Village of North Collins Dissolution Feasibility Study

Final Report on Dissolution and Alternatives to Dissolution for the Village of North Collins

Prepared by the Dissolution Study Committee

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TABLE OF CONTENTS

Executive Summary **4**
Section 1 - Background and Survey Results **7**
Historical Context 7
Survey Results 8
Section 2 – Overview of Current Operations **12**
Cost of Government 12
Local Government Services in the General Fund 13
Village Debt 14
Personnel 15
Water Fund 15
Section 3 – Shared Service and Consolidation Opportunities **16**
Shared Service Opportunities 16
Consolidation Opportunities 17
Summary of Consolidation Opportunities 20
Section 4 - Dissolution Feasibility Overview **21**
Background on Dissolution 21
Potential Benefits & Detriments to Dissolution 22
Potential Benefits 22
Potential Detriments 23
Provision of Services - Overview 24
Cost Savings Overview 25
Section 5 – Dissolution Plan **27**
Detailed Review of Budget and Service Changes 27
Police 29
Fire 31
Department of Public Works 33
Disposition of Property and Assets 34
Village Debt 34
Village Laws & Agreements 35
Retired Employees 37
Recurring Obligations 37
Changes in Revenue 37

Books & Records 39
Tax Impact 39
Conclusion **40**
Appendix **41**
A – Dissolution Committee 41
B – Budget Crosswalk 41
C – Tax Impact Tables 41
D – Village Asset and Property Lists 41

EXECUTIVE SUMMARY

The Village of North Collins was originally incorporated in 1911 fully inside the boundaries of the Town of North Collins. The Village encompasses approximately 1.0 square mile, and has a population of 1,002 according to the 2008 U.S. Census population estimate. The population of the Village has been in decline for more than 2 decades prompting many in the community to consider the future sustainability of the Village and the services it provides. Overlaid on this population transition has been the loss of some major business investment in the community along with a transformation away from the historical agrarian based economy.

The Village is struggling to provide services with a dwindling population and tax base. For many years, residents in the Village have been discussing the merits of sharing services or possibly dissolving the Village in order to make their local government more efficient and lower local property taxes. Spurred by this underlying sentiment, and knowing that New York State (NYS) was offering grants to fund a formal study, the Village Board determined in early 2009 to officially launch a feasibility study focusing on shared services and consolidation opportunities, up to and including a plan for dissolution of the Village. By mid-summer the Board had appointed a Dissolution Study Committee[1] in accordance with NYS Village Law Article 19, Section 1901, and charged the Committee with presenting a report outlining shared service alternatives, consolidation opportunities, and a formal dissolution plan. The intent of the Board was to have a report delivered in time for them to *consider the merits* of putting a dissolution proposition on the ballot at the March 2010 general election.

This report details the alternatives and provides a framework for transitioning the Village of North Collins to the Town of North Collins in the form of a dissolution plan**.** The report is broken down into five sections:

- **Section 1 provides background on the study and an overview of the survey results;**
- **Section 2 provides an overview of the current operations of the Village;**
- **Section 3 provides shared service and consolidation opportunities;**
- **Section 4 provides a dissolution feasibility overview;**
- **Section 5 provides a detailed dissolution plan.**

The report represents more than 4 months of intensive study, several public meetings and countless hours of discussions involving Committee members, local government officials from the Village of North Collins, the Town of North Collins, Erie County, various New York State Agencies and the consulting team led by the Center for Governmental Research, Inc. The study was funded by a Local Government Efficiency grant from the New York Department of State.

[1] Committee members are listed in Appendix A.

Critical Activities & Findings

To accomplish its charge the Dissolution Committee completed a baseline analysis of current operations to determine the services, personnel, debt and assets in use by the Village and Town. Based upon the current operations, the Committee then analyzed shared service and consolidation opportunities available to the Village and Town. The final step in the process was to conduct a formal analysis of dissolution of the Village which yielded a dissolution plan.

The primary opportunities for shared services have largely been implemented either through formal, or in many cases through informal service sharing arrangements. However, the Committee did identify four consolidation opportunities that could yield some limited cost savings. The consolidation opportunities that were identified are as follows:

- Merge refuse carrier contracts into a single town wide contract;
- Merge the code enforcement positions in the Town;
- Transfer the police department to the Town;
- Eliminate Helmuth Control Dispatch Center.

In aggregate, the cost savings potential for all four of the opportunities is very small. If all opportunities were implemented simultaneously, a Village tax payer might see their annual property tax bill reduced by $9.90 while a Town Outside of Village tax payer might see their annual bill reduced by $21.84. Cost and tax impact for each option are explored in detail in Section Three of the report.

Using information learned from the first phase and through a more thorough analysis of budget and service impacts, the framework for dissolution was developed. An overview of the dissolution plan is summarized below. Detailed findings are included in the report.

General Government Services – All executive and legislative functions of Village government would be eliminated. Administrative services provided by the Village Hall would be provided by the Town with additional staff at the Town Hall.

Police Services – The Town of North Collins will create a part-time town wide police department that will have jurisdiction in the entire Town of North Collins. Police protection will be provided by the current Village police department personnel subject to any limitations imposed by civil service rules and classifications during the transition process.

Fire and EMS Services –The current Town fire protection district boundaries will be expanded to include the entire Town (including the current Village). All three existing fire companies (Lawtons, Langford/New Oregon and North Collins #1) will continue to serve the same areas in the Town and Village that they currently serve using the same equipment and buildings. The Town will continue to provide EMS services to the entire Town. Helmuth Control Dispatch Center will be disbanded and a separate contract will be developed with a neighboring dispatch center, or directly with Erie County 911.

Public Works Services – All current services such as water, parks and street maintenance services, snow plowing etc. will be provided by the Town of North Collins. This will involve transitioning all current personnel in the Village DPW with two moving into the Town Highway Department and the Village DPW Superintendent becoming a Superintendent of Water reporting directly to the Town Board.

Buildings and Other Assets – The ownership of all buildings and assets such as vehicles**,** equipment and property, will transfer to the Town of North Collins to be utilized as required to provide services. Excess or unnecessary property, assets or equipment will be sold and the proceeds will be used to pay down debt that will be levied on former Village residents.

Impact on Employees - Village employees will have the opportunity for employment with the Town of North Collins in accordance with the staffing requirements. The only employees to lose their jobs will be the Mayor and Village Trustees. The current Village Clerk/Treasurer will retire.

Impact on Retirees - The Plan will not change the retirement benefits or health insurance of any retirees or their beneficiaries in place at the time of dissolution.

Local Laws and Ordinances – All local laws, ordinances and codes associated with the Village will remain enforceable by the Town of North Collins for a minimum period of two years, unless otherwise changed by the Town Board.

Revenue –New York State will offer a revenue incentive to consolidate.

Debt – One current bond will be paid off by the time dissolution takes effect. Village residents will be responsible for the four remaining general fund bonds unless any of those bonds can be paid off early prior to the effective date of dissolution. Water users will maintain responsibility for any current or future debt associated with the water system.

Financial Impacts of Dissolution

The dissolution plan projects total anticipated annual savings of $106,000 between the two municipalities. This represents a per capita savings of $33 per Town resident OR $105 per Village resident. In total, this value is approximately 4% of the combined Town and Village budgets.

Property tax savings for Village property owners will be realized upon implementation. The combined property tax rate (Village and Town bundled rate) for current Village taxpayers would decrease from $15.47 per $1,000 of assessed value to $11.28 per $1,000 of assessed value, or a reduction of 27%. However, when user charge changes are factored in, the overall projected tax reduction for a Village dwelling with a market value of $100,000 would be $363.30 or 19%.

SECTION 1 - BACKGROUND AND SURVEY RESULTS

HISTORICAL CONTEXT

The Village of North Collins was originally incorporated in 1911 fully inside the boundaries of the Town of North Collins. The Village encompasses approximately 1.0 square mile in the NW corner of the Town, and has a population of 1,002 according to the 2008 U.S. Census population estimate. The population of the Village has declined by more than 24% over the last two decades prompting many in the community to consider the future sustainability of the Village and the services it provides. Overlaid on this population transition has been the loss of some major business investment in the community along with a transformation away from the historical agrarian based economy.

The Town of North Collins (including the Village) has also experienced a 7% decline in population during the same time period. In contrast to the Village, however, the Town Outside of the Village (TOV) has experienced a small but noticeable 3.8% increase in population. While the Town is losing population overall, there is clearly is transition occurring within the community away from the Village into other areas within the Town.

As population declines, the Village is struggling to provide services with a dwindling tax base. For many years residents in the Village have been discussing the merits of sharing services or possibly dissolving the Village in order to make their local government more efficient and lower local property taxes. Spurred by this underlying sentiment, and knowing that New York State (NYS) was offering grants to fund a formal study, the Village Board determined in early 2009 to officially launch a feasibility study focusing on shared services and consolidation opportunities, up to and including a plan for dissolution of the Village. By mid-summer the Board had appointed a Dissolution Study Committee in accordance with NYS Village Law Article 19, Section 1901, and charged the Committee with presenting a report outlining shared service alternatives, consolidation opportunities, and a formal dissolution plan. The intent of the Board was to have a report delivered in time for them to consider the merits of putting a dissolution proposition on the ballot at the March 2010 general election.

The Dissolution Study Committee conducted research and hearings from late summer through the fall of 2009. They gathered information needed to examine shared service and/or consolidation alternatives, and to develop a dissolution plan that could be used as part of the public referendum process should the Village Board decide to put the matter to public vote. The Committee was assisted in developing the Plan by the Center for Governmental Research, Inc. (CGR), a non-profit consulting group from Rochester, New York. Funding assistance was provided by New York State through a Local Government Efficiency grant awarded to the Village in 2009. The Committee has developed this report after extensive discussion with the service providers identified in the report, namely, the Town of North Collins and the Village of North Collins.

The opportunities in this report offer cost effective strategies to provide desired services within the area currently served by the Village government, should voters elect to dissolve the Village.

In contrast, should the Board decide not to pursue a referendum, or if voters decide not to pass a referendum, the report also details some alternatives to dissolution that could be implemented to improve efficiency and promote some limited cost savings. Every opportunity must be analyzed for both cost savings impact and potential efficiencies that would enhance either service provision or long-term sustainability of the desired service.

Survey Results

The Village of North Collins Dissolution Study Committee commissioned a telephone survey to enhance the findings from the feasibility study. The survey was conducted during the last part of September and first half of October. The survey called a random sample of phone numbers of both Village and Town Outside of Village residents trying to gain a representative sample of resident's views on the Village and Town. The surveyors were able to make 103 contacts with Village residents and 200 contacts with people in the Town Outside of the Village. Based upon a confidence level of 90%, the margin of error for the reported Village results is +/- 7% while the margin of error for the results reported by Town Outside of Village residents is +/- 5.3%.

As seen in Table 1 below, 67% of those responding to the survey in the Village were female compared to 65% in the Town Outside of the Village. 82% of survey respondents in the Village identified themselves in the 40 – 79 age range, while 86% of those in the Town Outside of Village identified themselves in that range. 56% of those responding to the survey had lived in the Village for more than 25 years compared with 61% in the Town Outside of the Village.

Table 1: Survey Response by Gender

Location	Male	Female
In the Village	33%	67%
Town Outside Village	36%	65%
Total	35%	65%

When survey respondents were questioned about their view on town taxes, the results in Table 2 show that 42% of all respondents think their town taxes are either very or somewhat reasonable. This compares to 53% that think they are somewhat or very unreasonable. However, it is interesting to note that the Village respondents were evenly split on the matter of Town taxes while the majority of Town Outside of Village respondents indicated that Town taxes are somewhat or very unreasonable.

Table 2: Respondents View of Town Taxes

View of Town Taxes	Location					
	In the Village		Town Outside Village		Total	
	#	%	#	%	#	%
Very Reasonable	7	10%	12	6%	19	7%
Somewhat Reasonable	23	32%	66	35%	89	34%
Total Reasonable	***30***	***42%***	***78***	***41%***	***108***	***42%***
Somewhat Unreasonable	23	32%	55	29%	78	30%
Very Unreasonable	7	10%	52	28%	59	23%
Total Unreasonable	***30***	***42%***	***107***	***57%***	***137***	***53%***
Don't Know	8	11%	2	1%	10	4%
Refused	3	4%	1	1%	4	2%
Total	***71***	***100%***	***188***	***100%***	***259***	***100%***

Village residents were asked the separate question about their view of Village taxes. 36% of them declared that Village taxes are very or somewhat reasonable, while 30% of the respondents gave no answer to the question.

Table 3: Village Respondents View of Village Taxes

Village Taxes	#	%
Very Reasonable	8	8%
Somewhat Reasonable	29	28%
Somewhat/Very Reasonable	***37***	***36%***
Somewhat Unreasonable	22	21%
Very Unreasonable	13	13%
Somewhat/Very Unreasonable	***35***	***34%***
No Answer	31	30%
Total	***103***	***100%***

Another key finding of the survey was the general satisfaction of residents with the services provided by each layer of government. Each respondent was asked to rate their satisfaction with their particular layer of government on a score of 1 – 10. Scores of 1 – 5 were generalized as dissatisfied, while scores of 6 – 10 were generalized as satisfied. 68% of Village residents scored their satisfaction level with Village government services in the 6 - 10 range. 71% of Town Outside of Village residents scored in the same range concerning the services offered by the Town.

Table 4: Satisfaction with Government Services

Government Services Satisfaction	In the Village		Town Outside Village		Total	
	#	%	#	%	#	%
1	4	4%	9	5%	13	4%
2	1	1%	6	3%	7	2%
3	3	3%	3	2%	6	2%
4	4	4%	7	4%	11	4%
5	20	20%	32	16%	52	18%
Dissatisfied	***32***	***32%***	***57***	***29%***	***89***	***30%***
6	6	6%	21	11%	27	9%
7	15	15%	25	13%	40	14%
8	28	28%	44	23%	72	24%
9	9	9%	20	10%	29	10%
10	11	11%	27	14%	38	13%
Satisfied	***69***	***68%***	***137***	***71%***	***206***	***70%***
Total	**101**	**100%**	**194**	**100%**	**295**	**100%**

On the two most critical questions relevant to this feasibility study, consolidation and/or dissolution, Village residents' opinions appear quite favorable. 56% of Village respondents either strongly or somewhat support consolidation opportunities with the Town while according to Table 5 below, 47% of them either strongly or somewhat support dissolution of the Village. In both cases, a large number of people surveyed answered that they did not have enough information to make an informed opinion on the matter.

Table 5: Dissolution Opinion by Location of Respondent

Dissolution Opinion	Location					
	In the Village		Town Outside Village		Total	
	#	%	#	%	#	%
You strongly support the dissolution of the village	37	36%	46	23%	83	27%
You somewhat support the dissolution of the village	11	11%	29	15%	40	13%
Somewhat/Strongly Support Dissolution of the Village	***48***	***47%***	***75***	***38%***	***123***	***41%***
You somewhat oppose the dissolution of the village	4	4%	6	3%	10	3%
You strongly oppose the dissolution of the village	12	12%	9	5%	21	7%
Somewhat/Strongly Oppose the Dissolution of the Village	***16***	***16%***	***15***	***8%***	***31***	***10%***
You have enough information but have not formed an opinion on this matter	3	3%	6	3%	9	3%
You do not have enough information so you have not yet formed an opinion.	***30***	***29%***	***85***	***43%***	***115***	***38%***
This matter is of little interest to you.	5	5%	12	6%	17	6%
Don't Know	1	1%	6	3%	7	2%
Total	***103***	***100%***	***199***	***100%***	***302***	***100%***

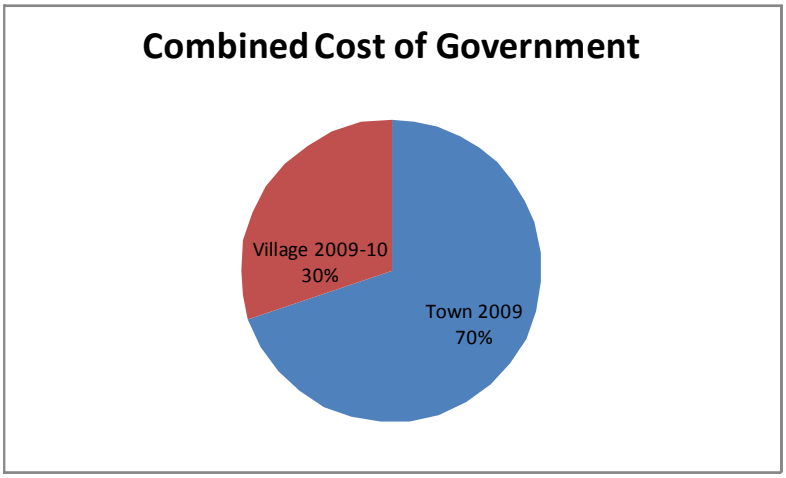
The Committee has produced a full report detailing all the results from the survey, including a confidential report of all the comments offered by each survey respondent. The report is available on the web at www.cgr.org/northcollins and copies are also available at the Village Hall. The Committee has used the information from the survey and the associated comments to help inform the process and appreciates the time each survey respondent took to answer the phone and inform this process.

SECTION 2 – OVERVIEW OF CURRENT OPERATIONS

COST OF GOVERNMENT

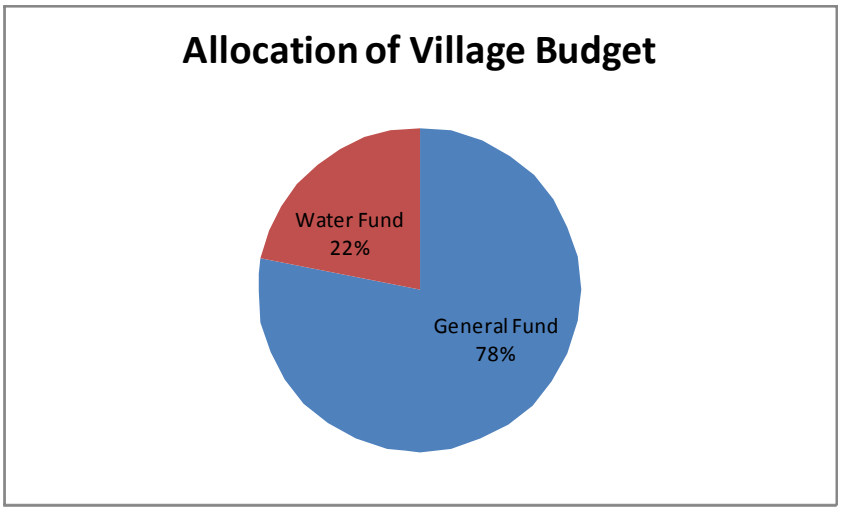
The cost for the Town and Village governments of North Collins was a combined $2.96 million dollars for the fiscal years of 2009 and 2010 respectively. As per the chart below, 70% of the cost is associated with operating the Town government, while 30% of the cost is associated with the Village government. In actual dollars, the cost for the Town government was a combined $2.06 Million while the Village was at $.89 Million.

Chart 1: Allocation of Cost between Governments



Within the Village, costs are allocated between only two funds: General and Water. As seen in Chart 2 below, the allocation between these two funds is 78% to the General Fund while 22% of the cost is allocated to the Water Fund.

Chart 2: Village General Fund and Water Fund Allocations



Revenue is generated through both user fees and other charges, as well as through local property taxes. The Village generated 46% of its revenue through local property taxes in 2009-10 while the Town generated 55% of its revenue in the same manner. The communities also get a distribution from Erie County for sales tax proceeds. The Village receives roughly 7% of its combined budget from sales tax while the Town receives approximately 12%.

