

## INTRODUCTION

Following petition by Village residents to place dissolution on the ballot at the next regular election, a Dissolution Study Committee was appointed by the Naples Board of Trustees and commenced work in August 2004.

The purpose of the Study Committee was to provide the Village Board with recommendations on the continuation of village services by the town, the disposition of village property, the transfer or elimination of public employees, and which local laws and ordinances of the village, if any, should remain in effect past the 2 years provided by State law. A fiscal analysis of the effect of dissolution on the village and town outside the village was also done.

The following area residents were appointed to the committee:

Don Braun  
Bill Cooper  
Russ Darling  
Jack Fredericks  
Angela Johnson  
Kathleen Lewandowski  
Mary Mueller  
Arden Neubauer  
Kathleen Riesenberger  
Bill Vierhile  
Alexandria Webb

Mayor Will Sherwood and Town Supervisor Don Leysath acted as exofficio members. Village Attorney David Miller was also invaluable.

Approximately 260 hours of volunteer manpower, 34.5 hours of paid clerical work, and approximately \$45.00 in supplies have gone into this extensive study.

We thank all who participated, contributed, and assisted in any way in compiling this comprehensive report.

## WATER DEPARTMENT

### Study sub-committee: Kathy Riesenberger and Jack Fredericks

Currently all four men working for the village DPW have their water licenses to test and check the water. A certified reference laboratory tests the water twice per month for *E. coli* and other coliforms. The results of the testing are sent directly to the Department of Health. The water is tested daily for chlorine and fluoride. The Department of Health does an annual visual inspection of the water buildings.

Hydrant flushing is done twice a year. Village DPW staff reads the water meters four times a year.

There are two sets of spring lines (two water sources):

1. Eelpot
2. Blodgett

The DPW also cleans and purifies the 30 spring boxes. There are three storage tank sites which need to be mowed and maintained. The chlorination pumps must be working and are checked on a daily basis.

The water lines must be maintained. Every morning the staff looks for active leaks.

Currently, there are 550 water customers, approximately 90 of whom live in the Town.

There is a tax relief agreement between the Town and Village of Naples that will expire in 2007. According to this agreement, the Village gets relief from town taxes on its water properties in exchange for charging town customers the same water rates that village residents enjoy. A similar agreement between the Village and the Naples Central School district provides tax relief on water properties in exchange for free water to the school and snow plowing of school parking lots by the Village DPW.

Upon dissolution, a legal water district would need to be formed, incorporating all present water users. The Town of Naples would need to submit a Water Supply Application (WSA) to the DEC when it takes over the water service of the former Village. A resolution would then be put before the town to form a water district or districts. The base cost of this would be \$5,000 for an engineer to draft a resolution.

In addition, the entire area of the water district may need to be surveyed. The surveyors we contacted were reluctant to give us a cost estimate for this survey.

Costs for setting up the water district would be borne by the residents of said district.

**Water bonds:**

A bond, which expires in 2038, was taken out to pay for the two new tanks (one at Eelpot Reservoir and one at Blodgett Reservoir), a new chlorination building at Blodgett, upgrades to the one at Eelpot and to the Route 21 vault (pressure reducing valves).

**Principal \$840,000.00**

**Interest \$58,700.00**

**Total= \$898,700.00**

Repayment of this debt plus any future upgrades to the water system will be borne by the water users (water district residents).

We recommend that the following Local Laws regarding the water department be adopted by the Naples Town Board upon dissolution and remain on the books beyond the 2 years prescribed by State Law:

**Local Law No. 2 of 1991- “The Village of Naples Water Use Law”**

**Local Law No. 1 of 1996- Adding provisions to Local Law No. 2 of the year 1991 of the Village of Naples**

## **TRANSFER STATION**

### **Study sub-committee: Kathy Riesenberger and Jack Fredericks**

The Transfer Station is self-supporting and open to Town and Village residents alike. It is located outside the Village limits on Italy Valley Road and encompasses 79.9 acres, of which 55.7 are owned by the Village and 24.2 by the Town.

There are 3 people employed at the Transfer Station, 2 working at a time.

The operating costs are borne by its users. It is our recommendation that the Transfer Station continue to operate in the present manner regardless of Village Dissolution. It would then become the sole property of the Town of Naples.

We recommend that the following local laws be adopted by the Town Board and remain in effect beyond the 2 years prescribed by law:

**Local Law No. 1 of 2002- To establish rules and regulations for the use of the Naples Transfer Station.**

## DPW: STREETS, SIDEWALKS, SHADE TREES

### Study sub-committee: Angela Johnson and Bill Vierhile

There are 4 full time DPW employees, including one supervisor. One temporary employee works full time hours but receives no benefits. 45% of the DPW salaries are paid by the water fund and 55% come out of the general fund.

Regular DPW hours of operation: 6am – 2:30pm.

