	<u>ADMINISTRATOR - Regular Salaries</u> Salary for City Administrator
A1230-105000	<u>ADMINISTRATOR - Overtime</u> Used for clerical staff when working beyond the normal work day
A1230-105200	<u>ADMINISTRATOR - Sick Leave Bonus</u> Contractual obligation to pay \$200 to clerical staff using 3 sick days/year or less
A1230-106000	<u>ADMINISTRATOR - Clerical Salaries</u> Salary for Administrative Assistant to the Administrator (80% of total salary)
A1230-119000	<u>ADMINISTRATOR - Clothing Allowance</u> Contractual obligation to pay \$450 annually to clerical staff
A1230-120000	<u>ADMINISTRATOR – Health Buy Out</u> Paid to City Administrator to opt out of health benefit coverage
A1230-120001	<u>ADMINISTRATOR – 2% Deferred Compensation</u> Covers employer’s contribution towards a deferred compensation plan for City Administrator
A1230-120002	<u>ADMINISTRATOR – 3% Retirement</u> Covers employer’s contribution towards retirement plan for City Administrator
A1230-190000	<u>ADMINISTRATOR - Severance/Retirement Payout</u> Provides for payment of accrued, but unused leave time to retirees or employees resigning from the department
A1230-250000	<u>ADMINISTRATOR – Purchase Equipment</u> Provides for general purchase of office equipment, such as calculators
A1230-416000	<u>ADMINISTRATOR – Materials and Supplies</u> Provides for routine office supplies and materials
A1230-423001	<u>ADMINISTRATOR – Cell Phones</u> Covers the cost of cell phone service
A1230-443200	<u>ADMINISTRATOR – Training</u> Provides for payment of training costs for staff

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A1325-440701	<u>FINANCE – GASB 34 Inventory</u> Annual maintenance costs of asset inventory software
A1325-440702	<u>FINANCE – GASB 45 Evaluation</u> Cost of actuarial services to determine health benefit liability
A1325-440800	<u>FINANCE – Annual PFA Filing Statement</u> Annual payment to Financial Advisor to file required Annual Financial Disclosure report per SEC ruling.
A1325-441500	<u>FINANCE – Computer Support/Data Proc. Ser.</u> Provides for annual maintenance of MUNIS computer system
A1325-443200	<u>FINANCE – Training</u> Provides for payment of training costs for staff
A1325-445100	<u>FINANCE – Maintenance of Equipment</u> Provides for the cost of maintaining department equipment
A1325-446000	<u>FINANCE – Printing</u> Provides for the costs of the copier related to the department
A1325-447200	<u>FINANCE – Repair of Equipment</u> Provides for the cost of repairing department equipment
A1325-452002	<u>FINANCE – Financial Consultant</u> Provides for additional financial consulting assistance on an as needed basis
A1325-461200	<u>FINANCE – Bank Charge/Fiscal Agent Fee</u> Covers the cost of fees paid to Depository Trust Company in order to obtain information for audit confirmation letters.
A1325-462000	<u>FINANCE – Travel</u> Provides for costs of travel to training, meetings and other work related activities
A1325-467000	<u>FINANCE – Association Dues</u> Pays for annual dues to professional organizations
A1325-820000	<u>FINANCE – Social Security</u> City's required payment of 7.65% of all salary paid to employees
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A1355-109100	<u>ASSESSOR - Part Time Clerical</u> Salary for 1 Part-Time Assessor Clerk

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A1380-461200	<u>FISCAL AGENT FEES – Fiscal Agent Fee - EFC</u> Provides for the payment of administration fees to the EFC for general fund EFC bonds (per bond schedule).
A1410-101000	<u>ACCOUNTS - Regular Salaries</u> Salaries for 1 City Clerk, 1 Account Clerk Typist, 1 Account Clerk
A1410-105000	<u>ACCOUNTS - Overtime</u> Used for staff when working beyond the normal work day
A1410-105200	<u>ACCOUNTS - Sick Leave Bonus</u> Contractual obligation to pay \$200 to clerical staff using 3 sick days/ year or less
A1410-119100	<u>ACCOUNTS – Growth Increment</u> This is contractual for CSEA \$450 per employee annually and paid in two installments
A1410-120000	<u>ACCOUNTS - Health Insurance Buy Out</u> This is contractual for CSEA \$1000 annually paid to employees who do not opt for Health Insurance Coverage
A1410-220000	<u>ACCOUNTS – Purchase Office Equipment</u> Provides for general purchase of office equipment, such as calculators
A1410-416000	<u>ACCOUNTS – Materials and Supplies</u> Provides for routine office supplies and materials
A1410-423000	<u>ACCOUNTS – Telephones</u> Prorated cost of City telephone service
A1410-440801	<u>ACCOUNTS – Filing Fee – Dutchess County Clerk</u> Costs charged by the County to file local laws adopted by City Council.
A1410-441000	<u>ACCOUNTS – Book Binding</u> Binding costs for minutes, births, deaths, marriages for document preservation
A1410-441400	<u>ACCOUNTS – Codification</u> Annual fee from General Code plus annual supplements submitted to update code books/e-code.
A1410-443200	<u>ACCOUNTS – Training</u> Provides for payment of training costs for staff

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A1420-4504XX	<u>ATTORNEY – Property Assessment Settlement</u> Provides for legal services related to litigation over property assessments
A1420-450450	<u>ATTORNEY – Base Proportion Legal Action</u> Provides for legal services related to litigation not otherwise covered by insurance
A1420-450600	<u>ATTORNEY – Arbitrators</u> Provides for costs of arbitrators, as needed
A1420-452000	<u>ATTORNEY – Consultant</u> Provides for legal services of labor counsel
A1420-456500	<u>ATTORNEY – Civil Action Expense</u> Provides for miscellaneous legal costs not otherwise budgeted, as needed
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A1620-101000	<u>PUBLIC BUILDINGS - Regular Salaries</u> Salary for 1 Motor Equipment Operator who provides cleaning services for City Hall
A1620-105000	<u>PUBLIC BUILDINGS - Overtime</u> Used for staff when working beyond the normal work day
A1620-119000	<u>PUBLIC BUILDINGS - Clothing Allowance</u> This is contractual for CSEA \$450 annually and paid in two installments
A1620-411000	<u>PUBLIC BUILDINGS – Cleaning Supplies</u> Provides for cleaning supplies for all public buildings
A1620-412600	<u>PUBLIC BUILDINGS – Mun. Center Gas/Oil for Heat</u> Provides for utility costs for heating municipal center
A1620-412610	<u>PUBLIC BUILDINGS – Beacon Engine Gas/Oil for Heat</u> Provides for utility costs for heating Beacon Engine
A1620-412620	<u>PUBLIC BUILDINGS – Tompkins Hose Gas/Oil for Heat</u> Provides for utility costs for heating Tompkins Hose
A1620-412630	<u>PUBLIC BUILDINGS – Mase Hook & Ladder Gas/Oil for Heat</u> Provides for utility costs for heating Mase Hook & Ladder
A1620-412640	<u>PUBLIC BUILDINGS – Memorial Building Gas/Oil for Heat</u> Provides for utility costs for heating memorial building
A1620-414700	<u>PUBLIC BUILDINGS – Light Bulbs</u> Provides for cost of light bulbs for all public buildings