LOCAL GOVERNMENT SERVICES IN THE GENERAL FUND

The Village provides a range of services to residents of the community. Services found in the Village General Fund and the percent of each in the Village budget are listed below:

- Administration (30%)
- Department of Public Works (28%)
- Debt (14%)
- Refuse Pickup (11%)
- Fire (6%)
- Police (4%)
- Street Lighting (3%)
- Safety/Code Enforcement (1%)
- Sidewalks (1%)
- Dog Control (.2%)
- Other (1.8%)

As observed in the list above, the largest percentage of cost associated with operating the Village is related to administration. This includes personnel costs (salaries and benefits) for running the Village office as well as ancillary costs such as heat and electric for the Village Hall, office expenses, election expenses, and attorney and engineer expenses among other things. The Village Clerk/Treasurer also handles all water billing for the Water Fund.

The next largest expense is related to the Department of Public Works (DPW). This department is responsible for grass mowing, storm drains/drainage, water taps, water meters/hydrants, park maintenance, and maintenance of their own equipment. The largest operational expense in the General Fund is associated with snow plowing and general street maintenance, as well keeping the sidewalks plowed during the winter. The DPW also has responsibility for the operation and maintenance of the water system. There are three full time equivalent personnel that work for the Department of Public Works. The cost for the DPW Superintendent and one Laborer is contained in the General Fund while the other Laborer position is contained in the Water Fund.

Refuse services comprise 11% of the General Fund budget. The Village contracts with Waste Management, Inc. to provide the service to all Village residents. The Town contracts with Pen Hollow, Inc. to provide refuse collection for all residents outside of the Village.

Fire protection services for the Village are provided by the Village of North Collins Volunteer Fire Department Inc. #1 (VNCFD). This company is separately incorporated and has its own board of directors. The company has approximately 47 active volunteers who help to provide coverage for the entire Village, a portion of the Town of Brant and a portion of the Town of North Collins. The Village serves as the contracting authority for the fire department. There are two other active fire companies in the Town of North Collins: Lawtons and Langford/New Oregon. These two companies service the remaining areas of the Town of North Collins not presently covered by the Village Fire Department.

Another service enjoyed by Village and Town residents is the presence of a part-time police force. There are currently 12 active part-time police officers in the Village. They provide a range of community policing functions as well as enforcing local laws. The Town also contracts with the Village so that Village police can act as security for the Town court as well as provide supervision and protection around the schools. The Village police also provide some traffic control for known trouble spots in the Town Outside of the Village.

There are several other services provided by the Village and Town. The Village and Town both have a part-time safety/code enforcement officer to help enforce local zoning and building codes in each community. The Village contracts with the Town to provide dog control services within the Village. Street lighting is another service provided by the Village, while the Town also has a few street lights in the TOV. The Town provides for senior services, a library and some recreational and youth programming. The Town also serves the community with Emergency Medical Services.

VILLAGE DEBT

In terms of cost impact, the third most expensive item in the Village General Fund is related to debt. The Water Fund also has debt associated with it. The following is a description of the debt associated with the General Fund and Water Fund.

- $485,000 in the General Fund as of December 31, 2009
  - Police Car/DPW Truck = $20,000 (Paid off by 2011)
  - Sherman Avenue = $175,000
    - Road construction and drainage
  - Langford Road = $60,000 (Paid off by 2012)
    - Road construction and drainage
  - Fire Truck = $35,000 (Paid off by 2013)
    - Purchased a used fire truck
  - Fire Truck = $195,000
    - Purchased a new fire truck in 2009
- $315,000 in the Water Fund as of December 31, 2009
  - New DPW Truck = $100,000

- Sherman Avenue = $175,000
  - Water lines and hydrants
- New Water Tower = $40,000

PERSONNEL

In total, there are 4 full-time positions and 21 part-time positions not including the seasonal help. As noted above, the Clerk/Treasurer position is split between the General Fund and Water Fund and one of the Laborer positions is allocated full-time to the Water Fund. None of the positions are currently classified as civil service positions. There are no collective bargaining agreements in either the Village or the Town.

Village personnel are configured in the following positions:

- Clerk/Treasurer (FT)
- DPW Superintendent (FT)
- Two Laborers (FT)
- Mayor (PT)
- Trustees (4 PT)
- Police (12 PT)
- Attorney, Code Officer, Deputy Clerk, DPW Clerk, Summer Help (All PT)

WATER FUND

The Water Fund operates independently of the General Fund. In 2009-10, the Water Fund budget was $194,900 which was paid for through user fees. On a quarterly basis, Village residents pay $52.50 for the first 5,000 gallons of water used and $2.95 for each 1,000 gallons thereafter. Town Outside of Village residents who receive water pay $62.50 for the first 5,000 gallons and $4.95 for each 1,000 gallons thereafter. The DPW Superintendent and one of the DPW Laborers are licensed to operate and maintain the water system. Daily responsibilities include water quality checks and reporting for regulatory authorities.

The water system is antiquated and will require substantial investment over the next couple of years in order to maintain the operation. The Village has applied for a grant with New York State to address these infrastructure improvements and will begin some preliminary work in 2010.

SECTION 3 – SHARED SERVICE AND CONSOLIDATION OPPORTUNITIES

SHARED SERVICE OPPORTUNITIES

Shared services represent an opportunity for two municipalities to partner together in an operation while each maintains responsibility for the function that is provided. Shared services attempts to pool resources and create partnerships, either formally or informally, to better utilize limited resources, minimize duplication of equipment and service, and still maintain a high quality of service.

The Committee carefully examined the current operations of both the Village and Town to determine what services are currently shared or could be shared. The process revealed that primarily due to budgetary constraints, the Village has already explored most of the cost saving and/or logical service sharing arrangements for the Village. Many of the arrangements are informal and have developed over time as needs have arisen.

- The Village DPW shares equipment and services with the Town and with surrounding towns on a regular basis. These arrangements are largely informal. In addition, the Town has formal agreements with surrounding towns for shared highway services.
- The Town of Collins has been contracted by the Village to provide coverage for water licensures required to operate the Village water system. The Village may not need this arrangement going forward due to Village DPW personnel having received the necessary licensures.

Formal agreements have been developed in response to some shared service opportunities in the following areas:

- the Town contracts with the Village to provide police services in the Town, particularly as court security;
- the Town contracts with the Village for fire protection in a portion of the Town;
- the Village supports dispatch services through payments to Helmuth Control Dispatch Center; The Town also underwrites a portion of the Village cost through its contract with the Village for fire protection; and
- the Town of Brant contracts with the Village for fire protection in a portion of the Town of Brant.

Based upon the informal and formal agreements that already exist in the Village, the Committee determined that there are no further shared service opportunities that would significantly impact cost or save tax payers money.

Improving government effectiveness could spur the Village to consider non-cost saving shared service opportunities. Volunteers are becoming increasingly scarce and it is increasingly difficult to fill vacancies on boards that are required in the Village and Town. One non-cost saving opportunity that could be considered in the future is to merge all volunteer boards into

unified boards serving both municipalities as applicable (E.g. one ZBA). Presently the planning board serves as a successful example of how to establish this in the future.

CONSOLIDATION OPPORTUNITIES

Consolidation of services represents one municipality ceding operation of a particular function to the other thus allowing one department to provide service to both municipalities. In a formal consolidation of services, usually the municipality that is better resourced for the function will assume operation and expands their coverage area to include the consolidated entity.

The Committee examined the Village and Town to determine what operations were already fully consolidated. Similar to shared service arrangements, budgetary constraints have already forced the Village and Town to consider consolidating many operations. The list below includes some of those arrangements.

- Assessment services for the Village and Town are provided by the Town in a shared arrangement with surrounding Towns.
- The Town court services both the Village and Town.
- There is one joint planning board servicing the Village and Town.
- Senior services, the library, and some recreation programs for youth are all provided by the Town and are open to the Village.

A couple of these arrangements exist through ongoing formal agreements.

- The Town owns the EMS operation and contracts with the Town of Eden.
- The Town also provides EMS coverage to the entire Town of North Collins including the Village.
- The Village contracts with the Town for dog control.

Differing from shared services where most formal and informal arrangements have been exhausted, the Committee did identify four other possible consolidation opportunities for the Village and Town. The four opportunities vary in their cost and tax saving impact, but all of them would promote some level of efficiency and possibly improve effectiveness for each of the services identified.

Merging Refuse Contracts

Presently the Village and Town have separate contracts through different private waste management companies to provide refuse removal throughout the Village and Town. The contracts cover the Village and TOV separately and thus deal with different population densities. Correspondingly, the contracts vary in price. Residents outside of the Village pay a user charge of $192.10 annually for refuse removal. Village residents pay $144.66 to have their refuse removed. Presently there are 528 customers in the Village and 902 customers in the Town.

The opportunity exists for the Town and Village to jointly contract through one company for their refuse removal thus encouraging a lower combined contract than the two municipalities currently have. A fully consolidated variation of this would mean that only the Town would contract for refuse removal and offer the service to all Town residents. The Committee has modeled the option under the fully consolidated approach and understands that by merging the contracts under one private contractor, there will be efficiencies for the contractor as well as benefits in terms of tonnage accepted and possibly better tipping fees. These efficiencies, combined with the act of private companies competing for the bid would likely result in a lower total cost to provide refuse removal to the entire Town.

Estimates for a combined contract were calculated using only the existing contracts as benchmarks. The analysis combined the cost for both contracts into one contract which inherently assumes no efficiencies in securing one contract. While it is likely that a merged contract would be lower than simply combining the cost of the current contracts, the resulting analysis yielded a conservative cost estimate for planning purposes.

For analysis, the cost of the combined contracts was spread over the combined customer base. This yielded a new potential user charge of $173.76 under a merged refuse contract. The result for Village residents would be an increase in their cost for refuse removal by $29.10 while residents outside of the Village could see their charge decrease by $18.34. As has already been stated, while this may not look favorable to Village residents, the Committee believes this could be a worst case scenario due to the strong possibility that a merged refuse contract would cost less than the current refuse contracts combined.

Merging Code Enforcement Positions in the Town

Presently the Town and Village both hire a code enforcement officer. While the Town and Village do have differences in their code books, the differences are not substantial and do not prevent one code officer from knowing and applying both code books in each location. In addition, the budgeted amounts for each position are limited thus making each appointed person very part-time for a job that can require a substantial investment of time.

The opportunity that exists is to merge the budgeted costs for each position into the Town budget. This will enhance the Town's ability to pay their current code enforcement position more and thereby increase the hours so that one position can cover both the Village and the rest of the Town. Combining the current Village and Town budgets for code enforcement yields a cost of $23,874. This cost is allocated between personnel and ancillary costs to support the service. If this cost stood alone on the Town budget, Town residents would see this as a $.15/$1000 property tax. Presently TOV residents pay $.13/$1000 (as part of the TOV general fund tax) while Village residents pay $.20/$1000 (included in their Village tax). Thus, the impact of this decision would mean that TOV residents will pay slightly more ($.02/$1000) while Village residents could see a reduction of $.05/$1000.

Transfer Police to the Town

Transferring police operations to the Town represents another possibility for the Village and Town to consider. Presently, for salaries and benefits, the Village police have a budget of approximately $35,000. The police provide general public safety and also participate in preventive services with youth and traffic enforcement that help contribute to the quality of life in the community. The force is only hired part-time meaning that there are a few officers working 6-8 hour shifts daily during the summer, and less during the winter. Overall, the force has 12 positions.

While the budget for the Village is $35,000, as reported earlier the Town contracts with the Village for $20,000 to have the police provide services in the areas outside of the Village. The contracted services are primarily to provide court security, but they are also asked to help patrol around the schools and provide some traffic control for some known trouble spots in the TOV.

Since there is already a significant amount of overlap to what the police provide for the community between the Village and Town, and since the Town is already providing over half of the cost for the service provided by the Village police department, merging the operation at the Town level is a viable alternative. Net cost to Village residents is $15,000, or $.41/$1000 as part of the Village property tax. TOV residents are paying $.16/$1000 for their $20,000 investment in the Village police.

If the Town did take over the operation, civil service would require that the appointed chief position be certified through civil service. This may increase the cost for the chief position, but there would be no resulting mandate for the position to be fulltime. All other officers could continue in their part-time status with no requirement to become civil service. Thus, merging the operation at the Town level and increasing the overall cost for the operation to $38,000 would result in a town wide tax of $.24/$1000. This represents a *savings* to Village residents of $.18/$1000 while TOV residents would see an *increase* of $.08/$1000.

Eliminate Helmuth Control

Helmuth Control provides localized dispatch services to the Towns of North Collins and Collins, the Village of North Collins and the Seneca Nation of Indians. The operation has limited staff and costs $118,678 to operate annually. In 2008 the operation fielded 666 reported calls. However, there was some concern that the numbers may not accurately reflect the volume of activity handled by the service. Thus, for estimation purposes, the Committee used a round figure of 1500 calls annually. That translates to Helmuth Control handling roughly four calls per day during the course of one year. Based upon the budget for the operation, it costs $79.12 per call to operate Helmuth Control. The best comparison benchmark is that Erie County 911 call center costs roughly $.95 per call to operate.

Through several interviews in the Village and Town, the Committee became aware that there is a movement within the Town to eliminate the Helmuth Control. The numbers support this decision as the efficiency of the operation simply cannot compare to what Erie County has to

offer. However, there is some concern that local knowledge of the community provides life saving information in the time of an emergency. Thus, several options are being explored.

One option is to have Erie County 911 assume the operation. This would result in savings to the community of $.32/$1000 for Village residents and $.29/$1000 for TOV residents. The County could likely absorb the cost of adding a position to account for the activity without any discernable increase in County taxes.

Another option is for the Town to contract with another local dispatch center as a means of transitioning to the Erie County 911 operation. Under this model, the Committee assumed that a new position would have to be added in another dispatch center and that the Town of North Collins may have to contribute a portion of that cost. The estimate for the contribution was $25,000 as part of a three-way contribution between the Towns of North Collins and Collins and the Seneca Nation of Indians[2]. In total, the Committee estimates a new position at $75,000 including benefits. Under this scenario, Village residents would see a net *decrease* of $.16/$1000 while TOV residents would see a *decrease* of $.135/$1000.

Summary of Consolidation Opportunities

If all of the consolidation opportunities were implemented as presented above (assuming the second scenario for Helmuth Control), the corresponding tax impact would align closely with the following table:

Table 6: Consolidation Opportunities

Per $100,000 House

Service	Village	TOV
Refuse User Fee	$ 29.10	($18.34)
Code Enforcement	($5.00)	$2.00
Police	($18.00)	$8.00
Helmuth	($16.00)	($13.50)
Tax Bill Savings	**($9.90)**	**($21.84)**
Percent Change	*-0.5%*	*-1.8%*

Each resident in the community could benefit, but only if all opportunities were implemented together. The options presented are not easy to implement, but do represent viable options that would yield cost savings to Village residents and may help TOV residents as well.

[2] The cost would be spread town wide ensuring Village residents would contribute as part of the Town tax.

SECTION 4 - DISSOLUTION FEASIBILITY OVERVIEW

BACKGROUND ON DISSOLUTION

New York State (NYS) Law mandates only two types of governmental units - town and county government. Villages and cities, which are created and governed by corporate charters, may choose to go out of existence. Typically, villages were created and incorporated because town residents desired additional services in the area of the village that the town was unable or unwilling to provide. NYS residents can form a village, which is the equivalent of a multi-purpose district, to tax and govern them even though they remain town residents. If the residents of a village determine that it is no longer necessary or desirable to continue to function as a village, then the village may be dissolved. At dissolution, the residents of the village revert to being residents of the town only, and the town becomes responsible for continuing the services of the former village. The procedures for dissolving a village are set forth in New York Village Law, Article 19[3].

For a dissolution referendum to pass, it must be approved by a majority of the qualified voters of a village. The village shall then be dissolved as of the 31st day of December in the year following the year of the election.

> **Therefore, if Village of North Collins voters approve the plan for dissolution in the election to be held on March 16, 2010, the Village of North Collins shall dissolve as of December 31, 2011. If the referendum is defeated, the Village shall continue.[4]**

The remainder of this document sets forth in detail a plan for dissolution for the Village of North Collins as developed and approved by the Dissolution Study Committee. This report will be presented by the Committee to the Village Board of Trustees on December 17, 2009. Since the Village Board of Trustees initiated this process[5], they will determine whether to adopt the Plan, or proceed without dissolution but engage the alternative opportunities that have been identified in the previous section. If the Board decides to proceed with dissolution, the Plan included in this report would become the plan for dissolution that the registered voters in the Village would be voting on in March, 2010.

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[3] Article 19 can be referenced by going to www.cgr.org/northcollins .

[4] While current law says that no other proposition for dissolution can be submitted within two years of the date of the referendum, a new law takes effect on April 1, 2010 that supersedes current law. The new legislation will allow a proposition for dissolution to be put on the ballot again any time after April 1, 2010 regardless of whether dissolution is voted down. Under the new legislation, a petition to dissolve must be submitted to the Village board that includes ten percent of the eligible voters in the Village.

[5] Since no petition for dissolution was delivered to the Village Board, it is not required to place a dissolution referendum on the ballot. The Village Board will determine, based upon the Dissolution Feasibility Study, what is in the best interests of the Village and whether to place a dissolution referendum on the ballot. In order to put the referendum on the ballot for March 16, 2010, the board will have to decide by the week of January 11, 2010.

Should the Village dissolve, State law clearly intends that the Plan be carried out by the elected leaders of the Town, to the best of their ability given the circumstances in existence at the time of the dissolution and going forward. In order to provide Village voters with additional assurance that the Plan will be followed, the Committee recommends developing legally binding memorandums of understanding (MOU). Should the Board decide to move forward with a public referendum on dissolution, the Committee recommends that the Board pursue the following MOUs:

- an MOU with the Town Board regarding implementation of the entire Plan;
- an MOU with the North Collins Volunteer Fire Department Inc. #1 regarding implementation of the Plan for fire protection and transfer of associated equipment; and
- an MOU with the Town Board regarding continued usage of the Village Park (home to the Gazebo) as a park.

This document only sets forth a dissolution ***plan***. Without a binding MOU or IMA, the services and functions described in this document remain subject to final implementation by the Town at their discretion. While it is clearly the intent of State Dissolution Law that the Town implements a dissolution plan that is developed by the Village, there are no known legal precedents that bind the Town to implement a plan as developed. Therefore, subsequent to adoption of this plan by the Village Board of Trustees, the Town Board may, in the absence of signed MOUs or IMAs determine that certain elements of the plan should be modified in order to meet the best interests of the Town as a whole, within the requirements of local, state and federal law. State law governs much of what will occur if the Village is dissolved.

It is important to reiterate that the Village Board is not required to pursue dissolution through a public referendum. The Dissolution Study Committee has considered several alternatives to dissolution and the report contains each of the viable alternatives that were considered. Should the Board decide not to put dissolution up for referendum, there are still opportunities that could be pursued by the Village and Town in order to help lower costs.

Potential Benefits & Detriments to Dissolution

New York State encourages any dissolution plan to discuss in general the potential benefits and detriments of dissolution for the community. What follows is a listing of some benefits the Committee has determined should be considered as well as the possible downsides to dissolution that each member of the community should consider prior to making a decision in favor or against the idea.

Potential Benefits

The primary benefit that Village residents seek is lower taxes. The Plan that is prescribed on these pages will lower Village property taxes by approximately 19%.

In addition to tax relief, dissolution of the Village eliminates one full layer of government. Thus, there would be one board overseeing all decisions for the entire town. The Town Supervisor would be the chief elected official responsible for the proper oversight and governance of all town residents. This consolidation of power into one governing structure can produce efficiencies in management and decision making that may enhance the Town's ability to utilize resources more effectively.

