

Towns of Clifton and Fine Consolidation Study

Town Services - General Fund

6/24/15



Visit the website: www.danc.org/operations/engineering/clifton-fine-efficiencyconsolidation-study

Town Services - General Fund

Introduction and Notes

This presentation outlines the Town of Fine and Town of Clifton expenditures for Town Services that are documented under the **General Fund** category in the Annual Update Document for fiscal year end 2014. The Annual Update Document (AUD) is a required annual report of a Municipality's financial condition submitted to the NYS Comptroller. All monetary figures in this presentation are from FYE 2014, unless otherwise noted.

Copies of the Towns' AUDs are available for review on the Clifton-Fine Efficiency/Consolidation Study website under the "Reference Documents" section.

<http://www.danc.org/operations/engineering/clifton-fine-efficiencyconsolidation-study>

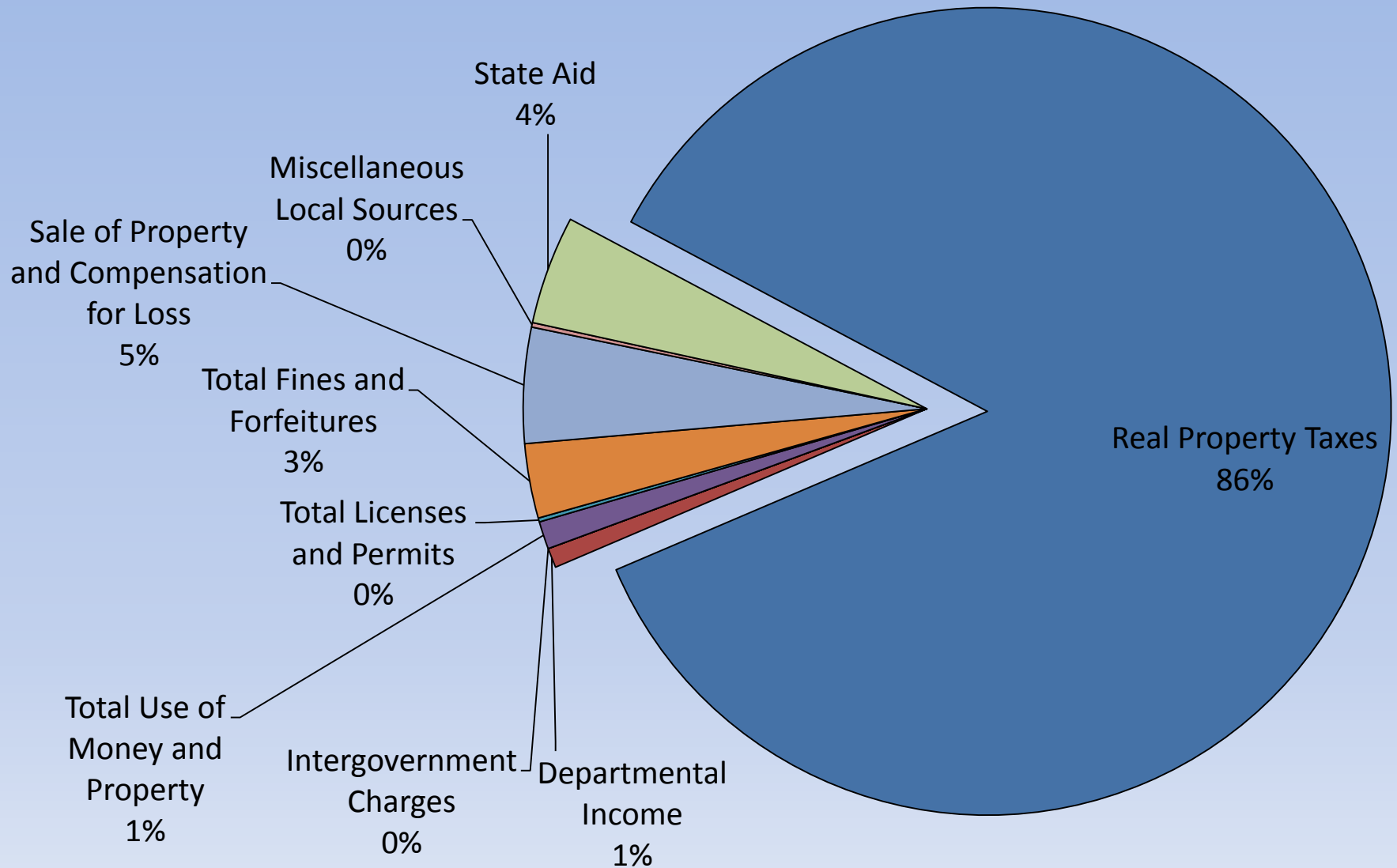
**** The Town Services in this presentation do not include Highway, Fire and Rescue, Water and Sewer, or Street Lighting. ****
These services are covered in detail in other presentations.

Town Services - General Fund Revenue Summary

General Fund - Revenue Summary 2014		
	Clifton	Fine
Real Property Taxes	\$486,853	\$443,733
Departmental Income	\$4,478	\$2,296
Intergovernment Charges	-	\$2,100
Total Use of Money and Property (rental of real property and interest)	\$6,287	\$4,649
Total Licenses and Permits	\$895	\$1,931
Total Fines and Forfeitures	\$16,938	\$13,247
Sale of Property and Compensation for Loss (sale of forestry products)	\$26,250	-
Miscellaneous Local Sources	\$1,022	\$1,055
State Aid	\$24,680	\$60,179
Total General Fund Revenue	\$567,403	\$529,190

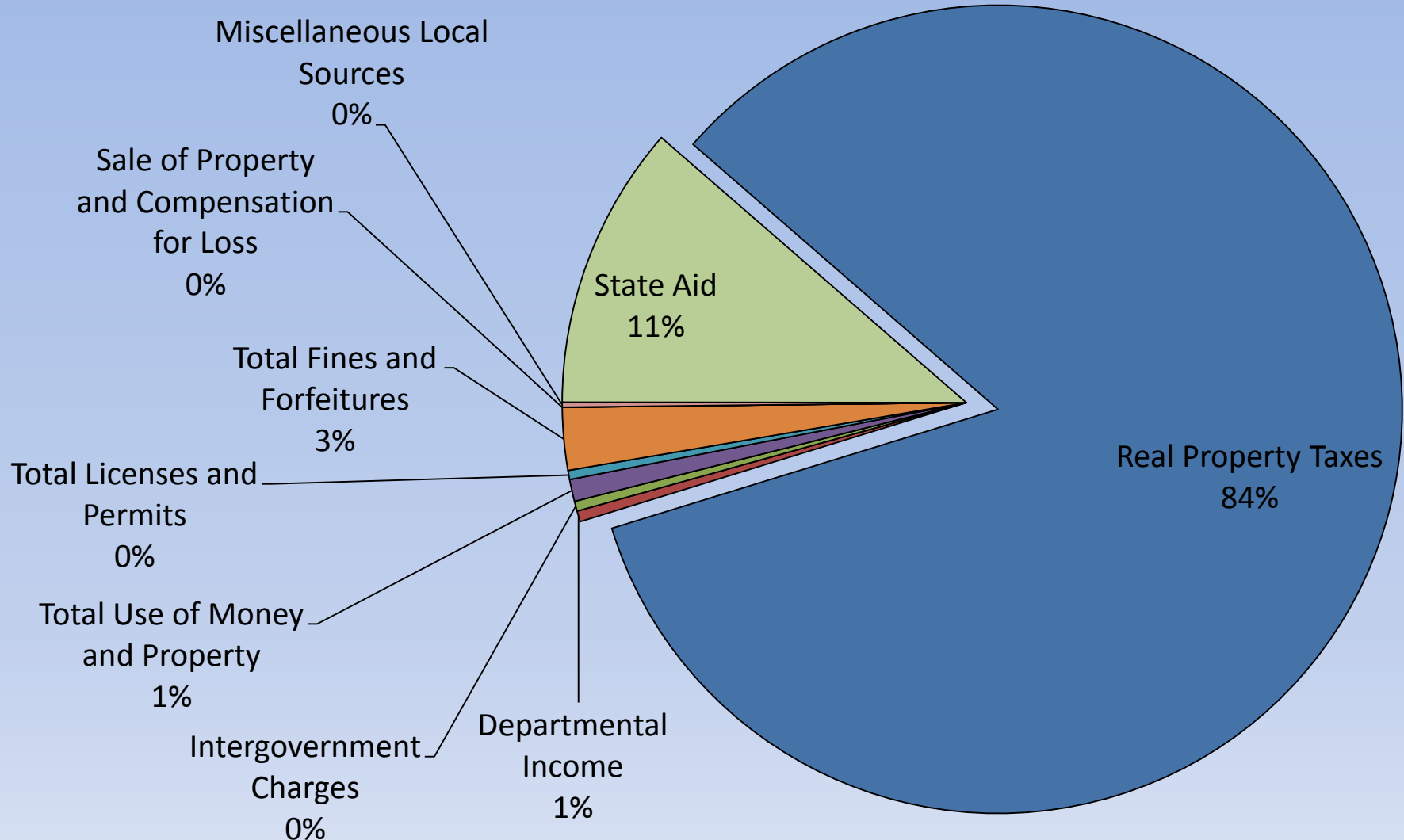
Town Services - General Fund Revenue Summary

