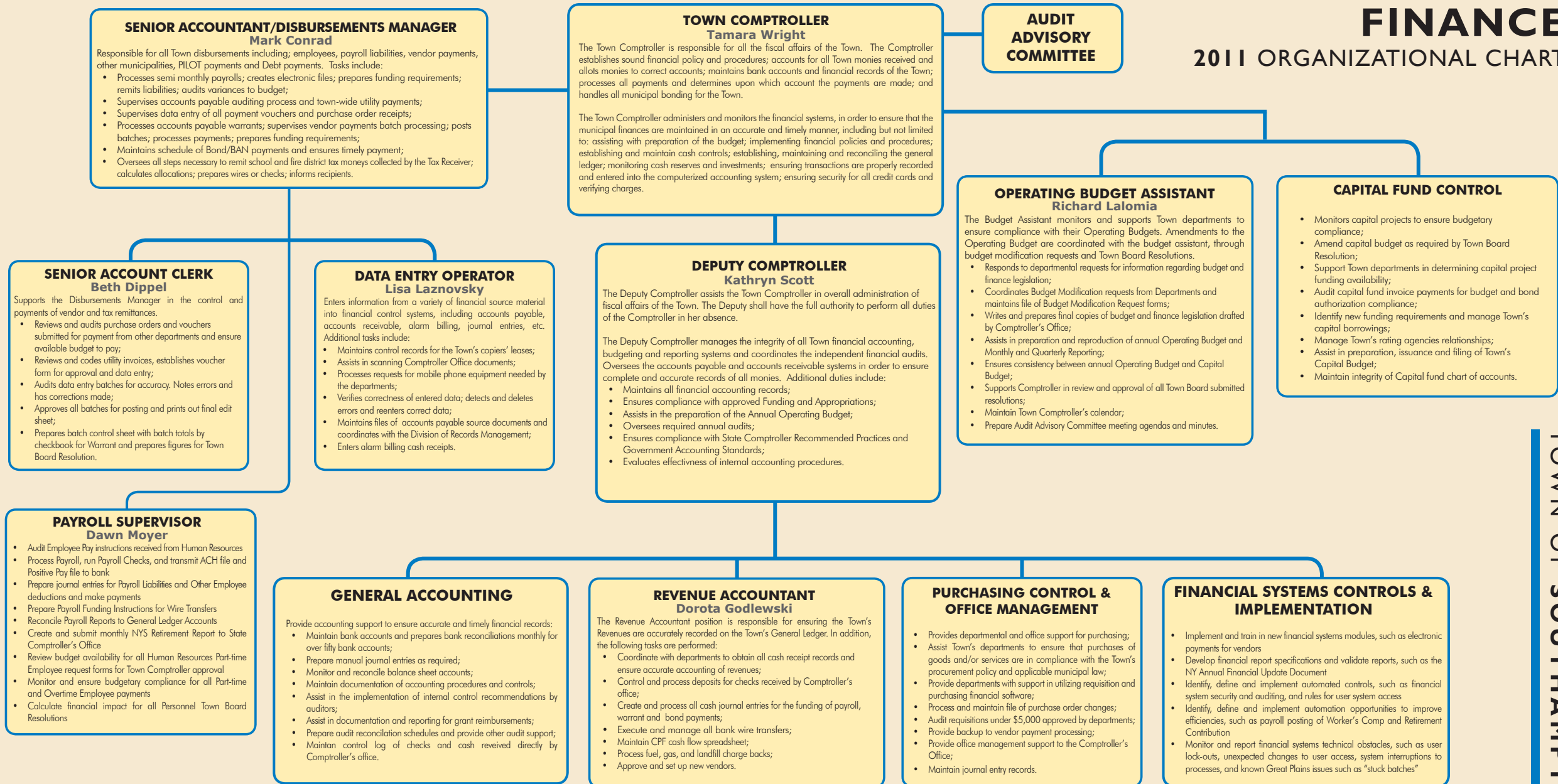


FINANCE

2011 ORGANIZATIONAL CHART



Employee Compensation & Benefits Schedule

Position	Class/Grade/Step	Base Salary	Longevity	Other Comp	Total Comp	Medical Benefits	Employer FICA	Retirement	Other Benefits	Total Benefits	Total Comp. & Benefits	Yrs Srv 1/1/11
Finance Summary												
Comptroller's Office Summary												
Comptroller - 1315												
Town Comptroller	ADMINISTRATIVE	115,000	0	0	115,000	19,207	8,289	13,225	561	41,282	156,282	1.6
Budget Assistant	ADMINSUPPORT	46,920	0	0	46,920	9,420	3,589	5,396	246	18,651	65,571	2.7
Deputy Comptroller	ADMINSUPPORT	80,000	0	0	80,000	19,207	6,120	9,200	399	34,926	114,926	1.4
Senior Accountant	ADMINSUPPORT	71,400	0	0	71,400	19,207	5,462	8,211	359	33,240	104,640	2.3
Senior Account Clerk	CSEA40HOUR - 7-1-2010 / D / E	41,603	0	0	41,603	17,250	3,183	4,784	221	25,438	67,042	0.5
Accountant	CSEA40HOUR-NEW / F / E	47,784	0	0	47,784	17,250	3,655	5,495	250	26,651	74,434	2.6
Data Entry Operator	CSEA40HOUR-NEW / B / 4	38,586	0	0	38,586	9,420	2,952	4,437	207	17,017	55,603	3.6
Payroll Supervisor	CSEA40HOUR-NEW / F / E	47,784	0	0	47,784	17,250	3,655	5,495	250	26,651	74,434	4.3
Total Comptroller - 1315		489,077	0	0	489,077	128,212	36,906	56,244	2,494	223,855	712,933	

NOTES:

Department Summary

Department: Comptroller

Budget Year: 2011
Division: Finance Summary
Tax District: Full Town

Cost Center #: 1315
Manager: Tamara Wright

NOTES:

Departmental Mission & Responsibilities:

The Town Comptroller's Office oversees all financial and audit activities for the Town of Southampton. The mission of the Town Comptroller's Office is to:

1. Establish sound financial policies and procedures.
2. Maintain accurate and complete financial accounting records for all economic events.
3. Assist in the preparation of the Town's Annual Operating and Capital Budgets.
4. Ensure compliance with all Town Board approved Funding and Appropriations.
5. Provide timely and useful financial reporting and management information to the Supervisor, Town Board, and Public.
6. Approve and record all Town Revenues.
7. Maximize Cash Management opportunities for all investment and borrowing requirements
8. Coordinate independent, forensic, and internal audits.
9. Manage the integrity of all Town financial accounting, budgeting and reporting systems.