Lower taxes and more efficient use of resources may help to spur the economic growth that the community desires. Business investment and tourism would stimulate the local economy and could help to further dilute the tax burden on local property owners.

Another possible benefit for the community is the unifying act of eliminating an invisible boundary that divides the community. Residents in the Village often do not relate to being members of the Town, and Town residents often view the Village as entirely separate from the rest of the Town. In point of fact, all Village residents are Town residents and all the services that are provided by the Village can be maintained by the Town under the guidelines of New York State Law. Eliminating the boundary may serve to engage more Village residents in the affairs of the Town and may promote unity for the other objectives of economic and community development.

The Village and the Town share the same name. Losing corporate status as a Village does not mean that the Village would have to lose its identity. North Collins would continue to have a geographic and historical identity in western NY. If desired, the community could put up signs that say "Welcome to North Collins". The primary thing that would be lost upon dissolution of the Village is the government structure and the related costs as described in this report.

A final benefit to consider is the act of reducing the number of volunteers necessary to fill required boards in each layer of government. Increasingly, it is more difficult to fill vacant positions on volunteer boards as people are busier and volunteerism is not as high a priority. Needing to fill positions on one zoning board of appeals as opposed to two may help to encourage the most qualified to fill those positions. It will also deepen the pool of people available in the future so that new blood is brought into each board thus supplying new energy and thought into the oversight and service provided by each.

POTENTIAL DETRIMENTS

If the Village dissolves, it would no longer be a separate corporate entity. For some, this loss of identity as a Village is significant. The Village has been in existence for over 97 years and losing this status represents a significant change to the culture of the community. While the history will never be lost due to a desire within the community to preserve the heritage, many will view this transition as detrimental to the future of the community.

A corollary to losing identity is the fear of a loss of control. To many, dissolution means that the interests of Village residents would not be properly accounted for in town wide representation. As stated earlier, Villages historically formed because they wanted special services and people continue to perceive that the best way to insure the proper provision of those services is

through self-governance. Dissolution would certainly challenge the greater community to find efficient and effective ways to provide for services that are currently managed and accounted for through Village government.

In dissolution, there are several costs that simply shift to the entire town. The Plan as presented in this report accounts for some of these costs through the creation of special districts. However, not all costs are captured in this manner. Thus, dissolution of the Village changes the cost structure and causes Town Outside of Village taxpayers to be responsible for costs that they may not feel are their responsibility. The Plan endeavors to minimize this impact, but some shifts are unavoidable in this process.

There may be some job losses through the dissolution transition. While the Plan that has been developed minimizes the impact on employees, eliminating one layer of government will mean some positions are eliminated (e.g. Mayor, Village Trustees). Beyond certain positions, the transition may also involve the loss of personnel as current people may choose not to be considered for new positions created within the Town. Not only do job losses impact the local economy, but there may be a loss of expertise with these losses that is difficult to recapture.

PROVISION OF SERVICES - OVERVIEW

Villages provide services or functions on a village-wide basis, while towns typically provide some services town-wide and other services on a district-wide basis. Towns can create special districts, which are governmental units providing a specific service, such as water, sewer, sidewalks or libraries. Only the taxpayers and/or service users in a special district pay for the specified service. Each district has its own separate budget and levy for tax collection (or collection of user fees), and is typically governed by the Town Board. In this Plan:

- The Town of North Collins will create special districts to provide street lighting and sidewalk services and contain current Village debt within the former Village area. Current water and sanitary sewer service districts will remain the same.

- The Town of North Collins will expand its current fire protection district to create one town wide fire protection district serviced by the existing fire companies of Lawtons, Langford/New Oregon and North Collins Volunteer Fire Department #1 with no change in boundaries or service.

- The Town of North Collins will establish a part-time town wide police force to be governed by the Town Board that will serve the residents of the Town in a similar manner to the current service. It is the intent of this Committee that current personnel in the Village police department be hired by the Town of North Collins to fulfill the newly created positions in the Town police department.

- Two Laborer positions in the Village DPW will be added to the Town Highway Department under the leadership of the elected Town Highway Superintendent.

- The Village DPW Superintendent will transfer into a full-time position within the Water Department to become the full-time Water Superintendent. This position will report directly to the Town Board.

- The Town will seek to consolidate the private vendor contracts for refuse collection into one contract at a lower cost but continuing to provide the same service currently received by every resident of the Town.

COST SAVINGS OVERVIEW

In determining the financial impact of dissolution, the Committee had to distinguish what costs and revenues would be changed (either increased, decreased or eliminated), and what costs and revenues would be shifted to the Town without any change. Some costs may be shifted to the Town and then charged back to former Village properties, as permitted by law, as a special district cost. The basis for the comparisons and estimates in the plan were the 2009-2010 Village budget and the 2009 Town budget.

The analysis revealed that in dissolution there will be a total loss of revenue of $207,000. However, this number includes revenue that is only being received one time in the 2009 budget year as well as revenue flowing into Helmuth Control Dispatch Center. Thus, the Committee subtracted this one-time revenue ($6,000) and the cost for Helmuth Control ($118,700) to get a better understanding of the ongoing revenue loss from dissolution ($82,000). In addition, there is new "ongoing" revenue available to the community of $205,000 from an incentive provided by New York State to consolidate local governments. Thus, the net impact for ongoing revenue would be an overall increase to the community of $123,000, or 10%. Details are provided in Appendix B and throughout the remainder of this report.

The total savings from dissolution is $343,000. However, this number also includes expense items that are only part of the 2009 budget cycle (i.e. one-time expenses) as well as the cost of Helmuth Control ($118,700). During the analysis, there were also some minor cost increases that the Committee had to account for as part of the merging of operations. When the one-time expenses and Helmuth Control expenses were removed and the cost increases were included, the net savings for the community from dissolution totaled $106,000, or 4%. A detailed breakdown of the Village budget showing how costs and revenues were assigned is included as Appendix B of this report.

Section Five details what will happen to the specific services provided by North Collins either through dissolution or alternatives to dissolution. Special attention is paid to police, fire and the DPW. Those service sections are organized as follows:

1. a description of current services;

2. the plan for changes that will occur upon dissolution; and

3. an analysis of the financial impact of those changes.

In addition to the discussion of these major service areas, the Committee has included sections that summarize the impact that dissolution will have on Village:

- property (land and assets);
- debt;
- laws; and
- miscellaneous provisions.

All of these sections are required elements of the Dissolution Plan. The report concludes with a detailed discussion of how dissolution will affect local government revenues and taxes.

SECTION 5 – DISSOLUTION PLAN

DETAILED REVIEW OF BUDGET AND SERVICE CHANGES

1. The Village Board of Trustees will be eliminated. All expenses associated with personnel and contractual obligations for this function will be saved since the Town will assume legislative responsibility for the former Village with no additional pay for its Town Board members. The size of the Town Board will not change.

2. The Town Court will be unchanged.

3. The position of Village Mayor will be eliminated and costs for salary and contractual expenses will be saved. The Town Supervisor position will be retained at its current salary level and contractual costs.

4. The positions of Village Clerk/Treasurer and Deputy Village Clerk/Treasurer will be eliminated. $15,000 of cost associated with those positions will be transferred to the Town budget to create a second part-time deputy Town Clerk that will serve as support particularly for water billing and unforeseen administrative duties that might carry forward from the current Village.

5. The Town and Village currently share an attorney. The Village position will be eliminated. The Town attorney position will continue with a slight increase in cost over the Town's current expense. Overall, the current combined cost for an attorney will be reduced.

6. The costs for engineering services will remain unchanged.

7. Title to the Village Hall will be transferred to the Town. The Plan assumes an annual expenditure of $20,000 to maintain the building as the police headquarters and fire station. At some point in the future, the Town will pursue selling the building to the North Collins Volunteer Fire Department #1.

8. The cost for operating the Village DPW garage will remain unchanged as the facility will continue in operation under management of the Town Highway Superintendent.

9. In the Special Items portion of the Village budget, the Plan anticipates budgeting $74,240 for unallocated insurance. The insurance estimates represent a 20% savings through efficiencies of working with a single insurance carrier and eliminating some insured assets. $5,000 of this cost will be transferred into the fire protection line item to account for insuring the fire related assets.

    a. In total the two municipalities presently budget $169,000 in the special items portion of the budget. Under dissolution, the plan details a savings of $12,000.

10. The Plan anticipates that Helmuth Control Dispatch Center will be disbanded saving $118,700 on the budget. Currently, the Town and Village of North Collins are only responsible for $51,000 of that total cost as the Town of Collins and Seneca Nation of Indians also contribute revenue to underwrite the cost. If Helmuth is disbanded and Erie County does not absorb the dispatch function, the Plan makes provision to fund an additional staff position at another dispatch operation yet to be identified. While this position may cost $75,000 in total, the cost will likely be shared by three entities (e.g. Towns of Collins and North Collins and Seneca Nation of Indians) meaning the Town of North Collins obligation could be approximately $25,000.

    a. If Erie County 911 absorbs this operation, there would likely be an additional savings of $25,000 not currently factored into the tax projections.

11. Costs for traffic control currently funded in the Town budget will remain unchanged.

12. The Town will absorb the contractual cost of animal control from the Village and the service will remain unchanged.

13. Emergency (EMS) services will remain unchanged.

14. Streets, highways, roads, alleys, sidewalks, etc. of the Village shall be included in the Town highway and road system and shall be operated and maintained by the Town Highway Department on a town wide basis. Contractual expenses for the operations related to snow removal, sidewalks and curbs and off-street parking will all transfer to the Town. The Town will assume responsibility for these functions, as detailed in the section on Public Works.

    a. The Town will create two more Laborer positions transferring the current Village Laborers to become Town Highway Department Laborers. Salaries will be equalized for all positions at prevailing Town MEO rates.

    b. The current Superintendent of Village Public Works will transfer to be full-time within the Water Fund/Department. The position will report directly to the Town Board. The salary for the position will be equalized at prevailing Town MEO rates. Details are in the section on Public Works.

    c. The current costs for seasonal employees in the Village will be eliminated.

    d. The current cost for a part-time Village DPW Clerk will remain and could be used to fund either a part-time clerk or seasonal help.

15. The Town will create two street lighting districts that will insure costs for streetlights within the current Village and the TOV will remain the responsibility of both respectively.

16. The Town will create a sidewalk district that will insure current Village sidewalks are plowed and maintained at current service levels with costs incurred only by current Village residents.

17. The Town, through its Highway Department, will also assume responsibility for the maintenance and upkeep of all Village parks, recreation facilities and the cemeteries that are maintained by the Village.

    a. The current park housing the Gazebo will be maintained as a public park.

18. Current contracts for refuse removal will remain intact until they come up for renewal. At such time as both contracts can be renewed simultaneously, a single contract that would cover the entire Town will be bid that will likely reduce the overall cost yet continue with the same level of service.

19. Programs for seniors provided by the Town will remain unchanged.

20. Services and costs provided by the Town for recreation, youth programming and the library will remain unchanged.

21. Expenses for the School House and other culture and celebration expenses will remain unchanged.

22. The Town will absorb the safety inspection requirements within the former Village. The cost for the current Village position will be added to the Town costs thus increasing the salary and contractual line items of the current part-time Town position. The overall combined expense in the current budgets will remain unchanged.

23. All Village codes, zoning laws and other ordinances will be retained for at least two years after Village dissolution. The Town will plan to adopt all Village codes, zoning laws and other ordinances as soon as is practical after dissolution. The Town of North Collins and the Village of North Collins will work together to create a unified zoning code during the transition towards the effective date of dissolution. Current Village laws will not be enforced outside of the current Village.

24. All volunteer boards in the Village will be eliminated. All members of the current Village boards will be invited and encouraged to become advisory members of the town boards during the transition period.

Police

Current Services

The Village police department currently consists of one part-time appointed Administrator and eleven non-competitive part-time police officers. The police conduct operations out of the current Village Hall. The services that are provided by the Village police include a range of community policing activities in addition to criminal protection and traffic control. The Village

also contracts with the Town allowing the officers to support the Town Court and provide presence around the local schools and some traffic control within the Town.

Proposed Changes

The Committee proposes to transition the current part-time force to a part-time town wide police department. Under this scenario, if the Village dissolved, the Town would establish a part-time town wide police department under the authority of the Town Board. The jurisdiction of the department would extend throughout the Town. Patrols currently offered by the Sheriff and State Police would remain unchanged.

Since the current part-time officers are not civil service competitive employees, there will be no preferential hiring during the transition. However, it is the intent of the Committee that police services maintain as much continuity as possible during any transition. Thus, the Committee intends that all current officers be hired by the Town to provide the town wide service. Hourly rates for the positions are not expected to change other than through normal annual review.

Special restrictions will be enforced regarding establishing a chief position in the new town wide department. The position will be required to be civil service competitive, and thus anyone appointed to that position must pass civil service exams that make them eligible for the position. The position is not required to be full-time, but the Committee expects the position to earn more due to the civil service requirement imposed on the position.

Special Note*: It is important for Village residents to know that as of the writing of this report, the Town Board has not agreed to implement a Town police department. The Committee believes that it was charged to develop a plan that was in the best interest of the community to help maintain continuity in the services that are provided and lower taxes. To that end, the Committee is convinced that the Town wide police department best accomplishes that goal. However, without an MOU (see Section Four) there are no guarantees that this element of the Plan will be implemented as proposed.*

Cost and Tax Impact

Currently the cost to provide police services in the Village of North Collins is approximately $35,000. The Town pays the Village $20,000 for their contract leaving Village tax payers with a "net" cost of $15,000. As a stand-alone cost, police represent $.41/$1000 in property tax for each Village property tax payer.

Under a dissolved entity, it is estimated that the current Village "total" cost would increase by $3,000 (new total cost of $38,000) and transfer to the town wide general fund to become a taxable burden of all town tax payers. Since Town Outside of Village residents are currently paying $20,000 for police, this represents a net increase of $18,000. The corresponding tax impact to TOV residents is an increase of $.08/$1000 in property tax.

Village residents currently only pay $15,000 meaning this transition represents a net increase of $23,000. However, since the cost to provide the service will be spread over the taxable

valuation of the entire Town, the cost per thousand will actually decrease by $.18/$1000 saving residents in a house assessed at $100,000 approximately $18.00 on their property taxes.

The above costs are estimates based on the service as a stand-alone item in the budget. Final tax impact calculations are factored into the town wide general fund tax rate and will be reflected as part of the combined town tax rate in the final tax projections.

Fire

Current Services

The Village of North Collins currently provides fire protection services through the North Collins Volunteer Fire Department, Inc. #1 (NCVFD). As a separately incorporated entity, the NCVFD has an independent board of directors and is a legally recognized corporation in the State of New York. The current company consists of approximately 47 volunteer fire fighters, some of whom serve in an administrative or leadership capacity. The NCVFD currently provides coverage for the Village of North Collins, a portion of the Town of Brant and a portion of the Town of North Collins.

Excluding the cost for Helmuth Dispatch, the Village budget for the services provided by the NCVFD totals $32,000. However, this does not include the cost for the debt service on the fire trucks which is estimated at close to $38,000 (Principal and Interest). In addition, some portion of the insurance paid by the Village insures assets associated with fire protection. The Committee estimated roughly $5,000 to insure fire related assets. Thus, the total current cost to operate the NCVFD is approximately $75,000 ($32,000 + $38,000 + $5,000). This $75,000 combined cost is offset by $27,307.50 received from the Town of North Collins and $10,443 from the Town of Brant to pay for the coverage provided in those two areas. Thus, the current impact to Village residents is based upon the net amount of the cost which totals approximately $37,250. Isolated from the rest of the Village tax, this translates into a tax impact of approximately $1.03/$1000 for Village residents[6].

The Town of North Collins provides protection for residents outside of the Village through a fire protection district. Three fire companies service the fire protection district: Langford-New Oregon and Lawtons Volunteer Companies and the Village of North Collins. Langford and Lawtons both received $58,349.50 in their annual contract for 2009. The Village of North Collins was paid $27,307.50 plus $5,304 for the Village portion of Helmuth Dispatch. In addition to these costs, the Town of North Collins added in its portion of the cost for Helmuth Dispatch at approximately $33,908. The total cost budgeted for the fire protection district in 2009 was $184,164. Residents inside the fire protection district pay a tax of $1.34/$1000 for the cost of coverage.

[6] Village residents never see this tax rate as it is bundled with the entire Village tax rate so that residents only pay one Village tax.

Proposed Changes

If the Village were to dissolve, the Committee proposes that the assets and equipment associated with the NCVFD would revert to the Town of North Collins. Since the NCVFD is already an independent fire company, their operation would continue as it already exists separate from the Town. The primary change would be that rather than the Village serving as the contracting authority with the Towns of North Collins and Brant, the fire company itself would contract directly with the Town of North Collins and the Town of Brant. The contracts that are developed would include provisions for the use of the equipment and current fire hall. The area currently covered by NCVFD would remain unchanged.

Should the Village dissolve, the properties located inside the current Village boundary would have to be formally incorporated into the Town's current fire protection district. The Town Board will introduce a resolution to amend the boundaries of the fire protection district to encompass the current Village. Once established, the Town will continue to contract with the same three fire companies to provide fire service in the same geographic area as is currently provided by those companies.

Cost & Tax Impact

The Committee anticipates that the Town of North Collins would enter into contract with the existing three fire companies for exactly the same amount. Based upon 2009 contracts, it is estimated that the amount would be $58,350. Three contracts at $58,350 totals $175,050. In addition, the Committee has budgeted $25,000 for the Town of North Collins for dispatch, even if Helmuth is disbanded. The $25,000 plus $5,000 for insurance brings the total for the fire protection district to $205,050. This translates into a fire protection district tax of $1.26/$1000. Residents currently in the TOV who pay $1.34/$1000 would see a decrease of $.08/$1000.

Under the Plan as proposed, the cost for the debt service associated with the Village fire trucks will remain with the Village residents. Thus, $38,000 of the cost for Village fire services will be transitioned into a debt service district comprised only of former Village residents. $38,000 is approximately $1.05/$1000 in property tax.

Village residents will also pay the fire protection district cost of $1.26/$1000. As noted above, Village residents currently pay approximately $1.03/$1000 for fire protection[7]. Since Village residents will pay the tax for the debt service district and the tax on the fire protection district, in effect Village residents will see a real increase of approximately $1.28/$1000 for fire related services under this plan ($1.28 = $1.05 + $1.24 - $1.03).

The Committee recommends that the Village Board pursue an MOU with the Town Board and the Board of the NCVFD regarding this fire protection plan.

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[7] See footnote 6.

Department of Public Works

Current Services

The Village Department of Public Works provides a variety of services to the public. Services include but are not limited to street maintenance and repair, storm sewer maintenance, snow plowing of streets and sidewalks, brush pickup, grass mowing and park maintenance, and informal service sharing arrangements with other municipalities. In addition, the personnel in the DPW also service and maintain the Village water system. The Village DPW Superintendent has the necessary licenses to operate the water facility, and recently a second staff person in the department obtained the necessary licenses to serve as the backup for the system.

The operation is staffed by three full-time equivalent (FTE) laborers, one of which serves as the Superintendent of the DPW. The expense for *two* of the positions is fully contained within the Village General Fund. The expense for the third position is fully contained within the Water Fund. The Village also budgets some expense to hire seasonal employees to help with maintenance issues on a per diem basis.