Town of Clifton



Town Services - General Fund Revenue Summary

Town of Fine

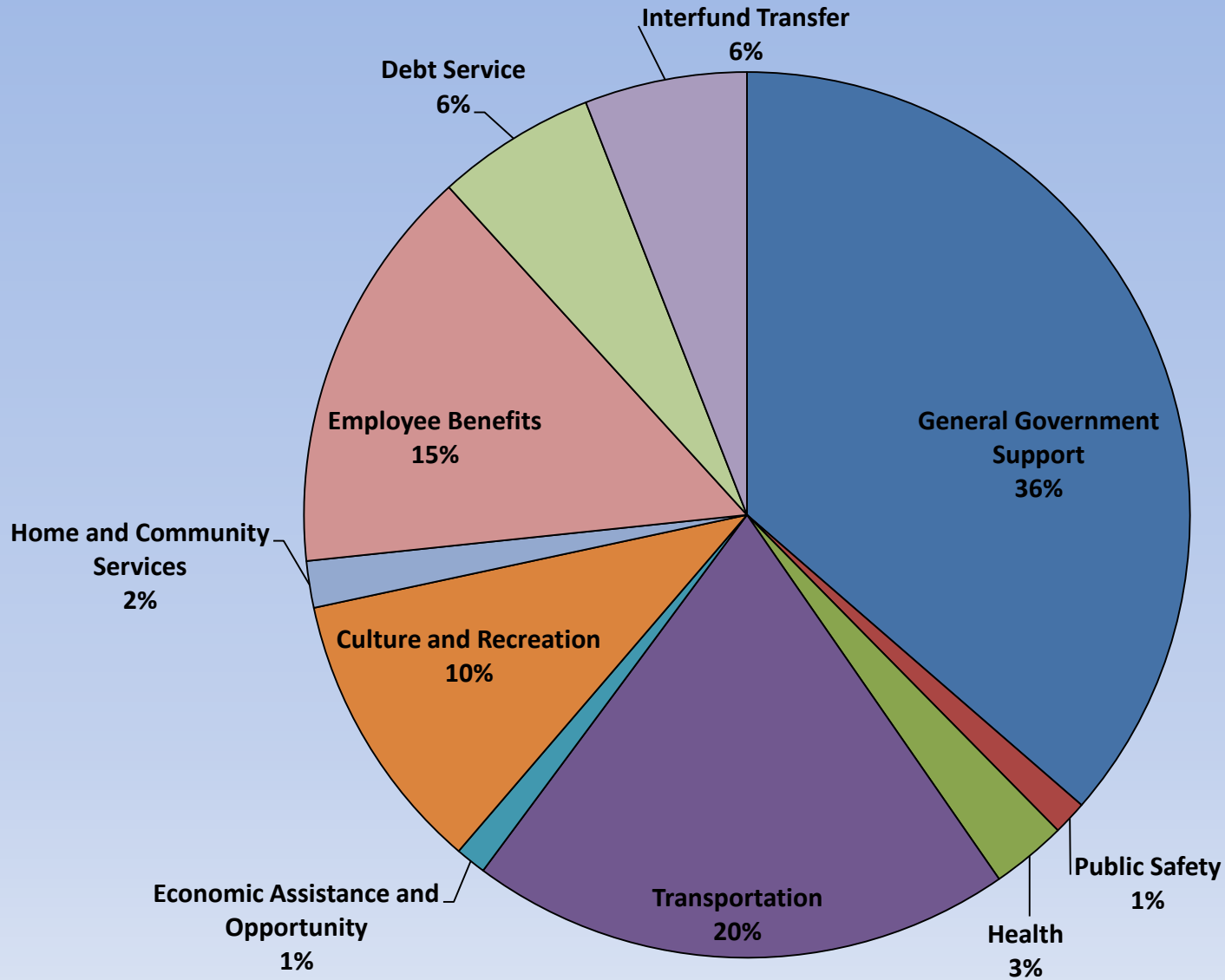


Town Services - General Fund Expenditures Summary

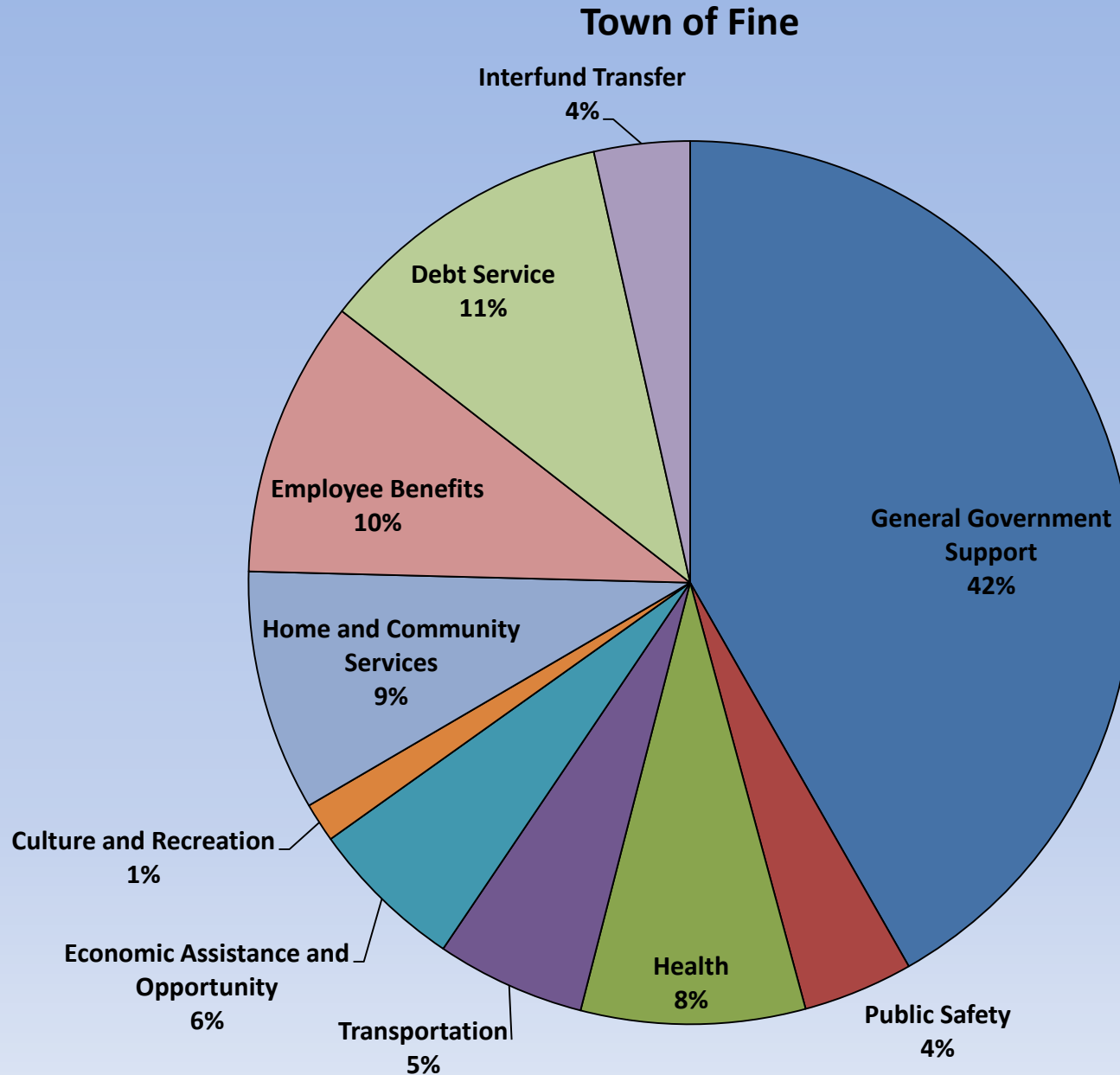
General Fund - Expenditures Summary 2014		
	Clifton	Fine
General Government Support	\$188,476	\$238,359
Public Safety	\$6,462	\$23,016
Health	\$14,215	\$46,837
Transportation	\$102,568	\$31,130
Economic Assistance and Opportunity	\$5,811	\$32,499
Culture and Recreation	\$53,656	\$8,222
Home and Community Services	\$8,835	\$50,380
Employee Benefits	\$77,297	\$57,852
Debt Service	\$30,161	\$62,540
Total Appropriations	\$487,482	\$550,835
Interfund Transfer	\$30,700	\$20,000
Total Other Uses	\$0	\$20,000
Total General Fund Expenditures	\$518,182	\$570,835