10. Issue all Town Disbursements (Audit & Control).
11. Review and Approve all Town Board Resolutions.

The Department is responsible for disbursing and accounting for approximately \$115 million in operating expenses for wages, supplies and services, and ensures compliance with the Adopted Budget. The Comptroller manages the financing of the Town's Capital Projects (multi-year construction projects or other asset acquisitions) averaging \$20 million per year, historically.

The Comptroller's Office assists in the preparation of both the Operating and Capital Budgets and records all budget modifications in the Town's financial control systems.

All Town Board Resolutions are reviewed for fiscal impact and must be approved by the Town Comptroller.

In 2010 the Town collected a total of \$301.9 million in Property Taxes. Upon receipt from the Tax Receiver, the Town Comptroller disbursed \$226 million in taxes to the various School, Library, Ambulance, and Fire Districts, and \$56 million in property taxes was accounted for in the Town's Operating and Special Districts accounts. In addition, CPF and LIPA payments in lieu of taxes are disbursed annually by the Comptroller's Office.

In 2011, grants administration has been reorganized into the Comptroller's Office. The Grants Coordinator is responsible for reviewing federal and state laws to determine the availability of grants, which, if awarded, could be a significant area of cost savings to the Town. The grants administration function monitors projects through implementation, prepares contractual status reports, and performs project closeout for funding reimbursement.

Department Summary

Department: Comptroller

Budget Year: 2011
Division: Finance Summary
Tax District: Full Town

Cost Center #: 1315
Manager: Tamara Wright

NOTES:

Workload:

The Town Comptroller's Office workload is directly related to the activity of the Town Board, the volume of tax receipts, the activity in the operating departments and capital projects, and the need for budget modifications throughout the year. With current staffing, the Comptroller's Office is working, on average, 200 hours of overtime per month.

General Accounting – Identify, prepare and post manually an average of 2,500 journal entry batches each year. Maintain accounting integrity in approximately 7,800 financial accounts across 34 separate funds.