Proposed Changes

In the event of dissolution, the Town will assume all operations associated with the current Village DPW. Two of the Laborer positions will transition to become MEO's within the Town Highway Department under the leadership of the current Town Highway Superintendent. The Committee expects that the current Laborer with the necessary licenses for the water department will transition over while the second Laborer will be subject to a review and hiring procedure administered by the Town Highway Superintendent.

The current Village DPW Superintendent will be transitioned to be a full-time water department employee appointed by the Town Board. The position will report directly to the Town Board and will be given a title of Superintendent of Water. The Superintendent of Water and the Town Highway Superintendent will work together to share resources and personnel to keep the water department fully operational and keep the necessary water licenses employed by the Town. In addition, when available, the Superintendent of Water will work with the Town Highway Superintendent to assure that all operations of the Town Highway Department are completed in a timely and competent fashion.

The Town will keep the current Village DPW barn and will conduct operations out of both facilities. The Superintendent of Water will operate principally from the current Village DPW barn. All assets and associated equipment of the current Village DPW will transfer to the Town and will be utilized by both Superintendents to conduct necessary operations.

Cost & Tax Impact

All salaries for the three transferring Village positions will be equalized to the prevailing rates paid to current Town Highway MEO's. This will involve cost increases for each position as the current rates paid to Village employees are significantly less than the rates paid to Town employees. The Committee has estimated that a transition will involve a total cost increase of approximately $19,400 for the general fund and an increase in the water fund of approximately

$13,800. The general fund cost increase is factored into the final tax impact calculations later in this report.

Water users will undoubtedly see an increase in water rates if these changes occur. The cost increases may be made up through either increasing water usage rates, or simply increasing the minimum charges paid by all customers. Preliminary estimates for bridging the cost increase by raising the minimum rates are approximately $27 per customer annually. The cost increase would appear on a bill as an increase in the minimum charge of approximately $6.75 per quarter. Under Town leadership, water rates would likely be equalized yielding some cost savings to those outside the Village while yielding some further minor cost increases for those users currently enjoying Village rates. It is unknown at this time what the impact of equalizing water rates will be.

Note: Water users should be aware that regardless of consolidation or dissolution, water rates will be affected by the infrastructure improvements being made to the water system over the next 24 months. These infrastructure improvements will be significant and the cost will be offset by a significant grant from New York State. However, some cost is likely to be transferred to the users as a result of the upgrades.

Disposition of Property and Assets

In the event of dissolution of the Village, all Village property and assets will revert to the Town. Duplicate equipment will be sold at auction with the proceeds applied against Village debt. Unnecessary Village property or assets will be sold at market value and the proceeds from any sale will be used to apply against Village debt. A listing of Village owned property as well as equipment and other assets are included as items in Appendix D.

Village Debt

Currently (as of 12/31/09) the Village has five outstanding bonds associated with the General Fund totaling $485,000. The five bonds are:

- Police Car and DPW Pickup Truck: $20,000 (Debt service is $10,000 per year)
- Sherman Avenue Road Construction and Drainage: $175,000 (Debt service is $20,000 per year)
- Langford Road Construction and Drainage: $60,000 (Debt service is $20,000 per year)
- Used Fire Truck: $35,000 (Debt service is $10,000 per year)
- New Fire Truck: $195,000 (Debt service is $19,500 per year)

The Water Fund has three outstanding bonds (as of 12/31/09) totaling $315,000.

- New DPW Truck: $100,000 (Debt service is $10,000 per year)
- Sherman Avenue Water Lines and Hydrants: $175,000 (Debt services is $20,000 per year)
- New Water Tower: $40,000 (Debt service is $10,000 per year)

All General Fund debt that remains at the time of dissolution of the Village would be classified to a debt service district comprised only of current Village residents. The police car and DPW truck debt will have matured by the potential date of dissolution (12/31/11). The Langford Road and used fire truck debt will mature soon after dissolution in 2012 and 2013 respectively. In addition, the Village is currently securing agreements to pay down a portion of the new fire truck with a grant thus minimizing the debt that would transition into a potential debt service district. In total, Village residents can expect a debt service district tax rate of no more than $2.58/$1000 that will decrease in 2012 and 2013 as outstanding debt matures.

All debt associated with the Water Fund, including any new debt incurred as part of the High Street project, will remain chargeable only to users of the water system. The impact of the new projects remains unknown and thus the impact to water users cannot be calculated. *It is important to note that this impact is going to be realized regardless of any consolidation or dissolution options.*

VILLAGE LAWS & AGREEMENTS

Village Law Article 19, Section 1910 provides guidelines for how to transition local codes and laws in the event of Village dissolution. Specifically the law stipulates:

1) Unless the plan shall provide otherwise, all local laws, ordinances, rules or regulations of the village in effect on the date of the dissolution of the village, including but not limited to zoning ordinances shall remain in effect for a period of two years following dissolution, as if same had been duly adopted by the town board and shall be enforced by the town within the limits of the dissolved village, except that the town board shall have the power at any time to amend or repeal such local laws, ordinances, rules or regulations in the manner as other local laws, ordinances, rules or regulations of the town.
2) If the village has a zoning board of appeals, or a planning board, or both, and the town does not, then upon dissolution the town board shall act in place of such board or boards until the town board shall have appointed such board or boards for the town in accordance with the provisions of the town law. Such appointments may be made prior to dissolution, to become effective upon the effective date of dissolution.

The Committee reviewed the local laws of both the Village and Town at a very high level. While there are some laws that are unique to each, there are only a couple of laws that appear to conflict. With the help of the Village/Town attorney, the Committee has identified the following local laws that may require special attention during the formation of a unified code book.

1. WATER: The Village has an entire chapter (176) regulating meters, water usage, etc., while the Town has no such law. The Village provisions would have to continue to regulate usage in the Village area. The Town would have to incorporate or adopt the Village laws as part of the formation of a water district.

2. SWIMMING POOLS: The Village has Chapter 158 regulating swimming pools while the Town has no comparable law. Given the more densely populated area in the Village, the Town may want to look at adopting these provisions.
3. DOGS: The Village has a leash law; the Town does not. The Village does not permit more than two dogs per residence; the Town allows more than two. The Town will need to consider adopting the Village leash law and limitation on number of dogs to be enforceable only within the boundaries of the former Village.
4. CURFEW: The Village has chapter 80 establishing a curfew; the Town has no such law. There is some recent New York Court of Appeals case law regulating curfew laws; the Village law may not hold up to the new standards. This will require review regardless of consolidation/dissolution.
5. OUTDOOR BURNING: The Village prohibits outdoor burning (Chapter 74) while the Town has no such law. The Town should consider adopting this law and continuing to enforce it in the area of the former Village.
6. POLICE: The Village has a law establishing and governing the police department (Chapter 30); the Town has no such law. The Town will have to adopt and amend accordingly this law when it establishes a town wide police force.
7. ZONING: Village and Town both have zoning laws, but the classifications of the permitted Districts differ:

VILLAGE	***TOWN***
R-1, R-2 & R-3 Districts	R-1, R-2 and R-A & R-C Districts
R-M	R-M
R-C District	
B-1 & B-2	C-1 & C-2
M-1	M-1 & M-2

These classifications do not all match up. Each definition would need to be amended to modify/unify the differences.

8. VILLAGE TRAFFIC REGULATIONS: The Village has an entire section (Chapter 171) regulating traffic, speeds, parking etc. in the Village while the Town has nothing similar. The Town should likely adopt this Village code to remain enforceable within the boundaries of the former Village.
9. BOARDING HOUSES: The Village has a law regulating boardinghouses (Ch 54); the Town has no such law. The Town should consider adopting this code.
10. FEES & FINES: The Clerk's and Code Enforcement officers would likely have to compare fees and permit amounts to determine differences and define common charges.
11. PLANNING BOARD: Currently, there is a joint planning board. Code books already reflect this.

12. Zoning Board of Appeals (ZBA): Currently, there are separate ZBA's. The Town ZBA does meet periodically and functions well. The Village ZBA meets sporadically. Code books should be updated to reflect a single ZBA at the Town level.

The Village laws will be enforced for a minimum of two full years after dissolution. During that time, the Town and Village will work towards unifying the laws into one combined code book. To the extent possible, the Town will adopt all the current non-overlapping Village laws, ordinances, rules or regulations and will continue to enforce those laws within the limits of the former Village.

In addition to the review of local laws and ordinances, the Committee also reviewed many of the agreements that the current Village has enacted. With the help of the Village/Town attorney, it was determined that there are no agreements currently in place in the Village that would be problematic in the event of dissolution. Most of the agreements would simply transfer or "revert" to the Town. Agreements between the Town and Village would terminate. Agreements between the Village and other third parties would be enforceable by the Town until such agreements could be renewed by the Town.

Retired Employees

Obligations to former Village employees or their surviving spouses will not be affected by dissolution. The Town of North Collins will continue to provide health insurance to former Village employees in the same manner as is currently happening within the Village.

Recurring Obligations

Currently the Village has no recurring obligations that should be considered as part of this dissolution plan.

Changes in Revenue

Upon dissolution, three state sources of Village revenue—state aid, Consolidated Highway Improvement Program (CHIPs) funding, and the mortgage tax—would become Town revenues as would State Tax Relief (STAR) revenues as described below. The Utility Gross Receipts and any Telephone Commissions now received by the Village would not be received by the Town if the Village dissolved.

State Aid – Revenue Sharing (AIM): Section 54 of the state finance law outlines the state revenue sharing program. Subdivision 10 details the program known as Aid and Incentives for Municipalities (AIM) which replaced in 2006 the previous approach to revenue sharing in the case of dissolution or consolidation. The current provision (AIM) allows the remaining municipality to receive the full amount of aid that the dissolved entity received. Thus, the remaining entity receives the combined total in state aid that both municipalities were receiving separately. In order to encourage local municipalities to consolidate, a further provision will increase in perpetuity the combined state aid that they receive by 15% of the

most recent combined tax levies[8]. Based upon the 2009 Village and Town tax levies, the Town of North Collins would be eligible to receive an increase of $205,000 in additional aid.

The Committee clearly recognizes that this money is an annual appropriation of the New York State Legislature and as such is subject to the same budget constraints that face the rest of the New York State budget. However, it is important for residents to consider that the Committee is convinced New York State will not cut AIM by 100%. Thus, the Committee produced tax impact estimates based on receiving the full amount of the AIM incentive (100%) as well as receiving the incentive with a 30% cut. Should the AIM incentive be cut by 30%, the town wide tax rate that has been projected could increase by as much as $.385/$1000.

The Committee factored the possible loss of AIM into all financial and tax impact deliberations. However, the Committee also factored in that State leaders remain committed to eliminating layers of government across the State as a means of addressing New York's status as a high tax state. The grant that funds this study is part of the broader commitment by New York State to encourage tax payers to examine their local governments for efficiency and effectiveness. While all budget items, including state aid, will be reviewed in future state budget cycles, the AIM incentive remains a significant tool for state leaders to encourage consolidation of local governments.

CHIPS: The Town of North Collins will receive no less in CHIPS funding than the Village and Town would have received in total had the dissolution not occurred. Furthermore, if the Village of North Collins has any CHIPS capital balance on the date that the dissolution becomes effective, the CHIPS capital balance will transfer in total to the Town of North Collins and will be available for any highway-related capital projects that will fall within the jurisdiction of the Town.

State Mortgage Tax: The mortgage tax revenue currently received by the Village of North Collins will go to the Town if the Village dissolves.

Utility Gross Receipts and Telephone Commissions: Under state law these village revenues become town revenues for two years following dissolution of a village, but are discontinued after year two (2009-10 budgeted Village Utility Gross Receipts - $18,000)[9].

STAR Revenues: Because these revenues are based on parcels, this revenue would become Town revenue if the Village were to dissolve.

Complete lists of revenues for the current Village and Town governments, as well as for a merged government have been estimated and are detailed in Appendix B.

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[8] The tax levies used for this calculation include levies from the 2009 Town A, B, DA, DB funds and the 2009-10 Village General Fund.

[9] The Village did not have any Telephone Commission revenue as of 2009-10 budget.

BOOKS & RECORDS

Upon dissolution of the Village all its records, books and papers shall be deposited with the Town Clerk and they shall thereafter become part of the Town records.

TAX IMPACT

The tax impacts of all the changes proposed in this plan are summarized in Appendix C in a series of tax impact tables. The source of all the figures is the budget crosswalk exhibited in Appendix B. Tax impact has been determined for those living inside the current Village and for those outside of the Village, with specific attention paid to the unique costs in each area.

Tax impact for county and school taxes are not factored into the projections. County and school taxes are not impacted by the process of dissolution in the Dissolution Plan that has been developed by this Committee.

In order to find the impact that applies to you, find the table that outlines where you live in the Town. If you live in the Village, there is a table associated solely with the Village. If you live in the Town Outside of the Village, there is a general table for you to review. Each tax impact table has three columns. Once you find your tax table, the first column will reveal your current tax rates. The total tax bill is based upon a house with a taxable assessed value of $100,000. The second column represents the changes that will occur if dissolution materializes due to the cost savings or cost shifts that happen as a result of the Plan. The third column summarizes the proposed tax rates under a single Town government. Refuse has been itemized separately from the tax rates because it is billed through user charges. That is listed below the estimated tax bill. Minimum water rates have also been modeled as user charges in this fashion[10]. Adding the estimated tax bill and any user charges for refuse or water yields the total estimated tax impact of the decision to dissolve the Village.

Assessed values for individual properties will vary across the community. The number of $100,000 was chosen because of the simplicity of the calculation and for easy comparison between Village and Town Outside of Village impact in dissolution. If you know the assessed value of your home, simply divide it by 1000 and then multiply the remaining number by the estimated tax rates to come up with an exact tax impact for your home.

In general, all town residents will see the Town tax rate drop from $3.72/$1000 to approximately $2.53/$1000 in the first year of dissolution. The Town Highway tax will jump, however, from $.32/$1000 to $4.07/$1000. Village residents will see the elimination of the Village tax which is currently $11.43/$1000. Town Outside of Village residents will see both TOV taxes (TOV and TOV Highway) go away.

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[10] Since it would be impossible to model individual consumer water usage patterns to yield a general cost impact, the tax tables focus only on the minimum charges for water. Estimates for cost impact increases were modeled only on the assumption that minimum rates may increase, not usage rates. The minimum water rates reflect annual totals based upon quarterly billing cycles.

The Town tax rate does factor in 100% of the extra revenue proposed from the AIM incentive. The maximum AIM revenue is approximately $205,000. As a general guide, $200,000 of cost is equivalent to approximately $1.25/$1000 in town wide tax. As previously discussed, the AIM incentive is often viewed as not being guaranteed, particularly in the current fiscal climate of New York State. Thus, if the AIM incentive was cut by 30%, the town wide tax would be $2.91/$1000. The Committee included two sets of tables so that taxpayers can view the impact of dissolution under different scenarios for the AIM incentive.

For residents outside of the Village, they will see their current Town Outside of Village taxes eliminated for both the General and Highway Funds. The costs associated with these will transfer to the town wide funds. Currently there is a $1.18/$1000 tax rate associated with the Town Outside of Village General Fund and there is a $1.30/$1000 tax rate associated with the Town Outside of Village Highway Fund.

Village residents will be subject to the creation of four new districts with associated taxes. The Village will become part of the town wide fire protection district and thus incur a $1.26/$1000 tax for participation in that district. A new street lighting district will cost Village residents approximately $.66/$1000. A new sidewalk district primarily dedicated to keeping the sidewalks plowed will cost Village residents approximately $.18/$1000. If the full amount of the debt (including the fire trucks) were to be taxed on Village residents, the impact would be $2.58/$1000.

For those outside of the Village currently covered in the Town fire protection district, they will see a decrease from $1.34/$1000 down to the $1.26/$1000 by virtue of adding in the assessed valuation of the Village into the tax rate calculation. In addition, the former charge for street lights that was levied through the TOV general fund will be levied on current TOV residents as a separate street lighting district for a cost of $.24/$1000.

Residents in the Village may see an increase in their refuse charge if a new contract is negotiated that equalizes the cost for all Town residents at the current combined cost for both contracts. However, a single contract would likely cost less than the current combined cost yielding lower charges than the Committee has modeled. Thus, cost increases for refuse are modeled as a worst case scenario. On the other hand, cost decreases modeled for TOV residents may be even greater if a combined contract ultimately yielded efficiencies.

Changes to the minimum charges for water have been modeled as the same for all users. Currently, Village residents pay $52.50 per quarter for the first 5,000 gallons of water while TOV water users pay $62.50. In order to cover cost increases, the Committee modeled an increase in these rates of $6.75 per quarter for each customer. On the tax impact tables, costs have been projected annually based upon 4 quarterly billings of the minimum charges.

CONCLUSION

The Committee has considered many alternatives to the services and costs that are presented in this Plan. Each option presents an attempt to deal with the long term sustainability of our

community. While there are few shared service and consolidation opportunities, all options should be considered to help taxpayers deal with the current economic crisis. Dissolution is a viable option and should also receive careful consideration by the Village Board.

This Plan will be delivered to the Village Board in December, 2009. The Board will be responsible for determining whether it is in the best interest of Village residents to put dissolution before the people. If they make that determination, they will launch the public referendum process in January of 2010 that will officially place the option for dissolution on the ballot in March of 2010.