The Public Works Maintenance Supervisor co-ordinates, supervises and participates in activities of the public works crew related to planning, construction and maintenance of sidewalks, construction and repair of water system, catch basins, storm sewers and park facilities. He is responsible for overseeing and co-ordinating equipment and machinery maintenance, usage and record keeping, planning & scheduling workloads, oversight of the transfer station, preparation and maintenance of budgets, work records and reports. He also co-operates on tasks with town officials, school districts and agencies. He participates in the Village budgetary process and orders activities to conform to budgets. He is expected to maintain licenses and certifications necessary. He keeps a journal of department activities and accomplishments and participates with the Village Board in DPW staffing decisions. He is responsible for the water system: supervises water testing and filing of records with appropriate authorities and assists the Village Clerk with the Annual Report on Water for residents. He must flush, exercise and maintain fire hydrants and valves and report results to the Fire Department. He prepares and updates maps, technical drawings and plans of the Village's water system. He is responsible for the streets: obstructions, drainage problems, failure, cleaning, maintenance and reconstruction of sidewalks. He is also responsible for oversight of the transfer station. He works 40 hours per week. It is estimated that the work of the DPW supervisor would need to be assumed by the town.

The Village employs 3 DPW workers, 2 of whom fulfill the functions of Motor Equipment Operators and Water Meter Readers. These 3 employees each work 40 hours per week or more. Their work varies depending on the season. Water meter responsibilities include reading the meters as well as distribution of meters and maintenance. Equipment operation includes work on streets, sidewalks, picking up leaves and trash as well as snow removal, planting and maintenance of trees. This work would also need to be assumed by town employees.

#### Streets and Sidewalks:

- Streets and sidewalks are second only to water in DPW priority. According to the DPW Supervisor, they can never do enough in this area. Several village sidewalks are in poor condition and need repair. The plan is to re-do one street per year, replacing water services as necessary and repaving.
- \$2,500 - \$4,000 has been budgeted for sidewalk repair for the past 2 years. More will be needed to keep the sidewalks in good repair.
- The town and village assist each other with certain responsibilities. (The village takes care of all sidewalks in the town and on Reservoir Road; the town handles County Rd. 36 and County Rd. 33).

- The Village of Naples also has reciprocal agreements with the Towns of Italy, South Bristol, and Middlesex .

**Brush and Leaf Pickup:**

- Brush pick-up is done once a week from April until the end of September. This task takes two men one day per week.
- Leaf pickup begins in September and continues almost everyday until December.
- Total hours for leaf pick-up = 600 hours
- Total hours for brush pick-up = 600 hours

Upon dissolution, brush and leaf pick-up, sidewalk, and street lighting districts may need to be set up. These would not require formal surveys, only detailed descriptions of the areas to be served. It is our recommendation not to create these districts as the organization and administration costs would be more than the yearly bills warrant. However, this will mean that citizens in the Town outside the present Village limits will be paying for these services.

**Plowing:**

- Sidewalks take one man all day to plow. This costs the Village approximately \$4,000 per season.
- Contract with the school takes 2 – 3 hours after each storm to plow parking lot, remove snow banks, and take care of sidewalks.
- Sanding and salting is done after plowing.
- On the average, 660 hours are spent plowing and sanding village streets yearly.
- On the average, 350 hours are spent plowing village sidewalks yearly.
- 300 hours of snow removal from village streets.
- 261 hours plowing and removing snow at school.
- 200 hours for maintenance on snow-plowing equipment.

**Shade Trees:**

A very active and interested shade tree commission was instated this past year. To date, it is cataloguing all trees in the Village right-of-ways, has made recommendations on removal and replacement of same, arranged for tree purchase from the State, and drafted a Shade Tree Ordinance which has been adopted by the Village Board.

It is our hope and recommendation that, upon dissolution, this commission would remain as a governmental entity and special care would be given to maintaining our urban forest. However, there is no provision for this in current Town Law.

**Miscellaneous:**

- If the town and village merge they would still need both barns
- If the town and village merge there would not be a savings on equipment because there is not much overlap (Highway trucks are much larger – different kinds of equipment etc)
- In the Town Highway Superintendent's opinion, if the town and village merge and the department were well managed it could be very efficient but if it is not it could be a disaster.

We recommend that the following Village Laws be adopted by the Town Board and remain in effect past the 2 years prescribed by State Law:

**1. Local Law # 3 (Filed 8-01-03) – Articles I - IX**

**Local Law # 3 of the year 2003, to regulate parking, standing, stopping & speed limits of traffic within the village.**

Articles:

I - Definitions

II – Maximum Speed Limits

III – Parking, Standing & Stopping

IV – Through Highways

V – Stop Intersections

VI – Yield Intersections

VII – Removal & Storage of Vehicles

VIII – Penalties

IX – Effective Date

## POLICE, FIRE AND AMBULANCE

### Study subcommittee: Russ Darling and Alexandria Webb

#### Fire Department:

If the village of Naples should dissolve, its fire department, being an arm of village government, would go out of existence. Likewise, the present contract for fire services it has with the town of Naples would also terminate as of the date of dissolution. Village law 19-1914 however, states that (unless the dissolution plan provides otherwise or unless otherwise inconsistent with law) a town must take over and continue to provide all former village functions and services, which must then become a charge upon the taxable real property of the former village. Village law 19-1916 further provides that, upon dissolution, all property of the former village would become the property of the town, again, unless the dissolution plan states otherwise.