**CITY OF BEACON
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A1620-820000	<u>PUBLIC BUILDINGS – Social Security</u> City's required payment of 7.65% of all salary paid to employees
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A1910-430000	<u>INSURANCE – Package Policy</u> Provides for payment of insurance premiums for most lines of the City's insurance program
A1910-432100	<u>INSURANCE – Volunteer Accident</u> Provides for payment of insurance premiums for volunteers serving in various capacities on behalf of the City
A1910-426000	<u>INSURANCE – Public Official Insurance</u> Provides for payment of insurance premiums to cover appointed and elected officials acting within the scope of their official duties.
A1910-437000	<u>INSURANCE – Umbrella Insurance</u> Provides for payment of insurance premiums for excess coverage above the general liability limits
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A1920-467000	<u>ASSOCIATION DUES</u> Provides for payment of dues to the Arbor Day Foundation, Patterns for Progress, Dutchess County Planning Federation, Dutchess County Supervisor's Association,
A1920-467100	<u>ASSOCIATION DUES - NYCOM</u> Provides for payment of dues to New York Conference of Mayors
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A1980-400000	<u>PMT OF MTA PAYROLL TAX</u> NYS mandated Metropolitan Commuter Transportation Mobility Tax. It is .0034% of the total Medicare wages paid each week.
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A1990-400001	<u>CONTINGENCY – Retirement</u> Provides funding for general fund severance payments anticipated, but not assigned
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A3120-100200	<u>POLICE - Chief Salary</u> Salary for Police Chief
A3120-101000	<u>POLICE - Regular Salaries</u> Salary for 2 Lieutenants, 5 Sergeants, 17 Police Officers, 2 unfilled police officer positions, 2 new police officer positions

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

- A3120-108001 POLICE – Holiday Pay
Contractual payment to officers who opt to receive a lump sum payment for holidays instead of taking off the actual holiday
- A3120-119000 POLICE – Clothing Allowance
This is contractual payment of \$600 per year for officers
- A3120-120000 POLICE – Health Insurance Buy Out
This is a contractual payment for officers of \$1000 annually paid to employees who do not use the City's health insurance coverage
- A3120-190000 POLICE-Severance/Retirement Pay
Provides for payment of accrued, but unused leave time to retirees or employees resigning from the department
- A3120-220000 POLICE – Purchase Office Equipment
Provides for general purchase of office equipment, such as calculators and similar office equipment
- A3120-220001 POLICE – Purchase Computer Equipment
Funding for departmental computer and technological equipment and software
- A3120-250000 POLICE – Purchase Equipment
Provides for the funding of vehicles to replace patrol vehicles
- A3120-250018 POLICE – Purchase Traffic Unit Equip.
Funding for enforcement, investigative and protective equipment for the department's traffic enforcement endeavors including radar units and printer for scanning licenses for tickets
- A3120-251200 POLICE – Purchase Body Armor
Funding for purchase of body armor vests
- A3120-412400 POLICE – Fire Arms
Provides funding for items essential for the operation of the firearms training unit, the tactical and sniper teams, as well as for the training and protection of all sworn members of the department. Includes ammunition, gun repair, targets, firearm parts and maintenance, lethal weapons, equipment and range supplies
- A3120-412401 POLICE – Chemical Agents
Purchase a chemical agents explosion proof container to conform with Federal guidelines
- A3120-413000 POLICE – Gas & Oil
Funding for gasoline and oil for the department's vehicles
- A3120-416000 POLICE – Materials and Supplies
Provides for routine office supplies and materials

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

- A3120-447200 POLICE – Repair of Equipment
Funding for general maintenance and repair to the department’s vehicle fleet, both for service provided by city garage as well as by area auto dealerships.
- A3120-452003 POLICE – Computer Consultants
Funding for consultation and technical assistance for the department’s IMPACT computer system, associated hardware and software.
- A3120-453000 POLICE – Medical Emergency Services
- A3120-459300 POLICE – Veterinary Services
Funding for routine emergency veterinary care for the department’s two police service dogs.
- A3120-461100 POLICE – Bike Patrol
Covers the cost of materials and supplies specific to bike patrol activities
- A3120-462000 POLICE – Travel
Provides for costs of travel to training, meetings and other work related activities
- A3120-464000 POLICE – Meals, Laundry
Funding for prisoner meals and cleaning of prisoner bedding/jumpsuits
- A3120-465000 POLICE – Postage
Provides for costs of postage for the department
- A3120-467000 POLICE – Association Dues
Pays for annual dues to professional organizations
- A3120-810000 POLICE – Retirement
Provides for pension costs billed by the State
- A3120-820000 POLICE – Social Security
City’s required payment of 7.65% of all salary paid to employees
- A3130-101000 DETECTIVES – Regular Salaries
Salaries for 1 Detective Lieutenant, 2 Detective Sergeants and 5 Detectives
- A3130-105000 DETECTIVES – Overtime
Used for staff when working beyond the normal work day
- A3130-105201 DETECTIVES – Miscellaneous and Out of Title
Used for Out of Title pay when officers work in a higher title
- A3130-105202 DETECTIVES – On Call Stipend
This is a contractual payment of \$100 weekly to a detective who serves on-call

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A3410-103600	<u>FIRE – Training Officers</u> Funds for contractual stipend of \$8,500 for one firefighter to serve as training officer
A3410-103602	<u>FIRE – Fire Prevention Coordinator</u> Stipend for 1 Fire Prevention Coordinator
A3410-103700	<u>FIRE – Training Certification</u> Provides for the contractual payment of \$2000 per year for each employee who maintains a NYS Emergency Medical Technician certification
A3410-105000	<u>FIRE – Overtime</u> Used for staff when working beyond the normal work day
A3410-105101	<u>FIRE – Straight Time</u> Used for staff when working beyond the normal work day paid at straight time
A3410-105200	<u>FIRE – Sick Leave Bonus</u> This is contractual for IAFF \$200 paid to employees using 2 or less sick days per year
A3410-105203	<u>FIRE – Sick Leave Sell Back</u> Per the IAFF contract, each employee can sell back up to 2 sick days at their hourly rate, but must have at least 34 sick leave accruals to receive
A3410-106000	<u>FIRE – Clerical Salaries</u>
A3410-108001	<u>FIRE – Holiday Pay</u> Per the IAFF contract, each employee has the option of receiving a lump sum payment for holidays or using the days for time off.
A3410-119000	<u>FIRE – Clothing Allowance</u> This is contractual for IAFF \$600 annually and paid in two installments
A3410-120000	<u>FIRE – Health Insurance Buy Out</u> This is contractual for IAFF \$1000 annually paid to employees who do not opt for Health Insurance Coverage
A3410-190000	<u>FIRE – Severance/Retirement Pay Out</u> Provides for payment of accrued, but unused leave time to retirees or employees resigning from the department
A3410-250000	<u>FIRE – Purchase Equipment</u> Replacement of non-consumable equipment
A3410-250002	<u>FIRE-Quint Ladder Truck</u>
A3410-250003	<u>FIRE – Purchase Annual Equipment</u> Purchase of consumable items, such as gloves, hoods, eye shields, and face masks

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2012 EXPENSE EXPLANATIONS**

A3410-441500	<u>FIRE-Computer Support/Data Processing Service</u> This line covers technical support for department management software
A3410-443200	<u>FIRE – Training</u> Annual cost for training outside of the City
A3410-447200	<u>FIRE – Repair of Equipment</u> Repairs for all departmental equipment
A3410-452000	<u>FIRE – Consultant</u>
A3410-452003	<u>FIRE – Computer Consultant</u> Provides technology support for maintenance and system upgrades
A3410-453700	<u>FIRE – Employee Physicals</u> Mandated annual physicals for all firefighters
A3410-454400	<u>FIRE – Fire Chief Stipend</u> Stipend for volunteer fire chiefs
A3410-459800	<u>FIRE – Contracted Training Coordinator</u> Consultant services for departmental training
A3410-461900	<u>FIRE – Fire Prevention</u> Annual costs for fire prevention programs
A3410-810000	<u>FIRE - Retirement</u> Provides for pension costs billed by the State
A3410-820000	<u>FIRE – Social Security</u> City's required payment of 7.65% of all salary paid to employees

A3510-103101	<u>ANIMAL CONTROL – Animal Warden</u> Salary for 1 Part-Time Animal Warden
3510-416000	<u>ANIMAL CONTROL – Materials and Supplies</u> Provides for routine office supplies and materials
A3510-443200	<u>ANIMAL CONTROL – Training</u> Provides for payment of training costs for staff
A3510-447200	<u>ANIMAL CONTROL – Repair of Equipment</u> Provides for the cost of repairing department equipment
A3510-459300	<u>ANIMAL CONTROL – Veterinary Services</u> Costs for veterinary services as required