APPENDIX

A – DISSOLUTION COMMITTEE

B – BUDGET CROSSWALK

C – TAX IMPACT TABLES

D – VILLAGE ASSET AND PROPERTY LISTS

Appendix A

North Collins Dissolution Study Team

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Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
LEGISLATIVE BOARD											
A1010.1	PERSONAL SERVICES	$21,855	$11,550	1.3%	1.7%	$11,550		$21,855	$33,405	$0	Village board will no longer exist - Eliminate Associated Costs
A1010.2	EQUIPMENT	$0							$0	$0	
A1010.4	CONTRACTUAL	$1,000	$2,500	0.3%	0.4%	$2,500		$1,000	$3,500	$0	
	TOTAL LEGISLATIVE BOARD	**$22,855**	**$14,050**	**1.6%**	**2.0%**	**$14,050**	**$0**	**$22,855**	**$36,905**	**$0**	
MUNICIPAL COURT											
A1110.1	PERSONAL SERVICES	$25,765						$25,765	$25,765	$0	
A1110.2	EQUIPMENT	$4,000						$4,000	$4,000	$0	
A1110.4	CONTRACTUAL	$15,000						$15,000	$15,000	$0	
	TOTAL MUNICIPAL COURT	**$44,765**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$44,765**	**$44,765**	**$0**	
MAYOR											
A1210.1	Salary		$6,600	0.7%	0.9%	$6,600			$6,600	$0	Village Mayor position eliminated
A1210.4	Supplies		$2,500	0.3%	0.4%	$2,500			$2,500	$0	
	TOTAL MAYOR	**$0**	**$9,100**	**1.0%**	**1.3%**	**$9,100**	**$0**	**$0**	**$9,100**	**$0**	
SUPERVISOR											
A1220.1	PERSONAL SERVICES	$18,635						$18,635	$18,635	$0	
A1220.11	DEPUTY PERSONAL SERVICES	$1,093						$1,093	$1,093	$0	
A1220.15	BOOKKEEPER PERSONAL SERVICE	$13,506						$13,506	$13,506	$0	
A1220.2	EQUIPMENT	$1,000						$1,000	$1,000	$0	
A1220.4	CONTRACTUAL	$4,000						$4,000	$4,000	$0	
	TOTAL SUPERVISOR	**$38,234**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$38,234**	**$38,234**	**$0**	
INDEPENDENT AUDIT & ACCOUNTING											
A1320.4	CONTR	$1,000						$1,000	$1,000	$0	
	TOTAL INDEPENDENT AUDIT & ACCOUNTING	**$1,000**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$1,000**	**$1,000**	**$0**	
CLERK/TREASURER											
A1325.1	Salary		$35,900	4.0%	5.1%	$20,900			$20,900	($15,000)	Transfer $15,000 ($12/Hr. for 24 Hrs) to A1410.15 for Increase in Deputy Town Clerk Hours
A1325.101	Salary		$2,040	0.2%	0.3%	$2,040			$2,040	$0	Eliminate Cost Associated with Village Clerk/Treasurer
A1325.2	Equipment		$1,500	0.2%	0.2%	$1,500			$1,500	$0	
A1325.4	Supplies		$6,500	0.7%	0.9%	$6,500			$6,500	$0	
	TOTAL CLERK/TREASURER	**$0**	**$45,940**	**5.1%**	**6.6%**	**$30,940**	**$0**	**$0**	**$30,940**	**($15,000)**	
TAX COLLECTION											
A1330.1	PERSONAL SERVICES	$0							$0	$0	
A1330.15	PERSONAL SERVICES P/T	$0							$0	$0	
A1330.2	EQUIPMENT	$0							$0	$0	
A1330.4	CONTRACTUAL	$0							$0	$0	
	TOTAL TAX COLLECTION	**$0**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$0**	**$0**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
BUDGET OFFICER											
A1340.1	PERSONAL SERVICES	$1,698				$50		$1,648	$1,698	$0	Town Council Minutes of 1/7/09 indicate approved amount at $1648.
A1340.2	EQUIPMENT	$50						$50	$50	$0	
A1340.4	CONTRACTUAL	$1,250						$1,250	$1,250	$0	
	TOTAL BUDGET OFFICER	**$2,998**	**$0**	**0.0%**	**0.0%**	**$50**	**$0**	**$2,948**	**$2,998**	**$0**	
ASSESSMENT											
A1355.1	PERSONAL SERVICES	$0							$0	$0	
A1355.15	P/T CLERK PERSONAL SERVICES	$0							$0	$0	
A1355.2	EQUIPMENT	$0							$0	$0	
A1355.4	CONTRACTUAL	$20,553				$3,249		$17,304	$20,553	$0	Town Council Minutes (1/7/09) show approved figure at $17,304 annually through 12/31/12
	TOTAL ASSESSMENT	**$20,553**	**$0**	**0.0%**	**0.0%**	**$3,249**	**$0**	**$17,304**	**$20,553**	**$0**	
TOWN CLERK											
A1410.1	PERSONAL SERVICES	$39,992						$39,992	$39,992	$0	
A1410.15	P/T PERSONAL SERVICES	$8,700						$23,700	$23,700	$15,000	Transfer from A1325.1 to cover increase in Deputy Clerk Hours ($12/Hr for 24 Hrs/Wk)
A1410.2	EQUIPMENT	$1,000						$1,000	$1,000	$0	
A1410.4	CONTRACTUAL	$4,000						$4,000	$4,000	$0	
A1412.1	PERSONAL SERV	$400						$400	$400	$0	
A1412.4	CONTRACTUAL	$100						$100	$100	$0	
	TOTAL TOWN CLERK	**$54,192**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$69,192**	**$69,192**	**$15,000**	
ATTORNEY											
A1420.1	PERSONAL SERVICES	$10,130	$4,700	0.5%	0.7%	$2,700		$12,130	$14,830	$0	Estimating a savings of $2700 through combined attorney
A1420.4	CONTRACTUAL	$3,000	$2,100	0.2%	0.3%	$1,100		$4,000	$5,100	$0	Estimating $1100 savings through efficiencies in combined attorney
	TOTAL ATTORNEY	**$13,130**	**$6,800**	**0.8%**	**1.0%**	**$3,800**	**$0**	**$16,130**	**$19,930**	**$0**	
ENGINEER											
A1440.4	CONTRACTUAL	$27,000						$27,000	$27,000	$0	
	TOTAL ENGINEER	**$27,000**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$27,000**	**$27,000**	**$0**	
ELECTIONS											
A1450.1	Salary		$300	0.0%	0.0%	$300			$300	$0	Village will no longer hold elections
A1450.4	Supplies		$200	0.0%	0.0%	$200			$200	$0	
	TOTAL ELECTIONS	**$0**	**$500**	**0.1%**	**0.1%**	**$500**	**$0**	**$0**	**$500**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
BUILDINGS											
A1620.1	PERSONAL SERVICES	$7,931						$7,931	$7,931	$0	
A1620.2	EQUIPMENT	$250	$1,000	0.1%	0.1%	$1,000		$250	$1,250	$0	Assume Efficiencies in Combined Equipment
H1620.2	TOWN HALL EQUIPMENT	$0							$0	$0	
A1620.4	CONTRACTUAL	$13,000	$20,000	2.2%	2.9%			$33,000	$33,000	$0	
A1620.401	Utility Tax		$3,000	0.3%	0.4%	$3,000			$3,000	$0	1 x Expense to Reimburse National Grid
A1620.41	T HALL MORTGAGE	$12,411						$12,411	$12,411	$0	
A1620.42	T HALL UTILITIES	$20,000						$20,000	$20,000	$0	
A1620.43	LIBRARY	$1,000						$1,000	$1,000	$0	
A1620.44	SENIOR BLDG	$8,000						$8,000	$8,000	$0	
A1620.45	HISTORIAN BLDG	$3,000						$3,000	$3,000	$0	
H1620.4	TOWN HALL CONTRACTUAL	$0						$0	$0	$0	
	TOTAL BUILDINGS	**$65,592**	**$24,000**	**2.7%**	**3.4%**	**$4,000**	**$0**	**$85,592**	**$89,592**	**$0**	
CENTRAL GARAGE											
A1640.2	Equipment		$1,000	0.1%	0.1%			$1,000	$1,000	$0	
A1640.4	Supplies		$20,000	2.2%	2.9%			$20,000	$20,000	$0	
	TOTAL CENTRAL GARAGE	**$0**	**$21,000**	**2.4%**	**3.0%**	**$0**	**$0**	**$21,000**	**$21,000**	**$0**	
CENTRAL PRINTING									$0	$0	
A1670.4	CONTRACTUAL	$3,000						$3,000	$3,000	$0	
	TOTAL CENTRAL PRINTING	**$3,000**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$3,000**	**$3,000**	**$0**	
SPECIAL ITEMS									$0	$0	
A1910.4	UNALLOCATED INS	$50,000	$30,300	3.4%	4.3%	$6,060		$69,240	$75,300	($5,000)	Save on 20% of Village Insurance Cost Through Efficiencies - Xfer $5000 to Fire Protection SF3410.4
F1910.4	Insurance		$9,000	1.0%	4.6%			$9,000	$9,000	$0	
SM1910.4	INSURANCE	$4,000				$4,000			$4,000	$0	Helmuth may disband
A1920.4	MUNICIPAL ASSOCIATION DUES	$800	$1,500	0.2%	0.2%	$1,500		$800	$2,300	$0	Village will not exist - No more Muni Dues
A1940.1	Grant Consultant								$0	$0	
A1950.4	Taxes		$5,500	0.6%	0.8%			$5,500	$5,500	$0	
F1950.4	Taxes		$1,200	0.1%	0.6%			$1,200	$1,200	$0	
A1964.4	REFUND OF PROPERTY TAXES	$3,000						$3,000	$3,000	$0	
A1990.4	CONTINGENT ACCOUNT	$14,000	$825	0.1%	0.1%	$825		$20,500	$21,325	$6,500	Village will not exist - No Village Accounts
B1990.4	CONTINGENT ACCOUNT	$6,500							$0	($6,500)	No More B-Fund - Shift to A-Fund
DA1990.4	CONTINGENT ACCOUNT							$40,000	$40,000	$40,000	
DB1990.4	CONTINGENCY	$40,000							$0	($40,000)	No More DB-Fund - Shift to DA-Fund
F1990.4	Contingency		$2,350	0.3%	1.2%			$2,350	$2,350	$0	
	TOTAL SPECIAL ITEMS	**$118,300**	**$50,675**	**5.7%**	**11.9%**	**$12,385**	**$0**	**$151,590**	**$163,975**	**($5,000)**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
HELMUTH CONTROL											
SM3020.1	PERSONAL	$92,299				$92,299			$92,299	$0	Helmuth may disband
SM3020.4	HELMUTH CONTROL	$7,000				$7,000			$7,000	$0	
SM3020.42	ADMIN - PAYROLL CLERK	$3,296				$3,296			$3,296	$0	
	TOTAL HELMUTH CONTROL	**$102,595**	**$0**	**0.0%**	**0.0%**	**$102,595**	**$0**	**$0**	**$102,595**	**$0**	
POLICE DEPARTMENT											
A3120.1	Salary		$26,080	2.9%	3.7%			$29,080	$29,080	$3,000	Town will assume operation of the police department - Commanding Officer would need to be CS - May require slight increase in pay to account for additional certifications
A3120.102	Salary							$0	$0	$0	
A3120.2	Equipment		$1,000	0.1%	0.1%			$1,000	$1,000	$0	
A3120.4	Supplies		$1,162	0.1%	0.2%			$1,162	$1,162	$0	
A3120.401	O&M		$1,000	0.1%	0.1%			$1,000	$1,000	$0	
A3120.402	Training								$0	$0	
B3120.4	CONTRACTUAL	$20,700				$20,700			$20,700	$0	Town will pay through A-Fund for total cost - B-Fund goes away
	TOTAL POLICE DEPARTMENT	**$20,700**	**$29,242**	**3.3%**	**4.2%**	**$20,700**	**$0**	**$32,242**	**$52,942**	**$3,000**	
TRAFFIC CONTROL											
A3310.4	CONTRACTUAL	$1,500						$1,500	$1,500	$0	
	TOTAL TRAFFIC CONTROL	**$1,500**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$1,500**	**$1,500**	**$0**	
FIRE DEPARTMENT											
A3410.4	CONTRACTUAL	$0	$15,744	1.8%	2.3%				$0	($15,744)	Costs will transfer to Fire Protection Contract line SF3410.4
A3410.401	O&M		$12,000	1.3%	1.7%				$0	($12,000)	
A3410.402	Training		$1,500	0.2%	0.2%				$0	($1,500)	
A3410.410	Health		$2,730	0.3%	0.4%				$0	($2,730)	
A3410.420	Helmuth		$11,500	1.3%	1.6%	$11,500			$11,500	$0	Helmuth may Dissolve - Village will no longer be paying for service regardless
SF3410.4	FIRE PROTECTION - CONTRACT	$184,164				$14,212		$205,050	$219,262	$35,098	$58,350 * 3 = $175,050 - Will save on Cost of Helmuth Control - 39,212 but may incur other dispatch charge of $25,000 (estimated) - Also transfer in cost for insurance of Village Equipment ($5,000)
	TOTAL FIRE DEPARTMENT	**$184,164**	**$43,474**	**4.9%**	**6.2%**	**$25,712**	**$0**	**$205,050**	**$230,762**	**$3,124**	
DOG CONTROL											
A3510.1	PERSONAL SERVICES	$5,305						$5,305	$5,305	$0	
A3510.2	EQUIPMENT	$100						$100	$100	$0	
A3510.4	CONTRACTUAL	$2,500	$1,200	0.1%	0.2%	$1,200		$2,500	$3,700	$0	Village will not exist so no separate payment for service - Town already covers Village
	TOTAL DOG CONTROL	**$7,905**	**$1,200**	**0.1%**	**0.2%**	**$1,200**	**$0**	**$7,905**	**$9,105**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
SAFETY & INSPECTION											
A3620.1	Salary		$5,800	0.6%	0.8%				$0	($5,800)	Transfer costs to Zoning Officer line items in A8010
A3620.101	Disaster Coor.		$500	0.1%	0.1%				$0	($500)	
A3620.4	Supplies		$500	0.1%	0.1%				$0	($500)	
A3620.401	Code Book		$600	0.1%	0.1%				$0	($600)	
	TOTAL SAFETY & INSPECTION	**$0**	**$7,400**	**0.8%**	**1.1%**	**$0**	**$0**	**$0**	**$0**	**($7,400)**	
CIVIL DEFENSE											
A3640.1	PERSONAL SERVICES	$1,125						$1,125	$1,125	$0	
A3640.4	CONTRACTUAL	$500						$500	$500	$0	
	TOTAL CIVIL DEFENSE	**$1,625**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$1,625**	**$1,625**	**$0**	
REGISTRAR OF VITAL STAT											
A4020.1	PERSONAL SERV							$1,061	$1,061	$1,061	Costs Shift from B-Fund to A-Fund
B4020.1	PERSONAL SERV	$1,061							$0	($1,061)	
B4020.4	CONTRACTUAL	$0							$0	$0	
	TOTAL REGISTRAR OF VITAL STAT	**$1,061**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$1,061**	**$1,061**	**$0**	
AMBULANCE											
A4540.2	EQUIPMENT	$0							$0	$0	
A4540.4	CONTRACTUAL	$51,500						$51,500	$51,500	$0	
	TOTAL AMBULANCE	**$51,500**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$51,500**	**$51,500**	**$0**	
STREET ADMIN & MAINTENANCE											
A5010.1	PERSONAL SERVICES	$47,250						$47,250	$47,250	$0	
A5010.2	EQUIPMENT	$2,000						$2,000	$2,000	$0	
A5010.4	CONTRACTUAL	$2,800						$2,800	$2,800	$0	
A5110.1	Salary		$3,600	0.4%	0.5%	$3,600			$3,600	$0	Eliminate P/T summer Village personnel costs
A5110.101	Salary		$35,900	4.0%	5.1%				$0	($35,900)	Actually 37,900 - Transfer costs to F8340.1 (Water Fund) - Increased to 41,500 which is 19.90/hr. for 40 hours (=1 FTE MEO)
A5110.102	Salary		$27,700	3.1%	4.0%				$0	($27,700)	Actually 28,900 - Transfer costs to DA5110.1 - Equals 1 FTE Laborer - Increase cost to 41,500 (19.90/Hr.)
A5110.103	Salary		$3,627	0.4%	0.5%			$3,627	$3,627	$0	P/T Highway Clerk
DA5110.1	Personal Services							$138,852	$138,852	$138,852	Transfer from F8340.1 & A5110.102 in Village and also transfer from DB5110.1 in Town (Includes increase on Village F8340.1 & 5110.102 to equalize with Town rate (Town Rate = $19.90/Hr.)