This may be accomplished in one of two ways:

1. A fire district may be established with an elected Board of Fire Commissioners having the power to tax and incur debt. The property of the former village fire department would then be transferred to this district. Firefighters may be paid or volunteer.

2. A fire protection district may also be established encompassing the entire area of the Town with the Town Board acting as administrators of the Fire Department, as the Village Board does now. Fire protection equipment and facilities would then become the property of the Town of Naples.

It is our recommendation that the second option be incorporated into the plan for dissolution.

\$157,000 is owed on Fire Department equipment. This debt would be assumed by the Town or the fire district and paid for by the residents thereof.

#### Police:

At present, the Village has no police department of its own. It receives police protection from the NYS Police as well as a part-time County Sheriff's Deputy. A large portion of the Deputy's salary is covered by a Federal grant; the remainder is split 50/50 between the Town and Village. As long as this program is available, we recommend it to be continued even if the Village ceases to exist, with the Town paying 100% of the remaining salary. The Sheriff's car, maintenance, gas, insurance, and equipment costs are also split between the Town and Village presently and would, upon dissolution, be paid for 100% by the Town.

## CODE ENFORCEMENT AND ZONING

### Study subcommittee: Mary Mueller and Don Braun

The Code Enforcement Officer/Zoning Officer/Fire Warden spends 24 hours per week. He attends meetings (mandatory), processes permits, violations and other information, conducts inspections and prepares reports. He is also responsible for registering complaints, record keeping and co-operating with comprehensive strategic plan development. He submits an annual budget, an annual report for the village and state, and must maintain his certification through additional training. He also advises local governmental boards. It is estimated that the town would need to assume responsibility for these 24 hours per week or approximately 1224 hours per year.

There are 514 parcels of land in the Village and 1,243 in the town for a total of 1,757 parcels.

After reviewing the number of permits, inspections, and affected parcels, it was determined that one full time and one part time CEO may be needed to cover the workload.

Due to the Village's higher density land use and subsequent unique issues involved, it is our recommendation that the entire Village Zoning Law be adopted by the Town Board upon dissolution.

The following Laws may require review by the Town Planning Board for future relevance:

- Section 5.2 Equestrian Husbandry
- Section 5.4 Septic Inspection
- Section 5.5 Construction Safety Barrier permits
- Section 7.11 Home Occupation
- Section 7.72 Design Standards

## VILLAGE ADMINISTRATION

### Study subcommittee: Kathy Lewandowski and Bill Cooper

#### **Mayor:**

Mayor William Sherwood spends 30 hours per week on the job as follows:  
2 board meetings per month (2.5 hr each); 10 committee meetings per month (approx. 2 hr each); many hours on the Request for Proposal (RFP) for the sewage system; 150-200 hours per year on the Comprehensive Plan (done every 5 years); 3 budget meetings per year (approx. 2 hr each); miscellaneous village office work, including signing checks (1 hr per day); special meetings re: personnel matters, insurance issues, meetings with Tammie re: budget (10- 12 hr/yr, preparation for meetings. 30 x 51 wks=1530 hr/yr.

Subtracting time for board meetings, budget meetings and averaging out the time spent for the comprehensive plan (242 hr per year) - activities which would not be duplicated by the town supervisor - it is estimated that 1288 hours of work per year would need to be added to the supervisor's job.

#### **Trustees:**

Each Village Trustee spends an estimated 160 hours per year. There are four trustees. Thus, the total time for tasks would approximate 640 hours. 120 of those hours are for Village Board meetings (which would be eliminated if the village dissolves).

640- 120= 520 hours on other tasks which would not be duplicated by town board activities. These hours would be added to the Town Council positions, equalling 123 hours per year per councillor.

#### **Village Clerk:**

Our full-time Village Clerk-Treasurer is paid for 35 hours per week. Duties include working with administration of the transfer station, fire/ambulance contracts, Summer Recreation Program, Crossing Guards, election, Water Dept., payroll, tax collection, registrar of vital statistics and financial (including budget). She is responsible for receiving, recording and depositing all monies received at the village office, and issuing licenses or permits. She publishes the annual financial report. She pays and collects taxes and keeps track of all unpaid water rents. The village clerk serves as chief fiscal officer of the village. She also works on grant applications for specific projects or concerns. Additionally, she serves as deputy for the Town Clerk.