Accounts Payable- Process and audit approximately 25,000 invoices per year, and prepare and mail 12,500 checks to vendors. Maintain over 5,500 Vendor files.

Purchasing- Review, audit against budget, and approve approximately 1,800 Purchase Orders annually.

Revenue/Accounts Receivable- Manually reconcile and record revenue reports and cash receipts from 18 governmental units each month. Process and record approximately 2,800 cash payments per year, of which 56 are from State Aid.

Payroll- Processes payroll for approximately 500 full time employees, 110 part-time year-round employees and approximately 200 temporary seasonal staff. Remit all payroll liabilities and file all quarterly reports as required.

Inter-Fund Loans – Process and monitor approximately 10,000 inter-fund transactions per month in over 300 ledger accounts.

Cash Management-Manage cash of over \$160 million in more than 50 bank accounts to maximize interest earnings. Perform approximately 660 manual bank reconciliations per year.

Capital Project Management – Provides and manages funding for approximately 50 active Town projects per year. A \$22 million serial bond was issued in 2010 and six formerly issued bonds were refunded at a cost savings of over \$1.0 million. A \$7.0 million BAN was issued in 2010. Approximately 40 Bond Payments are made each year requiring a minimum 320 journal entries to record on the ledgers.

Restricted Funds – Ensure compliance with over \$6 million of Restricted Funds, accounted for in over 475 accounts.

Budget preparation and management- Prepare annual operating budget of approximately \$115 million for over 125 Cost Centers, across 14 Tax Districts, while effectively controlling taxpayer monies. In 2010, identified and recorded approximately 200 Operating Budget modification requests annually, resulting in entries to over 1,100 ledger accounts. An additional 375 Capital Budget entries are made annually on average.

Department Summary

Department: Comptroller

Budget Year: 2011
Division: Finance Summary
Tax District: Full Town

Cost Center #: 1315
Manager: Tamara Wright

Financial Systems Support – Provide user definition and testing support assistance to Information Systems in the redeployment and implementation of accounting, budgeting and reporting systems. In 2010, a new Purchasing Requisition System and a Financial Systems Auditor were implemented. Still to be implemented:

- Electronic Funds Transfer
- General Ledger Account Control
- Timekeeping and Accruals

Town Board Resolutions- Review and approve for fiscal and budgetary impact, approximately 1,800 resolutions annually. Over 100 Town Board Resolutions are initiated by the Town Comptroller's Office.

Tax Warrant Preparation- Prepare the annual Tax Warrant in conjunction with the Tax Receiver.

Tax Remittances- Prepare and remit 18 tax remittances received from the Tax Receiver for School, Fire & Ambulance Districts for a total of 384 payments. In addition, the Comptroller's Office accounted for the 18 remittances in over 100 of the Town's cost centers, for a total of 1,800 journal entries.

PILOT Remittances- Prepare and remit Community Preservation Fund & LIPA payments in lieu of taxes to School, Library, Ambulance, and Fire Districts, for a total of 20 separate payments.

Audits Management – Coordinate and support data requests for:

- Independent Town Financial Audit (Nawrocki Smith)
- Independent CPF Financial & Compliance Audit (BST)

Respond to the findings and recommendation of the:

- Town wide State Comptroller Audit (NYS Comptroller's Office)
- Internal Controls Readiness Review Recommendations (Nawrocki Smith)
- CPF State Comptroller Audit (NYS Comptroller's Office)

Audit Committee Support – The Comptroller schedules quarterly meetings of the Audit Committee and at such other times that the Chair of the Audit Advisory Committee determines is necessary. Administrative support for the Committee is provided by the office of the Comptroller, which also shall prepare records management, prepare minutes and agendas, and receive and distribute correspondence on behalf of the Committee. Notice of the meetings shall be electronically mailed to each member of the Committee by the Comptroller. The Comptroller provides all necessary information and documents to the Audit Committee in connection with the Town's financial statements; progress of active and ongoing audits and those firms or staff responsible for conducting the same; completed

NOTES:

Department Summary

Department: Comptroller

Budget Year: 2011

Division: Finance Summary

Tax District: Full Town

Cost Center #: 1315

Manager: Tamara Wright

audit reports and data compilations; and provide letters of engagement and billing statements provided by firms conducting audits.