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A3620-442400	<u>BUILDING DEPARTMENT – Emergency Secure Buildings</u> Funds used to secure buildings and to utilize other code-related remedies when a property Owner is not available or uncooperative. Costs are then attached as a lien on the property
A3620-443200	<u>BUILDING DEPARTMENT – Training</u> Provides for payment of training costs for staff - 25 hours of in service training are required for each inspector to maintain certification.
A3620-446000	<u>BUILDING DEPARTMENT – Printing</u> Provides for the costs of the copier related to the department
A3620-447200	<u>BUILDING DEPARTMENT – Repair of Equipment</u> This line covers all repairs to vehicles and equipment, such as computers, printers, cameras, and radios
A3620-462000	<u>BUILDING DEPARTMENT – Travel</u> Fuel, tolls and other expenses that are reimbursed when out of town on business
A3620-820000	<u>BUILDING DEPARTMENT – Social Security</u> City's required payment of 7.65% of all salary paid to employees
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A3640-416000	<u>DISASTER PREPARDNESS-Materials & Supplies</u>
A5010-100401	<u>STREET ADMINISTRATION – Superintendent Salary</u> Salary for Highway Superintendent
A5010-190000	<u>STREET ADMINISTRATION – Severance/Retirement Pay Out</u> Provides for payment of accrued, but unused leave time to retirees or employees resigning from the department
A5010-416000	<u>STREET ADMINISTRATION – Materials and Supplies</u> Provides for routine office supplies and materials
A5010-423000	<u>STREET ADMINISTRATION – Telephones</u> Used for department landline and cell phones
A5010-445100	<u>STREET ADMINISTRATION – Maintenance of Equipment</u> Provides for the cost of maintaining department equipment, such as time clock, fax machine, printer, Superintendent's truck
A5010-462000	<u>STREET ADMINISTRATION – Travel</u> Provides for costs of travel to training, meetings and other work related activities
A5010-820000	<u>STREET ADMINISTRATION – Social Security</u> City's required payment of 7.65% of all salary paid to employees

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

- A5110-412802 HIGHWAY – Flowers
Used to purchase flowers for Main Street and parks
- A5110-413000 HIGHWAY – Gas and Oil
Used for fuel for department vehicles
- A5110-413200 HIGHWAY – Grates
Used to repave cracked catch basins and storm water manholes
- A5110-415400 HIGHWAY – Tools
Used for rakes, shovels, picks, brooms, saw blades, drill bits
- A5110-416000 HIGHWAY – Materials and Supplies
Used to purchase items such as grass seed, hay, bee spray, tarps, chains for saws, weed whacker string
- A5110-416300 HIGHWAY – Paints
Used to purchase marking paints for mark outs and paint at all public buildings
- A5110-416400 HIGHWAY – Pipe
Used to restock material for emergency pipe jobs
- A5110-417000 HIGHWAY – Radio Supplies
Provides for repairs to radios, batteries, antennas and similar items
- A5110-417100 HIGHWAY – Road Markings
Provides for striping of single, double, yellow and white road lines, stop bars, crosswalks and parking spaces on Main St.
- A5110-417500 HIGHWAY – Safety Supplies
Used for barrels, cones, men working signs, first aid supplies, vests, hard hats, and similar items
- A5110-417900 HIGHWAY – Signs and Posts
Used to purchase materials for street signs
- A5110-418200 HIGHWAY – Stone
Used to purchase Item 4, crushed stone, mason sand, and similar road materials
- A5110-418600 HIGHWAY – Tubes and Tires
Provides for costs of tubes and tires for DPW trucks and machines
- A5110-418800 HIGHWAY – Tar
Used to purchase crackfill for city streets
- A5110-419600 HIGHWAY – Weed Control
Used to purchase weed control supplies, such as Round Up, fertilizer, grub control

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A5132-410100	<u>GARAGE – Anti-Freeze</u> Used to purchase anti-freeze for all City vehicles
A5132-412670	<u>GARAGE-Gas/Oil for Heat</u> Utility costs for garage building
A5132-413000	<u>GARAGE-Gas & Oil</u> Used for fuel for vehicles
A5132-413500	<u>GARAGE – Grease and Lubes</u> Used to purchase oil for all City vehicles
A5132-415400	<u>GARAGE – Tools</u> Provides for the purchase of tools needed for the garage
A5132-416000	<u>GARAGE – Materials and Supplies</u> Provides for routine office supplies and materials, as well as belts, hoses, nuts and bolts, filters, windshield washer fluid
A5132-419000	<u>GARAGE – Clothing Repairs</u> Funding for the repair or replacement of an staff uniforms that have been damaged as a result of job related activities
A5132-419700	<u>GARAGE – Welding Supplies</u> Provides for costs of welding supplies
A5132-422055	<u>GARAGE – Garage Electric</u> Provides for annual electricity costs for Garage building
A5132-423000	<u>GARAGE – Telephones</u> Used for department landline
A5132-447200	<u>GARAGE – Repair of Equipment</u> Provides for the cost of repairing department equipment
A5132-447300	<u>GARAGE – Repair of Real Property</u> Provides for repairs to Garage, such as HVAC, roofs, plumbing, electrical, windows
A5132-820000	<u>GARAGE – Social Security</u> City’s required payment of 7.65% of all salary paid to employees
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A5142-105000	<u>SNOW – Overtime</u> Used for staff when working beyond the normal work day

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A6123-416500	<u>JUVENILE – Photo Supplies</u> Used for camera batteries, digital compact discs, reprints and enlargements
A6123-423000	<u>JUVENILE – Telephones</u> Provides for cost of phone system and cell phones
A6123-446000	<u>JUVENILE – Printing</u> Provides for the costs of the copier related to the department
A6123-447000	<u>JUVENILE – Rental of Equipment</u> Used for rental of office equipment, such as the copier
A6123-462000	<u>JUVENILE – Travel</u> Used for transport of juvenile delinquents to/from juvenile detention facilities, some of which may require meals, fuel and lodging
A6123-465300	<u>JUVENILE – Public Information</u> Used for costs related to community relations publications and pamphlets directed at both adults and youths within the community
A6123-467000	<u>JUVENILE – Association Dues</u> Pays for annual dues to professional organizations
A6123-820000	<u>JUVENILE – Social Security</u> City's required payment of 7.65% of all salary paid to employees
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A7110-101000	<u>PARKS – Regular Salaries</u> Salaries for 1 Working Foreman and 1 Heavy Motor Equipment Operator
A7110-103100	<u>PARKS – Temporary Positions</u> Salaries for temporary summer help
A7110-105000	<u>PARKS - Overtime</u> Used for staff when working beyond the normal work day
A7110-105200	<u>PARKS – Sick Leave Bonus</u> Contractual obligation to pay \$200 to staff using 3 sick days/year or less
A7110-109103	<u>PARKS – Part-Time Park Employees</u> Used for part-time park employees
A7110-119000	<u>PARKS – Clothing Allowance</u> This is contractual for CSEA \$450 annually per employee and paid in two installments
A7110-250000	<u>PARKS – Purchase of Equipment</u> Provides for cost of department equipment