#### **Deputy Clerk:**

The Deputy Clerk assists with most of the Village Clerk's duties. This is also a 35 hour per week job. She processes revenue from various sources, assists the clerk with preparation of water billing, and recording of water readings and problems with the process, prepares weekly payroll and associated reports; in general, she assists with bookkeeping and reporting. She is

responsible for mail pickup and distribution, filing, phone calls, writing letters, ordering and tracking supplies, tax searches, DPW requests etc. She is involved in special grants/projects activities and disposition of municipal records at year's end. She is the deputy registrar of vital statistics as well.

It is estimated that the Village Clerk's and Deputy Village Clerk's duties would carry over and be added to the work of the Town Clerk's office (minus approximately 84 hours per year for meetings which would be duplicated).

We recommend that the following Local Laws be adopted by the Town Board and remain in effect past the 2 years prescribed by State law:

**Local Law No. 4 of the year 2003 – To regulate the use of skateboards upon certain public sidewalks and streets within the Village of Naples.**

**Local Law No. 4 of the year 2003 – Village of Naples Peddlers and Solicitors Law**

**Local Law No. 1 of the year 1978 – The Curfew and Open Container Law**

**Local Law No. 1 of the year 1974 – Controlling the Making of Excessive and Unnecessary Noises**

**Local Law No. 3 of the year 1993 – Banning the possession of firearms and other dangerous weapons in buildings owned by the Village of Naples**

**Local Law No. 2 of the year 1987 – For the prevention of flood damage**

**According to authorities we contacted at the State and County levels, there will be no change in Federal aid, Sales Tax received, or CHIPs funding for highways after dissolution.**

All figures are from the 2004 budgets for the Village and Town

	Village	Town	Total	Possible Reductions	Allocation to Water	Possible Additions	Consolidated Budget
<b>Admin--Employees/1099's</b>							
Mayor/Supvr/Law/Zone/etc.	43510	101654	145164	34110	9900	21000	122154
Clerks' office and other Admin	34875	31450	66325	15000		2700	54025
Trans Sta./CrossGds/YouthProg	55784		55784				55784
<b>Total</b>	<b>134169</b>	<b>133104</b>	<b>267273</b>	<b>49110</b>	<b>9900</b>	<b>23700</b>	<b>231963</b>
<b>DPW</b>							
Supervision	21725	49945	71670	25557	17800		28313
Employees	56800		56800				56800
Snow Removal		53560	53560				53560
Services to other Govt		53560	53560				53560
General Repairs		114736	114736				114736
<b>Total</b>	<b>78525</b>	<b>271801</b>	<b>350326</b>	<b>25557</b>	<b>17800</b>		<b>306969</b>
<b>Contractual Expenses</b>							
Ambulance	52500	10039	62539				62539
Buildings--Repairs and Maintenance	15000	30300	45300				45300
Fire Department	71000	32255	103255				103255
Library	18000	20000	38000				38000
Records Management	26200		26200				26200
Parks		25000	25000				25000
Youth Agencies	3000	15000	18000	5500			12500
All other--19 items less than \$10000	17600	51000	68600				68600
<b>Total</b>	<b>203300</b>	<b>183594</b>	<b>386894</b>	<b>5500</b>			<b>381394</b>
<b>DPW - STREETS - ROADS</b>							
CHIPS - Capital Outlay		56000	56000				56000
Fees at Flint and Utilities(landfill)	26000		26000				26000
Garage Expenses	26000		26000				26000
General Repairs		138777	138777				138777
Machinery repairs and maint		80315	80315				80315
Richards Road		40000	40000	40000			0
Services for other govts		45000	45000				45000
Snow Removal--Materials/Supplies	6000	45000	51000				51000
Street Lighting	18700		18700				18700
Weld St.	38000		38000				38000
All Other	7300	1000	8300			1000	9300
<b>Total</b>	<b>122000</b>	<b>406092</b>	<b>528092</b>	<b>40000</b>		<b>1000</b>	<b>489092</b>
<b>Equipment Purchases</b>							
Machinery--Capital Outlay	0	50000	50000				50000
Refuse and Garbage	4000	10000	14000				14000
Streets	34000		34000				34000
Other (11 items under \$8000)	28350	1000	29350				29350
<b>Total</b>	<b>66350</b>	<b>61000</b>	<b>127350</b>				<b>127350</b>