Town Services - General Fund Expenditures Summary

Town of Clifton



Town Services - General Fund Expenditures Summary



Town Clerk Services

Town Clerk attends all Board meetings and maintains accurate records of actions accomplished during the proceedings. The Town Clerk is the custodian of Town records, issues certain licenses and permits, files reports with county and state agencies as required, posts legal notices, and is involved in the oversight of election administration.

Deputy Clerk is a positional appointment made by the Town Clerk and the Town Board and the term continues until the Deputy resigns or the Town Clerk appoints a new Deputy.

Town Clerk		
	Clifton	Fine
Personnel	Sharon Snider Rebecca Mitchell (Deputy)	Hope Dolan Edith Stowell (Deputy)
Type	Full-time elected official	Full-time elected official
Hours worked in 2014	Clerk - Salary Deputy - 159 hours	Clerk - Salary Deputy - 175.5 hours
Term and Expiration	4 years; expires 12/31/17	4 years; expires 12/31/17
Salaries or Budgeted Earnings	\$22,951	\$27,307
Benefits (no medical or dental)	\$2,286* Clerk: SS, Medicare Deputy: NYS Retirement	\$7,797 Clerk: NYS Retirement, SS, Medicare, Disability Deputy: SS, Medicare, Unemployment, Disability
Subtotal	\$25,237	\$35,104
Equipment & Capital Outlay	\$835	\$570
Contractual Expenses	\$2,226	\$2,209
Total Cost of Position	\$28,298	\$37,883

* The Clifton Clerk is not in the NYS Retirement System, which accounts for the difference in benefits compared to Fine.

Tax Collection Services

Tax Collection Services are performed by the Tax Collector, who is the currently the Town Clerk in both Clifton and Fine. Collects and maintains records for both Town and County taxes based on the tax roll and warrant, water rates, sewer rents, permit and other fees payable to the town. May also collect school taxes and is compensated appropriately if the Town Board contracts with the school district to perform this service.

Tax Collector		
	Clifton	Fine
Personnel	Sharon Snider Gilbert Guiles (2014 Deputy)	Hope Dolan
Type	Part-time positional appointment by the Town Board	Part-time positional appointment by the Town Board
Hours worked in 2014	Salary	Salary
Term and Expiration	1 year; expires 12/31/15	1 year; expires 12/31/15
Salaries or Budgeted Earnings	\$3,314	\$7,030*
Benefits (no medical or dental)	\$697 Tax Collector: SS, Medicare Deputy: NYS Retirement, SS, Medicare	\$1,000 NYS Retirement, SS, Medicare, Disability
Subtotal	\$4,011	\$8,030
Equipment & Capital Outlay	\$429	\$0
Contractual Expenses	\$407	\$1,195
Total Cost of Position	\$4,847	\$9,225
Offsetting Revenue	\$0	\$4,100*

* The Fine Tax Collector also collects school taxes for the entire Clifton-Fine School District and is compensated for those duties. The school district has a contract for \$4,100 (plus actual postage) with Fine to pay for those costs.

Registrar

Records births and deaths in the Town in accordance with the rules and regulations of the NY State Dept. of Health. This position is a Town Supervisor appointment and is coterminous with the Town Clerk's term of office if the Town Clerk is appointed to this position, as is the case in Fine.

Registrar		
	Clifton	Fine
Personnel	Mark Friden	Hope Dolan Linda Durham (Deputy)
Type	Part-time positional appointment by the Town Supervisor	Part-time positional appointment by the Town Supervisor
Hours worked in 2014	Salary	Salary
Term and Expiration	1 year; expires 12/31/15	4 years, expires 12/31/17
Salaries or Budgeted Earnings	\$0	\$1,070*
Benefits (no medical or dental)	\$0	\$0
Subtotal	\$0	\$1,070
Equipment & Capital Outlay	\$0	\$0
Contractual Expenses	\$416	\$9
Total Cost of Position	\$416 (\$400 is a stipend)*	\$1,079

* The Clifton Registrar receives a fixed stipend for this function. The Fine Registrar is paid \$10 per certificate issued, and \$10 is paid to the Town of Fine, so revenues offset expenditures for this Fine position.

Records Management

The Records Management Officer (RMO) in both Towns is the Town Clerk. The RMO is responsible for the Town's records management program. In the Town of Clifton, the costs associated with these duties are included in the Town Clerk's salary and other budget items, not broken out separately like they are in the Town of Fine.

Records Management		
	Clifton	Fine
Personnel	Sharon Snider	Hope Dolan
Type	Co-terminus with Town Clerk	Co-terminus with Town Clerk
Hours worked in 2014	Salary	Salary
Term and Expiration	4 years; expires 12/31/17	4 years, expires 12/31/17
Salaries or Budgeted Earnings	Included with Town Clerk Salary	\$1,280
Benefits (no medical or dental)	-	\$364 NYS Retirement, SS, Medicare.
Subtotal	-	\$1,644
Equipment & Capital Outlay	-	\$1,671
Contractual Expenses	-	\$0
Total Cost of Position	Included with Town Clerk Salary	\$3,315

Real Property Assessment

Estimates the market value of all real property and annually maintains property assessments at a percentage of market value via comparison with similar property assessments. He/she inspects new construction and major improvements to existing structures. The assessor reviews/approves each transfer of real property and approves property tax exemptions.

Real Property Assessment		
	Clifton	Fine
Personnel	Mike Ward	Fluora McCuen Cora Condryn - Assistant
Type	Part-time positional appointment by Town Board	Part-time positional appointment by Town Board
Hours worked in 2014	Salary	Assessor - Salary Assistant - 288 hours
Term and Expiration	6 years; expires 12/31/19	6 years; expires 9/30/19
# of Properties Assessed Annually	1,085	1,931
Salary or Budgeted Earnings	\$9,140	\$20,506
Benefits (no medical or dental)	\$2,940 NYS Retirement, SS, Medicare, Unemployment	\$2,802 Assessor: SS, Medicare, Unemployment, Disability Assistant: SS, Medicare, Unemployment
Subtotal	\$12,080	\$23,308
Equipment & Capital Outlay	\$500	\$0
Contractual Expenses	\$858	\$1,492
Total Cost of Position	\$13,438	\$24,800
Cost per Property Assessed	\$12	\$13

Board of Assessment Review

Administers public hearings on grievance day for taxpayers that disagree with their real property tax assessment. The Board of Assessment Review may order appropriate (if any) changes to the assessment roll before it becomes final.

Board of Assessment Review		
	Clifton	Fine
Personnel	Fred Gotham Dennis Willard Clint Farnsworth	Richard Laurin John Perrault George Persson
Type	Part-time positional appointments by the Town Board	Part-time positional appointments by the Town Board
Term and Expiration	5 years Gotham - expires 9/30/18 Willard - expires 9/30/19 Farnsworth - expires 9/30/20	5 years Laurin - expires 9/30/15 Perrault - expires 9/30/16 Persson - expires 9/30/19
Salaries or Budgeted Earnings	\$750 (\$250 each)	\$975 (\$325 each)
Benefits (no medical or dental)	\$0	\$0
Subtotal	\$750	\$975
Contractual Expenses	\$0	\$3
Total	\$750	\$978

Bookkeeping

Confidential position manages payroll, clerical, and accounting activities for the financial accounts and records of the Town along with oversight of Human Resources (HR) issues. Benefits include medical and dental insurance and a health savings account. Expenditures listed here are from the Employee Budget Cost Breakdown 2014 because bookkeeper costs are not broken out under Supervisor costs in the AUD.