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A7112-414700	<u>SETTLEMENT CAMP PROPERTY – Light Bulbs</u> Provides for cost of light bulbs for settlement camp buildings
A7112-416000	<u>SETTLEMENT CAMP PROPERTY – Materials & Supplies</u> Provides for costs of building supplies
A7112-417700	<u>SETTLEMENT CAMP PROPERTY – Sanitary and Paper Supplies</u> Provides for costs of toilet paper and paper towels
A7112-422096	<u>SETTLEMENT CAMP PROPERTY – Settlement Camp Electric</u> Provides for costs of electric service on the property
A7112-444100	<u>SETTLEMENT CAMP PROPERTY – Profess. License & Permit Fees</u> Provides for cost of required licenses to run camp programming
A7112-445100	<u>SETTLEMENT CAMP PROPERTY – Maintenance of Equipment</u> Provides for the cost of maintaining department equipment and infrastructure, such as mowers, plumbing and septic tanks
A7112-447300	<u>SETTLEMENT CAMP PROPERTY – Repair of Real Property</u> Provides for repairs to municipal buildings such as windows, doors, roofs
A7112-448000	<u>SETTLEMENT CAMP PROPERTY – Tree Care/Removal</u> Provides for removal of dangerous trees and high branches
A7112-449100	<u>SETTLEMENT CAMP PROPERTY – Garbage Hauling & Disposal</u> Provides for hauling and disposal of trash, mainly during the summer
A7112-452012	<u>SETTLEMENT CAMP PROPERTY – Planning Consultant</u>
A7112-469600	<u>SETTLEMENT CAMP PROPERTY – Building Demo/Board Up</u>
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A7140-109102	<u>RECREATION – Recreation Director</u> Salary for part-time Recreation Director
A7140-173100	<u>RECREATION – Summer Playground Counselors</u> Salaries for summer playground counselors and Kids On The Go program
A7140-220000	<u>RECREATION – Purchase Office Equipment</u> Provides for general purchase of office equipment
A7140-250000	<u>RECREATION – Purchase Equipment</u> Provides for purchase of playground, parks, and recreation fixtures, and parks department maintenance equipment

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

- A7140-470000 RECREATION – Contractual Programs
Provides for contractual payments to NRPA, NYS Parks, Pop Warner, Beacon Soccer, Beacon Girls Softball, Beacon Junior Baseball
- A7140-470900 RECREATION – Christmas
Expenses for annual Christmas Party, music, refreshments, chocolate for approximately 250 kids
- A7140-471200 RECREATION – Easter
Used to cover the cost of the annual Easter Egg Hunt, including music, refreshments, chocolate for approximately 250 kids
- A7140-471800 RECREATION-Fishing Derby
- A7140-473900 RECREATION – Junior Baseball
- A7140-475700 RECREATION – Physical Fitness
Provides for payments to instructors for Jazzercise and other fitness programs
- A7140-476306 RECREATION – Sport Camp
Provides for costs of summer camp programming
- A7140-477200 RECREATION – Softball – Women’s
Provides for the costs of the City-run softball league
- A7140-477500 RECREATION – Summer Basketball
Provides for the costs of the City-run Beacon Hoops Summer Youth Basketball league
- A7140-478100 RECREATION – Summer Programs
Used to cover the costs of supplies and expenses for summer programs
- A7140-478101 RECREATION – T-Shirts for Summer Program
Used to cover the costs of providing camp t-shirts
- A7140-478400 RECREATION – Swimming Program
Provides for pool and instructor costs for a Learn to Swim program
- A7140-478700 RECREATION – Tennis
Provides for costs related to a summer tennis clinic, including an instructor and tennis balls
- A7140-479300 RECREATION – Kids Go & Adult Trips
Provides for costs of youth summer travel program and the development of adult trips
- A7140-479600 RECREATION – Women’s Volleyball
Provides for costs of women’s indoor volleyball equipment

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A7141-448000	<u>SWIMMING POOL – Tree Care/Removal</u> Provides for removal of dangerous trees and high branches around the public pool
A7141-820000	<u>SWIMMING POOL– Social Security</u> City’s required payment of 7.65% of all salary paid to employees
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A7620-476500	<u>ADULT RECREATION – Senior Citizen Fine Art Prog</u> Provides for an art instructor for four 8-10 week sessions
A7620-476900	<u>ADULT RECREATION – Senior Citizen Drop-In Center</u> Provides for the payment to Beacon Community Center Program for this senior program
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A7989-452000	<u>FARMERS MARKET – Consultant</u> Provides for the entire operation of the Farmers’ Market
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A8010-101000	<u>ZONING – Regular Salaries</u> Salaries for Administrative Assistant to City Administrator (10% of total salary) who assists in administration of zoning board business
A8010-105000	<u>ZONING - Overtime</u> Used for staff when working beyond the normal work day
A8010-416000	<u>ZONING – Materials and Supplies</u> Provides for routine office supplies and materials
A8010-446000	<u>ZONING – Printing</u> Provides for the costs of the copier related to the department
A8010-446001	<u>ZONING – Book Printing</u> Covers cost of printing zoning maps for Planning and Zoning Board members, as well as those sold to developers
A8010-820000	<u>ZONING – Social Security</u> City’s required payment of 7.65% of all salary paid to employees
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A8020-101000	<u>PLANNING – Regular Salaries</u> Salaries for Administrative Assistant to City Administrator (10% of total salary) who assists in administration of planning board business
A8020-105000	<u>PLANNING - Overtime</u> Used for staff when working beyond the normal work day

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

- A8189-101000 RECYCLE – Regular Salaries
Salaries for 3 Heavy Motor Equipment Operators
- A8189-105000 RECYCLE – Overtime
Used for staff when working beyond the normal work day
- A8189-105200 RECYCLE – Sick Leave Bonus
This is contractual for CSEA \$200 paid to employees using 3 sick days per year or less
- A8189-112500 RECYCLE – Meals
Per the CSEA contract, \$7 is paid to employees who work at least 2 hours above the regular workday and additionally for every 4 hours worked thereafter
- A8189-119000 RECYCLE – Clothing Allowance
This is contractual for CSEA \$450 annually per employee and paid in two installments
- A8189-120000 RECYCLE – Health Insurance Buy Out
This is contractual for CSEA \$1000 annually paid to employees who do not opt for Health Insurance Coverage
- A8189-190000 RECYCLE – Severance/Retirement Pay Out
Provides for payment of accrued, but unused leave time to retirees or employees resigning from the department
- A8189-412650 RECYCLE – Recycling Center Gas/Oil for Heat
Utility costs for recycling building
- A8189-413000 RECYCLE – Gas and Oil
Used for fuel for department vehicles
- A8189-415400 RECYCLE – Tools
Provides for the purchase of tools needed for the garage
- A8189-416000 RECYCLE – Materials and Supplies
Provides for routine office supplies and materials
- A8189-422050 RECYCLE – Recycling Center Electric
Provides for annual electricity costs for recycling building
- A8189-423000 RECYCLE – Telephones
Used for department landline
- A8189-447200 RECYCLE – Repair of Equipment
Provides for the cost of repairing department equipment, such as scale, excavation grinder and rover

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

A9060-840200	<u>HEALTH INSURANCE – Employee Assistance Program</u> Provides for the annual cost of providing an employee assistance program for municipal workers
A9060-840400	<u>HEALTH INSURANCE – Employee Drug Testing</u> Covers the cost of drug testing for variety of employees
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A9710-605500	<u>SERIAL BONDS – 2005 Public Improvement Bond Principal</u>
A9710-605800	<u>SERIAL BONDS – 2008 Public Improvement Bond Principal</u>
A9710-606500	<u>SERIAL BONDS – 2001 Public Improvement Bond Principal</u>
A9710-607000	<u>SERIAL BONDS – 1994 Public Improvement Bond Principal</u>
A9710-607200	<u>SERIAL BONDS – 1998 EFC Public Improvement Bond Principal</u>
A9710-607500	<u>SERIAL BONDS – 1996 Public Improvement Bond Principal</u>
A9710-705500	<u>SERIAL BONDS – 2005 Public Improvement Bond Interest</u>
A9710-705800	<u>SERIAL BONDS – 2008 Public Improvement Bond Principal</u>
A9710-706500	<u>SERIAL BONDS – 2001 Public Improvement Bond Interest</u>
A9710-707000	<u>SERIAL BONDS – 1994 Public Improvement Bond Interest</u>
A9710-707200	<u>SERIAL BONDS – 1998 EFC Public Improvement Bond Interest</u>
A9710-707500	<u>SERIAL BONDS – 1996 Public Improvement Bond Interest</u>
A9710-707599-2011	<u>2011 BANS</u> Provides for debt service for notes