	Village	Town	Total	Possible Reductions	Allocation to Water	Possible Additions	Consolidated Budget
<b>OTHER EXPENSE ITEMS</b>							
Unallocated Insurance	20370	35000	55370	8000			45370
Fire Department Insurance	18800		18800				18800
Other Insurance	16600		16600	2000			16600
Contingency	5000	10000	15000				15000
Ambulance Billing Expense	20000		20000				20000
Notes Payable principal	22500		22500				22500
Notes Payable Interest	6000		6000				6000
Capital Reserves	45500		45500				45500
Other	3150	700	3850				3850
<b>Total</b>	<b>157920</b>	<b>45700</b>	<b>203620</b>	<b>10000</b>	<b>0</b>		<b>193620</b>
<b>Expenses--Boards/Employees</b>	<b>5800</b>	<b>17217</b>	<b>23017</b>				<b>23017</b>
<b>Employee Benefits</b>	<b>79450</b>	<b>143900</b>	<b>223350</b>				<b>223350</b>
<b>TOTAL</b>	<b>847514</b>	<b>1262408</b>	<b>2109922</b>	<b>130167</b>	<b>27700</b>	<b>24700</b>	<b>1976755</b>
<b>Less-Revenue, other than RE taxes</b>	<b>596480</b>	<b>660086</b>	<b>1256566</b>				<b>1256566</b>
<b>Sub Total</b>	<b>251034</b>	<b>602322</b>	<b>853356</b>				<b>720189</b>
<b>Less-Fire District</b>		<b>42294</b>					<b>42294</b>
<b>Less-V-Unexpended bal/T-Misc Adj</b>	<b>44175</b>	<b>265</b>					<b>44440</b>
<b>Tax Levy, per tax billx</b>	<b>206859</b>	<b>559763</b>					<b>633455</b>
<b>Total Valuation (000 omitted)</b>	<b>44201</b>	<b>123964</b>					<b>123964</b>
<b>Rate per \$1000</b>	<b>4.679962</b>	<b>4.515529</b>					<b>5.10999161</b>
<b>=\$100,000 assessed value property</b>	<b>100</b>	<b>100</b>					<b>100</b>
<b>Tax on \$100,000 property</b>	<b>468.00</b>	<b>451.55</b>					<b>511.00</b>
<b>The above calculations do not include amounts for the following:</b>							
<b>County Tax</b>							
<b>Local Medicaid costs</b>							
<b>Naples Fire Protection</b>							
<b>This schedule assumes that the Village and Town would have consolidated at the time these budgets were finalized.</b>							
<b>Like any budget there are many estimates, but this gives a fair picture of what might happen in event the Village dissolves.</b>							

## **Consolidation of budgets of the Village and the Town**

For the purpose of consolidating we took the 2004 budgets for both the Village and Town and consolidated them into one budget. We used this particular point in time to illustrate what the town Budget would look like if the Village government were to dissolve.

The attached schedule lists the budgets grouped in major categories. All the many line items in the budgets were reviewed, but for ease in reading only the major items are listed individually in the report. All others are grouped within the various categories, as 'all other'. Details of the other items can be viewed in the actual budgets or the worksheet the committee used for this exercise.

In our research we conferred with the Village and Town Clerks, the Mayor, the Supervisor, a Village board member, and a former Mayor. One Town board member is on the committee and had input to this study.

### **Possible changes for a consolidated budget:**

Personnel reductions for all areas except the Clerk's office and DPW are pretty straightforward. Particular employees or contractual individuals have not been specifically identified in these reductions.

In the area of the two clerks' offices we determined a savings of one half a full time employee. This could be accomplished by consolidation of the workload among the permanent employees. We feel employees could accomplish some of the work currently contracted out to individuals to replace workloads to be eliminated.

In the case of the DPW, it is estimated that there will be a reduction in personnel as a result of the consolidated workloads.

Richards Road was a one-time cost for the Town and was considered a reduction for the purpose of consolidation.

The allocations to the Water District are merely the amounts that would be charged by the Town to the District. The Water District budget was not changed for the purpose of this study. The charges by the Town to the Water District are the same as amounts currently being charged by the Village.

Additions were computed based on additional workloads to be required by certain positions with possible increases for added responsibilities and/or hours.

The total reductions in expenses are merely estimates and would not necessarily be realized immediately in a consolidated government.

Other Comments:

As to one-time costs we did not make a detailed survey to determine transitional costs. There would be one-time charges for legal fees and possible consulting to assist in the reorganization of the workload in the two offices.

This committee did not delve deeply into the area of districts. The current water system, serving the Village and over 90 households in the Town, would have to be established as a formal Water District. This would involve a one-time engineer's fee of approximately \$5,000. If a tax map description of parcels serviced will not satisfy the DEC, the entire area of the water district may need to be professionally surveyed. We were unable to obtain even a ballpark estimate as to that cost. There may also be some additional legal fees involved in setting up the water district. All of these costs will be borne by the customers receiving municipal water.

There has been mention of forming Lighting and Sidewalk Districts. These would not require a professional survey, merely a detailed description of the parcels served. However, even this would involve a considerable amount of time and expense. It is the opinion of this committee that the cost of establishing and administering these two districts would be more than their yearly budgets warrant.