Bookkeeping		
	Clifton	Fine
Personnel	Carol Ait-Yassine Cristine Nargi - Assistant	Linda Durham
Type	Full-time positional appointment by Town Supervisor	30 hour/week, full-time positional appointment by Town Supervisor
Hours worked in 2014	2,148.5 hours	1,607 hours
Term and Expiration	1 year; expires 12/31/15	1 year; expires 12/31/15
Salary or Budgeted Earnings	\$33,904	\$18,750
Benefits	\$11,086 NYS Retirement, SS, Medicare, Unemployment	\$2,322 NYS Retirement*, SS, Medicare, Unemployment, Disability
Medical Insurance	\$11,494	\$5,011
Health Savings Account	\$4,400	\$1,700
Dental Insurance	\$246	\$307
Total Cost of Position	\$61,130	\$28,090

* Town of Fine Bookkeeper enrolled in NYS Retirement System July 2015

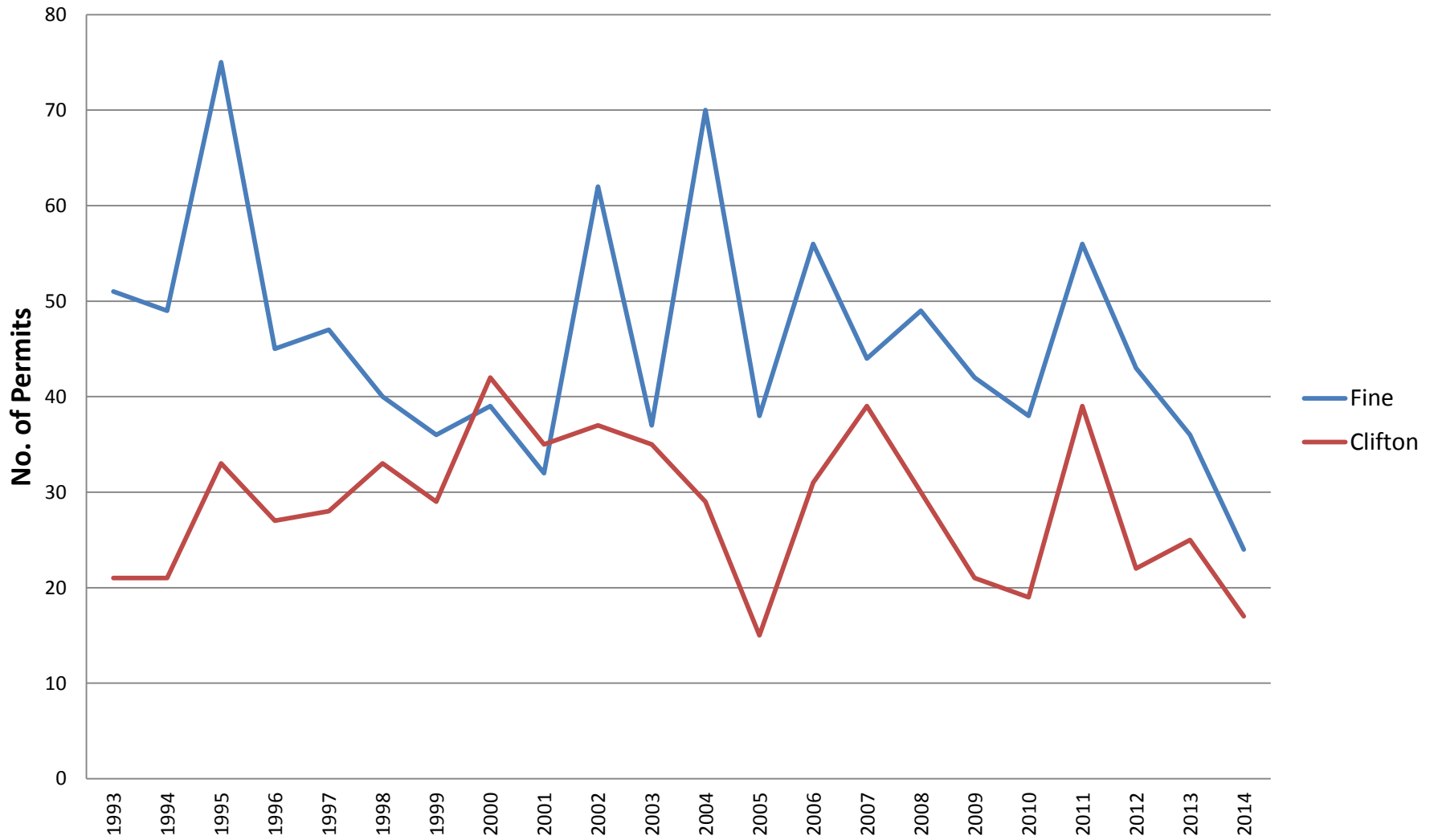
Code Enforcement

Administers and enforces the NY State Uniform Fire Prevention and Building Code. Provides coordination of all activities to ensure compliance with the appropriate laws, codes, rules and regulations. Issues, denies or revokes building permits and certificates of occupancy. Inspects building and structures for compliance. Maintains accurate records of all transactions and activities.

Code Enforcement		
	Clifton	Fine
Personnel	Gilbert Guiles	Herb Snider
Type	Part-time positional appointment by the board	Part-time positional appointment by the board
Hours worked in 2014	Salary	Salary
Term and Expiration	1 year; expires 12/31/15	1 year; expires 12/31/15
Number of Building Permits Issued 2014	17 permits	24 permits
Salaries or Budgeted Earnings	\$7,225	\$7,415
Benefits (no medical or dental)	\$2,363 NYS Retirement, SS, Medicare, Unemployment	\$1,340 SS, Medicare, Unemployment, Disability
Subtotal	\$9,588	\$8,755
Equipment & Capital Outlay	\$31	\$280
Contractual Expenses	\$996	\$613
Total Cost of Position	\$10,615	\$9,648
Offsetting revenue for building permits	\$483	\$0*

* Fine did not charge for building permits in 2014. In 2015, Fine charges \$25, \$50, or \$125 depending on permit type.

Clifton-Fine Building Permits



Town Justice

Has jurisdiction in criminal and civil matters in special proceedings within the Town. He/she adjudicates legal matters within the court's jurisdiction and properly accounts for all monies collected and disbursed by the court.

Town Justice		
	Clifton	Fine
Personnel	Mark Friden No Court Clerk	Julie LaTray Mary LaTray (Court Clerk)
Type	Part-time elected official	Part-time elected official
Hours worked in 2014	Salary	Justice - Salary Clerk - 339.25 hours
Term and Expiration	4 years; expires 12/31/15	4 years; expires 12/31/18
Revenue from Fines and Forfeited Bail 2014	\$16,938	\$13,247
Salaries or Budgeted Earnings	\$8,400	\$10,754
Benefits (no medical or dental)	\$2,852 NYS Retirement, SS, Medicare	\$3,858 Justice: NYS Retirement, SS, Medicare, Disability Clerk: NYS Retirement, SS, Medicare, Disability
Subtotal	\$11,252	\$14,612
Equipment & Capital Outlay	\$831	\$1,391
Contractual Expenses	\$154	\$698
Total Cost of Position	\$12,237	\$16,701

Legal Services

Performs legal services in support of the Town and renders legal counsel to the Supervisor, Town Board, and other Town officials. A “Town Attorney” must reside in the Town and is an official of the Town. An “Attorney for the Town” is a contracted professional service.

Legal Services		
	Clifton	Fine
Personnel	Eric Gustafson Attorney for the Town	Chris Cooper Town Attorney
Type	Contractual hire by the Board	Part-time positional appointment by the Board
Hours worked in 2014	Contractual	Salary
Term and Expiration	1 year; expires 12/31/15	2 years; expires 12/31/16
Salaries or Budgeted Earnings	\$2,667	\$6,182
Benefits (no medical or dental)	\$0	\$1,130 SS, Medicare, Unemployment, Disability
Subtotal	\$2,667	\$7,312
Equipment & Capital Outlay	\$0	\$0
Contractual Expenses	\$3,193	\$242
Total Cost of Position	\$5,860*	\$7,554

* Personnel changes in Clifton resulted in the payment to the Attorney for the Town to be divided into both the salary budget line and the contractual expenses line. The total cost of the position comprises the payment to the attorney for legal service.

Historian

Promotes and encourages the preservation of historic documents/artifacts that constitute the Town's culture and develops an accurate and attractive presentation of the Town's history. Gathers and evaluates evidence, interpretation of Town history, teaches through public presentations, and writes well-organized narratives.