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

F8310-450500	<u>WATER ADMINISTRATION – Administration Fee to General Fund</u> Provides for a prorated share of general fund administrative costs to be charged as applicable to water operations
F8310-450500	<u>WATER ADMINISTRATION – LABOR ATTORNEY</u> Provides for Labor Attorney services related to department
F8310-462000	<u>WATER ADMINISTRATION – Travel</u> Provides for costs of travel to training, meetings and other work related activities
F8310-467000	<u>WATER ADMINISTRATION – Association Dues</u> Pays for annual dues to professional organizations
F8310-820000	<u>WATER ADMINISTRATION – Social Security</u> City's required payment of 7.65% of all salary paid to employees
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F8320-422085	<u>WATER SUPPLY – Supply Electric</u> Covers the cost of electricity at wells and pump stations
F8320-424000	<u>WATER SUPPLY – Water from Other Governments</u> Contractual payment to Village of Fishkill for use of Well #8; for emergencies and to supplement supply during summer months, drought and other "dry" periods.
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F8330-101000	<u>WATER PURIFICATION – Regular Salaries</u> Salaries for 1 Chief Water Treatment Plant Operator and 1 Water Treatment Plant Operator
F8330-105000	<u>WATER PURIFICATION – Overtime</u> Used for staff when working beyond the normal work day
F8330-105200	<u>WATER PURIFICATION – Sick Leave Bonus</u> This is contractual for CSEA \$200 paid to employees using 3 or less sick days per year
F8330-112500	<u>WATER PURIFICATION – Meals</u> Per the CSEA contract, \$7 is paid to employees who work at least 2 hours above the regular workday and additionally for every 4 hours worked thereafter
F8330-119000	<u>WATER PURIFICATION – Clothing Allowance</u> This is contractual for CSEA \$450 annually per employee and paid in two installments

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

- F8340-103100 WATER DISTRIBUTION – Temporary Positions
- F8340-105000 WATER DISTRIBUTION – Overtime
Used for staff when working beyond the normal work day (70% of total overtime)
- F8340-105200 WATER DISTRIBUTION – Sick Leave Bonus
This is contractual for CSEA \$200 paid to employees using 3 or less sick days per year (70% of total bonus)
- F8340-112500 WATER DISTRIBUTION – Meals
Per the CSEA contract, \$7 is paid to employees who work at least 2 hours above the regular workday and additionally for every 4 hours worked thereafter (70% of total meal bonus)
- F8340-119000 WATER DISTRIBUTION – Clothing Allowance
This is contractual for CSEA \$450 annually per employee and paid in two installments (70% of total allowance)
- F8340-120000 WATER DISTRIBUTION – Health Insurance Buy Out
This is contractual for CSEA \$1000 annually paid to employees who do not opt for Health Insurance Coverage (70% of total buy out)
- F8340-190000 WATER DISTRIBUTION – Severance/Retirement Pay Out
Provides for payment of accrued, but unused leave time to retirees or employees resigning from the department (70% of total payout)
- F8340-250000 WATER DISTRIBUTION– Purchase Equipment
Used for purchase of trucks, heavy equipment, lawn mowers (70% of total cost)
- F8340-250031 WATER DISTRIBUTION – Purchase Hydrants
Used for the purchase of new fire hydrants
- F8340-250400 WATER DISTRIBUTION– Purchase Water Meters
Used for the purchase of new water meters. Funds exist in a capital account for this purpose and will be utilized until funds are exhausted
- F8340-413000 WATER DISTRIBUTION – Gas and Oil
Used for fuel for department vehicles and equipment
- F8340-415100 WATER DISTRIBUTION – Meter Parts
Covers the cost of accessories for meter installations and repairs
- F8340-415200 WATER DISTRIBUTION – Machinery
Covers the cost of parts and accessories for fire hydrant repairs

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

F9055-850000 DISABILITY – Insurance
Provides for short term disability premiums

F9060-840000 HEALTH INSURANCE – Health Insurance
Provides for the annual cost of providing health insurance to water fund employees

F9710-605500 SERIAL BONDS – 2005 Public Improvement Bond

F9710-606500 SERIAL BONDS – 2001 Public Improvement Bond

F9710-607500 SERIAL BONDS – 1996 Public Improvement Bond

F9710-607501 SERIAL BONDS – 1998 Public Improvement Bond

F9710-705500 SERIAL BONDS – 2005 Public Improvement Bond

F9710-706500 SERIAL BONDS – 2001 Public Improvement Bond

F9710-707500 SERIAL BONDS – 1996 Public Improvement Bond

F9710-707501 SERIAL BONDS – 1998 Public Improvement Bond

F9730-707599-2011 2011 BANS
Provides for debt service for notes

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

G8120-105200	<u>SANITARY SEWER – Sick Leave Bonus</u> Contractual obligation to pay \$200 to staff using 3 sick days/year or less (30% of total bonus)
G8120-112500	<u>SANITARY SEWER – Meals</u> Per the CSEA contract, \$7 is paid to employees who work at least 2 hours above the regular workday and additionally for every 4 hours worked thereafter (30% of total meal bonus)
G8120-119000	<u>SANITARY SEWER – Clothing Allowance</u> This is contractual for CSEA \$450 annually per employee and paid in two installments (30% of total allowance)
G8120-190000	<u>SANITARY SEWER – Severance/Retirement Pay Out</u> Provides for payment of accrued, but unused leave time to retirees or employees resigning from the department
G8120-250000	<u>SANITARY SEWER – Purchase Equipment</u> Provides for cost of equipment, such as trucks, heavy equipment, lawn mowers (30% of total cost)
G8120-416000	<u>SANITARY SEWER – Materials and Supplies</u> Used for repair materials, such as manhole frames, pipe
G8120-422075	<u>SANITARY SEWER – Sanitary Sewer Electric</u> Covers the electricity cost of control panel and pumps at Church Street Station
G8120-447000	<u>SANITARY SEWER – Rental of Equipment</u> Provides for the rental of equipment for sewer emergencies, including snake, vacuum, pumper
G8120-447200	<u>SANITARY SEWER – Repair of Equipment</u> Provides for the cost of repairing department equipment
G8120-447205	<u>SANITARY SEWER – Repair Water/Sewer Lines – Tioronda</u> Provides for the cost of the consultant engineer for design of the Tioronda Bridge support for water and sewer lines
G8120-454000	<u>SANITARY SEWER – Engineers</u> Provides for the costs of the City's engineering consultant
G8120-820000	<u>SANITARY SEWER – Social Security</u> City's required payment of 7.65% of all salary paid to employees

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

- G8130-413000 WATER POLLUTION CONTROL – Gas and Oil
Used for fuel for department vehicles and equipment and oil and grease used to lubricate the equipment in the plant.
- G8130-414500 WATER POLLUTION CONTROL – Lab Supplies
Used to purchase lab chemicals and supplies needed to perform required permit testing as well as process control testing.
- G8130-414700 WATER POLLUTION CONTROL – Light Bulbs
Provides for cost of light bulbs for the Plant
- G8130-415400 WATER POLLUTION CONTROL – Tools
Provides for the purchase of tools needed for maintenance of Plant equipment
- G8130-416000 WATER POLLUTION CONTROL – Materials and Supplies
Provides for routine office supplies and materials, log books, safeguard receipts used for septic haulers
- G8130-416300 WATER POLLUTION CONTROL – Paints
Used to purchase painting supplies
- G8130-417500 WATER POLLUTION CONTROL – Safety Supplies
Used to purchase safety glasses, hard hats, ear plugs
- G8130-417502 WATER POLLUTION CONTROL-Confined Space
- G8130-417700 WATER POLLUTION CONTROL – Sanitary and Paper Supplies
Provides for costs of toilet paper and paper towels
- G8130-422065 WATER POLLUTION CONTROL – WPC Electric
Used to cover the cost of electricity at the Plant as well as the three sewage pumping stations
- G8130-423000 WATER POLLUTION CONTROL – Telephones
Used to pay for phone service at the plant, as well as equipment leasing and maintenance
- G8130-441300 WATER POLLUTION CONTROL – Chemical Analysis/Lab Work
Used to pay for contract lab testing as required for discharge permit
- G8130-444100 WATER POLLUTION CONTROL – Professional License Fees
Used to pay for discharge permit and lab certification
- G8130-445100 WATER POLLUTION CONTROL – Maintenance of Equipment
Used to pay for service contracts on sidewalk elevator, emergency generator, pump stations, calibration of flow meters, lab balance