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
DA5110.2	Equipment							$2,000	$2,000	$2,000	Transfer from A5110.2 to DA5110.2
DA5110.4	Contractual							$228,419	$228,419	$228,419	Consolidates transfers from Village A and Town DB5110.4
DB5110.1	PERSONAL SERVICES	$55,852							$0	($55,852)	Transfer to DA5110.1
A5110.2	Equipment		$2,000	0.2%	0.3%				$0	($2,000)	Transfer to DA5110.2
A5110.4	Supplies		$30,000	3.4%	4.3%				$0	($30,000)	Transfer from Village A to DA5110.4 Fund
A5110.401	Prevent Maint.		$12,000	1.3%	1.7%				$0	($12,000)	
A5110.410	C.H.I.P.S.		$13,719	1.5%	2.0%				$0	($13,719)	
DB5110.4	CONTRACTUAL	$140,000							$0	($140,000)	Transfer from DB to DA5110.4 Fund
DB5112.4	CONTRACTUAL "CHIPS"	$32,700							$0	($32,700)	
DA5120.1	PERSONAL SERVICES	$799						$799	$799	$0	
DA5120.4	CONTRACTUAL	$500						$500	$500	$0	
DA5130.1	PERSONAL SERVICES	$799						$799	$799	$0	
DA5130.2	EQUIPMENT	$0						$0	$0	$0	
SM5130.2	HELMUTH CAPITAL PURCHASES	$4,000				$4,000			$4,000	$0	Helmuth may Dissolve
A5130.4	O&M		$19,000	2.1%	2.7%				$0	($19,000)	Transfer from Village A5130.4 to DA5130.4
DA5130.4	CONTRACTUAL	$35,000						$54,000	$54,000	$19,000	Transfer from DB to DA Fund
DB5130.4	GARAGE ROOF	$75,000				$75,000			$75,000	$0	1 x Expense for Roof Repair
	TOTAL STREET ADMIN & MAINTENANCE	**$396,700**	**$147,546**	**16.5%**	**21.2%**	**$82,600**	**$0**	**$481,046**	**$563,646**	**$19,400**	Cost Increase due to salary differential in transfer of DPW employees
GARAGE											
A5132.4	CONTRACTUAL	$21,000						$21,000	$21,000	$0	
	TOTAL GARAGE	**$21,000**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$21,000**	**$21,000**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
SNOW REMOVAL											
A5142.101	Salary		$8,000	0.9%	1.1%				$0	($8,000)	Stictly OT on Village Budget - Transfer to DA
DA5142.1	Salary							$80,507	$80,507	$80,507	Combines Village A and Town DB5142.1 into DA51242.1
DB5142.1	PERSONAL SERVICES	$72,507							$0	($72,507)	Transfer to DA5142.1
A5142.2	Equipment		$1,500	0.2%	0.2%				$0	($1,500)	Transfer of Village A5142.2 to DA5142.2
DA5142.2	Equipment							$1,500	$1,500	$1,500	
A5142.4	Supplies		$9,000	1.0%	1.3%				$0	($9,000)	Combines Village A and Town DB5142.1 into DA51242.1
DA5142.4	Supplies							$69,000	$69,000	$69,000	
DB5142.4	CONTRACTUAL	$60,000							$0	($60,000)	
	TOTAL SNOW REMOVAL	**$132,507**	**$18,500**	**2.1%**	**2.7%**	**$0**	**$0**	**$151,007**	**$151,007**	**$0**	
SERVICE OTHER GOVT											
DA5148.4	Contracts							$36,741	$36,741	$36,741	County Contract for Snow Removal - Offset by Revenue
DB5148.4	Contracts	$36,741							$0	($36,741)	Transfer from DB to DA5148.4
	TOTAL SERVICE OTHER GOVT	**$36,741**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$36,741**	**$36,741**	**$0**	
STREET LIGHTING											
A5182.4	Supplies		$24,000	2.7%	3.4%				$0	($24,000)	Transfer cost to a street lighting district of former Village
SL5182.4	Supplies							$24,000	$24,000	$24,000	
	TOTAL STREET LIGHTING	**$0**	**$24,000**	**2.7%**	**3.4%**	**$0**	**$0**	**$24,000**	**$24,000**	**$0**	
STREET LIGHTS											
SL5182.4	CONTRACTUAL							$30,000	$30,000	$30,000	Transfer cost to a second street lighting district of TOV residents
B5182.4	CONTRACTUAL	$30,000							$0	($30,000)	
	TOTAL STREET LIGHTS	**$30,000**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$30,000**	**$30,000**	**$0**	
SIDEWALKS											
SW5410.4	Supplies							$6,500	$6,500	$6,500	Transfer cost toa sidewalk district of the former Village
A5410.4	Supplies		$6,500	0.7%	0.9%				$0	($6,500)	
	TOTAL SIDEWALKS	**$0**	**$6,500**	**0.7%**	**0.9%**	**$0**	**$0**	**$6,500**	**$6,500**	**$0**	
OFF STREET PARKING											
A5650.4	Lease								$0	$0	
	TOTAL OFF STREET PARKING	**$0**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$0**	**$0**	**$0**	
PUBLICITY											
A6410.4	Supplies		$1,000	0.1%	0.1%	$1,000			$1,000	$0	No More Village - Elminate Cost
	TOTAL PUBLICITY	**$0**	**$1,000**	**0.1%**	**0.1%**	**$1,000**	**$0**	**$0**	**$1,000**	**$0**	
VETERANS SERVICE											
A6510.4	CONTRACTUAL	$0							$0	$0	
	TOTAL VETERANS SERVICE	**$0**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$0**	**$0**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
PROGRAM FOR AGING											
A6772.2	EQUIPMENT	$0							$0	$0	
A6772.4	CONTRACTUAL	$1,000						$1,000	$1,000	$0	
A6772.41	COM CONC	$2,500						$2,500	$2,500	$0	
A6772.42	MEALS	$1,500						$1,500	$1,500	$0	
A6772.43	TRAVEL	$14,000						$14,000	$14,000	$0	
	TOTAL PROGRAM FOR AGING	**$19,000**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$19,000**	**$19,000**	**$0**	
RECREATION ADMIN											
A7020.1	PERSONAL SERVICES	$5,846						$5,846	$5,846	$0	
A7020.4	CONTRACTUAL	$500						$500	$500	$0	
	TOTAL RECREATION ADMIN	**$6,346**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$6,346**	**$6,346**	**$0**	
PARKS											
A7110.4	Supplies		$1,500	0.2%	0.2%			$1,500	$1,500	$0	
	TOTAL PARKS	**$0**	**$1,500**	**0.2%**	**0.2%**	**$0**	**$0**	**$1,500**	**$1,500**	**$0**	
PLAYGROUNDS & RECR											
B7140.1	PERSONAL SERVICES	$15,920							$0	($15,920)	Transfer from B to A Fund
A7140.1	PERSONAL SERVICES							$15,920	$15,920	$15,920	
B7140.15	PK MNT- PERS SERV	$5,000							$0	($5,000)	Transfer from B to A Fund
A7140.15	PK MNT- PERS SERV							$5,000	$5,000	$5,000	
B7140.2	EQUIPMENT	$7,000							$0	($7,000)	Transfer from B to A Fund
A7140.3	EQUIPMENT							$7,000	$7,000	$7,000	
B7140.4	CONTRACTUAL	$20,000							$0	($20,000)	Transfer from B to A Fund
A7140.4	CONTRACTUAL							$20,000	$20,000	$20,000	
	TOTAL PLAYGROUNDS & RECR	**$47,920**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$47,920**	**$47,920**	**$0**	
YOUTH PROGRAMS											
A7310.1	PERSONAL SERVICES	$15,965						$15,965	$15,965	$0	
A7310.4	CONTRACTUAL	$12,500						$12,500	$12,500	$0	
	TOTAL YOUTH PROGRAMS	**$28,465**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$28,465**	**$28,465**	**$0**	
LIBRARY											
A7410.4	CONTRACTUAL	$14,000						$14,000	$14,000	$0	
	TOTAL LIBRARY	**$14,000**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$14,000**	**$14,000**	**$0**	
SCHOOL HOUSE											
A7450.4		$500						$500	$500	$0	
	TOTAL SCHOOL HOUSE	**$500**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$500**	**$500**	**$0**	
CULTURE/CELEBRATIONS											
A7510.1	PERSONAL SERVICES	$1,125						$1,125	$1,125	$0	Historian
A7510.2	EQUIPMENT	$1,000						$1,000	$1,000	$0	
A7510.4	CONTRACTUAL	$1,500						$1,500	$1,500	$0	
A7550.4	CONTRACTUAL	$200						$200	$200	$0	
A7550.410	Library								$0	$0	
A7550.430	Concert								$0	$0	
A7550.440	Winter Celebration								$0	$0	
	TOTAL CULTURE/CELEBRATIONS	**$3,825**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$3,825**	**$3,825**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
ZONING											
B8010.1	PERSONAL SERVICES	$9,474							$0	($9,474)	Additions from Safety and Zoning (A3620) as well as shifts from B-Fund to A-Fund - Save $100 on Village Supplies
A8010.1	PERSONAL SERVICES							$15,274	$15,274	$15,274	
B8010.2	EQUIPMENT	$500							$0	($500)	
A8010.2	EQUIPMENT							$1,000	$1,000	$1,000	
A8010.4	Supplies		$100	0.0%	0.0%	$100		$500	$600	$500	
B8010.4	CONTRACTUAL	$6,500							$0	($6,500)	
A8010.4	CONTRACTUAL							$7,100	$7,100	$7,100	
	TOTAL ZONING	**$16,474**	**$100**	**0.0%**	**0.0%**	**$100**	**$0**	**$23,874**	**$23,974**	**$7,400**	Increase in total due to transfers from A3620 in excess of Town Budget
PLANNING											
A8020.4	Supplies		$250	0.0%	0.0%			$750	$750	$500	Transfer from B to A Fund
B8020.4	CONTRACTUAL	$500							$0	($500)	
	TOTAL PLANNING	**$500**	**$250**	**0.0%**	**0.0%**	**$0**	**$0**	**$750**	**$750**	**$0**	
REFUSE & GARBAGE											
A8160.4	Contract		$75,224	8.4%	10.8%				$0	($75,224)	Transfer to Refuse District (SR8160.4) for tracking as a user charge
B8160.4	CONTRACTUAL	$1,000				$1,000			$1,000	$0	Eliminate Contractual Extra
SR8160.4	CONTRACTUAL	$173,250						$248,474	$248,474	$75,224	Cost of combining Village and Town operation (assumes no efficiency)
	TOTAL REFUSE & GARBAGE	**$174,250**	**$75,224**	**8.4%**	**10.8%**	**$1,000**	**$0**	**$248,474**	**$249,474**	**$0**	
LANDFILL											
A8189.1	PERSONAL SERVICES	$350						$350	$350	$0	
	TOTAL LANDFILL	**$350**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$350**	**$350**	**$0**	
WATER ADMINISTRATION											
F8310.101	Salary		$2,500	0.3%	1.3%			$2,500	$2,500	$0	
F8310.2	Equipment		$200	0.0%	0.1%			$200	$200	$0	
F8310.4	Supplies		$3,700	0.4%	1.9%			$3,700	$3,700	$0	
	TOTAL WATER ADMINISTRATION	**$0**	**$6,400**	**0.7%**	**3.3%**	**$0**	**$0**	**$6,400**	**$6,400**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
SOURCE OF SUPPLY											
F8320.101	Overtime		$500	0.1%	0.3%			$500	$500	$0	
F8320.2	Equipment		$5,000	0.6%	2.6%			$5,000	$5,000	$0	
F8320.4	Membership		$4,600	0.5%	2.4%			$4,600	$4,600	$0	
	TOTAL SOURCE OF SUPPLY	**$0**	**$10,100**	**1.1%**	**5.2%**	**$0**	**$0**	**$10,100**	**$10,100**	**$0**	
TRANSMISSION DISTRIBUTION											
F8340.1	Salary		$27,700	3.1%	14.2%			$41,500	$41,500	$13,800	Increase in cost for DPW Superintendent to be FT in Water Fund - Transfer of current Laborer position to DA5110.1 with increase in salary to match Town rates.
F8340.101	Overtime		$500	0.1%	0.3%			$500	$500	$0	
F8340.2	Equipment		$5,700	0.6%	2.9%			$5,700	$5,700	$0	
F8340.4	Supplies		$58,900	6.6%	30.2%			$58,900	$58,900	$0	
	TOTAL TRANSMISSION DISTRIBUTION	**$0**	**$92,800**	**10.4%**	**47.6%**	**$0**	**$0**	**$106,600**	**$106,600**	**$13,800**	Increase due to pay differential with Town
SHADE TREES											
A8560.4	Supplies		$150	0.0%	0.0%			$150	$150	$0	
	TOTAL SHADE TREES	**$0**	**$150**	**0.0%**	**0.0%**	**$0**	**$0**	**$150**	**$150**	**$0**	
ADMINISTRATION RESERVE											
A8686.2	ADMINISTRATION RESERVE	$10,000						$10,000	$10,000	$0	
DA8686.2	ADMINISTRATION RESERVE	$15,000						$15,000	$15,000	$0	
	TOTAL ADMINISTRATION RESERVE	**$25,000**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$25,000**	**$25,000**	**$0**	
CEMETERIES											
A8810.1	PERSONAL SERVICES							$350	$350	$350	Transfer from B to A Fund
B8810.1	PERSONAL SERVICES	$350							$0	($350)	
	TOTAL CEMETERIES	**$350**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$350**	**$350**	**$0**	
EMPLOYEE BENEFITS											
A9010.8	EMPLOYEE BENEFITS- STATE RETIREMENT	$14,000	$11,000	1.2%	1.6%			$27,000	$27,000	$2,000	Transfer from B to A Fund
B9010.8	EMPLOYEE BENEFITS- STATE RETIREMENT	$2,000							$0	($2,000)	
DA9010.8	EMPLOYEE BENEFITS - STATE RETIREMENT							$14,500	$14,500	$14,500	Transfer from DB to DA Fund
DB9010.8	EMPLOYEE BENEFITS - STATE RETIREMENT	$14,500							$0	($14,500)	
F9010.8	Employee Retire.		$2,000	0.2%	1.0%			$2,000	$2,000	$0	
SM9010.8	RETIREMENT	$0							$0	$0	
A9015.8	Police Retirement		$4,000	0.4%	0.6%			$4,000	$4,000	$0	
A9030.8	EMPLOYEE BENEFITS- SOCIAL SEC	$17,500	$10,000	1.1%	1.4%			$30,050	$30,050	$2,550	Transfer from B to A Fund
B9030.8	EMPLOYEE BENEFITS- SOCIAL SEC	$2,550							$0	($2,550)	
DA9030.8	EMPLOYEE BENEFITS - SOCIAL SECURITY							$13,356	$13,356	$13,356	Transfer from DB to DA Fund
DB9030.8	EMPLOYEE BENEFITS - SOCIAL SECURITY	$13,356							$0	($13,356)	
F9030.8	Social Security		$2,350	0.3%	1.2%			$2,350	$2,350	$0	
SM9030.8	FICA AND MEDICARE	$7,533				$7,533			$7,533	$0	Helmuth may Dissolve
A9035.8	Medicare		$2,500	0.3%	0.4%			$2,500	$2,500	$0	
F9035.8	Medicare		$600	0.1%	0.3%			$600	$600	$0	
A9040.8	EMPLOYEE BENEFITS- WORKMANS COMP	$5,000	$16,000	1.8%	2.3%			$42,000	$42,000	$21,000	Transfer from B to A Fund
B9040.8	EMPLOYEE BENEFITS- WORKMANS COMP	$21,000							$0	($21,000)	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
DA9040.8	EMPLOYEE BENEFITS - WORKMANS COMP							$19,500	$19,500	$19,500	Transfer from DB to DA Fund
DB9040.8	EMPLOYEE BENEFITS - WORKMANS COMP	$19,500							$0	($19,500)	
F9040.8	Workmen Comp.		$3,000	0.3%	1.5%			$3,000	$3,000	$0	
SM9040.8	WORKERS COMPENSATION	$550				$550			$550	$0	Helmuth may Dissolve
A9050.8	EMPLOYEE BENEFITS- UNEMPLOYMENT	$500						$500	$500	$0	
A9060.8	EMPLOYEE BENEFITS- HEALTH INS	$18,300	$29,000	3.2%	4.2%			$47,300	$47,300	$0	May be some savings here
DA9060.8	EMPLOYEE BENEFITS - HEALTH INSUR							$18,300	$18,300	$18,300	Transfer from DB to DA Fund
DB9060.8	EMPLOYEE BENEFITS - HEALTH INSUR	$18,300							$0	($18,300)	
F9060.8	Health Insurance		$3,600	0.4%	1.8%			$3,600	$3,600	$0	
	TOTAL EMPLOYEE BENEFITS	**$154,589**	**$84,050**	**9.4%**	**16.3%**	**$8,083**	**$0**	**$230,556**	**$238,639**	**$0**	
BOND											
A9720.6	PRINCIPAL	$60,000						$60,000	$60,000	$0	
A9720.7	INTEREST	$24,420						$24,420	$24,420	$0	
	TOTAL BOND	**$84,420**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$84,420**	**$84,420**	**$0**	
DEBT SERVICE											
A9730.600	Debt Service		$74,000	8.3%	10.6%				$0	($74,000)	Transfer to Special Debt District for Village - Increase by $5,500 in 2010, but save $10,000 when police car debt matures.
V9730.6	Debt Service					$10,000		$69,500	$79,500	$79,500	
A9730.700	Interest		$26,500	3.0%	3.8%				$0	($26,500)	Transfer to Special Debt District for Village
V9730.7	Interest					$2,500		$24,000	$26,500	$26,500	
A9730.6	PRINCIPAL	$50,000						$50,000	$50,000	$0	
F9730.600	Debt Service		$45,000	5.0%	23.1%			$45,000	$45,000	$0	
A9730.7	INTEREST	$12,000						$12,000	$12,000	$0	
F9730.700	Interest		$16,500	1.8%	8.5%			$16,500	$16,500	$0	
	TOTAL DEBT SERVICE	**$62,000**	**$162,000**	**18.2%**	**46.0%**	**$12,500**	**$0**	**$217,000**	**$229,500**	**$5,500**	
BAN											
A9740.6	PRINCIPAL	$22,400						$22,400	$22,400	$0	
A9740.7	INTEREST	$3,400						$3,400	$3,400	$0	
	TOTAL BAN	**$25,800**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$25,800**	**$25,800**	**$0**	
TRANSFERS TO CAPITAL FUNDS											
A9950.9	CAP PROG	$0							$0	$0	
DA9950.9	TRANSFERS TO CAPITAL	$0							$0	$0	
	TOTAL TRANSFERS TO CAPITAL FUNDS	**$0**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**	**$0**	**$0**	**$0**	
RESERVES											
A	Highway Equipment		$9,000	1.0%	1.3%	$9,000			$9,000	$0	No More Village - Elminate Cost for Reserves
	TOTAL RESERVES	**$0**	**$9,000**	**1.0%**	**1.3%**	**$9,000**	**$0**	**$0**	**$9,000**	**$0**	
Total Appropriations		**$2,063,406**	**$892,501**	**100.0%**		**$342,564**	**$0**	**$2,653,167**	**$2,995,731**	**$39,824**	Total "Net Ongoing" Savings = $342,564 - $39,824 - $75,000 - $3,000 = $224,740

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
Estimated Revenues Account Code	**Description**	**2009 Town**	**2009-10 Village**	**Village Budget as % of Combined A**	**Village Budget as %**	**Goes Away**	**Unsure**	**Remains**	**Subtotal**	**Check Changes**	**Explanations**
REAL PROPERTY TAXES											Property Taxes are a function of Expenses minus other revenues (the tax levy) and are not factored into tax projections. They are carried over just for reference checks.
A1001	REAL PROPERTY TAXES	$593,585	$414,146	46.4%	100.0%			$1,007,731	$1,007,731	$0	
B1001	REAL PROPERTY TAXES	$146,124						$146,124	$146,124	$0	
DA1001	REAL PROPERTY TAXES	$51,598						$51,598	$51,598	$0	
DB1001	REAL PROPERTY TAXES	$160,482						$160,482	$160,482	$0	
SF1001	REAL PROPERT TAXES	$180,264						$180,264	$180,264	$0	
A1001.5	Special District Garbage		$75,224	8.4%	18.2%				$0	($75,224)	Refuse is charged by user - Village A-Fund Revenue goes away, but revenue will be captured in the SR Fund
	TOTAL REAL PROPERTY TAXES	**$1,132,053**	**$489,370**	**54.8%**		**$0**	**$0**	**$1,546,199**	**$1,546,199**	**($75,224)**	
REAL PROPERTY TAX ITEMS											
A1081	OTHER PAY IN LIEU OF TAXES	$7,760						$7,760	$7,760	$0	
A1081.1	Payment in Lieu of Taxes		$12,287	1.4%	3.0%			$12,287	$12,287	($0)	
A1090	INTEREST & PENALTIES	$6,500	$5,500	0.6%	1.3%			$12,000	$12,000	$0	
F1090	Interest & Penalties		$1,900	0.2%	#N/A			$1,900	$1,900	$0	
	TOTAL REAL PROPERTY TAX ITEMS	**$14,260**	**$19,687**	**2.2%**		**$0**	**$0**	**$33,947**	**$33,947**	**($0)**	
NON-PROPERTY TAX ITEMS											
A1120	Non Property Tax Dist by County		$65,000	7.3%	15.7%			$312,000	$312,000	$247,000	
DB1120	SALES TAX	$247,000							$0	($247,000)	Shift from DB to A fund
	TOTAL NON-PROPERTY TAX ITEMS	**$247,000**	**$65,000**	**7.3%**		**$0**	**$0**	**$312,000**	**$312,000**	**$0**	
GENERAL											
A1130	Utilities Gross Receipts Tax		$18,000	2.0%	4.3%	$18,000			$18,000	$0	UGRT cannot be received by Towns
A1170	Franchises		$6,400	0.7%	1.5%			$6,400	$6,400	$0	
	TOTAL GENERAL	**$0**	**$24,400**	**2.7%**		**$18,000**	**$0**	**$6,400**	**$24,400**	**$0**	
DEPARTMENTAL INCOME										$0	
A1255	CLERK FEES	$2,000	$233	0.0%	0.1%			$2,233	$2,233	$0	
SM1589.1	VILLAGE OF NORTH COLLINS	$16,954				$16,954			$16,954	$0	If Helmuth dissolves, then revenue stops
SM1589.2	TOWN OF NORTH COLLINS	$33,908				$33,908			$33,908	$0	
SM1589.3	SENECA NATIONS OF IND	$33,908				$33,908			$33,908	$0	
SM1589.4	TOWN OF COLLINS	$33,908				$33,908			$33,908	$0	
A1603	VITAL STATIST FEES							$500	$500	$500	Shift from B to A Fund
B1603	VITAL STATIST FEES	$500							$0	($500)	
A1640	AMBULANCE CHARGES	$3,960						$3,960	$3,960	$0	
	TOTAL DEPARTMENTAL INCOME	**$125,138**	**$233**	**0.0%**		**$118,678**	**$0**	**$6,693**	**$125,371**	**$0**	
CULTURE AND RECREATION											
A2001	PARKS & RECREATION	$8,000						$8,000	$8,000	$0	
	TOTAL CULTURE AND RECREATION	**$8,000**	**$0**	**0.0%**		**$0**	**$0**	**$8,000**	**$8,000**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
HOME AND COMMUNITY SERVICES											
A2110	ZONING FEES							$200	$200	$200	Shift from B to A Fund
B2110	ZONING FEES	$200							$0	($200)	
B2130	REFUSE & GARBAGE CHARGES	$0							$0	$0	
SR2130	REFUSE & GARBAGE - CHARGES	$173,250						$248,474	$248,474	$75,224	Total cost of Refuse Service will be a user charge to all residents - Cost remains in district to track as a user charge - Increase includes cost of current Village Contract
	TOTAL HOME AND COMMUNITY SERVICES	**$173,450**	**$0**	**0.0%**		**$0**	**$0**	**$248,674**	**$248,674**	**$75,224**	
INTERGOVERNMENTAL CHARGES											
A2260	Police - Other Government		$20,000	2.2%	4.8%	$20,000			$20,000	$0	Village will no longer exist - Town will not have to pay Village
A2262.1	Fire Protection - Town Cont		$32,457	3.6%	7.8%	$32,457			$32,457	$0	NC VFD #1 will contract with each municipality
A2262.2	Fire Protection - Brant Cont		$10,443	1.2%	2.5%	$10,443			$10,443	$0	
A2268	DOG CONTROL	$1,200				$1,200			$1,200	$0	No need to pay Town extra for service
DA2302	INTERGOVERNMENTAL CHARGES SNOW REMOVAL SERV - OTHER GOV							$36,741	$36,741	$36,741	Shift from DB to DA Fund
DB2302	INTERGOVERNMENTAL CHARGES SNOW REMOVAL SERV - OTHER GOV	$36,741							$0	($36,741)	
A2351	PROGRAMS FOR AGING	$0							$0	$0	
	TOTAL INTERGOVERNMENTAL CHARGES	**$37,941**	**$62,900**	**7.0%**		**$64,100**	**$0**	**$36,741**	**$100,841**	**$0**	
USE OF MONEY AND PROPERTY											
A2401	INTEREST & EARNINGS	$6,000						$7,731	$7,731	$1,731	Shift from B to A Fund
B2401	USE OF MONEY AND PROPERTY INTEREST & EARNINGS	$1,731							$0	($1,731)	
DA2401	INTEREST & EARNINGS	$500						$3,500	$3,500	$3,000	Shift from DB to DA Fund
DB2401	INTEREST & EARNINGS	$3,000							$0	($3,000)	
H2401	INTEREST & EARNINGS	$0						$0	$0	$0	
SF2401	INTEREAT & EARNINGS	$300						$300	$300	$0	
SM2401	SPECIAL DISTRICTS INTEREST	$0						$0	$0	$0	
SR2401	USE OF MONEY AND PROPERTY REFUSE & GARBAGE - INTEREST	$0						$0	$0	$0	
A2408	Earnings and Interest		$192	0.0%	0.0%	$192			$192	$0	Village will no longer exist
A2412	RENTAL/ OTHER GOV'T ERIE COUNTY	$200	$400	0.0%	0.1%			$600	$600	$0	
	TOTAL USE OF MONEY AND PROPERTY	**$11,731**	**$592**	**0.1%**		**$192**	**$0**	**$12,131**	**$12,323**	**$0**	