Historian		
	Clifton	Fine
Personnel	Mark Friden	Shirley Meek Kathryn Peabody (Deputy)
Type	Part-time positional appointment by the Town Supervisor	Part-time positional appointment by the Town Supervisor
Hours worked in 2014	Salary	Salary
Term and Expiration	1 year, expires 12/31/15	1 year, expires 12/31/15
Salaries or Budgeted Earnings	\$400 (stipend)	\$500 (stipend)
Benefits (no medical or dental)	\$0	\$0
Subtotal	\$400	\$500
Equipment & Capital Outlay	\$0	\$0
Contractual Expenses	\$0	\$8
Total Cost of Position	\$400	\$508

Buildings

Performs various manual cleaning tasks in assigned buildings. Uses proper methods and materials in cleaning and care for building areas plus occasional minor repairs.

Buildings		
	Clifton	Fine
Personnel	Brian Abrams	Cora Condrin Dean Moore
Type	Part-time positional appointment by the Board	Part-time positional appointment by the Board
Hours worked in 2014		224.75 hours
Term and Expiration	1 year; expires 12/31/15	1 year; expires 12/31/15
Salaries or Budgeted Earnings	\$4,800	\$1,903
Benefits (no medical or dental)	\$1,570 NYS Retirement, SS, Medicare, Unemployment	\$435 Cora: SS, Medicare, Unemployment, Disability Dean: Disability
Subtotal	\$6,370	\$2,338
Equipment & Capital Outlay	\$5,916	\$0
Contractual Expenses*	\$13,750 - Cranberry Community Center \$21,576 - Highway Garage	\$55,058 - All Town Buildings**
Total Cost	\$47,612	\$57,396

* Contractual Expenses in both Towns include costs associated with fuel oil, electric, water/sewer/ fees, repairs, and insurance.

** Fine bills Clifton a portion of Cora's salary to cover the Clifton-Fine Community Center in Star Lake, and a portion of the contractual expenses are billed to Clifton.

Town of Fine - Community Action

Works closely with the community and partners in implementing community revitalization strategies. Acts as the Waterfront Revitalization Program Coordinator, assists with J&L Revitalization efforts, and facilitates local efforts to expand the technology infrastructure of the area. Promotes the local area, seeks grants and provides assistance to businesses. Position is paid for by Fine through grant funds: DEC Smart Growth and DOS Waterfront Revitalization administrative fees. This is a combined position within the two Towns, but it is paid through grant funds by Fine.

Community Action		
	Clifton	Fine
Personnel	Spencer Morrissey	Spencer Morrissey
Type	Appointed by Fine Town Board, but does work in Clifton as well.	Part-time positional appointment by the Town Board
Hours worked in 2014	-	Salary
Term and Expiration	-	1 year, expires 12/31/15
Salaries or Budgeted Earnings	-	\$18,593
Benefits (no medical or dental)	-	\$5,332 NYS Retirement, SS, Medicare, Unemployment, Disability
Subtotal	-	\$23,925
Equipment & Capital Outlay	-	\$0
Contractual Expenses	-	\$13,540*
Total Cost of Position	-	\$37,465

* The Towns each contribute \$2,100 toward the contractual expenses for this position.

Dog Control

Impounds stray or unlicensed dogs and enforces quarantine laws applicable to dogs. Assist in the public health and police work involved in preparing the Dog Census. Dog Census occurs every 2 years in Fine and every 3 years in Clifton.

Dog Control		
	Clifton	Fine
Personnel	Ronda Williams	Ronda Williams
Type	Part-time positional appointment by Board	Part-time positional appointment by Board
Hours worked in 2014	Salary	Salary
Term and Expiration	1 year; expires 12/31/15	1 year; expires 12/31/15
Number of Dogs Picked Up in 2014	2	4
Salaries or Budgeted Earnings	\$3,179	\$3,153
Benefits (no medical or dental)	\$1,248 NYS Retirement, SS, Medicare, Unemployment	\$1,423 NYS Retirement, SS, Medicare, Unemployment, Disability
Subtotal	\$4,427	\$4,576
Equipment & Capital Outlay	\$0	\$0
Contractual Expenses	\$2,013	\$3,097
Total Cost of Position	\$6,440	\$7,673

Dog Control

Dogs picked up by Dog Control are held for 24 hours. Notices are put out on Facebook to attempt to find the owner. Dogs not claimed after 24 hour period are taken to the Potsdam Humane Society (Clifton) or the St. Lawrence Valley SPCA (Fine).

Dog Control		
	Clifton	Fine
Total Dog Licenses Issued 2014	88	273
Female Spayed	43	110
Female Unspayed	7	25
Male Neutered	29	104
Male Unneutered	9	34
Revenue from Dog Licenses	\$402	\$1,931
Impounded Dogs are taken to:	Potsdam Humane Society Contract for \$1,775	St. Lawrence Valley SPCA Contract for \$2,500

Insect Control

Manages the Black Fly Control Program in accordance with the established procedures/regulations of the NY State Department of Environmental Conservation (DEC). Biologically treats streams and swamps for the purpose of controlling black fly larvae. This position requires a NYS Department of Environmental Conservation (DEC) Commercial Pesticide Applicator Certification. Insect Control works 20 hours a week in each Town from March through July.

Insect Control		
	Clifton	Fine
Personnel	Tim Nargi - Technician Ed Baxter - Apprentice	Tim Nargi - Technician Ed Baxter - Apprentice
Type	Seasonal positional appointment by Board - March through July	Seasonal positional appointment by Board - March through July
Hours worked in 2014	Technician - 400 hours Apprentice - 400 hours	Technician - 400 hours Apprentice - 400 hours
Term and Expiration	1 year; expires 12/31/15	1 year; expires 12/31/15
Salaries or Budgeted Earnings	\$9,905	\$9,802
Benefits (no medical or dental)	\$1,099 SS, Medicare, Unemployment	\$1,805 SS, Medicare, Unemployment, Disability
Subtotal	\$11,004	\$11,607
Equipment & Capital Outlay	\$0	\$0
Contractual Expenses	\$3,395	\$1,141
Total Cost of Position	\$14,399	\$12,748

Safety Officer

Safety Officer plans and implements a comprehensive safety program for the protection of employees and the public use of municipal properties and facilities. Identifies/eliminates hazardous conditions in and around municipal facilities and sites that may pose a risk to employees or the general public. Performs monthly inspections of fire extinguishers; prepares/maintains a variety of records and reports.

Safety Officer		
	Clifton	Fine
Personnel	Kelly Smith	Tim Nargi
Type	Part-time positional appointment by the Town Board	Part-time positional appointment by the Town Board
Hours worked in 2014	Salary	Salary
Term and Expiration	1 year, expires 12/31/15	1 year, expires 12/31/15
Salaries or Budgeted Earnings	\$1,250	\$1,717
Benefits (no medical or dental)	\$384 NYS Retirement, SS, Medicare, Unemployment	\$306 SS, Medicare, Unemployment
Subtotal	\$1,634	\$2,023
Equipment & Capital Outlay	\$0	\$0
Contractual Expenses	\$0	\$1,528
Total Cost of Position	\$1,634	\$3,551

Cranberry Lake Beach

Cranberry Lake Beach	
	Clifton
Personnel	3 Employees
Type	Seasonal part-time positional appointments by the Town Board
Hours worked in 2014	320 hours/year - each employee
Term and Expiration	Yearly hire; July 1 - August 30
Salaries or Budgeted Earnings	\$9,452
Benefits (no medical or dental)	\$1,799 1 employee: NYS Retirement, SS, Medicare, Unemployment 2 employees: SS, Medicare, Unemployment
Subtotal	\$11,251
Equipment & Capital Outlay	\$269
Contractual Expenses	\$1,040
Total Cost of Positions	\$12,560

Clifton Community Library

- The library is chartered to serve the Town of Clifton and it is funded with money from Town of Clifton Real Property taxes. The Clifton Town Board appoints Library Trustees. The Town of Fine does not contribute to the library budget. The library is a community resource and available to all who want to use it, including seasonal visitors.
- Patrons: Clifton: 379, Fine: 127, Out of Area: 58
- 10,716 catalogued items in the Clifton Community Library, and patrons have access to 422,678 items in the North Country library system.
- The library was chartered in 1983 and was automated in 2012. It is a member of the North Country Library System. A new book drop-off and pick-up program has started in Star Lake with funding from the Damoth Fund, and there are other drop spots at the Star Lake Community Bank and the Wanakena General Store.
- The Library partnered with the Cranberry Lake Boat Club to build a new pavilion behind the library building.