**CITY OF BEACON
2012 EXPENSE EXPLANATIONS**

2012 Mayor's Budget Statement

The budget prepared in 2011 for the year of 2012 is in conformity with the state mandated property tax cap applied to the tax levy. The levy is the amount that is collected from homestead and commercial properties. The State's goal was for a 2% increase in the levy but there are exceptions permitted based on such things as "brick and mortar" development that increases a municipality's full taxable property, increases in the statewide pension contribution rate over two percentage points, and expenditures resulting from court orders or judgments arising out of tort actions that exceed 5% of the total tax levied in the prior fiscal year. Beacon's tax cap calculation includes some of these exemptions so, consequently, the State calculation itself provides for a mandated increase in the levy of 4.54% over last year. The actual corresponding homestead property tax increase will be approximately 5.9%.

As has been the case over the past few years, the assessed value of homes decreased – this time by 3%. An example of how next year's proposed tax rate increase would impact a property worth \$300,000 is as follows. If you own an average home of \$300,000, last year your taxes were \$2,122.39. This year your taxes will be \$2,249.68 dollars. When you adjust your new tax amount with the average reduction of 3% in assessed value on the average home valued @ \$300,000, your out-of-pocket bill will be approximately \$2,182.19. That is an increase of only \$59.80, or 2.8174% over last year.

This budget represents a reduction from the tax increases of the previous three years, which we have often said was caused by the loss of revenue from the economic downturn in 2008 and increases in expenses beyond the City's control such as those for pension and health benefits.

The budget presented today for 2012 represents a modest increase in spending of 3.4% which is attributed generally to health insurance and pension increases. The fact is, since this administration took office in 2008 and including this budget for 2012, we held expenditure increases (or spending) to a small average of approximately 1.9% per year.

During this same period of time, over the last four budgets, our administration also reduced staff. We begin 2008 with 121 staff members and we are currently at 110. That represents the reduction of 11 people in three years, or 9%. These cuts were mostly through not refilling vacant positions, or what is called "attrition". We laid off one part time person and the assistant to the mayor was reduced from full time to part time. The 2012 budget does not include any layoffs.

Regarding the fund balance, or our "rainy day fund", the City currently has a total fund balance of \$3,711,000, of which \$1,882,000 is unreserved and available for use if required. Since last year we have doubled the amount of unreserved funds. The source of the fund balance increase last year was largely from unanticipated revenues from the State and a freeze in spending in the latter part of the year. The budget for 2012 utilizes \$300,000 from the Reserve for Debt and \$200,000 of fund balance with the expectation

10/17/2011

To: Mayor Gold
From: Meredith S. Robson
Re: 2012 BUDGET MESSAGE
Date: October 17, 2011

All of the budgets have been very difficult thus far since I came to Beacon, but this one now has the added burden of the 2% cap recently put into law. I have explained the impact of the cap below. It is my personal opinion that this cap will quickly lead to the actual decline of our communities since it is arbitrary and lacks absolutely no connection to the State mandates that burden municipalities on a daily basis. The State legislature failed to act on those mandates under which the City of Beacon struggles, like every other municipality (and school district).

The tax cap law establishes a limit on growth of the annual property taxes **levied** to two percent or the rate of inflation, whichever is less. There are very limited adjustments that are factored in, such as a calculation of the assessment tax base growth determined by the State Department of Taxation and Finance, certain costs related to significant judgments arising out of tort actions, and unusually large annual increases in pension contribution rates. As stated above, the cap is on the tax **levy**, not the tax **rate**. In our case, the 2% increase on the levy provides for \$414,371.17 in increased funds for the 2012 budget, which equates to a near 6% tax rate increase. A copy of the tax cap calculation is attached as an appendix to this budget. The tax cap legislation provides for an override of the tax cap with a 60% vote in favor of it by the governing body. This vote would have to take place prior to the adoption of the 2012 budget. This would be necessary in order to accept any of my recommended alternates.

As I mentioned to you, I have prepared for your consideration and that of the City Council, two budgets: (1) at cap and (2) an alternative budget that provides for what I believe to be a more realistic and responsible budget scenario. Our actual increase in expenditures over 2011 under the "at cap" budget would be \$609,437 and for the alternative budget it is \$1,121,089. Even the alternative budget proposes the continuing use of our fund balance. I have utilized a fund balance amount of \$500,000, (\$300,000 from reserve and \$200,000 in unreserved) rather than \$600,000, in an effort to abide by the very strong cautions issued by Moody's during our last bond rating, preserve our fund balance in general, and provide for a responsible exit to the continuing use of this one-time fix to balance our budgets. This is particularly crucial as we go forward from year to year under the new tax cap legislation. The only reason I even suggest using \$500,000 is because of the Rt. 9D reimbursement we are expecting by the end of this month. It is still not beneficial to continue this use of fund balance, however, there would be severe service cuts required without it.

Highlights of the 2012 proposed budget include a reduction in the total City assessed valuation of 3.3%, a total pension cost increase of \$116,189, a health insurance increase of \$289,075, and a combined increase in expected overtime costs in police and fire of \$77,000. If all else was equal between 2011 and

continued reliance on our fund balance creates a significant structural imbalance in the City's annual operating budget and does not provide for the adequate and appropriate financial protection of the taxpayers.

I respectfully submit to you both the "at cap" budget, as well as a list of alternates to add to the budget during discussions. These items are based on discussions regarding necessary City services. These recommended items have individual values associated with them, so you and the City Council can see the cost of each particular addition.