Although some Town residents have already indicated the necessity for Sidewalk and Lighting Districts, we feel everyone in the Town and Village benefit from these amenities. Town residents come to the Village for their daily chores, using public sidewalks, parking areas, parks, trash receptacles and getting to school for classes and other events. They also enjoy the added safety and security the streetlights provide. Village residents might demand that there be a district for all Roads that are maintained by the Town, or demand a District for roads that are maintained outside the Village, but seldom, if ever, used by Village residents.

As mentioned previously the Village Clerk's office has a complete schedule of the Revenue and Expense budgets that were used for this study.

January 10, 2005

VILLAGE AND TOWN OF NAPLES		File: ConsolidatedRevenuesWorksheetA.xls											
BUDGETS - CONSOLIDATED - FOR REVENUES													
Account	A/c #	Village	Water	Total Village	Town Wide	Outside Village	H/Way	Fire Dist	TOTAL	Total	Delete	Add	Comments
Taxes - Interest and Penalty	1090	3500		3500	5000				5000	8500			
Non Property Tax Dist. Franchises	1120 1170	210000		210000	3000	89000	280000		369000	579000			NYS Sales Tax Time Warner
Treasurer Fees	1230	450		450						450			Copies/tax search
Clerk Fees	1255				400				400	400			Copies, misc.
Vital Statistic Fees	1603	100		100						100			
Ambulance Serv. - Other Govt	1603	42000		42000						42000			
Ambulance-- Fees/Insurance	1641	67500		67500						67500			
Zoning Fees	2110	3000		3000	400				400	3400			
Planning Board Fees	2115				100				100	100			
Metered Water Sales	2140		246000	246000						246000	246000		Transfer Station Revenue
Unmetered Water Sales	2142		5000	5000						5000	5000		
Water Service Charges	2144		3500	3500						3500	3500		
Interest & Penalties	2148		450	450						450	450		
Garbage Removal	2130	47000		47000						47000			
Public Safety	2260	7000		7000						7000			
Fire Protection--Other Govt	2262	130000		130000						130000			From Other Towns
Youth Services--Other Govt	2350	9500		9500						9500			From Town to Village
Services for Other Govts	2300						100000			100000	100000		Snow plowing for county/state
Interest Earnings	2401	2000	70	2070	3000	2000	1000		6000	8070	70		
Interest Earnings--Reserves	2401.3	3000	1200	4200			1500		1500	5700	-1200		
Rental of Real Property	2410	8300		8300						8300			Town and Kelley Ins.
Bingo Licenses	2540				500				500	500			
Dog Licenses	2544				2500				2500	2500			
Building Permits	2555					3000			3000	3000			
Fines & Forfeited Bail	2610				4000				4000	4000			
Sales of Refuse--to recycle	2651	2000		2000						2000			From County for metal
Sales of Real Property	2665	500		500						500			
Unclassified Revenues	2770	1000		1000						1000			

Account	A/c #	Village	Water	Total Village	TOWN			Fire	Dist	TOTAL	Total	Delete	Add	Comments
					Town Wide	Outside Village	H'Way							
State Aid														
Per Capita Zoning	3001 3002	6300		6300						6300				1072 inhabitants
Mtge Tax	3005	5000		5000	22000				22000	27000				On real estate transfers
Records Management	3060	26200		26200						26200				To be used only if grant received
Highway	3501	21480		21480						21480				CHIPS
Youth Program	3820	650		650						650				From state
Consolidated Highway Aid--State	3501					50000			50000	50000				CHIPS
Appropriated Fund Balance					30951	18422	20500		69873	69873				Balance from previous year for budget xfer
Appropriated Fund Balance							22813		22813	22813				Ditto
Real Property Taxes	1001	206859		206859	308293		251735	42294	602322	809181				
Totals		803339	256220	1059559	379644	112922	727548	42294	1262408	2321967				
Real Property Taxes		206859			308293		251735	42294	602322					
Other Revenue -- To Expense SS		596480			71351	112922	475813	0	660086					
Summary														