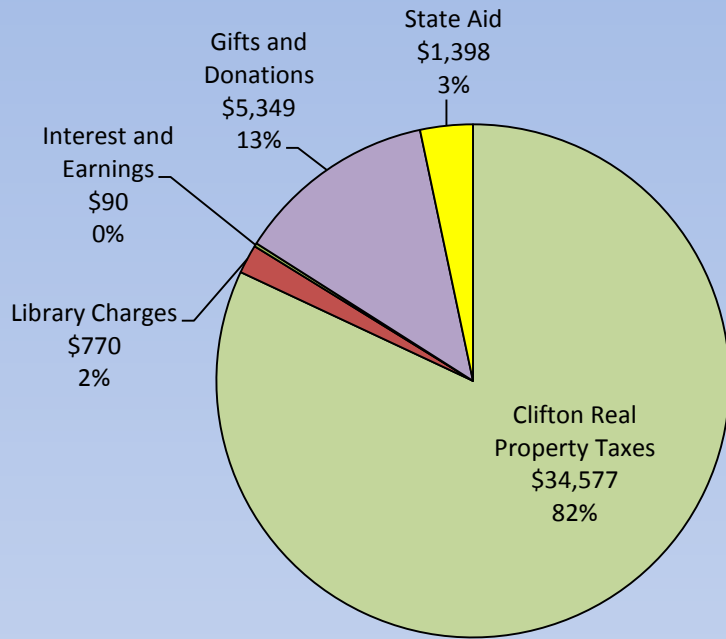


Clifton Community Library

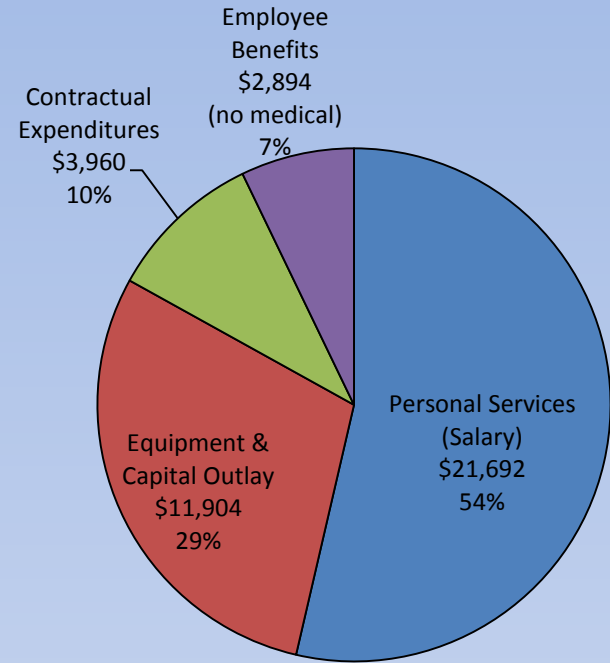
Library	
	Clifton
Personnel	Joan White - Library Director Mairi Meredith - Assistant Marilyn Zimmer - Assistant
Type	Part-time positional appointment by the Library Trustees
Hours worked in 2014	Director: 1,264.5 hours Assistants: 411.25 hours
Term and Expiration	No employment contract at this time
Salaries or Budgeted Earnings	\$26,557
Benefits (no medical or dental)	\$2,894 SS, Medicare, Unemployment
Subtotal	\$29,451
Equipment & Capital Outlay	\$8,000
Contractual Expenses	\$0
Total Cost of Library for Town of Clifton	\$37,451

Clifton Community Library - Financials

General Fund



Library Revenue 2014 - \$42,184



Library Expenditures 2014 - \$40,450

Fund balance 2014: \$48,895

Clifton Community Library - Financials

Miscellaneous Special Revenue Fund 2014

“Damoth Fund”

This is a restricted fund administered by the Adirondack Foundation. The library must report annually to the Adirondack Foundation with fund expenditures to show it has complied with the fund guidelines. This fund must be used to enhance library services and not be used for day to day operations of the library. Noncompliance may result in the Adirondack Foundation withholding distribution of the Damoth Fund.

The library sets up a separate budget for this fund:

Damoth Fund Revenue	
Donation	\$15,000
Interest & Earnings	\$5
Total	\$15,005

Damoth Fund Expenditures	
Personal Services (additional summer hours)	\$2,794
Benefits (SS, Medicare, Unemployment)	\$214
Equipment & Capital Outlay (computer upgrades, shelving, programs & events, pavilion project, additions to collection, costs of survey)	\$14,908
Total	\$17,916

Fund balance 2014: \$4,060

Clifton-Fine Golf Course



The Towns operate the Clifton Fine Golf Course under the terms of an IMA and by a committee. It is intended to be self-sustaining through charge rates, and any shortfall in revenue is to be provided by equal share contributions from the Towns. The Fine Town Supervisor is the Chief Fiscal Officer and the Fine Town Board audits the claims.

- 9 holes
- 72.3 acres
- Open April 15 - Oct. 15 (weather permitting)
- 9 part-time employees

Clifton Fine Golf Course Committee

Committee meets as needed in the summer.

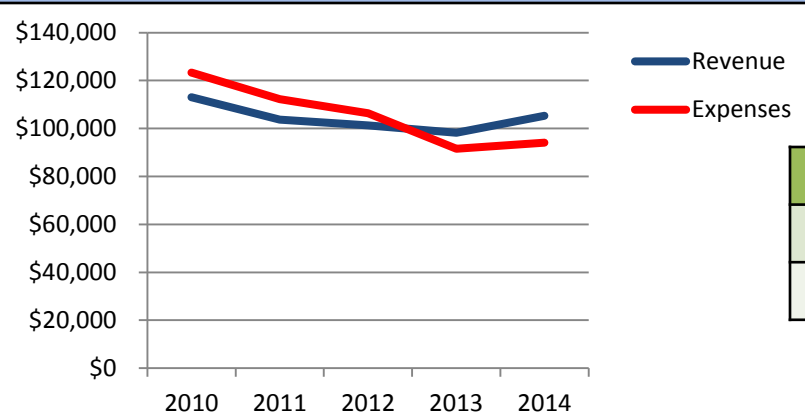
- Pat MacKay – Chair
- Max Watson (F)
- Dave Downey
- Pat Farnsworth
- Chuck Hooven (C)
- Cory Perrault (C)
- Rocky Williams



Clifton Fine Golf Course

Clifton-Fine Golf Course	
	Golf Course
Personnel	9 Seasonal Employees
Type	Seasonal part-time positional appointments by the Fine Town Board
Hours worked in 2014	3,701 hours (total of 8 hourly employees)
Term and Expiration	1 year; expires 12/31/15
Salaries or Budgeted Earnings	\$44,724
Benefits (no medical or dental)	\$9,214 1 employee: NYS Retirement, SS, Medicare, Unemployment, Disability 8 employees: SS, Medicare, Unemployment, Disability
Subtotal	\$53,938
Equipment & Capital Outlay	\$175
Contractual Expenses	\$39,904
Total Cost	\$94,017

Clifton-Fine Golf Course - Financials



Fund balance 2014: \$27,041

	2010	2011	2012	2013	2014
Revenue	\$113,045	\$103,702	\$101,322	\$98,184	\$105,300
Expenditures	\$123,368	\$112,271	\$106,346	\$91,554	\$94,017

Revenue Breakdown:

Memberships: \$33,080

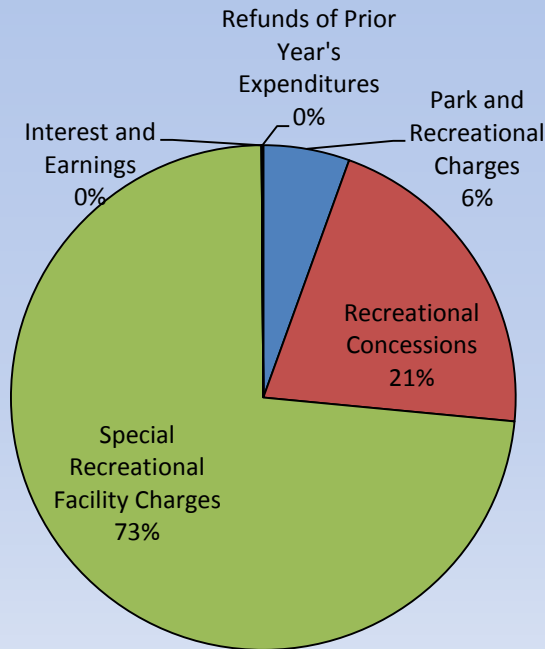
Greens Fees: \$27,422

Cart Rentals, Trail Fees, & Storage: \$21,147

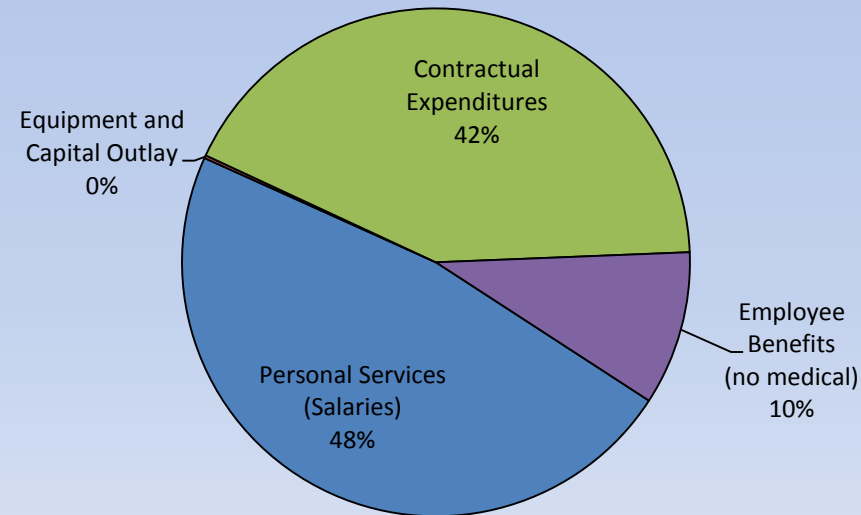
Food Service: \$19,477

Pro Shop: \$2,620

Driving Range: \$1,436



Golf Course Revenue 2014



Golf Course Expenditures 2014

Clifton-Fine Golf Course - Building Assets 2015

Golf Course Assets - Buildings		
Asset	Building Value	Contents
Clubhouse	\$250,000	\$80,000
Maintenance Building	\$29,670	\$0
Maintenance Storage	\$19,570	\$0
Golf Cart Storage Building	\$25,400	\$0
Driving Range	\$22,250	\$0
Total	\$346,890	\$80,000

Clifton-Fine Golf Course - Equipment Assets 2015

Description	Manufacturer	Year	Model	ID / Serial #	Date Purchased	Purchase Value	Insurance Amount
Golf / Arena Tractor	John Deere	2005	4120	LV4120P122369	Apr-05	\$ 14,081	\$ 20,000
Golf Tractor Bucket	John Deere	2005	400X73	W0400XX004880	Apr-05	\$ 3,048	\$ 5,000
Golf Fairway Mower	Toro		4000-D 4wd	99403707210000157	Jul-10	\$ 13,604	\$ 17,500
Golf Fairway Mower	Toro		6500-D	97003806240000231	Jun-09	\$ 14,079	\$ 17,500
Golf Greens Mower	Jacobsen	2004	GreensKing IV	6228702246	Apr-04	\$ 11,750	\$ 15,000
Golf Greens Mower	Jacobsen	1992	062228	6222804628	Aug-92	\$ 6,820	\$ 15,000
Golf Greens Mower	Toro	1982	4327	21145	Jan-83	\$ 6,487	\$ 15,000
Golf Mower	Ferris	2004	1000261	2755	Oct-04	\$ 7,649	\$ 12,000
Golf Turf Truckster	Cushman	1994	898530	94004518	Jun-04	\$ 9,975	\$ 15,000
Golf Truckster	Cushman	1985	898530	579348	May-85	\$ 11,491	\$ 15,000
Golf Fertilizer Spreader	Eurospread	2004	5403L	B20209	Sep-04	\$ 632	\$ 1,000
Golf RAM Overseeder	Ryan Mataway	1992	544873	92514987	May-92	\$ 3,890	\$ 8,500
Golf Spiker	Jacobsen	1992	JMC68519		Oct-92	\$ 1,844	\$ 2,500
Golf Cart #1	Club Car	2006	DS	AG0605598 276	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #2	Club Car	2006	DS	AG0605598 277	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #3	Club Car	2006	DS	AG0605598 278	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #4	Club Car	2006	DS	AG0605598 279	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #5	Club Car	2006	DS	AG0605598 280	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #6	Club Car	2006	DS	AG0605598 281	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #7	Club Car	2006	DS	AG0605598 282	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #8	Club Car	2006	DS	AG0605598 283	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #9	Club Car	2006	DS	AG0605598 284	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #10	Club Car	2006	DS	AG0605598 285	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #11	Club Car	2006	DS	AG0605598 286	Sep-05	\$ 3,500	\$ 5,000
Golf Cart #12	Club Car	2006	DS	AG0605598 287	Sep-05	\$ 3,500	\$ 5,000
Total						\$ 147,350	\$ 219,000

Clifton Fine Arena



The Towns jointly own and operate the Clifton Fine Arena under the terms of an IMA and by a committee. The Clifton Town Supervisor is the Chief Fiscal Officer and the Clifton Town Board audits the claims.

- Ice skating on natural ice (subject to weather)
- Building available for rental during the rest of the year \$200/full day, \$100/half day
- Rental events include car shows, quilt shows, reunions, and parties
- 2 seasonal part-time employees

Clifton Fine Arena Committee

Committee meets monthly in winter.

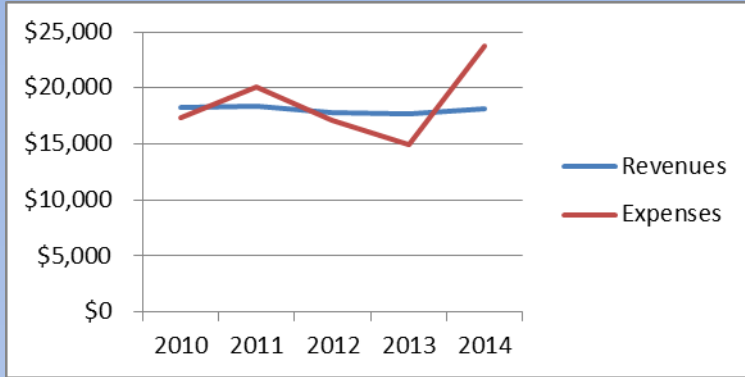
- Ann Hynes – Chair
- Jimmy Backus
- Peter Guiles
- Bob Pelno
- Cory Perrault (C)
- Susan Shene
- Susan Westbrook (F)



Clifton Fine Arena

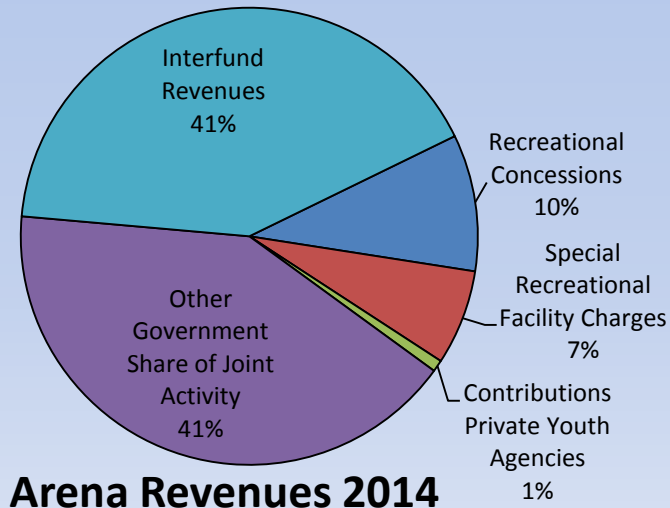
Clifton-Fine Arena	
	Arena
Personnel	2 Seasonal Employees
Type	Seasonal part-time positional appointments by the Clifton Town Board
Term and Expiration	Yearly hire; weather dependent
Salaries or Budgeted Earnings	\$5,214
Benefits (no medical or dental)	\$1,152 SS, Medicare, Unemployment
Subtotal	\$6,366
Equipment & Capital Outlay	\$300
Contractual Expenses	\$17,090
Total Cost	\$23,756