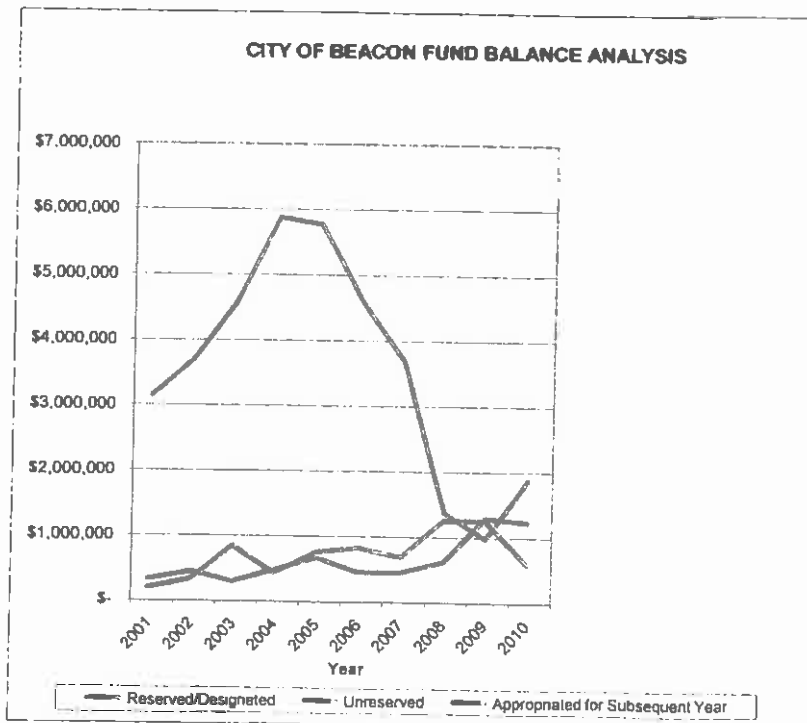
CITY OF BEACON 2012 BUDGET

FUND BALANCE NARRATIVE

In 2009, in an effort to offset a higher tax increase, the City Council appropriated \$1,250,000 of fund balance with the adoption of the 2009 budget. Through further Council action during the year, the City appropriated additional fund balance of \$240,371 for specific items, for a total of \$1,490,371 in appropriated fund balance, i.e. planned spending of the existing fund balance. Similarly, in 2010, the adopted budget called for the use of \$1,261,902 of the fund balance. During that year, the Council approved an additional \$157,065 for a total of \$1,418,967 of appropriated fund balance. Despite this total planned fund balance appropriation, due to significant expenditure cuts during both of these years and the addition of unanticipated revenue, the City was able to avoid spending this \$2.9 million. In addition to not spending this fund balance amount, the City also enjoyed a surplus of \$458,789 over the 2009 and 2010 years. If the City had spent the appropriated fund balance as planned, it would currently in 2011, have \$1,829,122 of its fund balance reserved for specific purposes and a deficit of \$1,486,109 in its unreserved fund balance. There would be no funds to offset any tax increases and, in fact, taxes would have to be increased in the next fiscal year to cover the deficit. This would surely lead to a degradation of the City's bond rating, which in turn would increase City debt service costs. Going into 2011, the City was fortunate to have \$1,882,018 in unreserved fund balance, up from \$981,762 the year before. This increase is directly related to its ability to avoid using the appropriated fund balance the year before and to budget less of its fund balance in the current year (2011). This scenario is in stark contrast to the City's historical practices of appropriating significant fund balance amounts in its annual budgets and then adding further significant appropriations to that original budgeted appropriation throughout the year.

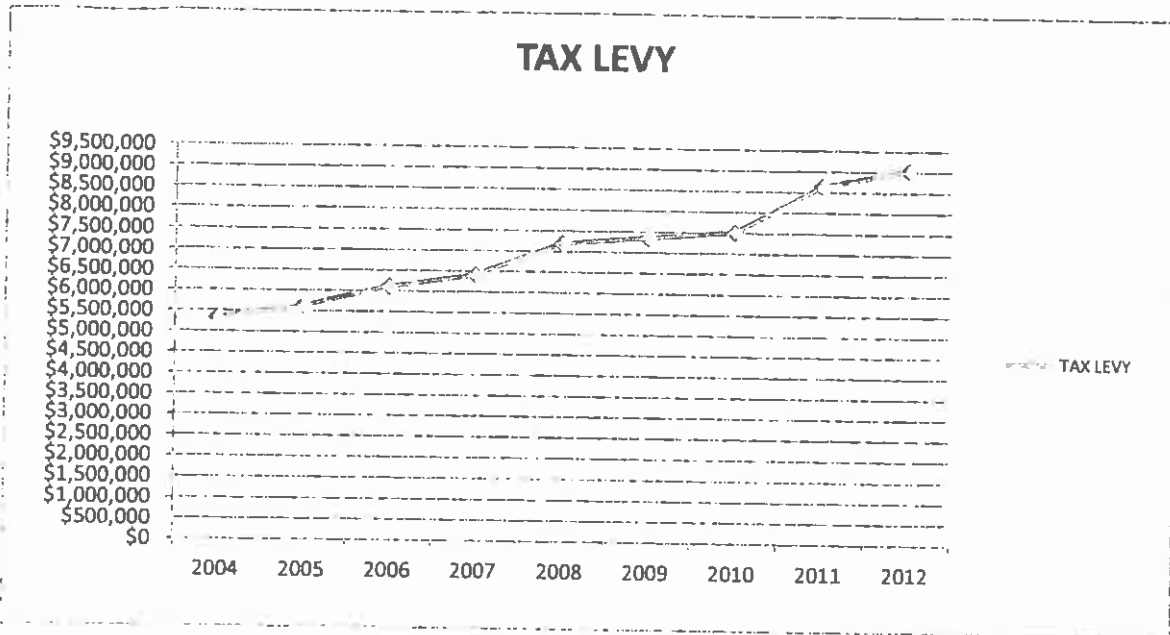
City of Beacon Fund Balance Analysis 2001-2010

Actual Changes to Fund Balance			Summary of Fund Balance		
			Description	Amount	As a % of total Fund Balance
2001	December 31, 2000	1,995,639	Reserved/Designated	334,613	9.10%
	Accounting changes	197,251	Appropriated for Subsequent Year	200,185	5.44%
	Revenues exceeded expenses	1,484,502	Unreserved	3,142,584	85.46%
	December 31, 2001	3,677,392	Total Fund Balance	3,677,392	100.00%
2002	Revenues exceeded expenses	818,585	Reserved/Designated	458,904	10.21%
	December 31, 2002	4,495,977	Appropriated for Subsequent Year	333,651	7.42%
			Unreserved	3,703,422	82.37%
	Total Fund Balance			4,495,977	100.00%
2003	Accounting changes	18,395	Reserved/Designated	305,580	5.34%
	Revenues exceeded expenses	1,213,143	Appropriated for Subsequent Year	844,845	14.75%
	December 31, 2003	5,727,515	Unreserved	4,577,090	79.91%
	Total Fund Balance			5,727,515	100.00%
2004	Revenues exceeded expenses	1,074,782	Reserved/Designated	487,163	7.16%
	December 31, 2004	6,802,297	Appropriated for Subsequent Year	438,395	6.44%
			Unreserved	5,876,739	86.39%
	Total Fund Balance			6,802,297	100.00%
2005	Revenues exceeded expenses	414,906	Reserved/Designated	681,087	9.44%
	December 31, 2005	7,217,203	Appropriated for Subsequent Year	769,316	10.66%
			Unreserved	5,766,800	79.90%
	Total Fund Balance			7,217,203	100.00%
2006	Expenses exceeded revenues	(1,321,429)	Reserved/Designated	459,743	7.80%
	December 31, 2006	5,895,774	Appropriated for Subsequent Year	829,140	14.06%
			Unreserved	4,806,891	78.14%
	Total Fund Balance			5,895,774	100.00%
2007	Expenses exceeded revenues	(1,039,202)	Reserved/Designated	463,539	9.54%
	December 31, 2007	4,856,572	Appropriated for Subsequent Year	700,000	14.41%
			Unreserved	3,693,033	76.04%
	Total Fund Balance			4,856,572	100.00%
2008	Accounting changes	114,740	Reserved/Designated	623,525	19.17%
	Expenses exceeded revenues	(1,718,961)	Appropriated for Subsequent Year	1,250,000	38.43%
	December 31, 2008	3,252,351	Unreserved	1,378,826	42.39%
	Total Fund Balance			3,252,351	100.00%
2009	Revenues exceeded expenses	285,895	Reserved/Designated	1,294,584	36.59%
	December 31, 2009	3,538,246	Appropriated for Subsequent Year	1,261,902	35.66%
			Unreserved	981,760	27.75%
	Total Fund Balance			3,538,246	100.00%
2010	Accounting changes	101,380	Reserved/Designated	1,229,122	33.12%
	Revenues exceeded expenses	71,514	Appropriated for Subsequent Year	600,000	16.17%
	December 31, 2010	3,711,140	Unreserved	1,882,018	50.71%
	Total Fund Balance			3,711,140	100.00%



TAX LEVY HISTORY

2004	2005	2006	2007	2008	2009	2010	2011	2012
\$5,331,835	\$5,629,028	\$6,113,812	\$6,415,974	\$7,202,904	\$7,354,284	\$7,517,571	\$8,640,748	\$9,033,118