VILLAGE AND TOWN OF NAPLES		File: ConsolidatedExpensesWorksheetC.xls									
BUDGETS - CONSOLIDATED - FOR EXPENSES		(Does not include Water District)									
All figures are from the 2004 budgets for the Village and Town											
Refer to Worksheet "Savings_Additions.xls" for "REF" details											
Account	A/c #	Village	Town	Total	REF	Possible Deductions	Allocation to Water	Possible Additions	Estimated Consolidated Budget	Comments	
<b>TRUSTEES</b>											
Personal Services	1010	4510	10312	14822	A	4510	3700	3000	9612	Village - Most Sal A/c 55%/45% split	
<b>MAYOR/SUPERVISOR</b>											
Personal Services	1210	2200	10466	12666	B	2200	1800	5000	13666	V=Sherwood T=Leyseith	
<b>CLERK AND ADMIN</b>											
Village Clerk	1325	18865		18865					18865	McCloud	
Town Clerk			23690	23690					23690	Lincoln	
Personal Services--Asst Clerk		8810		8810					8810	MaryAnne	
Personal Services--Acct Clerk		200		200					200	Part time if both clerks absent	
Budget	1340	7000	700	700				700	1400	Leyseith	
Contractual--Auditor			2060	2060				2000	9000	John Canale, auditor + supplies, etc.	
Contractual--Dep Clerk									2060	Part time if needed	
Contractual--FinAdmin/bills/bookkee			0	0					0	Acting 3000/software 1200/bal misc exp	
Contractual--Bookkeeper			5000	5000	C	15000			5000	Janice Pridmore, bookkeeper	
Estimated file savings									-15000		
<b>JUSTICES</b>											
Personal Services (2)	1110		12937	12937					12937		
<b>LAW</b>											
Personal Services		5400		5400	D	5400			0	David Miller	
Contractual		2000	12000	14000	D	2000		8000	20000	Ed Brockman	
Total				19400			4400		-4400	Includes amounts for expenses To Water District	
<b>TAX COLLECTOR</b>											
Personal Services	1330		4917	4917					4917	Janice Austin	
<b>ASSESSORS</b>											
Personal Services (3)	1355		20600	20600					20600	Ron Johnson +two others	

Account	A/c #	Village	Total Village	Town	Total	Possible Deductions	Allocation to Water	Possible Additions	Estimated Consolidated Budget	Comments
<b>ZONING</b>										
Personal Service	8010	29400	29400	30422	59822	E 20000		5000	44822	V Includes clerk for 7 hours per week
<b>REFUSE &amp; GARBAGE</b>										
Personal Service	8160	23804	23804		23804				23804	3 attendants + Allen for driving to Flint
<b>BUILDINGS</b>										
Personal Service	1620	400	400		400				400	Misc. Zero spent prev year.
<b>POLICE</b>										
Personal Service	3120	14580	14580		14580				14580	Crossing Guards
<b>YOUTH AGENCIES</b>										
Personal Services	7310	17000	17000		17000				17000	Summer program
<b>DPW</b>										
Supervision		21725	21725	49945	71670	F 25557			46113	T-Over budget by \$3832
Employees		56800	56800		56800				56800	Darrell, Pete, Allen
Snow Removal				53560	53560				53560	Town wages for 6 crew members
Services to other Govt				53560	53560				53560	
General Repairs				114736	114736				114736	
Estimated personnel savings										
Allocate to Water							17800		-17800	Allocate to Districts
<b>Total Salaries and 1099's</b>										
<b>CONTRACTUAL</b>										
Ambulance	7871	52500	52500		52500				52500	Sch Village B
Ambulance paid to Village				10039	10039				10039	
Animal Control	3520	300	300	8500	8800				8800	T-Humane Soc + \$1 per dog to county
Band Concerts	7270			300	300				300	
Board of Health - Dr. Long	4010			900	900				900	
Buildings--Repairs and Maintenance	1620	15000	15000	30300	45300	G			45300	
Celebrations	7550	1800	1800	1000	2800				2800	V=WindowBoxes/Xmas lites--T=Flags, etc.
Cemetaries	8810			4000	4000				4000	Mowing
Central Comm.	1650	200	200		200				200	Supplies, radio repair

Account	A/c #	Village	Total Village	Town	Total	Possible Deductions	Allocation to Water	Possible Additions	Estimated Consolidated Budget	Comments
Central Data Processing	1680	400	400	1500	1900				1900	T=Software
Central Print and Mail	1670	750	750	4000	4750				4750	Mailings and postage
Elections	1450	350	350	4000	4350				4350	Clerks, Supplies, etc.
Fire Department	3410	71000	71000		71000				71000	See Village Schedule A
Historian	7510			300	300				300	B Vterhille
Library	7410	18000	18000	20000	38000				38000	Paid to Library
Maxfield Hose paid to Village				32255	32255				32255	
Mercy Flight Donation	4540			2000	2000				2000	
Parks	7110			25000	25000				25000	Maintenance
Police-Safety Inspections	3620			5000	5000				5000	F. Mueller Expenses
Police-paid to County	3120	7500	7500	2500	10000				10000	V Paid to Cty - T 1/2 Village Cop
Program for the Aging	6772			500	500				500	Donations to Sr. Citizens group
Public Health	4050			500	500				500	
Public Works	1490	600	600		600				600	Misc Expenses
Publicity	6410	1500	1500		1500				1500	Legal notices, etc.
Records Management	1460	26200	26200		26200				26200	Only if grant received
Traffic Control		600	600	9000	9600				9600	T-Mostly signs
Vital Statistics	4020	200	200	1000	1200				1200	
Watershed Taskforce	8090	3400	3400	6000	9400				9400	CDGA and Honeye Lakes
Youth Agencies	7310	3000	3000	15000	18000	5500			12500	V-Supplies, etc T-paid to Village
Expenses--Boards/Employees					0				0	
Zoning - Expenses	8010	4500	4500		4500				4500	
Zoning Board	8010			1000	1000				1000	
Trustees Expenses				545	545				545	
Mayor/Supvr Expenses		500	500	2300	2800				2800	
Justices Expenses				5150	5150				5150	
Tax Collector Expenses				1020	1020				1020	
Assessors Expenses				4202	4202				4202	
Planning Board Expenses	8020			3000	3000				3000	
Zoning Board of Appeals		800	800		800				800	

