PO BOX 118 • 216 BROWN BLVD • BROWNVILLE, NY 13615 • 315-782-7650
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RESOLUTION #10 of 2026
ADOPTION OF POLICY REGUARDING COLLECTION, ACCOUNTING, AND COMPENSATION FOR VITAL STATISTICS FEES

WHEREAS, the Village of Brownville issues certified copies of death certificates and other vital records pursuant to New York State Public Health Law; and

WHEREAS, fees collected for such services constitute public funds and must be properly receipted, deposited, and accounted for in accordance with New York State law and guidance from the Office of the State Comptroller (OSC); and

WHEREAS, the Board of Trustees desires to establish clear and compliant procedures for the handling of such funds and the compensation of personnel performing these duties;

NOW, THEREFORE, BE IT RESOLVED, that all fees collected for death certificates and other vital records shall be receipted at the time of collection using prenumbered receipts or an approved receipting system; and

BE IT FURTHER RESOLVED, that all such funds shall be remitted in full to the Village of Brownville and shall not be retained by any officer or employee for personal use; and

BE IT FURTHER RESOLVED, that all collected fees shall be deposited in the Village's official bank account in accordance with Village policy and New York State requirements; and

BE IT FURTHER RESOLVED, that all revenues from death certificates and vital statistics shall be recorded in the Village's accounting system under the appropriate revenue account, including but not limited to **A1603 – Vital Statistics Fees**; and

BE IT FURTHER RESOLVED, that the Village Clerk and/or Deputy Clerk shall be compensated for the issuance of death certificates through a **monthly payment processed by voucher**, as authorized by the Board of Trustees; and

BE IT FURTHER RESOLVED, that such payment shall be:

- Based on the number of certificates issued at a rate of $ 10.00 per certificate as established by the Board of Trustees; and
- Submitted as a **voucher/claim** and approved by the Board of Trustees prior to payment, in accordance with standard Village claims auditing procedures; and

BE IT FURTHER RESOLVED, that the monthly voucher shall be supported by appropriate documentation, including but not limited to issuance reports, receipt records, and reconciliations maintained by the Village Clerk and/or Treasurer; and

BE IT FURTHER RESOLVED, that the Village Clerk and/or Treasurer shall maintain accurate records of all receipts, deposits, reconciliations, and voucher calculations related to vital statistics fees and shall make such records available for review by the Board of Trustees and auditors; and

BE IT FURTHER RESOLVED, that this resolution shall supersede any prior informal practices related to the retention or handling of such fees.

A motion to adopt the resolution was made by Trustee Amy Baker and seconded by Trustee Robert Goutremout, and upon a roll call vote of the Board was duly adopted as follows:

ROLL CALL VOTE:	Yes	No	ABSENT
Mayor Patrick Connor	✓		
Trustee Amy Baker	✓		
Trustee Robert Goutremout	✓		
Trustee Michael Walrath	✓		
Trustee Steve Mott	✓		

May 12, 2026

Amber Klusacek, Village Clerk-Treasurer, RMC, CMFO

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POLICY AND PROCEDURE
COLLECTION AND ACCOUNTING OF VITAL STATISTICS FEES

1. Purpose
The purpose of this policy is to establish standardized procedures for the collection, receipting, safeguarding, deposit, and accounting of fees associated with death certificates and other vital records, in compliance with New York State law and guidance from the Office of the State Comptroller (OSC).

2. Scope
This policy applies to:

- Village Clerk - Treasurer
- Deputy Clerk - Treasurer
- Registrar of Vital Statistics

3. Fee Collection

- Fees for certified copies of death certificates shall be collected at the time of issuance.
- The fee amount shall be set in accordance with New York State law and/or resolution of the Board of Trustees.
- Acceptable forms of payment include cash and check.

4. Receipting Requirements

- A **prenumbered receipt** (manual or system-generated) shall be issued for every transaction.
- Receipts shall include:
    - Date
    - Amount
    - Number of copies issued
    - Type of transaction (e.g., death certificate)
    - Form of payment
- Voided receipts must be retained and documented.

5. Daily Cash Log

- All transactions shall be recorded in a receipt register **or equivalent system**.

- Revenues shall be categorized separately, including:
    - Death certificates (vital statistics fees)
    - Other clerk-related fees (as applicable)
- At the end of each month, totals shall be calculated and verified against receipts issued

6. Safeguarding of Funds

- All collected funds shall be secured in a locked drawer, cash box, or safe.
- Access to funds shall be limited to authorized personnel.
- Funds shall not be removed from Village premises except for deposit.

7. Deposits

- Funds shall be deposited intact (no cash withheld) into the Village's official bank account.
- Deposits shall be made within **10 days**, or more frequently as required.
- Deposit amounts must match:
    - Total receipts issued
    - Cash Receipt Register for totals

8. Accounting Treatment

- All revenues from death certificates and vital records shall be recorded under:
    - **A1603 – Vital Statistics Fees**
- The Treasurer or designated official shall ensure proper posting of:
    - Cash receipts
    - Deposits

9. Reconciliation

- On a **monthly basis**, the following shall be reconciled:
    - Number of certificates issued
    - Total receipts issued
    - Total deposits made
- Any discrepancies shall be investigated and documented.

10. Compensation (Stipend Structure)

- The Village Clerk and/or Deputy Clerk shall be compensated for the issuance of death certificates through a **monthly stipend**, as approved by the Board of Trustees.
- The stipend amount shall be:
    - Based on the number of certificates issued and by Board resolution; and
    - Paid through the Village with a voucher at the end of each month.
- The monthly stipend shall be supported by:
    - Issuance reports
    - Receipt records
    - Reconciliation documentation

11. Oversight and Review

- The Treasurer and/or Board of Trustees shall periodically review:
  - Receipt records
  - Deposit records
  - Reconciliation reports
  - Stipend calculations
- This review serves as an internal control in environments with limited staff.

12. Record Retention

The following records shall be maintained in accordance with NYS record's retention requirements:

- Receipt books or system reports
- Deposit slips
- Bank statements
- Issuance reports
- Stipend calculation records

13. Effective Date

This policy shall take effect on May 12, 2026 and shall apply to all transactions occurring on or after that date.

Approved by the Village of Brownville Board of Trustees

Date: May 12, 2026

Amber Klusacek, Village Clerk-Treasurer

REVIEW AND UPDATES

This policy will be reviewed and updated at least every two years, or as needed to reflect changes in regulations, best practices, or the Village's operational needs. The Village Board will approve any revisions.