Goals & Objectives:

- Review, revise as required, and document financial policies and procedures.
- Improve Segregation of Duties to enhance control of cash.
- Complete implementation of Financial Systems
- Convert as many vendors as possible to electronic payments.
- Develop automated interfaces between the Town's various Revenue systems and the Great Plains General Ledger.
- Re-engineer accounting and control of inter-fund loans.
- Complete independent financial audit within state mandated time frames.
- Provide Governmental Accounting Training and Financial Systems Training for all Staff in the Comptroller's Office.
- Automate Town General Ledger Account Code mapping to New York State Account Codes to comply with annual reporting requirements of the NYS Annual Financial Reporting Update Document (AFRUD).

Legal Authority:

The Department of Finance is authorized under Section 20 (3)(b) and Section 34 of New York State Town Law.

NOTES:

Town of Southampton
2011 Adopted Budget
Comptroller - 1315

Account Code	Description	2009 Adopted Budget	2009 Actual	2010 Adopted Budget	2010 Amended Budget	2010 Oct YTD Actual	2011 Requested Budget	2011 Tentative Budget	2011 Preliminary Budget	2011 Adopted Budget	2011 Adopted / 2010 Difference	2011 Adopted / 2010 % of Change	2012 Requested Budget	2012 Tentative Budget	2012 Preliminary Budget	2012 Adopted Budget
Real Property Taxes:																
1001	Property Taxes	895,969	869,262	1,094,758	1,044,758	1,044,758	1,189,359	1,188,253	1,188,253	891,852	(152,907)	(14.64%)	1,180,413	1,189,829	1,189,829	877,339
	Total Real Property Taxes	895,969	869,262	1,094,758	1,044,758	1,044,758	1,189,359	1,188,253	1,188,253	891,852	(152,907)	(14.64%)	1,180,413	1,189,829	1,189,829	877,339
Other Revenue:																
1201	Interest And Earnings	0	1,182	0	0	248	0	0	0	0	0	0.00%	0	0	0	0
	Total Other Revenue	0	1,182	0	0	248	0	0	0	0	0	0.00%	0	0	0	0
	Total Revenue	895,969	870,445	1,094,758	1,044,758	1,045,006	1,189,359	1,188,253	1,188,253	891,852	(152,907)	(14.64%)	1,180,413	1,189,829	1,189,829	877,339
Salaries:																
6100	Salaries	506,860	413,781	535,941	468,693	357,737	623,187	630,845	630,845	489,077	(20,384)	(4.35%)	637,465	645,276	645,276	501,855
6101	Overtime	0	5,965	0	8,000	5,716	8,000	8,000	8,000	7,600	400	5.00%	8,000	8,000	8,000	7,600
6102	Severance Pay	0	7,725	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6103	Accumulated Sick/Personal Days	0	12,422	0	9,248	0	0	0	0	0	9,248	100.00%	0	0	0	0
6105	Part Time Salaries	15,600	1,529	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6110	Longevity	1,800	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6127	Cash in Lieu of Health Benefits	0	2,500	5,000	5,000	0	0	0	0	0	5,000	100.00%	0	0	0	0
	Total Salaries	524,260	443,922	540,941	490,941	363,453	631,187	638,845	638,845	496,677	(5,736)	(1.17%)	645,465	653,276	653,276	509,455
Employee Benefits - Current:																
6810	Employee Retirement - Active	39,778	31,901	37,325	42,804	31,104	72,587	73,467	73,467	61,164	(18,360)	(42.89%)	104,827	106,100	106,100	82,722
6830	FICA Tax Expenditure	39,264	33,931	40,874	40,874	27,865	47,562	48,363	48,363	37,518	3,356	8.21%	48,507	49,325	49,325	38,353
6840	Worker's Compensation	7,871	7,090	11,494	11,494	9,579	4,902	2,957	2,957	2,300	9,194	79.99%	5,009	3,023	3,023	2,360
6860	Medical Insurance - Active Employees	73,695	73,839	96,359	96,359	72,906	157,783	157,783	157,783	119,572	(23,213)	(24.09%)	170,406	170,406	170,406	129,140
6865	Dental & Optical	4,363	0	8,856	8,856	4,996	10,800	10,800	10,800	8,640	216	2.44%	11,660	11,660	11,660	9,328
6870	NYS Unemployment Insurance	0	1,215	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6875	Disability	0	131	259	259	103	288	288	288	230	29	11.11%	288	288	288	230
	Total Employee Benefits - Current	164,972	148,106	195,167	200,646	146,553	293,922	293,658	293,658	229,424	(28,778)	(14.34%)	340,697	340,803	340,803	262,134
Employee Benefits - Retirees:																
6861	Health Insurance - Retirees	21,338	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Total Employee Benefits - Retirees	21,338	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Total Employee Costs	710,569	592,028	736,108	691,587	510,006	925,109	932,503	932,503	726,102	(34,514)	(4.99%)	986,163	994,079	994,079	771,589
Contractual:																
6400	Contracts - Other	0	0	75,000	68,150	28,308	50,000	50,000	50,000	25,000	43,150	63.32%	50,000	50,000	50,000	25,000
6401	Contracts	166,500	248,026	75,000	75,000	73,717	100,000	90,000	90,000	75,000	0	0.00%	55,000	55,000	55,000	40,000
6411	Printing and Stationery	1,200	563	1,200	1,220	1,082	1,500	1,500	1,500	1,500	(280)	(22.95%)	1,500	1,500	1,500	1,500
6412	Publications	600	1,517	500	720	412	500	500	500	500	220	30.56%	500	500	500	500
6416	Travel, Dues and Related	1,500	735	750	797	736	750	750	750	750	47	5.90%	750	750	750	750