Clifton Fine Arena - Financials

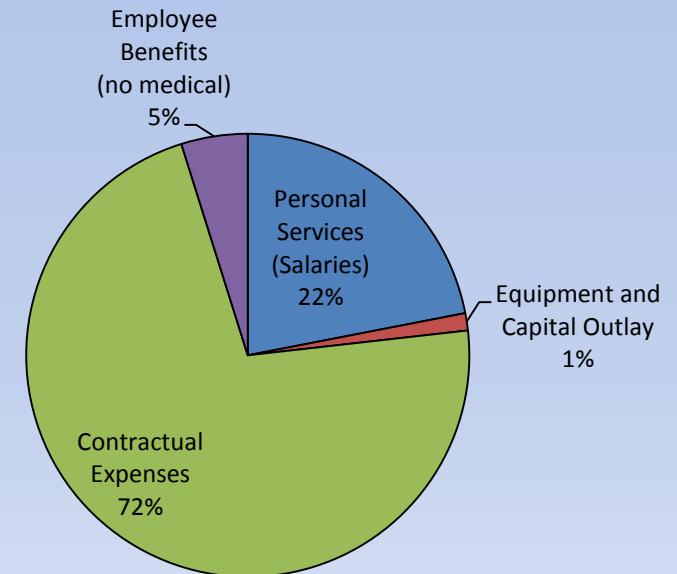


Fund balance 2014: \$2,012

	2010	2011	2012	2013	2014
Revenue	\$18,300	\$18,342	\$17,816	\$17,700	\$18,125
Expenditures	\$17,321	\$20,065	\$17,157	\$14,895	\$23,756



Arena Revenues 2014



Arena Expenditures 2014

Clifton Fine Arena - Assets

Arena Assets - Building		
Asset	Building Value	Contents
Clifton-Fine Arena - 4173 State Hwy 3	\$1,970,400	\$90,000
Total	\$1,970,400	\$90,000

Arena Assets - Equipment							
Description	Manufacturer	Year	Model	ID / Serial #	Date Purchased	Purchase Value	Insurance Amount
Golf / Arena Tractor	John Deere	2005	4120	LV4120P122369	Apr-05	\$14,081	\$20,000

Clifton Fine Joint Youth Commission

The Joint Youth Commission provides summer recreation opportunities at the Clifton-Fine School for local youth aged 5-17, including arts & crafts, golf, baseball, t-ball, softball, and soccer.

The Towns operate the Joint Youth Commission under the terms of an IMA and contribute equal share of the cost. The Fine Town Supervisor is the Chief Fiscal Officer and the Fine Town Board audits the claims.

- 5 part-time employees (4 teens and 1 adults)
- In 2014, the Towns only contributed their portion of the State Aid: Clifton \$418, Fine \$477. The fund balance was used to cover costs.
- No transportation is provided by the program.
- This program no longer receives state aid.



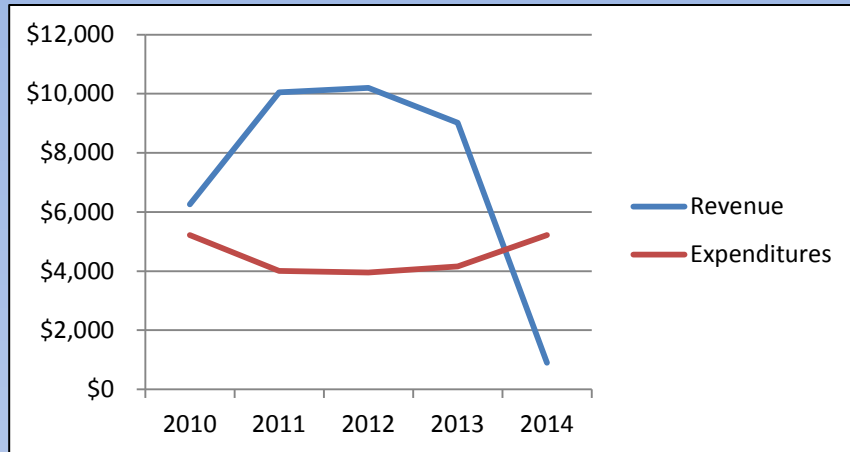
Activity	T-ball		Baseball		Softball		Soccer		Arts & Crafts (2013 data)	
Clifton Participants	10	24%	4	31%	3	21%	15	30%	11	22%
Fine Participants	29	69%	9	69%	11	79%	34	68%	26	52%
Out of Town Participants	3	7%	0	0%	0	0%	1	2%	13	26%
Total Participants	42	100%	13	100%	14	100%	50	100%	50	100%



Clifton Fine Joint Youth Commission

Youth Commission	
	Youth Commission
Personnel	7 part-time seasonal employees
Type	Seasonal part-time positional appointments by the Fine Town Board
Term and Expiration	Yearly hires; expire 12/31/15
Salaries or Budgeted Earnings	\$3,434
Benefits (no medical or dental)	\$697 1 employee: NYS Retirement, SS, Medicare, Unemployment, Disability
Subtotal	\$4,131
Equipment & Capital Outlay	\$259
Contractual Expenses	\$832
Total Cost	\$5,222

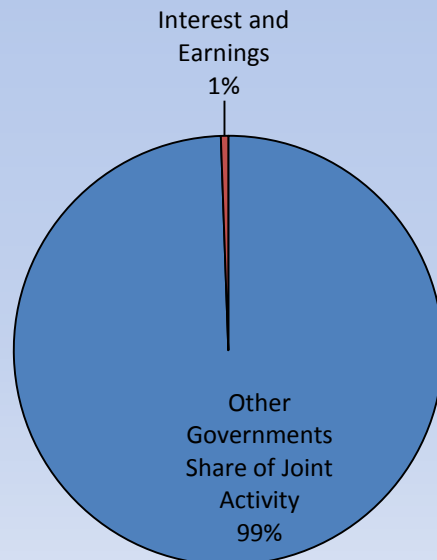
Clifton Fine Joint Youth Commission



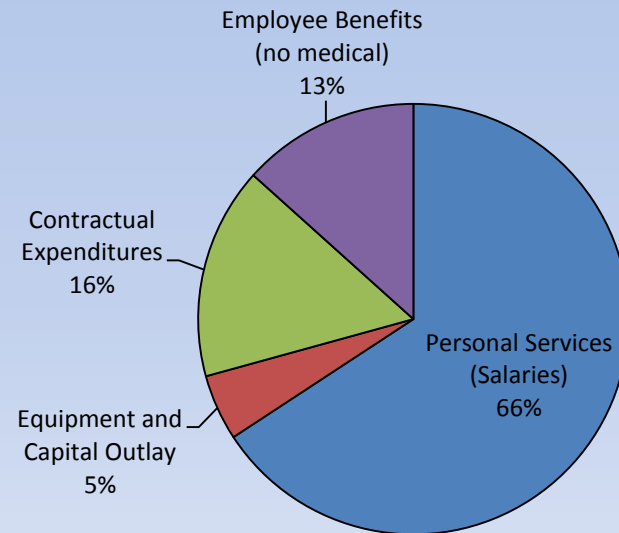
Fund balance 2014: \$12,798

	2010	2011	2012	2013	2014
Revenue	\$6,254	\$10,044	\$10,202	\$9,021	\$900*
Expenditures	\$5,222	\$4,004	\$3,952	\$4,163	\$5,222

* Clifton and Fine did not each contribute the \$4,000 they were scheduled to pay in 2014. The fund balance was used instead.



Joint Youth Commission Revenue 2014



Joint Youth Commission Expenditures 2014

Misc. General Fund Items

These items are in the AUD General Fund Expenditures and do not fall under one of the categories in this presentation.

Misc.		
	Clifton	Fine
Auditor, Contractual Expenses	\$0	\$7,894
Budget, Personal Services	\$650	\$0
Public Information & Services, Contractual Expenditures	\$5,094	\$0
Central Communication System, Contractual Expenditures	\$3,726	\$0
Central Print & Mail, Contractual Expenditures	\$879	\$0
Central Data Process, Contractual Expenditures	\$10,435	\$0
Unallocated Insurance, Contractual Expenditures	\$24,557	\$28,837
Municipal Association Dues, Contractual Expenditures	\$2,400	\$1,500
Purchase of Land/ROW, Contractual Expenditures	\$0	\$13,350
Publicity, Contractual Expenditures	\$640	\$241
Veterans Service, Contractual Expenditures	\$500	\$125
Other Economic and Development, Contractual Expenditures	\$4,671	\$0
Planning, Contractual Expenditures	\$0	\$33
Community Beautification, Equipment and Capital Outlay	\$385	\$0
Traffic Control Equipment and Capital Outlay	\$20	\$4,237
Administration, Contractual Expenditures (grant funded expenditures)	\$0	\$50,347
Total	\$53,957	\$106,564