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
LICENSES AND PERMITS											
A2530	GAMES OF CHANCE	$0							$0	$0	
A2544	DOG LICENSES	$3,500						$3,500	$3,500	$0	
B2555	LICENSES AND PERMITS BUILDING PERMITS	$1,500							$0	($1,500)	Transfer from B to A Fund
A2590	Permits - Other		$600	0.1%	0.1%			$2,100	$2,100	$1,500	
	TOTAL LICENSES AND PERMITS	**$5,000**	**$600**	**0.1%**		**$0**	**$0**	**$5,600**	**$5,600**	**$0**	
FINES AND FORFEITURES											
A2610	FINES & FORFEITURES	$40,000						$40,000	$40,000	$0	
	TOTAL FINES AND FORFEITURES	**$40,000**	**$0**	**0.0%**		**$0**	**$0**	**$40,000**	**$40,000**	**$0**	
INTERFUND TRANSFERS											
A2665	Sale of Equpment (Fire Truck/Police)		$6,000	0.7%	1.4%	$6,000			$6,000	$0	1 x revenue
F2665	Transfer from General Fund								$0	$0	
H2665	SALE OF EQUIPMENT	$0							$0	$0	
H5031.1	INTERFUND TRANSFERS INTERFUND TRANSFER - GEN FUND	$0							$0	$0	
H5031.2	INTERFUND TRANSFER - DA FUND	$0							$0	$0	
	TOTAL INTERFUND TRANSFERS	**$0**	**$6,000**	**0.7%**		**$6,000**	**$0**	**$0**	**$6,000**	**$0**	
MISCELLANEOUS LOCAL SOURCES											
A2701	REFUND, PRIOR YEAR ExpenseS	$0							$0	$0	
A2705	GIFTS & DONATIONS	$0							$0	$0	
A2770	UNCLASSIFIED REVENUE	$8,000						$8,000	$8,000	$0	
B2770	UNCLASSIFIED REVENUE	$0							$0	$0	
DB2770	MISCELLANEOUS LOCAL SOURCES UNCLASSIFIED REVENUE	$0							$0	$0	
H2770	UNCLASSIFIED REVENUE	$0							$0	$0	
A2771	OTHER REVENUE	$0							$0	$0	
	TOTAL MISCELLANEOUS LOCAL SOURCES	**$8,000**	**$0**	**0.0%**		**$0**	**$0**	**$8,000**	**$8,000**	**$0**	
STATE AID											
A3001	STATE AID, REVENUE SHARING	$21,000	$9,000	1.0%	2.2%			$234,890	$234,890	$204,890	Increase due to AIM of 204,890
A3005	MORTGAGE TAX	$30,000	$8,000	0.9%	1.9%			$38,000	$38,000	$0	
DA3501	STATE AID - CHIPS							$44,952	$44,952	$44,952	DB and Village A Fund will now go to DA Fund
DB3501	STATE AID - CHIPS	$31,233							$0	($31,233)	Transfer from DB to DA Fund
A3501	State Aid - CHIPS		$13,719	1.5%	3.3%				$0	($13,719)	Transfer from Village A to DA Fund
A3772	STATE AID PROGRAM FOR AGING	$0							$0	$0	
A3820	STATE AID YOUTH PROGRAMS	$0							$0	$0	
A3897	SCHOOL HOUSE GRANT	$0							$0	$0	
SF3901	SPECIAL DIST - FIRE - STATE AID	$3,600						$3,600	$3,600	$0	
DA3960	STATE AID - DISASTER ASSIST										
DB3960	STATE AID - DISASTER ASSIST	$0							$0	$0	
	TOTAL STATE AID	**$85,833**	**$30,719**	**3.4%**		**$0**	**$0**	**$321,442**	**$321,442**	**$204,890**	Increase due to AIM of 204,890

Appendix B

Account Code	Description	2009 Town	2009-10 Village	Village Budget as % of Combined A & F	Village Budget as % of Fund	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
PROCEEDS OF OBLIGATIONS											
H5730	BOND ANTICIPATION TOWN HALL	$0							$0	$0	
H5731	BOND ANTICIPATION NOTES REDDEM	$0							$0	$0	
	TOTAL PROCEEDS OF OBLIGATIONS	**$0**	**$0**	**0.0%**		**$0**	**$0**	**$0**	**$0**	**$0**	
SURPLUS											
A	Surplus		$0	0.0%	0.0%				$0	$0	
	TOTAL SURPLUS	**$0**	**$0**	**0.0%**		**$0**	**$0**	**$0**	**$0**	**$0**	
WATER											
F	Water Rents Receivable		$193,000	21.6%	#N/A			$193,000	$193,000	$0	
	TOTAL WATER	**$0**	**$193,000**	**21.6%**		**$0**	**$0**	**$193,000**	**$193,000**	**$0**	
Total Estimated Revenues		**$1,888,406**	**$892,501**	**100.0%**		**$206,970**	**$0**	**$2,778,827**	**$2,985,797**	**$204,890**	"Net Revenue" Impact = -$88,292+6000 + $204,890 = $122,598

	New Dispatch (No Helmuth) and AIM at 100%			If Helmuth Continues and AIM at 100%			New Dispatch (No Helmuth) and AIM cut by 30%		
	Current Village Residents			**Current Village Residents**			**Current Village Residents**		
Per $1000 of assessed value	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**
Village tax	$ 11.43	$ (11.43)	$ -	$ 11.43	$ (11.43)	$ -	$ 11.43	$ (11.43)	$ -
Town tax	3.72	$ (1.20)	2.53	3.72	$ (1.12)	2.60	3.72	$ (0.81)	2.91
Town Outside Tax	-	$ -	-	-	$ -	-	-	$ -	-
Town Highway tax	0.32	$ 3.74	4.07	0.32	$ 3.74	4.07	0.32	$ 3.74	4.07
Town Outside Highway Tax	-	$ -	-	-	$ -	-	-	$ -	-
Fire Protection District tax	-	$ 1.26	1.26	-	$ 1.35	1.35	-	$ 1.26	1.26
Street Lighting tax	-	$ 0.66	0.66	-	$ 0.66	0.66	-	$ 0.66	0.66
Sidewalk Tax	-	$ 0.18	0.18	-	$ 0.18	0.18	-	$ 0.18	0.18
Debt Service District tax	-	$ 2.58	2.58	-	$ 2.58	2.58	-	$ 2.58	2.58
Total Tax Rate	**$ 15.47**	**$ (4.19)**	**$ 11.28**	**$ 15.47**	**$ (4.03)**	**$ 11.44**	**$ 15.47**	**$ (3.81)**	**$ 11.66**
Tax on Home Assessed for $100,000	$ 1,547.18	$ (419.39)	$ 1,127.78	$ 1,547.18	$ (403.27)	$ 1,143.91	$ 1,547.18	$ (380.84)	$ 1,166.33
Refuse District Charge	$ 144.66	$ 29.10	$ 173.76	$ 144.66	$ 29.10	$ 173.76	$ 144.66	$ 29.10	$ 173.76
Minimum Water Charges	$ 210.00	$ 27.00	$ 237.00	$ 210.00	$ 27.00	$ 237.00	$ 210.00	$ 27.00	$ 237.00
Total Tax Bill	***$ 1,901.84***	***$ (363.30)***	***$ 1,538.54***	***$ 1,901.84***	***$ (347.17)***	***$ 1,554.67***	***$ 1,901.84***	***$ (324.74)***	***$ 1,577.09***
Percentage change in tax	***-19.1%***			***-18.3%***			***-17.1%***		

TOV Residents: With Water	**Current Town-Outside-of-Village Residents**			**Current Town-Outside-of-Village Residents**			**Current Town-Outside-of-Village Residents**		
Per $1000 of assessed value	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**
Village tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town tax	3.72	$ (1.20)	2.53	3.72	$ (1.12)	2.60	3.72	$ (0.81)	2.91
Town Outside Tax	1.18	$ (1.18)	-	1.18	$ (1.18)	-	1.18	$ (1.18)	-
Town Highway tax	0.32	$ 3.74	4.07	0.32	$ 3.74	4.07	0.32	$ 3.74	4.07
Town Outside Highway Tax	1.30	$ (1.30)	-	1.30	$ (1.30)	-	1.30	$ (1.30)	-
Fire Protection District tax	1.34	$ (0.08)	1.26	1.34	$ 0.01	1.35	1.34	$ (0.08)	1.26
Street Lighting tax	-	$ 0.24	0.24	-	$ 0.24	0.24	-	$ 0.24	0.24
Debt Service District tax	-	$ -	-	-	$ -	-	-	$ -	-
Total Tax Rate	**$ 7.87**	**$ 0.23**	**$ 8.10**	**$ 7.87**	**$ 0.39**	**$ 8.26**	**$ 7.87**	**$ 0.61**	**$ 8.49**
Tax on Home Assessed for $100,000	$ 787.44	$ 22.57	$ 810.01	$ 787.44	$ 38.70	$ 826.14	$ 787.44	$ 61.12	$ 848.56
Refuse District Charge	$ 192.10	$ (18.34)	$ 173.76	$ 192.10	$ (18.34)	$ 173.76	$ 192.10	$ (18.34)	$ 173.76
Minimum Water Charges	$ 250.00	$ 27.00	$ 277.00	$ 250.00	$ 27.00	$ 277.00	$ 250.00	$ 27.00	$ 277.00
Total Tax Bill	***$ 1,229.54***	***$ 31.23***	***$ 1,260.77***	***$ 1,229.54***	***$ 47.36***	***$ 1,276.89***	***$ 1,229.54***	***$ 69.78***	***$ 1,299.32***
Percentage change in tax	***2.5%***			***3.9%***			***5.7%***		

TOV Residents: No Water	**Current Town-Outside-of-Village Residents**			**Current Town-Outside-of-Village Residents**			**Current Town-Outside-of-Village Residents**		
Per $1000 of assessed value	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**	**Current Tax**	**Proposed Changes**	**New Tax with Dissolution of Village**
Village tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Town tax	3.72	$ (1.20)	2.53	3.72	$ (1.12)	2.60	3.72	$ (0.81)	2.91
Town Outside Tax	1.18	$ (1.18)	-	1.18	$ (1.18)	-	1.18	$ (1.18)	-
Town Highway tax	0.32	$ 3.74	4.07	0.32	$ 3.74	4.07	0.32	$ 3.74	4.07
Town Outside Highway Tax	1.30	$ (1.30)	-	1.30	$ (1.30)	-	1.30	$ (1.30)	-
Fire Protection District tax	1.34	$ (0.08)	1.26	1.34	$ 0.01	1.35	1.34	$ (0.08)	1.26
Street Lighting tax	-	$ 0.24	0.24	-	$ 0.24	0.24	-	$ 0.24	0.24
Debt Service District tax	-	$ -	-	-	$ -	-	-	$ -	-
Total Tax Rate	**$ 7.87**	**$ 0.23**	**$ 8.10**	**$ 7.87**	**$ 0.39**	**$ 8.26**	**$ 7.87**	**$ 0.61**	**$ 8.49**
Tax on Home Assessed for $100,000	$ 787.44	$ 22.57	$ 810.01	$ 787.44	$ 38.70	$ 826.14	$ 787.44	$ 61.12	$ 848.56
Refuse District Charge	$ 192.10	$ (18.34)	$ 173.76	$ 192.10	$ (18.34)	$ 173.76	$ 192.10	$ (18.34)	$ 173.76
Total Tax Bill	***$ 979.54***	***$ 4.23***	***$ 983.77***	***$ 979.54***	***$ 20.36***	***$ 999.89***	***$ 979.54***	***$ 42.78***	***$ 1,022.32***
Percentage change in tax	***0.4%***			***2.1%***			***4.4%***		

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
Land		Land	PARCEL #269.19-3-25.1 - 10543	1,693		
Land		Land	PARCEL #269.19-4-33 - 10585 MA.	3,693		
Land		Land	PARCEL #269.20-3-10.1 - 2081 F			
Land		Land	PARCEL #285.07-1-6 - GURNEY AV:			
Land		Land	PARCEL #285.07-2-18.1 - 10787			
Land		Land	PARCEL #285.00-2-2 - 1992 HALL:	7,030		
Land		Land	PARCEL #285.00-3-3 - MILESTRIP	1,003		
Land		Land	PARCEL #269.00-6-7 - SHERMAN A			
LAND Total				**$13,419**	**$0**	**$0**

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
VILLAGE HALL		001 - VILLAGE HALL	BUILDING STRUCTURE			
VILLAGE HALL		001 - VILLAGE HALL	ARCHITECT FEES			
VILLAGE HALL		001 - VILLAGE HALL	CONSTRUCTION COST ESTIMATE	$67,350	$67,350	
VILLAGE HALL		001 - VILLAGE HALL	AIR CONDITIONERS COST	$1,340	$904	$67
VILLAGE HALL		001 - VILLAGE HALL	WORKSTATION/COUNTER/BLIND COST	$9,546	$5,012	$478
VILLAGE HALL	100	001 - VILLAGE HALL	ITEM 79 SQ YD CARPET	$2,199	$2,034	$110
VILLAGE HALL	100	001 - VILLAGE HALL	COUNTER LAMINATE PLASTIC 10X2	$1,188	$1,099	$59
VILLAGE HALL	100	001 - VILLAGE HALL	BENCH COUNCIL WD PLASTIC 16X2	$1,694	$1,694	
VILLAGE HALL	100	001 - VILLAGE HALL	ITEM FURNITURE & EQUIP	$3,255	$3,255	
VILLAGE HALL	100	001 - VILLAGE HALL	DESK DBL PED MTL PLASTIC 60X30 W/ RETURN			
VILLAGE HALL	100	001 - VILLAGE HALL	FILE FIREPROOF LEGAL 4 DWR			
VILLAGE HALL	100	001 - VILLAGE HALL	DESK UNIT U-SHAPED PLASTIC LAMINATE 30X2	$4,754	$4,754	
VILLAGE HALL	100	001 - VILLAGE HALL	FILE FIREPROOF LEGAL 2 DWR	$1,057	$951	$70
VILLAGE HALL	100	001 - VILLAGE HALL	DESK SGL PED PLASTIC LAMINATE 60X30			
VILLAGE HALL	100	001 - VILLAGE HALL	TABLE CONF PLASTIC LAMINATE 8X3 1/2			
VILLAGE HALL	100	001 - VILLAGE HALL	SAFE 2 1/2X2 1/2X3 1/2 MFG-THE SCHWAB			
VILLAGE HALL	100	001 - VILLAGE HALL	VACUUM ROYAL RY6100			
VILLAGE HALL	100	001 - VILLAGE HALL	1 TYPEWRITER MFG-NAKAJIMA MOD#-AE800			
VILLAGE HALL	100	001 - VILLAGE HALL	ITEM MISC OFFICE MACHINES-DEVICES			
VILLAGE HALL	100	001 - VILLAGE HALL	COPIER MFG-KONICA MOD#-7022	$5,136	$3,531	$642
VILLAGE HALL	100	001 - VILLAGE HALL	TYPEWRITER MFG-CANON MOD#-AP350			
VILLAGE HALL	100	001 - VILLAGE HALL	FOLDER AUTOFOLDER MFG-MARTIN YAL	$1,344	$1,344	$84
VILLAGE HALL	100	001 - VILLAGE HALL	ITEM EDP EQUIP			
VILLAGE HALL	100	001 - VILLAGE HALL	PRINTER MICROLINE MFG-OKIDATA MOD#-591	$1,120	$1,120	
VILLAGE HALL	100	001 - VILLAGE HALL	PRINTER LASERJET SERIAL#-355596 MFG-H-P MOD#-4000	$2,240	$2,240	
VILLAGE HALL	100	001 - VILLAGE HALL	COMPUTER SERIAL#-11804236 MFG-GATEWAY MOD#-E3200	$2,205	$2,205	
VILLAGE HALL	100	001 - VILLAGE HALL	PRINTER CLR H-P LASERJET 3550N			
VILLAGE HALL	100	001 - VILLAGE HALL	COMPUTER DELL GX280	$2,130	$1,491	$426