Town of Southampton
2011 Adopted Budget
Comptroller - 1315

Account Code	Description	2009 Adopted Budget	2009 Actual	2010 Adopted Budget	2010 Amended Budget	2010 Oct YTD Actual						2011 Adopted / 2010	2011 Adopted / 2010	2012 Requested Budget	2012 Tentative Budget	2012 Preliminary Budget	2012 Adopted Budget
							Requested Budget	Tentative Budget	Preliminary Budget	Adopted Budget	Amended Difference	Amended % of Change					
6420	Other	600	363	500	500	434	500	500	500	500	0	0.00%	500	500	500	500	
6425	Office Supplies	2,500	3,815	2,000	2,000	1,906	2,200	2,200	2,200	2,200	(200)	(10.00%)	2,200	2,200	2,200	2,200	
6426	Supplies - Other	300	351	700	633	265	800	800	800	800	(167)	(26.38%)	800	800	800	800	
6450	Schools & Training	3,500	50	3,000	2,780	0	3,000	3,000	3,000	3,000	(220)	(7.91%)	3,000	3,000	3,000	3,000	
6477	Copier Leases	0	0	0	6,850	5,846	5,000	6,500	6,500	6,500	350	5.11%	5,000	6,500	6,500	6,500	
6490	Consultants	0	0	200,000	200,000	148,404	100,000	100,000	100,000	50,000	150,000	75.00%	75,000	75,000	75,000	25,000	
6497	Misc Expenses	0	79	0	0	0	0	0	0	0	0	0.00%	0	0	0	0	
6899	Contingent	8,700	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0	
	Total Contractual	185,399	255,499	358,650	358,650	261,111	264,250	255,750	255,750	165,750	192,900	53.79%	194,250	195,750	195,750	105,750	
	Total Expenditures	895,969	847,527	1,094,758	1,050,237	771,117	1,189,359	1,188,253	1,188,253	891,852	158,386	15.08%	1,180,413	1,189,829	1,189,829	877,339	
	Net Surplus (Deficit)	0	22,917	0	(5,479)	273,889	0	0	0	0			0	0	0	0	
	Appropriated Fund Balance:																
9090	Appropriated Fund Balance	0	0	0	5,479	0	0	0	0	0			0	0	0	0	
	Net Surplus (Deficit)	0	22,917	0	0	273,889	0	0	0	0			0	0	0	0	

Department Summary

Department: Independent Audit

Budget Year: 2011

Division: Business Management Summary

Tax District: Full Town

Cost Center #: 1320

Manager:

NOTES:

Departmental Mission & Responsibilities:

The Division of Audit and Control was established in 2009, based on the recommendations of prior independent auditors that the audit function be segregated from the Comptroller's Office, to establish a clear separation of functions. Audit and Control shall be a division of the Comptroller's Office and ultimately, it is expected to be established as its own department, per the recommendation of the Government Financial Officers Association. Due to funding constraints, the years 2010 through 2012 are transitional years, and this cost center is re-named "Independent Audit".

The required annual audit of the Town's records by an independent accounting firm will be funded and arranged through the Audit Committee and Town Board. The Comptroller will provide assistance in coordinating the audit process, to facilitate the speedy completion of the Town's audits with minimal impact on Town operations and to enable the Town to reduce audit costs.