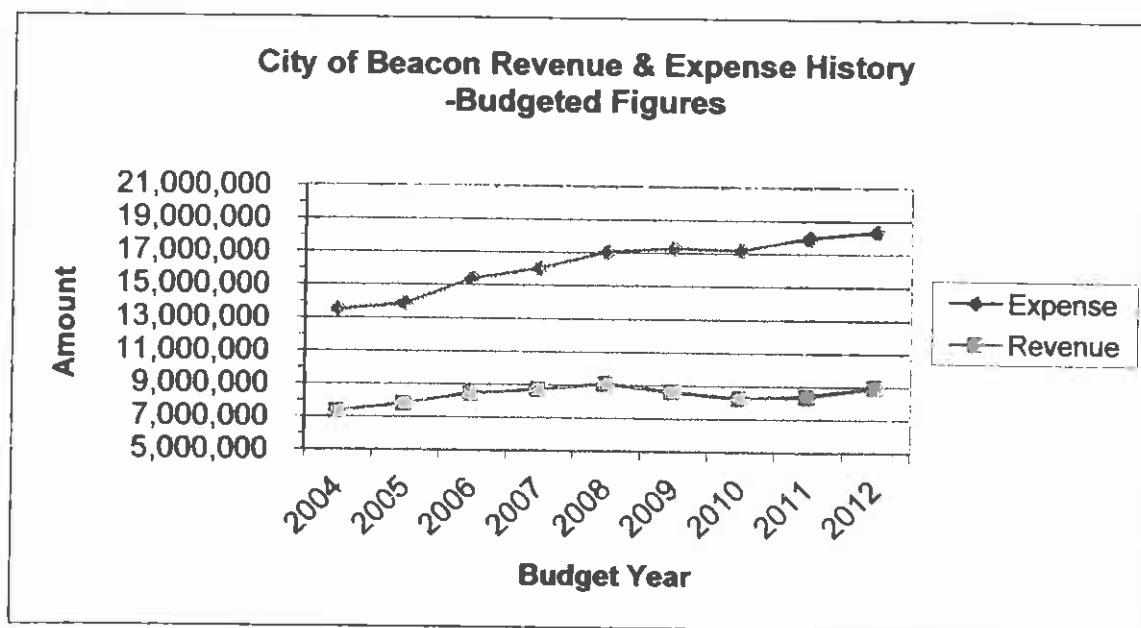
CITY OF BEACON 2004 - 2012 REVENUE-EXPENSE HISTORY

EXPENSE HISTORY Budgeted Figures

2004	13,514,287
2005	13,884,313
2006	15,400,167
2007	16,028,628
2008	17,066,662
2009	17,307,152
2010	17,213,829
2011	17,978,372
2012	18,392,638

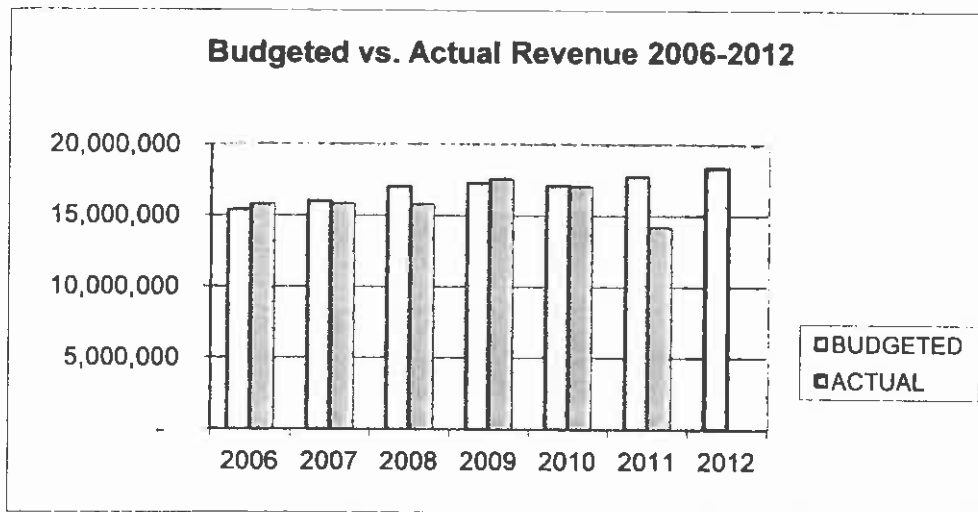
REVENUE HISTORY Budgeted Figures (without tax levy)

2004	7,337,607
2005	7,816,890
2006	8,453,407
2007	8,716,882
2008	9,100,126
2009	8,639,236
2010	8,276,885
2011	8,397,973
2012	8,994,263



**CITY OF BEACON 2006 - 2012
BUDGETED VS. ACTUAL REVENUES**

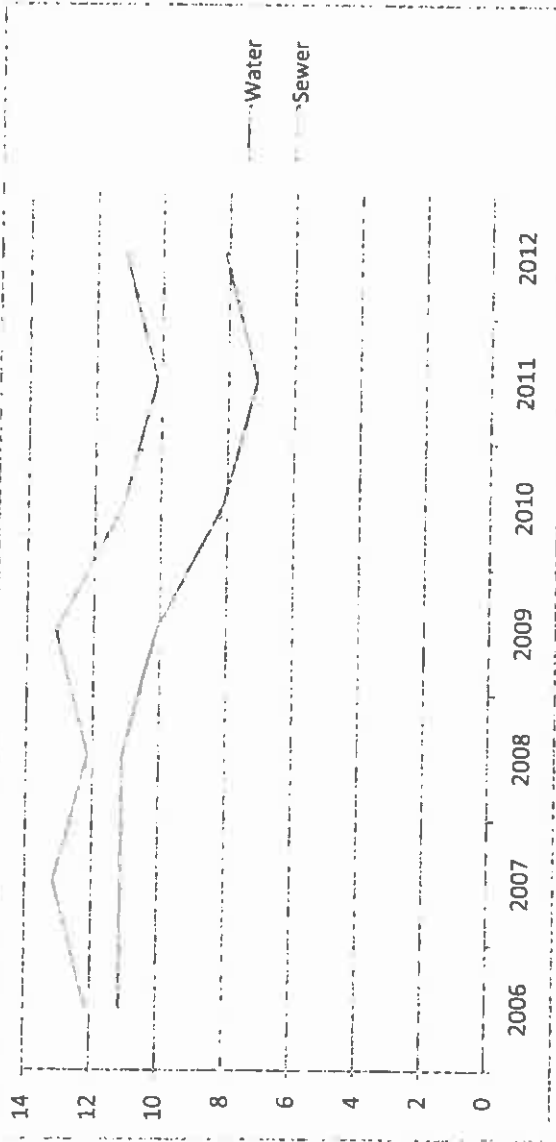
	BUDGETED REVENUES (includes tax levy)		ACTUAL REVENUES
2006	15,400,167	2006	15,787,399
2007	16,028,628	2007	15,805,605
2008	17,066,662	2008	15,794,479
2009	17,307,152	2009	17,586,736
2010	17,119,990	2010	17,055,223
2011	17,783,201	2011	14,183,753 *
2012	18,392,638	2012	



* 2011 revenues show amount received as of October 3, 2011.

NUMBER OF EMPLOYEES PER DEPARTMENT

Water/Sewer	2006	2007	2008	2009	2010	2011	2012
Water	11	11	11	10	8	7	8
Sewer	12	13	12	13	11	10	11



Taxing Entity Name City of Beacon
 Entity Class City
 County Dutchess

Entity Information

Tax Levy Cap Elements

	Amount
1 Total Real Property Tax Levy for Fiscal Year Ending (FYE) 12/31/2011	\$8,640,748
2 Tax Base Growth Factor, if any	1.0124
3 PILOTS receivable in FYE 12/31/2011	\$115,000
4 PILOTS receivable in FYE 12/31/2012	\$120,000
5 Tax levy necessary for expenditures resulting from court orders or judgments resulting from tort actions FYE 12/31/2012	\$0
6 Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate in excess of 2 percentage points	
a State and Local Employees' Retirement System (ERS)	\$72,099
b Police and Fire Retirement System (PFRS)	\$62,868
c Teachers' Retirement System (TRS)	\$0
* Transfer of local government function(s) (as determined by OSC)	
a Costs	\$0
b Savings	\$0