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
VILLAGE HALL	100	001 - VILLAGE HALL	COMPUTER PORTABLE HARD DRIVE/ MONITOR/DELL	$1,135	$114	$114
VILLAGE HALL	100	001 - VILLAGE HALL	MASTER TELEPHONE SYSTEM W/ 5 PHONES MFG-AT&T	$2,545	$2,545	
VILLAGE HALL	200	001 - VILLAGE HALL	COUNTER RECEPTION WD PLASTIC 12X2 1/2, SHF BASE	$1,270	$1,270	
VILLAGE HALL	200	001 - VILLAGE HALL	COUNTER L-SHAPED PLASTIC LAMINATE 14X2	$1,112	$1,112	
VILLAGE HALL	200	001 - VILLAGE HALL	ITEM FURNITURE & EQUIP			
VILLAGE HALL	200	001 - VILLAGE HALL	ITEM OFFICE MACHINES & DEVICES			
VILLAGE HALL	200	001 - VILLAGE HALL	TYPEWRITER MFG-PANASONIC MOD#-70001			
VILLAGE HALL	200	001 - VILLAGE HALL	COMPUTER CLONE MFG-XPERTS	$3,105	$3,105	
VILLAGE HALL	200	001 - VILLAGE HALL	ITEM EDP EQUIP			
VILLAGE HALL	200	001 - VILLAGE HALL	RADIO HAND-HELD, CHARGER MFG-KENWOOD			
VILLAGE HALL	200	001 - VILLAGE HALL	RADIO HAND-HELD, CHARGER MFG-KENWOOD			
VILLAGE HALL	200	001 - VILLAGE HALL	RADIO MAXXON SP340			
VILLAGE HALL	200	001 - VILLAGE HALL	RADIO MAXXON SP340			
VILLAGE HALL	200	001 - VILLAGE HALL	RADIO KENWOOD TK-380K 60402193			
VILLAGE HALL	200	001 - VILLAGE HALL	RADIO KENWOOD TK-380K 60402194			
VILLAGE HALL	300	001 - VILLAGE HALL	ITEM 75 SQ YD CARPET	$2,080	$1,924	$104
VILLAGE HALL	300	001 - VILLAGE HALL	BASE-SGL BOWL SINK U-SHAPED WD PLASTIC 22X2 1/2	$1,580	$1,580	
VILLAGE HALL	300	001 - VILLAGE HALL	GENERATOR 6200 WATT 30211			
VILLAGE HALL	300	001 - VILLAGE HALL	RECEIVER ALERT 136WFJ0788			
VILLAGE HALL	300	001 - VILLAGE HALL	RECEIVER ALERT 136WFJ0789			
VILLAGE HALL	300	001 - VILLAGE HALL	RECEIVER ALERT 136WFJ0790			
VILLAGE HALL	300	001 - VILLAGE HALL	CAMERA THERMAL SCOTT EAGLE	$2,500	$208	$208
VILLAGE HALL		001A - YARD AND OUTSIDE	FENCING			
VILLAGE HALL		001A - YARD AND OUTSIDE	FENCING COST ESTIMATE	$1,088	$1,088	
VILLAGE HALL		001A - YARD AND OUTSIDE	BELL			
VILLAGE HALL		001A - YARD AND OUTSIDE	BELL COST ESTIMATE	$1,159	$1,159	
VILLAGE HALL		001A - YARD AND OUTSIDE	REINFORCED CONCRETE SIDEWALKS			
VILLAGE HALL		001A - YARD AND OUTSIDE	REINFORCED CONCRETE PARK LOT			
VILLAGE HALL		001A - YARD AND OUTSIDE	REINFORCED CONCRETE PARK LOT	$48,233	$44,616	$2,412
VILLAGE HALL		001A - YARD AND OUTSIDE	ASPHALT ROADWAYS COST ESTIMATE	$6,288	$6,288	
VILLAGE HALL		001A - YARD AND OUTSIDE	REINFORCED CONCRETE CURB COST			
VILLAGE HALL		001A - YARD AND OUTSIDE	METAL GUARDRAILS COST ESTIMATE			
VILLAGE HALL Total				**$178,653**	**$163,993**	**$4,774**

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
MUNICIPAL GARAGE		002 - MUNICIPAL GARAGE	BUILDING STRUCTURE			
MUNICIPAL GARAGE		002 - MUNICIPAL GARAGE	ARCHITECT FEES			
MUNICIPAL GARAGE		002 - MUNICIPAL GARAGE	CONSTRUCTION COST ESTIMATE	$11,406	$11,406	
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	DESK DBL PED WD PLASTIC 60X30			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	DESK DBL PED WD PLASTIC 60X30			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	DESK DBL PED MTL PLASTIC 60X30:			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	ITEM OFFICE MACHINES-DEVICES :			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	TRACTOR BACKHOE/LOADER 4-WHEEL DRIVE DIESEL FIRED W/ GRAPPLE BUCKET EXTEND-A-HOE MFG-KOMATSU MOD#-WB140	$50,830	$19,061	$4,236
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	SNOWPLOW 10FT, UNDERCARRIAGE MFG-EVEREST	$5,522	$3,911	$460
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	SNOWPLOW WING 10FT W/ UNDERCARRIAGE	$4,595	$4,595	
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	LOADER SKID STEER W/ GRAPPLE BUCKET 6FT ROAD BROOM 6FT SNOW BLOWER CAB ENCLOSURE MFG-NEW HOLLAN MOD#-LX565	$27,100	$21,454	$2,258
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	ROLLER 2 TON GAS FIRED MFG-ROSCO	$5,899	$5,899	
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	SNOWPLOW 8FT, UNDERCARRIAGE MFG-MEYER	$2,919	$2,919	$122
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	PUMP TRASH PORT GAS POWERED 5HP 3IN MFG-HONDA MOD#-WT30X			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	TAMPER PLATE GAS FIRED 5HP SERIAL#-16AI293 MFG-STONE MOD#-S35A	$2,535	$2,535	
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	MIXER CEMENT 1/2HP ELEC			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	TRACTOR GAS FIRED 18HP W/ MOWER DECK MFG-JOHN DEERE MOD#-210	$3,379	$3,379	
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	TRACTOR GAS FIRED 18HP W/ MOWER DECK MFG-CUB CADET MOD#-2186	$4,855	$3,439	$405
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	COMPRESSOR AIR PORT GAS FIRED W/ ACCESS MFG-I-R MOD#-G85	$4,670	$4,670	

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	LOADER LEAF DIESEL FIRED 4 CYLINDER BIG-T-VAC, SGL AXLE; TRAILER MFG-TARCO	$16,127	$8,735	$1,343
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	SPREADER V BOX GAS FIRED SS 7 1/2FT, BROADCASTER MFG-TARCO	$3,011	$2,635	$251
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	SNOWPLOW 10FT, UNDERCARRIAGE MFG-WESTERN	$5,458	$4,776	$455
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	SNOWPLOW SIDEWALK GAS FIRED 4-WHEEL DRIVE SERIAL#-1013 MFG-SNOWLINE T MOD#-FW4B	$5,045	$5,045	
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	ITEM MISC EQUIP	$4,578	$4,578	
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	LOCATOR PIPE/CABLE M-SCOPE MFG-FISHER			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	LOCATOR PIPE/CABLE M-SCOPE MFG-METROTECH MOD#-T80			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	TRANSIT, ACCESS MFG-MERIDIAN MOD#-8080			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	CLEANER STEAM KEROSENE FIRED 2000 PSI 31,500 BTU SERIAL#-P010298677 MFG-LANDA MOD#-VHW4200A	$3,237	$1,834	$216
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	SERVICE JACK HYDRL 4 TON CAP MFG-WALKER			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	HOIST SHOP HYDRL 2 TON CAP			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	OUTFIT GAS-WELDING COMPLETE			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	PRESS DRILL 16 1/2IN SERIAL#-W9951 MFG-DELTA MOD#-17965	$1,614	$1,022	$107
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	COMPRESSOR AIR 6 1/2HP W/ 60 GAL VERT RECEIVER MFG-CAMPBELL H			
MUNICIPAL GARAGE	400	002 - MUNICIPAL GARAGE	TOOL CHEST 14 DWR, TOOLS MFG-CRAFTSMAN	$1,981	$1,981	
MUNICIPAL GARAGE		002A - SALT STORAGE BUILDING	BUILDING STRUCTURE			
MUNICIPAL GARAGE		002A - SALT STORAGE BUILDING	CONSTRUCTION COST ESTIMATE	$14,848	$8,166	$495
MUNICIPAL GARAGE		002B - YARD AND OUTSIDE	LIGHTING			
MUNICIPAL GARAGE		002B - YARD AND OUTSIDE	LIGHTING COST ESTIMATE			
MUNICIPAL GARAGE		002B - YARD AND OUTSIDE	REINFORCED CONCRETE SIDEWALKS			
MUNICIPAL GARAGE		002B - YARD AND OUTSIDE	ASPHALT PARKING LOTS COST EST	$1,894	$1,894	
MUNICIPAL GARAGE		002B - YARD AND OUTSIDE	GRAVEL PARKING LOTS COST EST			
MUNICIPAL GARAGE		002B - YARD AND OUTSIDE	ASPHALT ROADWAYS COST ESTIMATE:	$2,767	$2,767	

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
MUNICIPAL GARAGE	400	002B - YARD AND OUTSIDE	FUEL SYSTEM DIESEL C/O 500 GAL CAP ABOVEGRADE FUEL TANK GASBOY 1820 TANK MOUNTED FUEL PUMP	$1,981	$1,783	$132
MUNICIPAL GARAGE	400	002B - YARD AND OUTSIDE	FUEL SYSTEM GASOLINE C/O 500 GAL CAP ABOVEGRADE FUEL TANK, WELDED STL CONSTRUCTION SECONDARY CONTAINMENT, TOKHEIM 4820 TANK MOUNTED FUEL PUMP	$2,686	$2,417	$179
MUNICIPAL GARAGE Total				**$188,937**	**$130,901**	**$10,659**

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
MAIN STREET PARK		003 - MAIN STREET PARK	FLAGPOLE			
MAIN STREET PARK		003 - MAIN STREET PARK	FLAGPOLE COST ESTIMATE	$3,608	$3,608	
MAIN STREET PARK		003 - MAIN STREET PARK	FENCING			
MAIN STREET PARK		003 - MAIN STREET PARK	FENCING COST ESTIMATE	$1,584	$1,584	
MAIN STREET PARK		003 - MAIN STREET PARK	LIGHTING			
MAIN STREET PARK		003 - MAIN STREET PARK	LIGHTING COST ESTIMATE	$4,305	$4,305	
MAIN STREET PARK		003 - MAIN STREET PARK	MEMORIAL			
MAIN STREET PARK		003 - MAIN STREET PARK	MEMORIAL COST ESTIMATE	$4,500	$675	$150
MAIN STREET PARK		003 - MAIN STREET PARK	REINFORCED CONCRETE SIDEWALKS	$7,122	$7,122	
MAIN STREET PARK	500	003 - MAIN STREET PARK	ITEM PARK BENCHES	$1,366	$1,366	
MAIN STREET PARK		003A - GAZEBO	STRUCTURE			
MAIN STREET PARK		003A - GAZEBO	ARCHITECT FEES			
MAIN STREET PARK		003A - GAZEBO	STRUCTURE COST ESTIMATE	$18,469	$15,883	$738
MAIN STREET PARK		003A - GAZEBO	BUILDING STRUCTURE			
MAIN STREET PARK		003A - GAZEBO	ARCHITECT FEES			
MAIN STREET PARK		003A - GAZEBO	CONSTRUCTION COST ESTIMATE	$3,558	$3,558	
MAIN STREET PARK	600	003A - GAZEBO	ITEM POWER FEED MAINS	$3,717	$2,323	$186
MAIN STREET PARK Total				**$48,229**	**$40,424**	**$1,074**

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
WATERWORKS		004A - PUMP HOUSE #1	BUILDING STRUCTURE			
WATERWORKS		004A - PUMP HOUSE #1	ENGINEERING FEES			
WATERWORKS		004A - PUMP HOUSE #1	CONSTRUCTION COST ESTIMATE	$13,015	$4,555	$434
WATERWORKS	600	004A - PUMP HOUSE #1	PUMP VERT-TURBINE 25HP 6IN MFG-LAYNE	$8,943	$8,943	
WATERWORKS	600	004A - PUMP HOUSE #1	CHEMICAL FEED SYSTEM C/0: 2 PROMINENT CHEMICAL METERING PUMP, 2-50 GAL CAP POLY CONSTRUCTION CHEMICAL MIXING TANK, 2 1/2HP TANK MIXER FRACTIONAL HP DRUM MIXER PIPING & CONNECTIONS WIRING & CONTROLS	$2,523	$1,430	$168
WATERWORKS	600	004A - PUMP HOUSE #1	ITEM PROCESS PIPING	$1,846	$1,846	
WATERWORKS		004B - PUMP HOUSE #2	BUILDING STRUCTURE			
WATERWORKS		004B - PUMP HOUSE #2	ENGINEERING FEES			
WATERWORKS		004B - PUMP HOUSE #2	CONSTRUCTION COST ESTIMATE	$3,866	$3,866	
WATERWORKS	600	004B - PUMP HOUSE #2	PUMP VERT-TURBINE 30HP MOTOR 6IN, PIPING & CONNECTIONS 1 WIRING & CONTROLS SERIAL#-A1411093 MFG-WORTHINGTO MOD#-10QE07	$8,943	$8,943	
WATERWORKS	600	004B - PUMP HOUSE #2	CHEMICAL FEED SYSTEM C/0: 2 PROMINENT CHEMICAL METERING PUMPS, 2-50 GAL CAP POLY CONSTRUCTED MIX TANK 2 1/2HP TANK MIXER FRACTIONAL HP DRUM MIXER PIPING & CONNECTIONS WIRING & CONTROLS	$2,417	$2,014	$161
WATERWORKS	600	004B - PUMP HOUSE #2	ITEM PROCESS PIPING	$2,645	$2,645	
WATERWORKS		004C - PUMP HOUSE #3	BUILDING STRUCTURE			
WATERWORKS		004C - PUMP HOUSE #3	ARCHITECT FEES			
WATERWORKS		004C - PUMP HOUSE #3	CONSTRUCTION COST ESTIMATE	$4,251	$4,251	
WATERWORKS		004D - YARD AND OUTSIDE	FENCING			
WATERWORKS		004D - YARD AND OUTSIDE	FENCING COST ESTIMATE	$2,258	$2,258	
WATERWORKS		004D - YARD AND OUTSIDE	ASPHALT ROADWAYS COST ESTIMATE	$1,677	$1,677	
WATERWORKS		004D - YARD AND OUTSIDE	GRAVEL ROADWAYS COST ESTIMATE			
WATERWORKS Total				**$52,384**	**$42,428**	**$763**

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
LANGFORD ROAD BOOSTER STATION		005 - LANGFORD ROAD BOOSTER STATION	BUILDING STRUCTURE			
LANGFORD ROAD BOOSTER STATION		005 - LANGFORD ROAD BOOSTER STATION	ENGINEERING FEES			
LANGFORD ROAD BOOSTER STATION		005 - LANGFORD ROAD BOOSTER STATION	CONSTRUCTION COST ESTIMATE			
LANGFORD ROAD BOOSTER STATION	600	005 - LANGFORD ROAD BOOSTER STATION	PACKAGE WATER BOOSTER STATION PROJECT #83424 PART #8242B001 C/O 21X8 1/2X9 WELDED STL CONSTRUCTED BELOWGRADE PUMP STATION PACO #AM91R2078401 50 GPM 95FT TDH 3HP 1IN CENTRIFUGAL PUMP, 2 PACO #AL91R2078301B #AL91R2078301A 150 GPM 95FT TDH 5HP 2IN CENTRIFUGAL PUMP, PACO #AN91R2077701 1,150 GPM 85 TDH 40HP 6IN CENTRIFUGAL PUMP, 3X1X3 1/2 CONTROL PANEL, HONEYWELL SGL PEN CHART RECORDER MONITEK 63 FLOWMETER PIPING & CONNECTIONS WIRING & CONTROLS	$157,962	$142,166	$10,531
LANGFORD ROAD BOOSTER STATION	600	005 - LANGFORD ROAD BOOSTER STATION	PUMP BOOSTER 2 1/2X3 W/ CENTURY 7.5HP ELEC MOTOR 3,460 RPM 200/230/460 VOLT 3 PHASE 60 LANTERNS ELEC ROUTERS SERIAL#-1021020 MFG-GOULD MOD#-3656	$4,351	$4,351	
LANGFORD ROAD BOOSTER STATION	600	005 - LANGFORD ROAD BOOSTER STATION	GENERATOR STANDBY GENSET 60 KW NATURAL GAS FIRED W/ TRANSFER SWITCH MFG-ONAN MOD#-60	$17,996	$11,378	$1,197
LANGFORD ROAD BOOSTER STATION		005A - YARD AND OUTSIDE	FENCING			
LANGFORD ROAD BOOSTER STATION		005A - YARD AND OUTSIDE	FENCING COST ESTIMATE			
LANGFORD ROAD BOOSTER STATION Total				$180,309	$157,895	$11,728

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
WATER STORAGE TANKS		006 - CONTROL BUILDING	BUILDING STRUCTURE			
WATER STORAGE TANKS		006 - CONTROL BUILDING	CONSTRUCTION COST ESTIMATE	$6,911	$1,267	$230
WATER STORAGE TANKS		006C - YARD AND OUTSIDE	FENCING			
WATER STORAGE TANKS		006C - YARD AND OUTSIDE	FENCING COST ESTIMATE	$7,483	$2,058	$374
WATER STORAGE TANK #1		006A - WATER STORAGE TANK #1	STRUCTURE			
WATER STORAGE TANK #1		006A - WATER STORAGE TANK #1	STRUCTURE COST ESTIMATE	$138,896	$25,464	$4,630
WATER STORAGE TANK #2		006B - WATER STORAGE TANK #2	STRUCTURE			
WATER STORAGE TANK #2		006B - WATER STORAGE TANK #2	STRUCTURE COST ESTIMATE	$32,583	$32,583	
WATER STORAGE TANKS Total				**$185,873**	**$61,372**	**$5,234**

Appendix D

LOCATION	DEPT CODE	BUILDING	DESCRIPTION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	CRUISER CROWN VICTORIA VIN# 2FALP71W8VX193355	$23,773	$23,773	
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK PLOW VIN# 1013			
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK PUMPER/TANKER VIN# 1FDYD80U6EVA58676	$120,000	$120,000	
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK VIN# 1FDXK84AOLVA16602	$44,617	$44,617	
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK VIN# C70HVJA5256	$35,000	$35,000	
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK FIRE VIN# 44KFT428PW117678	$225,000	$225,000	
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK DUMP VIN# 1FDWK74C5RVA18331	$37,224	$37,224	
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK PICKUP VIN# 1FTHF26H8VEC86507	$20,521	$20,521	
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK DUMP VIN# 1FDAF56F3YED48588	$31,876	$31,876	$1,992
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	SEDAN IMPALA VIN# 2G1WF55K219367093	$19,712	$18,480	$2,464
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRAILER VIN# 16HCB12172HO95932	$2,750	$2,234	$343
THROUGHOUT VILLAGE	100	007 - THROUGHOUT VILLAGE	TRUCK FIRE VIN# 44KFT4285PWZ17891	$80,000	$80,000	
THROUGHOUT VILLAGE Total				**$640,473**	**$638,725**	**$4,799**
Grand Total				**$1,488,277**	**$1,235,738**	**$39,031**

Appendix D

LOCATION	ACQ. COST	ACCUMLATE DEPR.	CURRENT DEPR.
LAND Total	$13,419	$0	$0
VILLAGE HALL Total	$178,653	$163,993	$4,774
MUNICIPAL GARAGE Total	$188,937	$130,901	$10,659
MAIN STREET PARK Total	$48,229	$40,424	$1,074
WATERWORKS Total	$52,384	$42,428	$763
LANGFORD ROAD BOOSTER STATION Total	$180,309	$157,895	$11,728
WATER STORAGE TANKS Total	$185,873	$61,372	$5,234
THROUGHOUT VILLAGE Total	$640,473	$638,725	$4,799
GRAND TOTAL	**$1,488,277**	**$1,235,738**	**$39,031**

Source - Village of North Collins

Appendix D

LOCATION	ASSESSED VALUE
Railroad Ave & Sherman Ave - Land	$21,500
Railroad Ave & Sherman Ave - Land	$11,200
Railroad Ave & Spruce St - Land	$8,700
Railroad Ave & Spruce St - Land	$29,000
Gurney Ave - Land	$5,800
Spruce St - Lagoon (Land)	$27,400
LAND - SUB TOTAL	**$103,600**
Village Hall - Building	$242,500
Village Hall - Land	$33,500
VILLAGE HALL - SUBTOTAL	**$276,000**
DPW Garage - Total Assessed Value	$107,300
MUNICIPAL GARAGE - SUBTOTAL	**$107,300**
Main Street Park - Gazebo	$6,300
Main Street Park - Land	$2,000
MAIN STREET PARK - SUBTOTAL	**$8,300**
Langford Road Booster Station - Building	$2,000
Langford Road Booster Station - Land	$50,000
LANGFORD ROAD BOOSTER STATION - SUBTOTAL	**$52,200**
Village Wells - Total Assessed Value	$32,700
WATER STORAGE TANKS - SUBTOTAL	**$32,700**
GRAND TOTAL	**$580,100**