The Department of Finance, working with the Audit Committee, will further assist Town departments and divisions by providing audit, financial reconciliation, and analytic assistance on special projects involving financial issues in specific areas of the Town.

Workload:

1. Coordinate, arrange support, and monitor the work of independent auditors.
2. Act as liaison between the independent auditor and department and division managers. Work with Town staff to timely provide documentation required by independent auditors.
3. Work with Comptroller's office in gathering requested information and researching and/or reviewing old records, where required.
4. Assist Town departments and divisions by providing audit, financial reconciliation, and analytic assistance on special projects.
5. Review and recommend policy changes as needed.
6. Assist in addressing audit findings and developing corrective action plans.
7. Assist in coordinating activities of the Town's Audit Committee.

Department Summary

Department: Independent Audit

Budget Year: 2011

Division: Business Management Summary

Tax District: Full Town

Cost Center #: 1320

Manager:

Goals & Objectives:

1. Provide a structural format for obtaining and providing financial information for audits.
2. Help reduce auditing costs and expand the auditor's scope by providing day-to-day support and expediting gathering and provision of information requested.
3. Explore new ways to maintain and share department financial data to avoid duplicate record keeping.
4. Assist the Comptroller's office in carrying out Town-wide financial/procedural policies with department heads and staff.
5. Assist in developing responses and corrective action plans for items addressed in the annual audit and management's letter in response.
6. Provide recommendations to the Board on specific audit-related concerns.
7. Maintain capital projects database developed by FTI.

Legal Authority:

The Independent Audit cost center was established in accordance with the Supervisor's authority as the Town's Budget Officer.

NOTES:

Town of Southampton
2011 Adopted Budget
Independent Audit - 1320

Account Code	Description	2009 Adopted Budget	2009 Actual	2010 Adopted Budget	2010 Amended Budget	2010 Oct YTD Actual	2011 Requested Budget	2011 Tentative Budget	2011 Preliminary Budget	2011 Adopted Budget	2011 Adopted / 2010 Amended Difference	2011 Adopted / 2010 Amended % of Change	2012 Requested Budget	2012 Tentative Budget	2012 Preliminary Budget	2012 Adopted Budget
	Real Property Taxes:															
1001	Property Taxes	316,440	507,868	225,000	275,000	275,000	325,000	225,000	225,000	225,000	(50,000)	(18.18%)	325,000	225,000	225,000	225,000
	Total Real Property Taxes	316,440	507,868	225,000	275,000	275,000	325,000	225,000	225,000	225,000	(50,000)	(18.18%)	325,000	225,000	225,000	225,000
	Total Revenue	316,440	507,868	225,000	275,000	275,000	325,000	225,000	225,000	225,000	(50,000)	(18.18%)	325,000	225,000	225,000	225,000
	Salaries:															
6100	Salaries	85,000	58,333	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Total Salaries	85,000	58,333	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Employee Benefits - Current:															
6810	Employee Retirement - Active	6,588	4,433	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6830	FICA Tax Expenditure	6,503	4,437	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6840	Worker's Compensation	1,304	947	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6860	Medical Insurance - Active Employees	15,108	9,494	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6865	Dental & Optical	876	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
6875	Disability	0	17	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Total Employee Benefits - Current	30,378	19,329	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Total Employee Costs	115,378	77,663	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Contractual:															
6400	Contracts - Other	0	0	175,000	187,780	187,780	200,000	175,000	175,000	175,000	12,780	6.81%	200,000	175,000	175,000	175,000
6401	Contracts	200,000	430,354	50,000	87,220	44,347	125,000	50,000	50,000	50,000	37,220	42.67%	125,000	50,000	50,000	50,000
6899	Contingent	1,062	0	0	0	0	0	0	0	0	0	0.00%	0	0	0	0
	Total Contractual	201,063	430,354	225,000	275,000	232,127	325,000	225,000	225,000	225,000	50,000	18.18%	325,000	225,000	225,000	225,000
	Total Expenditures	316,440	508,016	225,000	275,000	232,127	325,000	225,000	225,000	225,000	50,000	18.18%	325,000	225,000	225,000	225,000
	Net Surplus (Deficit)	0	(148)	0	0	42,873	0	0	0	0			0	0	0	0