Account	Ac.#	Village	Total Village	Town	Total	Possible Deductions	Allocation to Water	Possible Additions	Estimated Consolidated Budget	Comments
<b>DPW - STREETS - ROADS</b>										
CHIPS - Capital Outlay	5112			56000	56000				56000	CHIPS funds to be returned by state
DPW Supervisor expenses	5010			1000	1000			1000	2000	
Drainage	8540	1500	1500		1500				1500	Landfill fees
Fees at Flint and Utilities(landfill)	8160	26000	26000		26000				26000	Fuel,Uniforms,utilities,tools,repairs, maint
Garage Expenses		26000	26000		26000				138777	
General Repairs	5110			138777	138777				138777	
Machinery repairs and maint				80315	80315				80315	
Purification and testing			0		0				0	Chemicals/Water Testing
Richards Road - Engineer	1440			40000	40000	40000			0	Engineering for Richards Road
Services for other govts	5148			45000	45000				45000	Village-State-County-Other towns
Shade Trees	8560	3000	3000		3000				3000	Replacement/sumpt removal/trimming
Sidewalks	5410	2500	2500		2500				2500	Maint and replace inorst areas.
Snow Removal	5142			45000	45000				45000	Salt, Sand, other materials
Snow Removal materials		6000	6000		6000				6000	Sand, Salt Calcium
Street Cleaning	8170	300	300		300				300	
Street Lighting		18700	18700		18700				18700	NYSEG
Water Electric RPZ testing	8320				0				0	
Water Services (?)	8340				0				0	Materials for water lines - no personnel
Weld St.		38000	38000		38000				38000	Repavig Weld Street
Sidewalk District									0	
<b>EMPLOYEE BENEFITS</b>	9000				0				0	
State Retirement		18150	18150	36000	54150				54150	
Social Security		12600	12600	33300	45900				45900	
Medicare		3000	3000		3000				3000	
Unemployment Ins		10400	10400		10400				10400	
Work Comp		1000	1000	4000	5000				5000	
Disability Ins		500	500		500				500	
Hospital & Med Ins.		33800	33800	70600	104400				104400	To be reviewed for both Village and Town
<b>Total</b>										



Account	A/c #	Village	Total Village	Town	Total	Possible Deductions	Allocation to Water	Possible Additions	Estimated Consolidated Budget	Comments
			Current for V & I							
TOTALS		847514	847514	1262408	2109922	130167	27700	24700	1976755	
Less Revenue - other than taxes			596480	660086					1256566	Less--Revenues other than taxes
			251034	602322					720189	
Less Fire District				42294					42294	
			251034	560028						
V=Unexpended bal/T=misc adj			44175	265					44440	
Tax Levy per tax bills			206859	559763					633455	Estimated Tax Levy
Total valuation 000 omitted			44201	123964					123964	Total valuation 000 omitted
Rate per 1000			4.679962	4.515529					5.10999161	Rate per \$1000 valuation
= 100,000 taxable property			100	100					100	= \$100,000 taxable property
Tax on 100,000 property			468.00	451.55					511.00	Tax on \$100,000 property
TOTALS		847514	847514	1262408	2109922	130167	27700	24700	1976755	
Estimated Allocation to Lighting							20000			
Estimated Allocation to Sidewalk							15000			
Less Revenue - other than taxes			596480	660086					1941755	
			251034	602322					1256566	Less--Revenues other than taxes
Less Fire District				42294					685189	
			251034	560028					42294	
V=Unexpended bal/T=misc adj			44175	265					44440	
Tax Levy per tax bills			206859	559763					598455	Estimated Tax Levy
Total valuation 000 omitted			44201	123964					123964	Total valuation 000 omitted
Rate per 1000			4.679962	4.515529					4.827651576	Rate per \$1000 valuation
= 100,000 taxable property			100	100					100	= \$100,000 taxable property
Tax on 100,000 property			467.9962	451.5529					482.77	Tax on \$100,000 property
Estimated annual charge for Lighting									50.00	
Estimated annual charge for Sidewalks									30.00	
Total tax for Town residents in Lighting and Sidewalk Dist.									562.77	
The above calculations do not include amounts for the following:										
County Tax, Local/Medicaid costs and										